Public Record Office

CLASS TITLE : CO 583/259/30209

Reduction : X 12

CUST

Date : 13-4-1991

Order No : 0323 Camera No 7 Operator : EMJ

Crown Copyright Reserved

1942-43.

NIGERIA. 1

No. 30112.

CO 583
-258

SUBJECT.

S
33

CLOSED
UNTIL
1972

CAMEROONS REPORT.

Previous
1940.

Subsequent
1947.

Reference:-
PUBLIC RECORD OFFICE
CO 583/258/30112
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



Wt. 48567 5439 5m 5/50 TCP/JR

1941-43.

NIGERIA.

No. 30209.

CLOSED UNTIL 1972

SUBJECT.

STAMP LEGISLATION.

Previous 1940.
vide 1939.

Subsequent 1947.

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



Wt. 40567 5439 5m 5/50 TCP/JR

C.9 Title

1. Gov 174 — 28.-2.-40.

DESTROYED UNDER STATUTE

Acts 8 or -/39. Amending legislation will be prepared. 2

2 Feb

A Thomley

10.4

Ⓐ

Bring up on 8 mins. if nothing further

J.P.S. Sutcliffe

15/2 above

Noted

N.B. For conv. re (1) of 1940 Act 1940 file.

N.B. Nothing received.

Wait another 3 months.

J.P.S. Sutcliffe

2/11 above

2/2/41

Nothing received yet.

W Martin

4/2.

Enquire whether the amending legislation referred to will shortly be enacted.

J.P.S. Sutcliffe

6/2. above.

2 No Virginia 44. Cons. 15. 2.

WM

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1941

1 • Nigeria 899 ——— 24.12.40
(Spares to Library).

Pubn.

J B Swabey
1/c atmr

1 Nigeria 121 ——— 19. 2. 41
(Spares to Library).

Lifry
Rel. bg. pl.
wm.
13/5.

I have had a look through this Ordinance. Generally care seems to have been taken to give effect to the various suggestions made to the Board of Inland Revenue in the memorandum in (7) on the 38/39 file for amendment of the principal Ordinance. There is a curious slip in the Attorney General's report, where no less than three times the Board of Inland Revenue is referred to as the Board of Trade.

The amendments to sub-section 7 of section 22 of the Ordinance are designed evidently to meet local circumstances, and I should let the Colony work out its own salvation in this matter.

With regard to section 33 of the principal Ordinance - see comment in the Board of Inland Revenue's memo.

Sub-section 1 has not been deleted for the reason given on page 6 of the Attorney General's report. We need not argue about this, I think.

(a)?

Section 8 of the new Ordinance. Attention was called to the absence of provision for ~~submitting~~ stamping Charter Parties to Board of Inland Revenue's note on the schedule to the principal Ordinance, and provision is now made.

To section 95 (1) of the principal Ordinance the Board of Inland Revenue suggested a small verbal amendment. This, I notice, does not appear to have been made, but it is, perhaps, not important enough to call attention to.

Schedule. As advised in the Board of Inland Revenue's note on marketable securities, the

duty/

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

duty in Nigeria on such securities transferable by delivery is amended, but made only 50% greater than on that on conveyances. We need not, I think, object.

With reference to the Board of Inland Revenue's comment on 'Partition or Division', no action has apparently been taken to amend the Nigerian law, and no comment has been made, but I doubt if we need press for this.

As to the last provision in the new Ordinance under heading (h) General Exemptions, I do not know if this is in common form, but I see no objection. There is, I suggest, no need to consult the Board of Inland Revenue about this.

There remains para. 16 of the Attorney General's report to be considered. This is a legal point, and I shall be grateful for your advice as to whether we need take the matter any further.

Subject to the above and the legal observations generally, and any further reference to the Board of Inland Revenue which may be considered necessary, I should G.3.

J.B.S. Wright 19.5.41.

I have the following observations to make:-

(a) Section 33: we need not pursue this. No principle is involved.

(b) Section 95(1): after an examination of the sources of this provision I am of opinion that the draftsman is right and the B.I.R. wrong.

(c) Paragraph 16 of the Attorney-General's report: we need not pursue this.

S.S. Abrahams

21. 5. 41.

Then p.3. as read attached

KB & J.B. LF with.

J.B.S. Wright

22/5 Abrahams

3 Fo B. Inland Rev: — C/Ord: 1928. 1941. comps 27/5/41

Duty Illegal
Income & estate duties
with Fo 371/27154 (2 annd) G/3 29/5/41

Reference:- CO 583/259/30209 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Liby
Pol. Egy. Pl.
wm.
6/w

5 Nigeria 548. ——— 12. 9. 44. 5
DESTROYED UNDER STATUTE (Spares to Liby)

6 Nigeria 557. ——— 17. 9. 44.
DESTROYED UNDER STATUTE (Spares to Liby).

S.P.

Put by
C.A. Harrison
7/10/44
Actuary

RE

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

DESTROYED UNDER STATUTE — Nigeria — 142 — 26.3.42.

DESTROYED UNDER STATUTE — 143. — 30.3.42.

Put by FJP 22/5 at once

Spares to Library DESTROYED UNDER STATUTE — Nigeria — 399 — 17.9.42

Put by [illegible] 20/11/42

Spares to Library

10. Nigeria — 445 — 20.10.42

Mr Palmer.

Mr Turner, to whom I sent this chart, would like to see the Governor's comments before he does so.

[illegible]
16-3.

Mr Palmer is absent too, but I am sure he would like me to comment for him.

I see no objection to the measure.

Should it "4" under 3 (a) (i) read "5"?

[illegible]
18/3

Yes, "4" should be "5" under both 3 (a) (i) + ii.

No other observations

[illegible]

19/3.

Signify non-disallowance & comment as in Sir S. Abrahams' minute.

[illegible] 20/3 [illegible]

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Library Legal
Letter sealed
copy at 10 Downing Street
Note Co.
Library 29/3/43.

11 To Nigeria N° 48 —— 10 and —— 25/3/43

7

12 Nigeria 519 —— 22.12.42

DESTROYED UNDER STATUTE

Read by Hanna 29/3/43 also

AW

Reference:-
PUBLIC RECORD OFFICE
CO 583/259/30209
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1943

8

13 Nigeria Sel. 518 _____ 29.6.43.

This is unfortunate but I agree with the Gov. that its practical effect is not serious and subject to any comments by the D.C.A. I do not see that we have any alternative but at this stage [illegible] but to accept the Gov's recommendation and approve accordingly

15.7.43

MR. COHEN. 4002/45.

I agree that there seems no alternative to approving as proposed by Mr. Parkinson. I presume that the footnote to Financial Instruction No.139 will be amended accordingly.

Director of Colonial Audit.
21-7-43.

Bc 21/7 [illegible]

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Authority by Secretary of State adding presumption as in DZAC minute J 21/7

22.7.43

(A)

14 To Nigeria Sec Tel 257 — (13 and) — 28/7/43

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1945

C!
Yth

15. Nigeria - no 65 — 9.H.HS

DESTROYED (Upper STATUE to Library)

10

Rurly
23/4 arm

RV

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Mr. Maynard 28/7/43. done

14 11

**Saving.**

**From the Secretary of State for the Colonies.**

**To the Officer Administering the Government of** NIGERIA.

**Date** 28th July, 1943.

**No.** 257 **Saving.**

(13) Your saving telegram No.528 of the 29th June regarding omission to recover stamp duties from Local Authorities since 1939.

I approve a general cancellation of all claims to such arrears up to the 14th July, 1943. I presume the necessary amendment to footnote to Financial Instruction No.139 will be made.

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Saving.

AIR MAIL. Dist Genl. 12 15

12 JUL 1943

From the Officer Administering the Government of Nigeria.
To the Secretary of State for the Colonies, London.
Date: 29th June, 1943.
No. 528 Saving.

Encl. to D. of 1939 file

The Accountant-General has omitted to recover stamp duties from Local Authorities (including the Lagos Town Council) ever since the Stamp Ordinance, No.5 of 1939, was introduced, having been under the impression that they were exempted by law. He was misled by the footnote to Financial Instruction No.139, which is obsolete and should have been amended when Ordinance No.5 of 1939 was introduced.

2. By virtue of the definition of "Government" in section 2 of the Ordinance, Native Administrations are exempt from stamp duties. But Local Authorities are not, and the omission to recover stamp duties from them has been queried by the Auditor.

3. Instructions have now been issued to the Accountant-General to recover stamp duties from Local Authorities with effect from the 15th July, 1943.

4. It would manifestly be impossible to calculate and recover all the arrears of stamp duties that should have been recovered from Local Authorities since 1939, and I recommend that you should authorise, under Colonial Regulation 240, a general cancellation of all claims to such arrears up to the 14th July, 1943. I do not regard this loss of revenue as a serious matter, since the corresponding gain has accrued to quasi-Government bodies which are in any case largely subsidised by the Government.

Acd (14)

LBZLE.

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

[13209] Wt. 18952/229 5m. 7/42 C.N.L.d. 748
[13702] Wt. 32385/242 10m. 10/42 C.N.L.d. 748

13

30209/40-42.

C
E 24MAR
D 24 —

C. O.

Mr. Maynard 23/3/43.

Mr.

Mr.

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.

**DRAFT.** Despatch.

NIGERIA.

NO. 48

GOVERNOR.

Downing Street,

25th March, 1943.

Sir,

I have the honour to acknowledge
(10) the receipt of your despatch No.445 of the 20th of October, 1942, and to inform you that the power of disallowance will not be exercised in respect of Ordinance No.17 of 1942 entitled "An Ordinance to amend the Stamp Duties Ordinance, 1939."

2. I have to point out that in Section 3(a)(i) and (ii) of the Ordinance, "paragraph 4" should read "paragraph 5".

I have etc.

(Sgd) OLIVER STANLEY.

**FURTHER ACTION.**

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Spurio Ro

30209/41 10
14

NIGERIA.

NO. 445

19 FEB 1943

Government House,
Lagos, Nigeria.
20th October, 1942.

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.17 of 1942 entitled "An Ordinance to amend the Stamp Duties Ordinance, 1939" 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. Bourdillon

GOVERNOR.

THE RIGHT HONOURABLE
THE VISCOUNT CRANBORNE, P.C.,
SECRETARY OF STATE FOR THE COLONIES,
etc., etc., etc.

and ly (11)

Pr

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# REPORT

on

## A BILL FOR AN ORDINANCE TO AMEND THE STAMP DUTIES ORDINANCE, 1939.

---

The short title of this Bill is the Stamp Duties (Amendment) Ordinance, 1942, and in my opinion the assent of His Excellency can properly be given thereto.

2. In order to reduce the amount of office work entailed in the preparation of instruments of title under the Minerals and Land and Native Rights Ordinances, and at the same time to simplify the procedure for the benefit of the public, it has been decided to abolish Stamp Duties on such instruments when Government is the grantor or assignee. There will be no loss of revenue as the fees for preparation, surrender and renewal under the respective Ordinances are to be proportionately increased.

H.C.A. Cox

Attorney-General.

Attorney-General's Chambers,

Lagos, Nigeria.

11th September, 1942.

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

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 23rd day of September, 1942.

B. H. BOURDILLON,
*Governor.*

(L.S.)

No. 17 1942

## Colony and Protectorate of Nigeria.

IN THE SIXTH 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 AMEND THE STAMP DUTIES ORDINANCE, 1939. Title.

[ , *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.

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

16A



Short title and commencement.

**1.** This Ordinance may be cited as the Stamp Duties (Amendment) Ordinance, 1942, and shall come into operation on a date to be notified by the Governor in the Gazette.

Repeal of section 65 of No. 5 of 1939.

**2.** Section 65 of the Stamp Duties Ordinance, 1939, hereinafter referred to as the principal Ordinance is hereby repealed.

Special amendments of Schedule to Ordinance No. 5 of 1939.

**3.** The Heads of Charge set out in the Schedule to the principal Ordinance and enumerated hereunder are hereby amended as follows:—

(*a*) LEASE—(*i*) delete the words "A certificate of occupancy or a" and substitute therefor the word "A" in paragraph 4;

(*ii*) delete the words "Mining Lease and" after the words "see also" at the end of paragraph 4, and substitute the figures "66" for the figures "65" in the same line thereof;

(*iii*) delete from the Exemptions the words "A certificate of temporary occupancy under the Land and Native Rights Ordinance";

(*b*) SURRENDER—insert after the word "mortgage" the following:—

"and not being a surrender of a certificate of occupancy under the Land and Native Rights Ordinance, or of a mining lease or water right under the Minerals Ordinance".

General amendments of the Schedule to Ordinance No. 5 of 1939.

**4.** The Schedule to the principal Ordinance is hereby amended by deleting therefrom the following Heads of Charge:—

"Certificate of Occupancy."

"Exclusive Prospecting Licence."

"Mining Lease or Mineral Oil Lease."

"Mining Right."

"Water Right."

Reference:- CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

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.*

Printed and Published by the Government Printer, Lagos. 2090/1042/400 2d. per copy.

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/259/30209
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

RECEIVED
11 MAY 1941
C.O. REGD

Q - 18

Government House,
Nigeria.
19 February, 1941.

NIGERIA.

NO. 121

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.28 of 1941, entitled "An Ordinance to amend the Stamp Duties Ordinance, 1939" 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. Bourdillon

GOVERNOR.

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

19

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 13th day of February, 1941.

B. H. BOURDILLON,
*Governor.*

(L.S.)

No. 28 1941

# Colony and Protectorate of Nigeria.

IN THE FIFTH 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 AMEND THE STAMP DUTIES ORDINANCE, 1939. Title.

[*1st March, 1941.*] 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.

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Short title and commencement.

**1.** This Ordinance may be cited as the Stamp Duties (Amendment) Ordinance, 1941, and shall come into operation on the 1st day of March, 1941.

Amendment of section 11 of No. 5 of 1939.

**2.** Section 11 of the Stamp Duties Ordinance, 1939, hereinafter referred to as the principal Ordinance, is hereby amended by substituting the word "Every" for the words "Except where other express provision is made, every" occurring in the first and second lines thereof.

Amendment of section 19 of No. 5 of 1939.

**3.** Section 19 of the principal Ordinance is hereby amended by:—

(*a*) the deletion of the whole of sub-section (1), and

(*b*) the deletion of the brackets and the figure 2 from sub-section (2).

Amendment of section 22 (7) of No. 5 of 1939.

**4.** Sub-section (7) of section 22 of the principal Ordinance is hereby amended:—

(1) as to paragraph (*a*) thereof by—

(*a*) substituting for sub-paragraph (*ii*) the following sub-paragraph:—

"(*ii*) too long or too short in view of the fact that a Commissioner is either easy or difficult of access for the purpose of assessing the duty payable upon any instrument or of having stamps impressed upon an instrument liable to duty";

(*b*) inserting the words "or longer" after the words "such lesser" occurring in the sixteenth line and inserting the words "such lesser or longer period" after the word "and" occurring in the nineteenth line;

(2) as to paragraph (*b*) by inserting the words "or increased" after the words "be restricted" occurring therein.

Amendment of section 26 of No. 5 of 1939

(Sec. 19).

**5.** Section 26 of the principal Ordinance is hereby amended by renumbering the section as 26 (1) and by adding the following sub-section to be numbered sub-section (2):—

"(2) If any person whose office it is to prepare or deliver out any instrument of admission chargeable with duty, or to register, enter, or make any memorandum of any admission in respect of which no instrument of admission is delivered to the person admitted, neglects or refuses, within one month after the admission, to prepare a duly stamped instrument of admission, or to make a duly stamped register, entry, or memorandum of the admission, as the case may require, he shall incur a fine of ten pounds."



Amendment of section 31 (1) of No. 5 of 1939.

**6.** Sub-section (1) of section 31 of the principal Ordinance is hereby amended by inserting the word "other" after the words "or in any", and the word "first" after the word "manner", both occurring in the sixth line thereof.

Repeal of section 42 of No. 5 of 1939.

**7.** Section 42 of the principal Ordinance is hereby repealed.

Insertion of new sections 45A, 45B and 45C.

**8.** The principal Ordinance is hereby amended by inserting between sections 45 and 46 the following three sections:—

Provisions as to duty on charter-party.

(Sec. 49).

"45A. (1) For the purposes of this Ordinance the expression 'charter-party' includes any agreement or contract for the charter of any ship or vessel or any memorandum, letter, or other writing between the captain, master, or owner of any ship or vessel, and any other person for or relating to the freight or conveyance of any money, goods, or effects on board of a ship or vessel.

(2) The duty upon a charter-party may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is last executed, or by whose execution it is completed as a binding contract."

Charter-parties executed abroad.

(Sec. 50).

"45B. Where a charter-party is first executed out of Nigeria without being duly stamped, any party thereto may, within ten days after it has been first received in Nigeria, and before it has been executed by any person in Nigeria, affix thereto an adhesive stamp denoting the duty chargeable thereon, and at the same time cancel such adhesive stamp, and the instrument when so stamped shall be deemed duly stamped."

Reference:- CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Terms upon which charter-parties may be stamped after execution (Sec. 51).

"45c. A charter-party may be stamped with an impressed stamp after execution upon the following terms: that is to say:—

(*a*) within seven days after the first execution thereof, on payment of the duty and a penalty of four shillings and sixpence:

(*b*) after seven days but within one month after the first execution thereof, on payment of the duty and a penalty of ten pounds;

and shall not in any other case be stamped with an impressed stamp."

Amendment of section 56 of No. 5 of 1939.

**9.** Section 56 of the principal Ordinance is hereby amended by substituting for the words "this section" in both cases where they occur, the words "the preceding section".

Amendment of section 69 of No. 5 of 1939.

**10.** Section 69 of the principal Ordinance is hereby amended by substituting for the word "counterfoil" the word "counterpart".

Amendment of section 77 (1) of No. 5 of 1939.

**11.** Sub-section (1) of section 77 of the principal Ordinance is hereby amended:—

(*a*) by deleting the brackets and words "(not being Colonial Government Securities)" occurring in the second and third lines thereof;

(*b*) by deleting the word "secured" in the seventh line thereof;

(*c*) for the words "if the money is paid off within one year", occurring in the tenth line thereof, substitute the words "if that money is to be paid off within a term not exceeding one year".

Amendment of section 83 of No. 5 of 1939.

**12.** Section 83 of the principal Ordinance is hereby amended by substituting for the words "one shilling" the word "sixpence".

Amendment of section 88 (1) of No. 5 of 1939.

**13.** Sub-section (1) of section 88 of the principal Ordinance is hereby amended by inserting the words "but within fifty-six days," after the word "days," in paragraph (*b*).



Amendment of section 102 of No. 5 of 1939 and addition of fresh sub sections thereto. (1 & 2 Geo. VI, c. 38, s. 50).

**14.** Section 102 of the principal Ordinance is hereby amended by substituting for sub-section (2) the following two sub-sections:—

"(2) This section applies to any instrument as respects which it is shown to the satisfaction of the Commissioner that the instrument was not executed in pursuance of or in connection with an arrangement whereunder:—

(*a*) the consideration for the transfer or conveyance was to be provided directly or indirectly by a person other than a company which at the time of the execution of the instrument was associated with either the transferor or the transferee; or

(*b*) the beneficial interest in the property was previously conveyed or transferred directly or indirectly by such person as aforesaid.

(3) For the purpose of this section a company shall be deemed to be associated with another company if, but not unless, both are companies with limited liability, and either:—

(*a*) one of them is the beneficial owner of not less than ninety *per centum* of the issued share capital of the other; or

(*b*) not less than ninety *per centum* of the issued share capital of each of them is in the beneficial ownership of a third company with limited liability."

Amendment of the Schedule.

**15.** The Heads of Charge set out in the Schedule to the principal Ordinance and enumerated hereunder are hereby amended as follows:—

(*a*) BONDS: for the word and figures "section 60" substitute the word and figures "section 57";

(*b*) CERTIFICATE FROM A COMMISSIONER: between the word "Exemptions" and the words and figures "*See* sections 55 and 60 (3)" insert the following:—

"Any certificates relating to any instruments the subject of General Exemption (3) or (3A).";

21

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(*c*) EXCHANGE, INSTRUMENTS EFFECTING: for the duty of ten shillings opposite the words "In any other case" substitute a duty of one pound:

(*d*) LEASE:

(*i*) for paragraphs (2) and (3) substitute the following:—

"(2) For any other definite term or for any indefinite term:—

(*a*) for every £25 and also for every fractional part of £25 of the rent for the year—

| | £ | s. | d. |
|---|---|---|---|
| (*i*) If the term is definite and does not exceed seven years ... ... | 0 | 2 | 6 |
| exceeds seven years and does not exceed twenty-one years ... | 0 | 10 | 0 |
| exceeds twenty-one years ... | 1 | 0 | 0 |
| (*ii*) If the term is indefinite ... ... | 1 | 0 | 0 |

(*iii*) Where the consideration, or any part of the consideration, moving either to the lessor or to any other person, consists of any money, stock, or security:

in respect of such consideration. } The same duty as a conveyance on a sale for the same consideration.":

(*ii*) renumber paragraphs (4) and (5) as (3) and (4) respectively:

(*e*) MARKETABLE SECURITY:

(*i*) delete the words "other than a Share Warrant or Stock Certificate to Bearer":

(*ii*) for the duty of one shilling appearing in paragraph (2) substitute a duty of three shillings:

(*f*) PROMISSORY NOTE: delete the words "Bank Note";



(*g*) SHARE WARRANT OR STOCK CERTIFICATE TO BEARER: delete and substitute the following:—

"Share Warrant or Stock Certificate to Bearer—

| | |
|---|---|
| (*i*) Issued under the provisions of the Companies Ordinance or any instrument to bearer issued by or on behalf of any company or body of persons formed or established in Nigeria and having a like effect as a share warrant and stock certificate to bearer. Chapter 138. | a duty of an amount equal to three times the amount of the *ad valorem* duty which would be chargeable on a deed transferring the share or shares or stock specified in warrant or certificate if the consideration for the transfer were the nominal value of such share or shares or stock. |
| (*ii*) Issued by any company or body of persons formed or established out of Nigeria, for every £10 or fraction thereof of the nominal value of the share or stock to which the warrant or certificate relates ... ... ... ... | 0 1 0 |

*See* sections 75, 93, 94 and 95.";

(*h*) GENERAL EXEMPTIONS FROM ALL STAMP DUTIES: Insert immediately after paragraph (3) the following paragraph to be numbered paragraph (3A):—

"(3A) All instruments on which the duty would be payable locally by His Majesty's Government in the United Kingdom or any of the departments thereof."

---

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

22

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Southern Provinces of the Protectorate, is found by me to be a true and correctly printed copy of the said Bill.

A. G. DALGLEISH.
*Clerk of the Legislative Council.*

Printed and Published by the Government Printer, Lagos. 3073/40 3d. per copy.

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# R E P O R T

on

## A BILL FOR AN ORDINANCE TO AMEND THE STAMP DUTIES ORDINANCE, 1939.

---

The short title of this Bill is the Stamp Duties (Amendment) Ordinance, 1941, and in my opinion the assent of His Excellency may properly be given thereto.

2. A copy of this Ordinance, which came into operation on the 1st April, 1939, was referred by the Secretary of State to the Board of Inland Revenue for their observations. This Board scrutinised the Ordinance and formulated a memorandum of observations which comprised various suggestions for improving the Ordinance by amendments, and the Secretary of State requested in despatch No.386 of 25th November, 1939, that consideration should be given to conforming with the Board's suggestions a copy of which was enclosed with the despatch. Since the Ordinance is based upon the English Stamp Statutes and the suggested amendments are designed for the most part to give greater parity it is proposed to amend the Ordinance to give effect to the Board's suggestions where possible and this Bill is designed for this purpose. Some of the amendments are merely verbal alterations needing no comment; others, however, are more complicated and the objects and reasons for the latter are dealt with below, in the order of amendment to the Ordinance.

No.8 on 39 file

3. Clause 2 of the Bill: section 11 of the Ordinance. In no case where the use of adhesive stamps is permitted or obligatory is any provision made whereby the adhesive stamp may be affixed otherwise than at or before the first execution of the document. In these circumstances the opening words of the section have been deleted as superfluous.

4. Clause 3 of the Bill : section 19 of the Ordinance. The object of the section as a whole was to guard against some person going from one Commissioner to another in an

endeavour

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

endeavour to obtain a different, and presumably more favourable, opinion as to the amount of duty chargeable upon a particular instrument and adopting the more favourable one if given. It is now felt that the provisions of sub-section (1) which exempted a Law Officer and a Crown Counsel from the general rule that two Commissioners are not to adjudicate on the same instrument, is somewhat unnecessary in view of the facts that (a) it has been found possible to obtain legal opinion prior to the giving of an opinion in the usual course, and (b) the prohibition is adequately covered by sub-section (2). Sub-section (1) is therefore deleted.

5. Clause 4 of the Bill : section 22 of the Ordinance. By sub-section (7) of this section of the Ordinance the Governor in Council is given power to reduce the periods within which documents may be stamped after execution. The exercise of this power depends on whether the period is being used for evasion and also upon the accessibility of a commissioner. It is with the latter that the amendment deals. It is thought that provision should be made not only for power to reduce the period when a commissioner is found to be easily accessiole but also to increase the period in converse circumstances. The amendment effects this.

6. Clause 5 of the Bill : section 26 of the Ordinance. This amendment imposes a penalty on officers whose duty is to prepare and enter admissions for neglect to make duty stamped documents or entries and thereby brings the Ordinance into closer parity with the United Kingdom legislation.

7. Clause 6 of the Bill : section 31 of the Ordinance. The words "in any manner" in sub-section (1) might be thought to preclude an appraiser from giving an appraisement at all and the amendment is designed to clarify this ambiguity by providing that the first disclosure of any appriasement must be in a duly stamped and written document.

While

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

While this amendment is necessary for the reasons given above the word "other" in Nigeria cannot refer back to "duly stamped material" as stated by the Board of Trade as there is no "duly stamped material" in Nigeria. An essential amendment for a different reason.

8. Clause 7 of the Bill : section 42 of the Ordinance. The provisions of this section have been found to be unnecessary as bills may be stamped in Nigeria after execution. The section is therefore repealed.

9. Clause 8 of the Bill. While the Schedule contains a head of charge for charter parties it has been thought desirable that further and better provision should be made in the Ordinance regarding these instruments. By this amendment the relevant sections of the United Kingdom Stamp Act, 1891, dealing with charter parties in general have been incorporated.

10. Clause 11 of the Bill ; section 77 of the Ordinance. It has been suggested by the Board of Trade (D.R.?) that the exclusion of short term Colonial Government Securities from the benefit of the lower rate of duty conferred by this section of the Ordinance might be reconsidered since unlike the United Kingdom Stamp Act, the Nigerian Ordinance contained no special provision relating to these particular securities, and a reduction was deemed desirable. The amendments suggested in the Bill are designed to include this type of securities among those enjoying the lower rate, and also to bring the section into closer parity with the United Kingdom Act.

See section 77 of Memo ends in Jon/39/file

11. Clause 12 of the Bill : section 83 of the Ordinance. A policy of insurance against accident and a policy of insurance for any payment agreed to be made during sickness or incapacity from personal injury or by way of indemnity against loss or damage of or to any property are chargeable with a duty of sixpence. It is thought

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

thought desirable that where one of these policies are extended to cover incidents of the other the additional duty should be no more than the original. The suggested amendment accordingly reduces the further duty from one shilling to sixpence.

12. Clause 13 of the Bill : section 88 of the Ordinance. The amendment to this section, which deals with the terms upon which receipts may be stamped after execution, brings the Ordinance into parity with the United Kingdom Stamp Act save that the periods given in the Ordinance are, by reason of the difficulties of communication and the like, doubled. This is the only important departure from existing local practice now proposed.

13. Clause 14 of the Bill : section 102 of the Ordinance. This section of the Ordinance, as it stood, aimed at giving relief from duty in the case of transfers of property as between genuinely associated companies, that is to say, where both the transferor and transferee companies are related as parent and subsidiary or as co-subsidiaries. Unfortunately, in the United Kingdom at any rate, these provisions - the Ordinance and the United Kingdom Stamp Act are identical - proved susceptible of exploitation by companies that had in substance and according to the principle underlying the section, no sort of claim to it. It has been thought necessary to close the door upon the possibility of such local exploitation and the Ordinance has accordingly been amended in conformity with the United Kingdom legislation of 1938 by incorporating that legislation as a new sub-section (2) to section 102 of the Ordinance.

14. Clause 15 of the Bill : the Schedule to the Ordinance. A few of the amendments to heads of charge correct minor errors but there are others which merit some

explanation

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

explanation and I deal with these under their respective heads :-

Exchange: it was thought preferable that the duty upon these instruments should be the same as upon instruments effecting partition and division. The change is made.

Lease: it was thought better to amalgamate sub-heads (3) and (4) under one sub-head. This has been done; the substance has not been changed.

Marketable Security: the duty upon marketable securities transferable by delivery is at the rate of ten shillings per centum, whereas the duty upon conveyances and transfers on sale is at the rate of one pound per centum. This reverses the position in the United Kingdom where the normal duty on bearer securities is double the amount of the conveyance duty, the reason being that with bearer securities no written instrument of transfer (which would be liable to duty) is necessary and the higher duty on bearer securities in effect franks all transfers of the securities during the lives of the instruments. The duty as shown in the Schedule to the Ordinance has been amended to cover this disparity, but the duty on marketable securities transferable by delivery is only to be fifty per cent/-um and not 100 per centum greater than that on conveyances.

Share Warrant and Stock Certificate to Bearer: no provision had hitherto been made for charging foreign Share warrants and Stock Certificates to Bearer in the Ordinance. These instruments are dutiable in the United Kingdom legislation and it is thought desirable that they should be liable here. The amended head of charge provides the duty chargeable firstly upon Nigerian and secondly upon foreign instruments.

15. All the above amendments are made in consequence of the criticisms contained in the memorandum from the

Board

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Board of Trade and the observations thereon contained in the despatch but there are one or two criticisms which have not been given effect to and they fall under the following heads in the memorandum :-

Section 4(4): The provisions have been retained in the Ordinance but regulations have been drafted and will shortly be enacted providing for a refund of any excess where stamps of a greater value than necessary have been inadvertently used and an application for a refund of the excess is made within six months.

Section 33: Although this section may appear unnecessary it has been thought advisable to retain it for certain reasons more especially because the terms "banker" and "bank note" are used in sections 34, 35 and 36 and it is accordingly necessary to know what a "banker" or "bank note" may be.

Sections 70 and 72: Provision for the matters referred to in the criticisms on these two sections is now provided for in the draft regulations referred to previously in this paragraph.

16. The criticisms contained in paragraph 3 of the despatch are, I believe, made under a misunderstanding because it is the universal practice in respect of penalties under stamp duties legislation that the penalties prescribed are fixed penalties. They are not maximum penalties but specific and it was to make this point quite clear that section 109 is drafted in the way it is. If that were not done it might be possible, in fact it would be very likely, that courts would be guided by the provisions of section 46 of the Interpretation Ordinance, 1939, and consider the penalties to be maximum penalties. It will be observed too, that section 109 takes into consideration the fact that the penalties may be

mitigated

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30
END

mitigated in accordance with the following section. I feel that a reconsideration of this question will show that section 109 should not be amended as suggested in the despatch. It is to be observed also that the Board of Trade which has gone so thoroughly into the whole Ordinance has not seen fit to criticise the very clear provisions of section 109.

17. So far this report has dealt with matters referred to in the memorandum and the despatch but in addition to the amendments already referred to another amendment will be found in paragraph (h) under the heading "General exemption from all stamp duties" at the end of section 15. The object of this amendment is to provide that His Majesty's Government in the United Kingdom will not be required to pay stamp duty to His Majesty's Government in Nigeria. This has been brought to the fore recently in connection with leases and other agreements about to be entered into by the Imperial military authorities. It has also been thought advisable to provide that any certificate by a commissioner which relates to any instrument upon which duty is not payable by reason that it will be payable by His Majesty's Government in the United Kingdom or by the Government of Nigeria should also be free. This is provided for in paragraph (b) in section 15.

18. I regret the length of this report but it is a complicated subject and I am most grateful for the criticisms contained in the Board of Trade's memorandum and the observations thereon contained in the Secretary of State's despatch.

Attorney-General.

Attorney-General's Chambers,

Lagos, Nigeria.

21st January, 1941.

Reference:-
CO 583/259/30209
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(4) BENUE PROVINCE.

KENTU NATIVE TREASURY.

| | 1939 | 1940 |
|---|---|---|
| Revenue ... ... | £273 | £295 |
| Expenditure ... ... | £287 | £362 |

Financial Statement.

| | |
|---|---|
| Balance 1st January, 1940 ... | £1,233 |
| Revenue (1. 1. 40 - 31. 12. 40) ... | 295 |
| | £1,528 |
| Expenditure (1. 1. 40 - 31. 12. 40) | 362 |
| Balance 31st December, 1940 ... | £1,166 |

X. Direct Taxes.

23. The system of direct taxation described in paragraph 96 of the 1938 report continued in force. The following table shows the assessments of General tax and Cattle tax for the financial year 1940-41, together with the incidence of General tax on adult males and the total populations :-

| | General Tax Assessment. | Incidences. Taxable Males. | Incidences. Total Population. |
|---|---|---|---|
| | £ | s. d. | s. d. |
| Bamenda | 14,286 | 3. 5 | -. 11 |
| Hamfe ... | 4,086 | 5. 9 | 1. 2 |
| Kumba ... | 8,177 | 7. 7 | 2. 4 |
| Victoria | 8,091 | 6. 5 | 3. 7 |
| Dikwa | 12,472 | 5. 1 | 1. 5 |
| Adamawa | 12,875 | 3.11 | 1. 2 |
| Kentu | 407 | 3. 3 | 1. - |
| Totals 1940 | 60,394 | 4. 4 | 1. 4 |
| Totals 1939 | 56,841 | 4. 5 | 1. 2 |

Reference:-
CO 583/258/30112
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1941

30219 CLOSED UNTIL 1992

NIGERIA

30219 1

C.J. Tithe

R98 5/1/42

1. Library Legal 6/1

2. Mr Pedler 7/1

Mr Roberts-Wray 8/1

Mr Pedler 8/1

94 9/1

295 (D) 43 X

98 16/1

Library (Legal) 16/1

R. 98.

From

Date

Liquor Legislation

Connected papers

1938 file.

1942.

MINUTES

1. Nigeria 658 ——— 17.11.41.
(Spares to Library).

I imagine there can be no question about Sec 2. So far as I am concerned, Sec 3 seems all right — but it raises interesting points about admissibility of evidence, on which you may have views.

F J Pedler
7.1.42

1942

I think a good case has been made out for placing the burden of proof upon the accused.

We need not worry about the Int. Liquor Bn. Sanction.

Labouchere 8/1/42.

F J Pedler
8/1 all round

(GD) Wt 16228/158 5,000 6/41 H, J, R, & L, Ld Gp 745

PUBLIC RECORD OFFICE
CO 583/259/30219
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:-

PUBLIC RECORD OFFICE

Reference:-

CO 583/259/30219

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

G3. 13 Jan. '42 2

Nigeria 18 (1 encl)

Nigeria

Reference:-
CO 583/259/30219
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

NIGERIA.

NO.658

Government House,
Nigeria.

17 November, 1941.

Dupl.

REC
22 JAN 1942
C. O. REGY

3

33522/41

Encd (2)

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. 72 of 1941, entitled "An Ordinance to Amend the Liquor Ordinance", 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. Bourdillon

GOVERNOR.

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

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 28th day of October, 1941.

C. C. WOOLLEY,
*Governor's Deputy.*

(L.S.)

No. 72 1941

# Colony and Protectorate of Nigeria.

IN THE FIFTH 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 AMEND THE LIQUOR ORDINANCE. Title.

[*30th October, 1941.*] 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

Reference:-
CO 583/259/30219
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

**Short title.**

**1.** This Ordinance may be cited as the Liquor (Amendment) Ordinance, 1941.

**Amends section 3 of Chapter 131.**

**2.** Section 3 of the Liquor Ordinance is hereby amended by substituting a semi-colon for the full-stop at the end of paragraph (*j*) thereof, and inserting immediately after that paragraph the following paragraph:—

"(*k*) The importation of spirits intended solely for the purpose of testing palm-oil and the possession thereof by, or the sale thereof to, any person in possession of a permit issued by a divisional officer to sell or possess such spirits for such purpose.".

**Amends section 8 of Chapter 131.**

**3.** Section 8 of the Liquor Ordinance is hereby amended by adding at the end thereof the following sub-section:—

"(5) In any proceedings under sub-section (1) of this section upon proof that the person charged possessed, sold or disposed of, any spirits which are certified by the Government Chemist to be a liquid having the characteristics of locally and crudely prepared spirits, the burden of proof that such spirits were not illicitly distilled in Nigeria shall lie upon the person so charged.".

---

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.*

Printed and Published by the Government Printer, Lagos. 2342/41 2d. per copy.

5
Reference:-
CO 583/259/30219
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# REPORT

on

## A BILL FOR AN ORDINANCE TO AMEND THE LIQUOR ORDINANCE.

---

The short title of this Bill is the Liquor (Amendment) Ordinance, 1941, and in my opinion the assent of His Excellency may properly be given thereto.

2. In testing palm-oil a particular type of spirits is used known as industrial spirits. This spirit is a denatured spirit but since it is denatured only with methyl alcohol, is poisonous in quantity but is possibly capable of being drunk, it does not come within the meaning of denatured spirits as defined by the Liquor Ordinance (Cap.131), consequently the Ordinance applies to it.

3. By the very nature of the employment to which this spirit will be put it seems unnecessary that the Liquor Ordinance should apply provided that sufficient safeguards exist to prevent misuse and this Bill amends the Ordinance to exclude application in the terms of clause 2. Importation is controlled by the Comptroller of Customs under regulation 43(ix)(c) of the Customs Regulations as amended by the Customs (Amendment) Regulations, 1940, while it is considered sufficient to license possession and sale by permits to be issued by Divisional Officers in each particular case.

4. It has been found necessary to provide that where a person has in his possession, or sells or disposes of, spirits which are certified by the Government Chemist as having the characteristics of locally prepared spirits, it shall be for that person to prove that such spirits are not illicitly distilled in Nigeria. Clause 3 of the Bill makes the

required

Reference:-
CO 583/259/30219
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

7
END.

required provisions. While this amendment does in fact shift the burden of proof it only does so after it has been proved by analysis that the spirits in question are not spirits which could normally be imported legally into Nigeria. The amendment was considered necessary because it seldom happens that the person in whose possession illicit spirit is found is the actual manufacturer and in such a case it might well be impossible for the prosecution to prove a fact which should be exclusively within the knowledge of the person charged. It is also appreciated that in the frontier regions it may be possible for the person in possession to prove that the spirits came from across the border and such an explanation would relieve the person of liability under the Liquor Ordinance - it may, of course, bring him up against the Customs Ordinance but that is a different matter.

Attorney-General.

Attorney-General's Chambers,

Lagos, Nigeria.

1st October, 1941.

Reference:-
CO 583/259/30219
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30219/A

CLOSED UNTIL 1972

1942
1943

NIGERIA

1

30219/A

# Liquor Legislation

## (Northern Provinces)

Previous

33522/1/99

Subsequent

30219/44

302

| | |
|---|---|
| R98 | 28/9 |
| Mr Farmer | 30/9 |
| R.98. | 1/10 |
| Mr Farmer. | 9/10 |
| Mrs S. Abrahams | 9/10 |
| Mrs R. Wilkins | 13 |
| Sir A. Dawe | 14 |
| Mr Farmer | 14/10 |
| Mr. Beasley | 19 |
| 795(D) | 20/10 |
| 98 | 21/10 |
| Library (Legal) | 21/10. |
| 98. 302 | 1 Mo. |
| Mr Parkinson | 12/10 |
| Mr Cohen | 13 |

FILE A.

(1345). Wt. 23737/35. 2,000. 8/39. N.P.Co. G.68/77a.

Reference:
CO 583/259/30219/A
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

C.I. Report.

1. Nigeria — 346 — 14.8.62

2.98

Pl. minor this earlier file - see the reference in para. 3 of this desp. Penl's report.

Hamilton
30/9

This Ordinance is designed to give effect to the measures to relax some of the restrictions at present in force in the N. Provinces on the importation of liquor, which were introduced by the Govt. in 1939 (No 1 on 13524/1/39) & approved by the Govs. in No. 2 on that file. The measures are on an experimental basis for one year, & as will be seen from the Attorney Penl's. report on the Ordinance, it is envisaged that by confining the experiment to the Northern Provinces only it will be a comparatively simple matter to revert to a stricter regime if the results of the experiment prove to be unfavourable.

Subject to legal objn. Signific[illegible] disallowance I ask to be furnished with a report on the working of the Ordinance in a year's time.

Hamilton
9/10/62 (P.T.O)

No observations
Hilton Young 9/10/62

Reference:-
CO 583/259/30219/A
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

This has already been approved in principle on the C934 file. I

sent it on merely because it is one more [illegible] memo which has been decided upon recently for relaxing drink restrictions in W.A.

First has on the decision to reverse the policy of progressively restricting imports in W.A. to existing permit. We are now arranging for the importation of stuff called gin from S.A. which involves evasion of the W.A liquor orders & to cross our fingers that we are getting ready to start distilleries in W.A!

There is likely to be a bit of a row some time & much misrepresentation of our actions & motives. However I am proposed

O.G.R.W. 13.10.42

I think we have a tolerably good answer to any critics.

A.T.M.A.-P.M. 14.10

Many Legal Letts sealed etc
Please note 2

Note Lib.
Library 21/10/42 To Nigeria 318 - Ians'd. - Cans - 20.10.42

Reference:- CO 583/259/30219/A
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1943

4

3 Nigeria 408 ——— 1.10.43.

This is satisfactory as far as it goes but obviously wartime supply shortages have hardly made the test a fair one. It will be some time I imagine before normal supplies of liquor are available for W.A.

In the meantime we have satisfied ourselves that no harm is resulting from the amendment of the law and I therefore can't help

[signature]
12.10.43

[signature]

[signature]

[signature]

Reference:-
CO 583/259/30219/A
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30219/A142 - 5 3

NIGERIA.

No. 408

GOVERNMENT HOUSE,
NIGERIA
1 October, 1943.

REC
21 OCT 1943
O. D.

Sir,

I have the honour to refer to your despatch No.318 of the 20th of October, 1942, in which you required to be furnished with a report, in a year's time, of the working of Ordinance No.12 of 1942 shortly entitled "Liquor (Northern Provinces) Ordinance, 1942". 4472

2. The operation of the Ordinance has had no undesirable effects and there has been no indication of increased drunkenness or illicit sales. It has removed what was widely felt to be an injustice.

3. The existing acute shortage of all imported intoxicating liquors, the very high prices and the rationing of whisky and gin have, however, affected consumption to such an extent that it is impossible to gauge what would have been the effect of the enactment of the Ordinance in normal times. In these circumstances it will be necessary to keep a close watch on any developments which may manifest themselves when normal supplies of intoxicating liquor again become available.

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

GOVERNOR'S DEPUTY.

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

Reference:-
CO 583/259/30219/A
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA. DRAFT 30219/A/42 Colonial Office,
Downing Street. 6
Nigeria

NO. 318 20 October, 1942.

Sir,

I have the honour to acknowledge the receipt of your despatch No. 346 of the 14th of August, and to inform you that the powers of disallowance will not be exercised in respect of Ordinance No. 12 of 1941, shortly entitled "Liquor (Northern Provinces) Ordinance, 1942". With reference to paragraph 3 of the Acting Attorney General's report enclosed in your despatch, I shall be glad to be furnished with a report of the working of the Ordinance in a year's time.

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

(SIGNED) CRANBORNE

GOVERNOR
SIR BERNARD BOURDILLON, G.C.M.G., K.B.E.,
etc., etc., etc.

Reference:- CO 583/259/30219/A
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/259/30219/A
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

71

NIGERIA.

No. 346

Government House,
Lagos, Nigeria.
14th August, 1942.

23 SEP 1942

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.12 of 1942, entitled "An Ordinance to make provision for enlarging the scope of the Liquor Ordinance in its application to the Northern Provinces", 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,

GOVERNOR'S DEPUTY.

THE RIGHT HONOURABLE
THE VISCOUNT CRANBORNE, P.C.,
SECRETARY OF STATE FOR THE COLONIES,
&c., &c., &c.

Enacted by me this 3rd day of August, 1942.

B. H. BOURDILLON,
*Governor.*

(L.S.)

No. 12 1942

# Protectorate of Nigeria.

IN THE SIXTH 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 MAKE PROVISION FOR ENLARGING THE SCOPE OF THE LIQUOR ORDINANCE IN ITS APPLICATION TO THE NORTHERN PROVINCES. Title.

[*6th August, 1942.*] Date of commencement.

BE IT ENACTED by the Governor of the Protectorate of Nigeria as follows:— Enactment.



Reference:-
CO 583/259/30219/A
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Short title and application.

**1.** This Ordinance may be cited as the Liquor (Northern Provinces) Ordinance, 1942, and shall apply only to the Northern Provinces.

Definition.

**2.** Definition:—

" native of a prohibited area " means any person one of whose parents was a member of any tribe indigenous to a prohibited area as declared in section 5 of the Liquor Ordinance and the descendants of such persons:

Chapter 131.

Proviso.

Provided that where a tribe occupies land both within and without a prohibited area this definition shall apply only to the part of the tribe which occupies land within such prohibited area.

Enlargement of certain provisions of Chapter 131 to exclude natives of a prohibited area.

**3.** The Liquor Ordinance shall have effect in the Northern Provinces as if:—

(*a*) the words " of a prohibited area " were inserted after the word " native " or " natives ", as the case may be, occurring in—

(*i*) the fourth line of paragraph (*i*) of section 4;

(*ii*) the first line of sub-paragraph (*b*) of paragraph (*i*) of section 12;

(*iii*) the second line of section 16 and the third line of the proviso thereto;

(*iv*) the first line of section 17;

(*b*) the words " and the conditions upon which " were inserted after the word " whom " occurring in the penultimate line of paragraph (3A) of section 65.

Printed and Published by the Government Printer, Lagos. 1044/42 2d per copy.

Reference:-
CO 583/259/30219/A
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# R E P O R T

on

A BILL for an Ordinance to make provision for enlarging the scope of the Liquor Ordinance in its application to the Northern Provinces.

The short title of this Bill is the Liquor (Northern Provinces) Ordinance, 1942, and in my opinion His Excellency may properly enact this Bill.

2. Prior to the enactment of Ordinance No.26 of 1919 - which was incorporated in the Liquor Ordinance as it now appears as Chapter 131 of the Laws - a native who was not a member of a tribe or community inhabiting prohibited areas (as declared in the Schedule to the Liquor Ordinance) was entitled to purchase liquor, including spirits, under permit in such areas. In 1919, however, a Convention was signed at St. Germain-en-Laye, on the 10th September, relating to liquor traffic, and Ordinance No.26 of 1919 was enacted with the intention of giving effect to Article IV of the Convention. The enactment of this Ordinance deprived such persons of their former rights to purchase intoxicating liquor in prohibited areas except for bona fide medical purposes and placed them in the same position as indigenous natives. Such is the position today.

3. It was considered that the time had come when some relaxation might be introduced as an experiment and, after consultation with the Secretary of State, his approval of such a step was conveyed in his confidential despatch of the 16th May, 1939. This Bill is designed to give effect to the measure of relaxation so approved and which is considered

Lon 33522/1/39

Reference:- CO 583/259/30219/A
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

11
END

considered to be practicable within the limits of the above-mentioned Convention. By confining the scope of its application to the Northern Provinces only it will be a comparatively simple matter to revert to a stricter regime if the results of the experiment prove to be unfavourable after a year's trial without disturbing the main Ordinance.

4. By the use of an expression "a native of a prohibited area", the definition of which is shown in clause 2 of the Bill, an endeavour has been made to distinguish between those natives whom the relaxation is intended to benefit and those to whom the prohibition still applies.

5. The suggested relaxations are to allow a native, who is not of a prohibited area, to introduce spirits in sufficient quantity only for his personal use in the course of his journey as a traveller without a permit, to be supplied with and to purchase spirits under sections 12, 16 and 17 respectively of the Liquor Ordinance. These relaxations will be put into effect by paragraph (a) of clause 3 of the Bill while the necessity for the addition suggested in sub-paragraph (i) of paragraph (a) of clause 3 is consequent upon the use of the new expression as defined in clause 2. Paragraph (b) of clause 3 of the Bill is designed to allow conditions to be imposed when permits are issued under regulations made under the provisions of section 65.

G. L. Hoss

Acting Attorney-General.

Attorney-General's Chambers,
Lagos, Nigeria,
5th. August, 1942.

Reference:-
CO 583/259/30219/A
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## 43. Analysis of Native Court Cases

### (i) Summary of Criminal Cases.

| | Cameroons Province | Northern Areas | Totals |
|---|---|---|---|
| Homicide | - | 3 | 3 |
| Robbery, Stealing, Burglary, etc. | 399 | 662 | 1061 |
| Theft of livestock or Farm Produce | 199 | 360 | 559 |
| Wounding and Assault | 801 | 588 | 1389 |
| Disturbing the Peace | 73 | 365 | 438 |
| Adultery | 203 | 16 | 219 |
| Witchcraft and Juju | 131 | 15 | 146 |
| Offences against Rules or Orders of a Native Authority. | 90 | 143 | 233 |
| **Offences against Nigerian Ordinances** | | | |
| Native Revenue | 648 | 28 | 676 |
| Forced Labour | 32 | 15 | 47 |
| Other | 10 | 10 | 20 |
| Other offences | 1571 | 339 | 1910 |
| Total Criminal Cases | 4157 | 2544 | 6701 |
| **Criminal Cases Reviews.** | | | |
| Number of Cases reviewed | 469 | 25 | 494 |
| Percentage of Criminal Cases which were modified or annulled | 5.48 | .08 | 5.56 |
| **Criminal Cases Appeals.** | | | |
| Number of Cases in which there were Appeals | 116 | 62 | 178 |
| Percentage of Criminal Cases which were modified or annulled | 1.56 | .35 | 1.91 |
| **Punishments.** | | | |
| **Imprisonments** | | | |
| Over 1 year | - | 46 | 46 |
| Over 6 months and not exceeding 1 year | - | .97 | 97 |
| 6 months and under | 404 | 610 | 1014 |
| **Fines** | | | |
| Not exceeding £5 | 2582 | 1543 | 4125 |
| Over £5 | 4 | 2 | 6 |
| Juveniles | 45 | 13 | 58 |
| Total Punishments ... | 3035 | 2314 | 5349 |

Reference:-
CO 583/258/30112
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30225

CLOSED UNTIL 1972

1941

1943

NIGERIA.

1

30225

# Immigration Restriction Legislation

| | | | | | |
|---|---|---|---|---|---|
| Previous 1939 | | Mr. Kennedy | 6/6 | | |
| | | ~~Rw 98~~ 302 | 15/9 | | |
| | | Mr Parkinson 302 | 15/9 | | |
| Subsequent 1944 | | | | | |
| R98 | 7/- | | | | |
| Mr. Sidebotham | 7/5 | | | | |
| Mr Robinson | 7/5 | | | | |
| R98 | 19/5 | | | | |
| Mr Sidebotham | 27/5 | | | | |
| Mr K. Robinson | 31/5 | | | | |
| Sir S Abraham | 7/6 | | | | |
| Mr Sidebotham | 21/6 | | | | |
| R94 | 3 | | | | |
| 795 D | 4/6 | | | | |
| 98 | 4/1 | | | | |
| Library (Legal) | 5/6 | | | | |
| 98 | 6/1 | | | | |
| Library (Legal) | 6/6 | | | | |
| 98 | 8/6 | | | | |

FILE A.

(1512). Wt.31212/122. 10,000. 11/40. N.P.Co. G.682/77.

Reference-

CO 583/259/30225

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

C.S.
Title

Nigeria 222 —— 7. 4. 41.
(Spares to Library).

2

Mr Robinson

Does not apply.

J.B. Sinclair
7/5.

Keh.
7/5 at once

2 Nigeria No 71 - 8.2.41.

Mr Robinson.
Sir S. Abrahams.

I found nothing in this that calls for special comment (except that I am not quite sure what type of case the A.G. is referring to at the end of his report.) Unless you have any comments to make, I think S.S.

J.B. Sinclair
27/5.

K. Robinson
31.V.41.

The A.G may have had in mind cases under sec 3 (2) where information may be forthcoming concerning a person after he has been admitted into the country bona fide. It would be difficult to charge him with any offence but his deportation would be desirable. and what about category (B)?
No legal observn Abrahams 2/6/41

Reference:-
CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Mem 5 3.

J.B. Sutcliffe

2/6. almost

noted FDB Library 6/6.

3 6/6.

To Mr Hall 164 (2 encls) 4/3 31/5/41

Please initial that action has been taken.

Mrs Reynolds

Cire. as directed in your marginal note on 200217 Mj-

WM. 6/6.

Sec. Home 4.6.41

Reference:-
CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1943

4

4 Nigeria 291

17.7.43

DESTROYED UNDER STATUTE

spares to library

Rk.

Reference:-
CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA.

NO. 71

RECEIVED
11 MAY 1941
C.O. REGD
Dupl.

Government House,
Nigeria.

8 February, 1941.

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. 20 of 1941, entitled "An Ordinance to amend the Immigration Restriction Ordinance, 1939," together with the usual report thereon by the Attorney-General.

(30225/39)

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

B.H. Bourdillon
GOVERNOR.

THE RIGHT HONOURABLE
THE SECRETARY OF STATE FOR THE COLONIES,
LONDON, S.W.1.

Reference:-
CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

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 5th day of February, 1941.

B. H. BOURDILLON.
*Governor.*

(L.S.)

No. 20. 1941.

## Colony and Protectorate of Nigeria.

IN THE FIFTH 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 AMEND THE IMMIGRATION RESTRICTION ORDINANCE, 1939. Title.

[*6th February, 1941.*] 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.

Reference:-
CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Short title.

**1.** This Ordinance may be cited as the Immigration Restriction (Amendment) Ordinance, 1941.

Amendment of paragraph (*e*) of section 5 of No. 11 of 1939.

**2.** Paragraph (*e*) of section 5 of the Immigration Restriction Ordinance, 1939, hereinafter called the principal Ordinance, is hereby amended by inserting " or from any British Diplomatic Officer or Consular Officer," immediately after " Protectorate," in the sixth line.

Amendment of section 9 of No. 11 of 1939.

**3.** Section 9 of the principal Ordinance is hereby amended by inserting a comma between " and " and " may " in the seventh line thereof and by the addition of the following immediately after the said comma:—

" except in the case of a master of a ship referred to in section 6,".

Repeal and re-enactment of sub-section (1) of section 12 of No. 11 of 1939.

**4.** Sub-section (1) of section 12 of the principal Ordinance is hereby repealed and the following sub-section is substituted therefor:—

Punishment and deportation.

" (1) Any person who, being a prohibited immigrant at the time of his entry into Nigeria, enters Nigeria, except in accordance with the provisions of this Ordinance, shall be guilty of an offence and be liable on summary conviction to imprisonment for a term not exceeding six months and to be deported.".

Amendment of sub-section (1) of section 13 of No. 11 of 1939.

**5.** Sub-section (1) of section 13 of the principal Ordinance is hereby amended by deleting the full stop at the end thereof and by substituting a comma therefor, and by adding thereto the following words:—

" and the Governor after considering in Council any such recommendation may, if he thinks fit, make a deportation Order requiring the person in respect of whom it is made to leave and remain out of Nigeria.".

Amendment of sub-section (2) of section 13 of No. 11 of 1939.

**6.** Sub-section (2) of section 13 of the principal Ordinance is hereby amended:—

(*a*) by substituting the word " recommendation " for the word " order " appearing in the first line thereof; and

(*b*) by substituting the words " pending the making of a deportation order by the Governor in Council and thereafter," for the words " pending confirmation of such order and " appearing therein.

Reference:- CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Amendment of section 14 of No. 11 of 1939.

**7.** Section 14 of the principal Ordinance is hereby amended by deleting sub-section (3) thereof and by substituting the following two sub-sections therefor:—

"(3) The magistrate may subject to the provisions of section 18 remand such person for a period not exceeding one month or may release him on bail, and without proceeding to conviction refer the facts of the case to the Governor in Council.

"(4) The Governor after considering in Council the facts stated in the reference may, if he thinks fit, make a deportation order requiring the person in respect of whom the reference is made to leave and remain out of Nigeria.".

Insertion of section 14A.

**8.** The principal Ordinance is hereby amended by inserting the following section immediately after section 14:—

Saving rights of the Governor.

"14A. Notwithstanding anything in this Ordinance contained, it shall be lawful for the Governor, in his absolute discretion, to prohibit the entry into Nigeria of any person, not being a native of Nigeria.".

Repeal and re-enactment of paragraph (*i*) of section 23 of No. 11 of 1939.

**9.** Paragraph (*i*) of section 23 of the principal Ordinance is hereby deleted and the following substituted therefor:—

"(*i*) being the master of a ship knowingly permits any prohibited immigrant to land from such ship in contravention of this Ordinance, or refuses to receive on board any prohibited immigrant who shall have landed from such ship or with respect to whom a contract has been made in pursuance of the provisions of section 16, or neglects to take reasonable measures to keep on board any prohibited immigrant who shall have landed from such ship and been replaced on board or any prohibited immigrant placed on board in accordance with any contract referred to in section 16.".

Date of commencement of No. 11 of 1939.

**10.** The principal Ordinance shall be deemed to have come into force on the 1st day of August, 1939.

Reference:- CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

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.

A. G. DALGLEISH.
*Clerk of the Legislative Council.*

Printed and Published by the Government Printer, Lagos. 3124/40 2d. per copy.

Reference:-
CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# REPORT
on
A BILL FOR AN ORDINANCE TO AMEND THE
IMMIGRATION RESTRICTION ORDINANCE,
1939.

---

The short title of this Bill is the Immigration Restriction (Amendment) Ordinance, 1941, and in my opinion the assent of His Excellency may properly be given thereto.

2. In paragraph 7 of my report on the Immigration Restriction Ordinance, 1939, which formed an enclosure to the Governor's Confidential despatch of the 11th August, 1939, I pointed out that the Bill then being reported upon would require amendment in certain respects in view of the fact that a deportation Bill which was before the Legislative Council at the same time was withdrawn. The Bill now under report deals not only with those amendments, the necessity for which was foreshadowed in paragraph 7 of the report already referred to but with other matters as well.

3. Clause 2 gives effect to a decision taken at the Governor's Conference in 1939 and in this respect please see paragraph 15 of the Conference minutes under the heading "Item 1. Policy regarding the immigration of aliens into West Africa with particular reference to Syrians".

4. Clause 3 will have the effect of preventing the master of a ship being dealt with as a prohibited immigrant on account of an infringement by him of section 6 of the principal Ordinance; the penal provisions relating to masters being dealt with subsequently.

5. Sub-section (3) of section 12 refers to a person undergoing a sentence of imprisonment imposed under sub-section (1) of that section but there is no reference to imprisonment being imposed under sub-section (1) and this is now remedied by the re-enactment of sub-section (1) in the manner set out in clause 4.

6.

Reference:-
CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

6. Section 13 of the Ordinance of 1939 needs considerable amendment because the machinery under which persons would have been deported was not contained in the Immigration Restriction Ordinance but in the Bill which was withdrawn from Council. It has therefore been necessary to insert at the end of sub-section (1) of section 13 the provisions which will be found in clause 5 of the Bill and then also to substitute the word "recommendation" for the word "order" appearing in the first and third lines of sub-section (2) and substitute the words "pending the making of a deportation order by the Governor in Council and thereafter" for the words "pending confirmation of such order and" which appear in the second and third lines of that sub-section; this amendment will be found in clause 6.

7. In clause 7 will be found two new sub-sections to take the place of sub-section (3) of section 14; these also are necessitated by the change in procedure but in sub-section (3) "one month" has been substituted for "twenty-eight days" as it is simpler in practice to remand a person for a calendar month instead of a lunar month; and provision is also made that where the court thinks fit no conviction need be recorded against the offender. There are instances in which while a person will have to be deported for some reason or the other it is quite unnecessary for him to have been convicted in a criminal court.

8. In clause 8 will be found a new section intended to give effect to paragraph 1 of the Secretary of State's circular (2) despatch* of the 11th November, 1939, and in clause 9 will be found new provisions to exercise proper control over the master of a ship and to extend the penal provisions of section 23 to acts by the master of a ship who disregards the duties required of him by the Ordinance or

who

21*/2031/2/39 Gen.

Reference:-
CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

fails to perform the obligations entered into by him for taking a prohibited immigrant out of Nigeria.

9. In the belief that the Ordinance of 1939 was in force the immigration authorities had been acting under the provisions of the Ordinance and had found it to work very satisfactorily but unfortunately the Ordinance had not been brought into force as required by a notice in the Gazette in accordance with the provisions of section 1. The necessary notice was published subsequently but as it had to be given retrospective effect and there was no special provision to this effect in the Ordinance clause 10 was inserted in this Bill to make security doubly sure. No person has been prosecuted in respect of any offence committed before the publication of the notice but certain civil liabilities have been undertaken by sureties and others in respect of immigrants and it was necessary to remove any doubt there may be as to the binding force of these undertakings.

Attorney-General.

Attorney-General's Chambers,

Lagos, Nigeria.

20th January, 1941.

Reference:-
CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA. No. 5 of 1941.

# ORDER IN COUNCIL

MADE UNDER

## THE IMMIGRATION RESTRICTION ORDINANCE, 1939,

(No. 11 of 1939).

### DEPORTATION ORDER

WHEREAS THEOPHILE TOGOBO, a British Protected subject, a native of the Gold Coast, has been convicted by the Police Magistrate's Court, Lagos, of entering Nigeria, he being a prohibited immigrant:

AND WHEREAS the said Court has recommended to the Governor that the said THEOPHILE TOGOBO be deported from Nigeria:

AND WHEREAS the said recommendation has been considered by the Governor in Council:

NOW THEREFORE IT IS HEREBY ORDERED by the Governor in Council in exercise of the powers vested in him by the Immigration Restriction Ordinance, 1939, and of all other powers him enabling in that behalf that the said THEOPHILE TOGOBO be deported from Nigeria to the Gold Coast.

ORDERED at Lagos this 31st day of January, 1941.

A. G. DALGLEISH,
*Clerk of the Executive Council.*

25800/S. 9/29

Printed and Published by the Government Printer, Lagos. 260/41 2d. per copy.

Reference:-
CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/259/30225
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA

No 222

RECEIVED
7 MAY 1941
O.O. Regd.

GOVERNMENT HOUSE, NIGERIA,
7 April 1941.

14 END

My Lord,— I have the honour to transmit herewith ten copies of Order in Council No 5 of 1941, made under "The Immigration Restriction Ordinance 1939, (No.11 of 1939)".
(Chapter ~~XX~~

30225/41

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

B. H. BOURDILLON,
*Governor.*

THE RIGHT HONOURABLE
LORD MOYNE, P.C., D.S.O.,
SECRETARY OF STATE FOR THE COLONIES, &c., &c., &c.

GP Lagos 666/41/500 (R)

Sect. 143

Revenue derived from duties on Imports of Liquor:

| 1940. | Victoria | Tiko | Total |
|---|---|---|---|
| | £ | £ | £ |
| Ale, Beer, etc. | 1,969 | 1 | 1,970 |
| Spirits: | | | |
| Brandy | 120 | - | 120 |
| Gin | 582 | 1 | 583 |
| Rum | 5 | - | 5 |
| Whisky | 1,529 | 1 | 1,530 |
| Methylated | - | - | - |
| Perfumed | 8 | - | 8 |
| Unenumerated: | | | |
| Potable | 84 | - | 84 |
| Not potable | 2 | 1 | 3 |
| Totals | 4,299 | 4 | 4,303 |

## XXII. Public Health.

### Cameroons Province.

82. The disposition of the Government and Native Administration Staff is shewn in the following table :-



Reference:-
CO 583/258/30112
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Nigeria 1941-43

1

CLOSED UNTIL 1972

No. 30231

C0583/259

SUBJECT. S 353

# Income Tax Legislation.

| | |
|---|---|
| Previous | 1940 |
| Subsequent | 1945 |

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



Wt. 25317 5819 10m 10/51 TCP/JB

C.J.
Taxation



1 Nigeria Tel. 94 Secret ——— 27.1.41.
(Copy on 30344/41.)

2 Nigeria tel. Hans. ——— 30.1.41.

For the assistance see end to 18 on 30231/40 Nigeria Hans.
I assume the effect would be as is suggested at ~~x~~ in no 1.
The proviso at the end of § 48 would only come into operation if the total Nigeria rate of tax were less eg. 10/- while £ is in excess of the present U.K. rate of 8/6. But I should be grateful for your comments & ask the form of the reply: Legal Advisers have both views, I think.

J.B.Sidebotham
1/2.

I agree with Mr.Sidebotham.Reply confirming the view set out and suggest an increase to 4/3d which could be reconsidered in the event of the standard U.K.rate being advanced(which,I imagine,it very well may be in the near future).
The alternative of amending ad hoc Section 48 of the Nigeria Ordinance,which is based on the Model Ordinance I had better be ruled out.

Hilvany
3/2
S.S.Abraham
3/2.

Dft tel herewith.
See also on 1682/20/41 Ges
O.G.R.W. 4.2.41
Entered SC 4/2

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Copy on 1682/21/41 (file).

3 To Gov Nigeria Tel No 140 Secret —— 4.2.41"

Rec'd 5th Feb 1941 (with bag)

4 Nigeria Tel. 147 Secret. —— 7.2.41.

§ 6 of the Nigeria ordinance follows the model I.T. legislation. § 24. relating to dissolved companies was new. We have not yet apparently received the authenticated copies of the original ordinance (see min 18 on 30231/40) nisi the 2 reminders so that its provisions have not been fully examined yet by the Legal Advisor in the light of Bty's comments in 25".

Nigeria now proposes to throw the original §§ 17 & 34 overboard & to break away from the model by adopting Cl 11 of Ceylon ordinance. 2 of 1932. Apart from the stirring of echoes which exist to departing from the model

Q instructions to Sir G. Bushe & extract suggested by the Attorney Gen's negotiations overleaf

[Sir G. Bushe will no doubt be consulted as to this] it would appear doubtful whether Nigeria has got a copy of Ceylon Cap 188 which embodies Ceylon ordinance 2 of 1932 with several amendments. The purpose of this

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

proposal is as stated at X in the telegram. The effect is to substitute "the chargeable income of the actual year of assessment" for "the chargeable income for the year immediately preceding the year of assessment" as the basis of assessment. It seems to me that it would in any case be clearly necessary to consult the Board of Inland Revenue before this proposal can be accepted.

As to the proposal in paragraph 2 of No.4 I am not at all clear what would happen e.g. if there were foreign coasting vessels using inland waterways: whether such a question would actually arise in the case of Nigeria I cannot say definitely.

As to the proposal to add national Defence contribution (s) to s12 (c) of the ordinance, I see no objection to stating clearly-if that is the intention- that such contributions are not allowable deductions. May we have G.D. and legal observations please on these proposals generally.

J.B. Lockhart

10/2

As regards the proposed amendment of sections 6,7 and 34 the B.I.R.when previously consulted(see para 2 of the memo.enclosed in No.25 on the -/40 file) raised no objection in principle to providing for liability to tax in periods,the matter depending,in their view,on certain considerations of fact. An exception might therefore be made to the general rule of strict adherence to the model ordinance.
Before agreeing to the proposal in para 2 of No.4 it would be as well to consult the B.I.R. as to whether it might create any difficulties as regards the application of reciprocal arrangements with certain Foreign Powers (whose vessels might conceivably use these ~~XXXtXXXXXX~~ "inland waterways") for the exemption from tax of shipping profits.

Gilvans

10/2

As regards the replacement of section 6, 7 & 34 I see no legal objection, but I am not an income tax expert & cannot envisage all the implications which may arise from a hole sale adoption of the Ceylon enactment. There is I think no case - certainly about a model Ordinance of this subject.

I presume that it is proposed to amend section 11(4) so as to let companies which fly on inland waters only & thereby derive their profits from Nigerian sources exclusively. But be that as it may the elimination of the section may have the repercussion mentioned above. It might be as well to consult the B.I.R on the points by

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

containing the proposal.

Halifax
13/2/41

We had letter Khartoum
wh[ich] seems reply to 4.

D/S to comm[unicate] w[ith] w[ires],

J.B.S.
13/2.

M. Cairo.

I think you sh[ou]ld see a a departure
from the model is contemplated

O.G.R.W. 14.2.41

Personally I prefer the Cayenne
version

SC 14

5 To Boyer. — (w/t 4 & book[let] encl[osing] cap[ital] 88.) 15.2.41.

6 To Governor Virginia Tel no. 183 Secret — 15/2/41

DESTROYED UNDER STATUTE

7 B. H. Bourdillon —— 7.2.41.

Reference:-
PUBLIC RECORD OFFICE
CO 583/259/30231
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Please see 1 and 2 on 1682/21/41 General minutes thereon and Nos. 1 and 3 on this file.

I suppose that Sir Bernard Bourdillon in No. 7 is referring to income tax proposals which we have not yet received, as clearly there ~~will~~ would be no point in attempting to increase income tax on companies above 4/3d. in the £. We can only wait and see what these proposals are. What Sir Bernard Bourdillon says about the financial ~~burden~~ being out of all proportion to the hardship inflicted is, from our point of view, irrelevant, and I gather that the policy which the Colonial Office would wish to see adopted is that persons ~~visiting~~ residing in the Colony, should, as a matter of principle, be expected to submit to financial sacrifice at least comparable with what is being endured in this country.

X (if actually less) than

I think this was our policy: but I don't know better it is. A.J.P.

No doubt the position in the Gold Coast (and also in Sierra Leone) is a scandal. But I have already drafted a despatch which is now being stiffened up by Mr. Caine, urging Sir Arnold Hodson to reconsider the difficulties which he has hitherto raised about ~~the~~ introducing ~~of~~ income tax. When the terms of this despatch have been settled, it is proposed to draft one on somewhat similar lines to Sierra Leone.

For the moment, I do not think that it is possible to suggest any reply to 7, until we have received the Governor's further proposals regarding income tax.

O.G.R.W 22.2.41

24/2

Sir C. Parkinson

I agree very much with Sir B. Bourdillon's comment on the Gold Coast position. I am almost tempted to suggest that we should let him know that we are pressing for it to be remedied: but perhaps it would be more prudent to say nothing. It will become increasingly bad for morale in Colonies which are doing something to tax themselves to see that other places are allowed to stand out.

Please note

This should come forward again with the despatch when received: and, in the meantime, no action is required?

A.J.P.

24.2.41.

27.2.41

5

No reply to 5/6 yet

or 26 on 140 file.

R98.

W Martin 28/2.

Wait a week for 5

No other reports are on 26—140

O.G.R.W 28.2.41

P.T.O

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Mr Cain
Mr Dain.

On further consn I think that in 7 Sir B. Bourdillon must be allowed after all to propose in para 2 of 1 or 1682/21/41 gen, & not to any further elaboration or explanation.

It is rather difficult to press Nigeria to do more at present, when G.C. & S Leone have done nothing, so I take it that we will acquiesce in Nigeria position for the present, without prejudice to further consn as the situation develops. We however might perhaps comment as at X. on any proposn minute.

I think we can leave this for the moment. I don't know whether a reply to (7) is required if we send the Tel.. Another question might go in an omnibus letter?

HMJ

For some reason no action on 1 or 1682/21/or gen Ra yet been taken. Diff subsidies. (We were not asked to approve proposals in para 1 but in view of Sir Bernard's letter of 7 Feb. I have included in this off a comment for Cosen).

O.G.R.W. 28.2.41

Sir C. Parkinson

1. I am inclined to make our acceptance of the Governor's proposals rather more tentative. See revised draft attached. It may be that after the next Budget here we shall want to reopen this subject with the Colonies generally. It looks as if the policy here will have to be to increase the

tax

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

tax on the lower range of income: and if so, it may be desirable to follow this lead, as a general policy, wherever we can in the Colonies. The difficulties and objections are obvious: but it is part of the hard necessities of war.

2. With reference to my minute overleaf, I have now suggested that copies of the proposed despatch to the Gold Coast about income tax should be sent to the West African Governors' Conference. Sir B.Bourdillon will learn from this that we are tackling what he rightly calls the Gold Coast scandal.

3. A copy of (1) in 1682/21/41 Gen. and of the reply should be placed in this Geographical series.

A.J.M.
3.3.41.

Orig. on 1682/21/41 Genl.

7A.

Nigeria Tel. 110 Conf
To Nigeria - Tel No. 237 Secret - 4/3/41

4.3.41
clouce
29.1.41

Re-circ. to draft S. Wmartin 5/2.

Sir C. Parkinson agrees that no reply is now required to 7 - Party O.G.R.C. - 7.2.41 above

Mr Williams
Reminr. Still no reply to 5. See your minute of 28/2/41.
W Norwich 6/3

This is being dealt with up at Wandsworth where the H.Q. of the B.I.R. now are. I have known get in touch with Mr Sinclair who happens to be up at Sunreal House from Wales at the moment - she is getting agreement off to Wandsworth today. We can only continue to wait its result.

B.L. 6/3 Bourdillon above

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Nigeria Tel. 246 ——— 11.3.41

Mr. Evans: see my comments of 10/3
I don't think we can do much more
to hurry the B of T.R. up unless you
think that a tel to Hawtrey
asking when a reply to S. may be
expected is worth while. W.A.
I am inclined to tel in reply to G
saying B of T.R's comments are not yet
available but that he may proceed
with introduction of Bill on understanding
that it may subsequently have to be
amended.

J.M. Stuttaford
12/3.
Wilvans
13/3

No. in view of Mr. Stubbs's minute of 10/3. Wilvans 13/3

10 B. of T.R. ——— 10. 3. 41.

No 10 has just arrived & my provisional
action falls to be considered. After discussion
with Mr. Evans I submit a S/S to Viscount
Cranborne. Basis for despatch
Amplifying at date in light of No 10.

When copy of tel sent
Should go to B of T.R. J.M. Stuttaford
13/3.

O.G.R.W
13.3.41

Action as at X.
pt 1 ✓

11 Gov. Nigeria — Tel. 270 Sec — 13/3/41.

12 To Mr Stuart ——— ~~20~~ 20/3/41

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

13 To B of I.A. —— (W/c 11/12: secret: comps) - 1.4.41.

MW

14 Nigeria Tel. 365 Sec. —— 19. 4. 41.

see nos 1 & 3 on the file.

I do not think that the right of Colonies to impose income tax at rates considered necessary to meet their own financial requirements has been disputed by the B. of I.R. or the Treasury, and in the case of Nigeria faced with a serious deficit and a reserve which is being very rapidly depleted the increase is justified.

We can I think approve a reply on these lines

H B of IR. for inform.

Lt-G Bucks loose

J.B. Swarbrick
23/4

So far as I know, the right of Colonies to increase their income tax rates, or to impose income tax, has not been disputed. On the contrary, Colonies were recently exhorted to consider the desirability in war-time of raising additional revenue from their wealthier citizens by means of increased direct taxation, including income-tax. The exhortation was not directed only to Colonies where the revenue situation was acute.

J.E. Evans
23/4

But it's worth a penny to impose a penny tax on many individuals in Nigeria?
H B

Mr Caine

I attach a note. If you think the facts are wrong I should like to discuss. If the facts are right – the rest is a matter of policy.

H B
24/4

PTO

References:-
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/259/30231

I am not quite sure whether it is literally true that the whole of any increased tax on companies in Nigeria would come out of the pockets of the U.K. Exchequer. It is conceivable that there might be Nigerian companies with shareholders not resident in either Nigeria or the U.K. who would pay more as the result of the increase of the Nigerian rate. There might also be other exceptions as the system of double income tax ruling between different parts of the Empire cannot work with absolute precision. Broadly, however, it is true that any increase in the Nigerian rate up to half of the U.K. standard rate means a corresponding reduction in net receipts of income tax by the U.K. Exchequer. The position is therefore substantially as stated in Sir G. Bushe's note.

As to policy I think we have to consider it in two parts. (a) Normal peacetime and (b) in wartime. As to the former I personally hold the view that Colonies are entitled to the first whack in the taxation of concerns operating in their territories. A company operating a tin mine in Nigeria but registered and controlled in London is held to carry on business in both countries, but if one had to choose it would surely be held that the essential part of the business was carried on in Nigeria and not in the U.K. I think therefore the Colony is entitled to charge income tax on such companies without regard to the fact that ~~certain~~ taxation is thereby diverted from the U.K. Treasury and this view has never been disputed by the authorities here. Moreover the standard rate of 5/- in the £ although on the high side is not in the least out of the question as ~~our~~ a peacetime rate.

In wartime the position is more complicated because it may be held that it is one of the contributions which Colonies can make on the financial side to avoid diverting revenue from the U.K. Exchequer into their own pockets. This must, however, be considered in relation to the general policy which we are in process of formulating in a ~~separate~~ similar despatch which is now before the Secretary of State preparatory to being sent to the Treasury. Briefly this is that taxation, and especially direct taxation, should be increased in the Colonies not primarily with the object of securing new revenue but in order to reduce the amount of purchasing power in the hands of the public and therefore reduce expenditure on non-essentials so preventing the diversion of productive resources from war aims. It is, however, suggested that if this policy results in the accumulation of balances in the hands of Colonial Governments those balances, without being presented as gifts to H.M.G., might be placed at the disposal of the U.K. without interest for the period of the war. Thus the real resources of material and men and the spending power which is as it were a representation of those resources, are placed at the disposal of H.M.G. during the period of need, but the basic right of Colonial Governments to the proceeds of taxation levied on concerns operating in their territories is maintained.

As a matter of policy therefore I do not think that the proposal of the Nigerian Government is open to the objection suggested by Sir G. Bushe. I should entirely agree that the mere raising of the Nigerian rate of tax on companies constitutes no effective addition to the resources available for the war effort, but

from

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

from the psychological point of view I think it would be a mistake to reject the proposal as we are pressing Colonial Governments to increase rates of income tax all round and whatever may be the realities of the situation it would certainly be liable to misunderstanding if any proposal in that direction were rejected. The existence of a high rate of tax on companies helps considerably when it is desired, as I hope the Nigerian Government will later desire, to increase still further the rate of tax on private individuals. 12

S.C.
25.4.1941.

Very interesting.

H.G.B.
25/4 .

Nigeria is at present financing her current needs partly from reserves. Unless economic conditions improve these reserves will be exhausted sooner or later. It is part of our accepted policy - at present - to maintain a fairly good standard of administration and social services in the Colonies, making allowance for wartime limitations. If therefore Nigeria were debarred from taxing Companies in a way which does in effect divert revenue from the United Kingdom Exchequer, it would only result in hastening the day when she would have to ask United Kingdom for a grant in aid if she is to maintain the standard of her administration For this and for the reasons indicated by Mr. Caine I would approve Governor's proposal. I see no reason to consult Treasury.

O.G.R.W.
25.4.41.

I agree with Mr.Williams and Mr.Caine. We must give full weight to the psychological point of view in these things.

? As proposed.

A.J.D.
26.4.

Sec. of State.

I agree.

? Tel. as in draft.

28.4.41

DESTROYED UNDER STATUTE

16 Nigeria - Tel 414 Secret - 29/4/41

16 Nigeria 170 —— 6. 3. 41

Lity
Pr. pick up
tel. leg.
w'mafax
30/4.

17 Nigeria ~~242~~ —— 17. 4. 41

18 Nigeria ~~3p.n.~~ —— 17. 4. 41

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

13

We have not yet signified non disallowance of the main Nigerian Income Tax Ordinance No. 3 of 1940, see my minute of 10/2 below No. 4 of this file, as the copies have not yet been formally received from the Governor for this purpose. It looks, from the enclosure to No.18 on this file, that the copies of the Ordinance in question were included in the Deputy Governor's secret despatch of the 3rd of March, 1941. This, however, has failed to reach us, see Registry note attached and has presumably gone down. We are asking by telegram for ~~the~~ replacements. A loose library copy of the principal Ordinance attached, ~~and~~ but the examination of No.17. will have to await the replacement copy of the secret despatch above referred to. as the A.G.'s report on the principal ordinance is also missing.

I have no comment on the Ordinance in No.16, which merely increases the rate of companies' tax, see No. 27 of 30231/40 below and when the main Ordinance is santioned this can also, I think, be ~~agreed to~~. In the meantime ? put by all.

J B Sidebotham

C.Williams 8/5 at me 8.5.41.

19 Table comparing Income Tax before and during the War.

Registered for record (see inside No 19.)

Initd W Norrington 23/6 stone

W Norrington
Two maybe put by also
8/6

Action taken
8/3 No 3/40 ✓
8/3 No 16 + 17
8/3 also

20. Nigeria Secret —— 11. 6. 41.

This raises a very wide issue. As the Governor says the U.K. & Colonies are much interested in the inland waterways traffic

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

and at the present time the Ministry of Shipping are seriously contemplating developing certain traffic much of which can hardly be diverted inland, [as far as the shipping which can be spared will allow,] the necessity for occasional foreign vessels calling at any ports other than Lagos (Apapa) & Port Harcourt. In the case of concerns like the U.A.C. it would of course be perfectly possible for the profits and to adjust profits accounts as between Colonial & transport undertakings so as to vary the incidence of taxation at will.

I should be grateful for your views on this.

J.S. Scrutton
24/6

In war time it seems legitimate to attach special importance weight to considerations of immediate expediency and psychological effects and rather less to considerations like the general desirability of uniform Colonial legislation in the treatment of non-resident shipping for income tax purposes. The Governor has made his case, and a copy of his despatch should be sent to the Bd. of Inland Revenue with a letter saying that, subject to any further observations on the part of the Board, the S of S is now disposed to agree to the introduction of legislation as proposed.

A

Colvans
25/6

I agree at A.

J.B. Marlett
25/6

I think we should say that the S. of S. is much impressed by the considerations adduced by

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

the Govt; that he does not think that the
consideration of uniformity with other Colls.
~~can be given~~ should weigh very
heavily in view of the exceptional
extent of inland shipping operations
in Nigeria; that in any case it is
difficult to see how there can be any
true reciprocity in this matter between
a Colony such as Nigeria & the U.K.;
& that unless the B/R to visit is offered
any further obstacle he foresees .....

Note Precedents

21 B of Inland Rev. (14/7) 5/6 attached
M/C 20 — 3.7.41

22 H.E.U. Barton —— 18.6.41.

Precedents
a) Action stated to be taken
23 To Barton (Marsh) —— 3.7.41.
1/3 No 3/40/46
1/3 Nos 16+17
1/3

24 B. of Inland Rev. —— 11.7.41.

Govt. there no case no from Govt Nigeria
minuted 20 (by tel. I suppose) that there is no
objection to the introduction of a bill with
the object proposed. (Should like ask to
see it in draft?) J.A. Smith 15/7.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Draft Telegram. As the principle is novel, & because a main factor in the proposal is the "financial habilitation" in para 3 of 20 I think the draft should be examined here before final draft. It might serve as a model elsewhere. Alexander Baxter
16.7.41

16

Well, it all appears to have been settled. There is nothing I can add.

HB 16/7

O G R.W. 16.7.41

25 To: Ng. Tel. 683 Sec. — 17/7/41

26 Extract from a summary of conclusions reached at a discussion with the S. of S. on the 17th June regarding various subjects proposed for discussion by Mr. Dawe during his forthcoming visit to W. Africa.

copy also reg. on 31080/3/41 G. Cooper.

Registered for Record only.

Put by.
JB Scrutton
18/7 altered

Mr Bowlby
Sir S Abrahams.

Unless you have any comments we can file this record of proceedings in 27 below
X | Legislation on the lines proposed I think.
JB Scrutton
20/7

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Precedent to note
(6) Action should be taken
27 Nigeria Tel. 720 Sec. —— 25.7.41.
to letter
S/3 No 3/40 file
S/3 No 16/17/41 file
(see during 18/8)

Lt. S. Abrahams.
Mr Sidebotham.

20. 24. 25. 27.
Can be approved?

Last numbered

28-7-41

The substance of the proposed amendment is acceptable, but the expression sub-section is used when paragraph is obviously intended. However I think this can be left to the draftsman on the spot.

29/7/41

Let
Thanks at 4 in my minute of 28/7
Mr Williams to see 8/7.

29/7 abstract

DESTROYED UNDER STATUTE 9 Nigeria tel No. 709 Sec. — 29.7.41

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

29 Nigeria Tel. 1154 Conf ——— 19.11.41.
(Orig. on 33083/2/41 Gambia) 18

30 Nigeria Tel. 1196 Conf — 28.11.41.
(Orig. on 33083/2/41 Gambia).

33083/2/41
to circ to
Mr Lyttelton

The increases in the Nigeria rates for persons have been discussed on the Gambia tp. (33083/2/41), but we should be grateful for the views of your dept as soon as poss. No 20.

C.A.P. Mumford
6/12/41.

By increasing the rate of tax above 5/-, the total tax payable by those companies liable to United Kingdom and Colonial Income Tax will not be increased, nor will Nigerian revenues benefit. The reply to paragraph 7, therefore, turns upon the question, What are the profits of the companies which escape U.K. tax? The Governor himself should be in the best position to judge this.

Paragraph 8. The reasons advanced against Excess Profits Duty in January were that there were insufficient companies operating in Nigeria not already subject to U.K. Excess Profits Tax to justify setting up the machinery for collection, and that in addition such a tax would divert revenue from the U.K. The reply to this paragraph also seems to turn upon the question whether many companies are escaping U.K. tax. If the earnings of such companies are considerable, I should be inclined to suggest to the Governor that Excess Profits Duty should be introduced.

Thomson

9th December, 1941.

We might ask the Jt. Inc. Com. Corp the profits of non-U.K. companies are.

S.C.
9/12

For convenience of reference I attach a short statement showing the increase in the rates and allowances for persons, as apart from Companies.

It will be seen that the additional yield is tentatively put at £25,000 which the Government propose should be lent to H.M.G. free of interest for the duration of the war. The changes in the rates have been agreed in principle on the file relating to the Gambia/

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Gambia proposals (33083/2/41). The proposal to hand over the additional yield to H.M.G. might be welcomed but I suggest that approval be deferred for consideration of the matter in connection with the Estimates for 1942/43. 19

I submit a draft telegram, for conson.

C.J. Grossmith

10.12.1941.

I suppose that the proposal to lend £25,000 or whatever it may be to H.M.G. for the period the war still lasts will be welcomed. It is a trivial sum compared with U.K. expenditure but it stakes a keen local psychological value - for what that may be worth. The objection is that Nigeria ought, according to present ideas of Colonial finance, to be building up again her depleted surpluses balances. But I suppose ideas of this sort are rather out of date.

Money lent in this way is, of course, intended to be available after the war & therefore constitutes a species of reserve

Perhaps we still see Treasy copies of 29. 30 & 39 Estimates. for ref.

OGRW 11.12.41

On purely financial grounds the proposal to lend the £25,000 to H.M.G. is rather silly, when Nigeria is pressing for the grant of much larger sums under the CD&W Act, but if it matters politically it might be agreed.

SC 11/12

Reference:- CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

I think we must agree to the loan of the £25,000. I am sure that Sir B.Bourdillon is right in saying that the psychological effect is important: and in present conditions we must study sentiment in these matters.

? Telegraph as in the draft.

A.J.P.

12.12.41.

Sec. of State

I agree with the draft telegram — but you will wish to consider specially the question of allowing Nigeria to lend to H.M.G. (for the interest) the money which will be raised by the new taxation. Financially, this gesture is not really defensible: but it is not the same as a free gift, & as the Gov. attaches importance to this because of the "psychological effect", I suppose we should not question it.

13.12.41

I do not think that the £25000 shd definitely be promised on loan until it is quite certain that it will not be needed for small scale Development undertakings which may be ruled out from H.M.G. approval under C.D. & W. act because they are likely to pay their way.

M/14.XII.41

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

3 ✓ Y. Nyj. Tel. 1251. — 18/12/41

32 Nigeria Tel. No. 1267 Secret — 20/12/41

Note on. 30/98/41.

(No 31)

It is unfortunate that the Governor has taken so hardly the telegram about his application for a £50,000 grant from C.D. & W. vote and the suggestion that he should conserve the additional revenue from income tax. As regards the latter I think that the psychological case is that the additional yield of £25,000 will be found entirely by Europeans out of taxation increased to assist in the prosecution of the war. They want to see the money so applied by H.M.G. In the case of Nyasaland - a grant-aided territory - it has been approved that any surplus funds over £100,000 as at the end of each year shall, as from 1942 onwards, be handed over to the United Kingdom, in the form of interest-free loans. In previous war years these surpluses were handed over as free gifts.

In all the circumstances perhaps the Secretary of State will agree that the question of the £50,000 application for C.D.F. assistance may be divorced from the question of Nigeria's lending to H.M.G. the proceeds of the increased taxation. If so, ? the Governor may now be informed that in view of the importance which he attaches to the psychological effect of such a proposal, the Secretary of State agrees that the additional yield from income tax in 1942/43 should be lent to H.M.G. free of interest, for the duration of the war.

C.A. Bromhead.

22.12.1941.

The Governor seems to have entirely missed the point of our tel: 1245 of 15 Dec. If Treasury have correctly understood the proposals for the bulk of the £50,000 application — i.e. if they are schemes requiring only short term finance - Nigeria has ample means to enable her to go ahead with them at once. If on the other hand these proposals were so badly put up that they have been entirely misunderstood & they really require a grant or a long term loan to finance them, there is no

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

reasons why they should not have been so submitted in the first instance & they sh. have stood a good chance of being promptly approved – as in the case of the Cameroons road scheme. Give some idea as reasons why they will be resubmitted in an intelligible way (if they are proposals requiring a grant or long term loan) – but of course the resubmission of the Committee procedure for considering them may materially increase the time required for securing approval.

(or similar purposes)

2. We may also refer to Mr Gorsuch's proposals. (I suppose the Gov. will in due course answer para: 4 of 31)

O.G.R.L. 23.12.41

Sir C.Parkinson

It certainly looks as if the Governor has not fully appreciated the meaning of our telegram at (16) in 30498/41. It seems to me to be getting the thing quite out of perspective to talk of it as "a serious disappointment". It may quite well be that most of these projects for local production can be given assistance: but the first thing for the Governor to do is to put them up in proper form. I should like to make one more attempt to straighten the matter out and submit a draft telegram which I have prepared after consultation with Mr.Williams.

The Governor refers to assistance which I "promised" when I was in Nigeria. The line I took in the local discussions was to encourage the Governor strongly

to

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

to put forward the schemes as early as practicable: and though I think "promise" is too strong a word I certainly did hold out the hope that Nigeria could expect substantial assistance provided the Government put up sound schemes. This was in accordance with the spirit of my instructions and of the Secretary of State's circular despatch of the 5th June. I could not, and did not, promise assistance for specific projects. What I did was to urge the Governor to put forward his schemes: I could not judge how an individual scheme would be received, nor was I given the financial details about individual schemes which would enable me to form a judgment as to how far they were likely to be successful. The following quotation from the minutes of the discussion about local production indicates my attitude:-

> "Mr. Dawe thought that there would be no difficulty in that regard [i.e. in obtaining assistance from H.M.G.] provided that the schemes were thoroughly sound: staff and machinery rather than money were the problems."

From the first days of the development policy Nigeria has always been singled out as a Dependency which had a strong case for assistance. In our first tentative allocation from the £5,000,000 a year we considered that Nigeria should be allotted a sum of the order of £800,000 a year. As many of the African Colonies are now doing well out of the war we may be able to reduce their allocations and increase the allocation to Nigeria. Nigeria, therefore, always provided that sound schemes are forthcoming, can look for really substantial assistance: and it distorts the picture completely to talk of "serious disappointment" because possibly a few thousands may have to be lopped off the application for £50,000 for these production schemes. I hope, therefore, that a telegram on the lines of the draft will be approved.

A.J.P.

26.12.41.

29.12.41

The original draft telegram is too apologetic - The mistake has been on the part of the Governor, not on the part of the C.O. or Mr. Dawe.

M

30.XII.41

23 Yo Nrg. Tel. No 1295 Sec. (Copy a 30495/41) ——— 30/12/41

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1942

34 Nigeria 680. ——— -21. 11. 42.
(Spares to Library). 24

Library.
Rl. Put up tel.
reg. tel in each
£34 wfm. 3/11.

35 Nigeria Tel. 76 Sec. ——— 20. 1. 42.

35

The Gov inquired whether it would serve any useful purpose & raise the Company rate of tax above 5/- (30 § 7). We asked, what profits escape UK tax? (31 § 4) The answer is now given as £146 000. The result of raising the Company tax would be, therefore, to secure for Nigeria a considerable sum of American money. Both from the point of view of the Nigerian Treasury and from the point of view of the dollar-sterling balance of payments, there seems every reason for raising the rate. ? Reply that the SofS would be prepared to approve the raising of the rate to "a sum not exceeding that payable in the UK". By that we should intend to mean, I suppose, 10/- of which 1/6 would be credited for repayment after the war.

X

As regards Excess Profits Duty, the Governor proposed to take no action (30 § 8). His reasons (7A § 2) were difficulty of collection, difficulty of determining pre-war profits, and the opinion that the increased income tax was sufficient. Mr Megson was inclined to suggest (minute of 9/12) that if the earnings of Companies escaping UK tax were considerable, E.P.D. should be introduced. It transpires that the earnings are fairly considerable, by Nigerian standards. But the question seems to me to turn rather on whether "Excess Profits" are actually accruing in any

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

quantity ~~sale~~ by comparison with the ~~standard~~ basic year. We do not want to go to a lot of trouble to introduce E.P.D. only to discover that the amount payable is insignificant. It is also relevant that if the Company Tax rate is raised, the American companies will realise that they alone are affected financially; if at the same time they are assailed in a similar manner with E.P.D., they may get very restive. I should be inclined for the time being to approve the increased rate for the Company Tax, but with regard to E.P.D., to ask the Governor by air mail for an opinion as to whether the profits of the oil companies are appreciably greater than the average for the years immediately before the war.

34. Recirc.

FJ Pedler — 25.1.42

I agree

Jmegson

27/1/42.

I agree that we should approve the raising of the income tax rate and leave E.P.T. alone for the moment. As regards X in Mr. Pedler's minute, however, the United Kingdom rate is a plain 10s in the £ without any post-war repayment. I think the post-war repayment only applies to a certain part of E.P.T. and to the increased income tax payable as a result of last year's reduction in post-war and other allowances. It does not apply to the increase resulting from last year's increase in the standard rate of tax. The Nigerian adjustment need not therefore be complicated by any provision for repayment after the war.

28.1.42.

O. 42 W. 28/1/42

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

I agree. I cannot see that the American companies in question can reasonably object to making their contribution by way of war-time taxation.

Proceed as proposed.

A-PS
29.1.42.
CO[illegible]

6 To. Governor of Nigeria - Tel No 112 Secr -
29/1/42

37 Nigeria Conf. ——— 13.12.41.

38 Nigeria Conf. ——— 7.1.42.

There is only one point in all this that needs urgent action. I refer to No 37 § 14. I had not realised that No 30 § 7 was intended as a proposal to differentiate against foreign companies. While differentiation may occur in fact, through the working of double-taxation relief arrangements, it should be avoided in form. This is so obvious that I don't think the Governor can have intended to mean that formal differentiation is contemplated. But we had better make this clear.
Dft h/w

FJ Pedler
30.1.42

39 Tel. to Govr Nig: No. See h. 120. 30.1.42.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

I agree. I cannot see that the American companies in question can reasonably object to making their contribution by way of war-time taxation.

Proceed as proposed.

A-Ps
29.1.42.
CLtm

36 To. Governor of Nigeria - Tel No 112 Sec -
29/1/42

37 Nigeria Conf. —— 13.12.41.

38 Nigeria Conf. —— 7.1.42.

There is only one point in all this that needs urgent action. I refer to No 37 § 14. I had not realised that No 30 § 7 was intended as a proposal to differentiate against foreign companies. While differentiation may occur in fact, through the working of double-taxation relief arrangements, it should be avoided in form. This is so obvious that I don't think the Governor can have intended to mean that formal differentiation is contemplated. But we had better make this clear.

Dft h/w

FJ Pedler
30.1.42

39 Tel. to Govr Nig: No. See h. 120. 30.1.42.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

No 34 Mr. Megson
Sir S Abrahams

Section 3 does not exactly follow the text in 27 (approved in 28) but it seems all right.

Section 4 amends section 11 of the amending Ordinance behind 17.
Sec 6 amends sec 15 of the Ord^ce behind 17.

? approve 93.

No 35 Mr. Caine

On the EPD point. Minutes of 25/1 and 27/1 propose an inquiry by air mail. Yours of 28/1 says "I agree that we should .... leave EPT alone for the moment".

? put by

No 37 Mr Megson
Mr Caine

? Thank the Gov for his careful exam^n of the subject; observe that the matters submitted for approval have been dealt with in Nos 31, 33, 36 & 39; say that the other matters raised will receive cons'n & promise a further communication.

And register a copy of (337) 37 on 1885 Gen, for with a copy of the despatch proposed above, for cons'n of §§ 15, 16, 18, 19, 20.

No. 38 Mr Megson
Mr Caine
Mr Williams

? ask the Gov to inf the Assoc^n that its message has been rec^d and considered;

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

that Lord Mayne greatly appreciates the loyal spirit in which the members of the Assoc$^{n}$ are bearing the - 28
sacrifices imposed by the war; and that he trusts that they will feel that their main point, namely that officers in receipt of salaries not exceeding £560 p.a. who maintain dependants in the UK should not have their tax increased, has been substantially met. (For this, see the table behind 37)

F J Pedler
31.1.42

I agree, except that I see no reason to register General extracts from No. 37. I think they can best be dealt with here.

Paragraph 15. No action is called for at present; the Governor may raise the matter again in the future.

Paragraph 16. I agree that the relief granted under section 17 of the Nigeria Income Tax Ordinance, 1940, is very generous; I think we can leave the Governor to examine the position further as he proposes to do.

Paragraph 18. This deals with the question of inequality of sacrifice between the West African Colonies and is, I think, for W.A. Department.

It has been approved - see (33) E

Paragraph 19. In view of the Governor's strong recommendation I should be inclined to allow Nigeria to lend the proceeds to H.M.G. free of interest.

Paragraph 20. No action seems to be called for. The passage quoted was not in the published version of the Circular despatch.

J.M. Upston

4.2.42.

No 34: no observs

H Lubbock
5/2/42

No. 35. I was rather convinced by the argument that as we are hitting non-British companies rather hard with the increased income tax, it might be undesirable to penalise them at the same time by the introduction of E.P.T. It might

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

might therefore be reconsidered in connection with next year's budget. Possibly, however, it might be worth while saying that for the purposes of any future consideration it would be useful to have information of the excess profits actually being earned by companies not liable to United Kingdom E.P.T.



A. ?37

No. 35. Paragraph 15. A copy of this should be put in 30231/7/41 to keep that correspondence complete.

Paragraph 16. I agree.

Paragraph 18. Subject to the views of West African Department I think it would be well worth while communicating this paragraph to the Governors of the other West African Colonies. It is incidentally a good illustration of the contortions Sir B. Bourdillon has to go through in discharging his dual function as Chairman of the Governors Conference and Governor of Nigeria.

Paragraph 19. It has already been decided to agree to the interest-free loan.

Paragraph 20. I have no doubt that Sir B.Bourdillon's account of local opinion among Europeans is correct, but I must say that I regard it as a deplorable attitude. What it comes to is that Europeans in the Colonies are not prepared to submit to taxation except for what they regard as European interests. That sort of attitude accords very ill with general professions about our responsibility for improvement of local conditions. I do not know what can be done about it, but this failure to recognise any unity of interest between European and native populations is one of the greatest obstacles to Colonial progress.

6.2.42.

34. ? as proposed.

35. ? reply as proposed by Mr. Caine.

37. Paragraph 18.

Equality of taxation for the four West African Colonies (taking into account any substantial inequalities in the local cost of living between the four Territories) is clearly most desirable, although it must be recognised that the difficulties are very considerable. Up to now the four Dependencies have not even succeeded in establishing a uniform customs tariff. As regards income tax, the Gambia Government tried to get the other Governments, and notably Nigeria, to fall into line with its proposal for very greatly increased rates of income tax. Nigeria, however, was not prepared to go nearly as far as the Gambia and the Gambia, after further consideration, has now decided to modify considerably its original porposals. In the case of the Gold Coast, the Secretary of State has decided not to press Sir Alan Burns to introduce income tax before he has had longer time to explore the local terrain and it will be remembered that just before Sir Alan left this country it was agreed that he should have about a year within which to make up his mind on this difficult subject. If Sir Alan is not to be pressed, it is difficult to find convincing reasons for pressing Sir Hubert Stevenson, but if and when income tax is introduced in the Gold Coast it will I think be practically impossible for Sierra Leone to find reasons

/for

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

for standing out any longer.

On the whole, therefore, I should be inclined not to communicate paragraph 18 to the other Governments as Mr. Caine suggests. If ~~Though~~ it is ~~not~~ necessary to say anything specifically in reply to this paragraph, perhaps it might be to the effect that the Secretary of State fully appreciates the force of what Sir Bernard says and hopes that in time it will be possible for a nearer approach to equality of taxation in West Africa to be achieved. The question is not without difficulties in the case of the Gold Coast and Sierra Leone and the Secretary of State expects to receive in due course further ~~recommendations~~ memorandum from the Governors of these two Colonies.

As regards paragraph 20. I agree with what Mr. Caine says about the unsatisfactory attitude which is apparently shown by Europeans in Nigeria. In justice to them, however, it must also be borne in mind that educated Africans have likewise shown little recognition of any unity of interest with the Europeans. Their interest is naturally [redacted] to oust Europeans from as many well-paid posts as possible. One thing which they apparently have in common is the desire to make some direct contribution to the war effort, [redacted] in as far as lending to His Majesty's Government some of the proceeds of local taxation may be held to be of assistance in winning the war this is a memorial [redacted] which would have the support of African and European alike.

OGRW
12. 2. 42.

Take the action proposed on (34), (35) and (38).

Recirc. early to me for further action with regard to (37).

Attlee A.P.S 17.2.42.

40 To Nigeria 65 (34 and d) G3 19.2.42.

7W 41 To Nigeria Sav. Tel. 37 Secret. conf 21.2.42.

Received 41 42. Nigeria —— tel 185 Sec —— 20.2.42.

37. Recirculated as directed by Sir A Dawe.

38. A memorial to the S of S. Dft Rbw as directed by Sir A Dawe

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

42

Previous papers are noted in column on right. In the circumstances I think we must let the bill go forward with Companies Tax standing at 5/=. That will be achieved by deferring our reply to No. 42 while the position is re-examined from the point of view of W.A. as a whole. Such a re-examination seems to be justified in view of the need for adjusting the fiscal systems in W.A. to the new conditions resulting from events in the Far East.
? receive with 33083/2 and files about Companies Tax in GC and SL.

| | |
|---|---|
| 1 | 31 |
| 3 | |
| 7A § 2 last sentence | |
| 8 § 2 | |
| 14 | |
| 15 | |
| 30 § 7 | |
| 31 § 4 | |
| 35 | |
| 36 | |
| 4 on 33083/2/41 | |
| 37 § 14 | |
| 39 | |

F J Pedler
23.2.42

Get off desp. d/fes in reply to 38
& Ref Economic Dept see 42.

O. G. R. L
24. 2. 42

43 To Nigeria Desp: (38 answd). — 25.2.42.

Econ. Dept

May we have your views on 42.
(There is no Companies Tax in G. C. or S. L.
As to Gambia it is not quite clear whether that Gambia Ref. on 33083/2, — in the light of Nigeria action we omitted to tell Gambia as promised above)

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

in para 2 of 18/3>003/2 that we had approved proposals arranged in 1930 Session but no doubt Gambia has least thought that approval has been given.

O.G.R.W. 27.2.42

M^r Megson
M^r Creasy. S.S.M.
28.2.42.

42 refers of course only to foreign companies which escape U.K. tax. As such companies pay nothing in the £ & S.L. and 4/- in the Gambia an increase under case of Nigeria would as the figs. suggest be difficult to justify. I should let the Nigeria tax remain at 5/- pending such a recommendation as M^r Pedler suggests

Megson
2/3/42.

I agree.
J.C. 4/3/42

B This can be considered after Sir A. Burns' proposals for direct taxation in G.C. are further advanced. He deals with the question of Company taxation in a recent S.O. letter now being prepared.

? reply agreeing to 5/- 9.4.42 for the present saying that when it is possible

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

of Company taxation
to consider the question of possible point of
need of W.A. & c whole this point may
call for re-examination - repeat to Gambia

O. GRWS
4.3.42

Agree
HB 5.3 Refer. to me after action.

AGen
AJS 5.3

copy on 30231/1/42 { 44 To Nigeria No 268 ~~Repeated Gambia No 97~~ — 6.3.42
45 To Gambia 97

? Refer to Mr Williams
Mr B
Please action
Mr B
30/

V.B.L.C.
As at A in Mr Caine's minute of 6.2.42, & recric on 30/6/42 for comm of B in Mr Williams' minute of 4.3.42

FJP 13/3 at once

46 Nigeria — Sec — 4.4.42
47. " — 191 sav conf — 8.4.42

The first thing is to get Sir B. Bourdillon's opinion on No 46. I understand he is calling on Sir A Dawe tomorrow. The opportunity might then be taken.

FJP 23.4

Ofpis to Commercial gentis expenses
reconsidered

O.GRWS 23.4.42

PUBLIC RECORD OFFICE
CO 583/259/30231
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:-

Reference:-
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/259/30231

I have given a copy of 46 (34)
to Sir B. Bourdillon.
He is going to let me have
his views.
Wait.
A.J.B.
24.4
Atmc

48 Sir B. Bourdillon S/O. — 25.4.42.
49. Press Extract —
50. Nigeria — 182. — 23.4.42
DESTROYED UNDER STATUTE 51. " — Sec 3/pa. — 24.4.42.
52 " — 205. — 7.5.42.
DESTROYED UNDER STATUTE 53. " — Sec 3/pa — "
~~54. Notes~~

Sir A. Dawe:

The questions raised in 46 are dealt with in the minutes attached opposite and I submit draft telegram to O.A.G., Nigeria in accordance with the decision/

decision recorded in your minute of 23.5.'42 . The minutes referred to, however, do not deal specifically with the recommendation in paragraph 9 of 46 that if the present Bill to increase ~~[illegible]~~ income tax rates in Nigeria is not to be proceeded with, the East African Governments should be asked to lend Nigeria the services of an expert to advise on the question of income tax and taxation of profits and to assist in the drafting of a new income tax law and a law for imposition of excess profits tax. It will be seen from paragraph 6 of the note enclosed in Sir Bernard Bourdillon's letter at 48 that Sir Bernard is opposed to this recommendation unless the enquiry (by which I suppose he means the investigation which the Inland Revenue expert would have to make) were to be ~~expanded~~ extended to the Gold Coast and possibly Sierra Leone and the Gambia. I am not quite clear how the Secretary of State would wish this point to be dealt with but I have added, for consideration, a paragraph to the draft telegram. I shall be sending on separate drafts to the Gold Coast and Sierra Leone on the relevant files.

35

I think the despatch indicates the right course. APS

OGRW

26.5.1942.

APS 28/5

29/5

To Nigeria Tel no. 710 Secret 2/6/42

Reference:-
PUBLIC RECORD OFFICE
CO 583/259/30231
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Sir G.Gater - 36

1. Sir B.Bourdillon is anxious to discuss the question of income tax in West Africa with the S.of S. I understand that Mr.Thornley is arranging an interview.

S/S Note 2. I annex a note by Mr.Williams stating briefly the position. In addition to this, the S.of S. ought to see (46) and (48) in 30231/42 Nigeria below.

3. There are two points at issue:-

(i) The general question of income tax in West Africa.

We have now established income tax in all our African Colonies except the Gold Coast and Sierra Leone. Sir Bernard Bourdillon feels strongly that these two Colonies should no longer be allowed to stand out. There is no doubt that the absence of income tax in these two Colonies has had a deplorable moral effect along the West Coast. The officers in our British units, who have to pay British income tax, very much resent the fact that British officials serving in the civil governments escape scot-free. General Giffard, I know, feels as strongly as Sir B. Bourdillon on the subject: and I fully share their views. No one wishes to impose income tax on native populations in such a way as would provoke trouble: but that is no reason why we should not establish the principle of income tax and carefully arrange its incidence so as to bring in the people who ought to pay. Fortunately, Sir Alan Burns has now told us that he is personally in favour of introducing income tax in the Gold Coast and that he will proceed with the matter in due course. All we need do here is to stimulate him to rather more prompt action than that which he appears to contemplate. Sir Hubert Stevenson is ready to move provided income tax is introduced in the Gold Coast.

(ii) Nigerian income tax.

Sir B.Bourdillon was very keen on increasing the income tax in Nigeria. But as will be seen from the papers below, the Bill has provoked opposition in the Legislative Council and Sir A.Burns has withheld his consent to the Bill pending instructions. Sir B. Bourdillon's comments on the position are in the file. He feels that Sir A.Burns has not handled the matter too happily: and I agree with him. He makes certain suggestions for action in his comments and he will no doubt discuss these with the S.of S. I suggest that the S.of S's. attitude should be that he would like to see the Bill become law if it can be done without arousing too much opposition.

4. There is a good deal of criticism in Service quarters

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

4

quarters that our officials, particularly in the Gold Coast, are not war-minded and are not conducting themselves with the austerity required by the present situation. If the arrangements which we have been recently discussing are established for West Africa we may hear a good deal on this subject. I think, therefore, that it would be a good thing as regards income tax to get our house in order without delay.

? To the S.of S. for discussion with Sir B. Bourdillon.

A.D.

1.5.42.

Secretary of State.

You are proposing to see Sir B.Bourdillon to discuss with him the question of income tax in West Africa, and I forward a minute from Sir A.Dawe setting out the points at issue, and in the files Sir Alan Burns's despatch and Sir B.Bourdillon's comments on the situation.

My first reaction is that there is a strong case for the imposition of income tax in the Gold Coast and in Sierra Leone and I think that the Governors should be pressed to proceed forthwith. As regards the Nigerian income tax I should like to preserve an open mind until the discussion with Sir B.Bourdillon has taken place. The fact that there is likely to be a budget surplus instead of a deficit certainly weakens the case for an increase of income tax. On the other hand there is the austerity argument, mentioned by Sir A. Dawe, which is likely to become more prominent. If Sir B.Bourdillon considers that the Bill can be passed without too much opposition, I agree with Sir A.Dawe that we should ask the Governor to approve the Bill.

2.5.42.

Sir A. Dawe

Mr [illegible] asked me last night [illegible] to say that he would be most grateful if you would send

(continued on p 8)

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

8

(Continued from P. 7)
briefly the conclusions reached at 38
the discussion with Lord Hailey and Sir
G. Eaton at which I was present
on the subject both of (a) Income Tax
in Nigeria; &
(b) Appts. of Africans
in the G.C. & S.L.:

23.5

Mr. Williams

1. I am recording the decision about unofficial members on the relevant file.

2. I was not present at the discussion with Lord Hailey about income tax. But Mr. Thornley informs me that the decision in brief was that there should be no increase in Nigeria until the Gold Coast and Sierra Leone come into line. Draft communications to the three Colonies are now required: and I should like to discuss with you the lines on which they should be prepared.

A.J.W.

23.5.42.

Sir G. Gater

5

39

I have read these papers with great interest. There is no doubt that the scale of direct taxation, even in Nigeria, seems absurdly small judging by our standards. On the other hand, it is somewhat illogical to clap on extra taxation, when the budget is already balanced. One would have thought that the way to approach the problem was from the other end, by increasing expenditure and so justifying the extra taxation. Surely there are items of expenditure, for local defence and other purposes, which is at present being carried by the Imperial Exchequer. If a greater part of this burden were shouldered by the Colonial Governments, their expenditure would automatically be increased, and they could then go to their legislative councils with a good case for increasing direct taxation. The present proposal seems to be likely to get the worst of both worlds, by causing the maximum of irritation and bringing in very little revenue. Austerity for its own sake is not an easy policy to put across, but austerity with an object is.

C.

11. 5. 42.

Sir A. Dawe.

Will you please reconsider the question from the point of view indicated in Sec. S.'s minute above.

12.5.42.

Mr. Pedler

I should be glad to have your comments on this.

Nigeria's budget is, of course, "balanced" only in a somewhat unreal sense. We are already about to provide the Colony with help from the Development Vote for certain specific projects: and the Governor has recently put before the Secretary of State a request for very considerable financial help in some form from British funds on the basis that if the Colony does not receive this extraneous aid it will be unable to keep its administrative services up to a reasonable level of efficiency.

A.P. 12.5.42.

Sir A Dawe

First, Nigeria's budget. It is true that

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

6

the results for 1941-2 show a surplus instead of the deficit which was expected. But the estimates for the current year 1942-3 envisage a deficit of over £30 000, and we are inclined to think that new factors which could not have been envisaged when the estimates were prepared will, on balance, affect them adversely.

The question of clapping on new taxation when the budget is balanced, or of increasing expenditure in order to justify increased taxation, therefore does not arise. Indeed the estimated deficit of some £30000 is exactly the sort of amount which would appear to justify the present proposals to raise an additional £25000 from income tax. But the increase has not been justified in that way because it was announced that the yield would be lent to HMG.

I am sure the austerity argument will make no appeal in Nigeria. In this world of comparisons austerity consists in having less than you had, and in that basis people in Nigeria are very austere. They feel bitterly that before they are asked to pay more, the Gold Coast & Sierra Leone ought to be taxed. The principle of equality of sacrifice, of which we hear so much, needs applying in W. Africa. Until it is, I see no prospect of securing any measure of consent for increased income tax in Nigeria.

But there are not a few people who would pay the increased income tax? A.P.

F J Pedler
12.5.42

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Sir G.Cater

1. I do not think, for the above reasons, that the argument that Nigeria's budget is now balanced weighs very strongly on the income tax issue. On any sound financial assessment the budget is not balanced at all.

2. With regard to the austerity argument, I do not think that the question of a balanced budget is really very relevant in war time. Taxation here is now being used, not merely as a financial instrument but, in order to reduce consumption and thus further the war effort. This thesis was very much pressed in connection with the Chancellor's recent budget. I think that from this point of view there is still a sound case for restricting by income tax the higher incomes in Nigeria.

3. I think that before pressing this proposed increased taxation on Nigeria it will be essential to decide that in principle income tax must now be adopted in the Gold Coast and Sierra Leone.

A reasonable course would be, I think, to remit the matter, as Sir B.Bourdillon suggests in (48), again to the Nigerian Executive Council on the understanding that income tax is to be introduced in the Gold Coast and Sierra Leone.

A.F.B.

13.5.42.

Sept.

1. I was disposed to think that we could not press the increased income tax except on the lines suggested in your minute. Sir A Dawe's and W Keblar's minutes throw new light on the question. The Budget is not really balanced, in fact a deficit of £30,000 for 1942-43 is likely. Also the Nigerian Government is asking for financial assistance from British funds to maintain a reasonable level of efficiency in its social services. In the circumstances we can reasonably press the increase in income tax subject to the condition in 3 of Sir A Dawe's minute.

13.5.42 [illegible]

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

55 % Nigeria — tel ?10sec 2.6.42

56. U.A.C. —— 21.5.42

57. W. Sands —— 29.5.42

Mr Pedler

? Nos 48-53 can be Pub. by.

FJP 5/6 at once

J.B.Hart
4/6/42

DESTROYED UNDER STATUTE

58 To Nigeria Sav. tel 176 (50 amsd) 6.6.42.

59. U.A.C. —— 3.6.42

Put by. FJP 8/6 at once

60 OAG Nig

When the saving telegram has gone off this file should be sent to Mr.Robinson. I have had a word with Mr.Sandford about the question of income tax in West Africa. He does not propose to concern himself with it, at any rate at this stage. But he suggested that it might be useful if Mr. Robinson made himself acquainted with the papers. This paper, which concerns the position in Nigeria, is a good one to start on.

F.J.Pedler

18th June, 1942.

DESTROYED UNDER STATUTE

To Nigeria Sav. tel 197 Conf. (60 amsd) 20.6.42.

H. Pedler.

I have read these papers: could I see the Gold Coast & Sierraleone files?

H.E.R.
1.7.'42.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| | | | | |
|---|---|---|---|---|
| 62 | Sir a. Pim | — s/o — | | 17.6.42. |
| 63 | Sir a Pim | ——— | | 22.6.42. |
| 64 | Sir a. Pim | — s/o — | | 23.6.42. |
| 65 | Sir a. Pim | ——— | | 25.6.42. |
| ~~66~~. | | | | 43 |
| 66. | Nigeria | — tel 1350 | — | 3.9.42 |

M. Palmer

In para 9 of 46 Sir A. Burns suggests that the C.A. Gotts Rep. Lend Lease Mr Murphy to advise on I.T. questions and later also to assist on Surplus on excess profit tax ques. which he considers more difficult important than any issues on I.T. rates. In view of Sir B. Bourdillon's comments (see penultimate para of his note in 48) we replied in the terms of 55. It is unlikely that any early decision will be reached about imposing I.T. on G.C. & S.L. as in the first place it has been decided to consult the Resident Minister on the possibility of which Sir A. Burns has spoken in 62 but an attempt to introduce it may lead to such strong reactions as to affect detrimentally the War effort. Meanwhile Nigeria's need for extra revenue has increased, especially

Reference:-
PUBLIC RECORD OFFICE
CO 583/259/30231
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

owing to the new cost of living bonus which will be a heavy burden.

31. I should very much like some light on the problem of excess profits tax with which the Nig. Govt. are now to cope.

2 I do not know whether there is any chance of borrowing Mr Munday, but before exploring this I shd be grateful to your advisers as to generally & in particular as to whether there is any objection to Nigeria going ahead with such a tax without waiting for the coming of a uniform policy for W.A.

OGRU 7.9.42

The profits indicated in the enclosure to No. 47 show considerable increases in the three years and the imposition of E.P.D. seems desirable here anyhow on moral grounds, irrespective of the fact that some other colonies do not fall into line. The proposal in para 9 of No. 46 to borrow Mr Munday to examine local schemes for E.P.D. problems seems one well worth agreeing to, as if G.C. & S.L. do eventually impose these taxes, they will find the experience of Nigeria in such matters, and Mr Munday's recommendations, of great use in deciding the method of assessing both persons and companies. AC Jacomb 8/9

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

For myself I can see no reason why Nigeria should not proceed with getting their desired expert advice irrespective of whether Income Tax is to be introduced in the Gold Coast and Sierra Leone. The connection between the two was made by Sir Bernard Bourdillon in his note at (48) in the file and if he now has changed his mind I can see no reason for us to object.

9.9.42.

If there is no objection from point of view of C.O. Dept we can now ask Govts E.A. Govts Conf. if Mr Mundy's services can be lent for the purpose indicated in para 9 of 46. Say Govts hope he can be spared as for Nig in addition at at A in 65. Ask Nig to communicate request reply to Govt and for Nig. & repeat our tel to Govt.

O.G.R.W. 9.9.42

So far as we know income tax and excess profits tax in the East African territories should not be raising any special problems just now and it should be possible for Mr. Mundy to be spared for a short time to go to Nigeria. Draft telegram herewith.

10. 9. 42.

67 To: E.A. Govts' Conf. Tel. No. 192 Secret
68 To: Govt: Nigeria Tel. No. 1340 Secret

10/9/42

69. E.A. Govts Conf? Nigeria Tel. 607 — 28.9.42

The E.A. Govts mean to get their hands of flesh! In doing this might as

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

at least have omitted from mention
of branches schemes from this
list, which Nigeria would
naturally have as a matter of course.
But doubtless Nigeria will agree
to this demand & will repeat this
reply to 1691 to us.

Yours sincerely
Harcourt
29/9/42

I don't understand the reference to
subsistence allce. DSIR must have
expected Mr Rendel to have to do
much travelling & if he did
presumably his expenses of b.
fournes by the local general authority

OGRU also
30.9.42

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

F47

Mr Haler

Mr Williams.

40

P. see letter from "West Africa" attached.

We shall have to be careful how we answer the question at "C". The main reason why the Nig. Bill was not proceeded with was that the Sec/S. reached the conclusion, after discussion with Sir B. Bourdillon, that income tax should not be further increased in Nigeria until income tax was introduced in the G. Coast & Sierra Leone. But this information cannot be given to "West Africa", who would act back in the dark, and the less publicity given to the fact that the G.C. & S.L. Govts are moving ahead with the preparation of legislation the better - otherwise howls of rage & objection will be forthcoming from all quarters in those territories.

We could of course tell "West Africa" that when the Nig. Bill was introduced a deficit was existing in the 1941/2 budget, & that when it

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

X Check is now being overtaken by COLA! OGRW

it became known that there were in fact to be a surplus X it was decided to drop the Bill: but this cannot be known [illegible] at this stage.

I should therefore feel inclined merely to say that the decision not to proceed with the Bill was taken after consultation with Sir B. Bourdillon who was known on leave at the time whilst Mr. Sabine (on whose account the letter from him) is made to say whether any other proposals for increasing tax in W. Africa are under consn.

H. Lambe

Agree. 30/9/42

OGRW

30.9.42

"West Africa" informed accordingly.

J.F. Hallen.
1/10/42.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1943

74 Nigeria — tel 33 — 6.1.43

75 Nigeria 3/pm

This file has been tied up with the other files relating to income tax in the four West African Colonies and we have been awaiting the Governor's comments promised in paragraph 1 on No. 73. Presumably No. 74 can be taken as representing what comments he has to offer and there seems no reason why we should not refer the draft Bill to the Inland Revenue. Draft for consideration submitted.

No 75 The encls to No. 75 seem to be incomplete unfortunately

9.1.43.

12/2 76 To B.J.R. (w/encls to 73) conv. 21. 1. 43.
action v. dft.

77 Nigeria — Tel Conv. — 8.1.43

H. Parkes to see; & possible action is necy at this stage I think.

K.E.P.
28.1 above

7 cover put by, pls.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Note to H/w

1/33711/43 14th

JK 14th Oct

For further action see 10/33411/43.

Library Legal advice

To take

sealed orders

at 11.14.34

Written to.

Library 7/10/43.

Reference:-

CO 583/259/30231

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

71. Nigeria — ~~Sep.~~ 391 — 11. 9. 42

Put by

Hamer 10/11/42

alw

Ajc

72. ~~Nigeria~~ (Sir B. Bourdillon) ~~18. 9. 42~~

Trans. to 33696/42. W.A.

Ajc

73. Nigeria — 483 — 18. 11. 42

R. Palmer

You will see this

Hamer

10/12/42

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

AIR MAIL.

SAVINGRAM

26 JAN 1943

3-0331 52

From: GOVERNOR, NIGERIA.
To: SECRETARY OF STATE, LONDON.
No: 17. Date: 16th January, 1943.

43)

With reference to my despatch No.483 of 18th November, forwarding copies of reports by Mr.J.C.Mundy on income tax and excess profits tax, I enclose for your information a copy of a letter which has been sent to the other West African Governments.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

No.40251/164.

Nigerian Secretariat,
Lagos, Nigeria.
26th December, 1942.

The Secretary,
West African Governors' Conference,
L a g o s.

Proposed New Income Tax and Excess Profits Tax Ordinances.

With reference to my letter No.40251/86 of the 12th of December 1942, I am directed by the Governor to inform you that detailed consideration has now been given to Mr.Mundy's reports on income tax and excess profits tax legislation and that this Government has agreed in principle to the terms of the accompanying draft Bills, subject, in the case of the Income Tax Bill, to the following amendments and additions :-

(a) Clause 9. Pensions granted under the Widows and Orphans Pensions Scheme should be exempt from tax.

(b) Clause 10(1)(h). The deduction in respect of contributions to provident funds should not exceed 20% of the contributor's income and provision should be introduced under clause 9 to exempt from tax capital sums withdrawn on retirement from approved provident funds.

(c) Clause 10(1)(i). It should be made clear that the deduction is to cover transport within Nigeria as well as passages overseas.

(d) Clause 22. The total relief afforded under sub-sections (a) and (b) should not exceed £200.

(e) Clause 25(1) : Proviso (a)(iv). The words "who before the first of April,1937" should be deleted and "King's Police Medal for Gallantry" should be added.

(f) Clause 47. There should be a right of appeal to the Supreme Court against the order of the Commissioner.

(g) Clause 57. It should be specifically provided that an appeal should lie from the decision of the Supreme Court (in its appellate capacity) to the West African Court of Appeal and thence to the Judicial Committee of the Privy Council.

2. The reasons for these departures from the draft Bill are as follows :-

(a) As the first £200 of a woman's income is exempt the majority of recipients of pensions are excluded from the scope of the tax and the revenue collectable from the remainder is so small as to be incommensurate with the labour involved in collection, more particularly as the income is enjoyed outside Nigeria.

(b) It is considered that Mr. Mundy's suggestion that capital sums withdrawn from provident funds should be taxed would place contributors to a provident fund in a less favourable position than those in receipt of a pension.
Some limit must, however, be fixed to the deduction allowed in respect of contributions to provident funds in order to prevent evasion, vide the second paragraph on page 16 of Mr. Mundy's report.

(c) This is self-explanatory. (d)

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(d) It is considered that a deduction of £200 is sufficiently generous and that no regard should be had to a taxpayer's marital adventures.

(e) The King's Police Medal is considered to be equivalent to the other decorations for which exemption is allowed.

(f) This is considered advisable to allay fears that the Commissioner's requirements with regard to the keeping of accounts might be unreasonable.

(g) This is necessary owing to the following judgment given in the West African Court of Appeal in the case Commissioner of Income Tax and Ferris George (WAC: 1693, 28/4/42 ) :-

"We are of opinion that this appeal does not lie. The Rights of Appeal to this Court are only those conferred by law. It has no inherent rights to hear appeals from lower Courts. Section 3 of the West African Court of Appeal Ordinance (No.47 of 1933) which is the section laying down what appeals lie in civil cases expressly provides that the rights of appeal given by the section only apply in respect of judgments, decisions and Orders given in the exercise of the original jurisdiction of the Supreme Court. We are of opinion that the judgment of the Supreme Court, against which it is sought to appeal is not a judgment given in the exercise of the Supreme Court's original jurisdiction since it was given upon an appeal to the Supreme Court from an assessment of the Commissioner of Income Tax.

The application is refused with costs assessed at 5 guineas."

3. As regards paragraph 14 of Mr.Mundy's report it is not proposed that any change should be made in the method of assessment or rates of tax. The provisions in the draft Bill are similar to those in the existing Ordinance which have worked well for a number of years.

4. The question of profits on produce buying will be further examined with a view to ensuring that the wording of clause 8(1) gives unchallengeable effect to the clear intention of the draftsman.

5. As regards Excess Profits Tax, while agreeing to the Bill in principle, this Government has not yet made a decision with regard to the rate of tax.

6. I am to make it clear that acceptance, subject to the modifications indicated, of the draft legislation in principle, does not necessarily entail acceptance of the wording of the Bills, for this aspect has yet to be considered by the law officers.

Chief Secretary to the Government.

SEA.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

[3503A] Wt. 29290/240 15m 10/42 C.N.L.4. 748

19 JAN
1 20 —

30231/42.

55

76

C. O.

Mr. Palmer. 9/1/43.

Mr. Lane. 16/1

Mr. Fraser 19/1

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.

Dover House,
Whitehall, S.W.1.

21. January, 1943.

**DRAFT.**

Sir,

THE SECRETARY,

THE BOARD OF INLAND REVENUE.

I am etc., to refer to your letter of the 11th of July 1941 (T.2015/5/40) regarding income tax legislation in Nigeria and to inform you that as a result of a visit to Nigeria of Mr. J.C. Mundy, the Commissioner of Inland Revenue in East Africa, a draft of a completely new Bill amending income tax in the Colony has been prepared and forwarded to this Department for consideration. A copy of the draft Bill together with a covering memorandum is enclosed herewith. It will be observed that in the draft Bill opportunity has been taken to deal with various questions which have been raised separately by this Department with the Board of Inland Revenue. Section 8.(1) of the Bill deals with the question of the liability of non-resident firms engaged in the export of produce from Nigeria which formed the subject of your letter of the 17th of November, 1942 (T.2015/14/41). Section 8 (4) deals with the question of the tax on the salary of an individual employed by a non-resident firm where the whole of the salary is not drawn in th

FURTHER ACTION.

15857/3/42 Encl 15857/3/42

15885/2/42 "

15893/42 "

PUBLIC RECORD OFFICE
CO 583/259/30231
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

7
1585 1/2/42

y. This question is dealt with in
ur letter T.2015/13/42 of the 17th of
ctober, 1942. The taxation of shipping
profits is covered by Section 8(2)....
of the Bill and this matter has been the
subject of semi-official correspondence
with your Department from time to time
ending with your letter T.2015/19/42 of
the 18th of November, 1942.

30
1589 3/42

3. Colonel Stanley would be glad to receive the comments of the Board of Inland Revenue on this draft Bill in due course. It is possible that steps will be taken to achieve some degree of uniformity in the income tax legislation of the four West African Colonies (Nigeria, the Gambia, Gold Coast and Sierra Leone) but as the last two Colonies have at present no income tax legislation it is proposed that they shall proceed with the introduction of ~~their~~ legislation in the near future on the basis of existing Ordinances. It ~~may~~ will accordingly be necessary for amending Ordinances to be introduced subsequently, on the basis of the Nigerian Bill now enclosed, but it is not proposed to ~~hold up the~~ defer action towards the immediate introduction of income tax legislation in those two Colonies on that account.

in the Gold Coast and in Sierra Leone

I am, etc.

Sgd. H. E. Robinson.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

AIR MAIL.

57

NIGERIA.

only one copy received

1c

REC'D
29 DEC 1942
C.O. REGN.

75

No dup

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.483 of the 18th of November, 1942, is directed to forward four printed copies of Mr. Mundy's reports on Income Tax and Excess Profits Tax legislation and of the draft Bills that accompanied them.

30231/42 (43)

Nigerian Secretariat,

Lagos, 12 December, 1942.

SEA.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Encl 1b (75) in 30231/4



# REPORT ON THE INCOME TAX LAW IN NIGERIA

1. The present law is based on the Model Ordinance, and as originally passed, it followed the Model closely, charging tax for each year of assessment on the income of the previous year irrespective of the date on which a source of income first arose or ceased. In 1941, following difficulties with the assessment of pensioners the main charging sections were amended but a number of other sections which had been drafted originally to fit in with the preceding year basis were not dealt with. Although so far, the Ordinance has not been tested to any extent in the Courts it is obviously only a matter of time before this will be done. To remedy the position a large number of small amendments are necessary and, as there are other matters to deal with, the best course was to draft a completely new Bill. Advantage has been taken of this opportunity to re-arrange the provisions and classify them in parts so as to bring together, as far as possible, all matters relating to one subject. It will make the law a little more easily understandable, although it is quite impossible to draft income tax legslation in a simple form.

2. The assessment and collection of income tax can now be followed through its various stages. The sources of income which are liable to the tax are set out in Part III and the amount of the income from those sources is to be calculated in accordance with the provisions of Part IV. Since the income of the year of assessment may be based either on the income of the preceding year or of some other period it is necessary to show, as regards each source of income, the periods which are to be taken. The necessary provisions are in Part V under which the income for these periods is to be known as the "assessable" income for the year of assessment. Under Part VI deductions in respect of losses are to be made from the "assessable" income to give the "total" income of the year of assessment. This total income represents the amount in respect of which tax is chargeable. In the case of a company it is charged without any further deductions at the rates laid down in the Bill, but in the case of an individual Part VII allows certain reliefs by reference to the individual circumstances of the taxpayer. The balance remaining is the "chargeable income" on which the tax is charged. From the amount of tax so charged a set off may be due for tax paid at the source or for double taxation relief and the necessary provisions are contained in Part VIII. The rest of the Bill deals with special cases, the machinery of assessment and the collection and recovery of the tax charged.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

3. A number of questions of principle have arisen in the drafting of the Bill, and others have been referred to me for consideration. In the succeeding paragraphs I have dealt separately with the more important ones. They are:—

| | | |
|---|---|---|
| Paragraphs | 4- 5 | Bases of assessment. |
| ,, | 6- 8 | Profits on Produce Buying. |
| Paragraph | 9 | Employments. |
| Paragraphs | 10-11 | Shipping profits. |
| ,, | 12-13 | Exhaustion of Property allowance. |
| ,, | 14-15 | Rates of Tax. |
| ,, | 16-18 | West African basis of assessment. |

BASIS OF ASSESSMENTS

4. The Report on the Model Ordinance recommended that it should be followed by all Colonies and that those who already had income tax should repeal the existing legislation and introduce fresh laws on the lines of the Model. While some Colonies have departed from it in a number of respects, the preceding year basis is fairly consistently adhered to. It has many advantages; in particular it charges the income of each year and avoids adjustments for new and ceasing sources of income. A disadvantage is that the tax is, in effect, not collected until the following year, and where persons leave a Colony they must either find an extra year's tax before they go or, in some cases, escape without paying at all. For the purpose of double tax relief the Colonial assessment may differ from that in the United Kingdom but this is not of importance since the United Kingdom allows the relief by reference to the same basis year irrespective of the year of assessment for which the tax is charged.

In Nigeria, the preceding year basis was changed in 1941 to that in force in the United Kingdom for new and ceasing incomes. It has the advantage that normally Nigerian assessments correspond with those made in the United Kingdom on the same income and the collection of tax is kept up to date, but it has the disadvantage of collecting tax on income which may not in fact exist since the same income can be charged twice over and it gives rise to a number of adjustments every time a source of income is changed.

5. It was therefore necessary to decide whether the existing basis in Nigeria should be continued or whether that recommended by the Model should be reverted to. I have come to the conclusion that having once made the change it should be adhered to, certainly as regards trades etc. further changes would not be welcomed by the public. But this does not apply to the smaller items of income





other than from trades etc. Here, the previous year basis is simple and works easily particularly in connection with dividends upon which tax has been deducted at the source. To apply the new basis to these items of income will create complications which are better avoided. The Bill has been drafted accordingly.

PROFITS OF PRODUCE BUYING

6. I have examined in detail all the available information regarding the liability on these profits. The question where profits arise was very fully examined by the Royal Commission on Income Tax in 1920 and there is no doubt that the United Kingdom authorities have followed the principles laid down by the Commission very closely. If produce is purchased in one country and sold in another the whole of the profit is regarded as arising in the country in which the produce is sold unless some form of processing has taken place in the country of origin when the profit which can be allocated to that processing is regarded as liable to tax.

7. I consider this principle to be a perfectly sound one if the produce is sold in the country of origin at what might be called its wholesale price in a world market, but in Nigeria there are special circumstances which warrant a departure from this principle or, perhaps, a more precise application of it. It seems that produce is bought in Nigeria in small quantities, collected together, packed and shipped and, as a result of doing so, a profit arises in Nigeria equal to the difference between its sale price in the wholesale market and the cost plus expenses of sale.

8. If the produce is sold by the producer in a wholesale market he can be charged on the profit even though part of it may have been made by shipping the produce to another country. Provisions for taxing such a profit already exist in Ceylon and East Africa (Sec. 16) and, no doubt, in a number of other Colonies. The fact that a buyer intervenes and takes part of the profit which the producer might otherwise make does not, in my view, alter the position. Since the two separate profits made by the producer and the buyer can be charged to tax if both of them are made by the producer alone there can be no sound reason why, in the particular circumstances existing in Nigeria, the whole of the profit should not be taxed. While it might be suggested that Nigeria loses the buyer's profit in the same way as it does a manufacturing profit when work which might quite easily be done in Nigeria is carried out in the United Kingdom, this does not destroy the argument that the profit does in fact arise by reason of operations carried out in Nigeria. The necessary provision in the Bill is in Clause 8 (1).

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

EMPLOYMENTS

9. Some difficulty has been experienced in connection with the liability of salaries earned by employees in Nigeria and paid from sources outside Nigeria. The charging words "accrued in, derived from, or received in," have not by themselves been the subject of any legal decisions and English case law is not helpful because the charging words of the United Kingdom are different. In South Africa, however, it has been settled practice for some time to regard income from any employment as being derived from the place where the services are rendered irrespective of the source of the money from which the remuneration is paid. This is supported by legal decisions in South Africa and in Australia. A New South Wales case—in *re Gunther*—quoted on page 36 of Barnes South African Income Tax Handbook gives the decision as follows:—

> "I find that the appellant does work in Queensland. It seems to me therefore that he certainly earns in Queensland (when he is in Queensland) certain income which cannot be said to arise in New South Wales, although he is paid actually when he comes back by the head office. I don't know where the money comes from. *It is quite immaterial where the money comes from*. It would be quite impossible to extend to all earnings of this kind, actually earned abroad, a conclusive presumption that they were earned in New South Wales. If that presumption were to arise from the fact that a contract to pay a certain yearly amount in relation to those services had been made in New South Wales it would really extend very much too far....."

But irrespective of the legal position there can be no equity in charging an employee by reference to the source from which his salary is paid. The tax should be charged on the income an employee earns in Nigeria. What might be called an exception would be the case of an employee resident in Nigeria who spent part of his time in the neighbouring territories, and in such a case it is reasonable to restrict the tax to the income earned in Nigeria plus any other remuneration received in Nigeria. It is quite possible that the existing law is sufficient to charge all monies earned in Nigeria but to remove any doubt clause 8 (4) has been drafted to lay the charge precisely.

SHIPPING PROFITS

10. It is firmly established that profits arising from shipping are liable to tax. The United Kingdom can make arrangements under which the shipping profits of another country are exempted from tax if a reciprocal exemption is granted by that country to British shipping. In recent years the Colonies have been requested to introduce similar legislation but with a proviso that any reciprocating country must also grant relief to British shipping. As a result the profits arising in Nigeria from the shipping of the United States, Holland and France are exempted. But so far, no such arrangements have been completed between the United Kingdom and the rest of the Empire. In East Africa and Ceylon, profits made by British shipping have been assessed to tax for some years. In Nigeria no assessments have yet been raised in anticipation of arrangements being entered into with the United Kingdom Government.



11. Nigeria has nothing to gain by entering into such an arrangement. It has no ocean shipping and because of the reciprocal arrangements between United Kingdom and other foreign countries it already loses tax on United States, Dutch and French shipping profits. It is the United Kingdom which benefits and there seems to be no reason why Nigeria should not charge United Kingdom shipping profits especially as the tax will ultimately be recovered under the double tax relief arrangements. No alteration in the existing law is required. At the present time all British shipping is under the control of the Minister of Sea Transport and it is not known who is assessable in respect of the profits (if any). Some months ago, I addressed enquiries on this matter to the London agent but, so far, no reply has been received.

EXHAUSTION OF PROPERTY ALLOWANCES

12. The present law follows the Model Ordinance by granting a deduction of "a reasonable amount for the exhaustion of property," but I know of no other Colony in which this has been done. In the United Kingdom claims for depreciation or exhaustion of property have been firmly resisted, the only concession apart from the wear and tear of plant and machinery being an allowance for Mills, Factories, etc. which are subject to exceptional depreciation by reason of vibration of the machinery in them. The Northern Rhodesian Ordinance follows the wording of the Model for depreciation of plant and machinery but the reference to property has been deleted and, in fact, a special proviso has been added to prohibit any deduction for depreciation of buildings or other structure of a permanent nature. Similar provisions are to be found in the laws of South Africa, East Africa and Southern Rhodesia. But as an exception to the general rule deductions are allowed in respect of—

(*a*) wear and tear of plant, machinery, etc.;
(*b*) exceptional depreciation of Mills Factories, etc., and
(*c*) capital expenditure incurred in mining.

60
Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

13. In practice considerable difficulty has been experienced in administering the existing law; the intention is not clear and an appeal case taken to the Supreme Court was lost by the Crown. It is strongly recommended that the law should be brought into line with other Colonies as set out above and the Bill has been drafted accordingly.

In the case of United Kingdom companies the restriction of the allowance need not cost them anything since any additional tax payable in Nigeria will be recovered in the United Kingdom. On the other hand the revenue of the Colony will benefit considerably. What is happening now is that instead of the Nigerian assessment being the same as in the United Kingdom it is reduced by this exceptional allowance and the relief given in the United Kingdom is correspondingly less. In one case alone the tax lost is round about £5,000 a year, nearly enough to pay for the cost of the Income Tax Department. Admittedly this argument does not apply to local companies but surely if they are charged at the rate of 5s in the pound as compared with 10s in the United Kingdom there can be no inequity in assessing the amount of their profits on the same basis.

Special allowances for capital expenditure incurred in mining are allowed in South and East Africa and the Rhodesias and it is proposed to apply the same basis to Nigeria, so that the local mining industry will be cared for, particularly as the life of many of the mines is being exhausted rapidly by increased war production.

### RATES OF TAX

14. It is understood that no change in the existing rates of tax is contemplated at present so that no recommendations are made. It is considered, however, that the collection of a tax on the smallest incomes at the rate of only 3d in the pound is uneconomical and causes a vast amount of work which might be avoided, particularly in wartime. It is suggested that the remedy is to levy a graduated personal tax of, say, 5s on incomes up to £50, 20s up to £100, 50s up to £200 and 100s on those exceeding £200, the onus being put on the taxpayer to tender the tax to a collector before a fixed date each year. Since the 5s tax is applied to all incomes between £1 and and £50 irrespective of personal responsibilities, the application of a flat rate to incomes up to £200 can be justified. The main income tax charge could then start at, say, £200 for a single man and £350 for a married man with additional allowances for children etc. The fact that this would relieve the man with a large family is in its favour.



15. It is also considered that the rate at which the tax is increased in the First Schedule to the existing law is not satisfactory. Normally, income tax is charged on the principle that a certain amount of income must remain free of tax to cover the essential cost of living. Once that amount has been exceeded there is then a surplus available on which income tax can be properly levied. If, for instance, a married man with an income of £600 a year needs £500 for essential expenses his surplus is £100 and he is required to pay a tax of £7 10s 7.e. 7½ per cent of the surplus. With an income of £1,000 the surplus is £500 and the tax £25, only 5 per cent of the surplus. Admittedly the obligations of a man with a larger income may be greater, but from the tax point of view every increase in income should provide a field for additional income tax.

### WEST AFRICAN BASIS OF ASSESSMENT

16. It is understood a number of the larger companies trading in Nigeria also trade in the other West African Colonies and the operations are carried on on a West African basis. To assess the Nigerian profits it is usually necessary for the companies concerned to extract from their complete trading accounts the items which relate to Nigeria only and while there is no reason to suspect any evasion of tax, it is a fact that the Inland Revenue Department is compelled to rely on the figures produced by the companies which cannot be checked easily. If there is any doubt regarding the territory to which an item of expenditure ought to be charged, there must be a tendency to charge it to the territory in which there is an income tax in operation particularly in the case of a foreign company which does not benefit from double tax relief arrangements. If these companies were liable on the whole of their West African profits at a standard rate of income tax, the allocation of the profits to particular territories would no longer be a matter of financial interest to them and the figures as a whole could be checked more easily.

17. With the introduction of an excess profits tax, increased difficulties are likely to arise because not only will it be necessary to allocate profits but also the total capital employed in the business. Further, unlike income tax, excess profits tax is charged by comparing the profits made during the war with those made prior to the war. Where, therefore, profits in one territory have fallen and have risen in another, it is more equitable to charge the tax on the aggregate excess in West Africa.

18. The scheme under which income tax is assessed on a joint basis in East Africa depends on the limits of jurisdiction in each territory. A resident person can be assessed to income tax on the whole of his income wherever it arises but in the case of a non-

61

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

resident only the income arising within the territory can be so charged. At the same time, the amount of tax charged on a non-resident's income within the territory can be fixed by reference to income outside the territory, although it cannot by itself be the subject of a charge. The four East African Income Tax Ordinances provide for the assessment of a resident in the territory in which he resides on the whole of East African income and the tax so collected is divided up between the territories under an arrangement between the Governments. In the case of non-residents, however, in theory separate assessments have to be raised but in practice the whole of the East African liability is dealt with on one return and on one notice of assessment and no legal objections have been raised. So far as can be ascertained there are few, if any, resident persons in West Africa who have income in more than one of the West African territories. There will be a few individuals transferred from one territory to the other but these are exceptional. It has therefore not been considered necessary to provide special legislation to cover resident persons and, as already explained, non-resident persons must still be dealt with under the provisions of a separate law, so that if identical ordinances are introduced to each of the West African territories no practical difficulties will arise in assessing the whole of the liability through a joint income Tax Department.

19. I recommend, therefore, that enquiry should be made of the Governments of the other West African Colonies whether they are willing to introduce a similar income tax and excess profits tax on business profits so that the total liability may be assessed and collected on a West African basis and divided up between the revenues of the territories concerned after collection. The work could be administered economically and efficiently by a joint Income Tax Department, under the control of an experienced officer, preferably from the United Kingdom, who would be available to advise each of the Government on all taxation matters.

20. I have not incorporated in this Report a series of formal recommendations since they are embodied in the draft Bill with notes and explanations, and important matters have been dealt with separately. It may be that the Report will appear to be too lengthy but it has been written with a view to giving all possible assistance to the Inland Revenue Department in the administration of the tax and also as it is quite possible there will be very little time for discussion before I return to East Africa.

J. C. MUNDY.

Lagos, 13th November, 1942.



## NOTES ON CLAUSES OF THE DRAFT INCOME TAX BILL

### PART I

### PRELIMINARY

*Clause 1*

The Bill will apply to all assessments for years of assessment commencing on the 1st April, 1943 and succeeding years. It cannot operate as from a fixed date since all assessments for earlier years under the existing law have not yet been completed.

*Clause 2*

DEFINITIONS—

*Body of persons.*—A company or a partnership has been excluded to fit in with the provisions of Clause 30 (*b*).

*Commissioner.*—Now provides for the Deputy and Assistant Commissioners to exercise all powers except those in sections 70, 71 and 74, which relate to prosecutions. In practice the functions actually performed by an Assistant Commissioner can be regulated administratively. (EA. Sec. 2).

*Company.*—A foreign company receiving a dividend from Nigeria does not come within the definition in the existing law and is therefore liable at 3d in the pound instead of at the Company rate. The proposed definition covers all companies whatsoever. (EA. Sec. 2).

*Loss.*—was not previously defined. The new definition removes any doubt as to how the calculation is to be made. (EA. Sec. 2).

*Mills, factories and other similar premises.*—are as defined in section 2 of the East African Income Tax Ordinances. *See* the notes on clause 10 (1) (*e*).

*Resident in Nigeria.*—is as defined in section 2 of the East African Ordinances. No definition of " resident " appears in the present law because it was anticipated that it might create difficulties although the existing law does in fact deal with cases of residents and non-residents.(*e.g.* section 19). No practical difficulty has been experienced in East Africa and the proposed definition should be easy to apply in Nigeria.

Definitions of assessable, total and chargeable incomes have not been included since they are clearly dealt with in Parts V, VI and VII of the Bill.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Part II

## ADMINISTRATION

*Clause 3*

The clause reproduces section 3 of the existing law with the exception of sub-clause 4 which is new. In the event of income tax being administered on a West African basis it will be convenient for officers appointed under other Ordinances to be able to assess liabilities arising in more than one of the territories concerned.

*Clause 4*

Sub-clauses (4) and (6) are new, correspondng with EA. Sections 4 (3) and 4 (5).

Income Tax Returns etc. should be secret and privileged from discovery in the Courts. No specific provision exists in the United Kingdom but there the Courts will not permit disclosure except in the most unusual circumstances. Since a taxpayer is frequently called upon to disclose particulars of his private affairs he should be fully assured that another person cannot obtain access to them in private litigation.

The existing law makes no provision for the Auditor to carry out his duties. It is considered desirable to clarify the position.

*Clause 5*

Provision for the deduction and collection of tax from Government officials and pensioners is now made in Clauses 39 and 66 where this subject is dealt with.

It is proposed that the Commissioner shall specify all forms and returns. It is inconvenient and unnecessary for this to be done by Governor in Council and for forms to be published in the Gazette. (EA. sec. 5).

*Clause 6*

The clause enables returns, forms, notices etc. to be served by ordinary post. The notice of assessment (clause 55) is still to be served by registered post. The service of thousands of forms each year by registered post is unnecessary and expensive.

An addition has been made to sub-clause (2) to enable the notice of assessment served by the agent in London to be addressed to the registered office of a company incorporated outside Nigeria.

Sub-clause (3) previously provided for "a statement of the amount at which he has been assessed for tax". The redrafted clause covers all notices given under the provisions of the Ordinance,





## Part III

## IMPOSITION OF INCOME TAX AND INCOME CHARGEABLE

*Clause 7*

An addition has been made to paragraph (*b*) so as to charge remuneration of an employment not paid in cash, other than the annual value of free quarters or a passage. It is possible that the existing law would cover payments other than in cash but it is desirable to remove any doubt. If payments not in cash are not taxable it leaves a wide gap for evasion. Companies, particularly small private companies could pay for the whole of their employees' living expenses, the cost of which would be an expense deductible in calculating the companies' profits, but would not be chargeable upon the employees.

The question whether free quarters should be charged or not is a difficult one and the practice is not consistent throughout the Empire. It is understood, however, that while there are few cases in Nigeria where free quarters are not provided the proposed provision provides equitable treatment for the majority. Should there by any opposition by taxpayers who have to pay rent or own their own residences the proper remedy would be to charge all free quarters. It is a matter for decision on the conditions existing in Nigeria.

*See* clause 10 (*i*) as regards free passages.

*Clause 8*

Difficulty arises from time to time as to exactly what income is covered by the charging words "accrued in, derived from or received in, Nigeria". The clause enumerates a number of sources of income which are deemed to accrue in or be derived from Nigeria for the purpose of the tax.

Sub-clause (1) has been drafted to charge the profits of concerns buying produce in Nigeria and selling it outside. The whole question has been dealt with fully in paragraphs 6 to 9 of the Report. The sub-clause has been adapted from the British India Income Tax Act Chapter V section 1 (3) and the proviso from Ceylon section 90 (3). It has been kept as simple as possible. There should be no insuperable difficulty in relating the profits earned to the operations carried out in Nigeria but in practice cases may arise in which an f.o.b. price may not be easily ascertained or where the taxpayer may suggest that the calculation of the profits cannot be

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

made. In these cases, rules may be prescribed to lay down the basis upon which the calculation is to be made. Since the scope of the liability is limited by the charging words no criticism is likely to be directed against the power to make rules in such cases.

Sub-clauses (2) and (3) make it clear that profits arising from the carriage of goods by sea or by aircraft and the transmission of cable or wireless messages create a profit liable to tax in Nigeria. The existing law contains no such provision. (EA. sects. 18 and 19). The method of calculating the amount of the profits is laid down in clauses 13 and 14.

Sub-clause (4) is based on the Rhodesian and South African Laws. (Rhodesian section 11 (2) (*b*)). It makes clear that the whole of any salary or other remuneration of an employment exercised in Nigeria is liable to tax. The subject has been dealt with fully in paragraph 9 of the Report.

Sub-clause (5) should be linked with clause 10 (1) (*c*) and is dealt with under that clause.

*Clause 9*

SUB-CLAUSE (1).

Paragraph (*d*).—now uses the words " accrued in " or " derived from " instead of " derived in ". Corresponds with the charging words of the Bill.

*Paragraph* (*f*).—The existing law does not specify that the £200 relates to each separate year of assessment. It is also noted that the exemption of £200 of any woman's income operates unfairly. A married man with £1,000 a year of which £200 is derived from his wife's investments in the United Kingdom pays £15 tax only. If, however, he earns the whole of the £1,000 his tax is increased to £25. Since no increase in the burden of tax is to be made in the Draft Bill the existing law has been reproduced but it is submitted that the exemption of the £200 should apply for the purpose of the minimum tax under clause 26 only and, possibly, to a single woman.

*Paragraph* (*p*).—brings within the exemption clause the reciprocal exemption granted to foreign shipping. No change has been made in the existing law (*see* paragraphs 10 and 11 of the Report regarding the assessment of British Shipping profits).

Paragraphs (*m*) and (*q*) of the existing law which exempted contributions withdrawn from Provident Funds and Widows and Orphans Pensions have been deleted. The question of the taxation of Pension and Provident Funds is dealt with under clause 10 (1) (*h*). No reason is known for the exemption of Widows and Orphans Pensions. They are liable in East Africa, and in the United





Kingdom at the existing high rates. Since £200 of any woman's income is exempted, it is right that pensions exceeding this amount should pay the small tax charged in Nigeria. If these pensions are exempted it complicates the position as regards Pension and Provident Funds. The contributions paid to the Funds are allowed as deduction and since they are tax free the pension itself, if received, should remain liable to tax.

Sub-clause (2) omits the previous reference to companies, following the alteration in the definition of " company " in clause (2).

Sub-clause (4) empowers the Governor in Council to grant exemption generally. In the existing law, the power is restricted to the remission of tax charged so that strictly it is always necessary to obtain returns and assess tax before a taxpayer can be relieved of his liability.

## PART IV

## ASCERTAINMENT OF INCOME TAX

The existing law provides for the expenses of the year preceding a year of assessment to be deducted in computing the amount of income liable to the tax. The new clause provides for the ascertainment of income from any source for any period. Having ascertained the amount of income (as calculated for the purpose of income tax) for the particular period for which accounts or other information are available, the amount can then be used to build up the income of the year of assessment in accordance with the provisions of Part V. Income Tax Law does not define in detail exactly how income is to be computed. In practice, ordinary commercial principles and case law are freely applied so that a specific provision must be made in the law where special deductions are to be made. The particular deductions which can be made (or are prohibited) are set out in this Part and correspond generally with the practice throughout the Empire.

*Clause 10*

SUB-CLAUSE (1)—

*Paragraph* (*a*).—The words " except as hereinafter provided " have been added to cover a new prohibition in clause 11 (*i*) which is dealt with under that clause.

*Paragraph* (*b*).—" Rent payable " is now allowed instead of " rent paid ". It is the liability for rent for the period which forms the correct deduction irrespective of whether the actual cash is handed over or not.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Paragraph* (*c*).—In the existing law no allowance is granted for plant, machinery, etc. sold or scrapped unless it had been replaced. While this was in accordance with the United Kingdom practice, the position in the Colonies is somewhat different. In the United Kingdom there is usually a ready market for all second-hand machinery, whereas in the Colonies expensive machinery is frequently found to be unsuitable and an entirely new method of production evolved which may not necessitate the replacement of machinery. The new clause, therefore, provides that the loss on the sale or scrapping of machinery shall be allowed, irrespective of whether it has been replaced or not. The deduction is calculated by deducting from the cost of the machinery the allowances granted for wear and tear in computing income tax and any sum realised, or likely to be realised, for it. Since the allowances for wear and tear cannot be exact, it happens not infrequently that upon a sale of machinery the wear and tear allowances plus the amount realised are more than the original cost. Since any loss arising is allowed as a deduction, any profit ought to be brought into taxation and clause 8 (5) deems such a profit to be one liable to tax under the Ordinance. It has the advantage that the rates of wear and tear allowances granted need not be unduly restricted since, if they are excessive, any over allowance is automatically charged to tax when the sale or scrapping takes place.

*Paragraph* (*d*).—A proviso has been added to make it clear that the cost of renewing plant, machinery etc. is not allowable where a wear and tear allowance is granted under paragraph (*c*).

*Paragraph* (*e*).—This paragarph provides for depreciation or wear and tear allowances which has been dealt with fully in paragraph 12 of the Report. Allowances in respect of capital expenditure incurred in mining are granted under paragraph (*j*).

*Paragraph* (*f*).—A new proviso has been added. Doubts have arisen as to whether a deduction having been allowed in respect of a doubtful debt in one year a full deduction for the same debt can be allowed if the debt becomes wholly bad in the following year. The proviso removes any doubt.

*Paragraph* (*h*).—This paragraph is linked with the prohibition in clause 11 (*h*). The existing law has obviously been taken from the Ceylon Ordinance, sections 9 (1) (*g*) and 10 (*j*), and the conditions which are laid down in Ceylon are set out in the official Ceylon Income Tax Manual as follows:—

"The conditions attaching to approval of the fund will normally include the following:—

(*a*) The fund must be properly constituted.





(*b*) In the case of provident funds, the responsible officer in Ceylon must undertake that whenever a member of the fund withdraws the balance to his credit, payment will be made to the Revenue of any sum which may appear to be due for Income Tax. This sum will normally be calculated by deducting from the balance drawn by the member the amount standing to his credit on the date on which the fund first became approved. The difference will represent contributions of the employee and the employer and a share of the interest on the investments of the fund during the period for which Income Tax has been in force. Account will then be taken of the average rate at which the employee was liable during this period and a sum of tax will be calculated accordingly. This sum will be due from the responsible officer to the Revenue and will presumably be deducted by him from the final payment to the member. Any sum withdrawn by a member at any time other than at his final withdrawal of the balance must be treated similarly.

(*c*) In the case of pension funds all pensions payable to persons in Ceylon will be taxable. Where pensions are paid by a resident concern to a non-resident person, such pension will be taxable only if it arises from services or past services rendered in Ceylon (section 34 (2)).

On these conditions—

(*a*) the contributions of the employer will be allowable as a trade expense;

(*b*) the contributions of the employee will be allowable as a deduction from his salary etc.;

(*c*) the investment income of the fund will be exempted from tax under section 7 (2) (*b*).

It should be understood that if no application is made under this paragraph—

(*a*) the contributions of the employer will not be allowable as a trade expense;

(*b*) the employee cannot deduct his contribution in arriving at his taxable income;

(*c*) the income of the fund will be liable for tax at twice the unit rate.

Where approval is not sought under section 9 (1) (*g*), it will still be possible to ask under section 7 (2) that the investment income of the fund be charged at a rate appropriate to the circumstances of its members instead of at twice the unit rate (*see* paragraph 366).

In the case of approved funds interest credited by employers to the funds will be allowed. In other cases such interest will be disallowed in accordance with section 10 (*j*)."

Reference:-
CO 583/259/3023
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Similar conditions exist in East Africa where they have been prescribed by rules made by the Governor in Council.

Unless conditions on the above lines are attached to the approval of provident funds, the tax cannot be applied equitably to employees who have provident funds available and those who have not. Further, there can be wide-spread evasion. It is understood that there are already cases in which an employee may receive a salary of, say, £600 a year together with a bonus of, say, £1,000 paid into a Provident Fund. The fund has been approved and under the existing law the employee's liability is on the £600 only. Had there been no Provident Fund the liability would have been on the £1,600.

The exemption of sums withdrawn from Provident Funds in the existing section 8 (*m*) has therefore been removed and it is recommended that in future all such funds should be dealt with strictly in accordance with the Ceylon and East African procedure. No alteration in the law is necessary.

*Paragraph* (*i*).—enables rules to be prescribed providing for a deduction to be made in the case of individuals who have to pay for the cost of travelling on leave. Where an employee receives a free passage it is not chargeable to tax under clause 7 (*b*). An individual who has to pay the cost of his own passage should receive an equivalent relief. The whole matter was very fully explored in East Africa and while the expenditure is strictly a private or domestic one and is not a normal deduction for income tax purposes, the Secretary of State approved it in East Africa and it is unlikely any objection will be raised in Nigeria. A copy of the East African Rules will be found at the end of the Draft Bill.

*Paragraph* (*j*).—enables rules to be prescribed to cover capital expenditure incurred in mining. A copy of the rules in existence in East Africa will be found at the end of the Draft Bill. They follow the established practice of South Africa, Southern and Northern Rhodesia, and it is recommended that they should be adopted in Nigeria. While the rules appear complicated, they operate very easily in East Africa and, on broad lines, provide for the redemption of all monies expended on mining properties. The subject is dealt with fully in Barnes South African Income Tax Handbook pages 159 *et seq*. It is to be noted that the cost of claims, and preliminary expenses on the formation of a company are not allowed any more than they are allowed to other businesses.

*Clause 11*

The opening words of the clause have been added to cover the deductions for capital expenditure allowed by the previous clause, otherwise the two clauses will be inconsistent.



66

*Paragraph* (*i*).—The paragraph is designed to avoid a loss of tax in the case of a non-resident company which raises debentures outside Nigeria. If, for instance, debentures are raised under English Law by a company incorporated in England, that company cannot be compelled to deduct tax on payment of the interest and to account for it to the Government of Nigeria. In any event, the English debenture holder is entitled to his full interest, subject, of course, to United Kingdom income tax. Under the existing law any interest paid is deductible under clause 10 (1) (*c*) in computing the profits of the company and the tax on it cannot be recovered.

Although under the proposed paragraph a company will not be allowed to deduct the interest paid, the same position exists in the United Kingdom so that the company will be able to obtain relief from Nigerian income tax against the tax paid in the United Kingdom. The procedure is approved by the United Kingdom Board of Inland Revenue and it corresponds with Ceylon section 13 (1) (*a*) (*ii*) and East Africa section 14 (*d*).

*Clause 12*

In sub-clause (1) the words "whether mutual or proprietary" have been added. Mutual Insurance Companies are now liable in the United Kingdom and the addition of the words corresponds with the E.A. sec. 17.

*Sub-clause 2*.—A new proviso has been added to enable the calculation to be made by reference to the actuarial position of an Insurance Company instead of by reference to premiums paid. In the case of an Insurance Company starting up business in a new territory the existing provision is inequitable and the actuarial basis should be substituted.

*Clause 13*

The clause reproduces the existing law whereby profits from shipping can be estimated by reference to a certificate provided by a taxing authority, but it extends the procedure to any taxing authority, whether British or not, and it also makes it clear that where a certificate cannot be produced the profits can be computed on an equivalent basis.

*Sub-clause* (*4*).—enables the Commissioner to ignore any small liability which might arise from the casual call of a ship.

*Clause 14*

The clause adapts the shipping procedure to air transport and cable and wireless undertakings which can be dealt with conveniently on the same basis. No such provision existed in the present law.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Clause 15*

The clause makes it clear that where tax is deducted, or can be deducted, from a dividend it is the gross income which is liable to tax under the Ordinance.

*Clauses 16 and 17*

These clauses are designed to prevent evasion by taxpayers who form small private companies or who transfer income to their children with a view to gaining the benefits of the lower rates of tax which would apply when the income is split up into parts. It is more than likely that as time passes endeavours will be made to defeat the terms of the Ordinance by legal evasion.

## Part V

## ASCERTAINMENT OF ASSESSABLE INCOME

The original basis of assessment in the 1940 Ordinance was the income of the preceding year. The amendments which were made in 1941 changed the basis in the case of all commencing and ceasing incomes either to the actual income of the year or else to another period other than that of the preceding year. For the purpose of computing the income of the year of assessment it is therefore necessary to take as a basis the income for varying periods. It has already been explained in paragraphs 4 and 5 of the Report that the draft Bill continues the existing law as regards trades, businesses, professions, vocations, employment or pensions but reverts to the simple preceding year basis for all other forms of income. This Part of the Bill provides the basis for computing the income of the year of assessment and for convenience the income concerned is called "assessable income". Having ascertained the assessable income from each source by reference to the relevant periods the total is the income of the year of assessment for the purpose of charging the tax, subject to a special deduction for losses which is dealt with separately in the next part.

Sub-clauses (1) and (2) reproduce the existing law, except for minor alterations in phrasing.

Sub-clause (3) reproduces the existing law in the case of commencing sources of income with one modification. At present a taxpayer can claim to have the income of the second and third years of assessment computed on the actual income of either of those years respectively. In the United Kingdom he is entitled to make a claim in respect of both years but not of one or the other. There is no reason why he should get a double benefit by being able to take advantage of relief in one year and leaving the revenue to suffer in the other. The clause therefore reproduces the United Kingdom law.





Sub-clause (4) reproduces the existing law but a proviso has been added to make it clear that an employee retiring on pension is entitled to the benefits of the main clause.

Sub-clause (5) removes any doubt as to whether an employment should be regarded as having ceased if an employee goes on leave.

Sub-clauses (6) and (7) lay down clearly the basis upon which the income of the estate of a deceased person and of the beneficiaries of the estate shall be charged. The preceding year basis has been adhered to since it is obviously the most convenient way of dealing with an estate. The income arising will be charged from year to year and there is little danger of any loss of tax such as might arise in the case of an employee leaving Nigeria.

Sub-clause (8) reproduces the existing law with the exception that the final words give discretion to the Commissioner in certain cases. In a seasonal business where the profits are earned at a particular season of the year an apportionment on a strict time basis might be inequitable.

*Clause 19*

Sub-clause (1) reproduces the existing law.

Sub-clause (2) provides for the income of a partner from a partnership to be treated as income derived by him from a trade etc. so that the preceding clauses of this Part can be applied to the assessment of his share of the income.

## Part VI

## ASCERTAINMENT OF TOTAL INCOME

*Clause 20*

From the assessable income for any year of assessment certain deductions are to be made to arrive at the "total" income of that year. Broadly, the total income represents a person's income for that particular year for the purpose of taxation. The deductions allowed are for losses incurred and are regarded as reducing the income of one year even though they were in fact incurred in another year.

Sub-clause (2) (*a*) provides a new deduction. If a person makes a profit of, say, £1,000 in the preceding year on which he is assessed for the year of assessment, and then loses £1,000 during that year, his actual income for the two years is nil. Under the new sub-clause he is entitled to claim that the £1,000 lost shall be set-off against the £1,000 assessed and to have the assessment adjusted accordingly. This is in accordance with the United Kingdom, East Africa and Ceylon procedure and it is recommended that it should be adopted in Nigeria.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Sub-clause (2) (*b*) reproduces the existing law with the exception that the relief is no longer so restricted that the tax payable in the year of assessment is not reduced below one-half of the amount which would otherwise be assessed.

An objection which can be raised to these two reliefs is mentioned in the Notes on the Model Ordinance that where a Colony depends largely on its revenue from income tax it might suffer a very substantial reduction in revenue during a period of trade depression. In Nigeria, the revenue from income tax is not such a large proportion of the revenue and it is considered better to provide relief to the taxpayer who may not have liquid funds during the depression than to pay too much attention to the yield of the tax from the budget point of view. It is better to collect tax while trade is prosperous and allow relief during difficult times.

## Part VII

## Ascertainment of Chargeable Income and Personal Reliefs

From the total income of a person certain deductions relating to his personal circumstances are then allowed to arrive at the income actually chargeable to the tax, *i.e.* " chargeable income ".

In the existing law personal reliefs are granted by reference to the year preceding the year of assessment. It has been decided to maintain this basis in spite of the changes in the basis upon which income is assessed. In normal cases the income is actually assessed on the basis of the preceding year and it is convenient for administrative purposes to know at the time the assessment is made exactly what allowances are due and to avoid adjustments which would arise during the year of assessment itself in case of marriage, additional children etc.

Reference has been made in the title of this Part to " Personal Reliefs " instead of to " Deductions " at the request of the Income Tax Department so as to avoid confusion between the deductions for expenses etc. and those relating to the personal circumstances of the taxpayer.

### *Clause 22*

*Paragraph* (*a*).—Under the existing law a man who has deserted his wife and is not contributing anything to her maintenance is entitled to the deduction. As amended the paragraph provides that unless a wife is living with her husband (defined in clause 33 (3)) or is wholly maintained by him the deducton is not granted.





*Paragraph* (*b*).—Under the existing law a man who has been divorced and married again gets no relief in respect of the payment of alimony, since the total deduction for wife and alimony is restricted to £200. It is recommended that if a man is maintaining or living with his wife he should be entitled to a deduction of £200, but if in addition he is paying away part of his income in alimony he should certainly be entitled to an additional deduction, and the paragraph has been drafted accordingly.

*Paragraph* (*c*).—Under the existing law the child allowance is granted irrespective of whether the taxpayer maintains the child. The new clause makes it essential for him to maintain the child and also extends the relief in the case of children over sixteen years to those who are articled or apprenticed.

The relief has also been extended to a legally adopted child provided the taxpayer maintains him. Under war conditions it is likely that many children will be adopted and there is no reason for withholding the allowance granted for other children.

*Paragraph* (*d*).—In the 1942 Income Tax Bill provision was made for an allowance in respect of a dependant relative. No doubt, as the war progresses, the burden of maintaining relatives will increase and there is a strong case for the grant of an allowance. The paragraph differs from the 1942 Bill since it is based on the corresponding section of the United Kingdom Income Tax Act which has already been adopted in East Africa. (E.A. sec. 24 (*c*)). The total allowance is restricted to £100 as in the 1942 Bill but this amount is to be apportioned between two or more persons when they jointly contribute to the maintenance of the relative.

*Paragraph* (*e*).—reproduces the existing law with the exception that it is made clear that the deduction is in respect of premiums paid in the year preceding the year of assessment.

Section 18 of the existing law under which the present deductions are granted in proportion to the period for which the income is assessed has been omitted. It is difficult to administer since the various sources of an individual's income may be for different portions of the year and, further, to be consistent, not only should the deductions be apportioned but also the various amounts charged to tax by the First Schedule. The question is whether the law should be amended by apportioning the rates as well, or whether the whole thing should be dropped. In the United Kingdom full personal allowances are granted irrespective of whether the income is for a full year or not and the apportionment of allowances in Nigeria is likely to cause hardship, particularly with pensioners in double taxation relief cases. Normally the apportionment would

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

apply only in the case of a person coming to or leaving Nigeria and at such a time he is usually involved in expenses connected with his removal for which the additional relief arising out of the grant of the full deductions serves as a small compensation.

*Clause 23*

The clause reproduces the existing law with the exception that the definition of "aggregate income" has been clarified.

*Clause 24*

This clause corresponds with other Colonial Ordinances and makes it clear that the taxpayer must claim personal reliefs and provide the information necessary to verify his claim.

PART VIII

RATES OF TAX, RIGHTS OF DEDUCTION, AND ALLOWANCES FROM TAX CHARGED

*Clause 25*

The existing law is reproduced with the exception that clause 25 (1) (*r*) exempts any person who is liable to the normal tax under clause 26. Individuals who come to Nigeria during a year of assessment are, at present, liable to tax on the actual income of the year and, in addition, to the minimum tax based on the income of the preceding year.

The existing law is presumably the result of some years of experience and has various reasons behind it. No other amendments are provided in the draft Bill but the following points might be considered when convenient.—

(*a*) The tax applies to all persons whether resident or not so that a temporary visitor is liable even though he is not liable under the main charging section (his income from outside Nigeria is exempted);

(*b*) The reason for fixing the 1st April, 1937, for the exemption of persons who have been awarded various decorations is not known, but it might be desirable to alter this date in view of the present war: and

(*c*) The existing law provides for the service of notice of assessment to all persons liable to the tax. It means that many thousands of notices have to be issued annually It would be much more convenient, particularly in war time, if all persons liable to tax were required to tender payment





before a fixed date without demands being made upon them. It would necessitate the provision of registers in the Income Tax Department and a certain reorganisation of the present procedure, but it is considered that ultimately a substantial saving in time, trouble and stationery would be effected. It is a matter for full consideration later on.

*Clause 26*

The clause reproduces the existing law with the exception that it has been redrafted to show that the liability is the greater of the two amounts of tax separately calculated. It is understood that the Income Tax Department find great difficulty in explaining the operation of the proviso to taxpayers generally. (A note on the rates of tax charged is made in paragraphs 13 and 14 of the Report.)

*Clause 27*

A new proviso has been added to enable the Commissioner to reduce the rate of tax charged on income distributed as dividends. Under the existing law, tax at the rate of 5s must be deducted even though all the shareholders concerned may be exempted from tax or liable at 3d in the pound only. The Commissioner should be able to adjust the tax to the actual liability thereby avoiding claims to repayment and without affecting the ultimate yield to the Revenue.

*Clause 28*

The clause reproduces the existing law with the exception that it now applies to companies resident in Nigeria as defined in clause 2.

*Clause 29*

The clause reproduces existing law with the exception that the Commissioner may require tax to be deducted at a lower rate than 5s for the reasons set out under clause 27.

*Clause 30*

There is no change in the existing law but it now covers all cases in which tax is deducted at the source and is allowable as a set off against tax charged.

*Clause 32*

Relief in respect of Empire Income Tax is granted only where the relief granted in the other part of the Empire is similar to that granted in Nigeria. In certain parts of the Empire, *e.g.* New Zealand, a resident person who derives income from Nigeria

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

is exempt from tax on that income. The fact that this income is not doubly taxed saves the Nigerian Revenue the cost of the relief it would have to grant if the New Zealand law were the same as that of Nigeria. In such cases it is equitable to grant the relief. provided by the section to residents of Nigeria who receive income
Sub-clause 3. from New Zealand and the final words permit the Commissioner to do this where the relief in the other part of the Empire can be said to correspond with the relief in Nigeria.

A number of difficulties have arisen in connection with claims made in the United Kingdom for relief in respect of double taxation. They apply particularly in the case of pensioners and it should be noted that no variation of the Nigerian law is possible which would provide a remedy. The existing law has therefore been reproduced with the small variation noted above.

*Note.*—The existing section 50 under which the time for making claims was limited has not been reproduced. Double tax relief claims will fall to be dealt with in the normal way provided by the Ordinance either by appeal against the assessment or by repayment under the provisions of clause 68.

*Clause 33*

A new sub-clause has been added to make it clear in what circumstances a married woman is to be treated as not living with her husband.

*Clauses 34 and 35*

These clauses are taken from the Model Ordinance and follow the United Kingdom law for the assessment of Trustees, Agents etc. In the existing law, sub-section (2) applies to persons other than British subjects only. The object of the sub-clause is to prevent the manipulation of prices between subsidiary and principal companies and no reasons are known why the provisions should not apply to British concerns as well as others. The revenue of Nigeria is entitled to a share of the tax on profits made in Nigeria whether by British or foreign persons. The reference to British persons has therefore been deleted. The sub-clause now corresponds with E.A. section 36 (4).

Sub-clause (7) is taken from E.A. sec. 36 (3) and provides an additional safeguard for the collection of tax from shipping companies.

Sub-clause (8) provides for the assessment of the income of a non-resident partner in a partnership in the name of the partnership and for the tax to be recovered out of the partnership assets. The clause is taken from E.A. sec. 42 (3) and has been helpful there in dealing with non-resident partners.



*Clause 39*

This clause corresponds with E.A. section 38 which was introduced into East Africa from section 38 of the Southern Rhodesian Act and has been extremely helpful in facilitating tax collection. It enables Court proceedings to be avoided and the tax to be collected from an employer or from any person holding monies on behalf of the taxpayer. It will cover tax outstanding from Government officials in cases where it has not been collected by deduction. To prevent any hardship a person who is appointed an agent has the same right of appeal as if an assessment were made upon him.

*Clause 40*

The existing law (section 33) does not provide for an executor to make payment of any tax which may have been assessed and is outstanding at the date of death of the taxpayer except in section 53 which applies to a second instalment of tax only. It seems likely that this omission, which can be traced back to the Model Ordinance, was due to a similar error when the United Kingdom Income Tax Laws were codified in 1918. The new clause has been taken from clause 166 of the Codification Bill and it also makes the executor liable for any additional tax which might arise as a result of a taxpayer's death where the assessment on the profits of any trade, business, etc. previously carried on by him must be increased under the provisions of clause 18 (4).

*Clause 41*

The existing law in section 34 is unsatisfactory since it applies to a company which is dissolved. The new clause places an obligation on the liquidator of a company to reserve sufficient money to meet the full needs of the revenue before he completes the winding up.

*Clause 42*

The clause is taken from E.A. section 41 to make it clear that Trustees may be assessed jointly and severally.

PART X

RETURNS

*Clause 43*

Under the existing law every person liable to tax must notify the Commissioner every year that he is so liable. Failure to do so is an offence. In practice many taxpayers commit this offence

70

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

although prosecutions are not instituted. All that is necessary is for a taxpayer who has not received a Return Form and is likely to be omitted from assessment to be compelled to notify his liability.

Sub-clause (2), therefore, imposes the obligation only on persons who have not received a Return Form by the 30th of June each year.

It is difficult to apply the clause in the case of persons who arrive in Nigeria after the 30th of June in the year of assessment. Individuals automatically become liable to the minimum tax of 5s and they are required to give notice of that liability within one month of the date of their arrival. In the case of persons other than individuals, *i.e.*, companies, no liability attaches until they have made profits. In such cases the clause cannot operate until the following year of assessment.

*Clauses 44, 45, 46 and 47.*

These clauses are all new and have been taken from E.A. sections 44, 45, 46 and 47. Although under the existing law (section 37 (4)) the Commissioner may require certain persons to give information for the purpose of the Ordinance, it is better to have precise provisions giving the Commissioner sufficient authority to obtain all information he requires for the proper assessment of the profits earned, particularly in the case of trades, businesses, etc. In addition, clause 47 requires a person to keep proper books of account. This is essential if income tax is to be administered properly. It does not necessarily mean that an elaborate book-keeping system must be introduced in small businesses but there should be power to require a taxpayer to keep sufficient records, however simple they may be, to enable his true profits to be ascertained.

*Clause 48*

One small alteration has been made in sub-clause (2) (*b*) which now covers remuneration paid or payable, as compared with " payments and allowances made " in the existing law.

*Clauses 49 and 50*

Are unchanged with the exception that the word " return " has been substituted for the word " list " in clause 49.

## Part XI

## ASSESSMENTS

*Clause 52*

In the existing law additional assessment must be made within two years after the expiration of a year of assessment. In practice and particularly in wartime, two years frequently elapse before the



exact liability can be ascertained and, if the full liability has not been assessed within that period it means that the tax cannot be recovered. The period has been extended to six years, corresponding with the United Kingdom and many parts of the Empire. At the same time, the period during which repayments may be claimed (clause 68) has been similarly extended.

*Clause 55*

The existing law requires a notice of assessment to be addressed to " the usual place of abode or business of the taxpayer ". As this conflicts with section 40 (1) (new clause 6) the words have been omitted; otherwise the existing law is unchanged.

## Part XII

## APPEALS

*Clauses 57 and 58*

Under the existing law, appeals may be made either to a Board of Commissioners or to the Supreme Court at the option of the taxpayer. If the appeal is made to the Board the decision is final. It is understood to have been the intention that trivial appeals only should be dealt with by the Board, but as the law stands there is nothing to prevent an important appeal involving substantial sums of money being heard by the Board and in the event of the decision being adverse to the Revenue no right of appeal exists. A new sub-clause 58 (7) has been added to give a taxpayer the right to have a final decision from the Board in trivial cases only provided he notifies his intention to accept the decision before the appeal is heard. The draft clause fixes the amount of tax involved in such cases at not more than 200s as in East Africa. Where the amount of tax exceeds 200s either the Commissioner or the appellant has the right to appeal to the Supreme Court.

*Clause 59*

No clear provision exists in the law at present to show when an assessment becomes final and conclusive and in the absence of such a provision difficulties are likely to arise when proceedings are taken for the recovery of tax. Courts are frequently prepared to listen to complaints regarding the amount of assessment when a proper remedy is already provided in the income tax laws by way of objection or appeal. The new clause corresponds with E.A. sec. 63 and with the United Kingdom law.

71

Reference:-

CO 583/259/30231

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Part XIII

## COLLECTION, RECOVERY AND REPAYMENT OF TAX

*Clause 61*

Under the existing law if one-half of the tax is paid within two months after the date of service of the notice of assessment the balance need not be paid until the end of six months after that date. In practice it is impossible to complete all assessments within the year of assessment. The ideal position would be for all assessments to be completed by the 30th of September so that the tax would be payable in two instalments, the first on the 30th of November and the second on the 31st of March of the following year. Where assessments are not completed until later there should be some limit to the time allowed for payment. The clause provides for the tax to be payable in one instalment only if the due date is the 31st of March or after.

A new paragraph has been added on the lines of E.A. 66 (*a*) to give the Commissioner discretion to extend the time within which payment may be made. It happens from time to time that an individual may be quite unable to pay the tax owing to sudden misfortune, such as serious illness, etc. and he resents being charged a penalty even though payment of it is not ultimately insisted upon. In such cases the Commissioner should have power to arrange suitable instalments or give some additional time for payment.

*Clause 62*

This clause, which reproduces the existing law, has been taken from the Model Ordinance and is somewhat over elaborate. It has not been amended, however, since it does not operate unsatisfactorily in practice. An objection to it is that even though it may be known that a taxpayer proposes to leave Nigeria, the machinery of assessment and collection cannot always be put fully into operation in time to catch him before he leaves. The alternative is to prevent a person leaving Nigeria unless he produces a certificate that he has paid the tax. It is done in America but it is not recommended for the British Empire unless considerable losses of revenue arise.

*Clause 63*

A new paragraph (*c*) has been added to make it clear that the penalty cannot be treated as tax for the purpose of a repayment claim.





It is proposed in sub-clause (3) that the power to remit a penalty should be in the hands of the Commissioner as in E.A. sec. 67 (2). In practice a number of cases arise where the penalty ought properly to be remitted and it is considered unnecessary for them to be dealt with by Governor in Council The penalties are imposed not as a revenue measure but as a means of encouraging prompt payment and remissions should be made in all suitable cases where the tax-payer has adequate reason for failing to pay the tax on the proper date. It may be noted that in East Africa the date of the post-mark on an envelope is always accepted as the date on which payment is made for the purpose of considering the imposition of a penalty.

*Clause 65*

Sub-clauses (2) and (3) are new and correspond with E.A. 70 (2) and (3). They should be considered in connection with the notes of clause 59. Since adequate right of appeal is provided in the Income Tax law, a Court should be enabled to accept a certificate without question.

Sub-clauses (4) and (5) correspond with E. A. section 70 (4) and (5) and provide a means of collection in the case of tax on shipping profits.

*Clause 66*

The collection of tax due from Government officials by deduction from pay or pension has had considerable attention in East Africa and difficulties have arisen in operating a deduction scheme when the law provides for the assessment of the liability in exact terms and any over-deduction of tax might be illegal. For a deduction scheme to operate satisfactorily it is essential that the United Kingdom procedure of making regular deductions throughout the year should be available. In the event of small over or under deductions in any year the balance can be carried forward to the next year.

The position was fully considered by the Codification Committee who approved of the existing practice in the United Kingdom and gave statutory authority in clause 183 of the Codification Bill. The terms of that clause have been adapted for the purpose of this new clause 66 which gives statutory authority for the operation of a deduction scheme and at the same time protects the official from any over-deduction or arbitrary treatment.

It is not possible to say how far a complete deduction scheme can be introduced in Nigeria since it depends on the machinery which is in operation for the payment of salaries. It may be that in some cases the accounting method is unsuitable. However, sufficient legal authority is now incorporated in the law and it will remain to be seen how far it can be applied in practice.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Some doubt arises as to whether tax may be deducted from a pension. Clause 65 provides for tax to be recoverable as a debt to the Government of Nigeria and taken in conjunction with clause 66 it should be possible to make the deductions. No difficulty has been experienced in East Africa and it is believed that other Colonies have deducted tax for many years without opposition.

*Clause 68*

The second sub-section of the existing law has been deleted. The intention has never been clear, even in East Africa. The first sub-section which has been reproduced makes it perfectly clear that repayments can be made and it must be read in connection with the various appeal clauses (clauses 55 (2), 57 (1) proviso and 56 (6)) which enable late notices of objection or appeal to be accepted for any good reason, so that an assessment can be adjusted and repayment made wherever it is just to do so.

## Part XIV

## OFFENCES AND PENALTIES

*Clause 69*

The existing law does not provide a specific penalty in cases of negligence which do not amount to fraud. Taxpayers frequently complete their returns without taking sufficient care to seeing that the figures are correct although it could not be suggested that they were deliberately intending to evade tax. This new clause covers such a case. The penalty is double the tax which might have been lost to the revenue and follows East African practice. (E.A. sec. 74).

*Clause 71*

This clause reproduces the existing law except that it increases the penalty by treble the tax for the year of assessment concerned. This follows United Kingdom and East African procedure. (E.A. sec. 76).

In both clauses 70 and 71 the Commissioner is given power as in the United Kingdom and East Africa to compound any penalty to which a taxpayer may have rendered himself liable. It is a fact that the Income Tax Department is a revenue collecting department and should be in a position to collect additional penalties in lieu of the lengthy and expensive proceedings in Courts. In the United Kingdom unpaid tax of many millions of pounds is collected as compounded penalties and it is recommended for adoption in Nigeria.





*Clause 73*

It is made clear that even though a penalty is inflicted the tax still remains to be paid.

*Clause 74*

No prosecution can be instituted without the sanction of the Commissioner. It will be noted from section 2 that all powers in connection with offences and penalties must be dealt with by the Commissioner personally and not by a Deputy or an Assistant.

## Part XV

## MISCELLANEOUS

*Clause 77*

It will still be necessary to continue the collection of tax under existing law for all years of assessment ending on or before 31st of March, 1943, and it is considered advisable to make provisions for this in the new Bill.

Printed and Published by the Government Printer, Lagos. 2965/1142/100 9d. per copy.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Income Tax* No. of 1943

## ARRANGEMENT OF SECTIONS


PART I.—PRELIMINARY.

Section 1. —Short Title and Commencement.
" 2. —Definitions.

PART II.—ADMINISTRATION.

" 3. —Administrative authority.
" 4. —Official secrecy.
" 5. (1)—Rules.
(2)—Forms.
" 6. —Service and Signature of Notices.

PART III.—IMPOSITION OF INCOME TAX AND INCOME CHARGEABLE.

" 7. —Charge of Income Tax.
" 8. —Income deemed to accrue in or be derived from Nigeria.
(1)—Sales of produce.
(2)—Profits of shipping and air-transport.
(3)—Profits of Cable or Wireless Undertakings.
(4)—Gains or Profits of employments.
(5)—Profits on plant, machinery or fixtures sold or discarded.
" 9. (1)—Income exempted.
(2)—Government Loans.
(3)—Temporary residents.
(4)—Power of Governor in Council to exempt.

PART IV.—ASCERTAINMENT OF INCOME.

" 10. —Deductions allowed.
" 11. —Deductions not allowed.
" 12. (1)—Insurance Companies other than Life Insurance Companies.
(2)—Life Insurance Companies.
" 13. —Profits of non-resident shipowner and charterer.



Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Section 14. —Profits of non-resident's air transport, cable, etc. undertakings.

„ 15. —Income from certain dividends to include tax thereon.

„ 16. —Certain undistributed profits may be treated as distributed.

„ 17. —Commissioner may di-regard certain transactions and dispositions.

PART V.—ASCERTAINMENT OF ASSESSABLE INCOME.

„ 18. (1)—Basis for computing assessable income.
(3)—New trades businesses, etc.
(4)—Cessation of trades, business, etc.
(6)—Estates of deceased persons.
(8)—Apportionment of income.

„ 19. —Partnership.

PART VI.—ASCERTAINMENT OF TOTAL INCOME

„ 20. (1)—Total income from all sources.
(2)—Loss in trade, business, etc.

PART VII.—ASCERTAINMENT OF CHARGEABLE INCOME AND PERSONAL RELIEFS.

Section 21. —Chargeable income.

„ 22. —Resident individual.
(*a*) Wife.
(*b*) Alimony.
(*c*) Children.
(*d*) Dependant Relative.
(*e*) Life Assurance.

„ 23. —Non-resident British Subjects, etc. Deductions.

„ 24. —Proof of claims.



PART VIII.—RATES OF TAX, RIGHTS OF REDUCTIONS, AND ALLOWANCES FROM TAX CHARGED.

„ 25. —Minimum flat rate for adult males.

„ 26. —Rate of tax upon individual.

„ 27. —Rate of tax upon Companies.

„ 28. —Deduction of tax from dividends of companies.

„ 29. —Deduction of and accounting for tax on mortgage and debenture interest.

„ 30. —Tax deducted from dividends, debenture or mortgage interest.

„ 31. —Relief in respect of United Kingdom income tax.

„ 32. —Relief in respect of Empire income tax.

PART IX.—PERSONS CHARGEABLE ETC.

Section 33. —Wife's income.

„ 34. —Chargeability of trustees and other representations.

„ 35. Chargeability of agent of person residing out of Nigeria.

„ 36. —Acts to be done by trustees and certain others.

„ 37. —Manager of corporate bodies of persons.

„ 38. Indemnification of representative.

„ 39. (1)—Power to appoint agent.
(2)—Power to require information.

„ 40. —Deceased persons.

„ 41. —Company wound up.

„ 42. —Joint trustees.

PART X.—RETURNS.

Section 43. —Notice of chargeability and returns.

„ 44. —Commissioner may call for further returns.

„ 45. —Power to call for returns, books, etc.

„ 46. —Returns to be deemed to be furnished by due authority.

„ 47. —Books of account.

Reference:-
CO 583/259/3023
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Section 48. (1)—Official information and official secrecy.
(2)—Returns to be made by employer.
,, 49. —Lists to be prepared by representative or agent.
,, 50. —Return to be made by a partnership.

PART XI.—ASSESSMENTS.

,, 51. —Commissioner to make assessments.
,, 52. —Additional assessments.
,, 53. —Lists of persons assessed and notice of assessment.
,, 54. —Appointment of agents in the United Kingdom.
,, 55. (1)—Service of notice of assessment.
(2)—Revision of assessment in case of objection.
,, 56. —Errors, etc. in assessment and notice.

PART XII.—APPEALS.

,, 57. —Appeals to the Supreme Court against assessments.
,, 58. —Appeals to the Board of Commissioners against assessments, and the constitution of the Board.
,, 59. —Assessments to be final and conclusive.

PART XIII.—COLLECTION, RECOVERY AND REPAYMENT OF TAX.

Section 60. —Procedure in cases where objection or appeals pending.
,, 61. —Time within which payment is to be made.
,, 62. —Payment of tax by persons about to leave Nigeria.
,, 63. —Penalty for non-payment of tax; and enforcement of payment.
,, 64. —Collection of tax after determination of objection or appeal.
,, 65. —Suit for tax by Commissioner.
,, 66. —Deduction of tax from official pay or pension.
,, 67. —Remission of tax.
,, 68. —Repayment of tax.



PART XIV.—OFFENCES AND PENALTIES.

Section 69. —Penalty for offences.
,, 70. —Penalty for making incorrect return, etc.
,, 71. —False statements and returns.
,, 72. —Penalties for offences by authorised and unauthorised persons.
,, 73. —Tax to be payable notwithstanding any proceedings for penalties.
,, 74. —Prosecution to be with the sanction of the Commissioner.
,, 75. —Saving for criminal proceedings.

PART XV.—MISCELLANEOUS.

Section 76. —Power to alter rate of tax by Resolution and Order.
,, 77. —Repeal No. 3 of 1940.

## DRAFT INCOME TAX BILL.

INCOME TAX ORDINANCE, 1940.

*Table of Corresponding Sections.*

| I.T. Ord. | Bill. | I.T. Ord. | Bill. |
|---|---|---|---|
| 1 | 1 | 17 | 22 (*d*) |
| 2 | 2 | 18 | — |
| 3 | 3 | 19 | 23 |
| 4 | 4 | 20 | 33 |
| 5 | 7 | 21 | 25 |
| 6 | 18 | 22 | 26 |
| 7 | 18 (8) | 23 | 27 |
| 8 | 9 | 24 | 28 |
| 9 | 8 (2) | 25 | 30 |
| 10 | 10 | 26 | 8 (4) |
| 11 | 10 (1) (*e*) | 27 | 30 |
| 12 | 11 | 28 | 35 |
| 13 | 20 (2) | 29 | 36 |
| 14 (1) | 12 | 30 | 49 |
| 14 (2) | 13 | 31 | 37 |
| 15 | 22 (*a*) (*b*) | 32 | 38 |
| 16 | 22 (*c*) | 33 | 40 |

PUBLIC RECORD OFFICE
Reference:-
CO 583/259/30231
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| I.T. Ord. | Bill. | I.T. Ord. | Bill. |
|---|---|---|---|
| 34 | 41 | 50 | — |
| 35 (1) (2) | 29 | 51 | 4 (5) |
| 35 (3) | 68 | 52 | 60 |
| 35 (4) | 30 | 53 | 61 |
| 36 | 43 68 | 54 | 62 |
| 37 | 48 68 | 55 | 63 |
| 38 (1) | 19 | 56 | 64 |
| 38 (2) | 50 68 | 57 | 65 |
| 39 | 6 (4) | 58 | 68 |
| 40 | 6 | 59 | 69 |
| 41 | 51 | 60 | 71 |
| 42 | 52 | 61 | 72 |
| 43 | 53 | 62 | 75 |
| 44 | 54 | 63 | 67 |
| 45 | 55 | 64 | 75 |
| 46 (1) | 57 | 65 (1) | 5 (1) |
| 46 (2) | 58 | 65 (2) | 55 |
| 47 | 56 | 66 | 77 |
| 48 | 31 | | |
| 49 | 32 | | |

NOTE.—

Under the marginal note of each clause a cross-reference is given to the number of the corresponding section in the Income Tax Ordinance, 1940. These references are given by figures only. Where alterations have been made or new clauses added a reference is given to any existing law on the subject. Abbreviations are:—

EA. =The East African Income Tax Ordinances.

Ceylon=The Ceylon Income Tax Ordinance, 1932, as amended.

Cod. =The Draft Bill prepared by the Codification Committee of the United Kingdom.

S.R. =The Southern Rhodesian Income Tax Consolidation Act, 1937.

Throughout the Draft all alterations of the existing law and any new clauses have either been underlined or are indicated by a line drawn in the margin against them. Where any of the existing law has been omitted an explanation is given in the Notes.



# A BILL

FOR

AN ORDINANCE TO CONSOLIDATE AND AMEND THE LAW RELATING TO INCOME TAX.

[ , *19* .]

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:—

PUBLIC RECORD OFFICE
*Reference:-*
CO 583/259/30231
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

PART I.

PRELIMINARY.

Short title and Commencement. 1.

**1.** This Ordinance may be cited as the Income Tax Ordinance, 1943, and shall apply to income tax charged for the year of assessment commencing on the 1st April, 1943, and each succeeding year of assessment.

Definitions. 2.

**2.** Definitions:—

"body of persons" means any body politic, corporate or collegiate and any fraternity, fellowship or society of persons whether corporate or not corporate but does not include a company or a partnership;

EA 2.

"Commissioner" means the Commissioner charged with the administration of this Ordinance, and includes a Deputy Commissioner or an Assistant Commissioner for all purposes of this Ordinance except the exercise of the powers conferred upon the Commissioner by section 70, section 71 and section 74 of this Ordinance;

EA 2

"company" means any company incorporated or registered under any law in force in Nigeria or elsewhere;

"executor" includes any executor, administrator, or other person administering the estate of a deceased person;

"incapacitated person" means any infant, married woman, lunatic, idiot, or insane person;

EA 2

"loss" in relation to a trade, business, profession or vocation means loss computed in like manner as profits;

"mills, factories or other similar premises" means any building which forms part of premises, being either—

EA 2

(*i*) a building which contains, and is used wholly or mainly for the purpose of operating machinery worked by steam, electricity, water or other mechanical power, or



(*ii*) a building the depreciation of which is substantially increased by the operation of machinery so worked on the premises in any such building as is mentioned in paragraph (*i*) of this definition;

"person" includes a company or body of persons;

EA 2

"resident in Nigeria", when applied to an individual means an individual who resides in Nigeria except for such temporary absences as to the Commissioner may seem reasonable and not inconsistent with the claim of such individual to be resident in Nigeria; when applied to a company or a body of persons means a company or a body of persons the control and management of whose business are exercised in Nigeria;

"tax" means the income tax imposed by this Ordinance;

"year of assessment" means the period of twelve months commencing on the 1st day of April, 1943, and each subsequent period of twelve months.

PART II.

ADMINISTRATION.

Administrative authority 3

**3.** (1) For the due administration of this Ordinance the Governor may by notice in the Gazette appoint a Commissioner, Deputy Commissioner, Assistant Commissioners and such other officers and persons as may be necessary. The Commissioner shall be responsible for the assessment and collection of the tax and shall pay all amounts collected in respect thereof into the Treasury to the credit of the general revenue of Nigeria.

(2) The Commissioner may by notice in the Gazette or in writing authorise any person to perform or to assist in the performance of any specific duty imposed upon the Commissioner by this Ordinance.

(3) Subject to such conditions as the Commissioner may specify the Commissioner may by notice in the Gazette direct that any information, return or document required to be supplied, forwarded or given to the Commissioner may be supplied to such other person as the Commissioner may direct.

(4) Any person within or without Nigeria may be appointed as authorised under the provisions of this section.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Official secrecy 4

**4.** (1) Every person having any official duty or being employed in the administration of this Ordinance shall regard and deal with all documents, information, returns, assessment lists and copies of such lists relating to the income or items of the income of any person, as secret and confidential.

(2) Every person having possession of or control over any documents, information, returns or assessment lists or copies of such lists relating to the income or items of income of any person, who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, lists, or copies to any person—

(*a*) other than a person to whom he is authorised by the Governor to communicate it; or

(*b*) otherwise than for the purpose of this Ordinance, shall be guilty of an offence against this Ordinance.

(3) Any proceedings for an offence against this section may be taken by or in the name of the Commissioner but not by any other person except with the consent of the Attorney-General.

EA 4 (3)

(4) No person appointed under or employed in carrying out the provisions of this Ordinance shall be required to produce in any court any return, document or assessment, or to divulge or communicate to any court any matter or thing coming under his notice in the performance of his duties under this Ordinance except as may be necessary for the purpose of carrying into effect the provisions of this Ordinance, or in order to, or in the course of, a prosecution for any offence committed in relation to income tax.

(5) Where under any law in force in any part of His Majesty's Dominions or in any place under His Majesty's protection, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this section of this Ordinance shall not prevent the disclosure to the authorised officers of the Government in that of His Majesty's Dominions or in that place under His Majesty's protection of such facts as may be necessary to enable the proper relief to be given in cases where relief is claimed from income tax in Nigeria or from income tax in that part or place aforesaid.

51



(6) Notwithstanding anything contained in this section the Commissioner may permit the Auditor of the Colony or any officer duly authorised in that behalf by him to have such access to any records or documents as may be necessary for the performance of his official duties. The Auditor or any such officer shall be deemed to be a person employed in carrying out the provisions of this Ordinance for the purpose of this section. EA 4 (5)

Rules 65

**5.** (1) The Governor in Council may from time to time make rules generally for the carrying out of the provisions of this Ordinance and may, in particular, by those rules provide:—

(*a*) for the registration of the wives and children of individual taxpayers;

(*b*) such other matters as are authorised by this Ordinance to be prescribed.

Forms 65 EA 5 (2)

(2) The Commissioner may from time to time specify the form of returns, claims, statements and notices under this Ordinance.

Service and signature of Notices EA 5

**6.** (1) Except where it is provided by this Ordinance that service shall be effected either personally or by registered post a notice may be served on a person either personally or by being sent through the post.

40 (1)

(2) Where a notice is served by ordinary or registered post it shall be deemed to have been served on the day succeeding the day on which the notice would have been received in the ordinary course of post if the notice is addressed—

(*a*) in the case of a company incorporated in Nigeria, to the registered office of the company, and

Chapter 138

(*b*) in the case of a company incorporated outside Nigeria either to the individual authorised to accept service of process under the Companies Ordinance at the address filed with the Registrar of Companies, or to the registered office of the company wherever it may be situated, and

(*c*) in the case of an individual or a body of persons, to the last known business or private address of such individual or body of persons.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

40 (2) (3) Where the person to whom there has been addressed a registered letter containing any notice which may be given under the provisions of this Ordinance is informed of the fact that there is a registered letter awaiting him at a post office and such person refuses or neglects to take delivery of such registered letter such notice shall be deemed to have been served upon him on the date on which he was informed that there was a registered letter awaiting him at a post office.

39 (1) (4) Every notice to be given by the Commissioner under this Ordinance shall be signed by the Commissioner or by some person or persons from time to time authorised by him for that purpose under section 3, and every such notice shall be valid if the signature of the Commissioner or of such person or persons is duly printed or written thereon:

Provided that any notice in writing under this Ordinance to any person to furnish particulars to the Commissioner, or any notice under this Ordinance requiring the attendance of any person or witness before the Commissioner, shall be personally signed by the Commissioner or by any person duly authorised by him.

39 (2) (5) Where a person has applied for and been granted permission to make payment of the tax in the United Kingdom the signature of the agent appointed under section 54 on any assessment notice shall be deemed to be equivalent to that of the Commissioner.

## Part III.

## IMPOSITION OF INCOME TAX AND INCOME CHARGEABLE.

Charge of Income Tax 5

**7.** The tax shall, subject to the provisions of this Ordinance, be payable at the rate or rates specified hereinafter for the year of assessment commencing on the 1st day of April, 1943, and for each subsequent year of assessment upon the income of any person accruing in, derived from, or received, in Nigeria in respect of:—

(*a*) gains or profits from any trade, business profession or vocation, for whatever period of time such trade, business, profession, or vocation may have been carried on or exercised;



(*b*) gains or profits from any employment, including any allowance other than the value of any quarters or residence or of any passage from or to Nigeria for the purpose of leave granted in respect of the employment whether in money or otherwise; EA 7 (1) (*b*)

(*c*) dividends, interest or discounts;

(*d*) any pension, charge or annuity;

(*e*) rents, royalties, premiums and any other profits arising from property.

Income deemed to accrue in, or be derived from Nigeria. Sales of produce India Chap 5—1 (3) Ceylon 90 (3)

**8.** (1) In the case of a trade or business of which all the operations are not carried out in Nigeria, the gains or profits of the trade or business shall be deemed to accrue in or be derived from Nigeria to the extent to which such gains or profits are reasonably attributable to that part of the operations carried out in Nigeria.

Where the gains or profits so liable to tax cannot be definitely ascertained, the Governor in Council may prescribe methods by which an estimate of such gains or profits may be made.

Profits of shipping and air-transport EA 18

(2) Subject to the provisions of paragraph (*q*) of sub-section (1) of section 9, where a non-resident person carries on—

either (*a*) the business of shipowner or charterer

or (*b*) the business of air-transport

and any ship or aircraft owned or chartered by him calls at a port, aerodrome or airport in Nigeria, his full profits arising from the carriage of passengers, mails, livestock or goods shipped or loaded into an aircraft in Nigeria shall be deemed to accrue in Nigeria:

Provided that this sub-section shall not apply to goods which are brought to Nigeria solely for transhipment or for transfer from one aircraft to another or in either direction between an aircraft and a ship.

Profits of Cable or Wireless Undertakings EA 19

(3) Where a non-resident person carries on the business of transmitting messages by cable or by any form of wireless apparatus his full profits arising from the transmission of any such messages to places outside Nigeria shall be deemed to accrue in Nigeria.

Gains or Profits of employments SR 11 (2)

(4) The gains or profits from any employment exercised in Nigeria shall be deemed to be derived from Nigeria whether the gains or profits from such employment are received in Nigeria or not.

Reference:- CO 583/259/30231 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Profits on plant, machinery or fixtures sold or discarded Ceylon 9 (1) (b)

(5) Where the sum to be deducted from the cost of any plant, machinery or fixtures under the provisions of paragraph (*c*) of sub-section (1) of section 10 exceeds such cost, the excess shall be deemed to be a profit of the trade, business, profession, vocation or employment for the purpose of this Ordinance:

Provided that where such plant, machinery or fixtures were only partly used or employed in such trade, business, profession, vocation or employment such profit shall be proportionately reduced.

Income Exempted S

9. (1) There shall be exempt from the tax:—

(*a*) the official emoluments received by the Officer Administering the Government;

(*b*) the emoluments payable to members of the permanent consular services of foreign countries in respect of their offices or in respect of services rendered by them in their official capacity and any income derived by them from sources outside Nigeria;

(*c*) the emoluments payable from Imperial Funds to members of His Majesty's Forces and to persons in the permanent service of the Imperial Government in Nigeria in respect of their offices under the Imperial Government;

(*d*) the income of any person who is subject to tax under the Direct Taxation Ordinance, 1940, in so far as such income accrues in or is derived from the Protectorate or the Colony elsewhere than the township of Lagos;

(*e*) the income of any non-resident individual whose chargeable income does not exceed fifty pounds other than dividends, mortgage interest and debenture interest subject to tax by deduction at the source in accordance with the provisions of sections 28 and 29;

(*f*) notwithstanding any other provisions of this Ordinance, the first two hundred pounds of the assessable income of any woman for any year of assessment:

Provided that the Commissioner is satisfied that such income is the personal property of the woman;

(*g*) the income of any local authority, native authority or Government institution;



(*h*) the income of any statutory or registered building society or statutory or registered friendly society in so far as such income is not derived from a trade or business carried on by such society;

(*i*) the income and profits of any co-operative society registered under the Co-operative Societies Ordinance, 1935. No 39 of 1935

(*j*) the income of any ecclesiastical, charitable or educational institution of a public character in so far as such income is not derived from a trade or business carried on by such institution;

(*k*) the income of any body of persons formed for the purpose of promoting social or sporting amenities not involving the acquisition of gain by the body of persons or by its individual members, subject to such conditions as the Commissioner may prescribe;

(*l*) capital sums received by way of retiring or death gratuities or as consolidated compensation for death or injuries;

(*m*) wound and disability pensions granted to members of His Majesty's Forces;

(*n*) the income of any trade union registered under the Trade Unions Ordinance, 1938, in so far as such income is not derived from a trade or business carried on by such trade union; No 44 of 1938

(*o*) interest paid or credited to any person by the Nigerian Post Office Savings Bank or in respect of any Nigerian Savings Certificates;

(*p*) gains or profits from the business of shipowner or charterer carried on by a person not resident in Nigeria in so far as the business is not carried on in inland waters only and by means of ships to which the provisions of section 24 of the Shipping and Navigation Ordinance apply: 14 (4) Chapter 104

Provided that—

(*a*) the Commissioner is satisfied that an equivalent exemption from tax is granted by the country in which such person is resident to persons resident in Nigeria, and, if that country is a country other than the United Kingdom, to persons resident in the United Kingdom;

PUBLIC RECORD OFFICE
Reference:-
CO 583/259/30231
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(*b*) a person shall be deemed to be resident in that country only in which the control management and control of his business are exercised.

8 Provided that nothing in this section shall be construed to exempt in the hands of the recipients any dividends, interest, bonuses, salaries or wages paid wholly or in part out of the income so exempted.

Government loans 9

(2) The Governor may by notice in the Gazette provide that the interest payable on any loan charged on the public revenue of Nigeria shall be exempted from the tax, either generally or in respect of interest payable to persons not resident in Nigeria, and such interest shall as from the date and to the extent specified by such notice be exempt accordingly.

Temporary residents 26

(3) There shall be exempt from the tax any income arising out of Nigeria and received therein by any person who is in Nigeria for some temporary purpose only and not with any intent to establish his residence therein and who has not actually resided in Nigeria at one or more times for a period equal in the whole to six months in the year of assessment.

Power of Governor in Council to exempt EA 10 (2)

(4) The Governor in Council may exempt any person or class of persons from all or any of the provisions of this Ordinance on any ground which to him may seem sufficient.

## Part IV.

## Ascertainment of Income.

Deductions allowed 10

**10.** (1) For the purpose of ascertaining the income of any person for any period from any source chargeable with tax under this Ordinance there shall be deducted all outgoings and expenses wholly and exclusively incurred during that period by such person on the production of the income, including—

(*a*) except as hereinafter provided, sum payable by way of interest upon any money borrowed by him, where the the Commissioner is satisfied that the interest was payable on capital employed in acquiring the income;

(*b*) rent payable by any person in respect of land or buildings occupied by him for the purpose of acquiring the income;



(*c*) where any person who carries on or exercises any trade, business, profession, vocation or employment has sold or discarded any plant, machinery or fixtures used or employed in such trade, business, profession, vocation or employment, any loss attributable to the cost of the plant, machinery or fixtures sold or discarded after deducting from that cost such sum as shall represent the total diminution in value which has occurred by reason of wear and tear since the date of purchase of such plant, machinery or fixtures and any sum realized or likely to be realized by the sale thereof: Ceylon 9 (1) (*b*)

Provided that where such plant, machinery or fixtures were only partly used or employed in such trade, business, profession, vocation or employment, the deduction under this paragraph shall be proportionately reduced;

(*d*) any expense incurred for repair of premises, plant, machinery or fixtures employed in acquiring the income, or for the renewal, repair or alteration of any implement, utensil or article so employed;

Provided that no deduction shall be made for the cost of renewal of any plant machinery or fixtures which has been the subject of a deduction under paragraph (*c*) of this sub-section;

(*e*) such sum as the Commissioner may think just and reasonable as representing the amount by which the value of any plant, machinery, fixtures or premises being mills factories or other similar premises has been diminished by reason of wear and tear arising out of their use or employment by the owner thereof in a trade, business, profession, vocation or employment: 13 EA 13 (1) (K)

Provided that—

(*i*) where any such plant, machinery, fixtures or premises is used for the purpose of a trade, business, profession, vocation or employment on such terms that the burden of the wear and tear thereof falls upon the person by whom the business is carried on, but the plant, machinery, fixtures or premises do not belong to him, he shall be entitled to any deduction to which he would have been entitled if the plant, machinery, fixtures or premises had belonged to him;

82

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(*ii*) in no case shall any such deduction be made for the depreciation of any other premises, or buildings or other structures or works of a permanent nature;

(*iii*) the amount to be deducted in respect of premises being mills factories or other similar premises shall not exceed one per cent of the cost thereof for each year during which such premises are so employed or used;

(*f*) bad debts incurred in any trade, business, profession or vocation, proved to the satisfaction of the Commissioner to have become bad during the period for which the income is being ascertained, and doubtful debts to the extent that they are respectively estimated to the satisfaction of the Commissioner to have become bad during the said period notwithstanding that such bad or doubtful debts were due and payable prior to the commencement of the said period:

Provided that—

Cod. 31

(*i*) where in any period a deduction under this paragraph is to be made as respects any particular debt, and a deduction has in any previous period been allowed in respect of the same debt the appropriate reduction shall be made in the deduction to be made in the period in question;

(*ii*) all sums recovered during the said period on account of amounts previously written off or allowed in respect of bad or doubtful debts shall for the purposes of this Ordinance be treated as receipts of the trade, business, profession or vocation for that period;

(*g*) any contribution or abatement deducted from the salary or pension of a public officer under the Widows' and Orphans' Pensions Ordinance or under any approved scheme within the meaning of that Ordinance;

(*h*) any contribution to a pensions, provident or other society or fund which may be approved by the Commissioner subject to such conditions as he may prescribe;

Tanganyika 13 (1) (*m*)

(*i*) such sum as may be prescribed in respect of expenditure incurred by an individual on behalf of himself or his dependants on transport to or from any place outside Nigeria for the purposes of health or recreation;





(*j*) where the income is derived from mining operations such deductions in respect of capital expenditure as may be prescribed in lieu of the deduction under the provisions of paragraphs (*c*) and (*e*) of this sub-section; EA 13 (1) (*m*)

(*k*) such other deductions as may be prescribed by any rule made under this Ordinance.

(2) The Governor in Council may prescribe the method of calculating or estimating the deductions allowed or prescribed under this section.

**11.** Subject to the express provisions of this Ordinance no deduction shall be allowed for the purpose of ascertaining the income of any person in respect of:— Deductions not allowed 11

(*a*) domestic or private expenses;

(*b*) any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of acquiring the income;

(*c*) any capital withdrawn or any sum employed or intended to be employed as capital;

(*d*) any capital employed in improvements;

(*e*) any sum recoverable under an insurance or contract of indemnity;

(*f*) rent of or cost of repairs to any premises or part of premises not paid or incurred for the purpose of producing the income;

(*g*) any amounts paid or payable in respect of the United Kingdom income tax or surtax or Empire income tax as defined by section 32;

(*h*) any payment to any provident, savings, widows' and orphans' or other society or fund, except such payments as are allowed under section 10 (1) (*g*) and (*h*);

(*i*) any sum payable by way of interest by any person out of Nigeria to another person out of Nigeria except where tax has been deducted and accounted for under the provisions of section 29 of this Ordinance. Ceylon 13 (1) (*a*) (*ii*)

**12.** Notwithstanding anything to the contrary contained in this Ordinance, it is hereby provided that:— Insurance Companies other than Life Insurance Companies 14

(1) In the case of an insurance company whether mutual or proprietary (other than a life insurance company) where the gains or profits accrue in part outside Nigeria, the

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

gains or profits on which tax is payable shall be ascertained by taking the gross premiums and interest and other income received or receivable in Nigeria (less any premiums returned to the insured and premiums paid on re-insurances), and deducting from the balance so arrived at a reserve for unexpired risks at the percentage adopted by the company in relation to its operations as a whole for such risks at the end of the period for which the gains or profits are being ascertained, and adding thereto a reserve similarly calculated for unexpired risks outstanding at the commencement of such period, and from the net amount so arrived at deducting the actual losses (less the amount recovered in respect thereof under re-insurance), the agency expenses in Nigeria and a fair proportion of the expenses of the head office of the company.

Life Insurance Companies 14

(2) In the case of a life insurance company, whether mutual or proprietary, the gains or profits on which tax is payable shall be the investment income less the management expenses (including commission):

Proviso

Provided that where such a company received premiums outside Nigeria, the gains or profits shall be the same proportion of the total investment income of the company as the premiums received in Nigeria bore to the total premiums received after deducting from the amount so arrived at the agency expenses in Nigeria and a fair proportion of the expenses of the head office of the company:

EA 17 (1) (*b*)

Provided further that in the case of an insurance company having its head office outside Nigeria, the Commissioner may substitute some other basis other than that herein prescribed for the purpose of ascertaining the portion of the income from investments to be so charged as being gains or profits on which tax is payable.

Profits of non-resident shipowner and charterer 14 (3)

EA 18

**13.** (1) Where for any period a non-resident person who carries on the business of shipowner or charterer produces the certificate mentioned in sub-section (2) of this section, the profits accruing in Nigeria from the business for such period, before deducting any allowance for wear and tear, shall be a sum bearing the same ratio to the sums receivable in respect of the carriage of passengers, mails, livestock, and goods shipped in Nigeria as the ratio for the said period shown by that certificate of the total profits to the total sum receivable by him in respect of the carriage of passengers, mails, livestock and goods.



(2) The certificate shall be one issued by or on behalf of any income tax authority with regard to which the Commissioner is satisfied that it computes and assesses the full profits of the non-resident person from his shipping business on a basis not materially different from that prescribed by this Ordinance, and shall certify for any accounting period as regards such business—

(*a*) the ratio of the profits or, where there are no profits, of the loss, as computed for the purposes of income tax by that authority, without making any allowance by way of depreciation, to the total sums receivable in respect of carriage of passengers, mails livestock or goods; and

(*b*) the ratio of the allowance for wear and tear as computed by that authority to the said total sums receivable in respect of the carriage of passengers, mails, livestock and goods.

EA 18 (4)

(3) Where at the time of assessment the provisions of sub-section (1) of this section cannot for any reason be satisfactorily applied, the profits accruing in Nigeria may be computed on a fair percentage of the full sum receivable on account of the carriage of passengers, mails, livestock and goods shipped in Nigeria:

Provided that where any person has been assessed for any year of assessment by reference to such percentage, he shall be entitled to claim at any time within six years after the end of such year of assessment that his liability to tax for that year be recomputed on the basis provided by sub-section (1) of this section.

EA 18 (5)

(4) Where the Commissioner decides that the call of a ship belonging to a particular non-resident shipowner or charterer at a port in the Colony is casual and that further calls by that ship or others in the same ownership are improbable, the provisions of this section shall not apply to the profits of such ship and no tax shall be chargeable thereon.

84

Reference:-

CO 583/259/3023

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Profits of non-resident's air transport, cable, etc undertakings EA 19

**14.** Where a non-resident person carries on the business of air transport or the business of the transmission of messages by cable or by any form of wireless apparatus he shall be assessable to tax as if he were a non-resident shipowner and the provisions of the preceding section shall apply *mutatis mutandis* to the computation of the gains or profits of such business.

Income from certain dividends to include tax thereon EA 20

**15.** The income of a person from a dividend paid by a company liable to tax under this Ordinance, United Kingdom Income Tax, or Empire Income Tax within the meaning of sub-section (3) of section 32 of this Ordinance, shall, where any such tax has been deducted therefrom, be the gross amount before making such deduction; where no such deduction has been made, the income arising shall be the amount of the dividend increased by an amount on account of such taxes corresponding to the extent to which the profits out of which the said dividend has been paid have been charged with such taxes.

Certain undistributed profits may be treated as distributed EA 21

**16.** Where it appears to the Commissioner that with a view to the avoidance or reduction of tax a company controlled by not more than five persons has not distributed to its shareholders as dividend profits made in any period ending after the first day of April, 1943, which could be distributed without detriment to the company's existing business, he may treat any such undistributed profits as distributed, and the persons concerned shall be assessable accordingly.

Commissioner may disregard certain transactions and dispositions EA 22

**17.** (1) Where the Commissioner is of the opinion that any transaction which reduces or would reduce the amount of tax payable by any person is artificial or fictitious or that any disposition is not in fact given effect to, he may disregard any such transaction or disposition and the persons concerned shall be assessable accordingly.

In this section "disposition" includes any trust, grant, covenant, agreement or arrangement.

(2) Nothing in this section or in section 16 contained shall prevent the decision of the Commissioner in the exercise of any discretion given to him by either such section from being questioned in an appeal against an assessment in accordance with Part XII of this Ordinance.



## PART V.

## ASCERTAINMENT OF ASSESSABLE INCOME.

Basis for computing assessable income 6 (1)

**18.** (1) Save as provided in this section, the income of any person for each year of assessment from each source of his income (hereinafter referred to as "assessable income") shall be the full amount of the income from each such source during the year preceding the year of assessment, notwithstanding that he may have ceased to possess any such source or that any such source may have ceased to produce income.

6 (2)

(2) Where the Commissioner is satisfied that any person usually makes up the accounts of a trade, business, profession, vocation, or employment carried on or exercised by him to some day other than the thirty-first day of March, he may direct that the assessable income from that source be computed on the amount of the gains or profits of the year ending on that day in the year preceding the year of assessment. Where, however, the assessable income of any person from a trade, business, profession, vocation, or employment has been computed by reference to an account made up to a certain day, and such person fails to make up an account to the corresponding day in the year following, the assessable income from that source both of the year of assessment in which such failure occurs and of the two years of assessment following shall be computed on such basis as the Commissioner in his discretion thinks fit.

New trades businesses etc 6 (3) Cod 57

(3) The assessable income of any person from any trade, business, profession, vocation, or employment for the year of assessment which he commenced to carry on or exercise such trade, business, profession, vocation, or employment and for the two following years of assessment (which years are in this sub-section respectively referred to as "the first year", "the second year", and "the third year") shall be ascertained in accordance with the following provisions:—

(*a*) For the first year the assessable income shall be the amount of the income for that year;

(*b*) For the second year the assessable income shall, unless such notice as hereinafter mentioned is given, be the amount of income for one year from the date of the commencement of the trade, business, profession, vocation or employment;

PUBLIC RECORD OFFICE
References:-
CO 583/259/30231
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(*c*) For the third year the assessable income shall, unless such notice as is hereinafter mentioned be given, be computed in accordance with the provisions of sub-section (1) of this section.

6 (4) 6 (5)

(*d*) The person carrying on or exercising the trade, business, profession, vocation or employment shall be entitled, on giving notice in writing to the Commisisoner within two years after the end of the second year, to require that the assessable income both for the second year and the third year (but not for one or other only of those years) shall be the income of the year of assessment:

Provided that he may, by notice in writing given to the Commissioner within twelve months after the end of the third year, revoke the notice, and in such case the assessable income both for the second year and the third year shall be computed as if the first notice had never been given;

(*e*) Where such a notice as aforesaid has been given or revoked such additional assessments, or, on a claim being made for the purpose, such reductions of assessments or repayments of tax, shall be made as may be necessary to give effect to the last foregoing paragraph.

Cessation of trades, businesses, etc 6 (6)

(4) Where a person permanently ceases to carry on or exercise a trade, business, profession, vocation, or employment his assessable income therefrom shall be—

(*a*) as regards the year of assessment in which the cessation occurs, the amount of the income of that year;

(*b*) as regards the year of assessment preceding that in which the cessation occurs, the amount of the income as computed in accordance with the foregoing sub-sections, or the amount of the income of such year, whichever is the greater, and he shall not be deemed to derive assessable income from such trade, business, profession, vocation, or employment for the year of assessment following that in which the cessation occurs.

Pensions Ceylon 11 (6)

Provided that where any such person becomes entitled to receive after the date on which such cessation occurs a pension, such person shall be deemed to have commenced a new employment on the date next succeeding the date of such cessation and such



pension shall be deemed to be income arising from such new employment and the provisions of this section shall apply accordingly.

Ceylon 11 (6) (A).

(5) For the purposes of this section, any employment carried on or exercised by any person shall not be deemed to cease by reason only of the grant of leave to that person, whether such leave is granted preparatory to retirement or otherwise.

Estates of deceased persons. 6 (9) & (10) Ceylon 11 (10).

(6) The assessable income of the executor of any deceased person shall be the income of the estate for the year preceding the year of assessment—

Provided that—

(*i*) any income of the estate proved to have been received by, distributed to, or applied to the benefit of any beneficiary of the estate during the year preceding the year of assessment shall be deducted;

(*ii*) the provisions of sub-sections (3) and (4) of this section shall not apply to any executor as regards any trade or business forming part of the estate.

(7) The assessable income for any year of assessment of any beneficiary of the estate of a deceased person administered by an executor shall be the amount of the income received by or distributed to him or applied to his benefit out of the estate during the year preceding that year of assessment (otherwise than as the capital amount or any part of the capital amount of his interest in the estate).

Apportionment of income. 7.

(8) Where in the case of any trade, business, profession, vocation, or employment it is necessary in order to arrive at the income of any year of assessment or other period to divide and apportion to specific periods the income of any period for which accounts have been made up, or to aggregate any such income or any apportioned parts thereof, it shall be lawful to make such a division and apportionment or aggregation, and any apportionment under this section shall be made in proportion to the number of days in the respective periods, unless the Commissioner, having regard to any special circumstances, otherwise directs.

Partnership. 38 (1).

**19.** Where a trade, business, profession or vocation is carried on by two or more persons jointly—

86

Reference:-

CO 583/259/30231

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(1) the income of any partner from the partnership for any period shall be deemed to be the share to which he was entitled during that period in the income of the partnership, such income being ascertained in accordance with the provisions of this Ordinance;

Ceylon 29 (4).

(2) the assessable income of any partner from the partnership shall be computed in accordance with the provision of section 18 by treating his share of the divisible income of the partnership as though it were income of a trade, business, profession or vocation carried on or exercised by him.

## Part VI.

## Ascertainment of Total Income.

Total income from all sources.

**20.** (1) The total income of any person from all sources chargeable with tax under this Ordinance for any year of assessment shall be his assessable income for that year subject to the deductions allowed in this part of this Ordinance.

Loss in trade, business, etc. EA. 13 (*i*) (1).

(2) There shall be deducted—

(*a*) the amount of a loss incurred by him during the year of assessment in any trade, business, profession or vocation, which, if it had been a profit, would have been assessable under this Ordinance:

Provided that no such deduction shall be made unless it is claimed in writing within six months after the end of the year of assessment;

13. EA. 13 (1) (*m*).

(*b*) the amount of a loss similarly incurred by him in any such trade, business, profession or vocation during any of the six years preceding the year of assessment which has not been allowed against his assessable income of a prior year:

Provided that—

(*i*) in no circumstances shall the aggregate deduction from assessable income in respect of any such loss exceed the amount of such loss; and

(*ii*) a deduction under this paragraph shall be made as far as possible from the assessable income of the first year of assessment after that in which the loss was incurred, and, so far as it cannot be so made, then from the assessable income of the next year of assessment, and so on.



(3) For the purpose of sub-section (2) of this section the loss incurred during any year of assessment shall be computed, where the Commissioner so decides, by reference to the year ending on a day in such year of assessment which would have been adopted under sub-section (2) of section 18 for the computation of assessable income of the following year of assessment if a profit had arisen.

Ceylon 13 (1) (2).

## Part VII.

## Ascertainment of Chargeable Income and Personal Reliefs.

Chargeable income.

**21.** The chargeable income of any person for any year of assessment shall be his total income for that year subject to the deductions allowed in this part of this Ordinance.

Resident individual. EA. 25.

**22.** In the case of an individual resident in Nigeria in the year of assessment who proves to the satisfaction of the Commissioner that in the year immediately preceding the year of assessment—

Deduction for wife. 15 (1) EA. 25.

(*a*) he had a wife living with or wholly maintained by him there shall be allowed a deduction of £200;

Deduction for Alimony 15 (2) EA. 25.

(*b*) he paid alimony to a previous wife whose marriage with has been dissolved by any court of competent jurisdiction, there shall be allowed a deduction of the amount of such alimony or £200 whichever is the less;

Children 16 EA. 25.

(*c*) he maintained an unmarried child who was either under the age of sixteen years at any time within that year or who was receiving full time instruction at any university, college, school or other educational establishment, or was serving under articles or indentures with a view to qualifying in a trade or profession there shall be allowed a deduction of £25 in respect of each such child:

Proviso.

Provided that—

(*i*) where such individual satisfies the Commissioner that a sum exceeding £25 was, during the year preceding the year of assessment, expended directly on the maintenance and education of such child elsewhere than in Nigeria there shall be allowed a deduction equal to the total amount so expended but not exceeding £100 in respect of each such child;

87

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(*ii*) no deduction shall be allowed in respect of any child whose total income for the year preceding the year of assessment exceeded the amount of the deduction which would otherwise be allowed under this section;

(*iii*) in calculating the total income of the child for the purpose of the foregoing proviso no account shall be taken of any income to which the child is entitled as the holder of a scholarship, bursary or other similar educational endowment;

(*iv*) no deduction under this section shall be allowed to any individual in respect of more than three children.

The expression "child" in this sub-section includes a stepchild or a child adopted in accordance with any statutory provision who was during the year preceding the year of assessment wholly maintained by the individual but does not include an illegitimate child.

Dependant Relative EA. 25.

(*d*) he at his own expense maintained or contributed to the maintenance of a person being a relative of the individual or of the individual's spouse who was either incapacitated by old age or infirmity from maintaining himself or is the widowed mother (whether so incapacitated or not) of the individual or of the individual's spouse there shall be allowed a deduction of a sum not exceeding one hundred pounds expended as such maintenance:

Provided that—

(*i*) the income (whether accrued in, derived from or received in, Nigeria or not) of the person maintained did not in the year preceding the year of assessment exceed one hundred and fifty pounds;

(*ii*) where two or more individuals jointly maintained any such person as aforesaid, the deduction to be made under this sub-section shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that person.



(*c*) he shall have made insurance on his life or on the life of his wife with any insurance company there shall be allowed a deduction of the annual amount of the premium paid by him in that year for such assurance as aforesaid: Deduction for Life Insurance. 17.

Provided—

(*i*) that in the case of any policy securing a capital sum on death (whether in conjunction with any other benefit or not) the amount of the deduction allowed shall not exceed seven *per centum* of that capital sum, exclusive of any additional benefit by way of bonus or otherwise;

(*ii*) that no such deductions shall be allowed in respect of any such annual amount of premium beyond an amount equal to one-sixth part of the total income of such person for the year of assessment.

Non-residents British Subjects, etc. Deductions 19.

**23.** In the case of an individual who is not resident in Nigeria in the year of assessment and who proves to the satisfaction of the Commissioner that he is a British subject or a British protected person there shall be allowed the deductions to which he would be entitled if he were resident in Nigeria during the year of assessment:

Provided that no such deductions as aforesaid shall be allowed so as to reduce the amount of tax payable by that individual below an amount which bears the same proportion to the amount of tax which would be payable by him if the tax were charged on his aggregate income as the amount of his total income bears to the amount of his aggregate income.

For the purpose of this proviso the expression "aggregate income" shall mean the total income whether accruing in, derived from, or received in, Nigeria or elsewhere computed in accordance with the provisions of this Ordinance.

Proof of claims. EA. 26.

**24.** Every individual who claims a deduction under this Part of this Ordinance shall make his claim on the proper form. Such deduction shall be granted if the claim contains such particulars and is supported by such proof as the Commissioner may require.

88
Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Part VIII

## RATES OF TAX, RIGHTS OF DEDUCTION, AND ALLOWANCES FROM TAX CHARGED.

### *A.—Rates of Tax.*

Minimum flat rate for adult males. 21 (1).

**25.** (1) There shall be due from, payable by and collected from every male individual above the age of sixteen years at the commencement of the year preceding the year of assessment who was not in that year in receipt of a total income exceeding fifty pounds a tax of five shillings for each such year of assessment.

Provided that—

(*a*) there shall be exempt from tax under this section:—

(*i*) *bona fide* students in full time attendance at any school, college or training centre;

(*ii*) any individual who in the opinion of the Commissioner cannot reasonably be called upon to pay on account of old age, infirmity, permanent or partial disablement or other cause whatsoever;

(*iii*) any individual who satisfied the Commissioner that he had paid tax in respect of the year of assessment under the Direct Taxation Ordinance, 1940;

(*iv*) any person who, before the 1st of April, 1937, was awarded the Victoria Cross, the Medal of the Order of the British Empire, the Distinguished Conduct Medal, the Military Medal, the Distinguished Service Medal or the Meritorious Service Medal;

(*v*) any individual who is liable to pay tax under the provisions of section 22 of this Ordinance for the same year of assessment.

Appeal against minimum flat rate assessment. 21 (1).

(*b*) any individual assessed for tax under this section who objects that by reason of age, infirmity or other cause he is unable to pay the tax may appeal either in person or in writing to the Commissioner whose decision shall be final. Such appeal shall be made within forty-two days of the service of notice of assessment.

(2) Where the Commissioner is satisfied that an individual is subject to tax under the preceding sub-section he may assess such individual with tax accordingly without calling upon him to render a return of his chargeable income.



(3) Any individual who, without lawful justification or excuse, the proof whereof shall lie on the person charged, fails to pay such tax within three months after he shall have been informed by the Commissioner of his assessment, shall be guilty of an offence and shall be liable to a fine of ten pounds or to imprisonment for one month or to both.

Rate of tax upon individuals. 22.

**26.** There shall be levied and paid for each year of assessment upon the income of every person, other than a company, whose total income exceeds fifty pounds—

either (*a*) tax on the chargeable income at the rate set forth in the First Schedule,

or (*b*) tax at the rate of 3d on every pound of the total income,

whichever is the greater.

Rate of tax upon companies. 23.

**27.** There shall be levied and paid upon the chargeable income of every company tax at the rate of five shillings on every pound of the chargeable income thereof.

EA. 27 (2).

Provided that where any such person proves to the satisfaction of the Commissioner that any dividends have been paid out of such chargeable income an amount equal to such dividends may be charged at a lower rate or not charged with any tax, as the Commissioner shall determine.

### *B.—Rights of Deduction of Tax.*

Deduction of tax from dividends of companies. 24.

**28.** (1) Every company which is resident in Nigeria shall be entitled to deduct from the amount of any dividend paid to any shareholder tax at the rate paid or payable by the company (as reduced by any relief granted under sections 31 and 32 of this Ordinance) on the income out of which such dividend is paid:

Provisoes

Provided that:—

(*i*) where tax is not paid or payable by the company on the whole income out of which the dividend is paid the deduction shall be restricted to that portion of the dividend which is paid out of income on which tax is paid or payable by the company;

(*ii*) the Commissioner may give notice in writing for any year of assessment to a company resident in Nigeria requiring it to deduct tax from dividends payable to a particular share-

89
Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

holder at a rate greater than the rate paid or payable by the company and the company shall thereupon deduct tax from all dividends paid during that year of assessment to that shareholder at the rate mentioned in the notice and the excess tax so deductible shall be a debt due from the company to the Government and shall be recoverable forthwith as such or may be assessed and charged upon the company in addition to any other tax otherwise payable by it.

(2) Every such company shall upon payment of a dividend whether tax is deducted therefrom or not furnish each shareholder with a certificate setting forth the amount of the dividend paid to that shareholder and the amount of tax which the company has deducted or is entitled to deduct in respect of that dividend.

Deduction of and accounting for tax on mortgage and debenture interest. 35.

**29.** (1) Where any person pays mortgage or debenture interest to a person not resident in Nigeria and is entitled to deduct such interest under section 10 (1) (*a*) he shall upon paying the interest deduct therefrom tax at the rate of five shillings on every pound of such interest, and shall forthwith render an account to the Commissioner of the amount so deducted and every such amount shall be a debt from him to the Government and shall be recoverable as such:

EA. 29 (1).

Provided that the Commissioner may give notice in writing to the person who pays such mortgage or debenture interest requiring that person to deduct and account for tax at a higher or lower rate than five shillings on every pound of such interest or to pay such interest without deduction of tax.

(2) In the case of a company the account aforesaid shall be rendered by the manager or other principal officer of the company.

### *C.—Allowances for Tax Charged.*

Tax deducted from dividends, debenture or mortgage interest. 25. 34 (4).

**30.** Any tax—

(*a*) which a person has deducted or is entitled to deduct from any dividend under the provisions of section 28 or has deducted from any mortgage or debenture interest under the provisions of section 29 of this Ordinance;

(*b*) applicable to the share to which any person is entitled in the income of a body of persons or in the income of the estate of a deceased person;



shall, when such dividend, mortgage interest, debenture interest or share is included in the chargeable income of such person, be set off for the purposes of collection against the tax charged on that chargeable income.

### *D.—Releif in Cases of Double Taxation.*

Relief in respect of United Kingdom income tax. 48.

**31.** (1) Any person who has paid, by deduction or otherwise, or is liable to pay, tax under this Ordinance for any year of assessment on any part of his income and who proves to the satisfaction of the Commissioner that he has paid, by deduction or otherwise, or is liable to pay, income tax in the United Kingdom for that year in respect of the same part of his income, shall be entitled to relief from tax under this Ordinance paid or payable by him on that part of his income at a rate equal to the amount by which the rate of tax appropriate to his case under this Ordinance exceeds half the appropriate rate of United Kingdom income tax. If, however, the rate of tax appropriate to his case under this Ordinance exceeds the appropriate rate of United Kingdom income tax he shall be entitled only to relief at a rate equal to half the appropriate rate of United Kingdom income tax.

(2) For the purpose of this section a certificate issued by or on behalf of the Commissioners of Inland Revenue in the United Kingdom shall be receivable in evidence to show what is the appropriate rate of United Kingdom income tax in any particular case.

(3) For the purposes of this section:—

Definition of "rate of tax"

"rate of tax" when applied to tax paid or payable under this Ordinance means the rate determined by dividing the amount of the tax paid or payable for the year (before the deduction of the relief granted under this section) by the amount of the income in respect of which the tax paid or payable under this Ordinance has been charged for that year except that where the income which is the subject of a claim to relief under this section is computed by reference to the provisions of this Ordinance on an amount other than the ascertained amount of the actual profits, the rate of tax shall be determined by the Commissioner.

90
Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Relief in respect of Empire income tax. 49.

**32.** (1) If any person resident in Nigeria who has paid, by deduction or otherwise, or is liable to pay, tax under this Ordinance for any year of assessment on any part of his income, proves to the satisfaction of the Commissioner that he has paid, by deduction or otherwise, or is liable to pay, Empire income tax for that year in respect of the same part of his income, he shall be entitled to relief from tax in Nigeria paid or payable by him on that part of his income at a rate thereon to be determined as follows:—

(*a*) if the Empire rate of tax does not exceed one-half of the rate of tax appropriate to his case under this Ordinance in Nigeria the rate at which relief is to be given shall be the Empire rate of tax;

(*b*) in any other case the rate at which relief is to be given shall be half the rate of tax appropriate to his case under this Ordinance.

(2) If any person not resident in Nigeria who has paid, by deduction or otherwise, or is liable to pay, tax under this Ordinance for any year of assessment on any part of his income proves to the satisfaction of the Commissioner that he has paid, by deduction or otherwise, or is liable to pay Empire income tax for that year of assessment in respect of the same part of his income, he shall be entitled to relief from tax paid or payable by him under this Ordinance on that part of his income at a rate thereon to be determined as follows:—

(*a*) if the Empire rate of tax appropriate to his case does not exceed the rate of tax appropriate to his case under this Ordinance, the rate at which relief is to be given shall be one-half of the Empire rate of tax;

(*b*) if the Empire rate of tax appropriate to his case exceeds the rate of tax appropriate to his case under this Ordinance, the rate at which relief is to be given shall be equal to the amount by which the rate of tax appropriate his case under this Ordinance exceeds one-half of the Empire rate of tax.

Definition of "Empire income tax."

(3) For the purposes of this section:—

"Empire income tax" means any income tax charged under any law in force in any part of His Majesty's Dominions or in any place under His Majesty's protection (other than the United Kingdom or Nigeria):



Provided that the legislature of that part or place has provided for relief in respect of tax charged on income both in that part or place and Nigeria in a manner which appears to the Commissioner to correspond to the relief granted by this section. Proviso. EA. 33 (3)

(4) For the purposes of this section the rate of tax under this Ordinance shall be computed in the manner provided by sub-section (3) of the last preceding section and the Empire rate of tax shall be computed in a similar manner.

(5) Where a person is for any year of assessment resident both in Nigeria and in a part or place in which Empire income tax is charged, he shall for the purposes of this section be deemed to be resident where during that year he resides for the longer period.

## Part IX.

## PERSONS CHARGEABLE, etc.

### A.—*Husband and Wife.*

Wife's income 20.

**33.** (1) The income of a married woman living with her husband shall, for the purposes of this Ordinance, be deemed to be the income of the husband, and shall be charged in the name of the husband and not in her name nor in that of her trustee:

Proviso.

Provided that that part of the total amount of tax charged upon the husband which bears the same proportion to that total amount as the amount of the total income of the wife bore to the amount of the total income of the husband and wife may, if necessary, be collected from the wife, notwithstanding that no assessment has been made upon her.

EA. 34 (3).

(2) When a married woman is not living with her husband each spouse shall for all purposes of this Ordinance be treated as if he or she were unmarried.

(3) For the purposes of this Ordinance a married woman shall be treated as living with her husband unless—

(*i*) they are separated under an order of court of competent jurisdiction or by deed of separation; or

(*ii*) they are in fact separated in such circumstances that the separation is likely to be permanent; or

(*iii*) she is resident in Nigeria and her husband is not resident in Nigeria.

91
Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*B.—Trustees, Agents, etc.*

Chargeability of trustees and other representations. 27.

**34.** A receiver appointed by the court, a trustee, guardian, curator, or committee, having the direction, control, or management of any property or concern on behalf of any incapacitated person shall be chargeable to tax in like manner and to the like amount as such person would be chargeable if he were not an incapacitated person.

Chargeability of agent of person residing out of Nigeria. 28.

**35.** (1) (*a*) A person not resident in Nigeria (hereinafter in this section referred to as a non-resident person) shall be assessable and chargeable to tax either direcly or in the name of his trustee, guardian, or committee, or of any attorney, factor, agent, receiver, branch, or manager, whether such attorney, factor, agent, receiver, branch, or manager has the receipt of the income or not, in like manner and to the like amount as such non-resident person would be assessed and charged if he were resident in Nigeria and in the actual receipt of such income:

Provided that in the case of any individual who is not resident in Nigeria, no deduction shall be allowed under the provisions of section 22.

(*b*) A non-resident person shall be assessable and chargeable in respect of any income arising, whether directly or indirectly, through or from any attorneyship, factorship, agency, receivership, branch, or management, and shall be so assessable and chargeable in the name of the attorney, factor, agent, receiver, branch, or manager.

(2) Where a non-resident person carries on business with a resident person and it appears to the Commissioner that owing to the close connection between the resident person and the non-resident person and to the substantial control exercised by the non-resident person over the resident person the course of business between those persons can be so arranged and is so arranged, that the business done by the resident person in pursuance of his connection with the non-resident person produces to the resident person either no profits or less than the ordinary profits which might be expected to arise from that business, the non-resident person shall be assessable and chargeable to tax in the name of the resident person as if the resident person were an agent of the non-resident person.

(3) Where it appears to the Commissioner by whom the assessment is made, or to the judge by whom an appeal is heard, that



the true amount of the gains or profits of any non-resident person chargeable with tax in the name of a resident person cannot in any case be readily ascertained, the Commissioner or judge may, if he thinks fit, assess and charge the non-resident person on a fair and reasonable percentage of the turnover of the business done by the non-resident person through or with the resident person in whose name he is chargeable as aforesaid, and in such case the provision of this Ordinance relating to the delivery of returns or particulars by persons acting on behalf of others shall extend so as to require returns or particulars to be furnished by the resident person of the business so done by the non-resident person through or with the resident person, in the same manner as returns or particulars are to be delivered by persons acting for incapacitated or non-resident persons of income to be charged:

Provided that the amount of the percentage shall in each case be determined, having regard to the nature of the business and shall, when determined by the Commissioner, be subject to an appeal to the Supreme Court as provided by Part XII of this Ordinance. Proviso.

(4) Nothing in this section shall render a non-resident person chargeable in the name of a broker or general commission agent or other agent where such broker, general commission agent or agent is not an authorised person carrying on the regular agency of the non-resident person, or a person chargeable as if he were an agent in pursuance of sub-sections (2) and (3), in respect of gains or profits arising from sales or transactions carried out through such a broker or agent.

(5) The fact that a non-resident person executes sales or carries out transactions with other non-residents in circumstances which would make him chargeable in pursuance of sub-sections (2) and (3) in the name of a resident person shall not of itself make him chargeable in respect of gains or profits arising from those sales or transactions.

(6) Where a non-resident person is chargeable to tax in the name of any attorney, factor, agent, receiver, branch or manager, in respect of any gains or profits arising from the sale of goods or produce manufactured or produced out of Nigeria by the non-resident person, the person in whose name the non-resident person is so chargeable may, if he thinks fit, apply to the Commissioner or, in the case of an appeal, to the judge, to have the assessment

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

to tax in respect of those gains or profits made or amended on the basis of the profits which might reasonably be expected to have been earned by a merchant or, where the goods are retailed by or on behalf of the manufacturer or producer, by a retailer of the goods sold, who had bought from the manufacturer or producer direct, and on proof to the satisfaction of the Commissioner or the Court of the amount of the profits on the basis aforesaid, the assessment shall be made or amended accordingly.

E.A. 36 (3).

(7) The master of any ship owned or chartered by a non-resident person who is chargeable under the provisions of section 8 (2) shall (though not to the exclusion of any other agent) be deemed the agent of such non-resident person for all the purposes of this Ordinance.

E.A. 42 (3).

(8) The income of any non-resident partner or partners from a partnership shall be assessable in the name of the partnership or of any resident partner or of any agent of the partnership in Nigeria, and the tax charged thereon shall be recoverable by all means provided in this Ordinance out of the assets of the partnership or from any partner or from any such agent.

Acts to be done by trustees and certain others. 29.

**36.** (1) The person who is chargeable in respect of an incapacitated person, or in whose name a non-resident is chargeable, shall be answerable for all matters required to be done by virtue of this Ordinance for the assessment of the income of any person for whom he acts and for paying the tax chargeable thereon.

Manager of corporate bodies of persons. 31.

**37.** The manager or other principal officer in Nigeria of every company or body of persons shall be answerable for doing all such acts, matters and things as are required to be done by virtue of this Ordinance for the assessment of such body and payment of the tax.

Indemnification of representative. 32.

**38.** Every person answerable under this Ordinance for the payment of tax on behalf of another person may retain out of any money coming to his hands on behalf of such other person so much thereof as shall be sufficient to pay such tax; and shall be and is hereby indemnified against any person whatsoever for all payments made by him in pursuance and by virtue of this Ordinance.

Power to appoint agent.

E.A. 38 (1).

**39.** (1) The Commissioner may by notice in writing, if he thinks it necessary, declare any person to be the agent of any other person, and the person so declared the agent shall be the agent of such other person for the purposes of this Ordinance, and may be required to pay any tax due from any moneys, including



pensions, salary, wages, or any other remuneration, which may be held by him for, or due by him to, the person whose agent he has been declared to be, and in default of such payment the tax shall be recoverable from him in the manner provided by section 65.

Power to require information. E.A. 38 (2).

(2) For the purposes of this section the Commissioner may require any person to give him information as to any moneys, funds or other assets which may be held by him for, or of any moneys due by him to, any other person.

Appeal.

(3) The provisions of sections 57 and 58 shall apply *mutatis mutandis* where any person declared by the Commissioner to be the agent of any other person under the provisions of sub-section (1) of this section is aggrieved by such declaration.

Deceased persons. 33. Cod. 166.

**40.** Where an individual dies, then as respects income arising before his death all rights and duties which would have attached to him, and any liability to be charged with or to pay tax to which he would have been subject under this Ordinance if he had not died, shall pass to his executor, and the amount of any tax payable by the executor under this section shall be a debt due from and payable out of the estate of the deceased:

Provided that—

(*a*) any assessment or additional assessment on any such income shall not be made later than the end of the third year of assessment following that in which the individual died;

(*b*) where, by reason of the death of the individual, a trade, business, profession, vocation or employment ceases to be carried on or exercised by him and the provisions of section 18 (4) apply the executor of the individual shall be liable for the tax for which he would have been liable if he had not died and the cessation had taken place at the date of his death;

(*c*) in the case of an individual dying during the year preceding the year of assessment, if his executor distributes the estate before the commencement of the year of assessment such executor shall pay any tax for that year of assessment at the rate or rates in force at the date of distribution of the estate, if the rate of tax for that year of assessment has not been varied at that date.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Company wound up U K FA 1937 5th Sch

**41.** Where a company is being wound up, the liquidator of the company shall not distribute any of the assets of the company to the shareholders thereof unless he has made provision for the payment in full of any tax which may be found payable by the company.

Joint trustees EA 41

**42.** Where two or more persons act in the capacity of trustees of a trust they may be charged jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.

## PART X.

## RETURNS.

Notice of chargeability and returns 36

**43.** (1) The Commissioner may by notice in writing require any person to furnish him within a reasonable time with a return of income and such particulars as may be required for the purposes of this Ordinance with respect to the income for which such person is chargeable.

(2) Every person chargeable with tax for any year of assessment who has not been required within three months after the commencement of such year of assessment to make a return of his income for that year as provided in sub-section (1) of this section shall within fourteen days after the expiration of that period give notice to the Commissioner that he is so chargeable:

Provided that any individual who arrives in Nigeria during any year of assessment shall give such notice within one month of the date of his arrival.

Commissioner may call for further returns EA 44

**44.** The Commisisoner may give notice in writing to any person when and as often as he thinks necessary requiring him to furnish within a reasonable time limited by such notice fuller or further returns respecting any matter as to which a return is required or prescribed by this Ordinance.

Power to call for returns, books, etc EA 45

**45.** For the purpose of obtaining full information in respect of any person's income the Commissioner may give notice to such person requiring him within the time limited by such notice, which time shall not be less than thirty days from the date of service of such notice, to complete and deliver to the Commissioner any return specified in such notice and/or to attend personally before him and to produce for examination any books, documents, accounts and returns which the Commissioner may deem necessary.



Returns to be deemed to be furnished by due authority EA 46

**46.** A return, statement or form purporting to be furnished under this Ordinance by or on behalf of any person shall for all purposes be deemed to have been furnished by that person or by his authority, as the case may be, unless the contrary is proved, and any person signing any such return, statement or form shall be deemed to be cognizant of all matters therein.

Books of account EA 47

**47.** If a person chargeable with tax fails or refuses to keep books or accounts which, in the opinion of the Commissioner, are adequate for the purposes of income tax, the Commissioner may by notice in writing require him to keep such records books and accounts in such language as he may in the said notice direct.

Official information and official secrecy 37

**48.** (1) The Commissioner may require any officer in the employment of the Government or any local authority or other public body to supply such particulars as may be required for the purposes of this Ordinance and which may be in the possession of such officer:

Proviso

Provided that no such officer shall by virtue of this section be obliged to disclose any particulars as to which he is under any statutory obligation to observe secrecy.

Returns to be made by employer

(2) Every employer when required to do so by notice from the Commissioner shall, within the time limited by the notice, prepare and deliver for any year a return containing:—

(*a*) the names and places of residence of all persons employed by him; and

EA 49

(*b*) the full amount of remuneration, whether in cash or otherwise paid or payable to those persons in respect of that employment.

(3) Where the employer is a company or a body of persons the manager or other principal officer shall be deemed to be the employer for the purposes of this section, and any director of a company, or person engaged in the management of a company, shall be deemed to be a person employed.

(4) Every head of a family, every householder and every person who may be so required by the Commissioner shall give orally or in writing, as may be required, all such information as may be demanded of him by the Commissioner for the purpose of enabling the Commissioner to make an assessment or to collect the tax.

94

Reference:-

CO 583/259/30231

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Lists to be prepared by representative or agent

30

**49.** Every person who in whatever capacity is in receipt of any money or value being income arising from any of the sources mentioned in this Ordinance of or belonging to any other person who is chargeable in respect thereof, or who would be so chargeable if he were resident in Nigeria and not an incapacitated person shall, whenever required to do so by any notice from the Commissioner, prepare and deliver within the period mentioned in such notice a return signed by him, containing:—

(*a*) a true and correct statement of all such income;

(*b*) the name and address of every person to whom the same shall belong.

Return to be made by a partnership

38 (2).

**50.** (*a*) Where a trade, business, profession or vocation is carried on by two or more persons jointly the precedent partner, that is to say, the partner who of the partners resident in Nigeria—

(*i*) is first named in the agreement of partnership; or

(*ii*) if there be no agreement is named singly or with precedence to the other partners in the usual name of the firm; or

(*iii*) is the precedent acting partner if the partner named with precedence is not an acting partner;

shall, when required by the Commissioner, make and deliver a return of the income of the partnership for any year, such income being ascertained in accordance with the provisions of this Ordinance, and declare therein the names and addresses of the other partners in the firm together with the amount of the share of the said income to which each partner was entitled for that year.

(*b*) Where no partner is resident in Nigeria, the return shall be made and delivered by the attorney, agent, manager or factor of the firm resident in Nigeria.

## Part XI.

## ASSESSMENTS.

Commissioner to make assessments.

41

**51.** (1) The Commissioner shall proceed to assess every person chargeable with the tax as soon as may be after the expiration of the time allowed to such person for the delivery of the return provided for in section 43.



(2) Where a person has delivered a return the Commissioner may—

(*a*) accept the return and make an assessment accordingly; or

(*b*) refuse to accept the return and, to the best of his judgment, determine the amount of the chargeable income of the person and make an assessment accordingly.

(3) Where a person has not delivered a return and the Commissioner is of the opinion that such person is liable to pay tax, he may, according to the best of his judgment, determine the amount of the chargeable income of such person and make an assessment accordingly, but such assessment shall not affect any liability otherwise incurred by such person by reason of his failure or neglect to deliver a return.

Additional assessments

42

**52.** Where it appears to the Commissioner that any person liable to tax has not been assessed or has been assessed at a less amount than that which ought to have been charged, the Commissioner may, within the year of assessment or within six years after the expiration thereof assess such person at such amount or additional amount, as according to his judgment ought to have been charged, and the provisions of this Ordinance as to notice of assessment, appeal and other proceedings under this Ordinance shall apply to such assessment or additional assessment and to the tax charged thereunder.

Lists of persons assessed and notices of assessment

43

**53.** (1) The Commissioner shall as soon as possible prepare lists of person assessed to tax.

(2) Such lists (herein called the assessment lists) shall contain the names and the addresses of the persons assessed to tax, the amount of the chargeable income of each person, the amount of tax payable by him, and such other particulars as may be prescribed.

EA 57 (3)

(3) Where complete copies of all notices of assessment and of all notices amending assessments are filed in the office of the Commissioner they shall constitute the assessment lists for the purpose of this Ordinance.

Appointment of agents in the United Kingdom

**54.** For the purpose of facilitating the assessment of the income of persons residing in the United Kingdom the Governor may appoint agents in the United Kingdom any one of whom shall make enquiries on behalf of the Commissioner in respect of any such person as may apply to be dealt with through such agent,

PUBLIC RECORD OFFICE
Reference:-
CO 583/259/30231
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

and shall ascertain and report to the Commissioner the amount of the chargeable income of such person in accordance with this Ordinance and shall forward to the Commissioner the accounts and computations upon which his report is based. The Commissioner on receipt of the report shall enter the amount reported in the assessment list:

Proviso

Provided that—

(*a*) if it appears to the Commissioner that any error has occurred in the accounts or computation he may refer the report back for further consideration;

(*b*) nothing in this section shall affect the right of appeal conferred by sections 57 and 58.

Service of notice of assessment 45 (1)

**55.** (1) The Commissioner shall cause to be served personally on or sent by registered post to each person whose name appears on the assessment lists a notice stating the amount of his chargeable income, the tax payable by him, the place at which such payment should be made, and informing him of his rights under the next sub-section:

Provided that where a person has applied under section 54 to be dealt with through the agents in the United Kingdom and has applied for and been granted permission to make payment of the tax in the United Kingdom the Commissioner may direct that the notice of assessment shall be served by the agent in the manner above prescribed:

Provided further that nothing in the above proviso shall affect the responsibility of the manager of any corporate body under section 37 for the payment of tax.

Revision of assessment in case of objection 40 (2)

(2) If any person other than an individual assessed under section 25 disputes the assessment he may apply to the Commissioner, by notice of objection in writing, to review and to revise the assessment made upon him. Such application shall state precisely the grounds of his objections to the assessment and shall be made within forty-two days from the date of the service of the notice of assessment:

Proviso

Provided that the Commissioner, upon being satisfied that owing to absence from Nigeria, sickness or other reasonable cause, the person disputing the assessment was prevented from making the application within such period, shall extend the period as may be reasonable in the circumstances.



(3) On receipt of the notice of objection referred to in subsection (2), the Commissioner may require the person giving the notice of objection to furnish such particulars as the Commissioner may deem necessary with respect to the income of the person assessed and to produce all books or other documents in his custody or under his control relating to such income, and may summon any person who, he thinks, is able to give evidence respecting the assessment to attend before him and may examine such person (except the clerk, agent, servant, or other person confidentially employed in the affairs of the person to be charged) on oath or otherwise.

(4) In the event of any person assessed, who has objected to an assessment made upon him, agreeing with the Commissioner as to the amount at which he is liable to be assessed, the assessment shall be amended accordingly, and notice of the tax payable shall be served upon such person:

Provided that in the event of any person who, under subsection (2), has applied to the Commissioner for a revision of the assessment made upon him failing to agree with the Commissioner as to the amount at which he is liable to be assessed his right of appeal under the provisions of this Ordinance, against the assessment made upon him, shall remain unimpaired.

Errors, etc in assessment and notice 47

**56.** (1) No assessment, warrant or other proceeding purporting to be made in accordance with the provisions of this Ordinance shall be quashed, or deemed to be void or voidable, for want of form, or be affected by the reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this Ordinance or any Ordinance amending the same, and if the person assessed or intended to be assessed or affected thereby is designated therein according to common intent and understanding.

(2) An assessment shall not be impeached or affected:—

(*a*) by reason of a mistake therein as to—

(*i*) the name or surname of a person liable; or

(*ii*) the description of any income; or

(*iii*) the amount of tax charged;

96

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(*b*) by reason of any variance between the assessment and the notice thereof:

Provided that in cases of assessment the notice thereof shall be duly served on the person intended to be charged and such notice shall contain, in substance and effect, the particulars on which the assessment is made.

## PART XII.

## APPEALS.

Appeals to the Supreme Court against assessments 46 (1)

EA 62 (1)

**57.** (1) Any person who, being aggrieved by an assessment made upon him, has failed to agree with the Commissioner in the manner provided in sub-section (4) of section 55, or, subject to the provisions of sub-section (7) of section 58, having appealed to the Board of Commissioners under the provisions of section 58 of this Ordinance, is aggrieved by the decision of such Board, may appeal against the assessment to the Supreme Court upon giving notice in writing to the Commissioner within fifteen days after the date of service upon him of notice of the refusal of the Commissioner to amend the assessment as desired or within fifteen days after the date of the decision of the Board as the case may be:

EA 62 (1)

The Commissioner may, subject to the provisions of sub-section (7) of section 58 of this Ordinance, if he is dissatisfied with the decision of the Board of Commissioners appeal against the decision to the Supreme Court upon giving notice in writing to the other party to the appeal under section 58 within fifteen days after the date of such decision and the provisions of this section so far as they are applicable shall apply to any such appeal by the Commissioner:

Provided that, notwithstanding the lapse of such period of fifteen days, any person may appeal against the said assessment if he shows to the satisfaction of the judge that, owing to absence from Nigeria, sickness or other reasonable cause he was prevented from giving notice of appeal within such period, and that there has been no unreasonable delay on his part.

(2) Every person appealing shall attend before the court in person on the day and at the time fixed for the hearing of his appeal:



Provided always that if it be proved to the satisfaction of the judge that owing to absence from Nigeria, sickness, or other reasonable cause, any person is prevented from attending in person at the hearing of his appeal on the day and at the time fixed for that purpose, the judge may postpone the hearing of the appeal for such reasonable time as he thinks necessary for the attendance of the appellant, or he may admit the appeal to be made by any agent, clerk or servant of the appellant, on his behalf.

(3) Seven clear days' notice shall, unless rules made hereunder otherwise provide, be given to the Commissioner of the date fixed for the hearing of the appeal.

(4) The onus of proving that the assessment complained of is excessive shall be on the appellant.

EA 62 (6)

(5) The judge may confirm, reduce, increase or annul the assessment or make such order thereon as to him may seem fit.

(6) Notice of the amount of tax payable under the assessment as determined by the judge shall be served by the Commissioner either personally on, or by registered post to, the appellant.

(7) Notwithstanding anything contained in section 61 if in any particular case the judge, from information given at the hearing of the appeal, is of the opinion that the tax may not be recovered he may on application being made by or on behalf of the Commissioner require the appellant to furnish within such time as may be specified security for payment of the tax and if such security is not given within the time specified the tax assessed shall become payable and recoverable forthwith.

(8) All appeals shall be heard in camera, unless the judge shall, on the application of the appellant, otherwise direct.

(9) The costs of the appeal shall be in the discretion of the judge hearing the appeal and shall be a sum fixed by the judge.

(10) The Chief Justice may make rules providing for the method of tendering evidence before a judge on appeal, the conduct of such appeals and the procedure to be followed by a judge upon stating a case and the procedure upon the hearing of the case stated.

97

Reference:-

CO 583/259/30231

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Appeals to the Board of Commissioners against assessments, and the constitution of the Board 46 (2)

**58.** In lieu of an appeal to the court under the preceding section a person aggrieved may appeal against the assessment to a Board of Commissioners who shall be appointed by the Governor for such period and at such remuneration as may be prescribed.

(2) The Board shall consist of three persons, none of whom shall be a public officer:

Proviso

Provided that if during any period owing to absence or inability to act from illness or any other cause any of such persons shall be unable to exercise the powers or perform the duties of a member of the Board the Governor may appoint some other person, who is not a public officer, to exercise the said powers and perform the said duties for so long as he may consider necessary and such other person may receive the remuneration prescribed for a member of the Board during that period.

(3) The Board shall appoint one of the members to be chairman and every decision of the Board shall be signified under the hand of the chairman.

(4) The Governor shall appoint some person to be secretary to the Board and all notices and documents other than decisions of the Board may be signified under the hand of the secretary.

(5) The provisions of sub-sections (2) (4) (5) (6) (7) and (8) of the preceding section shall apply to appeals to the Board under this sub-section in the same way that they apply to appeals under the preceding section as if references to a judge in the said sub-sections were references to the Board.

(6) Notice of an appeal shall be given in writing to the Commissioner within fifteen days from the date of the refusal of the Commissioner to amend the assessment as desired:

Provided that:

Notwithstanding the lapse of such period of fifteen days, any person may appeal against the said assessment if he shows to the satisfaction of the Board that, owing to absence from Nigeria, sickness or other reasonable cause he was prevented from giving notice of appeal within such period, and that there has been no unreasonable delay on his part.

EA 61 (5).

(7) In the case of a person who has been assessed to pay a total tax of an amount not exceeding two hundred shillings no appeal shall lie from the decision of the Board under the provisions of sub-section (1) of section 57 in respect of the whole or any part of such tax, provided that such person has certified in writing on the notice under sub-section (6) of this section that he desires the decision of the Board to be final and conclusive.



(8) The Governor may make rules prescribing the procedure to be followed in the conduct of appeals before the Board.

EA 63

Assessments to be final and conclusive

**59.** Except as expressly provided in this Ordinance, where no valid objection or appeal has been lodged within the time limited by this part against an assessment as regards the amount of the chargeable income assessed thereby, or where the amount of the chargeable income has been agreed to under sub-section (4) of section 55, or where the amount of such chargeable income has been determined on objection or appeal, the assessment as made or agreed to or determined on appeal, as the case may be, shall be final and conclusive for all purposes of this Ordinance as regards the amount of such chargeable income:

Provided that nothing in this part shall prevent the Commissioner from making any refund under the provisions of section 68 or any assessment or additional assessment for any year of assessment which does not involve re-opening any matter which has been determined on appeal for the year.

## Part XIII.

## COLLECTION, RECOVERY AND REPAYMENT OF TAX.

Procedure in cases where objection or appeal is pending 52

**60.** Collection of tax shall in cases where notice of an objection or an appeal has been given remain in abeyance until such objection or appeal is determined:

Provided that the Commissioner may in any such case enforce payment of that portion of the tax (if any) which is not in dispute.

Time within which payment is to be made 55 EA 66

**61.** Subject to the provisions of sections 60 and 66, tax for any year of assessment levied in accordance with sections 26 or 27 shall be payable at the place stated in the notice of assessment under section 55, within two months after the service of such notice:

Provided that—

(*a*) if an instalment of one half of the tax due from any person is paid by him within the prescribed period and

98

References:-

CO 583/259/30231

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

that period ends before the thirty first day of March within the year of assessment, a second such instalment shall be payable not later than the said thirty first day of March;

(*b*) the Commissioner in his discretion may extend the time within which payment is to be made.

Payment of tax by persons about to leave Nigeria 54

**62.** (1) If in any particular case the Commissioner has reason to believe that a person who has been assessed to tax may leave Nigeria before such tax becomes payable without having paid such tax, he may by notice in writing to such person demand payment of such tax within the time to be limited in such notice. Such tax shall thereupon be payable at the expiration of the time so limited and shall in default of payment, unless security for payment thereof be given to the satisfaction of the Commissioner, be recoverable forthwith.

(2) If in any particular case the Commissioner has reason to believe that tax upon any chargeable income may not be recovered, he may at any time and as the case may require:—

(*a*) forthwith by notice in writing require any person to make a return and to furnish particulars of any such income within the time to be specified in such notice;

(*b*) make an assessment upon such person in the amount of the income returned, or if default is made in making such return or if the Commissioner is dissatisfied with such return, in such amount as the Commissioner may think reasonable;

(*c*) by notice in writing to the person assessed require that security for the payment of the tax assessed be forthwith given to the Commissioner's satisfaction.

(3) If in any particular case the Commissioner has reason to believe that tax upon any income chargeable to such tax may not be recovered, he may at any time:—

(*a*) by notice in writing to the person by whom the tax would be payable determine a period for which tax shall be charged and require such person to render within the time specified therein returns and particulars of such income for that period;

(*b*) make an assessment upon such person in the amount of the income returned, or if default is made in making a return or if the Commisisoner is dissatisfied with such return, in such amount as the Commissioner may think reasonable.



(4) Notice of assessment made in accordance with the provisions of sub-sections (2) and (3) shall be given to the person assessed, and any tax so charged shall be payable on demand made in writing under the hand of the Commissioner, and shall in default of payment, unless security for the payment thereof be given to the satisfaction of the Commissioner, be recoverable forthwith.

(5) Any person who has paid the tax in accordance with a demand made by the Commissioner or who has given security for such payment under this section shall have the right of objection and appeal conferred by sections 55, 57 and 58 and any amount paid by him shall be adjusted in accordance with the result of any such objection or appeal.

(6) The provisions of this section shall not affect the powers conferred upon the Commissioner by section 52.

Penalty for non-payment of tax; and enforcement of payment 55

**63.** (1) Subject to the provisions of sub-section (3) of this section, if any tax is not paid within the periods prescribed in section 61—

(*a*) a sum equal to five *percentum* of the amount of the tax payable shall be added thereto, and the provisions of this Ordinance relating to the collection and recovery of tax shall apply to the collection and recovery of such sum;

(*b*) the Commissioner shall serve a demand note upon the person assessed; and if payment is not made within one month from the date of the service of such demand note, the Commissioner may proceed to enforce payment as hereinafter provided;

EA. 67 (1) (*c*).

(*c*) a penalty imposed under this sub-section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Ordinance.

(2) Any person who without lawful justification or excuse, the proof whereof shall lie on the person charged, fails to pay the tax within the period of one month prescribed in sub-section (1) (*b*), shall be guilty of an offence against this Ordinance.

PUBLIC RECORD OFFICE
Reference:-
CO 583/259/30231
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

EA. 67 (2).

(3) The Commisisoner may, for any good cause shown remit the whole or any part of the penalty due under sub-section (1) of this section.

Collection of tax after determination of objection or appeal. 56.

**64.** Where payment of tax in whole or in part has been held over pending the result of a notice of objection or of an appeal, the tax outstanding under the assessment as determined on such objection or appeal as the case may be shall be payable within one month from the date of service on the person assessed of the notification of the tax payable, and if such tax is not paid within such period the provisions of the last preceding section shall apply.

Suit for tax by Commissioner.

**65.** (1) Tax may be sued for and recovered in a court of competent jurisdiction by the Commissioner in his official name with full costs of suit from the person charged therewith as a debt due to the Government of Nigeria.

EA. 70 (2).

(2) The Commissioner may appear personally or by an advocate in any suit instituted under this section.

FA. 70 (3).

(3) In any suit under sub-section (1) of this section the production of a certificate signed by the Commissioner giving the name and address of the defendant and the amount of tax due by him shall be sufficient evidence of the amount so due and sufficient authority for the court to give judgment for the said amount.

Refusal of clearance where tax is in arrear. EA. 70 (4).

(4) In addition to any other powers of collection and recovery provided in this Ordinance, the Commissioner may, where the tax charged on the income of any person who carries on the business of shipowner or charterer has been in default for more than three months (whether such person is assessed directly or in the name of some other person) issue to the Comptroller of Customs or other authority by whom clearance may be granted a certificate containing the name or names of the said person and particulars of the tax in default. On receipt of such certificate, the Comptroller of Customs or other authority shall be empowered and is hereby required to refuse clearance from any port in Nigeria to any ship owned wholly or partly or chartered by such person until the said tax has been paid.

(5) No civil or criminal proceedings shall be instituted or maintained against the Comptroller of Customs or other authority in respect of a refusal of clearance under this section, nor shall the fact that a ship is detained under this section affect the liability



of the owner, charterer, or agent to pay harbour dues and charges for the period of detention.

Deduction of tax from official pay or pension. Cod. 183.

**66.** (1) Where any official pay or pension is payable to any individual deductions on account of tax which is or will be payable by him for any year of assessment may be made out of the pay or pension or any arrears thereof.

(2) Deductions authorised by this section shall be made at such times in each year as the payments on account of the pay or pension are made whether or not the tax has been assessed, so however that if on the assessment becoming final and conclusive it appears that the deductions made exceed the tax payable, the amount overpaid by means of the previous deductions shall be repaid:

Provided that where any such deduction has been made from the pay or pension of any individual, he shall have the same right of objection or appeal against the deduction as he has against an assessment made upon him.

(3) If and so far as any official pay or pension is paid without such deduction of tax as aforesaid, the tax may be collected and payment thereof enforced in accordance with the provisions of sections 60, 61, 62 and 63:

Provided that for the purpose of section 61 the Commisisoner shall determine the period within which the tax shall be payable.

(4) For the purpose of this section:—

"Official pay or pension" means any emoluments or pensions which are payable out of the revenue of Nigeria, the Nigerian Railway, any native authority, or the funds of any township.

Remission of tax. 63.

**67.** (1) The Commissioner may remit, wholly or in part, the tax payable by any person on the ground of poverty and may also for like reason refund the tax or any part thereof.

(2) The Governor in Council may remit, wholly or in part, the tax payable by any person if he is satisfied that it will be just and equitable to do so.

Repayment of tax. 58.

**68.** If it be proved to the satisfaction of the Commissioner that any person for any year of assessment has paid tax, by deduction or otherwise, in excess of the amount with which he is properly chargeable, such person shall be entitled to have the

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

amount so paid in excess refunded. Every claim for repayment under this section shall be made within six years from the end of the year of assessment to which the claim relates. The Commissioner shall give a certificate of the amount to be repaid and upon the receipt of the certificate the Accountant-General shall cause repayment to be made in conformity therewith.

## Part XIV.

## OFFENCES AND PENALTIES.

Penalty for offences. 59.

**69.** Any person guilty of an offence against this Ordinance or any person who contravenes or fails to comply with any of the provisions of this Ordinance or of any rules made thereunder for which no other penalty is specifically provided shall be liable on conviction to a fine of £100 and in default of payment to imprisonment for six months.

Penalty for making incorrect return, etc.

**70.** (1) Every person who without reasonable excuse:—

(*a*) makes an incorrect return by omitting or under-stating any income of which he is required by this Ordinance to make a return; or

(*b*) gives any incorrect information in relation to any matter or thing affecting his own liability to tax or the liability of any other person or of a partnership:

shall be guilty of an offence and shall be liable on conviction to a fine of one hundred pounds and double the amount of tax which has been undercharged in consequence of such incorrect return or information, or would have been so undercharged if the return or information had been accepted as correct. EA. 74 (1).

(2) No person shall be liable to any penalty under this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which the offence was committed or within six years after the expiration thereof.

(3) The Commissioner may compound any offence under this section, and may before judgment stay or compound any proceedings thereunder. EA. 74 (3).

False statements and returns. 60.

**71.** (1) Any person who, for the purpose of obtaining any deduction, rebate, reduction or repayment in respect of tax for himself or for any other person, or who in any return, account or particulars made or furnished with reference to tax, knowingly makes any false statement or false representation, forges or



fraudulently alters or uses or fraudulently lends or allows to be used by any other person any receipt or token evidencing payment of the tax under this Ordinance and,

(2) Any person who aids, abets, assists, counsels, incites or induces another person:—

(*a*) to make or deliver any false returns or statement under this Ordinance;

(*b*) to keep or prepare any false accounts or particulars concerning any income on which tax is payable under this Ordinance;

(*c*) unlawfully to refuse or neglect to pay tax,

shall be guilty of an offence and shall be liable on conviction to a fine of two hundred pounds and treble the amount of tax for which he is liable under this Ordinance for the year of assessment in respect of or during which the offence was committed, or to imprisonment for six months, or to both such fine and imprisonment. EA. 75 (1).

(3) The Commissioner may compound any offence under this section and may before judgment stay or compound any proceedings thereunder. EA. 75 (2).

Penalties for offences by authorised and unauthorised persons. 61.

**72.** Any person who:—

(1) being a person appointed for the due administration of this Ordinance or any assistant employed in connection with the assessment and collection of the tax who:—

(*a*) demands from any person an amount in excess of the authorised assessment of the tax;

(*b*) withholds for his own use or otherwise any portion of the amount of tax collected;

(*c*) renders a false return, whether verbal or in writing, of the amounts of tax collected or received by him;

(*d*) defrauds any person, embezzles any money, or otherwise uses his position so as to deal wrongfully either with the Commissioner or any other individual; or

(2) not being authorised under this Ordinance to do so, shall collect or attempt to collect the tax under this Ordinance,

shall be guilty of a felony and liable on conviction to a fine of three hundred pounds or to imprisonment for three years or both.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Tax to be payable notwithstanding any proceedings for penalties. E.A. 76.

**73.** The institution of proceedings for, or the imposition of, a penalty, fine or term of imprisonment under this Ordinance shall not relieve any person from liability to payment of any tax for which he is or may be liable.

Prosecution to be with the sanction of the Commissioner. EA. 77.

**74.** No prosecution in respect of an offence under section 68 sections 69 to 70, section 71 or section 72 may be commenced except at the instance of or with the sanction of the Commissioner.

Saving for criminal proceedings. 62

**75.** The provisions of this Ordinance shall not affect any criminal proceedings under any other Ordinance or law.

PART XV.

MISCELLANEOUS.

Power to alter rate of tax by Resolution and Order. 64

**76.** The Legislative Council, by Resolution, in so far as such resolution relates to the Colony and to the Southern Provinces, and the Governor, by order, in so far as such order relates to the Northern Provinces, may add to, vary or revoke the whole or any part of the First Schedule and substitute a new schedule therefor.

Repeal No. 3 of 1940. EA. 80

**77.** The Income Tax Ordinance, 1940, is hereby repealed:

Provided that, notwithstanding such repeal, any tax which would have been leviable for any year of assessment ending on or before the 31st March, 1943, unless such repealed Ordinance and which has not been collected at the date of commencement of this Ordinance shall be levied and collected in accordance with, and subject to, the provisions of such repealed Ordinance.

FIRST SCHEDULE.

(SECTION 26).

| Chargeable Income. | | | Rate of Tax. | | |
|---|---|---|---|---|---|
| | | | £ | s | d |
| For every pound of the first | £200 | ... ... | 0 | 0 | 3 |
| ,, ,, ,, ,, ,, next | £200 | ... ... | 0 | 0 | 6 |
| ,, ,, ,, ,, ,, ,, | £200 | ... ... | 0 | 0 | 9 |
| ,, ,, ,, ,, ,, ,, | £200 | ... ... | 0 | 1 | 0 |
| ,, ,, ,, ,, ,, ,, | £400 | ... ... | 0 | 2 | 0 |
| ,, ,, ,, ,, ,, ,, | £800 | ... ... | 0 | 3 | 0 |
| ,, ,, ,, ,, ,, ,, | £1,000 | ... ... | 0 | 4 | 0 |
| ,, ,, ,, ,, ,, ,, | £1,000 | ... ... | 0 | 5 | 0 |
| ,, ,, ,, ,, ,, ,, | £1,000 | ... ... | 0 | 6 | 0 |
| ,, ,, ,, ,, ,, ,, | £5,000 | ... ... | 0 | 7 | 6 |
| ,, ,, ,, exceeding | £10,000 | ... ... | 0 | 10 | 0 |

Printed and Published by the Government Printer, Lagos. 2975/1242/100 2d. per copy.



*The following Rules are reproductions of the East African Rules.*

## THE INCOME TAX (DEDUCTION FOR PASSAGES) RULES.

1. These rules may be cited as the Income Tax (Deduction for Passages) Rules, 1941.

2. In these rules—

"dependant" means the individual's wife, his housekeeper or his children in respect of whom he is permitted to claim a deduction under the provisions of section 24 of the Income Tax Ordinance, 1940, for the year of assessment;

"East Africa" means all or any of the following territories, that is to say—the Colony and Protectorate of Kenya, the Tanganyika Territory, the Uganda Protectorate and the Zanzibar Protectorate

"excluded country" means all or any of the following countries, that is to say,—the Belgian Congo, the Sudan, Northern Rhodesia, Somaliland and Nyasaland.

3. Subject to the provisions of Rule 4 of these rules, for the purpose of ascertaining the total income of any individual there may be deducted in respect of actual expenditure incurred by the individual in the year preceding the year of assessment on behalf of himself or his dependants on transport to or from any place outside East Africa other than an excluded country for the purposes of health or recreation the following amounts, that is to say—

(*a*) up to seventy-five pounds in respect of such expenditure on journeys undertaken by himself; and

(*b*) up to seventy-five pounds in respect of such expenditure on journeys undertaken by his dependants.

4. The deductions permitted by Rule 3 of these rules shall be subject to the following conditions, that is to say—

(*i*) The deductions permitted under paragraphs (*a*) and (*b*) respectively thereof shall not be made more than once during any three consecutive years of assessment.

(*ii*) Where the whole of the cost of such transport of the individual or his dependants, as the case may be, has been borne by the individual's employer during the year preceding the year of assessment or during either of the two years immediately preceding such year, no deduction under paragraph (*a*) or paragraph (*b*) thereof (whichever be relevant) shall be allowed.

(*iii*) Where part only of such cost has been borne by the individual's employer during the said period, the deductions permitted under paragraphs (*a*) and (*b*) respectively thereof shall not exceed an amount which bears the same proportion to the whole cost of transport or seventy-five pounds whichever is the less as the part of cost of the transport borne by the tax-

102

Reference:-

CO 583/259/30231

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

payer on his own or his dependant's behalf as the case may be, bears to the whole of the cost of such transport.

(*iv*) No deduction shall be made in respect of any journey unless the individual making the journey had, during a period of two years immediately preceding the journey, resided in East Africa, for a period of, or for periods amounting in the aggregate to, over eighteen months.

## THE INCOME TAX (MINING OPERATIONS) RULES.

1. These rules may be cited as the Income Tax (Mining Operations) Rules, 1941.

2. In these rules, unless the context otherwise requires—

" capital expenditure " means expenditure—

(*a*) on equipment including any premium or consideration in the nature of a premium paid for the use of equipment;

(*b*) on shaft sinking; including expenditure on sumps, pump chambers, stations and ore bins accessory to a shaft;

(*c*) on development, general administration and management prior to the commencement of production or during any period of non-production;

(*d*) on mills, factories or other similar premises;

" expenditure " means the net expenditure, after taking account of any rebates or returns from expenditure;

" minerals " means all minerals and mineral substances, other than mineral oils, and may be precious metals, precious stones or non-precious minerals, but (if obtainable without any underground mining operations) shall not include common clay (excluding kaolin and bentonite): murrum, sand, limestone sandstone and any sodium compound, or any other common mineral substances, always provided these do not contain any precious metal or precious stone in economically workable quantities;

" mining operations " include every method or process by which any mineral is won from the soil or from any substance or constituent thereof;

" recoupment from capital expenditure " means any recoupment of any expenditure incurred on a mine and allowed to rank for a deduction under these rules to the person by whom such recoupment is received;

" the Ordinance " means the Income Tax Ordinance, 1940.



3. (1) The amount to be deducted under provisions of paragraph (*n*) of sub-section (1) of section 13 of the Ordinance in respect of capital expenditure incurred by a company carrying on mining operations in a mine of which such company is the owner shall be—

(*a*) for the first year of assessment in respect of which a deduction is allowed under these Rules—the quotient resulting from the total capital expenditure on the mine incurred by such company at the end of the year preceding the year of assessment less any recoupments from capital expenditure up to that date, divided by the number of years of life of the mine as determined under the provisions of Rule 4 of these rules.

(*b*) for any other year of assessment—the quotient resulting from the sum of the " unredeemed capital expenditure " (as hereinafter defined) at the commencement of the year preceding the year of assessment, plus the amount of capital expenditure incurred during the year preceding the year of assessment less any recoupments from capital expenditure during that year, divided by the estimated number of the remaining years of life of the mine:

Provided that where upon the calculation for any year of the amount of the unredeemed capital expenditure, the recoupments from capital expenditure and the deductions allowed under these rules for previous years of assessment exceed the total capital expenditure the amount of such excess shall be treated as income from mining operations chargeable to tax for that year.

2. For the purpose of these rules—

" redeemed capital expenditure " means the total of—

(*a*) the deductions allowed to the company under these rules;

(*b*) any recoupments from capital expenditure; and

(*c*) an amount being the sum of the deduction made for the year preceding the first year of assessment, multiplied by the number of years since the mine commenced regular production under the ownership of the company.

" unredeemed capital expenditure " means the balance of capital expenditure after the redeemed capital expenditure has been deducted therefrom.

4. (1) The Company shall furnish annually to the Commissioner an estimate as at the end of each year preceding the year of assessment of the number of years during which productive mining operations may be expected to continue based on the certified estimates of ore reserves, supported by calculations showing how the estimate is arrived at. Such estimate shall be determined by the Commissioner, and the number of years determined by him shall be the remaining years of life of the mine. The sum of such estimated number of years together with

103

Reference:-

CO 583/259/30231

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

the number of years which have elapsed since the mine commenced regular production shall be the life of the mine.

Where, however, the life of the mine estimated and determined as aforesaid is less than seven years, then so long as the life does not exceed that period, the life shall be taken to be seven years; and where the life so ascertained exceeds a period of twenty years, then so long as the life exceeds that period the life shall be taken to be twenty years.

(2) The annual revision shall not affect any assessment determined or any deduction made or presumed to have been made under these rules.

5. Where separate and distinct mining operations are carried on in mines that are not contiguous, the amount to be deducted shall be computed separately according to the estimated life of each such mine as determined under sub-rule (1) of Rule 4 of these rules.

6. The amount to be deducted in respect of capital expenditure in the case of—

(*a*) a company carrying on mining operations in a mine of which such company is not the owner; or

(*b*) any person other than a company carrying on mining operations;

shall be fixed by the Commissioner at such sum as may seem to him to be fair and reasonable in each case.

7. (1) Whenever there takes place a change of ownership of a mining property in respect of which there is an unredeemed balance of capital expenditure, the transferor and transferee of the property shall jointly furnish to the Commissioner a statement in writing as to the proportion of the consideration, where consideration is given, or of the value, where no consideration is given, which appertains to such assets the cost of which would rank as capital expenditure under the provisions of these rules.

(2) If the Commissioner is satisfied with such statement he shall allow the amount so declared to rank as capital expenditure for the purpose of these rules to the transferee of the property, and if the transfer has been effected for valuable consideration, such amount shall be deemed to be a recoupment from capital expenditure in the hands of the transferor.

(3) If the Commissioner is not satisfied with the statement furnished by the transferor and transferee, or if no statement has been furnished, the Commissioner may determine the proportion of the consideration given, or of the value where no consideration is given which shall rank as capital expenditure for the purpose of these rules in the hands of the transferee and if the transfer has been effected for valuable consideration, the amount so determined shall be deemed to be a recoupment from capital expenditure in the hands of the transferor.

8. Any decision of the Commissioner under these rules shall be subject to objection and appeal as proviided by the Ordinance.



Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

74

CO[illegible] REGISTRATION

105

Code Telegram

FROM NIGERIA (Sir B. Bourdillon)

TO S. OF S.. COLONIES

RE[illegible]
7 JAN[illegible]
C. 16.00

D. 6th January, 1943.
R. 6th " " 16.35 hrs.

---

No.33.

Addressed to West African Governors L.22 (Accra by savingram)
Repeated to S. of S. reference my despatch No.483 of 18th November.

My telegram L.1578.

As Accra meeting has been postponed, grateful if you would at once consider the following definite suggestion(s) in the light of Mundy's reports, in particular paragraphs 16 - 19 of Income Tax Report.

A. Companies Income Tax. Suggest that all Colonies adopt rate of 5/- and that tax be on West African basis.

B. Excess Profits Tax. Must I think be adopted in all four Colonies or none. Suggest that we all adopt it with rate of 60% on West African basis and that simultaneous public announcements be made subject to the approval of the S. of S. that bill on general lines of Mundy's draft will be introduced and tax leviable as from 1st October 1942.

Action on 15th 7/43 Secn.

C. Administration. Suggest that we apply for expert from U.K. who will be appointed Commissioner under all four ordinances. He will administer companies income tax and E.P.T. himself and will administer personal income tax through Deputy Commissioners appointed in each territory. Administration of different ordinances with different rates of tax and system of allowances, etc., if considered desirable, will remain possible under this administration which will secure all-important co-ordination in dealing with companies.

Action on 3369b/42 WA

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Air Mail.

NIGERIA.

NO. 483

Government House,
Nigeria.

18th November, 1942.

My Lord,

I have the honour to refer to your telegram No.1340 of the 10th of September, 1942, addressed to the Chairman, East African Governors' Conference, and repeated to me as No.1350, regarding the visit of Mr. J.C.Mundy, Commissioner of Inland Revenue, to Nigeria, and to transmit for Your Lordship's information one copy each of the following reports prepared by Mr. Mundy:

(a) Report on the Income Tax Law in Nigeria together with a draft Income Tax Bill;

(b) Report on the proposed introduction of Excess Profits Tax into Nigeria together with a draft Excess Profits Bill.

My comments and recommendations on these reports will be submitted as soon as possible.

2. Copies of both reports and of the accompanying Bills will be sent to the other West African Governments.

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

B. H. Bourdillon

GOVERNOR.

THE RIGHT HONOURABLE
THE VISCOUNT CRANBORNE, P.C.,
SECRETARY OF STATE FOR THE COLONIES,
&c., &c., &c.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Report on the Income Tax Law in Nigeria.

1. The present law is based on the Model Ordinance, and as originally passed, it followed the Model closely, charging tax for each year of assessment on the income of the previous year irrespective of the date on which a source of income first arose or ceased. In 1941, following difficulties with the assessment of pensioners the main charging sections were amended but a number of other sections which had been drafted originally to fit in with the preceding year basis were not dealt with. Although so far, the Ordinance has not been tested to any extent in the Courts it is obviously only a matter of time before this will be done. To remedy the position a large number of small amendments are necessary and, as there are other matters to deal with, the best course was to draft a completely new Bill. Advantage has been taken of this opportunity to re-arrange the provisions and classify them in Parts so as to bring together, as far as possible, all matters relating to one subject. It will make the law a little more easily understandable, although it is quite impossible to draft income tax legislation in a simple form.

2. The assessment and collection of income tax can now be followed through its various stages. The sources of income which are liable to the tax are set out in Part III and the amount of the income from those sources is to be calculated in accordance with the provisions of Part IV. Since the income of the year of assessment may be based either on the income of the preceding year or of some other period it is necessary to show, as regards each source of income, the periods which are to be taken. The necessary provisions are in Part V under which the income for these periods is to be known as the "assessable" income for the year of assessment. Under Part VI deductions in respect of losses are to be made from the "assessable" income to give the "total" income of the year of assessment. This total income represents the amount in respect of which tax is chargeable. In the case of a company it is charged without any further deductions at the rates laid down in the Bill, but in the case of an individual Part VII allows certain reliefs by reference to the individual circumstances of the taxpayer. The balance remaining is the "chargeable income" on which the tax is charged. From the amount of tax so charged a set off may be due for tax paid at the source or for double taxation relief and the necessary provisions are contained in Part VIII. The rest of the Bill deals with special cases, the machinery of assessment and the collection and recovery of the tax charged.

3. A number of questions of principle have arisen in the drafting of the Bill, and others have been referred to me for consideration. In the succeeding paragraphs I have dealt separately with the more important ones. They are.-

| | | |
|---|---|---|
| Paragraphs | 4 & 5. | Basis of assessment. |
| " | 6 - 8 | Profits on Produce Buying. |
| Paragraph | 9 | Employments. |
| Paragraphs | 10-11 | Shipping profits. |
| " | 12-13 | Exhaustion of Property allowances |
| " | 14-15 | Rates of Tax. |
| " | 16-18 | West African basis of assessment |

### BASIS OF ASSESSMENT.

4. The Report on the Model Ordinance recommended that it should be followed by all Colonies and that those who already had income tax should repeal the existing legislation and introduce fresh laws on the lines of the Model. While some Coloni

Reference:- CO 583/259/30231 PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Colonies have departed from it in a number of respects, the preceding year basis is fairly consistently adhered to. It has many advantages; in particular it charges the income of each year and avoids adjustments for new and ceasing sources of income. A disadvantage is that the tax is, in effect,not collected until the following year, and where persons leave a Colony they must either find an extra year's tax before they go or, in some cases, escape without paying at all. For the purpose of double tax relief the Colonial assessment may differ from that in the United Kingdom but this is not of importance since the United Kingdom allows the relief by reference to the same basis year irrespective of the year of assessment for which the tax is charged.

In Nigeria, the preceding year basis was changed in 1941 to that in force in the United Kingdom for new and ceasing incomes. It has the advantage that normally Nigerian assessments correspond with those made in the United Kingdom on the same income and the collection of tax is kept up to date, but it has the disadvantage of collecting tax on income which may not in fact exist since the same income can be charged twice over and it gives rise to a number of adjustments every time a source of income is changed.

5. It was therefore necessary to decide whether the existing basis in Nigeria should be continued or whether that recommended by the Model should be reverted to. I have come to the conclusion that having once made the change it should be adhered to, certainly as regards trades etc. further changes would not be welcomed by the public. But this does not apply to the smaller items of income other than from trades etc. Here, the previous year basis is simple and works easily particularly in connection with dividends upon which tax has been deducted at the source. To apply the new basis to these items of income will create complications which are better avoided. The Bill has been drafted accordingly.

PROFITS OF PRODUCE BUYING.

6. I have examined in detail all the available information regarding the liability on these profits. The question where profits arise was very fully examined by the Royal Commission on Income Tax in 1920 and there is no doubt that the United Kingdom authorities have followed the principles laid down by the Commission very closely. If produce is purchased in one country and sold in another the whole of the profit is regarded as arising in the country in which the produce is sold unless some form of processing has taken place in the country of origin when the profit which can be allocated to that processing is regarded as liable to tax.

7. I consider this principle to be a perfectly sound one if the produce is sold in the country of origin at what might be called its wholesale price in a world market, but in Nigeria there are special circumstances which warrant a departure from this principle or, perhaps, a more precise application of it. It seems that produce is bought in Nigeria in small quantities, collected together, packed and shipped and, as a result of doing so, a profit arises in Nigeria equal to the difference between its sale price in the wholesale market and the cost plus expenses of sale.

8. If the produce is sold by the producer in a wholesale market he can be charged on the profit even though part of it may have been made by shipping the produce to another country. Provisions for taxing such a profit already exist in Ceylon and East Africa (Sec.16) and, no doubt, in a number of other Colonies. The fact that a buyer interveneS and takes part of

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

of the profit which the producer might otherwise make does not, in my view, alter the position. Since the two separate profits made by the producer and the buyer can be charged to tax if both of them are made by the producer alone there can be no sound reason why, in the particular circumstances existing in Nigeria, the whole of the profit should not be taxed. While it might be suggested that Nigeria loses the buyer's profit in the same way as it does a manufacturing profit when work which might quite easily be done in Nigeria is carried out in the United Kingdom, this does not destroy the argument that the profit does in fact arise by reason of operations carried out in Nigeria. The necessary provision in the Bill is in Clause 8(2).

EMPLOYMENTS.

9. Some difficulty has been experienced in connection with the liability of salaries earned by employees in Nigeria and paid from sources outside Nigeria. The charging words "accrued in, derived from, or received in", have not by themselves been the subject of any legal decisions and English case law is not helpful because the charging words of the United Kingdom are different. In South Africa, however, it has been settled practice for some time to regard income from an employment as being derived from the place where the services are rendered irrespective of the source of the money from which the remuneration is paid. This is supported by legal decisions in South Africa and in Australia. A New South Wales case - in re Gunther - quoted on page 36 of Barnes South African Income Tax Handbook gives the decision as follows:-

> "I find that the appellant does work in Queensland. It seems to me therefore that he certainly earns in Queensland (when he is in Queensland) certain income which cannot be said to arise in New South Wales, although he is paid actually when he comes back by the head office. I don't know where the money comes from. It is quite immaterial where the money comes from. It would be quite impossible to extend to all earnings of this kind, actually earned abroad, a conclusive presumption that they were earned in New South Wales. If that presumption were to arise from the fact that a contract to pay a certain yearly amount in relation to those services had been made in New South Wales it would really extend very much too far ....."

But irrespective of the legal position there can be no equity in charging an employee by reference to the source from which his salary is paid. The tax should be charged on the income an employee earns in Nigeria. What might be called an exception would be the case of an employee resident in Nigeria who spent part of his time in the neighbouring territories, and in such a case it is reasonable to restrict the tax to the income earned in Nigeria plus any other remuneration received in Nigeria. It is quite possible that the existing law is sufficient to charge all monies earned in Nigeria but to remove any doubt clause 8(4) has been drafted to lay the charge precisely.

SHIPPING PROFITS.

10. It is firmly established that profits arising from shipping are liable to tax. The United Kingdom can make arrangements under which the shipping profits of another country are exempted from tax if a reciprocal exemption is granted by that country to British shipping. In recent years the Colonies have been requested to introduce similar legislation but with a proviso that any reciprocating country must also grant relief to British shipping. As a result the profits arising in Nigeria from the shipping of the United States, Holland and France

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

France are exempted. But so far, no such arrangements have been completed between the United Kingdom and the rest of the Empire. In East Africa and Ceylon, profits made by British shipping have been assessed to tax for some years. In Nigeria no assessments have yet been raised in anticipation of arrangements being entered into with the United Kingdom Government.

11. Nigeria has nothing to gain by entering into such an arrangement. It has no ocean shipping and because of the reciprocal arrangements between United Kingdom and other foreign countries it already loses tax on United States, Dutch and French shipping profits. It is the United Kingdom which benefits and there seems to be no reason why Nigeria should not charge United Kingdom shipping profits especially as the tax will ultimately be recovered under the double tax relief arrangements. No alteration in the existing law is required. At the present time all British shipping is under the control of the Minister of Sea Transport and it is not known who is assessable in respect of the profits (if any). Some months ago, I addressed enquiries on this matter to the London agent but, so far, no reply has been received.

1589/42. Bermuda

EXHAUSTION OF PROPERTY ALLOWANCES.

12. The present law follows the Model Ordinance by granting a deduction of "a reasonable amount for the exhaustion of property", but I know of no other Colony in which this has been done. In the United Kingdom claims for depreciation or exhaustion of property have been firmly resisted, the only concession apart from the wear and tear of plant and machinery being an allowance for Mills, Factories, etc. which are subject to exceptional depreciation by reason of vibration of the machinery in them. The Northern Rhodesian Ordinance follows the wording of the Model for depreciation of plant and machinery but the reference to property has been deleted and, in fact, a special proviso has been added to prohibit any deduction for depreciation of buildings or other structure of a permanent nature. Similar provisions are to be found in the laws of South Africa, East Africa and Southern Rhodesia. But as an exception to the general rule deductions are allowed in respect of -

(a) wear and tear of plant, machinery, etc.;

(b) exceptional depreciation of Mills Factories, etc., and

(c) capital expenditure incurred in mining.

13. In practice considerable difficulty has been experienced in administering the existing law; the intention is not clear and an appeal case taken to the Supreme Court was lost by the Crown. It is strongly recommended that the law should be brought into line with other Colonies as set out above and the Bill has been drafted accordingly.

In the case of United Kingdom companies the restriction of the allowance need not cost them anything since any additional tax payable in Nigeria will be recovered in the United Kingdom. On the other hand the revenue of the Colony will benefit considerably. What is happening now is that instead of the Nigerian assessment being the same as in the United Kingdom it is reduced by this exceptional allowance and the relief given in the United Kingdom is correspondingly less. In one case alone the tax lost is round about £5,000 a year, nearly enough to pay for the cost of the Income Tax Department. Admittedly this argument does not apply to local companies but surely

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

surely if they are charged at the rate of 5/- in the pound as compared with 10/- in the United Kingdom there can be no inequity in assessing the amount of their profits on the same basis.

Special allowances for capital expenditure incurred in mining are allowed in South and East Africa and the Rhodesias and it is proposed to apply the same basis to Nigeria, so that the local mining industry will be cared for, particularly as the life of many of the mines is being exhausted rapidly by increased war production.

## RATES OF TAX.

14. It is understood that no change in the existing rates of tax is contemplated at present so that no recommendations are made. It is considered, however, that the collection of a tax on the smallest incomes at the rate of only 3d in the pound is uneconomical and causes a vast amount of work which might be avoided, particularly in wartime. It is suggested that the remedy is to levy a graduated personal tax of, say, 5/- on incomes up to £50, 20/- up to £100, 50/- up to £200 and 100/- on those exceeding £200, the onus being put on the tax-payer to tender the tax to a collector before a fixed date each year. Since the 5/- tax is applied to all incomes between £1 and £50 irrespective of personal responsibilities, the application of a flat rate to incomes up to £200 can be justified. The main income tax charge could then start at, say, £200 for a single man and £350 for a married man with additional allowances for children etc. The fact that this would relieve the man with a large family is in its favour.

15. It is also considered that the rate at which the tax is increased in the First Schedule to the existing law is not satisfactory. Normally, income tax is charged on the principle that a certain amount of income must remain free of tax to cover the essential cost of living. Once that amount has been exceeded there is then a surplus available on which income tax can be properly levied. If, for instance, a married man with an income of £600 a year needs £500 for essential expenses his surplus is £100 and he is required to pay a tax of £7. 10/- i.e. 7½% of the surplus. With an income of £1,000 the surplus is £500 and the tax £25, only 5% of the surplus. Admittedly the obligations of a man with a larger income may be greater, but from the tax point of view every increase in income should provide a field for additional income tax.

## WEST AFRICAN BASIS OF ASSESSMENT.

16. It is understood a number of the larger companies trading in Nigeria also trade in the other West African Colonies and the operations are carried on on a West African basis. To assess the Nigerian profits it is usually necessary for the companies concerned to extract from their complete trading accounts the items which relate to Nigeria only and while there is no reason to suspect any evasion of tax, it is a fact that the Inland Revenue Department is compelled to rely on the figures produced by the companies which cannot be checked easily. If there is any doubt regarding the territory to which an item of expenditure ought to be charged, there must be a tendency to charge it to the territory in which there is an income tax in operation particularly in the case of a foreign company which does not benefit from double tax relief arrangements. If these companies were liable on the whole of their West African profits at a standard rate of income tax, the allocation of the profits to particular territories would no longer be a matter of financial interest to them and the figures as a whole could be checked more easily

17.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Postponed

112

17. With the introduction of an excess profits tax, increased difficulties are likely to arise because not only will it be necessary to allocate profits but also the total capital employed in the business. Further, unlike income tax, excess profits tax is charged by comparing the profits made during the war with those made prior to the war. Where, therefore, profits in one territory have fallen and have risen in another, it is more equitable to charge the tax on the aggregate excess in West Africa.

18. The scheme under which income tax is assessed on a joint basis in East Africa depends on the limits of jurisdiction in each territory. A resident person can be assessed to income tax on the whole of his income wherever it arises but in the case of a non-resident only the income arising within the territory can be so charged. At the same time, the amount of tax charged on a non-resident's income within the territory can be fixed by reference to income outside the territory, although it cannot by itself be the subject of a charge. The four East African Income Tax Ordinances provide for the assessment of a resident in the territory in which he resides on the whole of East African income and the tax so collected is divided up between the territories under an arrangement between the Governments. In the case of non residents, however, in theory separate assessments have to be raised but in practice the whole of the East African liability is dealt with on one return and on one notice of assessment and no legal objections have been raised. So far as can be ascertained there are few, if any, resident persons in West Africa who have income in more than one of the West African territories. There will be a few individuals transferred from one territory to the other but these are exceptional. It has therefore not been considered necessary to provide special legislation to cover resident persons and, as already explained, non-resident persons must still be dealt with under the provisions of a separate law, so that if identical ordinances are introduced to each of the West African territories no practical difficulties will arise in assessing the whole of the liability through a joint Income Tax Department.

19. I recommend, therefore, that enquiry should be made of the Governments of the other West African Colonies whether they are willing to introduce a similar income tax and excess profits tax on business profits so that the total liability may be assessed and collected on a West African basis and divided up between the revenues of the territories concerned after collection. The work could be administered economically and efficiently by a joint Income Tax Department, under the control of an experienced officer, preferably from the United Kingdom, who would be available to advise each of the Government on all taxation matters.

20. I have not incorporated in this Report a series of formal recommendations since they are embodied in the draft Bill with notes and explanations, and important matters have been dealt with separately. It may be that the Report will appear to be too lengthy but it has been written with a view to giving all possible assistance to the Inland Revenue Department in the administration of the tax and also as it is quite possible there will be very little time for discussion before I return to East Africa.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# NOTES ON CLAUSES OF THE DRAFT INCOME TAX BILL.

## Part I.

## PRELIMINARY.

### Clause 1.

The Bill will apply to all assessments for years of assessment commencing on the 1st April, 1943 and succeeding years. It cannot operate as from a fixed date since all assessments for earlier years under the existing law have not yet been completed.

### Clause 2.

DEFINITIONS.-

Body of persons.- A company or a partnership has been excluded to fit in with the provisions of Clause 30(b).

Commissioner.- Now provides for the Deputy and Assistant Commissioners to exercise all pwers except those in sections 70, 71 and 74, which relate to prosecutions. In practice the functions actually performed by an Assistant Commissioner can be regulated administratively. (EA.Sec.2)

Company.- A foreign company receiving a dividend from Nigeria does not come within the definition in the existing law and is therefore liable at 3d in the pound instead of at the Company rate. The propose definition covers all companies whatsoever. (EA.Sec.2)

Loss.- was not previously defined. The new definition removes any doubt as to how the calculation is to be made. (EA.Sec.2.)

Mills, factories and other similar premises.- are as defined in section 2 of the East African Income Tax Ordinance See the Notes on clause 10(1)(e).

Resident in Nigeria.- is as defined in section 2 of the East African Ordinances. No definition of "resident" appears in the present law because it was anticipated that it might create difficulties although the existing law does in fact deal with cases of residents and non-residents.(e.g.section 19). No practical difficulty has been experienced in East Africa and the proposed definition should be easy to apply in Nigeria.

Definitions of assessable, total and chargeable income have not been included since they are clearly dealt with in Parts V., VI., and VII of the Bill.

## Part II.

## ADMINISTRATION.

### Clause 3.

The clause reproduces section 3 of the existing law with the exception of subclause 4 which is new. In the event of income tax being administered on a West African basis it will be convenient for officers appointed under other Ordinances to be able to assess liabilities arising in more than one of the territories concerned.

Clause 4.

Reference:- CO 583/259/30231
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

Clause 4.

Subclauses (4) and (6) are new, corresponding with EA. Sections 4(3) and 4(5).

Income Tax returns etc. should be secret and privileged fr m discovery in the Courts. No specific provision exists in the United Kingdom but there the Courts will not permit disclosure except in the most unusual circumstances. Since a taxpayer is frequently called upon to disclose particulars of his private affairs he should be fully assured that another person cannot obtain access to them in private litigation.

The existing law makes no provision for the Auditor to carry out his duties. It is considered desirable to clarify the position.

Clause 5.

Provision for the deduction and collection of tax from Government officials and pensioners is now made in Clauses 39 and 66 where this subject is dealt with.

It is proposed that the Commissioner shall specify all forms and returns. It is inconvenient and unnecessary for this to be done by Governor in Council and for forms to be published in the Gazette. (EA.Sec.5).

Clause 6.

The clause enables returns, forms, notices etc. to be served by ordinary post. The notice of assessment (clause 55) is still to be served by registered post. The service of thousands of forms each year by registered post is unnecessary and expensive.

An addition has been made to subclause (2) to enable the notice of assessment served by the agent in London to be addressed to the registere office of a company incorporated outside Nigeria.

Subclause (3) previously provided for "a statement of the amount at which he has been assessed for tax". The redrafted clause covers all notices given under the provisions of the Ordinance.

Part III.

IMPOSITION OF INCOME TAX AND INCOME CHARGEABLE.

Clause 7.

An addition has been made to paragraph (b) so as to charge remuneration of an employment not paid in cash, other than the annual value of free quarters or a passage. It is possible that the existing law would cover payments other than in cash but it is desirable to remove any doubt. If payments not in cash are not taxable it leaves a wide gap for evasion. Companies, particularly small private companies could pay for the whole of their employees' living expenses, the cost of which would be an expense deductible in calculating the companies' profits, but would not be chargeable upon the employees.

The question whether free quarters should be charged or not is a difficult one and the practice is not consistent throughout the Empire. It is understood, however, that while there are few cases in Nigeria where free quarters are not provided the proposed provision provides equitable treatment for the majority. Should there by any opposition by taxpayers who

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

who have to pay rent or own their own residences the proper remedy would be to charge all free quarters. It is a matter for decision on the conditions existing in Nigeria.
See clause 10(i) as regards free passages.

## Clause 8.

Difficulty arises from time to time as to exactly what income is covered by the charging words "accrued in, derived from or received in, Nigeria". The clause enumerates a number of sources of income which are deemed to accrue in or be derived from Nigeria for the purpose of the tax.

Subclause (1) has been drafted to charge the profits of concerns buying produce in Nigeria and selling it outside. The whole question has been dealt with fully in paragraphs 6 to 9 of the Report. The subclause has been adapted from the British India Income Tax Act Chapter V Section 1(3) and the proviso from Ceylon Section 90(3). It has been kept assimple as possible. There should be no insuperable difficulty in relating the profits earned to the operations carried out in Nigeria, but in practice cases may arise in which an f.o.b. price may not be easily ascertained or where the taxpayer may suggest that the calculation of the profits cannot be made. In these cases, rules may be prescribed to lay down the basis upon which the calculation is to be made. Since the scope of the liability is limited by the charging words no criticism is likely to be directed against the power to make rules innsuch cases.

Subclauses (2) and (3) make it clear that profits arising from the carriage of goods by sea or by aircraft and the transmission of cable or wireless messages create a profit liable to tax in Nigeria. The existing law contains no such provision. (EA.Secs.18 and 19) The method of calculating the amount of the profits is laid down in clauses 13 and 14.

Subclause (4) is based on the Rhodesian and South African Laws. (Rhodesian Section 11(2)(b) ). It makes clear that the whole of any salary or other remuneration of an employment exercised in Nigeria is liable to tax. The subject has been dealt with fully in paragraph 9 of the Report.

Subclause (5) should be linked with clause 10(1)(c) and is dealt with under that clause.

## Clause 9.

Subclause (1).

Paragraph (d).- now uses the words "accrued in" or "derived from" instead of "derived in". Corresponds with the charging words of the Bill.

Paragraph (f). The existing law does not specify that the £200 relates to each separate year of assessment. It is also noted that the exemption of £200 of any woman's income operates unfairly. A married man with £1000 a year of which £200 is derived from his wife's investments in the United Kingdom pays £15 tax only. If, however, he earns the whole of the £1000 his tax is increased to £25. Since no increase in the burden of tax is to be made in the Draft Bill the existing law has been reproduced but it is submitted that the exemption of the £200 should apply for the purpose of the minimum tax under clase 26 only and, possibly, to a single woman.

Paragraph (p) brings within the exemption clause the reciprocal exemption granted to foreign shipping. No change has been made in the existing law (See paragraphs 10 and 11 of the Report regarding the assessment of British Shipping profits).



Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Paragraphs (m) and (q) of the existing law which exempted contributions withdrawn from Provident Funds and Widows and Orphans Pensions have been deleted. The question of the taxation of Pension and Provident Funds is dealt with under Clause 10(1)(h). No reason is known for the exemption of Widows and Orphans Pensions. They are liable in East Africa, and in the United Kingdom at the existing high rates. Since £200 of any woman's income is exempted, it is right that pensions exceeding this amount should pay the small tax charged in Nigeria. If these pensions are exempted it complicates the position as regards pensions and provident funds. The contributions paid to the Funds are allowed as deductions and since they are tax free the pension itself, if received, should remain liable to tax.

Subclause (2) omits the previous reference to companies, following the alteration in the definition of "company" in clause (2).

Subclause (4) empowers the Governor in Council to grant exemption generally. In the existing law, the power is restricted to the remission of tax charged so that strictly it is always necessary to obtain returns and assess tax before a taxpayer can be relieved of his liability.

## Part IV.

## ASCERTAINMENT OF INCOME TAX.

The existing law provides for the expenses of the year preceding a year of assessment to be deducted in computing the amount of income liable to the tax. The new clause provides for the ascertainment of income from any source for any period. Having ascertained the amount of income (as calculated for the purpose of income tax) for the particular period for which accounts or other information are available, the amount can then be used to build up the income of the year of assessment in accordance with the provisions of Part V. Income Tax Law does not define in detail exactly how income is to be computed. In practice, ordinary commercial principles and case law are freely applied so that a specific provision must be made in the law where special deductions are to be made. The particular deductions which can be made (or are prohibited) are set out in this Part and correspond generally with the practice throughout the Empire.

## Clause 10.

Subclause (1).-

Paragraph (a).- The words "except as hereinafter provided have been added to cover a new prohibition in Clause 11(i) which is dealt with under that clause.

Paragraph (b). "Rent payable" is now allowed instead of "rent paid". It is the liability for rent for the period which forms the correct deduction irrespective of whether the actual cash is handed over or not.

Paragraph (c). In the existing law no allowance is granted for Plant, machinery, etc. sold or scrapped unless it had been replaced. While this was in accordance with the United Kingdom practice, the position in the Colonies is somewhat different. In the United Kingdom there is usually a ready market for all second-hand machinery, whereas in the Colonies expensive machinery is frequently found to be unsuitable

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

unsuitable and an entirely new method of production evolved which may not necessitate the replacement of machinery. The new clause, therefore, provides that the loss on the sale or scrapping of machinery shall be allowed, irrespective of whether it has been replaced or not. The deduction is calculated by deducting from the cost of the machinery the allowances granted for wear and tear in computing income tax and any sum realised, or likely to be realised, for it. Since the allowances for wear and tear cannot be exact, it happens not infrequently that upon a sale of machinery the wear and tear allowances plus the amount realised are more than the original cost. Since any loss arising is allowed as a deduction, any profit ought to be brought into taxation and clause 8(5) deems such a profit to be one liable to tax under the Ordinance. It has the advantage that the rates of wear and tear allowances granted need not be unduly restricted since, if they are excessive, any over allowance is automatically charged to tax when the sale or scrapping takes place.

Paragraph (d).- A proviso has been added to make it clear that the cost of renewing plant, machinery etc. is not allowable where a wear and tear allowance is granted under paragraph (e).

Paragraph (e).- This paragraph provides for depreciation or wear and tear allowances which has been dealt with fully in paragraph 12 of the Report. Allowances in respect of capital expenditure incurred in mining are granted under paragraph (j).

Paragraph (f).- A new proviso has been added. Doubts have arisen as to whether a deduction having been allowed in respect of a doubtful debt in one year a full deduction for the same debt can be allowed if the debt becomes wholly bad in the following year. The proviso removes any doubt.

Paragraph (h).- This paragraph is linked with the prohibition in clause 11(h). The existing law has obviously been taken from the Ceylon Ordinance, Secs.9(1)(g) and 10(j), and the conditions which are laid down in Ceylon are set out in the official Ceylon Income Tax Manual as follows:-

"The conditions attaching to approval of the fund will normally include the following:-

(a) The fund must be properly constituted.

(b) In the case of provident funds, the responsible officer in Ceylon must undertake that whenever a member of the fund withdraws the balance to his credit, payment will be made to the Revenue of any sum which may appear to be due for Income Tax. This sum will normally be calculated by deducting from the balance drawn by the member the amount standing to his credit on the date on which the fund first became approved The difference will represent contributions of the employee and the employer and a share of the interest on the investments of the fund during the period for which Income Tax has been in force. Account will then be taken of the average rate at which the employee was liable during this period and a sum of tax will be calculated accordingly. This sum will be due from the responsible officer to the Revenue and will presumably be deducted by him from the final payment to the member. Any sum withdrawn by a member at any time other than at his final withdrawal of the balance must be treated similarly.

(c) In the case of pension funds all pensions payable to persons in Ceylon will be taxable. Where pensions are paid by a resident concern to a non-resident person, such pension will be

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

be taxable only if it arises from services or past services rendered in Ceylon (section 34(2) ).

On these conditions -

(a) the contributions of the employer will be allowable as a trade expense;

(b) the contributions of the employee will be allowable as a deduction from his salary &c.;

(c) the investment income of the fund will be exempted from tax under section 7(2)(b).

It should be understood that if no application is made under this paragraph-

(a) the contributions of the employer will not be allowable as a trade expense;

(b) the employee cannot deduct his contribution in arriving at his taxable income;

(c) the income of the fund will be liable for tax at twice the unit rate.

Where approval is not sought under section 9(1)(g), it will still be possible to ask under section 7(2) that the investment income of the fund be charged at a rate appropriate to the circumstances of its members instead of at twice the unit rate (see paragraph 366).

In the case of approved funds interest credited by employers to the funds will be allowed. In other cases such interest will be disallowed in accordance with section 10(j)."

Similar conditions exist in East Africa where they have been prescribed by rules made by the Governor in Council.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Unless conditions on the above lines are attached to the approval of provident funds, the tax cannot be applied equitably to employees who have provident funds available and those who have not. Further, there can be widespread evasion. It is understood that there are already cases in which an employee may receive a salary of, say, £600 a year together with a bonus of, say, £1,000 paid into a Provident Fund. The Fund has been approved and under the existing law the employee's liability is on the £600 only. Had there been no Provident Fund the liability would have been on the £1,600.

The exemption of sums withdrawn from Provident Funds in the existing section 8(m) has therefore been removed and it is recommended that in future all such funds should be dealt with strictly in accordance with the Ceylon and East Africa procedure. No alteration in the law is necessary.

Paragraph (i).- enables rules to be prescribed providing for a deduction to be made in the case of individuals who have to pay for the cost of travelling on leave. Where an employee receives a free passage it is not chargeable to tax under clause 7(b). An individual who has to pay the cost of his own passage should receive an equivalent relief. The whole matter was very fully explored in East Africa and while the expenditure is strictly a private or domestic one and is not a normal deduction for income tax purposes, the Secretary of States approved it in East Africa and it is unlikely any objection will be raised in Nigeria. A copy of the East African Rules will be found at the end of the Draft Bill.

Paragraph (j).- enables rules to be prescribed to cover capital expenditure incurred in mining. A copy of the rules in existence in East Africa will be found at the end of the draft Bill. They follow the established practice of South Africa, Southern and Northern Rhodesia, and it is recommended that they should be adopted in Nigeria. While the rules appear complicated, they operate very easily in East Africa and, on broad lines, provide for the redemption of all monies expended on mining properties. The subject is dealt with fully in Barnes South African Income Tax Handbook pages 159 et seq. It is to be noted that the cost of claims, and preliminary expenses on the formation of a company are not allowed any more than they are allowed to other businesses.

Clause 11.

The opening words of the clause have been added to cover the deductions for capital expenditure allowed by the previous clause, otherwise the two clauses will be inconsistent.

Paragraph (i).- The paragraph is designed to avoid a loss of tax in the case of a non-resident company which raises debentures outside Nigeria. If, for instance, debentures are raised under English Law by a company incorporated in England, that company cannot be compelled to deduct tax on payment of the interest and to account for it to the Government of Nigeria. In any event, the English debenture holder is entitled to his full interest, subject, of course, to United Kingdom income tax. Under the existing law any interest paid is deductible under clause 10(1)(c) in computing the profits of the company and the tax on it cannot be recovered.

Although under the proposed paragraph a company will not be allowed to deduct the interest paid, the same position exists in the United Kingdom so that the company will be able to

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

to obtain relief from Nigerian income tax against the tax paid in the United Kingdom. The procedure is approved by the United Kingdom Board of Inland Revenue and it corresponds with Ceylon Section 13(1)(a)(ii) and East Africa Section 14(d).

Clause 12.

In subclause (1) the words "whether mutual or proprietary" have been added. Mutual Insurence Companies are now liable in the United Kingdom and the addition of the words corresponds with the E.A.Sec.17.

Subclause 2.- A new proviso has been added to enable the calculation to be made by reference to the actuarial position of an Insurance Company instead of by reference to premiums paid. In the case of an Insurance Company starting up business in a new territory the existing provision is inequitable and the actuarial basis should be substituted.

Clause 13.

The clause reproduces the existing law whereby profits from shipping can be estimated by reference to a certificate provided by a taxing authority, but it extends the procedure to any taxing authority, whether British or not, and it also makes it clear that where a certificate cannot be produced the profits can be computed on an equivalent basis.

Subclause (4) - enables the Commissioner to ignore any small liability which might arise from the casual call of a ship.

Clause 14.

The clause adapts the shipping procedure to air transport and cable and wireless undertakings which can be dealt with conveniently on the same basis. No such provision existed in the present law.

Clause 15.

The clause makes it clear that where tax is deducted, or can be deducted, from a dividend it is the gross income which is liable to tax under the Ordinance.

Clauses 16 and 17.

These clauses are designed to prevent evasion by taxpayers who form small private companies or who transfer income to their children with a view to gaining the benefits of the lower rates of tax which would apply when the income is split up into parts. It is more than likely that as time passes endeavours will be made to defeat the terms of the Ordinance by legal evasion.



Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Part V.

ASCERTAINMENT OF ASSESSABLE INCOME.

The original basis of assessment in the 1940 Ordinance was the income of the preceding year. The amendments which were made in 1941 changed the basis in the case of all commencing and ceasing incomes either to the actual income of the year or else to another period other than that of the preceding year. For the purpose of computing the income of the year of assessment it is therefore necessary to take as a basis the income for varying periods. It has already been explained in paragraphs 4 and 5 of the Report that the draft Bill continues the existing law as regards trades, businesses, professions, vocations, employment or pensions but reverts to the simple preceding year basis for all other forms of income. This Part of the Bill provides the basis for computing the income of the year of assessment and for convenience the income concerned is called "assessable income". Having ascertained the assessable income from each source by reference to the relevant periods the total is the income of the year of assessment for the purpose of charging the tax, subject to a special deduction for losses which is dealt with separately in the next Part.

Subclauses (1) and (2) reproduce the existing law, except for minor alterations in phrasing.

Subclause (3) reproduces the existing law in the case of commencing sources of income with one modification. At present a taxpayer can claim to have the income of the second and third years of assessment computed on the actual income of either of those years respectively. In the United Kingdom he is entitled to make a claim in respect of both years but not of one or the other. There is no reason why he should get a double benefit by being able to take advantage of relief in one year and leaving the revenue to suffer in the other. The clause therefore reproduces the United Kingdom law.

Subclause (4) reproduces the existing law but a proviso has been added to make it clear that an employee retiring on pension is entitled to the benefits of the main clause.

Subclause (5) removes any doubt as to whether an employment should be regarded as having ceased if an employee goes on leave.

Subclauses (6) and (7) lay down clearly the basis upon which the income of the estate of a deceased person and of the beneficiaries of the estate shall be charged. The preceding year basis has been adhered to since it is obviously the most convenient way of dealing with an estate. The income arising will be charged from year to year and there is little danger of any loss of tax such as might arise in the case of an employee leaving Nigeria.

Subclause (8) reproduces the existing law with the exception that the final words give discretion to the Commissioner in certain cases. In a seasonal business where the profits are earned at a particular season of the year an apportionment on a strict time basis might be inequitable.

Clause 19.

Subclause (1) reproduces the existing law.

Subclause (2) provides for the income of a partner from a partnership to be treated as income derived by him from a trade etc. so that the preceding clauses of this Part can be applied to the assessment of his share of the income.

Part VI.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Part VI.

### ASCERTAINMENT OF TOTAL INCOME.
### Clause 20.

From the assessable income for any year of assessment certain deductions are to be made to arrive at the "total" income of that year. Broadly, the total income represents a person's income for that particular year for the purpose of taxation. The deductions allowed are for losses incurred and are regarded as reducing the income of one year even though they were in fact incurred in another year.

Subclause (2)(a) provides a new deduction. If a person makes a profit of, say, £1,000 in the preceding year on which he is assessed for the year of assessment, and then loses £1,000 during that year, his actual income for the two years is nil. Under the new subclause he is entitled to claim that the £1,000 lost shall be set-off against the £1,000 assessed and to have the assessment adjusted accordingly. This is in accordance with the United Kingdom, East Africa and Ceylon procedure and it is recommended that it should be adopted in Nigeria.

Subclause (2)(b) reproduces the existing law with the exception that the relief is no longer so restricted that the tax payable in the year of assessment is not reduced below one-half of the amount which would otherwise be assessed.

An objection which can be raised to these two reliefs is mentioned in the Notes on the Model Ordinance that where a Colony depends largely on its revenue from income tax it might suffer a very substantial reduction in revenue during a period of trade depression. In Nigeria, the revenue from income tax is not such a large proportion of the Revenue and it is considered better to provide relief to the taxpayer who may not have liquid funds during the depression than to pay too much attention to the yield of the tax from the budget point of view. It is better to collect tax while trade is prosperous and allow relief during difficult times.

## Part VII.

### ASCERTAINMENT OF CHARGEABLE INCOME AND PERSONAL RELIEFS.

From the total income of a person certain deductions relating to his personal circumstances are then allowed to arrive at the income actually chargeable to the tax, i.e. "chargeable income".

In the existing law personal reliefs are granted by reference to the year preceding the year of assessment. It has been decided to maintain this basis in spite of the changes in the basis upon which income is assessed. In normal cases the income is actually assessed on the basis of the preceding year and it is convenient for administrative purposes to know at the time the assessment is made exactly, what allowances are due and to avoid adjustments which would arise during the year of assessment itself in case of marriage, additional children &c.

Reference has been made in the title of this Part to "Personal Reliefs" instead of to "Deductions" at the request of the Income Tax Department so as to avoid confusion between the deductions for expenses etc. and those relating to the personal circumstances of the taxpayer.

### Clause 22.

Paragraph (a).- Under the existing law a man who has deserted

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

deserted his wife and is not contributing anything to her maintenance is entitled to the deduction. As amended the paragraph provides that unless a wife is living with her husband (defined in clause 33(3) ) or is wholly maintained by him the deduction is not granted.

Paragraph (b).- Under the existing law a man who has been divorced and married again gets no relief in respect of the payment of alimony, since the total deduction for wife and alimony is restricted to £200. It is recommended that if a man is maintaining or living with his wife he should be entitled to a deduction of £200, but if in addition he is paying away part of his income in alimony he should certainly be entitled to an additional deduction, and the paragraph has been drafted accordingly.

All new No.17

Paragraph (c).- Under the existing law the child allowance is granted irrespective of whether the taxpayer maintains the child. The new clause makes it essential for him to maintain the child and also extends the relief in the case of children over 16 years to those who are articled or apprenticed.

The relief has also been extended to a legally adopted child provided the taxpayer maintains him. Under war conditions it is likely that many children will be adopted and there is no reason for withholding the allowance granted for other children.

Paragraph (d).- In the 1942 Income Tax Bill provision was made for an allowance in respect of a dependant relative. No doubt, as the war progresses, the burden of maintaining relatives will increase and there is a strong case for the grant of an allowance. The paragraph differs from the 1942 Bill since it is based on the corresponding section of the United Kingdom Income Tax Act which has already been adopted in East Africa. (EA.Sec.24(c) ). The total allowance is restricted to £100 as in the 1942 Bill but this amount is to be apportioned between two or more persons when they jointly contribute to the maintenance of the relative.

Paragraph (e).- reproduces the existing law with the exception that it is made clear that the deduction is in respect of premiums paid in the year preceding the year of assessment.

Section 18 of the existing law under which the present deductions are granted in proportion to the period for which the income is assessed has been omitted. It is difficult to administer since the various sources of an individual's income may be for different portions of the year and, further, to be consistent, not only should the deductions be apportioned but also the various amounts charged to tax by the First Schedule. The question is whether the law should be amended by apportioning the rates as well, or whether the whole thing should be dropped. In the United Kingdom full personal allowances are granted irrespective of whether the income is for a full year or not and the apportionment of allowances in Nigeria is likely to cause hardship, particularly with pensioners in double taxation relief cases. Normally the apportionment would apply only in the case of a person coming to or leaving Nigeria and at such a time he is usually involved in expenses connected with his removal for which the additional relief arising out of the grant of the full deductions serves as a small compensation.



Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Clause 23.

The clause reproduces the existing law with the exception that the definition of "aggregate income" has been clarified.

Clause 24.

This clause corresponds with other Colonial Ordinances and makes it clear that the taxpayer must claim personal reliefs and provide the information necessary to verify his claim.

## Part VIII.

## RATES OF TAX, RIGHTS OF DEDUCTION, AND ALLOWANCES FROM TAX CHARGED.

Clause 25.

The existing law is reproduced with the exception that clause 25(1)(v) exempts any person who is liable to the normal tax under clause 26. Individuals who came to Nigeria during a year of assessment are, at present, liable to tax on the actual income of the year and, in addition, to the minimum tax based on the income of the preceding year.

The existing law is presumably the result of some years of experience and has various reasons behind it. No other amendments are provided in the draft Bill but the following points might be considered when convenient.-

(a) The tax applies to all persons whether resident or not so that a temporary visitor is liable even though he is not liable under the main charging section (his income from outside Nigeria is exempted);

(b) The reason for fixing the 1st April, 1937, for the exemption of persons who have been awarded various decorations is not known, but it might be desirable to alter this date in view of the present war: and

(c) The existing law provides for the service of notice of assessment to all persons liable to the tax. It means that many thousands of notices have to be issued annually. It would be much more convenient, particularly in war time, if all persons liable to tax were required to tender payment before a fixed date without demands being made upon them. It would necessitate the provision of registers in the Income Tax Department and a certain reorganisation of the present procedure, but it is considered that ultimately a substantial saving in time, trouble and stationery would be effected. It is a matter for full consideration later on.

Clause 26.

The clause reproduces the existing law with the exception that it has been redrafted to show that the liability is the greater of the two amounts of tax separately calculated. It is understood that the Income Tax Department find great difficulty in explaining the operation of the proviso to taxpayers generally. (A note on the rates of tax charged is made in paragraphs 13 and 14 of the Report).

Clause 27.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Clause 27.

A new proviso has been added to enable the Commissioner to reduce the rate of tax charged on income distributed as dividends. Under the existing law, tax at the rate of 5/- must be deducted even though all the shareholders concerned may be exempted from tax or liable at 3d in the pound only. The Commissioner should be able to adjust the tax to the actual liability thereby avoiding claims to repayment and without affecting the ultimate yield to the Revenue.

Clause 28.

The clause reproduces the existing law with the exception that it now applies to companies resident in Nigeria as defined in clause 2.

Clause 29.

The clause reproduces existing law with the exception that the Commissioner may require tax to be deducted at a lower rate than 5/- for the reasons set out under clause 27.

Clause 30.

There is no change in the existing law but it now covers all cases in which tax is deducted at the source and is allowable as a set off against tax charged.

Clause 32.

Relief in respect of Empire Income Tax is granted only where the relief granted in the other part of the Empire is similar to that granted in Nigeria. In certain parts of the Empire, e.g. New Zealand, a resident person who derives income from Nigeria is exempt from tax on that income. The fact that this income is not doubly taxed saves the Nigerian Revenue the cost of the relief it would have to grant if the New Zealand law were the same as that of Nigeria. In such cases it is equitable to grant the relief, provided by the section to residents of Nigeria who receive income from New Zealand and the final words permit the Commissioner to do this where the relief in the other part of the Empire can be said to correspond with the relief in Nigeria

Subcluase (3)

A number of difficulties have arisen in connection with claims made in the United Kingdom for relief in respect of double taxation. They apply particularly in the case of pensioners and it should be noted that no variation of the Nigerian law is possible which would provide a remedy. The existing law has therefore been reproduced with the small variation noted above.

Note.- The existing section 50 under which the time for making claims was limited has not been reproduced. Double tax relief claims will fall to be dealt with in the normal way provided by the Ordinance either by appeal against the assessment or by repayment under the provisions of clause 68.

Clause 33.

A new subclause has been added to make it clear in what circumstances a married woman is to be treated as not living with her husband.

Clauses 34

Reference:- CO 583/259/30231

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION PUBLIC RECORD OFFICE

Clauses 34 and 35.

These clauses are taken from the Model Ordinance and follow the United Kingdom law for the assessment of Trustees, Agents etc. In the existing law, subsection (2) applies to persons other than British subjects only. The object of the subclause is to prevent the manipulation of prices between subsidiary and principal companies and no reasons are known why the provisions should not apply to British concerns as well as others. The revenue of Nigeria is entitled to a share of the tax on profits made in Nigeria whether by British or foreign persons. The reference to British persons has therefore been deleted. The subclause now corresponds with E.A.Section 36(4).

Subclause(7) is taken from E.A.Sec.36(3) and provides an additional safeguard for the collection of tax from shiping companies.

Subclause (8) provides for the assessment of the income of a non-resident partner in a partnership in the name of the partnership and for the tax to be recovered out of the partnership assets. The clause is taken from E.A.Sec.42(3) and has been helpful there in dealing with non-resident partners.

Clause 39.

This clause corresponds with E.A.Section 38 which was introduced into East Africa from Section 38 of the Southern Rhodesian Act and has been extremely helpful in facilitating tax collection. It enables Court proceedings to be avoided and the tax to be collected from an employer or from any person holding monies on behalf of the taxpayer. It will cover tax outstanding from Government officials in cases where it has not been collected by deduction. To prevent any hardship a person who is appointed an agent has the same right of appeal as if an assessment were made upon him.

Clause 40.

The existing law (section 33) does not provide for an executor to make payment of any tax which may have been assessed and is outstanding at the date of death of the taxpayerexcept in section 53 which applies to a second instalment of tax only. It seems likely that this omission, which can be traced back to the Model Ordinance, was due to a similar error when the United Kingdom Income Tax Laws were codified in 1918. The new clause has been taken from Clause 166 of the Codification Bill and it also makes the executor liable for any additional tax which might arise as a result of a taxpayer's death where the assessment on the profits of any trade, business etc. previously carried on by him must be increased under the provisions of clause 42(4).

Clause 41.

The existing law in section 34 is unsatisfactory since it applies to a company which is dissolved. The new clause places an obligation on the liquidator of a company to reserve sufficient money to meet the full needs of the revenue before he completes the winding up.

Clause 42.

The clause is taken from E.A.Section 41 to make it clear that Trustees may be assessed jointly and severally.

Part X.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Part X.

RETURNS.

Clause 43.

Under the existing law every person liable to tax must notify the Commissioner every year that he is so liable. Failure to do so is an offence. In practice many taxpayers commit this offence although prosecutions are not instituted. All that is necessary is for a taxpayer who has not received a Return Form and is likely to be omitted from assessment to be compelled to notify his liability.

Subclause (2), therefore, imposes the obligation only on persons who have not received a Return Form by the 30th of June each year.

It is difficult to apply the clause in the case of persons who arrive in Nigeria after the 30th of June in the year of assessment. Individuals automatically become liable to the minimum tax of 5/- and they are required to give notice of that liability within one month of the date of their arrival. In the case of persons other than individuals, i.e. companies, no liability attaches until they have made profits. In such cases the clause cannot operate until the following year of assessment.

Clauses 44, 45, 46 and 47.

These clauses are all new and have been taken from E.A. Sections 44, 45, 46 and 47. .Although under the existing law (Section 37(4-) the Commissioner may require certain persons to give information for the purpose of the Ordinance, it is better to have precise provisions giving the Commissioner sufficient authority to obtain all information he requires for the proper assessment of the profits earned, particularly in the case of trades, businesses, etc. In addition, clause 47 requires a person to keep proper books of account. This is essential if income tax is to be administered properly. It does not necessarily mean that an elaborate book-keeping system must be introduced in small businesses but there should be power to require a taxpayer to keep sufficient records, however simple they may be, to enable his true profits to be ascertained.

Clause 48.

One small alteration has been made in subclause (2)(b) which now covers remuneration paid or payable, as compared with "payments and allowances made" in the existing law .

Clauses 49 and 50.

Are unchanged with the exception that the word "return" has been substituted for the word "list" in clause 49.

Part XI.

ASSESSMENTS.

Clause 52.

In the existing law additional assessment must be made within two years after the expiration of a year of assessment. Inpractice and particularly in wartime, two years frequently elapse before the exact liability can be ascertained and, if the full liability has not been assessed within that period it

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

it means that the tax cannot be recovered. The period has been extended to six years, corresponding with the United Kingdom and many parts of the Empire. At the same time, the period during which repayments may be claimed (clause 68) has been similarly extended.

Clause 55.

The existing law requires a notice of assessment to be addressed to "the usual place of abode or business of the taxpayer". As this conflicts with section 40(1) (new clause 6) the words have been omitted; otherwise the existing law is unchanged.

Part XII.

APPEALS.

Clauses 57 and 58.

Under the existing law, appeals may be made either to a Board of Commissioners or to the Supreme Court at the option of the taxpayer. If the appeal is made to the Board the decision is final. It is understood to have been the intention that trivial appeals only should be dealt with by the Board, but as the law stands there is nothing to prevent an important appeal involving substantial sums of money being heard by the Board and in the event of the decision being adverse to the Revenue no right of appeal exists. A new subclause 58(7) has been added to give a taxpayer the right to have a final decision from the Board in trivial cases only provided he notifies his intention to accept the decision before the appeal is heard. The draft clause fixes the amount of tax involved in such cases at not more than 200/-as in East Africa. Where the amount of tax exceeds 200/- either the Commissioner or the appellant has the right to appeal to the Supreme Court.

Clause 59.

No clear provision exists in the law at present to show when an assessment becomes final and conclusive and in the absence of such a provision difficulties are likely to arise when proceedings are taken for the recovery of tax. Courts are frequently prepared to listen to complaints regarding the amount of assessment when a proper remedy is already provided in the income tax laws by way of objection or appeal. The new clause corresponds with E.A.Sec.63 and with the United Kingdom law.

Part XIII.

COLLECTION, RECOVERY AND REPAYMENT OF TAX.

Clause 61.

Under the existing law if one-half of the tax is paid within two months after the date of service of the notice of assessment the balance need not be paid until the end of six months after that date. In practice it is impossible to complete all assessments within the year of assessment. The ideal position would be for all assessments to be completed by the 30th of September so that the tax would be payable in two instalments, the first on the 30th of November and the second on the 31st of March of the following year. Where assessments are not completed until later there should be some limit to the time allowed for payment. The clause provides for the

Reference:- CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

the tax to be payable in one instalment only if the due date is the 31st of March or after.

A new paragraph has been added on the lines of E.A.66(a) to give the Commissioner discretion to extend the time within which payment may be made. It happens from time to time that an individual may be quite unable to pay the tax owing to sudden misfortune, such as serious illness etc. and he resents being charged a penalty even though payment of it is ultimately not insisted upon. In such cases the Commissioner should have power to arrange suitable instalments or give some additional time for payment.

Clause 62.

This clause, which reproduces the existing law, has been taken from the Model Ordinance and is somewhat over elaborate. It has not been amended, however, since it does not operate unsatisfactorily in practice. An objection to it is that even though it may be known that a taxpayer proposes to leave Nigeria, the machinery of assessment and collection cannot always be put fully into operation in time to catch him before he leaves. The alternative is to prevent a person leaving Nigeria unless he produces a certificate that he has paid the tax. It is done in America but it is not recommended for the British Empire unless considerable losses of revenue arise.

Clause 63.

A new paragraph (c) has been added to make it clear that the penalty cannot be treated as tax for the purpose of a repayment claim.

It is proposed in subclause (3) that the power to remit a penalty should be in the hands of the Commissioner as in E.A. ec.57(2). In practice a number of cases arise where the penalty ought properly to be remitted and it is considered unnecessary for them to be dealt with by Governor in Council. The penalties are imposed not as a revenue measure but as a means of encouraging prompt payment and remissions should be made in all suitable cases where the taxpayer has adequate reason for failing to pay the tax on the proper date. It may be noted that in East Africa the date of the post-mark on an envelope is always accepted as the date on which payment is made for the purpose of considering the imposition of a penalty.

Clause 64.

Subclauses (2) and (3) are new and correspond with E.A. 70(2) and (3). They should be considered in connection with the notes of clause 59. Since adequate right of appeal is provided in the Income Tax law, a Court should be enabled to accept a certificate without question.

Subclauses (4) and (5) correspond with E.A.section 70(4) and (5) and provide a means of collection in the case of tax on shipping profits.

Clause 66.

The collection of tax due from Government officials by deduction from pay or pension has had considerable attention in East Africa and difficulties have arisen in operating a deduction scheme when the law provides for the assessment of the liability in exact terms and any over-deduction of tax might be illegal. For a deduction scheme to operate satisfactorily it is essential that the United Kingdom procedure of making regular

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

regular deductions throughout the year should be available. In the event of small over or under deductions in any year the balance can be carried forward to the next year.

The position was fully considered by the Codification Committee who approved of the existing practice in the United Kingdom and gave statutory authority in clause 183 of the Codification Bill. The terms of that clause have been adapted for the purpose of this new clause 66 which gives statutory authority for the operation of a deduction scheme and at the same time protects the official from any over deduction or arbitrary treatment.

It is not possible to say how far a complete deduction scheme can be introduced in Nigeria since it depends on the machinery which is in operation for the payment of salaries. It may be that in some cases the accounting method is unsuitable. However, sufficient legal authority is now incopporated in the law and it will remain to be seen how far it can be applied in practice.

Some doubt arises as to whether tax may be deducted from a pension. Clause 65 provides for tax to be recoverable as a debt to the Government of Nigeria and taken in conjunction with clause 66 it should be possible to make the deductions. No difficulty has been experienced in East Africa and it is believed that other Colonies have deducted tax for many years without opposition.

Clause 68.

The second subsection of the existing law has been deleted. The intention has never been clear, even in East Africa. The first subsection which has been reproduced makes it perfectly clear that repayments can be made and it must be read in connection with the various appeal clauses (Clauses 55(2), 57(1) proviso and 56(6) ) which enable late notices of objection or appeal to be accepted for any good reason, so that an assessment can be adjusted and repayment made wherever it is just to do so.

Part XIV.

OFFENCES AND PENALTIES.

Clause 69.

The existing law does not provide a specific penalty in cases of negligence which does not amount to fraud. Taxpayers frequently complete their returns without taking sufficient care to seeing that the figures are correct although it could not be suggested that they were deliberately intending to evade tax. This new clause covers such a case. The penalty is double the tax which might have been lost to the revenue and follows East African practice. (E.A.Sec.74).

Clause 71.

This clause reproduces the existing law except that it increases the penalty by treble the tax for the year of assessment concerned. This follows United Kingdom and East African procedure. (E.A.Sec.76).

In both clauses 70 and 71 the Commissioner is given power as in the United Kingdom and East Africa to compound any penalty to which a taxpayer may have rendered himself liable. It is a fact that the Income Tax Department is a revenue collecting department and should be in a position to collect additional penalties

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

penalties in lieu of the lengthy and expensive proceedings in Courts. In the United Kingdom unpaid tax of many millions of pounds is collected as compounded penalties and it is recommended for adoption in Nigeria.

Clause 73.

It is made clear that even though a penalty is inflicted the tax still remains to be paid.

Clause 74.

No prosecution can be instituted without the sanction of the Commissioner. It will be noted from Section 2 that all powers in connection with offences and penalties must be dealt with by the Commissioner personally and not by a Deputy or an Assistant.

Part XV.

MISCELLANEOUS.

Clause 77.

It will still be necessary to continue the collection of tax under existing law for all years of assessment ending on or before 31st of March, 1943, and it is considered advisable to make provisions for this in the new Bill.

Reference:-
CO 583/259/30231
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1943

19

8 Nigeria Conf ——— 16.3.43

Clearly this question of allocation of proceeds of taxation between the Central Govt. & the Native Administrations will have to be considered. The members of Leg. Council have shown no interest in the matter so far. But the matter might well be raised by them when the ~~new~~ constitutional ~~reform~~ position comes under review in the near future.

Desk No. 8 might consult a concern in the Governor's view a subsequent draft paragraph.

J. Hall
25/3/43

The Governor has placed his opinion on record, and No.8 would not seem to call for any reply.

28/3/43 H.D.

Public Relations OOR 29.3.43

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

8

AIR MAIL.

NIGERIA.

CONFIDENTIAL.

24 MAR 1943

GOVERNMENT HOUSE,
NIGERIA.

16 March, 1943.

21

Sir,

4 I have the honour to invite your attention to the correspondence ending with Mr. Malcolm Macdonald's Confidential despatch of the 6th of December, 1939, on the subject of the constitutional position in regard to the allocation, by the Governor, of the proceeds of taxation between the Central Government and the Native Administrations.

2. There have still been no sign that the members of the Legislative Council are interested in this question, or that they will, at any time in the near future, claim the right to be consulted as to this allocation. I have not therefore considered it either desirable or necessary to take any steps to regularise the existing practice.

3. In view however of the fact that the whole constitutional position is under review, and that constitutional reforms are likely to be introduced in the near future, I wish to place on record my opinion that the existing practice should be clearly regularised in any new Order-in-Council that may be issued in respect of the constitution and functions of the Central Legislature.

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

B.H. Bourdillon

G O V E R N O R.

THE RIGHT HONOURABLE
OLIVER STANLEY, M.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S. W. 1.

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

C.O.

**DRAFT AND RECORD COPY**

5

LETTER SENT

REGISTERED No.

DATE 22

DRAFT

MR. Williams 12/3/42.

MR.

MR.

1 (various)

(4)

Downing Street,

12 March, 1942.

CONFIDENTIAL.

Dear Sir Alan,

I enclose the despatch from Sir Bernard Bourdillon about the power of direct taxation in Northern Nigeria which you asked to see when you called here a few days ago, together with a copy of the reply which was eventually sent. It is unlikely that the Governor's despatch will be needed here for reference in the near future, but one never knows, so I should be grateful if you would let me have the enclosures to this letter back as soon as you can conveniently do so. I must apologise for the delay in sending them to you but it took some little time to dig them out of our archives.

ENCLOSURES

FURTHER ACTION

To [Ridgway Headington Hill Oxford] SIR ALAN PIM, K.C.I.E., K.B.E.

(6094) Wt. 25403—113 40,000 ca. 2 sorts 9/40 T.S. 695

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(°3350—150) Wt. 46262—29 30,000 3/39 T.S. 695
(°4940—150) WL. 25498—38 10,000 9/39 T.S. 695

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

C. O.

30149/39.

23

Mr. O.G.R. Williams. 25/11/39.

Mr. Duncan 1/12/39

O.C.R. Mr. Williams 1.12

Mr. A. J. Dawe.

Sir H. Moore.

Sir G. Tomlinson.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

6 December ~~November~~, 1939.

**DRAFT.**

NIGERIA.

CONFIDENTIAL.

Governor.

Sir,

I have etc. to refer to your Confidential despatch of the 13th of December, 1938, on the subject of the authority in which resides, particularly in Northern Nigeria, the power of direct taxation. I regret that owing to pressure of more urgent work it has not been practicable to return a reply at an earlier date.

2. In paragraph 3 of your despatch under acknowledgment you observe that, if it is a fact that the proceeds of the direct tax are, in the first instance, the

property

**FURTHER ACTION.**

property of the Central Government, you are unable to escape the conclusion that they form part "of the funds and revenues of Nigeria", and are therefore subject to the provisions of the Nigeria (Legislative Council) Order in Council of 1922, as amended by the subsequent Order in Council of 1928. If this conclusion is correct, it would, as you indicate, follow that, despite the wording of Section 15 of the Native Revenue Ordinance (Cap.74), the amount of the tax which is allocated to the various Native Administrations should, strictly speaking, be voted annually by the Legislative Council.

3. The arguments for the contrary view may be summarised as follows:-

(1) that having regard to the provisions of the Native Revenue Ordinance, the taxes in question are levied on the authority of the Central Government, and the proceeds of such taxes are therefore part of the funds and revenues of Nigeria;



Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(°3950—150) Wt. 46262—29 30,000 3/39 T.S. 695
(°4940—150) Wt. 25498—38 10,000 9/39 T.S. 695



C. O.

*Mr.*

*Mr.*

*Mr.*

*Mr. A. J. Dawe.*

*Sir H. Moore.*

*Sir G. Tomlinson.*

*Sir J. Shuckburgh.*

*Permt. U.S. of S.*

*Parly. U.S. of S.*

*Secretary of State.*

**DRAFT.**

**FURTHER ACTION.**

(2) that under the constitution of Nigeria, however, the power of taxation in the Northern Provinces is left with the Governor, and the scope of the Legislative Council in financial affairs, as in ordinary ~~affairs~~, is confined to the Colony and the Southern Provinces, except that the sanction of the Legislative Council is required for all expenditure out of the funds and revenues of the Central Government - only that portion of the taxes raised in the Northern Provinces, on the authority of the Governor under the Native Revenue Ordinance, which is paid and delivered to the Resident for the general revenue of Nigeria being apparently regarded as part of the funds and revenues of the Central Government;

(3)

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(3) that, although the taxes mentioned in (1) above are part of the "funds and revenues of Nigeria" for the reason there given, yet in view of the constitutional position of Nigeria, as set out in (2) above, these words in the second paragraph of Article XXIII of the Nigeria (Legislative Council) Order in Council, 1922, must be read as relating to the funds and revenues of Nigeria other than the taxes in question except such part of those taxes as is paid and delivered to the Resident "for the general revenue of Nigeria" under Section 15 of Cap.74; and

(4) that consequently the sanction by resolution of the Legislative Council, as laid down in Article XXIII of the 1922 Order in Council, is required, not for expenditure of the proceeds of the taxes allotted to the Native Administrations in the Northern Provinces (their estimates being subject to the approval of the Governor alone), but only

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(°3350—150) Wt. 46262—29 30,000 3/39 T.S. 695
(°4940—150) Wt. 25498—38 10,000 9/39 T.S. 695



C. O.

*Mr.*

*Mr.*

*Mr.*

*Mr. A. J. Dawe.*

*Sir H. Moore.*

*Sir G. Tomlinson.*

*Sir J. Shuckburgh.*

*Permt. U.S. of S.*

*Parly. U.S. of S.*

*Secretary of State.*

**DRAFT.**

**FURTHER ACTION.**

only for specific expenditure, e.g. for a service appertaining entirely to those Provinces, from the funds and revenues of Nigeria in the limited sense set out in (3) above.

4. Nevertheless and despite these arguments, my legal advisers find it difficult to differ from the conclusion to which you yourself have been driven, namely that the amount of the tax levied under the Native Revenue Ordinance which is allocated to the various Native Administrations should ~~, strictly speaking,~~ be voted annually by the Legislative Council. This would, of course, involve consulting the Legislative Council as to the proportion in which the proceeds of the tax ~~would~~ was to be divided between the Native Administrations and the Central Government

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Government but would not appear

to require that the individual

estimates of the Native Administrations

should be submitted to Legislative

Council. It would, however, ~~of~~ necessarily in order for ~~course~~ be ~~enough~~ unofficial members of ~~the~~ Council to raise questions about the manner in which the proportion allotted to Native Administrations was expended when the vote for that allotment was introduced in~~to~~ the Council.

5. You will no doubt inform me in due course of any action which you propose to take on this subject in the light of the conclusions referred to above as to the legal position.

I have, etc.

MALCOLM MACDONALD

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

By AIR MAIL

30149.

3

29

NIGERIA.

CONFIDENTIAL.

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and, with reference to his third personal note Confidential of the 22nd of June, 1939, is directed to call attention to the Governor's Confidential despatch of the 13th of December, 1938, on the subject of the authority in which resides, particularly in Northern Nigeria, the power of direct taxation, to which no reply has been received.

NIGERIAN SECRETARIAT,

LAGOS, 8th NOVEMBER, 1939.

Reference:- CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30

2

NIGERIA.

CONFIDENTIAL.

REC
10 JUL 1939
C.

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and is directed to call attention to the Governor's Confidential despatch of the 13th of December, 1938, on the subject of the authority in which resides, particularly in Northern Nigeria, the power of direct taxation, to which no reply has been received.

NIGERIAN SECRETARIAT,

LAGOS, 22nd JUNE, 1939.

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA.

CONFIDENTIAL.

31 /

Government House,
Nigeria.

13 December, 1938.

Sir,

2 on 347/28

I have the honour to invite your attention to the correspondence ending with Lord Passfield's Confidential (2) despatch of the 14th of August, 1929, on the subject of the authority in which resides, particularly in Northern Nigeria, the power of direct taxation.

2. Lord Passfield's ruling that the right of taxation is an essential attribute of Government, and should remain so, appears to me to involve the corollary that the whole sum total of the direct taxes collected in Nigeria is the property of the Central Government, and that the process by which the amount collected is divided between the Government and the Native Administrations should be described, not as a "surrender" by the Native Administrations of a portion of "their revenue", but (as I have always been very careful to describe it) as an allocation by the Government to the Native Administrations of a portion of a tax which the Native Administrations collect on behalf of the Government. The wording of section 15 of the Native Revenue Ordinance, which directs that head chiefs in receipt of taxes shall "pay and deliver to such Resident for the general revenue of Nigeria one moiety or such other proportion as the Governor may from time to time determine of the amount received by him as tribute or taxes, and shall, unless the Governor otherwise directs, pay the

balance

THE RIGHT HONOURABLE
MALCOLM MACDONALD, P.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
&c., &c., &c.

150.

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

32

balance thereof into the Native Treasury" has been quoted to me as supporting the former description. I do not think that these words necessarily bear the interpretation ascribed to them by those who still cling to the idea that the direct tax is really an "Emir's tax", but you will observe that in the Native Direct Taxation (Colony) Ordinance, which was submitted to you under cover of my Confidential despatch of the 3rd of February, 1938, section 11 gives a fresh wording which puts the matter beyond doubt. I propose to adopt this wording in an amended form of the Native Revenue Ordinance which is now receiving consideration. The point may appear to be of purely academic importance, but there are still certain officers in the Northern Provinces who have not altogether abandoned the views which inspired Sir Graeme Thomson's Confidential (C) despatch of the 20th of September, 1928. These views were an extreme manifestation of what Sir Donald Cameron, in his "Principles of Native Administration" described, with both vigour and justice, as "the unhallowed policy insidiously introduced during the last half of the last decade" and I am anxious to remove from our legislation any expressions which may appear to lend colour to them.

1 on 20348/35

1 on 347/28

3. If it is a fact that the proceeds of the direct tax are, in the first instance, the property of the central Government, I am unable to escape the conclusion that they form part of "the funds and revenues of Nigeria", and are therefore subject to the provisions of the Nigeria (Legislative Council) Order-in-Council of 1922, as amended by the subsequent Order-in-Council of 1928. If this conclusion is correct (and it seems to me and to my legal

advisers

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

advisers inescapable) I am driven to ask whether, in spite of the wording of section 15 of the Native Revenue Ordinance, the amount of the tax which is allocated to the various Native Administrations should not, strictly speaking, be voted annually by the Legislative Council. It has been suggested to me that, in applying the Native Revenue Ordinance to the Southern Provinces by Ordinance No.17 of 1927, the Legislative Council has of its own accord decided that it will not exercise control over such portion of the funds and revenues of Nigeria as the Governor may, under the powers given to him by them, allot to the various Native Administrations, and that as His Majesty did not disallow that Ordinance it was at the time deemed not to conflict with Article XXII of the Order-in-Council. That may be so, but the fact remains that, in-so-far as the Northern Provinces are concerned, the Native Revenue Ordinance was enforced, not by the Governor acting on the advice of the Legislative Council, but by proclamation. If therefore, in so far as the Northern Provinces are concerned, there is a conflict between the Native Revenue Ordinance, issued as a proclamation in 1917, and the Order-in-Council of 1922, as amended in 1928, the latter must prevail.

4. This question is at present purely academic. It has not been raised in the Legislative Council and is not likely to be so raised in the near future. At the same time I feel that we must be prepared to answer it, and not be caught unawares should the question be asked, and I should be grateful therefore if it may receive your consideration. I may say at once that I should be very reluctant to abandon the present system by which I can alter the amount allotted to the Native Administrations without consulting the

Legislative

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

34
EHO.

Legislative Council. Any suggestion that the Legislative Council should be consulted as to such amounts would be strongly resented by an Emir or Chief who was capable of fully understanding the implications of such a suggestion, and might even result in raising in an active form the difficult question of direct representation of the Native Administrations themselves on the Legislative Council. The fear, referred to in the last paragraph of Sir Graeme Thomson's Confidential (C) despatch of the 20th of September, 1928, that the Legislative Council might demand control over Native Administration finances was rightly dismissed in the fourth paragraph of Lord Passfield's answering despatch. Although the Legislative Council takes a healthy interest in Native Administration affairs generally no such demand has ever yet been made, nor is it, in my opinion likely to be made. But, although I should anticipate no difficulty in obtaining the formal approval of the Legislative Council to such allocations of revenue to Native Administrations as I might wish to make, I should regard it as most undesirable that such approval should be sought. Not only would the introduction of such a practice be resented, as I have said, by those Emirs and Chiefs who fully understood its implications, but it might also tempt members of the Council to enquire further, and to interest themselves unduly in the actual expenditure of the funds allotted, with their approval, to the Native Administrations.

I 1 on 347/28

2 on 347/28

I have the honour to be,

Sir,

Your most obedient, humble Servant,

R. H. Brunskill

G O V E R N O R.

Reference:-
CO 583/258/30149
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

CLOSED
UNTIL
1972

1941-43. 1

NIGERIA

CO/583
258

No. 30149/2

SUBJECT.

NATIVE ADMINISTRATION ESTIMATES AND

FINANCIAL STATEMENTS.

NORTHERN PROVINCES.

| | |
|---|---|
| Previous 1940 | |
| Subsequent 1944. | |

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



Wt. 48667 5439 5m 5/50 TCP/JR

Copies of 7 Nig on S.Fs. 344.

7 Nigeria Tel 657 1941 — 8.7.41.

2

Mr.Williams.

In the case of these three files, Nos.30149/2, 30149/3 and 30149/4, on which we have received the Native Administration Estimates for the Northern, Western and Eastern Provinces of Nigeria respectively, we have been waiting for the covering despatches which usually accompany the Estimates and give some comment in the form of an explanatory memorandum, see No.2 on 30149/3/39 below. We reminded the Governor about this, with the result that he has now suggested the discontinuing of the preparation of these despatches during the period of the war so as to curtail correspondence. The S. of S. does not formally approve these Estimates which are sent to him rather for information than anything else. and it is quite impossible for us here really to be in a position to criticise them very effectively without a much fuller knowledge of the local background. My own view is that there will be no harm at all in adopting the Governor's suggestion, at any rate as a wartime measure. Generally the Estimates don't reach us until a long time after the financial year to which they relate has begun. We are in any case furnished with a useful explanatory despatch on the Native Administration finances at the end of each financial year which the Governor proposes to continue. We should, therefore, approve the suggestion in the first paragraph of his despatch, and put the Estimates for 1940-41 for each of the three Provinces by.

in view of the fact that things are now quiet as of date J.S.S.

10.7.41.

I agree. But letting these things go for the time being we are not in effect fact relaxing our control, as we have not exercised effective control over C.O. over N.A. finances. As proposed

Copy for reply & file/stripes attached O.G.R.W. 12.7.41

Estimates sent to Library. DESTROYED UNDER STATUTE. Tel. 129. 25.7.41.

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

copies on 9 sub files 394.

Nigeria 3p.n. ——— 15.9.41

The estimated Surplus of the 3 Provinces at 31.3.1942 is as follows:—

Estimate 24/3/41.
16 60 189.
191.079.

Northern £935,903.
Western 213,856.
Eastern 167,282.

Northern earmark £160,000 for a Special Reserve, and £135,000 as special contribution to Central Revenue in 1942/43, — leaving £640,903 as Development Reserve.

N.B. This will be the 3rd annual Contribution. There is a definite obligation by Govt. to reflect in N.A. Reserves as soon as the financial position permits.

Western earmark £45,000 as a special Contribution to Central Revenue in 1942/43, leaving £168,856. as Development Surplus.

" " "

Eastern The position is not quite so clear, because the Estimates are not drawn up in the same pattern as the Northern & Western Provinces. It is ~~not~~ shown that £20,954 will be available for developmental work. [The Contribution to Central Govt from the Eastern Province for 1942/43 is £35,000]. It is a little difficult to see how the figure of £20,954 is arrived at.

" " "

We might put this to the Financial Secretary & ask if owing

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Note for the Minutes of the Provinces to draw up on similar lines.

C.A. Cromwell
11/10/41

I don't think we need trouble Nigerian Govt on this point. Putty attend
O.G.R.W. 15.10.41

Sir.

10 Nigeria 623 ——— 17.10.41.

Para 4 is of interest. The curtailment of works programme mentioned in para 5 is unfortunate but inevitable.

Para 6 is very satisfactory particularly as we know from other papers that the £135,000 to Central Government is being spread to the Native Administration in 1941/42.

Putty
C.A. Cromwell
4/11/41
attend

Sir

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



11. Nigeria — 623 — 17.10.42

a good year.
Revenue at £1,209,686 exceeded the estimate by nearly half a million & in only eight months were there small shortfalls.
Expenditure at £1,121,584 exceeded the estimate by £32,721
Surplus funds increased by over £87,000 during the year.

Peel 6

Harlech
22/1/43
alm

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1943

C.T. (Financial) 12. Nigeria 3p.m. ——— 8.2.43.

CONTENTS TRANSFERRED TO THE C.O. LIBRARY.

6

their estimates have arisen too late to be of much value.

In the case of the Northern Provinces expenditure at £1,147,959 was estimated to exceed revenue by £106,436; but estimated reserve funds at the 31st. March 1943 were left at £948,931 after allowing for the small deficit on the year's working. In the Western & Eastern Provinces the

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

7

His estimated surplus as
31.3.43 was £558,732 +
£156,652 reserves.

Yours sincerely,
J. Lamb
9/4/43

Above
Only
10.4

OV

Confid 2/2 11

NIGERIA.

No. 466

Government House,
Nigeria.
7th November, 1942.

8

RECEIVED
20 JAN 1943

My Lord,

I have the honour to transmit for your information one copy of the combined financial statement for the Northern Provinces Native Treasuries for the year ending 31st March 1942.

2. The total revenue collected amounted to £1,209,686, which is £245,609 in excess of the approved estimate for 1941-42, and £270,706 more than the actual total in 1940-41. This figure of £245,609 represents excess of actual revenue over the estimates of all the Native Administrations of which the major portion is accounted for as shewn hereunder. (In eight treasuries only actual revenue was below the estimate - particulars are given in paragraph 3 below):-

| | | | |
|---|---|---|---|
| Adamawa | Native | Treasury | ... £10,000 |
| Bauchi | " | " | ... £10,000 |
| Idoma | " | " | ... 5,000 |
| Lafia | " | " | ... 8,000 |
| Tiv | " | " | ... 4,000 |
| Bornu | " | " | ... 27,000 |
| Ilorin | " | " | ... 26,000 |
| Kano | " | " | ... 78,000 |
| Katsina | " | " | ... 22,000 |
| Jos | " | " | ... 5,000 |
| Gwandu | " | " | ... 4,000 |
| Sokoto | " | " | ... 5,000 |
| Zaria | " | " | ... 8,000 |

These increases were mainly due (a) to the refund to Native Administrations of their contributions to Central Government Revenue, (b) to additional revenue accruing from works undertaken on behalf of Government and the Army, and (c) to increases in General Tax Assessments. These latter were the result partly of an influx of taxpayers in some areas because of increased military activities and partly of raising slightly the tax incidence in others. A portion of the total increase is however set off by an increase in expenditure.

3. In the following Native Treasuries, revenue fell short of estimate :-

| | | | |
|---|---|---|---|
| Jamaari | ... | ... | £ 7 |
| Bassa Komo | ... | ... | 94 |
| Kabba | ... | ... | 405 |
| Koton Karifi | ... | ... | 45 |
| Yagba | ... | ... | 278 |
| Abuja | ... | ... | 98 |
| Agaie | ... | ... | 24 |
| Lapai | ... | ... | 4 |

In Kabba and Yagba Native Treasuries the shortfalls were chiefly in Forestry Fees and Royalties due to reduction in mining activities in both areas, and in Native Court Fees and Fines due to decrease in litigation.

4.

THE RIGHT HONOURABLE
THE VISCOUNT CRANBORNE, P.C.,
SECRETARY OF STATE FOR THE COLONIES,
etc., etc., etc.

Reference:- CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

4. Actual expenditure in 1941-42 amounted to £1,121,584, which is £32,721 more than the estimated figure of £1,088,863.

5. The figures of revenue and expenditure are as follow. Other than totals, the figures are not strictly accurate owing to statements in respect of some Treasuries being with an Assistant Auditor on tour - They however are close enough to indicate the amount received as normal revenue and the sum which may be taken as normal expenditure for the year :-

(a) REVENUE.

| | |
|---|---|
| (i) Reimbursements for Government and Military Works ... ... ... | £159,870 |
| (ii) Refund of 1940-41 contributions | 58,700 |
| (iii) Normal Revenue ... ... | 991,116 |
| Total | £1,209,686 |

Item (ii) above represents the contributions only of those Native Administrations who had their 1940-41 contributions refunded to them during 1941-42, (contributions of the remaining Native Administrations were transferred to a deposit account to meet their liabilities under this item in respectof 1941-42 or 1942-43, all of which contributions have since been refunded during the latter year and are therefore not reflected in the 1941-42 accounts). Item (iii) includes the sum of £1,816 representing the full amount of the assets of the Illo Native Treasury brought to account as revenue in the Gwandu Native Treasury when the two Native Treasuries were amalgamated with effect from April 1st 1942.

(b) EXPENDITURE.

| | |
|---|---|
| (i) Government and Military Works ... | £151,622 |
| (ii) Contributions to Central Revenue | 76,850 |
| (iii) Normal Expenditure ... ... | 893,112 |
| Total | £1,121,584 |

Item (ii) represents contributions actually debited in the accounts of some of the Native Administrations before authorising refunds of amounts placed on deposit against payment of 1941-42 and 1942-43 contributions.

6. The surplus funds on 31st March, 1942, amounted to £1,262,146. This is £87,652 more than the surplus on 31st March, 1941.

7. The cost price value of investments held by Northern Provinces Native Treasuries on 31st March, 1942, totalled £594,280 which is £43,374 less than the figure on 31st March, 1941. The individual investments have been revalued, the total value, at the middle market price, on 31st March 1942, being £615,721, an increase in value of £21,441. The cost price

figure

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

4. Actual expenditure in 1941-42 amounted to £1,121,584, which is £32,721 more than the estimated figure of £1,088,863.

5. The figures of revenue and expenditure are as follow. Other than totals, the figures are not strictly accurate owing to statements in respect of some Treasuries being with an Assistant Auditor on tour - They however are close enough to indicate the amount received as normal revenue and the sum which may be taken as normal expenditure for the year :-

(a) REVENUE.

| | |
|---|---|
| (i) Reimbursements for Government and Military Works ... ... ... | £159,870 |
| (ii) Refund of 1940-41 contributions | 58,700 |
| (iii) Normal Revenue ... ... | 991,116 |
| Total | £1,209,686 |

Item (ii) above represents the contributions only of those Native Administrations who had their 1940-41 contributions refunded to them during 1941-42, (contributions of the remaining Native Administrations were transferred to a deposit account to meet their liabilities under this item in respectof 1941-42 or 1942-43, all of which contributions have since been refunded during the latter year and are therefore not reflected in the 1941-42 accounts). Item (iii) includes the sum of £1,816 representing the full amount of the assets of the Illo Native Treasury brought to account as revenue in the Gwandu Native Treasury when the two Native Treasuries were amalgamated with effect from April 1st 1942.

(b) EXPENDITURE.

| | |
|---|---|
| (i) Government and Military Works ... | £151,622 |
| (ii) Contributions to Central Revenue | 76,850 |
| (iii) Normal Expenditure ... ... | 893,112 |
| Total | £1,121,584 |

Item (ii) represents contributions actually debited in the accounts of some of the Native Administrations before authorising refunds of amounts placed on deposit against payment of 1941-42 and 1942-43 contributions.

6. The surplus funds on 31st March, 1942, amounted to £1,262,146. This is £87,652 more than the surplus on 31st March, 1941.

7. The cost price value of investments held by Northern Provinces Native Treasuries on 31st March, 1942, totalled £594,280 which is £43,374 less than the figure on 31st March, 1941. The individual investments have been revalued, the total value, at the middle market price, on 31st March 1942, being £615,721, an increase in value of £21,441. The cost price figure

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

figure of Renewals Funds Investments amounted to £69,224 and the middle market price £67,864, a decrease of £1,360.

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

W. J. Braddell

G O V E R N O R.

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:- PUBLIC RECORD OFFICE
CO 583/258/30149/2
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NORTHERN PROVINCES NATIVE TREASURIES:
SURPLUS AND DEFICIT ACCOUNT AND STATEMENT OF ASSETS AND LIABILITIES, 1941-1942. (Compiled fro
which,not yet having been certified by the Auditor,may be subject to minor alteration).

| Native Treasury | SURPLUS AND DEFICIT ACCOUNT | | | | STATEMENT OF ASSETS AND LIABILI | | | Figures |
|---|---|---|---|---|---|---|---|---|
| | | | | | LIABILITIES | | | |
| | Surplus 1. 4. 1941 £. S. D. | Revenue 1941-1942. £. S. D. | Expenditure 1941-1942 £. S. D. | Surplus 31. 3.1942 £. S. D. | Deposits out-outstanding £. S. D. | Renewals Funds £. S. D. | Surplus of Assets over Liabilities £. S. D. | Cash & Acc £. |
| Adamawa Native Treasury | 24908. 6. 11. | 40122.14. 4. | 34381. 4. 6. | 30649. 16. 9. | 241. 16. 1. | . . . | 30649.16. 9. | 55. |
| Muri Native Treasury | 10325. 4. 5. | 9117.19. 2. | 9387. 2. 1. | 10056. 1. 6. | 77. 19. 2. | . . . | 10056. 1. 6. | 40. |
| Numan " " | 3160.12. 1. | 3123. 6. 3. | 2204. 17. 11. | 4079. 0. 5. | 8. | . . . | 4079. 0. 5. | 974.1 |
| Shellen " " | 3547.17. 11. | 1839. 9. 10. | 1748. 4. 1. | 3639. 3. 8. | 78. 4. 2. | . . . | 3639. 3. 8. | 013.1 |
| Total,Adamawa Province | 41942. 1. 4. | 54203. 9. 7. | 47721. 8. 7. | 48424. 2. 4. | 398. 0. 1. | . . . | 48424. 2. 4. | 984.1 |
| Bauchi Nat.Treasury | 42710.13. 1. | 41594. 9. 10. | 41224. 3. 6. | 43080. 19. 5. | 684. 5. 8. | . . . | 43080.19. 5. | 751.1 |
| Dass Nat.Treasury | 3076.15. 3. | 1013. 2. 9. | 1050. 14. 11. | 3039. 3. 1. | . . . | . . . | 3039. 3. 1. | 814.1 |
| Gombe Nat.Treasury | 31229. 7. 1. | 17109. 4. 3. | 16288. 17. 2. | 32049. 14. 2. | 82. 5. 2. | . . . | 32049.14. 2. | 811.1 |
| Jamaari Nat.Treasury | 5038.14. 5. | 1696. 8. 3. | 2111. 0. 11. | 4624. 1. 9. | . . . | . . . | 4624. 1. 9. | 1949. |
| Katagum Nat.Treasury | 24639. 9. 11. | 19862.18. 1. | 17073. 15. 3. | 27428. 12. 9. | 9. 4. 6. | . . . | 27428.12. 9. | 7101. |
| Misau Nat.Treasury | 8185. 8. 11. | 6153.10. 1. | 6410. 11. 10. | 7928. 7. 2. | 9. 13. 5. | . . . | 7928. 7. 2. | 2064. |
| Ningi Nat.Treasury | 8831.11. 8. | 3945. 2. 2. | 2193. 15. 6. | 10132.18. 4. | . . . | . . . | 10132.18. 4. | 1478. |
| Tangale-Waja Nat.Treas | 13526.19. 9. | 4215. 9. 6. | 5565. 12. 6. | 12176. 16. 9. | . . . | . . . | 12176.16. 9. | 2467.1 |
| Total,Bauchi Province | 137239. 0. 1. | 95090. 4. 11. | 91918. 11. 7. | 140460. 13. 5. | 785. 8. 9. | . . . | 140460.13. 5. | 43439. |
| Idoma Native Treasury | 6917. 1. 7. | 12358. 6. 7. | 13158. 12. 0. | 6116. 16. 2. | 7. 16. 9. | . . . | 6116.16. 2. | 1641. |
| Keffi Native Treasury | 6976.12. 3. | 5360. 0. 7. | 4476. 6. 2. | 7860. 6. 8. | 13. 10. | . . . | 7860. 6. 8. | 3066. |
| Lafia Native Treasury | 6971.14. 5. | 12622. 3. 2. | 14588. 14. 9. | 5005. 2. 10. | 3. 15. 0. | . . . | 5005. 2. 10. | 890. |
| Nasarawa Nat.Treasury | 9351. 8. 1. | 6257. 6. 10. | 5098. 0. 7. | 10510. 14. 4. | 6. 12. 7. | . . . | 10510.14. 4. | 4329. |
| Tiv Native Treasury | 23418.10. 0. | 23532.14. 10. | 18603. 11. 10. | 28347. 13. 0. | 50. 1. 5. | . . . | 28347.13. 0. | 11762. |
| Wukari Nat.Treasury | 3852. 5. 2. | 4092.19. 10. | 3646. 8. 10. | 4298. 16. 2. | 188. 1. 1. | . . . | 4298.16. 2. | 2535. |
| Total,Benue Province | 57487.11. 6. | 64223. 11. 10. | 59571. 14. 2. | 62139. 9. 2. | 257. 0. 8. | . . . | 62139. 9. 2. | 24225. |
| Bedde Native Treasury | 5162. 0. 5. | 3507. 2. 2. | 2761. 0. 1. | 5908. 2. 6. | 2. 0. 11. | . . . | 5908. 2. 6. | 770. |
| Biu Native Treasury | 9253. 4. 4. | 9605. 1. 8. | 9018. 14. 7. | 9819. 11. 5. | 5. 7. 7. | . . . | 9819.11. 5. | 4674. |
| Bornu Native Treasury | 55534.17. 9. | 90239.12. 6. | 97766. 0. 2. | 48008. 10. 1. | 7331. 2. 1. | 327.11. 7. | 48008.10. 1. | 2452.1 |
| Dikwa Native Treasury | 22102. 4. 8. | 12976.10. 3. | 13954. 4. 0. | 21124. 10. 11. | . . . | . . . | 21124.10. 11. | 5316.1 |
| Fika Native Treasury | 7156.17. 5. | 7076.18. 3. | 6102. 16. 3. | 8130. 19. 5. | 1. 15. 0. | . . . | 8130.19. 5. | 2927.1 |
| Total, Bornu Province | 99189. 4. 7. | 123405. 4. 10. | 129602. 15. 1. | 92991. 14. 4. | 7340. 5. 7. | 327.11. 7. | 92991.14. 4. | 36141.1 |
| Bussa Native Treasury | 4462.13. 7. | 2408.17. 11. | 2716. 14. 1. | 4154. 17. 5. | . . . | . . . | 4154.17. 5. | 466. |
| Ilorin Native Treasury | 43748.19. 0. | 61565.18. 8. | 54849. 14. 6. | 50465. 3. 2. | 56. 17. 6. | . . . | 50465. 3. 2. | 10222. |
| Kiama Native Treasury | 3476.12. 4. | 2600. 6. 2. | 2721. 12. 7. | 3355. 5. 11. | . . . | . . . | 3355. 5. 11. | 388.1 |
| Lafiagi Nat.Treasury | 4112.12. 8. | 4516. 2. 0. | 4541. 14. 3. | 4087. 0. 5. | 7. 2. | . . . | 4087. 0. 5. | 156. |
| Pategi Nat.Treasury | 1319.13. 6. | 2003.19. 1. | 1758. 18. 5. | 1564. 14. 2. | . . . | . . . | 1564.14. 2. | 364. |
| Total, Ilorin Province | 57120.11. 1. | 73095. 3. 10. | 66588. 13. 10. | 63627. 1. 1. | 57. 4. 8. | . . . | 63627. 1. 1. | 11598.1 |
| Bassa Komo Nat.Trea. | 3860.16. 8. | 1285.14. 3. | 1142. 19. 8. | 4003. 11. 3. | 1. 3. 4. | . . . | 4003.11. 3. | 504. |
| Igala Nat:Treasury | 16197. 8.10. | 13163. 5. 8. | 14375. 4. 4. | 14985. 10. 2. | . . . | . . . | 14985.10. 2. | 292. |
| Igbirra Nat.Treasury | 13554. 2.10. | 15517. 5. 0. | 16880. 12. 9. | 12190. 15. 1. | 91. 2. 6. | 1584.0. 5. | 12190.15. 1. | 1706. |
| Kabba Nat.Treasury | 3424. 8. 5. | 3472. 7. 6. | 3449. 8. 8. | 3447. 7. 3. | 5. 15. 8. | . . . | 3447. 7. 3. | 445. |
| Kakanda-Kupa-Eggan N.T | 1636. 5. 5. | 834.11. 8. | 986. 1. 10. | 1484. 15. 3. | . . . | . . . | 1484.15. 3. | 409. |
| Koton-Karifi N.T. | 5564. 4. 7. | 2571. 8. 1. | 3182. 5. 0. | 4753. 7. 8. | . . 4. | . . . | 4753. 7. 8. | 1247. |
| Lokoja Town N.T. | 1836.17. 1. | 1318.10. 4. | 1495. 14. 10. | 1059. 12. 7. | 84. 14. 9. | . . . | 1059.12. 7. | 219. |
| Yagba Native Treasury | 5616.10. 5. | 2601.17. 6. | 3312. 9. 1. | 5105. 18. 10. | 40. 10. 0. | . . . | 5105.18. 10. | 239. |
| Total,Kabba Province | 50890.14. 3. | 40965. 0. 0. | 44824. 16. 2. | 47030. 18. 1. | 223. 6. 7. | 1584.0. 5. | 47030.18. 1. | 5064. |
| Gumel Native Treasury | 8606.12. 7. | 8888.15. 5. | 6604. 0. 10. | 10891. 7. 2. | . . . | . . . | 10891. 7. 2. | 3452. |
| Hadejia Nat.Treasury | 14617. 5. 1. | 16280. 9. 9. | 12913. 10. 10. | 17984. 4. 0. | . . . | . . . | 17984. 4. 0. | 8760. |
| Kano Native Treasury | 202491.16. 4. | 295173.14. 5. | 268957. 12. 8. | 228707. 18. 1. | 861. 13. 7. | 64496.14.3. | 228707.18. 1. | 66388. |
| Kazaure Nat.Treasury | 10904. 9. 2. | 8269. 6. 1. | 7133. 18. 10. | 12039. 16. 5. | 2. 4. 2. | . . . | 12039.16. 5. | 2856.1 |
| Total, Kano Province | 236620. 3. 2. | 328612. 5. 8. | 295609. 3. 2. | 269623. 5. 1. | 863. 17. 9. | 64496.14.3. | 269623. 5. 8. | |

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30149/2
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



...TAL TREASURIES:
...SETS AND LIABILITIES, 1941-1942. (Compiled fro... figures ...
... Auditor, may be subject to minor alteration).
::::

| ...s 942 D. | STATEMENT OF ASSETS AND LIABILITIES | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | LIABILITIES | | | | | | | ASSETS | | | | | | | | | |
| | Deposits outstanding | | | Renewals Funds | | | Surplus of Assets over Liabilities | Cash & Current Account | | | Fixed Deposit & Savings Bank | | | Nigerian Savings Certificate. | | | INVESTMENTS: Surplus Funds | | | INVESTMENTS: Renewals Funds. | | | Advances outstanding. | | |
| | £. | S. | D. | £. | S. | D. | £. S. D. | £. | S. | D. | £. | S. | D. | £. | S. | D. | £. | S. | D. | £. | S. | D. | £. | S. | D. |
| 9. | 241. | 16. | 1. | . | . | . | 30649.16. 9. | 15955.11. | 5. | | 3000. | 0. | 0. | 375. | 0. | 0. | 11254. | 18. | 8. | . | . | . | 306. | 2. | 9. |
| 6. | 77. | 19. | 2. | . | . | . | 10056. 1. 6. | 4240. 7. | 6. | | 1300. | 0. | 0. | . | . | . | 4591. | 3. | 2. | . | . | . | 2. | 10. | 0. |
| 5. | | | 8. | . | . | . | 4079. 0. 5. | 1974.19. | 1. | | . | . | . | 375. | 0. | 0. | 1721. | 2. | 0. | . | . | . | 8. | 0. | 0. |
| 8. | 78. | 4. | 2. | . | . | . | 3639. 3. 8. | 815.17. | 10. | | 1500. | 0. | 0. | 105. | 0. | 0. | 1298. | 7. | 6. | . | . | .. | | 2. | 6. |
| 4. | 398. | 0. | 1. | . | . | . | 48424. 2. 4. | 12984.15. | 10. | | 5800. | 0. | 0. | 855. | 0. | 0. | 18865. | 11. | 4. | . | . | . | 316. | 15. | 3. |
| 5. | 684. | 5. | 8. | . | . | . | 43080.19. 5. | 15751.16. | 8. | | 9000. | 0. | 0. | 4005. | 0. | 0. | 14762. | 17. | 0. | . | . | . | 245. | 11. | 5. |
| 1. | . | . | . | . | . | . | 3059. 3. 1. | 814.17. | 6. | | 1700. | 0. | 0. | 502. | 10. | 0. | . | . | . | . | . | . | 21. | 15. | 7. |
| 2. | 82. | 5. | 2. | . | . | . | 32049.14. 2. | 8811.13. | 6. | | 4500. | 0. | 0. | 375. | 0. | 0. | 18407. | 3. | 4. | . | . | . | 38. | 2. | 6. |
| 9. | . | . | . | . | . | . | 4624. 1. 9. | 1949. 1. | 9. | | 2300. | 0. | 0. | 375. | 0. | 0. | . | . | . | . | . | . | . | . | . |
| 9. | 9. | 4. | 6. | . | . | . | 27428.12. 9. | 7101. 9. | 5. | | 7500. | 0. | 0. | 375. | 0. | 0. | 12461. | 7. | 4. | . | . | . | . | . | 6. |
| 2. | 9. | 13. | 5. | . | . | . | 7928. 7. 2. | 2064. 1. | 1. | | 1600. | 0. | 0. | 375. | 0. | 0. | 3500. | 0. | 0. | . | . | . | 398. | 19. | 6. |
| 4. | . | . | . | . | . | . | 10132.13. 4. | 1478. 9. | 5. | | 925. | 0. | 0. | 375. | 0. | 0. | 4354. | 8. | 11. | . | . | . | . | . | . |
| 9. | . | . | . | . | . | . | 12176.16. 9. | 2457.17. | 10. | | 4500. | 0. | 0. | 1875. | 0. | 0. | 3333. | 18. | 11. | . | . | . | . | . | . |
| 3. | 785. | 8. | 9. | . | . | . | 40460.13. 5. | 43439. 7. | 2. | | 32025. | 0. | 0. | 8257. | 10. | 0. | 56819. | 15. | 6. | . | . | . | 704. | 9. | 6. |
| 2. | 7. | 16. | 9. | . | . | . | 6116.16. 2. | 1641. 1. | 5. | | 600. | 0. | 0. | 375. | 0. | 0. | 3488. | 7. | 5. | . | . | . | 20. | 4. | 1. |
| 3. | | 13. | 10. | . | . | . | 7860. 6. 8. | 3066. 6. | 11. | | 2875. | 0. | 0. | 375. | 0. | 0. | 1487. | 17. | 11. | . | . | . | 56. | 15. | 8. |
| 0. | 3. | 15. | 0. | . | . | . | 5005. 2. 10. | 890.19. | 7. | | 2500. | 0. | 0. | . | . | . | 1567. | 15. | 7. | . | . | . | 50. | 2. | 8. |
| 4. | 6. | 12. | 7. | . | . | . | 10510.14. 4. | 4329. 2. | 4. | | 2775. | 0. | 0. | 375. | 0. | 0. | 2970. | 0. | 0. | . | . | . | 68. | 4. | 7. |
| 0. | 50. | 1. | 5. | . | . | . | 28347.13. 0. | 1762. 1. | 9. | | 6500. | 0. | 0. | 375. | 0. | 0. | 9494. | 5. | 9. | . | . | . | 266. | 6. | 11. |
| 2. | 188. | 1. | 1. | . | . | . | 4298.16. 2. | 2535.10. | 3. | | 163. | 17. | 0. | . | . | . | 1787. | 0. | 0. | . | . | . | | 10. | 0. |
| 2. | 257. | 0. | 8. | . | . | . | 62139. 9. 2. | 24225. 2. | 3. | | 15413. | 17. | 0. | 1500. | 0. | 0. | 20795. | 6. | 8. | . | . | . | 462. | 3. | 11. |
| 6. | 2. | 0. | 11. | . | . | . | 5908. 2. 6. | 770. 3. | 5. | | 2400. | 0. | 0. | 1740. | 0. | 0. | 1000. | 0. | 0. | . | . | . | . | . | . |
| 5. | 5. | 7. | 7. | . | . | . | 9819.11. 5. | 4674. 6. | 7. | | 700. | 0. | 0. | 375. | 0. | 0. | 4051. | 6. | 2. | . | . | . | 24. | 6. | 3. |
| 1. | 7331. | 2. | 1. | 327. | 11. | 7. | 48008.10. 1. | 22452.19. | 5. | | . | . | . | . | . | . | 32105. | 15. | 4. | 327. | 11. | 7. | 780. | 17. | 5. |
| 11. | . | . | . | . | . | . | 21124.10. 11. | 5316.16. | 0. | | 4500. | 0. | 0. | . | . | . | 10096. | 13. | 10. | . | . | . | 1211. | 1. | 1. |
| 5. | 1. | 15. | 0. | . | . | . | 8130.19. 5. | 2927.10. | 2. | | 1200. | 0. | 0. | 975. | 0. | 0. | 3015. | 0. | 0. | . | . | . | 15. | 4. | 3. |
| 4. | 7540. | 5. | 7. | 327. | 11. | 7. | 92991.14. 4. | 56141.15. | 7. | | 8800. | 0. | 0. | 3090. | 0. | 0. | 50268. | 15. | 4. | 327. | 11. | 7. | 2031. | 9. | 0. |
| 5. | . | . | . | . | . | . | 4154.17. 5. | 466. 9. | 2. | | 750. | 0. | 0. | . | . | . | 2925. | 0. | 0. | . | . | . | 13. | 8. | 3. |
| 2. | 56. | 17. | 6. | . | . | . | 50465. 3. 2. | 10222.19. | 7. | | 5000. | 0. | 0. | . | . | . | 35298. | 4. | 7. | . | . | . | | 16. | 6. |
| 1. | . | . | . | . | . | . | 3555. 5. 11. | 388.15. | 0. | | 450. | 0. | 0. | . | . | . | 2516. | 10. | 11. | . | . | .. | . | . | . |
| 5. | | 7. | 2. | . | . | . | 4087. 0. 5. | 156. 0. | 1. | | 500. | 0. | 0. | . | . | . | 2931. | 7. | 6. | . | . | . | 500. | 0. | 0. |
| 2. | . | . | . | . | . | . | 1564.14. 2. | 364.14. | 2. | | 1000. | 0. | 0. | . | . | . | . | . | . | . | . | . | 200. | 0. | 0. |
| 1. | 57. | 4. | 8. | . | . | . | 63627. 1. 1. | 11598.18. | 0. | | 7700. | 0. | 0. | . | . | . | 43671. | 3. | 0. | . | . | . | 714. | 4. | 9. |
| 3. | 1. | 3. | 4. | . | . | . | 4003.11. 3. | 504. 9. | 7. | | 3000. | 0. | 0. | 500. | 5. | 0. | . | . | . | . | . | . | . | . | . |
| 2. | . | . | . | . | . | . | 14985.10. 2. | 292.17. | 8. | | 2000. | 0. | 0. | 500. | 5. | 0. | 12185. | 8. | 0. | . | . | . | 6. | 19. | 6. |
| 1. | 91. | 2. | 6. | 1584. | 0. | 5. | 12190.15. 1. | 1706.10. | 9. | | 1500. | 0. | 0. | 450. | 0. | 0. | 8600. | 4. | 4. | 1584. | 0. | 5. | 25. | 2. | 6. |
| 3. | 5. | 15. | 8. | . | . | . | 3447. 7. 3. | 445. 5. | 5. | | 3002. | 10. | 0. | . | . | . | . | . | . | . | . | . | 5. | 7. | 6. |
| 3. | . | . | . | . | . | . | 1484.15. 3. | 409.15. | 3. | | 700. | 0. | 0. | 375. | 0. | 0. | . | . | . | . | . | . | . | . | . |
| 8. | . | . | 4. | . | . | . | 4753. 7. 8. | 1247. 1. | 8. | | . | . | . | 375. | 0. | 0. | 3130. | 1. | 5. | . | . | . | 1. | 4. | 11. |
| 7. | 84. | 14. | 9. | . | . | . | 1059.12. 7. | 219. 7. | 4. | | 550. | 0. | 0. | 375. | 0. | 0. | . | . | . | . | . | . | . | . | . |
| 10. | 40. | 10. | 0. | . | . | . | 5105.19. 10. | 239. 0. | 4. | | 4907. | 0. | 0. | . | . | . | . | . | . | . | . | . | | 8. | 6. |
| 1. | 223. | 6. | 7. | 1584. | 0. | 5. | 47030.18. 1. | 5064. 8. | 0. | | 15659. | 10. | 0. | 2575. | 10. | 0. | 23915. | 13. | 9. | 1584. | 0. | 5. | 39. | 2. | 11. |
| 9. | . | . | . | . | . | . | 10891. 7. 2. | 3452. 9. | 3. | | 3200. | 0. | 0. | 825. | 0. | 0. | 3019. | 9. | 6. | . | . | . | 394. | 3. | 5. |
| 0. | . | . | . | . | . | . | 17984. 4. 0. | 8760. 7. | 5. | | . | . | . | . | . | . | 9088. | 5. | 5. | . | . | . | 135. | 11. | 2. |
| 1. | 861. | 13. | 7. | 64496. | 14. | 3. | 28707.18. 1. | 86388. 8. | 5. | | 45100. | 0. | 0. | 375. | 0. | 0. | 89686. | 14. | 0. | 64496. | 14. | 3. | 8019. | 9. | 3. |
| 3. | 2. | 4. | 2. | . | . | . | 12039.16. 5. | 2856.18. | 1. | | 3575. | 0. | 0. | 375. | 0. | 0. | 4965. | 0. | 0. | . | . | . | 270. | 2. | 6. |
| 1. | 863. | 17. | 9. | 64496. | 14. | 3. | 69623. 5. 8. | 101458. | 3. | 2. | 51875. | 0. | 0. | 1575. | 0. | 0. | 106750. | 6. | 11. | 64496. | 14. | 3. | 8019. | 11. | 4. |
| | | | | | | | 17157.16. 1. | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Bussa Native Treasury | 4462.13. 7. | 2408.17. 11. | 2716. 14. 1. | 4154. 17. 5. | . . . | . . . | 4154.17. 5. | 36141.15. | |
| Ilorin Native Treasury | 43748.19. 0. | 61565.18. 8. | 54849. 14. 6. | 50465. 3. 2. | 56. 17. 6. | . . . | 50465. 3. 2. | 1466. 9. | |
| Kiama Native Treasury | 3476.12. 4. | 2600. 6. 2. | 2721. 12. 7. | 3355. 5. 11. | . . . | . . . | 3355. 5. 11. | 10222.19. | |
| Lafiagi Nat.Treasury | 4112.12. 8. | 4516. 2. 0. | 4541. 14. 3. | 4087. 0. 5. | 7. 2. | . . . | 4087. 0. 5. | 388.15. | |
| Pategi Nat.Treasury | 1319.13. 6. | 2003.19. 1. | 1758. 18. 5. | 1564. 14. 2. | . . . | . . . | 1564.14. 2. | 156. 0. | |
| | | | | | | | | 364.14. | |
| Total, Ilorin Province | 57120.11. 1. | 73095. 3. 10. | 66588. 13. 10. | 63627. 1. 1. | 57. 4. 8. | . . . | 63627. 1. 1. | 11598.18. | |
| Bassa Komo Nat.Trea. | 3860.16. 8. | 1285.14. 3. | 1142. 19. 8. | 4003. 11. 3. | 1. 3. 4. | . . . | 4003.11. 3. | 504. 9. | |
| Igala Nat:Treasury | 16197. 8.10. | 13163. 5. 8. | 14375. 4. 4. | 14985. 10. 2. | . . . | . . . | 14985.10. 2. | 292.17. | |
| Igbirra Nat.Treasury | 13554. 2.10. | 15517. 5. 0. | 16880. 12. 9. | 12190. 15. 1. | 91. 2. 6. | 1584.0. 5. | 12190.15. 1. | 1706.10. | |
| Kabba Nat.Treasury | 3424. 8. 5. | 3472. 7. 6. | 3449. 8. 8. | 3447. 7. 3. | 5. 15. 8. | . . . | 3447. 7. 3. | 445. 5. | |
| Kakanda-Kupa-Eggan N.T | 1636. 5. 5. | 834.11. 8. | 986. 1. 10. | 1484. 15. 3. | . . . | . . . | 1484.15. 3. | 409.15. | |
| Koton-Karifi N.T. | 5364. 4. 7. | 2571. 8. 1. | 3182. 5. 0. | 4753. 7. 8. | . . 4. | . . . | 4753. 7. 8. | 1247. 1. | |
| Lokoja Town N.T. | 1236.17. 1. | 1318.10. 4. | 1495. 14. 10. | 1059. 12. 7. | 84. 14. 9. | . . . | 1059.12. 7. | 219. 7. | |
| Yagba Native Treasury | 5616.10. 5. | 2801.17. 6. | 3312. 9. 1. | 5105. 18. 10. | 40. 10. 0. | . . . | 5105.18. 10. | 239. 6. | |
| Total,Kabba Province | 50890.14. 3. | 40965. 0. 0. | 44824. 16. 2. | 47030. 18. 1. | 223. 6. 7. | 1584.0. 5. | 47030.18. 1. | 5064. 8. | |
| Gumel Native Treasury | 8606.12. 7. | 8888.15. 5. | 6604. 0. 10. | 10891. 7. 2. | . . . | . . . | 10891. 7. 2. | | |
| Hadejia Nat.Treasury | 14617. 5. 1. | 16280. 9. 9. | 12913. 10. 10. | 17984. 4. 0. | . . . | . . . | 17984. 4. 0. | 52. 9. | |
| Kano Native Treasury | 202491.16. 4. | 295173.14. 5. | 268957. 12. 8. | 228707. 18. 1. | 861. 13. 7. | 64496.14.3. | 28707.18. 1. | 0. 7. | |
| Kazaure Nat.Treasury | 10904. 9. 2. | 8269. 6. 1. | 7133. 18. 10. | 12039. 16. 5. | 2. 4. 2. | . . . | 12039.16. 5. | 8. 8. | |
| | | | | | | | | .18. | |
| Total, Kano Province | 236620. 3. 2. | 328612. 5. 8. | 295609. 3. 2. | 269623. 5. 1. | 863. 17. 9. | 64496.14.3. | 269623. 5. 8. | 8. 3. | |
| Daura Native Trea[illegible] | 01.16. 4. | 10835. 1. 6. | 8779. 1. 9. | 17157. 16. 7. | 380. 9. 10. | . . . | 17157.16. 1. | | |
| [illegible] Native | 26. 4. 1. | 101629. 9. 6. | 86621. 17. 0. | 138535. 16. 7. | 4982. 12. 1. | 1113.16.10 | 138535.16. 7. | .15. | |
| Total,Katsina Province | 628. 0. 5. | 112464.11. 0. | 95400. 18. 9. | 155691. 12. 8. | 5363. 1. 11. | 1113.16.10 | 155691.12. 8. | 14. 1 | |
| Abuja Native Treasury | 9179. 4.10. | 6362. 2. 5. | 7024. 2. 10. | 8517. 4. 5. | 2. 6. 10. | . . . | 8517. 4. 5. | 10. | |
| Agaie Native Treasury | 5392.15. 8. | 2530.10. 6. | 2836. 5. 1. | 5387. 1. 1. | 1. 3. 0. | . . . | 5387. 1. 1. | 1184. 1. | |
| Bida Native Treasury | 28277.11. 6. | 22803.19. 7. | 22568. 2. 1. | 28513. 9. 0. | 12. 17. 5. | . . . | 28513. 9. 0. | 171. 19. | |
| Gwari Native Treasury | 10766. 3. 0. | 7812.18. 1. | 6729. 7. 10. | 11849. 13. 3. | 17. 12. 7. | . . . | 11849.13. 3. | 4570. 2. | |
| Kamuku Nat.Treasury | 3116. 8. 2. | 1383. 7. 4. | 992. 16. 3. | 3506. 19. 3. | . . . | . . . | 3506.19. 3. | 3235. 19. | |
| Kontagora Nat.Treasury | 10686. 1.10. | 10856. 1. 11. | 8498. 7. 9. | 13043. 16. 0. | 2. 2. 6. | . . . | 13043.16. 0. | 717. 4. | |
| Lapai Native Treasury | 3320.15. 3. | 2650. 4. 3. | 2838. 3. 2. | 3132. 16. 4. | 413. 1. 3. | . . . | 3132.16. 4. | 4652. 11. | |
| Zuru Native Treasury | 5186. 6. 9. | 3882. 0. 6. | 3210. 3. 10. | 5858. 3. 5. | 2. 5. 3. | . . . | 5858. 3. 5. | 806. 1. | |
| | | | | | | | | 820. 1. | |
| Total, Niger Province | 76225. 7. 0. | 58281. 4. 7. | 54697. 8. 10. | 79809. 2. 9. | 451. 8. 10. | . . . | 79809. 2. 9. | 16338. 1. | |
| Jemaa Native Treasury | 3009.10. 1. | 3267.12. 6. | 2799. 1. 10. | 3478. 0. 9. | 3. 18. 6. | . . . | 3478. 0. 9. | 1548. 9. | |
| Jos Native Treasury | 31853. 2. 2. | 24373. 9. 11. | 20826. 4. 10. | 35400. 7. 5. | 1314. 0. 10. | . . . | 35400. 7. 5. | 9906. 14. | |
| Kanam Nat. Treasury | 4298. 5. 9. | 2483.11. 9. | 2095. 10. 8. | 4686. 6. 10. | . . . | . . . | 4686. 6.10. | 856. 6. | |
| Pankshin Nat.Treasury | 6238. 0.10. | 9925.15. 7. | 9122. 4. 0. | 7041. 12. 5. | . . . | . . . | 7041.12. 5. | 2258. 16. | |
| Shendam Nat.Treasury | 5402.18. 0. | 5247. 4. 10. | 4650. 12. 8. | 5999. 10. 2. | 5. 7. 7. | . . . | 5999.10. 2. | 2498. 6. | |
| Southern Nat.Treasury | 4389. 0. 2. | 5808. 2. 2. | 5152. 6. 8. | 5044. 15. 3. | 7. 11. 7. | . . . | 5044.15. 3. | 2013. 19. | |
| Total,Plateau Province | 55190.17. 0. | 51105.16. 9. | 44646. 0. 8. | 61650. 13. 1. | 1330. 18. 6. | . . . | 61650.13. 1. | 18961. 12. 10 | |
| Argungu Nat.Treasury | 9504. 7. 7. | 9300. 4. 0. | 8256. 8. 10. | 10568. 2. 9. | 58. 7. 10. | . . . | 10568. 2. 9. | | |
| Gwandu Nat.Treasury | 38997.15. 3. | 27216.12. 3. | 26990. 10. 6. | 39223. 17. 0. | 1456. 17. 9. | . . . | 39223.17. 0. | 3[illegible]. 17. | |
| + Illo Native Treasury | 1816. 0. 1. | . . . | 1816. 0. 1. | . . . | . . . | . . . | . . . | [illegible]27. 2. | |
| Sokoto Nat.Treasury | 112365. 4. 7. | 103699. 3. 4. | 97154. 13. 4. | 118909. 14. 7. | 2817. 0. 9. | . . . | 118909.14. 7. | 30[illegible]1. [illegible]. | |
| Yauri Nat.Treasury | 7590.19. 9. | 6290. 1. 10. | 5339. 8. 0. | 8541. 13. 7. | 98. 8. 9. | . . . | 8541.13. 7. | 2[illegible]57. 5. | |
| Total,Sokoto Province | 170274. 7. 3. | 146506. 1. 5. | 139537. 0. 9. | 177243. 7. 11. | 4430. 15. 1. | . . . | 177243. 7. 11. | 47120. 3. | |
| Zaria Native Treasury | 53186.18.10. | 61733.10. 3. | 51465. 13. 3. | 63454. 15. 10. | 1384. 5. 5. | 1702. 0. 0. | 63454.15. 10. | 14182. 3. | |
| Total,Zaria Province | 53186.18.10. | 61733.10. 3. | 51465. 13. 3. | 63454. 15. 10. | 1384. 5. 5. | 1702. 0. 0. | 63454.15. 10. | 14182. 3. | |
| Total,Northern Prov: | 1174044.16. 6. | 1209686. 4. 8. | 1121584. 4. 10. | 1262146. 16. 4. | 22884. 13. 10. | 69224.3. 1. | 1262146.16. 4. | 33519. 1. | |

Total Surplus Funds 31st March,1941 on 1940-41 Statement .. .. .. £1,174,494.16. 6.
Total Surplus Funds 1st April,1941 on 1941-42 Statement .. .. .. £1,174,044.16. 6.

Difference .. .. .. .. .. .. .. .. .. .. .. .. £ 450. 0. 0.

JAOP.

Difference due to confused accounting in Lapai Native Treasury not yet settled.

+ Merged with Gwandu Native Treasury as from 1.4.42.

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30149/2
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| .. | 1540. 5. 7. | 327.11. 7. | 2051. 9. 0. | 16141.15. 7. | 8800. 0.0. | 3090. 0. 0. | 50268. 15. 4. | 327.11. 7. | 2051. 9. 0. | | |
| 3. | . . . | . . . | 4154.17. 5. | 466. 9. 2. | 750. 0.0. | . . . | 2925. 0. 0. | . . . | 13. 8. 3. | | |
| 2. | 56. 17. 6. | . . . | 50465. 3. 2. | 10222.19. 7. | 5000. 0.0. | . . . | 35298. 4. 7. | . . . | 16. 6. | | |
| 11. | . . . | . . . | 3355. 5. 11. | 388.15. 0. | 450. 0.0. | . . . | 2516. 10. 11. | . . . | . . . | | |
| 5. | 7. 2. | . . . | 4087. 0. 5. | 156. 0. 1. | 500. 0.0. | . . . | 2931. 7. 6. | . . . | 500. 0. 0. | | |
| 2. | . . . | . . . | 1564.14. 2. | 364.14. 2. | 1000. 0.0. | . . . | . . . | . . . | 200. 0. 0. | | |
| 1. | 57. 4. 8. | . . . | 63627. 1. 1. | 11598.18. 0. | 7700. 0.0. | . . . | 43671. 3. 0. | . . . | 714. 4. 9. | | |
| 3. | 1. 3. 4. | . . . | 4003.11. 3. | 504. 9. 7. | 3000. 0.0. | 500. 5. 0. | . . . | . . . | . . . | | |
| 2. | . . . | . . . | 14985.10. 2. | 292.17. 8. | 2000. 0.0. | 500. 5. 0. | 12185. 8. 0. | . . . | 6. 19. 6. | | |
| 1. | 91. 2. 6. | 1584.0. 5. | 12190.15. 1. | 1706.10. 9. | 1500. 0.0. | 450. 0. 0. | 8600. 4. 4. | 1584.0. 5. | 25. 2. 6. | | |
| 3. | 5. 15. 8. | . . . | 3447. 7. 3. | 445. 5. 5. | 3002.10.0. | . . . | . . . | . . . | 5. 7. 6. | | |
| 3. | . . . | . . . | 1484.15. 3. | 409.15. 3. | 700. 0.0. | 375. 0. 0. | . . . | . . . | . . . | | |
| 8. | . . 4. | . . . | 4753. 7. 8. | 1247. 1. 8. | . . . | 375. 0. 0. | 3130. 1. 5. | . . . | 1. 4. 11. | | |
| 7. | 84. 14. 9. | . . . | 1059.12. 7. | 219. 7. 4. | 550. 0.0. | 375. 0. 0. | . . . | . . . | . . . | | |
| 10. | 40. 10. 0. | . . . | 5105.18. 10. | 239. 0. 4. | 4907. 0.0. | . . . | . . . | . . . | 8. 6. | | |
| 1. | 223. 6. 7. | 1584.0. 5. | 47030.18. 1. | 5064. 7. 0. | 15659.10.0. | 2575. 10. 0. | 23915. 13. 9. | 1584.0. 5. | 39. 2. 11. | | |
| 8. | . . . | . . . | 10891. 7. 2. | 3452. 9. 3. | 3200. 0. 0. | 825. 0. 0. | 3019. 9. 6. | . . . | 394. 8. 5. | | |
| d. | . . . | . . . | 17984. 4. 0. | 8760. 7. 5. | . . . | . . . | 9088. 5. 5. | . . . | 135. 11. 2. | | |
| 1. | 861. 13. 7. | 64496.14.3. | 28707.18. 1. | 86388. 8. 5. | 45100. 0. 0. | 375. 0. 0. | 89686. 14. 0. | 64496.14. 3. | 8019. 9. 3. | | |
| 5. | 2. 4. 2. | . . . | 12039.16. 5. | 2856.18. 1. | 3575. 0. 0. | 375. 0. 0. | 4965. 0. 0. | . . . | 270. 2. 6. | | |
| 1. | 863. 17. 9. | 64496.14.3. | 69623. 5. 8. | 101458. 3. 2. | 51875. 0. 0. | 1575. 0. 0. | 106759. 8. 11. | 64496.14. 3. | 8019. 11. 4. | | |
| [illegible] | 380. 9. 10. | . . . | 17157.16. 1. | 3988.15. 5. | 4300. 0. 0. | 375. 0. 0. | 7950. 0. 0. | . . . | 924. 10. 6. | | |
| [illegible] | 4982. 12. 1. | 1113.16.10. | 138533.16. 7. | [illegible] | 23600. 0. 0. | 375. 0. 0. | [illegible] | [illegible] | 4014. 19. 10. | | |
| 8. | 5363. 1. 11. | 1113.16.10. | 155691.12. 8. | [illegible] 10. 4. | 27900. 0. 0. | 750. 0. 0. | 85660. 13. 11. | 1113.16.10. | 4939. 10. 4. | | |
| 5. | 2. 6. 10. | . . . | 8517. 4. 5. | 1184. 1. 3. | . . . | . . . | 7254. 2. 7. | . . . | 81. 7. 5. | | |
| 1. | 1. 3. 0. | . . . | 5387. 1. 1. | 171. 19. 4. | 2800. 0. 0. | 375. 0. 0. | 2000. 0. 0. | . . . | 41. 4. 9. | | |
| 0. | 12. 17. 5. | . . . | 28513. 9. 0. | 4570. 2. 1. | 4500. 0. 0. | 375. 0. 0. | 18802. 12. 4. | . . . | 278. 12. 0. | | |
| 3. | 17. 12. 7. | . . . | 11849.13. 3. | 3215. 19. 8. | 4500. 0. 0. | 375. 0. 0. | 3749. 1. 4. | . . . | 27. 4. 10. | | |
| 3. | . . . | . . . | 3506.19. 3. | 717. 4. 10. | 1000. 0. 0. | 375. 0. 0. | 1403. 13. 11. | . . . | 11. 0. 6. | | |
| 0. | 2. 2. 6. | . . . | 13043.16. 0. | 4852. 11. 0. | 2000. 0. 0. | 1125. 0. 0. | 4953. 2. 11. | . . . | 115. 4. 7. | | |
| 4. | 413. 1. 3. | . . . | 3132.16. 4. | 806. 1. 8. | . . . | . . . | 2709. 3. 2. | . . . | 30. 12. 9. | | |
| 5. | 2. 5. 3. | . . . | 5858. 3. 5. | 820. 1. 6. | 3000. 0. 0. | 375. 0. 0. | 1661. 2. 2. | . . . | 4. 5. 0. | | |
| 9. | 451. 8. 10. | . . . | 79809. 2. 9. | 16338. 1. 4. | 17800. 0. 0. | 3000. 0. 0. | 42532. 18. 5. | . . . | 589. 11. 10. | | |
| 9. | 3. 18. 6. | . . . | 3478. 0. 9. | 1549. 9. 3. | 400. 0. 0. | . . . | 1527. 10. 11. | . . . | 4. 19. 1. | | |
| 3. | 1314. 0. 10. | . . . | 35400. 7. 3. | 9906. 14. 9. | 15225. 0. 0. | 375. 0. 0. | 11159. 12. 4. | . . . | 48. 1. 0. | | |
| 10. | . . . | . . . | 4686. 6.10. | 836. 6. 10. | 880. 0. 0. | . . . | 2970. 0. 0. | . . . | . . . | | |
| 5. | . . . | . . . | 7041.12. 5. | 2232. 16. 11. | 1250. 0. 0. | 375. 0. 0. | 3183. 15. 6. | . . . | . . . | | |
| 2. | 5. 7. 7. | . . . | 5999.10. 2. | 2422. 6. 0. | 2831.11. 9. | 750. 0. 0. | . . . | . . . | 1. 0. 0. | | |
| 8. | 7. 11. 7. | . . . | 5044.15. 8. | 2013. 19. 1. | 2750. 0. 0. | 225. 0. 0. | . . . | . . . | 63. 8. 2. | | |
| 1. | 1330. 18. 6. | . . . | 61650.13. 1. | 18961. 12. 10. | 23336.11. 9. | 1725. 0. 0. | 18840. 18. 9. | . . . | 117. 8. 3. | | |
| 9. | 58. 7. 10. | . . . | 10568. 2. 9. | 3473. 17. 1. | 1500. 0. 0. | 375. 0. 0. | 5184. 0. 7. | . . . | 93. 12. 11. | | |
| 0. | 1456. 17. 9. | . . . | 39283.17. 0. | [illegible] 2. 4. | . . . | 375. 0. 0. | 29180. 15. 11. | . . . | 397. 16. 6. | | |
| . | . . . | . . . | . . . | . . . | . . . | . . . | . . . | . . . | . . . | | |
| 7. | 2817. 0. 9. | . . . | 118909.14. 7. | 30061. [illegible] 0. | 23183.16.10. | 750. 0. 0. | 64255. 11. 6. | . . . | 3475. 9. 0. | | |
| 7. | 98. 8. 9. | . . . | 8541.13. 7. | 2357. 5. 8. | 600. 0. 0. | 375. 0. 0. | 4807. 16. 8. | . . . | . . . | | |
| 11. | 4430. 15. 1. | . . . | 177243. 7. 11. | 47120. 3. 1. | 25283.16.10. | 1875. 0. 0. | 103428. 4. 8. | . . . | 3966. 18. 5. | | |
| 10. | 1384. 5. 5. | 1702. 0. 0. | 63454.15. 10. | 14182. 3. 7. | 21500. 0. 0. | 4500. 0. 0. | 22720. 19. 10. | 1702. 0. 0. | 1934. 17. 10. | | |
| 10. | 1384. 5. 5. | 1702. 0. 0. | 63454.15. 10. | 14182. 3. 7. | 21500. 0. 0. | 4500. 0. 0. | 22720. 19. 10. | 1702. 0. 0. | 1934. 17. 10. | | |
| 4. | 22884. 13. 10. | 69224.3. 1. | 1262146.16. 4. | 33319. 1. 2. | 253093. 15. 7. | 29703. 0. 0. | 594279. 10. 1+ | 69224.3. 1. | 24636. 3. 4. | | |

£1,174,494.16. 6.
£1,174,044.16. 6.

£ 450. 0. 0.

+ Market price on 31.3.42. totalled £615,720.19. 3.

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30149/2
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

AIR MAIL.

10

NIGERIA.

NO. 623

RECEIVED
[illegible]
C. O. REGY

Government House,
Nigeria.
17th October, 1941. 12

My Lord,

I have the honour to transmit for your information one copy of the Financial Statement of the Native Treasuries of the Northern Provinces for the year ended 31st March, 1941. The statement is in the same form as that submitted in respect of the year 1939-40.

2. Revenue fell short of the estimate in seven Native Treasuries but the total revenue collected during the year amounted to £938,980 which is £44,010 in excess of the estimate for the year and £21,191 in excess of the actual revenue for the year 1939-40. Of this sum £4,014 is accounted for by the amalgamation of the Zaria and Birnin Gwari Native Treasuries, the surplus funds standing to the credit of the latter at the 31st of March, 1940 being taken to revenue in the Zaria Native Treasury on the 1st of April, 1940. This transaction also accounts in the main for the difference between the total surplus on the 31st of March, 1940 as recorded in the 1939-40 statement and the surplus on the 1st of April, 1940, the remaining small difference being due to minor amendments made in the 1939-40 accounts of certain treasuries after audit.

3. The remainder of the excess is due partly to increases in General Tax and Jangali in some Provinces, to additional revenue accruing from works done on behalf of the military, and to the new form of accounting for works carried out by the Native Administrations on behalf of Government on reimbursement and for the development of local industries. All reimbursements and revenue derived from such works are now brought to account under a revenue head, the use of suspense accounts being, for the most part, abolished.

4. Many Native Administrations embarked on various projects during 1940-41, mainly connected with war measures, e.g. agricultural development, bag and twine industry, pig breeding etc., all of which have contributed to an increase in revenue but the greater part of this increase was set off by a corresponding increase in expenditure.

5. The total actual expenditure amounted to £995,482 which is £45,144 less than the estimated figure and £97,981 in excess of actual expenditure in 1939-40. The decrease on the estimate is mainly due to the curtailment of works programmes on account of war conditions and the increase on the actual figure for 1939-40 is more than accounted for by the special contribution of £135,000 to the revenue of the central Government.

6. Surplus funds on the 31st of March, 1941 amounted to £1,174,495, being £60,612 less than the surplus on the 31st of March, 1940 but, taking into account the contribution of £135,000

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

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

£135,000 to the central Government, the true favourable balance on the year's working amounted to £74,388, a result which can be regarded as very satisfactory. Renewals Funds which are not included in the figure of surplus funds, amounted to £57,736 at the end of the year, an increase of £8,709 on the balance at the 31st of March, 1940.

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

R.H Brunskill

GOVERNOR.

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30149/2
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NORTHERN PROVINCES NATIVE TREASURIES.
SURPLUS AND DEFICIT ACCOUNT AND STATEMENT OF ASSETS AND LIABILITIES. (Compil
not yet having been certified by the Auditor, may be subject to

| Native Treasury | SURPLUS AND DEFICIT ACCOUNT | | | | STATEMENT OF | | | |
|---|---|---|---|---|---|---|---|---|
| | Surplus 1.4.'40. £. S. D. | Revenue 1940-1941. £. S. D. | Expenditure 1940-1941. £. S. D. | Surplus 31.3.1941. £. S. D. | LIABILITIES: Deposits outstanding. £. S. D. | Renewals Funds. £. S. D. | Surplus of Assets over Liabilities. £. S. D. | Ca |
| Adamawa Native Treasury | 27048. 17. 0. | 29014. 3. 6. | 31154.13. 7. | 24908. 6. 11. | 216. 1. 6. | . . . | 24908. 6. 11. | 73 |
| Muri Native Treasury .. | 10815. 5. 3. | 8978.10. 6. | 9468.11. 4. | 10325. 4. 5. | 39. 2. 6. | . . . | 10325. 4. 5. | 44 |
| Numan Native Treasury | 3334. 19. 1. | 2301. 0. 0. | 2475. 7. 0. | 3160.12. 1. | 9. 18. 6. | . . . | 3160.12. 1. | 8 |
| Shellen Nat. Treasury | 3948. 6.11. | 1305. 3.10. | 1705.12.10. | 3547.17. 11. | 17. 15. 0. | . . . | 3547.17. 11. | 7 |
| Total, Adamawa Province | 45147. 8. 3. | 41598.17.10. | 44804. 4. 9. | 41942. 1. 4. | 282. 17. 6. | . . . | 41942. 1. 4. | 13 |
| Bauchi Native Treasury | 42666. 7.11. | 28154. 3. 3. | 28109.18. 1. | 42710.13. 1. | 108. 2. 7. | . . . | 42710.13. 1. | 9 |
| Dass Native Treasury | 2989. 6. 4. | 1203. 4. 8. | 1115.15. 9. | 3076.15. 3. | - - - | . . . | 3076.15. 3. | 8 |
| Gombe Native Treasury | 34076. 15. 4. | 16910.14. 3. | 19758. 2. 6. | 31229. 7. 1. | 11. 12. 6. | . .. . | 31229. 7. 1. | 82 |
| Jamaari Nat. Treasury | 5343. 14.11. | 1743.10. 7. | 2048.11. 1. | 5038.14. 5. | - - - | . . . | 5038.14. 5. | 3 |
| Katagum Native Treasury | 25968. 10. 4. | 17948. 8. 2. | 19277. 8. 7. | 24639. 9. 11. | 7. 2. 9. | . . . | 24639. 9. 11. | 86 |
| Misau Native Treasury | 8451. 6. 3. | 5904. 8. 6. | 6170. 5.10. | 8185. 8. 11. | 2. 19. 5. | . . . | 8185. 8. 11. | 32 |
| Ningi Native Treasury | 8866. 3. 1. | 3380.19. 7. | 3365.11. 0. | 8881.11. 8. | - - - | . . . | 8881.11. 8. | 22 |
| Tangale-Waja Nat. " | 14878. 9. 8. | 4241.13. 3. | 5593. 3. 2. | 13526.19. 9. | 1. 14. 7. | . . . | 13526.19. 9. | 29 |
| Total, Bauchi Province | 143240. 13. 0. | 79487. 2. 3. | 85438.16. 0. | 137289. 0. 1. | 131. 11. 10. | . . . | 137289. 0. 1. | 374 |
| Idoma Native Treasury | 8706. 0. 4. | 6600. 4. 5. | 8389. 3. 2. | 6917. 1. 7. | 16. 16. 2. | . . . | 6917. 1. 7. | 10 |
| Keffi Native Treasury | 6592. 6.11. | 3773. 9. 7. | 3389. 4. 3. | 6976.12. 3. | 2. 11. 3. | . . . | 6976.12. 3. | 19 |
| Lafia Native Treasury | 6691.15. 10. | 4133. 1. 0. | 3853. 2. 5. | 6971.14. 5. | 1. 8. 0. | . . . | 6971.14. 5. | 28 |
| Nasarawa Nat. Treasury | 9661. 2. 0. | 4893. 0. 1. | 5202.14. 0. | 9351. 8. 1. | 73. 19. 7. | . . . | 9351. 8. 1. | 27 |
| Tiv Native Treasury | 22193. 17. 4. | 19303. 1. 9. | 18078. 9. 1. | 23418.19. 0. | 74. 15. 11. | . . . | 23418.10. 0. | 87 |
| Wukari Native Treasury | 3955. 0.10. | 3924.16. 3. | 4027.11. 11. | 3852. 5. 2. | 191. 19. 8. | . . . | 3852. 5. 2. | 20 |
| Total, Benue Province | 57800. 3. 3. | 42627.13. 1. | 42940. 4.10. | 57487.11. 6. | 361. 10. 7. | . . . | 57487.11. 6. | 194 |
| Bedde Native Treasury | 4846. 19. 3. | 2509.10. 3. | 2194. 9. 1. | 5162. 0. 5. | 2. 0. 0. | . . . | 5162. 0. 5. | 8 |
| Biu Native Treasury | 10384. 9. 1. | 7343. 2. 2. | 8494. 6.11. | 9233. 4. 4. | - - - | . . . | 9233. 4. 4. | 30 |
| Bornu Native Treasury | 61519. 12. 0. | 60391.18. 1. | 66376.12. 4. | 55534.17. 9. | 504. 5. 3. | 242. 9. 9. | 55534.17. 9. | 157 |
| Dikwa Native Treasury | 23030. 0.11. | 12857. 1. 1. | 13784.17. 4. | 22102. 4. 8. | - - - | . . . | 22102. 4. 8. | 64 |
| Fika Native Treasury | 6586. 5. 6. | 5515.17. 0. | 4945. 5. 1. | 7156.17. 5. | 18. 0. | . . . | 7156.17. 5. | 29 |
| Total, Bornu Province | 106367. 6. 9. | 88617. 8. 7. | 95795.10. 9. | 99189. 4. 7. | 507. 3. 3. | 242. 9. 9. | 99189. 4. 7. | 292 |
| Bussa Native Treasury | 4639.12.10. | 2481.14. 5. | 2658.13. 8. | 4462.13. 7. | - - - | . . . | 4462.13. 7. | 4 |
| Ilorin Native Treasury | 45463.19.7. | 35068. 0.11. | 36783. 1. 6. | 43748.19. 0. | - - - | . . . | 43748.19. 0. | 34 |
| Kaiama Native Treasury | 3719.10. 7. | 2572.14. 8. | 2815.12.11. | 3476.12. 4. | - - - | . . . | 3476.12. 4. | 4 |
| Lafiagi Native " | 4695.10.10. | 4013.15.11. | 4596.14. 1. | 4112.12. 8. | - - - | - . . | 4112.12. 8. | 1 |
| Pategi Native Treasury | 1699. 3. 6. | 1796. 2. 1. | 2175.12. 1. | 1319.13. 6. | 63.10. 1. | . . . | 1319.13. 6. | |
| Total, Ilorin Province | 60217.17. 4. | 45932. 8. 0. | 49029.14. 3. | 57120.11. 1. | 63.10. 1. | . . . | 57120.11. 1. | 45 |
| Bassa Komo Nat.Treasury | 3929.14. 0. | 1342.19. 0. | 1411.16. 4. | 3860.16. 8. | 1. 3. 4. | . . . | 3860.16. 8. | 3 |
| Igala Native Treasury | 18822.12. 3. | 12660.14. 4. | 15285.17. 9. | 16197. 8. 10. | 1.19. 2. | . . . | 16197. 8. 10. | 19 |
| Igbira Native Treasury | 14964.15. 9. | 12752.11. 3. | 14163. 4. 2. | 13554. 2. 10. | 41.10. 2. | 1170.19.10. | 13554. 2. 10. | 26 |
| Kabba Native Treasury | 3992.14. 4. | 3376. 1.10. | 3944. 7. 9. | 3424. 8. 5. | 3.12. 5. | - . . | 3424. 8. 5. | 4 |
| Kakanda-Kupa-Eggan N.T. | 1432. 2. 5. | 1083. 2.10. | 878.19.10. | 1636. 5. 5. | 4. 3. | . . . | 1636. 5. 5. | 6 |
| Koton-Karifi Nat.Treasury | 5901. 1. 2. | 2375. 3. 7. | 2912. 0. 2. | 5364. 4. 7. | 14. 7. | . . . | 5364. 4. 7. | 13 |
| Lokoja Town Nat.Treasury | 1311. 9. 8. | 1354. 5. 2. | 1428.17. 9. | 1236.17. 1. | 108. 9. 1. | . . . | 1236.17. 1. | 3 |
| Yagba Native Treasury | 5854. 7. 8. | 2931.19. 0. | 3169.16. 3. | 5616.10. 5. | 23.15. 0. | . . . | 5616.10. 5. | 7 |
| Total, Kabba Province | 56208.17. 3. | 37876.17. 0. | 43195. 0. 0. | 50890.14. 3. | 181. 8. 0. | 1170.19.10. | 50890.14. 3. | 86 |

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30149/2
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NORTHERN PROVINCES NATIVE TREASURIES.
ACCOUNT AND STATEMENT OF ASSETS AND LIABILITIES. (Compiled from figures some of which, having been certified by the Auditor, may be subject to minor alteration.)



| Surplus 1.3.1941. £. S. D. | STATEMENT OF ASSETS AND LIABILITIES | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | LIABILITIES | | | ASSETS | | | | |
| | Deposits outstanding. £. S. D. | Renewals Funds. £. S. D. | Surplus of Assets over Liabilities. £. S. D. | Cash & Current Account £. S. D. | Fixed Deposit & Savings Bank. £. S. D. | INVESTMENTS Surplus Funds £. S. D. | INVESTMENTS Renewals Funds £. S. D. | Advances Outstanding £. S. D. |
| 3. 6. 11. | 216. 1. 6. | . . . | 24908. 6. 11. | 7378. 0. 7. | 2000. 0. 0. | 15534. 5. 8. | . . . | 212. 2. 2. |
| 5. 4. 5. | 39. 2. 6. | . . . | 10325. 4. 5. | 4440. 5. 3. | 1300. 0. 0. | 4591. 3. 2. | . . . | 32.18. 6. |
| 0.12. 1. | 9. 18. 6. | . . . | 3160.12. 1. | 843.10. 7. | 600. 0. 0. | 1721. 2. 0. | . . . | 5.18. 0. |
| 7.17. 11. | 17. 15. 0. | . . . | 3547.17. 11. | 766.19. 4. | 1500. 0. 0. | 1298. 7. 6. | . . . | 6. 1. |
| 2. 1. 4. | 282. 17. 6. | . . . | 41942. 1. 4. | 13428.15. 9. | 5400. 0. 0. | 23144.18. 4. | . . . | 251. 4. 9. |
| 0.13. 1. | 108. 2. 7. | . . . | 42710.13. 1. | 9143.11.10. | 9000. 0. 0. | 24466.13. 0. | . . . | 208.10.10. |
| 0.15. 3. | - - - | . . . | 3076.15. 3. | 854.19. 8. | 2200. 0. 0. | - - - | . . . | 21.15. 7. |
| 9. 7. 1. | 11. 12. 6. | . . . | 31229. 7. 1. | 8277.18. 3. | 4500. 0. 0. | 18407. 3. 4. | . . . | 55.18. 0. |
| 3.14. 5. | - - - | . . . | 5038.14. 5. | 2038.14.5. | 3000. 0. 0. | - - - | . . . | - - - |
| 9. 9. 11. | 7. 2. 9. | . . . | 24639. 9. 11. | 8684.14.10. | 3500. 0. 0. | 12461. 7. 4. | . . . | 10. 6. |
| 5. 8. 11. | 2. 19. 5. | . . . | 8185. 8. 11. | 3228.10. 7. | 1300. 0. 0. | 3500. 0. 0. | . . . | 159.17. 9. |
| 1.11. 8. | - - - | . . . | 8881.11. 8. | 2228. 5. 3. | 1300. 0. 0. | 5353. 6. 5. | . . . | - - - |
| 6.19. 9. | 1. 14. 7. | . . . | 13526.19. 9. | 2943. 5. 5. | 7250. 0. 0. | 3333.18. 11. | . . . | 1.10. 0. |
| 9. 0. 1. | 131. 11. 10. | . . . | 137289. 0. 1. | 37400. 0. 3. | 32050. 0. 0. | 67522. 9. 0. | . . . | 448. 2. 8. |
| 7. 1. 7. | 16. 16. 2. | . . . | 6917. 1. 7. | 1022.10. 7. | 2400. 0. 0. | 3488. 7. 5. | . . . | 22.19. 9. |
| 6.12. 3. | 2. 11. 3. | . . . | 6976.12. 3. | 1939. 4.11. | 3550. 0. 0. | 1487.17. 11. | . . . | 2. 0. 8. |
| 1.14. 5. | 1. 8. 0. | . . . | 6971.14. 5. | 2857. 9. 2. | 2500. 0. 0. | 1567.15. 7. | . . . | 47.17. 8. |
| 1. 8. 1. | 73. 19. 7. | . . . | 9351. 8. 1. | 2778.19.11. | 3650. 0. 0. | 2970. 0. 0. | . . . | 26. 7. 9. |
| 3.10. 0. | 74. 15. 11. | . . . | 23418.10. 0. | 8798. 1. 0. | 5000. 0. 0. | 9494. 5. 9. | . . . | 200.19. 2. |
| 2. 5. 2. | 191. 19. 8. | . . . | 3852. 5. 2. | 2058.14. 8. | 165. 19. 0. | 1787. 0. 0. | . . . | 32.11. 2. |
| 7.11. 6. | 361. 10. 7. | . . . | 57487.11. 6. | 19455. 0. 3. | 17265. 19. 0. | 20795. 6. 8. | . . . | 332.16. 2. |
| . 0. 5. | 2. 0. 0. | . . . | 5162. 0. 5. | 895. 1. 2. | 3150. 0. 0. | 1000. 0. 0. | . . . | 118.19. 3. |
| . 4. 4. | - - - | . . . | 9233. 4. 4. | 3081.18. 2. | 2100. 0. 0. | 4051. 6. 2. | . . . | - - - |
| 4.17. 9. | 504. 5. 3. | 242. 9. 9. | 55534.17. 9. | 15791.14. 8. | - - - | 38639. 6. 9. | 242.9. 9. | 1608. 1. 7. |
| . 4. 8. | - - - | . . . | 22102. 4. 8. | 6489. 7. 4. | 5500. 0. 0. | 10096.13. 10. | . . . | 16. 3. 6. |
| .17. 5. | 18. 0. | . . . | 7156.17. 5. | 2942.15. 5. | 1200. 0. 0. | 3015. 0. 0. | . . . | - - - |
| . 4. 7. | 507. 3. 3. | 242.9. 9. | 99189. 4. 7. | 29200.16. 9. | 11950. 0. 0. | 56802. 6. 9. | 242.9.9. | 1743. 4. 4. |
| .13. 7. | - - - | . . . | 4462.13. 7. | 437.13. 7. | 1100. 0. 0. | 2925. 0. 0. | . . . | - - - |
| .19. 0. | - - - | . . . | 43748.19. 0. | 3450.14. 5. | 5000. 0. 0. | 35298. 4. 7. | . . . | - - - |
| .12. 4. | - - - | . . . | 3476.12. 4. | 459.12. 8. | 500. 0. 0. | 2516.19. 8. | . . . | - - - |
| .12. 8. | - - - | . . . | 4112.12. 8. | 181. 5. 2. | 1000. 0. 0. | 2931. 7. 6. | . . . | - - - |
| .13. 6. | 63.10. 1. | . . . | 1319.13. 6. | 33. 3. 7. | 1350. 0. 0. | - - - | . . . | - - - |
| .11. 1. | 63.10. 1. | . . . | 57120.11. 1. | 4562. 9. 5. | 8950. 0. 0. | 43671.11. 9. | . . . | - - - |
| .16. 8. | 1. 3. 4. | . . . | 3860.16. 8. | 362. 0. 0. | 3500. 0. 0. | - - - | . . . | - - - |
| . 8. 10. | 1.19. 2. | . . . | 16197. 8. 10. | 1998. 3.11. | 2000. 0. 0. | 12185. 8. 0. | . . . | 15.16. 1. |
| . 2. 10. | 41.10. 2. | 1170.19.10. | 13554. 2. 10. | 2614. 5. 8. | 950. 0. 0. | 9994.18. 7. | 1170.19.10. | 36. 8. 9. |
| . 8. 5. | .12. 5. | - . . | 3424. 8. 5. | 403.19. 6. | 3000. 0. 0. | - - - | . . . | 24. 1. 4. |
| . 5. 5. | 4. 3. | . . . | 1636. 5. 5. | 636. 9. 8. | 1000. 0. 0. | - - - | . . . | - - - |
| . 4. 7. | 14. 7. | . . . | 5364. 4. 7. | 1327.14. 4. | 1000. 0. 0. | 3037. 4. 10. | . . . | - - - |
| .17. 1. | 108. 9. 1. | . . . | 1236.17. 1. | 544.16. 2. | 800. 0. 0. | - - - | . . . | 10. 0. |
| .10. 5. | 33.15. 0. | . . . | 5616.10. 5. | 738.10. 5. | 4900. 0. 0. | - - - | . . . | 1. 15. 0. |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bussa Native Treasury | 4639.12.10. | 2481.14. 5. | 2658.13. 8. | 4462.13. 7. | - - - | . . . | 4462.13. 7. | 437 |
| Ilorin Native Treasury | 45463.19.7. | 35068. 0.11. | 36783. 1. 6. | 43748.19. 0. | - - - | . . . | 43748.19. 0. | 3450 |
| Kaiama Native Treasury | 3719.10. 7. | 2572.14. 8. | 2815.12.11. | 3476.12. 4. | - - - | . . . | 3476.12. 4. | 459 |
| Lafiagi Native " | 4695.10.10. | 4013.15.11. | 4596.14. 1. | 4112.12. 8. | - - - | - . . | 4112.12. 8. | 181 |
| Pategi Native Treasury | 1699. 3. 6. | 1796. 2. 1. | 2175.12. 1. | 1319.13. 6. | 63.10. 1. | . . . | 1319.13. 6. | 33 |
| Total, Ilorin Province | 60217.17. 4. | 45932. 8. 0. | 49029.14. 3. | 57120.11. 1. | 63.10. 1. | . . . | 57120.11. 1. | 4562 |
| Bassa Komo Nat.Treasury | 3929.14. 0. | 1342.19. 0. | 1411.16. 4. | 3860.16. 8. | 1. 3. 4. | . . . | 3860.16. 8. | 362 |
| Igala Native Treasury | 18822.12. 3. | 12660.14. 4. | 15285.17. 9. | 16197. 8.10. | 1.19. 2. | . . . | 16197. 8.10. | 1998 |
| Igbira Native Treasury | 14964.15. 9. | 12752.11. 3. | 14163. 4. 2. | 13554. 2.10. | 41.10. 2. | 1170.19.10. | 13554. 2.10. | 2614 |
| Kabba Native Treasury | 3992.14. 4. | 3376. 1.10. | 3944. 7. 9. | 3424. 8. 5. | 3.12. 5. | - . . | 3424. 8. 5. | 403 |
| Kakanda-Kupa-Eggan N.T. | 1432. 2. 5. | 1083. 2.10. | 878.19.10. | 1636. 5. 5. | 4. 3. | . . . | 1636. 5. 5. | 636 |
| Koton-Karifi Nat.Treasury | 5901. 1. 2. | 2375. 3. 7. | 2912. 0. 2. | 5364. 4. 7. | 14. 7. | . . . | 5364. 4. 7. | 1327 |
| Lokoja Town Nat.Treasury | 1311. 9. 8. | 1354. 5. 2. | 1428.17. 9. | 1236.17. 1. | 108. 9. 1. | . . . | 1236.17. 1. | 344 |
| Yagba Native Treasury | 5854. 7. 8. | 2931.19. 0. | 3169.16. 3. | 5616.10. 5. | 23.15. 0. | . . . | 5616.10. 5. | 738 |
| Total, Kabba Province | 56208.17. 3. | 37876.17. 0. | 43195. 0. 0. | 50890.14. 3. | 181. 8. 0. | 1170.19.10. | 50890.14. 3. | 8625 |
| Gumel Native Treasury | 8340. 5. 4. | 7340.14. 6. | 7074. 7. 3. | 8606.12. 7. | - - - | - - - | 8606.12. 7. | 1492 |
| Hadejia Native Treasury | 13830.11. 1. | 15238. 6. 5. | 14451.12. 5. | 14617. 5. 1. | - - - | - - - | 14617. 5. 1. | 5368 |
| Kano Native Treasury | 218404.14. 0. | 198493. 5.11. | 214406. 3. 7. | 202491.16. 4. | 584. 1. 4. | 55525.10. 8. | 202491.16. 4. | 59845 |
| Kazaure Native Treasury | 11292.15. 1. | 6538.12. 3. | 6926.18. 2. | 10904. 9. 2. | 151. 4.10. | - - - | 10904. 9. 2. | 2972 |
| Total, Kano Province | 251868. 5. 6. | 227610.19. 1. | 242859. 1. 5. | 236620. 3. 2. | 735. 6. 2. | 55525.10. 8. | 236620. 3. 2. | 69678 |
| Daura Native Treasury | 15005. 7.10. | 8695. 8. 3. | 8598.19. 9. | 15101.16. 4. | 395. 4. 5. | - - - | 15101.16. 4. | 5355 |
| Katsina Native Treasury | 125614.11. 4. | 79450. 0. 2. | 81538. 7. 5. | 123526. 4. 1. | 4110.15. 1. | 796.13. 1. | 123526. 4. 1. | 42536 |
| Total, Katsina Province | 140619.19. 2. | 88145. 8. 5. | 90137. 7. 2. | 138628. 0. 5. | 4505.19. 6. | 796.13. 1. | 138628. 0. 5. | 47921 |
| Abuja Native Treasury | 9568. 8. 6. | 6267. 7. 1. | 6656.10. 9. | 9179. 4.10. | - 8.11. | - - - | 9179. 4.10. | 1864 |
| Agaie Native Treasury | 6065. 4. 6. | 2568.14.11. | 2941. 3. 9. | 5692.15. 8. | 1. 2. 6. | - - - | 5692.15. 8. | 252 |
| Bida Native Treasury | 29652.14.11. | 18476.18.10. | 19852. 2. 3. | 28277.11. 6. | 31.19. 8. | - - - | 28277.11. 6. | 3206 |
| Gwari Native Treasury | 11040.11. 2. + | 7328.11. 3. | 7602.19. 5. | 10766. 3. 0. | 115.13. 7. | - - - | 10832. 8. 0. | 1695 |
| Kamuku Native Treasury | 3087. 9. 4. | 1271.11. 1. | 1242.12. 3. | 3116. 8. 2. | - - - | - - - | 3116. 8. 2. | 712 |
| Kontagora Nat. " | 12875.19. 3. | 9870. 4. 1. | 12060. 1. 6. | 10686. 1.10. | 3. 1. 6. | - - - | 10686. 1.10. | 2615 |
| Lapai Native Treasury | 3749.12. 7. | 2606. 9. 6. | 2585. 6.10. | 3770.15. 3. | - - - | - - - | 3770.15. 3. | 1009 |
| Zuru Native Treasury | 5422. 6. 6. | 3949. 1. 1. | 4185. 0.10. | 5186. 6. 9. | 1. 9. 0. | - - - | 5186. 6. 9. | 2151 |
| Total, Niger Province | 81462. 6. 9. | 52338.17.10. | 57125.17. 7. | 76675. 7. 0. | 153.15. 2. | - - - | 76741.12. 0. | 13508 |
| Jemaa Native Treasury | 3178. 6. 8. | 2755. 2. 4. | 2923.18.11. | 3009.10. 1. | 1.11. 6. | - - - | 3009.10. 1. | 1478 |
| Jos Native Treasury | 33658. 7.10. | 19555. 0. 6. | 21360. 6. 2. | 31853. 2. 2. | 208.16. 9. | - - - | 31853. 2. 2. | 9272 |
| Kanam Native Treasury | 4741.17. 5. | 1929. 2. 3. | 2372.13.11. | 4298. 5. 9. | - - - | - - - | 4298. 5. 9. | 928 |
| Pankshin Nat. Treasury | 7701.11. 5. | 8343. 6.11. | 9806.17. 6. | 6238. 0.10. | - - - | - - - | 6238. 0.10. | 2113 |
| Shendam Native Treasury | 5785. 7. 2. | 4404. 3. 5. | 4786.12. 7. | 5402.18. 0. | 1.11.11. | - - - | 5402.18. 0. | 2519 |
| Southern Nat. Treasury | 4186.13. 9. | 3825. 9. 0. | 3623. 2. 7. | 4389. 0. 2. | 2.10. 2. | - - - | 4389. 0. 2. | 2140 |
| Total, Plateau Province | 59252. 4. 3. | 40812. 4. 5. | 44873.11. 8. | 55190.17. 0. | 214.10. 4. | - - - | 55190.17. 0. | 18452 |
| Argungu Nat. Treasury | 9785. 0. 8. | 8104. 6.10. | 8384.19.11. | 9504. 7. 7. | 26.19. 6. | - - - | 9504. 7. 7. | 2829 |
| Gwandu Native Treasury | 42407.12. 8. | 22931.17. 4. | 26341.14. 9. | 38997.15. 3. | 62.13. 7. | - - - | 38997.15. 3. | 8815 |
| Illo Native Treasury | 1832. 4. 7. | 860. 8. 7. | 876.13. 1. | 1816. 0. 1. | - - - | - - - | 1816. 0. 1. | 616 |
| Sokoto Nat. Treasury | 122779.12. 1. | 96175. 7. 8. | 106589.15. 2. | 112365. 4. 7. | 1261. 4.11. | - - - | 112365. 4. 7. | 12506 |
| Yauri Native Treasury | 7979.14.11. | 4473.15.11. | 4862.11. 1. | 7590.19. 9. | 1. 2. 4. | - - - | 7590.19. 9. | 2184 |
| Total, Sokoto Province | 184784. 4.11.. | 132545.16. 4. | 147055.14. 0. | 170274. 7. 3. | 1352. 0. 4. | - - - | 170274. 7. 3. | 26951 |
| Zaria Native Treasury | 44027.12. 0. | 61385. 17. 8. | 52226.10.10. | 53186.18.10. | 250. 17. 9. | - - - | 53186.18. 10. | 16912 |
| Total, Zaria Province | 44027.12. 0. | 61385. 17. 8. | 52226.10.10. | 53186.18.10. | 250. 17. 9. | - - - | 53186.18. 10. | 16912 |
| Total, Northern Provinces. | 1230996.19.3. | 938979. 10. 6. | 995481.13. 3. | 1174494.16.6. | 8740. 10. 6. | 57735.13. 4. | 1174561.1. 6. | 306097 |

+ Does not include £66.5.0., profit from sale of Investments, which was inadvertently not brought to account as Revenue.

JHOP.

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30149/2
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 7. | - | - | - | . | . | . | 4462.13. 7. | 437.13. 7. | 1100. 0. 0. | 2925. 0. 0. | . | . | . | - | - | - |
| 0. | - | - | - | . | . | . | 43748.19. 0. | 3450.14. 5. | 5000. 0. 0. | 35298. 4. 7. | . | . | . | - | - | - |
| 4. | - | - | - | . | . | . | 3476.12. 4. | 459.12. 8. | 500. 0. 0. | 2516.19. 8. | . | . | . | - | - | - |
| 8. | - | - | - | - | . | . | 4112.12. 8. | 181. 5. 2. | 1000. 0. 0. | 2931. 7. 6. | . | . | . | - | - | - |
| 6. | 63.10. 1. | | | . | . | . | 1319.13. 6. | 33. 3. 7. | 1350. 0. 0. | - | - | - | . | . | . | - | - | - |
| 1. | 63.10. 1. | | | . | . | . | 57120.11. 1. | 4562. 9. 5. | 8950. 0. 0. | 43671.11. 9. | | | . | . | . | - | - | - |
| 8. | 1. 3. 4. | | | . | . | . | 3860.16. 8. | 362. 0. 0. | 3500. 0. 0. | - | - | - | . | . | . | - | - | - |
| 10. | 1.19. 2. | | | . | . | . | 16197. 8. 10. | 1998. 3.11. | 2000. 0. 0. | 12185. 8. 0. | | | . | . | . | 15.16. 1. | | |
| 10. | 41.10. 2. | | 1170.19.10. | | | | 13554. 2. 10. | 2614. 5. 8. | 950. 0. 0. | 9994.18. 7. | | 1170.19.10. | | | | 36. 8. 9. | | |
| 5. | 3.12. 5. | | - | . | . | . | 3424. 8. 5. | 403.19. 6. | 3000. 0. 0. | - | - | - | . | . | . | 24. 1. 4. | | |
| 5. | 4. 3. | | | . | . | . | 1636. 5. 5. | 636. 9. 8. | 1000. 0. 0. | - | - | - | . | . | . | - | - | - |
| 7. | 14. 7. | | | . | . | . | 5364. 4. 7. | 1327.14. 4. | 1000. 0. 0. | 3037. 4. 10. | | | . | . | . | - | - | - |
| 1. | 108. 9. 1. | | | . | . | . | 1236.17. 1. | 544.16. 2. | 800. 0. 0. | - | - | - | . | . | . | 10. 0. | | |
| 5. | 23.15. 0. | | | . | . | . | 5616.10. 5. | 738.10. 5. | 4900. 0. 0. | - | - | - | . | . | . | 1. 15. 0. | | |
| 3. | 181. 8. 0. | | 1170.19.10. | | | | 50890.14. 3. | 8625.19. 8. | 17150. 0. 0. | 25217.11. 5. | | 1170.19.10. | | | | 78.11. 2. | | |
| 7. | - | - | - | - | - | - | 8606.12. 7. | 1492. 1. 8. | 3700. 0. 0. | 3019. 9. 6. | - | - | - | 395. 1. 5. | | |
| 1. | - | - | - | - | - | - | 14617. 5. 1. | 5368. 2. 0. | - | - | - | 9088. 5. 5. | - | - | - | 160.17. 8. | | |
| 4. | 584. 1. 4. | | 55525.10. 8. | | | | 202491.16. 4. | 59845. 6. 7. | 25000. 0. 0. | 109335.16. 3. | | 55525.10. 8. | | | | 8894.14.10. | | |
| 2. | 151. 4. 10. | | - | - | - | | 10904. 9. 2. | 2972.19. 1. | 2750. 0. 0. | 4965. 0. 0. | - | - | - | 367.14.11. | | |
| 2. | 735. 6. 2. | | 55525.10. 8. | | | | 236620. 3. 2. | 69678. 9. 4. | 31450. 0. 0. | 126408.11. 2. | | 55525.10. 8. | | | | 9818. 8.10. | | |
| 4. | 395. 4. 5. | | - | - | - | | 15101.16. 4. | 5355. 5. 1. | 1200. 0. 0. | 7950. 0. 0. | - | - | - | 991.15. 8. | | |
| 1. | 4110.15. 1. | | 796.13. 1. | | | | 123526. 4. 1. | 42556. 5. 1. | 5000. 0. 0. | 77710.13. 11. | | 796.13. 1. | | | | 2360. 0. 2. | | |
| 5. | 4505.19. 6. | | 796.13. 1. | | | | 138628. 0. 5. | 47921.10. 2. | 6200. 0. 0. | 85660.13. 11. | | 796.13. 1. | | | | 3351.15.10. | | |
| 10. | - | 8.11. | - | - | - | | 9179. 4. 10. | 1864.15. 6. | - | - | - | 7254. 2. 7. | - | - | - | 61. 5. 8. | | |
| 8. | 1. 2. 6. | | - | - | - | | 5692.15. 8. | 253.10. 5. | 3400. 0. 0. | 2000. 0. 0. | - | - | - | 40. 1. 9. | | |
| 6. | 31.19. 8. | | - | - | - | | 28277.11. 6. | 3206. 8. 4. | 6000. 0. 0. | 18802.12. 4. | - | - | - | 300.10. 6. | | |
| 0. | 115.13. 7. | | - | - | - | | 10832. 8. 0. | 1695. 4. 9. | 5500. 0. 0. | 3749. 1. 4. | - | - | - | 3.15. 6. | | |
| 2. | - | - | - | - | - | - | 3116. 8. 2. | 712.14. 3. | 1000. 0. 0. | 1403.13. 11. | - | - | - | - | - | - |
| 10. | 3. 1. 6. | | - | - | - | | 10686. 1. 10. | 2615. 6. 3. | 3000. 0. 0. | 4953. 2.11. | - | - | - | 120.14. 2. | | |
| 3. | - | - | - | - | - | - | 3770.15. 3. | 1009. 4. 7. | - | - | - | 2709. 3. 2. | - | - | - | 52. 7. 6. | | |
| 9. | 1. 9. 0. | | - | - | - | | 5186. 6. 9. | 2151.13. 7. | 1375. 0. 0. | 1661. 2. 2. | - | - | - | - | - | - |
| 0. | 153.15. 2. | | - | - | - | | 76741.12. 0. | 13508.13. 8. | 20275. 0. 0. | 42532.18. 5. | - | - | - | 578.15. 1. | | |
| 1. | 1.11. 6. | | - | - | - | | 3009.10. 1. | 1478. 3. 8. | - | - | - | 1527.10. 11. | - | - | - | 5. 7. 0. | | |
| 2. | 208.16. 9. | | - | - | - | | 31853. 2. 2. | 9272. 3. 2. | 11500. 0. 0. | 11159.12. 4. | - | - | - | 130. 3. 5. | | |
| 9. | - | - | - | - | - | - | 4298. 5. 9. | 928. 5. 9. | 400. 0. 0. | 2970. 0. 0. | - | - | - | - | - | - |
| 10. | - | - | - | - | - | - | 6238. 0. 10. | 2113. 7.11. | - | - | - | 4091. 9. 11. | - | - | - | 33. 3. 0. | | |
| 0. | 1.11. 11. | | - | - | - | | 5402.18. 0. | 2519.17.11. | 2875. 6. 0. | - | - | - | - | - | - | 9. 6. 0. | | |
| 2. | 2.10. 2. | | - | - | - | | 4389. 0. 2. | 2140. 2. 8. | 2250. 0. 0. | - | - | - | - | - | - | 1. 7. 8. | | |
| 0. | 214.10. 4. | | - | - | - | | 55190.17. 0. | 18452. 1. 1. | 17025. 6. 0. | 19748.13. 2. | - | - | - | 179. 7. 1. | | |
| 7. | 26.19. 6. | | - | - | - | | 9504. 7. 7. | 2829.19. 3. | 1500. 0. 0. | 5184. 0. 7. | - | - | - | 17. 7. 3. | | |
| 3. | 62.13. 7. | | - | - | - | | 38997.15. 3. | 8813.19. 0. | 1000. 0. 0. | 29180.15. 11. | - | - | - | 69.13.11. | | |
| 1. | - | - | - | - | - | - | 1816. 0. 1. | 616. 0. 1. | 1200. 0. 0. | - | - | - | - | - | - | - | - | - |
| 7. | 1261. 4. 11. | | - | - | - | | 112365. 4. 7. | 12506.18. 4. | 33000. 0. 0. | 64255.11. 6. | - | - | - | 3863.19. 8. | | |
| 9. | 1. 2. 4. | | - | - | - | | 7590.19. 9. | 2184. 5. 5. | 600. 0. 0. | 4807.16. 8. | - | - | - | - | - | - |
| 3. | 1352. 0. 4. | | - | - | - | | 170274. 7. 3. | 26951. 2. 1. | 37300. 0. 0. | 103428. 4. 8. | - | - | - | 3947. 0.10. | | |
| 10. | 250. 17. 9. | | - | - | - | | 53186.18. 10. | 16912. 4. 1. | 11500. 0. 0. | 22720.19. 10. | - | - | - | 2304.12. 8. | | |
| 10. | 250. 17. 9. | | - | - | - | | 53186.18. 10. | 16912. 4. 1. | 11500. 0. 0. | 22720.19. 10. | - | - | - | 2304.12. 8. | | |
| 6.6. | 8740. 10. 6. | | 57735.13. 4. | | | | 1174561.1. 6. | 306097. 2. 6. | 216516. 5. 0. | ++ (27654. 5. 1. | | 57735.13. 4. | | | | 23033.19. 5. | | |

rom sale of Investments,
ght to account as Revenue.

++ Market price on 31st March, 1941
totalled £669,621. 5. 11.

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30149/2
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

9

F

1941

15

NIGERIA.

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and is directed to transmit herewith a copy each of the Estimates of the Native Treasuries of the Northern, Eastern and Western Provinces for the financial year 1941-42.

Nigerian Secretariat,
Lagos, /5th September, 1941.

COPY FOR REGISTRATION

Code Telegram

16

EMS.

FROM NIGERIA

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

D. 8th July, 1941.
R. 8th " " 14.05 hrs.

Received in Registry 9 JUL 1941

No.657.

Your despatches Nos. 51,53,54.

Submission of Native Administration Estimates for 1940/41. Subject to your concurrence and with the object of curtailing correspondence, it is proposed to discontinue preparation of these despatches during the period of the war. It is anticipated that generally speaking Native Administration budgets are likely to remain static in this period since no material alterations either in expenditure or revenue is anticipated.

2. Financial statements supported by explanatory despatches will continue to be made after the close of each financial year.

Reference:-
CO 583/258/30149/2
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

CLOSED UNTIL 1994

1941-43.

NIGERIA.

1

CO/583/258

No. 30149/3.

CLOSED UNTIL 1972

SUBJECT.

NATIVE ADMINISTRATION ESTIMATES AND FINANCIAL STATEMENTS.

WESTERN PROVINCES.

Previous
1940.

Subsequent
1944.

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



Wt. 48567 5439 5m 5/50 TCP/JE

Ask when covering despatch on
these estimates may be expected

J B Smith
24/2 ahmc

-O

N.B. Ins conc. x (5) x (6)
See 19 no file

To Nig 5! (4/1) (28/2) con 28/2/41

Remr North to 5.

W Nomiglia
3/5.

(13/)

Remd if nothing to be entered.

J D Scott
30/5 ahmc

Remr as above. Nothing in

W Nomiglia
25/6

6 To Nig 6/2 (4/9) con 4/6/41

1941

7 Nigeria Tel. 657 —— 8.7.41.
(Orig. no. 7 on 30149/2/40&41).
See minutes on 30149/2/41 Vol

DESTROYED UNDER STATUTE

No 8 to Nigeria Secy Tel 129 — on 30149/4/41 Vol — 25.7.41

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Ask when covering despatch on
these estimates may be expected

J B Wright
24/2 ahmc.

N.B. 30 conn. x (5) x (6)
See 1940 file.

5 To Nig 51 (4/1) (28/1) con 28/1/41

Remr Norfolk 6 5.

W Norman 30/5

(13/1)

Remind of matter in my next minute.

J B Scratchley
30/5 ahmc

Remr as above. Nothing in

W Norman 25/6

6 To Nig 6/2 (4/9) con 24/6/41

1941

7 Nigeria Tel. 657 —— 8.7.41.
(Orig. no. 7 on 30149/2/40541).
See minutes on 30149/2/41 Nig

DESTROYED UNDER STATUTE

8 To Nigeria Secy Tel 129 — on 30149/4/41 Nig — 25.7.41

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

9. Nigeria 3 p.n. ——— 16.9.41.
(Orig. on 30149/2/41).
See minute on
Sub file 2.
Qe =
C.A. Smith
11/10/41.

10 Nigeria 605. ——— 9.10.41.
Satisfactory
Ruby
C. Smith
27/10/41
9K

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

PUBLIC RECORD OFFICE

Reference:-

CO 583/258/30149/3

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1942

11. Nigeria — 4 — P.10.42

Acknowledges 257/42

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1943

5

(C.I. (Financial)) 12. 3p.n. Nigeria ——— 8.2.43.

See minutes on /2.

C.L. 9/4/43

13 Nigeria 432. ——— 20.10.43

These despatches will be read in connection with the financial statements of the other Provinces are available for comparison.

With surplus funds nearly equal to a normal year's revenue the position seems satisfactory but as the capital portion of our expenditure has been restricted by war conditions and all the funds possible will be required after the war to meet arrears of maintenance and construction work as well as new development.

The Colonies may be interested to see

Acknowledge with thanks BC 3/11 attn SL 3/11

? Priority

2.11.43

PUBLIC RECORD OFFICE

Reference:-

CO 583/258/30149/3

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

6

13 Aug — 8/11/03

14 To Nigeria No 372

DESTROYED UNDER STATUTE

13

NIGERIA.

No. 432

GOVERNMENT HOUSE,
NIGERIA
20 October, 1943.

7

Sir,

I have the honour to transmit for your information one copy of the Financial Statement of the Native Treasuries of the Western Provinces for the Financial Year which ended on the 31st of March, 1943.

2. During the year the number of Native Treasuries increased from 42 to 44, two new Treasuries having been opened, Ado-Igbessa in Abeokuta Province and Ivbiosakan in Benin Province. No Treasury was closed during the year

3. All the Native Treasuries showed an excess of revenue over expenditure with the exception of the Ilaro Divisional Treasury in which case the deficit, amounting to £1,886, was due to the payment of a share of its surplus funds to the newly opened Ado-Igbessa Treasury.

4. The total Revenue for the year of £513,352 exceeded the estimate by approximately 11% i.e. £52,122. Expenditure for year was £383,951 and was in excess of the estimate by £1,978.

5. Total revenue exceeded total expenditure by £129,401. Of this, however, special revenue, (chiefly consisting of the refund to Native Treasuries of their special contributions to Government revenue in respect of the year 1941-42, and of the refund of Cost of Living Allowances which had originally been paid from expenditure votes) accounted for £73,005. There was therefore a true surplus of over £56,000 compared with £27,000 in the preceding year and £17,000 in 1940/41.

6. The total surplus funds at the disposal of the Native Treasuries on the 31st of March, 1943, amounted to 92% of the year's normal revenue and in the case of only one Native Treasury was the surplus less than 50% of normal revenue.

7. The year's working may be regarded as very satisfactory, but while the revenue for the year has exceeded expenditure and the surplus funds are higher than ever before due to the great demand for produce and the presence of the Military, it must be remembered that all capital works have virtually ceased during the last 3 years and commitments have greatly increased.

and (14)

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

C.O. REGY

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

increased. There will therefore be many demands for improvement and development when materials, at present in short supply, are again available.

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

Hoskyns-Abrahall
GOVERNOR'S DEPUTY.

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NATIVE ADMINISTRATIONS, WESTERN PROVINCES.

FINANCIAL STATEMENT FOR THE YEAR 1942 - 43.

| TREASURY. | Surplus, 1st April, 1942. | Revenue, * 1st April, 1942- 31st March, 1943. | Expenditure, 1st April, 1942- 31st March, 1943. | Surplus, 31st March, 1943. | Ca |
|---|---|---|---|---|---|
| ABEOKUTA PROVINCE:- | | | | | |
| Ado-Igbessa | - | 7,816. 4. 6 | 2,592. 3. 9 | 5,224. -. 9 | |
| Ajilete-Ilobi-Okeodan Fed. | 2,382.17. 9 | 1,717.14. 8 | 1,315.13. 8 | 2,784.18. 9 | |
| Egba | 22,865. 2. 4 | 71,883. 3.10 | 54,554. 2. 1 | 40,194. 4. 1 | 1 |
| Ifonyin Federation | 1,565.18. 4 | 1,462. 1.10 | 1,043.11. 4 | 1,984. 8.10 | |
| Ilaro Divisional | 9,469.13. 2 | 5,916. -. 5 | 7,803.13. 7 | 7,582. -. - | |
| Ilaro Group | 1,151. 2. 4 | 2,681. 8.11 | 2,012.12. 2 | 1,819.19. 1 | |
| Ipokia Group | 5,606.11. - | 4,385.10.11 | 2,717.14. 8 | 7,274. 7. 3 | |
| Otta | 3,209. 2. 2 | 5,295.15. 1 | 3,978.17. 4 | 4,525.19.11 | |
| TOTAL, ABEOKUTA PROVINCE. | 46,250. 7. 1 | 101,158. -. 2 | 76,018. 8. 7 | 71,389.18. 8 | 3 |
| BENIN PROVINCE:- | | | | | |
| Agbor | 3,753.13. 4 | 6,437.11. 6 | 3,491. 8. 6 | 6,699.16. 4 | |
| Asaba | 367. 3. 5 | 614. 8. - | 398. 7.10 | 583. 3. 7 | |
| Benin | 20,846. 2. 8 | 45,367. 3. 8 | 31,459.16.11 | 34,753. 9. 5 | |
| Ekpon | 191.19. 2 | 226.16. 6 | 159. 5. 6 | 259.10. 2 | |
| Ewohimi | 669.12. 3 | 1,224.19. 4 | 913. 2. 2 | 981. 9. 5 | |
| Ibusa | 423.11.11 | 588.14. 8 | 390. 3. 1 | 622. 3. 6 | |
| Irrua | 350. 2. 6 | 1,150.12. 6 | 968.10. 3 | 532. 4. 9 | |
| Ishan Divisional | 4,460. -.11 | 7,633.13. 8 | 6,650. 6.10 | 5,443. 7. 9 | |
| Ivbiosakon | - | 2,196.12. - | 1,483.10. 5 | 713. 1. 7 | |
| Kukuruku | 5,304.11.10 | 11,683. 4. - | 6,219. 9. 6 | 10,768. 6. 4 | |
| Nsukwa | 669.16.10 | 934. 6. 5 | 606. 1. 4 | 998. 1.11 | |
| Ogwashi-Uku | 3,686. 2.10 | 4,449. -. 4 | 2,914.17. 4 | 5,220. 5.10 | |
| Uromi | 955.15. 8 | 2,195.14.11 | 1,369. 6. 7 | 1,782. 4. - | |
| TOTAL, BENIN PROVINCE. | 41,678.13. 4 | 84,702.17. 6 | 57,024. 6. 3 | 69,357. 4. 7 | |
| IJEBU PROVINCE:- | | | | | |
| Ijebu | 8,064.12. - | 26,151.18. 6 | 20,410. 6. 4 | 13,806. 4. 2 | |
| Ijebu-Igbo | 640.18. 1 | 3,949. 8. 8 | 2,966. 1.10 | 1,624. 4.11 | |
| Ijebu-Remo | 11,535. 2. 4 | 9,702. 1. - | 5,814. 9.11 | 15,422.13. 5 | |
| TOTAL, IJEBU PROVINCE. | 20,240.12. 5 | 39,803. 8. 2 | 29,190.18. 1 | 30,853. 2. 6 | |
| ONDO PROVINCE:- | | | | | |
| Akoko | 4,516.11. 5 | 7,055.19. 8 | 4,433.13.11 | 7,138.17. 2 | |
| Ekiti | 9,694. 6. 4 | 27,548.17. 7 | 18,735.16. 3 | 18,507. 7. 8 | |
| Idanre | 1,444. 1. 4 | 2,190.18. 4 | 1,504.12. 7 | 2,130. 7. 1 | |
| Ikale | 3,037. 9. 7 | 6,356.14. 5 | 4,017. 7. 9 | 5,376.16. 3 | |

PUBLIC RECORD OFFICE
CO 583/258/30149/3
Reference:-
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| * 942-1943. | Expenditure, 1st April, 1942-31st March, 1943. | Surplus, 31st March, 1943. | Distribution of Surplus, 31st March, 1943. | | | |
|---|---|---|---|---|---|---|
| | | | Cash in hand. | Advances Outstanding | Fixed Deposits, Bank | Investments. |
| 6 | 2,592. 3. 9 | 5,224. -. 9 | 1,935. -. 9 | - | 1,200. -. - | 2,089. -. - |
| 8 | 1,315.13. 8 | 2,784.18. 9 | 1,053. 1. 9 | - | 845. -. - | 866.17. - |
| 10 | 54,554. 2. 1 | 40,194. 4. 1 | 19,614.12.11 | 882. -. 8 | 7,500. -. - | 12,197.10. 6 |
| 10 | 1,043.11. 4 | 1,984. 8.10 | 606. 3. 4 | 15.12. 3 | 200. 5. - | 1,162. 8. 3 |
| 5 | 7,803.13. 7 | 7,582. -. - | 2,758. 6. 8 | 261.17.10 | 800. -. - | 3,761.15. 6 |
| 11 | 2,012.12. 2 | 1,819.19. 1 | 1,419.19. 1 | - | 299.10. - | 100.10. - |
| 11 | 2,717.14. 8 | 7,274. 7. 3 | 2,862.17. - | 32. 8. - | 1,600. -. - | 2,779. 2. 3 |
| 1 | 3,978.17. 4 | 4,525.19.11 | 3,760. 6. 7 | 15.13. 4 | - | 750. -. - |
| 2 | 76,018. 8. 7 | 71,389.18. 8 | 34,010. 8. 1 | 1207.12. 1 | 12,444.15. - | 23,727. 3. 6 |
| 6 | 3,491. 8. 6 | 6,699.16. 4 | 2,900.10. 8 | 2.15. - | 900. -. - | 2,896.10. 8 |
| - | 398. 7.10 | 583. 3. 7 | 395.13. 7 | - | - | 187.10. - |
| 8 | 31,459.16.11 | 34,753. 9. 5 | 8,840.17. 6 | 2,769. 1. 4 | 8,000. -. - | 15,143.10. 7 |
| 6 | 159. 5. 6 | 259.10. 2 | 178.10. 2 | - | - | 81. -. - |
| 4 | 913. 2. 2 | 981. 9. 5 | 575. 9. 5 | - | - | 406. -. - |
| 8 | 390. 3. 1 | 622. 3. 6 | 397. 3. 6 | - | - | 225. -. - |
| 6 | 968.10. 3 | 532. 4. 9 | 285. 3. 7 | 31. 1. 2 | - | 216. -. - |
| 8 | 6,650. 6.10 | 5,443. 7. 9 | 1,834. 7.11 | 282. 9. 4 | 650. -. - | 2,676.10. 6 |
| - | 1,483.10. 5 | 713. 1. 7 | 269.19. 1 | 4. 2. 6 | - | 439. -. - |
| - | 6,219. 9. 6 | 10,768. 6. 4 | 5,529.14. 7 | 353. -. 2 | - | 4,885.11. 7 |
| 5 | 606. 1. 4 | 998. 1.11 | 385.11.11 | - | 500. -. - | 112.10. - |
| 4 | 2,914.17. 4 | 5,220. 5.10 | 2,936.14. 6 | - | 700. -. - | 1,583.11. 4 |
| 1 | 1,369. 6. 7 | 1,782. 4. - | 967.16. 6 | 5. 7. 6 | 200. -. - | 609. -. - |
| 6 | 57,024. 6. 3 | 69,357. 4. 7 | 25,497.12.11 | 3,447.17. - | 10,950. -. - | 29,461.14. 8 |
| 6 | 20,410. 6. 4 | 13,806. 4. 2 | 8,784. 5. 9 | 2,401. 6. 5 | - | 2,620.12. - |
| 8 | 2,966. 1.10 | 1,624. 4.11 | 1,448. 8. 5 | 100.16. 6 | 75. -. - | - |
| - | 5,814. 9.11 | 15,422.13. 5 | 5,621. 6. 9 | 110. 5. 3 | 5,500. -. - | 4,191. 1. 5 |
| 2 | 29,190.18. 1 | 30,853. 2. 6 | 15,854. -.11 | 2,612. 8. 2 | 5,575. -. - | 6,811.13. 5 |
| 8 | 4,433.13.11 | 7,138.17. 2 | 1,690.18. 3 | 47.18.11 | 5,400. -. - | - |
| 7 | 18,735.16. 3 | 18,507. 7. 8 | 6,139. 9. 5 | 367.18. 3 | 7,000. -. - | 5,000. -. - |
| 4 | 1,504.12. 7 | 2,130. 7. 1 | 722. -. 5 | 83. 6. 8 | 950. -. - | 375. -. - |
| 5 | 4,017. 7. 9 | 5,376.16. 3 | 2,717. 8. 9 | 9. 7. 6 | 850. -. - | 1,800. -. - |
| 9 | 1,001.10. 1 | 1,464. 5. 7 | 247. 5. 5 | 17.10. 2 | 1,199.10. | |

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| | | | | | |
|---|---|---|---|---|---|
| Ivbiosakon | - | 2,196.12. - | 1,483.10. 5 | 713. 1. 7 | 269 |
| Kukuruku | 5,304.11.10 | 11,683. 4. - | 6,219. 9. 6 | 10,768. 6. 4 | 5,529 |
| Nsukwa | 669.16.10 | 934. 6. 5 | 606. 1. 4 | 998. 1.11 | 385 |
| Ogwashi-Uku | 3,686. 2.10 | 4,449. -. 4 | 2,914.17. 4 | 5,220. 5.10 | 2,936 |
| Uromi | 955.15. 8 | 2,195.14.11 | 1,369. 6. 7 | 1,782. 4. - | 967 |
| TOTAL, BENIN PROVINCE. | 41,678.13. 4 | 84,702.17. 6 | 57,024. 6. 3 | 69,357. 4. 7 | 25,497 |
| IJEBU PROVINCE:- | | | | | |
| Ijebu | 8,064.12. - | 26,151.18. 6 | 20,410. 6. 4 | 13,806. 4. 2 | 8,784 |
| Ijebu-Igbo | 640.18. 1 | 3,949. 8. 8 | 2,966. 1.10 | 1,624. 4.11 | 1,448 |
| Ijebu-Remo | 11,535. 2. 4 | 9,702. 1. - | 5,814. 9.11 | 15,422.13. 5 | 5,621 |
| TOTAL, IJEBU PROVINCE. | 20,240.12. 5 | 39,803. 8. 2 | 29,190.18. 1 | 30,853. 2. 6 | 15,854 |
| ONDO PROVINCE:- | | | | | |
| Akoko | 4,516.11. 5 | 7,055.19. 8 | 4,433.13.11 | 7,138.17. 2 | 1,690 |
| Ekiti | 9,694. 6. 4 | 27,548.17. 7 | 18,735.16. 3 | 18,507. 7. 8 | 6,139 |
| Idanre | 1,444. 1. 4 | 2,190.18. 4 | 1,504.12. 7 | 2,130. 7. 1 | 722 |
| Ikale | 3,037. 9. 7 | 6,356.14. 5 | 4,017. 7. 9 | 5,376.16. 3 | 2,717 |
| Oka | 1,270.14.11 | 1,195. -. 9 | 1,001.10. 1 | 1,464. 5. 7 | 247 |
| Okitipupa | 2,562. 5.10 | 4,173. 6.11 | 2,477. 7. 1 | 4,258. 5. 8 | 2,475 |
| Ondo | 12,281. 4. 9 | 15,337. 8. 9 | 6,623.16.11 | 20,994.16. 7 | 5,439 |
| Owo | 4,347. 7. 4 | 6,166.13. 5 | 4,246. 9. 3 | 6,267.11. 6 | 842 |
| TOTAL, ONDO PROVINCE. | 39,154. 1. 6 | 70,024.19.10 | 43,040.13.10 | 66,138. 7. 6 | 20,274 |
| OYO PROVINCE:- | | | | | |
| Ibadan | 63,719.18. 6 | 108,334.15. - | 101,576. -. 5 | 70,478.13. 1 | 25,836 |
| Ife | 7,532.12. 4 | 12,356. 7. 6 | 8,548. 8. 6 | 11,340.11. 4 | 6,760 |
| Ilesha | 6,253.18. 4 | 11,617.17.10 | 9,435.12. 4 | 8,436. 3.10 | 4,140 |
| Illa | 1,970. 4. 1 | 3,425. 8. 4 | 1,736.10. 3 | 3,659. 2. 2 | 2,275 |
| Oyo | 24,911. 1. 7 | 37,017. 1. 6 | 26,211. 7. 2 | 35,716.15.11 | 13,736 |
| TOTAL, OYO PROVINCE. | 104,387.14.10 | 172,751.10. 2 | 147,507.18. 8 | 129,631. 6. 4 | 52,749 |
| WARRI PROVINCE:- | | | | | |
| Aboh | 3,042.11. 7 | 4,595. 2. 3 | 3,080.18. 6 | 4,556.15. 4 | 1,945 |
| Itsekiri | 2,243.11. 9 | 5,334.12. 3 | 3,947.11. 9 | 3,630.12. 3 | 1,648 |
| Kwale-Ibo | 4,021.13. 7 | 7,173.11. 5 | 5,045. 6. 7 | 6,149.18. 5 | 2,543 |
| Idoni | 368.17. 6 | 139. 4. 3 | 80.10. 3 | 427.11. 6 | 123 |
| Urhobo | 8,475.11. 4 | 12,242. 2.11 | 8,473.10. 7 | 12,244. 3. 8 | 4,130 |
| Western-Ijo | 4,483. 5.11 | 6,152.18.11 | 4,332. 5. 5 | 6,303.19. 5 | 2,350 |
| Western-Urhobo | 5,328.11. 8 | 9,273. 7. 8 | 6,209. -. 1 | 8,392.19. 3 | 5,539 |
| TOTAL, WARRI PROVINCE. | 27,964. 3. 4 | 44,910.19. 8 | 31,169. 3. 2 | 41,705.19.10 | 18,280 |
| TOTAL, WESTERN PROVINCES. | 279,675.12. 6 | 513,351.15. 6 | 383,951. 8. 7 | 409,075.19. 5 | 166,665 |

* Note: The Revenue Column includes special revenue of a total of £73,005 contributions to Central Revenue and of Cost of Living Allowance

PUBLIC RECORD OFFICE
CO 583/258/30149/3
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:-

| | | | | | |
|---|---|---|---|---|---|
| 1,483.10. 5 | 713. 1. 7 | 269.19. 1 | 4. 2. 6 | - | 439. -. - |
| 6,219. 9. 6 | 10,768. 6. 4 | 5,529.14. 7 | 353. -. 2 | - | 4,885.11. 7 |
| 606. 1. 4 | 998. 1.11 | 385.11.11 | - | 500. -. - | 112.10. - |
| 2,914.17. 4 | 5,220. 5.10 | 2,936.14. 6 | - | 700. -. - | 1,583.11. 4 |
| 1,369. 6. 7 | 1,782. 4. - | 967.16. 6 | 5. 7. 6 | 200. -. - | 609. -. - |
| 57,024. 6. 3 | 69,357. 4. 7 | 25,497.12.11 | 3,447.17. - | 10,950. -. - | 29,461.14. 8 |
| 20,410. 6. 4 | 13,806. 4. 2 | 8,784. 5. 9 | 2,401. 6. 5 | - | 2,620.12. - |
| 2,966. 1.10 | 1,624. 4.11 | 1,448. 8. 5 | 100.16. 6 | 75. -. - | - |
| 5,814. 9.11 | 15,422.13. 5 | 5,621. 6. 9 | 110. 5. 3 | 5,500. -. - | 4,191. 1. 5 |
| 29,190.18. 1 | 30,853. 2. 6 | 15,854. -.11 | 2,612. 8. 2 | 5,575. -. - | 6,811.13. 5 |
| 4,433.13.11 | 7,138.17. 2 | 1,690.18. 3 | 47.18.11 | 5,400. -. - | - |
| 18,735.16. 3 | 18,507. 7. 8 | 6,139. 9. 5 | 367.18. 3 | 7,000. -. - | 5,000. -. - |
| 1,504.12. 7 | 2,130. 7. 1 | 722. -. 5 | 83. 6. 8 | 950. -. - | 375. -. - |
| 4,017. 7. 9 | 5,376.16. 3 | 2,717. 8. 9 | 9. 7. 6 | 850. -. - | 1,800. -. - |
| 1,001.10. 1 | 1,464. 5. 7 | 247. 5. 5 | 17.10. 2 | 1,199.10. - | - |
| 2,477. 7. 1 | 4,258. 5. 8 | 2,475. 3. 5 | 83. 2. 3 | 500. -. - | 1,200. -. - |
| 6,623.16.11 | 20,994.16. 7 | 5,439. 8. 6 | 180. 8. 1 | 12,000. -. - | 3,375. -. - |
| 4,246. 9. 3 | 6,267.11. 6 | 842.10. 2 | 25. 1. 4 | 5,400. -. - | - |
| 43,040.13.10 | 66,138. 7. 6 | 20,274. 5. 4 | 814.12. 2 | 33,299.10. - | 11,750. -. - |
| 101,576. -. 5 | 70,478.13. 1 | 25,836. 2.11 | - | 4,000. -. - | 40,642.10. 2 |
| 8,548. 8. 6 | 11,340.11. 4 | 6,760.17.10 | 37. 3. 3 | 1,000. -. - | 3,542.10. 3 |
| 9,435.12. 4 | 8,436. 3.10 | 4,140. 3.10 | 303. 3. 1 | - | 3,992.16.11 |
| 1,736.10. 3 | 3,659. 2. 2 | 2,275.11. 6 | 8.10. 8 | - | 1,375. -. - |
| 26,211. 7. 2 | 35,716.15.11 | 13,736. 7. - | 2830. 8.11 | 2,000. -. - | 17,150. -. - |
| 147,507.18. 8 | 129,631. 6. 4 | 52,749. 3. 1 | 3,179. 5.11 | 7,000. -. - | 66,702.17. 4 |
| 3,080.18. 6 | 4,556.15. 4 | 1,945.12.10 | 136. 2. 6 | 500. -. - | 1,975. -. - |
| 3,947.11. 9 | 3,630.12. 3 | 1,648. 1. 2 | 1.11. 1 | 500. -. - | 1,481. -. - |
| 5,045. 6. 7 | 6,149.18. 5 | 2,543.13. 5 | 131. 5. - | 500. -. - | 2,975. -. - |
| 80.10. 3 | 427.11. 6 | 123. 6. 6 | 4. 5. - | 300. -. - | - |
| 8,473.10. 7 | 12,244. 3. 8 | 4,130.12. - | 38.11. 8 | 3,000. -. - | 5,075. -. - |
| 4,332. 5. 5 | 6,303.19. 5 | 2,350. 2. 3 | 3.17. 2 | 1,000. -. - | 2,950. -. - |
| 6,209. -. 1 | 8,392.19. 3 | 5,539. -.11 | 9.18. 4 | - | 2,844. -. - |
| 31,169. 3. 2 | 41,705.19.10 | 18,280. 9. 1 | 325.10. 9 | 5,800. -. - | 17,300. -. - |
| 383,951. 8. 7 | 409,075.19. 5 | 166,665.19. 5 | 11,587. 6. 1 | 75,069. 5. - | 155,753. 8.11 |

Column includes special revenue of a total of £73,005 being refund by Government of
ns to Central Revenue and of Cost of Living Allowance expenditure.

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

COPY. 3pp. original on 30149/4/43

12

10

NIGERIA.

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and is directed to transmit herewith a copy each of the Estimates of the Native Treasuries of the Northern, Eastern and Western Provinces for the financial year 1942-43.

Nigerian Secretariat,

Lagos. 8th February, 1943.

HAC.

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Copy for S of S



# WESTERN PROVINCES

## NATIVE TREASURIES ESTIMATES
## 1942-43

## FINANCIAL STATEMENTS

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# FINANCIAL STATEMENT, NATIVE TREASURIES, WESTERN PROVINCES, 1942–43

| Treasury | Surplus 1.4.41 | Actual Revenue 1941–42 | Actual Expenditure 1941–42 | Surplus 31.3.42 | Estimated Revenue 1942–43 | Estimated Expenditure 1942–43 | Estimated Surplus 31.3.43 |
|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ |
| **Abeokuta Province:—** | | | | | | | |
| Ado-Igbessa | — | — | — | — | 8,415 | 2,910 | 5,505 |
| Ajilete-Ilobi-Okeodan Federation | 2,139 | 1,501 | 1,257 | 2,383 | 1,664 | 1,318 | 2,729 |
| Egba | 23,440 | 52,400 | 52,975 | 22,865 | 65,130 | 53,693 | 34,302 |
| Ifonyin Group | 1,619 | 1,125 | 1,178 | 1,566 | 1,592 | 1,080 | 2,078 |
| Ilaro Divisional | 10,470 | 7,000 | 8,000 | 9,470 | 6,608 | 7,955 | 8,123 |
| Ilaro Group | 648 | 2,225 | 1,722 | 1,151 | 2,373 | 2,092 | 1,432 |
| Ipokia Group | 5,845 | 3,402 | 3,641 | 5,606 | 5,115 | 3,623 | 7,098 |
| Otta | 1,597 | 4,763 | 3,151 | 3,209 | 4,840 | 3,978 | 4,071 |
| Total, Abeokuta Province | 45,758 | 72,416 | 71,924 | 46,250 | 95,737 | 76,649 | 65,338 |
| **Benin Province:—** | | | | | | | |
| Agbor District | 4,527 | 3,323 | 4,096 | 3,754 | 5,645 | 3,375 | 6,024 |
| Asaba | 280 | 442 | 354 | 368 | 609 | 421 | 556 |
| Benin | 23,215 | 29,295 | 31,664 | 20,846 | 36,325 | 31,154 | 26,017 |
| Ekpon | 199 | 118 | 125 | 192 | 165 | 153 | 204 |
| Ewohimi | 644 | 835 | 810 | 669 | 1,029 | 856 | 842 |
| Ibusa | 436 | 381 | 393 | 424 | 535 | 320 | 639 |
| Irrua | 436 | 726 | 812 | 350 | 989 | 918 | 421 |
| Ishan Divisional | 5,129 | 5,485 | 6,157 | 4,457 | 6,092 | 6,096 | 4,453 |
| Iviosakan | — | — | — | — | 2,052 | 1,365 | 687 |
| Kukuruku Divisional | 5,795 | 6,624 | 7,115 | 5,304 | 9,404 | 5,686 | 9,022 |
| Nsukwa | 671 | 561 | 562 | 670 | 827 | 530 | 967 |
| Ogwashi-Uku District | 3,501 | 2,568 | 2,383 | 3,686 | 3,949 | 3,000 | 4,635 |
| Uromi | 1,140 | 1,002 | 1,186 | 956 | 1,673 | 1,200 | 1,429 |
| Total, Benin Province | 45,973 | 51,360 | 55,657 | 41,676 | 69,294 | 55,074 | 55,896 |
| **Ijebu Province:—** | | | | | | | |
| Ijebu | 6,320 | 23,290 | 21,545 | 8,065 | 25,628 | 20,931 | 12,762 |
| Ijebu-Igbo | 422 | 3,379 | 3,160 | 641 | 3,698 | 2,966 | 1,373 |
| Ijebu-Remo | 10,651 | 8,497 | 7,613 | 11,535 | 8,885 | 5,923 | 14,497 |
| Total, Ijebu Province | 17,393 | 35,166 | 32,318 | 20,241 | 38,211 | 29,820 | 28,632 |
| **Ondo Province:—** | | | | | | | |
| Akoko | 4,457 | 4,910 | 4,850 | 4,517 | 6,268 | 4,432 | 6,353 |
| Ekiti | 12,139 | 20,428 | 22,873 | 9,694 | 25,632 | 19,464 | 15,862 |
| Idanre | 1,542 | 1,189 | 1,287 | 1,444 | 1,771 | 1,250 | 1,965 |
| Ikale | 3,680 | 3,751 | 4,394 | 3,037 | 5,462 | 3,856 | 4,643 |
| Oka | 1,159 | 1,015 | 903 | 1,271 | 1,051 | 938 | 1,384 |
| Okitipupa Divisional | 2,629 | 3,106 | 3,369 | 2,366 | 3,870 | 2,600 | 3,636 |
| Ondo | 12,444 | 8,965 | 9,128 | 12,281 | 11,660 | 7,064 | 16,877 |
| Owo | 4,616 | 4,338 | 4,607 | 4,347 | 5,547 | 4,206 | 5,688 |
| Total, Ondo Province | 42,666 | 47,702 | 51,411 | 38,957 | 61,261 | 43,810 | 56,408 |
| **Oyo Province:—** | | | | | | | |
| Ibadan | 71,474 | 85,472 | 93,226 | 63,720 | 97,347 | 98,046 | 63,021 |
| Ife | 5,732 | 10,038 | 8,237 | 7,533 | 11,015 | 8,957 | 9,591 |
| Ilesha | 6,449 | 9,509 | 9,705 | 6,253 | 10,722 | 9,232 | 7,743 |
| Illa | 2,080 | 2,008 | 2,118 | 1,970 | 3,276 | 1,794 | 3,452 |
| Oyo | 22,867 | 28,395 | 26,352 | 24,911 | 33,696 | 27,322 | 31,285 |
| Total, Oyo Province | 108,602 | 135,423 | 139,638 | 104,387 | 156,056 | 145,351 | 115,092 |
| **Warri Province:—** | | | | | | | |
| Aboh | 3,557 | 2,834 | 3,349 | 3,042 | 4,104 | 2,926 | 4,220 |
| Itsekiri Sub-Tribal | 2,604 | 3,741 | 4,101 | 2,244 | 4,609 | 3,576 | 3,277 |
| Kwale-Ibo | 4,788 | 4,609 | 5,375 | 4,022 | 6,414 | 4,896 | 5,540 |
| Ndoni | 334 | 112 | 77 | 369 | 111 | 105 | 375 |
| Urhobo | 8,055 | 9,380 | 8,959 | 8,476 | 11,565 | 9,030 | 11,011 |
| Western-Ijo | 5,320 | 3,936 | 4,773 | 4,483 | 5,916 | 4,324 | 6,075 |
| Western Urhobo | 5,611 | 6,405 | 6,688 | 5,328 | 7,952 | 6,412 | 6,868 |
| Total, Warri Province | 30,269 | 31,017 | 33,322 | 27,964 | 40,671 | 31,269 | 37,366 |
| Total, Western Provinces | 290,661 | 373,084 | 384,270 | 279,475 | 461,230 | 381,973 | 358,732 |

*Note*.—Cost of Living Allowance excluded.

Reference:- CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

2

## EXPENDITURE

### HEAD XVI, WORKS EXTRAORDINARY

| Native Treasury | | Total Estimated Cost | Expenditure to 31st March, 1942 | Estimated Expenditure 1942–43 |
|---|---|---|---|---|
| | | £ | £ | £ |
| **ABEOKUTA PROVINCE** | | | | |
| EGBA NATIVE TREASURY :— | | | | |
| 1. Road Development, Egba Division | | 3,000 | .. | 300 |
| 2. New Native Courts, Oba and Papalanto | | 200 | .. | 200 |
| 3. Quarters for Power Station Attendants | | 200 | .. | 200 |
| Total, Egba Native Treasury | £ | 3,400 | .. | 700 |
| IPOKIA NATIVE TREASURY :— | | | | |
| 1. Dormitory, Ipokia Native Administration School | | 100 | .. | 100 |
| OTTA NATIVE TREASURY :— | | | | |
| 1. Ilogbo Link Road | | 500 | .. | 200 |
| **BENIN PROVINCE** | | | | |
| BENIN NATIVE TREASURY :— | | | | |
| 1. Sanitary Improvements | | ..(a) | 660 | 110 |
| 2. Improvements, Benin City Streets | | ..(a) | 900 | 150 |
| 3. Forest Reserve Demarcation | | ..(a) | 790 | 330 |
| 4. Minor Village Roads | | ..(a) | 500 | 200 |
| Total, Benin Native Treasury | £ | ..(a) | 2,850 | 790 |
| IVIOSAKAN NATIVE TREASURY :— | | | | |
| 1. Improvements, Ekpoma — Sabongidda Road | | 100 | .. | 100 |
| **IJEBU PROVINCE** | | | | |
| IJEBU-IGBO NATIVE TREASURY :— | | | | |
| 1. Oke-Agbo-Oshun River — Apoje Road | | 275 | 175 | 100 |
| **ONDO PROVINCE** | | | | |
| EKITI NATIVE TREASURY :— | | | | |
| 1. Ado-Ilawe Road | | 1,460 | 360 | 1,100 |
| IKALE NATIVE TREASURY :— | | | | |
| 1. Bridges, Okitipupa-Ikoya Road | | 200 | .. | 200 |
| OKITIPUPA DIVISIONAL NATIVE TREASURY :— | | | | |
| 1. Wells at Ugbo, Mahin and Atijere | | 30 | .. | 30 |
| 2. Market Sheds, Ikorigbo | | 20 | .. | 20 |
| Total, Okitipupa Divisional Native Treasury | £ | 50 | .. | 50 |
| ONDO NATIVE TREASURY :— | | | | |
| 1. Improvements, Ondo Town Roads and Markets | | 350 | .. | 350 |
| **OYO PROVINCE** | | | | |
| IBADAN NATIVE TREASURY :— | | | | |
| 1. Waterworks, Ibadan | | 25,000 | 12,500 | 12,500 |
| 2. Electricity Extensions | | 2,600 | 1,100 | 1,500 |
| 3. Resurfacing District Roads | | 360 | .. | 360 |
| 4. Ede Native Court | | 250 | .. | 250 |
| 5. New Sub-Treasury Buildings | | 400 | .. | 400 |
| 6. House for Electrical Engineer | | 1,250 | .. | 1,250 |
| 7. Electric Light Scheme, Ibadan, Repayment of Government Loan and Interest. | | 79,000 | 3,826 | 4,978 |
| Total, Ibadan Native Treasury | £ | 108,860 | 17,426 | 21,238 |
| ILESHA NATIVE TREASURY :— | | | | |
| 1. Ilesha-Iperindo Road | | 3,250 | 720 | 50 |
| OYO NATIVE TREASURY :— | | | | |
| 1. Ofiki River Bridge | | 2,700 | 1,880 | 820 |
| 2. Oyo Council Hall Grounds | | 200 | 160 | 40 |
| 3. Culverts and Bridges | | ..(a) | 1,480 | 220 |
| 4. Extensions, Shaki and Okeho Native Administration Schools | | 500 | .. | 500 |
| 5. Survey, Oyo Waterworks Extension | | 50 | .. | 50 |
| Total, Oyo Native Treasury | £ | ..(a) | 3,520 | 1,630 |
| **WARRI PROVINCE** | | | | |
| WESTERN-IJO NATIVE TREASURY :— | | | | |
| 1. Kiagbodo Native Court | | 100 | .. | 100 |
| TOTAL, WESTERN PROVINCES | £ | ..(a) | .. | 26,703 |

(a) Continuation of programmes : no final totals can be given.

Reference:- CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# SCHEDULE OF INVESTMENTS AS AT 31st MARCH, 1942

## (Accountant-General's Reference No. 53/0701 of 28th July, 1942)

| Native Treasury | | Face Value | | | Cost Price | | |
|---|---|---|---|---|---|---|---|
| ABEOKUTA PROVINCE :— | | £ | s | d | £ | s | d |
| Egba (also holding on behalf of Otta) | | 12,335 | 2 | 11 | 11,822 | 10 | 6 |
| Ilaro Divisional (holding for all Native Administrations in Ilaro Division) | | 8,593 | 7 | 5 | 8,424 | 13 | 1 |
| Total, Abeokuta Province | £ | 20,928 | 10 | 4 | 20,247 | 3 | 7 |
| BENIN PROVINCE :— | | | | | | | |
| Agbor (joint investor with Native Administrations of Asaba and Kukuruku Divisions) | | 2,578 | 11 | 1 | 2,521 | 10 | 8 |
| Benin | | 10,845 | 19 | 11 | 10,768 | 10 | 7 |
| Ishan Divisional (holding for all Native Administrations in Ishan Division) | | 4,148 | 2 | 5 | 4,067 | 10 | 6 |
| Kukuruku Divisional (joint investor with Native Administrations of Asaba and Kukuruku Divisions) | | 2,383 | 3 | 9 | 2,325 | 11 | 7 |
| Ogwashi-Uku District (joint investor with Native Administrations of Asaba and Kukuruku Divisions) | | 1,612 | 11 | 10 | 1,583 | 11 | 4 |
| Total, Benin Province | £ | 21,568 | 9 | 0 | 21,266 | 14 | 8 |
| IJEBU PROVINCE :— | | | | | | | |
| Ijebu (joint investor with Ijebu-Remo and holding for Ijebu-Igbo) | | 2,632 | 9 | 0 | 2,620 | 12 | 0 |
| Ijebu-Remo (joint investor with Ijebu) | | 4,106 | 5 | 5 | 4,191 | 1 | 5 |
| Total, Ijebu Province | £ | 6,738 | 14 | 5 | 6,811 | 13 | 5 |
| ONDO PROVINCE :— | | | | | | | |
| Ekiti | | 5,170 | 16 | 11 | 5,000 | 0 | 0 |
| Ikale (joint investor with Okitipupa) | | 1,884 | 16 | 4 | 1,800 | 0 | 0 |
| Okitipupa Divisional | | 1,256 | 10 | 11 | 1,200 | 0 | 0 |
| Ondo | | 3,159 | 0 | 3 | 3,031 | 4 | 0 |
| Total, Ondo Province | £ | 11,471 | 4 | 5 | 11,031 | 4 | 0 |
| OYO PROVINCE :— | | | | | | | |
| Ibadan | | 41,263 | 0 | 0 | 40,642 | 10 | 2 |
| Ife | | 3,104 | 8 | 4 | 3,167 | 10 | 3 |
| Ilesha | | 3,676 | 7 | 10 | 3,617 | 16 | 11 |
| Illa (joint investor with Ife) | | 1,066 | 12 | 3 | 1,000 | 0 | 0 |
| Oyo | | 13,346 | 13 | 10 | 13,000 | 0 | 0 |
| Total, Oyo Province | £ | 62,456 | 12 | 3 | 61,427 | 17 | 4 |
| WARRI PROVINCE :— | | | | | | | |
| Aboh (joint investor with Itsekiri and Western-Urhobo) | | 2,000 | 0 | 0 | 1,975 | 0 | 0 |
| Itsekiri Sub-Tribal and Western - Urhobo (joint holders) | | 4,061 | 15 | 2 | 3,950 | 0 | 0 |
| Kwale-Ibo | | 3,030 | 9 | 2 | 2,975 | 0 | 0 |
| Urhobo (joint investor with Western-Ijo) | | 3,982 | 10 | 2 | 3,950 | 0 | 0 |
| Western-Ijo | | 3,079 | 12 | 6 | 2,950 | 0 | 0 |
| Total, Warri Province | £ | 16,154 | 7 | 0 | 15,800 | 0 | 0 |
| Total, Western Provinces | £ | 139,317 | 17 | 5 | 136,584 | 13 | 0 |

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## APPENDIX V

# DISCRETIONARY POWERS OF A NATIVE ADMINISTRATION TO DEPART, WITH THE RESIDENT'S CONCURRENCE, FROM THE APPROVED ESTIMATES.

Native Administrations are authorized, with the approval of the Resident, to incur expenditure in excess of the provision in the Annual Estimates within the following limits :—

**A.—Salaries.**

The salary of an existing post may be increased by an amount which does not bring the total salary to a sum exceeding £72. Salaries of £72 per annum and over may only be increased with the permission of the Chief Commissioner.

**B.—Other Recurrent Expenditure.**

(*i*) The provision under any recurrent item of expenditure in the Estimates may be increased by an amount not exceeding £500 or by an amount not exceeding 20 per cent whichever is greater, provided that Recurrent Expenditure will not thereby exceed Revenue. Where necessary. equivalent savings must be effected and the vote or votes to be reduced must be indicated in the authority to incur increased expenditure.

(*ii*) To create new items of expenditure, both ordinary and special, and to increase them within the limits laid down for Recurrent Expenditure.
The creation of new items under Works Extraordinary or the increase of items voted under that Head requires the approval of the Chief Commissioner.

**C.—Revotes.**

Unexpended balances under votes classified as (*a*) Special Expenditure, or (*b*) Works Extraordinary approved in the previous financial year may be revoted for the completion of the work for which the expenditure was originally approved, provided that :—

(*a*) the work originally approved was intended to be completed in the previous financial year and

(*b*) no provision has been made therefor in the current estimates.

**D.—General.**

On the exhaustion of the discretionary powers of the Native Administrations with the Resident's concurrence, the Chief Commissioner's further powers are as in General Order 1 Delegation (*c*).

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA.

No. 429

RECEIVED
23 1943
C.O.

30149/3 11

Government House,
Nigeria.

7th October, 1942.

16

My Lord,

I have the honour to transmit for Your Lordship's information one copy of the Financial Statement of the Native Treasuries of the Western Provinces for the Financial Year which ended on the 31st of March, 1942.

2. During the year the number of Native Treasuries in the Western Provinces decreased from 44 to 42, the Native Treasuries of Ajilete, Ilobi and Okeodan (Abeokuta Province), having federated to form a single Treasury. No Treasury was closed during the year.

3. Revenue for the year exceeded the estimate by 2.44% while expenditure showed a saving on the estimate of almost exactly 5%.

4. Ordinary revenue for the year exceeded recurrent expenditure in all but one Treasury. Total expenditure exceeded total Revenue by £11,185, but this expenditure included over £38,000 paid as special contribution to Government Revenue which has now been repaid. There was thus a true favourable balance of over £27,000, compared with £17,000 in 1940/41.

5. The total surplus funds at the disposal of the Native Treasuries on 31st of March, 1942, amounted to 75% of the year's revenue and in only five Treasuries was the surplus less than 50% of normal revenue.

6. The year's working must be regarded as very satisfactory, and the Native Treasuries are in a strong position to face new commitments in the years ahead.

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

GOVERNOR'S DEPUTY.

THE RIGHT HONOURABLE
THE VISCOUNT CRANBORNE, P.C.,
SECRETARY OF STATE FOR THE COLONIES,
&c., &c., &c.

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NATIVE ADMINISTRATIONS, WESTERN PROVINCES.

FINANCIAL STATEMENT FOR THE YEAR 1941 - 42.

| TREASURY | Surplus 1st April,1941. | Revenue 1st April,1941-31st March,1942. | Expenditure 1st April,1941-31st March,1942. | Surplus 31st March,1942. | Distr Cash in hand |
|---|---|---|---|---|---|
| ABEOKUTA PROVINCE: | £. s. d. | £. s. d | £. S. D | £ s. d. | £. s. d |
| Ajilete-Ilobi-Okeodan Federation | 2,138.11.7 | 1,501. 0. 7 | 1,256.14. 5 | 2,382.17. 9 | 651. 0. 9 |
| Egba | 23,439.14.3 | 52,400. 5.10 | 52,974.19. 6 | 22,865. 0. 7 | 2,518. 3. 4 |
| Ifonyin Group | 1,619. 1.8 | 1,125. 8. 8 | 1,178.12. 0 | 1,565.18. 4 | 203. 5. 1 |
| Ilaro Divisional | 10,470. 5.5 | 6,999.19. 1 | 8,000.11. 4 | 9,469.13. 2 | 1,229.16. 8 |
| Ilaro Group | 648. 9.3 | 2,224.13. 1 | 1,722. 0. 0 | 1,151. 2. 4 | 751. 2. 4 |
| Ipokia Group | 5,845.10.5 | 3,402. 2.10 | 3,641. 2. 3 | 5,605.11. 0 | 1,194.11. 7 |
| Otta | 1,597. 2.6 | 4,762.15.11 | 3,150..16.3 | 3,209. 2. 2 | 2,445.17. 6 |
| Total ABEOKUTA PROVINCE. | 45,758.15.1 | 72,416. 6. 0 | 71,924.15. 9 | 46,250. 5. 4 | 8,993.17. 3 |
| BENIN PROVINCE:- | | | | | |
| Agbor | 4,526.16. 3 | 3,322.16.10 | 4,095.19. 9 | 3,753.13. 4 | 636.15. 3 |
| Asaba | 279.10.11 | 442. 0. 2 | 354. 7. 8 | 367. 3. 5 | 179.13. 5 |
| Benin | 23,215. 9. 6 | 29,295. 2.10 | 31,664. 9. 8 | 20,846. 2. 8 | 1190.19. 5 |
| Ekpon | 198.15.10 | 118. 7.11 | 125. 4. 7 | 191.19. 2 | 110.19. 2 |
| Ewohimi | 644. 8. 3 | 834.17. 7 | 809.13. 7 | 669.12. 3 | 263.12. 3 |
| Ibusa | 435.13. 8 | 380.13.10 | 392.15. 7 | 423.11.11 | 198.11.11 |
| Irrua | 435.15. 5 | 726. 8.11 | 812. 1.10 | 350. 2. 6 | 119. 2. 6 |
| Ishan Divisional | 5,129. 3. 3 | 5,484.10. 9 | 6,156.17.10 | 4,456.16. 2 | 349.12. 6 |
| Iviosakan | | | | | |
| Kukuruku | 5,795. 9. 6 | 6,623.15. 0 | 7,114.12. 8 | 5,304.11.10 | 1,281. 2. 2 |
| Nsukwa | 671. 3. 6 | 560.17.10 | 562. 4. 6 | 669.16.10 | 257. 6.10 |
| Ogwashi-Uku | 3,500.19. 0 | 2,567.13. 7 | 2,382. 9. 9 | 3,686. 2.10 | 1,370. 8. 9 |
| Uromi | 1,139.18. 8 | 1,002. 0.11 | 1,186. 3.11 | 955.15. 8 | 146.15. 8 |
| TOTAL, BENIN PROVINCE | 45,973. 3. 9 | 51,359.6. 2 | 55,657. 1. 4 | 41,675. 8. 7 | 6,104.19.10 |
| IJEBU PROVINCE:- | | | | | |
| Ijebu | 6,319.17. 8 | 23,289.10.2 | 21,544.15.10 | 8,064.12.0 | 4,071.16. 0 |
| Ijebu-Igbo | 421.14. 2 | 3,379. 3.5 | 3,159.19. 6 | 640.18.1 | 565.16. 7 |
| Ijebu-Remo | 10,650.18.10 | 8,497. 6.5 | 7,613. 3. 2 | 11,535. 2.1 | 3,281.10.11 |
| TOTAL, IJEBU PROVINCE | 17,392.10. 8 | 35,166. 0. 0 | 32,317.18. 6 | 20,240.12.2 | 7,919. 3. 6 |
| ONDO PROVINCE:- | | | | | |
| Akoko | 4,456.14. 0 | 4,909.15.11 | 4,849.18. 6 | 4,516.11. 5 | 416. 1. 5 |
| Ekiti | 12,139. 7. 0 | 20,427.10. 7 | 22,872.11. 3 | 9,694. 6. 4 | 406. 7. 7 |

CO 583/258/30149/3
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

VE ADMINISTRATIONS, WESTERN PROVINCES.

NCIAL STATEMENT FOR THE YEAR 1941 - 42.



| Expenditure 1st April,1941- 31st March,1942. | Surplus 31st March,1942. | Distribution of Surplus. 31st March, 1942. Cash in hand. | Advances Outstanding | Fixed Deposits,Bank. | Investments. |
|---|---|---|---|---|---|
| £. S. D | £ s. d. | £. s. d | £. s. d | £. s. d | £. s. d. |
| 1,256.14. 5 | 2,382.17. 9 | 651. 0. 9 | - | 1,100. 0. 0 | 631.17. 0 |
| 52,974.19. 6 | 22,865. 0. 7 | 2,518. 3. 4 | 1,399. 6.9 | 6,750. 0. 0 | 12197.10. 6 |
| 1,178.12. 0 | 1,565.18. 4 | 203. 5. 1 | - | 450. 0. 0 | 912.13. 3 |
| 8,000.11. 4 | 9,469.13. 2 | 1,229.16. 8 | 389. 1. 0 | 3,374.15. 0 | 4476. 0. 6 |
| 1,722. 0. 0 | 1,151. 2. 4 | 751. 2. 4 | - | 400. 0. 0 | - |
| 3,641. 2. 3 | 5,605.11. 0 | 1,194.11. 7 | 32.17. 2 | 1,975. 0. 0 | 2404. 2. 3 |
| 3,150..16.3 | 3,209. 2. 2 | 2,445.17. 6 | 13. 4. 8 | - | 750. 0. 0 |
| 71,924.15. 9 | 46,250. 5. 4 | 8,993.17. 3 | 1,834.9. 7 | 14,049.15. 0 | 21372.3. 6 |
| 4,095.19. 9 | 3,753.13. 4 | 636.15. 3 | 120. 7. 5 | 400. 0. 0 | 2,596.10. 8 |
| 354. 7. 8 | 367. 3. 5 | 179.13. 5 | - | - | 187.10. 0 |
| 31,664. 9. 8 | 20,846. 2. 8 | 1,190.19. 5 | 511.12. 8 | 8,375. 0. 0 | 10,768.10. 7 |
| 125. 4. 7 | 191.19. 2 | 110.19. 2 | - | - | 81. 0. 0 |
| 809.13. 7 | 669.12. 3 | 263.12. 3 | - | - | 406. 0. 0 |
| 392.15. 7 | 423.11.11 | 198.11.11 | - | - | 225. 0. 0 |
| 812. 1.10 | 350. 2. 6 | 119. 2. 6 | 15. 0. 0 | - | 216. 0. 0 |
| 6,156.17.10 | 4,456.16. 2 | 349.12. 6 | 354.17.11 | 1,000. 0. 0 | 2,752. 5. 9 |
| 7,114.12. 8 | 5,304.11.10 | 1,281. 2. 2 | 197.18. 1 | - | 3,825.11. 7 |
| 562. 4. 6 | 669.16.10 | 257. 6.10 | - | 300. 0. 0 | 112.10. 0 |
| 2,382. 9. 9 | 3,686. 2.10 | 1,370. 8. 9 | 32. 2. 9 | 700. 0. 0 | 1,583.11. 4 |
| 1,186. 3.11 | 955.15. 8 | 146.15. 8 | - | 200. 0. 0 | 609. 0. 0 |
| 55,657. 1. 4 | 41,675. 8. 7 | 6,104.19.10 | 1,231.18.10 | 10,975. 0. 0 | 23,363. 9.11 |
| 21,544.15.10 | 8,064.12.0 | 4,071.16. 0 | 1,361. 7.11 | - | 2,631. 8. 1 |
| 3,159.19. 6 | 640.18.1 | 565.16. 7 | 0. 1. 6 | 75. 0. 0 | - |
| 7,613. 3. 2 | 11,535. 2.1 | 3,281.10.11 | 12. 9. 9 | 4,050. 0. 0 | 4,191. 1. 5 |
| 32,317.18. 6 | 20,240.12.2 | 7,919. 3. 6 | 1,373.19. 2 | 4,125. 0. 0 | 6,822. 9. 6 |
| 4,849.18. 6 | 4,516.11. 5 | 416. 1. 5 | 0.10. 0 | 4,100. 0. 0 | - |
| 22,872.11. 3 | 9,694. 6. 4 | 406. 7. 7 | 287.18. 9 | 4,000. 0. 0 | 5,000. 0. 0 |

Reference:- CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| PROVINCE | | | | | |
|---|---|---|---|---|---|
| IJEBU PROVINCE:- | | | | | |
| Ijebu | 6,319.17. 8 | 23,289.10.2 | 21,544.15.10 | 8,064.12.0 | 4,071.16. 0 |
| Ijebu-Igbo | 421.14. 2 | 3,379. 3.5 | 3,159.19. 6 | 640.18.1 | 565.16. 7 |
| Ijebu-Remo | 10,650.18.10 | 8,497. 6.5 | 7,613. 3. 2 | 11,535. 2.1 | 3,281.10.11 |
| TOTAL, IJEBU PROVINCE | 17,392.10. 8 | 35,166. 0. 0 | 32,317.18. 6 | 20,240.12.2 | 7,919. 3. 6 |
| ONDO PROVINCE:- | | | | | |
| Akoko | 4,456.14. 0 | 4,909.15.11 | 4,849.18. 6 | 4,516.11. 5 | 416. 1. 5 |
| Ekiti | 12,139. 7. 0 | 20,427.10. 7 | 22,872.11. 3 | 9,694. 6. 4 | 406. 7. 7 |
| Idanre | 1,542.12. 1 | 1,189. 1. 0 | 1,287.11. 9 | 1,444. 1. 4 | 119. 1. 4 |
| Ikale | 3,679.13. 2 | 3,751. 7. 5 | 4,393.11. 0 | 3,037. 9. 7 | 172.14. 7 |
| Oka | 1,158.10. 9 | 1,014.15. 9 | 902.11. 7 | 1,270.14.11 | 71. 4.11 |
| Okitipupa | 2,628.17.11 | 3,106. 9. 3 | 3,369.11. 2 | 2,365.16. 0 | 665.16. 0 |
| Ondo | 12,443.12.10 | 8,965. 3. 7 | 9,127.11. 8 | 12,281. 4. 9 | 3614.19. 4 |
| Owo | 4,616. 3. 9 | 4,338.10.11 | 4,607. 7. 4 | 4,347. 7. 4 | - |
| TOTAL, ONDO PROVINCE. | 42,665.11. 6 | 47,702.14. 5 | 51,410.14. 3 | 38,957.11. 8 | 5,466. 5. 2 |
| OYO PROVINCE:- | | | | | |
| Ibadan | 71,473.13. 8 | 85,472. 4.10 | 93,226. 0. 0 | 63,719.18. 6 | 19,077. 8. 4 |
| Ife | 5,731.14. 3 | 10,037.16. 0 | 8,236.17.11 | 7,532.12. 4 | 3,952.16. 8 |
| Ilesha | 6,449.10. 5 | 9,509. 7. 6 | 9,704.19. 7 | 6,253.18. 4 | 915. 8. 0 |
| Illa | 2,079.12.10 | 2,008.10. 9 | 2,117.19. 6 | 1,970. 4. 1 | 968. 4. 1 |
| Oyo | 22,867.11. 3 | 28,395. 8. 7 | 26,351.18. 3 | 24,911. 1. 7 | 10,489. 3. 0 |
| TOTAL, OYO PROVINCE | 108,602. 2. 5 | 135,423. 7. 8 | 139,637.15. 3 | 104,387.14.10 | 35,403. 0. 1 |
| WARRI PROVINCE:- | | | | | |
| Aboh | 3,557.12. 2 | 2,833.14. 3 | 3,348.14.10 | 3,042.11. 7 | 567.11. 7 |
| Itsekiri Sub-Tribal | 2,604. 0. 4 | 3,740.19. 2 | 4,101. 7. 9 | 2,243.11. 9 | 1,132.17. 7 |
| Kwale-Ibo | 4,787.14. 2 | 4,608.15.11 | 5,374.16. 6 | 4,021.13. 7 | 546.13. 7 |
| Ndoni | 333.18. 8 | 111.13. 4 | 76.14. 6 | 368.17. 6 | 54.17. 6 |
| Urhobo | 8,054.16. 7 | 9,380. 5.10 | 8,959.11. 1 | 8,475.11. 4 | 3,366.14.11 |
| Western Ijo | 5,319.15. 1 | 3,936. 7. 5 | 4,772.16. 7 | 4,483. 5.11 | 249.10.11 |
| Western Urhobo | 5,611. 0.11 | 6,405. 5. 7 | 6,687.14.10 | 5,328.11. 8 | 2,484. 1. 8 |
| TOTAL, WARRI PROVINCE. | 30,268.17.11 | 31,017. 1. 6 | 33,321.16. 1 | 27,964. 3. 4 | 8,402. 7. 9 |
| Total, Western PROVINCES. | 290,661. 1. 4 | 373,084.15. 9 | 384,270. 1. 2 | 279,475.15.11 | 72,289.13. 7 |

Notes.

1. The difference between the surplus on 1/4/41 shewn above and that shewn a Statement is due to audit adjustments in the investment accounts of Ife a general accounts of Benin Native Treasury, resulting in a net decrease of

2. The figure for surplus at 31/3/42 excludes £19,608 invested in the Native

3. The figure for surplus at 31/3/42 excludes £38,530 special contributions

PUBLIC RECORD OFFICE
CO 583/258/30149/3
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:-

| | | | | | |
|---|---|---|---|---|---|
| 21,544.15.10 | 8,064.12.0 | 4,071.16. 0 | 1,361. 7.11 | - | 2,631. 8. 1 |
| 3,159.19. 6 | 640.18.1 | 565.16. 7 | 0. 1. 6 | 75. 0. 0 | - |
| 7,613. 3. 2 | 11,535. 2.1 | 3,281.10.11 | 12. 9. 9 | 4,050. 0. 0 | 4,191. 1. 5 |
| 32,317.18. 6 | 20,240.12.2 | 7,919. 3. 6 | 1,373.19. 2 | 4,125. 0. 0 | 6,822. 9. 6 |
| 4,849.18. 6 | 4,516.11. 5 | 416. 1. 5 | 0.10. 0 | 4,100. 0. 0 | - |
| 22,872.11. 3 | 9,694. 6. 4 | 406. 7. 7 | 287.18. 9 | 4,000. 0. 0 | 5,000. 0. 0 |
| 1,287.11. 9 | 1,444. 1. 4 | 119. 1. 4 | - | 950. 0. 0 | 375. 0. 0 |
| 4,393.11. 0 | 3,037. 9. 7 | 172.14. 7 | 15. 5. 0 | 1,049.10. 0 | 1,800. 0. 0 |
| 902.11. 7 | 1,270.14.11 | 71. 4.11 | - | 1,199.10. 0 | - |
| 3,369.11. 2 | 2,365.16. 0 | 665.16. 0 | - | 500. 0. 0 | 1,200. 0. 0 |
| 9,127.11. 8 | 12,281. 4. 9 | 3614.19. 4 | 291. 5. 5 | 5,000. 0. 0 | 3,375. 0. 0 |
| 4,607. 7. 4 | 4,347. 7. 4 | - | - | 4,347. 7. 4 | - |
| 51,410.14. 3 | 38,957.11. 8 | 5,466. 5. 2 | 594.19. 2 | 21,146. 7. 4 | 11,750. 0. 0 |
| 93,226. 0. 0 | 63,719.18. 6 | 19,077. 8. 4 | - | 4,000.0. 0 | 40,642.10. 2 |
| 8,236.17.11 | 7,532.12. 4 | 3,952.16. 8 | 412. 5.5 | - | 3,167.10. 3 |
| 9,704.19. 7 | 6,253.18. 4 | 915. 8. 0 | 1,785. 1. 9 | - | 3,553. 8. 7 |
| 2,117.19. 6 | 1,970. 4. 1 | 968. 4. 1 | 2. 0. 0 | - | 1,000. 0. 0 |
| 26,351.18. 3 | 24,911. 1. 7 | 10,489. 3. 0 | 1,421.18. 7 | - | 13,000. 0. 0 |
| 139,637.15. 3 | 104,387.14.10 | 35,403. 0. 1 | 3,621. 5. 9 | 4,000.0. 0 | 61,363. 9. 0 |
| 3,348.14.10 | 3,042.11. 7 | 567.11. 7 | - | 500. 0. 0 | 1,975. 0. 0 |
| 4,101. 7. 9 | 2,243.11. 9 | 1,132.17. 7 | 4.14. 2 | - | 1,106. 0. 0 |
| 5,374.16. 6 | 4,021.13. 7 | 546.13. 7 | - | 500. 0. 0 | 2,975. 0. 0 |
| 76.14. 6 | 368.17. 6 | 54.17. 6 | 14. 0. 0 | 300. 0. 0 | - |
| 8,959.11. 1 | 8,475.11. 4 | 3,366.14.11 | 33.16. 5 | 1,125. 0. 0 | 3,950. 0. 0 |
| 4,772.16. 7 | 4,483. 5.11 | 249.10.11 | 283.15. 0 | 1,000. 0. 0 | 2,950. 0. 0 |
| 6,687.14.10 | 5,328.11. 8 | 2,484. 1. 8 | 0.10. 0 | - | 2,844. 0. 0 |
| 33,321.16. 1 | 27,964. 3. 4 | 8,402. 7. 9 | 336.15.7 | 3,425. 0. 0 | 15,800. 0. 0 |
| 384,270. 1. 2 | 279,475.15.11 | 72,289.13. 7 | 8,993. 8. 1 | 57,721. 2. 4 | 140,471.11.11 |

Notes.

n the surplus on 1/4/41 shewn above and that shewn at 31st March,1941, in the 1940-41 Financial
udit adjustments in the investment accounts of Ife and Ilesha Native Treasuries and in the
enin Native Treasury, resulting in a net decrease of £839. 2. 2.

s at 31/3/42 excludes £19,608 invested in the Native Administrations Combined Renewals Fund.

s at 31/3/42 excludes £38,530 special contributions to Government revenue, repaid in April, 1942.

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

AIR MAIL.

10

NIGERIA.

NO. 605

Government House,
Nigeria.

9 October, 1941.

18

My Lord,

I have the honour to transmit for your information one copy of the Financial Statement of the Native Treasuries of the Western Provinces for the financial year which ended on the 31st of March, 1941.

2. During the course of the year two new treasuries were opened, one in the Abeokuta and one in the Benin Province. No treasuries were closed.

3. Revenue for the year fell short of the estimate by the small margin of .147% but exceeded actual revenue for the year 1939-40 by approximately £13,000. Of this figure more than £6,000 is accounted for by a marked increase of revenue in the Benin Native Treasury which was due partly to an increase in Native Court revenue consequent on political reorganisation and partly to the exploitation of timber for war purposes.

4. Ordinary revenue for the year exceeded recurrent expenditure in all but five treasuries in which it was not possible to effect equivalent savings in expenditure. Total expenditure exceeded revenue by £27,941, but as this included a second contribution of £45,000 to Government revenue there was a true favourable balance of some £17,000.

5. The total surplus funds at the disposal of the Native Treasuries on the 31st of March, 1941 amounted to 79% of the year's revenue and in only five treasuries was the surplus less than 50% of normal revenue.

6. While war-time economy has necessitated some curtailment of development works essential services have been adequately maintained. The general financial position of the Native Administrations in the Western Provinces continues to be sound and the results of the year's working may be regarded as very satisfactory.

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

R. H. Bourdillon

GOVERNOR.

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

Acc.

Reference:
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:-

NATIVE ADMINISTRATIONS, WESTERN PROVINCES.

FINANCIAL STATEMENT FOR THE YEAR 1940-41.

| TREASURY. | Surplus 1st April, 1940. | Revenue 1st April, 1940- 31st March, 1941. | Expenditure 1st April, 1940- 31st March, 1941. | Surplus 31st March, 1941. | Distr Cash in h |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. |
| **ABEOKUTA PROVINCE:-** | | | | | |
| Ajilete Group | 888. 3. 3. | 660. 4. 4. | 532.12. 5. | 1,015.15. 2. | 184.18. |
| Egba | 25,962.15. 7. | 54,649. 2. 8. | 57,172. 4. 0. | 23,439.14. 3. | 3,168.17. |
| Ifonyin Group | 1,883. 6. 8. | 1,089. 6. 9. | 1,353.11. 9. | 1,619. 1. 8. | 56. 8. |
| Ilaro Divisional | 11,321.19. 6. | 7,057. 0. 4. | 7,908.14. 5. | 10,470. 5. 5. | 1,839. 3. |
| Ilaro Group | 124. 1. 4. | 2,183. 1. 2. | 1,658.13. 3. | 648. 9. 3. | 248. 9. |
| Ilobi Group | 397. 2. 9. | 349.15. 5. | 293. 1. 4. | 453.16.10. | 113. 8. |
| Ipokia Group | 6,257. 9. 2. | 3,413. 6. 7. | 3,825. 5. 4. | 5,845.10. 5. | 1,803. 6. |
| Okeodan Group | 642.18. 9. | 489. 9. 6. | 463. 8. 8. | 668.19. 7. | 108. 7. |
| Otta | = | 4,800.10. 5. | 3,203. 7.11 | 1,597. 2. 6. | 1,597. 2. |
| TOTAL, ABEOKUTA PROVINCE. | 47,477.17. 0. | 74,691.17. 2. | 76,410.19. 1. | 45,758.15. 1. | 9,120. 1. |
| **BENIN PROVINCE:-** | | | | | |
| Agbor | 5,134.19. 6. | 3,279. 7.11. | 3,887.11. 2. | 4,526.16. 3. | 868.16. |
| Asaba | 288.17. 4. | 409.10. 3. | 418.16. 8. | 279.10.11. | 279. 7. |
| Benin | 23,729. 2. 8. | 30,152.18. 9. | 30,666.10.11. | 23,215.10. 6. | 4,264. 0. |
| Ekpon | 191. 9. 1. | 136. 9. 4. | 129. 2. 7. | 198.15.10. | 117.15. |
| Ewohimi | 737. 9.10. | 744.19.11. | 838. 1. 6. | 644. 8. 3. | 36.12. |
| Ibusa | = | 857. 7. 3. | 421.13. 7. | 435.13. 8. | 435.13. |
| Irrua | 540. 9. 0. | 715.10. 8. | 820. 4. 3. | 435.15. 5. | 69.15. |
| Ishan Divisional | 5,808.11. 0. | 5,292.16. 0. | 5,972. 3. 9. | 5,129. 3. 3. | 1,336. 0. |
| Kukuruku | 7,527.12. 7. | 5,611.16. 8. | 7,343.19. 9. | 5,795. 9. 6. | 2,320.16. |
| Nsukwa | 711.16. 8. | 572.12. 9. | 613. 5.11. | 671. 3. 6. | 371. 3. |
| Ogweshi-Uku | 4,264. 4. 2. | 2,782.19. 5. | 3,546. 4. 7. | 3,500.19. 0. | 414.18. |
| Uromi | 1,380. 5. 1. | 950.19. 0. | 1,191. 5. 5. | 1,139.18. 8. | 129.18. |
| TOTAL, BENIN PROVINCE. | 50,314.16.11. | 51,507. 7.11. | 55,849. 0. 1. | 45,973. 4. 9. | 10,644.14. |
| **IJEBU PROVINCE:-** | | | | | |
| Ijebu | 7,084.12. 5. | 32,215. 2. 5. | 32,979.17. 2. | 6,319.17. 8. | 1,231. 1. |
| Ijebu-Igbo | - | 3,287. 6. 0. | 2,865.11.10. | 421.14. 2. | 421.14. |
| Ijebu-Remo | 11,829. 5. 1. | 6,464,12. 6. | 7,642.18. 9. | 10,650.18.10. | 2,958.18. |
| TOTAL, IJEBU PROVINCE. | 18,913.17. 6. | 41,967. 0.11. | 43,488. 7. 9. | 17,392.10. 8. | 4,611.13. |
| **ONDO PROVINCE:-** | | | | | |
| Akoko | 4,137. 9.11. | 4,856. 0.11. | 4,536.16.10. | 4,456.14. 0. | 956.14. |
| Ekiti | 15,152.10.10. | 19,914. 7. 3. | 22,927.11. 1. | 12,139. 7. 0. | 2,917. 0. |

E ADMINISTRATIONS, WESTERN PROVINCES.

CIAL STATEMENT FOR THE YEAR 1940-41.

19

| 1940-<br>,1941. | Expenditure<br>1st April, 1940-<br>31st March, 1941. | Surplus<br>31st March, 1941. | Distribution of Surplus, 31st March, 1941. | | | |
|---|---|---|---|---|---|---|
| | | | Cash in hand. | Advances Outstanding | Fixed Deposits, Bank. | Investments. |
| s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £ | £. s. d. |
| 4. 4. | 532.12. 5. | 1,015.15. 2. | 184.18. 9. | - | 550 | 280.16. 5. |
| 2. 8. | 57,172. 4. 0. | 23,439.14. 3. | 3,168.17.10. | 1,073. 5.11. | 7,000 | 12,197.10. 6. |
| 6. 9. | 1,353.11. 9. | 1,619. 1. 8. | 56. 8. 5. | - | 650 | 912.13. 3. |
| 0. 4. | 7,908.14. 5. | 10,470. 5. 5. | 1,839. 3. 0. | 155. 1.11. | 4,000 | 4,476. 0. 6. |
| 1. 2. | 1,658.13. 3. | 648. 9. 3. | 248. 9. 3. | - | 400 | - |
| 5. 5. | 293. 1. 4. | 453.10.10. | 113. 8. 7. | - | 200 | 140. 8. 3. |
| 6. 7. | 3,825. 5. 4. | 5,845.10. 5. | 1,803. 6. 3. | 38. 1.11. | 1,600 | 2,404. 2. 3. |
| 9. 6. | 463. 8. 8. | 668.19. 7. | 108. 7. 2. | - | 350 | 210.12. 5. |
| 0. 5. | 3,203. 7.11 | 1,597. 2. 6. | 1,597. 2. 6. | - | - | - |
| 7. 2. | 76,410.19. 1. | 45,758.15. 1. | 9,120. 1. 9. | 1,266. 9. 9. | 14,750 | 20,622. 3. 7. |
| 7.11. | 3,887.11. 2. | 4,526.16. 3. | 868.10. 5. | 136.15. 2. | 1,000 | 2,521.10. 8. |
| 0. 3. | 418.16. 8. | 279.10.11. | 279. 7.11. | 0. 3. 0. | - | - |
| 8. 9. | 30,666.10.11. | 23,215.10. 6. | 4,264. 0. 8. | 182.19. 3. | 8,000 | 10,768.10. 7. |
| 9. 4. | 129. 2. 7. | 198.15.10. | 117.15.10. | - | - | 81. 0. 0. |
| 9.11. | 838. 1. 6. | 644. 8. 3. | 36.12. 3. | 1.16. 0. | 200 | 406. 0. 0. |
| 7. 3. | 421.13. 7. | 435.13. 8. | 435.13. 8. | - | - | - |
| 0. 8. | 820. 4. 3. | 435.15. 5. | 69.15. 5. | - | - | 366. 0. 0. |
| 6. 0. | 5,972. 3. 9. | 5,129. 3. 3. | 1,336. 0. 2. | 190.17. 4. | 1,000 | 2,602. 5. 9. |
| 6. 8. | 7,343.19. 9. | 5,795. 9. 6. | 2,320.16.10. | 149. 1. 1. | 1,000 | 2,325.11. 7. |
| 2. 9. | 613. 5.11. | 671. 3. 6. | 371. 3. 6. | - | 300 | - |
| 9. 5. | 3,546. 4. 7. | 3,500.19. 0. | 414.18. 8. | 2. 9. 0. | 1,500 | 1,583.11. 4. |
| 9. 0. | 1,191. 5. 5. | 1,139.18. 8. | 129.18. 8. | 1. 0. 0. | 400 | 609. 0. 0. |
| 7.11. | 55,849. 0. 1. | 45,973. 4. 9. | 10,644.14. 0. | 665. 0.10. | 13,400. | 21,263. 9.11. |
| 2. 5. | 32,979.17. 2. | 6,319.17. 8. | 1,231. 1. 4. | 1,957. 8. 3. | 500 | 2,631. 8. 1. |
| 6. 0. | 2,865.11.10. | 421.14. 2. | 421.14. 2. | - | - | - |
| 2. 6. | 7,642.18. 9. | 10,650.18.10. | 2,958.18. 5. | 0.19. 0. | 3,500 | 4,191. 1. 5. |
| 0.11. | 43,488. 7. 9. | 17,392.10. 8. | 4,611.13.11. | 1,958. 7. 3. | 4,000 | 6,822. 9. 6. |
| 0.11. | 4,536.16.10. | 4,456.14. 0. | 956.14. 0. | - | 3,500 | - |
| 7. 3. | 22,927.11. 1. | 12,139. 7. 0. | 2,917. 0. 4. | 222. 6. 8. | 4,000 | 5,000. 0. 0. |

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| | | | | | |
|---|---|---|---|---|---|
| **IJEBU PROVINCE:-** | | | | | |
| Ijebu | 7,084.12. 5. | 32,215. 2. 5. | 32,979.17. 2. | 6,319.17. 8. | 1,231. 1. |
| Ijebu-Igbo | - | 3,287. 6. 0. | 2,865.11.10. | 421.14. 2. | 421.14. |
| Ijebu-Remo | 11,829. 5. 1. | 6,464.12. 6. | 7,642.18. 9. | 10,650.18.10. | 2,958.18. |
| TOTAL, IJEBU PROVINCE. | 18,913.17. 6. | 41,967. 0.11. | 43,488. 7. 9. | 17,392.10. 8. | 4,611.13.1 |
| **ONDO PROVINCE:-** | | | | | |
| Akoko | 4,137. 9.11. | 4,856. 0.11. | 4,536.16.10. | 4,456.14. 0. | 956.14. |
| Ekiti | 15,152.10.10. | 19,914. 7. 3. | 22,927.11. 1. | 12,139. 7. 0. | 2,917. 0. |
| Idanre | 1,819.14. 1. | 1,270. 2. 4. | 1,547. 4. 4. | 1,542.12. 1. | 17.12. |
| Ikale | 4,649.17. 0. | 3,362.15. 0. | 4,332.18.10. | 3,679.13. 2. | 815.13. |
| Oka | 1,109. 6. 4. | 974. 3. 6. | 924.19. 1. | 1,158.10. 9. | 58.10. |
| Okitipupa | 3,040.17. 9. | 2,868.13.10. | 3,280.13. 8. | 2,628.17.11. | 914. 7.1 |
| Ondo | 12,411.14. 6. | 8,918.12. 4. | 8,886.14. 0. | 12,443.12.10. | 3,207.18. |
| Owo | 4,526.17. 8. | 4,262.16. 1. | 4,173.10. 0. | 4,616. 3. 9. | 16. 3. |
| TOTAL, ONDO PROVINCE. | 46,848. 8. 1. | 46,427.11. 3. | 50,610. 7.10. | 42,665.11. 6. | 8,904. 0. |
| **OYO PROVINCE:-** | | | | | |
| Ibadan | 77,573. 7. 0. | 78,041.18. 7. | 84,141.11.11. | 71,473.13. 8. | 11,831. 3. |
| Ife | 5,163. 4. 8. | 9,941.19. 8. | 8,541. 0. 4. | 6,564. 4. 0. | 2,562.10. |
| Ilesha | 9,718.12.10. | 6,614.12. 0. | 9,877. 3. 0. | 6,456. 1.10. | 727.19. |
| Illa | 2,594. 4. 2. | 1,961.18. 7. | 2,476. 9.11. | 2,079.12.10. | 1,040.13. |
| Oyo | 28,583. 6.11. | 27,069.11. 6. | 32,785. 7. 2. | 22,867.11. 3. | 6,079.12. |
| TOTAL, OYO PROVINCE. | 123,632.15. 7. | 123,630. 0. 4. | 137,821.12. 4. | 109,441. 3. 7. | 22,241.18. |
| **WARRI PROVINCE:-** | | | | | |
| Aboh | 3,810. 4.11. | 3,057.18. 8. | 3,310.11. 5. | 3,557.12. 2. | 1,082.12. |
| Itsekiri Sub-Tribal | 2,994.17. 2. | 3,618. 6. 7. | 4,009. 3. 5. | 2,604. 0. 4. | 936. 4. |
| Kwale-Ibo | 5,832.14. 9. | 4,589. 0. 1. | 5,634. 0. 8. | 4,787.14. 2. | 812.14. |
| Ndoni | 302. 1. 6. | 112.15. 6. | 80.18. 4. | 333.18. 8. | 83.18. |
| Urhobo | 7,795. 1. 1. | 9,050.17. 7. | 8,791. 2. 1. | 8,054.16. 7. | 4,083. 0. |
| Western Ijo | 5,710. 2. 7. | 4,003.13. 4. | 4,394. 0.10. | 5,319.15. 1. | 1,369.15. |
| Western Urhobo | 5,808. 2. 5. | 6,328. 2. 7. | 6,525. 4. 1. | 5,611. 0.11. | 2,755.19. |
| TOTAL, WARRI PROVINCE. | 32,253. 4. 5. | 30,760.14. 4. | 32,745. 0.10. | 30,268.17.11. | 11,124. 5. |
| TOTAL, WESTERN PROVINCES. | 319,440.19. 6. | 368,984.11.11. | 396,925. 7.11. | 291,500. 3. 6. | 66,646.13 |

**Note:** The difference between the surplus on the 1st of April, 1940, shown above an March, 1940, in the 1939-40 Financial Statement is due to minor audit adjust a net increase of £25.14.11d.

CO 583/258/30149/3
PUBLIC RECORD OFFICE
Reference:-

| | | | | | | |
|---|---|---|---|---|---|---|
| 5. 2. 5. | 32,979.17. 2. | 6,319.17. 8. | 1,231. 1. 4. | 1,957. 8. 3. | 500 | 2,631. 8. 1. |
| 7. 6. 0. | 2,865.11.10. | 421.14. 2. | 421.14. 2. | - | - | - |
| 4,12. 6. | 7,642.18. 9. | 10,650.18.10. | 2,958.18. 5. | 0.19. 0. | 3,500 | 4,191. 1. 5. |
| 7. 0.11. | 43,488. 7. 9. | 17,392.10. 8. | 4,611.13.11. | 1,958. 7. 3. | 4,000 | 6,822. 9. 6. |
| 6. 0.11. | 4,536.16.10. | 4,456.14. 0. | 956.14. 0. | - | 3,500 | - |
| 14. 7. 3. | 22,927.11. 1. | 12,139. 7. 0. | 2,917. 0. 4. | 222. 6. 8. | 4,000 | 5,000. 0. 0. |
| 70. 2. 4. | 1,547. 4. 4. | 1,542.12. 1. | 17.12. 1. | - | 1,150 | 375. 0. 0. |
| 02.15. 0. | 4,332.18.10. | 3,679.13. 2. | 815.13. 2. | 14. 0. 0. | 1,050 | 1,800. 0. 0. |
| 74. 3. 6. | 924.19. 1. | 1,158.10. 9. | 58.10. 9. | - | 1,100 | - |
| 68.13.10. | 3,280.13. 8. | 2,628.17.11. | 914. 7.11. | 14.10. 0. | 500 | 1,200. 0. 0. |
| 18.12. 4. | 8,886.14. 0. | 12,443.12.10. | 3,207.18. 3. | 0.14. 7. | 5,860 | 3,375. 0. 0. |
| 62.16. 1. | 4,173.10. 0. | 4,616. 3. 9. | 16. 3. 9. | - | 4,600 | - |
| 27.11. 3. | 50,610. 7.10. | 42,665.11. 6. | 8,904. 0. 3. | 251.11. 3. | 21,760 | 11,750. 0. 0. |
| 41.18. 7. | 84,141.11.11. | 71,473.13. 8. | 11,831. 3. 6. | - | 19,000 | 40,642.10. 2. |
| 41.19. 8. | 8,541. 0. 4. | 6,564. 4. 0. | 2,562.10. 0. | 1.14. 0. | - | 4,000. 0. 0. |
| 14.12. 0. | 9,877. 3. 0. | 6,456. 1.10. | 727.19. 0. | 728. 2.10. | - | 5,000. 0. 0. |
| 61.18. 7. | 2,476. 9.11. | 2,079.12.10. | 1,040.13. 6. | 38.19. 4. | = | 1,000. 0. 0. |
| 69.11. 6. | 32,785. 7. 2. | 22,867.11. 3. | 6,079.12. 2. | 1,787.19. 1. | 2,000 | 13,000. 0. 0. |
| 30. 0. 4. | 137,821.12. 4. | 109,441. 3. 7. | 22,241.18. 2. | 2,556.15. 3. | 21,000 | 63,642.10. 2. |
| 057.18. 8. | 3,310.11. 5. | 3,557.12. 2. | 1,082.12. 2. | - | 500 | 1,975. 0. 0 |
| 618. 6. 7. | 4,009. 3. 5. | 2,604. 0. 4. | 936. 4. 6. | 1.15.10. | 560 | 1,106. 0. 0 |
| 589. 0. 1. | 5,634. 0. 8. | 4,787.14. 2. | 812.14. 2. | - | 1,000 | 2,975. 0. 0 |
| 112.15. 6. | 80.18. 4. | 333.18. 8. | 83.18. 8. | = | 250 | - |
| 050.17. 7. | 8,791. 2. 1. | 8,054.16. 7. | 4,083. 0. 8. | 21.15.11. | - | 3,950. 0. 0 |
| 003.13. 4. | 4,394. 0.10. | 5,319.15. 1. | 1,369.15. 1. | = | 1,000 | 2,950. 0. 0 |
| 328. 2. 7. | 6,525. 4. 1. | 5,611. 0.11. | 2,755.19.11. | 11. 1. 0. | - | 2,844. 0. 0 |
| 760.14. 4. | 32,745. 0.10. | 30,268.17.11. | 11,124. 5. 2. | 34.12. 9. | 3,310 | 15,800. 0. 0 |
| 984.11.11. | 396,925. 7.11. | 291,500. 3. 6. | 66,646.13. 3. | 6,732.17. 1. | 78,220. | 139,900.13.2. |

een the surplus on the 1st of April, 1940, shown above and that shown at 31st
1939-40 Financial Statement is due to minor audit adjustments, resulting in
25.14.11d.

PUBLIC RECORD OFFICE
Reference:- CO 583/258/30149/3
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Orig on 30149/2/41 9

20

Copy.

NIGERIA.

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and is directed to transmit herewith a copy each of the Estimates of the Native Treasuries of the Northern, Eastern and Western Provinces for the financial year 1941-42.

Nigerian Secretariat,
Lagos, 15th September, 1941.

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30149/3
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Orig. no. Tom 30149/2/40141.

Code Telegram

21

GNB.

FROM NIGERIA

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

D. 8th July, 1941.
R. 8th " " 14.05 hrs.

No.657.

Your despatches Nos. 51,53,54.

Submission of Native Administration Estimates for 1940/41. Subject to your concurrence and with the object of curtailing correspondence, it is proposed to discontinue preparation of these despatches during the period of the war. It is anticipated that generally speaking Native Administration budgets are likely to remain static in this period since no material alterations either in expenditure or revenue is anticipated.

2. Financial statements supported by explanatory despatches will continue to be made after the close of each financial year.

CO 583/258 1941-43.

NIGERIA.

1998

No. 30149/4

CLOSED
UNTIL
1972

SUBJECT. S 353

# NATIVE ADMINISTRATION ESTIMATES AND FINANCIAL STATEMENTS.

## EASTERN PROVINCES.

| | |
|---|---|
| Previous | 1940 |
| Subsequent | 1944. |

Reference:
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



WL 48567 5439 5m 5/50 TCP/JR

(COPY MINUTES.)

1941 Correspondence.

N.A. To original minute 4 of 1940 file

7. Nigeria Tel. No.657 8.7.41
(Original No.7 on 30149/2/40 & 41).
See Minutes on 30149/2/41 Nig.

4. To Nigeria Saving Tel.129 - on 30149/2/41 Nig. (copy att.) 25.7.41

DESTROYED UNDER STATUTE

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

9 Nigeria 3 p.m. ——— 15. 9. 41.
(Orig. on 30149/2(4).
Secret minute on Sub file L.
C. A. Swan Smith.
11/9/41.

9(c) 3

10. Nigeria 643. ——— 31. 10. 41.

It appears that, but for the Special War Contribution to the Central Fort (which is repayable) all the Eastern Provinces would have shown a small surplus on the year's work.

Patrick Brownrigg
28/11/41
Clerical.

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1942. 4

11. Nigeria — #67 — 9.11.42.

Nothing misleading.
The London & the Nation
Treasuries at the end
the financial year was
satisfactorily small.

Read by
Harmer
24/1/43

PUBLIC RECORD OFFICE

Reference:-

CO 583/258/30149/4

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

8.2.43

3p.m.

1943

C.I.

Francine 12 Ligurian

la mu

5

Alame

94/us.

A

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

copy of 3p.n. re 30149/3/43 12
" " " 30149/2/43

NIGERIA.

13 MAR 1943

6

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and is directed to transmit herewith a copy each of the Estimates of the Native Treasuries of the Northern, Eastern and Western Provinces for the financial year 1942-43.

/2. /4 /3.

Nigerian Secretariat,
Lagos, 9 February, 1943.

HAC.

# EASTERN PROVINCES

# NATIVE TREASURIES ESTIMATES 1942-43

CONTENTS

Financial Statement, all Treasuries
Estimates of Works Extraordinary
Summary of Investments and Deposits
Alphabetical Index of Treasuries.

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# EASTERN PROVINCES NATIVE TREASURIES ESTIMATES 1942–43

## PART I, FINANCIAL STATEMENT

| Division | Native Treasury | Surplus 1.4.41 | Revised Estimate of Revenue 1941–42 | Revised Estimate of Expenditure 1941–42 | Revised Estimated Surplus 31.3.42 | Estimated Revenue 1942–43 | Estimated Expenditure 1942–43 | Estimated Surplus 31.3.43 |
|---|---|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ | £ | £ |
| | CALABAR PROVINCE :— | | | | | | | |
| ABAK | Abak District | 4,940 | 3,214 | 5,279 | 2,875 | 3,198 | 4,067 | 2,006 |
| | Ika | — | 1,531 | 1,059 | 472 | 864 | 984 | 352 |
| | Obong | 906 | 547 | 880 | 573 | 545 | 704 | 414 |
| | Southern Annang | 2,480 | 3,050 | 3,574 | 1,956 | 3,045 | 3,564 | 1,437 |
| | Ukanafun | 1,210 | 948 | 1,385 | 773 | 946 | 1,180 | 539 |
| CALABAR | Calabar Divisional | 638 | 487 | 554 | 571 | 487 | 552 | 506 |
| | Calabar (Efik-Qua-Efut) | 2,609 | 3,048 | 3,318 | 2,339 | 3,048 | 3,288 | 2,099 |
| | Okoyong | 230 | 200 | 295 | 135 | 221 | 247 | 109 |
| EKET | Eket Divisional | 2,913 | 2,779 | 3,167 | 2,525 | 2,779 | 3,333 | 1,971 |
| | Oron | 3,042 | 3,165 | 3,231 | 2,976 | 3,155 | 3,040 | 3,091 |
| | Ubium | 553 | 748 | 862 | 439 | 735 | 861 | 313 |
| ENYONG (ARO) | Aro District | 626 | 2,142 | 2,290 | 478 | 1,941 | 2,024 | 395 |
| ENYONG (ITU) | Ibiono | 639 | 1,682 | 1,704 | 617 | 1,682 | 1,655 | 644 |
| | Itam | 427 | 647 | 662 | 412 | 647 | 662 | 397 |
| | Itu District | 158 | 332 | 320 | 170 | 332 | 321 | 181 |
| IKOT EKPENE | Central Annang | 2,706 | 2,750 | 3,059 | 2,397 | 2,744 | 3,209 | 1,932 |
| | Ikono | 2,258 | 1,708 | 2,032 | 1,934 | 1,708 | 2,173 | 1,469 |
| | Ikot Ekpene District | 1,143 | 1,295 | 1,295 | 1,143 | 1,173 | 1,400 | 916 |
| | Otoro | 4,236 | 3,542 | 4,335 | 3,443 | 3,138 | 3,821 | 2,760 |
| OPOBO | Andoni | — | 2,177 | 1,411 | 766 | 1,063 | 1,291 | 538 |
| | Annang | — | — | — | — | 2,750 | 1,612 | 1,138 |
| | Ibibio | 3,231 | 3,473 | 3,873 | 2,831 | 3,521 | 4,095 | 2,257 |
| | Ogoni | 2,048 | 4,806 | 4,456 | 2,398 | 3,836 | 3,988 | 2,246 |
| | Opobo Divisional | 4,514 | 1,861 | 4,259 | 2,116 | 566 | 2,298 | 384 |
| UYO | Eastern Nsit | 836 | 718 | 872 | 682 | 718 | 898 | 502 |
| | Ibesikpo | 1,385 | 1,047 | 1,544 | 888 | 1,047 | 1,160 | 775 |
| | Iman | 1,423 | 2,008 | 2,307 | 1,124 | 1,929 | 2,132 | 921 |
| | Uyo Divisional | 2,154 | 3,641 | 3,452 | 2,343 | 3,202 | 3,569 | 1,976 |
| | Western Nsit | 2,081 | 2,214 | 2,466 | 1,829 | 1,777 | 2,535 | 1,071 |
| | Total, Calabar Province | 49,386 | 55,760 | 63,941 | 41,205 | 52,797 | 60,663 | 33,339 |
| | CAMEROONS PROVINCE :— | | | | | | | |
| BAMENDA | Bafut | 881 | 1,759 | 1,106 | 1,534 | 1,309 | 1,216 | 1,627 |
| | Bamenda Divisional | 12,045 | 13,961 | 11,579 | 14,427 | 13,507 | 11,430 | 16,504 |
| | Banso | 3,024 | 2,424 | 1,904 | 3,544 | 2,379 | 2,065 | 3,858 |
| KUMBA | Kumba Divisional | 5,564 | 5,688 | 6,841 | 4,411 | 5,458 | 6,517 | 3,352 |
| MAMFE | Banyang | 610 | 1,243 | 1,383 | 470 | 1,059 | 1,208 | 321 |
| | Kembong | 906 | 1,335 | 1,112 | 1,129 | 783 | 1,001 | 911 |
| | Mamfe Divisional | 3,085 | 3,585 | 3,147 | 3,523 | 2,352 | 3,310 | 2,565 |
| VICTORIA | Bakweri | 3,387 | 2,663 | 3,550 | 2,500 | 2,708 | 3,528 | 1,680 |
| | Balong | 838 | 739 | 732 | 845 | 739 | 888 | 696 |
| | Victoria Divisional | 6,088 | 2,919 | 3,494 | 5,513 | 2,852 | 4,116 | 4,249 |
| | Total, Cameroons Province | 36,428 | 36,316 | 34,848 | 37,896 | 33,146 | 35,279 | 35,763 |
| | OGOJA PROVINCE :— | | | | | | | |
| ABAKALIKI | Agba | 258 | 216 | 226 | 248 | 216 | 273 | 191 |
| | Ezza | 2,880 | 2,039 | 2,987 | 1,932 | 2,012 | 2,332 | 1,612 |
| | Ikwo | 1,892 | 1,202 | 2,110 | 984 | 1,195 | 1,519 | 660 |
| | Ishielu | 726 | 344 | 587 | 483 | 350 | 617 | 216 |
| | Izi | 2,382 | 2,268 | 2,692 | 1,958 | 2,268 | 2,601 | 1,625 |
| | Ngbo | 1,447 | 805 | 991 | 1,261 | 805 | 1,116 | 950 |
| | Orri | 272 | 231 | 345 | 158 | 206 | 253 | 111 |
| AFIKPO | Afikpo Divisional | 7,169 | 5,457 | 6,274 | 6,352 | 5,478 | 6,152 | 5,678 |
| IKOM | Ikom Divisional | 2,624 | 1,919 | 2,510 | 2,033 | 1,908 | 2,221 | 1,720 |
| | Ololumo | 265 | 148 | 169 | 244 | 144 | 165 | 223 |
| OBUBRA | Obubra Divisional | 3,134 | 3,892 | 4,837 | 2,189 | 3,874 | 4,486 | 1,577 |
| OGOJA | Bette Bendi | 491 | 566 | 583 | 474 | 566 | 670 | 370 |
| | Obudu District | 1,429 | 1,786 | 1,503 | 1,712 | 1,286 | 1,702 | 1,296 |
| | Ogoja District | 3,978 | 4,309 | 4,914 | 3,373 | 4,766 | 5,026 | 3,113 |
| | Total, Ogoja Province | 28,947 | 25,182 | 30,728 | 23,401 | 25,074 | 29,133 | 19,342 |
| | ONITSHA PROVINCE :— | | | | | | | |
| AWGU | Awgu Divisional | 2,168 | 2,551 | 3,071 | 1,648 | 2,529 | 3,072 | 1,105 |
| | Lengwe | 361 | 407 | 488 | 280 | 413 | 500 | 193 |
| AWKA | Agulu | — | 1,124 | 786 | 338 | 683 | 726 | 295 |
| | Awka District | 1,899 | — | 1,899 (*a*) | — | — | — | — |
| | Isuofia Southern Confederacy | 2,220 | 2,997 | 3,132 | 2,085 | 2,997 | 3,124 | 1,958 |
| | Njikobu | — | 2,579 | 1,766 | 813 | 1,548 | 1,558 | 803 |
| | Udoka | — | 1,520 | 1,146 | 374 | 1,094 | 1,102 | 366 |
| NSUKKA | Igbo-Eze (Enugu Ezike) | 1,048 | 2,937 | 1,855 | 2,130 | 2,182 | 2,129 | 2,183 |
| | Nsukka Divisional | 7,941 | 5,937 | 7,589 | 6,289 | 5,065 | 6,440 | 4,914 |
| | Uzo Uwani | — | — | — | — | 1,810 | 1,295 | 515 |
| ONITSHA | Agbaja Ugwuochi | — | 1,814 | 1,193 | 621 | 1,084 | 1,225 | 480 |
| | Ebonato | — | 4,183 | 2,681 | 1,502 | 2,489 | 2,725 | 1,266 |
| | Igwebuike | 594 | 1,300 | 1,204 | 690 | 1,291 | 1,277 | 704 |
| | Mbailinato | 435 | 1,100 | 1,170 | 365 | 1,097 | 1,151 | 311 |
| | Mbamili | 741 | 1,360 | 1,312 | 789 | 1,323 | 1,380 | 732 |
| | Nnewi Area | 2,411 | — | 2,411 (*b*) | — | — | — | — |
| | Olu Ozizo | 199 | 321 | 308 | 212 | 321 | 327 | 206 |
| | Onitsha | 461 | 1,060 | 1,025 | 496 | 1,041 | 1,073 | 464 |
| | Umuigwedo | 427 | 870 | 882 | 415 | 865 | 885 | 395 |
| UDI | Abaja | 3,350 | 4,347 | 5,057 | 2,640 | 4,337 | 4,882 | 2,095 |
| | Ngwo | 422 | 303 | 342 | 383 | 303 | 342 | 344 |
| | Nkanu | 2,693 | 3,603 | 4,376 | 1,920 | 3,598 | 3,870 | 1,648 |
| | Total, Onitsha Province | 27,370 | 40,313 | 43,693 | 23,990 | 36,070 | 39,083 | 20,977 |
| | OWERRI PROVINCE :— | | | | | | | |
| ABA | Asa | 1,233 | 986 | 1,124 | 1,095 | 980 | 1,192 | 883 |
| | Etche | 648 | 488 | 622 | 514 | 482 | 624 | 372 |
| | Ndoki | 1,265 | 1,438 | 1,721 | 982 | 1,438 | 1,734 | 686 |
| | Ngwa | 3,918 | 8,506 | 10,069 | 2,355 | 9,463 | 9,502 | 2,316 |
| AHOADA | Abua | 776 | 1,234 | 1,244 | 766 | 1,248 | 1,297 | 717 |
| | Ahoada Divisional | 2,564 | 2,605 | 2,841 | 2,328 | 2,471 | 2,955 | 1,844 |
| | Ekpeye | 927 | 1,124 | 1,148 | 903 | 1,141 | 1,186 | 858 |
| | Ikwerre | 1,642 | 3,316 | 3,296 | 1,662 | 3,263 | 3,447 | 1,478 |
| BENDE | Abam | 176 | — | 176 (*c*) | — | — | — | — |
| | Ala Ala | — | 1,703 | 1,016 | 687 | 912 | 1,046 | 553 |
| | Bende Divisional | 3,239 | 456 | 3,395 | 300 | — | 300 (*d*) | — |
| | Elu Elu | — | 3,103 | 1,749 | 1,354 | 1,731 | 1,885 | 1,200 |
| | Ibeku | 460 | — | 460 (*c*) | — | — | — | — |
| | Item | 298 | — | 298 (*c*) | — | — | — | — |
| | Itu (Bende) | — | — | — | — | 495 | 319 | 176 |
| | Oboro | 242 | — | 242 (*c*) | — | — | — | — |
| | Ojida Anyanwu | — | 3,727 | 2,119 | 1,608 | 1,947 | 2,045 | 1,510 |
| | Ohafia | 498 | — | 498 (*c*) | — | — | — | — |
| | Ozuwa Anyanwu | | 2,734 | 1,591 | 1,143 | 1,545 | 1,651 | 1,027 |

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Total, Calabar Province .. .. .. .. | | | | | | | 49,386 | 55,760 | 63,941 | 41,205 | 52,797 | 60,663 | 33,339 |
| | | Cameroons Province :— | | | | | | | | | | | |
| Bamenda .. .. | Bafut .. .. .. .. | | | | | | 881 | 1,759 | 1,106 | 1,534 | 1,309 | 1,216 | 1,627 |
| | Bamenda Divisional .. .. .. | | | | | | 12,045 | 13,961 | 11,579 | 14,427 | 13,507 | 11,430 | 16,504 |
| | Banso .. .. .. .. .. | | | | | | 3,024 | 2,424 | 1,904 | 3,544 | 2,379 | 2,065 | 3,858 |
| Kumba .. .. | Kumba Divisional .. .. .. | | | | | | 5,564 | 5,688 | 6,841 | 4,411 | 5,458 | 6,517 | 3,352 |
| Mamfe .. .. | Banyang .. .. .. .. | | | | | | 610 | 1,243 | 1,383 | 470 | 1,059 | 1,208 | 321 |
| | Kembong .. .. .. .. | | | | | | 906 | 1,335 | 1,112 | 1,129 | 783 | 1,001 | 911 |
| | Mamfe Divisional .. .. .. | | | | | | 3,085 | 3,585 | 3,147 | 3,523 | 2,352 | 3,310 | 2,565 |
| Victoria .. .. | Bakweri .. .. .. .. | | | | | | 3,387 | 2,663 | 3,550 | 2,500 | 2,708 | 3,528 | 1,680 |
| | Balong .. .. .. .. | | | | | | 838 | 739 | 732 | 845 | 739 | 888 | 696 |
| | Victoria Divisional .. .. .. | | | | | | 6,088 | 2,919 | 3,494 | 5,513 | 2,852 | 4,116 | 4,249 |
| Total, Cameroons Province .. | | | | | | | 36,428 | 36,316 | 34,848 | 37,896 | 33,146 | 35,279 | 35,763 |
| | | Ogoja Province :— | | | | | | | | | | | |
| Abakaliki .. .. | Agba .. .. .. .. .. | | | | | | 258 | 216 | 226 | 248 | 216 | 273 | 191 |
| | Ezza .. .. .. .. .. | | | | | | 2,880 | 2,039 | 2,987 | 1,932 | 2,012 | 2,332 | 1,612 |
| | Ikwo .. .. .. .. .. | | | | | | 1,892 | 1,202 | 2,110 | 984 | 1,195 | 1,519 | 660 |
| | Ishielu .. .. .. .. .. | | | | | | 726 | 344 | 587 | 483 | 350 | 617 | 216 |
| | Izi .. .. .. .. .. | | | | | | 2,382 | 2,268 | 2,692 | 1,958 | 2,268 | 2,601 | 1,625 |
| | Ngbo .. .. .. .. .. | | | | | | 1,447 | 805 | 991 | 1,261 | 805 | 1,116 | 950 |
| | Orri .. .. .. .. .. | | | | | | 272 | 231 | 345 | 158 | 206 | 253 | 111 |
| Afikpo .. .. | Afikpo Divisional .. .. .. | | | | | | 7,169 | 5,457 | 6,274 | 6,352 | 5,478 | 6,152 | 5,678 |
| Ikom .. .. | Ikom Divisional .. .. .. | | | | | | 2,624 | 1,919 | 2,510 | 2,033 | 1,908 | 2,221 | 1,720 |
| | Oluhumo .. .. .. .. | | | | | | 265 | 148 | 169 | 244 | 144 | 165 | 223 |
| Obubra .. .. | Obubra Divisional .. .. .. | | | | | | 3,134 | 3,892 | 4,837 | 2,189 | 3,874 | 4,486 | 1,577 |
| Ogoja .. .. | Bette Bendi .. .. .. .. | | | | | | 491 | 566 | 583 | 474 | 566 | 670 | 370 |
| | Obudu District .. .. .. | | | | | | 1,429 | 1,786 | 1,503 | 1,712 | 1,286 | 1,702 | 1,296 |
| | Ogoja District .. .. .. | | | | | | 3,978 | 4,309 | 4,914 | 3,373 | 4,766 | 5,026 | 3,113 |
| Total, Ogoja Province .. .. | | | | | | | 28,947 | 25,182 | 30,728 | 23,401 | 25,074 | 29,133 | 19,342 |
| | | Onitsha Province :— | | | | | | | | | | | |
| Awgu .. .. | Awgu Divisional .. .. .. | | | | | | 2,168 | 2,551 | 3,071 | 1,648 | 2,529 | 3,072 | 1,105 |
| | Lengwe .. .. .. .. | | | | | | 361 | 407 | 488 | 280 | 413 | 500 | 193 |
| Awka .. .. | Agulu .. .. .. .. | | | | | | — | 1,124 | 786 | 338 | 683 | 726 | 295 |
| | Awka District .. .. .. .. | | | | | | 1,899 | — | 1,899 (*a*) | — | — | — | — |
| | Isuofia Southern Confederacy .. | | | | | | 2,220 | 2,997 | 3,132 | 2,085 | 2,997 | 3,124 | 1,958 |
| | Njikobu .. .. .. .. .. | | | | | | — | 2,579 | 1,766 | 813 | 1,548 | 1,558 | 803 |
| | Udoka .. .. .. .. .. | | | | | | — | 1,520 | 1,146 | 374 | 1,094 | 1,102 | 366 |
| Nsukka .. .. | Igbo-Eze (Enugu Ezike) .. .. | | | | | | 1,048 | 2,937 | 1,855 | 2,130 | 2,182 | 2,129 | 2,183 |
| | Nsukka Divisional .. .. .. | | | | | | 7,941 | 5,937 | 7,589 | 6,289 | 5,065 | 6,440 | 4,914 |
| | Uzo Uwani .. .. .. .. | | | | | | — | — | — | — | 1,810 | 1,295 | 515 |
| Onitsha .. .. | Agbaja Ugwuochi .. .. .. | | | | | | — | 1,814 | 1,193 | 621 | 1,084 | 1,225 | 480 |
| | Ebonato .. .. .. .. | | | | | | — | 4,183 | 2,681 | 1,502 | 2,489 | 2,725 | 1,266 |
| | Igwebuike .. .. .. .. | | | | | | 594 | 1,300 | 1,204 | 690 | 1,291 | 1,277 | 704 |
| | Mbailinato .. .. .. .. | | | | | | 435 | 1,100 | 1,170 | 365 | 1,097 | 1,151 | 311 |
| | Mbamili .. .. .. .. | | | | | | 741 | 1,360 | 1,312 | 789 | 1,323 | 1,380 | 732 |
| | Nnewi Area .. .. .. .. | | | | | | 2,411 | — | 2,411 (*b*) | — | — | — | — |
| | Olu Ozizo .. .. .. .. | | | | | | 199 | 321 | 308 | 212 | 321 | 327 | 206 |
| | Onitsha .. .. .. .. | | | | | | 461 | 1,060 | 1,025 | 496 | 1,041 | 1,073 | 464 |
| | Umuigwedo .. .. .. .. | | | | | | 427 | 870 | 882 | 415 | 865 | 885 | 395 |
| Udi .. .. | Abaja .. .. .. .. .. | | | | | | 3,350 | 4,347 | 5,057 | 2,640 | 4,337 | 4,882 | 2,095 |
| | Ngwo .. .. .. .. .. | | | | | | 422 | 303 | 342 | 383 | 303 | 342 | 344 |
| | Nkanu .. .. .. .. .. | | | | | | 2,693 | 3,603 | 4,376 | 1,920 | 3,598 | 3,870 | 1,648 |
| Total, Onitsha Province .. | | | | | | | 27,370 | 40,313 | 43,693 | 23,990 | 36,070 | 39,083 | 20,977 |
| | | Owerri Province :— | | | | | | | | | | | |
| Aba .. .. | Asa .. .. .. .. .. | | | | | | 1,233 | 986 | 1,124 | 1,095 | 980 | 1,192 | 883 |
| | Etche .. .. .. .. .. | | | | | | 648 | 488 | 622 | 514 | 482 | 624 | 372 |
| | Ndoki .. .. .. .. .. | | | | | | 1,265 | 1,438 | 1,721 | 982 | 1,438 | 1,734 | 686 |
| | Ngwa .. .. .. .. .. | | | | | | 3,918 | 8,506 | 10,069 | 2,355 | 9,463 | 9,502 | 2,316 |
| Ahoada .. .. | Abua .. .. .. .. .. | | | | | | 776 | 1,234 | 1,244 | 766 | 1,248 | 1,297 | 717 |
| | Ahoada Divisional .. .. .. | | | | | | 2,564 | 2,605 | 2,841 | 2,328 | 2,471 | 2,955 | 1,844 |
| | Ekpeye .. .. .. .. | | | | | | 927 | 1,124 | 1,148 | 903 | 1,141 | 1,186 | 858 |
| | Ikwerre .. .. .. .. .. | | | | | | 1,642 | 3,316 | 3,296 | 1,662 | 3,263 | 3,447 | 1,478 |
| Bende .. .. | Abam .. .. .. .. | | | | | | 176 | — | 176 (*c*) | — | — | — | — |
| | Ala Ala .. .. .. .. | | | | | | — | 1,703 | 1,016 | 687 | 912 | 1,046 | 553 |
| | Bende Divisional .. .. .. | | | | | | 3,239 | 456 | 3,395 | 300 | — | 300 (*d*) | — |
| | Elu Elu .. .. .. .. | | | | | | — | 3,103 | 1,749 | 1,354 | 1,731 | 1,885 | 1,200 |
| | Ibeku .. .. .. .. | | | | | | 460 | — | 460 (*c*) | — | — | — | — |
| | Item .. .. .. .. | | | | | | 298 | — | 298 (*c*) | — | — | — | — |
| | Itu (Bende) .. .. .. .. | | | | | | — | — | — | — | 495 | 319 | 176 |
| | Oboro .. .. .. .. | | | | | | 242 | — | 242 (*c*) | — | — | — | — |
| | Odida Anyanwu .. .. .. | | | | | | — | 3,727 | 2,119 | 1,608 | 1,947 | 2,045 | 1,510 |
| | Ohafia .. .. .. .. | | | | | | 498 | — | 498 (*c*) | — | — | — | — |
| | Owuwa Anyanwu .. .. .. | | | | | | — | 2,734 | 1,591 | 1,143 | 1,545 | 1,651 | 1,037 |
| | Ozuitem .. .. .. .. | | | | | | 161 | — | 161 (*c*) | — | — | — | — |
| | Umuimenyi .. .. .. .. | | | | | | 308 | — | 308 (*c*) | — | — | — | — |
| Degema .. .. | Bonny .. .. .. .. | | | | | | 864 | 435 | 538 | 761 | 430 | 559 | 632 |
| | Eastern Ijo .. .. .. .. | | | | | | 2,492 | 1,900 | 2,373 | 2,019 | 1,850 | 2,409 | 1,460 |
| | Epie Atissa .. .. .. .. | | | | | | 438 | 310 | 387 | 361 | 296 | 391 | 266 |
| | Kalabari .. .. .. .. | | | | | | 2,833 | 1,310 | 1,614 | 2,529 | 1,310 | 1,717 | 2,122 |
| | Nembe .. .. .. .. | | | | | | 292 | 793 | 779 | 306 | 770 | 822 | 254 |
| | Odual (Saka) .. .. .. .. | | | | | | 490 | 263 | 334 | 419 | 258 | 346 | 331 |
| | Ogbeyan .. .. .. .. | | | | | | 1,095 | 611 | 908 | 798 | 584 | 834 | 548 |
| | Okrika .. .. .. .. .. | | | | | | 2,736 | 1,310 | 1,749 | 2,297 | 1,260 | 1,811 | 1,746 |
| Okigwi .. .. | Isu .. .. .. .. .. | | | | | | 5,359 | 3,343 | 3,993 | 4,709 | 3,254 | 4,176 | 3,787 |
| | Isuikwuato .. .. .. .. | | | | | | 1,152 | 856 | 986 | 1,022 | 847 | 1,031 | 838 |
| | Isuochi .. .. .. .. .. | | | | | | 824 | 1,045 | 1,186 | 683 | 1,032 | 1,185 | 530 |
| | Mbano .. .. .. .. | | | | | | — | 5,509 | 2,313 | 3,196 | 1,923 | 2,448 | 2,671 |
| | Okigwi District .. .. .. | | | | | | 8,151 | 2,528 | 6,757 | 3,922 | 2,528 | 3,295 | 3,155 |
| | Orlu District .. .. .. .. | | | | | | 2,205 | 1,034 | 1,445 | 1,794 | 986 | 1,343 | 1,437 |
| | Orsu .. .. .. .. .. | | | | | | 1,837 | 1,303 | 1,783 | 1,357 | 1,295 | 1,611 | 1,041 |
| | Oru .. .. .. .. .. | | | | | | 2,674 | 1,850 | 2,329 | 2,195 | 1,792 | 2,332 | 1,655 |
| Owerri .. .. | Mba Ise .. .. .. .. | | | | | | — | — | — | — | 8,039 | 4,535 | 3,504 |
| | Mbieri .. .. .. .. .. | | | | | | — | — | — | — | 3,219 | 1,855 | 1,364 |
| | Oguta .. .. .. .. .. | | | | | | 1,139 | 869 | 1,129 | 879 | 851 | 1,056 | 674 |
| | Oratta .. .. .. .. .. | | | | | | 3,002 | 2,468 | 2,657 | 2,813 | 2,428 | 2,953 | 2,288 |
| | Owerri Divisional .. .. .. | | | | | | 10,984 | 9,563 | 10,707 | 9,840 | 3,987 | 10,529 | 3,298 |
| Total, Owerri Province .. .. | | | | | | | 66,922 | 68,720 | 78,045 | 57,597 | 66,055 | 76,421 | 47,231 |
| SUMMARY | | | | | | | | | | | | | |
| | Calabar .. .. .. .. | | | | | | 49,386 | 55,760 | 63,941 | 41,205 | 52,797 | 60,663 | 33,339 |
| | Cameroons .. .. .. .. | | | | | | 36,428 | 36,316 | 34,848 | 37,896 | 33,146 | 35,279 | 35,763 |
| | Ogoja .. .. .. .. | | | | | | 28,947 | 25,182 | 30,728 | 23,401 | 25,074 | 29,133 | 19,342 |
| | Onitsha .. .. .. .. | | | | | | 27,370 | 40,313 | 43,693 | 23,990 | 36,070 | 39,083 | 20,977 |
| | Owerri .. .. .. .. | | | | | | 66,922 | 68,720 | 78,045 | 57,597 | 66,055 | 76,421 | 47,231 |
| Grand Total .. .. | | | | | | £ | 209,053 | 226,291 | 251,255 | 184,089 | 213,142 | 240,579 | 156,652 |

(*a*) Transfer of actual surplus funds to Agulu, Njikobu and Udoka Native Treasuries at the closing down of Awka District Native Treasury.
(*b*) Transfer of actual surplus funds to Agbaja-Ugwuochi and Ebonato Native Treasuries at the closing down of Nnewi Area Native Treasury.
(*c*) Transfer of actual surplus funds to the Ala Ala, Elu Elu, Odida Anyanwu and Owuwa Anyanwu Native Treasuries at the closing down of the Abam, Ibeku, Item, Oboro, Ohafia, Ozuitem and Umuimenyi Native Treasuries.
(*d*) Transfer of estimated surplus funds to the Elu Elu and Itu (Bende) Native Treasuries at the closing down of the Bende Divisional Native Treasury.

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## NATIVE TREASURIES ESTIMATES, 1942-43

### PART II

### HEAD XVI, WORKS EXTRAORDINARY

| | Total Estimated Cost | Estimated Total Expenditure to 31.3.42 | Estimated Expenditure 1942–43 |
|---|---|---|---|
| **CALABAR PROVINCE** | | | |
| ABAK DIVISION | £ | £ | £ |
| SOUTHERN ANNANG NATIVE TREASURY :— | | | |
| 1. Renewal of Ikot Okoro Bridge .. .. .. .. .. | 800 | 250 | 100 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | — | | |
| Approved Estimates, 1941–42 .. .. .. .. | 310 | | |
| Net Decrease .. .. .. .. .. .. | 210 | | |
| IKOT-EKPENE DIVISION | | | |
| IKONO NATIVE TREASURY :— | | | |
| 1. Ward at Ikono Dispensary .. .. .. .. .. .. | 30 | — | 30 |
| 2. 5th Teacher's House .. .. .. .. .. .. | 15 | — | 15 |
| Total, Ikono Native Treasury .. .. .. .. £ | 45 | — | 45 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | 60 | | |
| Approved Estimates, 1941–42 .. .. .. .. | — | | |
| Net Increase .. .. .. .. .. .. | 45 | | |
| OPOBO DIVISION | | | |
| ANDONI NATIVE TREASURY :— | | | |
| 1. Landing causeway at Agafor .. .. .. .. .. | 20 | — | 20 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | — | | |
| Approved Estimates, 1941–42 .. .. .. .. | — | | |
| Net Increase .. .. .. .. .. .. | 20 | | |
| ANNANG NATIVE TREASURY :— | | | |
| 1. Strong Room and enlarging existing office .. .. .. .. | 120 | — | 120 |
| 2. Quarters for N.A. Treasurer and Messenger .. .. .. | 25 | — | 25 |
| 3. Treasury Office and Furniture .. .. .. .. .. | 5 | — | 5 |
| Total, Annang Native Treasury .. .. .. £ | 150 | — | 150 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | — | | |
| Approved Estimates, 1941–42 .. .. .. .. | — | | |
| Net Increase .. .. .. .. .. .. | 150 | | |
| IBIBIO NATIVE TREASURY :— | | | |
| 1. New Rest House—Ibiaku .. .. .. .. .. .. | 50 | — | 50 |
| 2. New School Building—Ukam .. .. .. .. .. .. | 80 | — | 80 |
| Total, Ibibio Native Treasury .. .. .. £ | 130 | — | 130 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | 139 | | |
| Approved Estimates, 1941–42 .. .. .. .. | 140 | | |
| Net Increase .. .. .. .. .. .. | 10 | | |
| OGONI NATIVE TREASURY :— | | | |
| 1. Rest House, Eleme .. .. .. .. .. .. .. | 30 | — | 30 |
| 2. Replacement of bridge at mile 37 Kono-Umukoroshe Road .. | 40 | — | 40 |
| 3. Replacement of bridges at miles 1 and 3 Yeghe-Tabangh Road .. | 60 | — | 60 |
| Total, Ogoni Native Treasury .. .. .. .. £ | 130 | — | 130 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | — | | |
| Approved Estimates, 1941–42 .. .. .. .. | 170 | | |
| Net Decrease .. .. .. .. .. .. | 40 | | |
| WESTERN NSIT NATIVE TREASURY :— | | | |
| 1. Two bridges between Asang and Mbiaso .. .. .. .. | 350 | — | 350 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | 79 | | |
| Approved Estimates, 1941–42 .. .. .. .. | — | | |
| Net Increase .. .. .. .. .. .. | 350 | | |

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# EASTERN PROVINCES

## NATIVE TREASURIES ESTIMATES, 1942-43

## PART II

## HEAD XVI, WORKS EXTRAORDINARY

| | Total Estimated Cost | Estimated Total Expenditure to 31.3.42 | Estimated Expenditure 1942-43 |
|---|---|---|---|
| | £ | £ | £ |
| **CAMEROONS PROVINCE** | | | |
| **BAMENDA DIVISION** | | | |
| BAMENDA DIVISIONAL NATIVE TREASURY :— | | | |
| 1. Improvements, Bamenda-Saota Road | 200 | — | 200 |
| 2. ,, Abakpa Town | 200 | — | 200 |
| 3. ,, Banso-Ndu Road (share) | 150 | — | 150 |
| 4. Bamenda-Meta Road | 600 | — | 600 |
| 5. Permanent Rest House, Ndop | 250 | — | 250 |
| 6. Semi-Permanent Building, Ndop School | 100 | — | 100 |
| 7. Semi-Permanent Building, Bali School | 100 | — | 100 |
| Total, Bamenda Divisional Native Treasury | £ 1,600 | — | 1,600 |

| | £ |
|---|---|
| Actual Expenditure, 1940–41 | 1,252 |
| Approved Estimates, 1941–42 | 2,090 |
| Net Decrease | 490 |

| | | | |
|---|---|---|---|
| BANSO NATIVE TREASURY :— | | | |
| 1. Improvements, Bamenda-Ndu Road (share) | 100 | — | 100 |
| 2. Native Administration Drug Store, Kumba | 50 | — | 50 |
| Total, Banso Native Treasury | £ 150 | — | 150 |

| | £ |
|---|---|
| Actual Expenditure, 1940–41 | 234 |
| Approved Estimates, 1941–42 | — |
| Net Increase | 150 |

**MAMFE DIVISION**

| | | | |
|---|---|---|---|
| BANYANG NATIVE TREASURY :— | | | |
| 1. Mamfe Water Supplies | 30 | — | 30 |
| 2. ,, Slaughter slab | 15 | — | 15 |
| 3. ,, Market | 10 | — | 10 |
| 4. ,, Incinerator | 5 | — | 5 |
| 5. Bakebe Postal Agency | 10 | — | 10 |
| Total, Banyang Native Treasury | £ 70 | — | 70 |

| | £ |
|---|---|
| Actual Expenditure, 1940–41 | 22 |
| Approved Estimates, 1941–42 | 150 |
| Net Decrease | 80 |

| | | | |
|---|---|---|---|
| KEMBONG NATIVE TREASURY :— | | | |
| 1. Fence round Kembong Treasury and Native Court Compound | 10 | — | 10 |
| 2. 4 Wells at Kembong | 40 | — | 40 |
| Total, Kembong Native Treasury | £ 50 | — | 50 |

| | £ |
|---|---|
| Actual Expenditure, 1940–41 | — |
| Approved Estimates, 1941–42 | 150 |
| Net Decrease | 100 |

| | | | |
|---|---|---|---|
| MAMFE DIVISIONAL NATIVE TREASURY :— | | | |
| 1. Widekum Dispensary | 175 | — | 175 |
| 2. Suspension Bridge, Mamfe-Assumbo Road | 150 | — | 150 |
| Total, Mamfe Divisional Native Treasury | £ 325 | — | 325 |

| | £ |
|---|---|
| Actual Expenditure, 1940–41 | 147 |
| Approved Estimates, 1941–42 | 375 |
| Decrease | 50 |

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# EASTERN PROVINCES

5

## NATIVE TREASURIES ESTIMATES, 1942-43

## PART II

## HEAD XVI, WORKS EXTRAORDINARY

| | Total Estimated Cost | Estimated Total Expenditure to 31.3.42 | Estimated Expenditure 1942-43 |
|---|---|---|---|
| **CAMEROONS PROVINCE—*continued*** | £ | £ | £ |
| VICTORIA DIVISION | | | |
| BAKWERI NATIVE TREASURY :— | | | |
| 1. Mutengene Native Administration School .. .. .. | 120 | — | 120 |
| 2. Bonjongo and Mutengene Native Court Lock-ups .. .. | 170 | — | 170 |
| Total, Bakweri Native Treasury .. .. .. | £ 290 | — | 290 |

| | £ |
|---|---|
| Actual Expenditure, 1940–41 .. .. .. .. | 724 |
| Approved Estimates, 1941–42 .. .. .. .. | 80 |
| Net Increase .. .. .. .. .. .. | 210 |

| | | | |
|---|---|---|---|
| VICTORIA NATIVE TREASURY :— | | | |
| Semi-Permanent School Buildings, Munga and Bakole .. .. | 160 | — | 160 |
| Teachers' House at Mungo, Bakole and Tiko .. .. .. | 180 | — | 180 |
| Lock-up, Bambuko Native Court .. .. .. .. .. | 85 | — | 85 |
| Total, Victoria Native Treasury .. .. .. | £ 425 | — | 425 |

| | £ |
|---|---|
| Actual Expenditure, 1940–41 .. .. .. .. | 197 |
| Approved Estimates, 1941–42 .. .. .. .. | — |
| Net Increase .. .. .. .. .. .. | 425 |

### OGOJA PROVINCE

ABAKALIKI DIVISION

| | | | |
|---|---|---|---|
| AGBA NATIVE TREASURY :— | | | |
| 1. Minor Works .. .. .. .. .. .. .. | 46 | — | 46 |

| | £ |
|---|---|
| Actual Expenditure, 1940–41 .. .. .. .. | 3 |
| Approved Estimates, 1941–42 .. .. .. .. | — |
| Net Increase .. .. .. .. .. .. | 46 |

| | | | |
|---|---|---|---|
| EZZA NATIVE TREASURY :— | | | |
| 1. Minor Works .. .. .. .. .. .. .. | 56 | — | 56 |

| | £ |
|---|---|
| Actual Expenditure, 1940–41 .. .. .. .. | 684 |
| Approved Estimates, 1941–42 .. .. .. .. | 60 |
| Net Decrease .. .. .. .. .. .. | 4 |

| | | | |
|---|---|---|---|
| ISHIELU NATIVE TREASURY :— | | | |
| 1. Minor Works .. .. .. .. .. .. .. | 149 | — | 149 |

| | £ |
|---|---|
| Actual Expenditure, 1940–41 .. .. .. .. | 9 |
| Approved Estimates, 1941–42 .. .. .. .. | — |
| Net Increase .. .. .. .. .. .. | 149 |

| | | | |
|---|---|---|---|
| NGBO NATIVE TREASURY :— | | | |
| 1. Minor Works .. .. .. .. .. .. .. | 200 | — | 200 |

| | £ |
|---|---|
| Actual Expenditure, 1940–41 .. .. .. .. | 56 |
| Approved Estimates, 1941–42 .. .. .. .. | — |
| Net Increase .. .. .. .. .. .. | 200 |

IKOM DIVISION

| | | | |
|---|---|---|---|
| IKOM DIVISIONAL NATIVE TREASURY :— | | | |
| 1. Ikom-Bansara Road .. .. .. .. .. .. .. | — | 50 | 50 |

| | £ |
|---|---|
| Actual Expenditure, 1940–41 .. .. .. .. | — |
| Approved Estimates, 1941–42 .. .. .. .. | 50 |
| Net Increase or Decrease .. .. .. .. | — |

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

6

# EASTERN PROVINCES

## NATIVE TREASURIES ESTIMATES, 1942-43

## PART II

## HEAD XVI, WORKS EXTRAORDINARY

| | Total Estimated Cost | Estimated Total Expenditure to 31.3.42 | Estimated Expenditure 1942-43 |
|---|---|---|---|
| **OGOJA PROVINCE—*continued*** | £ | £ | £ |
| OBUBRA DIVISION | | | |
| OBUBRA DIVISIONAL NATIVE TREASURY :— | | | |
| 1. Onyadama-Appiapum Road (Ugep-Obubra Road) .. .. | 750 | 450 | 300 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | 669 | | |
| Approved Estimates, 1941–42 .. .. .. .. | 455 | | |
| Net Decrease .. .. .. .. .. .. | 80 | | |
| OGOJA DIVISION | | | |
| BETTE-BENDI NATIVE TREASURY :— | | | |
| 1. Improvement of Obudu-Nyanya Road .. .. .. .. | 40 | — | 40 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | 262 | | |
| Approved Estimates, 1941–42 .. .. .. .. | — | | |
| Net Increase .. .. .. .. .. .. | 40 | | |
| OBUDU DISTRICT NATIVE TREASURY :— | | | |
| 1. Improvement to Obudu-Nyanya Road .. .. .. .. | 60 | — | 60 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | 963 | | |
| Approved Estimates, 1941–42 .. .. .. .. | — | | |
| Net Increase .. .. .. .. .. .. | 60 | | |
| OGOJA NATIVE TREASURY :— | | | |
| 1. New Road Mbube—Irruan .. . .. .. .. | 150 | — | 150 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | 2,024 | | |
| Approved Estimates, 1941–42 .. .. .. .. | — | | |
| Net Increase .. .. .. .. .. .. | 150 | | |
| **ONITSHA PROVINCE** | | | |
| UDI DIVISION | | | |
| ABAJA NATIVE TREASURY :— | | | |
| 1. Water Supply, Abaja Area .. .. .. .. .. .. | 80 | 80 | 80 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | 34 | | |
| Approved Estimates, 1941–42 .. .. .. .. | 80 | | |
| Net Increase or Decrease .. .. .. .. | — | | |
| **OWERRI PROVINCE** | | | |
| DEGEMA DIVISION | | | |
| OKRIKA NATIVE TREASURY :— | | | |
| 1. Grant to proposed College (N.D.P.) at Okrika .. .. .. | 1,100 | 900 | 200 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | 200 | | |
| Approved Estimates, 1941–42 .. .. .. .. | 270 | | |
| Net Decrease .. .. .. .. .. .. | 70 | | |
| OKIGWI DIVISION | | | |
| ISU NATIVE TREASURY :— | | | |
| 1. Dispensary at Umuaka with Quarters .. .. .. .. | 116 | — | 116 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | 380 | | |
| Approved Estimates, 1941–42 .. .. .. .. | — | | |
| Net Increase .. .. .. .. .. .. | 116 | | |
| OWERRI DIVISION | | | |
| ORATTA NATIVE TREASURY :— | | | |
| 1. Owerri Township Lay-Out .. .. .. .. .. .. | 200 | — | 200 |
| | £ | | |
| Actual Expenditure, 1940–41 .. .. .. .. | 200 | | |
| Approved Estimates, 1941–42 .. .. .. .. | — | | |
| Net Increase .. .. .. .. .. .. | 200 | | |

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

APPENDIX IV 7

## SUMMARY OF INVESTMENTS AND DEPOSITS

| Division | Treasury | Investments | | Deposits | |
|---|---|---|---|---|---|
| | | Total 31.3.40 | Total 31.3.41 | Total 31.3.40 | Total 31.3.41 |
| | **CALABAR PROVINCE** | £ | £ | £ | £ |
| Abak | Abak District | 3,098 | 3,097 | 2,500 | 1,500 |
| | Ika | — | — | — | — |
| | Obong | 383 | 383 | 350 | 350 |
| | Southern Annang | 1,802 | 1,802 | — | — |
| | Ukanafun | 667 | 667 | 400 | 400 |
| Calabar | Calabar Divisional | — | — | 250 | 250 |
| | Calabar (Efik-Qua-Efut) | 975 | 975 | 1,400 | 1,400 |
| | Okoyong | — | — | 200 | 200 |
| Eket | Eket Divisional | 1,370 | 1,370 | 1,000 | 1,200 |
| | Oron | 895 | 895 | 1,000 | 1,150 |
| | Ubium | 395 | 395 | 100 | — |
| Enyong (Aro) | Aro District | — | — | — | — |
| Enyong (Itu) | Ibiono | — | — | 500 | 300 |
| | Itam | — | — | 200 | 300 |
| | Itu District | — | — | — | 100 |
| Ikot Ekpene | Central Annang | 2,232 | 2,231 | 400 | — |
| | Ikono | 1,455 | 1,455 | 700 | 700 |
| | Ikot Ekpene District | 956 | 956 | 200 | 120 |
| | Otoro | 2,287 | 2,287 | 1,500 | 1,500 |
| Opobo | Andoni | — | — | — | — |
| | Annang | — | — | — | — |
| | Ibibio | 1,089 | 1,089 | 1,500 | 1,200 |
| | Ogoni | 1,386 | 1,386 | — | — |
| | Opobo Divisional | 1,485 | 1,485 | 950 | 950 |
| Uyo | Eastern Nsit | — | 603 | — | — |
| | Ibesikpo | 634 | 634 | 340 | — |
| | Iman | 868 | 868 | — | — |
| | Uyo Divisional | 2,123 | 1,520 | 1,175 | — |
| | Western Nsit | 1,620 | 1,620 | 485 | — |
| | **CAMEROONS PROVINCE** | | | | |
| Bamenda | Bafut | — | — | — | — |
| | Bamenda Divisional | 3,000 | 3,000 | 854 | 854 |
| | Banso | — | — | 800 | 800 |
| Kumba | Kumba Divisional | 2,000 | 2,000 | 2,400 | 1,400 |
| Mamfe | Banyang | — | 561 | — | — |
| | Kembong | 810 | 810 | — | — |
| | Mamfe Divisional | 2,190 | 1,629 | 1,530 | 1,000 |
| Victoria | Bakweri | 1,000 | 1,000 | 400 | 400 |
| | Balong | — | — | 500 | 500 |
| | Victoria Divisional | 2,000 | 2,000 | 1,100 | 1,100 |
| | **OGOJA PROVINCE** | | | | |
| Abakaliki | Agba | — | — | 100 | 100 |
| | Ezza | 1,000 | 1,000 | — | 400 |
| | Ikwo | 700 | 700 | 500 | 250 |
| | Ishielu | — | — | 200 | 200 |
| | Izi | 1,000 | 1,000 | 500 | 200 |
| | Ngbo | 300 | 300 | 100 | 100 |
| | Orri | — | — | 100 | 100 |
| Afikpo | Afikpo Divisional | 3,000 | 3,000 | 2,000 | 2,000 |
| Ikom | Ikom Divisional | 500 | 500 | 500 | 500 |
| | Ololumo | — | — | 100 | 100 |
| Obubra | Obubra Divisional | 1,500 | 1,500 | 1,000 | — |
| Ogoja | Bette Bendi | 200 | 200 | 400 | — |
| | Obudu District | 500 | 500 | 500 | — |
| | Ogoja Divisional | 2,000 | 2,000 | 1,000 | — |
| | **ONITSHA PROVINCE** | | | | |
| Awgu | Awgu Divisional | — | — | 2,400 | 2,000 |
| | Lengwe | — | — | 400 | 300 |
| Awka | Agulu | — | — | — | — |
| | Awka District | 1,706 | 1,706 | 500 | — |
| | Isuofia (Southern Confederacy) | 1,706 | 1,706 | 300 | — |
| | Njikobu | — | — | — | — |
| | Udoka | — | — | — | — |
| Nsukka | Agbo Eze (Enugu-Ezike) | 581 | 581 | — | 200 |
| | Nsukka Divisional | 6,344 | 6,344 | 1,300 | 1,000 |
| | Uzo Uwani | — | — | — | — |
| Onitsha | Agbaja-Ugwuochi | — | — | — | — |
| | Ebonato | — | — | — | — |
| | Igwebuike | — | 394 | — | — |
| | Mbailinato | — | 425 | — | — |
| | Mbamili | — | 389 | — | — |
| | Nnewi Area | 1,111 | 1,111 | 500 | — |
| | Ogidi | 102 | — | — | — |
| | Olu Ozizo | — | 109 | — | — |
| | Onitsha | 234 | 234 | — | — |
| | Onitsha Divisional | 1,215 | — | — | — |
| | Umuigwedo | 263 | 263 | — | — |
| Udi | Abaja | 1,519 | 1,519 | 1,500 | 1,000 |
| | Ngwo | — | — | — | — |
| | Nkanu | 1,500 | 1,500 | 1,000 | 750 |
| | **OWERRI PROVINCE** | | | | |
| Aba | Asa | — | — | 1,000 | 1,000 |
| | Etche | — | — | 500 | 500 |
| | Ndoki | — | — | 1,200 | 1,200 |
| | Ngwa | 3,000 | 3,000 | 2,500 | 400 |
| Ahoada | Abua | 558 | 558 | — | — |
| | Ahoada Divisional | 3,743 | 1,711 | 1,000 | — |
| | Ekpeye | 723 | 548 | 200 | — |
| | Ikwerre | — | 1,533 | — | — |
| | Okpu Mbu Tolu | — | — | 400 | — |
| Bende | Abam | — | — | — | 60 |
| | Ala Ala | — | — | — | — |
| | Bende Divisional | — | — | 2,000 | 1,600 |
| | Elu Elu | — | — | — | — |
| | Ibeku | — | — | 250 | 250 |
| | Item | — | — | 150 | 150 |
| | Itu (Bende) | — | — | — | — |
| | Oboro | — | — | 200 | 200 |
| | Odida Anyanwu | — | — | — | — |
| | Ohafia | — | — | — | 150 |
| | Owuwa Anyanwu | — | — | — | — |
| | Ozuitem | — | — | 100 | 100 |
| | Umuimenyi | — | — | 150 | 150 |
| Degema | Bonny | — | — | 600 | 600 |
| | Fastern Ijo | 2,960 | 1,230 | | |

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Opobo Divisional | 1,485 | 1,485 | 950 | 950 |
| Uyo | Eastern Nsit | — | 603 | — | — |
| | Ibesikpo | 634 | 634 | 340 | — |
| | Iman | 868 | 868 | — | — |
| | Uyo Divisional | 2,123 | 1,520 | 1,175 | — |
| | Western Nsit | 1,620 | 1,620 | 485 | — |
| | **CAMEROONS PROVINCE** | | | | |
| Bamenda | Bafut | — | — | — | — |
| | Bamenda Divisional | 3,000 | 3,000 | 854 | 854 |
| | Banso | — | — | 800 | 800 |
| Kumba | Kumba Divisional | 2,000 | 2,000 | 2,400 | 1,400 |
| Mamfe | Banyang | — | 561 | — | — |
| | Kembong | 810 | 810 | — | — |
| | Mamfe Divisional | 2,190 | 1,629 | 1,530 | 1,000 |
| Victoria | Bakweri | 1,000 | 1,000 | 400 | 400 |
| | Balong | — | — | 500 | 500 |
| | Victoria Divisional | 2,000 | 2,000 | 1,100 | 1,100 |
| | **OGOJA PROVINCE** | | | | |
| Abakaliki | Agba | — | — | 100 | 100 |
| | Ezza | 1,000 | 1,000 | — | 400 |
| | Ikwo | 700 | 700 | 500 | 250 |
| | Ishielu | — | — | 200 | 200 |
| | Izi | 1,000 | 1,000 | 500 | 200 |
| | Ngbo | 300 | 300 | 100 | 100 |
| | Orri | — | — | 100 | 100 |
| Afikpo | Afikpo Divisional | 3,000 | 3,000 | 2,000 | 2,000 |
| Ikom | Ikom Divisional | 500 | 500 | 500 | 500 |
| | Oluhumo | — | — | 100 | 100 |
| Obubra | Obubra Divisional | 1,500 | 1,500 | 1,000 | — |
| Ogoja | Bette Bendi | 200 | 200 | 400 | — |
| | Obudu District | 500 | 500 | 500 | — |
| | Ogoja Divisional | 2,000 | 2,000 | 1,000 | — |
| | **ONITSHA PROVINCE** | | | | |
| Awgu | Awgu Divisional | — | — | 2,400 | 2,000 |
| | Lengwe | — | — | 400 | 300 |
| Awka | Agulu | — | — | — | — |
| | Awka District | 1,706 | 1,706 | 500 | — |
| | Isuofia (Southern Confederacy) | 1,706 | 1,706 | 300 | — |
| | Njikobu | — | — | — | — |
| | Udoka | — | — | — | — |
| Nsukka | Agbo Eze (Enugu-Ezike) | 581 | 581 | — | 200 |
| | Nsukka Divisional | 6,344 | 6,344 | 1,300 | 1,000 |
| | Uzo Uwani | — | — | — | — |
| Onitsha | Agbaja-Ugwuochi | — | — | — | — |
| | Ebonato | — | — | — | — |
| | Igwebuike | — | 394 | — | — |
| | Mbailinato | — | 425 | — | — |
| | Mbamili | — | 389 | — | — |
| | Nnewi Area | 1,111 | 1,111 | 500 | — |
| | Ogidi | 102 | — | — | — |
| | Olu Ozizo | — | 109 | — | — |
| | Onitsha | 234 | 234 | — | — |
| | Onitsha Divisional | 1,215 | — | — | — |
| | Umuigwedo | 263 | 263 | — | — |
| Udi | Abaja | 1,519 | 1,519 | 1,500 | 1,000 |
| | Ngwo | — | — | — | — |
| | Nkanu | 1,500 | 1,500 | 1,000 | 750 |
| | **OWERRI PROVINCE** | | | | |
| Aba | Asa | — | — | 1,000 | 1,000 |
| | Etche | — | — | 500 | 500 |
| | Ndoki | — | — | 1,200 | 1,200 |
| | Ngwa | 3,000 | 3,000 | 2,500 | 400 |
| Ahoada | Abua | 558 | 558 | — | — |
| | Ahoada Divisional | 3,743 | 1,711 | 1,000 | — |
| | Ekpeye | 723 | 548 | 200 | — |
| | Ikwerre | — | 1,533 | — | — |
| | Okpu Mbu Tolu | — | — | 400 | — |
| Bende | Abam | — | — | — | 60 |
| | Ala Ala | — | — | — | — |
| | Bende Divisional | — | — | 2,000 | 1,600 |
| | Elu Elu | — | — | — | — |
| | Ibeku | — | — | 250 | 250 |
| | Item | — | — | 150 | 150 |
| | Itu (Bende) | — | — | — | — |
| | Oboro | — | — | 200 | 200 |
| | Odida Anyanwu | — | — | — | — |
| | Ohafia | — | — | — | 150 |
| | Owuwa Anyanwu | — | — | — | — |
| | Ozuitem | — | — | 100 | 100 |
| | Umuimenyi | — | — | 150 | 150 |
| Degema | Bonny | — | — | 600 | 600 |
| | Eastern Ijo | 2,969 | 1,829 | — | — |
| | Epie Atissa | 563 | 347 | — | — |
| | Kalabari | 715 | 712 | 1,500 | 1,500 |
| | Nembe | — | — | — | — |
| | Odual (Saka) | 511 | 314 | — | — |
| | Ogbeyan | 1,166 | 718 | — | — |
| | Okrika | 2,350 | 2,339 | 100 | — |
| Okigwi | Isu | 3,659 | 2,720 | 1,500 | — |
| | Isuikwuato | 1,033 | 649 | — | — |
| | Isuochi | 656 | 347 | — | — |
| | Mbano | — | — | — | — |
| | Okigwi District | 5,011 | 3,945 | 2,500 | — |
| | Orlu District | 3,115 | 776 | 2,000 | — |
| | Orsu | 1,411 | 1,089 | 400 | — |
| | Oru | — | 1,316 | — | — |
| Owerri | Mba Ise | — | — | — | — |
| | Mbieri | — | — | — | — |
| | Oguta | 969 | 826 | — | — |
| | Oratta | 2,811 | 2,381 | — | — |
| | Owerri Divisional | 9,884 | 8,413 | 3,000 | — |
| | Total £ | 108,548 | 99,770 | 58,884 | 34,734 |

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# NATIVE TREASURIES EASTERN PROVINCES, ALPHABETICAL INDEX, 1942-43

9

| Native Treasury | Where Situated: Province | Division |
|---|---|---|
| Abaja | Onitsha | Udi |
| Abak District | Calabar | Abak |
| Abua | Owerri | Ahoada |
| Afikpo Divisional | Ogoja | Afikpo |
| Agba | Ogoja | Abakaliki |
| Agbaja-Ugwuochi | Onitsha | Onitsha |
| Agulu | Onitsha | Awka |
| Ahoada Divisional | Owerri | Ahoada |
| Ala Ala | Owerri | Bende |
| Andoni | Calabar | Opobo |
| Annang | Calabar | Opobo |
| Aro District | Calabar | Enyong (Aro) |
| Asa | Owerri | Aba |
| Awgu Divisional | Onitsha | Awgu |
| Bafut | Cameroons | Bamenda |
| Bakweri | Cameroons | Victoria |
| Balong | Cameroons | Victoria |
| Bamenda Divisional | Cameroons | Bamenda |
| Banso | Cameroons | Bamenda |
| Banyang | Cameroons | Mamfe |
| Bette Bendi | Ogoja | Ogoja |
| Bonny | Owerri | Degema |
| Calabar Divisional | Calabar | Calabar |
| Calabar (Efik-Qua-Efut) | Calabar | Calabar |
| Central Annang | Calabar | Ikot Ekpene |
| Eastern Ijo | Owerri | Degema |
| Eastern Nsit | Calabar | Uyo |
| Ebonato | Onitsha | Onitsha |
| Efik-Qua-Efut. *See* Calabar. | | |
| Eket Divisional | Calabar | Eket |
| Ekpeye | Owerri | Ahoada |
| Elu Elu | Owerri | Bende |
| Enugu Ezike | Onitsha | Nsukka |
| Epie Atissa | Owerri | Degema |
| Etche | Owerri | Aba |
| Ezza | Ogoja | Abakaliki |
| Ibesikpo | Calabar | Uyo |
| Ibibio | Calabar | Opobo |
| Ibiono | Calabar | Enyong (Itu) |
| Igwebuike | Onitsha | Onitsha |
| Ika | Calabar | Abak |
| Ikom Divisional | Ogoja | Ikom |
| Ikono | Calabar | Ikot Ekpene |
| Ikot Ekpene District | Calabar | Ikot Ekpene |
| Ikwerre | Owerri | Ahoada |
| Ikwo | Ogoja | Abakaliki |
| Iman | Calabar | Uyo |
| Ishielu | Ogoja | Abakaliki |
| Isu | Owerri | Okigwi |
| Isuikwuato | Owerri | Okigwi |
| Isuochi (Ngodo) | Owerri | Okigwi |
| Isuofia Southern Confederacy | Onitsha | Awka |
| Itam | Calabar | Enyong (Itu) |
| Itu (Bende) | Owerri | Bende |
| Itu District | Calabar | Enyong (Itu) |
| Izi | Ogoja | Abakaliki |
| Kalabari | Owerri | Degema |
| Kembong | Cameroons | Mamfe |
| Kumba Divisional | Cameroons | Kumba |
| Lengwe | Onitsha | Awgu |
| Mamfe Divisional | Cameroons | Mamfe |
| Mbailinato | Onitsha | Onitsha |
| Mba Ise | Owerri | Owerri |
| Mbamili | Onitsha | Onitsha |
| Mbano | Owerri | Okigwi |
| Mbieri | Owerri | Owerri |
| Ndoki | Owerri | Aba |
| Nembe | Owerri | Degema |
| Ngbo | Ogoja | Abakaliki |
| Ngwa | Owerri | Aba |
| Ngwo | Onitsha | Udi |
| Njikobu | Onitsha | Awka |
| Nkanu | Onitsha | Udi |
| Nsukka Divisional | Onitsha | Nsukka |
| Obong | Calabar | Abak |
| Obubra Divisional | Ogoja | Obubra |
| Obudu District | Ogoja | Ogoja |
| Odida Anyanwu | Owerri | Bende |
| Odual (Saka) | Owerri | Degema |
| Ogbeyan | Owerri | Degema |
| Ogoja Divisional | Ogoja | Ogoja |
| Ogoni | Calabar | Opobo |
| Oguta | Owerri | Owerri |
| Okigwi District | Owerri | Okigwi |
| Okoyong | Calabar | Calabar |
| Okrika | Owerri | Degema |
| Ololumo | Ogoja | Ikom |
| Olu Ozizo | Onitsha | Onitsha |
| Onitsha | Onitsha | Onitsha |
| Opobo Divisional | Calabar | Opobo |
| Oratta | Owerri | Owerri |
| Orlu District | Owerri | Okigwi |
| Oron | Calabar | Eket |
| Orri | Ogoja | Abakaliki |
| Orsu | Owerri | Okigwi |
| Oru | Owerri | Okigwi |
| Otoro | Calabar | Ikot Ekpene |
| Owerri Divisional | Owerri | Owerri |
| Owuwa Anyanwu | Owerri | Bende |
| Southern Annang | Calabar | Abak |
| Ubium | Calabar | Eket |
| Udoka | Onitsha | Awka |
| Ukanafun | Calabar | Abak |
| Umuigwedo | Onitsha | Onitsha |
| Uyo Divisional | Calabar | Uyo |
| Uzo Uwani | Onitsha | Nsukka |
| Victoria Divisional | Cameroons | Victoria |
| Western Nsit | Calabar | Uyo |

Reference:-
PUBLIC RECORD OFFICE
CO 583/258/30149/4
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30149/4 11.

NIGERIA.

NO. 467

RECEIVED
20 JAN 1943
CO

Government House,
Nigeria.
9th November, 1942.

15

My Lord,

I have the honour to transmit for your information one copy of the Financial Statement of the Native Treasuries of the Eastern Provinces for the financial year which ended on the 31st of March, 1942.

2. As a result of further reorganisation during the year twelve new treasuries were opened and nine existing treasuries were closed, bringing the total number of treasuries operating in the Eastern Provinces to one hundred and three.

3. Revenue, at £241,982, was £27,041 in excess of the estimate for the year. This figure includes an amount of £17,306 being transfers of funds to other treasuries, and £9,378 being refund of special contributions from Central Government. True revenue is therefore £215,298, which is £14,683 more than the true revenue estimate and £5,240 more than the true revenue for 1940-41. An excess of some £3,385 over the 1940-41 revenue from taxes and of £1,185 over the 1940-41 revenue from Native Courts are mainly responsible for the increase on the 1940-41 figure. Only fourteen treasuries experienced shortfalls exceeding 5% of their estimated actual revenue.

4. The total expenditure amounted £244,401, in which is included an amount of £34,860 contributed to Central Government, and £17,306 amounts transferred to other treasuries. Actual expenditure therefore amounted to £192,235, which is £7,044 in excess of the actual expenditure estimate of £185,191 and £23,531 less than the actual expenditure of £215,765 for 1940-41. In only four Treasuries was the budget unbalanced by an excess of recurrent expenditure over ordinary revenue. The special contributions to Central Government Revenue, transfers of surplus funds to other Treasuries, increase in basic rates of labour pay and increased cost of materials are mainly responsible for the almost universal excess of expenditure over estimated expenditure and the actual revenue.

5. At the close of the financial year all but six treasuries held reserve funds in excess of 50% of estimated ordinary revenue. The Native Treasuries in the Eastern Provinces continue to maintain sound positions through the pursuit of a policy combining rigid economy with the maintenance of essential services. In spite of the increased rates of labour pay and increased cost of materials commitments in the years ahead can be faced with some confidence provided that Government continues to give assistance on the same lines as in the past.

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

B.H. Bourdillon

GOVERNOR.

THE RIGHT HONOURABLE
THE VISCOUNT CRANBORNE, P.C.,
SECRETARY OF STATE FOR THE COLONIES,
etc., etc., etc.

12

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NATIVE ADMINISTRATIONS, EASTERN PROVINCES:

FINANCIAL STATEMENT FOR THE YEAR, 1941-42.

| DIVISION | NATIVE TREASURY | SURPLUS AT 1.4.41 B | REVENUE 1. 4. 41 TO 31. 3. 42 C | EXPENDITURE 1. 4. 41 TO 31. 3. 42 D | SURPLUS AT 31. 3. 42 E | DISTRIBUTION OF SURPLUS, 31st March, 1942. CASH IN HAND F | ADVANCES OUTSTANDING G | FIXED DEPOSITS BANK H | INVESTMENTS I |
|---|---|---|---|---|---|---|---|---|---|
| CALABAR | PROVINCE. | £ | £ | £ | £ | £ | £ | £ | £ |
| Abak | Abak District | 4940.15.7 | 3174. 8. 9 | 4278.15. 2 | 3836. 9. 2 | 1038. - . 5 | 164. 18.11 | - | 2638. 9.10 |
| | Obong | 906. 3.9 | 553. 5.10 | 758.- .11 | 701. 8. 8 | 28. 4. 1 | 40. 1. 7 | 250. - - | 383. 3. - |
| | Southern Annang | 2479.19.4 | 3022.18. 4 | 3128.12. 4 | 2374. 5. 4 | 485.17. 4 | 86. 8. - | - | 1802. -. -. |
| | Ukanafun | 1210.10.10 | 983.16. 2 | 1190. 9. 5 | 1003.17. 7 | 127.12. 3 | 208. 18. 2 | - | 667. 7. 2 |
| | Ika | - | 1521. 1. 6 | 881.19. 1 | 639. 2. 5 | 120. 4. 5 | 54. 18. - | - | 464. -. - |
| Calabar | Calabar Divisional | 638. 3. 3 | 489.15. 4 | 538. 8. 2 | 589.10. 5 | 237.10. 5 | 3. -. - | 349, -. - | - |
| | Calabar (Efik-Qua-Efut) | 2609. 4. 9 | 2994.11. 7 | 3242. 3. 3 | 2361.13. 1 | 233. 7. 6 | 103. 5. 7 | 675. -. - | 1350. -. - |
| | Okoyong | 230. 9. 7 | 220.15. 6 | 284.11.11 | 166.13. 2 | - 18. 6 | 9. 14. 8 | 156. -. - | - |
| Eket | Eket Divisional | 2912.18. 8 | 3307.16. 5 | 3168. 4. 4 | 3052.10. 9 | 298.19. 5 | 7. 10. 6 | 1376. -. 10 | 1370. -. - |
| | Oron | 3042. 1. 5 | 3673. 2. 7 | 3257. 5. 6 | 3457.18. 6 | 1163.11. 8 | 98. 6. - | 1301. -. 10 | 895. -. - |
| | Ubium | 552.13. 3 | 933. 9. 8 | 903.19.10 | 582. 3. 1 | 302. 3. 9 | - 12. - | - | 279. 7. 4 |
| Enyong(Aro) | Aro District | 626. 5. 7 | 2199. 8. 1 | 2211. 8. 7 | 614. 5. 1 | 536. 1. 4 | - | - | 78. 3. 9 |
| Enyong(Itu) | Ibiono | 639. 2. 6 | 1795.11. 6 | 1587. 6.10 | 847. 7. 2 | 538.15. 1 | 8. 12. 1 | 300. -. - | - |
| | Itam | 427. 7. 3 | 659. 9. 6 | 666. 6. 2 | 420.10. 7 | 201. -. 7 | 19. 10. - | 200. -. - | - |
| | Itu District | 158. -. 3 | 409.19. 2 | 317.16. 9 | 250. 2. 8 | 138.12. 8 | 11. 10. - | 100. -. - | - |
| Ikot Ekpene | Central Annang | 2706.12. 7 | 3190. -. 3 | 3559. 7.10 | 2337. 5. - | 571. 3. - | - 14. - | - | 1765. 8. - |
| | Ikono | 2258.15.10 | 1549.16. 4 | 1604. 3. 4 | 2204. 8.10 | 445.16. 2 | 3. 12. 8 | 300. -. - | 1455. -. - |
| | Ikot Ekpene Dist. | 1143.10.10 | 1272.12. 8 | 1347. 7. 9 | 1068.15. 9 | 256. -. 6 | 96. 7. 3 | - | 716. 8. - |
| | Otoro | 4235.15.11 | 4802. 1. 8 | 4726.17. 2 | 4311. -. 5 | 2021. 8. 9 | 2. 7. 8 | - | 2287. 4. - |
| Opobo | Ibibio | 3231. 2. 3 | 3653. 1. 3 | 3912. 6.10 | 2981.16. 8 | 911.14. 1 | 6. 2. 7 | 600. -. - | 1464. -. - |
| | Ogoni | 2047.15. 4 | 5072. 7. 3 | 4270. 9. 5 | 2849.13. 2 | 1004.19. 7 | 83. 13. 7 | 375. -. - | 1386. -. - |
| | Opobo Divisional | 4514. 4. 6 | 2031. 8.10 | 4245.13. 3 | 2300. -. 1 | 1035. 7. 8 | 125. 12. 5 | - | 1139. -. - |
| | Andoni | - | 2245. 8. - | 1440. 3. 8 | 805. 4. 4 | 445. 1. 1. | 14. 3. 3 | - | 346. -. - |
| Uyo | Eastern Nsit | 835.16.10 | 756. 8. 7 | 658.12. 3 | 933.13. 2 | 330. 5. 2 | -. 8. - | - | 603. -. - |
| | Ibesikpo | 1385. 6. 4 | 1074.16. 3 | 1301.12. - | 1158.12. 7 | 640.10. 7 | 18. 2. - | - | 500. -. - |
| | Iman | 1422.14. 5 | 2137. 2.10 | 2053. -. 9 | 1506.16. 6 | 839.12. - | 22. 4. 6 | - | 645. -. - |
| | Uyo Divisional | 2153.15. 5 | 3897.10.10 | 2955.11. 8 | 3095.14. 7 | 1623.11. 9 | 356. 10. 2 | - | 1115.12. 8 |
| | Western Nsit | 2081. 8. 1 | 2365.16. 3 | 2005. 1. - | 2442. 3. 4 | 1009.12. 4 | 17. 11. - | - | 1415. -. - |
| Total | Calabar Province | 49390.16. 4 | 59998. -.11 | 60495.15. 2 | 48893. 2. 1 | 16586. 2. 1 | 1564. 14. 7 | 5982. 1. 8 | 24760. 3. 9 |

Reference:- CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| DIVISION | NATIVE TREASURY | SURPLUS AT 1. 4. 41 B | REVENUE 1. 4. 41 TO 31. 3. 42 C | EXPENDITURE 1.4.41 To 31.3. 42 D | SURPLUS AT 31. 3. 42 E | DISTRIBUTION OF SURPLUS, 31st MARCH, 1942. CASH IN HAND F | ADVANCES OUTSTANDING G | FIXED DEPOSITS BANK H | INVESTMENTS I |
|---|---|---|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ | £ | £ | £ |
| CAMEROONS PROVINCE | | | | | | | | | |
| Bamenda | Bafut | 880.11. 1 | 1797. -. 3 | 1029. 4. - | 1648. 7. 4 | 1347.17. 4 | - 10. - | - | 300. -. - |
| | Bamenda Divisional | 12045. 9.10 | 14350.18.11 | 11351. 9. 6 | 15044.19. 3 | 11311.16. 3 | 179. 3. - | 854. -. -. | 2700. -. - |
| | Banso | 3024. 5. 8 | 2523.12. 6 | 2014. -. 4 | 3533.17.10 | 1936. 1. 1 | 797. 16. 9 | 800. -. - | - |
| Kumba | Kumba Divisional | 5563.19. 7 | 6164. 9. 6 | 6887. -. 2 | 4841. 8.11 | 2366.14. 2 | 74. 14. 9 | 400. -. - | 2000. -. - |
| Mamfe | Banyang | 609.11.11 | 1278. 5. 1 | 1223.10. 7 | 664. 6. 5 | 262. 4. 6 | 2. 1.11 | - | 400. -. - |
| | Kembong | 906. 4.11 | 1026.10. 5 | 973. 8. 9 | 959. 6. 7 | 143.16. 7 | 5. 10. - | - | 810. -. - |
| | Mamfe Divisional | 3084.11. - | 3623. -. 8 | 2871.12. 1 | 3835.19. 7 | 846. 8.10 | 199. 10. 9 | 1000. -. -. | 1790. -. - |
| Victoria | Bakweri | 3387. 9.10 | 2241. 8. 7 | 2981.19. 7 | 2646.18.10 | 1234.19.11 | 11. 18.11 | 400. -. - | 1000. -. - |
| | Balong | 837.14. 8 | 717. 5. - | 789. 8. 7 | 765.11. 1 | 261. 1. 1 | 4. 10. - | 500. -. - | - |
| | Victoria Divisional | 6088. 4.11 | 2906.19. 6 | 3793.14. 3 | 5201.10. 2 | 909.18.11 | 191. 11. 3 | 2100. -. - | 2000. -. - |
| Total | Cameroons Province | 36428. 3. 5 | 36629.10. 5 | 33915. 7.10 | 39142. 6. - | 20620.18. 8 | 1467. 7. 4 | 6054. -. -. | 11000. -. - |
| OGOJA PROVINCE | | | | | | | | | |
| Abakaliki | Agba | 258. -.11 | 264.18. 5 | 221. 2. - | 301.17. 4 | 201.17. 4 | - | 100. -. -. | - |
| | Ezza | 2879.16. 5 | 2608.12. 8 | 2861. 7. 4 | 2627. 1. 9 | 1199. 6.11 | 27. 14.10 | 400. -. - | 1000. -. - |
| | Ikwo | 1892. 5. - | 1597. 2. 7 | 1766.10. 9 | 1722.16.10 | 772.16.10 | - | 250. -. -. | 700. -. - |
| | Ishielu | 726. 8.10 | 479.15. 4 | 544. 5. 5 | 661.18. 9 | 455.18. 9 | 6. -. -. | 200. -. - | - |
| | Izi | 2382. 7. - | 2686. 1. 1 | 2724. 1. 1 | 2344. 7. - | 1144. 7. - | - | 200. -. - | 1000. -. - |
| | Ngbo | 1447. 6. 8 | 1043.13.11 | 971. 8.10 | 1519.11. 9 | 1095.10. 5 | 24. 1. 4 | 100. -. -. | 300. -. - |
| | Orri | 271.12. 7 | 286.14. 9 | 332. 2. 2 | 226. 5. 2 | 117. 5. 2 | 9. -. - | 100. -. - | - |
| Afikpo | Afikpo Divisional | 7169. 4. 9 | 7681. 3.11 | 6345. 3. 7 | 8505. 5. 1 | 2549. 7. 5 | 955. 17. 8 | 2000. -. - | 3000. -. - |
| Ikom | Ikom Divisional | 2623.10. 2 | 2338. 8. - | 2217. -. 4 | 2744.17.10 | 1469.17.10 | - | 775. -. - | 500. -. - |
| | Ululumo | 264.15. 8 | 177.17. 3 | 140. 7. 9 | 302. 5. 2 | 202. 5. 2 | - | 100. -. -. | - |
| Obubra | Obubra Divisional | 3133.16. - | 4560. 8. 2 | 4923. 7. 5 | 2770.16. 9 | 1256. 4. 3 | 14. 12. 6 | - | 1500. -. - |
| Ogoja | Bette-Bendi | 490.17.10 | 637.17. 3 | 639. 6.10 | 489. 8. 3 | 289. 8. 3 | - | - | 200. -. - |
| | Obudu District | 1429. 7. 8 | 1990.17. 9 | 1683.13. - | 1736.12. 5 | 1230.12. 5 | 6. -. - | - | 500. -. - |
| | Ogoja Divisional | 3977.19.11 | 5142.15. 5 | 5629.18. - | 3490.17. 4 | 1054. 6. 1 | 436. 11. 3 | - | 2000. -. - |
| Total | Ogoja Province | 28947. 9. 5 | 31496. 6. 6 | 30999.14. 6 | 29444. 1. 5 | 13039. 3.10 | 1479. 17. 7 | 4225. -. - | 10700. -. - |

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| DIVISION | NATIVE TREASURY | SURPLUS At 1.4.41 B | REVENUE 1.4.41 To 31.3.42 C | EXPENDITURE 1. 4. 41 To 31. 3. 42 D | SURPLUS At 31.3. 42 E | DISTRIBUTION OF SURPLUS, 31st MARCH, 1942. CASH IN HAND F | ADVANCES OUTSTANDING G | FIXED DEPOSITS BANK H | INVESTMENTS |
|---|---|---|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ | £ | £ | £ |
| Awgu | Awgu Divisional | 2168. 2. 9 | 2592.10. 6 | 3124. 4. 8 | 1636. 8. 7 | 36. 8. 7 | - | 1600. -. - | - |
| | Lengwe | 361 4 1 | 424.12. - | 461.16. 8 | 323.19. 5 | 23.19. 5 | - | 300. -. - | - |
| Awka | Agulu | - | 1199.15.11 | 731.19. 1 | 467.16.10 | 81.11.10 | - | - | 386. 5. - |
| | Awka District | 1899. 4.10 | - | 1899. 4.10 | - | - | - | - | - |
| | Isuofia (Awka) Southern Confederacy | 2220. 6. 1 | 3018.17.11 | 3125.12.10 | 2113.11. 2 | 257. 6. 2 | - | - | 1856. 5. - |
| | Mbikobu | - | 2737.12. 8 | 1638.11.11 | 1099. -. 9 | 197.15. 9 | - | - | 901. 5. - |
| | Udoka | - | 1646.12. 1 | 1162.15.11 | 483.16. 2 | 65. 1. 2 | - | - | 418.15. - |
| Nsukka | Igbo Eze | 1048. 4. - | 3010. 3. 9 | 1889. 3.11 | 2169. 3.10 | 653. 8. 2 | - | - | 1515.15. 8 |
| | Nsukka Divisional | 7941. 8. - | 6247. 3. 1 | 7898. 3.10 | 6290. 7. 3 | 989. 8. 4 | 1. 16.10 | - | 5299. 2. 1 |
| Onitsha | Agbaja-Ugwuechi | - | 1828.15. 5 | 1074.15. 6 | 753.19.11 | 397.19.11 | - | - | 356. -. - |
| | Ebonato | - | 4208. -. 2 | 2405.19. 8 | 1802. - 6 | 849. 5. 6 | 197. 15. - | - | 755. -. - |
| | Igwebuike | 594. 7. 6 | 1435.19. 7 | 1132. 6. 4 | 898. -. 9 | 502.11. 6 | 1.. 9. 3 | - | 394. -. - |
| | Mbailinato | 435. 6. 2 | 1170. 3. 8 | 1096. - 6 | 509. 9. 4 | 82.17.10 | 1. 11. 6 | - | 425. -. - |
| | Mbanili | 741. 2. 1 | 1347.18.10 | 1159. 7. 1 | 929.13.10 | 540. 8.10 | -. 5. - | - | 389. 0. - |
| | Mnewi Area | 2411. 4. - | - | 2411. 4. - | - | - | - | - | - |
| | Olu Ozizo | 198.18. 7 | 328. 1. 2 | 261.16. 6 | 265. 3. 3 | 156. 3. 3 | - | - | 109. -. - |
| | Onitsha | 460.10. 6 | 951.10. 10 | 960. 9. 1 | 451.12. 3 | 217.12. 3 | - | - | 234. -. - |
| | Umuiewedo | 426.19. - | 895. 6. - | 805. 1. 1 | 517. 3.11 | 253. 1. 5 | 1. 2. 6 | - | 263. -. - |
| Udi | Abaja | 3349.18. 2 | 4539. 3. 5 | 4714.19. 5 | 3174. 2. 2 | 1155. 4.10 | - | 500. - - | 1518.17. 4 |
| | Ngwo | 422.14. 8 | 336. 3.10 | 242.12. 3 | 516. 6. 3 | 516. 6. 3 | - | - | - |
| | Nkanu | 2693. 3. - | 4105. 4. 8 | 4721. 7. 4 | 2077. -. 4 | 539. 8. 6 | 37. 11.10 | - | 1500. -. - |
| Total | Onitsha Province | 27372.13. 5 | 42083.15. 6 | 42917.12. 5 | 26478.16. 6 | 7515.19. 6 | 241. 11.11 | 2400. -. - | 16321. 5. 1 |

Reference:
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| DIVISION | NATIVE TREASURY | SURPLUS AT 1.4.41 B | REVENUE 1.4.41 TO 31.3.42 C | EXPENDITURE 1.4.41 TO 31.3.42 D | SURPLUS AT 31.3.42 E | DISTRIBUTION OF SURPLUS, 31st MARCH, 1942 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | CASH IN HAND F | ADVANCES OUTSTANDING G | FIXED DEPOSITS BANK H | INVESTMENTS I |
| | | £ | £ | £ | £ | £ | £ | £ | £ |
| OWERRI PROVINCE | | | | | | | | | |
| Aba | Asa | 1232.18. 7 | 1050.19. - | 1099.18.10 | 1163.18. 9 | 162. 1. 4 | 1.17. 5 | 1000. -. -. | - |
| | Itche | 647.16. 9 | 529. 7.11 | 607. 3. 9 | 570. -.11 | 69.10. - | - 10.11 | 500. -. - | - |
| | Ndeki | 1265. 8. 9 | 1453. 7. 9 | 1714.15. - | 1004. 1. 6 | 385. 5. 3 | 18.16. 3 | 600. -. - | - |
| | Ngwa | 3918. 3. 7 | 9081.12. 5 | 10031.15. - | 2968. 1. - | 101. 2. 8+ | 69. 3. 8 | - | 3000. -. -+ |
| Ahoada | Abua | 775.13. 7 | 1247. -. 1 | 1204.16.10 | 817.16.10 | 379.15. 1 | 3. -. - | - | 435. 1. 9 |
| | Ahoada Divisional | 2577.12.10 | 2664.16.10 | 2782. 1.11 | 2460. 7. 9 | 1180.10. 5 | 4.16. 3 | - | 1275. 1. 1 |
| | Ekpeye | 937. 3. 7 | 1139. 1. 7 | 1156.18. 2 | 919. 7. - | 522.17. 8 | - | - | 396. 9. 4 |
| | Ikwerre | 1657. 7. 4 | 3416.14. 3 | 3165. 8. - | 1908.13. 7 | 844.16. 9 | - | - | 1063.16.10 |
| Bende | Abam | 176. 9. 8 | - | 176. 9. 8 | - | - | - | - | - |
| | Ala-Ala | - | 1741.13.10 | 1055. 3. 2 | 686.10. 8 | 482.10. - | 4. -. 8 | 200. -. - | - |
| | Bende Divisional | 3239. 1. 2 | 460. 2. 2 | 3357. 6. 2 | 341.17. 2 | 340.10. 1 | 1. 7. 1 | - | - |
| | Elu-Elu | - | 3149. 3. 1 | 1774. 5. 2 | 1374.17.11 | 820.12. 3 | 4. 5. 8 | 550. -. - | - |
| | Ibeku | 460. 4. 1 | - | 460. 4. 1 | - | - | - | - | - |
| | Item | 297.10. 4 | - | 297.10. 4 | - | - | - | - | - |
| | Oboro | 242. 7. 3 | - | 242. 7. 3 | - | - | - | - | - |
| | Odida-Anyanwu | - | 3791.13. 1 | 2118. -. - | 1673.13. 1 | 1023.13. 1 | - | 650. -. - | - |
| | Ohafia | 498. 9. 9 | - | 498. 9. 9 | - | - | - | - | - |
| | Owuwa-Anyanwu | - | 2837. 7. 1 | 1569.19. 6 | 1267. 7. 7 | 1013.19. 4 | 3. 8. 3 | 250. -. - | - |
| | Ozuitem | 160.15.10 | - | 160.15.10 | - | - | - | - | - |
| | Umuimenyi | 308. 1. 6 | - | 308. 1. 6 | - | - | - | - | - |
| Degema | Bonny | 864. 3. 7 | 412.10. 2 | 485. 1. 1 | 791.12. 8 | 76.11.11 | 90. -. 9 | 250. -. - | 375. -. - |
| | Eastern-Ijo | 2492. 8.10 | 1927.15.10 | 1826.18.11 | 2593. 5. 9 | 258.14. 4 | 505.11.10 | - | 1828.19. 7 |
| | Epie-Atissa | 438. 9. 7 | 324.14. 8 | 292. 6. 1 | 470.18. 2 | 123.11. 9 | - 9. 6 | - | 346.16.11 |
| | Kalabari | 2833. 7. 9 | 1323. 4. 9 | 1479. 8. 9 | 2677. 3. 9 | 516. 9. 8 | 111.19. 8 | 1200. -. - | 848.14. 5 |
| | Nembe | 292. 5. 7 | 775. 9. 6 | 713.15. 6 | 353.19. 7 | 348.19. 8 | 4.19.11 | - | - |
| | Odual (Saka) | 490. 5.10 | 281. 9. 4 | 307. 7.10 | 464. 7. 4 | 99.11. 5 | 50. 8. - | - | 314. 7.11 |
| | Ogbeyan | 1094.12. 8 | 603. 5. 1 | 623.12. 4 | 1074. 5. 5 | 354.17. 3 | 1. 1. 6 | - | 718. 6. 8 |
| | Okrika | 2736. 1.10 | 1458. 8. 2 | 1603.11. 1 | 2590.18.11 | 659. 8. 8 | - | - | 1931.10. 3 |
| TOTAL | CARRIED FORWARD | 29637. -. 3 | 39649.16. 7 | 41113.11. 6 | 28173. 5. 4 | 9765. 8. 7 | 875.17. 4 | 5200. -. - | 12534. 4. 9 |

Reference:
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| DIVISION | NATIVE TREASURY | SURPLUS AT 1.4.41 B | REVENUE 1. 4. 41 TO 31. 3. 42 C | EXPENDITURE 1. 4. 41 TO 31. 3. 42 D | SURPLUS AT 31. 3. 42 E | DISTRIBUTION OF SURPLUS, 31st MARCH, 1942. CASH IN HAND F | ADVANCE OUTSTANDING G | FIXED DEPOSITS BANK H | INVESTMENTS I |
|---|---|---|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ | £ | £ | £ |
| OWERRI PROVINCE (CONTINUED) | | | | | | | | | |
| | BROUGHT FORWARD | 29637. -. 3 | 39649.16. 7 | 41113.11. 6 | 28173. 5. 4 | 9765. 8. 7 | 875.17. 4 | 5200. -. - | 12534. 4. 9 |
| Okigwi | Isu | 5359. 8. 3 | 3657. 8. 2 | 3970.14. - | 5046. 2. 5 | 1618.19. 9 | 7. -. - | 700. -. - | 2720. 2. 8 |
| | Isuikwuato | 1152. -. 6 | 892. -. 5 | 957. -. 5 | 1087. -. 6 | 431. 8. 3 | 6. 2. 6 | - | 649. 9. 9 |
| | Isuochi(Ngodo) | 823.13. 6 | 1052. 2. 1 | 1176.18. 2 | 698.17. 5 | 347.19. 9 | 3.11. 5 | - | 347. 6. 3 |
| | Ibano | - | 5678. -. - | 2361.16. 2 | 3316. 3.10 | 1564. 2. 5 | 16.19. - | - | 1735. 2. 5 |
| | Okigwi District | 8151. 1. 1 | 2778. -. 7 | 6836. 7. 9 | 4092.13.11 | 1700. 3.11 | 182.15. 6 | - | 2209.14. 6 |
| | Orlu District | 2205. 7.10 | 1106.19. 8 | 1415.16. 9 | 1896.10. 9 | 417. 1. 9 | 3. 8. - | 700. -. - | 776. 1. - |
| | Orsu | 1836.13. 1 | 1416.13. 1 | 1769.16. 2 | 1483.10. - | 194. 2. 6 | - 9. - | 200. -. - | 1088.18. 6 |
| | Oru | 2673.18. 4 | 2001. 4. 3 | 2297. 5. 4 | 2377.17. 3 | 561. 5. 9 | - | 500. -. - | 1316.11. 6 |
| Owerri | Oguta | 1139. 3. 8 | 1006. 5.11 | 1082.12. 1 | 1062.17. 6 | 431.11. 2 | -.16. - | - | 630.10. 4 |
| | Oratta | 3002. 9. 7 | 2557.13. - | 2616.11. 8 | 2943.10.11 | 1062.15. 4 | 8. -. -. | - | 1872.15. 7 |
| | Owerri Divisional | 10984. 7. 8 | 10038. 3. 3 | 10473.18. 9 | 10548.12. 2 | 3909.17. - | 391.13. 2 | - | 6247. 2. - |
| TOTAL OWERRI PROVINCE | | 66965. 3. 9 | 71834. 7. - | 76072. 8. 9 | 62727. 2. - | 22004.16. 2 + | 1496.11.11 | 7300. -. - | 32127.19. 3 + |

+ Note. Columns G and I of Ngwa Treasury incluse £202. 5. 4 held on Deposit.

SUMMARY.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| CALABAR PROVINCE | ≠ | 49390.16. 4 | 59978. -. 11 | 60495.15. 2 | 48893. 2. 1 | 16586. 2. 1 | 1564.14. 7 | 5982. 1. 8 | 24760. 3. 9 |
| CAMEROONS " | | 36428. 3. 5 | 36629.10. 5 | 33915. 7.10 | 39142. 6. - | 20620.18. 8 | 1467. 7. 4 | 6054. -. - | 11000. -. - |
| OGOJA " | ≠ | 28947. 9. 5 | 31496. 6. 6 | 30999.14. 6 | 29444. 1. 5 | 13039. 3.10 | 1479.17. 7 | 4225. -. - | 10700. -. - |
| ONITSHA " | | 27372.13. 5 | 42023.15. 6 | 42917.12. 5 | 26478.16. 6 | 7515.19. 6 + | 241.11.11 | 2400. -. - | 16321. 5. 1 + |
| OWERRI " | ≠ | 66965. 3. 9 | 71834. 7. - | 76072. 8. 9 | 62727. 2. - | 22004.16. 2 | 1496.11.11 | 7300. -. - | 32127.19. 3 |
| | | 209,104. 6. 4 | 241,982. -. 4 | 244,400.18. 8 | 206,685. 8. - | 79,767. -. 3 + | 6,250. 3. 4 | 25,961. 1. 8 | 94,909. 8. 1 |

≠ Net adjustments compared with surplus at 31st March, 1941, as shown in the 1940-41 Financial Statement = £39. 9. 6.

Particulars of Adjustment :

Audit Adjustments

| | | + |
|---|---|---|
| Calabar Province, | Calabar Divisional | £ -. 7. 6 |
| Ogoja Province, | Obubra Divisional | -. 2. - |
| Owerri Province, | Ahoada Divisional | 13. 8. 5 |
| | Ekpeye | 10. 3.11 |
| | Ikwerre | 15. 7. 8 |
| | | £39. 9. 6 |

Reference:
CO 583/258/30149/4
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

## Native Treasuries in the Eastern Provinces

## Statement of Revenue and Expenditure, 1941-42.

| DIVISION | TREASURY | REVENUE | | | | EXPENDITURE | | | | Excess of total Revenue over total Expenditure. | Excess of total Expenditure over total Revenue. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved | Actual | Excess | Shortfall | Approved | Actual | Excess | Saving | | |
| A | B | C | D | E | F | G | H | I | J | K | L |
| | | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| CALABAR | PROVINCE | | | | | | | | | | |
| Abak | Abak | 3,189 | 3,174 | - | 15 | 5,434 | 4,279 | - | 1,155 | - | 1,105 |
| | Ika | 1,874 | 1,521 | - | 353 | 1,296 | 882 | - | 414 | 639 | - |
| | Obong | 548 | 553 | 5 | - | 719 | 758 | 39 | - | - | 205 |
| | Southern Annang | 3,141 | 3,023 | - | 118 | 3,574 | 3,129 | - | 445 | - | 106 |
| | Ukanafun | 963 | 984 | 21 | - | 1,225 | 1,191 | - | 34 | - | 207 |
| Calabar | Calabar Divisional | 493 | 490 | - | 3 | 604 | 538 | - | 66 | - | 46 |
| | Calabar (Efik-Qua-Efut) | 3,014 | 2,995 | - | 19 | 3,172 | 3,242 | 70 | - | - | 247 |
| | Okoyong | 269 | 221 | - | 48 | 311 | 285 | - | 26 | - | 64 |
| Eket | Eket | 2,680 | 3,308 | 628 | - | 3,118 | 3,168 | 50 | - | 140 | - |
| | Oron | 2,664 | 3,674 | 1,010 | - | 2,726 | 3,257 | 531 | - | 417 | - |
| | Ubium | 689 | 934 | 245 | - | 815 | 904 | 89 | - | 30 | - |
| Enyong (Aro) | Aro District | 2,253 | 2,199 | - | 54 | 2,253 | 2,211 | - | 42 | - | 12 |
| Enyong (Itu) | Ibiono | 1,722 | 1,796 | 74 | - | 1,704 | 1,587 | - | 117 | 209 | - |
| | Itam | 672 | 659 | - | 13 | 662 | 666 | 4 | - | - | 7 |
| | Itu | 311 | 410 | 99 | - | 320 | 318 | - | 2 | 93 | - |
| Ikot-Ekpene | Central Annang | 2,783 | 3,190 | 407 | - | 3,035 | 3,559 | 524 | - | - | 369 |
| | Ikono | 1,789 | 1,550 | - | 239 | 2,038 | 1,604 | - | 434 | - | 54 |
| | Ikot Ekpene | 1,116 | 1,273 | 157 | - | 1,214 | 1,347 | 133 | - | - | 74 |
| | Otoro | 3,153 | 4,802 | 1,649 | - | 3,588 | 4,727 | 1,139 | - | 75 | - |
| Opobo | Andoni | 2,034 | 2,245 | 211 | - | 1,271 | 1,440 | 169 | - | 805 | - |
| | Ibibio | 3.473 | 3,663 | 190 | - | 3,932 | 3,912 | - | 20 | - | 249 |
| | Ogoni | 4,306 | 5,072 | 766 | - | 3,867 | 4,271 | 404 | - | 801 | - |
| | Opobo Divisional | 1,878 | 2,031 | 153 | - | 3,861 | 4,246 | 385 | - | - | 2,215 |
| Uyo | Eastern Nsit | 726 | 756 | 30 | - | 872 | 659 | - | 213 | 97 | - |
| | Ibesikpo | 1,073 | 1,075 | 2 | - | 1,144 | 1,302 | 158 | - | - | 227 |
| | Iman | 1,910 | 2,137 | 227 | - | 2,092 | 2,053 | - | 39 | 84 | - |
| | Uyo Divisional | 3,264 | 3,897 | 633 | - | 3,452 | 2,956 | - | 496 | 941 | - |
| | Western Nsit | 1,917 | 2,366 | 449 | - | 2,142 | 2,005 | - | 137 | 361 | - |
| | Total | 53,904 | 59,998 | 6,094 | - | 60,441 | 60,496 | 55 | - | - | 498 |
| CAMEROONS | PROVINCE. | | | | | | | | | | |
| Bamenda | Bafut | 1,184 | 1,797 | 613 | - | 1,170 | 1,029 | 141 | - | 768 | - |
| | Bamenda Divisional | 11,821 | 14,351 | 2,530 | - | 11,500 | 11,351 | 149 | - | 3,000 | - |
| | Banso | 1,812 | 2,524 | 712 | - | 1,755 | 2,014 | - | 259 | 510 | - |
| Kumba | Kumba Divisional | 5,778 | 6,164 | 386 | - | 6,841 | 6,887 | - | 46 | - | 123 |

Reference: CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Southern Annang | 3,141 | 3,029 | - | 118 | 3,574 | 3,129 | - | 445 | - | 106 |
| | Ukanafun | 963 | 984 | 21 | - | 1,225 | 1,191 | - | 34 | - | 207 |
| Calabar | Calabar Divisional | 493 | 490 | - | 3 | 604 | 538 | - | 66 | - | 46 |
| | Calabar (Efik-Qua-Efut) | 3,014 | 2,995 | - | 19 | 3,172 | 3,242 | 70 | - | - | 247 |
| | Okoyong | 269 | 221 | - | 48 | 311 | 285 | - | 26 | - | 64 |
| Eket | Eket | 2,680 | 3,308 | 628 | - | 3,118 | 3,168 | 50 | - | 140 | - |
| | Oron | 2,664 | 3,674 | 1,010 | - | 2,726 | 3,257 | 531 | - | 417 | - |
| | Ubium | 689 | 934 | 245 | - | 815 | 904 | 89 | - | 30 | - |
| Enyong (Aro) | Aro District | 2,253 | 2,199 | - | 54 | 2,253 | 2,211 | - | 42 | - | 12 |
| Enyong (Itu) | Ibiono | 1,722 | 1,796 | 74 | - | 1,704 | 1,587 | - | 117 | 209 | - |
| | Itam | 672 | 659 | - | 13 | 662 | 666 | 4 | - | - | 7 |
| | Itu | 311 | 410 | 99 | - | 320 | 318 | - | 2 | 93 | - |
| Ikot-Ekpene | Central Annang | 2,783 | 3,190 | 407 | - | 3,035 | 3,559 | 524 | - | - | 369 |
| | Ikono | 1,789 | 1,550 | - | 239 | 2,038 | 1,604 | - | 434 | - | 54 |
| | Ikot Ekpene | 1,116 | 1,273 | 157 | - | 1,214 | 1,347 | 133 | - | - | 74 |
| | Otoro | 3,153 | 4,802 | 1,649 | - | 3,586 | 4,727 | 1,139 | - | 75 | - |
| Opobo | Andoni | 2,034 | 2,245 | 211 | - | 1,271 | 1,440 | 169 | - | 805 | - |
| | Ibibio | 3.473 | 3,663 | 190 | - | 3,932 | 3,912 | - | 20 | - | 249 |
| | Ogoni | 4,306 | 5,072 | 766 | - | 3,867 | 4,271 | 404 | - | 801 | - |
| | Opobo Divisional | 1,878 | 2,031 | 153 | - | 3,861 | 4,246 | 385 | - | - | 2,215 |
| Uyo | Eastern Nsit | 726 | 756 | 30 | - | 672 | 659 | - | 213 | 97 | - |
| | Ibesikpo | 1,073 | 1,075 | 2 | - | 1,144 | 1,302 | 158 | - | - | 227 |
| | Iman | 1,910 | 2,137 | 227 | - | 2,092 | 2,053 | - | 39 | 84 | - |
| | Uyo Divisional | 3,264 | 3,897 | 633 | - | 3,452 | 2,956 | - | 496 | 941 | - |
| | Western Nsit | 1,917 | 2,366 | 449 | - | 2,142 | 2,005 | - | 137 | 361 | - |
| | Total | 53,904 | 59,998 | 6,094 | - | 60,441 | 60,496 | 55 | - | - | 496 |
| CAMEROONS PROVINCE. | | | | | | | | | | | |
| Bamenda | Bafut | 1,184 | 1,797 | 613 | - | 1,170 | 1,029 | 141 | - | 768 | - |
| | Bamenda Divisional | 11,821 | 14,351 | 2,530 | - | 11,500 | 11,351 | 149 | - | 3,000 | - |
| | Banso | 1,812 | 2,524 | 712 | - | 1,755 | 2,014 | - | 259 | 510 | - |
| Kumba | Kumba Divisional | 5,778 | 6,164 | 386 | - | 6,841 | 6,887 | - | 46 | - | 723 |
| Mamfe | Banyang | 1,149 | 1,278 | 129 | - | 1,350 | 1,224 | 126 | - | 54 | - |
| | Kembong | 876 | 1,027 | 151 | - | 1,066 | 973 | 93 | - | 54 | - |
| | Mamfe Divisional | 2,421 | 3,623 | 1,202 | - | 2,978 | 2,872 | 106 | - | 751 | - |
| Victoria | Bakweri | 2,704 | 2,241 | - | 463 | 2,724 | 2,982 | - | 258 | - | 741 |
| | Balong | 569 | 717 | 148 | - | 723 | 769 | - | 76 | - | 72 |
| | Victoria Divisional | 2,711 | 2,907 | 196 | - | 3,394 | 3,794 | - | 400 | - | 887 |
| | Total | 31,025 | 36,629 | 5,604 | - | 33,501 | 33,915 | 414 | - | 2,714 | - |

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30149/4
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Native Treasuries in the Eastern Provinces

### Statement of Revenue and Expenditure, 1941-42.

| DIVISION | TREASURY | REVENUE | | | | EXPENDITURE | | | | Excess of total Revenue over total Expenditure | Excess of total Expenditure over total Revenue. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved | Actual | Excess | Shortfall | Approved | Actual | Excess | Saving | | |
| A | B | C | D | E | F | G | H | I | J | K | L |
| | | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| **OGOJA PROVINCE.** | | | | | | | | | | | |
| Abakaliki | Agba | 208 | 265 | 57 | - | 224 | 221 | - | 3 | 44 | - |
| | Ezza | 2,012 | 2,609 | 597 | - | 2,196 | 2,861 | 665 | - | - | 252 |
| | Ikwo | 1,215 | 1,597 | 382 | - | 1,996 | 1,767 | - | 229 | - | 170 |
| | Ishieiu | 350 | 480 | 130 | - | 451 | 544 | 93 | - | - | 64 |
| | Izi | 2,293 | 2,686 | 393 | - | 2,539 | 2,724 | 185 | - | - | 38 |
| | Ngbo | 820 | 1,044 | 224 | - | 780 | 972 | 192 | - | 72 | - |
| | Orri | 208 | 287 | 79 | - | 239 | 332 | 93 | - | - | 45 |
| Afikpo | Afikpo Divisional | 5,536 | 7,681 | 2,145 | - | 6,126 | 6,345 | 219 | - | 1,336 | - |
| Ikom | Ikom Divisional | 2,081 | 2,338 | 257 | - | 2,368 | 2,217 | - | 151 | 121 | - |
| | Ululumo | 159 | 178 | 19 | - | 169 | 140 | - | 29 | 38 | - |
| Obubra | Obubra Divisional | 3,892 | 4,560 | 668 | - | 4,520 | 4,923 | 403 | - | - | 363 |
| Ogoja | Bette-Bendi | 579 | 638 | 59 | - | 576 | 639 | 61 | - | - | 1 |
| | Obudu District | 1,378 | 1,991 | 613 | - | 1,445 | 1,684 | 239 | - | 307 | - |
| | Ogoja Divisional | 4,212 | 5,143 | 931 | - | 4,582 | 5,630 | 1,048 | - | - | 487 |
| | Total | 24,943 | 31,497 | 6,554 | - | 28,213 | 30,999 | 2,786 | - | 498 | - |
| **ONITSHA PROVINCE.** | | | | | | | | | | | |
| Awgu | Awgu Divisional | 2,552 | 2,593 | 41 | - | 3,071 | 3,124 | 53 | - | - | 531 |
| | Lengwe | 405 | 425 | 20 | - | 491 | 462 | - | 29 | - | 37 |
| Awka | Agulu | 1,076 | 1,200 | 124 | - | 721 | 732 | 11 | - | 468 | - |
| | Awka District | - | - | - | - | 1,899 | 1,899 | - | - | - | 1,899 |
| | Isuofia (Awka) Southern Confederacy | 2,935 | 3,019 | 84 | - | 3,097 | 3,126 | 29 | - | - | 107 |
| | Njikobu | 2,716 | 2,738 | 22 | - | 1,754 | 1,639 | - | 115 | 1,099 | - |
| | Udoka | 1,549 | 1,647 | 98 | - | 1,121 | 1,163 | 42 | - | 484 | - |
| Nsukka | Igbo - Eze | 945 | 3,010 | 2,065 | - | 1,052 | 1,889 | 837 | - | 1,121 | - |
| | Nsukka Divisional | 7,015 | 6,247 | - | 768 | 7,291 | 7,898 | 607 | - | - | 1,651 |
| Onitsha | Agbaja-Ugwuochi | 1,754 | 1,829 | 75 | - | 1,211 | 1,075 | - | 136 | 754 | - |
| | Ebonato | 4,115 | 4,208 | 93 | - | 2,719 | 2,406 | - | 313 | 1,802 | - |
| | Igwebuike | 1,191 | 1,436 | 245 | - | 1,212 | 1,132 | - | 80 | 304 | - |
| | Mbailinato | 1,142 | 1,170 | 28 | - | 1,220 | 1,096 | - | 124 | 74 | - |
| | Mbamili | 1,273 | 1,348 | 75 | - | 1,312 | 1,159 | - | 153 | 189 | - |
| | Nnewi Area | - | - | - | - | 2,286 | 2,411 | 125 | | | |

Reference:- CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Afikpo | Afikpo Divisional | 5,536 | 7,681 | 2,145 | - | 6,126 | 6,345 | 219 | - | 1,336 | - |
| Ikom | Ikom Divisional | 2,081 | 2,338 | 257 | - | 2,368 | 2,217 | - | 151 | 121 | - |
| | Ololumo | 159 | 178 | 19 | - | 169 | 140 | - | 29 | 38 | - |
| Obubra | Obubra Divisional | 3,892 | 4,560 | 668 | - | 4,520 | 4,923 | 403 | - | - | 363 |
| Ogoja | Bette-Bendi | 579 | 638 | 59 | - | 576 | 639 | 61 | - | - | 1 |
| | Obudu District | 1,378 | 1,991 | 613 | - | 1,445 | 1,684 | 239 | - | 307 | - |
| | Ogoja Divisional | 4,212 | 5,143 | 931 | - | 4,582 | 5,630 | 1,048 | - | - | 487 |
| | Total | 24,943 | 31,497 | 6,554 | - | 28,213 | 30,999 | 2,786 | - | 498 | - |
| ONITSHA PROVINCE. | | | | | | | | | | | |
| Awgu | Awgu Divisional | 2,552 | 2,593 | 41 | - | 3,071 | 3,124 | 53 | - | - | 531 |
| | Lengwe | 405 | 425 | 20 | - | 491 | 462 | - | 29 | - | 37 |
| Awka | Agulu | 1,076 | 1,200 | 124 | - | 721 | 732 | 11 | - | 466 | - |
| | Awka District | - | - | - | - | 1,899 | 1,899 | - | - | - | 1,899 |
| | Isuofia (Awka) Southern Confederacy | 2,935 | 3,019 | 84 | - | 3,097 | 3,126 | 29 | - | - | 107 |
| | Njikobu | 2,716 | 2,738 | 22 | - | 1,754 | 1,639 | - | 115 | 1,099 | - |
| | Udoka | 1,549 | 1,647 | 98 | - | 1,121 | 1,163 | 42 | - | 484 | - |
| Nsukka | Igbo - Eze | 945 | 3,010 | 2,065 | - | 1,052 | 1,889 | 837 | - | 1,121 | - |
| | Nsukka Divisional | 7,015 | 6,247 | - | 768 | 7,291 | 7,898 | 607 | - | - | 1,651 |
| Onitsha | Agbaja-Ugwuochi | 1,754 | 1,829 | 75 | - | 1,211 | 1,075 | - | 136 | 754 | - |
| | Ebonato | 4,115 | 4,208 | 93 | - | 2,719 | 2,406 | - | 313 | 1,802 | - |
| | Igwebuike | 1,191 | 1,436 | 245 | - | 1,212 | 1,132 | - | 80 | 304 | - |
| | Mbailinato | 1,142 | 1,170 | 28 | - | 1,220 | 1,096 | - | 124 | 74 | - |
| | Mbamili | 1,273 | 1,348 | 75 | - | 1,312 | 1,159 | - | 153 | 189 | - |
| | Nnewi Area | - | - | - | - | 2,286 | 2,411 | 125 | - | - | 2,411 |
| | Olu Ozizo | 320 | 328 | 8 | - | 308 | 262 | - | 46 | 66 | - |
| | Onitsha | 1,017 | 952 | - | 65 | 976 | 960 | - | 18 | - | 9 |
| | Umuigwedo | 855 | 895 | 40 | - | 893 | 805 | - | 88 | 90 | - |
| Udi | Abaja | 4,187 | 4,539 | 352 | - | 4,823 | 4,715 | - | 108 | - | 176 |
| | Ngwo | 303 | 336 | 33 | - | 342 | 243 | - | 99 | 93 | - |
| | Nkanu | 3,545 | 4,105 | 560 | - | 3,860 | 4,721 | 861 | - | - | 616 |
| | Total | 38,835 | 42,025 | 3,130 | - | 41,661 | 42,917 | 1,256 | - | - | 692 |

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30149/4
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Native Treasuries in the Eastern Provinces

## Statement of Revenue and Expenditure, 1941-42.



| DIVISION | TREASURY | REVENUE | | | | EXPENDITURE | | | | Excess of total Revenue over total Expenditure | Excess of total Expenditure over total Revenue. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved | Actual | Excess | Shortfall | Approved | Actual | Excess | Saving | | |
| A | B | C | D | E | F | G | H | I | J | K | L |
| | | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| OWERRI | PROVINCE. | | | | | | | | | | |
| Aba | Asa | 880 | 1,031 | 151 | - | 1,057 | 1,100 | 43 | - | - | 69 |
| | Etene | 477 | 529 | 52 | - | 563 | 607 | 44 | - | - | 76 |
| | Ndoki | 1,380 | 1,453 | 73 | - | 1,675 | 1,715 | 40 | - | - | 262 |
| | Ngwa | 8,709 | 9,082 | 373 | - | 9,752 | 10,032 | 280 | - | - | 950 |
| Ahoada | Abua | 1,138 | 1,247 | 109 | - | 1,180 | 1,205 | 25 | - | 42 | - |
| | Ahoada Divisional | 2,430 | 2,665 | 235 | - | 2,812 | 2,782 | - | 30 | - | 117 |
| | Ekpeye | 1,066 | 1,139 | 53 | - | 1,128 | 1,157 | 29 | - | - | 18 |
| | Ikwerre | 3,100 | 3,417 | 317 | - | 3,327 | 3,165 | - | 162 | 252 | - |
| Bende | Abam | - | - | - | - | 114 | 176 | 62 | - | - | 176 |
| | Ala Ala | 1,540 | 1,742 | 202 | - | 1,004 | 1,055 | 51 | - | 687 | - |
| | Bende Divisional | 410 | 460 | 50 | - | 2,752 | 3,357 | 605 | - | - | 2,897 |
| | Elu Elu | 2.412 | 3,149 | 737 | - | 1,660 | 1,774 | 114 | - | 1,375 | - |
| | Ibeku | - | - | - | - | 385 | 460 | 75 | - | - | 460 |
| | Item | - | - | - | - | 138 | 298 | 160 | - | - | 298 |
| | Oboro | - | - | - | - | 198 | 242 | 44 | - | - | 242 |
| | Odida Anyanwu | 3,376 | 3,792 | 416 | - | 2,018 | 2,118 | 100 | - | 1,674 | - |
| | Onafia | - | - | - | - | 366 | 498 | 132 | - | - | 498 |
| | Owuwa Anyanwu | 2,416 | 2,837 | 421 | - | 1,587 | 1,570 | - | 17 | 1,267 | - |
| | Ozuitem | - | - | - | - | 143 | 161 | 18 | - | - | 161 |
| | Umuimenyi | - | - | - | - | 200 | 308 | 108 | - | - | 308 |
| Degema | Bonny | 440 | 413 | - | 27 | 538 | 485 | - | 53 | - | 72 |
| | Eastern Ijo | 1,866 | 1,928 | 62 | - | 2,310 | 1,827 | - | 483 | 101 | - |
| | Epie Atissa | 260 | 325 | 65 | - | 358 | 292 | - | 66 | 33 | - |
| | Kalabari | 1,310 | 1,323 | 13 | - | 1,614 | 1,479 | - | 135 | - | 156 |
| | Nembe | 782 | 776 | - | 6 | 794 | 714 | - | 80 | 62 | - |
| | Odual (Saka) | 263 | 281 | 18 | - | 334 | 307 | - | 27 | - | 26 |
| | Ogbeyan | 618 | 603 | - | 15 | 872 | 624 | - | 248 | - | 21 |
| | Okrika | 1,250 | 1,458 | 208 | - | 1,749 | 1,604 | - | 145 | - | 146 |
| Okigwi | Isu | 3,440 | 3,657 | 217 | - | 4,020 | 3,971 | - | 49 | - | 314 |
| | Isuikwuato | 670 | 892 | 22 | - | 986 | 957 | - | 29 | - | 65 |
| | Isuochi (Ngodo) | 1,054 | 1,052 | - | 2 | 1,186 | 1,177 | - | 9 | - | 125 |
| | Mbano | 5,480 | 5,678 | 198 | - | 2,313 | 2,362 | 49 | - | 3,316 | - |
| | Okigwi District | 2,603 | 2,778 | 175 | - | 6,639 | 6,836 | 197 | - | - | 4,058 |
| | Orlu | 287 | 1,107 | 120 | | 1,464 | 2,416 | | | | |

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Ikwerre | 3,100 | 3,417 | 317 | – | 3,327 | 3,165 | – | 162 | 252 | – |
| Bende | Abam | – | – | – | – | 114 | 176 | 62 | – | – | 176 |
| | Ala Ala | 1,540 | 1,742 | 202 | – | 1,004 | 1,055 | 51 | – | 687 | – |
| | Bende Divisional | 410 | 460 | 50 | – | 2,752 | 3,357 | 605 | – | – | 2,897 |
| | Elu Elu | 2,412 | 3,149 | 737 | – | 1,660 | 1,774 | 114 | – | 1,375 | – |
| | Ibeku | – | – | – | – | 385 | 460 | 75 | – | – | 460 |
| | Item | – | – | – | – | 138 | 298 | 160 | – | – | 298 |
| | Oboro | – | – | – | – | 198 | 242 | 44 | – | – | 242 |
| | Odida Anyanwu | 3,376 | 3,792 | 416 | – | 2,018 | 2,118 | 100 | – | 1,674 | – |
| | Ohafia | – | – | – | – | 366 | 498 | 132 | – | – | 498 |
| | Owuwa Anyanwu | 2,416 | 2,837 | 421 | – | 1,587 | 1,570 | – | 17 | 1,267 | – |
| | Ozuitem | – | – | – | – | 143 | 161 | 18 | – | – | 161 |
| | Umuimenyi | – | – | – | – | 200 | 308 | 108 | – | – | 308 |
| Degema | Bonny | 440 | 413 | – | 27 | 538 | 485 | – | 53 | – | 72 |
| | Eastern Ijo | 1,866 | 1,928 | 62 | – | 2,310 | 1,827 | – | 483 | 101 | – |
| | Epie Atissa | 260 | 325 | 65 | – | 358 | 292 | – | 66 | 33 | – |
| | Kalabari | 1,310 | 1,323 | 13 | – | 1,614 | 1,479 | – | 135 | – | 156 |
| | Nembe | 782 | 776 | – | 6 | 794 | 714 | – | 80 | 62 | – |
| | Odual (Saka) | 263 | 281 | 18 | – | 334 | 307 | – | 27 | – | 26 |
| | Ogbeyan | 618 | 603 | – | 15 | 872 | 624 | – | 248 | – | 21 |
| | Okrika | 1,250 | 1,458 | 208 | – | 1,749 | 1,604 | – | 145 | – | 146 |
| Okigwi | Isu | 3,440 | 3,657 | 217 | – | 4,020 | 3,971 | – | 49 | – | 314 |
| | Isuikwuato | 870 | 892 | 22 | – | 986 | 957 | – | 29 | – | 65 |
| | Isuochi (Ngodo) | 1,054 | 1,052 | – | 2 | 1,186 | 1,177 | – | 9 | – | 125 |
| | Mbano | 5,480 | 5,678 | 198 | – | 2,313 | 2,362 | 49 | – | 3,316 | – |
| | Okigwi District | 2,603 | 2,778 | 175 | – | 6,639 | 6,836 | 197 | – | – | 4,056 |
| | Orlu | 987 | 1,107 | 120 | – | 1,464 | 1,416 | – | 48 | – | 309 |
| | Orsu | 1,334 | 1,417 | 83 | – | 1,612 | 1,770 | 158 | – | – | 353 |
| | Oru | 1,831 | 2,001 | 170 | – | 2,341 | 2,297 | – | 44 | – | 296 |
| Owerri | Oguta | 891 | 1,006 | 115 | – | 1,035 | 1,083 | 48 | – | – | 77 |
| | Oratta | 2,436 | 2,558 | 122 | – | 2,657 | 2,617 | – | 40 | – | 59 |
| | Owerri Divisional | 9,105 | 10,038 | 933 | – | 10,491 | 10,474 | – | 17 | – | 436 |
| | Total | 66,174 | 71,834 | 5,660 | – | 75,372 | 76,072 | 700 | – | – | 4,238 |

S U M M A R Y.

| PROVINCE. | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Calabar | 53,904 | 59,998 | 6,094 | – | 60,441 | 60,496 | 55 | – | – | 498 |
| Cameroons | 31,025 | 36,629 | 5,604 | – | 33,501 | 33,915 | 414 | – | 2,714 | – |
| Ogoja | 24,943 | 31,497 | 6,554 | – | 28,213 | 30,999 | 2,786 | – | 498 | – |
| Onitsha | 38,895 | 42,025 | 3,130 | – | 41,661 | 42,917 | 1,256 | – | – | 892 |
| Owerri | 66,174 | 71,834 | 5,660 | – | 75,372 | 76,072 | 700 | – | – | 4,238 |
| Total | 214,941 | 241,983 | 27,042 | – | 239,188 | 244,399 | 5,211 | – | – | 2,416 |

PUBLIC RECORD OFFICE
CO 583/258/30149/4
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:-

NATIVE ADMINISTRATIONS, EASTERN PROVINCES :

SUMMARY OF SHORTFALLS IN REVENUE, 1941-42.

| PROVINCE | DIVISION | NATIVE TREASURY | HEAD I, GENERAL TAX | | | | HEAD II, NATIVE COURTS | | | HEAD III, OTHER RECEIPTS | | | SPECIAL REVENUE | | | NET SHORTFALLS (EXCLUDING TAX ARREARS AND SPECIAL REVENUE) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ESTIMATE | ACTUAL REVENUE (EXCLUDING ARREARS) | SHORTFALLS | ARREARS COLLECTED | ESTIMATE | ACTUAL REVENUE COLLECTED. | SHORTFALLS | ESTIMATE | ACTUAL REVENUE COLLECTED | SHORTFALLS | ESTIMATE | ACTUAL REVENUE COLLECTED. | SHORTFALLS | |
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | |
| | | | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Calabar | Abak | Abak District | 2,232 | 2,194 | 38 | - | 776 | 742 | 34 | 181 | 240 | - | - | - | - | 13 |
| | | Southern Annang | 2,300 | 2,225 | 75 | 2 | 680 | 598 | 82 | 161 | 191 | - | - | - | - | 127 |
| | Calabar | Calabar Divisional | 256 | 258 | - | 1 | 229 | 231 | - | 8 | 1 | 7 | - | - | - | 3 |
| | | Efik-Qua-Efut | 1,865 | 1,909 | - | 30 | 1,005 | 941 | 64 | 144 | 115 | 29 | - | - | - | 49 |
| | | Okoyong | 119 | 104 | 15 | 1 | 140 | 106 | 34 | 10 | 7 | 3 | - | - | - | 52 |
| | Enyong(Aro) | Aro District | 1,588 | 1,340 | 248 | 38 | 650 | 515 | 135 | 15 | 8 | 7 | - | 298 | - | 390 |
| | Enyong(Itu) | Ibiono | 1,100 | 718 | 382 | 326 | 400 | 397 | 3 | 222 | 193 | 29 | - | 162 | - | 414 |
| | | Itu | 500 | 522 | - | 1 | 150 | 118 | 32 | 22 | 19 | 3 | - | - | - | 13 |
| | Ikot-Ekpene | Central Annang | 1,620 | 1,509 | 111 | 174 | 1,020 | 892 | 128 | 143 | 149 | - | - | 466 | - | 233 |
| | | Ikono | 1,030 | 888 | 142 | 36 | 650 | 499 | 151 | 109 | 128 | - | - | - | - | 274 |
| | | Ikot Ekpene District | 660 | 642 | 18 | 197 | 375 | 370 | 5 | 81 | 64 | 17 | - | - | - | 40 |
| | | Otoro | 1,860 | 1,659 | 201 | 386 | 1,000 | 1,048 | - | 293 | 264 | 29 | - | 1,445 | - | 182 |
| Cameroons | Mamfe | Banyang | 713 | 713 | - | 165 | 325 | 243 | 82 | 111 | 157 | - | - | - | - | 36 |
| | | Kembong | 538 | 503 | 35 | 241 | 259 | 181 | 78 | 79 | 102 | - | - | - | - | 90 |
| | Victoria | Bakweri | 1,491 | 1,288 | 203 | 10 | 680 | 551 | 129 | 533 | 392 | 141 | - | - | - | 473 |
| Ogoja | Abakaliki | Ishieiu | 312 | 312 | - | - | 33 | 30 | 3 | 5 | 5 | - | - | 133 | - | 3 |
| | | Ngbo | 774 | 770 | 4 | - | 34 | 33 | 1 | 12 | 12 | - | - | 229 | - | 5 |
| | Ikom | Ikom Divisional | 1,450 | 1,255 | 195 | 26 | 530 | 498 | 32 | 101 | 118 | - | - | 441 | - | 210 |
| | | Ululumo | 104 | 93 | 11 | 2 | 50 | 32 | 18 | 5 | 7 | - | - | 44 | - | 27 |
| | Ogoja | Bette Bendi | 390 | 397 | - | - | 165 | 162 | 3 | 24 | 8 | 16 | - | 71 | - | 12 |
| Onitsha | Awka | Njikobu | 1,412 | 1,345 | 67 | - | 160 | 120 | 40 | 68 | 54 | 14 | 1,076 | 1,218 | - | 121 |
| | | Udoka | 950 | 936 | 14 | - | 140 | 129 | 11 | 33 | 32 | 1 | 426 | 550 | - | 26 |
| | Nsukka | Nsukka Divisional | 6,300 | 5,488 | 812 | 26 | 460 | 507 | - | 255 | 226 | 29 | - | - | - | 794 |
| | Onitsha | Onitsha Town | 850 | 782 | 68 | - | 130 | 84 | 46 | 37 | 86 | - | - | - | - | 65 |
| Owerri | Degema | Bonny | 300 | 273 | 27 | 13 | 110 | 90 | 20 | 30 | 36 | - | - | - | - | 41 |
| | | Kalabari | 900 | 836 | 64 | 64 | 330 | 329 | 1 | 80 | 94 | - | - | - | - | 51 |
| | | Nembe | 513 | 523 | - | 1 | 204 | 216 | - | 65 | 34 | 31 | - | - | - | 9 |
| | | Ogbeyan | 360 | 360 | - | - | 220 | 190 | 30 | 38 | 53 | - | - | - | - | 15 |
| | Okigwi | Isuochi (Ngodo) | 877 | 849 | 28 | - | 135 | 154 | - | 42 | 48 | - | - | - | - | 3 |
| | | | 33,364 | 30,691 | 2,758 | 1,740 | 11,040 | 10,006 | 1,162 | 2,907 | 2,843 | 356 | 1,502 | 5,057 | - | 3,771 |

Reference:- CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

AIR MAIL.

25 10

NIGERIA.

NO. 643

RECEIVED
24 NOV 1941
C.O. REGY

Government House,
Nigeria.
31st October, 1941.

My Lord,

I have the honour to transmit for your information one copy of the Financial Statement of the Native Treasuries of the Eastern Provinces for the financial year which ended on the 31st of March, 1941.

2. As a result of further reorganisation during the year eleven new treasuries were opened and three existing treasuries were closed bringing the total number of treasuries operating in the Eastern Provinces to one hundred.

3. Revenue, at £223,164, was £7,573 in excess of the estimate for the year. This figure includes an amount of £13,106, which was allowed for in the estimate and which represents surplus funds transferred to new treasuries on reorganisation. The true revenue for the year was therefore £210,058 which exceeds by £7,185 the true revenue for the year 1939-40. An increase of some £4,000 in the yield from taxation and of £2,350 in receipts from native courts are mainly responsible for the excess on the 1939-40 figure. Only sixteen treasuries experienced shortfalls in excess of 5% of the estimated revenue.

4. The total expenditure amounted to £254,429, in which is included an amount of £38,664 contributed to the central Government. True expenditure therefore amounted to £215,765 which is £5,707 in excess of the true revenue figure of £210,058, and £10,580 less than the estimate of £226,345, which did not allow for the contributions to the central Government. In only eight treasuries was the budget unbalanced by an excess of recurrent expenditure over ordinary revenue.

5. At the close of the financial year all but three treasuries held reserve funds in excess of 42% of the estimated ordinary revenue. Revenue has been satisfactorily maintained and, although development works have had to be reduced to a bare minimum, it has been possible to maintain existing services and to make a substantial contribution to the general revenue without impairing the sound financial position of the Native Treasuries of the Eastern Provinces.

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

C.C. Crookey

GOVERNOR'S DEPUTY.

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

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Org on 30149/2/41

9

25A

Copy.

NIGERIA.

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and is directed to transmit herewith a copy each of the Estimates of the Native Treasuries of the Northern, Eastern and Western Provinces for the financial year 1941-42.

Nigerian Secretariat,
Lagos, 15th September, 1941.

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NATIVE ADMINISTRATIONS, EASTERN PROVINCES :
FINANCIAL STATEMENT FOR THE YEAR 1940-41.



| DIVISION | NATIVE TREASURY | SURPLUS AT 1.4.40 B | | | REVENUE 1.4.40 TO 31.3.41 C | | | EXPENDITURE 1.4.40 TO 31.3.41 D | | | SURPLUS AT 31.3.41 E | | | DISTRIBUTION OF SURPLUS, 31st MARH, 1941. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | CASH IN HAND F | | | ADVANCES OUTSTANDING G | | | FIXED DEPOSITS BANK H | | | INVESTMENTS I | | |
| CALABAR PROVINCE. | | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Abak | Abak District | 6,883 | 13 | 2* | 4,519 | - | 8 | 6,461 | 18 | 3 | 4,940 | 15 | 7 | 264 | 19 | 4 | 78 | 6 | 5 | 1,500 | - | - | 1,097 | 9 | 10 |
| | Obong | 1,014 | 2 | 8 | 606 | 10 | 5 | 714 | 9 | 4 | 906 | 3 | 9 | 168 | 1 | 9 | 4 | 19 | - | 350 | - | - | 383 | 3 | - |
| | Southern Annang | 2,850 | 10 | - | 3,274 | 3 | 8 | 3,644 | 14 | 4 | 2,479 | 19 | 4 | 661 | 6 | 10 | 16 | 12 | 6 | - | - | - | 1,492 | - | - |
| | Ukanafun | 1,416 | 8 | 10 | 1,060 | - | 3 | 1,265 | 18 | 3 | 1,210 | 10 | 10 | 141 | 8 | 8 | 1 | 15 | - | 400 | - | - | 668 | 7 | 2 |
| Calabar | Calabar Divisional | 611 | 17 | 6* | 505 | 13 | 6 | 479 | 15 | 3 | 637 | 15 | 9 | 387 | 15 | 9 | - | - | - | 250 | - | - | - | - | - |
| | Calabar(Efik-Qua-Efut) | 3,118 | 19 | 8* | 3,026 | 3 | 6 | 3,535 | 18 | 5 | 2,609 | 4 | 9 | 76 | 12 | 7 | 157 | 12 | 2 | 1,400 | - | - | 975 | - | - |
| | Okoyong | 264 | 12 | 4 | 223 | 19 | 8 | 258 | 2 | 5 | 230 | 9 | 7 | 16 | 12 | 11 | 13 | 16 | 8 | 200 | - | - | - | - | - |
| Eket | Eket Divisional | 3,438 | 9 | 11 | 2,735 | 14 | 2 | 3,261 | 5 | 5 | 2,912 | 18 | 8 | 342 | 2 | 11 | - | 15 | 9 | 1,200 | - | - | 1,370 | - | - |
| | Oron | 3,221 | 10 | 6 | 2,974 | 7 | - | 3,153 | 16 | 1 | 3,042 | 1 | 5 | 994 | 14 | 11 | 2 | 6 | 6 | 1,150 | - | - | 895 | - | - |
| | Ubium | 754 | 16 | 3 | 751 | 19 | 3 | 954 | 2 | 3 | 552 | 13 | 3 | 157 | - | 3 | - | 13 | - | - | - | - | 395 | - | - |
| Enyong(Aro) | Aro District | 895 | 4 | - | 1,933 | 4 | - | 2,202 | 2 | 5 | 626 | 5 | 7 | 539 | - | 3 | 87 | 5 | 4 | - | - | - | - | - | - |
| Enyong(Itu) | Ibiono | 974 | 15 | 8 | 1,393 | 3 | 8 | 1,728 | 16 | 10 | 639 | 2 | 6 | 330 | 3 | 8 | 8 | 18 | 10 | 300 | - | - | - | - | - |
| | Itam | 440 | 16 | 7 | 700 | 16 | 3 | 714 | 5 | 7 | 427 | 7 | 3 | 126 | 17 | 3 | - | 10 | - | 300 | - | - | - | - | - |
| | Itu District | 132 | 8 | 1 | 364 | 4 | 3 | 338 | 12 | 1 | 158 | - | 3 | 54 | 1 | 3 | 3 | 19 | - | 100 | - | - | - | - | - |
| Ikot Ekpene | Central Annang | 2,796 | 10 | - | 2,733 | 5 | 2 | 2,823 | 2 | 7 | 2,706 | 12 | 7 | 403 | 18 | - | 71 | 6 | 7 | - | - | - | 2,231 | 8 | - |
| | Ikono | 2,663 | 6 | 9 | 1,860 | 3 | 10 | 2,264 | 14 | 9 | 2,258 | 15 | 10 | 97 | 16 | 8 | 5 | 13 | 2 | 700 | - | - | 1,455 | 6 | - |
| | Ikot Ekpene District | 1,441 | - | 4 | 1,134 | 10 | 5 | 1,431 | 19 | 11 | 1,143 | 10 | 10 | 38 | - | 10 | 66 | 14 | 5 | 82 | 7 | 7 | 956 | 8 | - |
| | Otoro | 4,335 | 19 | 3 | 3,117 | 5 | 2 | 3,217 | 8 | 6 | 4,235 | 15 | 11 | 405 | 6 | 10 | 43 | 11 | 1 | 1,500 | - | - | 2,286 | 18 | - |
| Opobo | Ibibio | 3,505 | 2 | 8 | 3,520 | 13 | 7 | 3,794 | 14 | - | 3,231 | 2 | 3 | 926 | 2 | 3 | 16 | - | - | 1,200 | - | - | 1,089 | - | - |
| | Ogoni | 2,029 | 7 | 11 | 3,382 | 13 | 2 | 3,364 | 5 | 9 | 2,047 | 15 | 4 | 637 | 14 | 7 | 24 | - | 9 | - | - | - | 1,386 | - | - |
| | Opobo Divisional | 5,068 | 3 | 10 | 3,508 | 15 | 6 | 4,062 | 14 | 10 | 4,514 | 4 | 6 | 1,968 | 9 | 7 | 110 | 14 | 11 | 950 | - | - | 1,485 | - | - |
| Uyo | Eastern Nsit | - | - | - | 2,010 | 14 | 7 | 1,174 | 17 | 9 | 835 | 16 | 10 | 232 | 14 | 10 | - | 2 | - | - | - | - | 603 | - | - |
| | Ibesikpo | 1,480 | 3 | 9 | 1,045 | 14 | 6 | 1,140 | 9 | 11 | 1,385 | 8 | 4 | 733 | 6 | 4 | 18 | 2 | - | - | - | - | 634 | - | - |
| | Iman | 1,459 | 6 | 9 | 2,097 | 8 | 5 | 2,134 | - | 9 | 1,422 | 14 | 5 | 544 | 10 | 5 | 10 | 4 | - | - | - | - | 868 | - | - |
| | Uyo Divisional | 3,840 | - | 10 | 3,163 | 15 | 1 | 4,850 | - | 6 | 2,153 | 15 | 5 | 616 | 4 | 5 | 17 | 11 | - | - | - | - | 1,520 | - | - |
| | Western Nsit | 2,540 | 7 | 5 | 1,739 | 13 | 7 | 2,198 | 12 | 11 | 2,081 | 8 | 1 | 428 | 15 | 7 | 32 | 12 | 6 | - | - | - | 1,620 | - | - |
| TOTAL | CALABAR PROVINCE | 57,177 | 14 | 8* | 53,383 | 13 | 3 | 61,170 | 19 | 1 | 49,390 | 8 | 10 | 11,293 | 18 | 8 | 794 | 2 | 7 | 11,582 | 7 | 7 | 25,720 | - | - |

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| DIVISION | NATIVE TREASURY | SURPLUS AT 1.4.40 B | | | REVENUE 1.4.40 TO 31.3.41 C | | | EXPENDITURE 1.4.40 TO 31.3.41 D | | | SURPLUS AT 31.3.41 E | | | DISTRIBUTION OF SURPLUS, 31st MARCH, 1941. CASH IN HAND F | | | ADVANCES OUTSTANDING G | | | FIXED DEPOSITS BANK H | | | INVESTMENTS I | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| CAMEROONS PROVINCE. | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bamenda | Befut | - | - | - | 2,150 | 18 | - | 1,270 | 6 | 11 | 880 | 11 | 1 | 880 | 11 | 1 | - | - | - | - | - | - | - | - | - |
| | Bamenda Divisional | 10,622 | 9 | 2 | 12,787 | 16 | 2 | 11,364 | 15 | 6 | 12,045 | 9 | 10 | 7,070 | 18 | 7 | 1,120 | 11 | 3 | 854 | - | - | 3,000 | - | - |
| | Banso | 3,047 | 13 | 7 | 1,887 | 10 | 10 | 1,910 | 18 | 9 | 3,024 | 5 | 8 | 2,219 | 18 | 11 | 4 | 6 | 9 | 800 | - | - | - | - | - |
| Kumba | Kumba Divisional | 6,386 | 7 | 2 | 6,706 | 9 | 5 | 7,528 | 17 | - | 5,563 | 19 | 7 | 2,160 | - | 1 | 3 | 19 | 6 | 1,400 | - | - | 2,000 | - | - |
| Mamfe | Banyang | - | - | - | 1,816 | 12 | 8 | 1,207 | - | 9 | 609 | 11 | 11 | 48 | 1 | 3 | - | 10 | 8 | - | - | - | 561 | - | - |
| | Kembong | 1,155 | 3 | 3 | 637 | 3 | - | 886 | 1 | 4 | 906 | 4 | 11 | 96 | 4 | 11 | - | - | - | - | - | - | 810 | - | - |
| | Mamfe Divisional | 5,224 | 6 | 7 | 1,321 | 5 | 11 | 3,461 | 1 | 6 | 3,084 | 11 | - | 435 | 11 | 5 | 19 | 19 | 7 | 1,000 | - | - | 1,629 | - | - |
| Victoria | Bakweri | 3,352 | 9 | - | 3,575 | 13 | - | 3,540 | 12 | 2 | 3,387 | 9 | 10 | 1,977 | 5 | 10 | 10 | 4 | - | 400 | - | - | 1,000 | - | - |
| | Balong | 929 | 11 | 4 | 977 | 2 | 8 | 1,068 | 19 | 4 | 837 | 14 | 8 | 337 | 7 | 5 | - | 7 | 3 | 500 | - | - | - | - | - |
| | Victoria Divisional | 5,036 | 4 | 11 | 5,047 | 10 | 11 | 3,995 | 10 | 11 | 6,088 | 4 | 11 | 2,823 | 17 | 2 | 164 | 7 | 9 | 1,100 | - | - | 2,000 | - | - |
| TOTAL | CAMEROONS PROVINCE | 35,754 | 5 | - | 36,908 | 2 | 7 | 36,234 | 4 | 2 | 36,428 | 3 | 5 | 18,049 | 16 | 8 | 1,324 | 6 | 9 | 6,054 | - | - | 11,000 | - | - |
| OGOJA PROVINCE. | | | | | | | | | | | | | | | | | | | | | | | | | |
| Abakaliki | Agba | 230 | 19 | - | 211 | 10 | 1 | 184 | 8 | 2 | 258 | - | 11 | 156 | 5 | 7 | 1 | 15 | 4 | 100 | - | - | - | - | - |
| | Ezza | 3,221 | 17 | 10 | 2,224 | 9 | 8 | 2,566 | 11 | 1 | 2,879 | 16 | 5 | 1,068 | 4 | 7 | 411 | 11 | 10 | 400 | - | - | 1,000 | - | - |
| | Ikwo | 2,091 | 3 | 3 | 1,247 | 17 | 5 | 1,446 | 15 | 8 | 1,892 | 5 | - | 927 | 5 | 10 | 14 | 19 | 2 | 250 | - | - | 700 | - | - |
| | Ishielu | 799 | 15 | 6 | 345 | 4 | 4 | 418 | 11 | - | 726 | 8 | 10 | 501 | 3 | 10 | 25 | 5 | - | 200 | - | - | - | - | - |
| | Izi | 2,250 | 1 | 8 | 2,613 | 11 | 4 | 2,481 | 6 | - | 2,382 | 7 | - | 1,152 | 12 | 3 | 29 | 14 | 9 | 200 | - | - | 1,000 | - | - |
| | Ngbo | 1,375 | 16 | 3 | 826 | 14 | 5 | 755 | 4 | - | 1,447 | 6 | 8 | 1,023 | 15 | 6 | 23 | 11 | 2 | 100 | - | - | 300 | - | - |
| | Orri | 289 | - | 4 | 207 | 3 | 2 | 224 | 10 | 11 | 271 | 12 | 7 | 170 | - | - | 1 | 12 | 7 | 100 | - | - | - | - | - |
| Afikpo | Afikpo Divisional | 8,961 | 11 | 2 | 4,749 | 1 | 2 | 6,541 | 7 | 7 | 7,169 | 4 | 9 | 2,150 | 9 | 10 | 18 | 14 | 11 | 2,000 | - | - | 3,000 | - | - |
| Ikom | Ikom Divisional | 2,643 | 12 | 3 | 1,977 | 11 | 1 | 1,997 | 13 | 2 | 2,623 | 10 | 2 | 1,623 | 10 | 2 | - | - | - | 500 | - | - | 500 | - | - |
| | Clulumo | 262 | 4 | 9 | 145 | 4 | 1 | 142 | 13 | 2 | 264 | 15 | 8 | 164 | 15 | 8 | - | - | - | 100 | - | - | - | - | - |
| Obubra | Obubra Divisional | 3,864 | 6 | 7 | 4,105 | 5 | 8 | 4,835 | 18 | 3 | 3,133 | 14 | - | 1,619 | 13 | - | 14 | 1 | - | - | - | - | 1,500 | - | - |
| Ogoja | Bette Bendi | 730 | 11 | 5 | 547 | 13 | 11 | 787 | 7 | 6 | 490 | 17 | 10 | 290 | 17 | 10 | - | - | - | - | - | - | 200 | - | - |
| | Obudu District | 2,436 | 3 | 4 | 1,332 | 4 | 11 | 2,339 | - | 7 | 1,429 | 7 | 8 | 928 | 18 | 2 | - | 9 | 6 | - | - | - | 500 | - | - |
| | Ogoja Divisional | 5,211 | - | 4 | 4,310 | - | 8 | 5,543 | 1 | 1 | 3,977 | 19 | 11 | 1,790 | 11 | 10 | 187 | 8 | 1 | - | - | - | 2,000 | - | - |
| TOTAL | OGOJA PROVINCE | 34,368 | 3 | 8 | 24,843 | 11 | 11 | 30,264 | 8 | 2 | 28,947 | 7 | 5 | 13,568 | 4 | 1 | 729 | 3 | 4 | 3,950 | - | - | 10,700 | - | - |

ONITSHA PROVINCE

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| DIVISION | NATIVE TREASURY | SURPLUS AT 1.4.40 B | | | REVENUE 1.4.40 TO 31.3.41 C | | | EXPENDITURE 1.4.40 TO 31.3.41 D | | | SURPLUS AT 31.3.41 E | | | DISTRIBUTION OF SURPLUS, 31st MARCH, 1941. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | CASH IN HAND F | | | ADVANCES OUTSTANDING G | | | FIXED DEPOSITS BANK H | | | INVESTMENTS I | | |
| ONITSHA PROVINCE. | | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Awgu | Awgu Divisional | 3,119 | 6 | 7 | 2,565 | 5 | 9 | 3,516 | 9 | 7 | 2,168 | 2 | 9 | 168 | 2 | 9 | - | - | - | 2,000 | - | - | - | - | - |
| | Lengwe | 522 | 19 | 9 | 399 | 7 | 11 | 561 | 3 | 7 | 361 | 4 | 1 | 61 | 4 | 1 | | | | 300 | - | - | - | - | - |
| Awka | Awka District | 2,226 | 15 | 1 | 3,595 | 4 | 5 | 3,922 | 14 | 8 | 1,899 | 4 | 10 | 192 | 19 | 10 | - | - | - | - | - | - | 1,706 | 5 | - |
| | Isuofia (Awka) Southern Confederacy | 2,225 | 7 | 11 | 2,937 | 12 | 5 | 2,942 | 14 | 3 | 2,220 | 6 | 1 | 514 | 1 | 1 | - | - | - | - | - | - | 1,706 | 5 | - |
| Nsukka | Enugu Ezike | 1,028 | 11 | 9* | 990 | 9 | 4 | 970 | 17 | 1 | 1,048 | 4 | - | 267 | 4 | - | - | - | - | 200 | - | - | 581 | - | - |
| | Nsukka Divisional | 8,345 | 12 | 11* | 7,134 | 11 | 3 | 7,538 | 16 | 2 | 7,941 | 8 | - | 539 | 6 | 10 | 58 | 1 | 2 | 1,000 | - | - | 6,344 | - | - |
| Onitsha | Igwebuike | - | - | - | 1,939 | 5 | 1 | 1,344 | 17 | 7 | 594 | 7 | 6 | 197 | 8 | 6 | 2 | 19 | - | - | - | - | 394 | - | - |
| | Mbailinato | - | - | - | 1,703 | 5 | 1 | 1,267 | 18 | 11 | 435 | 6 | 2 | 8 | 5 | 8 | 2 | - | 6 | - | - | - | 425 | - | - |
| | Mbamili | - | - | - | 2,168 | 18 | 11 | 1,427 | 16 | 10 | 741 | 2 | 1 | 351 | 17 | 1 | - | 5 | - | - | - | - | 389 | - | - |
| | Mnewi Area | 2,726 | 10 | 11* | 3,692 | 11 | 3 | 4,007 | 18 | 2 | 2,411 | 4 | - | 1,255 | 9 | 5 | 44 | 14 | 7 | - | - | - | 1,111 | - | - |
| | Ogidi | 182 | 2 | 3 | - | - | - | 182 | 2 | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Olu Ozizo | - | - | - | 493 | 16 | 5 | 294 | 17 | 10 | 198 | 18 | 7 | 89 | 18 | 7 | - | - | - | - | - | - | 109 | - | - |
| | Onitsha | 332 | 4 | 7 | 1,097 | 10 | 5 | 969 | 4 | 6 | 460 | 10 | 6 | 226 | 10 | 6 | - | - | - | - | - | - | 234 | - | - |
| | Onitsha Divisional | 2,004 | 1 | 8 | - | - | - | 2,004 | 1 | 8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Umuigwedo | 489 | 4 | 7 | 878 | - | 3 | 940 | 5 | 10 | 426 | 19 | - | 12 | 14 | 3 | 151 | 4 | 9 | - | - | - | 263 | - | - |
| Udi | Abaja | 3,666 | 7 | 5 | 4,471 | 16 | 6 | 4,788 | 5 | 9 | 3,349 | 18 | 2 | 810 | 13 | 6 | 20 | 7 | 4 | 1,000 | - | - | 1,518 | 17 | 4 |
| | Ngwo | 328 | 1 | 2 | 328 | 10 | - | 233 | 16 | 6 | 422 | 14 | 8 | 419 | 10 | 2 | 3 | 4 | 6 | - | - | - | - | - | - |
| | Nkanu | 2,875 | 2 | 10 | 3,665 | 15 | 11 | 3,847 | 15 | 9 | 2,693 | 3 | - | 443 | 3 | - | - | - | - | 750 | - | - | 1,500 | - | - |
| TOTAL | ONITSHA PROVINCE | 30,072 | 9 | 5* | 38,062 | - | 11 | 40,761 | 16 | 11 | 27,372 | 13 | 5 | 5,558 | 9 | 3 | 282 | 16 | 10 | 5,250 | - | - | 16,281 | 7 | 4 |

OWERRI PROVINCE

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

28A

| DIVISION | NATIVE TREASURY | SURPLUS AT 1.4.40 B | | | REVENUE 1.4.40 TO 31.3.41 C | | | EXPENDITURE 1.4.40 TO 31.3.41 D | | | SURPLUS AT 31.3.41 E | | | DISTRIBUTION OF SURPLUS, 31st MARCH, 1941. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | CASH IN HAND F | | | ADVANCES OUTSTANDING G | | | FIXED DEPOSITS BANK H | | | INVESTMENTS I | | |
| | | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| OWERRI PROVINCE. | | | | | | | | | | | | | | | | | | | | | | | | | |
| Aba | Asa | 1,321 | 4 | 1 | 977 | 19 | 6 | 1,066 | 5 | - | 1,232 | 18 | 7 | 217 | 12 | 7 | 15 | 6 | - | { *625 / 375 | - | - | - | - | - |
| | Etche | 713 | 11 | 3 | 496 | 2 | 1 | 561 | 16 | 7 | 647 | 16 | 9 | 138 | 19 | 3 | 8 | 17 | 6 | 500 | - | - | - | - | - |
| | Ndoki | 1,583 | 11 | 7 | 1,500 | 9 | 6 | 1,818 | 12 | 4 | 1,265 | 8 | 9 | 49 | 8 | 2 | 16 | - | 7 | 1,200 | - | - | - | - | - |
| | Ngwa | 7,088 | 10 | 10 | 8,964 | 6 | - | 12,134 | 13 | 3 | 3,918 | 3 | 7 | 451 | 14 | - | 66 | 9 | 7 | 400 | - | - | 3,000 | - | - |
| Ahoada | Abua | 800 | 5 | 8 | 1,203 | 17 | - | 1,228 | 9 | 1 | 775 | 13 | 7 | 217 | 13 | 7 | - | - | - | - | - | - | 558 | - | - |
| | Ahoada Divisional | 5,609 | 1 | 8 | 3,243 | 18 | 7 | 6,288 | 15 | 10 | 2,564 | 4 | 5 | 852 | 19 | - | - | 10 | - | - | - | - | 1,710 | 15 | 5 |
| | Ekpeye | 1,049 | 7 | 6 | 1,141 | 9 | 7 | 1,263 | 17 | 5 | 926 | 19 | 8 | 378 | 19 | 8 | - | - | - | - | - | - | 548 | - | - |
| | Ikwerre | - | - | - | 6,427 | 2 | 9 | 4,785 | 3 | 1 | 1,641 | 19 | 8 | 109 | 5 | 5 | - | - | - | - | - | - | 1,532 | 14 | 3 |
| | Okpo Mbu Tolu | 452 | 11 | 11 | - | - | - | 452 | 11 | 11 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bende | Abam | - | - | - | 541 | 8 | 4 | 364 | 18 | 8 | 176 | 9 | 8 | 116 | 8 | 3 | - | 1 | 5 | 60 | - | - | - | - | - |
| | Bende Divisional | 4,215 | 12 | - | 3,718 | 10 | - | 4,695 | - | 10 | 3,239 | 1 | 2 | 1,592 | 10 | 3 | 46 | 10 | 11 | 1,600 | - | - | - | - | - |
| | Ibeku | 553 | 19 | 1 | 582 | 17 | 7 | 676 | 12 | 7 | 460 | 4 | 1 | 3 | 14 | 1 | 206 | 10 | - | 250 | - | - | - | - | - |
| | Item | 318 | 9 | 8 | 433 | 15 | 9 | 454 | 15 | 1 | 297 | 10 | 4 | 146 | 14 | 9 | - | 15 | 7 | 150 | - | - | - | - | - |
| | Oboro | 286 | 15 | 8 | 355 | 19 | 4 | 400 | 7 | 9 | 242 | 7 | 3 | 42 | 4 | 5 | - | 2 | 10 | 200 | - | - | - | - | - |
| | Ohafia | - | - | - | 1,285 | 13 | 3 | 787 | 3 | 6 | 498 | 9 | 9 | 347 | 9 | 11 | - | 19 | 10 | 150 | - | - | - | - | - |
| | Ozuitem | 200 | 6 | 5 | 182 | 14 | 5 | 222 | 5 | - | 160 | 15 | 10 | 60 | 15 | 10 | - | - | - | 100 | - | - | - | - | - |
| | Umuimenyi | 335 | 6 | - | 416 | 5 | 4 | 443 | 9 | 10 | 308 | 1 | 6 | 10 | 14 | 1 | 147 | 7 | 5 | 150 | - | - | - | - | - |
| Degema | Bonny | 913 | 15 | 10 | 474 | 2 | 3 | 523 | 14 | 6 | 864 | 3 | 7 | 262 | 17 | 11 | 1 | 5 | 8 | 600 | - | - | - | - | - |
| | Eastern Ijo | 3,495 | 3 | 7 | 2,039 | 18 | 10 | 3,042 | 13 | 7 | 2,492 | 8 | 10 | 662 | 5 | 6 | 1 | 3 | 9 | - | - | - | 1,828 | 19 | 7 |
| | Epie Atissa | 589 | 13 | 2 | 302 | 14 | 6 | 453 | 18 | 1 | 438 | 9 | 7 | 91 | 12 | 8 | - | - | - | - | - | - | 346 | 16 | 11 |
| | Kalabari | 2,969 | 17 | 11 | 1,404 | 18 | 4 | 1,541 | 8 | 6 | 2,833 | 7 | 9 | 571 | 5 | 9 | 50 | 4 | 11 | 1,500 | - | - | 711 | 17 | 1 |
| | Nembe | 410 | 1 | 9 | 793 | 12 | 2 | 911 | 8 | 4 | 292 | 5 | 7 | 288 | 13 | - | 3 | 12 | 7 | - | - | - | - | - | - |
| | Odual (Saka) | 551 | 1 | 6 | 277 | 2 | 9 | 337 | 18 | 5 | 490 | 5 | 10 | 175 | 17 | 11 | - | - | - | - | - | - | 314 | 7 | 11 |
| | Ogbeyan | 1,553 | 16 | 1 | 622 | 19 | 8 | 1,082 | 3 | 1 | 1,094 | 12 | 8 | 371 | 13 | - | 4 | 13 | - | - | - | - | 718 | 6 | 8 |
| | Okrika | 2,983 | 15 | 8 | 1,381 | 5 | 2 | 1,628 | 19 | - | 2,736 | 1 | 10 | 396 | 18 | - | - | 3 | - | - | - | - | 2,339 | - | 10 |
| TOTAL | Carried forward | 37,995 | 18 | 10 | 38,769 | 2 | 8 | 47,167 | 1 | 3 | 29,598 | - | 3 | 7,558 | 7 | - | 570 | 14 | 7 | 7,860 | - | - | 13,608 | 18 | 8 |

* War Savings Certificate.

OWERRI PROVINCE (CONTINUED)

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| DIVISION | NATIVE TREASURY | SURPLUS AT 1.4.40 B | | | REVENUE 1.4.40 TO 31.3.41 C | | | EXPENDITURE 1.4.40 TO 31.3.41 D | | | SURPLUS AT 31.3.41 E | | | DISTRIBUTION OF SURPLUS, 31st MARCH, 1941. CASH IN HAND F | | | ADVANCES OUTSTANDING G | | | FIXED DEPOSITS BANK H | | | INVESTMENTS I | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| OWERRI PROVINCE (CONTINUED) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | BROUGHT FORWARD | 37,995 | 18 | 10 | 38,769 | 2 | 8 | 47,167 | 1 | 3 | 29,598 | - | 3 | 7,558 | 7 | - | 570 | 14 | 7 | 7,860 | - | - | 13,608 | 18 | 8 |
| Okigwi | Isu | 6,206 | 7 | 9 | 3,475 | 6 | 6 | 4,322 | 6 | - | 5,359 | 8 | 3 | 1,678 | 15 | 3 | 21 | 13 | - | - | - | - | 3,659 | - | - |
| | Isuikwuato | 1,222 | - | 9 | 861 | 13 | 6 | 931 | 13 | 9 | 1,152 | - | 6 | 319 | - | 6 | - | - | - | - | - | - | 833 | - | - |
| | Isuochi (Ngodo) | 979 | 7 | 1 | 1,066 | 18 | 8 | 1,222 | 12 | 3 | 823 | 13 | 6 | 328 | 12 | 9 | - | - | - | - | - | - | 495 | - | 9 |
| | Okigwi District | 9,423 | 4 | 6 | 4,551 | 4 | 4 | 5,823 | 7 | 9 | 8,151 | 1 | 1 | 2,668 | 15 | 4 | 110 | 6 | 4 | - | - | - | 5,371 | 19 | 5 |
| | Orlu District | 6,739 | 5 | 5 | 1,027 | 4 | - | 5,561 | 1 | 7 | 2,205 | 7 | 10 | 1,035 | 8 | 8 | 13 | 19 | 2 | - | - | - | 1,156 | - | - |
| | Orsu | 2,132 | 19 | 7 | 1,341 | 11 | 6 | 1,637 | 18 | - | 1,836 | 13 | 1 | 361 | 16 | 1 | 63 | 17 | - | - | - | - | 1,411 | - | - |
| | Oru | - | - | - | 6,091 | 16 | 1 | 3,417 | 17 | 9 | 2,673 | 18 | 4 | 699 | 6 | 4 | 15 | 12 | - | - | - | - | 1,959 | - | - |
| Owerri | Oguta | 1,248 | 14 | 7 | 943 | 9 | 2 | 1,053 | - | 1 | 1,139 | 3 | 8 | 308 | 15 | - | 4 | - | - | - | - | - | 826 | 8 | 8 |
| | Oratta | 3,269 | 11 | 7 | 2,491 | 5 | 10 | 2,758 | 7 | 10 | 3,002 | 9 | 7 | 620 | 19 | 1 | - | - | - | - | - | - | 2,381 | 10 | 6 |
| | Owerri Divisional | 13,739 | 12 | 5 | 9,346 | 18 | 7 | 12,102 | 3 | 4 | 10,984 | 7 | 8 | 2,363 | 15 | 8 | 207 | 16 | - | - | - | - | 8,412 | 16 | - |
| TOTAL | OWERRI PROVINCE | 82,957 | 2 | 6 | 69,966 | 10 | 10 | 85,997 | 9 | 7 | 66,926 | 3 | 9 | 17,943 | 11 | 8 | 1,007 | 18 | 1 | 7,860 | - | - | 40,114 | 14 | - |
| | SUMMARY: | | | | | | | | | | | | | | | | | | | | | | | | |
| | Calabar Province | 57,177 | 14 | 8* | 53,383 | 13 | 3 | 61,170 | 19 | 1 | 49,390 | 8 | 10 | 11,293 | 18 | 8 | 794 | 2 | 7 | 11,582 | 7 | 7 | 25,720 | - | - |
| | Cameroons Province | 35,754 | 5 | - | 36,908 | 2 | 7 | 36,234 | 4 | 2 | 36,428 | 3 | 5 | 18,049 | 16 | 8 | 1,324 | 6 | 9 | 6,054 | - | - | 11,000 | - | - |
| | Ogoja Province | 34,368 | 3 | 8 | 24,843 | 11 | 11 | 30,264 | 8 | 2 | 28,947 | 7 | 5 | 13,568 | 4 | 1 | 729 | 3 | 4 | 3,950 | - | - | 10,700 | - | - |
| | Onitsha Province | 30,072 | 9 | 5* | 38,062 | - | 11 | 40,761 | 16 | 11 | 27,372 | 13 | 5 | 5,558 | 9 | 3 | 282 | 16 | 10 | 5,250 | - | - | 16,281 | 7 | 4 |
| | Owerri Province | 82,957 | 2 | 6 | 69,966 | 10 | 10 | 85,997 | 9 | 7 | 66,926 | 3 | 9 | 17,943 | 11 | 8 | 1,007 | 18 | 1 | 7,860 | - | - | 40,114 | 14 | - |
| TOTAL EASTERN PROVINCES £ | | 240,329 | 15 | 3 | 223,163 | 19 | 6 | 254,428 | 17 | 11 | 209,064 | 16 | 10 | 66,414 | - | 4 | 4,138 | 7 | 7 | 34,696 | 7 | 7 | 103,816 | 1 | 4 |

*Net adjustment compared with Surplus at 31st of March, 1940, as shown in the 1939-40 Financial Statement = £56:16:2d.

PARTICULARS OF ADJUSTMENT :

| | + | - |
|---|---|---|
| Audit Adjustments : | | |
| Abak District | £26:17: 1d. | |
| Calabar Divisional | 3: 8: 6 | |
| Calabar (Efik-Qua-Efut) | - | £ 1: 4: 4d. |
| Enugu Ezike | - | 9: 4: 5 |
| Nsukka Divisional | - | 99:10: 4 |
| Nnewi Area | 22:17: 4 | - |
| Total | £53: 2:11d. | £109:19: 1d. |
| | | 53: 2:11 |
| Net decrease | | £56:16: 2d. |

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Orig. no. 7. on 30149/2/40744.

7

30
END.

Code Telegram

FROM NIGERIA

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

D. 8th July, 1941.
R. 8th " " 14.05 hrs.

---

nos. on SF 3

5 nos. on SF 2

No.657.

Your despatches Nos. 51,53,54.

Submission of Native Administration Estimates for 1940/41. Subject to your concurrence and with the object of curtailing correspondence, it is proposed to discontinue preparation of these despatches during the period of the war. It is anticipated that generally speaking Native Administration budgets are likely to remain static in this period since no material alterations either in expenditure or revenue is anticipated.

2. Financial statements supported by explanatory despatches will continue to be made after the close of each financial year.

Reference:-
CO 583/258/30149/4
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| | | | |
|---|---|---|---|
| 30150 | 1941 1942 1943<br>CO/583/258<br>CLOSED UNTIL 1972<br>NIGERIA | | 1<br>30150 |

# EDUCATION DEPT. REPORTS

Previous

1940.

Subsequent

CO 583/258/30150 (6/15/44)

CO 583/258/30151/1/44 (Ten Year Plan)

CO 583/258/30150/1/1944 (Annual Report)

Pencilling

PUBLIC RECORD OFFICE
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(1345). Wt 23737/S. 24,000. 8/39.
N.P.Co. (682,77a.

FILE A.

C.J.
Education

Nigeria 238 — 15.4.41

Libya
Have reports been received yet. If so please let me have 1 copy.
WDM
3/6.

Copy Lewis.
Lit 3/6.

Mr. Cox.

You will wish to arrange for consideration by A.C.E.C. in the first instance.

Mr Keith-Lucas after asking leave to return to this when he has had time to study it before a meeting of the A.C.E.C. takes place H.

J.B. Loutit
6/6.

Mr Pugh

(a) Copies have already gone to members of the ACEC Sub-Cee? (b) What is the closing date for their comments?

Colin Cox
7/6

Mr. Cox.
(a) Yes.
(b.) 16 June

D.R. Pugh
9.6

Seen
J.L. Keith
10/6

Recirc to Mr Pugh on
16th June
16/6

J.B. Loutit
16/6 above

Recirc as above.
W Martin
16/6.

References:
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

DESTROYED UNDER STATUTE

2 1
3 1
4 To Grace

6.6.41 3
7 3
21.6.41

Mr. Grossmith.
Mr.O.G.R.Williams.

Nigeria got badly in arrears with its Annual Education Reports, that for 1938 only arriving this year. This, and the subsequent abbreviated Report for 1939-40, were sent out to A.C.E.C. Sub-Committee members and comments were received from Mr.Scott, Mr. Hussey,Mr.Grace and Miss Perham. You will be interested to see some of these, particularly Mr. Hussey's historical note at 13 on the 1940 file, and also Mr. Davidson's analysis and commentary, written in the light of his own experience, at 8 on that file. I am sorry these weren't pushed on to you some time ago.

C/30440/40 and 1/30316/13/41

The Nigerian authorities have been made aware on other files of our view that an overhaul of educational policy and the formulation of a long range educational programme for assistance from the C.D.W. Vote is badly needed and they have put up proposals as regards both Departmental and mission staffing preparatory to doing this. There is therefore, in my opinion, nothing to be gained by sending out a detailed despatch on these old Reports which will interrupt a seriously shorthanded Director in what ought now to be his main job. Any despatch that goes out ought therefore to be related closely to the present position. On the other hand a number of interesting points are raised in the Reports and in the comments received and I think Mr. Morris would probably be glad to have a personal (or, if you prefer, s.o.) letter from me embodying some of them. If this is agreed, we can prepare a draft over here for your conson; points that might be worth touching on in such a letter are marked O in the papers on the files.

I don't think any despatch can help referring at the outset to the very serious position set out on pp.5-6 and 8 of the 1938 Report and p.1 of that for 1939-40, which has not improved in the meantime except by the stop-gap grant of £26,000 this year to meet the emergency on teachers salaries. Three points deserve special consideration.

First, the extremely low percentage (4.3% in 1938-39) allotted to education of the total recurrent expenditure - one of the lowest percentages, I think, in any British dependency; when one relates this to the ignoble showing of Nigeria on the tables given on p.6 of the 1938 Report, and bears in mind that, while the figures on p.8 show the number of schools to have increased by nearly 50% and the number of scholars by nearly 75% between 1932 and 1939, the expenditure was actually lower than that in 1932, it is obvious that there is urgent need of external assistance in generous measure. But there is considerable danger that the Nigerian Govt. which has cut education to the bone during the period of financial stringency, will not only seek 100%

assistance

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

assistance for improvements and expansion now but will not recognise that its own percentage allocation to education ought to become, and remain at, a higher figure than 4.3. I do not of course suggest for a moment that the assistance so badly needed should not, if necessary, be 100% at the present time, but I hope that the need for readjusting the country's own allocation to education as soon as this is at all practicable will be kept to the front.

Secondly while I am all for going ahead at once with any particular schemes submitted on their merits which would take their place presently in a larger scheme, there is some risk that we may now be faced prematurely with a single comprehensive but ill digested programme, theimplications of which for the future have not been properly thought out. This arises particularly in regard to the grants-in-aid position in the South, and I minuted at length about it on the Teachers Salaries file when the Governor's stop-gap appeal for assistance from the C.D.W. Vote came up last year. (Mr.Scott at X in 11 on the 1940 file, Mr.Hussey behind 13, especially at X on p.3, and Mr.Davidson in para. 3 of 8 are relevant here.) I think, however, we have probably gone as far as we can to bring this out in connection with the teachers' salaries grant, and we can probably now only hope for the best. But it may be possible to refer to the principle again in relation to the particular aspects of the proposed programme referred to in the next paragraph but one below.

3044/40 1
3/41

Thirdly, and connected with this, Mr. Hussey suggests, at Y on p.3. of his memorandum behind 13 on the 1940 file, that a conference with all parties concerned - European and African - is desirable. It is I think a pity that Nigeria has not some time ago set up a special committee of this type to work out together an agreed basis for future advance. That method has been successfully followed in the Gold Coast, Tanganyika and Uganda, and the Gambia is now suffering from its Director of Education having worked out his plans in consultation with the Colonial Office but without consultation with those who will be most concerned in giving effect to them on the spot- missions and Africans. But this, though generally a sound approach to educational planning, is a slow one, and Nigeria, short of staff as it is, cannot be expected now to welcome such a proposal; while the appointment of Mission Educational Advisers will go a little way to meet the need. Unless, therefore, it is thought worth touching on this in the despatch, it might be best if I passed on tactfully, in my suggested personal letter to Mr. Morris, the suggestion made that on some particular parts of his problems, he might find it in the long run helpful to have a special committee's help, without holding up the rest of his programme. (I expect he has considered and rejected this, but one can't be sure.)

I think it would come best with the suitable personal letter

Among the deficiencies disclosed in these Reports which the proposed programme ought to set out to remedy, are two to which I think it would be well for the despatch to refer. (a) The first is the reason for the shortage of male teachers for the Native Administrations in Northern Nigeria - see the passage at X on p.14 of the 1938 Report, X in para.12 of

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

of Mr. Davidson's note at 8 on that file and A on p.3. of the 1939-40 Report. The position is that an expansion of education is badly needed, but it is not worth enlarging the capacity of the teacher training courses because no N.A. can afford to budget far ahead and therefore it is uncertain whether more teachers, if trained, could be absorbed: consequently no planned expansion has been possible and there, on a hand to mouth basis, the matter perforce has had to rest. This is exactly the kind of situation in which a deadlock frustrating any programme of expansion should be resolved with assistance from the C.D.W.Vote and the sooner this is incorporated in a plan of development the better, even though it cannot be carried out until the war is over - though I see no real reason why it should not be. If so, however, the implications - as regards future commitments if the training schools are enlarged - should be faced and stated in the programme. (b) Similar, but probably even more striking, is the deficiency of female teachers in Northern Nigeria, of which there is admitted to be a crying need (p.27 of the 1938 Report) but where, unless the position revealed in these Reports, and alleged by Miss Booker in a recent interview, has changed since she left the country a year ago, there is still no programme for expanding the number of girls schools - at present limited to four, staffed (though only primary schools) by prohibitively costly Europeans. I minuted about this on another file last year and again last week, and suggested that the matter could perhaps most prudently be raised in a despatch arising out of these Reports. I could expand, if necessary, in the proposed letter to Mr. Morris. There is no question about the urgent necessity for long range plans on this if the exiguous beginnings of female education are to develop.

(As Tanganyika is now seeking to do. C.C. 9/12)

Minute 1/12/41 on 30151/41 & No. early W.S. year: minute of 19/2/41 on 30316/41.

On one point I think we should be justified in asking for further information. That is on the interesting and encouraging agricultural education developments now proceeding both in the North and in the South - see X and Y on pp.19 and 33 of the 1938 Report and in (7) on that file and, especially, Dr.Tempany's minute of 5.5.41, with which I agree. The position in the South - alluded to on p. 2 of the 1939-40 Report - is different, but here too more information about perhaps the most important and interesting development in Southern Nigeria education at the present time would be very welcome and useful, if only in view of our plan for soon creating a Colonial Agricultural Education Service.

This request might arise out of a short paragraph expressing appreciation of one or two particularly interesting or meritorious features of these Reports, of which these developments on p.2 of the 1939-40 Report are certainly one. Others are the quality of the work done at Northern teacher training centres at Bauchi, Toro, Mubi and Gindiri (para.21 of 8 in the 1940 file); the development of team work in community education in the North (para 23i of 8); the achievement of the Sudanese sheikhs in modernising the Arabic and religious syllabuses of the North (para.23 g of 8); and the many signs of progress in female education, under Miss Plummer, in the South (para.22 of 8 -cf. also

p.8

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

p.8 of the 1939-40 Report).

Finally Mr. Hussey, at (2) in the 1941 file, pleads that the A.C.E.C. may have the chance of examining the changes now under consideration in the Education Ordinances before they become law. I take it these will be referred in due course to the Secretary of State at a stage when there is still opportunity to comment, and we can judge then whether, as might well be the case, reference to the A.C.E.C. or to some of its members would be likely to be useful.

I apologise for the length of this minute.

C.W. Cox

9.12.41

We might section this in the desp now

If Mr Cox or Mr Davidson will be good enough to prepare the draft of the proposed No. 1 letter to the Director of Education, I will attempt to draft the despatch. A number of papers will have to be looked up, for instance, Lt B. Boardillon's reply to the Circular despatch of 5th June and his personal letter to the Lt.-G., papers about the employment of additional ministers in the N. Territories Schools, European education papers about the survey into the financial & other aspects of education in Nigeria etc.

A. Fiennes Wilkinson

11/12/41

A 30428/41.

B {303.6/41 / 27262/5/41 Apptd

D/S Cases dep. on lines proposed by Mr. Cox. & sent D/S through Lieut. Mr Cl then come along to see together with the D/S personal letter to Mr. Morris C.O.R.U. Victoria 17.12.41

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Mr Cox

Here is a dft. desp. Will you pl. add the dft. S.-O. ltr.

F.J. Pedler
7.1.42

Mr Morris.

Draft letter to Mr Morris herewith for your consideration.

12.1.42

There is nothing in the S.-O. letter, which takes up all the points, to upset Mr Morris. I am sorry this has been held up.

Carter Cox
26/2

As regards para 3 of dft desp. the O.A.G. (or delegate Sir B. Bourdillon when he sees the desp) will probably retort that if we will find a solution to the problem of increasing recurrent expenditure which he has repeatedly put to us & which we have evaded so far, he will be only too glad to submit proposals. But what we really want is for him to submit his proposals & we can then tackle the problem of finance in the concrete just as in the abstract.

O. GRW
28.2.42

* awaits desp about to be recalled/ arrives

5. Mr Morris ——— 3. 3. 42

Nigeria 70 (Sen'40 file & 1 encl) - 4.3.42

CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1942 8

7. Nig — 699 — 27.11.41

? You will arrange for consn by
ACEC
Recd to me

F.J.Pedler - 6/3

Miss Barker.

Please send copies to members of the African Refugee Sub Committee of the A.C.E.C. inviting written comments before 31/3/42. Upon which there has been letter recirculated to Mr Pedler.

[signature]
7-3-42.

Mr. Pedler.

I have circulated the Report as indicated above.

H.P. Barker.
11.3.

B U 19/3
FJP 13/3 at once

Received & minuted above

[signature]
20/3/42

Read, & discussed with Mr Cox.
Put by FJP 20/3 at once

8 Nigeria — Tel 389 — 31.3.42

reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

9

We can do nothing but accept the position gracefully. Draft herewith.

F. J. Pedler

7.4.1942.

There has been some criticism of this Bill in the Nig: press but it is not clear to it really introduces any new principle. The general notion is that the cuts a disciplined note the present position!

JSCW 13.4.42

DESTROYED UNDER STATUTE

Nigeria Sav. tel 101 (8 annot) 15.4.42

7/s 63009/2/42 10. Education Dept Nigeria — S/O. — 28.3.42.

11. Nigeria — 251 — 5.6.42.

DESTROYED UNDER STATUTE

Gov. Nigeria no. 1109. Conf. 5.8.42.

13. Nigeria — tel 1267. — 20.8.42

14 Minute See on 1402/1/42.

Colin Cox 28/8/42

15. Extract from minutes of A.C.E.C. held 15.10.42

16. Nigeria — 485 — 19.11.42

No 11 — Cf. No 10 Above Pencil

Reference:- CO 583/258/30150

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

This is the long awaited Ten Year Educational Development Plan. The preparation of a long range plan was I think first suggested to the Governor over eighteen months ago in connection with proposals made by him for improving conditions of service of Mission teachers in Nigeria.

The Governor's despatch expounding the Plan is a formidible document, consisting of forty paragraphs and fourteen appendices. Part of it makes most interesting reading and is easy to follow; other parts are made rather difficult by the very frequent references to the relevant appendices. I have, therefore, attempted in the attached Note to present a picture of the Plan more or less at a glance. ×No. 17.

× With little success, I fear. I should like this minute before keeping the Note! H.

Notwithstanding the complexity of the whole problem and the fact that the Nigeria Government have been aware for months past of the urgent need for settling the question of the improvement of the conditions of service of teachers employed by Missions and other voluntary bodies, we are confronted with a request for a telegraphic reply regarding the proposals now submitted on this question and on the proposal for the institution of a Provident Fund (paragraphs 24 and 40 of the despatch) and also on the proposal for the revision of the salary scales of Native Administration teachers and the institution of a Provident Fund in their case also (paragraphs 27 and 28 of the despatch). This is most unreasonable and if it is to be attempted means that the whole object of our wishing to have the comprehensive Plan in front of us and to make a careful study of it before considering the position of the Mission teachers will be defeated. Notwithstanding the discontent amongst the Mission teachers and the serious position which might well arise if something is not done soon to improve their conditions of service, I cannot but feel that it would be a grave mistake to reach a hurried decision on such far-reaching proposals as, for example, the proposal that the salary of Mission teachers and Native Administration teachers should be on the same scale ( the maximum of which in one instance - that of higher elementary teachers - will be higher than that paid to Government teachers); that women teachers should be paid the same rates as men; that the new basis for Government grants to Missions should be 100% of the salary of uncertificated teachers and special register teachers; that Government assistance on a similar scale should be extended to Native Administrations; - proposals which are estimated to cost an additional sum of nearly £94,000 in the first year (£63,400 in the case of Missions and £30,550 for Native Administrations) and £1,365,000 over a period of ten years. The assistance from the Colonial Development and Welfare Fund which is desired by the Governor for this part of the Plan alone is one half of the cost, or £682,500 over the ten year period, and it is inconceivable that the C. D. and W. Committee would be prepared to recommend, or the Treasury ready to approve ~~of~~, so large a grant from the Fund unless they were satisfied that the proposals had been very carefully scrutinised here before being submitted for assistance under the Act. To sum up, I consider that notwithstanding the urgent need for improving conditions of service of teachers, particularly those employed by the Missions, it is undesirable, if not impracticable, ~~that any~~ part of the Plan

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Plan which is designed to effect those improvements to be dealt with hurriedly and without reference to the Education Advisory Committee. Mr. Davidson, with whom I have discussed, strongly supports this view. This does not mean that the salary and provident fund proposals should not be dealt with in advance of the other parts of the Plan. On the contrary, we suggest that they should be examined forthwith and with all possible speed, leaving the rest of the Plan to be considered more at leisure. As a first step, we suggest that copies of the Governor's despatch should be referred to a Sub Committee of the Educational Advisory Committee who would be asked to furnish their observations on the salary etc., proposals by say the middle of January. When these are available, it should be possible to reach final conclusions on the merits of the proposals and also on the question of the incidence of cost, including reference to the C. D. and W. Committee and the Treasury regarding the assistance required from the C. D. and W. Fund, within the following fortnight or three weeks. We should aim at getting off a telegram to the Governor regarding this scheme by the middle of February at the latest.

J. Lawrence
30
~~29~~ 12. 42.

Will fit Note

This fell reached me at 6 p.m. today and, as early action is called for, I confine myself to recording my entire agreement with the course of action proposed by Mr Lawrence. The few matters of the proposals and the large sums of money involved make it very desirable that they be considered by the Cabinet. If time is spared, it should be possible to arrange for the matter to be considered at the Cabinet meeting of the afternoon of Tuesday next immediately during the latter part of January for the express purpose of considering the points on which the Governor seeks a telegraphic reply. The rest of the plan could then be regarded in a less pressing fashion.

I understand that there has been telegraphic correspondence with the Governor with a view to securing the attendance of Mr Lewis, the Director of Education, at the meetings when the plan is under examination. I am not aware what the position may be in this respect but if Mr Lewis is unable to be present, I suggest that it would be an advantage were Mr W.E. Rockell, Senior Education Officer, Nyasaland, who is conversant with the plan and has experience of Nigerian conditions in 1942, to be invited to attend.

Alan Pim
31.12.42

reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1943 12 12

I am in full agreement with Mr. Farmer's minute. This is by far the most expensive educational scheme referred to us for assistance under the Act and the great bulk of the aid sought is towards recurrent expenditure on the salaries of teachers, present and future, and non-Government teachers at that, i.e. just the type of quasi-permanent commitment which in the West Indies the Controller has striven so steadily to avoid. The salary situation, as we all know, is serious, and something on a large scale has got to be done without waste of time. But with sums and issues of this magnitude we cannot be bounced nor, presumably, would the Treasury allow us to be. The Nigerian Government has itself required a number of months to consider the plans submitted to it by the Director in the summer and as we are asked to find half the costs involved, we are bound to satisfy ourselves that the investment will be sound. Some of the issues raised are referred to by Mr. Farmer in his minute and others come up in my minute of 9.12.40, flagged in 30440/40.

We can arrange a date for the Advisory Committee's Sub-Committee to examine the more urgent parts of this plan a fortnight or so after the date when the duplicating of the papers is authorised - e.g. the third week in this month.

The Office examination of the plan, from the point of view of the Act, could proceed concurrently with the examination of the educational aspects by myself and the Advisory Committee. My first impression is that, as a contribution towards the solution of the mass education problem in Nigeria, the plan hardly carries us anywhere. But this may be an injustice.

A | Could we find out if Mr. Morris is on his way back? If he will not be here by the third week in January, I agree with Mr. Davidson that Mackell's presence would save a lot of time.

Cutt Cox

1.1.43.

I have spoken with Sir A. Dawe. He agrees that this should be referred to the Sub Ctee as proposed. He emphasised the necessity of the most expeditious consideration possible of this q: which as regards the teachers is evidently becoming urgent. Recd at A as soon as action for distribution circulation of Sub Ctee has been taken / OGRD 2.1.43

Action taken - Sub Ctee will meet in week following Jan. 17. Cutt Cox 5/1

PUBLIC RECORD OFFICE
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Nos 16917 have been detached for reconsideration and members of the W.A. Sub Committee have been asked as to the day in the week beginning Jan 17th which they can conveniently commence for a meeting. Recirculated as to A overleaf.

13

Maxwell Fyfe
8/1/43

O

I have (not without some difficulty) managed to get hold of the P.F. of Mr. Morris, to which I have attached copies of the telegraphic [illegible] cases. with the Gov. towards the ending last year regarding the domicile of Mr. Morris coming home for the discussions with Education advisory Ctt. concerning the 10 year plan. I have also seen the Eslah file on which these cases. have been, so far as I could see, no reply has ever been received to this tel. sent to the Governor on the 28th. November.

I suggest that we ought to tel. as in draft herewith

Mr. Gilchrist
see reasons.

H. Lanna
9/1/43

[illegible]
in 9/9/1

Orig on P.F. 31 & 32 DESTROYED UNDER STATUTE Sent [illegible] 7. 1. 43

x on 1402/1/42 Eslah.

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

14 49

It seems unlikely that Mr. Morris will be able to get home in time for the A.C.E.C. Sub. Com. meeting on 21st. January, unless of course he arrives in Nigeria from South Africa v. shortly & is provided with an air passage to the U.K. We might however warn the Gov. as in the first instance that the meeting is to take place in this week but just in case Mr. Morris can arrive here in time. It is also desirable to let the Gov. know that Education Week, or at least the urgent back log is under active consideration.

Hanmer 12/1/43

I have inserted words to make it clear the Sub. Com. will only be tackling one part of the plan on the 21st.

Colin Cox
13/1

DESTROYED UNDER STATUTE

To Gov. Nigeria Tel. No 47 13. 1. 43

Emg. on 12005/2A/42 Extract from "Colonial News Bulletin" No 26. — 26. 11. 42

Mr Fanner.

No 16 [illegible] I have remarked there [illegible] which will [illegible] as arranged. [illegible]
19.1.43

PUBLIC RECORD OFFICE
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

DESTROYED UNDER STATUTE

15

15

Mr Farmer.

The Department may wish to see the enclosed draft summary of the proceedings of the meeting of the W.A. Sub Committee of the A.C.F.C. which you attended last Thursday.

I shall notify you on 28/1/43 whether any amendments to the record have been received.

[signature] 26.1.43.

N. D.

DESTROYED UNDER STATUTE

I understand from the Bigs, to whom I have spoken, that the Air Ministry are hanging from West Africa, except for persons engaged on urgent work connected with the prosecution of the war, in case of the question which is worked by Wing Cdr Wallis of Air Ministry in a case such as that of Mr. Morris.

In any case, it is for the Gov. to negotiate for an air passage to this country with the Civil Aviation authorities in Cairo, because the matter is not one in which we or the Air Ministry would normally be concerned.

We can, I think, only forward as it stands. Herewith

Reminder quickly

H Farmer 29/1/43

reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

16

After discussion with Mr Law I have suggested a slight amendment to the latter part of this draft so that the Governor need not be under the impression that Mr Farmer's journey to the U.K. will be a waste of time even if he has to travel by sea.

16

Alan Lascelles
28.1.43.

Sir A. Dawe.

You should see this & I attach a revised draft. Mr. Davidson agrees.

J. 29/1/43.

Mr Farmer has shown me the revised draft. I should have preferred a form of words which brought out the point that the priorities on the homeward service are controlled by the Priorities Board in Cairo with whose decisions the Adm will not interfere.

Lloyd Berk
29/1.

Sir B. Bradillon knows all about the ordinary priority procedure. What he wants is for us to take some special action.

Under Mr Farmer's draft.

A.C.
U.S.S.
29.1

DESTROYED UNDER STATUTE

2 Encl. to Gov. Legend - Sec. No. 132 - 29/1/43.
25. to Governor Aegean Secs. 137 Secret. 29/1/43.

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

26 Extract from Minutes of the Advisory Committee on Education 119th meeting held – 17.12.42

~~27 Nigeria — Tel 1616 — 20.1.43~~ ⑨

Transferred to 30440/42

28 Nigeria – Tel 186 — 1.2.43

29 addendum & draft summary of proceedings of W.A. Sub. Ctee. of A.C.E.C. held on 21/1/43

DESTROYED UNDER STATUTE — Tel 201 — 3.2.43

31 Draft summary of proceedings of W.A. Sub Committee of the A.C.E.C. held on 3.2.43.

Mr Farmer.

No 30. This is satisfactory.

No 31 (I endorse on Cato's note for your personal use).

We shall be reached the conclusion that the impending arrival of Mr Ainis would obviate a good deal of telegraphic correspondence. I have discussed briefly with Mr Cox who is disposed to think that it would be helpful if the Bishops were afforded an opportunity to discuss with Mr Ainis (before the latter's departure from Nigeria) the provisional conclusions reached by the Sub-Committee as set out in the penultimate para. of the draft. Perhaps the Sec. of State would consider this aspect of the matter with a view to a telegram going forward?

It was suggested at the last meeting that it would be of advantage if we had an informal talk with Canon Evans. Acting on this suggestion I have prepared a draft letter. Would you kindly let me have it if you agree?

Arnold Goodson
20.2.43.

× Draft sent for signature H. 1/3

32 To Canon Evans. Sp. Cons. 13.2.43

CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT – NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
References:-

33 Canon Evans 10. 17. 2. 43

18

18

Mr Fraser.

We spoke about the attached
big Telegram.

Would you be good enough
to arrange for Canon Evans'
letter to be filed & the
draft reply if you agree
with its contents?

Mr Cox informs me that
principles carried at last
Sub Committee meeting, one of them
emphasising that the Chairman
has decided to draft the short
report in the light of the
aide-memoire. The Report
should be ready by tomorrow
afternoon & I will send you an
advance copy.

Norman Gordon
23.2.43.

H. Evans 23/2

34. To Canon Evans S/o. (33 ans) — 24 FEB 1943

Mr Fraser.

I have enclosed an extra copy
of the Chairman's suggested interim Report
for your personal use.

Norman Gordon
24.2.43.

36 Gov. Ltr 5/11 17. 3. 43

37 Interim report of W.A Regns Sub. Ctee of A.C.E.C.

38 To Morris S/o encs 19. 3. 43

39 Morris S/o. 20. 3 43

40 Morris 20. 3. 43

41 A.C.E.C (Copy circulated at 12th mtg on 25.5.43) Draft minutes of meeting 25/3.43

42 Gov. Ltr. 696. 15. 4. 43

DESTROYED UNDER STATUTE 15. 5. 43.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

12
19

I much regret the delay in sending this on. The subject is a most complicated one, and I have been unable, owing to recent pressure, to get down to it earlier. Also, we had hoped to discuss the matter with Mr.Morris, the Director of Education, Nigeria, but owing to his illness this proved to be impossible. Mr.Morris has recently died.

Nigeria's ten year education plan will be found at No.16 (flagged 'A') and the full summary of the proposals is at No.17 (flagged 'B'). The plan was referred to the West African Reports Sub-Committee of the Advisory Committee on Education in the Colonies, whose interim report is at No.37 (flagged 'C').

I suggest that the last mentioned document should be read first as it presents an excellent picture, in the fewest possible words, of the scheme as a whole. The Sub-Committee have, however, concentrated in the first instance on those of the proposals in the plan in respect of which Nigeria have asked for an early reply. These are:-

(a) The introduction of increased salary scales for Mission teachers. Maximum annual additional cost £79,560, (on the present basis of grants to Missions and the present salary scale) plus the additional cost, £72,450, for the new salary scales. Total £152,010.

(b) Introduction of increased salary scales for Native Administration teachers, the additional cost involved to be borne by Government. Maximum annual additional cost £52,250. (At present Native Administrations receive no assistance other than supervision).

(c) Increased financial assistance to the Missions on the basis of 100% ~~increase~~ of the salaries of all certificated teachers and "Special Register" teachers employed by the Missions. ("Special Register" teachers are a new class to be created, and will consist of uncertificated teachers who have successfully undergone a year's training course). Maximum additional annual cost £23,950.

(d) Institution of a provident fund for Mission teachers, and "Special Register" teachers, and the payment by Government of the employers' contributions to the fund. Maximum additional annual cost £9540.

(e) The creation of a similar fund for Native Administration teachers, the employers' contributions in this case also to be met by Government. Maximum additional annual cost £2650.

The total maximum additional annual cost of all the above is therefore £240,400, or in terms of /

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

of a ten year period £93,950 in the first year, rising to £180,500 in the tenth year (see appendix XVI to No.16). The Governor proposes that this additional expenditure should be shared equally between Nigeria and the Colonial Development and Welfare Vote.

The Sub-Committee are not prepared for the reasons given in their interim report, ~~and which~~ (I will not add to the length of this minute by repeating them) to recommend that proposals (b) (c) and (e) should be accepted without further and careful consideration in the light of the present and prospective economic conditions of Nigeria, and of the ability of the country to continue to pay rates of wages to Government employees which are high in relation to those paid to employees in other occupations.

As regards (a) the Sub-Committee recommend that as an interim measure approval should be given to the proposed new salary scales for certificated teachers now employed in, or in training for, Mission schools, and for not more than 1100* (subsequently increased to 1500 on the recommendation of Mr.Morris — see last sentence of paragraph 3 of his letter of the 20th March /No.40/ and the first and last paragraphs of the extract from the draft minutes of the 121st meeting of the A.C.E.C. /No.41/ ). They make this recommendation reluctantly and solely on the ground that the drift of the abler and better qualified members of the teaching profession to other forms of employment (due to the teachers becoming disgruntled owing to their salaries not being paid in full for long periods - the direct result of the non-payment of Government grants to many schools which were eligible for such grants) cannot otherwise be prevented.

* "special register" teachers

see Paragraph 20 of (No.16)

The Sub-Committee also recommend that the establishment of a provident fund (see (d) and (e) above) should be proceed with, although they suggest that it would be preferable to confine its establishment to the existing cadre of certificated Mission teachers in the first instance - in other words, that the question of the establishment of a provident fund for the 1500 "Special Register" teachers in the Mission schools, and also teachers employed by the Native Administration schools, should be left in abeyance for the present. The reason for the exclusion of "Special Register" teachers and Native Administration teachers is not stated. In the case of the latter it is no doubt because the Sub-Committee considered that the question should be left for examination pari passu with the proposals for increasing the salaries of, and of making a Government grant in respect of, Native Administration teachers : but I see no reason why "Special Register" Mission teachers should not be allowed to contribute to a provident fund. The Governor recommends this, and the extra cost to Government of the employers contributions would be very small, say about £1500 per annum - on the basis that the employers cpntribution is £1 per head per annum (see appendix VI to /No.16/)

Assuming that the Sub-Committee's recommendations, which have been endorsed by the Main Committee (vide /No.41/), are agreed to there remains to be considered the question of the manner in which the cost of the proposals is to be met. The Governor asks that all recurrent expenditure under the ten year plan should be shared between Nigeria /

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Nigeria, and the C.D. & W. Fund on a 50-50 basis. On this basis the cost to the Fund of the Sub-Committee's modified proposals would be £94,725 (maximum annual commitment : the actual figure for the 1st to the 10th years will be substantially less than this, but it is not possible to calculate the precise amount). The figure of £94,725 is made up as follows : -

| | £ | |
|---|---|---|
| (1) Increase in certificated Mission teachers salaries - | 71,005 | = 1/2 of £152,010 (£79,560+£72,450) |
| (2) Provident fund for certificated Mission teachers* | 4,020 | = 1/2 of £8,040 (£9,540 -£1,500) |
| (3) Salaries of 1500 "Special Register" Mission teachers - | 19,700 | = 1/2 of £39,400 (£40,900 - £1,500) |
| Total | 94,725 | |

* this figure would have to be increased to £4770 if a provident fund is instituted for the 1500 "Special Register" teachers (see above)

As regards (1) above, the Sub-Committee in paragraph 10 of their report suggest that a considerable proportion of the additional expenditure involved represents arrears to which Nigeria is committed, "in as much as she has not for some years been paying salary rates up to the limits provided in the existing regulations", and that therefore these arrears could not be financed from the C.D. & W. Fund. I think the Sub-Committee have gone wrong here. In the first place the Nigeria Government do not themselves pay the salaries of Mission teachers. They are paid by the Missions who receive grants from the Government on a varying percentage basis, according to the standard of efficiency reached by each school. Secondly, Government grants to Mission schools have remained almost static for some years owing to funds not being available, with the result that the percentage grants have not been revised, and new Mission schools which would normally be liable for grants have received nothing. The sum of £79,000 mentioned by the Sub-Committee (actually it is £79,560 - see the Governor's telegram at /No.28/ ) does not therefore represent "arrears" as such, but is the sum required were all Governments grants to be paid in full. Mr.Morris also deals with this point in paragraph 5 of his letter of the 20th March (No.40).

Nevertheless, this brings us to the important question of whether the maintenance of an existing service can properly be financed from C.D. & W. monies. On this point Sir Bernard Bourdillon was informed in Lord Moyne's letter of the 3rd June 1941 (No.9 on 30440/40) that the Vote could be used to a limited extent for such a purpose when /

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

when the alternative would be the reduction of those services. If therefore that decision still holds good today - and Mr.Caine will no doubt advise on this point - it would seem clear that the proposed improvement of the salary scales of Mission teachers in Nigeria, which we are informed is the only means of preventing a crisis in the Education Service there, should certainly be eligible for assistance from the Vote. As regards the provident fund, the Governor was informed in (No.8) on 30440/40 that this was regarded as quite suitable for inclusion in a scheme to be financed from C.D.& W. monies.

If it is agreed that an application can ~~probably~~ be made for assistance from the C.D. & W. Vote, then I would suggest that in view of the urgency the C.D. & W. Committee and the Treasury might be approached informally with a view to securing their agreement in principle to half the cost of the three proposals being met from the C.D. & W. Fund. If this apprcach met with success Nigeria could be informed by telegram accordingly and told to give effect to the proposals pending the preparation and submission of a formal and detailed application based on the proposals.

H. Lawes

27. 5. 43.

This seems to raise very awkward questions which are much more suitable for discussion at a meeting of the committee than for minuting. I should like to make the following points:-

(1) When he indicated that the Colonial Development and Welfare monies might be used for the maintenance of an existing service Lord Moyne indicated also certain conditions precedent, and I am not sure that those conditions have been shown to exist in the present case. I am assuming that there is no question here of improving the service, but merely of spending more money in order to maintain it at its present standard.

(2) It is certainly arguable that it contributes to the welfare of a Colony to maintain any existing education service rather than allow it to deteriorate. I think, however, that it would be impossible to deny the extension of that principle to any Government service, since fundamentally we should find it difficult to admit that any service is not designed to contribute to the welfare of the inhabitants of the Colony so that to allow any

branch

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

branch of the administration to decline would be contrary to that welfare. Clearly, however, we could not possibly burden the Colonial Development and Welfare Vote with the cost of any salary increases on any branch of Colonial administration. On that basis the Vote might very well be asked to meet the cost of all the war bonuses.

. .(3) It strikes me as a ludicrous proposition that a Colonial Government should ask for assistance to pay more to its teachers because those teachers can earn higher salaries in other employment, presumably because the prosperity of the Colony is such that other employments are able to offer better pay. If that is the position, as there is every reason to believe it is in Nigeria, we are getting dangerously near to the proposition that the more prosperous a Colony is the more help it will need from H.M.G.

(Fundamentally this is the same situation as we are having to deal with in Palestine and Cyprus, where the Government finances are finding it difficult to meet increased charges due fundamentally to the large amount of money which has been placed in circulation, but where the Treasury are naturally being very reluctant to provide increased grants in aid to meet the situation, and are arguing somewhat stiffly that the solution lies in the raising of more revenue.)

I have commented elsewhere on the tendency of the Nigerian Government to assume that its own revenues are quite unexpandable, but that the resources of H.M.G. are unlimited.

(4) If the views of the Advisory Committee as to what ought to be done from an educational point of view are accepted, does not the case for any assistance at all from H.M.G. disappear? The Nigerian proposal was for a maximum expenditure of some £240,000 per annum, of which apparently Nigeria was capable of meeting one half. The Advisory Committee's proposal envisages a maximum expenditure of only about £95,000 per annum which is within the amount Nigeria was prepared to meet from its own resources.

This is erroneous see below EE 5/6

As indicated, I think this ought to be discussed by the Committee, but at present in view of the above considerations it does not look to me a strong case to take to the Treasury.

EE 27.5.43.

At an earlier stage we gave the Governor reason to hope that if the increases in the teachers' salary scales were to be lumped in with much wider proposals for improving and extending educational facilities in Nigeria, a case might be made out for getting money under the Colonial Development Act to cover the whole thing. ~~Hence~~ The ten year plan submitted in (6) attempts to do this.

Unfortunately

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

~~24~~

Unfortunately the Governor's proposals are very complicated and difficult to follow and, as shown by the interim report of the Sub-Committee, raise very difficult and important questions of principle. 24

In the meantime the problem of preventing the drift of teachers to other jobs appears to be becoming more serious and, in addition to the Governor's two reminders at (42) and (43), the Secretary of State is being subjected to pressure from members of Parliament to take an early decision.

The Education Committee endorses the recommendation of its Sub-Committee that, with certain modifications, the Governor's proposals for increases of salary for Mission teachers should be approved, but this recommendation was made with great reluctance owing to the economic difficulties involved. No doubt what we should like to do would be to see the general level of wages and salaries in Nigeria, and in West Africaas a whole, scaled down very considerably, not only for Africans holding higher posts but for practically all persons. It is, however, I think certain that it will be a long time before it will be possible to give effect to such a policy, and it could only be introduced very gradually. In the immediate future it may be impossible to resist pressure for increases of salary in certain directions, and we know from reports recently furnished us by the Governor that he has already approved wholesale increases in salaries of Native Administration employees.* All these increases in the salaries or wages of one set of Africans in Nigeria are bound to cause some sort of repercussion amongst other wage-earning groups.

*File already circulated.

Despite, however, the obvious objections in principle to agreeing to an increase in the salaries of Mission teachers, the consequences of refusing them might be serious and might tend to wreck the foundations of education in Nigeria if it is the case that the drift of teachers away from their posts threatens to continue.

A.B.

The general question of the ten year plan is one of the subjects which it is proposed to discuss next week with Sir Bernard Bourdillon. It would, however, only add to the already considerable delay if we were to defer for discussion with him the immediate question of the increase in the salaries of Mission teachers. The delay in reaching a decision is said to be causing embarrassment to the Nigerian Government; ~~and~~ the Secretary of State is being pressed by members of Parliament to take early action and we may expect further Parliamentary questions before long if nothing is done.

As regards holding up for discussion in the Colonial Development and Advisory Committee the question whether the Secretary of State would be justified in proposing to make a scheme to provide solely for the increased salaries of Mission teachers, I should have thought that the conclusion was a foregone one, especially in the light of Mr. Caine's minute.

I suggest therefore that a decision should be taken at once on this point.

From the financial point of view it is, I am afraid, rather more difficult than would appear from Mr. Caine's minute as it is not a question of only about £95,000 to be found by the Nigerian Government but of something like £190,000. (The figure £94,725 in the table in Mr. Farmer's minute refers to the half share of the expenditure which Nigeria proposes to bear itself, on the assumption that the

I am sorry I missed this Sc

other

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

other half will be found from the Colonial Development money).

It may well be that the Nigerian Government, even if further taxation is considered practicable, may find difficulty in providing so large a sum merely for preventing the educational facilities from getting worse. But the fact remains that we have to face an extremely serious position as regards Nigerian education unless there has been a substantial slackening in the drift of teachers away from their posts.

I am afraid, however, that the Nigerian Government may find this difficult because it appears from (1) in 3372 W.A. that the Governor has already accepted proposals for revised salary scales for Native Administration employees which include the scales recommended by the Director of Education, under the ten-year plan, for Native Administration teachers.

In view of the financial difficulties referred to above, it is to be hoped that, on learning that they cannot expect help from the Colonial Development vote, the Nigerian Government will be able to devise a somewhat lower scale of increases in salary rates. This, at any rate, would mean a lesser agravation in the present difficult position with regard to African salary rates.

As regards the Provident Fund which would involve rather less than £10,000 a year extra, there seems no reason why the O.A.G. should not submit proposals for a scheme under the Colonial Development and Welfare Act.

After speaking with Sir Arthur Dawe I submit draft telegram for consideration.

O.B.L.W.

1. 6. 43.

Sir George Gater.

This draft has been prepared after considerable deliberation and discussion. It deals with the question of the Mission teachers' salaries which is a subsidiary issue arising in connection with the Nigerian ten-year education plan. It is urgently necessary to let the Nigerian Government know where we stand on this question: and I recommend that the telegram should be sent without further delay.

A.B.D.

2. 6. 43.

I agree with the terms of the draft telegram to the Governor. Mr.Caine's minute on the subject of the use of monies under the Colonial Development Act seems to me to be conclusive and to preclude any grants towards the cost of increased salaries for mission teachers. Mr.Williams has pointed out that a reply is urgently required by the Nigerian Government, otherwise I should have preferred to hold the telegram up until the discussions with Sir Bernard Bourdillon had taken place next week. I cannot, however, see how the position could be affected by any arguments he might present, and I know that he himself desires a decision to be given as soon as possible. The draft propounds the suggestion that the expenditure involved in

increasing

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

increasing mission teachers' salaries might be provided from Nigerian funds and gives the Secretary of State's approval to the increases, if, in the opinion of the Colonial Government, the expenditure is necessary and the money is forthcoming.

You will note the views of the Education Advisory Committee at 41. It is certainly regrettable that teachers' salaries should be raised because of the inevitable effect upon the cost of Education Services which will result in diminishing the volume of education to be supplied. As, however, increases have been granted to other state servants in comparable occupations, the only result of denying the increase to the teachers would be to increase the numbers of teachers who are already leaving the teaching profession to take up other appointments.

If you approve the draft telegram, I think a copy should at once be sent to Sir Bernard Bourdillon and that he should be informed why the decision has been reached in advance of his meeting with Sir Arthur Dawe next week.

Done. HB 7.6

7.6.43.

I agree. I do not like having to deal with this before we have the fundamental problems, but I am sure it is unavoidable.

OBM

4/6.

Governor Nigeria - Tel no. 796 - 4/6/43.

for P.Q by Mr Sorensen - Labour Leytan W.
March 14th - oral Reply - see PQ I file.

45 Nigeria 32 ——— 28.1.43.

46 B. Swan s/o (copy) (w.c. tel) ——— 29.)4?
47 Bourdillon (w.tel.) 7.6.43
48 to Bourdillon (w.tel.) 8.6.43
H. Davidson

45 — You will arrange for the reply to be considered by ACEC?

P.O.

DESTROYED UNDER STATUTE

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

#6 - Have you seen this yet? - There is no indication as to how it got on the file.

23/6/43

P.S. May I have this file back at your early convenience, pl?

Mr Parkinson

Note: Could you kindly arrange for the balance of the copies of the Report to be sent to this Branch for distribution to members of the African Affairs Sub Committee?

Written comments will be invited after which Mr Foster or I will record our views. At first sight I should imagine that the detailed embodying the Asst's comments on the 10 year plan of educational development would make comment on the Hughes Report somewhat otiose.

No 46. We have the original in SS 12039/1941/1942 and I asked (in August 1942!) that a copy be placed in the Nigeria Education File. It looks as if the respective Registries had adopted a somewhat leisurely tempo in acting on my request.

Mr Hoyle's observations are made in the light of his experience at the Yaba Higher College and his views are reflected in the terms of the Bottom of page 10 of the Report at No 45. The problem is one which will have to be tackled in part by the Commission which is about to undertake a review of Higher Education in W. Africa and in part by the new Director of Education whose principal means of the latter will be to evolve a new satisfactory development plan from that embodied in No 45.

25.6.43.

3D2

49 Broadway SW 11.6.43

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

49 Bourdillon 7/o — 11.6.45

28

Sir C. A. Dawe

Here is Sir B. Bourdillon's
telegram to Mr. Grantham on education
I can see no objection from
our point of view to this
being sent.

BC
15/6

Mr. Thornley.

This is a telegram which Sir
B. Bourdillon wishes to have sent to the
Acting

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Acting Governor. He refers to his discussion with the S. of S.: and I think, therefore, that the S. of S. ought to see it before it goes. 29

I see no objection to sending it.

A.P.

15. 6. 43.

50 to Nigeria Tel. 847 conf ——— 15.6.43

Miss Barker.

Ref. 45 and Mr. Davidson's minute dated 25.6.43. Will you please detach K 12 enquiry (Re 41/42 Report now enclosed?

28.6.43

Copies detached and circulated for comment.
P.M.P. Barker
2.7.43.

51 Extract from Draft Minutes of A.C.E.C. 122nd Mtg. — 20.5.43.

~~51 Extract from Official Report — Hansard — 27.7.43~~

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

52 Nigeria Tel. 1327 ——— 19.7.43

30

Mr. Foster

I suggest we should ~~[illegible]~~ that
we should forward our comments
to-night. I will telegram them unless
I hear from you that I am speaking to Mr. Caine,
who is coming from the C.O. point
of view.

AJC
21/7

Mr. Cohen

You spoke - I will come & show you this
at 10. am 22/7

B.N. Cohen
21/7/43

SE 21/7

I have discussed this telegram with Mr. Caine and Mr. Foster. We are all agreed that the Nigeria telegram is very satisfactory and that the proposals should be approved. We are not quite clear about (c) in para. 1, which appears to be new, but it is inexpensive and we do not think it necessary to comment on this.

As regards para. 6, we have already agreed in No. 44 to consider the Provident Fund proposals for assistance under the Colonial Development and Welfare Act. The technical education scheme (see appendix IV to the Governor's despatch at No. 16) has received the blessing of the Education Committee in their latest report (para. 50). The Makarfi Scheme (appendix III to the same despatch) is not specifically mentioned in the Committee's report but it is a teacher training scheme and, as such, eminently desirable.

With

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

31

With regard to para. 5, Mr. Caine feels that we need not answer this. I agree, especially as we shall be considering the whole question of the financial requirements for post-war development in connection with the discussions with Lord Swinton on the technique of planning.

Draft telegram herewith.

ABC

22. 7. 43.

Cllr
CAO 22.7

DESTROYED UNDER STATUTE

Gov. Nigeria - Tel. No. 1073 Sup. - 22/7/43.

54 To Bourdillon w/c 52.153 — 23.7.43

55 Extract from S. of P. Ltr. No. C56 from Lord Swinton Colonel Stanley of 2.6.43

Put up
19.7.43
arones

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

repercussions, if, as appears likely, it is found necessary to withdraw it in a few years time."

Paragraph 39. Reference is made to the history of education in Nigeria - the church alone - then assisted - the emerging local governments - awakening interest in education - responsibility in part for financing education - existing policy to use mission agencies and also to develop local government.

Paragraphs 40 to 44. We recommend the Nigerian Government to give early consideration to the establishment of local Education Authorities and we discuss considerations.

Paragraphs 45 to 47. Northern Provinces We endorse paragraph 29 of despatch, reference improvement in education in the Northern Provinces, and welcome proposal to establish teacher training centre at Makarfi. Our previous remarks re inadequacy of the result of ten years plan in the Southern Provinces also apply here and reorganisation proposals made by us are pertinent.

Paragraphs 48 to 49. Staff Departmental staff is clearly inadequate.

Paragraph 50. Development of Crafts Teaching, General sympathy with the Director of Education's objectives as set out in appendix 4 to despatch. Co-operation with West African Institution recommended.

Paragraphs 51 to 54. Girls' Education We urge greater efforts to develop girls' schools.

Paragraph 55. Youth Movements We commend for consideration the idea of Young Farmers' Clubs - the further strengthening of Boy Scouts and Girl Guides, etc. and suggest the Nigerian Government might be interested in the study of relevant paragraphs of the report of the Colonial Penal Advisory Committee re prevention of juvenile delinquency. The A.C.E.C.'s sub-committee's report on mass education which is shortly to be available will also be of interest.

20th August, 1943.

Mr. Foster.

I am very grateful indeed for the summary given in your minute of the Committee's report. I have tried my hand at a draft despatch and I should be very grateful if you would consider this and make any amendments which you think necessary. If you think that Mr. Blaxter should see the draft could you be kind enough to pass it to him before returning it to me?

There is one point about which I am not quite clear. The suggestion of the Committee, as I understand it, is that the course should be reduced to four years, starting at the age of 7. I am not quite clear what age children start now. If necessary, could you make any amendment so that the passage dealing with this point is more precise?

25. 8. 43.

Reference:- CO 583/258/30150 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Mr Cohen.

I think your draft is alright. One or two amendments have been made.

2. The present organisation provides the expensive ideal, i.e. infant & nursery classes before school proper - for children of 5 yrs & over under.
School proper is a long-ish primary course designed as a preliminary & a secondary course. A or point is that while this is alright for those who can benefit by it the fact is that 95% do not do so.
Without prejudicing the chances of the 5%, we seek to redesign the first say, 4 yrs & be complete in itself, & not part of the longer plan as seen.
Hence our suggestion that public funds sh[d] be mainly devoted to the essential minimum for the masses, — pre-school infant work is not essential — ∴ we think the masses sh[d] not come to school before 7 or 8. Clear?

27.8.43

I agree with the draft.
KWB 27/8

Sir Humphrey Gilbert for Comment.
HBC
27/8

Sir G. Gater.

You may care to glance at this.

The

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30150 34

34

Governor of Nigeria's despatch No. 485 19.11.42 and annexures.

56

57

Mr. Cohen

Reference to the A.C.E.C.'s deliberations regarding educational development in Nigeria. I attach a copy of the sub-committee's interim report, and also a copy of the report which was endorsed by the A.C.E.C. at its last meeting subject to certain drafting which is now complete. Relevant extracts from the draft minutes are also attached. ? you will want to send out the report to the Governor. I think it should be emphasised that mass education considerations are at present still the subject of the Secretary of State's Advisory Committee's deliberations though a report is shortly to be published.

The following are the salient points which the document covers:-

The interim report states that the Governor's despatch raised the question of improvement in education and social service generally in the Colonial Empire. The report itself comments on the specific proposals by reference to the general question of educational development.

It is unlikely that more than 5% of Nigeria' population could enjoy a life above level of peasant or small-holder until wealth of Nigeria materially increases. It is meanwhile the duty of Government to provide for the needs of the 95% as well as the 5%. It may be that this will involve a reconsideration of the whole present organisation of the school system. If it is true that money and effort is wasted at present in infant and sub-primary sections of schools, this money and effort would more profitably be devoted to devising a shorter but more effective course for the 95%. The A.C.E.C.'s sub-committee's report then considers population figures and calculates:-

3,000,000 children in Nigeria between 7 and 14.
350,000 above are now at school.
The expansion ~~of~~ scheme (vide despatch) provides for a further 176,000 having facilities provided for them
On basis of 4% increase in population in next ten years children of school age would be 3,120,000 at end of that period.

Therefore despatch scheme hardly touches fringe of problem.

Paragraph 7. "The right course in our view would be to prepare a plan to cover all the children involved, examine the cost of such a plan, and modify it in accordance with the funds that can be made available."

Paragraph 9. "If education in Nigeria is to become really widespread within a reasonable period, it is essential to concentrate on extended facilities over a shorter period of school life. The alternative will be the relegation of the great majority of the children to indefinite continuance in illiteracy ...."

Therefore education facilities are needed for 3,000,000 children, 5/6ths of whom get none.

Paragraphs 12 to 14 A great expansion in number of elementary, as opposed to higher elementary, teacher training centres is required. And the reduction possibly of the

/length

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

length of the course from three to two years.

To establish requisite number of centres on the three year course basis in order to train the necessary 18,000 teachers needed for 2,500,000 children in thirty years time on the present education system would cost a salary basis of £4,000,000 plus £500,000 for other charges.

16.3.111 Can the Nigerian Government find this in the course of thirty years even if part of burden is transferred to local authorities?

Paragraph 17. It is unlikely, therefore, it is necessary to revise the educational scheme on financial grounds though it is necessary to emphasise that reorganisation which we have in mind makes for more effective widespread education and is not recommended merely because of financial obstacles.

Paragraphs 18 to 20. The report gives some detailed suggestions as to how the reorganisation might be planned.

Paragraph 21. The above suggestion, if adopted, would provide for 2,000,000 children at the end of thirty years and would only require 64,000 teachers on a revised salary basis and would cost £2,688,000.

Paragraph 22. ? teachers might be classed as "capital goods" and their training as "capital charge".

Paragraphs 24 to 28 These deal with the curriculum. Type of education in the past was unsuitable - reflections on present system - signs of improvement - future needs.

Paragraph 29. Secondary Education Reference to paragraphs 16 and 17 of Governor's despatch. The A.C.E.C. commend to the attention of the Nigerian Government paragraphs 74 to 80 and 81 to 84 of the report of the Gold Coast Education Committee (1931-41).

Paragraphs 30 and 31 Increased facilities for secondary schools needed urgently, but for the efficient development some form of control should exist to prevent mushroom growth of undesirable schools.

Paragraph 32. Conditions of service and teachers Also vide the interim report (I think a telegram was sent to Nigeria about this?) it was suggested that the Secretary of State should be advised to approve as an interim measure the proposed new salary scales for certificated teachers now employed in schools or in training.

Reasons ? to stop drift from profession, but not necessarily as a continuing recommendation. (¶5 B of interim report).

Paragraph 33. Provident fund proposal is welcomed.

Paragraph 34. Financial Assistance to missions (paragraph 25 of despatch).

Paragraph 37. "In all the circumstances therefore we are averse from advising the immediate approval or a plan which has the widest implications. We consider that hasty approval now might have embarrassing

/repercussions.

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

essential thing in this problem is to get the right man as Director of Education.

A.J.M. 2/9 36

2. 9. 43.

Mr Rowley.

I think that S of S. should glance at this despatch, as the subject may be mentioned, when he is in Nigeria. I have watered down the reference to the appointment of a Director of Education. The difficulties in getting the right man are very great.

RJ
3.9.

UM
3/9

57 Nigeria No 285 Conf w/e 4/56 + 57 ——— 6/9/43

Mr Rowley
See the despatch
Blod's 59 Education in Nigeria

Rowley 13/9/43 above

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

37

Mr.Parkinson

37

30150/42 43

It will be seen from Mr.Davidson's minute dated 25/5/43 in 40037/2A that reference was made to the fact that Nigeria contemplated creating a post of "Deputy Director - Girls Education" under its 10 years' development plan.

At that time it was suggested that attempts should be made to obtain the services of Miss Oakden (Board of Education) for this post, and that Miss Plummer, Nigerian Education Department, should fill a similar vacancy in Uganda.

Miss Oakden has now dropped out of the picture, and a Miss Neatby has been appointed to Uganda as Assistant Director of Education. Perhaps you would ascertain whether any further action in regard to the Nigerian issue is called for, or whether all such matters are being left over pending the appointment of a Director of Education? I suggest that the attached bundle of files ought now to be broken up.

22.11.43.

W Lobban

para. 34 of (16) in 30150 (flagged in green)

The original 10 year plan provided for the creation of an extra post of European Lady Teacher and also for the filling of the vacant post of Lady Education Officer, Northern Provinces. As, however the plan was not approved but was sent back for revision no

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

action was taken to give effect to any of its proposals.

The suggestion that Miss Oakden might go to Nigeria as "Deputy Director, Girls Education" was apparently put forward only because it was thought that Miss Oakden might be available and that, if so, her outstanding qualifications should be employed in the Colony which could provide the first scope.

Since Miss Oakden is not available, I think we might await the submission of the revised education development plans - when I assume there is another outstanding candidate who could be snapped up now. Nigeria have put in no specific application for a lady educationist and Miss Oakden by position never got far enough to make it necessary to consult the local Govt.

W Clark Hall
23/11/43

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

89

39

Mr.Parkinson.

I think that we ought to consider whether there are any other recommendations of the ~~Kongo~~ 10-year programme which might be proceeded with without awaiting its revision. This is bound to take a considerable time. Perhaps you could consult with Mr. Foster as to this. As regards the question of a Deputy Director, Girls Education, I think that it is very important that we should go ahead as the Nigerian Government will need all the upper staff they can get. Could you therefore arrange for further consideration to be given to the possibility of getting somebody instead of Miss Oakden?

HC

24. 11. 43.

Mr Parkinson.

We spoke. Appendix XIII of the Nigerian 10 yrs Plan of development makes the proposal that a Deputy D/D. (woman) shd be appointed Para 54 of (57) refers, & endorses this ~~offr~~ proposal.

I advise that the existing vacancies be filled in N. Nigeria without delay: provision has been made for these I understand.

Re question of filling a Deputy D/E has not I imagine appeared in Estimates yet, but I suggest that the Nigerian Govt be asked to say

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



whether they wish action taken. 26/11
Mrs. Plummer of S. Nigeria would be ! should be considered for this senior post. Miss Robertson the Senior Ed: Officer in Uganda would no doubt be suitable for either Mrs. Plummers post in S. Nigeria or the vacant one in N. Nigeria.

(Spoken)
I cannot agree with your view that because progress in female educn is relatively backward in Nigeria therefore Senior female direction is not necessary. Planning for development is very much the whole time work of a Senior Officer and I do not think it reasonable to expect a Dir: of Ed (male) to be solely responsible for this: he must need the expert assistance of a woman on the administrative side. as in Uganda, Kenya, Tanganyika etc. (Call them when you will).

26/11/43.

Mr. Cohen.

With reference to your minute of 24.11. regarding the Ten Year Plan proposals, the main recommendations were concerned with financial assistance to Missions and Native Authorities, and the provision of better conditions of service for teachers in their employment. Some assistance, which was represented as being of immediate importance to stop the flow of teachers to better-paid jobs, has already been provided from Nigerian funds. Nigeria is also to seek assistance forthwith under the C.D. & W. Act in connection with a Provident Fund scheme. The other financial proposals are mainly concerned with the basic problem of

of how to make conditions of employment for teachers sufficiently attractive without imposing an impossible burden upon the territory's finances. This is the problem which it was suggested in the final despatch replying to the Ten Year Plan proposals would have to be re-considered by the new Director of Education when appointed. No action on these proposals is therefore possible at present.

(58)

As regards the concrete proposals for controlled expansion, Nigeria proposes to submit forthwith applications for assistance from the C. D. & W. Vote in respect of domestic science and technical development, the capital cost of Makarfi Elementary Training Centre and the development of a Literature Bureau. This leaves only proposals for expansion of departmental staff. I understand the need for filling the vacancies amongst the higher ranks of the department, including the two posts of Chief Inspector referred to in paragraph 36 of the T.Y.P. despatch, is under conson on other papers.

(16)

There remain the recommendations regarding female staff for the development of girls' education. At the date of the T.Y.P. despatch, the female establishment was:-

2 Lady Education Officers (one for the north and one for the south).
1 Assistant Lady Education Officer.

The post of Lady Education Officer for the north was vacant. Nigeria had originally asked for this post to be temporarily abolished but this was opposed at this end and it was eventually agreed that it should be temporarily left vacant but that the period of vacancy should be as

(1) and (8) on 30316/41.

Reference:- CO 583/258/30150 PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

as short as possible and that the post should be filled at the latest at the end of the war.

In appendix XIII to the T.Y.P. despatch the following establishment was recommended:-

1 Deputy Director (Girls' Education).
2 Lady Education Officers
2 Assistant Lady Education Officers.

Provision for the additional post of Assistant Lady Education Officer was included in the current estimates and Nigeria has recently submitted a recommendation for the vacancy to be filled from within the department.

30316/T. (Struck out) Mr Simon. A.C.

I can find no reference in the body of the T.Y.P. despatch to the new post of Deputy Director, Girls' Education, but in paragraph 34 it was suggested that the filling of the vacant post of Lady Education Officer (together with the appointment of an extra European teacher) was all that could be done for the present. The report of the Advisory Committee on Education in the Colonies, however, expressed particular enthusiasm for the Deputy Directorship and when it was suggested that the services of Miss Oakden of the Board of Education might be available, Mr. Davidson proposed that she should fill this appointment in Nigeria. The Board of Education, however, has intimated that Miss Oakden cannot be released.

Para. 54 (37)

If we are now to take the initiative in seeking further candidates, the first step seems to be to ask Nigeria whether they wish both vacancies to be filled forthwith, if possible, or if only one of the posts can be filled now, which of the two posts they wish to be filled first. My own opinion is that the more urgent need is for a Lady Education Officer for the north although I have no doubt that Nigeria would welcome the appointment of a Deputy Director if a suitable candidate were forthcoming. Unless, however, there is a Lady Education Officer in the north to perform the functions outlined in Section V of Miss Plummer's report (appendix X to the T.Y.P. despatch), the Deputy Director would presumably have to

(16)

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



to do the essential preliminary spade work herself. 43

Mr. Foster suggests that Miss Robertson of Uganda might be available and would be suitable for the post of Lady Education Officer. Promotions Branch may have further suggestions and a preliminary reconnaissance of the available field might be started now, though obviously we cannot get very far until we know which of the appointments is to be filled.

4.12.43.

1 agm.

As a first step pl. ref
a Adm. Virgin Sigt
that no steps for any
agm that the post of
Lady Edn. Officer shd be filled.

[illegible] in hand a draft letter [illegible]
in mind. Let Mr. Foster,

Mr. Lucas + Mr. Fiddian

to Lake
has seen
see 30316/15/44

BC

6/12

Write ref. to the possibility of Miss
Robertson (Uganda) being selected to
fill the vacancy. Minute 28. Also
No 10 (this) in 40037/2A/43 is relevant. It is
however an unofficial view. If she is transferred
no doubt Uganda wd. want a replacement.

CWJ
14/12.

BC
14/12

60 T- Nig. . Tel. No. 1864 Conf. - CONS - 14.12.43

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

13702 Wt. 32385/242 10m. 6/42 C.N.Ld. 748
13966 Wt. 39977/249 50m. 12/42 C.N.Ld. 748

30150/43

C. O.

Mr. ohen 14/12/43

Mr

Mr.

*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.*

4560
45
Coded sent
1830 hrs
14/12

DRAFT. Code TELEGRAM.

O.A.G.,

LAGOS. (16)

NO. 1864 CONFIDENTIAL.

Your despatch No. 485 of 19th November, 1942, paragraph 34. Consideration is being given to the filling of vacancy for lady Education Officer, Northern Provinces. I assume that you agree to this course.

2. Question of appointing a woman Deputy Director for Girls' Education (see appendix XIII) also requires to be considered. Advisory Committee in paragraph 54 of their report transmitted with my confidential despatch No. 285 of the 6th September (58) strongly supported this proposal. Davidson is aware of suggestion that Miss Oakden should

C. O. 14 DEC 1942 16

FURTHER ACTION.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

hould be appointed to this post, but Board
f Education have indicated that her release is
mpossible in present circumstances. Do you
ish me to attempt to obtain another candidate,
n which case grateful if you would state what
salary should be offered?

Reference:-
PUBLIC RECORD OFFICE
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## EDUCATION IN NIGERIA.

There is a great demand for increased school facilities in Nigeria and the subject is bound to be raised by those who see the Secretary of State. At present only about 350,000 children are receiving education out of a total child population of over 3,000,000 between the ages of 7 and 14. The following is a brief summary of the position with regard to the Ten Years' Education Plan submitted by Sir Bernard Bourdillon at the end of last year.

2. This plan was drawn up by the late Mr. Norris, Director of Education in Nigeria, and it has been described as a financial programme rather than an education policy. Sir Bernard Bourdillon has himself admitted that it is not satisfactory. If adopted, it would have created further liability for a maximum annual expenditure of

(i) £240,000 in respect of increased salary scales for existing teachers, Provident Fund payments by Government and an increase in the grant-in-aid scales for assistance to Missions.

(ii) £80,000 for an extension of the number of Native Administration schools in the Northern Provinces, a new teacher training centre for the Northern Provinces, extra departmental staff and technical training.

For a total additional expenditure of £320,000 a year when the programme had reached its maximum level only about 20,000 more children would be receiving education.

(iii) A maximum of £625,000 annually to finance a generalexpansion scheme providing for the education of an additional 176,000 children.

(iv) Capital expenditure of £469,000 spread over the ten year period of which £13,000 was for teacher training, £60,000 for technical education and £396,000 for expansion.

3. When Sir Bernard Bourdillon submitted the programme he represented that the increase in the salary scales of teachers was an urgent necessity so as to prevent teachers drifting into other professions. He wanted this to be approved in advance of the main programme and he asked whether the Secretary of State would support an application for assistance from the Colonial Development and Welfare Vote for this purpose. The view of the Advisory Committee on Education was that increasss in the salaries of teachers were, if possible, to be avoided, since such increases, by widening the gap between the incomes of teachers and of the mass of the population, would make it still more difficult than it will be in any case to provide financially for the vast expansion of the education service which is needed. It was not felt in any case that the increase in the pay of teachers, isolated as it was proposed to be from any programme of development, was a suitable object for assistance under the Act. After further telegraphic correspondence, a more modest increase in the salaries of teachers at a total cost of £30,000 in the first year, to be charged

to

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

to Nigerian funds, has been proposed by the Acting Governor as an interim measure and accepted by the Secretary of State.

4. The Acting Governor is submitting applications for assistance from the Colonial Development and Welfare Vote for the provident fund scheme, domestic science and technical development, the capital cost of the new teacher training school in the Northern Provinces and the development of a literature bureau. These comparatively small schemes are thought to be suitable for assistance from the Vote and thus can go ahead without awaiting consideration by the new Director.

5. The Advisory Committee on Education has produced a long report on the main issue of policy raised by the Ten Years' Planproposals, namely how to obtain a sufficiently wide expansion of education sufficiently rapidly with the resources which the Nigeria Government is likely to have available. The Committee has pointed out that the Ten Years' Plan would add not more than 200,000 children to the 350,000 already receiving education. As the total child population of school age is over 3,000,000 the plan only deals with a small part of the problem and a much broader approach seems to be necessary. On the basis proposed in the plan the provision of education for the whole child population would cost over £4,000,000 a year. The Committee therefore ask the Nigeria Government to consider reducing the period of the primary course and keeping down the cost of teachers by diluting certificated teachers with student teachers. Even so, the total recurrent cost would be in the neighbourhood of £5,000,000 a year, which is clearly far outside the Government's resources, even with assistance from local education rates and from the Colonial Development and Welfare Vote.

6. As a result of the Committee's examination of the problem, it is proposed to send a despatch to Nigeria forwarding a copy of the Committee's report and asking that the whole problem should be reviewed again on the arrival of the new Director. The Nigeria Government will then have to consider how fast they can proceed with the expansion of education in the light of the probable supply of teachers and the amount of finance likely to be available after the war from the Government's own revenues, from local rates and from the Colonial Development and Welfare Vote. The financial basis of planning post-war developments both in the education and other services is dealt with at length in the memorandum on post-war planning, which it is now proposed to send out to all West African Governments. This should give the Nigeria Government a reasonably firm financial basis for working out their long-term education programme.

7. It is hoped that the appointment of the new Director of Education will take place in the near future and the intention is that a first-class County Director of Education from this country should be appointed. Meanwhile Mr. Davidson, until recently Assistant to the Education Adviser, will be arriving in Nigeria as Deputy Director and will be able to do a good deal of preparatory work. He has taken a prominent part in the discussions of the Ten Years' Plan in the Advisory Committee.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

[13503] Wt. 29290/240 15m 10/42 C.N.Ld. 748

C. O.

Mr. Cohen 25/8/43 — X Sir A. Dawe. 29

Mr. Hall 26/8/43 — Sir W. Battershill.

Mr. Blaxter. 27/8 — Permt. U.S. of S. 3.9

Mr. Cohen 27/8 — Parly. U.S. of S.

Mr. G. E. J. Gent. Th. Cowie 2/9/43 — X Secretary of State. 3/9.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

Downing Street,
S.W.1.
6th September, ~~August~~, 1943.

**DRAFT.** DESPATCH. Confm No. 385

Sir,

I have etc. to refer to my confidential telegram No. 1073 of the 22nd July and previous correspondence on the subject of the Ten Years' Educational Plan for Nigeria. In my confidential telegram No. 796 of the 4th June I informed you, in dealing with the question of increasing the pay of teachers, that I proposed to address you at a later stage on the larger issues of policy raised by the plan. These have now been ~~educationally~~ considered by the Advisory Committee on Education in the Colonies, and that Committee, as a result of ~~detailed consideration~~ an exhaustive examination of the ~~problems~~ questions involved and after discussion with the late Director of Education and with Sir Bernard Bourdillon, has produced a valuable report, a copy of which I transmit herewith for your information. I feel sure that this will be of ~~the~~ great~~est~~ assistance to yourself and your advisers in your further consideration of ~~the~~ difficult problems ~~involved in the expansion of education in Nigeria~~ which are most important.

2. It is clear that much valuable work has been put into the preparation of the Ten Years'

NIGERIA.

CONFIDENTIAL.

(53)

O.A.G.

FURTHER ACTION.

Copy for Mr Blaxter

2 copies to Mr Rowley

Rowley 'noted'

three copies Sheldrick

Mr Hall

6th September Hall 3/9

Reference:- CO 583/258/30150

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Years' Plan. The Advisory Committee are, however, of the opinion, and I share their view, that before a programme of expansion can be put into effect and before a new education policy is approved, a reconsideration of the whole present organisation of the education system in Nigeria will be required. The plan as originally drawn up provided for a maximum expenditure of £625,000 a year to finance an expansion of school facilities under which the number of children receiving education would be raised from 350,000 to ~~586,000~~ about 560,000. I understand that the total number of children in Nigeria of school age, i.e. between the ages of 7 and 14, is over 3,000,000, so that the plan only deals with a small part of the problem of providing education throughout the country and it appears that a much broader basis of planning will be needed.

3. The task which faces the Nigeria Government is to devise a scheme of primary education to provide for the needs of a population, 95 per cent of which consists of peasants living on the land without a cash economy. Clearly, the aim of setting up schools throughout the country ~~which will~~ to accommodate all ~~the whole of the child population will not and~~ children of school age cannot be achieved for many years. ~~The~~ A limit to the rate of expansion is set by the time taken in the training of ~~an increasing number of~~ new teachers and the amount of money available from Government revenue, from such rates as may be raised by local authorities, from school fees, and from the Colonial Development and Welfare Vote. What in my view is required is first an estimate of the cost of providing a general minimum of elementary education for the whole child population and a decision as to the rate at which the school system can be expanded to reach that level, a decision which would clearly depend on

CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
References

on the probable supply of teachers and the amount of finance likely to be available from the ~~three~~ several sources which I have indicated. The Advisory Committee have attempted from the knowledge available to them to assess the cost of providing school facilities for all children. On the basis adopted for the Ten Years' Plan this would clearly be prohibited in the immediate future, even with such assistance as might be derived from local education rates, from School Fees and from the Colonial Development and Welfare Vote. The Committee ~~therefore recommend~~ recommendation that ~~that~~ consideration should be given to the ~~possibility of cutting down the period of~~ establishment of a shorter complete in itself ~~the~~ school course ~~and of diluting fully certificated teachers with a greater number of student teachers~~ though based partly on educational grades is relevant to this financial question. Even with the reduction in expenditure which might thus be obtained, the cost of providing education for the whole child population would still apparently be outside the realm of practical politics in the present financial and economic situation of the Territory.

especially if this shorter course were accompanied by the employment of student teachers.

4. It will, I suggest, be necessary for the new Director of Education to consider the whole problem again in the light of the above considerations, which are dealt with much more fully in the Advisory Committee's report. Active ~~consideration~~ steps are being taken to find a suitable ~~to this appointment~~ and I am trying to obtain a man of absolutely first-class ability and qualifications, since his work will clearly be of paramount importance to the future development of Nigeria, while the

Reference:- CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

the tasks which will face him are as difficult as any which a Director of Education is likely to have to deal. ~~I hope that the appointment will be made shortly and I will then arrange for the Director to proceed to Nigeria as rapidly as possible.~~ Meanwhile, Mr. Davidson, the ~~Deputy~~ Assistant Director, may be able to do much useful preparatory work. ~~He is fully aware of my views on the educational problems of Nigeria and of those of the Advisory Committee. Indeed, he played a prominent part in the Committee's consideration of the Ten Years' Plan and in the preparation of its report.~~ ~~[The question of organising a shorter course which would provide his minimum education referred to in the previous paragraph is of great importance in relation to future education plans. C.C.C.]~~

5. I have referred above to the help which the Nigeria Government will need from the Colonial Development and Welfare Vote in financing its programme of expansion. It is clear from paragraphs 4 and 5 of your telegram No. 1327 (52) of the 19th July that the question of financial assistance from the Vote has caused you considerable anxiety. You will shortly be receiving a despatch on the subject of post war planning generally, enclosing a memorandum in which the financial basis for planning is fully dealt with. This memorandum, while it can make no commitment, gives an indication of the order of assistance likely to be available to the Nigeria and other West African Governments, to serve as the starting point for planning for post-war development. It draws a distinction between assistance required for the expansion of established services, such as the education service, and it suggests that, ~~Governments should plan on the assumption that if~~, in applying for assistance for

.52

Better not say this. H.B.

[ ]? Omit H.B.C.

with large educational developments

let us every effort will be made to make the appointment as soon as possible

Assistant

with the Act

and assistance required for economic and large-scale improvement schemes,

reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

This, however, must be the object of our policy, although it may take a very considerable time to achieve. The extreme difficulty, of providing education for all children throughout a territory as poor as Nigeria makes it all the more necessary to consider how the pay of teachers can be kept in reasonable relation to the income, in cash or in kind, of the vast mass of the population. This is the root of the whole problem, how to make the conditions of employment of teachers sufficiently attractive to induce men and women of suitable intelligence and training to come forward in adequate numbers, while not burdening the Territory with so heavy a burden in the shape of teachers' salaries that the expansion of education is hopelessly retarded.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Governments shall plan on the assumption that if

for the expansion of services ~~only~~, they keep the amount required each year (services only) within the figures given in the memorandum, such applications would not be ruled out of consideration on financial grounds. I hope that the formula set out in the memorandum will provide you with a reasonably firm basis for working out a long-term programme of educational expansion, bearing in mind the needs of services other than education and the limits which will be set to the rate of expansion in the post-war years by factors other than financial. You will note the statement in the memorandum that if in the case of any Territory a Governor considers that the amount indicated in the memorandum is obviously going to be insufficient for the requirements of that Territory, it is open to him to make out a case for a larger figure.

6. The memorandum also deals with the question whether the Colonial Development and Welfare Vote can be used for assistance, where necessary, to enable Governments to maintain their social services at their existing level and in particular for the maintenance of salaries. This was a point to which Sir Bernard Bourdillon attached importance and I will repeat here the answer given in the memorandum. The Act was not intended to provide Colonial Governments with the means of maintaining the status quo either as regards services or salaries without reference

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

reference to any scheme of improvement of however wide a character. The expansion of these services is, however, a very proper object for assistance under the Act and indeed is one of the main purposes for which the Act was intended. While, moreover, the improvement of salaries generally is not one of the purposes of the Act, if it could be shown that the improvement of salaries in a particular service was part of a larger scheme of expansion and development, e.g., if an increase in the salaries of a particular class of employees was designed to attract better trained staff, then such an increase might be regarded as forming a suitable part of a scheme. The above explanation will make it clear to you why I did not feel that the increase in teachers' salaries proposed by Sir Bernard Bourdillon last year was eligible for assistance under the Act, since it did not form part of an expansion scheme and was designed to prevent the drift of teachers into other employment ~~and not~~ to raise the standard of teaching. On the other hand, the expansion of the education service is an object eminently suitable for assistance under the Act and I have no doubt that the Colonial Development Advisory Committee would give sympathetic consideration to any application put forward for this purpose.

7. I do not propose to add in this despatch to what is said by the Advisory Committee on Education ~~on~~ the other subjects dealt with in their report, namely the curriculum, secondary education, conditions of service for teachers, financial assistance to missions, local education authorities, Northern Provinces, departmental staff, the development of crafts teaching, girls' education and youth movements. As far as the pay of teachers is concerned,

the

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(52)

the immediate difficulty has been met by the arrangement described in your telegram No. 1327 of the 19th July, while, as stated in that telegram, you have decided that the proposals made with regard to the method of calculating financial assistance to Missions should await the new Director's consideration. When the time comes ~~to be considered~~ to consider these proposals you will no doubt take careful account of what is said by the Advisory Committee, with which I am in general agreement. I shall await the applications for assistance from the Colonial Development and Welfare Vote which you propose to submit in respect of the Provident Fund Scheme, domestic science and technical development, the capital cost of Makarfi Elementary Training Centre and the development of a Literature Bureau.

I have, etc.

(Sgd) OLIVER STANLEY

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Extract from Draft Minutes of the 123rd Meeting of the Advisory Committee on Education in the Colonies held on Thursday, 15th July, 1943, in the Conference Room at Dover House, S.W.1, at 11. a.m.

57

The Chairman stated that the fundamental issues which arose were all questions of policy for which the Government of the Gold Coast and the Secretary of State were responsible Mr. Power could not be criticised because he had been given limited scope within which to work.

He suggested that the Committee might give a general endorsement to the Report on the understanding that the Sub-Committee pursued further with Mr. Power all the points which had been raised in the discussion.

The Committee agreed.

The Chairman thanked Mr. Power once more for his help.

Item 6. Nigeria. Long Range Plan for the Development of Education in Nigeria (4/43): Report of Sub-Committee (10/43). Mr. Scott, the Chairman of the Sub-Committee, introduced the comments.

Mr. Creech Jones referred to page 5 of the comments, paragraph 18, and said that he wished the first sentence had been expressed less definitely.

A far-reaching problem was raised in the Report to which he would hesitate to give complete endorsement. It hinged on the religious issue. He would not suggest that what had been a conspicuous success in Scotland should necessarily operate in Nigeria. He did not know the views of the Board of Education in regard to the Scottish plan which had worked very well up to a point but asked if it had given the results anticipated for it.

In paragraph 43 it was made clear that the time might come when all primary schools would pass to the local authorities, that a religious test of a denominational nature would be applied to the teachers, and that other restrictive measures were contemplated. The problem would be coming up all over the country in the course of the next few months and he had very real reservations about the recommendations of the Report.

In the proposals, planning was made on a thirty-year basis and there was a feeling that the cost of two-and-three-quarter-million pounds was likely to be rather heavy if it were to fall on the British exchequer. He agreed with Mr. Scott that the cost of social services and education should be related to the economic capacity of the territories, but at

times

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Extract from Draft Minutes of the 123rd Meeting of the Advisory Committee on Education in the Colonies held on Thursday, 15th July, 1943, in the Conference Room at Dover House, S.W.1, at 11.a.m.

57

The Chairman stated that the fundamental issues which arose were all questions of policy for which the Government of the Gold Coast and the Secretary of State were responsible Mr. Power could not be criticised because he had been given limited scope within which to work.

He suggested that the Committee might give a general endorsement to the Report on the understanding that the Sub-Committee pursued further with Mr. Power all the points which had been raised in the discussion.

The Committee agreed.

The Chairman thanked Mr. Power once more for his help.

Item 6. Nigeria. Long Range Plan for the Development of Education in Nigeria (4/43): Report of Sub-Committee (10/43). Mr. Scott, the Chairman of the Sub-Committee, introduced the comments.

Mr. Creech Jones referred to page 5 of the comments, paragraph 18, and said that he wished the first sentence had been expressed less definitely.

A far-reaching problem was raised in the Report to which he would hesitate to give complete endorsement. It hinged on the religious issue. He would not suggest that what had been a conspicuous success in Scotland should necessarily operate in Nigeria. He did not know the views of the Board of Education in regard to the Scottish plan which had worked very well up to a point but asked if it had given the results anticipated for it.

In paragraph 43 it was made clear that the time might come when all primary schools would pass to the local authorities, that a religious test of a denominational nature would be applied to the teachers, and that other restrictive measures were contemplated. The problem would be coming up all over the country in the course of the next few months and he had very real reservations about the recommendations of the Report.

In the proposals, planning was made on a thirty-year basis and there was a feeling that the cost of two-and-three-quarter-million pounds was likely to be rather heavy if it were to fall on the British exchequer. He agreed with Mr. Scott that the cost of social services and education should be related to the economic capacity of the territories, but at

timos

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

seem to him that the principal arguments for primary education which were commonplace in Great Britain were quite appreciated by officials in the Gold Coast. He agreed with the point of view propounded by Mr. Scott. The approach as visualised by the Sub-Committee seemed a reasonable and commonsense one to the educational problem if the circle were to be broken.

There was a small point he wished to mention in regard to the Sub-Committee's Report. In paragraph 10 the Sub-Committee were making a virtue out of an economic necessity. He personally was not prepared to subscribe to the view that the postponement of school education was a desirable educational step ( the same point arose in the Nigerian statement). He would have thought that from a social and economic point of view there was still much to be said for children below the age of eight receiving education, whatever their race. He would like the paragraph to be modified.

He was uncertain about paragraph 11 and while he accepted the view that in dealing with a certain section of the community there was much to be said for a religious basis in the educational work, he did not wish the error to be committed of trying to christianise people whose religious faith was quite different.

Sir Donald Cameron said that it appeared to him that a great deal of elucidation was still required and he suggested that an opportunity be given to the Sub-Committee to meet Mr. Power in an endeavour to work out the problems and modify or enlarge the Report as might be necessary. It was quite

clear

times he felt that the argument was tried somewhat far. He believed that the late Governor of Nigeria was very much concerned because at least forty per cent. of the revenue was being ~~dissipated~~ used/capital sinking fund and administrative in respect of charges which had little direct beneficial effect in his dependency. Mr. Creech Jones did not like the idea of starving children of educational facilities. At the present time the Imperial Government was using the wealth of Nigeria and considerable payment was being made in royalties from the tin mines and he wished to make it clear that although it was all very well to say that the educational system must fit the economic capacity of the country (paragraph 4), there were ways and means by which expenditure of the revenue might be vastly improved.

The Chairman said that he realised the importance of these points. The question of finance, in the last point, extended beyond the scope of the Committee. The Secretary of State was himself discussing personally with the retiring Governor the problem of how Nigeria was going to be able to finance the enormous needs for social services. The other question which arose on paragraph 43 was again a very controversial and difficult one and many members of the Committee who would have views to express were absent.

Mr. Scott remarked that the Sub-Committee had been deliberately provocative in paragraph 18. He would have no objection to a caveat being entered to the definite first line of that paragraph. The word 'perhaps' might be inserted before the word 'reduced'. Or else the question of paragraph 18 might be held over for a Sub-Committee to discuss and also the question of a central core and the question of the time at which school age could begin, especially for a limited number of years.

Mr. Burney said that he was inclined to think it would be impossible to fix the right age; it depended upon the community in which a child lived. Conditions in cities were often bad but conditions in some African communities might not be bad.

Mr. Scott thought that it might be necessary for this question to be submitted to the Research Committee. He did not wish Mr. Creech Jones to think that the Sub-Committee wished to lessen the facilities for education.

Mr. Creech Jones said he accepted as inevitable the short period of four or five years' education, but he did not wish the Committee to state that no educational advantage could accrue to children below the age of 7 or 8.

The Chairman asked if the Committee accepted the Report, subject to two caveats to be drafted with Mr. Scott, Mr. Creech Jones and Mr. Davidson, and whether the Report should be submitted to the Secretary of State with an instruction that a Sub-Committee (the personnel of which could be decided upon later) should be set up to examine the central core question (paragraph 13).

Sir Donald Cameron remarked that paragraph 43 was written for non-Mohammedan areas. If this were made clearer

it

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

it would meet part at least of Mr. Creech Jones's objections.

The Committee agreed to endorse the Report, subject to the further examination of paragraph 18, and the drafting of two caveats, in regard to paragraph 43 and to the question of financing education. The draft recommendation, it was agreed, should be shown to Mr. Creech Jones but not circulated to the Committee.

Item 7. Language Education in African Schools: Memorandum of Sub-Committee (8/43). Mr. Burney introduced the comments. Sir Fred Clarko said that he wished to endorse the memorandum as it stood, particularly in the light of his experience in South Africa.

The Committee agreed that the memorandum should be accepted by the Committee and recommended to the Secretary of State for forwarding to African Governments for distribution to such bodies as reflect responsible African opinion.

Item 8. Appointment of Sub-Committees. (Referred to in Item 3 (b) (iii) and 6.) (a). Bechuanaland Educational Proposals. The following personnel were appointed as members of a Sub-Committee to consider these proposals:-

Mr. Scott (Chairman)
Miss Oakden
Miss Perham
Sir Donald Cameron
Bishop Myers
Mr. Grace
Professor Walker
Dr. Read
Mr. Rowell
Mr. Foster.

(b) The Gambia: Proposals for Educational Re-Organisation. The Sub-Committee which had considered the previous educational re-organisation proposals from the Gambia was reconstituted as follows:-

Mr. Scott (Chairman)
Miss Oakden
Sir Donald Cameron
Mr. Grace
Bishop Myers
Dr. Read
Mr. Foster
Mr. Rowell.

(c) Examination of question of a Central Core in Education. It was agreed that a Sub-Committee should be set up to consider this question but that the personnel should be decided upon at a later date.

Date of Next Meeting. It was decided that the next Meeting should be held on Thursday, 16th September, at 11.a.m.

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

61

A.C.E.C.10/43.

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES.

Comments of the British Delegation to certain
[illegible]
of Education in Nigeria.

1. We have a united [illegible] despatch No. 485 of November [illegible] thereto.

2. In our Interim Report, which was endorsed by the Advisory Committee at the meeting held on March 24th, 1943, we indicated that consideration of the despatch inevitably raised questions of importance in regard to the development of education in Nigeria and of the social services generally in the Colonial Empire. It seems to us relevant to introduce our further comments on these specific proposals by reference to the general question of educational development.

3. It is undoubtedly true - it can indeed be described as a law of nature - that the standards of living and the manner of employment of the inhabitants of any country are controlled and governed by the wealth of that country. The wealth of the country depends upon its capacity to produce economic goods from its natural resources. To this general law there are few, if any, exceptions and Nigeria is certainly not one.

4. It is the object of the British Government [illegible] help Nigeria to increase its wealth as rapidly as may be possible in conditions of great complexity until that wealth can be increased materially a very large proportion indeed of the people of the country must remain, as in other countries similarly situated, as smallholders or peasants deriving their living from the land. Even if the wealth of Nigeria [illegible] its present level could be developed by a stroke of the pen, it would be unrealistic to expect that she could be able to support more than about [illegible] her population above the level of the peasant of the small holder.

5. In these circumstances, it is clearly the duty of the Government to devise the scheme of general public education in what we call, for purposes of convenience, describe as the primary stage, in such a way as to provide for the needs not merely of the 5% but of the 95% of the population. It may be that this will involve a re-consideration of the whole present organisation of the school system. If it be true, as we believe it to be true, that there is real waste of money and effort in what we at present called the infant or sub-primary sections of the schools, then that effort and that expenditure should be diverted rather to devising a school course which shall be not more effective for the 95% of the population. Such a course might well extend over a period of five years with a content which would include the teaching of some English to the great bulk of the population and would aim at equipping the boy or girl to take a full part in the economic and political development of the Territory.

6. If some such re-organisation were undertaken,



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

61

A.C.E.C.10/43.

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES.

Comments of the Nigerian Government to accompany a Memorandum on Education in Nigeria.

1. We have a minute [illegible] despatch No. 435 of November [illegible] thereto.

2. In our Interim Report, which was endorsed by the Advisory Committee at the meeting held on March 24th, 1943, we indicated that consideration of the despatch inevitably raised questions of importance in regard to the development of education in Nigeria and of the social services generally in the Colonial Empire. It seems to us relevant to introduce our further comments on these specific proposals by reference to the general question of educational development.

3. It is undoubtedly true - it may indeed be described as a law of nature - that the standards of living and the manner of employment of the inhabitants of any country are controlled and governed by the wealth of that country. The wealth of the country depends upon its capacity to produce economic goods from its natural resources. To this general law there are few, if any, exceptions and Nigeria is certainly not one.

4. It is the object of the British Government to help Nigeria not only to increase her wealth materially, but also to expand her revenue and to secure for her people the most beneficial results from the expenditure of that revenue. Until that is achieved, a very large proportion indeed of the people of the country are likely to remain, as in other countries similarly situated, as smallholders or peasants deriving their living from the land. Even if the wealth of Nigeria at its present level could be developed by a stroke of the pen, it is unlikely that more than 5 per cent. of her population could enjoy a life above the level of the peasant or the smallholder.

[illegible] describe as the primary stage, in such a way as to provide for the needs not merely of the 5% but of the 95% of the population. It may be that this will involve a re-consideration of the whole present organisation of the school system. If it be true, as we believe it to be true, that there is real waste of money and effort in what are at present called the infant or sub-primary sections of the schools, then that effort and that expenditure should be diverted rather to devising a school course which should be but more effective for the 95% of the population. Such a course might well extend over a period of five years with a content which would include the teaching of some English to the great bulk of the population and would aim at equipping the boy or girl to take a full part in the economic and political development of the Territory.

6. If some such re-organisation were undertaken,



Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

it would be necessary to provide for those children who were not yet admitted to school and it would, at the same time, be necessary to provide means to encourage those children who have gone through the school course not only to retain what they have learnt but to expand and develop it. That expansion and development will depend on the ability of the Government to provide further education for those who are able and willing to continue with their school education and on the ability of the Government to develop a large scale policy of adult education. It does seem to us that such a system can be devised on a sound economic and financial basis and it is our considered opinion that it is some such system which the British Government might with propriety be asked to assist with its financial aid. We shall offer further suggestions in detail in regard to such a scheme but we have thought it well to set them out as principles at the beginning of our Report.

The Nigerian Problem.

7. The approximate total population of children under sixteen years of age is stated to be 7,750,000. On this figure it would be reasonable to infer that there are at least 3,000,000 children in Nigeria between the ages of seven and fourteen, generally recognised in Nigeria as the school going years. Of these children 350,000 are now attending school and it is proposed under the expansion scheme to provide for the education of a further 176,000. The population increase in 10 years in Nigeria is given in the 1950 annual report as about 4%. On that basis the number of children of school going age in ten years will be somewhere in the region of 3,120,000. It is therefore evident that the scheme outlined in the despatch hardly touches the fringe of the educational problem. It follows that the present trend of events demands a more radical treatment on a far wider front. The right course, in our view, would be to prepare a plan to cover all the children involved, examine the cost of such a plan and modify it in accordance with the funds that can be made available.

8. It will clearly not be possible to frame the plan unless some idea of the pace and method of acceleration is envisaged. Plans for the spread of education are inevitably matters of detail. But the need in Nigeria is clamant and, while the functions of the A.C.E.C. may be regarded as limited in the main to advice on questions of principle, we set out in the following paragraphs certain suggestions, in the hope that they may be of service to the Government of Nigeria. We would emphasise that the adoption of a long range plan may of itself provide a powerful stimulus to those whose eager participation is essential to carry it out.

9. In the past, the organisation in Nigeria, particularly in the Southern Provinces has aimed at the provision of primary facilities extending over a relatively long period of schooling. The provision which the Nigerian Education Department has aimed at consists of a two years infant course, followed by a six years

primary



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

primary course. The effect of this in Nigeria has been that the educational facilities have been unduly limited. On the other hand, we must face the fact that the people have become so habituated to this idea of an 8 year course of primary education, that they would view with suspicion any course of action which would shorten this period of schooling, and they would regard such shortening as a sacrifice of quality in education. It i impossible not to sympathise with this view, but it does not, in our opinion, alter the necessity for the reorganisation of which we have spoken in paragraphs 5 and 6 above. If education in Nigeria is to become really widespread within a reasonable period, it is essential to concentrate on extended facilities over a shorter period of school life. The alternative will be the relegation of the great majority of the children to indefinite continuance in illiteracy, and we find it difficult to believe that this will be readily tolerated at a time when, as is pointed out in paragraph 20 of the despatch, the need for acceleration of the diffusion of education among the mass of people is so keenly felt. We will, however, examine the problem first from the poir of view of the existing organisation in Nigeria.

The cost of provision on the basis of present organisation.

10. The problem, making due allowance for the unreliability of available statistics, resolves itself into the provision of educational facilities for some three million children for five-sixths of whom no provision is made at present.

11. Clearly the basic need is the provision of teachers and this in turn depends on the possible supply of candidates for admission to the training centres. We are not clear from the despatch as to the extent to which such candidates are available. But assuming their availability we suggest that the proper course would be to ascertain by regional surveys (the Provincial School Committees might assist here) the number of children for whom facilities in each area are required and the number of teachers needed that will enable them to arrive at an estimate of the number of training centres which will be needed and their proper locations.

12. The despatch indicates that the Elementary Training Centres give a three years course, though the Missionary Societies whose schools provide for the education of approximately 320,000 out of the 350,000 children at present enrolled have hitherto only such centres. We understand that the Higher Elementary Training Centres which are conducted by the Societies provide a four year course and that teachers so trained are eligible to teach classes which, in the present Nigerian nomenclature, represent the seventh and eighth years of a primary school course. It appears to us that, for the wide expansion of elementary education, a great increase in the number of elementary, as distinct from higher elementary, Centres is required. Indeed, there may be good grounds for reducing the length of the course provided at the Elementary Training Centres from 3 to 2 years

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

years.

13. However that may be, the implications of the establishment of the requisite number of Elementary Training Centres providing a 3 year course, require consideration. If, for example, an intake of 150 students be envisaged, with an annual output after the first three years of 50 teachers per centre, then the output of 40 such centres would be 2,000 per annum. The employment of 2,000 teachers would provide for the schooling of 80,000 on the basis of one teacher to 40 pupils. This estimate is clearly open to criticism on three grounds:-

(i) in practice 40 children are too many for 1 teacher;

(ii) schools do not, in practice, always form into groups of 240 pupils with 6 teachers: and

(iii) the provision of 1 teacher for 40 children involves, in practice, classes far in excess of 40 children for many teachers, while some teachers are employed in classes with pupils far below that number.

The estimated figures, however, which we have given with caution will, at least, provide a picture of what has to be achieved under present conditions, and will give an approximation of the rate of progress.

14. On the figures given in the preceding paragraph provision would be made for 3,500,000 children in approximately 30 years after the first teacher began to be appointed. The number of teachers required would be 70,000.

15. The cost of such planned development would have to be considered in the light of Appendix V to the Governor's despatch. The total salary charge, on the basis of the middle point of the scale, namely, £48, would in 30 years time be in the region of £4,000,000.

16. The present sources of revenue for educational expenditure are (i) Missions (ii) Local Authorities (iii) Government Grants (iv) Fees.

(i) It will be generally agreed that additional expenditure from Mission funds is unlikely in the extreme and it would be better not to count on more than a token from this source.

(ii) The Local Authorities to make a contribution, more particularly in the Northern Provinces. Paragraph 11 of the despatch suggests that additional contribution could be forthcoming and more active co-operation assured, given a measure of financial help from the Central Government. They might reasonably be expected to provide the buildings necessary for the village schools in their areas. Even if they cannot meet the whole cost they should at least contribute materially. We shall say more on this



Reference:- CO 583/258/30150 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

this point in paragraph 40 below.

(iii) Government. Can the Nigeria Government find the increased expenditure in the course of the next three decades? We have indicated above what the salary expenditure might be expected to become in 30 years. To this it would be necessary to add at least £500,000 for other charges. During the period it would fall to the Nigeria Government so to organize their local government system as to transfer the burden in part to local authorities who might then consider the question of individual fees.

(iv) Fees. The present fee income is not stated in the despatch but there are some relevant figures in the statistical tables in the 1938 report of the Department. It appears that in that year the average fee paid in Government elementary schools in the South was 12/-5d and in the North £1. 8/-. The average fees in Native Administration schools were 4/-10d. and 1/-1d, while the Mission School fees were 13/7d and 11/-6d. If the Nigerian Authorities could aim at scales of fees providing an average of 10/- per annum, they would get £1,250,000 from the additional pupils at the end of the 30 year period.

17. We recognise that making every reasonable allowance for economic development in Nigeria during the next 30 years, it is unlikely that the necessary funds for education development on such a scale are likely to be available to Government. It will, therefore, be necessary to revise the plan on financial grounds, but we wish to emphasise that the reorganisation which we have in mind is not one which ought to be recommended on grounds of mere finance; it is one which will really make for a more effective widespread education in Nigeria.

Suggested alternative organisation

~~18. The existing elementary school course should be reduced to a 4 year course. At present extreme wastage occurs at the bottom of the educational ladder. It will, no doubt, be necessary to make some provision for pre-school training to take the place of the so-called "infant classes" which form the beginning of the school course. We suggest that the school course should begin at 7 years of age, though we do not wish to be dogmatic on this point. It is, indeed, open to question whether the best results from school instruction would not be achieved by beginning such school instruction at the age of 6 or 8.~~ Be that as it may, we suggest that particularly in the urban centres, children before they are admitted to school should attend established play centres, to which they can be brought by the older pupils, and looked after by the older girls in groups and in turn under adult supervision. In helping to keep the children clean in body and in clothing, to give them simple and healthy meals, training in good habits, regular rest and educational play, the older girls will



learn

Reference:- CO 583/258/30150 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

this point in paragraph 40 below.

(iii) Government. Can the Nigeria Government find the increased expenditure in the course of the next three decades? We have indicated above what the salary expenditure might be expected to become in 30 years. To this it would be necessary to add at least £500,000 for other charges. During the period it would fall to the Nigeria Government so to organize their local government system as to transfer the burden in part to local authorities who might then consider the question of individual fees.

(iv) Fees. The present fee income is not stated in the despatch but there are some relevant figures in the statistical tables in the 1938 report of the Department. It appears that in that year the average fee paid in Government elementary schools in the South was 12/-5d and in the North £1. 8/-. The average fees in Native Administration Schools were 4/-10d. and 1/-1d, while the Mission School fees were 13/7d and 11/-6d. If the Nigerian Authorities could aim at scales of fees providing an average of 10/- per annum, they would get £1,250,000 from the additional pupils at the end of the 30 year period.

17. We recognise that making every reasonable allowance for economic development in Nigeria during the next 30 years, it is unlikely that the necessary funds for education development on such a scale are likely to be available to Government. It will, therefore, be necessary to revise the plan on financial grounds, but we wish to emphasise that the reorganisation which we have in mind is not one which ought to be recommended on grounds of mere finance; it is one which will really make for a more effective widespread education in Nigeria.

Suggested alternative organisation

18. The present organisation of the Elementary School Courses raises questions of considerable educational importance. At present, extreme wastage occurs at the bottom of the educational ladder. It has indeed been suggested that the course should be much shortened and begun at a later age. It would no doubt be necessary to make some provision for pre-school training to take the place of the so-called 'Infant Classes', which form the beginning of the school course. We suggest, therefore, for consideration that the school course in some cases should begin at 7 years of age, though we do not wish to be dogmatic on this point. It has even been questioned whether, in certain circumstances, formal school education would not be more effective if begun at a later age.

[illegible] and in turn under adult supervision. In helping to keep the children clean in body and in clothing, to give them simple and healthy meals, training in good habits, regular rest and educational play, the older girls will



learn

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

learn the essentials of housecraft with a better focus and with a stronger motive power in their awakening maternal instincts, not generally to be found in domestic science courses.

Something on these lines might also be attempted in rural areas, but we wish here to quote the observations of a District Officer in the Gold Coast in regard to the age scope of village schools:-

> "The point I wish to make is that between the ages of about 6 and 8 children take their place as useful members of the (village) community with their own place in it, well established by custom, and with their own privileges and duties. This provides, to my mind, a training in "civics" which cannot be given in (boarding) schools, which are in this country even less microcosms of the community than in England. Any "civics" taught out of books as a school subject cannot, in my opinion, compare with this early practical training given at home."

This paragraph seems to us worthy of careful consideration. It suggests that the postponement of school education is, in itself, a desirable educational step.

19. There is another problem of organisation which requires to be faced particularly in the Mohammedan areas of the Northern Provinces where the main problem appears to be that of popularising education. At present, we are informed that children frequently attend school for 3, 5 or even 7 years without completing the 4 year course. We are also informed that in these areas the teaching of rural science, crafts and religion - those parts of the curriculum which the people are capable of judging often learn a good deal to be desired. As a consequence, a considerable number of children are withdrawn from school beyond the period of the 4 years for which their schooling is intended, and this, it should, may involve a distaste for further work in later years. There is also ground for believing that in the Northern Provinces, the school is often kept full by the people as the District Head's school, not to any extent as something which is not their concern. To this may be added the natural conservatism of the Mohammedan people. These problems must be tackled locally, but we suggest that much might be done by a staff of trained visiting teachers, by annual examinations, and by refusing to accept children who are not of the prescribed age for admission, so making possible the completion of the course at a reasonable age, and by organising discussion of school matters in public locally, and by the formation of school committees with strong parent representation. Such measures should certainly go far to improving efficiency, and would at the same time effect a considerable reduction in expenditure.

20. The staffing arrangements at present accepted in Nigeria, involve the employment both in the Southern and Northern Provinces of fully certificated teachers, together with special registered teachers, whose employment



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

67

employment we recommend in our interim report. We are confident that the provision of these two classes of teachers must continue for a considerable time, and some of us are inclined to think that some further dilution by means of student teachers may be necessary.

21. It would be hazardous for us to attempt an estimate of what the saving might be by the adoption of such measures but it might well be that the number of children would be reduced by 20% if the proposal of a generally shorter course were adopted and thus the number of children would be 2,000,000 at the end of 30 years and the number of teachers required would be reduced to 64,000. If the average salary of the teaching staff could be reduced for a third of their number from £48 to £30 then the teaching cost of £4,000,000 given in paragraph 12 would be reduced as follows:-

| | |
|---|---|
| 2/3ds of 64,000 teachers at £48 | = £2,048,000 |
| 1/3d of 64,000 teachers at £30 | = £ 640,000 |
| Total | £2,688,000 |

22. As regards the cost of training the teachers we reiterate our suggestion made when examining another educational scheme of expansion, that this cost, as well as that of the equipment for doing so, might with entire propriety be classed as a capital charge until, at least, the time arrives when the institutions proposed for the purpose are asked to do no more than supply replacements. The argument that trained teachers, one of the fundamental requirements for the development of a country in the present position of our West African Colonies, should be classed as "Capital goods" may be regarded as a cogent one.

23. The distribution over a 30 year period of the large number of teachers whose training we have suggested would of course entail a process of continuous and flexible regional planning. The initiative in this will, we trust, come from the regional bodies which will no doubt emerge as local education authorities.

Curriculum.

24. The despatch does not deal in detail with curricula but it is suggested in paragraph 19 that the type of education provided in the past has been responsible for the gravitation of young men and women to the towns and in paragraph 21 it is recorded that present aims include the provision of a type of education more suitable for the needs of the country. The Acting Director of Education has elaborated this theme in an interesting memorandum which forms appendix II to the despatch. We wish to endorse and to emphasise what he says particularly:-

"(i) to provide every child with such an education as will enable him to be a more useful member of the village, whether he be farmer or craftsman.

(ii) to provide scope for a certain number to pass on to



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

to more advanced studies, but it should be that wherever they go, their early education is such that they will retain a sympathetic attitude towards their village brethren, and will understand the meaning of famine, pests, plant and animal disease, etc.

25. In the fifth paragraph of this report we have indicated our reason for recommending an important alteration in the school organisation in Nigeria. We have expanded our proposals for this new organisation in paragraph eighteen and the following paragraphs. But we recognise that it is not sufficient to suggest alteration in organisation. It is essential that we should offer some observation and suggestion in regard to the central pattern of the curriculum. It is idle to propose an organisation of schools without consideration of the purpose for which schools are organised and conducted.

26. Those responsible for education are accustomed to be told very frequently (a) that education takes men from the land and draws them to the towns where there is no sufficient livelihood for them and (b) that the remedy is to teach agriculture in the schools. In regard to (a) the issue is whether it is possible for a man to develop mentally, socially and spiritually while finding a happy life on the land. The flight from the land is due to wider causes than schooling. Being partly a product of the same conditions education may speed the process but altering the education will do no good unless the conditions are altered when education, as before, can help the process that results. The second statement that agriculture should be taught in schools is most commonly made by people who know nothing of teaching, either of agriculture or of children. Our view is that agriculture, as distinct from gardening and nature study, should not be taught to children of under 11 years. We should prefer to emphasise the need that they should become acquainted, through observation, including that of plants and animals, and by being shown and taking part in very simple scientific investigations and experiments, requiring of course no purchased apparatus, with ideas of process, growth and change, cause and effect. Such training in the elements of science appears to us not only to be, when combined with the cultivation of habits of healthy living, the most valuable method of teaching 'hygiene' but to furnish the best basis, in conjunction with gardening on the one hand and simple homecraft on the other, for the practical study of agriculture and of domestic subjects after the elementary school course has been completed.

27. Our views on this subject seem to be reflected admirably in the Rural Science syllabus for Nigerian schools which we have had the opportunity of studying. We hope that the raising of standards not only of the producer but of the consumer also and the expansion of the market for good craftsmanship will enable the Nigerian schools to assist in the process. So far as education can affect the consumer child education will be of little effect without adult education.

Poverty



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Poverty of life on the land inevitably leads to a wrong emphasis on education and the wrong emphasis leads to poor use of such opportunities as exist. But it is idle to attempt to alter the education only, and possibly disastrous, if the effect of schooling is as great as it is said to be. One may by proper exercise make animals thirsty and lead them to the pond; but if there is no water in it they will probably become restive and the thirstier they are the more restive they will be.

28. Happily, the state of Nigeria affords grounds for encouragement. We have learnt from several sources, and not only from Mr. Butler's memorandum of the successful work which has been accomplished at the agricultural-education centres for elementary school teachers at Ibadan and Umuahia. We note also from the acting Director's memorandum that local industries have emerged as a result of the war. This development is greatly to be welcomed. Plainly there are low limits to the standard of living which an increasing population can support by the exchange of agricultural produce only. Some kind of industrialisation is necessary if vocational education is to be developed in accordance with industrial requirements. An attempt must be made to foresee its nature.

We welcome therefore the references to research and experiment in Mr. Butler's memorandum and attach importance to the working out, by the staff of the training centres, of curricula suited to the needs of each district. These centres should be regarded as laboratories in which suitable curricula can be evolved. For the fostering of research in the educational field we hope that the Government of Nigeria will encourage organised and close co-operation between the newly established Institute of West African Arts, Industries and Social Science and the Department of Education along with other Government departments and educational agencies. There are many directions in which such co-operation should be profitable; there is urgent need for research not only in agriculture and biology but in the mental processes and aptitudes of African children, in physical training, in music and related subjects and in language study. In the matter of language study a memorandum which is being prepared on this subject by the Advisory Committee will, we hope, be of assistance to the Nigeria Government more particularly in connection with the examination forecast in paragraph 7 of the despatch.

## Secondary Education.

29. In paragraphs 16 and 17 of the despatch attention is drawn to present tendencies in secondary education, and, later on, in paragraph 22(17), "a wider basis in the curriculum of the new secondary schools" is stated to be one of the objectives under the long-range plan. In this connexion we commend to the attention of the Nigeria Government paragraphs 74-80 of the Report of the Gold Coast Education Committee (1932-41) which are in our opinion, an able exposition of the situation as it exists in West Africa. We think too that the Gold Coast Committee's proposals (in paragraphs 81 and 84 of their Report) for establishing machinery to bring the School Certificate



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Certificate examination syllabuses into closer correspondence with national life and needs have much relevance to Nigeria and to West Africa generally.

30. Increased facilities for secondary education of the proper type are urgently required in Nigeria not only because of the needs of the training centres but because development of secondary and higher education must go hand in hand with an extension of primary education. Because of this interdependence the efficiency of secondary and higher education ultimately governs that of primary education, which in its turn determines the progress of higher education. At the same time there is evident danger from the uncontrolled increase in the number of secondary schools, because there is a serious risk of schools growing up which in their narrowly restricted and generally unsuitable curricula will perpetuate existing shortcomings. Expansion of this sort is to be deprecated, especially as the only object of such schools tends to be the making of profits for their founders.

31. It is very desirable therefore, for the efficient development of secondary education in Nigeria, that some form of control should exist to prevent the mushroom growth of undesirable schools. The aim of such control would be to safeguard the community from ill-conceived and inadequately managed institutions, which bear no relation to the needs of the students and the country, and to protect the interests of the parents.

Conditions of Service for Teachers.

32. For the provision of better conditions of service for teachers employed by the missions and other voluntary bodies we have already submitted recommendations in our interim report which has been approved by the Advisory Committee. Briefly, we have suggested that the Secretary of State be advised to approve as an interim measure, the proposed new salary scales for certificated teachers now employed in, or in training for, mission schools and for not more than 1,100 "special register" teachers (this figure was subsequently raised to 1,500 as a result of representations made by the Director of Education) to be employed in mission schools. Our suggestion was made solely on the ground that we were informed that the drift from the profession of its abler and better qualified members could not otherwise be prevented. At the same time, however, we pointed out that it was open to question whether the proposed scales were properly related to the economic and social needs of the teachers in many parts of Nigeria and whether they were not being forced upon the territory by the salaries paid in other services of the state which, we suggested, required complete and urgent survey in the light of Nigeria's economic capacity to meet the cost of its state employees. Such a survey must of course take into consideration the different economic circumstances of different parts of the territories. We would refer with emphasis to what we have said in paragraph 5b of our interim report.

33. The proposal to institute a Provident Fund has been welcomed in our Interim Report as a long

overdue



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

overdue improvement in the conditions of service of the teaching profession in Nigeria and a proper object for assistance under the Colonial Development and Welfare Act.

Financial assistance to missions.

34. The third principal aim in the long range plan is the provision of more adequate financial assistance to Missions and other voluntary educational bodies. Detailed recommendations are set out in paragraph 25 of the despatch: of these, by far the most important is the proposal to pay 100% of the salaries of all certificated and and "special register" teachers. This proposal involves a change from the existing system under which every assisted school (other than a training institution) is classified in regard to its efficiency as A, B, C or D, and grants may be awarded up to 100% of the native salary bill for A Schools, up to 90% for B. Schools, up to 70% for C. Schools and up to 50% for D. Schools. In determining efficiency the criterion used is the effective work done by the schools in the community which they serve.

35. Under the new proposals, the criterion is certification of teachers and not efficiency. It applies to non-assisted as well as to assisted schools; and, so far as we are able to judge from the despatch, the voluntary agencies will be required to find the salaries of uncertificated teachers, the cost of maintenance of buildings and the cost of recurrent equipment.

36. A somewhat similar arrangement has been made within a restricted area in another Colonial dependency where it has been found to be open to serious objections. In particular, it has involved failure on the part of proprietors to maintain buildings in a proper state of repair, failure of school committees to function as "live" organizations, absence of local effort to provide or improve educational facilities, divorce of the staffs (who tend to be regarded as Government employees) and even of the schools from their churches, difficulties in conducting the schools under divided control and increased dependence on Government.

37. In all the circumstances, therefore, we are averse from advising the immediate approval of a plan which has the widest implications. We consider that hasty approval now might have embarrassing repercussions if, as appears likely, it is found necessary to withdraw it in a few years time.

38. We suggest that, pending the emergence of local Education Authorities as forecast in paragraph 23 above, the difficulties of the Nigerian Government may be met by the application of a constructive formula ad interim. Such a formula might be the making up by Government of the difference between existing payments by the missions and those which are liable to be paid under the proposed new salary scales less income from fees.

39. The history of Nigerian education - at any rate in the Southern Provinces - shows that schooling was first provided by the Churches, that later on assistance was provided by the State and that now some form of local government is evolving which demands, on the one hand, a say in education and is being asked on the other hand to provide



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

provide assistance to the churches or relief to Government expenditure. Existing policy is to make full use of Christian agencies and at the same time to develop local government so that the African may acquire the experience required to assume a greater degree of what has been termed 'partnership'. While these policies are not necessarily conflicting it appears that the time is ripe for readjusting the position of the Churches in relation to the developing local authorities.

Local Native Authorities.

40. The need to find and develop means of strengthening and accelerating the direct participation by native authorities and people in the administration of their own local services is real and pressing. Practice is the best school of training and we urge that the Nigeria Government give early consideration to the establishment of Local Education Authorities. We realise that conditions in Nigeria vary widely but, in general, these authorities will consist of two main types:-

(i) Those for the present exceptional cases, in which the local Native Administration constitutes a committee of its own members and appoints to the Committee persons (African and European) who are not members of the local Native Administration. The number of members so appointed should be prescribed by law with any safeguards the Nigeria Government should consider necessary. Such a Committee should report and make its recommendations to the local Native Administration save in such matters as are wholly delegated to it by the Native Administration.

(ii) Those constituted on an ad hoc basis with limited Native Administration representation.

41. In the former case the final responsibility, particularly on the financial side, for local educational administration in the field of primary education, will lie with the local Native Administration. In the latter, the ad hoc authority will be responsible not to the local Native Administration but to the Education Department though co-operation with the local Native Administration will be an essential part of its functions.

42. Between these two grades or groups there may well be room for bodies on which the local Native Administration has greater direct representation and greater direct influence. It should be made possible for the gradual development of the bodies in group (ii) so that they may ultimately achieve the status of group (i).

43. It will, we hope, be found that the Churches will have a voice in the work of the Local Authority not only through the Christian members of the Local Authority itself but also by means of their representatives on the Education Committee. In that event the time may come when there will be no Government or mission primary schools as such but Local Authority schools managed and financed by the communities concerned. The transferred church schools would in fact become public schools except



for

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

for special conditions. ~~These, we suggest, might be those adopted in Scotland with conspicuous success.~~

~~They are:~~

~~(1)~~ ~~The Teachers must be approved as regards religious~~ belief and character by representatives of the Church concerned.

(2) Subject to the Conscience Clause the time set apart for religious instruction must not be less than was customary before the transfer.

(3) A supervisor of religious instruction approved by the Church must be appointed by the Education Authority. This supervisor has right of entry during the time set apart for religious instruction, facilities for religious examination are to be given him and it is his duty to make reports to the Education Authority as to the efficiency of the religious instruction.

44. Paragraphs 27 to 28 of the despatch cover the fourth objective of the 10 year plan, namely the provision of financial assistance to Native Administrations in order to assist them to maintain an efficient staff of teachers and expand education in their areas. It is proposed to treat Native Administration schools on the same lines as Mission schools. We have already expressed the view in our interim report that the general principles applicable to the salaries of teachers in Mission schools apply also in the sphere of Native Administration schools.

Northern Provinces.

45. We note from paragraph 29 of the despatch that the Governor considers some immediate improvement of the situation in the Northern Provinces to be essential. We endorse this view. It appears from paragraph 30 that the education of some 20,000 additional pupils is contemplated at a total recurrent cost over a ten year period of £99,400. We are not quite clear whether it is proposed to staff these schools solely with certificated and "special register" teachers or whether some dilution at the start is contemplated. It is estimated that there will be 26 pupils per teacher in schools with an average enrolment of approximately 70: this appears to us to be high in the circumstances.

46. In view of our estimate that some 40 Training Centres will be required if the total child population of school going age" in Nigeria is to be made literate within a reasonably short period we have certainly no hesitation in endorsing the proposal to establish a training centre at Makerfi.

47. The proposed expansion over a ten year period is estimated to produce an increase in the number of pupils, at the end of the tenth year, of 176,000; while in paragraph 38 the annual cost of this expansion is stated to be over £500,000. These figures lead us to the conclusion



Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

for special conditions. ~~These, we suggest, might be those~~

These conditions should be such as to ensure the maintenance of Christian education and influence together with complete freedom of conscience.

~~religious~~ belief and character by representatives of the Church concerned.

(2) Subject to the Conscience Clause the time set apart for religious instruction must not be less than was customary before the transfer.

(3) A supervisor of religious instruction approved by the Church must be appointed by the Education Authority. This supervisor has right of entry - during the time set apart for religious instruction, facilities for religious examination are to be given him and it is his duty to make reports to the Education Authority as to the efficiency of ~~the religious instruction~~.

44. Paragraphs 27 to 28 of the despatch cover the fourth objective of the 10 year plan, namely the provision of financial assistance to Native Administrations in order to assist them to maintain an efficient staff of teachers and expand education in their areas. It is proposed to treat Native Administration schools on the same lines as Mission schools. We have already expressed the view in our interim report that the general principles applicable to the salaries of teachers in Mission schools apply also in the sphere of Native Administration schools.

Northern Provinces.

45. We note from paragraph 29 of the despatch that the Governor considers some immediate improvement of the situation in the Northern Provinces to be essential. We endorse this view. It appears from paragraph 30 that the education of some 20,000 additional pupils is contemplated at a total recurrent cost over a ten year period of £99,400. We are not quite clear whether it is proposed to staff these schools solely with certificated and "special register" teachers or whether some dilution at the start is contemplated. It is estimated that there will be 26 pupils per teacher in schools with an average enrolment of approximately 70: this appears to us to be high in the circumstances.

46. In view of our estimate that some 40 Training Centres will be required if the total child population of school going age" in Nigeria is to be made literate within a reasonably short period we have certainly no hesitation in endorsing the proposal to establish a training centre at Makerfi.

47. The proposed expansion over a ten year period is estimated to produce an increase in the number of pupils, at the end of the tenth year, of 176,000; while in paragraph 38 the annual cost of this expansion is stated to be over £500,000. These figures lead us to the conclusion



Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

conclusion that the Government of Nigeria, while recognizing the paucity of available facilities, have submitted a scheme for increasing facilities but, having found the increase so small and the cost so high, are reluctant to face its implications. We have suggested tentatively, earlier in these comments, a possible method of planning to make the [illegible] population literate within three decades.

Departmental [illegible]

48. The existing Department of Education is clearly inadequate for the regional surveys implicit in the preparation of such a plan and we endorse the [illegible] made in paragraph 45. Similarly, expansion on the scale which we believe to be necessary will involve a considerably larger staff than that envisaged in the expansion proposals.

49. We suggest, on a point of detail, that while there are no doubt good grounds for the translation of the Assistant Director, Southern Provinces, from Enugu to Lagos, there may be a danger that he will come to be made part of the Headquarters staff, to the detriment of his duties in the Southern Provinces.

Development of Crafts Teaching.

50. We have considered the Minister's proposals for the development of craftsmanship throughout the territory and are in general sympathy with the objectives set out in his note which appears as Appendix IV to the despatch. No doubt in Nigeria, as in other territories, there is a superabundance of inferior tradesmen; and the effect of a school whose pupils are not absorbed into regular employment in their trades and would therefore deteriorate, would be to increase the number of inferior tradesmen. We have already alluded in paragraph 27 to the need for the expansion of facilities for good craftsmanship and, with this in mind, reiterate our hope that the Government of Nigeria will enlist the assistance and co-operation of the West African Institute. The system of apprenticeship in weaving and textiles recently introduced at Abeokuta, should well repay investigation.

Girls' Education.

51. We note from Appendix I that at present only some 20 per cent of the pupils enrolled in the Northern Provinces are girls. The proportion in the Northern Provinces is not stated but the figures given in recent Annual Reports suggest that it is very much smaller. We hope that every effort will be made to improve this situation by reducing the disproportion between the numbers of educated young men and the number of young women educated for home life. Failure to do so must inevitably involve catastrophic tension in the life of the communities concerned. One method of achieving this object might be the reserving for girls of at least a third of the vacancies in mixed schools if there are sufficient applicants.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

52. The present position demands a considerable increase in the number of women teachers available for employment in mixed schools and this in turn demands additions to the number of boarding schools, and the assistance by Government of as many girls' schools as possible.

53. We are glad to note that good results have been obtained at the Domestic Science Centres at Ibadan and Lagos and hope that the developments foreseen in Miss Skinner's report, extracts from which form appendix X to the despatch, are speeded up and extended.

54. The expansion proposals will go some way to catching up the leeway in girls' education but we are doubtful whether they go far enough. Of particular interest to us is the proposal to provide ADEM [illegible] appointment of some Deputy Director of Education. Such an appointment, we are confident, will be welcomed by the Advisory Committees who have in recent years been urging the need for the creation of senior posts of this type for women in the African Colonial Dependencies.

## Youth Movements.

55. While the despatch makes no reference to the place of juvenile organisations in the educational system we are sure that the Nigerian Government would agree as to the importance of the role which these should play in educating the mind and character of the adolescent for a fuller life of co-operative service to the community. We commend for consideration the idea of the Young Farmers Club with reference to those who have completed their elementary education as well as those whose schooling continues beyond it. The 4 H Club movement, which is making such rapid strides in the West Indies, has broadly similar aims. The further strengthening of the Boy Scouts, Girl Guides and other valuable youth organizations such as the Boys' Brigade is of importance also and the authorities in Nigeria may well be interested in the relevant paragraphs of the report of the Sub-Committee of the Colonial Penal Advisory Committee which has recently been studying the problem of the prevention of juvenile delinquency.

56. We suggest, too, that the Government of Nigeria may wish to study the report of the Advisory Committee's Sub-Committee which is at present reviewing the important subject of adult education.

57. We hope it is understood that what we have written is intended to be of assistance to the Nigerian Government. The new Director of Education, Nigeria, will have very heavy responsibility and we venture to suggest that if this report is approved by the Secretary of State, that an officer of considerable experience, vision and energy may be appointed to guide these new developments.



Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

4/43 5½

76

ADVISORY COMMITTEE ON EDUCATION

West African Sub-Committee.

Interim Report on the Long Range Plan for the Development and Improvement of Education in Nigeria.

---

(A)

1. According to despatch No.465 of November 15th, Nigeria is now spending a sum of £364,983 on the education of some 350,000 children. It seeks to create further liability for a maximum annual expenditure of:-

(1) £240,400 in respect of

(a) new salary scales.
(b) Provident Fund payments by Government.
(c) increases in the grant-in-aid scales.

(2) £79,769 for

(a) An extension of the number of Native Administration Schools in the Northern Provinces.

(b) A new teacher training centre complementary to (a)

(c) Extra departmental staff.

(d) Technical training.

The sum of £364,983 for educating 350,000 children would thus be increased to £685,152 per annum for educating 350,000 children together with the normal increase which the existing organization may be expected to provide in the Southern Provinces and some 18,000 under 2 (a) above in the Northern Provinces. The proposal is that the additional expenditure of £320,169 under (1) and (2) above should be divided equally between Nigeria and the Colonial Development and Welfare Vote.

(3) A maximum of £625,000 annually to finance a general expansion scheme providing for the education of an additional 176,000 children. It is proposed that the whole of this liability should be borne by the Colonial Development and Welfare Vote.

2. We have not precise figures, but the number of children of school age in Nigeria must be approaching three million. The Governor asks for a telegraphic reply on (a) and (b) and, in effect, on (c) of (1) above.

(B)

3. In regard to paragraph1(1)(a) above we submit the following:-

Salaries in Mission Schools.

Consideration of the despatch inevitably raises questions of importance in regard to the development of education in Nigeria and of the social services generally in the Colonial Empire.

4.

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

4. The Sub-Committee have been informed that the existing scales of pay are not sufficiently attractive to retain in the education service qualified and capable teachers who are being attracted generally to employment in other branches of the public service and, particularly in time of war, to employment arising out of war conditions. We do not know to what extent these special war time attractions are persisting, or are likely to persist. It appears certain that if the scales of pay in other departments, including teachers in Government schools, are to continue as they are, the scales of pay for teachers in mission schools must be raised.

5. On the other hand we are faced by the following considerations:-

(a) The evidence available does not suggest that the existing scales are inadequate in themselves to attract and retain teachers of quality who should be able to live as examples to the community which they serve without being remunerated on a scale which may be altogether out of proportion as compared with the average income of the people they are serving.

(b) The adoption of a scale of salaries based in part on the cost of living and of services in the most expensive localities as a general scale applicable to the whole territory appears to be indefensible.

(c) Expansion of the education system involves the employment of a very large and constantly increasing number of teachers. For this reason, if for no other, salary expenditure must largely govern the possible rate of development. For example (see A(3) above), the Governor asks for £625,000 per annum from the Imperial Exchequer to educate an additional 176,000 children.

6. If we recommend the general acceptance of the proposed new scales of salary, an immediate and temporary solution of the Nigerian difficulty might be secured at considerable expense to the British taxpayer. The solution will, however, in the view of the Sub-Committee, make it impossible to envisage the expansion of elementary school education as at present organised in Nigeria beyond very narrow limits, save at the cost of the British taxpayer. The relatively meagre expansion, over a period of ten years, proposed by the Governor, and the large expenditure involved provide sufficient evidence of the correctness of this conclusion.

7. The proposals of the Governor are therefore, in the opinion of the Sub-Committee, of such a nature that they must, if accepted, lead to the following results -

(i) They will provide a temporary solution of financial difficulties in respect of recurrent expenditure on a developing service largely at the cost of the British taxpayer.

(ii) They will create a situation which will grow progressively more difficult from the purely financial point of view.

(iii) A heavy burden of increasing expenditure will fall to be borne by the British taxpayer during the period of

the

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

the operation of the Colonial Development and Welfare Act and thereafter.

(iv) The proposals tend to perpetuate a rate of expenditure which is indefensible, because it provides a service at a cost which is greater than can be afforded in the economic conditions that have prevailed, or seem likely to prevail, in Nigeria within a reasonably short period.

(v) The ultimate reduction and withdrawal of the Imperial contribution will leave Nigeria in the position of having a developing system of social services which will place an intolerable burden on the people; the very weight of that burden will tend to restrict, if not destroy, the social services themselves.

8. The Sub-Committee do not conceal from themselves that the questions raised by a consideration of this despatch extend beyond the provision of additional educational facilities, which is the important purpose of the despatch. They suggest that those questions may be put in general form as follows:-

(i) Is it possible to justify the expenditure of funds from the Colonial Development and Welfare Vote on recurrent charges which appear unduly high for services which must one day be borne by the Government of the territory concerned?

(ii) The cost of recurrent charges for services paid by the Government must in large measure be fixed in relation to the present or prospective economic capacity of the country to meet those charges, and the salary scales in all branches of the services paid for by Government must be closely and carefully co-ordinated in relation to the average annual income of the general population. At the same time they should provide for the different standards of living in the different parts of the territory.

9. The Sub-Committee feel it incumbent to set out those considerations at length. They are serious, especially that concerned with the ability or otherwise of the country to remunerate its servants at rates which may be excessive as compared with the ordinary level of incomes in the country; rates which will clearly make any material expansion of the education and other services impossible save at the expense of the Imperial Exchequer. In all the circumstances, therefore, we are reluctant to recommend the present proposal. We can only suggest that the Secretary of State be advised to approve, as an interim measure, the proposed new salary scales for certificated teachers now employed in, or in training for, Mission Schools and for not more than 1,100 "special register" teachers to be employed in Mission Schools. We make this suggestion solely on the ground that we are informed that the drift from the profession of its abler and better qualified members cannot otherwise be prevented. We must reiterate that it is open to question whether the proposed scales are properly related to the economic and social needs of the teachers in many parts of Nigeria. It is also open to question whether they are not being forced upon the territory by the salaries paid in other services of the State which, it is suggested, require complete and urgent survey in the light of the economic capacity of

Nigeria

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Nigeria to meet the cost of its State employees.

10. It should be noted in this connection that if such approval is forthcoming a considerable proportion of the additional expenditure involved will, it is believed, represent arrears, to which Nigeria is committed inasmuch as she has not for some years been paying salary rates up to the limit provided in the existing regulations. If the Governor's proposals in the despatch in regard to salaries were accepted in full, these arrears would apparently represent a sum of some £79,000 a year (see his telegram of 1st February). It would appear therefore that they are not a legitimate charge against the Imperial Exchequer. The Governor would have to report what amount of new money is required for this purpose and make his recommendations as to how it should fall to be borne as between the Missions, the local Government and the Imperial Government. He could at the same time make any necessary application arising out of the recommendation we have submitted in paragraph 15 below.

(C)

Salaries in Native Administration Schools.

11. Turning to the proposals in regard to salaries for teachers employed by the Native Administrations, the Sub-Committee are of opinion that the principles discussed in the previous paragraphs on salaries for teachers in Mission Schools apply also in the sphere of Native Administration Schools.

12. The Sub-Committee note, in this connection, that the Governor in paragraph 28 of the despatch refers to the present examination of native administration salaries with a view to their revision in an upward direction. It also appears from the Governor's telegram of February 1st that the Native Administrations have agreed to the new scales proposed for teachers.

13. The Sub-Committee desire to reiterate their view in regard to the relation of salaries to economic needs. Here too, regard should be paid not only to the salaries of other servants of the Native Administration, but also to the average income of the ordinary people in the areas in which the teacher serves. We are unable at the present stage to recommend the introduction of new salary scales for Native Administration teachers pending a discussion of the matter with the Director of Education.

(D)

Provident Fund.

14. In regard to paragraph 1 (1)(b) it appears to us that the establishment of a Provident Fund is a long overdue improvement in the conditions of service of the teaching profession in Nigeria and that, as no prior commitment is involved, it is a proper object for assistance under the Colonial Development and Welfare Act. We recommend that its introduction be confined, in the first instance, to the existing cadre of certificated mission teachers.

(E)

Increase in the Supplemental Payments.

15. We are unable to make a recommendation on this subject until

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

80

until we have discussed it with the Director of Education. In so far as the introduction of the new salary scales as an interim measure would impose a burden on the missions under the existing organization, we recommend that the Government of Nigeria should meet the difference and, if necessary, indicate what assistance would be required under the Colonial Development and Welfare Act as suggested in paragraph 10 above.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

55
30150 81
81

EXTRACT FROM SECRET AND PERSONAL LETTER NO.C.56 FROM LORD SWINTON TO COLONEL STANLEY OF THE 2ND OF JUNE, 1943

* * *

9. Kaduna

Kaduna College is the educational institution I think we most need to get back, because it will enable Nigeria to put Yaba there. The Army are anxious to help if they possibly can, and will do their best to release it at the earliest possible date. They realise the importance of letting the College take possession in time for the autumn term.

* * *

C.O.

**DRAFT AND RECORD COPY**

i 82 54

LETTER SENT

REGISTERED No.

30150/43

Downing Street,
S. W. 1. DATE.

23rd July, 1943. 82

**DRAFT**

MR. Cohen

MR. 23/7/43 ls

MR.

MR.

Dear Sir Bernard,

Grantham has asked us to send you a copy of his telegram of the 19th July about the Ten Years' Educational Plan, and I am sending a copy herewith. I think you will be interested to see the line which he has taken and that you will also approve of it. He has met the points made in the Secretary of State's telegram and the Secretary of State has sent a reply approving the additional expenditure and expressing gratitude to Grantham for the line he has taken. I enclose a copy of it. I know that you will be glad to see that the Nigeria Government are going ahead with applications for the Provident Fund Scheme, Technical Trainin and Makarfi.

Yours sincerely,

(Sgd) A. B. Cohen.

**ENCLOSURES**

**FURTHER ACTION**

To SIR BERNARD BOURDILLON, G.C.M.G., K.B.E.

[12583A] Wt. 47177/205 10m. 2/42 C.N.Ld. 748
[12935C] Wt. 12138/223 20m. 5/42 C.N.Ld. 748

Reference:-
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

3015-0/43 9/3

COPY FOR REGISTRATI 83

AMENDED COPY * Amendment in (c) underlined.

Code Telegram

FROM NIGERIA (O.A.G.)

TO S. OF S., COLONIES.

D. 19th July, 1943.
R. 20th " " 02.00 hrs.

IMPORTANT.

No. 1327.

Your telegram No. 796 of 4th June.

Ten Years' Educational Plan.

44

The opportunity was taken to discuss the matter with Cox, and I have now decided that it would be preferable to leave for the new Director's consideration, the proposals under the plan to pay bodies who receive grant 100% of salaries of their certificated teachers and their proposed new grade of special register teachers. Instead, as an interim measure, I propose that this Government shall increase its current year's grant to these bodies to provide for the following as from 1st January, 1943.

(a) Conversion of salaries of certificated teachers from present scale to the nearest point on proposed new scale. Estimated cost £4,050.

(b) Conversion of salaries of certificated teachers who qualified from training colleges this year from Mission Rate to proposed new scale. Estimated cost £1,830.

(c) Conversion of grants for non-African teachers and principals* to proposed incremental graduating scale. Estimated cost £2,690.

(d) Grants for non-African teachers, passages at £50 per annum, based on number approved for block grants. Estimated cost £8,200.

/ (e)

* Correction dated 20th July.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

8/A

84

(e) Grants for 1,500 special register teachers at £9 each per annum, to enable bodies to pay their minimum proposed scale. Estimated cost £13,500.

2. Under items (a) (b) and (e), the employing bodies would continue to contribute proportion of teachers' salary, which they have hitherto contributed. The Acting Director has discussed these proposals with representatives of these bodies, and they are acceptable to them as an interim measure. It is, in particular, proposed that new scale should be paid to certificated teachers, as Native Administrations have been paying these scales as from 1st January to their teachers, the cost being borne from their Treasury. Also, unless salaries are increased as recommended, plan will be jeopardized, since any lower salary would fail to attract and retain the right type of person as teacher.

3. The total cost of these proposals will amount to £30,270 this year, and I propose to recommend the provision of this amount to the Legislative Council, which meets on 2nd August. Proposals for increasing taxation to counter inflation, and as spur to greater production, are already under consideration. Increases will be as high as possible. It is anticipated with these increases, proposed additional expenditure will be met this year without upsetting the budgetary estimate made when estimates for the current year were passed. I shall be grateful, therefore, for telegraphic approval of this proposed additional expenditure by 28th July at the latest.

4 It is impossible to say what the position will be the next and subsequent years. As indicated above the basis on which future grants in aid will be paid will await the consideration of the new Director, and it may be necessary to ask for financial assistance.

/ 5. Since the

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

5. Since the teacher is the foundation stone of any educational system, any improvement of quality or increase in number would seem to (Groups omitted. Correction to follow) development, and I trust Act may be amended to allow grant to be made for this purpose.

6. I shall submit request for assistance from Colonial Development and Welfare Act for Provident Fund Scheme, and also for

(1) Domestic Science and Technical Development

(2) Capital cost of Makarfi and

(3) Development of Literature Bureau which is a new proposal.

7. Grateful you send copy of this telegram to Sir Bernard Bourdillon.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30150/43

c/o

COPY FOR REGISTRATION

86

Code Telegram

FROM NIGERIA (G.A.G.)

TO S. OF S., COLONIES.

D. 19th July, 1943.
R. 20th " " 02.00 hrs.

IMPORTANT.

No. 1327.

44 Your telegram No. 796 of 4th June.

Ten Years' Educational Plan.

The opportunity was taken to discuss the matter with Cox, and I have now decided that it would be preferable to leave for the new Director's consideration, the proposals under the plan to pay bodies who receive grant 100% of salaries of their certificated teachers and their proposed new grade of special register teachers. Instead, as an interim measure, I propose that this Government shall increase its current year's grant to these bodies to provide for the following as from 1st January, 1943.

(a) Conversion of salaries of certificated teachers from present scale to the nearest point on proposed new scale. Estimated cost £4,050.

(b) Conversion of salaries of certificated teachers who qualified from training colleges this year from Mission Rate to proposed new scale. Estimated cost £1,830.

(c) Conversion of grants for non-African teachers and principals.

(d) Grants for non-African teachers, passages at £50 per annum, based on number approved for block grants. Estimated cost £3 200.

/ (e)

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(e) Grants for 1,500 special register teachers at £9 each per annum, to enable bodies to pay their minimum proposed scale. Estimated cost £13,500.

2. Under items (a) (b) and (e), the employing bodies would continue to contribute proportion of teachers' salary, which they have hitherto contributed. The Acting Director has discussed these proposals with representatives of these bodies, and they are acceptable to them as an interim measure. It is, in particular, proposed that new scale should be paid to certificated teachers, as Native Administrations have been paying these scales as from 1st January to their teachers, the cost being borne from their Treasury. Also, unless salaries are increased as recommended, plan will be jeopardized, since any lower salary would fail to attract and retain the right type of person as teacher.

3. The total cost of these proposals will amount to £30,270 this year, and I propose to recommend the provision of this amount to the Legislative Council, which meets on 2nd August. Proposals for increasing taxation to counter inflation, and as spur to greater production, are already under consideration. Increases will be as high as possible. It is anticipated with these increases, proposed additional expenditure will be met this year without upsetting the budgetary estimate made when estimates for the current year were passed. I shall be grateful, therefore, <u>for telegraphic approval</u> of this proposed additional expenditure by 28th July at the latest.

4 It is impossible to say what the position will be the next and subsequent years. As indicated above the basis on which future grants in aid will be paid will await the consideration of the new Director, and it may be necessary to ask for financial assistance.

/ 5. Since the

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

5. Since the teacher is the foundation stone of any educational system, any improvement of quality or increase in number would seem to (Groups omitted. Correction to follow) development, and I trust Act may be amended to allow grant to be made for this purpose.

6. I shall submit request for assistance from Colonial Development and Welfare Act for Provident Fund Scheme, and also for

(1) Domestic Science and Technical Development

(2) Capital cost of Makarfi and

(3) Development of Literature Bureau which is a new proposal.

7. Grateful you send copy of this telegram to Sir Bernard Bourdillon.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

89 51

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES

Extract from Draft Minutes of the 122nd Meeting, held on Thursday, 20th May, 1943, in the Conference Room, Dover House, Whitehall, S.W.1., at 11.a.m.

Item 2. Business arising out of the Minutes of last Meeting.

Mr. Grace referred to Miss Oakden's statement on page 4 of the Minutes that 'an education nearer to the roots of the people and more closely related to their needs would be cheaper and better than an imported type of imitative education that had grown out of an urban civilization in other countries', and asked if the type of education she had in mind would really be cheaper.

Sir Donald Cameron said that, when agreeing with Miss Oakden, he had understood her to mean that at the bottom of the educational ladder there were now very young children whose presence at school increased unnecessarily the expenditure on education. Real education should begin at the age of six or seven and so enable the full curriculum to be taken within a shorter period.

[5702] Wt. 18952/229 5m. 7/42 C.N.Ld. 748
[5702] Wt. 32385/242 10m. 10/42 C.N.Ld. 748

C. O. 1/K

Mr.

Mr.

Mr.

Mr. G. E. J. Gent.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

Sir A. Dawe. 15.

Sir W. Battershill.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

90 Coded Secret 23.30 hrs 15/6/43.

90 Affairs. Africa (H) 15/6

No 849 Cont.

DRAFT. Coded

GOVERNOR,

LAGOS.

No.

44

21 JUN 1943

Following from Bourdillon begins.

Secretary of State's telegram No. 796 Confidential has been discussed by me with him. Under present interpretation of Act there is no hope of reconsideration and although I hope that policy may eventually be redefined early results can not be expected. Suggest therefore that Nigeria put up such sum as you consider absolutely necessary during current financial year and that you inform Secretary of State that this is being done without prejudice to future and that if the consequential

FURTHER ACTION.
Place on registered file.
Share circs
Line.
W.O.P.

reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

consequential liability cannot be met in next or any succeeding year assistance will be asked for from H.M.G. Ends.

9/

91

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

TELEGRAMS:
"SPORTELLA, PICCY, LONDON"
OR
"C/O EJUS LONDON."

92

49

TELEPHONE Nº
WHITEHALL 1000-7

THE EAST INDIA & SPORTS CLUB,
ST JAMES'S SQUARE, S.W.1.

June 11th

Lieber Dave,

Herrick dear
Col. alone will be
here.

Yours ever

B.H. Rhodes

References:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

93

S of S's tel. no 796 Confidential has been discussed by me with him. Under present interpretation of act there is no hope of reconsideration and although I hope that policy may eventually be redefined early results can not be expected. Suggest therefore that Nigeria puts up such sum as can be considered absolutely necessary during current financial year and that we inform S of S that this is being done without prejudice to future and that if the consequential liability cannot be met in next or any succeeding year assistance will be asked for from H.M.G.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

C.O. **DRAFT AND RECORD COPY**

94 48
94

REGISTERED No.

LETTER SENT

DATE

DRAFT

MR. Cohen. 8/6/43.
MR.
MR.

ENCLOSURES

FURTHER ACTION

Downing Street,
S.W.1.

8 June, 1943.

I am writing to say that the meeting of the Sub-Committee of the Advisory Committee on Education has been fixed for 10.30.a.m. on Wednesday June 23rd at Dover House. I understood from you when you were here the other day that this time would be convenient.

I have just received from Davidson his draft of a report of the Sub-Committee which will be considered at Wednesday's meeting. It is very long and I have not had time to do more than glance through it, but hasten to send it to you at once so as to give you as long an opportunity as possible of studying it. I also enclose a copy of the Sub-Committee's Interim Report on the particular question of the pay of teachers, since this is referred to in Davidson's draft.

Sabine is very anxious to have a talk with you about publicity and it occurs to me that you may possibly have time for this when you are up next week. I do not think that there is any need to fix a time in advance.

Y.S.

To

SIR BERNARD BOURDILLON, G.C.M.G., K.B.E.

[12583B] Wt. 47177/205 10m. 2/42 C.N.Ld. 745
[13335] Wt. 22160/234 20m. 8 42 C.N.Ld. 743

COPY:

95, 86

THE BRITISH COUNCIL

95

3 Hanover Street,
London, W.1.

29th July, 1942.

Dear Cox,

I am sending to you the notes of Mr. Hogarth on the teaching of English in Nigeria.

I saw him twice and he gave me some interesting suggestions as well as a useful account of the background of the subject. He was also seen by Mr.Gray who made a note of one or two suggestions which he put forward on which I thought immediate actions could be take. For instance, he suggested that we might be able to provide some literature for the leisure reading of the teacher.

Yours sincerely,

(Sd) B.Evans.

C.W.M.Cox, Esq.,
Colonial Office,
2, Park Street,
S.W.1.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

96

96

# THE TEACHING OF ENGLISH IN SECONDARY SCHOOLS IN NIGERIA

FACTS AND COMMENTS ARISING OUT OF THE HIGHER COLLEGE, YABA, ENTRANCE EXAMINATION FOR 1942.

REPORT AND COMMENTS ON THE RESULTS IN ENGLISH OF THE HIGHER COLLEGE YABA, ENTRANCE AND SCHOLARSHIP EXAMINATION TOGETHER WITH THE FORM SIX EXAMINATION OF 1942

97

97

ESSAY RESULTS

of the 282 students who submitted English essays in the Higher College Entrance, Scholarship and Form Six Examination held in December 1941, only 20 succeeded in obtaining 50 marks and over: and 186 out of the 282 failed to obtain more then 30 marks. An alarming result.

CHOICE OF SUBJECT

Candidates had to choose one of five simple straight-forward subjects.

FAULTS AND WEAKNESSES

Many, many of the sentences, paragraphs and even pages were quite meaningless: a flux of words, particularly in the vague vapid generalisations in pretentious "introductions" which consisted largely of grandiose verbosity signifying nothing.

Disregard for the simplest rules of grammar and syntax.

Ignorance and neglect of the use of punctuation, the capital letter, the article and the paragraph.

Outrageous inaccuracy in the meanings and application of words.

No clear thinking.

The main aim seemed to be to cover as much paper as possible: and that for the most part was done in slovenly handwriting.

CAUSES OF FAILURE

What is really alarming is that these essays (the same was evident in History answers) show little if any evidence of any mental development beyond the standard VI stage.

It is quite clear that boys are not trained to think soundly nor to express themselves clearly. Just at the stage when adolescent minds, confronted with wider and more advanced ideas entailed in secondary education, urgently need the support of constructive discipline, the teachers, neglecting or ignoring fundamental rules and forms flounder about with their pupils in a sea of vaguely understood but imposing long words trying to express in what they consider "literary English" ideas frequently beyond their understanding. Amidst this welter of uncontrolled words and unassimilated ideas the student loses all sense of proportion and judgement. Drugged with the opium of mere words and without understanding guidance he is rendered incapable of expressing any thought, simple or complex, honestly, concisely, clearly.

ROOT CAUSES

There have always been few Europeans teaching English, and of these (becoming progressively fewer) extremely few have been trained to teach English.

Those few Europeans in secondary schools are tied down mainly to administrative work and the teaching of Science, and as a rule teach English only "on the side", in rather an amateur manner, not as a specific foreign language. Frequently deceived by the fluency in English of the Nigerian youth they fail to realise his undisciplined use of it. Many are imbued with that curiously English and very dangerous idea that English is an easy general subject and consequently are not aware that in their hands lies the fundamental responsibility for the understanding by the Nigerian of every other school or college subject.

It

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

has been my experience all along that the authorities, Government and mission alike have never systematically faced the problem of how best to develop young minds by the only logical means - making the pupil efficent in the understanding and use of the medium by means of which he is forced to study all other subjects-English.

What I have said of the European teacher and his teaching of English will indicate how ineficient the teaching of English by Africans must necessarily be.

Yet each year, more and more the teaching of English falls into African hands.

FALLACIES AND FACTS

It is a complete fallacy that the mere writing of essays and the reading of well written books improves the students' English when he has not been disciplined in composition nor trained to observe, comprehend, criticise and appreciate the form and matter of his reading:

Teachers do not tackle specific difficulties of English idiom and construction one by one. Such formal teaching as exists is largely confined to "going through" a grammarian's grammar book which treats English as a corpse to be dissected; not as a vital functioning (though foreign) body. (Nesfield, West, Sonnenschein).

The ever-recurring comments, "Interesting", "Fair", "Poor", "An interesting attempt" etc. etc. at the end of pupils' compositions indicate how teachers scamp the drudgery of creative correction which is the only way to discipline thought and expression. There is no easy path.

The utter complacency of the Nigerian Secondary School product is staggering, though natural because of standard. Only by introducing a mark system together with detailed comment on both sense and form, could I get chagrined Higher College students faintly to realise how low was there standard of English. One exceptionally clever student, well known to me was not only completely unaware of his extremely poor English (spoken and written), but what was much more distressing, could not believe it. Enquiring into his school career I found that he had never been taught English by an efficient European.

One Nigerian teacher also well known to me had a six months' course in English in England which quite failed to turn him into an affective teacher of English. (What is six months in a strange land among so many years of unavoidable bad tuition in Nigeria?).

Observing those Nigerians who go to England to pursue for quite a number of years a course ending in university degrees, I have not yet found one who has come back pronouncing English any better than when he left the coast.

Much money and a great deal of care are spent each year on a wide range of science subjects. Expert lecturers, teachers and inspectors and expensive apparatus are employed: but where are the experts in and inspectors of English to lay the foundations for the real understanding of science?

The root cause of the poor quality in English now so alarmingly evident lies in the almost entire lack of Europeans fitted and trained to teach English efficently.

I have given only the barest outline of the problem, only a light indication of the remedy. I have no hesitation in making these statements because I studied English as a special subject, was trained to teach it and have taught it in England,

Egypt

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA.
No. 32

23 MAR 1942
C. O.

Government House,
Lagos, Nigeria.
28th January, 1943.

Sir,

Dup 7

Referring to my despatch No.699 of the 27th of November, 1941, I have the honour to transmit, under separate cover, thirty copies of the Annual Report on the Education Department for the year 1941/42.

2. Copies of the Report are being distributed as shown in the accompanying list.

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

GOVERNOR'S DEPUTY.

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

Egypt (devastatingly revealing) and Nigeria during the last 19 years and to make myself more efficient took a special individual course which included an Ibo as a live subject along with a very able English phonetician at London University in the specific subject of teaching English to Nigerians.

CONCLUSION

These poor results are disquieting because they expose a basic weakness in students who are inevitably the coming leaders of the country. Where there is little integrity of thinking or expression there can be little understanding of the difficulty and complexity of the vital problems confronting this backward country at the most critical stage of its development in a very much changing world.

It is a grave fact that such potential leaders are becoming progressively less fitted to carry out the increasing responsibilities for which they loudly clamour: which cannot be refused.

Higher College, Yaba: May 8th 1942.

(Sd) Randal F. Hogarth.
Education Officer.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Distribution List of the Annual Report on the
Education Department for the year 1941/42.

~~101~~
101

The Crown Agents for the Colonies
The Keeper of Printed Books, British Museum, London, W.C.
The African Society, c/o Imperial Institute, London, S.W.
The Librarian :-
League of Nations, Geneva
Library of Congress, Washington, U.S.A.
National Library of Scotland, Edinburgh
Trinity College Library, Dublin
Bodleian Library, Oxford
University Library, Cambridge
School of Oriental Studies, Finsbury, Circus, London
Royal Empire Society, Northumberland Avenue, London, W.C.
The Chamber of Commerce :-
97 Cannon Street, London
Ship Canal House, King Street, Manchester, 2.
Liverpool.
Secretary, Tropical African Services Course, Oxford.
Secretary, Tropical African Services Course, Cambridge.
Imperial Institute, London, S.W.
Director, New York Public Library, 476 Fifth Avenue, New York.
Miss Margery Perham, Pond's Farm, Shere, Guildford, Surrey, England.
Principal, Achimota College, Gold Coast.
The Hon. Secretary, Empire Parliamentary Association, Union of South Africa Branch, Houses of Parliament, Cape Town, South Africa.
The Editor :-
West Africa, Chansitor House, Chancery Lane, London, W.C.2.
West African Review, Colonial House, Water Street, Liverpool.
Empire Intelligence Bureau, 14 Cursitor Street, London.
The Secretary for Education for the Sudan Government, Khartoum, Sudan.
The Director of Education :-
Zanzibar
Gold Coast
Freetown, Sierra Leone
Kenya
Nyasaland
Tanganyika Territory
Gambia
Cyprus
Bastoland
Strait Settlements and Federated Malay States
Uganda
Port of Spain, Trinidad
Kingston, Jamaica
Palestine
Ceylon
The Director of Native Education :-
Salisbury, Southern Rhodesia
Northern Rhodesia
The Superintendent of Schools, Suva Fiji
The Inspector of Schools, Scychelles
The Warden, Gordon Memorial College, Khartoum, Sudan
The Administrator, New Guinea
The New York State Library, Albany, New York.
Messrs. Edward Arnold & Co., 41 Maddox Street, London
W. Birss, Esq., Cornwall Park School, New Zealand
Major H. Vischer, C.B.E., 2 Richmond Terrace, Whitehall, London.
The Official Secretary, Australia House, London.
The Controller, Sudan Government Office, Wellington House, Buckingham Gate, London.
Mr. Lance Jones, Department for Training of Teachers, 15 Norham Gardens, Oxford.
The Secretary, British Social Hygiene Council, Carteret House, Carteret Street, London.
F. Urling-Smith, Esq., 2 Richmond Terrace, Whitehall, London.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

~~102~~

S.P. No. 2, 1943

102

NIGERIA

# Annual Report of the Education Department 1st April 1941 to 31st March 1942

*Laid on the Table of the Legislative Council as Sessional Paper No. 2 of 1943*

Printed and published by the Government Printer, Lagos. 1943. To be purchased at the C.M.S. Bookshops, Lagos and Port Harcourt ; the S.I.M. Bookshop, Jos ; and the Crown Agents for the Colonies, 4 Millbank, London, S.W.1. Price 6d.

GP Lagos 3052/143/125

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

~~103~~

103

# CONTENTS


PART I—Introduction

PART II

| CHAPTER | | PAGE |
|---|---|---|
| I | Outstanding Events | 1 |
| II | Legislation, Administration and Control | 1 |
| III | Finance | 2 |
| IV | Elementary Education | 4 |
| V | Secondary Education | 5 |
| VI | Post Secondary Education | 6 |
| VII | Training of Teachers | 6 |
| VIII | Girls Education | 7 |
| IX | Health and Moral Welfare | 8 |
| X | Miscellaneous | 8 |

APPENDIX

Report by the Principal, Higher College, Yaba .. .. 9



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

124

104

# Annual Report of the Education Department, 1st April 1941 to 31st March 1942

## PART I

### INTRODUCTION

This report follows the lines indicated by the Secretary of State for the Colonies in the memorandum attached to his Circular Telegram Saving of the 30th July, 1940.

For Part I of the report "The History of Education in Nigeria and General Policy", reference should be made to the report for the year 1937.

## PART II

### CHAPTER I—OUTSTANDING EVENTS

Wartime conditions have inevitably affected education to an increasing extent. These handicaps have primarily affected Government schools, but the Missions have also made considerable sacrifices. Disorganization and a resulting lack of efficiency is the natural consequence, in spite of the loyal efforts of staff and pupils. Institutions offering secondary education have suffered most especially in the departments of science where buildings have been given up. The public has felt the loss of educational facilities keenly, especially in parts of the Eastern Provinces, but has been willing to accept sacrifices once it has been convinced that the measures taken were necessary.

The department has released many officers for military and other essential services. In addition to ordinary duties Education Officers, although very much reduced in numbers, have—with the loyal assistance of visiting teachers—taken a full share in spreading information about the war and inspiring the people to play their part in the war effort. Many provinces have been without any Education Officers for prolonged periods.

The invaliding of Mr P. F. Herbert, Assistant Director of Education, after twenty-seven years of devoted service was deeply regretted, not only by his colleagues in the department but equally by the members of the Missions. The motion passed at the last meeting of the Board of Education was a signal testimony of the esteem in which he was held by all.

The retirement of Mr B. D. Coker, Headmaster, and Captain C. B. Campbell, M.C., Senior Education Officer, took place during the year after many years of loyal service.

The death of Mr Carl Steane, late of the Education Department and a leader of education work in the Cameroons, has to be recorded with regret.

### CHAPTER II—LEGISLATION, ADMINISTRATION AND CONTROL

The new Education Ordinance, consolidating into one code the existing separate Northern and Southern Provinces Ordinances, was considered by both Boards of Education in February. Certain minor amendments were suggested by the Boards, and the bill passed through the Legislative Council in March.

The new Ordinance comprises few changes. It does, however, afford a stricter control over the opening of schools and introduces more uniformity between the Southern and Northern Provinces, especially as regards registration of teachers.

The new Ordinance is awaiting the acceptance of the new regulations which are based on the new system of grants-in-aid by which 100 per cent salary grants will be paid for all certificated teachers employed by approved voluntary educational bodies. This projected alteration in the basis of grants will—if accepted—stimulate the recruitment of trained teachers, increase efficiency and check the inevitable wastage which occurs in a disgruntled service.

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

124
104

# Annual Report of the Education Department, 1st April 1941 to 31st March 1942

## PART I

### INTRODUCTION

This report follows the lines indicated by the Secretary of State for the Colonies in the memorandum attached to his Circular Telegram Saving of the 30th July, 1940.

For Part I of the report "The History of Education in Nigeria and General Policy",



g extent. These
. have also made
:y is the natural
offering secondary
re buildings have
pecially in parts of
en convinced that

atial services. In
uced in numbers,
eading information
Many provinces

### ERRATUM

Under "Grants in Aid—Plateau Province" on page 2, for "Sudan Interior," please *read* "Sudan United."

The invaliding of Mr P. F. Herbert, Assistant Director of Education, after twenty-seven years of devoted service was deeply regretted, not only by his colleagues in the department but equally by the members of the Missions. The motion passed at the last meeting of the Board of Education was a signal testimony of the esteem in which he was held by all.

The retirement of Mr B. D. Coker, Headmaster, and Captain C. B. Campbell, M.C., Senior Education Officer, took place during the year after many years of loyal service.

The death of Mr Carl Steane, late of the Education Department and a leader of education work in the Cameroons, has to be recorded with regret.

### CHAPTER II—LEGISLATION, ADMINISTRATION AND CONTROL

The new Education Ordinance, consolidating into one code the existing separate Northern and Southern Provinces Ordinances, was considered by both Boards of Education in February. Certain minor amendments were suggested by the Boards, and the bill passed through the Legislative Council in March.

The new Ordinance comprises few changes. It does, however, afford a stricter control over the opening of schools and introduces more uniformity between the Southern and Northern Provinces, especially as regards registration of teachers.

The new Ordinance is awaiting the acceptance of the new regulations which are based on the new system of grants-in-aid by which 100 per cent salary grants will be paid for all certificated teachers employed by approved voluntary educational bodies. This projected alteration in the basis of grants will—if accepted—stimulate the recruitment of trained teachers, increase efficiency and check the inevitable wastage which occurs in a disgruntled service.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

105

The following tables show the increases in schools during the last few years :—

*Assisted Schools :*

| | *No. of Schools* | *No. of Pupils* | *No. of certificated Teachers* | *No. of uncertificated Teachers* |
|---|---|---|---|---|
| 1937 .. | 339 | 77,873 | — | — |
| 1941 .. | 372 | 88,806 | 1,460 | 3,256 |

The grant-in-aid vote in 1937–38 was £135,340 and in 1941–42 £132,390, which included a special grant of £26,000 referred to below.

*Unassisted Schools :*

| | *No. of Schools* | *No. of Pupils* | *No. of certificated Teachers* | *No. of uncertificated Teachers* |
|---|---|---|---|---|
| 1937 .. | 3,086 | 176,889 | — | — |
| 1940 .. | 3,933 | 219,758 | 497 | 10,436 |

The expansion led to the dismissal of some of the more highly paid teachers who were replaced by younger untrained men on low salaries. Many certificated teachers received no increment.

To check this a special grant of £26,000 was made, and the voluntary educational bodies in receipt of grants were thus enabled to pay arrears of increments to certificated teachers.

## Chapter III—FINANCE

### Grants-in-Aid

*Northern Provinces :*

Grants-in-aid amounted to £2,891, an increase of £550 over the amount paid in 1940–41. The distribution was as under :—

| *Province* | *Church* | *No. of Schools* | *Total Grant* £ | *Grand Total Grant* £ |
|---|---|---|---|---|
| Adamawa | Church of the Brethren .. .. | 2 | 231 | 231 |
| Bauchi .. | Subsistence of Mission candidates at Training Centres .. .. | — | 84 | 84 |
| Benue .. | Anglican .. .. .. .. | 4 | 23 | 320 |
| | Roman Catholic .. .. | | 58 | |
| | Methodist .. .. .. .. | | 98 | |
| | Dutch Reformed .. .. .. | | 141 | |
| Bornu .. | Church of the Brethren .. .. | 1 | 46 | 46 |
| Ilorin .. | Anglican .. .. .. .. | 3 | 226 | 287 |
| | Sudan Interior .. .. .. | | 61 | |
| Kabba .. | Anglican .. .. .. .. | 8 | 184 | 306 |
| | Roman Catholic .. .. .. | | 48 | |
| | Methodist .. .. .. .. | | 10 | |
| | Baptist .. .. .. .. | | 14 | |
| | Sudan Interior .. .. .. | | 50 | |
| Kano .. | Anglican .. .. .. .. | 2 | 115 | 241 |
| | Roman Catholic .. .. .. | | 126 | |
| Plateau | Anglican .. .. .. .. | 20 | 16 | 604 |
| | Sudan Interior .. .. .. | | 368 | |
| | Roman Catholic .. .. .. | | 220 | |
| Zaria .. | Anglican .. .. .. .. | 4 | 563 | 772 |
| | Roman Catholic .. .. .. | | 209 | |
| | | | | £2,891 |



Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

It is hoped that the proposed 100 per cent salary grant of all certificated teachers employed by societies in receipt of grants-in-aid and by Native Administrations will offer sufficient prospects to attract and retain the best men in the teaching profession, as on them the advancement of the country must depend to a large degree. The scheme will also benefit the uncertificated teachers who can take a short course of training and be put on a special register. 100 per cent grants are proposed for teachers on the special register. These proposals have received the support of the Boards of Education.

Due to the lack of European Education Officers, greater demands have been made on the visiting teachers who have performed their more responsible duties satisfactorily in most cases and have justified the creation of a new grade with improved prospects which it is hoped will be approved.

In the Northern Provinces lack of grants-in-aid has hampered the development of education by the Missions. Adequate financial support would enable these societies to render invaluable assistance in spreading elementary education especially in the pagan areas and in places where a foreign population is numerous.

*Southern Provinces :*

The total disbursements in Grants-in-aid in the various provinces have been :—

| | £ | s | d |
|---|---|---|---|
| Lagos and Colony .. .. | 18,077 | 10 | 0 |
| Abeokuta .. .. .. | 4,804 | 0 | 0 |
| Benin .. .. .. .. | 4,461 | 15 | 0 |
| Calabar .. .. .. | 19,701 | 6 | 8 |
| Cameroons .. .. | 3,539 | 0 | 0 |
| Ijebu .. .. .. | 6,942 | 10 | 0 |
| Ogoja .. .. .. .. | 900 | 0 | 0 |
| Ondo .. .. .. | 3,976 | 0 | 0 |
| Onitsha .. .. .. | 12,889 | 10 | 0 |
| Owerri .. .. .. | 11,290 | 10 | 0 |
| Oyo .. .. .. | 12,665 | 18 | 4 |
| Warri .. .. .. .. | 1,641 | 0 | 0 |
| | £100,889 | 0 | 0 |

and the distribution amongst the various Missions was as follows :—

| | £ | s | d |
|---|---|---|---|
| Anglican .. .. .. | 33,585 | 13 | 4 |
| Methodist .. .. .. | 15,070 | 0 | 0 |
| Church of Scotland .. .. | 13,238 | 0 | 0 |
| Qua Iboe Mission .. .. | 1,671 | 6 | 8 |
| Baptist .. .. .. | 5,380 | 10 | 0 |
| Basel Mission .. .. | 1,404 | 0 | 0 |
| Seventh Day Adventist .. | 90 | 0 | 0 |
| Salvation Army .. .. | 75 | 0 | 0 |
| Roman Catholic Mission .. | 26,903 | 10 | 0 |
| Moslem .. .. .. | 823 | 0 | 0 |
| African Churches .. .. | 1,261 | 0 | 0 |
| Leper Settlements .. | 194 | 0 | 0 |
| Non-Denominational .. | 1,193 | 0 | 0 |
| | £100,889 | 0 | 0 |



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Native Administration expenditure on education for the year 1941–42 is as follows :—

| | | |
|---|---|---|
| Northern Provinces | .. | £53,216 |
| Southern Provinces | .. | £18,043 |

while the total expenditure on education by the Central Government during the period was £282,881 which included grants-in-aid and the special grant of £26,000 referred to in Chapter II above. The general increase in wages of Government employees has, to a great extent, nullified the effects of the special grant.

---

## Chapter IV—Elementary Education, Boys

*Northern Provinces :*

Native Administration schools show a net increase of seven schools. Twelve have been opened and five closed.

The following are the number of Native Administration schools and pupils in each province :—

| *Province* | *Schools* | *Pupils* |
|---|---|---|
| Adamawa .. .. | 14 | 642 |
| Bauchi .. .. | 34 | 1,457 |
| Benue .. .. | 16 | 683 |
| Bornu .. .. | 27 | 1,328 |
| Ilorin .. .. | 12 | 631 |
| Kabba .. .. | 7 | 408 |
| Kano .. .. | 21 | 1,188 |
| Katsina .. .. | 17 | 1,009* |
| Niger .. .. | 15 | 754 |
| Plateau .. .. | 10 | 471 |
| Sokoto .. .. | 34 | 2,028† |
| Zaria .. .. | 22 | 887 |
| Total .. .. | 229 | 11,486 |

This compares with 222 schools and 10,549 pupils in 1940–41.

* *Including 61 girls in the Katsina Girls' Classes.*

† *Including 24 girls in the Argungu Girls' Classes.*

*Mission Schools.*—Little expansion in Mission schools has taken place during the year, but the schools already in existence have been maintained.

Generally the schools suffer from a lack of trained teachers and proper supervision. Teachers can only be obtained when funds are available for establishing training centres. Lack of supervision is inevitable at the present time. Only forty-three Mission schools in the Northern Provinces receive grants-in-aid.

In contrast to the Northern Provinces as a whole there is an ever increasing demand for schools in some of the areas bordering the Southern Provinces.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

In Horin the schools have increased from 36 to 42; girls represent about one-third of the pupils.

In Benue Province Native Administrations have made grants to Mission schools in the Southern areas, and are preparing to start Native Administration schools in the Northern areas which are not served by the Missions.

In Kabba Province there is a great demand for education, which is entirely in the hands of the Missions in Kabba Division where Native Administrations spend up to 8 per cent of their revenue on education. These schools are typical Mission schools of the Southern Provinces. There is an insistent demand for the increased use of English and for more schools offering a full primary course.

In Kano Province Mission schools are occupied with the educational needs of the foreign native population. Two assisted schools contain 597 boys and 238 girls, and three unassisted schools 171 boys and 69 girls.

*Southern Provinces.*—Reports from the Provinces show that the war is having remarkably little effect on educational activities. With the exception of two provinces, the school population continues to increase.

*Government and Assisted Schools.*—In spite of still further reduction in departmental personnel available for inspection duties, provincial organization has been well maintained, and the majority of assisted schools have been inspected at least once during the year.

The popularity of the "new farming" continues and 61 teachers passed through the training centres at Ibadan and Umuahia during the year. The Agricultural Education Officers are now finding it difficult to carry out the very necessary "follow up" work on the school farms owing to their rapidly increasing number and the large areas to be covered.

*Unassisted Schools.*—It is fortunate that the travelling teacher system was so well developed before the war, as the control of unassisted schools is now of necessity largely in their hands. They work under difficult, and often, extremely uncomfortable, conditions, but it is obvious from their reports that they are doing very useful work.

The machinery provided by the Education Ordinance for the control of the opening of these schools, which has for so long been the despair of the department, is at last being revised, and it is to be hoped that a big improvement in the management of unassisted schools will follow.

There is a growing demand, especially amongst the more educated part of the population, to obtain greater control of the schools. Many of the so-called Mission schools are in reality Church schools financed and controlled to a great extent by the District Church Councils.

In some areas there is evidence that undenominational schools are wanted by the local population. This tendency has been shown when the question of handing over Government elementary schools to Missions has been mooted.

---

## Chapter V—Secondary Education

*Northern Provinces.*—The only full secondary school in the Northern Provinces is Kaduna College. In January eighteen students passed out and entered departmental training schools as follows:—

| | | |
|---|---|---|
| Agriculture | .. .. | 6 |
| Veterinary | .. .. | 4 |
| Forestry | .. .. | 1 |
| P.W.D. | .. .. | 2 |
| Native Administrations | .. | 5 |

Class VI will in future sit the Cambridge School Certificate examination in December. Results in the Middle VI Certificate examination have not been good.

Reorganization has taken place, and younger boys are now being taken into Middle III instead of older boys entering Middle V from the top classes of the Native Administration middle schools. It is anticipated that the School Certificate will not present serious difficulties to students who have passed four years in the College.

*Native Administration Middle Schools : Classes I-II .*—Only 31 out of 172 candidates reached the standard for entrance into Kaduna College. Although disappointing, the results are not surprising. European staff is not available for regular supervision of middle schools, and the African staff is not capable of maintaining the necessary standard if left to themselves.

The demand for middle school boys greatly exceeds the supply, and boys can obtain employment without attaining the prescribed standard.

*Southern Provinces :*

*Government.*—King's College and Ibadan Government College continue to occupy temporary quarters, but in spite of this both institutions have had a successful year.

Ibadan again had 100 per cent success in the Cambridge School Certificate Examination and King's College was close behind with 33 passes out of 36 candidates entered. This entry included the Umuahia Class VI boys

Umuahia College is still occupied by internees but a new entry has been accepted and is accommodated at King's College pending the completion of arrangements for the re-opening of Umuahia.

All the ex-students from Umuahia at King's College who sat the Cambridge School Certificate examination passed.

*Assisted.*—The Mission and Non-Mission secondary schools appear to have maintained their standard and Cambridge School Certificate results just received are most encouraging.

The demand for increased facilities for secondary education is most persistent, especially from those provinces which lack schools from which boys may obtain the necessary qualifications for entry into Government service.

---

## Chapter VI—Post Secondary Education

*See Appendix*

---

## Chapter VII—Training of Teachers

*Northern Provinces :*

Fourteen teachers completed their training and joined the staffs of middle schools in February, 1942. As the temporary quarters of the College did not contain sufficient accommodation, training took place at Bauchi and Zaria middle schools. Although necessity dictated this modification, the results were successful.

*Bauchi Elementary Training Centre.*—Seventeen out of twenty candidates obtained certificates ; two were referred. The course has been made less academic and more practical with satisfactory results.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

110

*Toro Elementary Training Centre.*—Forty-eight students were in residence. Eight out of nine candidates gained certificates. The centre, acting under the guidance of Agricultural Officers, plays a useful and successful part in popularising irrigated gardens amongst the neighbouring villages. The farm, under constant cropping for thirteen years, has maintained its fertility and increased its yield by 50 per cent.

*Mission Normal Classes.*—The Roman Catholic Mission training school at Shendam is to be re-opened. The Sudan United Mission has a training centre at Gindiri with thirty-four students. The Sudan Interior Mission maintains three normal classes and eighteen students obtained teachers' certificates in 1941. Other Missions are anxious to start teacher-training institutions.

*Southern Provinces :*

The Chief Inspector reported favourably on the Mission teacher-training institutions which nearly all train candidates for the Higher Elementary Certificate. The work of the staff is competent and thorough and failures are principally due to the limited knowledge and ability of students. The results of the certificate examinations were better than the previous year. More training in spoken English is one of the greatest needs in the institutions.

The Board of Education recommended at its last meeting that the period of training for the Elementary Certificate should be reduced from three to two years. Provision was suggested for selected students taking the Elementary Certificate to be drafted into the Higher Elementary Certificate course.

A year's course of training was recommended for uncertificated teachers of proved ability and experience. Successful candidates in this course would be put on the special register and paid on the scale £18-3-30 ; 3-48 per annum.

---

## Chapter VIII—Girls Education

*Northern Provinces :*

The number of girls receiving education in Native Administration schools has risen from 1,451 in 1939-40 to 1,812 in 1941-42. In schools for girls only the number of pupils dropped from 195 to 140.

Domestic Science Centres at Ilorin and Okene continue to do useful work.

The Women's Training Centre at Sokoto has twenty-eight women students. Thirteen completed their training during the year, most are married, and all but one are teaching now. Good reports have been received on their work. The curriculum is of a very practical nature. There is no provision for training Non-Moslems in these schools.

*Southern Provinces :*

The Church Missionary Society, Sisters of the Holy Rosary and Sisters of the Holy Child have all extended their activities during the year.

There are two Government Domestic Science Centres, two Native Administration Domestic Science Centres with an attendance of 216 ; 122 teaching certificates and 207 Domestic Science certificates were issued during the year. Two new training colleges—one for Domestic Science and one for teacher-training—have been opened ; also a Diploma Course for post School Certificate candidates.

The need for more Domestic Science Centres, properly equipped and supplied with trained staff, is urgent. Also there is a great demand for the provision of post primary education in the Eastern Provinces.

Eleven girls sat the Cambridge Senior Certificate and eight passed.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Chapter IX—Health and Moral Welfare

Health has been good on the whole. The Medical Health Unit, Clinics and Dispensaries have benefited the schools within the areas in which they function.

The distribution of free meals has been introduced in some areas.

The Medical Officer of Health, Lagos, reports a high percentage of avitaminosis in some Lagos schools. In the boarding schools the standard of feeding is good.

The Lagos After Care Committee has done valuable work in finding suitable employment for ex-pupils and advising parents and guardians.

### *Boy Scouts*

*Northern Provinces :*

The interest taken by the Chief Commissioner in this movement has helped to popularise scouting. Progress has been made at Kano, Jos and Sokoto. A rover crew for Elementary Training Centre teachers has been formed; "cubs" number thirty-five, scouts 305 and rovers 127.

*Southern Provinces :*

Successful courses were held at Ibadan; a very high standard was attained.

*Girl Guides.*—The Lagos and District Guide Companies raised £55 for War and other Charities. Keenness has been well maintained.

---

## Chapter X—Miscellaneous

*Adult Education.*—Evening Classes in Lagos have been held in King's College mostly for candidates preparing for London Matriculation and for the Intermediate examinations. Free use of laboratories and chemicals has been permitted.

Commercial and other evening classes continue to increase. Many candidates prepare for diplomas and certificates of little value.

Recognition of the course of the Pitman and the London Chamber of Commerce examinations and departmental assistance in the local control of these examinations are being considered.

*Agricultural Education.*—Agricultural Education in the schools both in the Northern and Southern Provinces has shown considerable promise. The co-operation between the Agricultural and Education Officers should produce excellent results. Agricultural courses for teachers have proved very popular, and are giving good results in the school farms and gardens.

The Farm School at Oyo for training young farmers is still in its experimental stage, but there is no reason to doubt its ultimate success.

The rural science syllabus for elementary schools is being extended to cover work in post primary schools.

### *Literature Bureaux*

*Zaria.*—The normal work of this department has been held up but considerable propaganda work has been accomplished.

*Calabar.*—Mr Adams has completed an Efik Dictionary.

*Co-operation with Missions.*—Cordial relations have been maintained. In spite of shortage of staff, the Missions have given all assistance asked for in the preparation of statistics, and considered advice for the preparation of the plan of educational development in the coming years.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## HIGHER COLLEGE, YABA

### ANNUAL REPORT 1941-42

### EFFECTS OF THE WAR

Three members of the European Staff have been seconded for military duties for the whole or part of the year, causing considerable disorganization. Hardly any of the classes have had the same lecturer throughout the year and in several cases more than one or two changes have been necessary.

The African Staff was strengthened at the beginning of the year by the return of Mr Okorodudu from England on the successful completion of his studies at London University.

The new term which should have commenced at the beginning of October had to be postponed until January for the senior students, as most of the European Staff were unable to return from leave before the end of the year. During this period the junior Classes were taught by a depleted staff. The senior students continued their courses of practical training and did not return to the College till the end of December.

The new students due to enter at the beginning of January were unable to join the College till mid-February and courses which would normally have been completed in December continued till the end of March. This naturally caused over-lapping and the results in the Diploma Examinations were not as good as usual.

---

### BUILDINGS

With the extensions to the laboratories completed, accommodation for a hundred students is adequate and satisfactory, but no increase in numbers should be contemplated until new buildings are available.

*Staff Quarters for Europeans* are still very unsatisfactory. Half of the staff live in condemned wooden bungalows. One permanent quarters was purchased by Government during the year, this enabled half the European Staff to be housed in permanent quarters—not a very satisfactory arrangement considering the College has been in existence for eight years.

*African Staff Quarters.*—Only the Assistant House Tutor is provided with quarters in the College. This is a great disadvantage and limits the help given by the African Staff in College activities outside the Classroom.

---

### COURSES OF STUDY

*Commercial Class.*—It had been the intention of Government to modify this course in order to train candidates for an intermediate grade in the clerical service which would offer a higher initial salary and the opportunity of rapid advancement to really promising young men. As the Sessional Paper embodying these suggestions was not accepted by the Legislative Council, this Class has been closed. It is interesting to note that successful candidates who gained their Commercial Diploma this year have been employed by Commercial Firms at the initial salaries suggested for Government employment. Until Government can offer the same salaries and prospects as those offered by private firms to successful candidates, there is little likelihood of this course attracting the best class of candidates.



Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

113

## COURSES FOR MISSION TEACHERS

It is still impossible to get enough suitable candidates for these courses either for the Science or the Arts course. This is all the more regrettable as good men are badly needed and the development of secondary education is being held up. The best men are not attracted as the salary and prospects in Mission Service are inferior to those offered by Government and the Commercial Firms. The average boy prefers to take a post on a lower salary, such as a Government clerkship, which holds out the prospect of a pension on retirement. Until Mission teachers' salaries approximate to those offered by Government this difficulty in recruiting teachers is likely to continue. Another cause of discontent amongst these men is the difference in conditions of service and amenities offered by different Mission Bodies.

A preparatory Science course for Mission teachers is also being held this year. Students in this class will have to pass the Entrance Examination at the end of the year to enter the science teachers' class. Those who are accepted will then sign a bond to serve their Mission for five years if they qualify. The Mission is responsible for their incidental expenditure when they are at the College and guarantees a salary of £75 a year with increments of £5 subject to satisfactory work. These teachers-in-training receive free Board and Tuition, but if they break their bond are liable to refund to the Mission any monies advanced and they undertake to refund £45 to the College which represent the reduced fees for three years training. It has been found necessary to take these measures as some students have taken advantage of the teachers' course to get a free education and have not fulfilled their obligations to the Missions.

---

## OTHER COURSES

Details of the other courses have been given in previous reports and need little comment. They are Pre-medical and Pre-Veterinary—eighteen months. Agriculture, Forestry and Survey—two years before students join their departmental training schools. The Civil Engineering course of four years is held entirely at the College.

There is a definite danger of the College becoming too vocational in its training and failing to offer cultural education to the students. This is due to two causes. Firstly the departments insist quite rightly on students having a good grounding in the special subjects that they need for their professional studies and the standard of the diploma tends to get harder. To meet this need and get the average student up to the required standard little time is left for education in its broader sense. Much more time should be devoted to the English language and English literature and subjects of cultural as well as examination value. Until new entrants to the College have reached a higher standard this is not possible. A contributing factor is the natural tendency of the students to disregard any but examination subjects.

At the last meeting of the Board of Education the Principal of the Higher College pointed out that students entering the College had to do the work, which in England would be done in the last eighteen months or two years at a Public School. He suggested that Secondary Schools, or at least some of them, in Nigeria should have post School Certificate classes for students preparing for the Higher College. He also stressed the fact that the standard of English appeared to be deteriorating and that students at the Higher College were handicapped in their studies by an inadequate knowledge of English. This is a matter of considerable importance and will have to be considered before the standard of the College diplomas can be raised appreciably.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1725

114

It is quite evident that the Higher College is not getting the pick of boys leaving the secondary schools especially those who wish to continue Science. Due to the stronger staff and better equipment and facilities for Science in Government Secondary Schools, Mission candidates are at a great disadvantage. Those Mission candidates who do succeed in getting into the College usually make more rapid progress than the ex-Government Secondary School boy—a fact which clearly indicates that if post School Certificate Classes, with adequate staff and equipment, were available for all candidates wishing to enter the Higher College the standard of work at the College would be greatly improved. Until such a scheme is put into operation little development can take place.

---

## FUTURE DEVELOPMENT OF VOCATIONAL TRAINING

It has been generally accepted that courses of training at the Higher College must for the present be limited in scope until the general standard of education of students entering the College can be raised. In the meantime the grant of Government Scholarships has been approved to enable the best students to gain full qualifications in Europe. To gain one of these Scholarships a student has to prove his practical ability after he has gained his diploma. This scheme functions satisfactorily in the case of teachers, but it is doubtful if it will be so successful in the case of other students such as Agricultural Officers, Engineers, etc.

There may be a definite danger that these young Africans may prove so useful in subordinate routine work, that they will not have the opportunity of making use of their theoretical training. There are already some indications that probationers who have done satisfactory work for a period of years fail in their examinations when tested for confirmation, mainly because they have forgotten theoretical training. This is a matter quite beyond the control of the College Authorities but it is a matter which will have to be considered by any Commission on Higher Education.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

[13603A] Wt. 29290/240 15m 10/42 C.N.Ld. 748

30150/43.

Coded & sent
2230 hrs
115 4/6/43.

C.O.

Mr. Williams. 16.43.

Mr.

Mr. Caine 1/6

Mr. G. E. J. Gent.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

X Sir A. Dawe. 2.6

Sir W. Battershill.

X Permt. U.S. of S. 3.6

Parly. U.S. of S.

4 Secretary of State. 4/6 Attached 4/6

**DRAFT.** CODE TELEGRAM.

GOVERNOR,

LAGOS.

(16)

No. 796. Confidential.

Your telegram No. 865. Much regret delay in reaching decision regarding proposals for 10-years education plan in your despatch No. 485 of 19th November. 2. Those proposals, however, raise far-reaching questions affecting the future of education in Nigeria, particularly having regard to the high cost per of educating a comparatively smal additional number of children. propose to address you separate these larger issues at a la deal now separately with th improving the conditions of existing mission teachers. proposals are not dealt w there may be great delay can be taken. 3. I am afrai I see little or no prospect any assistance under the Co Development and Welfare Act costs of increased salaries part of the plan is to be con isolation from the rest, it ca regarded as involving proposals

for Carson

C.O. R 5 JUN 1943 B

FURTHER ACTION.

Recirculate for further conson. of action as regards general 10 year plan.

Reference:- CO 583/258/30150

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

actual advance in welfare or development. If, therefore, these teachers are now to receive increased salaries, the necessary funds, insofar as they cannot be met from mission sources, will have to be found from the revenues of Nigeria. The cost of the introduction of increased salary scales for mission teachers appears to be £152,010, namely £79,560 on the present basis of grants to missions and on the present salary scale plus £72,450 for the new salary scales. To this has to be added increased contribution in respect of special register mission teachers. When discussing proposals, Morris recommended that the number of special register teachers to whom the new salary scale should be paid should be increased from 1100 to 1500. The cost of this would be £39,400 and the maximum total additional annual cost es for mission teachers would therefore amount . This is substantially more than the ual expenditure on the total 10-year education it is proposed should be borne by es, namely about £120,000 per annum.

4.(1) Before, it is for the Nigerian sider whether if the necessity is still urgent t of teachers away from schools, they funds required for this purpose or with or without extra taxation ng down of the proposed increased be attempted. The scales of African al are clearly going to present a very erm problem when the means come to be nancing an adequate expansion of social m the point of view, therefore, of the lem, it would be all to the good if any salary scales were to be restricted as much

I shall have more to say on this point when ou regarding the main features of the 10-years plan.

If

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

5. If, ~~therefore~~, you are satisfied that it is necessary at the present time to incur the substantial expenditure involved in increasing mission teachers' salaries on the lines proposed and are prepared to finance these increases from Nigerian funds, I agree to provision being made accordingly.

6. As regards Provident Fund proposals, I approve this in principle and am prepared to seek the concurrence of the Treasury in making a scheme under the Colonial Development and Welfare Act for such a fund to cover both certificated mission teachers and 1500 special register mission teachers if you will now submit formal proposals for such a scheme.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

42

COPY FOR REGISTRATION

H8
118

Code Telegram

FROM NIGERIA (Sir B. Bourdillon)

TO S. OF S., COLONIES.

D. 15th April, 1943.
R. 15th " " 22.30 hrs.

No. 696.

Ten Years Education Plan..

(161 Reference last paragraph of my despatch No. 485, as payment of grants in aid for last quarter is now due, grateful for early decision as to whether introduction as from 1st January this year of proposed new salary scale, Provident Fund and payment of 100% of salaries of all certificated and special registered teachers is approved.

Reference:-
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

1+9 41

119

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES

Extract from Minutes of the 121st Meeting, held on Thursday, 25th March, 1943, in the Conference Room, at Dover House, Whitehall, S.W.1., at 11.a.m.

Item 6. Nigeria. Interim Report of the Sub-Committee appointed to consider the Long-Range Plan for the Development and Improvement of Education in Nigeria. (4/43.)

Mr. Scott introduced the Interim Report. Mr. Morris, the Director of Education in Nigeria, had indicated his hope that the proposals would be accepted by the Secretary of State, but with a minor proviso. Whereas the Sub-Committee proposed that not more than 1,100 'special register' teachers should be employed in Mission schools, Mr. Morris asked that the number should be increased to 1,500.

In regard to the salary scale for mission teachers, Sir Donald Cameron said that it appeared to be more a question of security than of the amount of pay received. Mission teachers, with salaries of £60 or £70 per annum, were resigning their posts to enter the public service as, e.g. sanitary inspectors at £36 a year, because, by so doing, they acquired a pensionable status. Economic conditions in Nigeria rendered it impossible to contemplate wide educational expansion and maintain the salary scales now in force: a comprehensive survey of the economic capacity of the territory to meet the cost of its state employees was urgently needed. Mr. Cox said that similar problems were arising in almost all the poorer Colonial Dependencies.

Mr. Grace asked why Nigeria should allot such a small percentage of its revenue to education as compared with other territories. Mr. Cox stated that the question of the proportions of the total expenditure on education in the Colonial Dependencies had been examined by a Committee with no very conclusive results. The Governor's explanation of the present position was given in paragraph 39 of his despatch of 19th November, 1942.

Mr. Grace raised the question of the cost of administration particularly in relation to the standard of living.

Sir George Anderson said that while in India he had believed in the principle of equal pay for Indians and Europeans alike, with an expatriation allowance for the latter. In the West Indies, and even more markedly in Nigeria, the maximum scale of pay for teachers was reached very quickly and this tended to bring about a situation whereby teachers spent the rest of their career in petitioning for more pay. He considered that it would be preferable were increments to be smaller and the maximum rate of salary to be reached at a later stage. He advocated a larger number of posts in the junior grade so that a teacher, [illegible]

[illegible]

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

120

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES.

Draft Minutes of the 121st Meeting, held on Thursday, 25th March, 1943, in the Conference Room, at Dover House, Whitehall, S.W.1., at 11.a.m.

Present:-

The Duke of Devonshire (In the Chair)
Sir Arthur Dawe
Mr. Cox
Mr. Davidson
Mr. Rowell
Mr. Blanter
Sir George Anderson
Mr. Burney
Sir Donald Cameron
Professor Channon
Sir Fred Clarke
Mr. Creech Jones
Sir Angus Gillan
Mr. Grace
Dr. Huxley
Miss Oakden
Miss Perham
Mr. Scott
Dr. Margaret Read - Acting Principal, London University Institute of Education (Colonial Department)
Sir Ralph Furse
Mr. Tovey
Mr. E.L. Scott
Mr. Farmer
Miss Allan-Hallett
} Colonial Office.
Miss M.P. Barker - Assistant Secretary.

Item 1. Minutes of the last Meeting. The Minutes of the last Meeting were approved.

Item 2. Questions arising out of the Minutes of the last Meeting. Mr. Cox stated that no business had arisen.

Item 3. Advisers' Notices:-

A. Written. (Previously circulated).

B. Oral.

(1) Mr. Rowell reported as follows:- Gibraltar: Training of Teachers. With reference to the written notice under this head, four further bursaries had been awarded during the past week for the years 1943-45.

(2) Mr. Cox reported as follows:-

(i) Change of Address. The address of the Education Adviser, the two Assistant Advisers and the Assistant Secretary, had now been changed. A notice giving the new address would be circulated to members.

(ii) Mr. H.S. Scott had kindly agreed to act in a consultative capacity for two days a week, during Mr. Cox's absence on tour. A further measure of assistance from a member of the Committee would be referred to under Item 7.

(iii) Professor Macmillan had been appointed as the representative of the British Council in West Africa, and would therefore no longer be a member of the Committee. Mr. Cox expressed the Committee's regret at losing Professor Macmillan's very valuable services and said he knew that they would wish him every success in his new work.

Item 4.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

through his career, could be judged for promotion on his work and service.

He favoured teaching through the medium of the vernacular and a postponement of the stage of teaching English as a subject and its subsequent use as a medium of instruction; the use of the vernacular was more economical and was within the financial limitations of the territory.

Mr. Burney referred to paragraph 5 (a) of the Interim Report which indicated that the proposed new salary scales for teachers 'may be altogether out of proportion as compared with the average income of the people they are serving'. If any figures were available the picture could be seen more clearly.

Mr. Scott said that his impression was that the average income was approximately £8 per annum.

Sir Donald Cameron thought that it was considerably less and remarked that there was a difference between the Mohammedan peasantry in the Northern Provinces and the people who worked in the forest regions of the Southern Provinces. In the North, a man with an annual cash income of £4 or £5 would be rich. In the South the average income might perhaps be a little more, say £5 or £6. One of the fundamental difficulties in Nigeria, where 90 per cent. of the people were on a subsistence basis, was the impossibility of supporting a system of education which involved some 3,000,000 children and would cost over £6,000,000 a year. It was essential to develop the economic wealth of the people in the first instance if Nigeria were to undertake a large share of expenditure on the social services. There was no overseas allowance in Nigeria but he hoped that this would be introduced and that that portion of the emoluments of the European staff would be paid by the Imperial Government. The salaries of the African members of the Service had been fixed too high on account of European scales of pay.

In Southern Nigeria the people had in the past been reluctant to be educated through the medium of the vernacular. The time was perhaps approaching when the British Government should consider whether they were subsidising a system of very costly education for a minority of the children. If education were going to be financed it should be done on a cheaper basis which involved the vernacular as a medium of instruction.

Miss Perham said that Nuffield College was carrying out a survey on the economic wealth of Nigeria and suggested that its results might be useful to the Committee.

Mr. Creech Jones wondered whether the proposals were short-term or long-range ones. If the latter, it would be of interest to consider the educational problems as part of the social and economic development of the territory. If they were short-term proposals he would endorse them.

Dr. Huxley said that it would be necessary to see how to persuade the native inhabitants that the shortest way in the long run was to start education on a lower level but on a larger scale. He realised that this would be a difficult problem.

Professor Channon said that in Malaya the question of salary of local in relation to European personnel was of the greatest importance. There was a need for more professionally

trained

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

trained men in agriculture and other services; and obviously the Colonies could not afford them unless local salary scales were revised in a downward direction. He agreed with Sir George Anderson that an overseas allowance should be granted to Europeans.

Sir Arthur Dawe said that a great deal of consideration had been given to this problem. It reacted through the whole scale of social and other services. The present was a particularly difficult time to come to any conclusion on salary scales which should be regarded as in the melting-pot and subject to post-war revision. There was no expatriation allowance in Africa, but it was clear that that system would have to be taken into consideration when planning post-war salary scales. Owing to the need for attracting competent European personnel during the last twenty-five years, salaries had been offered which necessarily had to be related to conditions in the United Kingdom. This had created the feeling amongst Africans with political aspirations that they should receive similar salaries.

Professor Channon said that it seemed that professionally trained personnel in the Colonies would be entirely subsidised, in the sense that colleges or universities would depend for the time being on Government funds, and students would be given free places. This offered an opportunity for resolving the difficulty of salaries.

Sir Donald Cameron said that in 1933 the whole of the salary scales of the African services in Nigeria were recast in a downward direction, the departure point being taken from the pay that it was necessary to give a man holding a diploma from the new Higher College.

Mr. Grace remarked that the wage being offered under the new proposals for a place like Lagos was only a living one, similar to that earned by the average clerk, but if the same wage were to be given to every teacher of that grade all over the territory, it would probably be too high.

Miss Oakden referred to Dr. Huxley's observations and said that the question was one of having a different type of education rather than one of lowering the standard. An education nearer to the roots of the people and more closely related to their needs would be cheaper and better than an imported type of initative education that had grown out of an urban civilization in other countries. Sir Donald Cameron agreed. He asked if there were any possibility of a man like Mr. Hammond reviewing the educational system of Nigeria. In reply Mr. Cox said that Mr. Hammond's present appointment was for a term of three years. He considered that Sir Donald's point should be borne in mind.

The Committee agreed to endorse the Interim Report of the Sub-Committee, subject to the amendment suggested by the Director of Education.

Item 7.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

41 123 41

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES.

Extract from Draft Minutes of the 121st Meeting held on 123
Thursday, 25th March, 1943, at Dover House, at 11. a.m.

Item 6. Nigeria. Interim Report of the Sub-Committee appointed to consider the Long-Range Plan for the Development and Improvement of Education in Nigeria. 4/43. Mr. Scott introduced the Interim Report. Mr. Morris, the Director of Education in Nigeria, had indicated his hope that the proposals would be accepted by the Secretary of State, but with a minor proviso. Whereas the Sub-Committee proposed that not more than 1,100 'special register' teachers should be employed in Mission schools, Mr. Morris asked that the number should be increased to 1,500.

In regard to the salary scale for mission teachers, Sir Donald Cameron said that it appeared to be more a question of security than of the amount of pay received. Mission teachers, with salaries of £60 or £70 per annum, were resigning their posts to enter the public service as, e.g. sanitary inspectors at £36 a year, because, by so doing, they acquired a pensionable status. Economic conditions in Nigeria rendered it impossible to contemplate wide educational expansion and maintain the salary scales now in force: a comprehensive survey of the economic capacity of the territory to meet the cost of its state employees was urgently needed. Mr. Cox said that similar problems were arising in almost all the poorer Colonial Dependencies.

Mr. Grace asked why Nigeria should allot such a small percentage of its revenue to education as compared with other territories. Mr. Cox stated that the question of the proportions of the total expenditure on education in the Colonial Dependencies had been examined by a Committee with no very conclusive results. The Governor's explanation of the present position was given in paragraph 39 of his despatch of 19th November, 1942.

Mr. Grace raised the question of the cost of administration particularly in relation to the standard of living.

Sir George Anderson said that while in India he had believed in the principle of equal pay for Indians and Europeans alike, with an ex-patriation allowance for the latter. In the West Indies, and even more markedly in Nigeria, the maximum scale of pay for teachers was reached very quickly and this tended to bring about a situation whereby teachers spent the rest of their career in petitioning for more pay. He considered that it would be preferable were increments to be smaller and the maximum rate of salary to be reached at a later stage. He advocated a larger number of posts in the junior grade so that a teacher, midway through his career, could be judged for promotion on his work and service.

He favoured teaching through the medium of the vernacular and a postponement of the stage of teaching English as a subject and its subsequent use as a medium of instruction; the use of the vernacular was more economical and was within the financial limitations of the territory.

Mr. Burney referred to paragraph 5 (a) of the Interim Report which indicated that the proposed new salary scales for teachers 'may be altogether out of proportion as compared with the average income of the people they are serving'. If any figures were available the picture could be seen more clearly.

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Mr. Scott said that his impression was that the average income was approximately £8 per annum.

Sir Donald Cameron thought that it was considerably less and remarked that there was a difference between the Mohammedan peasantry in the Northern Provinces and the people who worked in the forest regions of the Southern Provinces. In the North, a man with an annual cash income of £4 or £5 would be rich. In the South the average income might perhaps be a little more, say £5 or £6. One of the fundamental difficulties in Nigeria, where 90 per cent. of the people were on a subsistence basis, was the impossibility of supporting a system of education which involved some 3,000,000 children and would cost over £6,000,000 a year. It was essential to develop the economic wealth of the people in the first instance if Nigeria were to undertake a large share of expenditure on the social services. There was no overseas allowance in Nigeria but he hoped that this would be introduced and that that portion of the emoluments of the European staff would be paid by the Imperial Government. The salaries of the African members of the Service had been fixed too high on account of European scales of pay.

In Southern Nigeria the people had in the past been reluctant to be educated through the medium of the vernacular. The time was perhaps approaching when the British Government should consider whether they were subsidising a system of very costly education for a minority of the children. If education were going to be financed it should be done on a cheaper basis which involved the vernacular as a medium of instruction.

Miss Perham said that Nuffield College was carrying out a survey on the economic wealth of Nigeria and suggested that its results might be useful to the Committee.

Mr. Creech Jones wondered whether the proposals were short-term or long-range ones. If the latter, it would be of interest to consider the educational problems as part of the social and economic development of the territory. If they were short-term proposals he would endorse them.

Dr. Huxley said that it would be necessary to see how to persuade the native inhabitants that the shortest way in the long run was to start education on a lower level but on a larger scale. He realised that this would be a difficult problem.

Professor Channon said that in Malaya the question of salary of local in relation to European personnel was of the greatest importance. There was a need for more professionally trained men in agriculture, and other services; and obviously the Colonies could not afford them unless local salary scales were revised in a downward direction. He agreed with Sir George Anderson that an overseas allowance should be granted to Europeans.

Sir Arthur Dawe said that a great deal of consideration had been given to this problem. It reacted through the whole scale of social and other services. The

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

present was a particularly difficult time to come to any conclusion on salary scales which should be regarded as in the melting-pot and subject to post-war revision. There was no ex-patriation allowance in Africa, but it was clear that that system would have to be taken into consideration when planning post-war salary scales. Owing to the need for attracting a complement of European personnel during the last twenty-five years, salaries had been offered which have some relation to conditions in the United Kingdom. This had created the feeling amongst Africans with political aspirations that they should receive similar salaries.

Professor Channon said that it seemed that professionally trained personnel in the Colonies would be entirely subsidised, in the sense that colleges or universities would depend for the time being on Government funds, and students would be given free places. This offered an opportunity for resolving the difficulty of salaries.

Sir Donald Cameron said that in 1933 the whole of the salary scales of the African services in Nigeria were re-cast in a downward direction, the departure point being taken from the pay that it was necessary to give a man holding a diploma from the new Higher College.

Mr. Grace remarked that the wage being offered under the new proposals for a place like Lagos was only a living one, similar to that earned by the average clerk, but if the same wage were to be given to every teacher of that grade all over the territory, it would probably be too high.

Miss Oakden referred to Dr. Huxley's observations and said that the question was one of having a different type of education rather than one of lowering the standard. An education nearer to the roots of the people and more closely related to their needs would be cheaper and better than an imported type of imitative education that had grown out of an urban civilization in other countries. Sir Donald Cameron agreed. He asked if there were any possibility of a man like Mr. Hammond reviewing the educational system of Nigeria. In reply Mr. Cox said that Mr. Hammond's present appointment was for a term of three years. He considered that Sir Donald's point should be borne in mind.

The Committee agreed to endorse the Interim Report of the Sub-Committee, subject to the amendment suggested by the Director of Education.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

O P Y

Tettenhall,
All Stretton,
Church Stretton.

40

20th March. ~~1926~~

126

The Under Secretary of State,
Colonial Office,
London.

Advisory Committee on Education

West African Sub Committee

Interim Report on the Long Range Plan for the development and improvement of Education in Nigeria.

---

Sir,

1. With reference to the above: I am, not unnaturally, disappointed that the Sub Committee has not felt that it could, at any rate, support and recommend for adoption some sections of the development plan.

2. The main fear of the Sub-Committee would appear to be that the scale of salaries proposed for mission teachers are too high in comparison with the remuneration of the peasant farmer, and in any case beyond the capacity of the Government of Nigeria to pay. If the Committees fears are justifiable then the present scales of salary of Government and Native Administration employees are also beyond the capacity of the Nigerian tax payer. Should this prove to be the case when times are more normal, economic necessity will force down these salary scales to the level the country can afford, unless the British tax payer is to be asked to shoulder the burden. The position of the mission teacher is at present an unenviable one he must not be paid a salary, which approximates to that of Government and Native Administration employees as the country cannot afford it and it cannot be wondered at that the teacher should seek other work paid at the general level, nor can we expect suitable recruits for the teaching profession if the rewards are below those of other professions. The teacher would appear to be a sort of pariah; he has been poorly paid, has had to see his salary reduced while other workers received increments, has had usually no security of tenure of his post nor pension nor provident fund; in fact

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



fact he has only enjoyed such benefits in these respects as his mission could afford to give him. Others may receive salaries in excess of what the country can afford but not the mission teacher. If he wishes to provide for his old age and the education of his children he must seek other employment even although Government has spent considerable sums of money on his training.

3 The present position in Nigeria is serious the exodus of teachers from the profession is continuing at an alarming rate but many are holding on in anticipation of the 100% salary basis for grants, the introduction of the new scales and the institution of a provident fund for mission teachers. If a decision on these matters is to be postponed then unless the Government is prepared to run the risk of serious trouble - such as a teachers strike - some interim measures are essential. I therefore support the sub committee's recommendation put forward in para. 9 of the Report. I would however ask that the number of special Register teachers be increased from 1,100 to 1,500, which will represent approx. 10% of the uncertificated teachers now employed.

4 The amount of money necessary to carry out these proposals at once will not be large. The increments provided under the 1937 Board of Education scale (due on the 1st January 1943) have already been paid. It would only be necessary therefore as a minimum concession to transfer teachers from the 1937 scale to the same point, or, if that is not possible to the next higher point on the new scales and to pay the new higher increments as from the 1st January, 1944. A more generous method would be to apply the new scale as from 1st January 1943 and to make up the increments paid to the amount of increment which will apply in the new scale.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



There seems to be some misunderstanding in para. 10 of the report. The figure of £79,560 represents an estimate of the maximum liability were grants to be paid in full on the old basis and present scales; but this would include grants to many schools which are still on the unassisted list. No question of arrears of these payments would arise except in so far as the new salary scales, the new basis of grant, and payment of provident fund might be made retrospective.

In view of the critical situation in Nigeria I trust that it will be possible to inform H.E. the Governor of the proposed interim measures at an early date.

I have, etc.
(Sgd.) E.G. Morris

Director of Education, Nigeria.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

129 [illegible]

Jettenhall,
All Stretton,
Church Chilton
20th March.

(Copy above)

The Under Secretary of State,
Colonial Office
London.

Advisory Committee on Education
West African Sub Committee

Interim Report on the Long Range Plan for the development and improvement of Education in Nigeria

---

Sir,

With reference to the above: I am, not unduly, disappointed that the Sub Committee has not felt that it could, at any rate, support and recommend for adoption some sections of the development plan.

The main fear of the Sub-Committee would appear to be that the scale of salaries proposed for

missin teachers are too high in comparison with the remuneration of the peasant farmer, and in any case beyond the capacity of the Government of Nigeria to pay. If the committees fears are justifiable then the present scales of salary of Government and Native Administration employees are also beyond the capacity of the Nigerian tax payer. Should this prove to be case when times are more normal economic necessity will force down these salary scales to the level the country can afford, unless the British tax payer is to be asked to shoulder the burden. The position of the mission teacher is at present an unenviable one he must not be paid a salary, which approximates to that of Government and Native Administration employees as the country cannot afford it and it cannot be tolerated that the teacher should seek other work, paid at the general level, nor can we expect suitable recruits for the teaching profession if the rewards are below those of other professions.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

The teacher would appear to be a sort of pariah; he has been poorly paid, has had to see his salary reduced while the workers received increases, has had usually no security of tenure of his post nor pension via provident fund; in fact he has only enjoyed such benefits in these respects as his mission could afford to give him.

Others may receive salaries in excess of what the Country can afford but not the mission teacher. If he wishes to provide for his old age and the education of his children he must seek other employment even although Government has spent considerable sums of money on his training.

The present position in Nigeria is serious the exodus of teachers from the profession is continuing at an alarming rate but many are holding on in anticipation of the 100% salary basis for grants, the introduction of the new scales and the institution of a provident fund for mission teachers. If these decisions on these matters is to be postponed then unless the Government

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

is prepared from the Irish joining trouble - such as a Tramcar strike - some interim measures are essential. I therefore support the sub Committees recommendations put forward in para 9 of the Report. I would however ask that the number of Special Register teachers be increased from 1,100 to 1500, which will represent approx 10% of the municipal teachers now employed.

The amount of money necessary to carry out these proposals in the at once will not be large the increments for period under the 1937 Board of Education scale (due on the 1st January 1943) have already been paid. It would only be necessary therefore as a minimum concession to transfer teachers from the 1937 scale to the same point, or if that is not possible to the next higher point on the new scales. (and to pay the new higher increments would be paid as from the 1st January 1944. A more generous method would be to apply the new scale as from 1st Jan 1943 and to make up the increments paid to the amount of increment which will apply in the new scale.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

133/33

There seems to be some misunderstanding in para 10 of the report. The figure of £.79.560 represents an estimate of the maximum ~~would be repaid~~ liability were grants to be paid in full on the old basis and present scales; but this would include grants to many schools which are still on the unassisted list.

No question of arrears of these payments would arise ~~except~~ except in so far as the new salary scales, and the new basis of grant, might and payment of provident fund might be made retrospective.

In view of the critical situation in Nigeria I trust that it will be possible to withdraw the ~~The~~ Presence of the proposed inter-service academies at an early date.

I have to know Sir

Your obedient servant

[illegible]

Director of Education, Nigeria.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

134

Tattenhall,
All Stretton
Church Stretton.
20.3.43.

My dear Scott

(1) Many thanks for yours of yesterday.
Yes, I agree that it is very unfair that the Nigerian Government should be notified of the sub committee's recommendations. I do not think that I should be wise to raise any objections and we shall gain time to argue at the General Election. The change over to the new scales, provided that it is not retrospective, (and there is no reason why it shall be) will cost very little as it merely means fitting the present scholars into the new scale. The only fear I have is that H.E. may jib at the future cost of the new increments but even if he thinks that he still has a chance of moving it on to the C.O. he may accept. No one can contend that the scale of salaries proposed for Special Registered teachers is excessive and in view of the inevitable delay in

Reference:-
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

~~128~~
135

The consideration of the general development scheme
I should like to see the number to be placed on the
Special Register immediately increased from
1100 to 1500 this would only represent 10% of
the existing cadre of uncertificated teachers

S.P. approx 14.000 uncertificated 10% = 1400
N.P. - 1.000 " " = 100
1500

This additional 400 would be a great help to the missions.

As the Govt of Nigeria is already paying
the difference between mission scales and the Byrne 1937
scale, and the increments on that scale, the switch
over to the new scales should be a simple matter
as the machinery is all there.

I could come up next Thursday if necessary
I am a little better but not getting on as I should
like.

I had a long discussion with Miss Plummer
before I left and if the Sub Committee is going to discuss
girls education it might save time if copies of the
enclosed memorandum were made for members
It is precious I have no copy!

~~136~~
136

I enclose a letter to the CO. giving my views on the subcommittees recommendations if Jr Minn & OK. will Jr see that it gets to its destination.

Best Salaams

James Brady

F.S. Ferris

P.S. If the letter to the Co. could be typed perhaps Jr could sign it for me as I should like to have two copies one for the office in Lagos and one for myself.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

137 ' 3[illegible]

137

19th March, 1935.

My dear [illegible],

Many thanks for your letter about the Nyasaland matter of Teachers.

Now to turn to your letter of the 12th March. The position as I see it is as follows:- We have examined the proposals in the confidential and have made three recommendations. First, that the new salary scales be approved for certificated teachers now employed and in training for Mission schools and for not more than 1100 special registered teachers to be employed in Mission Schools. Second, that the Provident Fund be established. Third, as regards the increase in the grant in aid payments we have suggested that the missions be assisted to pay the new salary scales and we have recommended that this might consist of the Colonial Development Fund. It seems to be urgent that these recommendations if accepted by the Secretary of State should be notified to the High Commissioner. The Secretary of State would wish to do this as soon as he hears your views. Would it be possible for you to write to the Colonial Office on Mr. Cox's suggestion that either (1) the interim report be not acted on until you have had a further opportunity of putting your views before the Colonial Office or (2) the recommendation of the subcommittee in the interim report be accepted as interim measures and be notified to the Governor, subject to any modification which may result from [illegible]

If we can get this interim report cleared out of the way we can proceed to deal with long range items.

I have no authority for writing but I think that what I have said might help. Of course you can discuss in Cape Town but nothing can be done until you have seen the officials of the Colonial Office. We have a meeting of the Advisory Committee on Native Education

Yours ever

CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

~~135~~ 37

138

ADVISORY COMMITTEE ON EDUCATION

West African Sub-Committee.

Interim Report on the Long Range Plan for the Development and Improvement of Education in Nigeria.

---

(A)

1. According to despatch No.485 of November 19th, Nigeria is now spending a sum of £364,983 on the education of some 350,000 children. It seeks to create further liability for a maximum annual expenditure of:-

(1) £240,400 in respect of

(a) new salary scales.
(b) Provident Fund payments by Government.
(c) increase in the grant-in-aid scales.

(2) £79,769 for

(a) An extension of the number of Native Administration Schools in the Northern Provinces.

(b) A new teacher training centre complementary to (a)

(c) Extra departmental staff.

(d) Technical training.

The sum of £364,983 for educating 350,000 children would thus be increased to £685,152 per annum for educating 350,000 children together with the normal increase which the existing organization may be expected to provide in the Southern Provinces and some 18,000 under 2 (a) above in the Northern Provinces. The proposal is that the additional expenditure of £320,169 under (1) and (2) above should be divided equally between Nigeria and the Colonial Development and Welfare Vote.

(3) A maximum of £625,000 annually to finance a general expansion scheme providing for the education of an additional 176,000 children. It is proposed that the whole of this liability should be borne by the Colonial Development and Welfare Vote.

2. We have not precise figures, but the number of children of school age in Nigeria must be approaching three million. The Governor asks for a telegraphic reply on (a) and (b) and, in effect, on (c) of (1) above.

(B)

3. In regard to paragraph1(1)(a) above we submit the following:-

Salaries in Mission Schools.

Consideration of the despatch inevitably raises questions of importance in regard to the development of education in Nigeria and of the social services generally in the Colonial Empire.

4.

139

4. The Sub-Committee have been informed that the existing scales of pay are not sufficiently attractive to retain in the education service qualified and capable teachers who are being attracted generally to employment in other branches of the public service and, particularly in time of war, to employment arising out of war conditions. We do not know to what extent these special war time attractions are persisting, or are likely to persist. It appears certain that if the scales of pay in other departments, including teachers in Government schools, are to continue as they are, the scales of pay for teachers in mission schools must be raised.

5. On the other hand we are faced by the following considerations:-

(a) The evidence available does not suggest that the existing scales are inadequate in themselves to attract and retain teachers of quality who should be able to live as examples to the community which they serve without being remunerated on a scale which may be altogether out of proportion as compared with the average income of the people they are serving.

(b) The adoption of a scale of salaries based in part on the cost of living and of services in the most expensive localities as a general scale applicable to the whole territory appears to be indefensible.

(c) Expansion of the education system involves the employment of a very large and constantly increasing number of teachers. For this reason, if for no other, salary expenditure must largely govern the possible rate of development. For example (see A(3) above), the Governor asks for £625,000 per annum from the Imperial Exchequer to educate an additional 176,000 children.

6. If we recommend the general acceptance of the proposed new scales of salary, an immediate and temporary solution of the Nigerian difficulty might be secured at considerable expense to the British taxpayer. The solution will, however, in the view of the Sub-Committee, make it impossible to envisage the expansion of elementary school education as at present organised in Nigeria beyond very narrow limits, save at the cost of the British taxpayer. The relatively meagre expansion, over a period of ten years, proposed by the Governor, and the large expenditure involved provide sufficient evidence of the correctness of this conclusion.

7. The proposals of the Governor are, therefore, in the opinion of the Sub-Committee of such a nature that they must, if accepted, lead to the following results -

(i) They will provide a temporary solution of financial difficulties in respect of recurrent expenditure on a developing service largely at the cost of the British taxpayer.

(ii) They will create a situation which will grow progressively more difficult from the purely financial point of view.

(iii) A heavy burden of increasing expenditure will fall to be borne by the British taxpayer during the period of the

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

the operation of the Colonial Development and Welfare Act and thereafter.

(iv) The proposals tend to perpetuate a rate of expenditure which is indefensible, because it provides a service at a cost which is greater than is justified in the economic conditions that now prevail, or seem likely to prevail, in Nigeria within a reasonably short period.

(v) The ultimate reduction and withdrawal of the Imperial contribution will leave Nigeria in the position of having a developing system of social services which will place an intolerable burden on the people; the very weight of that burden will tend to restrict, if not destroy, the social services themselves.

8. The Sub-Committee do not conceal from themselves that the questions raised by a consideration of this despatch extend beyond the provision of additional educational facilities, which is the important purpose of the despatch. They suggest that those questions may be put in general form as follows:-

(i) Is it possible to justify the expenditure of funds from the Colonial Development and Welfare Vote on recurrent charges which appear unduly high for services which must one day be borne by the Government of the territory concerned?

(ii) The cost of recurrent charges for services paid by the Government must in large measure be fixed in relation to the present or prospective economic capacity of the country to meet those charges, and the salary scales in all branches of the services paid for by Government must be closely and carefully co-ordinated in relation to the average annual income of the general population. At the same time they should provide for the different standards of living in the different parts of the territory.

9. The Sub-Committee feel it incumbent to set out these considerations at length. They are serious, especially that concerned with the ability or otherwise of the country to remunerate its servants at rates which may be excessive as compared with the ordinary level of incomes in the country; rates which will clearly make any material expansion of the education and other services impossible save at the expense of the Imperial Exchequer. In all the circumstances, therefore, we are reluctant to recommend the present proposal. We can only suggest that the Secretary of State be advised to approve, as an interim measure, the proposed new salary scales for certificated teachers now employed in, or in training for, Mission Schools and for not more than 1,100 "special register" teachers to be employed in Mission Schools. We make this suggestion solely on the ground that we are informed that the drift from the profession of its ablest and better qualified members cannot otherwise be prevented. We must reiterate that it is open to question whether the proposed scales are properly related to the economic and social needs of the teachers in many parts of Nigeria. It is also open to question whether they are not being forced upon the territory by the salaries paid in other services of the State which, it is suggested, require complete and urgent survey in the light of the economic capacity of

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Nigeria to meet the cost of its State employees.

10. It should be noted in this connection that if such approval is forthcoming a considerable proportion of the additional expenditure involved will, it is believed, represent arrears, to which Nigeria is committed inasmuch as she has not for some years been paying salary rates up to the limit provided in the existing regulations. If the Governor's proposals in the despatch in regard to salaries were accepted in full, these arrears would apparently represent a sum of some £79,000 a year (see his telegram of 1st February). It would appear therefore that they are not a legitimate charge against the Imperial Exchequer. The Governor would have to report what amount of new money is required for this purpose and make his recommendations as to how it should fall to be borne as between the Missions, the local Government and the Imperial Government. He could at the same time make any necessary application arising out of the recommendation we have submitted in paragraph 15 below.

Salaries in Native Administration Schools.

11. Turning to the proposals in regard to salaries for teachers employed by the Native Administrations, the Sub-Committee are of opinion that the principles discussed in the previous paragraphs on salaries for teachers in Mission Schools apply also in the sphere of Native Administration Schools.

12. The Sub-Committee note, in this connection, that the Governor in paragraph 28 of the despatch refers to the present examination of native administration salaries with a view to their revision in an upward direction. It also appears from the Governor's telegram of February 1st that the Native Administrations have agreed to the new scales proposed for teachers.

13. The Sub-Committee desire to reiterate their view in regard to the relation of salaries to economic needs. Here too, regard should be paid not only to the salaries of other servants of the Native Administration, but also to the average income of the ordinary people in the areas in which the teacher serves. We are unable at the present stage to recommend the introduction of new salary scales for Native Administration teachers pending a discussion of the matter with the Director of Education.

(D)

Provident Fund.

14. In regard to paragraph 1 (1)(b) it appears to us that the establishment of a Provident Fund is a long overdue improvement in the conditions of Service of the teaching profession in Nigeria and that, as no prior commitment is involved, it is a proper object for assistance under the Colonial Development and Welfare Act. We recommend that its introduction be confined, in the first instance, to the existing cadre of certificated mission teachers.

(E)

Increase in the Grant-in-Aid Payments.

15. We are unable to make a recommendation on this subject until

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

until we have discussed it with the Director of Education. In so far as the introduction of the new salary scales as an interim measure would impose a burden on the missions under the existing organizations, we recommend that the Government of Nigeria should meet the difference and, if necessary, indicate what assistance would be required under the Colonial Development and Welfare Act as suggested in paragraph 10 above.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

36

143

Code Telegram

FROM NIGERIA (Sir B.Bourdillon)

TO S. OF S., COLONIES.

D.17th March, 1943.
R.17th " " 15.35 hrs

---

No. 511.

I have reached definite conclusion that the time has come to introduce teaching of English into Native Administration elementary schools in Northern Provinces and Education Department will be asked to prepare specific proposals. This decision, which was reached after consultation with large number of Emirs and their Councils, may affect the ten years' programme.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

~~144~~
144

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES.

WEST AFRICAN SUB COMMITTEE.

Members are reminded that the next meeting of the Sub-Committee will be held in the Conference Room, 2, Park Street, on Wednesday, March 3rd, at 10.30 a.m.

In view of the importance of the issues raised at the meeting held on February 17th a suggested Interim Report has been prepared by the Chairman, in the light of an aide-memoire of the proceedings.

The Agenda for the next meeting will be:-

(a) To consider the Chairman's suggested Interim Report (copy attached).

(b) To go through the Governor's despatch with a view to listing points for discussion with the Director of Education on his arrival in the United Kingdom.

Colonial Office,
2, Park Street, W.1.

24th February, 1943.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

~~H15~~

145

ADVISORY COMMITTEE ON EDUCATION.

WEST AFRICAN SUB-COMMITTEE

Suggested Interim Report on the Long Range Plan for the Development and Improvement of Education in Nigeria.

---

(A) Salaries in Mission Schools.

1. Consideration of despatch No. 485 of November 19th from the Governor of Nigeria raises questions of importance in regard to the development of education in Nigeria and of the social services generally in the Colonial Empire.

2. The Sub-Committee have been informed that the existing scales of pay are insufficiently attractive to retain in the education service qualified and capable teachers who are attracted generally to employment in other branches of the public service and, particularly in time of war, to employment arising out of war conditions. We do not know to what extent these special war-time attractions are persisting, or are likely to persist. It appears certain that if the scales of pay in other departments are to continue as they are, the scales of pay for teachers must be raised.

3. On the other hand, we are faced by the following considerations -

(a) The evidence available does not suggest that the existing scales are inadequate in themselves to attract and retain teachers of quality who will be able to live as examples to the community which they serve.

(b) The adoption of a scale of salaries based in part on the cost of living and of services in the most expensive localities as a general scale applicable to the whole territory appears to be indefensible.

(c) The expansion in the education system involves the employment of a very large and constantly increasing number of teachers. For this reason, if for no other, salary expenditure must largely govern the possible rate of development.

4. If we urge the general acceptance of the proposed new scales of salary, an immediate and temporary solution of the Nigerian difficulty will be secured at considerable expense to the British tax-payer. The solution will, in the view of the Sub Committee, make it impossible to envisage the expansion of elementary school education as at present organised in Nigeria, beyond very narrow limits. The relatively meagre expansion, over a period of 10 years, proposed by the Governor and the large expenditure involved provide sufficient evidence of the correctness of this conclusion.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

5. The proposals of the Governor are, therefore, in the opinion of the Sub-Committee, of such a nature that they must, if accepted, lead to the following results -

(i) They will provide a temporary solution of financial difficulties in respect of recurrent expenditure on a developing service largely at the cost of the British tax-payer.

(ii) They will create a situation which will grow progressively more difficult from the purely financial point of view.

(iii) A heavy burden of expenditure will fall to be borne by the British tax-payer during the period of the operation of the Colonial Development and Welfare Act.

(iv) The proposals tend to perpetuate a rate of expenditure which is indefensible, because it provides a service at a cost which is greater than is justified in the economic conditions now prevailing, or likely to prevail in Nigeria within a reasonably short period.

(v) The ultimate reduction and withdrawal of the Imperial contribution will leave Nigeria in the position of having a developing system of social services which will place an intolerable burden on the people; the very weight of that burden will tend to restrict, if not destroy, the social services themselves.

6. The Sub-Committee do not conceal from themselves that the questions raised by a consideration of this despatch extend beyond the provision of additional educational facilities, which is the important purpose of the despatch. They suggest that these questions may be put in general form as follows:-

(i) Is it possible to justify the expenditure of funds from the Colonial Development and Welfare Vote on high recurrent charges for services which must one day be borne by the Government of the territory concerned?

(ii) The cost of recurrent charges for services paid by the Government must be fixed in relation to the present or prospective economic capacity of the country to meet those charges, and the salary scales in all branches of the services paid for by Government must be closely and carefully co-ordinated, and at the same time must provide for the different standards of living in the different parts of the territory.

7. The Sub-Committee have felt it incumbent to set out these considerations at length in order to explain and justify the terms of the recommendation which is now submitted:-

"That

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

[3209] Wt. 18952/229 5m. 7/42 C.N.Ld. 748
[3702] Wt. 32385/242 10m. 10/42 C.N.Ld. 748

30150/43

34 147
24 —
148

O.

Mr. Davidson. 23/2

Mr. Farmer 18/2

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.

2, Park Street, W.1.

24 February, 1943.

**DRAFT.** LETTER.

S.O. letter for Mr. Davidson's signature.

The Reverend Canon E.J. Evans,
Missionary Guest House,
Selly Oak,
Birmingham, 29.

Dear Evans,

Thank you very much for your letter of February 17th.

When the possibility that you might be available to meet us was first mooted, the Sub-Committee were not aware of the likelihood that the Director of Education would be coming home by air to explain the 10 year plan. In the event of his arrival in the near future it may not be necessary to put you to the trouble of making a special journey to London; but I shall see that your letter is brought to the notice of the Sub Committee at the next meeting, /and

**FURTHER ACTION.**

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

and ascertain more precisely whether there are any points, apart from thosewhich may be discussed with the Director, on which your views would be particularly welcome. I shall write again about this before the middle of next month.

It is good to learn that you are making progress, and I hope that the process will be accelerated.

Yours sincerely,

Ed Macfarlane

Reference:-
PUBLIC RECORD OFFICE
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Missionary Guest House
Selly Oak
Birmingham 29
Feb 17/43

33
~~50~~
149

Dear Davidson,

It was good to hear of you again. I am afraid that my part in forming the ten year plan was not a very 'prominent' one – it consisted in setting out estimates &c in connection with the Yoruba Mission only.

However, if I could be of any use to your Committee, I would gladly do what I could.

In the normal course, I do not expect to be in London until the end of March & could arrange to be free on the afternoon of Wed. Mar 31 or morning of Ap. 1.

If this is too late on, I would make a special visit

(34)

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT – NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

The time that would suit me best would be Thursday Afn. Mar 4 or Friday Morn. Mar 5. 150

If this does not prove convenient then any day between Feb 24-27 & March 2—3 & March 23-26 could be fixed.

I mention morning & afternoon, to fit in with the train Service, so as to avoid staying overnight in Town.

Perhaps, if we get the meeting fixed, you would let me know any special points of the 'Plan' you are interested in.

Thank you for inquiries re my health. I'm making progress— slowly— though my return to Nigeria is rather in doubt.

With all good wishes

Yours Sincerely

E J Evans.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

"That the Secretary of State be advised to approve, as an interim measure, the proposed new salary scales for certificated teachers now employed in, or in training for, Mission Schools, and for not more than 1,100 "special register" teachers to be employed in Mission Schools. We make this recommendation solely on the ground that we are informed that the drift from the profession of its abler and better qualified members cannot otherwise be prevented. We must, at the same time, point out that it is open to question whether the proposed scales are properly related to the economic and social needs of the teachers in many parts of Nigeria. It is also open to question whether they are not being forced upon the territory by the salaries paid in other services of the State which, it is suggested, require complete and urgent survey in the light of the economic capacity of Nigeria to meet the cost of State employees in all departments".

B. Salaries in Native Administration Schools.

8. Turning to the proposals in regard to salaries for teachers employed by the Native Administrations, the Sub-Committee are of opinion that the considerations discussed in the previous paragraphs on salaries for teachers in Mission Schools apply also in the sphere of Native Administration Schools.

9. The Sub Committee note, in this connection, that the Governor in paragraph 28 of the despatch refers to the present examination of native administration salaries with a view to their revision in an upward direction. It also appears from the Governor's telegram of February 1st that the Native Administrations have agreed to the new scales proposed for teachers.

10. The Sub-Committee desire to reiterate their view in regard to the relation of salaries to economic needs. In the case of Native Administration teachers, regard should also be paid not only to the salaries of other servants of the Native Administration, but also to the average income in the areas in which the teacher serves.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(*5074—250) WL 30863—43 20,000 10/39 T.S. 695

30823/Inquiries. Nyasa

152 32

152

C. O.

Mr. Dawkins 13/2
Mr. Fearn 13/2
Mr. C. J. Jeffries.
Mr. A. J. Dawe.
Sir H. Moore.
Permt. U.S. of S.
Parly. U.S. of S.
Secretary of State.

Acad. 33.

13 Feb. 1943

S/S 1st Mr Dawkins Signature

## DRAFT.

The Rev. Canon Sir Evans
Missionary Guest House.
Selly Oak.
Birmingham.

Dear Evans,

This letter is prompted by the recent arrival of Mgr. Cua-yan's educational plan - which is now being examined by a Sub-Committee of the A.C.C.

It was suggested by Grace at last week's meeting that it would be an advantage if a few members of the Office who are concerned with the plan could have an informal talk with you on certain of its aspects. We understand that you took a prominent part in its formulation.

I am now writing to enquire whether you would be prepared to fall in with Grace's suggestion. If so, perhaps we could arrange a meeting at a time convenient to all concerned. You probably will have occasion to visit Edinburgh I know so I suggest that you let me know when you next expect to be in London and I would write you whether all is clear at this end.

Grace tells me that you are still on sick leave. I hope that the doctors are satisfied with your progress & that it will not be long before you are quite well again. With kindest regards to you both.

Yours sincerely

FURTHER ACTION.

Reference:
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

153

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES.

WEST AFRICAN REPORTS SUB-COMMITTEE.

A draft summary of the proceedings of the meeting held on February 3rd is enclosed herewith with the request that members will be good enough to submit suggested amendments before the morning of Saturday, February 13th. If none are received by that date it will be assumed that the draft correctly interprets the Sub-Committee's views.

As stated in the last paragraph of the draft the next meeting of the Sub-Committee will be held in the Conference Room, 2, Park Street, on Wednesday, February 17th, at 10.30 a.m.

COLONIAL OFFICE,
2, Park Street, W.1.

9th February, 1943.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES.

EAST AFRICAN REPORTS SUB-COMMITTEE.

Draft Summary of the Proceedings of a Meeting held in the Conference Room, 2, Park Street, on February 3rd, at 10.30 a.m.

Mr. T.H.Baldwin, Chief Inspector of Education, Southern Provinces, attended the meeting.

The Sub-Committee took note of the addendum to the summary of the proceedings of the meeting held on January 21st and of the Governor's telegram No.135 of the 1st February. As regards the latter it was thought that the sum of £79,560 under item (a) represented a prior commitment already undertaken by the Government of Nigeria and that in consequence it was not a fit and proper object for assistance under the Colonial Development and Welfare Act.

It was agreed that the Sub-Committee's first business should be an examination of the proposed new basis of grants-in-aid which was regarded by Nigeria as a matter of urgency. For the rest of the plan, it was decided to work through the despatch and to consider whether there were any points of outstanding importance on which the Sub-Committee should concentrate attention, e.g., whether the cost of the proposed rate of expansion was compatible with a plan for mass education. Reference was made to the lacunae in the despatch and to its lack of comprehensiveness when compared, for example, with the proposals recently submitted by the Gold Coast. It was thought that the Sub-Committee's main comments should be ready pending Mr. Morris's arrival in the United Kingdom.

Sir Donald Cameron said that the Sub-Committee had not been provided with the fundamental data needed if they were to tender any useful advice to the Secretary of State. He considered that it would be essential to ascertain what recurrent expenditure was involved under the expansion proposals on (a) Teacher Training Centres, (b) Primary Schools, (c) Secondary Schools, (d) Technical Schools, should the old basis of grants-in-aid be retained and, secondly, what expenditure would be involved under these sub-headings if the new basis of grants-in-aid were to be introduced. It was not clear how far the figure of £625,000 under the expansion proposals would be reduced were the existing grant-in-aid system to be retained.

Considerable discussion followed regarding the new grant-in-aid proposals. The Sub-Committee were informed that under the existing arrangements every assisted school (other than a training institution) was classified in regard to its efficiency as A, B, C or D, and that grants might be awarded in accordance with such classification as follows:-

(1) For "A" schools - Up to one hundred per cent of the total amount paid as salaries to native teachers engaged therein.

(2)

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(2) For "B" schools - Up to ninety per cent of the total amount paid as salaries to native teachers engaged therein.

(3) For "C" schools - Up to seventy per cent of the total amount paid as salaries to native teachers engaged therein.

(4) For "D" schools - Up to fifty per cent of the total amount paid as salaries to native teachers engaged therein.

It was explained that in determining efficiency the criterion used was the effective work done by schools in the community which they served.

The Sub-Committee noted that the criterion in the new proposals was certification of teachers and not efficiency, that it applied to non-assisted as well as to assisted schools and that there was no reference in the despatch to the considerable income derived from school fees. Acceptance of the proposals would entail considerable departure from the grants-in-aid policy recommended by the Advisory Committee in 1933 and approved by the Secretary of State.

Miss Oakden said that, so far as could be judged from the despatch, the voluntary agencies would be required under the new proposals to find the salaries of uncertificated teachers, the cost and maintenance of buildings and the cost of recurrent equipment. She suggested that different considerations should be applied to schools already firmly established and those in a state of development.

In the matter of fees, Mr. Baldwin informed the Sub-Committee that he understood the Director's objective to be the diversion of fee income from the more educationally developed areas to the more backward districts to assist in the development of the latter. His personal view was that this would be fraught with difficulties in that the income, though in theory belonging to the Proprietor as defined in the Ordinance, was in fact controlled by the local Christian communities who in some cases would be likely to resent its diversion elsewhere. Mr. Davidson agreed and expressed the view that the situation disclosed demanded a radical overhaul in the field of administration of primary education on lines which had been adumbrated by the Chairman in a recent article.

The Sub-Committee reached the unanimous conclusion that the new grant-in-aid proposals would require much further consideration. They were strongly averse from advising the Secretary of State to approve a scheme which had the widest implications. It was thought that hasty approval now would have embarrassing repercussions if, as appeared likely, it was found necessary to withdraw it in a few years time.

Mr. Cox adverted to the difficulties with which the Nigerian Government were confronted and urged the importance of finding a constructive formula which could be applied ad interim. He suggested that Government should make up the difference between existing payments by the missions and those which were liable to be paid under the proposed new salary scales. Sir Donald Cameron agreed with Mr. Cox's proposal

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

proposal provided that fees were taken into account. He thought that Government should submit a fresh estimate for assistance less fees.

After further discussion the Sub-Committee reached the following conclusions:- (a) that the Secretary of State be advised to approve as an interim measure the proposed new salary scales for certificated teachers now employed in, or under training for, mission schools and for not more than 1100 "special register" teachers; (b) that the new grant-in-aid proposals raised so many issues that no immediate decision was possible; (c) that in the meantime the Secretary of State be advised to approve an arrangement whereby, in the event of inability on the part of the missions to meet the additional expenditure involved by the introduction of the new scales, Government should meet the difference; (d) that the Government of Nigeria be asked to state the sum involved and if necessary to indicate what assistance would be required under the Colonial Development and Welfare Act.

It was agreed that the next meeting of the Sub-Committee should be held in the Conference Room, 2, Park Street, on Wednesday, February 17th at 10.30 a.m., when the agenda should include consideration of the proposals regarding (a) Native Administrations (paras. 27 and 30 of the despatch) and (b) Girls' education (paras. 33 and 34 of the despatch and appendix 10).

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

157 29

157

Mr. Farmer.

I attach, in duplicate, an addendum to the draft summary of the proceedings of the West African Sub-Committee of the A.C.E.C. held on January 21st, 1943.

The addendum has been made at the instance of a member of the Sub-Committee and no objection is seen by the Chairman (Mr. H.S.Scott) or by Mr. Cox to its inclusion in the draft.

We discussed the matter on January 29th and agreed that any action which might arise out of the addendum should await further discussion at the meeting convened for February 3rd at 10.30 a.m. and that in the meantime a telegram might go forward asking how the additional expenditure of £240,400 on the basis of no expansion was subdivided under the three heads set out in the draft summary.

Rowan Robertson
1.2.43.

Tel. already sent - as No. 24 to Pari which at No. 28

158

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES.

West African Reports Sub-Committee.

Addendum to the draft summary of the proceedings of a meeting of the West African Sub-Committee held in Room 618 2, Park Street on Thursday, January 21st, 1943.

---

According to the despatch, Nigeria is now spending a sum of £364,983 on the education of some 350,000 children. It seeks to create further liability for a maximum annual expenditure of:-

(1) £240,400 in respect of

(a) the new salary scales.
(b) the Provident Fund payments by Government.
(c) the increase in the grant in aid scales.

(2) £79,769 for

(a) An extension of the number of Native Administration Schools in the Northern Provinces.

(b) A new teacher training centre complementary to (a).

(c) extra departmental staff.

(d) technical training.

(The sum of £364,985 for educating 350,000 children would thus be increased to £685,152 per annum for educating 350,000 plus x children; the number represented by x is not clearly defined but some indication of its extent would appear to be given in paragraph 50 of the despatch).

(3) A maximum of £625,000 annually to finance a general expansion scheme providing for the education of an additional 176,000 children. It is proposed that the whole of this liability should be borne by the Colonial Development and Welfare Vote.

The additional cost under (3) above appeared to the Sub-Committee to be so high in relation to that under (1) as to call for further verification.

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30150/43 28

COPY FOR REGISTRATION

159

Code Telegram

FROM NIGERIA (Sir B. Bourdillon)

TO S. OF S., COLONIES.

D. 1st February, 1943.
R. 1st " " 19.55 hrs.

IMMEDIATE.

No.186.

Your telegram of the 30th January No.137.

Education Plan.

Approximate subdivision maximum additional annual expenditure items (a) and (b) of Appendix XIV is as follows:-

(1) Item (a).

| | |
|---|---|
| Old basis grant and present salary scale | £79,560 |
| Provident Fund | £ 9,540 |
| Additional for new scale of salary | £72,450 |
| Additional for new basis grant | £23,950 |
| Total | £185,500 |

(2) Item (b).

| | |
|---|---|
| Provident Fund | £ 2,650 |
| Salary on new scale | £52,250 |
| Total | £54,900 |

Native Administration at present receives no assistance other than supervision. Maximum annual liability in respect of salaries of their existing staff on present scale is approximately £30,000, but Native Administration have agreed to proposed new scale.

Telegraph Section Note:

Delayed for correction, as incorrect total given.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30150 160 26
160

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES

Extract from Minutes of the 119th Meeting, held on Thursday, 17th December, 1942, at 11.a.m., at Dover House, Whitehall, S.W.1.

1. Adviser's Notices:-

... ... ....

(b) Oral. Mr. Cox reported as follows:-

... ... ...

---

(iv) Nigeria. A ten-year education plan had just reached the Colonial Office and was receiving preliminary consideration.

---

[13209] Wt. 18952 229 5m. 7/42 C.N.L.d. 748
[13603B] Wt. 29290 240 15m. 10/42 C.N.L.d. 748

30150/42 Nig.

161

C. O.

Mr. Fawcett

Mr.

Mr.

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.

Added 13.4.43 Adopt. 30/1/43.

101

**DRAFT.** Codicil.

Immediate

No. 132

Gov.
Nigeria

(16)

30 JAN 1943
D 30

Your despatch of 19th November No. 485 Education.

Please telegraph if possible before next meeting of Education Advisory Committee to be held on 3rd February how the estimated additional expenditure of £240,400 without expansion (i.e. total maximum annual recurrent in

reserve

**FURTHER ACTION.**

Recirculate to me.

Reference -
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

respect of items (a) and (b) in Appendix XIV)

is sub-divided under

(i) Consolidated fund expenditure.

(ii) Proposed new salary scale expenditure

(iii) grants on the proposed 100 percent basis.

Secy.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

163

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES.

West African Reports Sub-Committee.

A draft summary of the proceedings of the meeting held on January 21st is circulated herewith and members are requested to be good enough to submit amendments before the morning of Thursday, January, 28th. If none are received by that date it will be assumed that the draft meets the wishes of the Sub-Committee.

The next meeting of the Sub-Committee will be held in the Conference Room, 2 Park Street, on Wednesday, February, 3rd at 10.30 a.m.

Colonial Office,
2, Park Street, W.1.

23rd January, 1943.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES.

Draft Summary of the proceedings of a meeting of the West African Sub-Committee held in Room 618, 2, Park Street, on Thursday, January 21st, 1943.

---

The Sub-Committee, which sat from 11 a.m. to 1.30 p.m., had before them the Governor's despatch No. 485 of November 19th, 1942 and a summary of the proposals contained therein.

Mr. T.H. Baldwin, Chief Inspector of Education, Southern Provinces and Mr. K.T. MacKell, Senior Education Officer, Lagos and Colony, attended the meeting and gave much useful information concerning the local background.

In view of the Governor's request for telegraphic approval of the introduction of the proposed new salary scales and provident fund with effect from 1st January, 1943 the Sub-Committee confined its discussions as far as possible to these items.

The following conclusions were reached:-

Provident Fund. It appeared to the Sub-Committee that this was a long overdue improvement in the conditions of service of the teaching profession in Nigeria and that, as no prior commitment was involved, it was a proper object for assistance under the Colonial Development and Welfare Act. Their recommendation is that its introduction be confined to the existing cadre of teachers in order that the Secretary of State may be safeguarded when considering proposals for expansion.

New Salary Scales. The Sub-Committee considered that for any salary scale for teachers the practical criterion is its adequacy to attract and maintain men and woman of good education and training, so that they may live as examples in the communities which they serve. Judged by this criterion the Sub-Committee are satisfied that the proposed new scales are necessary and that the teachers who will benefit thereby will find a niche in any reorganised educational system which may be contemplated under expansion. In reaching these conclusions the Sub-Committee were guided in part by the assurance of Mr. Baldwin and Mr. MacKell that the provident fund in itself would not be a sufficient "anchorage", that the scales proposed were acceptable to the Nigeria Union of Teachers and that the continuance of the 1937 scales would not prevent a drift from the profession in post-war years on the pre-war scale. On the last point the Sub-Committee were informed that the drift in Lagos and in the larger centres of population in the Southern Provinces was from 15 to 20 per cent and that it comprised for the most part the able and better qualified teachers. The Sub-Committee therefore advise acceptance of the new salary scales for the existing establishment of teachers with the all important proviso that they should not be related to the proposed new grant-in-aid system (in other words, they consider that the existing system should continue in operation until such time as the Secretary of State is in a position to give full consideration to the implications of the proposed new basis of 100% of the salaries of certificated and "special register" teachers) and subject to consideration of the following two points:-

(a) In the scale of salaries shown in Appendix 5 it is proposed that the scale for graduate African and Non-African Masters and Principals in voluntary agencies should

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

should be similar. This seemed to the Sub-Commiddee to overlook the need for an expatriation allowance for Non-Africans the grounds for which are well recognized.

(b) It is proposed that women should be on the same scale as men. The principle followed in this country is that the salaries of women in the teaching profession are less than those of men on the ground that, in general, a woman has fewer family commitments than a man. The Sub-Committee had an open mind on the subject but were not aware that conditions in Nigeria warranted a departure from the practice at present followed in the United Kingdom.

General. On the figures before the Sub-Committee the Nigeria Government propose to increase expenditure from £561,000 to £604,000 without expansion. It was recommended that a telegram should be sent to the Governor asking how the additional expenditure of £240,000 was sub-divided under
(a) provident fund expenditure
(b) proposed new salary scale expenditure, and
(c) grants on the proposed 100% basis.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Extract from "Colonial News Bulletin" No: 26 26.11.42

Orig regd on 12005/2A/42

30,150

~~166~~

166

Future of Nigerian Education

An article on this subject by Mr.E.E.Esua, General Secretary of the Nigeria Union of Teachers, appears in the Pilot. Mr. Esua stresses the urgent need for more education for Nigeria. The Education Ordinance of March last provided for Native Authority schools and adult schools, and gave the Director a more effective control of the opening of new schools and a greater ease in the closing of inefficient schools. But the need was for an Ordinance which would create Local Education Authorities with power to establish schools throughout Nigeria for children now thirsting for knowledge. Such a scheme would produce a greater response in the payment of taxes.

The exodus of teachers from schools - mostly non-Government schools - had assumed alarming proportions. The only remedy was the improvement of conditions of service, and the refusal to issue "discharge certificates" to teachers was no solution.

The writer asks that the same degree of moral and financial encouragement should be given to schools under African management as is accorded to other schools.

As regards higher education, the writer suggests that Yaba College might develop more quickly into a full-fledged university college if it were placed under a government council, like Achimota, instead of being entirely under offical control.

The article concludes as follows.

"Nigeria's goal is the establishment of free and compulsory elementary education for all the children in Nigeria. The plea of lack of funds does not hold, as economy can be effected in other items of expenditure, in order to provide the necessary funds. Moreover, the African is always willing to pay for education, even at some sacrifice, as he considers it a sound investment. Far more can be accomplished if qualified Africans are utilised in larger numbers than at present in the educational service of Nigeria, especially in higher posts."

(West African Pilot 25-8.8.42., 30.7.42.)

Reference:- CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

1671 17
167

# N I G E R I A.

## LONG-RANGE PLAN FOR THE DEVELOPMENT AND IMPROVEMENT OF EDUCATION.

## SUMMARY OF PROPOSALS.

### A. Present Position.

The approximate total population of children under 16 in Nigeria is 7,750,000 of which only about 350,000 are now attending school. Of this number only about 30,000 belong to the Northern Provinces which contain a larger proportion of the population of the country. It is clear that the educational facilities available are totally inadequate, and the reason for this is primarily one of lack of money. Government expenditure on education is only £293,690 a year or 4% of the total recurrent expenditure of Nigeria; this includes grants-in-aid to voluntary educational bodies (Missions) amounting to £136,600: in addition Native Administrations in the Northern Provinces spend £53,263 and in the Southern Provinces £18,030. There are 5,022 schools etc., ranging from elementary schools (varying from single class schools to full elementary schools of six standards) to teachers' training institutions. Of these 42 are maintained by Government (including 4 elementary teachers training centres maintained in whole or in part) 320 by Native Administrations( including the 4 training centres referred to above) and 4674 by voluntary educational bodies (Missions) - with the assistance of grants-in-aid from Government in the case of certain approved schools. Details of the various schools and institutions and the type of education they provide are given in paragraphs 6 - 20 of the Governor's despatch. The main features and defects may be summarised as follows : -

(i) Northern Provinces.

(a) Native Administration Schools. No satisfactory expansion is possible unless more teachers are trained and financial assistance is provided. Progress with female education is slow - there are only 1812 students as compared with 1451 in 1940-41.

(b) Government Schools. Two primary schools only are maintained by Government, one at Jos and the other at Kaduna, and only one full secondary school - Kaduna College. In addition there are two elementary training Colleges, one at Toro on the Plateau for the Pagan areas and one at Bauchi for the Mohammedan elementary schools. One of the proposals in the Plan is to abolish the Bauchi Training Centre and to establish a new elementary training centre at Makarfi near Zaria. Bauchi is unsuitable for the purpose and lacks the advantages which Makarfi offers, namely a healthy site, good farming area, schools for teaching ~~Africans~~ Hausa in the neighbourhood and proximity to an agricultural station.

(c) Mission Schools. Only 43 schools out of a total

/of

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

of 405 in the Northern Provinces at present receiving Government grants-in-aid. The principal demand for Mission expansion is in the areas along the border of the Southern Provinces where the demand for education is spreading rapidly. Lack of funds seriously hampers expansion and the supply of efficient teachers.

(ii) Southern Provinces.

(a) Native Administration Schools.
There is a growing demand from the African to take a more active part in the establishment and control of schools. Many of the Native Administrations are small units and are not able to support a school with trained teachers but if financial help were forthcoming the active co-operation of the people is assured.

(b) Government Schools. The 29 full elementary schools (Standard VI) are often too remote for regular supervision by Education Officers and in some cases their efficiency compared to neighbouring Mission schools of similar type does not justify their retention, if one considers the high cost of maintaining them compared to the cost of the Mission schools of similar type. But local opposition would be offered to any scheme for handing them over to voluntary educational bodies.

The three Government secondary schools (two for boys, and one for girls) are the only secondary which are properly equipped and staffed for the teaching of science. In consequence the Higher College of Yaba has to rely principally on these schools for candidates for the courses offered in medicine, veterinary studies, forestry, agriculture etc., This unduly narrows the field of selection for higher education and means that Yaba is not necessarily getting the best available material. The demand for another boys' school and a Government girls school for the Eastern Provinces has been urgent for some years.

In the four elementary training centres maintained in whole or in part by Government teachers are trained for Missions and Native Administrations as well as for Government. Two have Government supervision for a long period. The centres can only meet a very small part of the demand for elementary teachers. Government has no higher elementary training centre in the Southern Provinces. The conversion of one of the elementary training centres to a higher elementary training centre is included in the proposals in the Plan. There has been a great wastage among elementary teachers due to the lack of prospects in Native Administration and Mission schools.

(c) Missions etc., Schools.

(The relevant paragraphs of the Governor's despatch are quoted below in full having regard to their importance in relation to the whole problem of the expansion and development of education in Nigeria.)

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

"The mass of elementary education in the Southern Provinces is in the hands of the Missions, who have done a great work in spreading education through the country. The majority of these schools are one or two class schools in the charge of uncertificated teachers, who are usually very poorly paid. In consequence teachers are always on the look out for more lucrative employment, and the staff is changing constantly. When trained teachers are available they are employed mostly in the assisted schools where a grant can be obtained from Government towards their salaries. Central primary schools are situated so as to offer a full primary education to the best pupils in the groups of neighbouring elementary schools. These schools consist of six standards as compared to four in the ordinary elementary school.

"There has been a tendency for secondary schools to spring up in the big centres without any provision for the needs of the country as a whole. This is due in part to a question of finance, as it is easier to collect higher fees in the commercial centres, and partly to the greater demand in these centres. Thus out of the sixteen Mission Schools for boys in the country, which can be considered full secondary, Lagos has five and also has the only full secondary Mission school for girls.

"Unfortunately secondary education is regarded primarily as a means of entering Government service, and principally the clerical service. Unless the secondary school boy is willing to take up other types of employment, and the syllabus of these schools is modified to meet the needs for expanding secondary education, disillusionment and unemployment will result. The increase in the number of passes obtained by candidates from Mission secondary schools in the Cambridge certificate examination has also increased the demand for secondary education. It is not realised that the successes are due in great part to the lowering of the pass standard required. If secondary education is to be expanded to the benefit of the country, the syllabus of these schools will have to be broadened in scope to train candidates for other fields of employment. Provision has been made for this in the proposals.

"Missions have sufficient Training centres for Higher Elementary teachers, but hardly any for training Elementary teachers. In consequent the vast majority of the elementary classes are in the hands of unskilled teachers. But even though the Higher Elementary Training centres have been supplying a regular number of trained teachers each year, it has not been possible to keep pace with the wastage which occurs through teachers leaving to take up other employment which offers better prospects.

"There is no doubt that the type of education provided in the past especially in the elementary and primary schools, has been too academic. The result - apart from the religious side of the instruction - has been the production of a large semi-literate class, who, due to the higher entry standard now demanded by Government and Commercial Firms, are no longer eligible for clerical and similar employment, but who nevertheless tend to gravitate to the towns where they have little prospect of employment apart from casual labour, an occupation for which they have no taste and consider beneath them. The problem can only be tackled at the source of the educational system - the village school. The policy advocated under the long range plan holds out a real prospect of producing a more balanced educational programme and a hope of retaining the majority of the boys who receive an elementary education as members of the village community, by relating the school and its activities to the life of the local community.

"There has been an increasing demand for schools of all types throughout the country, especially in the Southern Provinces, but in spite of great efforts on the part of the voluntary Bodies (mostly Missions) to spread elementary education, their position has

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

170

has become increasingly difficult. Government grants-in-aid remained nearly static for years and, in consequence, many schools which were eligible for assistance received no grants as funds were not available. The result was that in many cases teachers' salaries were not paid in full for long periods and senior teachers of experience left their employment to take up any Government or commercial appointment offering better ultimate prospects. The teaching service as a whole became disgruntled and many of the best men were lost. The regular supply of trained teachers from the training colleges still tend to leave as soon as they fulfil their contracts. The only satisfactory solution of this problem is increased grants-in-aid and the control of expansion."

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

B. The Long Range Plan.

Briefly the aims of the proposals are to provide-

(a) A type of education more suitable for the needs of the country.

(b) Better conditions of service for teachers employed by the Missions and other Voluntary Bodies, in order to provide a better trained and more contented staff.

(c) More adequate financial assistance to Missions and other Voluntary Educational Bodies.

(d) Financial assistance to Native Administrations in order to assist them to maintain an efficient staff of teachers and expand education in their areas.

(e) Controlled expansion within financial limits.

(a) A type of education more suitable for the needs of the country.

Under this head the proposals are briefly:-

(i) The provision of elementary education in the villages with a strong rural bias suited to the environs and local needs of the neighbourhood should be the first consideration. In this connection one of the immediate proposals is the establishment of a new Elementary Training Centre at Makarfi where the proper type of teachers can be trained (see paragraph A(i)(b) above). It is contemplated that the Centre will be able to train 42 teachers a year as compared with about 24 a year now trained at Bauchi; "Special Register" teachers will also be trained. The Centre will provide not only for the training of teachers to maintain existing schools, but also for the training of teachers required for the additional Elementary Schools in the Northern Provinces which are contemplated during the next 10 years.

Estimated Cost.

| | | |
|---|---|---|
| Capital Expenditure | | £13,000 |
| Recurrent " | (1st year) | £ 4,200 |
| " " | (10th " ) | £ 6,460 |
| Total Recurrent Expenditure over 10 years | | £57,300. |

(ii) Central Schools in the Southern Provinces which provide a full prinary or elementary courses of six standards, will maintain the rural and craft bias and suitable students from these schools will produce candidates for the proposed new farm schools for youths who are unable to take or complete a secondary school education, i.e. schools on the lines of that at Oyo. It is realised locally

Reference:- CO 583/258/30150 PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

locally that the Oyo scheme is in a too experimental stage to justify the opening of similar schools elsewhere for the present.

(iii) The development of technical education in the larger towns. The scheme which has been prepared by the Director of Education and which is recommended by the Governor provides for the setting up Craft Centres in the larger towns which would be attended by pupils of the higher classes of all the schools in those towns, the work of the Centres being extended gradually so as to include evening classes in crafts for adults and courses of lectures and classes in technical subjects. It is proposed in the first instance to set up one Centre, preferably outside Lagos, possibly in Enugu, for the training of a class of some 30 students to serve as instructors in other centres. The course will be one of four to five years under European instructors and the students would be trained as carpenters, iron workers or as builders. When the first batch of trainees are ready they will be sent out to teach at Craft Centres in the larger towns under a European crafts instructor. The Training Centre can then revert either to a Crafts Centre for the town in which it is located or, if there is sufficient demand, be converted into a small trade school which can be enlarged later if necessary.

Estimated Cost.

| | |
|---|---|
| Capital Expenditure | |
| 1st year, Training School | £35,000 |
| 6th year, 10 Centres at £2,500 | 25,000 |
| | £60,000 |
| Recurrent | |
| Staff, etc. 1st year | £3,450 |
| " " 10th " | £14,718 |
| Total Recurrent Expend. over 10 years | £73,600 |

(iv) A wider basis in the curriculum of the new secondary schools is needed. These schools are tending to become cramming institutions for the Cambridge School Leaving Certificate, which is the qualification for a clerk in Government service or a commercial house. Science should not necessarily be taught up to School Certificate standard; the urban schools should provide courses in commercial subjects; the rural schools, agriculture with a modicum of science; while girls' secondary schools should provide courses in office training, typing and shorthand.

(b) Better conditions of service for teachers employed for the Missions and other Voluntary Committee Bodies, in order to provide a better training and a more contented staff.

The unsatisfactory conditions of service of the Mission teachers was first reported upon by the Governor in his despatch No. 825 of the 18th November, 1940, with the result that towards the end of 1941 a special grant of £26,000 was made to the Missions from Nigeria Government funds with which to pay arrears of increments from the 1st January 1937 to the 1st January, 1941. to all Certificated Teachers and

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

and to place them on an improved scale recommended by the Nigeria Board of Education retrospectively from 1937. Provision of a similar sum was made in the current years' estimates. While this has improved the position of these teachers their prospects even now compare unfavourably with those of Government teachers and of holders of Government and commercial clerical posts.

Revised salary scales for Mission teachers have therefore been prepared and these are shown in Appendix V to the Governor's despatch (copy attached). It will be seen that in the case of one of the proposed scales, i.e. that for Higher Elementary Teachers, the maximum is higher than that of Government Elementary Teachers - £156 per annum as compared with £128 per annum. It is also proposed that women teachers should be on the same scales as men.

It is also proposed that a Provident Fund for the Mission Teachers should be introduced forthwith. This will provide for the payment of equal contributions by the teachers and their employers, the contribution in each case ~~should~~ be about 5% of the teacher's salary.

The estimated cost of this improved salary scales and Provident Fund, assuming that the new basis for Government grants in aid to Missions (as to which see below) are approved, , is --

| | |
|---|---|
| 1st year | £63,400 |
| 10th " | £136,500 |

Total Recurrent over 10 years £1,000,000

(c) More Adequate financial assistance to Missions and other Voluntary Educational Bodies.

Under the present system of Government grants in aid a percentage ~~a percentage~~ of the salaries of the whole teaching staff only in schools which qualify for assistance is paid. It is recommended that the grants in future should be paid on the following basis:-

(i) 100% of the salaries of all Certificated and "Special Register" teachers. "Special Register" teachers are a new class to be created. They will comprise selected experienced uncertificated teachers who have successfully undergone a one year's training course. Their proposed salaries are -

| | |
|---|---|
| Northern Provinces. | £18 - £1:10 - £24 . £30-£1:10-£36. |
| Southern Provinces. | £18 - £3 - £30 - £3 - £48. |

Expenditure under the above proposal will be controlled by fixing a quota of each grade of teacher for each type of school and institution.

(ii) Grants towards the salaries of non-native teachers on the basis of the Graduate scale in Appendix V of the despatch, the number to be limited by Regulations

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

regulation.

(iii) The employers contribution to the proposed Provident Fund in respect of all certificated "Special Register" and non-native teachers towards whose salaries grants are paid.

(iv) A passage allowance for non-native teachers at £50 p.a. for approved teachers - numbers to be limited by Regulation.

(v) The salaries and expenses of supervisers (maximum of £450 p.a.) plus £50 p.a. for passage. Hitherto grants have been based on actual cost to employers.

(vi) Boarding grants in full for students as provided in the Regulations.

(vii) Grants in full for students at Higher Elementary Training Colleges as provided in the Regulations and grants at lower rates for students in Elementary and "Special Register" Elementary Colleges.

(viii) Building and equipment grants in full on the basis of half cost of building and one third cost of equipment as provided for in the Regulations, but limited to new secondary schools and training institutes. Missions and other Voluntary Bodies will be responsible for the capital cost of elementary schools and the upkeep of all schools and institutions.

(ix) Expenses of two Educational Advisers, one Protestant and one Catholic (this has already been approved).

Estimated additional cost of implementing the above proposals so far as existing staff, schools, and institutions are concerned is £1,000,000 for 10 years assuming that the present Government grant in aid remained constant at £136,600. On this basis the additional cost in the first year is put at £63,400. (Details are given in Appendix (VI) to the despatch).

(d) Financial assistance to Native Administration in order to assist them to maintain an efficient staff of teachers and expand education in their areas.

The salaries which the Native Administrations have hitherto been able to pay to the staffs of their various services have depended on the financial resources of each ~~individual authority~~ Native Administration. In most cases their salaries are much lower than those paid to the staffs of corresponding Government Departments even in cases where the persons have equal qualifications. This applies also to the Education Service. Nevertheless, some of the smaller Native Administrations have experienced difficulty in meeting their teachers' bill. In the wealthier Native Administrations the teachers' salaries have compared unfavourably with scales in other services with the result that the best men have been lost to the teaching service. The upward revision of Native Administration salaries is now under examination. Native Administrations, however, will not be in a position to provide both for increased teachers's salaries and the expansion of education and some form of financial assistance will have to be provided. The form of assistance proposed is an annual grant in aid on the following basis.

(i) 100% of the salaries of all ~~qualified~~ certificated and "Special Register" teachers employed by them; the salary scales to be the same as those for Mission teachers (see Appendix V). In practice these, so far as Certificated teachers are concerned, will at present be confined to elementary and Higher Elementary teachers.

(ii) The payment of the Native Administrations ~~s~~ contribution as employers to the Provident Fund to be instituted (as in the case

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

case of Mission Teachers.)

(iii) Payment of the subsistence of pupils at training colleges. Estimated cost of implementing the above proposals so far as existing staff is concerned is £365,000 over a period of ten years (£240,000 for the Northern Provinces and £125,000 for the Southern Provinces).

(e) Controlled expansion within financial limits.

The proposals for expansion over a ten year period, including schools and institutions to be maintained by Government, Native Administrations, and Voluntary Educational Bodies comprise :-

(i) The increase in the number of schools by 2,302 in the case of elementary schools (up to Standard IV); full elementary up to Standard VI by 128; full secondary (boys) by 12; and full secondary (girls) by 7. The proposed expansion is estimated to produce the following increases in the number of pupils by the 10th year:—

Northern Provinces.

Elementary from about 27,000 at present to 77,000.

Secondary " " 1,570 " " 3,460

(the above figures include both boys and girls).

Southern Provinces. (Boys)

Elem. from about 260,000 at present to 360,000.

Secondary " " 4,000 " " " 6,300

Southern Provinces. (Girls)

Elem. from about 53,000 at present to 74,000
Sec. " " 500 " " " 1,160.

(ii) Included in the Elementary Schools mentioned in (i) above is provision for an increase in the number of Native Administration elementary schools in the Northern Provinces of 235 (i,e. from 229 to 464 in the 10th year) provided that financial assistance can be provided to the Native Administrations as proposed in para. (d) above. In this event it is also proposed that during the 10 years period the no of uncertificated teachers should be increased from 231 to 618 and "Special Register" teachers from 260 to 610. The number of pupils would be increased from 12,586 (present) to 32,000. It is not proposed to add to the number of Middle Schools (now 10 with 1490 pupils and employing 75 certificated teachers) but to increase the number of pupils to 2680 by the 10th year which will necessitate a corresponding increase in the number of teachers to 117.

The estimated cost of the financial assistance which this proposed expansion will require (i.e. the cost of the salaries of the extra teachers required and the Native Administrations' contribution to the Provident Fund in respect of those teachers) is £99,400 (total recurrent cost for 10 years).

(iii) Establishment of a Domestic Science College in the Southern Provinces with 12 Centres, on the lines of the Technical Educational ~~Centres~~ Scheme (para. (a)(iii) above).

(iv).

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(iv) Increase in the number of pupils at the Training Centre at Sokoto involving the filling of the vacant post of Lady Education Officer Northern Provinces and the appointment of one extra European teacher.

The estimated capital and recurrent cost of the proposals in (i) (iii) and (v) above (but excluding the Native Administration schools proposals in (ii) and also the Makarfi and Technical Educational schemes is-

| | |
|---|---|
| Capital cost | £396,000 |
| Recurrent (1st year) | 18,439 |
| " (10th " ) | 557,234 |
| Total Recurrent Cost ~~for~~ over 10 years | £2,465,583. |

(C) Additional staff required.

(i) If the expansion proposals are not proceeded with -
2 Chief Inspectors at £12,60.
1 Lady Education Officer, Northern Provinces (existing vacancy)
1 Assistant lady Education Officer Northern Provinces.
1 Agricultural Officer, OyO Farm School.
7 Education Officers for Middle Schools, Northern Provinces.
1 Education Officer, Assistant Directors' Office, Lagos.
The Governor represents that the above staff is urgently required.

Estimated Cost.

| | |
|---|---|
| 1st year | £8,750 |
| 10th " | £12,375 |

Total additional expenditure over 10 years £105,000 (approx).

(ii) If the expansion proposals are proceeded with see Appendix ~~XIII~~ XIII to the Governor's despatch which includes the staff shown under (i) above) A copy of ~~which~~ the appendix is attached for convenience of reference. F

(D) Order of Priority of the various proposals.

The following are regarded by the Governor as of first importance.

1. Assistance of Mission and Voluntary Educational Bodies on the proposed new basis without expansion of schools and staff.

2. The proposed grants-in-aid of Native Administrations for the improvement of conditions of service of their teachers.

3. The proposed expansion of Native Administration Elementary schools in the Northern Provinces with the complementary scheme of establishing a new elementary Training College at Makarfi.

4. Provision of the extra Departmental staff which has been referred to at (C) above.

Next in order of importance is placed the Technical Educational Scheme, ~~and last,~~ the general proposals for expansion - but only on account of their high cost, for which by the 10th year, they involve an additional annual recurrent expenditure of over £500,000, the resultant increase in the number of children attending school (elementary and secondary) by that time will only be about 50% - namely an increase from about 346,000 at present to 522,000.

(E) Finance.

Reference:- CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

E. Finance.

A summary of the estimated cost of the proposals in the Plan is contained in Appendix XIV to the Governor's despatch ( a copy of the Appendix, on which ~~has been~~ indicated how it is proposed that the cost should be met, is attached). It will be seen that the capital cost is put at £469,000 and the total recurrent cost over the ten year period at £4,200,300. The Governor appreciates that the present expenditure on education by the Nigeria Government is low as compared with its expenditure on other services, but he maintains that a low percentage of expenditure on social services is inevitable in a poor country like Nigeria and that it is in fact impossible for the Colonial Government to find funds for more than a part, and that a very small part, of the cost of the ten year Plan. He therefore makes the following proposals (the references are to the items as specified in Appendix XIV).

(i) Capital cost of the proposals (with the exception of item (f) Expansion) £73,000, to be borne entirely by the Colonial Development and Welfare Fund; recurrent expenditure over the ten year period, £1,700,000, to be shared equally between Nigeria and the Fund.

(ii) Item (f) Expansion - capital cost, £469,000, and recurrent expenditure over ten years, £2,500,000, to be financed entirely from the Colonial Development and Welfare Fund.

F. Immediate action desired by the Governor.

In view of the extreme desirability of intrcducing the proposed new salary scales for Mission and Native Administration teachers and the proposed Provident Fund for those teachers with effect from the 1st January, 1943, the Governor asks for approval of these items by telegraph as soon as possible.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

COPY.

Appendix V (para. 24(i) of Despatch)

~~178~~ 178

Comparative Salary Scales.

Teachers' Salaries.

| Grade of Teachers. | Government Scale | Missions | |
|---|---|---|---|
| | | Present scale (Board of Education 1937). | Proposed new scale for Missions and Native Administrations |
| Elementary Teachers | 36-6-72 | 30-3-60 | 36-4-60,-4-72 |
| Higher Elementary Teachers | 48-6-72; 80-8-128 | 42-3-72; 75-3-102. | 48-6-78; 84-8-156. |
| Senior Certificated Teachers | 140-10-220; (Grade II) 240-12-300; (Grade I) (By vacancy). | As in Higher Elementary Certificated but proceed from £102-4-150. | 96-8-160;-10-200. |
| Yaba Diploma | 88-8-128 (Grade III) 160-10-220 (Grade II) 240-15-375 (Grade I) Superior Post 400-20-460 | 75-5-110;-5-150 | 96-8-128;140-10-200. |
| Graduates | £200;220;240; as Cadet Education Officer (By selection) £300-20-400; £425-25-600. | £114-6-150; £160-10-200. | £120-10-160;-10-240. Note. Non-native Masters and Principals in voluntary agencies who are approved for grant will come on to this scale. At present non-natives get £150 p.a. for Principals and £100 Masters. |

Note: Women will be on the same scale as men.

Reference:- CO 583/258/30150 PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

AIR MAIL.

NIGERIA.

NO. 485

RECEIVED
2 DEC 1942
C.O. REGY.

Government House,
Nigeria. 179

19th November, 1942.

My Lord,

I have the honour to refer to my telegram No.1247 of the 20th of August and previous correspondence and to express regret that it has not been possible to forward earlier for your consideration a long range plan for the development and improvement of education in Nigeria. The plan, which is the subject of this despatch, is based on proposals which have been recommended by the Director of Education in consultation with the Boards of Education and which have been examined by the Chief Commissioners and my Executive Council.

2. Before describing the proposals under the long range plan it may be appropriate to give an account of the existing educational facilities in the country, their limitations, and to indicate the extent to which efficiency and progress is primarily a question of finance. Higher education is not dealt with as it must be treated as a separate consideration, involving not only the interests of Nigeria but the West African Colonies as a whole.

3. The extent to which Government and the Native Administrations are contributing to expenditure on education is shown by the following figures which are taken from the estimates of the current year :-

| | Expenditure on education. £ | Percentage of the expenditure to total recurrent expenditure. % |
|---|---|---|
| Government ... | 293,690 | 4 |
| Native Administrations, N.P. | 53,263 | 6 |
| Native Administrations, S.Ps. | 18,030 | 2.8 |

The Government expenditure includes grants in aid to voluntary educational bodies (Missions) amounting to £136,600. These grants are distributed as follows :-

| | |
|---|---|
| Southern Provinces ... ... | £129,659 |
| Northern " ... ... | 2,341 |
| and Mission Supervisors, mainly | |
| Southern Provinces ... ... | 4,600. |

4. The number and type of all schools and training institutions which are now being maintained by Government, Native Administrations and voluntary educational bodies are shown in Appendix I, which also gives approximate figures of the present number of pupils attending these schools and institutions. The approximate total population of children under sixteen in Nigeria is 7,750,000. It will be seen from the figures in the Appendix that the total number of pupils now receiving instruction is only about 350,000 and of this number

THE RIGHT HONOURABLE
THE VISCOUNT CRANBORNE, P.C.,
SECRETARY OF STATE FOR THE COLONIES,
etc., etc., etc.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

180 180

number only about 30,000 belong to the Northern Provinces, which contain the larger proportion of the population of the country.

5. I shall now describe in some detail these schools and institutions and the type of education which they provide:

NORTHERN PROVINCES.

6. Native Administrations. The 229 elementary schools vary from single class schools to full elementary schools of four classes. In theory the latter offer a complete elementary education in the vernacular. In practice the fourth class which should round off the elementary course is used as a feeder for the Native Administration Middle schools. These Middle schools consist of a remove class for teaching English to new arrivals, who have learnt no English in the elementary school, and four secondary classes. English is used as the medium of instruction as soon as possible. They produce candidates for the Native Administration services, for junior Government appointments and for the Training Colleges. The best of the junior students are selected for Kaduna College. They are boarding schools and exhaust most of the funds available for education. In consequence the elementary schools do not get their full share of the funds expended on education and no satisfactory expansion of Native Administration elementary schools can take place unless more teachers are trained and financial assistance is provided.

7. The vernacular is used as the language of instruction throughout the elementary schools except in a few town schools and a few schools bordering the Southern Provinces, where English is introduced in the elementary school. The question of the teaching of English in all elementary schools south of the Niger is however receiving my immediate consideration, and the possibility of introducing English into elementary schools throughout the Northern Provinces will be carefully examined.

8. Female education continues to make slow progress. The number of girls attending Native Administration schools rises steadily - 1,812 are now attending school as compared to 1,451 in 1940-41. The women's training centre at Sokoto passed out thirteen students - twelve are now teaching. There are girls' schools at Birnin Kebbi and Kano and domestic science centres at Ilorin and Okene.

9. Government. Primary schools for the children of natives from the Southern Provinces are maintained at Jos and Kaduna. They consist of six standards and prepare for the first school leaving certificate. Instruction is given in English. The one full secondary school is Kaduna College, which prepares candidates for Government employment and trains teachers for the Middle schools. Native Administrations contributed to the capital cost of the College buildings. Government maintains two Elementary Training Colleges, one at Toro on the Plateau for the Pagan areas and one at Bauchi for the Mohammedan elementary schools. One of the immediate proposals is to abolish the one at Bauchi and to establish a new Elementary Training College at Makarfi near Zaria on a site which offers advantages that the one at Bauchi lacks. Not only

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

only does Makarfi offer a more healthy site but there are schools for teaching practice in the neighbourhood and it is not far from an agricultural experimental station.

10. Voluntary Educational Bodies (Missions). The Missions provide several full Elementary schools in the principal commercial centres. They are staffed with Southern teachers and cater for the children of the Southern Native resident in the North. Elsewhere in the areas where a large part of the population is non Mohammedan, infant and junior Elementary schools are maintained for the local inhabitants. The Provinces of Bauchi, Plateau, Benue, Ilorin and Kabba are the principal centres of activity. Religious classes gradually develop into junior Elementary schools. Although some of the Missions have "normal classes", lack of funds seriously hampers the supply of efficient teachers. The principal demand for Mission expansion is in the areas along the border of the Southern Provinces, where the demand for education is spreading rapidly. When expansion takes place in these areas care will need to be exercised to see that the distribution of schools meets the needs of the area and that different denominations do not set up rival schools in the same town, unless the demand is sufficient. Only forty-three schools at present receive grants-in-aid in the Northern Provinces.

SOUTHERN PROVINCES.

11. Native Administrations. In many districts there is a growing demand from the African to take a more active part in the establishment and control of schools. This demand applies not only to Native Administrations but to other African bodies, especially in the out of the way districts, where the Missions have not as yet been able to meet the growing demand for schools. Many of the Native Administrations are small units and are not able to support a school with trained teachers, but if financial help were forthcoming the active co-operation of the people is assured. Requests for the establishment of Native Administration schools where Mission schools are already functioning will need careful consideration.

12. Government. Government maintains twenty nine full Elementary schools (Standard VI). They are often too remote for regular supervision by Education Officers and in some cases their efficiency compared to neighbouring Mission schools of similar type does not justify their retention, if one considers the high cost of maintaining them compared to the cost of the Mission school of similar type. On the other hand a Government school appears to have more prestige than the Mission school and local opposition would be offered to any scheme for handing them over to Voluntary Educational Bodies.

13. There are two Government secondary schools for boys in the Western Provinces and one for girls. The one secondary boys' school in the Eastern Province has been temporarily closed and the students accommodated elsewhere for the time being. These Government schools are the only secondary schools which are properly equipped and staffed for teaching science. In consequence the Higher College at Yaba has to rely principally on these schools for candidates for the courses offered in medicine, veterinary studies, forestry, agriculture, etc. This unduly narrows the field of selection for higher education, and means that Yaba is not necessarily getting the best available material. A demand for another boys' school and a Government girls' school for the Eastern Provinces has been urgent for some years.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

14. There are four Elementary training centres maintained in part or in whole by Government. Teachers are trained for Missions and Native Administrations as well as for Government. They are distributed as follows : two in the Western Provinces, one in the Eastern Provinces and one in British Cameroons. Two of these colleges have been for a long time without European supervision. These Training colleges can only meet a very small part of the demand for trained Elementary teachers. Government has no Higher Elementary Training Centre in the Southern Provinces. The conversion of one of the Elementary Training Centres to a Higher Elementary Training Centre is amongst the proposals in the long range plan. It should be added that there has been a great wastage amongst the Elementary teachers, due to the lack of prospects in Native Administration and Mission schools.

15. Voluntary Educational Bodies (Missions, etc.)

The mass of elementary education in the Southern Provinces is in the hands of the Missions, who have done a great work in spreading education through the country. The majority of these schools are one or two class schools in the charge of uncertificated teachers, who are usually very poorly paid. In consequence teachers are always on the look out for more lucrative employment, and the staff is changing constantly. When trained teachers are available they are employed mostly in the assisted schools where a grant can be obtained from Government towards their salaries. Central primary schools are situated so as to offer a full primary education to the best pupils in the groups of neighbouring elementary schools. These schools consist of six standards as compared to four in the ordinary elementary school.

16. There has been a tendency for secondary schools to spring up in the big centres without any provision for the needs of the country as a whole. This is due in part to a question of finance, as it is easier to collect higher fees in the commercial centres, and partly to the greater demand in these centres. Thus out of the sixteen Mission Schools for boys in the country, which can be considered full secondary, Lagos has five and also has the only full secondary Mission school for girls.

17. Unfortunately secondary education is regarded primarily as a means of entering Government service, and principally the clerical service. Unless the secondary school boy is willing to take up other types of employment, and the syllabus of these schools is modified to meet the needs for expanding secondary education, disillusionment and unemployment will result. The increase in the number of passes obtained by candidates from Mission secondary schools in the Cambridge certificate examination has also increased the demand for secondary education. It is not realised that the successes are due in great part to the lowering of the pass standard required. If secondary education is to be expanded to the benefit of the country, the syllabus of these schools will have to be broadened in scope to train candidates for other fields of employment. Provision has been made for this in the proposals.

18. Missions have sufficient Training centres for Higher Elementary teachers, but hardly any for training Elementary teachers. In consequent the vast majority of the elementary classes are in the hands of unskilled teachers. But even though the

Higher

Reference:- CO 583/258/30150 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

~~183~~
183

Higher Elementary Training centres have been supplying a regular number of trained teachers each year, it has not been possible to keep pace with the wastage which occurs through teachers leaving to take up other employment which offers better prospects.

19. There is no doubt that the type of education provided in the past especially in the elementary and primary schools, has been too academic. The result - apart from the religious side of the instruction - has been the production of a large semi-literate class, who, due to the higher entry standard now demanded by Government and Commercial Firms, are no longer eligible for clerical and similar employment, but who nevertheless tend to gravitate to the towns where they have little prospect of employment apart from casual labour, an occupation for which they have no taste and consider beneath them. The problem can only be tackled at the source of the educational system - the village school. The policy advocated under the long range plan holds out a real prospect of producing a more balanced educational programme and a hope of retaining the majority of the boys who receive an elementary education as members of the village community, by relating the school and its activities to the life of the local community.

20. There has been an increasing demand for schools of all types throughout the country, especially in the Southern Provinces, but in spite of great efforts on the part of the voluntary Bodies (mostly Missions) to spread elementary education, their position has become increasingly difficult. Government grants-in-aid remained nearly static for years and, in consequence, many schools which were eligible for assistance received no grants as funds were not available. The result was that in many cases teachers' salaries were not paid in full for long periods and senior teachers of experience left their employment to take up any Government or commercial appointment offering better ultimate prospects. The teaching service as a whole became disgruntled and many of the best men were lost. The regular supply of trained teachers from the training colleges still tend to leave as soon as they fulfil their contracts. The only satisfactory solution of this problem is increased grants-in-aid and the control of expansion.

THE LONG RANGE PLAN.

21. I now turn to the proposals under the long range plan. Briefly, the aims are to provide :-

(a) A type of education more suitable for the needs of the country.

(b) Better conditions of service for teachers employed by the Missions and other Voluntary Bodies, in order to provide a better trained and more contented staff.

(c) More adequate financial assistance to Missions and other Voluntary Educational Bodies.

(d) Financial assistance to Native Administrations in order to assist them to maintain an efficient staff of teachers and expand education in their areas.

(e) Controlled expansion within financial limits.

(a)

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

184

184

(a) A type of education more suitable for the needs of the country.

22. This question is dealt with in detail in a "Memorandum on Education policy for Elementary Rural Schools and new Middle and Secondary Schools" which has been prepared by the Acting Director of Education (Mr.C.R. Butler, O.B.E.) and a copy of which forms an enclosure (Appendix II) to this despatch. Briefly the proposals are as follows :-

(i) In order to prevent the drift of semi-literates to the towns the first consideration is to provide elementary education in the villages with a strong rural bias suited to the environment and local needs of the neighbourhood. The aim will be to provide the village child with such an education as will enable him to become a more useful member of the village whether as a farmer or a craftsman. Instruction given in the class room, the school garden, the farm and the handicrafts classes will therefore be closely related to the normal life of the local community. The village school will also be used to introduce better farming methods and new crops. This has been made possible as the result of experiments carried out by the Agricultural Department, which is now in a position to give detailed advice as to the methods to be used in different districts. In connection with this one of the immediate proposals (as already stated in paragraph 9 above) is to establish a new Elementary Training College at Makarfi, near Zaria, in the Northern Provinces where the proper type of teacher can be trained. It is proposed to close down the present Elementary Training Centre at Bauchi as it is unsuitable for the purpose and lacks the advantages which Makarfi offers, namely, a healthy site, good farming area, schools for teaching practice in the neighbourhood and proximity to an agricultural station. A note on this scheme with an estimate of the cost thereof is attached as Appendix III.

(ii) In the Southern Provinces, Central schools, which provide a full primary or elementary course of six standards, will maintain the rural and craft bias and suitable students from these schools will produce candidates for the proposed new farm schools, described in the memorandum, of which that at Oyo is the first of its type.

(iii) The development of technical education in the larger towns. This is a matter which deserves early attention and I attach as Appendix IV a note on a scheme prepared by the Director of Education together with an estimate of the cost thereof. It is hoped that this scheme will produce a better type of candidate for employment in the Railway, Marine and Public Works Department as tradesmen.

(iv) A wider basis in the curriculum of the new secondary schools. In Nigeria these schools are tending to become cramming institutions for the Cambridge school leaving certificate, which is the qualification for a clerk in Government service or a Commercial house.

A

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

185

A wider basis is needed. Science should not necessarily be taught up to school certificate standard; the urban schools should provide courses in commercial subjects; the rural schools agriculture with a modicum of science while girls secondary schools should provide courses in office training, typing and shorthand

(b) Better conditions of service for teachers employed by the Missions and other Voluntary bodies in order to provide a better trained and more contented staff.

23. The unsatisfactory conditions of service of these teachers was fully dealt with in my despatch No.825 of the 18th of November, 1940. Since then, as Your Lordship is aware, this Government made a special grant of £26,000 last financial year to enable all certificated teachers to be paid arrears of increments from the 1st of January, 1937 to the 1st of January 1941 and to be placed on the Board of Education 1937 scale as from the previous date. Similar provision has been made in the current year to continue payment of their salaries on this scale. This has improved the position of these teachers but their prospects even now compare unfavourably with those of Government teachers and of holders of Government and Commercial clerical posts.

24. The Boards of Education have made the following proposals for the further improvement of the conditions of service :-

(i) Revised salary scale as shewn in Appendix V which also gives for comparison the Government scale and the present scale (Board of Education 1937). This revised scale corresponds with slight modifications to one put forward by the Nigeria Union of Teachers and is generally acceptable to the teachers themselves. I have already approved of it in principle but it has not been introduced. Women teachers will be on the same scales as men.

(ii) The institution of a Provident Fund which will provide for payment of equal contributions by the teachers and their employers, the contribution amounting in each case to 5% of the teacher's salary. In my despatch of the 18th of November 1940 I stated that I regarded the institution of such a fund as of primary importance and Lord Moyne, in his Saving No.101 of the 5th of June 1941, considered it quite suitable for inclusion in a scheme to be financed from Colonial Development and Welfare Funds. The details of the administration of such a fund are now under examination.

(c) More adequate Financial assistance to Missions and other Voluntary Bodies.

25. The Boards of Education have recommended that grants-in-aid should be paid on the following basis to Missions and other educational bodies who are approved for grants :-

(1) 100% of the salaries of all certificated and "special register" teachers. 'Special Register' teachers are a new class to be created. They will comprise selected, experienced uncertificated teachers who have successfully undergone a one year's training course. Their proposed salaries are as follows :-

Northern Provinces - £18 - £1.10/- 24 - £1.10/- £30 - £1.10/- £36.

Southern " - £18 - 3 - £30 - 3 £48

The

Reference:- CO 583/258/30150 PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

186

The proposal to pay 100% salaries is a change from the present system whereby a percentage of the salaries of the whole teaching staff only in schools which qualify for assistance has been paid. The proposal differs from that discussed in paragraph 13 of my despatch of the 18th of November 1940 in that it does not extend to uncertificated and probationary teachers for whose salaries the Missions and other bodies will be responsible and it should enable them to pay their teachers better salaries. In order to control expenditure under this proposal a maximum quota of each grade of teacher would be laid down for each type of school and institution.

(2) Grants towards the salaries of non-native teachers on the basis of the Graduate scale in Appendix V. The number will be limited by Regulations. The present rates are £150 in respect of a Principal and £100 in respect of an Assistant. In practice the proposed new grants would commence at £160 on the Graduate scale in the case of a Principal and at £120 in the case of an Assistant. They are less than those proposed in paragraph 16 of my despatch of the 18th of November 1940 but having regard to the passage allowance proposed below and their incremental nature I consider them to be adequate.

(3) The employers' contributions to the proposed Provident Fund in respect of all certificated, "special register" and non-native teachers towards whose salaries grants are paid.

(4) A passage allowance for non-native teachers at £50 per annum for approved teachers - numbers to be limited by Regulations.

(5) The salaries and expenses of supervisors (maximum of £450 per annum) plus £50 per annum for passages. Hitherto grants have been based on actual cost to employers.

(6) Boarding grants in full for students as provided in the Regulations.

(7) Grants in full for students at Higher Elementary Training Colleges as provided in the Regulations and grants at lower rates for students in Elementary and "special register" Elementary Training Colleges.

(8) Building and equipment grants in full on basis of ½ cost of building and ⅓ cost of equipment, as provided for under the Regulations, but limited to new secondary schools and training institutions. Missions and Voluntary Bodies will be responsible for capital cost of elementary schools, and the upkeep of all schools and institutions.

(9) Expenses of two Educational Advisers - one Protestant and one Catholic. This has already been approved in your Confidential despatch of the 6th of August.

26. The estimated cost, over a period of ten years, of implementing these recommendations so far as existing staff, schools and institutions are concerned is shewn in Appendix VI. The figures include the cost of 1,100 uncertificated teachers whom

Reference:- CO 583/258/30150 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

~~187~~
187

whom the Director of Education considers are sufficiently experienced to be classified as "special register" teachers without further training. No expansion of this class of teacher is provided for in this estimate.

(d) Financial assistance to Native Administrations in order to assist them to maintain an efficient staff of teachers and expand education in their areas.

27. As Your Lordship is aware the salaries which Native Administrations have hitherto been able to pay to the staffs of their various services have depended on the financial resources of each Native Administration. In most cases their salaries compare very unfavourably with those paid to the staffs of corresponding Government Departments even in cases where the recipients have equal qualifications. In the Education Services of the Northern Native Administrations a standard scale of salary for certificated teachers was agreed to some years ago. Though the maximum of the scale is but half that of the Government scale some of the smaller Native Administrations have had difficulty in meeting their teachers' bill and some have even been unable to afford the subsistence fees to send a promising pupil to a Training College. In the wealthier Native Administrations the teachers' salary scale has compared unfavourably with the scales in other services with the result that the best men have been lost to the teaching service. Needless to say this has not been in the interests of education and expansion has been stifled.

28. The upward revision of Native Administration salaries generally is now under examination together with the complementary question of finding the additional revenue which will be required. Native Administrations will not however be in a position to provide both for increased teachers' salaries and the expansion of education and some form of financial assistance will have to be provided. The form of assistance which is proposed is an annual grant-in-aid on the following basis :-

(1) 100% of the salaries of all certificated and "special register" teachers employed by them; the salary scales to be those proposed in Appendix V. In practice these, so far as certificated teachers are concerned, will at present be confined to Elementary and Higher Elementary teachers.

(2) Payment of the Native Administrations contribution as employers to a Provident Fund. The institution of such a fund is under examination in connection with the revision of salaries.

(3) Payment of the subsistence of pupils at Training Centres. This will greatly assist the poorer Native Administrations who at present find great difficulty in meeting these charges and, in consequence, cannot obtain the number of trained teachers they require. This will leave the Native Administrations to pay for their pupil teachers and enable them to erect and equip additional schools. The estimated cost, over a period of ten years, of implementing these proposals so far as existing staff is concerned is shewn in Appendix VII.

29. Though expansion is dealt with generally in the next part of this despatch I propose to deal here with the expansion of Native Administration elementary schools in the Northern Provinces where educational development lags far behind that of the South and I consider some immediate improvement of the situation is essential.

As

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

188

As indicated later in this despatch the extent to which expansion of Mission elementary schools is required is still under examination.

30. There are at present 229 Native Administration elementary schools in the Northern Provinces with 12,586 pupils employing 231 certificated teachers. There are also 10 Middle Schools with 1,490 pupils employing 75 certificated teachers. If financial assistance can be provided as proposed in paragraph 28 above, the Native Administrations propose to provide for the following expansion of elementary schools in the course of ten years :-

| | Schools | Certificated Teachers. | "Special Register" Teachers. | Pupils. |
|---|---|---|---|---|
| 1st year | 229 | 231 | 260 (now available) | 12,586 |
| 10th year | 464 | 618 | 610 (approx) | 32,000 |

It is not proposed to add to the number of Middle Schools during this period but to increase the number of pupils to 2,680 by the tenth year which will necessitate a corresponding increase in the number of teachers to 117. The estimated cost of the financial assistance which this proposed expansion will require is shewn in Appendix VIII. The figures do not include the cost of subsistence of teachers in training at the proposed Makarfi Training College. This is included in Appendix III. The Makarfi scheme is in fact complementary to this proposed scheme of expansion.

(e) Controlled Expansion within Financial limits.

31. The Boards of Education have also put forward proposals for expansion covering a period of ten years and including schools and institutions to be maintained by Government, Native Administrations and voluntary educational bodies. Details of the proposals showing various types of schools and institutions are given in Appendix IX, and for convenience the proposed expansion of Native Administration elementary schools in the Northern Provinces has been included. The proposed expansion of Mission schools in the Northern Provinces is still under examination.

32. So far as elementary and secondary (part and full) education are concerned the proposed expansion is estimated to produce the following increase in the number of pupils by the tenth year :-

Northern Provinces.

Elementary from about 27,000 at present to 77,000

Secondary " " 1,570 " " " 3,460

This includes both boys and girls.

Southern Provinces (Boys)

Elementary from about 260,000 at present to 360,000

Secondary " " 4,000 " " " 6,300

Southern Provinces (Girls)

Elementary from about 53,000 at present to 74,000

Secondary " " 500 " " " 1,160

Reference:- CO 583/258/30150 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

189 189

33. It will be observed that a Domestic Science College for Girls with twelve Centres, on the lines of the Technical Education Scheme, is included in the proposals. The College will train instructors for the centres which will be scattered over the country. Although girls' secondary schools may be able to have their own domestic science departments the majority of girls' schools will not be able to do so and the centres will provide training for groups of these in the most efficient and economical way. Experiments already made on these lines at Lagos and Ibadan have been encouraging.

No. 6 on his file

34. In paragraph 5 of Your Lordship's despatch No.70 of the 4th of March you commented on the striking deficiency of women teachers in the Northern Provinces and said I would no doubt wish to consider the formulation of a scheme for assistance from Colonial Development and Welfare Funds in this connection. There are still many difficulties to be encountered in the way of producing more trained women teachers in the Northern Provinces and progress can only be very slow. As regards the Women's Training Centre at Sokoto I enclose, as Appendix X, an extract from a report which was made last year by Miss Plummer, Lady Education Officer, and which, I am sure, will be of interest. She suggests that the present number of pupils at the Centre should be increased but she also considers one extra European teacher necessary and regards the filling of the vacant post of Lady Education Officer, Northern Provinces, as essential. Provision for these two posts has been made under expansion and I do not think that anything more can be done for some time.

35. The capital and recurrent cost of the proposed expansion (excluding Native Administration schools in the Northern Provinces, the Makarfi and the Technical Education Schemes) over a period of ten years is shewn in Appendix XI.

36. Should it be decided for financial reasons or for lack of materials that the expansion proposals will have to be postponed an urgent requirement, which should not be unnecessarily delayed, is extra Departmental staff for the reorganisation of the directorate, for supervision of Native Administration Middle Schools in the Northern Provinces, which are if anything less efficient than in the past, and for girls education in the Northern Provinces. The departmental re-organisation which involves the removal of the Assistant Director's office from Enugu to Lagos has been referred to in my Confidential despatch of the 8th of January. In that despatch the possibility of creating a post of Chief Inspector for the Western Provinces at Ibadan was mentioned. I have now come to the conclusion that this is necessary and that its necessity is not dependent on the expansion proposals being proceeded with. The appointment of a Chief Inspector for the Northern Provinces is also included amongst the extra staff which will be required to compete with expansion and I consider that this appointment should not be delayed even if expansion is postponed. Since the post of Chief Inspector was abolished in the Northern Provinces the Assistant Director of Education has not been able to make regular inspections. Moreover, at present when he goes on leave, he is normally relieved by the Principal, Kaduna College, which means that the College is without its substantive Principal for long periods. A Chief Inspector attached to the Assistant Director of Education's office could take over from him more efficiently as he would be permanently attached to that office and be in touch with departmental administration. Details of the extra staff required and the cost thereof are shewn in Appendix XII, while for convenience the present cadre and the full staff which would be required, if the expansion proposals are proceeded with in full are shewn in Appendix XIII. The latter of course includes

No. 21 in 303:6/13

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

190

includes the staff shewn in Appendix XII.

190

37. Of the various proposals which are made under the long range plan described above I regard the following as of first importance :-

(a) Assistance to Missions and Voluntary educational bodies on the proposed new basis without expansion of schools and staff.

(b) the proposed grants-in-aid to Native Administrations for the improvement of conditions of service of their teachers.

(c) the proposed expansion of Native Administration elementary schools in the Northern Provinces with the complementary scheme to establish a new Elementary Training College at Makarfi and

(d) provision of the extra Departmental staff which has been referred to in the preceding paragraph.

I hope, at any rate, that it will be possible to introduce the proposed new salary scales and the proposed Provident Fund with effect from the 1st of January next year.

38. Next in order of importance I regard the Technical Education scheme. The general proposals for expansion come last but only on account of their high cost for while, by the tenth year, they involve an additional annual recurrent expenditure of over £500,000 the resultant increase in the number of children attending school (elementary and secondary) by that time will only be about 50% - namely an increase from about 346,000 at present to 522,000.

## Financial Aspect.

39. I now come to the financial aspect of these proposals. The cost, which in each case is additional to any present expenditure by Government, is summarised in Appendix XIV. The capital cost of all the proposals of the Plan amounts to £396,000 and the total recurrent cost over the ten year period to £4,200,300. There would thereafter be a maximum annual liability of about £945,000. I appreciate the fact, as stated in paragraph 3 of Your Lordship's despatch No.70 of the 4th of March, that the present expenditure on education by this Government is low as compared with its expenditure on other services. Indeed, I myself called attention to this fact in the fifteenth paragraph of my confidential despatch of April 5th 1939. But a low percentage of expenditure on social services is inevitable in a poor country like Nigeria, in which essential expenditure on administration and security, and on the service of the public debt, must absorb an unduly large percentage of the available revenue. There are only three ways of remedying this unpleasant state of affairs; to cut down other services (which is obviously impossible); to obtain more money from an outside source (which is one of the objects of this despatch); or to raise additional taxation, which I regard as impracticable in Nigeria at the moment. While therefore I am in full agreement with Your Lordship that this Government should itself shoulder as much of the burden of the ten year plan, and of the recurrent expenditure thereafter, as it can, it is in actual fact impossible for the country to find the funds for more than a part, and that a very small part. I therefore make the following proposals. Since it is probable that the Expansion part of the Plan will

No.3 of 30415/39

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

191 L91

will be put into operation at a later date than the rest of Plan, I recommend that the capital cost of the rest of Plan (items (a) to (e) of Appendix XIV), £73,000, should be borne entirely by the Colonial Development and Welfare Fund, and that the recurrent expenditure should be shared equally between Nigeria and the Fund. This would mean that by the tenth year this Government's annual expenditure on education would have increased by more than a third - from £300,000 approximately to £421,000 approximately. I cannot, of course, guarantee that Nigeria will be able to bear even this share of the burden, but I feel that the effort should be made. As regards the cost of item (f), Expansion, in Appendix XIV, which is the heaviest item, I see no alternative to the entire cost being paid by the Colonial Development and Welfare Fund. The extent of the assistance for the Plan generally that will be required from the Colonial Development and Welfare Fund at the end of the tenth year should be left over for examination at a later date.

40. I am confident that the Plan will receive Your Lordship's careful and sympathetic consideration. I realise that an early reply on all aspects of it cannot be expected, but, in view of the extreme desirability of introducing the proposed new salary scales and provident fund with effect from 1st January next, I should be glad to receive your telegraphic approval of these items as soon as possible.

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

B. H. Bourdillon

G O V E R N O R.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Index of Appendices.

192 192

I. Schools and institutions maintained by Government, Native Administrations and Voluntary educational bodies.

II. Memorandum on educational policy for elementary rural schools and new middle and secondary schools by Mr.C.R. Butler, O.B.E.

III. Makarfi Elementary Training Centre Scheme.

IV. Technical Education Scheme

V. Comparative scales of teachers' salaries.

VI. Cost of grants-in-aid on proposed new basis to Missions and other educational bodies with no expansion.

VII. Cost of grants-in-aid on proposed basis to Native Administrations with no expansion.

VIII. Cost of grants-in-aid for expansion of Native Administration schools in Northern Provinces over ten years.

IX. Proposed expansion (excluding Technical education scheme)

X. Extract from Miss Plummer's report on Girls' education in the Northern Provinces.

XI. Cost of proposed expansion over ten years (excluding Native Administration schools in the Northern Provinces, Makarfi Elementary Training College, Northern Provinces and Technical Education Scheme).

XII. Extra departmental staff required with no expansion.

XIII. Education Department staff- existing and required cadre for proposed expansion.

XIV. Summary of cost of various proposals under the long range plan.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

193

Appendix I (Para. 4 of Despatch).

Schools and Institutions maintained by Government, Native Administrations and Voluntary Educational Bodies. 193

NORTHERN PROVINCES.

| Type of School or Institution. | No. | No. of Pupils. | |
|---|---|---|---|
| Native Administrations. | | | |
| Elementary. | 229 | 12,586 | |
| Middle up to Middle IV | 10 | 1,490 | |
| Training Centre for Women | 1 | 20 | |
| Government. | | | |
| Full Elementary (6 Standards). | 2 | 170 | |
| Full Secondary | 1 | 80 | |
| Elementary Training Centres. | 2 | 130 | |
| Voluntary Educational Bodies (Missions). | | | |
| Elementary | 400 | 14,200 | |
| Full Secondary : | | | |
| Boys. | - | - | |
| Girls. | - | - | |
| Normal Classes | 5 | 50 | |
| Elementary T.Cs. | - | - | |
| Special Register. | - | - | |
| Total No. of Pupils | 650 = | 28,726. | |

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Appendix I (Paragraph 4 of Despatch). (Contd.) 497

194

SOUTHERN PROVINCES.

| Type of School or Institution. | No. | Boys. | Girls. |
|---|---|---|---|
| **Native Administrations.** | | | |
| Elementary. | 76 | 5065 | 465 |
| **Voluntary Educational Bodies (Missions).** | | | |
| Elementary | 4213 | 248727 | 51307 |
| Full Secondary Boys | 15 | 3519 | - |
| Part do. do. | 12 | - | - |
| Full do. Girls. | 1 | - | - |
| Part do. do. | 6 | - | 369 |
| **Government Maintained.** | | | |
| Full Elementary (6 Standards). | 29 | 6500 | 1200 |
| Secondary Boys. | 3 | 502 | - |
| do. Girls. | 1 | - | 113 |
| **Training Institutions.** | | | |
| Government and Native Administrations. Elementary Training Centres. | 4 | 105 | - |
| Higher Elementary. | - | - | - |
| **Training Institutions.** | | | |
| Voluntary Bodies and Missions. | | | |
| Elementary T.Cs. (W). | 6 | - | 36 |
| do. do. (M). | 2 | 30 | - |
| Higher Elementary (W). | 5 | - | 140 |
| do. do. (M). | 9 | 545 | - |
| Total No. of Pupils = | 083 | 264,993 | 53,630 |

Total Child Population of Nigeria (under 16) - 7,750,000 (Approx)
Children attending School - 350,000 "

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Appendix II (Paragraph 22 of Despatch). 195

Memorandum on
Education Policy for Elementary Rural Schools and
NEW Middle and Secondary Schools
by Mr. C.R.Butler,O.B.E. 195

In the past most children when they had completed a full primary course have no longer been willing to stay and take an active part in the village life. At the end of the primary course they looked forward to a Government or Commercial clerkship or, failing that, a post such as messenger in some town or local headquarters.

2. With the higher standard of education now available primary education is now much below the required standard for entry in Government service, but the boys who have finished their primary education still tend to gravitate to the towns where they have little prospect of employment, apart from casual labour. This state of affairs has been acute for some years, and can only be tackled at the source of the trouble, i.e., in the elementary school.

3. It is thus obvious that, in spite of what has been accomplished in the past, there are weaknesses in the system and a new outlook is required. The aim of all education in a purely agricultural country like Nigeria must be :-

(i) to provide every child with such an education as will enable him to be a more useful member of the village, whether he be farmer or craftsman.

(ii) to provide scope for a certain number to pass on to more advanced studies, but to ensure that wherever they go, their early education is such that they will retain a sympathetic attitude towards their village brethren, and will understand the meaning of famine, pests, plant and animal disease, etc.

This is presumably what is meant by rural bias.

4. Certain experiments carried out in Nigeria in recent years have shown how practical effect can be given to these ideas. The suggestion that a ten year plan should be drawn up came at an opportune moment. The whole scheme is based on the above conception, while it also attempts to solve other problems such as the best method of giving Government financial assistance to voluntary educational bodies and the question of broadening the basis of secondary education; these matters are, however, complementary to the main problems of a sound policy of elementary education..

5. Two agricultural schools for elementary teachers were started at Ibadan and Umuahia. Teachers selected by the Missions are given a course of one farming season. Government makes a grant for the teachers' salaries during the course, and they undertake to teach for two years after completing their training. Lectures, practical instruction, and the community life is in the hands of an Agricultural Education Officer. The sites chosen for the schools are close to the experimental farms of the Agricultural Department, of which full advantage is taken. These courses

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

196

196

courses which are very popular have proved an unqualified success- (Detailed account of the scheme is contained in the Education Year Book). In the ten year plan provision is made for a similar centre in the Northern Province with additional Agricultural Education Officers, for it is the supervision of agricultural teaching in the schools that is so fundamentally important.

6. Any success that has been obtained up to the present has been due primarily to the close co-operation of the Agricultural Education Officers with the officers of the Agricultural Department. The selection of sites for school gardens and farms, the kinds of crops to be grown and the methods employed are primarily the affairs of the Agricultural Officer, who has the knowledge and local experience. The Agricultural Education Officer on the other hand is in charge of the teachers. Up to the present the chief difficulty has been to ensure that this follow-up work is maintained; this has been partly due to shortage of staff but principally to lack of funds for touring.

7. If funds and staff are available for expansion, there is every prospect that the scheme will fulfil its aim in favourably situtated localities. The educational value of this type of school in which the school garden or farm is the focal point is not merely limited to the children, keeping them in touch and sympathy with village life and offering them an education related to their surroundings, but it will influence gradually the life of the village; these school farms and gardens, with the expert advice of the local Agricultural Officer, can be utilised to introduce new food crops and economic crops suitable to the neighbourhood, and may become a potent factor in improving the local dietary. An interesting fact is that some teachers who have fulfilled their contracts have resigned from teaching and taken up farming as a full time occupation - an unexpected result, but one which proves the practical value of the course in agriculture.

8. The rural elementary schools are staffed for the most part by poorly-paid untrained teachers. Provision for the training of 4,000 elementary certificated teachers and an equal number of special register teachers will raise the standard of instruction in these schools, and make for a contented and more permanent staff. It will at the same time give more opportunity for clever pupils to gain admission into the central schools.

9. Elementary education is gradually becoming more closely associated with the life of the people and their surroundings. If the teachers succeed as we have reason to believe, it must be assumed that some of the pupils will be sufficiently interested to wish to learn still more about agriculture.

10. The next step is the development of farm schools for youths who are unable to take or complete a secondary school education, and who show sufficient promise to merit more advanced training as farmers. The farm school at Oyo, which is designed to meet this demand, offers an outlet for this type of youth - it is still in an experimental stage. Similar farm schools in selecting areas can be opened when they are needed, an essential feature of the farm school being the provision of land and facilities to enable every student to have his own farm. Several voluntary educational bodies are keenly interested in this scheme of rural education, and the interest aroused has encouraged some of them to put forward proposals for experiments of their own on somewhat similar lines. These experiments should not be encouraged at present, as the

Oyo

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

197

197

Oyo scheme is not sufficiently advanced to justify the opening of similar schools until further experience has been obtained, and what success has been obtained depends primarily on the advice and experience of the officers of the Agricultural Department. If on the other hand Missions are permitted to launch out on schemes of agricultural education without supervision by officers with the technical training and knowledge of local farming, a most promising scheme may be marred.

11. During the war innumerable local industries have sprung up to meet the lack of articles no longer imported. This need has led to research into the value of local raw material which has in the past been utilised to a very small extent or not at all. It is hoped that many of these local industries will flourish after the war, and that there is a great scope in the elementary schools for popularising and building up new local industries in the handicraft classes.

12. The expansion of secondary education throughout the country to serve the needs of areas in which there are no secondary schools at present will give opportunities for further education to the most promising pupils from the surrounding elementary schools. In places where the situation is favourable, agricultural education will be continued. The workshop will be one of the important centres of the school life, and commercial training will also receive due attention.

13. Formal science will not be taught, as in many of the town secondary schools, but elementary science will be taught as a cultural rather than an examination subject.

14. It is hoped that the new secondary schools can be stopped from developing into cramming institutions for school certificate. New secondary schools situated in urban areas will be able to make use of the technical centres which it is proposed to establish under the Technical Training scheme. They will produce a better type of candidate for training as tradesmen for the Public Works Department and other departments, as well as for work demanding a higher standard of education. Unless secondary education is very carefully directed in the coming years, the result will be a superfluity of potential clerks for whom there will be little prospect of employment.

15. There have in the past been many efforts to improve the prospect of the artisan by evening classes. These attempts have always failed due to the poor standard of education of the learners who have not the necessary knowledge to benefit by these technical classes. The Technical Training scheme cannot be rigid and will doubtless have to be modified in detail in the light of future experience, but it has the merit of foreseeing the needs of the future generation and preparing it for the life it will lead as opposed to a purely literary education with a moral or religious background but which tends to let the future look after itself in so far as it concerns the everyday occupations of the coming generation.

16. This scheme of development, sketched in brief outline, seems to offer the best means of expanding educational facilities on a sound basis to meet the actual needs of the country as a whole. The main points can be summarised as follows :-

(1) The village elementary and particularly the central full elementary school in which the vast majority of the children will get their education should not in the future have such an unsettling effect on the ambitious youth who tends to wander off and seek a precarious existence in the town, for which he is ill-equipped.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

198

198

(2) The new type of rural school should offer a greater incentive to the pupils to stay in the village and take up farming on more scientific lines than those on which their fathers have worked, with the prospects of making a reasonable living.

(3) The young farmer, better trained and better educated than his father and in consequence more receptive to new ideas, will offer increased opportunities for the development of the farmers' co-operative movement. He will also be better equipped for taking an active part in controlling the activities of the co-operative societies.

(4) As the standard of work in the rural school improves, a better selection of promising pupils will be available for the central full elementary and secondary schools.

(5) In the towns the full elementary (Standard VI) and new secondary schools will by means of the "technical centres" be able to give a more practical bias to the instruction.

(6) These Schools should be able to produce amongst others a much better type of recruit for the artisan class.

References-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Appendix III (para 22(i) of despatch)

Makarfi Elementary Training Centre, Northern Provinces. 199

199

The proposed new Elementary Training Centre at Makarfi, which will replace the present one at Bauchi, will provide for the training of forty-two Elementary teachers per annum for Native Administration schools as compared with about two dozen at Bauchi. It also includes provision for the training of Special Register teachers selected from probationers. The type of probationer that will be employed and the method of selection is still under examination.

2. The Toro Elementary Training Centre for the pagan areas on the Plateau will continue for some time but the standard of the instruction will be raised gradually until there is a common standard throughout the country.

3. The implementing of the Makarfi scheme is dependent entirely on whether funds are made available from the Colonial Development Fund both for the training at the college and the salaries of the teachers when trained. The Native Administrations are not in a position to pay the proposed rates of salaries for the present teachers, much less pay for the proposed expansion if more teachers are trained.

4. The estimated cost of buildings is for semi-permanent buildings or buildings of local construction of improved type. Construction need not await the termination of hostilities.

5. Until recently teachers have only been trained for their own Native Administrations. At Makarfi a unified teaching service will be trained for all Native Administrations. This policy will provide a better selection of teachers, and produce more uniformity in agricultural instruction.

6. The Elementary Training Centre will provide not only for the training of teachers to maintain existing schools but also for the training of teachers required for the additional elementary schools which are contemplated during the next ten years.

Makarfi Elementary Training Centre Scheme:
Northern Provinces.

Capital Expenditure: £13,000.

Annual Recurrent Expenditure.

First

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

200

200

Annual Recurrent Expenditure.

| | First Year. £ | Tenth Year. £ | Estimated Maximum Annual Liability. £ |
|---|---|---|---|
| Staff Salaries, upkeep and subsistence of pupils. | 4,200 | 6,460 | 7,130. |

Total of Recurrent Expenditure over 10 years = £57,300.

Staff.

1 Principal.
1 Agricultural Education Officer.
1. Education Officer.

Second Year.
1 Additional Education Officer.

Third Year.
1 Additional Agricultural Education Officer.

WCJ.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Appendix IV (para. 22(iii) of Despatch). 201

Technical Education.



The following Government Departments have agreed to train apprentices not only for their own use but also for Native Administrations, the latter for work either with the Native Administration or as private craftsmen:-

The Nigerian Railway Workshops, Iddo, Zaria and Enugu.
The Nigerian Marine Workshops, Apapa, Port Harcourt, Calabar and Victoria.
Public Works Department, Lagos.

2. Some Native Administration workshops in the Northern Provinces also offer opportunities for training. Arts and Crafts and Farming are also a feature of the Native Administration middle school timetables in the North. A native system of apprenticeship for many of the native crafts, as also for carpenters, smiths, masons, leather workers, weavers, bricklayers, etc., exist throughout Nigeria. A number of lads also receive craft training with the various mining companies on the Plateau.

3. It is doubtful whether a big trade school or a technical college is necessary at the present stage. Such a school would be extremely expensive to build and equip, require a large European and African staff and there would be no great demand for its products when trained.

4. There is however considerable need for better instruction in handicrafts in the schools in the larger towns. If craft centres could be established which the higher classes from all the schools in the town could attend for instruction, they would be most useful. The work of this crafts centre could gradually be extended and include evening classes in crafts for adults and courses of lectures and classes in technical subjects. They would be in fact potential polytechnics.

5. In many towns the temporary wooden buildings erected by the military authorities would be quite suitable for the purpose of crafts centres. In towns in which there are no such buildings, temporary wooden buildings roofed with wooden shingles or corrugated iron sheets would be reasonably cheap and well serve the purpose.

6. The first task will be to train instructors for the crafts centres.

It is

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

It is proposed to erect some centre, preferably outside Lagos, possibly at Enugu, and to use it in the first instance to train a class of some 30 students to serve as instructors in other centres. The course would be one of four to five years, and the students would be trained either as carpenters, iron workers or as builders. European instructors will be required to give this instruction. When the first batch of trainees are ready they will be sent out to teach at craft centres in the larger towns under a European crafts instructor. The training centres can then revert either to a crafts centre for the town in which it is located or if there is sufficient demand, be converted into a small trade school which could be enlarged later if necessary; in either case the training of instructors to make good wastage and to open further crafts centres could continue.

7. Some such development is long overdue, and it is hoped as no large sum is involved, the Colonial Development and Welfare Fund Committee may be asked to make a grant to enable the scheme to be started at once.

8. Tables showing the capital and recurrent expenditure necessary are appended.

Technical Education.

Capital Expenditure.

| | |
|---|---|
| 1st Year. Training School | £35,000 |
| 6th Year. 10 centres at £2,500 | 25,000 |
| | £ 60,000. |

Annual Recurrent Expenditure.

| | First Year. £ | Tenth Year. £ | Estimated Maximum Annual Liability. £ |
|---|---|---|---|
| Staff, upkeep and subordinate and clerical staff. | 3,450 | 14,718 | 17,856 |

Total of Recurrent Expenditure over 10 years = £73,600.

Full Commitment Staff.

1 Principal.
2 European Instructors.
1 Clerk.
1 Messenger.
1 General Assistant.
Hostel and Labour employees.

MCJ.

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Appendix V (para. 24(i) of Despatch). 203 ~~203~~

New Scale now approved

Comparative Salary Scales.
Teachers' Salaries.

H/Scale

| Grade of Teachers. | Government Scale | Missions | |
|---|---|---|---|
| | | Present scale (Board of Education 1937). | ~~Proposed~~ new scale for Missions and Native Administrations. |
| Elementary Teachers | 36-6-72 | 30-3-60 | 36-4-60,-4-72 |
| Higher Elementary Teachers | 48-6-72; 80-8-128 | 42-3-72; 75-3-102. | 48-6-78; 84-8-156. |
| Senior Certificated Teachers | 140-10-220; (Grade II) 240-12-300; (Grade I) (By vacancy). | As in Higher Elementary Certificated but proceed from £102-4-150. | 96-8-160;-10-200. |
| Yaba Diploma | 88-8-128 (Grade III) 160-10-220 (Grade II) 240-15-375 (Grade I) Superior Post 400-20-460 | 75-5-110;-5-150 | 96-8-128;140-10-200. |
| Graduates | £200;220;240; as Cadet Education Officer (By selection) £300-20-400; £425-25-600. | £114-6-150; £160-10-200 | £120-10-160;-10-240. Note. Non-native Masters and Principals in voluntary agencies who are approved for grant will come on to this scale. At present non-natives get £150 p.a. for Principals and £100 Masters. |

Note: Women will be on the same scale as men.

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Appendix VII. (Paragraph 28 of Despatch)

Cost of grants-in-aid on proposed basis to Native Administrations with no expansion.

| | Expenditure | | Maximum Annual Commitment. |
|---|---|---|---|
| | 1st year | 10th year | |
| | £ | £ | £ |
| Native Administrations, Northern Provinces. | | | |
| 260 Special Register Teachers with Provident Fund | 5,200 | 7,800 | 8,400 |
| 231 Elementary Certificated Teachers " " " | 8,800 | 12,000 | 14,800 |
| 75 Higher Elementary Certificated " " Teachers | 6,500 | 8,700 | 9,800 |
| | 20,500 | 28,500 | 33,000 |
| Approximate Total Expenditure over ten years = £240,000 | | | |
| bNative Administrations, Southern Provinces. | | | |
| 70 Special Register Teachers with Provident Fund | 1,350 | 2,500 | 2,900 |
| 200 Certificated Teachers (Elementary and Higher Elementary) with Provident Fund | 8,700 | 13,000 | 19,000 |
| | 10,050 | 15,500 | 21,900 |
| Approximate Total Expenditure over ten years = £125,000 | | | |

Total for N. Provinces = £365,000

205

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30150

~~204~~
204

Appendix VI (Paragraph 26 of Despatch)

Cost of grants-in-aid on the proposed new basis to Missions and other Educational Bodies with no expansion.

| | Expenditure | | Maximum Annual Commitment. |
|---|---|---|---|
| | 1st year | 10th year | |
| | £ | £ | £ |
| Southern Provinces. | | | |
| Salaries of Certificated Teachers with Provident Fund | 126,600 | 175,000 | 215,000 |
| Salaries of 1,000 Special Register Teachers " " | 18,900 | 34,600 | 40,900 |
| Non-Native Teachers grants-in-aid, plus £50 p.a. passages with " " | 31,600 | 39,500 | 42,000 |
| 12 Supervisors @ £450 plus £50 p.a. passages | 6,000 | 6,000 | 6,000 |
| Boarding Grants Middle Schools | 1,000 | 1,000 | 1,000 |
| Training Centres | 11,000 | 11,000 | 11,000 |
| Building Grants outstanding | - | - | - |
| Education Advisers | 3,000 | 3,000 | 3,000 |
| Northern Provinces - Missions 100 Special Register Teachers @£18 plus Provident Fund (Note Certificated Teachers included in Southern Provinces). | 1,900 | 3,000 | 3,200 |
| | 200,000 | 273,100 | 322,100 |
| Present Grant-in-aid by Government | 136,600 | 136,600 | 136,600 |
| Additional Expenditure | 63,400 | 136,500 | 185,500 |

Approximate total additional expenditure over ten years £1,000,000.

Salaries 1800
Provident Fund 180 = £1 per teacher
(employer's contribution)

204

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30150

~~206~~

Appendix VIII (Paragraph 30 of Despatch)

206

Cost of grants-in-aid for expansion of Native Administration Schools in Northern Provinces over ten years.

| | 1st year | 10th year | Maximum Annual Liability. |
|---|---|---|---|
| Salaries of extra teachers and cost of contribution of Native Administrations to Provident Fund | - | £27,967 | £40,908 |

Total recurrent cost over ten years = £99,400.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

PUBLIC RECORD OFFICE
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:-

APPENDIX IX (Paragraph 31 of Despatch)

PROPOSED EXPANSION (EXCLUDING TECHNICAL EDUCA

| | Elementary (up to El.IV). | Full Elementary up to Std. VI. | Part Secondary Boys. | Part Secondary Girls | Full Secondary (Boys) | Ful Sec (Gi |
|---|---|---|---|---|---|---|
| NORTHERN PROVINCES. | | | | | | |
| Government. | | | | | | |
| Present | - | 2 | | | 1 | - |
| Additional Proposed | - | - | | | 2 | - |
| Native Administrations. | | | | | | |
| Present. | 229 | - | 10 | | | |
| Additional Proposed | 235 | - | - | | | |
| Missions. | | | | | | |
| Present. | 400 | - | - | - | - | - |
| Additional Proposed | 1000 | - | - | - | 2 | 2 |
| SOUTHERN PROVINCES (including Colony.) | | | | | | |
| Government. | | | | | | |
| Present. | - | 29 | - | - | 3 | 1 |
| Additional Proposed | - | - | - | - | 2 | 1 |
| Missions. | | | | | | |
| Present | 3933 | 356 | 12 | 6 | 15 | 1 |
| Additional Proposed | 1067 (includes N.A.Schools) | 128 | - | - | ##5 | 4 |
| Mohammedan School. | | | | | | |
| Proposed | - | - | - | - | 1 | - |

+ Combined into Uyo Elementary Training

## = 1 in Cameroons, Basse.

ENDIX IX (Paragraph 31 of Despatch)

XPANSION (EXCLUDING TECHNICAL EDUCATION SCHEME).

201

207

| rt condary ys. | Part Secondary Girls | Full Secondary (Boys) | Full Secondary (Girls) | Higher Elementary T. Centre. | Elementary Training Centre. | Special Register Elem.T. Centre | Domestic Science College (Girls) | Domestic Science Centres (Girls). |
|---|---|---|---|---|---|---|---|---|
| | | 1 | - | 1(Kad. Coll.) | 2 | - | - | - |
| | | 2 | - | - | Makarfi to replace Bauchi. | - | - | - |
| 10 | | | | | 1(Women) | | | |
| - | | | | | - | | | |
| - | - | - | - | - | 5(Normal Classes). | - | - | - |
| - | - | 2 | 2 | - | 4 | 4 | - | - |
| - | - | 3 | 1 | - | 4 | - | - | 2 |
| - | - | 2 | 1 | 1+ | - | - | 1 | 12 |
| 12 | 6 | 15 | 1 | M. W. 9 5 | M. W. 2 6 (Normal Classes) | - | - | 2 |
| - | - | 45 | 4 | - - | 16(some for women) | 16 | - | - |
| - | - | 1 | - | - | - | - | - | - |
| - | - | 12 | 7 | 1 | 14 | 20 | 1 | 12 |

mbined into Uyo Elementary Training Centre.

in Cameroons, Basse.

1503

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

~~208~~

208

Appendix X (Para. 34 of Despatch).

Extract from Report by Miss Plummer (Lady Education Officer) on Girls Education in Northern Provinces.

---

x x x

I. Introduction. There seems no doubt that the existing girls' schools, girls' classes, and the admission of girls to elementary schools have broken down to some extent the prejudice against girls' education. The standard of work in the three R's is, however, in all girls' schools and classes definitely lower than that in the boys' schools. This can be attributed mainly to the very poor quality of the staff; as the standard of the Women's Training Centre students rises, the schools should improve. With the exception of Katsina, useful health and social training is given in the girls' schools. The girls have baths, wash their clothes, and eat a midday meal in the school.

A somewhat misleading impression is given in various memoranda I have read about the training given for home life. In no school is there any formal instruction in any domestic subject. Incidental instruction only is given. For example, girls take it in turns to help with the preparation of the daily meal; but there are no formal cookery lessons.

Marriage is the inescapable destiny of all girls in the Northern Provinces; the visits I paid to compounds impressed me with the need for some thorough instruction in housecraft. Such instruction should not necessarily be confined to the girls in the town schools; propaganda is needed in the villages.

II. Reports on Institutions.

(a) Women's Training Centre, Sokoto. This is a very fine building, with excellent classrooms. The dormitories although simple, are European in character,

and

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

209 209

and it seems a pity that the girls were not housed in simpler buildings, of the type in which they will live after leaving the centre.

The girls at present in the centre must have been very backward when they entered. I formed the impression that these girls - and also those in the girls' schools - are intelligent, but retarded. I use "retarded" in the sense that they are all working at a lower level than they should be, owing to lack of education in early life. The Centre girls are now, as regards the three R's, at about Standard II stage in an English elementary school. That is, they can read and write in their own language, and can do the four rules in ordinary notation and money. This may not seem very much, but I doubt if more could have been done in the time. What the girls can do, they do very well. Handwriting has been taught on a modified version of Miss Marion Richardson's system; the results are clear and pleasant. Handwork includes simple needle work, mat-making, rope-making and weaving. The girls do their own laundry and help with cookery; each girl has a small garden.

The girls' school is used for teaching practice twice a week. I saw the students taking lessons. They had all written simple notes and were managing their classes well. A good feature of their training is that each girl is making simple apparatus for teaching the early stages of reading and writing, which she will take with her when she leaves college.

I suggest that the curriculum should be extended to allow for :-

(a) More definite Physical Training; a short period every day with some instruction on taking Physical Training in school.

(b)

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

210 240

(b) A course in Domestic Science to fit the girls for teaching this subject when they leave.

There are no buildings particularly suitable for the teaching of Domestic Science. I suggest that a model African compound should be put up. This should be a simple type, with a few improvements - i.e. windows - which would be within the girls' means. It would serve as a basis for training in Housecraft. A large shed or room for Cookery is also desirable.

The question of staffing is dealt with under a separate heading.

x x x

III. Future policy of Girls' Schools. The main feature to guide our policy in the future should be, I believe, a definite marriage training course to be regarded, for a time at any rate, as the last stage in Girls' education. Girls of marriageable age from Classes III or IV should go either to this course, or to the teacher training course at Sokoto.

I was interested to find that a policy very much to this effect was suggested by Miss Fegan as early as 1932. A copy of her memorandum is attached; so far as I can discover, no steps were taken to follow it up.

The curriculum of the Women's Training Centre should be widened to include a full course in domestic science, so that teachers passing out should be able to help with this subject in the domestic centres.

x x x

IV. Detailed Suggestions on Staffing, Buildings and Courses to be arranged.

(a) Women's Training Centre, Sokoto.

(i) Course to be extended to include Domestic Science and Physical Training.

(ii) New buildings necessary :-

(A) Cookery shed

(B) Model compound.

(iii)

Reference:- CO 583/258/30150 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(iii) Staffing. There are at present 24 girls in the Centre. I suggest the number might be increased to 36; new sources might be tapped (Zaria and Bauchi have been suggested). Miss Kendal, who has had a long experience in Training College Work, might possibly be in charge, with Miss Judd as assistant. The staff should be increased by the addition of a trained Domestic Science teacher from England. This would mean three Europeans permanently on the staff, although only two might be out at some periods. The time-tables would have to be adjusted while the Domestic Science teacher is on leave. The question of suitable African staff is very difficult. Teachers for handicrafts can be obtained, but there are no girls in the North who are sufficiently advanced to act as teachers. The Resident, Sokoto, suggested that after the war, it might be possible to get woman teachers (Moslems) from the Sudan. This is an interesting suggestion which might possibly be followed up. Southern girls would not, I am afraid, be successful because they would be Miss-trained and out of sympathy with Moslem girls. For many years to come, we must face the fact that the effective staff of the Women's Training Centre must be European.

x x x

V. Supervision. It seems to me a Lady Education Officer, Northern Provinces is essential to the scheme. Her function should be not only the supervision and co-ordination of the work of the Training College, Girls' Schools, and Domestic Centres, but the definite extension of girls' education. There is a great opportunity here for a trained and tactful woman, who could do propaganda in various Provinces. I found

that

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

212

212

that all the Education Officers were ready to give effective help. Much could also be done with "intelligentisia". I had most interesting discussions with various mallams, who expressed their views quite freely. There are definite signs that the times are right for an advance. No advance can be made, however, unless the Government is prepared to spend money on the salaries of European staff and to take the trouble to choose suitable women for the job.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Appendix XI (Para. 35 of despatch)

Cost of Expansion (excluding N.A.Schools N.Ps., Makarfi E.T.C

| | Capital Cost | Recurrent Cost. 1st Year. | Recurrent Cost. 10th Year. | Es An |
|---|---|---|---|---|
| (a) Government | | | | |
| 4 Secondary Schools (boys) | £120,000 | | | |
| 1 Seconday School (girls) | 30,000 | | | |
| 1 Domestic Science College for Girls and 12 Training Centres | 50,000 | £875 | £46,390 | |
| Extension to Uyo E.T.C. to cater for Higher Elementary Training | 5,000 | | | |
| (b) Missions. | | | | |
| 2067 Junior Elementary Schools | Nil | | | |
| 128 Full " " | Nil | | | |
| 6 Secondary Schools (boys) | £60,000 | | | |
| 6 Secondary Schools (girls) | 60,000 | £17,564 | 510,844 | |
| 20 E. T. Cs. | 25,000 | | | |
| 20 Special Register E.T.Cs. | 12,500 | | | |
| Extension to R.C.School Cameroons | 7,500 | | | |
| Extension to United Missionary College (Women's Training) Umuahia. | 6,000 | | | |
| (c) Mohammedan Secondary School (grant) | 20,000 | - | - | |
| | £396,000 | £18,439 | £557,234 | |

Note: Cost of Departmental Staff in Appendix XII

PUBLIC RECORD OFFICE
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:-

Appendix XI (Para.35 of despatch)

luding N.A.Schools H.Ps., Makarfi E.T.C. H.Ps. & Technical Education Scheme)

213
213

| | Recurrent Cost. | | |
|---|---|---|---|
| Year. | 10th Year. | Estimated Maximum Annual Liability. | Total over ten years. |
| 75 | £46,390 | £51,062 | £291,954 |
| 7,564 | 510,844 | £573,928 | £2,173,629 |
| - | - | - | - |
| 439 | £557,234 | £624,990 | £2,465,583 |

t of Departmental Staff in Appendix XII is not included in above.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Appendix XII (Para.36 of Despatch)

Extra Departmental Staff required. if no expansion

2 Chief Inspectors at £1,200:

1 Lady Education Officer, existing vacancy Northern Provinces

1 Assistant Lady Education Officer, Northern Provinces

1 Agricultural Officer, Oyo Farm School.

7 Education Officers for Middle Schools, Northern Provinces.

1 Education Officer, Assistant Director's Office, Lagos.

Cost

| First Year. | Tenth Year | Estimated Maximum Annual Liability. |
|---|---|---|
| £ | £ | £ |
| 8,750 | 12,375 | 13,875 |

Total Additional Expenditure over 10 years = £105,000 (Approx).

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

PUBLIC RECORD OFFICE
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:-

Appendix XIII (Para. 36 of despatch)

EDUCATION DEPARTMENT, NIGERIA - STAFF.

| Existing Cadre | | | Cadre req |
|---|---|---|---|
| 1 Director | | | 1 Di |
| 2 Assistant Directors | | | 2 As |
| 1 Chief Inspector | | | 3 Ch |
| 1 Principal, Higher College | | | 1 Pr |
| 1 Inspector of Education | | | 1 In |
| 4 Principals of Secondary Schools | | | 10 Pr |
| 1 Officer i/c Literature Bureau | | | 1 Of |
| 6 Lecturers (1 Vacant) - Higher College | | | 6 Le |
| 4 Education Officers | do. | | 4 Ed |
| 4 | do. | E.T.Cs. | 7 |
| 11 | do. | Secondary Schools | 26 |
| 1 | do. | Headquarters Office | 1 |
| 1 | do. | A.D.E's Office, N.P. | 1 |
| 24 | do. | 12 Provinces (S.P.) | 1 |
| 32 | do. | 12 " (N.P.) | 24 |
| Total S.EOs & E.Os = 77 | | (11 for N.A. Middle Schools Staffs) | Total S.EOs. & E.Os = 99 35 |
| 2 Technical Instructors | | | 2 Te |
| 3 Agricultural Education Officers | | | 8 Ag |
| - | | | 1 De |
| 2 Lady Education Officers (1 Vacant) | | | 2 La |
| 1 Assistant Lady Education Officer | | | 2 As |
| 1 Principal, Queen's College | | | 2 Pr |
| - | | | 1 Pr |
| 12 Mistresses. | | | 24 Mi |

ppendix XIII (Para. 36 of despatch)

ATION DEPARTMENT, NIGERIA - STAFF.

| | Cadre required for Proposed expansion |
|---|---|
| | 1 Director |
| | 2 Assistant Directors |
| | 3 Chief Inspectors |
| | 1 Principal, Higher College |
| | 1 Inspector of Education |
| | 10 Principals - (8 Secondary<br>(2 Elementary Training Centres |
| | 1 Officer i/c Literature Bureau |
| | 6 Lecturers (1 Engineering) - Higher College |
| Total S.EOs. & E.Os = 99 | 4 Education Officers do.<br>7 do. Elementary Training Centres<br>26 do. Secondary Schools<br>1 do. Headquarters<br>1 do. A.D.E's Office (N.P.)<br>1 do. " " (S.P.)<br>24 do. (Provincial) 12 Provinces (S.P.)<br>35 do. " 12 Provinces (N.P.)<br>(11 for N.A. Middle Schools Staffs) |
| | 2 Technical Instructors |
| | 8 Agricultural Education Officers |
| | 1 Deputy Director, Girls' Education |
| | 2 Lady Education Officers |
| | 2 Assistant Lady Education Officers |
| | 2 Principals, Girls' Secondary Schools |
| | 1 Principal, Domestic Science College |
| | 24 Mistresses. |

ce
P.
Staffs)

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Appendix XIV (Para. 39 of despatch)

~~216~~
216

Summary of Cost of various proposals under the long range plan.

| | Capital Expenditure | Annual Recurrent Expenditure 1st year | 10th year | Maximum | Approx. Total Recurrent over ten years |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| (a) Assistance to Missions etc. on new basis with no expansion (Appendix VI) | - | 63,400 | 136,500 | 185,500 | 1,000,000 |
| (b) Assistance to N.As. on proposed basis with no expansion. (Appendix VII) | | | | | |
| Northern Provinces | - | 20,500 | 28,500 | 33,000 | 240,000 |
| Southern " | - | 10,050 | 15,500 | 21,900 | 125,000 |
| (c) Expansion of N.A. Schools in N.Ps. and Hakarfi E. T. C. Scheme (Appendices III and VIII) | | 93 950 | 150,500 | | |
| Salaries & Provident Fund for extra teachers for expansion | - | - | 27,967 | 40,908 | 99,400 |
| Hakarfi Scheme | 13,000 | 4,200 | 6,460 | 7,130 | 57,300 |
| (d) Extra Departmental Staff required with no expansion (Appendix XII) | - | 8,750 | 12,375 | 13,875 | 105,000 |
| (e) Technical Education Scheme (Appendix V.) | 60,000 | 3,450 | 14,718 | 17,856 | 73,600 |
| (f) Expansion (Appendix XI) | 396,000 | 18,439 | 557,234 | 624,990 | 2,500,000 |
| Total | £469,000 | 128,789 | 799,254 | 945,159 | 4,200,300 |

4) { Capital cost £93,600 from CD & W Fund
Recurrent £1,500 from CD & W Fund
Capital cost £3,600 from CD & W Fund
Recurrent £1,500 from CD & W Fund

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

15 to 316

217

ADVISORY COMMITTEE ON EDUCATION IN THE COLONIES

Extract from Minutes of the 117th Meeting held on Thursday, 15th October, 1942, at Dover House.

24

S

8. Education in Northern Nigeria.

In response to a request from the Chairman, Mr. Mort, Principal of Kaduna College, Northern Nigeria, made the following statement on secondary education in that area.

In the discussion relating to adult education he had suggested that one of the essential preliminaries to a drive for social welfare work would be the extension of the secondary school system in an area.

There was only one secondary school in Northern Nigeria - Kaduna College - for a population of eleven million people, and it was now realised that the twelve Middle Schools in their present form were not likely to serve a useful purpose for very much longer and that extension into a full secondary school system had become necessary.

Plans were being made for secondary education but they had not been worked out in detail. The general idea would probably be to use the resources of the existing Middle Schools in order to create two or three more full regional secondary schools, allowing the existing Middle School to drop back to primary standard.

A distinguishing feature in the Northern Provinces, apart from the lack of facilities for secondary education was the moving away from the developing needs of the country towards a somewhat conventional type of academic school. There were perhaps two main contributory causes of this trend, namely, the actual siting of secondary schools and the needs of external examinations. As regards the former, he thought that when the time came for expansion in the Northern Provinces, new secondary schools should be built right out in the country. Expensive buildings were not needed; for example it had been found that better work had been done by Kaduna College pupils after they had had to evacuate to cheaper buildings outside the town. As for external examinations, these had to be taken under exactly similar conditions to other schools all over the country. A boy who could not show an external qualification was unable to obtain employment. It was difficult to persuade a boy that practical work had any bearing upon the qualifications which he was seeking. He hoped that some day external examinations would be able to take account of the more practical side of training at the secondary stage.

The Chairman



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

The Chairman then invited members to ask questions on education generally in Northern Nigeria.

Miss Oakden asked whether Mr. Mort regarded the grave difficulty of the prejudicing of the curriculum by external examinations as a phase that might have to exist as long as the course had to be governed by outside circumstances, or an outside body, or whether he hoped that in time public opinion and employers would be educated to accept a certificate that a boy had passed through a course in the school, as a guarantee that he had been properly educated. Mr. Mort replied that he saw no escape from the external examination at present, examination standards had to be accepted not only in Nigeria but in the whole of the Empire. Miss Oakden wished to know if the examination was to prove the fitness of the boy for work which he was going to do or a test of the efficiency of the education he had received at a school. If the education received in a school was a preparation for the work which a boy was going to do, an examination would serve these needs, but if not the same test should not be applied. Mr. Mort stated that an endeavour was being made to give boys a general education suited to the needs of the country. Sir Donald Cameron remarked that in Nigeria the employer was in 90 per cent. of the cases the Government, and it was therefore the Government which needed reforming.

In reply to further questions, Mr. Mort supplied the following information.

A course for teachers was held at Kaduna College only about once every four years, but even so quantitatively the output was barely sufficient. There was lack both of European and African staff. - Students from all classes were admitted to Kaduna College, a large proportion of them with bursaries, and they were selected by examination and a personal interview. It was hoped that some boys from Kaduna College would, during 1942, for the first time proceed to Yaba College. The staff for the existing middle schools were trained at Kaduna College and the Kaduna College staff was trained at Yaba College. It was hoped that in standard Kaduna College would be the counterpart of King's College, in Lagos, and of the other Government Colleges in the Southern Provinces; it was already very similar.

In the course of the discussion that ensued Mr. Burney said that he considered it deplorable that as long as the Government was practically the sole employer it was unable to choose from a school the boys it needed without subjecting the whole school to an examination running counter to the practical needs of the country. Mr. Grace considered that if Africans demanded the Certificate it could not be dispensed with. The Cambridge Local Examinations Syndicate had made useful adaptations to some of their syllabuses. Mr. Mort remarked that boys who entered Government service received their appointment direct, on the strength of their qualifications, but he believed that Government Departments before long would institute entrance examinations for their own training schools; the Agricultural Department had already begun to do so. The Chairman asked whether, if there were direct appointments, without further examinations or certificate, the danger of patronage would be stronger, and Mr. Mort replied that it would be stronger. The Chairman wished to know whether, if the examinations were stopped, it would not be thought that Africans were being given unfair treatment, unless such a reform were made simultaneously in England, and Mr. Mort replied in the affirmative. Miss Oakden said



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

said that when the Norwood Committee reported there might be points raised by them which would affect the whole tenor of events in England, and if the School Certificate no longer loomed over the school world in England, Africa might reap the benefit. Mr. Cox considered that the position when the Norwood Committee reported should be very carefully watched. Mr. Turner, of Makerere College, would no doubt have reflections to offer on the same subject.

Professor Channon referred to the question of Colonial students taking the examinations of external examining bodies. The Cambridge school certificate which was regarded as a milestone was first sought, and later on, the London external degree became the objective. If the Colonies were to develop so that in course of time they should be able to stand on their own feet, careful consideration should be given, even at this stage, to the policy of development of Colonial universities, which must ultimately arise. If care were not taken now, these universities would become no more than examining bodies largely subservient to London university, and such a state of affairs would act adversely on the development of the colony itself. He thought as soon as possible that the Government departments should take the lead in dispensing with the Cambridge school certificate as the initial qualification for entry to the service, and agree to accept a certificate of an examination conducted by the Colony itself. He believed that boys in the colonies largely took the Cambridge school certificate examination because it was a means of entry to Government employment. The state of affairs which could result was illustrated by what had happened in Ceylon.

Mr. Baldwin said he believed the lack of secondary education in Northern Nigeria was due to the inadequacy of the base of the educational pyramid. Reluctance to attend school was not only a question of Mohammedan prejudice but probably depended to some extent on economics. Where the population was large and the land poor, as in the Ibo country, there was a rush to school; elsewhere there was not the same stimulus.

On the question of external examinations, he thought that some kind of examination was necessary; but, with a fluctuating staff, it was difficult even at the best of times, to arrange a local examination and maintain a consistent standard.

After some further discussion, Mr. Cox suggested that the break-away from external school examinations was likely to be much easier in Colonies which had reached the stage of having their own degree-giving Universities. Hong Kong had its own University and Mr. Burney had been able to assist the Hong Kong Education Department in 1934 to establish their own school-leaving examination. Ceylon had now broken away from the external degrees of London University and a consequential break-away at the school-leaving stage might also occur. African dependencies in their search for standards were still, quite naturally, insistent at aiming at those in Great Britain. He hoped that much could be done through the extreme readiness of the Cambridge Local Examinations Syndicate to adapt their curriculum.

Dr. Hanley mentioned that a consequence of such adaptation had been that the alternative overseas Art syllabus for the Cambridge school certificate had been found to be so good that he understood it was about to be adopted, with certain amendments, for England.

The Chairman said that until something had been done to modify the dependence upon the examination system in this country, Africa could hardly be expected to dispense with it.



Professor

Reference:- CO 583/258/30150 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

220

Professor Channon suggested that the drop in fees for London University if its examination were not taken in the dependencies might tend to make that University more willing to adapt its syllabuses to colonial needs.

The Chairman thanked Mr. Mort for his information and Mr. Baldwin for his comments and attendance.

Item 9. Palestine. Mr. Cox said that the Colonial Office would be glad to have the observations of the Advisory Committee on the Education Chapter of the Palestine Development Committee's Report, which was designed to form the basis of the territory's educational policy as conditions permitted. He suggested that the matter should be referred to a small Sub-Committee with the following personnel:-

Mr. Burney
Sir George Anderson
Mr. Scott
Mr. Creech Jones.

The Committee agreed to Mr. Cox's suggestion.

Date of the Next Meeting. This was fixed for Thursday, November 19th, at 11 a.m., in the Conference Room, at Dover House. It was hoped that Mr. Turner and Mr. Stopford would both be present at the Meeting.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

221

2. Osborne Rd

Lagos.

14. 8. '42

Dear Cox.

I have sent for a copy of the 10yr Development Plan by official air mail a day or two ago. The plan has been agreed by the Chief Commissioners; they have already had one look at it and have signified their approval except for one or two very minor points. I do not think there should be any great delay before a formal despatch is sent with the plan by the Secretary of State. The plan will I am fairly certain receive the blessing of Govt provided that the CDW & Comm is on a 50-50 basis on expenditure beyond our present commitments. (£300.000 pa). The 50-50 suggestion will come from the Colonial Secretary. Originally technical arrangements for an equal sharing of the burden in any Scheme but as I pointed out H.E. was afraid any further contribution by Govt might at once & have the effect of seriously prejudice his approval of the plan. I think however that Nigeria must make a larger contribution to Education than just over 4% of the revenue.

In considering the plan please remember that the missions are willing to do far more than the plan allows, if there is adequate finance. The total expenditure may at first sight seem fairly large but it must be remembered that Nigeria has a population of well over 20.000.000 and that very little has been spent in the past, in fact the expenditure has been definitely shared for years.

The despatch when I get it will indicate that the Scheme can be subdivided and dealt with in three separate sections

A. Development of Teacher Training and N.A Schools in the North

B. (1) Southern Provinces No actual expansion but consolidation of the present position, adopting improved salary scales for mission certificated teachers, instituting a Provident Fund

CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

221

2. Osborne Rd
Lagos.
14. 8. '42

Dear Cox.

I have sent for a copy of the 10yr Development Plan by official air mail a day or two ago. The plan has been viewed by the Chief Commissioners; they have already had one look at it and have signified their approval except for one or two very minor points. I do not think there should be any great delay before a formal despatch is sent with the plan by the Secretary of State. The plan will I am fairly certain receive the blessing of Govt provided that the CDW & Comm is on a 50-50 basis on expenditure beyond our present commitments. (£300.000 pa). The 50-50 suggestion will come from the Colonial Secretary. Originally technical arrangements for an equal sharing of the burden in any Scheme but as I pointed out H.E. was against any further contribution by Govmnt if Regd it would & feared that as it might prejudice his approval of the plan. I think Livens Kalabe realises now that Nigeria must make a larger contribution to Education than just over 4% of the revenue.

In considering the plan please remember that the missions are willing to do far more than the plan allows, if they is adequate finance. The total expenditure may at first sight seem fairly large but it must be remembered that Nigeria has a population of well over 20.000.000 and that very little has been spent in the past, in fact the appointment has been definitely shewn for years.

The despatch when first it is issued will indicate that the Scheme can be subdivided and dealt with in three separate sections

A. Development of Teacher Training and N.A Schools in the North

B. (1) Southern Provinces No actual expansion but consolidation of the present position, adopting improved Salary Scales for missions anticipated teachers, institution of a Provident Fund

and better allowances for Non Native teachers, and the assumption by Govt of responsibility for the Salaries of a certain number (estimate 1000) of the best and most experienced uncertificated teachers. 222

The main attraction however is the suggested payment of Grants on a basis of the 1000 Salary of the trained Staff employed. This should give the Mission teachers a sense of security and Hope change their 222 attitude and stem the terrific wastage of trained teachers, which has been such a distressing feature of the last few years.

(ii) The adoption of the fuel scheme with provision for:

(a) additional training facilities.

(b) " Secondary Schools both Govt and Mission for boys and girls

(c) a Domestic Science Training College for girls & Include provision of Staff & recommendation for short classes in Cookery, Sewing Laundry & Needlework, Typing & Rattan, & Welfare work.

(d) additional Supervisional Staff

(e) - Supervisors for Missions

etc

C. A scheme for Technical Training Centres.

I am hoping that A, B(i), & C may be accepted immediately and B(ii) as soon as feasible. It is most important that the new Basis for Grants and the Provident Fund should start as from the 1st of Jan. 1943. The Mission teachers are expecting this and it would accentuate their ill feeling possibly be trouble and Govt's attempt the serious wastage of trained teachers will continue & probably on a more extensive scale.

I do not know what your plans are for Swaziland but I shall like him to come out as soon as possible there is a lot to be done at Bunya and we are short of Staff. If he is to wait for the plan & advice the Committee in its deliberations I cannot see how he can be here before Christmas. There is another rather important point - it is some years since Swaziland was here and Peter have been many changes.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

I think Mr Davidson would find a great change in the attitude of the political people, in the S/P at any rate, towards the missions - there is a lot of development and general progress is going forward. I should of course prepare & explain the plan & the Advisory Committee myself, unfortunately I must be in S. Africa when my wife and family begin coming to London but I am prepared to come at any time, if required, however short the notice may be, and there shall be no great difficulty in securing a passage by air from Durban.

I have been very trouble recently but I am much better now but the medical people advise me to go home as I have completed a tour of over 21. months. and I am hoping that a few weeks in S. Africa will quite set me up my legs again.

This is a long screed please excuse the writing but I am writing on my knee waiting for a plane to arrive.

Best salaams. I do hope that you can arrange for me to come home to talk things over with you & the Committee

Yours Sincerely

P.S. Thanks

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30150/42 13.
Eleven Sept Reports

COPY FOR REGISTRATION

2224

Code Telegram

Received in Registry 224

FROM NIGERIA

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

D. 20th August, 1942.
R. 20th " " 16.08 hrs.

---

No. 1247.

Your telegram No. 1109. 12.

Plan has been prepared by Director, and comments of Chief Commissioner are now awaited. Will endeavour to have it ready by mid-September. No objection to deferring his departure until it has been received and considered by the Advisory Committee.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Telegrams: "EDUCATION."

No. C/DE. 174/74 10

EDUCATION DEPARTMENT, ~~225~~

NIGERIA, 225

LAGOS, 28th March, 19 42.

Dear Cox, 5

Many thanks for your letter of the 3rd of March by air mail. I have not yet received a copy of the official despatch dealing with the committee's comments on the 1938 and 1939/40 reports but I have no doubt it will come to hand soon.

To deal with the points which you have raised:-

1. Things are not too easy in the North with regard to missions. The present Chief Commissioner is a bitter opponent of missionary educational activities. He is willing to allow pupils from the mission schools to enter the Native Administration schools but opposed to any form of religious instruction being given in the school buildings or precincts. I do not think it is any exaggeration to say that his policy is definitely one of discouragement to mission activity. A recent example is his support of the Emir of Sokoto who has refused the admission of a christian pupil into the Training College for girls. There has been trouble also over the mission schools in the grant-aided leper camps. The Ten Year Plan should be of the very greatest help to mission expansion; it will give recognition to mission training centres and provide for the salaries of certificated and specially registered teachers, but I am afraid that the Chief Commissioner will do all that he can to whittle down the assistance to missions. You will probably shortly be receiving a despatch about his proposals for an Education Rate which he wishes to spend entirely on Native Administration schools. I contend that the christian rate-payers have the right to demand that some equitable share of the proceeds of the rate should be used for assisting their own church schools. To deny them this right is surely contrary to the whole policy of the Advisory Committee.

2. I am pleased that the Committee endorsed the Board of Education's decision to abolish the First School Leaving Certificate examination.

3. I am sure that financially Government should concern itself mainly with Secondary and Post-Secondary work, leaving elementary education more and more to the missions and the Native Administrations. The average number of pupils in a government school is 200,- there are no really big government schools. My statement that £1000 would finance 20 mission elementary schools is an exaggeration today as the missions have lost so much of their incomes from outside sources.

4. It is quite true that most of the mission secondary schools receive fairly adequate grants, but I was referring to Christ the King College at Onitsha which had only £250 per annum.

5. Noted.

6. I think that my scheme for all Europeans to be placed on the same scales of salaries as Africans with equal qualifications has much to recommend it both from the political point of view and that of providing more reasonable scales for the European missionaries. An additional allowance of £50 per annum for leave and passage is, I consider, reasonable but the number of such grants must be limited by regulation.

7. The present policy endorsed by the Board of Education in 1941 is to allow expansion of elementary schools to full primary schools (Std. VI) provided that such expansion is not at the expense of the efficiency of the lower classes. African public opinion is certainly opposed to the limitation to Standard IV. The missions will, I hope, under the development scheme provide much better facilities for the training of Elementary Teachers for the lower classes.

The Colonial Development Fund scheme has been very fully discussed by the Boards of Education both North and South. The Southern Provinces' Board is a body representing practically all interests and the scheme will be referred back to them at various stages; in addition there is a permanent committee of the Board available for consultation at any time when I require assistance. I am afraid that Provincial Committees would not help very much. The

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



The areas they represent are so large that there would be a conflict of interests between the different districts. I attach copies of the minutes of the last meeting of each Board of Education. (Enclosures A & B)

Girls' Education, Northern Provinces.

I enclose a copy of a report by Miss Plummer which I think will be helpful. The great trouble in the North is the early marriage age, 11 to 14. At Sokoto the girls are taken very young and they cannot get very far - about Std.11 or 111 plus some training in teaching. It is hoped that after two or three years of marriage they will start teaching. It is a difficult problem but I agree with Miss Plummer that development on domestic science and welfare lines seems the most hopeful as we will be able to get older girls. I do not think it is fair to blame Miss Booker though I do not think she used the best approach. A Miss Plummer would have accomplished far more.

I am enclosing a copy of a preliminary sketch of the development scheme which I have sent to Government. I cannot pretend that the figures are likely to prove very accurate, but until I get a definite decision as to whether Government is going to accept the 100% xxkxxy of certificated teachers salaries as a basis for a grant it is difficult to work out details. What I really want to find out as quickly as possible is to what extent the Colonial Development Fund is likely to help us. If I could get some idea of this I could then arrange for quotas for each mission and let them draw up their plans within the limits of the cash available. The uncertificated teachers present a difficult problem. For the missions to put their uncertificated teachers on the meagre scale recommended by the Board of Education in 1937, £12 p.a. by £3 to £24 p.a. would cost about £150,000.

In the Southern Provinces it is not so much more schools that are wanted but better schools with more trained men. In the Northern Provinces we want more schools but cannot staff them unless we expand the facilities for the training of teachers.

If you can get the information do let me know as soon as possible by air mail how much help we are likely to receive from the Colonial Development Fund. I expect that you will have seen Sir Bernard Bourdillon and I know that he will do all he can to help.

I see that Grace has been advocating more Native Administration schools. It seems to me that a sound principle to adopt would be:-
Bush Schools. These will in Christian areas be usually mission schools. In pagan areas in which the missions are unable to provide all the facilities required the Native Administration to provide schools where necessary.
Primary Schools. The Native Administration should provide full primary schools to be fed from the bush schools but no restriction to be placed on mission grant-aided primary schools if the missions are prepared to provide them.
Secondary Schools. The main financial responsibility to be on Government. Some Government Secondary Schools to be maintained to set a standard but generous grants and every encouragement to be given to mission secondary schools. In the Northern Provinces the Native Administrations will probably insist on retaining their secondary schools, but the management of such schools by the N.A. is not to be recommended. It leads to interference from the Emirs, dissatisfaction with their terms of service from the staff, and renders control by the Education Department difficult.

Yours sincerely,

F. D. Jeremiah

Enclosures E & F are copies of recent circulars to Mission Secretaries.

COPY FOR REGISTRATION

8

227

30150 41

227

Code Telegram

FROM NIGERIA

FROM: Officer Administering the Government.
TO: Secretary of State for the Colonies.

D. 31st March, 1942.
R. 31st " " 21.35 hrs.

No. 389.

Reference paragraph 7 of your despatch No. 70 Nigeria of 4th March. (6)

Bill already passed at recent meeting of Legislative Council with only minor amendment(s) before receipt of your despatch but my consent not yet given.

It is purely a consolidating bill and contained no material change from existing ordinance. I propose therefore to give my consent unless I am instructed to the contrary before 10th April.

(8) 2 Apr

Received in Registry

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA.

No. 699

228 57

228

30150/41

4/6 with Gov, Comm. for release at the moment

GOVERNMENT HOUSE,
NIGERIA
27 November, 1941.

My Lord,

1.

Referring to my despatch No.238 of the 15th of April, I have the honour to transmit, under separate cover, thirty copies of the Annual Report on the Education Department for the year 1940/41.

2. Copies of the Report are being distributed as shown in the accompanying list.

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

B. H. Bourdillon

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.

# Distribution List of the Annual Report on the Education Department for the year 1940/41.

---

The Crown Agents for the Colonies
The Keeper of Printed Books, British Museum, London, W.C.
The African Society, c/o Imperial Institute, London, S.W.
The Librarian :-
League of Nations, Geneva.
Library of Congress, Washington, U.S.A.
National Library of Scotland, Edinburgh
Trinity College Library, Dublin.
Bodleian Library, Oxford.
University Library, Cambridge.
School of Oriental Studies, Finsbury, Circus, London
Royal Empire Society, Northumberland Avenue, London, W.C.
The Chamber of Commerce :-
97 Cannon Street, London
Ship Canal House, King Street, Manchester, 2.
Liverpool.
Secretary, Tropical African Services Course, Oxford.
Secretary, Tropical African Services Course, Cambridge.
Imperial Institute, London, S.W.
Director, New York Public Library, 476 Fifth Avenue, New York.
Miss Margery Perham, Pond's Farm, Shere, Guildford, Surrey, England.
Principal, Achimota College, Gold Coast.
The Hon. Secretary, Empire Parliamentary
Association, Union of South Africa Branch,
Houses of Parliament, Cape Town, South Africa.
The Editor :-
West Africa, Chansitor House, Chancery Lane, London, W.C.2.
West African Review, Colonial House, Water Street, Liverpool.
Empire Intelligence Bureau, 14 Cursitor Street, London.
The Secretary for Education for the
Sudan Government, Khartoum, Sudan.
The Director of Education :- Zanzibar
Gold Coast
Freetown, Sierra Leone
Kenya
Nyasaland
Tanganyika Territory
Gambia
Cyprus
Basutoland
Strait Settlements and Federated Malay States
Uganda
Port of Spain, Trinidad
Kingston, Jamaica
Palestine
Ceylon
The Director of Native Education:-
Salisbury, Southern Rhodesia
Northern Rhodesia
The Superintendent of Schools, Suva Fiji
The Inspector of Schools, Seychelles.
The Warden, Gordon Memorial College, Khartoum, Sudan.
The Administrator, New Guinea.
The New York State Library, Albany, New York.
Messrs. Edward Arnold & Co., 41 Maddox Street, London.
W. Birss, Esq., Cornwall Park School, New Zealand.
Major H. Vischer, C.B.E. 2 Richmond Terrace, Whitehall, London
F. Urling-Smith, Esq., 2 Richmond Terrace, Whitehall, London.
The Official Secretary, Australia House, London.
The Controller, Sudan Government Office, Wellington House,
Buckingham Gate, London.
Mr. Lance Jones, Department for the Training of Teachers,
15 Norham Gardens, Oxford.
The Secretary, British Social Hygiene Council,
Carteret House, Carteret Street, London.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

S.P. No. 15/1941

7/40
230

NIGERIA

# Annual Report of the Education Department 1st April 1940 to 31st March 1941

*Laid on the Table of the Legislative Council as Sessional Paper No. 15 of 1941*

1941
Printed and published by the Government Printer, Lagos.
To be purchased at the C.M.S. Bookshops, Lagos and Port Harcourt ; the S.I.M. Bookshop, Jos ; and the Crown Agents for the Colonies, 4 Millbank, London, S.W.1
Price 6d

GP Lagos 2603.41/370

383 258 30151

~~231~~
231

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# CONTENTS

PART I—Introduction

PART II


| CHAPTER | | PAGE |
|---|---|---|
| I | Outstanding Events | 1 |
| II | Legislation, Administration and Control | 1 |
| III | Finance | 2 |
| IV | Elementary Education | 2 |
| V | Secondary Education—Boys | 5 |
| VI | Post Secondary Education (Male) | 6 |
| VII | Training of Teachers | 6 |
| VIII | Girls' Education | 7 |
| IX | Physical and Moral Welfare | 7 |
| X | Miscellaneous | 8 |

APPENDICES

| | | |
|---|---|---|
| A | Report by the Principal, Higher College, Yaba | 9 |
| B | Report on Girls' Education in the Southern Provinces | 10 |

~~232~~
232

# Annual Report of the Education Department, 1st April 1940 to 31st March 1941

## PART I

### INTRODUCTION

This report follows the lines indicated by the Secretary of State for the Colonies in the memorandum attached to his Circular Telegram Saving of the 30th July, 1940.

For Part I of the report, "The History of Education in Nigeria and General Policy", reference should be made to the report for the year 1937.

## PART II

### CHAPTER I—OUTSTANDING EVENTS

The initial disorganisation caused by the war has been largely overcome. With nearly 40 per cent of the cadre of the inspectorate and institutional staff seconded to the Army or to other war work, progress has inevitably been slowed down but on the whole it is remarkable how much has been accomplished. Full credit must be given to the African teachers for the splendid manner in which they have shouldered additional responsibilities.

It is sad to record the loss of Bishop Melville Jones, who did so much for education in Nigeria. The sad loss at sea from enemy action of the Revd. H. L. O. Williams, Methodist Mission, who had done such sterling work at Uzuakoli Institute, of the Revd. A. S. Fenby at one time Vice-Principal at Uzuakoli, of Miss J. Reed and the Revd. G. Greig of the Church of Scotland Mission has robbed Nigeria of a group of devoted workers. The Northern Provinces suffered a great loss by the death of Mallam Amadu Agaie. Retirements from the educational field after many years' useful work include the Revd. J. K. Macgregor of the Church of Scotland Mission, Mr. J. N. Panes, Chief Inspector of Education, and the Revd. Canon Adeyemi so long associated with the Ondo Boys' High School.

### CHAPTER II—LEGISLATION, ADMINISTRATION AND CONTROL

Certain difficulties which had arisen in regard to the proposed combined Education Ordinance have been settled satisfactorily. It is expected that the revised code will be submitted to the Legislative Council in 1941. The unification of the Southern and Northern codes and regulations should simplify administration.

The Advisory Board for the Colony and Southern Provinces met at Lagos in February. The outstanding feature of the meeting was the reception of the good news that an extra provision of £26,000 was to be made in the Grant-in-aid Vote to pay arrears of increments to certificated mission teachers and to place them on the salary scales recommended by the Board for all Missions in 1937. No meeting of the Northern Provinces Advisory Board was held during the period under review.

The expansion of the system of Visiting Teachers has been most successful and has been welcomed everywhere, many Missions are working on similar lines. The Visiting Teacher is mobile, his travelling is inexpensive, and he can establish easy contacts with the managers and staffs of the elementary schools. In the Northern Provinces their activities have been of great assistance to the Native Administration schools.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Chapter III—FINANCE

The total expenditure by Government on education for the year was £259,545 18s. 10d. compared with £264,460 in 1940, the amount expended on grants-in-aid being as follows:—

*Northern Provinces:*

| | £ |
|---|---|
| Grants to forty-two Mission schools .. .. .. .. | 2,257 |
| Grants made by the Native Administrations (approximately) .. | 50,000 |
| | £52,257 |

*Southern Provinces:*

| Grants to Missions: | £ | s | d |
|---|---|---|---|
| Anglican .. .. .. .. | 33,515 | 10 | 0 |
| Methodist .. .. .. .. | 15,135 | 0 | 0 |
| Church of Scotland .. .. | 13,284 | 0 | 0 |
| Qua Iboe Mission .. .. | 1,669 | 0 | 0 |
| Baptist .. .. .. .. | 5,116 | 10 | 0 |
| Basel Mission .. .. .. | 906 | 0 | 0 |
| Seventh Day Adventist .. .. | 90 | 0 | 0 |
| Salvation Army .. .. .. | 75 | 0 | 0 |
| Roman Catholic Mission .. .. | 26,416 | 0 | 0 |
| Moslem .. .. .. .. | 823 | 0 | 0 |
| African Churches .. .. | 1,298 | 0 | 0 |
| Non-Denominational .. .. | 1,175 | 0 | 0 |
| Native Administrations .. .. | 42 | 0 | 0 |
| Leper Settlements .. .. | 164 | 0 | 0 |
| | £99,709 | 0 | 0 |

In addition £4,040 was granted towards the expenses of Mission Supervisors. The following table gives details of Native Administration grants:—

| | £ | | % | |
|---|---|---|---|---|
| In Lagos and Colony .. .. | — | | — | |
| „ Abeokuta Province .. .. | 858 | = | 1 | of Revenue. |
| „ Benin „ .. .. | 581 | = | 1.2 | „ |
| „ Calabar „ .. .. | 3,684 | = | 6.9 | „ |
| „ Cameroons „ .. .. | 2,047 | = | 6.3 | „ |
| „ Ijebu „ .. .. | 552 | = | 1.2 | „ |
| „ Ogoja „ .. .. | 615 | = | 2.4 | „ |
| „ Ondo „ .. .. | 478 | = | 1 | „ |
| „ Onitsha „ .. .. | 463 | = | 1.2 | „ |
| „ Owerri „ .. .. | 1,489 | = | 2.2 | „ |
| „ Oyo „ .. .. | 3,000 | = | 2.4 | „ |
| „ Warri „ .. .. | 3,586 | = | 12.2 | „ |

## Chapter IV—ELEMENTARY EDUCATION

*Southern Provinces.*—(Extracts from the report of the Chief Inspector of Education.)

A perusal of the reports from the provinces leads to the conclusion that our educational structure has been less damaged by the effects of the war than even a sanguine prophet might have foreseen.

The most conspicuous progress is in Agriculture. In most parts of the country where knowledge of agricultural conditions permits there has been much activity on the school farms and a sustained endeavour to apply the lessons learnt at the Ibadan and Umuahia Centres. The popularity of the New Farming is indeed gratifying.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

The improvement in standards of Hygiene and Sanitation, mentioned in the last report has again been remarked upon by several Education Officers.

On the academic side the general impression is one of considerable though not conspicuous progress. The wide welcome that has been given to the new syllabus is a good augury.

The effect of economic difficulties on the enrolment of pupils has not been great, though the Eastern side has suffered a little. Calabar, for instance, records a decline of 5 per cent and Owerri of 3 per cent. In the West the figures have remained steady except in Benin which records a remarkable increase of 24 per cent in unassisted schools which is partly offset, on the other hand, by a fall of 13 per cent in the assisted schools. The proportion of girls continues to vary greatly in different parts of the country—Lagos about 40 per cent, the Ibadan group 30 per cent, Benin 10 per cent and Ogoja 8 per cent.

The Senior Education Officer, Cameroons, considers that owing to the backward character of rural districts in his province, the difficulty of communications, the timidity of the people and the supreme need for practical and agricultural work, it would be better to admit children to school at a more advanced age than is usual elsewhere.

### A.—Government and Assisted Schools

Government schools have had a generally successful year. It is satisfactory to record that many Government schools are taking a strong interest in the New Farming. Ikot Ekpene in Calabar and Ajalli in Onitsha may be cited as examples. Bamenda School in the Cameroons, on the other hand, remains a strongly academic institution of the old type in a region that is in great need of rural development. Arrangements have been made to reduce the excessive number of Government schools in Benin Province by handing over Ekpoma and Issele-Uku to Missions. The local protests, it is to be feared, have been moved by considerations of prestige rather than that of devotion. In the Ondo School Mrs. Brady, wife of the United Africa Company District Manager, has done useful work with the girls.

*Assisted.*—The standard of Assisted Schools appears to have risen, though the main advances are manifest in crafts and farming rather than in class work. The Senior Education Officer, Lagos, for instance, considers that there has been a general improvement in his area which has extended, possibly by way of influence, to some of the private schools.

*Infants.*—The status of the Infants varies a good deal. The Methodists and the Church of Scotland have given considerable attention to Infant Method, often with happy results, though the lack of trained teachers is still a handicap. On the other hand some of the Church Missionary Society Managers in Ondo Province have a habit of putting their weakest teachers in charge of infants.

*Central Schools.*—The encouragement which the Department now gives to the completion of the full primary course has led a number of unwise Managers into temptation. It is a short-sighted policy to deprive Standards I-IV of all certificated teachers in order to add a Standard V or VI. In other cases Proprietors have foreseen and forestalled the danger by limiting Higher Elementary Classes to Central Schools which are carefully supervised. Thus in the Ado-Ekiti and Ikare Districts Standards V and VI are recruited from pupils who have passed a common examination at Standard IV. The Central Schools are under the close control of the District Superintendent. Similarly the Methodists in Calabar Province use Oron as a central school.

*Arts and Crafts.*—Remarkably successful exhibitions of Arts and Crafts in aid of War Funds were held at Benin and Onitsha. According to the Onitsha account the exhibits mainly the work of school children, were wide in range and reached a high level.

*Farming.*—Much progress has been made, as already stated, in Agriculture. The sixty students who attended the courses at Ibadan and Umuahia included Government, Native Administration, Mission and even a Private Teacher. In short the New Farming has a wide appeal. Some notion of the results may be afforded by the following figures for approved farms—28 in Oyo, 26 in Ijebu, 15 in Ondo, 10 in Benin, 6 in Abeokuta. Nor do the Eastern



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Provinces lag behind. Ten Mission teachers from Owerri attended the Umuahia course The ' follow-up ' has been thorough. Thus the officer in charge of the Umuahia centre has toured 1,760 miles on inspection and his efforts have been supplemented by his African staff. There is evidence that the farms are attracting the notice of the adult population. Warri and Ogoja are still handicapped through lack of approved agricultural programmes. The Cameroons, where farming is backward and malnutrition is rife, is in great need of development. Six Cameroon teachers attended the Ibadan course but the problem requires to be tackled on a larger scale.

## B.—NATIVE ADMINISTRATION SCHOOLS

The incidence of these schools still varies greatly. Thus Ijebu and Abeokuta have only one each, while Warri has thirty-nine comprising three grades which reach to Standard II, IV and VI respectively. The Native Administration type of school does not flourish in Owerri Province where two have been closed and three more projected ones have been abandoned. On the other hand it is increasingly popular in Calabar and Oyo. Oyo, with eleven schools, has increased its enrolment by about 300 to a total of 1,320.

On the whole the schools seem to be remarkably efficient. In Calabar some of them are better than assisted Mission schools. Unfortunately the poor salaries paid by some of the Native Administrations cause discontent amongst the abler teachers.

## C.—UNASSISTED SCHOOLS

*Work of Travelling Teachers.*—The number of unassisted schools continues to grow. The Travelling Teachers are doing much good work in the bush schools, not only by direct inspection but by holding refresher courses for teachers, suggesting schemes of community work, convening meetings of chiefs or parents and by giving general stimulus. Some of these men work very hard.

*Northern Provinces :*

Eleven new Native Administration schools were opened during the year and two closed. The following are the number of Native Administration schools and pupils by provinces :—

| *Provinces* | *Schools* | *Pupils* |
|---|---|---|
| Adamawa .. .. .. | 13 | 576 |
| Bauchi .. .. .. .. | 33 | 1,345 |
| Benue .. .. .. .. | 15 | 687 |
| Bornu .. .. .. .. | 24 | 1,221 |
| Ilorin .. .. .. .. | 12 | 505 |
| Kabba .. .. .. .. | 7 | 379 |
| Kano .. .. .. .. | 22 | 1,339 |
| Katsina .. .. .. | 17 | 742 |
| Niger .. .. .. .. | 15 | 679 |
| Plateau .. .. .. .. | 10 | 385 |
| Sokoto .. .. .. .. | 33 | 1,900 |
| Zaria .. .. .. .. | 21 | 791 |
| Total .. .. | 222 | 10,549 |

*Missions.*—The American Baptist and Roman Catholic Missions have opened up centres in Adamawa Province. The Sudan Interior Mission school at Bununu (Dass), Bauchi Province, has made considerable progress. In Benue the Missions are co-operating with the Department, and sending pupils on to the Middle School at Katsina Ala. St. Barnabas' School (Anglican) at Ilorin is doing well, and practical activities are stressed. It is noteworthy that some " United " Schools for Protestant children have been started in Kabba Province, two or more Missions combining. The Church Missionary Society Hausa Mission at Wusasa, Zaria Province, continues to maintain a high standard of efficiency in its schools. The Roman Catholic Mission Convent School (Girls) at Kaduna was opened in January. The excellent equipment, buildings and the trained staff provided should ensure success.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

236 256

## Chapter V—SECONDARY EDUCATION—BOYS

The examination results were as follows :—

| | No. of Candidates | Passed to Higher College | Middle VI Passes | Failed |
|---|---|---|---|---|
| Higher College Entrance Examination .. | 177 | 25 | 63 | 89 |
| Middle VI Leaving Examination .. .. | 94 | — | 31 | 63 |
| | | | Passes | |
| Cambridge School Certificate (Boys) .. | 364 | — | 195 | 169 |
| ,, ,, ,, (Girls) .. | 11 | — | 9 | 2 |

The results were extremely good, and the schools deserve every credit for carrying on so well under great difficulties which included shortage of European staff. It is interesting to note that in some schools the results of the external Cambridge School Certificate examination almost coincided with those of the schools' own class examinations. The new secondary school started by the Mill Hill Mission at Sasse in the Cameroons Province is making good progress.

Government schools had a difficult year. The school buildings at Umuahia, Ibadan and Kaduna College (Northern Provinces) were requisitioned for war purposes. Temporary accommodation was found at Ibadan and Kaduna, but the Umuahia pupils had to be distributed amongst the Mission secondary schools except for the two top classes which came to Lagos, one to King's College and one to the Higher College. Class VI, which spent their last two terms at the Higher College, obtained 100 per cent of passes in the Cambridge School Certificate. Difficulties at Kaduna and Ibadan were overcome and cheerfully faced.

Two inefficient private secondary schools in Lagos were closed down. It is satisfactory to note that there seems to be a definite realisation by the more intelligent people that a secondary school need not necessarily confine its activities to the academic side. The Holy Cross School in Lagos has started a practical post-primary course, the curriculum includes motor repair work and elementary business training.

Plans are well on the way for the establishment of a Farm School in the Oyo Province, and it is expected to open in January, 1942.

The urgent need at the moment is for more secondary school teachers, and until these are available little expansion can be expected.

Kaduna College had a successful year in spite of all difficulties. Twenty new pupils were admitted, bringing up the number in residence to sixty-five.

Class VI, which left at the end of the year, was the first class to go direct to departmental training schools as under :—

| | |
|---|---|
| Veterinary Department .. .. .. .. .. | 1 |
| Agricultural ,, .. .. .. .. .. | 3 |
| Forestry ,, .. .. .. .. .. | 1 |
| Public Works ,, .. .. .. .. .. .. | 2 |
| Health ,, .. .. .. .. .. | 1 |
| Native Administrations .. .. .. .. | 1 |
| | 9 |

The Principal, in his report, states as follows :—

" Middle V is without doubt the best first year class that we have ever had at the College. It is level in attainment, brisk and intelligent. Its members as a whole already speak better English than those a year senior to them, and their interest in and grasp of international affairs is, for schoolboys, remarkable ".



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Chapter VI—POST SECONDARY EDUCATION (MALE)

A precis of a report by the Principal of the Higher College, Yaba, is included as Appendix A.

---

## Chapter VII—TRAINING OF TEACHERS

*Northern Provinces.*

### Government and Native Administration Training Centres

A class for training as Middle School English-History teachers, having completed Middle VI was started in May, 1940. The second year will be spent in practical work at Bauchi and Zaria Middle Schools.

The Bauchi Elementary Training Centre had a good year : all the twenty students who sat for their final examination were successful. Class III had a most successful educational tour in February visiting Kaduna, Ibadan and Lagos. Classroom work has been satisfactory, and the extension of the period of teaching practice, which now includes four months in bush schools, has produced good results. Handwork has definitely improved.

*Toro Training Centre.*—Eleven out of fourteen students were successful in their final examination. Good progress has been made with agriculture and tree planting. The Headmaster's wife has started a class for teachers' wives ; they receive instruction in general housecraft, care of infants, weaving and spinning.

*Mission Training Centres.*—The Sudan United Mission Training School at Gindiri is doing good work. Experiments have been made in anti-erosion terracing on the school farm. Training classes for the Sudan Interior Mission continue at Kagoro (Zaria Province), and Bununu (Dass) and Biliri in Bauchi Province.

The Church Missionary Society at Wusasa provides training for both male and female teachers.

*Southern Provinces.*

*Elementary Training Centres.*—These centres are run by the Government and are situated at Ibadan (Oyo Province), Uyo (Calabar Province), Warri (Warri Province), and Kake (Cameroons Province). Work has proceeded satisfactorily during the year. A great credit is due to the African staff at Uyo where the European Principal had to be withdrawn owing to shortage of staff elsewhere. There is an increasing number of Mission pupils in attendance.

The question of changing the status of these institutions and shortening the course to one of two years was discussed at the Education Board meeting in February, but it was decided to postpone a definite decision until the next meeting.

*Higher Elementary Training Centres.*—These are all Mission institutions. Examination results have been disturbingly disappointing. It is evident that the present regulations for the examination are too rigid and too little stress is laid on the students' work and progress during the four years of training. The matter is receiving attention, and it is proposed to revise the regulations in 1941.

In training centres of all categories, great stress is laid on the teaching of agriculture.

The Agricultural Education Centres at Umuahia and Ibadan continue to be well attended, and it is evident from the remarks of the Chief Inspector in Chapter IV of this report that good results are being obtained. It was found possible to make small allowances to schools which sent teachers in for the courses.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Chapter VIII—GIRLS' EDUCATION

A precis of a report by the Lady Education Officer, Southern Provinces, is included as Appendix B.

*Queen's College, Lagos.*—A new semi-permanent boarding house was opened in November, 1940. It comprises a large dormitory for twenty-five boarders, a matron's room, an isolation sick room, and a garden sitting room. The old insanitary block was demolished and rebuilt with good bathrooms and latrines. Fifty boarders can now be accommodated.

Owing to war conditions from April to September, 1940, the school was run in two sections: Middle I, II and III from April to June and Middle IV, V and VI from July to September. The European staff were therefore able to go on leave in two relays.

The annual entrance examination was held in August. There were 195 candidates. Thirty-six new girls were admitted at the beginning of the new school year; five Government tuition and boarding scholarships were awarded and two Lady Clifford scholarships.

In the Junior Cambridge examination 1940, eight out of nine passed. (This examination is in no way compulsory).

A Swimming Club of thirty members has visited the King George's Park Swimming Baths every Thursday in charge of Miss Heselwood of the Lagos Y.W.C.A. who is a fully qualified swimming instructress. Several girls who could not swim at all now make quite good attempts at breast stroke, back stroke, and crawl, while some are learning to dive and to life-save.

*Northern Provinces.*

The girls' schools at Sokoto, Kano, Katsina and Birnin Kebbi are now controlled by the Senior Education Officer of the province concerned; this procedure has saved a lot of unnecessary correspondence. Attendances have been good and progress satisfactory.

It would appear however that more attention should be paid to domestic subjects; this would encourage older girls to attend and widen the scope of the schools.

The Women's Training Centre at Sokoto, after a shaky start, is making good and satisfactory reports have been received of the students' general progress and rather unexpected promise in practical teaching.

There are 1,514 girls on the rolls of Northern Provinces elementary schools, an increase of sixty-three over the figure for 1940. This figure does not include the 195 pupils in the girls' schools.

The following extract from Ilorin is of interest:—

> "The interest in female education, which was referred to in the 1939 Annual Report, continues. More girls have been admitted to the Middle School, and for a time during this year the number of girls at the largest elementary school in the province exceeded the number of boys".

Mission schools are mainly co-educational. A large number of girls of Southern parents attend Mission schools in the larger towns.

---

## Chapter IX—PHYSICAL AND MORAL WELFARE

Health has been satisfactory during the year. There were outbreaks of cerebro-spinal meningitis in the schools at Jimeta and Yola, but no fatal cases. The Health Propaganda Mobile Unit has done excellent work during the year, and has been of great assistance.

Mrs A. D. M. Brown, Mistress, held Physical Training Classes for Lagos teachers towards the latter part of the year with good results.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Boy Scouts.*—The following extracts from the Northern Provinces' Scout Commissioner report are of interest :—

"The newly formed Northern Provinces Scout Council met in February, 1941, at Kaduna, under the Presidency of His Honour the Acting Chief Commissioner. The Sultan of Sokoto and the Emir of Kano were present as members.

Groups, controlled by Local Associations or Provincial Scout Councils, are now working at Kaduna, Kano, Zaria, Minna, in Plateau Province, at Lokoja, and at Gusau and Argungu. The majority of these still consist of sons of immigrant parents, but two Troops—those at Argungu and in Kano City—and a Rover Crew at Kaduna College, contain only Northern Provinces boys.

Several Rover Scouts joined the Army and are now overseas. All others have undertaken some special war work, as members of the N.D.V.C., the Special Constabulary, First Aid Units, Fire Brigades, etc. The total number of registered Scouts in the Northern Provinces is now 266, and of registered Rover Scouts 16. (Rover Crews in process of formation but not registered are not included in the latter figure.)"

The Chief Scout Commissioner toured the Northern Provinces during the year.

The Boys Brigade is an excellent influence in the Ijebu Province.

*Girl Guides.*—The Movement continues to make good progress in the Southern Provinces. Guides and Brownies have now been established at Kaduna and Jos in the Northern Provinces. At Kaduna they are attached to Our Lady's High School Catholic Mission. In both places there has been no lack of recruits, and good progress has been made.

---

## Chapter X—Miscellaneous

*Adult Education.*—The Movement is steadily gaining ground.

*Vocational Classes.*—At Iwo Baptist College there is an industrial class which consists at present of thirteen boys selected from youths who have passed Standard VI. These are to take a four years course, part technical and part literary. They share in the general life of the College.

The Blaize Memorial Institute, Abeokuta, has started a course of training in technical work, principally carpentry and masonry, for about twenty selected boys. The course will last for five years. Funds are provided by the Native Administrations of Egba and Ilaro.

The Nigerian Railway authorities are very generously accepting apprentices from the Native Administrations in 1941 and are paying all allowances.

Training facilities for apprentices not indentured to Government are accepted by the Marine Department and the Public Works Department.

*Co-operation with other Departments.*—Close touch has been maintained during the year, especially with the department of Agriculture.

*Co-operation with Missions.*—The support and help afforded by the Missionary Societies is gratefully acknowledged.

*General.*—The grant of extra funds to relieve the position of Mission teachers has undoubtedly done much to stimulate educational workers throughout the country. The last few years have witnessed a brave struggle by the Missions to maintain efficiency with very limited financial backing, while at the same time further expansion has been forced upon them by local interests. The result has been to create almost insuperable difficulties. A substantial grant from the Colonial Development Fund at this juncture would enable the good work already accomplished to be consolidated and a reasonable and ordered expansion to be planned.

I must close by thanking all the staff still at their posts for their loyal and untiring service under trying conditions.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

240

*Appendix A*

240

## REPORT BY THE PRINCIPAL, HIGHER COLLEGE, YABA

*Buildings.*—All the buildings that were undertaken last year have now been completed and the laboratory accommodation is doubled, but it will not be possible to equip the new buildings fully until the war is over. In the meantime we are able to take 100 students all resident and have adequate laboratory accommodation.

One of the pressing needs of the secondary schools of the country is a supply of trained teachers. The Higher College is in a position to undertake this training for the non-Government Colleges, but so far candidates selected by the Principals of secondary schools for such training have proved as a rule unsatisfactory. The chief cause is the uncertain prospects for teachers who are not in Government employment. This has handicapped recruiting and will continue until the prospects of the Mission teachers in non-Government school approximate to their colleagues in Government service.

*Candidates for Higher College courses.*—Each year the number of candidates sitting the Higher College Entrance Examination increases but the standard of entrants does not improve to any extent. The majority of candidates for Science courses still come from the few Government schools which alone are properly equipped for Science both as regards staff and equipment. There are, however, a few Mission Colleges which have African staff who have been educated at the Higher College and once they have acquired enough experience as teachers, these schools will be able to enter suitable candidates for the Higher College.

*Pre-medical Course.*—(Eighteen months duration.) Up to ten candidates are admitted for this course each year. In January, 1941 a class of fourteen has been admitted, four of whom will, if successful, be trained as Veterinary Officers after passing the pre-medical examination.

*Civil Engineering (four years course).*—A class of ten is admitted every other year. The first year consists of Science, Mathematics, English and Drawing. The engineering course proper starts in the second year. Vacation courses of two months duration are held each year, students being sent to the Public Works Department for practical work. Confidential reports on ex-students show that the training has produced a useful type of man who is taking over a lot of the routine work formerly done by Europeans.

*Commercial Class.*—The second lot of students admitted for this course will qualify at the end of this year. As this course does not offer opportunities for Government employment, it does not attract many of the best students.

*Agriculture and Forestry.*—Reports received from the Agricultural Department indicate that this course is proving a success. It is intended to accept candidates for a Forestry course in 1942. The students follow the same Science course at the Higher College for two years and the final two years training will be given in the departmental training schools in each case. This arrangement will avoid the present wastefulness of small classes.

*Survey.*—There is a class for surveyors consisting of six students who will complete two years at the Higher College in December. They will then proceed to the Survey School at Oyo to complete the four years course. Candidates are accepted every other year.

*Arts Class.*—A small class was admitted last January. It was hoped to have more than twelve students but the standard of the candidates was too poor to admit a larger number.

*Future Development of the College.*—Up to the present the Higher College has confined its energies, in great part, to supplying the needs of various departments for Africans with the best local training available to undertake the routine duties and less responsible work of the fully qualified European officer. The steady demand for Higher College students shows that a measure of success has been attained in this respect. The College should not, however, limit its activities to supplying departmental needs.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

241



## THE EDUCATION OF GIRLS IN THE SOUTHERN PROVINCES OF NIGERIA

*Staffing.*—There are now four domestic science centres in the Southern Provinces which need a good deal of personal supervision ; in addition there are two in the Northern Provinces to be supervised. There are forty-two assisted girls' schools and training colleges ; this number does not include the " area " schools attached to the Convents at Emekuku, Onitsha, Ifuho and Calabar. In addition there is the work of carrying out practical tests in Teaching and Domestic Science for various examinations ; during the year I conducted single-handed the following tests :—

| | *Teaching* | *Domestic Science* |
|---|---|---|
| Higher Elementary Certificate .. .. | 58 | 65 |
| Elementary Certificate .. .. .. | 27 | 27 |
| Housecraft Certificate .. .. .. | — | 33 |
| Certificate of Merit .. .. .. | — | 29 |
| Total .. .. | 85 | 154 |

It has proved to be quite impossible to inspect all the assisted schools ; some have not been visited since 1938 or 1939. Most of them, however, are under European principals.

*Primary Education.*—The girls' schools are all full, and have not been affected in numbers by war conditions. The main difficulty has been with regard to staffing, as Mission authorities have found it increasingly difficult to arrange leave for European teachers and to get new recruits.

The main extension in girls' education has come in the Owerri, Onitsha and Calabar Provinces. The Holy Rosary Sisters have opened schools at Adazi, in Onitsha Province, and at Mbieri in Owerri Province. Both schools have a strong vocational side, and the Sisters have also opened a domestic science centre at Umidioka in Onitsha Province. The Sisters of the Holy Child have extended their " bush " schools in Calabar Province, and are hoping shortly to open up in two centres in Ogoja Province.

The Church Missionary Society Girls' Centre at Akure, Ondo Province, has carried out successful short courses in domestic science for older girls and married women in various centres in rural areas.

An interesting development has been reported from the Methodist Homecraft Centre, Ilesha, where several girls who have passed Standard VI in mixed schools, have entered the Centre for domestic training.

A new Domestic Science Centre was opened in Lagos in January, 1941, to relieve the Queen's College Centre of the Mission girls attending there. As very little money was available for buildings or labour, a hut was removed from the Jubilee Park, and erected largely by boys from various Lagos schools. The numbers of girls attending the Domestic Science Centres are as follows :—

| | |
|---|---|
| Lagos (Government) .. .. .. | 139 |
| Ibadan (Government) .. .. .. | 128 |
| Ijebu Ode (Native Administration) .. | 92 |
| Oyo (Native Administration) .. .. | 63 |

Fifty-three Housecraft Certificates and forty-six Certificates of Merit were awarded this year.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

240

242

Owing to pressure of work, I was unable to examine all the candidates myself ; thanks are due to various ladies who kindly carried out the necessary practical tests.

Post-primary classes have been begun in three girls' schools in the Western Provinces. These classes are intended mainly as preparation for training college candidates. Some concern has recently been felt as to the poor quality of entrants to Women's Training Colleges, who are felt to be insufficiently grounded in essential subjects. The post-primary classes aim at consolidating and extending the work done up to Standard VI ; secondary school subjects are not taught.

Courses in Physical Training were given in Lagos by Mrs A. D. M. Brown. A very helpful memorandum written by Mrs Brown has been circulated to girls' schools.

*Secondary Education.*—There has been no increase in the number of secondary schools. The question of providing further facilities for girls' secondary education is, however, engaging the attention of Government and Mission authorities ; developments in this direction are held up only for lack of funds.

*The Training of Teachers.*—No new institutions have been opened during the year. Training Colleges have been hard pressed with staffing difficulties, but have managed to maintain their output.

The American Baptist Mission has erected new buildings at Abeokuta for the elementary training course which has been running for some years in temporary quarters. The Holy Rosary Training College at Onitsha has moved to permanent quarters at Ihiala.

The one-year Special Course for girls who passed the School Certificate was dropped in 1939 owing to shortage of staff at the United Missionary College, Ibadan. It is hoped to restore the course in 1942.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

[11707] Wt. 24251/165 1m 9.41 C.N.Ld. 748
[11932] Wt. 32122/180 9m. 10/41 C.N.Ld. 748

30150/41. Nigeria.

C. O.

Mr. Pedler. 7.1.42
Mr. Cox 26/2
Mr. O G R Williams 28/2/8
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.

R 28FEB
D 2 3

243

Downing Street,

January, 1942.
4 March

**DRAFT.** DESPATCH.

GRG

NO. 70

NIGERIA.

(5 on -/40)

(1)

Sir,

I have etc. to acknowledge the receipt of Sir B. R's despatches No. 871 of 11th December 1940 and No. 238 of 15th April 1941 transmitting the Annual Reports of the Education Department for 1938 and for 1939/40, which have been read with interest.

2. I am aware that a comprehensive plan of development for education is being prepared and in these circumstances I do not consider it necessary to comment in detail on the two Annual Reports. I propose therefore to confine any observations to matters related to the present position.

(from 1 on 30316/13/41 - which is conf.)

3. I appreciate that substantial assistance from the C.D. & W. Vote will be sought when your programme is put forward; but I am at the same time most anxious, as you are already aware, that expenditure on education from Nigerian funds should as soon as possible be raised above the exceptionally low proportion, namely 4·3%, which it bears

**FURTHER ACTION.**

(We have previously rubbed this in at p.3. of No.8 on 30440/40).

Reference -
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

bears to the Government's total recurrent expenditure.

4. It would appear from p. 14 of the Report for 1938 that progress in the Native Administration schools of N. Nigeria is gravely prejudiced by the shortage of male teachers, but that no plan for the regular training of male teachers can be made because of the financial uncertainties of the future. This would appear to be a situation in which the deadlock might well be resolved by assistance from the C.D. and W. Vote, and you will no doubt consider the advisability either of including this item in the main programme or of submitting a separate proposal in advance of the main programme.

5. Even more striking is the deficiency of female teachers in N. Nigeria. [The considerable success which has attended the training of Moslem women as teachers in the Northern Sudan suggests that comparable methods might with advantage be adopted for N. Nigeria. It is understood that the N. Sudan, with a smaller European female staff than N. Nigeria, has ~~many times the number of~~ many more girls' schools.] You will no doubt wish to consider the formulation of a scheme for assistance from the C.D. and W. Vote in this connection.

(1938 Rep. p. 27).

Quote? This may be the teaching Sudan too forcibly on Mr Harris.

6. I wish to express my appreciation of the quality of the work done at the teacher training centres at Bauchi, Toro, Kubi and Gindiri; of the development of team work in community education in the North; of the achievement of the Sudanese sheikhs in modernising the Arabic and religious syllabuses in the North; and of the many signs of the progress of female education in the South. I should be interested to have further information, in the Director's next Report, regarding the encouraging development in agricultural education (pages 19 and 33 of the 1938 Report and page 2 of the 1939/40 Report).

(pp 23-5 of 38 Rep.)

7. I should be glad if you would give me an

opportunity/

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

See 8

opportunity of commenting on the proposed Ordinance to combine the Northern and Southern codes, before it is presented to the Legislative Council.

I have, etc.

(signed) L'HANDUMÉ

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(*4252—250) WL 35515—61 10,000 12/39 T.S. 695
(*5444—250) WL 45767—63 30,000 2/40 T.S. 695

30150/41 Nigeria

January 1942.

246

246

For Mr. Cox's signature.

C. O.

Mr. Davidson. 12/1
Mr. Cox 26/2
Mr. Parkinson away
Mr. O.G.R Williams 28/2/42
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. Cox.

E. G. MORRIS, ESQ., O.B.E.
Director of Education,
Lagos,
Nigeria.

R 28FEB
D 2/3

3rd March/42

Dear Morris,

The mail which brings this letter will also bring a despatch about your departmental annual reports for the years 1938 and 1939/40, from which you will see that detailed comment on these reports is considered unnecessary in view of the comprehensive plans for educational development which are about to be formulated, and that the observations contained in the despatches have been related to the present position.

The Reports, however, raise a number of interesting points and I feel that you will probably be glad were I to touch on some of these in the light of informal comments made by members of the A.C.E.C. :-

(i) Members welcomed the tendency, in those Provinces of the North where missions are educationally most active, towards the pooling of resources with the Native Administrations at the "higher elementary" and secondary stages; and the hope was expressed that this tendency would spread, the schools being run by the Native Administrations but drawing extensively on the Churches' help.

(ii) The acceptance by Government of the Board's recommendation

FURTHER ACTION.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

recommendation to abolish the First School Leaving Certificate examination was recognised as sound in view of the impossible burden placed on the Boards of Examiners.

(iii)Your statement that a Government elementary school costs on the average £1,000 per annum and that an annual grant of £1,000 to a Mission would place fully twenty elementary schools on a sound financial basis, evoked a variety of comment! One view was that Government ought to concentrate on higher education as "government primary education is always expensive and can be just as well done by Native Administrations or by Missions". On the other hand it was suggested that your use of the adjective 'preposterous' in this connection was meaningless unless the number of pupils in the schools compared was identical or nearly so. It was further suggested that in the case of a "Government elementary school" in Southern Nigeria covering eight years of school life and containing hundreds of pupils with classes duplicated or even trebled the cost was not so preposterous as might at first sight appear.

(iv) Exception was also taken to a statement in the same paragraph (at the top of page 9 of the 1938 Report) where an instance was given of a Mission school with secondary classes, drawing a grant of less than £300, which passed out pupils annually with exemption from matriculation. It was maintained that the implication of this statement was misleading in that most of the recognised secondary boarding schools, e.g. Igbobi and St.Gregory's Colleges, receive grants of a four figure order.

(v) Your tribute to the civilizing influence exerted by the generality of Mission schools in the Northern Provinces despite their low academic standard was warmly endorsed by one member of the Committee.

(vi) As to the statement that existing regulations in regard to grants make "inadequate provisions for European salaries" one opinion was that this ought to be remedied at once since the inference to be drawn from the account of secondary schools was that quantity is being sacrificed to quality and that the best way of remedying this state of affairs

Reference:- CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

affairs would be to close some and strengthen others. As against this, however, the view was advanced that grants in respect of European staff in East Africa are unduly liberal and that East African Governments would be getting much better value for their money by raising the grants for African staff and lowering to Nigerian standards those for European staff.

(vii) The decision, in 1929, to make a break at the fourth standard of the old primary school and to regard six years of school life (two infant and four elementary classes) as the normal education for children not going further for secondary or technical education was based on the hope that it might be possible to devote a large proportion of the funds available to the spread of mass education in these schools, where the course was one of six years, and ~~have~~ leave to be financed mainly by ~~fees~~ fees a large number of Standards V and VI (lower middle classes I and II) which, unattached to middle or secondary schools, had no very great value though their curriculum was later improved and given a more practical trend. It has been suggested that, while there is a good deal to be said for the reduction in the number of these unattached lower middle classes, any move in that direction would be opposed by African public opinion as well as by the Missions whose Training Centres are organised to produce "higher elementary" teachers.

When you have time to spare, I should be very glad to have your reactions to the miscellany of views which I have attempted to outline

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

outline above!

A propos of the numerous problems which now beset you and the large scale planning which you are about to undertake, I wonder whether you are contemplating ( or have contemplated) the establishment of a special committee, on which all interested parties would be represented, to work out an agreed basis for future advance. Such a procedure has been followed with advantage in other colonies and in some cases the main Committee has had the assistance of Provincial Committees with similar terms of reference. It seems to me that it would be well worth trying in Nigeria though there may be local "snags" of which I am unaware. But in the long run I think you would find it helpful to have the assistance of such a Committee to enable you to deal with particular aspects of your problems, e.g. the making of water-tight plans for the future administration of the money available for grants in aid.

One final point, in amplification of paragraph 5 of the official despatch. I have a clear impression that the time is ripe for a strong forward move in girls' education in the Northern Provinces, together with a replanning of the machinery and ~~the language~~ long range policy and that it might have been ripe a good deal sooner if a first class Woman Education Officer had been in charge.

The late start in girls' education in Northern Nigeria is not to be wondered at, but what is a matter for concern is the lines which girls' education has followed since its first beginnings a dozen years ago and the absence of clear and vigorous planning for its expansion.

I know that girls' education is far more difficult in Northern Nigeria than in non-Moslem areas: but I see that to such an extent has Moslem prejudice diminished that over wide areas co-education is found among younger children. I

find

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

find it hard to believe, therefore, that any obstacles in public opinion to a fairly widespread expansion of girls' schools under their own Moslem teachers are now insuperable: the same difficulties have been successfully overcome in the strongly Moslem atmosphere of the Northern Sudan.

The crux of the whole question is teacher-training. Whereas in the Northern Sudan the first girls school to be established, under European women, was a teacher training centre from the start and expansion of girls schools under local teachers could therefore begin two or three years later and is now proceeding rapidly, the Northern Nigerian method has been to establish a few primary schools - four in all - each under two Europeans - as Europeans could be afforded, and only to start a training centre after a decade. The training centre, moreover, only had one intake whereas that in the Sudan had an annual intake from the outset. It seems clear that there is at present no generally accepted plan for developing teacher training so that girls schools under African mistresses will, at first, rather slowly, later much more rapidly, come into being. Without such a plan, framed as a definite programme and approved in principle for a number of years ahead development is likely to be haphazard and very wasteful as regards European staff, of whom there are still more than in the Northern Sudan, which has twelve times the number of schools.

One trouble has, of course, been finance , the condition of which has given an excuse for not

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

not framing plans. That excuse no longer holds so far as programme planning is concerned.

Another trouble, I am afraid, has been Miss Booker: and I very much hope that any opposition which she may have generated will not attach itself to her successor. The need for the right type of women is clamant and the proposal to suppress Miss Booker's post has occasioned considerable perturbation here. All I have read and heard suggests that the European staff in the Northern Provinces should be concentrated on teacher training and in travelling supervision, all under the general control of the Woman Education Officer who would herself be constantly travelling, working closely with Administrative Officers and their wives and meeting parents and headmen in villages.

I should greatly welcome an assurance from you that this important problem is being kept to the forefront.

Yours sincerely,

Sgd W. M. Cox

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

TELEGRAMS:—"ANCOMISSO, KNIGHTS, LONDON"
CABLEGRAMS:—"ANCOMISSO, LONDON"

CODES:—
MISSIONS
CHINA INLAND MISSION

TELEPHONE:—SLOANE 9030

~~252~~ 3

# CONFERENCE OF MISSIONARY SOCIETIES
## IN GREAT BRITAIN AND IRELAND

252

*Hon. Treasurer*
F. P. HARRIS

*Secretaries*
Rev. S. H. DIXON
Rev. H. M. GRACE

EDINBURGH HOUSE
2 EATON GATE, LONDON, S.W.1
(Two minutes from Sloane Square Station)

HMG/PNS

19th June 1941

Christopher Cox Esq
29, Queen Anne's Gate
S.W. 1

Dear Cox,

I fear any remarks I may have on the Bechuanaland Protectorate, Basutoland and Nigeria reports for 1940 are rather late.

I have only one of any moment and it is rather a general one than a particular one, but arises from the Nigerian report. I have spoken or written about this before, but I consider it important.

I would like to see all those countries in which Government spend a lot of money on secondary education come under review - (Nigeria and Tanganyika particularly. I was not really satisfied with the answer given me for Tanganyika). There are two reasons why I think it better (except in case of Moslems) that the Missions should do this secondary education:

(a) Because of expense. Nigeria is badly down the drain financially and yet keeps up many expensive secondary or middle schools for boys and girls.

(b) As a matter of past precedent. Government was to direct education and govern and undertake Higher Education, but was to leave to the Churches or N.A.'s Elementary and Secondary and sometimes Teacher Training. It is difficult to undo at present Achimota's bottom part, but eventually I should think it might come under review and be handed over to the Churches and N.A.'s. But there is not so much reason for it there because Achimota is a Christian foundation and the Gold Coast is rich - giving 8% of its revenue to education to Nigeria's 4%. (This question too of 4% ought to be thoroughly examined.)

Yours sincerely,

H. M. Grace

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

~~258~~
2
253

Comments received by Mr. Cox from Mr. E.R.J.Hussey
dated 6.6.41

---

Annual Education Department Report 1940.

This latest Nigerian Report too is somewhat encouraging.

On 1st page. Legislation. I hope we shall have a chance of examining proposed amendments to ordinances and new ordinances applying to North and South, before they become law. I do think this is awfully important.

Last page. Have you observed that both Science teachers and the Arts teachers have a practical course. I think Duckworth must have quite unintentionally misinformed us. I could not believe it at the time, because it was originally such an important feature and much time was devoted to it.

Reference:-
CO 583/258/30150
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

254

254

NIGERIA.

No. 238

Government House,
Nigeria.
15 April, 1941.

My Lord,

No. 5 on 1940 file Referring to my despatch No.871 of the 11th of December, 1940, I have the honour to transmit, under separate cover, thirty copies of the Annual Report on the Education Department for the year 1939/40.

2. Copies of the Report are being distributed as shown in the accompanying list.

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

B. M. Bourdillon

GOVERNOR.

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

~~255~~

255

# Distribution List of the Annual Report on the Education Department for the year 1939/40.

---

The Crown Agents for the Colonies.
The Keeper of Printed Books, British Museum, London, W.C.
The African Society, c/o Imperial Institute, London, S.W.
The Librarian :-
League of Nations, Geneva.
Library of Congress, Washington,U.S.A.
National Library of Scotland, Edinburgh.
Trinity College Library, Dublin.
Bodleian Library, Oxford.
University Library, Cambridge.
School of Oriental Studies, Finsbury Circus, London.
Royal Empire Society, Northumberland Avenue, London, W.C.
The Chamber of Commerce :-
97 Cannon Street, London.
Ship Canal House, King Street, Manchester, 2.
Liverpool.
Secretary, Tropical African Services Course, Oxford.
Secretary, Tropical African Services Course, Cambridge.
Imperial Institute, London, S.W.
Director, New York Public Library, 476 Fifth Avenue, New York.
Miss Margery Perham, Pond's Farm, Shere, Guildford, Surrey, England.
Principal, Achimota College, Gold Coast.
The Hon. Secretary, Empire Parliamentary
Association, Union of South Africa Branch,
Houses of Parliament, Cape Town, South Africa.
The Editor :-
West Africa, Chansitor House, Chancery Lane, London, W.C.2.
West African Review, Colonial House, Water Street, Liverpool.
Empire Intelligence Bureau, 14 Cursitor Street, London.
The Secretary for Education for the
Sudan Government, Khartoum, Sudan.
The Director of Education :-
Gold Coast
Freetown, Sierra Leone
Kenya
Nyasaland
Tanganyika Territory
Gambia
Cyprus
Basutoland
Strait Settlements and Federated Malay States
Uganda
Port of Spain, Trinidad
Kingston, Jamaica
Palestine
Ceylon
The Director of Native Education:-
Salisbury, Southern Rhodesia
Northern Rhodesia
The Superintendent of Schools, Suva Fiji.
The Inspector of Schools, Seychelles.
The Warden, Gordon Memorial College, Khartoum, Sudan.
The Administrator, New Guinea
The New York State Library, Albany, New York.
Messrs.Edward Arnold & Co., 41 Maddox Street,London.
W. Birss, Esq., Cornwall Park School, New Zealand.
Major H.Vischer, C.B.E., 2 Richmond Terrace, Whitehall, London.
F. Urling-Smith, Esq., 2 Richmond Terrace, Whitehall, London.
The Official Secretary, Australia House, London.
The Controller, Sudan Government Office, Wellington House,
Buckingham Gate, London.
Mr. Lance Jones, Department for the Training of Teachers,
15 Norham Gardens, Oxford.
The Secretary, British Social Hygiene Council,
Carteret House, Carteret Street, London.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

~~256~~

S.P. No. 7/1941

256

2/39

NIGERIA

# Annual Report of the Education Department 1st April 1939 to 31st March 1940

*Laid on the Table of the Legislative Council as Sessional Paper No. 7 of 1941*

1941
Printed and published by the Government Printer, Lagos.
To be purchased at the C.M.S. Bookshops, Lagos and Port Harcourt ; the S.I.M. Bookshop, Jos ; and the Crown Agents for the Colonies, 4 Millbank, London, S.W.1
Price 6d

GP Lagos 245/41/205

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# CONTENTS


PART I – Introduction

PART II

| CHAPTER | PAGE |
|---|---|
| I—Outstanding Events | 1 |
| II—Legislation, Administration and Control | 1 |
| III—Finance | 2 |
| IV—Elementary Education | 2 |
| V—Secondary Education—Boys | 3 |
| VI—Post Secondary Education | 4 |
| VII—Training of Teachers | 4 |
| VIII—Female Education | 5 |
| IX—Physical and Moral Welfare | 6 |
| X—Miscellaneous | 6 |

APPENDIX

| | |
|---|---|
| I—Report by the Principal, Higher College, Yaba | 7 |
| II—The Education of Girls in the Southern Provinces of Nigeria | 8 |


Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

258

# Annual Report of the Education Department, 1st April 1939 to 31st March 1940

## PART I

### INTRODUCTION

This report follows the lines indicated by the Secretary of State for the Colonies in the memorandum attached to his Circular Telegram Saving of the 30th July, 1940.

For Part I of the report, "The History of Education in Nigeria and General Policy," reference should be made to the report for the year 1937.

## PART II

### CHAPTER I—OUTSTANDING EVENTS

The continuance of war conditions has been a severe handicap throughout the year. Many officers have been called up for military or other war duties, school buildings and the headquarters office have been requisitioned, while drastic cuts in expenditure and strict rationing of petrol supplies have reduced the activities of the European inspecting staff to a minimum. The cumulative effect of these disabilities cannot be ignored; much needed inspections have not been carried out, the work in many schools has been disorganized, and shortage of European staff has thrown great responsibilities on the African masters and visiting teachers. While they have responded splendidly to all calls upon them, there are some branches of educational work in which it is not possible at present to substitute Africans for Europeans without some loss of efficiency. The disturbances caused by the war in the educational system are likely to be felt for some years to come.

### CHAPTER II—LEGISLATION, ADMINISTRATION AND CONTROL

Work has been continued on the amendments of the existing Education Ordinances, and the draft of a proposed new ordinance to combine the Northern and Southern Codes, is under consideration.

The Advisory Council for the Southern Provinces and the Colony met at Lagos in February. The main business was to discuss the serious position which had arisen owing to Government not being able to agree to a re-assessment of grants-in-aid. During the last five years the number of schools and scholars has increased with remarkable rapidity, while there has been no corresponding increase in the grants. Teachers' increments have of necessity been withheld, while well qualified men have in many cases been dismissed as their salaries could not be met. A strong deputation from the Board was accorded an interview with His Excellency, who was not only sympathetic, but has done his utmost to represent the critical state of educational finance in Nigeria to those responsible for the administration of the Colonial Development Fund.

The Northern Provinces' Board met in August to consider the report of a Technical Committee set up to make recommendations in regard to the proposed changes in the Education Code.

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Chapter III—FINANCE

The total expenditure by Government on education for the year was £264,460 compared with £269,152 in the previous financial year. The amount expended on grants-in-aid was £102,050, details of this expenditure being as follows :—

| | £ | s | d | £ |
|---|---|---|---|---|
| *Northern Provinces* : | | | | |
| Grants to forty-two Mission Schools .. .. .. .. | | | | 2,257 |
| *Southern Provinces* : | | | | |
| Grants to the following Mission Schools : | | | | |
| Anglican .. .. .. .. | 32,529 | 10 | 0 | |
| Methodist .. .. .. | 15,070 | 15 | 6 | |
| Church of Scotland .. .. | 14,560 | 3 | 4 | |
| Qua Iboe Mission .. .. | 1,597 | 0 | 0 | |
| Baptist .. .. .. .. | 5,075 | 1 | 0 | |
| Basel Mission .. .. .. | 900 | 0 | 0 | |
| Seventh Day Adventists .. .. | 90 | 0 | 0 | |
| Salvation Army .. .. .. | 75 | 0 | 0 | |
| Roman Catholic Missions .. | 26,312 | 0 | 0 | |
| Moslem .. .. .. .. | 823 | 0 | 0 | |
| African Churches .. .. .. | 1,477 | 10 | 6 | |
| Non-Denominational .. .. | 1,282 | 19 | 8 | |
| | | | | 99,793 |
| | | | | £102,050 |

In addition £4,127 was provided towards the expenses of Mission Supervisors.

In the Southern Provinces the Native Administrations contributed £15,514, Warri Province contributing 10.3 per cent of its revenue whereas the figure for Abeokuta Province was only .97 per cent.

In the Northern Provinces the estimated expenditure by the Native Administrations was approximately £50,000

## Chapter IV—ELEMENTARY EDUCATION

*Southern Provinces.*—There has undoubtedly been a large increase in the number of schools and scholars, but no additional Government grants have been available. There is, unfortunately, a long list of schools which have worked for and deserved assistance which is not forthcoming.

A new primary school syllabus has been prepared, and will be issued next year (1940–41); this should be a great help. It includes a detailed and valuable syllabus on agriculture and nature study prepared by Mr Herington, Agricultural Education Officer.

Good progress has been made with the agricultural-education scheme. The new training centre was opened at Umuahia in February, and thirty teachers entered and completed the full course passing out in December.

There has been much good work done on the school farms by the teachers who have taken this special course at the Ibadan centre, while the Agricultural Officers have done all in their power to help and co-operate in the scheme which is strongly supported by their Director.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

2/0

2611

Lord Hailey

The passage at A below gives figures of School enrolment in N. Nigeria, for which you asked

F.J. Pedler

8/14

There has been progress in the practical application of the teaching of hygiene in the schools.

The decision to abolish the unmanageable First School Leaving Examination has been amply justified. All pupils who have completed the primary course in an approved school with 75 per cent of attendances in Standard VI are now issued with a leaving certificate giving details of their school career and their final position in Standard VI.

*Northern Provinces.*—There has been an increase of twenty-four in the number of elementary schools; eighteen Mission and six Native Administration.

English has been introduced as an extra subject in certain schools in which a suitably qualified teacher is available. Such schools are mainly in urban areas.

The total enrolment in Native Administration schools was 11,043 and in Mission schools 17,576 as compared with 10,923 and 14,393 in 1938-39. The Assistant Director of Education, Northern Provinces, comments on these figures as follows: "These figures again show the need for expansion of education of the simplest type among both urban and rural masses. Moreover it cannot be repeated too often that the demand at the top for men with superior qualifications cannot be met unless the base of the system be widened. In some Provinces as much, if not more, is spent on Secondary (Middle School) Education as on Primary (Elementary)."

---

## Chapter V—Secondary Education—Boys

*Southern Provinces.*—In spite of disorganization due to the war, standards have been maintained in the better Mission schools and in the Government Colleges, and the examination results have been satisfactory.

| | No. of candidates | Passed to Higher College | Middle VI Passes | Failed |
|---|---|---|---|---|
| Higher College Entrance Examination .. | 112 | 33 | 31 | 48 |
| Middle VI Leaving Examination .. .. | 54 | — | 30 | 24 |
| | | | Passes | |
| Cambridge School Certificate (Boys) .. | 257 | — | 138 | 119 |
| ,, ,, (Girls) .. | 5 | — | 4 | 1 |

There are still numerous schools purporting to give secondary education, which have neither adequately qualified staffs nor the necessary equipment. While allowances must be made for the difficulties under which these schools are working, and for the fact that the number of Government and Government aided schools is not sufficient to satisfy the demand for secondary education, it has been necessary to take steps to close certain schools which have no prospect of reaching even a low standard of efficiency. It is clear that, until more trained secondary school teachers are available and more adequate financial support either by way of grants or by the raising of fees is assured, there can be little if any expansion of secondary facilities.

The time is opportune, therefore, for an effort to be made to persuade some of the weaker secondary schools to adopt a more practical curriculum not governed by the syllabuses of external examinations. There are teachers available who have passed through the Agricultural Education Training Centres and who are trained to teach rural science. The pupils in such schools should spend much of their time on the school farms and in practical farm carpentry. An experiment on these lines is long overdue, and it is hoped that the department will persuade the Native Administrations to consent to it being tried out at one or more of the Middle Schools jointly financed by Government and the Native Administrations.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Northern Provinces.*—The Assistant Director of Education, Northern Provinces, reports: "The results of the Middle VI and Kaduna College entrance examinations showed considerable progress and rise of standard in comparison with those of 1939. The results from one Middle School—Maiduguri—were outstanding and a great credit to the staff, which is most certainly a very strong one."

Kaduna College. The following are extracts from the Principal's report: "The first year's work at Kaduna showed conclusively that the comparative freedom which the College had enjoyed at Katsina, by comparison with other secondary schools, could not be continued in the very different atmosphere of an artificial settlement. A number of small changes in internal organisation were therefore made. Among these were afternoon 'handy man' classes in the workshop, mostly on projects of communal value: a small vegetable garden: the beginnings of a farm on a co-operative basis: reorganisation of the College shop: renaming of houses and more frequent inter-house competitions and other lesser activities. It is fair to say that the effect was a noticeable increase in effort and interest. The 1940 class has proceeded to further training or employment as below:—

| | |
|---|---|
| To Public Works Department School .. .. .. | 2 |
| To Agricultural School .. .. .. .. .. | 4 |
| To Veterinary School .. .. .. .. .. | 4 |
| To Forestry Department .. .. .. .. | 3 |
| To Pharmacy School, Yaba .. .. .. .. | 3 |
| To Native Administration Employment .. .. | 1 |

Six pupils also left from lower classes owing to insufficient progress.

Twenty-four pupils entered the College from Middle Schools in May, 1940, making a total of seventy-one pupils in all.

A successful Old Boys' reunion was held in July and is to become an annual event."

---

## Chapter VI—Post Secondary Education

A brief report by the Principal, Higher College, Yaba, is attached (Appendix I).

---

## Chapter VII—Training of Teachers

*Southern Provinces.*

Owing to various difficulties it has not been possible for the Chief Inspector to pay the usual round of visits to the Mission Higher Elementary Training Colleges.

An important decision with regard to the Higher Elementary Teachers' Examination was reached at the meeting of the Board of Education in February 1940, namely, that the number of attempts at the examination should be limited to three. This will be a very welcome relief to the Education Officers responsible for the marking of the papers, as in recent years the number of entries has increased to nearly 700.

The Government Training Centres for Elementary Teachers have continued to render useful service.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

263

263

*Northern Provinces.*

No Middle School teachers were in training at Kaduna College during the year. A class for training as English-History teachers was selected to start in May 1940.

*Elementary Training Centre, Bauchi.*—Thirteen out of fourteen students who left the Centre were awarded certificates. It has been decided to raise the standard of entry from Class Middle II to Class Middle III, and to reduce the length of the course from four to three years. Handwork courses in native crafts, carpentry, drawing and bookbinding are features at the Centre. Work on the school farms includes crop rotation and anti-erosion measures.

*Elementary Training Centre, Toro.*—There were fifty-six students in residence: twenty-seven different tribes were represented. No class passed out during the year.

The Education Officer in charge reports: "A great deal of very useful work has been done particularly in the sphere of practical activities. Improvement in the standard of living has received particular attention; crafts have been reorganised on a wider basis; a new type of experimental handworked farm has been started, using goats, penned, as a source of manure supply; poultry-farming has been introduced; a new orchard has been laid out, and the new dry-season garden is worked with a leat off a stream near the Centre; buildings have been improved.

"The higher qualification now demanded for entry means that more time can be devoted to the Theory and Practice of Teaching."

*Elementary Training Centre, Mubi.*—The students have completed the fourth year of the elementary syllabus. Male and female adult classes have been developed.

*Mission Training Centres.*—There has been much improvement at the Roman Catholic Centre at Shendam, Plateau Province. The Sudan United Mission Centre at Gindiri continues to do very useful work. The Sudan Interior Mission Centres at Kagoro (Zaria Province), Bununu and Biliri (Bauchi Province) are making good progress; the main weakness is in practical activities. The Church of the Brethren's Centre at Garkida (Adamawa Province) is mainly concerned with training teachers for work amongst the Bura people.

*General.*—The usual refresher courses for Elementary teachers were held in all provinces, and in some provinces courses were held by Education Officers for mission teachers also.

---

## Chapter VIII—Female Education

*Southern Provinces.*—A precis of the report of the Lady Education Officer is attached (Appendix II).

*Queen's College, Lagos.*—The College had a most satisfactory year. Two girls obtained the Cambridge School Certificate in December 1939. An ex-pupil on the staff obtained her Senior Teaching Certificate in Domestic Science and English. Four girls passed the Teachers' Higher Elementary examination. The scheme to make the college purely a secondary institution was advanced by the closing of the Junior School in June. School terms had to be re-arranged to meet staff difficulties caused by the war.

*Northern Provinces.*—The new Training Centre at Sokoto opened in October with twenty-one pupils. The standard reached by the majority of entrants was very low except in handwork. The students are mostly young girls, and will need much help and supervision.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Increasing interest has been shown in female education in the Northern Provinces during the past year. There are now in Native Administration elementary schools 1,415 girls, as against 1,118 in 1938, and 795 in 1937. In the five girls' schools there are 179 girls, making a total of 1,630 in Native Administration schools as against 1,309 in 1938. There are 3,944 girls in mission schools.

The mission schools are mainly co-educational and provide for southerners living in the Northern Provinces or for non-Moslem areas. Special mention should be made of the excellent Church Missionary Society School at Wusasa. The Sudan Interior Mission school at Agor in Ilorin Province and the Dutch Reformed Church Mission School at Sevav in Benue Province are also well reported on. The Roman Catholic Mission Convent School at Kaduna was opened in January 1940.

There are now seven girls in the Native Administration Middle School at Ilorin. Two Domestic Science Centres were opened at Ilorin and Okene. These are under the guidance of the Lady Education Officer and the Assistant Lady Education Officer, Southern Provinces.

---

## Chapter IX—Physical and Moral Welfare

There have been no serious epidemics during the year. Sanitation and personal cleanliness are making definite progress. Games are played with zest and keenness and in the right spirit, football and athletics being the most popular.

The Boy Scout and the Girl Guide movements are making slow but steady progress; there are also several Boys Brigade Companies in the Northern Provinces.

In the Southern Provinces the great majority of schools are owned by the Missions. In the North the pupils in Native Administration schools are mostly Mohammedans and Pagans but facilities are afforded to Missionary Societies to give moral and religious instruction to the latter.

---

## Chapter X—Miscellaneous

*Adult Education.*—There has been a considerable increase in the number of classes. The Nigeria Union of Teachers has done much to encourage this movement in the south. In the north classes are held in the Native Administration schools, and are becoming increasingly popular.

*The School in relation to Community Work.*—There is steady progress on the lines of the memorandum on the Education of African Communities published in 1935 by the Advisory Committee on Education in the Colonies.

*Co-operation with other Departments.*—Close co-operation has been maintained with the Political and Technical Departments.

*Co-operation with Missions.*—In spite of difficulties and discouragement caused by the inability of Government to provide adequate financial help, the Missions have loyally and ungrudgingly given their full support and co-operation.

*General.*—Those members of the Department, who have been seconded for war service, bear with them the good wishes of those who remain for a safe, speedy and victorious return. These latter must face a less glorious, but possibly in some ways a more arduous duty, from which as the results of the year's work under great handicaps have proved, they will not flinch.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## REPORT BY THE PRINCIPAL, HIGHER COLLEGE, YABA

In June seven students, who had completed their practical training as Science teachers were given their diplomas and joined mission colleges. In December one more science master passed his diploma written examination.

Three teachers who completed their arts course in December started their practical course.

Nine agricultural students completed the first part of their training and left for Moor Plantation, Ibadan, for the final part of their training. Six out of a class of nine students passed their pre-medical examination in June and entered the Medical School; the others entered the Agricultural class.

There were two students in the third year Civil Engineering class; two technical instructors in training—one withdrew in December 1939; three students in the second year of the civil engineering course; eight commercial students; two students in the arts class; nine training as science teachers, six of them for mission colleges and three for government schools. In addition there were two first year classes for the pre-medical and civil engineering, each consisting of nine students, and a preparatory class of science teachers for mission schools, of whom three withdrew later, two to enter the pharmacy school and one the pre-medical class.

*Buildings.*—Two extensions were undertaken to increase accommodation in the workshop and the biology laboratories, which are quite inadequate, necessitating double classes and unnecessary work. Other badly needed extensions have been recommended. It is hoped that the trustees of the Sir Alfred Jones Fund will make the necessary grants. The college has reached its maximum capacity and it is quite impossible to cope with the demand in the present buildings.

The European staff were unable to return until six weeks after the end of the long vacation, and although a temporary staff was forthcoming the courses suffered considerably.

The number of candidates sitting the entrance examination steadily increases, but unfortunately the quality of the new students has not increased in proportion; this is due in great part to the poor knowledge of the students taking science in the mission colleges. This defect cannot be remedied until teachers from the Higher College have been turned out in sufficient numbers to staff the science departments in the mission colleges.

The first candidate for a Government scholarship passed his B.Sc taking 2nd class honours in 1939 and will join the staff of the Higher College, when he has completed a year's post graduate work.

It is hoped to build up a strong African assistant staff from students who gain scholarships and finish their education in England. A second scholar is also training at London. Until the African staff is available, expansion on the right lines cannot take place.



Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30150
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

EH0266

*Appendix II* End.

## THE EDUCATION OF GIRLS IN THE SOUTHERN PROVINCES OF NIGERIA

*Staffing.*—I went on leave on 4th February 1939, and returned on 13th July. No relief was obtainable.

*Primary Education.*—The main development during the year has been connected with the demand for more systematic instruction in domestic subjects for girls attending mixed schools. Education Officers in various provinces are showing concern for the proper teaching of these subjects in government schools; here the main difficulty is the lack of funds for suitable buildings, equipment, and maintenance grants. These subjects are comparatively expensive, owing to the need of a constant supply of perishable materials. Certain Native Administrations have been doing excellent work in the provision of domestic science centres. I should like to express my gratitude to administrative officers and mission authorities for the interest and encouragement given to these centres.

In Lagos it is clear that Queen's College cannot continue to make provision for the number of girls who should receive instruction in domestic subjects. A suitable site has been secured; owing to lack of funds for new buildings, the Lagos Town Council has agreed to the removal of one of the temporary huts from the Jubilee park area to the new site. Lagos schoolboys carried out much of the work of re-erection.

The Church Missionary Society Training Centre, Akure, held two successful short courses in domestic subjects for girls and women in backward areas during the year.

Sixty-two Housecraft Certificates and fifty-four Certificates of Merit were issued this year.

It is noteworthy that in all schools taking day pupils, a large increase in the number of infants has taken place. Schools which have available space have in some cases, formed "nursery" classes. I do not think that their importance can be over-emphasized. Children learn to play and work together at an early age, and become self-reliant. Some of the women teachers appear to have special aptitude for this kind of work.

There is also evidence in the schools of increased interest in physical training. The difference in the physique and bearing of the girls is marked. I should also like to record my opinion that the introduction of Girl Guide companies has, in some cases, considerably aided in the transformation of school girls from the heavy, dull type of whom so many were once found, to an alert, vigorous type.

*Secondary Education.*—No increase in the number of secondary schools has occurred during the year. It is clear, however, that a demand is arising for increased facilities, largely owing to the fact that so many girls now complete Higher Elementary II at an early age.

*The Training of Teachers.*—In spite of the extension of women's training colleges during the past few years, there is still an unsatisfied demand. The mission authorities find their institutions full of students, and have great difficulty in providing adequate staff. The Church Missionary Society has opened an Elementary Training Centre at Ebu, Owerri using the buildings formerly occupied by a vocational school. The Baptist Girls' School, Abeokuta, is erecting new buildings, and expects an increase in the number of students.

CLOSED UNTIL 1972

Nigeria. 1941-3.

1

No. 30151

SUBJECT. S 353

CO 583/258/6

Educational Policy.

| | |
|---|---|
| Previous | |
| Subsequent | 1944 |

Reference:-
PUBLIC RECORD OFFICE
CO 583/258/30151
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



Wt. 25327 5819 10m 10/51 TCP/JB

C.S. Elec.

For P.Q. by Mr. Sorensen for Wed. 12th June 30151/46
(oral reply) See 1 on P.Q. file. 2

1941

1 Extract from Col. News Bulletin no. 10 of 7.3.41.

W.A. Dept. has seen and this can be put by.
Carter Cox
1/4/41

For P.Q. by Mr Sorensen for Wed 15th Oct.
(oral reply) see no. 2 on P.Q. file.

Reference:-
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/258/30151

2 Creech Jones to Mr Cox. —— 27.10.41

3 Creech Jones to Mr Hall. —— 27.10.41.

3

Mr Cox

You will see that Mr Creech Jones has sent the memorandum about the education of Moslem girls in N. Nigeria. & Mr Hall as well as to yourself. I attach a draft reply - for corrections. Perhaps you will reply separately.

C.A. Grossmith
8/11/41.

The burden of Mr. Creech Jones's correspondent's complaint is that during the first 50 years of British protection of Northern Nigeria no thought was given to the education of girls. Prima facie, this is a damaging commentary on British administration and it might perhaps be worth while were Mr. Grossmith's draft reply to be expanded to explain the reason for this state of affairs.

Prior to the war of 1914-1918 the attention of Government in Northern Nigeria, was, of necessity, directed primarily to problems involving the maintenance of law and order, to the suppression of slave raiding and to ancillary matters. An Education Department was established shortly before the outbreak of war but, owing to inevitable service exigencies, the great majority of its members were engaged in either administrative or military duties. Little, therefore, could be done until the war was over: but from 1920 onwards there have been considerable developments in male education while, after the time-lag usual in primitive territories, a start was made in the development of girls' education. For the first 50 years of the century, therefore, the course of educational progress in Northern Nigeria differed but little from that in other undeveloped dependencies where a considerable section of the population is devoted to the tenets of Mohammedanism.

The other points in the commentary (which constitute in effect a critique of subsequent developments) are -

(1) Administrative acquiescence in Moslem apathy towards the education of women-folk.

(2) The poor quality of the female African staff.

(3) The absence of any attempt until 1939 to train African women teachers.

(4)

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(4) The selection of an unsuitable spot for the teacher-training centre.

(5) The thwarting of requests for the extension of educational facilities for girls by encouraging co-education in schools where no curricular adjustments have been made to meet the needs of girl pupils.

(6) The absence of a woman officer reponsible for co-ordinating and expanding female education.

With the exception of the first (which seems somewhat inconsistent with the fifth) these points are concerned directly or indirectly with the fundamental problem of the training of women teachers. Thus, it is not to be expected that girls' education should start from scratch with fully trained African women teachers. (Point No.2.). There are sound educational reasons for establishing teacher training centres at the headquarters of important Emirates - the Emir of Sokoto has given a strong lead in the matter of girls' education. (Point No. 4). It is unsound educationally and impractical financially to post European mistresses to elementary schools on a large scale; nor is it possible to start such schools with African teachers until these have been trained. (Point No. 5). The really unsatisfactory features of the position are covered in points Nos. 5 and 6. Clearly the time is overdue for the large scale advance on the female education front in the Northern Province; and it is equally clear that the situation demands a really good woman education officer to direct this work.

From the existing girls' schools at Katsina, Kano, Sokoto and Birnin Kebbi it should have been possible by now to build up elementary teacher training centres whose products would staff girls' schools under the general supervision of the European mistresses who have trained them. Experience has shown that the difficulties of establishing girls' schools in Moslem countries are not unsurmountable: and these difficulties should be less in Northern Nigeria than elsewhere since we have been informed in recent annual reports that prejudices against women's education have largely broken down and that co-education exists on a considerable scale.

The present position with regard to a Woman Education Officer for the Northern Provinces is set out in (7) and (8) of 30316/1941 where the opinion has been expressed that the period of vacancy should be as short as possible.

As regards the second paragraph of the draft it is to be hoped that the Governor intends that the forthcoming survey should cover the Northern as well as the Western and Eastern Provinces. Questions concerning grants in aid and the grievances of teachers in mission schools in the latter Provinces were the *fons et origo* of the survey which has been mooted. But I do not think that the Governor has specifically stated that the survey will extend to the Northern Provinces; and his latest communications on the subject indicate that he is thinking in terms of Eastern and Western Nigeria.

I submit a tentative draft in the light of the above minute which may serve as a basis for a reply

Reference -
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

reply to Mr. Creech Jones's letter 'A' and may be used, as thought necessary, to expand the draft reply to letter 'B'.

5

13. 11. 41.

4 I have kept this until I had an opportunity of commenting on a further communication (attached at C) which I have received from Mr. Creech-Jones in connection with the A.C.E.C. Sub-Committee on the Recruitment of Women to Education Departments, and on a talk which I have now had with Miss Booker, who called on me recently and who has, as I thought and as C shows, prompted the interest which is now being shown by Mr. Creech-Jones and Mr. Sorensen in girls' education in Northern Nigeria.

Minute of 19/2/41 on 30316/41.

I will say at once that I have been disquieted for a long time at the present position of girls' education in the northern provinces and even more at the apparent absence of soundly conceived plans for its expansion. I minuted at some length to this effect last year on another file and all that I have heard or read since confirms the impressions then formed.

The late start in girls' education in Northern Nigeria is not to be wondered at, but what is a matter of concern is the lines which girls' education has followed since its first beginnings a dozen years ago and the absence of clear and vigorous planning for its expansion. It must be borne in mind that to such an extent has Moslem prejudice diminished that over wide areas coeducation is found among younger children; I find it hard to believe, therefore, that any obstacles in public opinion to a fairly wide spread expansion of girls' schools under their own Moslem teachers are now insuperable.

The crux of the whole question is teacher-training. Whereas in the Northern Sudan the first girls school to be established, under European women, was a teacher training centre from the start and expansion of girls schools under local teachers could therefore begin two or three years later and is now proceeding rapidly, the Northern Nigerian method has been to establish a few primary schools - four in all - each under two Europeans as Europeans could be afforded, and only to start a training centre ~~in~~ for a decade. The training centre moreover only had one intake, whereas that in the Sudan had an annual intake from the outset, and according to Miss Booker, in her interview with me, when she left this year she still did not know whether there was to be a further intake when the first batch finished, while no plans had been made for the employment of the products of the first batch except as assistant mistresses in the existing four schools now run by Europeans. It seems clear not only from the silence of annual reports but also from my interviews with her and with other Education Department officials from Northern Nigeria that there is at present no generally accepted plan for developing teacher training so that girls schools under African mistresses will, at first rather slowly, later much more rapidly, come into being. Without such a plan, framed as a definite programme and approved in principle for a number of years ahead, development is likely to be haphazard and very wasteful as regards European staff, of whom there are still more than in the Northern Sudan, which has twelve times the

number

Reference-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

number of schools.

One trouble has of course been finance, the condition of which has given at any rate an excuse for not framing plans. That excuse no longer holds, so far as programme planning is concerned.

Another trouble has, I am afraid, been Miss Booker herself. I have formed the strong impression that she has not had the respect of her own subordinates, and that she has an unfortunate capacity for bringing the worst out of Residents and administrative officers generally. In her talk with me she was vehement in her complaints that, with a few exceptions, the Residents tended to exaggerate and shelter behind alleged Moslem apathy, whereas the apathy lay in the administration, and she launched into a diatribe on Colonial Governors (of whom her experience is small). She said that, although she had been supposed to be in charge of girls' education in N.Nigeria since 1934, she had never been allowed to visit Bornu and Adamawa Provinces, on the ground of finance, where nothing at all was being done. If Miss Booker had been Miss Plummer (her opposite number in Southern Nigeria) I think there would be a very different story. Clearly the appointment of her successor is of unusual importance.

While I am quite clear that the situation in Northern Nigeria must be taken vigorously in hand, I am rather afraid that, unless we are careful, the opposition generated by Miss Booker may attach itself to any push from here which she is thought to have instigated. I think it might possibly be better, therefore, if the correspondence with Mr. Creech Jones were not made the occasion of our taking the matter up, but that this should be done, either by despatch or by s.o. letter to the Governor or Mr. Morris when a despatch goes out on the last Nigerian Annual Report, which I shall be sending forward shortly.

In the meantime I think a fairly full reply from me to Mr. Creech Jones is desirable, on the lines of Mr. Davidson's draft, which I have expanded; and Mr. Hall in his reply might perhaps simply refer to my letter, say that we are all hoping that plans will now be drawn up which will facilitate rapid expansion after the war and add that we shall be taking the question up with the Nigerian Government.

Arthur Cox

1.12.41

O. G.R.W. 2.12.41

Mr.Hall

I agree with Mr.Cox's minute and the draft. Nigeria is more than ready for a big push on education. The first requisite is the staff for preparing a long-range plan. That we hope now to be able to provide. The second requisite is finance: and this we also hope will be forthcoming out of the new development and welfare policy.

As regards Northern Nigeria, I have a good deal of sympathy for Miss Booker's views. I do not believe in the view that Northern Nigeria should be

preserved

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

preserved as a sort of mediæval museum: and I see that in his recent report Lord Hailey expresses the same opinion.

Perhaps you will say whether you will yourself write to Mr.Creech Jones as in the long draft: or whether, alternatively, that should be sent by Mr.Cox while you send a shorter letter referring to it in answer to Mr.Creech Jones' letter to you of the 27th October?

A.J.P. 5.12.41.

Mr. Hall decides to send the long letter to Mr. Creech Jones

D. Lascelles
9/12/41

After speaking to Mr. Lascelles I have made a few verbal alterations in the reply drafted for Mr. Cox's sig., so as to make it suitable as a reply from Mr. Hall.

D. Cohen 9/12/41

5 To Creech Jones. 9.12.41.
Glr

6 Ida Ward. 24. 7. 41.
(Orig. no. 5 on 12950/41 S.S.).

Mr Mayhew
I have had 6 registered here for record. Dr Ida Ward is a great friend of mine. I believe she saw Mr Bingley, who has been sent to Nig. by the Brit. Council, before he sailed? put by
F.J. Pedler
20/1/42

Mr Lascelles
Power.
21-1-42

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/258/30151
Reference:

preserved as a sort of mediæval museum: and I see that in his recent report Lord Hailey expresses the same opinion.

Perhaps you will say whether you will yourself write to Mr.Creech Jones as in the long draft: or whether, alternatively, that should be sent by Mr.Cox while you send a shorter letter referring to it in answer to Mr.Creech Jones' letter to you of the 27th October?

A.J.P. 5.12.41.

Mr. Hall decided to send the long letter to Mr Creech Jones

D. Lascelles
9/12/41

After speaking to Mr Lascelles I have made a few verbal alterations in the reply drafted for Mr Cox's sig., so as to make it suitable as a reply from Mr Hall.

O Gilpin 9/12/41

5 To Creech Jones. 9.12.41.
Gle

6 Ida Ward. 24. 7. 41.
(Orig. no. Son 12950/41 S.S.).

Mr Mayhew
I have had 6 registered here for record. Dr Ida Ward is a great friend of mine. I believe she saw Mr Bingley, who has been sent to Nig. by the Brit. Council, before he sailed: put by

F J Pedler
20/1/42

Arthur Dawe
21-1-42

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# 1943

8

Offr; plans. Examining Copy of P.Q. no answer as 3015/43 P.Q.I, and asking for Govt's report as early. Lo Bellairs also asked for his info. a Copy of (7) herein

W Thurlow
23-7-43
action

7 Enclosure (1) from Officer, dated 13/7/43

8 To Nigeria No. 238 w/c of 7 + copy of Q+A of 21/7/43 a P.Q file
— action — 3/8/43

For P.Q by the Secretary Northern Rhodesia
by tgm W. — July 21st oral Reply
see P.Q I on file

Shorefly re No. 8.
R. Kenoff
3.11.43.

Wait one month
W
3/11 attorney

R.E

PUBLIC RECORD OFFICE
CO 583/258/30151
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
References

9 Nigeria 471 — 15.11.43

9

30.51/P.I

In the reply to his question on the 21st July, Mr. Sorensen was not actually promised a report on the Onitsha-Ugbo education "tax" but presumably there is no objection to his being given the substance of the report now received from the Governor.
Draft conson herewith.

6/12.12.43.

ABC 6/12

10 To Sorensen

7.12.43

30151
P.Q.2.

Mr. Sorensen was informed in the House last week that the Governor would be asked for a report regarding the alleged refusal of admission to Kaduna College of Southern boys domiciled in the Northern Province of Nigeria.

I submit draft despatch accordingly.

13.12.43.

11 To Nigeria - Desp 418 w/c Q+A 8th Dec 1943 — cons- 16.12.43.

References:
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

12 Nigeria 34 —— 26.1.44
10

? We should convey the substance of this report to Mr. Sorensen.

The Governor does not say that he has actually received any protests on this subject but I am not sure that his silence on the point is to be interpreted as a denial and it would perhaps be better not to say anything about it.

Draft letter for the S. of S's signature herewith.

10.2.44.

13 To Sorensen

12.2.44

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

[8] Wt. 44929 322 50m. 1/44 C.N.Ld. 748

30151/43.

11

C. O.

Mr. Parkinson, 10. 2.44.

Mr. Cohen 11/2

Mr. Thornley

Mr. G. E. J. Gent. 11.2.

Mr. G. L. M. Clauson.

Sir C. Jeffries.

Sir A. Dawe.

Sir W. Battershill.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State

Mr Thornley's

For the Secretary of State's signature.

Downing Street,
February, 1944.

**DRAFT.** LETTER.

THE REVEREND R. SORENSEN.

As Colonel Stanley is still unwell and we do not expect him to return to London for at least a fortnight I am to ask if you would wish me to write and inform you that

.....

On the 8th December last you asked a question in the House about the alleged refusal of admission to Kaduna College of Southern boys domiciled in the Northern Provinces of Nigeria, and in reply to my question informed you that a report would be called for.

This report has now been received from the Governor. He explains that Kaduna College was built, largely from contributions from Northern Provinces Native Administrations, with a view to training natives of the Northern Provinces for Government and Native Administration posts. In view of

FURTHER ACTION.

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

of this and of the fact that accommodation at the College is limited, preference is given to Northerners. There is, however, no discrimination on the grounds of religious or tribal differences, and when the College is enlarged there will be room for Southerners as well as Northerners.

.....

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA.

NO. 34

12

GOVERNMENT HOUSE,
NIGERIA
26th January, 1944.

13

RECEIVED
-9 FEB 44
COL. OFFICE

Sir,

I have the honour to refer to your despatch No.418 of the 16th of December, 1943, forwarding a copy of a Parliamentary Question asked by Mr. Sorensen regarding the alleged refusal of admission to Kaduna College of Southern boys domiciled in the Northern Provinces of Nigeria, and to submit the following report.

2. Kaduna College was built, largely from contributions from Northern Provinces Native Adminstrations, with a view to training natives of the Northern Provinces for Government and Native Administration posts. In view of this and of the fact that accommodation at the College is limited, preference is given to Northerners. There is no discrimination on the grounds of religious or tribal differences, and when the College is enlarged there will be room for Southerners as well as Northerners.

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

GOVERNOR'S DEPUTY.

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

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

30151/43.

C. O.

Mr. Parkinson, 13.12.43.
Mr. Foster 14.12.43.
Mr. Cohen
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.

14 ps

14 11

15 —

(Answered)

DRAFT. DESPATCH.

NIGERIA
NO. 418
GOVERNOR

Downing Street,

December, 1943.

16 DEC 1943

Sir,

I have etc., to transmit to you a copy of a Parliamentary Question asked by Mr. Sorensen on the 8th December regarding the alleged refusal of admission to Kaduna College of Southern boys domiciled in the Northern Province of Nigeria, together with a copy of my reply thereto.

2. I shall be glad to receive ~~in due course~~ a report on the matter referred to in the question. I presume that if in fact it has been found necessary to refuse admission to Southern boys, this course has been necessitated

FURTHER ACTION.

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

necessitated by the fact that Kaduna College is the only institution providing full secondary education in the Northern Provinces and that its limited facilities are already over-taxed by the urgent demand for literate Northern youths required, in particular, for employment under the Government and the Native Authorities. The question of the provision of additional facilities is/~~no doubt~~ I am sure, already receiving ~~some~~ consideration in connection with the plans for the general development of education in Nigeria.

I have etc.,

(Sgd) OLIVER STANLEY.

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

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

30151/43.

16

10

C. O.

Mr. Clarkinson, 6.12.43.

Mr. Cohen 6/12

Mr. Ramsay

Mr. G. E. J. Gent. Public 7.12.

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.

For the Secretary of State's signature.

# DRAFT. LETTER.

Downing Street,

December, 1943.

THE REVD. R. SORENSEN.

On the 21st July ~~last~~ you asked a question in the House about ~~an election~~ ~~which was reported to have taken~~ Onitsha-Ugbo. I have now received a report on this subject from the Acting Governor, who explains that the scheme is in fact a voluntary one organised by the Onitsha-Ugbo Patriotic Union with the assistance of the Regent of Onitsha -Ugbo and his chiefs. Subscriptions are collected from all natives of Onitsha-Ugbo resident at home and abroad and the funds obtained are used to help in educating deserving boys and to assist in educational schemes in

FURTHER ACTION.

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

in the village. In the past the Union has sent several boys to secondary schools from its funds and the present scheme is a development from the former arrangement so that by obtaining subscriptions from the village as a whole and not merely from the Union Members, the total funds available will be increased and more boys provided for. The Acting Government Station Chiefs and people of Onitsha-Ugbo do not desire the introduction of an education rate but wish the scheme to remain voluntary at present.

You may be interested to know that the question of mass education and an education rate was discussed at a meeting of the Western Chiefs Conference held in September last. The general feeling of the Conference was that mass education was clearly desirable in principle but that it was not practicable as an immediate measure in view of the financial considerations involved. The Conference therefore decided that the Native Authorities would be prepared to expand existing facilities for education and to increase the number of schools according to the money they can spare from their general revenues for that particular purpose.

Yours sincerely,

8

? omit

BC

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

18 9

NIGERIA.

NO. 471

RECEIVED
30 NOV 1943
C. O.

Government House,
Nigeria.
15 November, 1943.

Sir,

8 I have the honour to acknowledge the receipt of your despatch No. 238 of the 3rd of August forwarding a copy of a Parliamentary Question asked by Mr. Sorensen on the 21st of July together with an extract from the Official Report of the 13th of July on the subject of educational development in Nigeria, and submit as requested a report on the matter referred to in the Question.

2. The Onitsha-Ugbo Patriotic Union with the assistance of the Regent of Onitsha-Ugbo and his chiefs have organised a scheme for voluntary subscriptions to be made by all natives of Onitsha-Ugbo resident at home and abroad in order to provide means to help in educating deserving boys and other educational schemes in the village. In the past the Union has sent several boys to secondary schools from its funds and the present scheme is a development from the former arrangement so that by obtaining subscriptions from the village as a whole and not merely from the Union Members, the total funds available will be increased and more boys provided for. The Chiefs and the people of Onitsha-Ugbo do not desire the introduction of an Education Rate but wish the scheme to remain voluntary at present. As the subscriptions will not be confined to people actually resident in Onitsha-Ugbo but will be made by natives of the village wherever they may be, and, in view of the Chiefs and people's expressed wishes, the levy of an Education Rate in Onitsha-Ugbo is not advocated.

3. At the meeting of the Western Chiefs Conference held in September last, the question of Mass Education and an Education Rate was discussed. The general feeling of the Conference was that Mass Education was clearly desirable in principle but that it was not practicable as an immediate measure, having regard to the financial considerations involved. The Conference therefore decided that the Native Authorities would be prepared to expand existing facilities for education and to increase the number of schools according to the money they can spare for that particular purpose.

4. So far the position is as stated in the two preceding paragraphs and it will be observed that the scheme operating at Onitsha-Ugbo cannot be regarded as an Education Rate or Tax in the sense conveyed in the extract from the Official Report of the 13th of July since no compulsion is used in collecting this money which everyone has agreed voluntarily to pay.

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

M Grantham

OFFICER ADMINISTERING THE GOVERNMENT.

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

16

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

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

30151/43/Nigeria. 19 8

**C. O.**

Mr. Ehrgold. 30/7.
Mr. H.
Mr.
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

3rd Aug. 1943.

31

**DRAFT.**

Nigeria

No. 238

O.A.G.

(Extract from O.R. 21/7 on P.Q.1 (No.7) (and 9)

Sir,

I have the to transmit to you a copy of a Parliamentary question asked by Mr. Sorensen on the 21st of July and a copy of my reply thereto, together with an extract from the Official Report (of the 13th of July,) regarding educational development in Nigeria.

2. I shall be glad to receive, in due course, a report on the particular matter referred to in the question. I have &c.

(Sgd) OLIVER STANLEY.

**FURTHER ACTION.**

PUBLIC RECORD OFFICE
CO 583/258/30151
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

7

20

Extract from Official Report of
13th July, 1943.

* * *

Mr. Creech Jones.

One of the brightest things I have read recently is an extract from "The West African Pilot" which came into my hands a day or so ago and which deals with mass illiteracy. A West African chief, speaking to his council at Onitsha Ngbo and introducing an education tax in his township, said:

> "This, it is generally believed, is a direct answer to the demand for mass education. We have allowed the District Officer to speak in our councils, to rule us and address us from time to time, without objection. There is no cogent reason now why we should not give our youths a chance to speak their views upon any issues simply because they are not titled men. Sometimes when we have appealed for one thing or another all we have been met with is 'No funds are available'. In view of these disappointments, I have been making the deduction that our salvation lies not without but within. That is to say, for us to fold our arms and rely on the powers that be to give us all our needs is as good as the Allies folding their arms and expecting angels of God to come down from Heaven and beat the Germans for them. We have for a considerable time now been considering the advisability of introducing mass education into this town. It is my earnest desire that at least three-fourths of the burghers of the town should know the three Rs. Illiteracy transforms one into an idiot and a social misfit and in the circumstances we have decided to wage war against it by the introduction of mass education. The education tax will bring you evening schools where you will receive free instruction, irrespective of age. It will give free instruction to our orphans and to the poorest children."

The chief then proposed a tax of 2s. yearly on men and 1s. on

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

on women, and went on to say:

> "The result may not be observed this year or in the next, but by the help of God and your co-operation you will realise what wonders it will work in revolutionising the life of this ancient town".

I think we are all agreed that it is most desirable that these people should show their interest, play their own part and co-operate in building up their own corporate life.

* * *

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Copy.

SCHOOL OF ORIENTAL AND AFRICAN STUDIES.

Temporary address: Broadway Court,
8 Broadway, S.W.1.

24th July, 1941.

ICW/MB.w.928.

Dear Mr.Cox,

I enclose for your information some notes I have sent to the British Council on my impressions of English in Nigeria. I saw Mr. Dundas before he left England and he told me they were thinking of sending someone to Nigeria for the Council to see what plans might be started.

Yours sincerely,

(Sgd) IDA. WARD.

C.W.H. Cox, Esq.,
Colonial Office,
29, Queen Anne's Gate,
S.W.1.

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Copy.

22nd July,1941.

ICW/MB.913.

23

Dear Professor Evans,

I enclose a few notes about the English situation as I see it in Nigeria. You will see that I confine myself to the spoken language mainly, as this was what I was most interested in and had opportunities of judging. On reading these notes over, I realise that they present a somewhat gloomy picture of English in Nigeria. But this is not the whole picture of course, and I naturally have picked on the points which I saw as needing attention. I have had little or no opportunity to examine the African's performance in writing English: I have not seen much of the school or college essays, for example, I am told however, that entrance to the Secondary Schools is dependent upon English in the main, since all the written work is done in English. This leads to the tendency to equate education with the power to read and write English. It is true that English is the means of opening up the way to knowledge and experience which the African could get in no other way. But it is relatively few people who reach this standard or indeed who get past the first mechanical stages of a foreign language.

If you appoint a man to go to Nigeria who is in this country, I should be very glad indeed to see him and give him information which might be useful to him, and to introduce him to those members of my Department who have spent time in Nigeria.

Yours sincerely,

Professor B. Ifor Evans,M.A.
The British Council,
3, Hanover Street,
W.1.

References-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Q

## English in Nigeria.

### Notes.

1. The main difficulty of judging the situation of English studies in Nigeria is the wide divergence in education of the Nigerian people. There are men and a few women who have had a European education and who, for all cultural purposes would rank with English people of good education. But these are very few. In the coastal areas and the bigger towns where contact with the white man has been fairly long established, there is also a pretty big class of less educated men who think they reach European standards. This class is, of course, a wide one, touching on that of the well-educated and stretching downwards through the teacher class and the various grades of clerk to house-boys and traders. Then there is the big mass of people whose English education is of the most rudimentary kind, and in villages where contact with the European has been confined to the occasional visit of the District Officer or the white missionary, there are large numbers who know no English at all.

2. The situation is not made easier to analyse by the fact that a number of Europeans in Nigeria say and believe that 'everybody is going to speak English soon'. One of my colleagues who has spent two years in close touch with the Ibo people (east of the Niger), counters this statement by three questions: a) Who is everybody? b) What is the English they are going to speak? and c) What is 'soon'?

As to a), the last census shows a very small percentage of the child population in school: of these 75% are listed as not going beyond Standard I. Obviously any English they learn in this time is negligible. It is true that the African learns to speak some English easily, but how far this goes down it is difficult to say: not very far, and a good deal is 'pidgin'. The protagonists of English to the exclusion of the vernacular, in my opinion, overestimate the number of people affected and the degree of proficiency they reach. When I was in Lagos, I was asked to broadcast, and urged to be as simple as possible in my language, avoiding abstract nouns and subordinate clauses. This, too, was presumably for the elite of Lagos, who might be expected to understand English if anyone could. I was told 'These people are inarticulate in two languages'.

There is no doubt the West African who has any pretensions to education must learn English, and he should be taught it as well as possible. And the census figures are probably out of date now and larger numbers are learning English: but there are still large areas untouched, and of the women, the proportion who know any English at all is very small. The type of English that is being taught and learnt (my colleague's second query) is touched on in the next note. The third question 'What is soon'? is impossible to answer. The length of time it will take even a minority to learn English adequately is incalculable. At the present rate of educational development, it would take an astronomical number of years. But the conditions of the modern world make it impossible to predict what the actual development will be. Movements for adult education, for mass attempts to establish literacy either in the vernacular or in English

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

English may alter the course and rate of progress to an unforeseen extent.

3. The conditions in Northern and Southern Nigeria are very different. In N. Nigeria, Hausa is a lingua franca spoken by many millions of Mohammedans. There are fewer schools than in the south and Hausa is taught and used in the elementary schools. English is generally not taught in these schools, though I was told in 1939 that there is a growing demand that it shall be introduced. Boys who go to the Middle School Kano spend 20 periods a week in the first year learning English, which is then used as the medium of instruction. I was present in August 1939 at a lesson given to about 30 boys who had been learning English from the preceding April and their performance was very good indeed. They are tuaght phonetically and on modern methods; one of the Hausa teachers had a very good pronunciation, which however, was sometimes ridiculed by Europeans as a 'pricelesss Oxford accent'. I cannot speak about the advanced studies in English.

In the South, English is begun much earlier and little attention is given to study of the vernacular. In my opinion the Southern Nigerian suffers through this neglect of his vernacular. He misses a vital element in his development if he is given no opportunity to express himself in the most natural medium, his mother tongue: in his English speaking or writing, he must continually be striving with a foreign medium and because of this suffering under some sense of frustration, in that he fails to give full expression to his feelings and thoughts. He would learn, use and speak English much better if he studied language in his mother tongue. In my opinion, the relationship between the teaching of English and the use and development of the vernacular should be considered together. It is true that many of the smaller vernaculars are doomed to disappear and that they can never develop into literary languages. In Nigeria, for such languages, it may be necessary to substitute instruction in English, but if this is the case, special methods of using the language and introducing it must be devised, and more teachers must be trained. As far as the larger vernaculars are concerned, Yoruba, spoken by over 3 millions, Ibo by between 3 and 4 millions, Efik-Ibibo by half a million( and a vigorous people too) cannot be relegated to a home language only, and Hausa is already established with a growing literature. It is only fair to say that there is a movement among a number of Africans towards the study of their vernacular and its development. A body of Yoruba teachers at the C.M.S. Grammar School in Lagos is working together as a team on this language and broadcasting on it. Many intelligent teachers among the Ibo and Efik-Ibibios asked me how they could study their own language. Such a development will not be a check on learning English but will increase it and add to its efficiency.

4. Many Africans use a clumsy, unnatural and forced style in writing English with dictionary-chosen words rather than those acquired through hearing good modern English usage, or through the reading of modern books. The newspapers provide examples of this and professional letter-writers spread themselves and give value for money in length of words and grandiose style.

5. The spoken English of the North is better than that of the South. This I believe to be due to several causes.

a) Relatively fewer people speak English in the North than in the South: a greater proportion of them come into direct contact with the Englishman, or have learnt at fewer removes

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

removes from him. There are European masters in the secondary schools, Higher Colleges, and Training Institutions both Government and Mission in North and South, but I doubt if there are any engaged in the early states of English teaching (except perhaps as instanced in Kano) in any part of the country except the North.

b) There has been a steady tradition of good teaching in the North where phonetics has been taken seriously. The conditions outlined under 3 have made it possible to establish and keep up this standard.

c) In the South phonetics is almost unknown except in the work of a few education officers, and teachers in the Higher Colleges and secondary schools, where, however, the pupils arrive with an already established bad pronunciation. There is no doubt that the teachers of the South have a poor pronunciation and there is a real danger of a Nigerian English growing up which is diverging to such an extent from the British and American variety as to make it almost unintelligible to those who are not accustomed to it. Europeans who have been some time in the country grow accused to it that they are no longer critical. The Training Colleges and centres for teachers are few, and large numbers of teachers who use English in their work are untrained. Until teachers and more teachers receive better training all round and in the teaching of English in particular, it is a farce to think of teaching English in all schools or of using it as the medium of instruction.

d) The highly tonal languages of the South (Ibo, Yoruba, Efik, Bini, etc.) make it difficult for speakers of these languages to acquire a good English intonation and rhythm: more difficult than for the Hausa speakers of the North: the Southerners have here a real natural disability. It is frequently quite difficult to understand English spoken with a passably good pronunciation because of the wrong rhythms and tonal patterns. Instruction in English intonation is necessary to break down these habits and there are few Nigerian teachers who know anything about English intonation. (A lecturer at the Oyo Training College had worked through 'A Handbook of English Intonation' and managed by himself to put the principles set out in the book into practice with remarkable success. His pronunciation was one of the best African performances I have ever heard).

6. West's Method is in general use over most parts of Nigeria. I am told that Basic English has been successful in the Cameroons where the numbers of small languages make it impossible to have more than the earliest instruction in the vernacular.

7. I have dealt in these notes with spoken English almost entirely: this is the side with which I came into contact. When war broke out I offered my services to the Education Department for teaching until some of the personnel of the Department could get back from leave. I was asked to teach spoken English in the Government College (a secondary school for boys) at Umuahia, in the Ibo country. The boys were all from the east of the Niger. The experience was interesting and illuminating. I found the boys responsive: the English master who was away had been particularly keen on the spoken language, and had taught phonetically. But the habits established in the primary schools from which the boys had come were exceedingly difficult to break down and I doubt if I did more than get rid of a few of the worst mistakes. The cry is

frequently

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

frequently heard that the African does not read except to learn facts and to pass an examination. A reading habit has to be developed and I believe that it could and should be developed in the vernacular, and in the first place by providing small books which deal with the things the African wants to know about - modern ideas, the war, European customs, trade etc. It would then spread to English and widen its extent to cover other types of books.

List of names of people who may be interested and who would help.

The Education Department in general. I mention a few of the officers with whom I have been in contact and who would certainly give all assistance in their power.

Lagos K.B. Forge: Education Officer: in charge of Broadcasting in Lagos.

- Lewis: Head Master of the C.M.S. Grammar School: a 'live wire': has very good ideas: his Yoruba staff is probably one of the best groups of educated men in Lagos. Should be very useful. S.I. Kale, second master, is especially good: took a diploma in Education at the Institute of Education. (Colonial Department) London.

Azikiwe: Editor of the West African Pilot: --- his literary editor (name has slipped my memory). Both of these are Onitsha Ibos.

Yoruba Literary Society.

Dr. Henry Carr: A Yoruba with a very extensive library: a highly educated man, has held important positions in the country. Is growing old and is said to be out of touch with the younger generation.

Yaba Higher College. Principal C.R. Butler. Has many teachers who would be interested.

Dr. Abayomi: now in England taking a specialists training for eyes at Moorfields Hospital.

Mrs.Abayomi: the leading woman of Lagos.

Ibadan (biggest native town in Africa) has some intelligent Yorubas: Agricultural Training Centre, Women's Training College, Wesley Training College. Headquarters of the Senior Woman Education Officer, Miss Plummer.

Oyo Training College: (C.M.S.) Mr. Awokoye, one of the Yoruba lecturers is the man I refer to in my notes (Paragraph 5).

East of the Niger L.N. Mbanefo: Lawyer, Onitsha: read Law in London and History at King's, Cambridge.

Onitsha is a big town, the headquarters of Missions on the East: there are Schools and Colleges (C.M.S., R.C.).

Awka

Reference:-
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/258/30151

Awka Training College (C.M.S.): Rev.S. Childs

St. Monica's Schools (girls): Miss Janet Clarke (near Onitsha).

Umuahia: Agricultural Training Centre for Teachers. Education Officer in charge,G.N. Herrington, very keen, would be most useful. United Missionary T.C. for Women.

Ebu Owerri: a new training College for Women: Miss M. Hill.

Uyo: Elementary Training centre.

Calabar: Hope Waddell School and College (Scottish Mission).

Aba: Bishop Onyeabo.

Port Harcourt: Archdeacon Dimeari.

R.F. Hogarth: Education Officer (present station unknown): formerly English Master at Umuahia Government College (which has been temporarily closed).

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(4282—1x) WL 35515—61 10,000 12/39 T.S. 695
(5444—150) WL 45767—63 30,000 2/40 T.S. 695

30151/41 Nig.

C.D.
R 9-Dec
D 9 —

5'

C. O.

Mr. Davidson. 13/11
Mr. Cox. 30/11 - see minute
Mr. O.G.R. Williams 2.12
Sir A. Burns.
Mr. G. L. M. Clauson.
Mr. C. J. Jeffries.
X Mr. A. J. Dawe. 5.12
Sir J. Shuckburgh.
Permt. U.S. of S.
X Parly. U.S. of S. I am afraid my answer has been unavoidably delayed.
Secretary of State.

DRAFT. 9.12/8

A. Creech Jones, Esq., M.P.

Dec
Nov. 1941.

Halls
S.o. for Mr. Cox's signature.

29

S.2.

This is in reply to the note you sent to me about Cox on

~~Writing to you on the note~~ October 27th, with which you enclosed a memorandum on the Education of Moslem women and girls in Northern Nigeria. NEW PARA I have read the ~~letter~~ memorandum with much interest but I think you will agree that your correspondent's main contention that little or nothing was done for the education of girls in Northern Provinces during the first thirty years of British protection, while, prima facie, a damaging reflection on British administration, does not put the matter in a proper perspective. You will be aware, for instance, that, in the years preceding the war of 1914-18 the attention of Government in Northern Nigeria had, of necessity, to be devoted primarily to the maintenance of law and order, to the suppression of slave raiding and similar matters. The establishment of an Education Department immediately before the outbreak of war did not, owing to inevitable service exigencies, bring about immediate progress since ~~men~~ members had perforce to be directed

to

FURTHER ACTION.

Reference -
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/258/30151

to administrative or military duties: but from 1920 onwards there have been considerable developments in male education while, after the time-lag usual in primitive territories and especially in those where the population is predominantly Moslem, a start was made in the development of girls' education. The course of educational progress in Northern Nigeria, therefore, in its initial stages, does not differ in essentials from that in other primitive and undeveloped Dependencies.

The other points in your correspondent's commentary constitute in effect a critique on developments since 1930 and may be summarised conveniently under the following heads:-

~~[... and intuitive acquiescence in Moslem apathy towards the education of women folk,]~~

(1) the poor quality of the female African staff,

(2) the absence of any attempt until 1930 to train African women teachers,

(3) the selection of an unsuitable spot for the teacher training centre,

(4) the thwarting of requests for the extension of educational facilities for girls by encouraging co-education in schools where no curricular adjustments have been made for the needs of girl pupils,

(5) the absence of a woman officer responsible for co-ordinating and expanding female education.

~~[With the exception of the first, this seems somewhat inconsistent with the facts.]~~ These points are concerned directly or indirectly with the fundamental problem of the training of women teachers. Thus, it is not to be expected that girls' education should start from scratch with trained African women teachers (point No.1). There are good reasons, political and educational, why schools and training centres should be established at the headquarters of important Emirates - the Emir

CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:

Emir of Sokoto, for instance, has given a strong lead in the matter of girls' education (point No. 3), it is unsound educationally and impracticable financially to post European mistresses to elementary schools on a large scale; nor is it possible to staff such schools with African women until these have been trained (point No. 4).

With regard to the ~~third~~ second point, you are perhaps aware that a survey of educational needs in Nigeria ~~has been~~ is now being promoted and I ~~have much pleasure in~~ am expecting that this survey will reveal the need [~~for developing the existing girls' schools at Katsina, Kano, Zaria and Birnin Kebbi into teacher training centres whose products~~] will staff elementary schools in the surrounding districts under the supervision of the European mistresses who have been responsible for the training of the teachers concerned. Assistance from the Colonial Development and Welfare Vote ~~has~~ STET will, no doubt, be required for this development and I trust that it may be forthcoming.

not only for consolidating & expanding the existing teacher-training centre at Sokoto but for establishing training centres elsewhere (where in areas where girls' schools do not yet exist or through developing one or more of the existing schools), the products of which

As to the Woman Education Officer in Northern Nigeria, the holder of that post, Miss A. Booker, has retired quite recently and, pending reorganisation, the post is being left temporarily vacant. We are, however, sending out two new European mistresses, one of these being to fill a newly created post, and during the period of the vacancy created by Miss Booker's retirement (which I hope will be as short as possible) the

Governor

Reference:- CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Governor has been asked to ensure that a measure of supervision over girls in the North is exercised by the Woman Education Officer in Southern Nigeria. I should perhaps add, in view of your correspondent's remarks about Hausa, that all the European Mistresses at present serving in the Northern Provinces are conversant with that language.

There is, of course, a very great deal to be done and I agree with you that the present position is far from satisfactory in certain respects; but you may rest assured that existing shortcomings will not be overlooked in the plans for development. My own opinion is that, after the lateness in starting which is probably in large measure inevitable in any remote & primitive Moslem territory and which in this case has been somewhat prolonged by severe financial stringency, we have at last reached a stage in Northern Nigeria at which, if the foundations have been well laid in the last ten years and if a large programme is framed soundly now and the money made available, as I hope it will be, to carry it out, progress should be rapid. I understand from Cox Mabely this stage has successfully passed in the not altogether dissimilar Moslem territories of the Northern Sudan and I shall be greatly disappointed if the position has not been transformed, quantitatively at any rate, within the next few years.

Reference:- CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(A1252—250) Wt. 35815—61 10,000 12/39 T.S. 695
(A5414—250) Wt. 45767—68 30,000 2/40 T.S. 695



November, 1941.

Ld. for Mr Hall's signature

C. O.

Mr. Grossmith. 8/11
Mr. Cox — see minute
Mr. Williams 11/11 to go
Sir A. Burns. send
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.** Letter. ?

A. CREECH JONES, ESQ., M.P.

I have read with interest the memorandum which you sent to me about the educstion of Moslem women and girls in Northern Nigeria. Your correspondent points to the small results achieved during 40 years of British protection. I am sure that you are aware however that it was not till 1929 that Moslem prejudice against the education of girls could be partly overcome in Northern Nigeria. Since then a considerable amount of progress has been possible with the funds available as you will see from the figures contained in my reply to Sorensen's question in the House on the 15th October. Of course there is a good deal to be done, and the pressing need is for trained African teachers.

Le pa file

?

The Nigerian Government is fully alive to the need for increasing the facilities for girls education in the Northern Provinces and the Governor is earnestly considering a long range plan of development and reorganisation of the educstion system as a whole, with possible assistance from the Colonial Development and Welfare Vote. Prior to the passing of the Colonial Development and Welfare Act it was impossible to make grants from the Colonial Development Fund, for recurrent expenditure on education.

Your correspondent refers to the fact that there is no Hausa-speeking white woman responsible for co-ordinating and expanding female education in the Northern Provinces. You perhaps know that Miss A.Bocker held/

FURTHER ACTION.

Reference
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

held the post of Woman Education Officer in Northern Nigeria until her recent retirement. Her post is being left temporarily vacant pending the reorganisation, but we are sending out two new European Mistresses to the North, one for a newly created post, and, the Woman Education Officer for East and West Nigeria is, with the advice of the Director of Education, at present exercising some measure of supervision over girls education in the North. I might add that there are at least six white women in the Education Department who speak Hausa.

I agree with you that there remains a lot to be done and you may rest assured that the matter will not be overlooked in the plans for development.

Reference:-
PUBLIC RECORD OFFICE
CO 583/258/30151
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(4)

35

Extract from a letter from Mr. Creech Jones to Mr. Cox dated 7.11.41.

I discussed female education with Miss Booker and she wrote the attached note on N.Nigeria which contains a number of points relevant to the enquiry.

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

COPY

36

EDUCATION FOR MOSLEM WOMEN AND GIRLS IN NORTHERN NIGERIA

Will the Under-Secretary of State for the Colonies state what proportion of:

(a) the total population of the Northern Provinces of Nigeria;

(b) the female population of the Northern Provinces,

the figures given in his answer of 15/10/41 represent? Does he consider these figures indicate a satisfactory state of educational advance after 40 years of British occupation?

As the first batch of trained African women teachers has only just left the new and only Training Centre for Moslem Women Teachers (at Sokoto), and are very young and inexperienced, will he state whether the number of white women teachers is adequate? How many are there now? Has this number increased or decreased recently? What are their duties?

Is there a British woman organiser of female education in Northern Nigeria? If not, why not? Is it not a fact that such an organiser would be of inestimable value in dealing with Moslem prejudice, as she must speak the native language or languages?

If it is considered that Moslem prejudice against female education is responsible for the incredibly backward state of Moslem women in Northern Nigeria, does he not consider that this is due primarily to the lack of trained white women to deal with harem women? Is it not a fact that education is almost entirely organised and supervised by men? In a Moslem country where changes in progressive thought come mainly from the Emirs and their Councils, is it not a pity that much good work done by white women in the harems and other Moslem homes should be wasted now owing to the reduction of white women staff, when a large increase is clearly called for?

If a white woman teacher marries, is she compelled to resign? If so, why?

If such a married woman is allowed to take up her work again, under special circumstances, is she paid the same as before her marriage? If not, why not?

Is it not a fact that in some of the Provinces of Northern Nigeria during the last few years there has been a greater demand from Moslem leaders for girls' education and womens' education, which the Government has made no attempt to meet? Is not Bornu a specially glaring example of this inertia?

In

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

In schools where little boys and girls are taught together, is any provision made for the girls to be taught subjects specially suitable to them? e.g. cooking, hygiene, cleaning a house, caring for children and so on? If not, why not? If so, who teaches them? Is it not a fact that little girls in co-educational schools attend up to the age of 10 or 11 only and gain thereby a more smattering of the three R's? After that age, is it not a fact that less than 200 girls are being educated out of a total of nearly 3½ million women and girls?

As all female education for Moslem women in the Northern Provinces is carried on in Hausa, what provision is there for text-books in that tongue? Is it not a fact that the few Hausa books which trickle out from the Literature Bureau at Zaria are nearly useless from the point of view of little boys, and more so of little girls?

In view of the large amount of time spent in schools on teaching reading, is it not a pity that there are so very few books in Hausa for them to read?

If he doubts the capacity of Moslem women to advance, and to do so rapidly, will he read "Moslem Women Enter a New World" and gain some idea of how well and rapidly they have progressed in other parts of the Moslem world?

What is the salary scale for white women teachers in Northern Nigeria? What are they expected to provide out of this?

What is the salary-scale of the British organiser of native female education in the Southern Provinces? Is there a similar scale for work of a much more difficult and pioneer type in the Northern Provinces? If not, why not? How do these scales compare with those for men? Is there any approximation between the scales for men and women? If not, why not.

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

B3

38

27. 10-1941

My dear George

You recently replied to a question in the Commons by Mr. Sorenson on the subject of girls education in N. Nigeria. I have received the enclosed note from a pretty well informed source. It makes an important comment on the general situation. I hope HM under the Colonial Development Welfare Act some substantial improvement is being planned.

Yours sincerely

H. Creech Jones

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

The British have been in control of Northern Nigeria roughly since the beginning of this century. Not for 30 years did they think about trying to educate the Moslem women of the land, although schools for boys were instituted earlier. The total population in the Northern Provinces (a vast area) is about 12 million, of which about half are female. It is not natural for a Moslem to wish his womenfolk to be educated, and the British appear to have acquiesced in that attitude. About 1930, however, a beginning was made in a small school for girls under a white woman who spoke Hansa, and shortly afterwards a second one. The native staff knew practically nothing, although a few had intensive lessons in reading, writing and arithmetic. Some attempt was made to teach them sewing, knitting and elementary hygiene (sewing is a man's job in Northern Nigeria). No attempt was made to train native women teachers thoroughly until two years ago, when a Training Centre was opened in a remote, inconvenient and unhealthy spot, which had one advantage only. It was the holy place for Moslems in the North. It was chosen by white men. The first batch of teachers will shortly finish their course here. As Moslem girls ought to be married by 14 and ought to be trained before marriage some of the candidates entered the Centre at the age of 12 or 13!

Two other Girls' Schools have been opened since 1934, and the total number of Moslem girls being educated in the four Girls' Schools must be about 220, after 40 years of British protection! The Moslem rulers are not nearly so backward as they were. Urgent requests have come from many parts of Northern Nigeria for schools and white women to teach the natives. These are almost always ignored. As a concession, small girls (preferably under 10) are encouraged to attend the Boys' elementary schools, but seldom is anything done to make suitable changes in the curriculum for them.

Apart from Moslems, who form the large majority in the Northern Province, and speak mainly Hansa or Fulam, there are members of the tribes of Southern Nigeria, mainly Yomba and Ibo, who do the more skilled technical jobs, which the Hansa and Fulam have not been educated to do. These Southern peoples are generally quasi-Christian and have separate little towns outside the Moslem cities, with churches and pastors of their own. There are one or two really good Mission schools, co-educational, for these people, but they do not affect the Moslems.

Apart from these are the Pagan tribes of the Plateau and elsewhere, who are hardly touched except by a few Christian Missions.

So

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

So, taking a grand total of females being educated in schools of all sorts after 40 years of British occupation, we find it to be about 5,000, of which about 220 only are educated in schools for girls only, i.e. for girls over 10 years of age. This fine record is not for lack of plans made out by responsible white women.

At the present moment there is no Hansa-speaking white woman responsible for co-ordinating and expanding female education in this enormous area. There should be one in charge; and under her there should be at least one in each Province. Many urgent problems await solution.

---

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Answered
elsewhere as
regards x + Y.
Civil
27th X. 41

My dear Cox

41

I do hope you are better. X

Re. the inquiry was about Jamaica. It seems pretty bad. Y

You know the right to Sorenson's Question in the House about girls education in N. Nigeria. The attached commentary on the situation there presents a serious picture to which attention ought to be given.

Yours

A Greenidge

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## EDUCATION OF MOSLEM WOMEN AND GIRLS IN NORTHERN NIGERIA

The British have been in control of Northern Nigeria roughly since the beginning of this century. Not for 30 years did they think about trying to educate the Moslem women of the land, although schools for boys were instituted earlier. The total population in the Northern Provinces (a vast area) is about 12 million, of which about half are female. It is not natural for a Moslem to wish his womenfolk to be educated, and the British appear to have acquiesced in that attitude. About 1930, however, a beginning was made in a small school for girls under a white woman who spoke Hausa, and shortly afterwards a second one. The native staff knew practically nothing, although a few had intensive lessons in reading, writing and arithmetic. Some attempt was made to teach them sewing, knitting and elementary hygiene (sewing is a man's job in Northern Nigeria). No attempt was made to train native women teachers thoroughly until two years ago, when a Training Centre was opened in a remote, inconvenient and unhealthy spot, which had one advantage only. It was the holy place for Moslems in the North. It was chosen by white men. The first batch of teachers will shortly finish their course here. As Moslem girls ought to be married by 14 and ought to be trained before marriage some of the candidates entered the Centre at the age of 12 or 13!

Two other Girls' Schools have been opened since 1934, and the total number of Moslem girls being educated in the four Girls' Schools must be about 220, after 40 years of British protection! The Moslem rulers are not nearly so backward as they were. Urgent requests have come from many parts of Northern Nigeria for schools and white women to teach the natives. These are almost always ignored. As a concession, small girls (preferably under 10) are encouraged to attend the Boys' elementary schools, but seldom is anything done to make suitable changes in the curriculum for them.

Apart from Moslems, who form the large majority in the Northern Province, and speak mainly Hausa or Fulani, there are members of the tribes of Southern Nigeria, mainly Yoruba and Ibo, who do the more skilled technical jobs, which the Hausa and Fulani have not been educated to do. These Southern peoples are generally quasi-Christian and have separate little towns outside the Moslem cities, with churches and pastors of their own. There are one or two really good Mission schools, co-educational, for these people, but they do not affect the Moslems.

Apart from these are the Pagan tribes of the Plateau and elsewhere, who are hardly touched except by a few Christian Missions.

So

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

So, taking a grand total of females being educated in schools of all sorts after 40 years of British occupation, we find it to be about 5,000, of which about 220 only are educated in schools for girls only, i.e. for girls over 10 years of age. This fine record is not for lack of plans made out by responsible white women.

At the present moment there is no Hansa-speaking white woman responsible for co-ordinating and expanding female education in this enormous area. There should be one in charge; and under her there should be at least one in each Province. Many urgent problems await solution.

---

Reference:-

CO 583/258/30151

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1
44
EHO.

EXTRACT FROM COLONIAL NEWS BULLETIN NO. 10 of 7th March, 1941.

---

Nigerian Education Policy

The Director of Education has sent a memorandum to the Press, in which he says that, although the ever increasing demand for secondary schools is understandable, the limited funds available must be devoted to the expansion of elementary education. Many elementary schools had long awaited and deserved Government assistance, and they must first be assisted. Before new secondary schools were considered much reorganization was needed in existing ones, and more teachers would have to be trained. An editorial in the West African Pilot says that the available funds should be spent in revolutionising the education system so that it would give children vocational instruction suited to their environment. ( West African Pilot 10. 12. 40)

Reference:-
CO 583/258/30151
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30161

**1941**

CLOSED UNTIL

1992

NIGERIA

1

30161

C.O. Title R98

| | |
|---|---|
| 1. Library Legal | 7/1 |
| 2. Mr Bedlet | 9/1 |
| Sir S Abrahams | 10/1 |
| Mr Baker | 10/1 |
| 94 | 12/1 |
| 295 (1) 98 | 12/1 |
| Library (Legal) R. 302 | 16/1 |

From

Date

Lagos Town Planning Legislation

MINUTES

1. Nigeria 698 ——— 24.11.41.
(Spares to Libty).

No comments.

? G3

FJ Pedler
9.1.42

A Abrahams
10/1/42

FJP 10/1 at once

Connected papers

1938
30584

1944

Libty
Rel leg. pl.
wm.
7/1.

Library cancelled
Note Lib.
Library 16/1/42.

2. Nigeria 8 (1 encl) G.3. 13 January '42.

1992

(6468D) Wt 16228/158 5,000 6/41 H, J, R, & L, Ld Gp 745

Reference:-
CO 583/258/30161
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

RECEIVED
6 JAN 1942
C. O. REGY

NIGERIA.

No. 693

Government House,
Nigeria.

24 November, 1941.

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. 58 of 1941, entitled "An Ordinance to Amend the Lagos Town Planning Ordinance, 1928," 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. Bourdillon

GOVERNOR.

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

Reference:-
CO 583/258/30161
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Assented to in His Majesty's name this 21st day of October, 1941.

B. H. BOURDILLON,
*Governor.*

(L.S.)

No 58 1941

## Colony of Nigeria.

IN THE FIFTH 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 AMEND THE LAGOS TOWN PLANNING ORDINANCE, 1928. Title.

[*23rd October, 1941.*] Date of commencement.

BE IT ENACTED by the Governor of Nigeria, with the advice and consent of the Legislative Council thereof, as follows:— Enactment.

**1.** This Ordinance may be cited as the Lagos Town Planning (Amendment) Ordinance, 1941. Short title

Reference:-
CO 583/258/30161
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Amendment of section 63 (2) of No. 45 of 1928.

**2.** Sub-section (2) of section 63 of the Lagos Town Planning Ordinance, 1928, is hereby amended by substituting a comma for the full stop at the end thereof and adding the following thereto:—

"and, subject to the approval of the Financial Secretary first obtained, shall have power to write off outstanding amounts due to the Board which are considered by the Board to be irrecoverable.".

---

This printed impression has been carefully compared by me with the Bill which has passed the Legislative Council, and is found by me to be a true and correctly printed copy of the said Bill.

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

Printed and Published by the Government Printer, Lagos. 2170/41 2d. per copy.

Reference:-
CO 583/258/30161
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

5

EHB.

# R E P O R T

on

## A BILL FOR AN ORDINANCE TO AMEND THE LAGOS TOWN PLANNING ORDINANCE, 1928.

---

The short title of this Bill is the Lagos Town Planning (Amendment) Ordinance, 1941, and in my opinion the assent of His Excellency may properly be given thereto.

2. Although by paragraph (d) of section 65 of the Lagos Town Planning Ordinance, 1928, (No.45 of 1928) the Chairman may, with the approval of the Board, compromise any claim made by the Board, there have been instances in which amounts due, for instance, for rent, have been seen to be incapable of recovery at all because the debtor is unable to be traced. It is desirable that the Board should be able to write off such amounts and the amendment in clause 2 of the Bill enables this to be done subject to the approval of the Financial Secretary who is responsible for specifying which accounts must be kept by the Board.

3. Section 63 of the Lagos Town Planning Ordinance, 1928, was amended by Ordinance 16 of 1938; by that amendment sub-section (1) as printed on page 440 of the 1933 Supplement to the Laws of Nigeria became sub-section (2); it is this sub-section which is now being amended.

Attorney-General.

Attorney-General's Chambers,

Lagos, Nigeria.

26th September, 1941.

Reference:-
CO 583/258/30161
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

CLOSED UNTIL 1972

1941-43.
NIGERIA.

1

No 30174.

SUBJECT.

SIR ALFRED JONES BEQUEST FUND.

Previous
1940

Subsequent
1944.

PUBLIC RECORD OFFICE
CO 583/258/30174
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:



Wt. 48567 5439 5m 5/50 TCP/JR

(COPY MINUTES.)

1941 Correspondence.

| | | | |
|---|---|---|---|
| 16. | Nigeria 163 | | 3.3.41 |
| 17. | Nigeria Saving 63 | | 13.3.41 |
| | Copy of 17 ref 13 & asking for their approval as Trustees of the increase of these two grants as proposed. & take the opportunity to give C.A. substance of 16 | | |
| | (Intld.) O.G.R.W. at once. | | |
| 18. | To C.A. | W/C 17 | 15 April 1941 |

N.A. For original of minute. See 1940 file.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

19 Nigeria 208 ——— 27. 3. 41.

Copy 19 & duplicate encls & C/Agents. HF ref no 6 of 1940 part of the file.

J.B. Pinkerton

25/4 clerical

20 To B.A. (B/C w/c 19 + encls.) 1.5.41.

21 C.A.'s. (A/689) ——— 24. 4. 41.

Inform for by saving telegram of 17 that the C. Agents are unable to have offices of the consuls mentioned & £450 at their disposal. Let me see 28.4.41.

J.B. Pinkerton

2/5 clerical

22 To Nig Kaduna Tel 81 ——— 9/5/41

1/11

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

23. Nigeria — ·76 secs — 7.2.42.

Copy & ~~dap. enclo to CA~~
encls (duplicate if available, if not send original) to CA ✓ refer 21

FJPedler
3/3 at once

24. To C.A — W/c (23) and encl in orig. — Stamp-4.3.42

25. CA — 13.4.42

D.C.A.

Subject to your comments I propose to write to Nigeria referring to paragraph 3 of No. 14, inviting their attention to the auditor's comment which is upon the enclosure in No. 25, and requesting that separate accounts shall in future be kept in respect of the unexpended capital of the Fund and the income accruing therefrom.

FJPedler

14/4/42.

File No:3962/4.

Mr. Pedler.

I agree with the action proposed.

J. Fisher.

Director of Colonial Audit.

To Nigeria by saving tel as proposed. 18.4.42
Send a Copy to CA

FJP 18/4 at once

Tel to 33595/42 26 C.A. — 17.4.42.

27 To Nigeria Sav. tel 130 — 8.5.42.

28 To CA W/C 27. — Comps — 8.5.42

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

29. CA — S/O — 16-5-42.

Put By pending receipt of reply ← 27.

5

Arthur Taylor
22-5

Cancelled.
07
18-6.

Arrives.

30. Nigeria — 339 secret — 11.6.42.

30

Copy ← C.A - ref. 27

Then ← D.C.A ← see - ref. his Minute of 18-6 above.

Arthur Taylor
18-6-42

R98

29 belongs 31 To C.A w/c 30 Stamps 29. 6.42

the Secretariat

32 To D.C.A. w/c 30 Stamps 29.6.42.

D.C.A. Please see minute on No 30

Secn. J.C. Fisher
2.7.42

J.B. Hart
30/6/42

33. C A — S/O — 8.9.42.

Perhaps Mr. Cox would care to make observations on this:- Mr. Farmer is now dealing with Nigeria, & will be back from leave on Sept. 21st.

H.B. Lawrance.
16/9

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Mr. Cox.

The Bequest definitely states that the interest shall be used "for the promotion of the technical education of natives by means of scholarships or otherwise." (End of the quoted para in 33 and end of last sentence but one in para 2 of 14)
The answer appears to rest with the interpretation of the words "or otherwise", as from the statements of the Bequest Account under (3), (19), (25) and (33) it will be seen that all accruing interest has been re-invested and it would appear, prima facie, that the terms of the bequest are not strictly being observed.
It seems curious that, at a time when applications for assistance under C.D.+W.A are being received, Nigeria should be pouring good water back into the well.
? An S.O. note to Morris pointing out the Trustee's query and inviting comments (there are, no doubt, reasons) might help to clear the situation.

J.K.Rowell
22/9.

Note by Mr Rowell attached.
More information seems to be needed.
Prima facie the practice seems to be illegal as well as unnecessarily parsimonious. 22/9

Draft minute for Mr. Cox's sig.
(I am afraid that this got buried)

22/10

11/3 18/4/43 34 Mr Morris — NIB
35. - Elliott (25/e. 34)
36 D.C.A —————— 19 12 42

} 16 NOV 1942

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Mr. Cox.

The Bequest definitely states that the interest shall be used "for the promotion of the technical education of natives by means of scholarships or otherwise". (End of the quoted para in 33 and end of last sentence but one in para 2 of 14)
The answer appears to rest with the interpretation of the words "or otherwise", as from the statements of the Bequest Account under (3), (19), (25) and (33) it will be seen that all accruing interest has been re-invested and it would appear, prima facie, that the terms of the bequest are not strictly being observed.
It seems curious that, at a time when applications for assistance under C.D.+W.A are being received, Nigeria should be pouring good water back into the well.
? An S.O. note to Morris pointing out the Trustee's query and inviting comments (There are, no doubt, reasons) might help to clear the situation.

J.R.Rowell
22/9.

Note by Mr Rowell attached.
More information seems to be needed.
Prima facie the practice seems to be illegal as well as unnecessarily parsimonious. 22/9

Draft answer for Mr. Cox's sig.
(I am afraid this will be urgent)

J. Lawrence
27/10
Asst

11/3 18/11/42 34 H. Morris
35. - Elliott. (R/e. 34)
36 D.C.A

AIR MAIL
18 NOV 1942
19 NOV 42

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

I have minuted the original
of No. 36 encl. to D.C.A.
enquiring how this is
agreed with the suggestion in
the second para.

Put by
H. Lambe
3/12/42
alm

37. Nigeria — 826 secr. — 5.12.42

Copy, with encl. (in orig. if
no copy available.) to C.A.
myc (31)
D.C.A. to see

H. Lambe
5/1/43
alm

38. To C.A. w/dup 37 + encl in orig 7.1.43.

Seen
J. Mitchell
Dep. D.C.A.
14.1.43.

Thos reply to No. 34.
S. Kirkpatrick
11.2.43.

No known absence this
week and this month
H
11/2

Still no reply to No. 34.
S. Kirkpatrick
11.3.43
I will minute this to Mr. Rowe
when (who is now on leave) when
I see him. H
BG is a fortnight
alm
11/3

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

B.V. as directed in minute dated 11/3.

S. Kneff.
25.3.43.

8

Mr. Morris is ill. B.V. is
a fortnight
H. 25/3/43

B.V. vide minute above.
S. Kneff
12-4-43.

Wait another fortnight
H. 13/4

B.V. vide minute above.
S. Kneff
28.4.43.

It has not yet been possible
to discuss this with Mr. Morris.
Wait another fortnight.
H. 29/4

B.V. vide minute above.
S. Kneff
12.5.43.

Mr. Daglish,

I am afraid this
could not be discussed with
Mr. Morris before he dies.
Would you therefore kindly
send a copy of No. 34 to
the Asst Director of Education
asking for his comments.

H Lewis 13/5/43

Done
17.5.43

39 To Butler (A/C.34) Cons. 14.5.43.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1943

9

H.O. from Butler — 5.3.43.

This arrived just after the despatch of my letter at No. 39.

Mr Butler's answer to the C.A.S.' query at No. 33 is, in effect, that whatever interpretation may be placed on the terms "otherwise" the position in recent years has been such that interest had perforce to be reinvested.

Subject to anything the Financial Adviser may say, I suggest that we inform the C.A.S. of the terms of Mr Butler's letter adding that his explanation seems to us to be satisfactory.

26.5.43.

Yours ever
Thurston
26.5.43

This is probably more legal than financial. From the latter point of view it is obviously more sensible to use any temporary surplus cash to earn interest rather than leave it idle, but

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



it seems hardly within the strict terms of the trust to pursue a deliberate holding of reinvestment instead of using the current income for the prescribed purposes. I suspect that they have erred a little in that direction but it has obviously been difficult to find really valuable uses for comparatively small sums of income as received & I don't think we need be too particular.

D.C.A.

In your absence, pp

28.5.43

File No:3963/3.

Mr. Parkinson.

The point is whether it is in accordance with the terms of the bequest to reinvest the sums received by way of interest from the investments of the fund, and I agree with Mr. Caine that provided a deliberate policy of reinvestment is not pursued and the interest is used for the prescribed purposes as and when opportunity occurs, it would be unwise to be too meticulous in the matter.

Director of Colonial Audit.
9-6-43.

Mr Duncan

Will you please see what to advise as the legal position, please?

11.6.43

Sir S. Abrahams.

Will you please deal with this.

16/6/43 H.D.

I look at this matter from a different standpoint. The question does not seem to me to depend upon the meaning of the word "otherwise". If it is not practicable to spend the income on education then we have to ask is it lawful to re-invest so that it can be profitably preserved & ultimately spent rather than "leave it idle". The question answers itself. Investment of income is not "application" of income

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

& providing the process of investment does not continue when normality is restored this action seems unfeasable & indeed prudent & commendable

H Abraham
4/6/43

We can go ahead

BC

41 To Elliott w/c 40 — 22.6.43.

42 To Butler w/c 41 — 22.6.43.

43 Elliot n/o — 25.6.43

Par by Jackson 26.6.43 above

Reference:-
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/258/30174

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

43

4, MILLBANK,
WESTMINSTER, 13
LONDON, S.W.1.
(ABBEY 7730)

A/689 302

25th June, 1943.

Dear Parkinson,

Nigeria - Sir Alfred Jones Bequest

41 Thanks for yours of the 22nd June No. 30174/43 enclosing a copy of a letter from the Acting Director of Education, Nigeria, regarding the above Fund of which we are the Trustees.

Butler says he would be glad to hear if we are satisfied that the money has been correctly expended. The answer is that we are fully satisfied as regards what has been expended, and the only question we raised related to what has not yet been expended, i.e. the whole (or practically the whole) of the income since the start of the Scheme made by the Board of Education in 1932.

However, we are quite prepared to accept the view that the income has been saved up so far because there have not been suitable opportunities of using it for the

/prescribed

D.J. Parkinson, Esq.

prescribed purposes, and that it will be so used as and when opportunity occurs. We only raised the question to make sure that the matter was not being overlooked.

Yours sincerely,

I. Elliott.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

209] Wt. 18952 229 5m. 7/42 C.N.Ld. 748
03B] Wt. 29290, 240 15m. 10,42 C.N.Ld. 748

ES
M.A.

42 B

C. O.

Mr. Parkinson 10/6
Mr. Davidson 10/6 ½.
Mr. [illegible]
Mr. G. E. J. Gent.
Mr. G. L. M. Clauson.
Mr. C. J. Jeffries.

Sir A. Dawe.
Str W. Battershill.
Permt. U.S. of S.
Parly. U.S. of S.
Secretary of State.

15

22 June

S/o for Mr Davidson's Signature

2 DRAFTS.

C. R. Buckle Esq. OBE.
Ag D/E,
Nigeria

(40)

Dear Buckle

With reference to your letter no. D.E. 193/28 dated 5th March, 1943, addressed to Col on the subject of the disposal of the Sir Alfred Jones Bequest funds, I enclose a copy of letter which has been sent to Mr C— A— on this subject also

FURTHER ACTION.

Mr A

P.O.

PUBLIC RECORD OFFICE
CO 583/258/30174
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

which you will see that it has been agreed that, provided a decision of policy of reinvestment is not pursued and the interest is used for the prescribed purposes as and when opportunity occurs, there is no need for the Trustees to anticipate in regard to the present method of disposing of the interest.

16

Y. S.

R. Davidson.

Reference:-
PUBLIC RECORD OFFICE
CO 583/258/30174
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

209] Wt. 18952 229 5m. 7/42 C.N.Ld. 748
43603B] Wt. 29290,240 15m. 10,42 C.N.Ld. 748

30,74./43

C. O.

Mr. Parkinson 10/6

Mr. Davidson 10/6.

Mr. G. E. J. Gent.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

Sir A. Dawe.

Str W. Battershill.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

A.

17

21

22 June 1943.

Parkinson's

Sd. for Sir A. ~~Cohen~~ signature

2 DRAFTS

P. J. Elliot Esq.
C.A.

(33)

(and 43)

Copy C Butler 42.

Dear Elliot,

Your letter A/689 dated 8th Sept. 1943 addressed to Peddle on the subject of the disposal of the Sir Alfred Jones Bequest Funds was referred to Nigeria and I now enclose a copy of a letter from Butler, the acting Director of Education, which explains the position.

We have held this matter up

(40)

P.T.O.

FURTHER ACTION.

Reference -
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

up in the hope of discussing it with Morris, the Substantive Director, who unfortunately this was not possible before his death.

In the circumstances we think Mr Butler's explanation might be accepted as satisfactory and that provided a deliberate policy of reinvestment is not pursued and the interest is used for the prescribed purposes as and when opportunity occurs, it would be unwise to be too meticulous in the matter.

A copy of this letter is being sent to the Leg. D. of E.

Y. S.

D.T. Parkinson.

18

Reference:-
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/258/30174

Telegrams: "EDUCATION."

No. D.E.293/285. 40

EDUCATION DEPARTMENT,
NIGERIA,
LAGOS, 5th March, 19 43.

Dear Sir,

With reference to your letter 30174/42 of the 18th of November, 1942, yes ! The answer to the Crown Agents query, asking if the Bequest authorises re-investment of interest does depend on the interpretation of the term 'otherwise' in paragraph 3 of the scheme.

2. Nearly all the 'Capital' of the Bequest was utilized for building of workshops and the equipment of workshops and laboratories at the Higher College, Yaba, and at Kaduna College : £6,000 for each Institution.

3. I believe I am correct in stating that the Committee appointed to recommend further grants considered that the award of scholarships was premature until better facilities were available in the country for technical Education. There is in existence a Government system of scholarships and Bursaries at the Higher College and Government Secondary Schools.

4. The last grants that were sanctioned in 1940 were as follows :-

| | |
|---|---|
| Higher College, Yaba. | £ |
| (a) Construction of Engineering Block ... ... | 1,850 |
| (b) Construction of Physics Laboratory ... ... | 645 |
| Laboratory Equipment for the Higher College ... ... | 1,150 |
| Grants to Mission Schools for purchase of permenent Science Equipment ... ... | 1,400 |
| Grants to two Mission Secondary Schools for Science and Workshop Buildings at £450 each ... ... | 900 |
| | £5,945 |

5. Apart from the Higher College Engineering Block and Physics Laboratory which were built - but have only temporary roofs at present - little of this money can be expended until after the war, as neither the building material nor the equipment can be purchased. Interest accruing in the meantime will inevitably be re-invested ?

6. I believe the money has been wisely expended in the general interest of technical Education, as Government grants have been quite inadequate to equip workshops and laboratories. The award of scholarships pre-supposes the existence of facilities for technical Education : facilities which have been lacking in the past.

7. I shall be glad to hear if the Trustees are satisfied that the money has been correctly expended in view of my explanation.

Yours sincerely,

C R Butler
Ag: Director of Education.

C. W. COX, ESQ.,
2, PARK STREET,
LONDON, W.1.

Copy Granted 41.

Reference:- CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

C.O.

**DRAFT AND RECORD COPY**

20 39

LETTER SENT

REGISTERED No.

30174/42

Colonial Office,
DATE: Chambers,
Bridge Street
S.W.1.

17th May, 1943.

DRAFT

MR. Davidson 17/5/43.

MR. _____

MR. _____

_____

_____

ENCLOSURES

FURTHER ACTION

Dear Butler,

I enclose a copy of a letter addressed by Cox to Morris on November 18th, 1942, about the terms of the Sir Alfred Jones' bequest. It had been intended to discuss this matter with Morris while he was in this country, but his illness and subsequent tragic death prevented this.

Perhaps you would be good enough to let us have your comments.

Yours sincerely,

To R. BUTLER, ESQ., O.B.E.

[187] Wt. 46348/259 20m. 2/43 C.N.Ld. 748

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30174/42 37
29 DEC 1942
21

S A V I N G.

From:- Governor, Nigeria.

To :- Secretary of State, London.

Date:- 5th December, 1942.

No. 826. Saving.

(23)

With reference to my Savingram No.76 of 7th February, I submit herewith an audited statement of income and expenditure of the Sir Alfred Jones' Bequest Fund in respect of the financial year 1941-42 as required by the Trustees of the Bequest.

(27)

2. Your Savingram No.130 of 8th May was received too late to enable the division of the statement into two separate statements covering the Capital Fund and the Income Fund to be made for the year 1941-42. It is for this reason that the Auditor has not certified to the statement in the form required by your despatch No.2023 of the 7th September, 1934. Separate accounts are being kept for the current year, and will be kept in future.

GHPZX

Ola.

COPY.

File No: 3963/3.

30

22

West African Department,

With reference to the correspondence in Nigeria 30174/40-42 ending with the Officer Administering the Government of Nigeria's Saving Telegram No. 339 of the 11th of June, 1942, regarding the keeping of separate accounts in respect of Capital and Income of the Sir Alfred Jones' Bequest Fund, I enclose (in original for return) the Auditor's report on the Statements of Account for the year ended the 31st of March, 1942, with a copy of the Statements, from which it will be seen that the Auditor is not satisfied that the Statements fulfil the requirements of the Secretary of State's despatch No. 380 of the 19th of June, 1940 (No. 14 in 30174/40)

2. As, however, the Governor's No. 339 Saving of the 11th of June, 1942 (at No. 30 on 30174/42) was sent after the expiration of 1941-42 accounting period I suggest that the question of the separation of the Capital and Income accounts need not be pursued until the Statements for 1942-43 are submitted.

(Sgd.) J.C. FISHER.

Director of Colonial Audit.
19.12.42.

D.C.A.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

D.C.A.

I agree. I have had a copy of the Auditor's report made for our file.

(Sgd.) F. FARMER.

22/12/42.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

COPY.

24

No. T.38/51.

Audit Office,
Lagos,
Nigeria.

10th November, 1942.

Sir,

I have the honour to forward herewith for your information a copy of my letter No. T.38/49 of the 10th of November, 1942, addressed to the Accountant-General on the subject of the examination of the Annual Statement rendered by the Accountant-General in respect of the Sir Alfred Jones' Bequest for the financial year 1941-42, together with a copy of the audited statement.

I have etc.

(Sgd.) H.N. DRAKE.

Auditor.

The Director of Colonial Audit,
London.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

COPY.

25

The Accountant-General,
Lagos.

Sir Alfred Jones' Bequest.

T.38/49. With reference to your memorandum No. 108/0638 of the 16th of October, 1942, I have certified the statements of income and expenditure in connection with the Fund for the financial year 1941-42, and I return herewith three copies of the statement for transmission to the Trustees of the Fund in accordance with the Secretary of State's Despatch No. 2023 of the 7th of September, 1934.

2. I am not satisfied that the statement as submitted is in accordance with the requirements of the Secretary of State's Despatch No. 380 of the 19th of June, 1940, as it does not indicate that the Operation Account is entirely capital expenditure and that the cash balance of £2,070.1.5d remaining with the Treasury is part of the Capital Fund, although allocated to approved expenditure. It is suggested therefore that in future years separate statements should be prepared in respect of the Capital Fund and the Income Fund.

3. It is observed that the cash balance with the Treasury in respect of capital expenditure has been considerable throughout 1941-42, and it is suggested that investments should not be realised until the money is required to meet immediate expenditure.

AUDITOR

Audit Office, Lagos.
HWS/JAA, 10th November, 1942.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

COPY.

## SIR ALFRED JONES' BEQUEST.



### Investments Account for the period 1st April, 1941 to 31st March, 1942.

| RECEIPTS | | PAYMENTS | |
|---|---|---|---|
| Balance - Value of Investments as at 31st March, 1941 ... | £5,906. 4. 1 | Amount realised by sale of Securities and transferredto the Operations Account | £ 300. -. -. |
| Interest received upon Investments during the period and applied to the purchase of further Securities. | 251.16. 4 | Nett Depreciation in value of Securities held as between Book Value and London Mean Market Price on 31st March, 1942 | 102. 2.10 |
| Profit on Sale being difference between the price at which the Securities were sold and their Book Value at the date of sale ... ... | 4.12. 5 | Adjustment of Investments Account in consequence of the revision of transactions during the period 6th June, 1932 to 31st March, 1942:- | |
| | | Capital ... | 930.17.11 |
| | | Income ... | 4,829.12. 1 |
| | £6.162.12.10 | | £6,162.12.10 |

### CAPITAL ACCOUNT

| | | | |
|---|---|---|---|
| Amount transferred from the main Investment - Account ... ... | £930.17.11 | Balance - Value of Securities held at London Mean Market Price on 31st March, 1942. | 930.17.11 |

### INCOME ACCOUNT

| | | | |
|---|---|---|---|
| Amount transferred from the Main Investment - Account ... ... | £4,829.12. 1 | Balance - Value of Securities held at London Mean Market Price on 31st March,1942 | £4,829.12. 1 |

### Operations Account for the period 1st April, 1941 to 31st March, 1942.

| RECEIPTS | | PAYMENTS | |
|---|---|---|---|
| Balance of unexpended Cash held at 31st March, 1941. | £4,002. 5. 4 | Laboratory Equipment Higher College, Yaba | £ 154. 2.11 |
| Amount realised by the sale of Securities transferred from the "Investments Statements"; being additional sum required for approved expenditure | 300. -. - | Grants to Mission Schools for purchase of Science equipment | 1,178. 1. - |
| | | Grants to Missions for Laboratory and Workshop Buildings | 900. -. - |
| | | Balance of unexpended cash held in the Nigeria Treasury for completion of approved works. | 2,070. 1. 5 |
| | £4,302. 5. 4 | | £4,302. 5. 4 |

Examined.

A U D I T O R.
November, 1942.

(Sgd.) G. G. Giffard
for ACCOUNTANT-GENERAL.

The Treasury,
Lagos. Nigeria.
October, 1942.

26

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30174

C.O. **DRAFT AND RECORD COPY**

34
27

| REGISTERED No. | LETTER SENT | DATE |
|---|---|---|
| 30174/42 | C. 11 NOV 14 | 4 Dec 42 |

DRAFT

(Forgoby air mail)

MR. Miss Lawrance 26/10
MR. Farmer
MR. ~~E.B.M. C.S.~~ Mundin 11/11 (B/L for the Cos's sig)

Downing Street,
S.W.1.
24 Nov
December 1942.

C.S.

Dear Morris,

ENCLOSURES

(33) Draft Cir. 8th. July, showing how the investments held by them for the Sir Alfred Jones Bequest Account have been allocated on between capital and income.

FURTHER ACTION

Circ. to the English C.A. re Cir (33).

We have ~~recently~~ received a ~~letter~~ from the Crown Agents for ~~the Colonies~~ ~~with which they enclosed~~ a copy of a letter from the Accountant General at Lagos (Mr. Thomas) ~~drawing our attention to~~ the practice of re-investing all accruing interest in the ~~Sir Alfred Jones Bequest~~ Fund. The Crown Agents draw attention to In their capacity as Trustees for the Fund, they felt they should mention that it is not clear to them that the Scheme authorises any such re-investment. Paragraph 3 of the Scheme ends as follows:-

To
E.B. Morris Esq. O.B.E.
Director of Education
Nigeria

[12583B. Wt. 47177/205 10m. 2/42 C.N.L.d. 748

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

"the Trustees shall apply the income of the foundation in making payments under the direction of the Government of Nigeria for the promotion of the technical education of natives by means of scholarships or otherwise."

The answer appears to ~~rest with~~ depend on the interpretation of the words "or otherwise" ~~We should be grateful to have your comments on this matter~~ Accruing interest has been re-invested for some considerable time, ~~but if does appear, prima facie, to be a very direct method of promoting the education of the natives. We should be very grateful if you would let us have your comments on the matter.~~ technical

Yours sincerely,

Sgd C.W.COX.

It would appear, prima facie, that the terms of the bequest are not being strictly observed. We should be grateful for your comments.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

29

33

A/689

4, MILLBANK,
WESTMINSTER,
LONDON, S.W.1.
(ABBEY 7730)

8th September, 1942.

Dear Pedler,

Nigeria - Sir Alfred Jones Bequest

28

With reference to our letter of 13th April and your savingram No.130 of 8th May to Nigeria, a copy of which was sent to us bearing your reference No.30174/40-42, I enclose for your information a copy of a letter from the Accountant General, Lagos, showing how the investments held by us for the above account have been allocated as between capital and income.

27

We regard the disposal of the Bequest funds as being primarily the concern of the Government of Nigeria; but since we are the Trustees under the Scheme made by the Board of Education dated 6th June, 1932, we think we ought to mention that it is not clear to us that the Scheme authorises re-investment of the income. Paragraph 3 of the Scheme ends as follows:

> "the Trustees shall apply the income of the Foundation in making payments under the direction of the Government of Nigeria for the promotion of the technical education of natives by means of scholarships or otherwise".

Can it be argued that the investment of the income is an "otherwise" method of promoting the technical education of the natives? If not, since it is now 10 years since the Scheme was made, it may be thought that something ought to be done about it; in which case, perhaps you would drop a line to the Accountant General.

Yours sincerely,

P.G.Elliott.

F.J.Pedler, Esq.,

pmm.

A/689 30

Copy of letter from THE ACCOUNTANT GENERAL to CROWN AGENTS.

105/0638

The Treasury,
Lagos,
Nigeria.

8th July, 1942.

Gentlemen,

Sir Alfred Jones' Bequest Investment Account

I have the honour to inform you that in accordance with the Secretary of State's Despatch Nigeria No.380 of 19th June, 1940, the above account has been divided between Capital and Income as from 6th June, 1932, the date the Scheme was varied by the Board of Education.

2. The Capital Account at 31st March,1942 is £930 17s. 11d and is represented by £1,040. 2s. 1d. Federated Malay States 3½ Stock, 1960/70 and the Income Account £4,829 12s. 1d. is represented by £127 12s 9d Federated Malay States 3½ Stock 1960/70 plus all remaining stocks on the old account.

3. All interest accruing which is re-invested, is to be held on Income Account.

I have the honourtobe,
Gentlemen
Your obedient Servant,

Signed H.Turner
ACCOUNTANT GENERAL.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Saving.

30174/42. 30.

RECEIVED
17 JUN 1942
CO REGD

From the Officer Administering the Government of Nigeria.

To the Secretary of State for the Colonies.

Date 11th of June, 1942.

No. 339 Saving. 27 31

09566/319. Your Saving telegram No.130 of the 8th of May. Separate accounts will be kept in future. It is regretted that the separation was not made in the 1940-41 accounts.

GNPZX.

COPY

29.

P/Misc. S.Leone 1.

32

Mr. A. Mayhew,
COLONIAL OFFICE.

With reference to the last paragraph of your minute of 6th May 58. regarding payments to the Liverpool School of Tropical Medicine, the following payments have been made to the School on behalf of Gambia and Nigeria:-

NIGERIA

1.7.40. £200 Contribution to Sir A. Jones Laboratory, 1940/41

23.6.41. £200 Contribution to Sir A. Jones Laboratory, 1941/42.

GAMBIA.

24.5.40 £25. Contribution to School 1940
£50. " " Sir A. Jones Laboratory, 1940

10.4.41 £25. Contribution to Sir A. Jones Laboratory, 1940
£50. "

(Sgd.) E.G. Maunder,
Pay Department,

Crown Agents for the Colonies.
16th May, 1942.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

[12293] Wt. 39787/190 5m. 12/41 C.N.L.c. 748

NIGERIA. 30174/40-41-42.

27

C. O.

Mr. Pugh 5/5

Mr. Peddle 5/5 at once

Mr.

Mr. W. Battershill.

Mr. G. L. M. Clauson.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. of U.S. of S.

Parly U.S. of S.

Secretary of State.

S.S.

33

C.D.
R 6-MAY
D 6

8 May, 1942

**DRAFT.** SAVING TELEGRAM.

No ..130.. Saving.

O.A.G.

NIGERIA.

Copy to CA 28/

(No.14.)

(No.23.)

With reference to paragraph 3 of Lord Lloyd's despatch No.380 of the 19th of June 1940, please see auditor's comment on statement of income and expenditure of the Sir Alfred Jones Bequest Fund 1940/41, enclosed in your saving telegram No.76. Separate accounts should, in future, be kept in respect of unexpended capital of fund and income accruing therefrom.

FURTHER ACTION.

Copy to Crown Agents L.F. ✓

I shd be glad if, provided you see no objection,

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

A/689

25

4, MILLBANK,
WESTMINSTER,
LONDON, S.W.1.

(VICTORIA 7730)
ABBEY

34

13th April 1942.

Dear Pedler,

Nigeria - Sir Alfred Jones Bequest.

With reference to our conversation by telephone, I enclose a copy of the audited statement for 1940/41 the original of which was sent to us under cover of your No.30174/41 of 4th March 1942.

You will see that the auditor comments that the Secretary of State's request in his despatch of 19th June 1940 about keeping separate accounts for capital and income has not been complied with, and we have a note on our file dated 6th March 1942 that we drew the attention of the Nigeria Department (Colonial Office) to the comment and said we should assume that they would take up the question if necessary. We would point out that the interest is re-invested as received and added to the capital. This is in accordance with instructions given to us by Nigeria on

/14th

F.J.Pedler, Esq.

JG/ISD

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

14th July 1924 which have not since been revoked.

The position, roughly, is that the investments were valued at £17,185 on 31st March 1932. Since then we have paid Nigeria a total amount of £17,945 and, as a result of re-investing the income, we now have £5600 (nominal) investments left.

We propose to continue re-investing the income until we hear to the contrary.

Yours sincerely,

P. J. Elliott.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

COPY.

SIR ALFRED JONES' BEQUEST.



Investments Statement for the period 1st April, 1940 to 31st March, 1941.

| RECEIPTS. | | PAYMENTS. | |
|---|---|---|---|
| Balance - Value of Investments as at 31st March, 1940 | £11,403. 9. 1. | Amount realised by the sale of Securities and transferred to the Operations Account | £5,645. -. - |
| Interest received upon Investments during the period and applied to the purchase of further Securities | 357. 4. 1. | Nett Loss on sale being difference between the "Book" Value of Securities at the date of sale and the price at which they were sold ... ... ... ... | 197. 19. 2 |
| | | Nett Depreciation in value of Securities held as between "Book" Value and London Mean Market Price on 31st March, 1941. | 11. 9.11 |
| | | Balance - Value of Securities held, at London Mean Market Price on 31st March, 1941 ... ... ... ... ... ... | 5,906. 4. 1 |
| | £11,760.13. 2. | | £11,760. 13. 2 |

Operations Account for the period 1st April, 1940 to 31st March, 1941.

| RECEIPTS. | | PAYMENTS. | |
|---|---|---|---|
| Amount realised by the sale of Securities transferred from the "Investments Statement", being the sum estimated to be required for approved expenditure. | £5,645. -. -. | High College, Yaba. Extension to Sir Alfred Jones' Workshop. | |
| | | (a) Construction of Engineering Block | £1,086.16. 7. |
| | | (b) " " Physical Laboratory. | 555.18. 1. |
| | | Balance of unexpended cash held in the Nigeria Treasury for completion of approved works ... ... ... ... | 4,002. 5. 4. |
| | £5.645. -. -. | | £5,645. -. -. |

Examined. The Secretary of State's request as contained in paragraph 3 of his despatch, Nigeria No.380 of the 19th of June, 1940, that separate accounts should in future be kept in respect of the unexpended capital of the Fund and of the income accruing therefrom has not been complied with. Subject to the above comment, I certify that the expenditure which has received the approval of the Trustees is in keeping with the terms of the Bequest.

(Sgd.) ? H.D.Drake.
AUDITOR.

26th January, 1942.

(Sgd.) ?
ACCOUNTANT-GENERAL

36.

The Treasury,
Lagos, Nigeria.
23rd January. 1942.

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30174

30174/41.
23.

AIR MAIL

RECEIVED
2 MAR 1942
C.O. REGY.

SAVING.

From : Governor, Nigeria.

To : Secretary of State, London.

Date : 7th February, 1942.

No. 76. Saving.

37

19

With reference to my despatch No. 208 of the 27th of March, 1941, I submit herewith, an audited statement of income and expenditure of the Sir Alfred Jones Bequest Fund in respect of the financial year 1940-41 as required by the Trustees of the Bequest.

GNPZX

Copy to C.O. (24)

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*606/6498

30174/41 Nigeria.

**Saving.** DRAFT. Mr. Whitcombe. 3/5/41. 22 Mr. Sidebotham 3/5 v. min. 3/5 almtr

From the Secretary of State for the Colonies. NIGERIA.

To the Officer Administering the Government of

Date 9 May, 1941.

No. 81 Saving.

Your saving telegram No. 63 of the 13th March. Sir Alfred Jones' Technical Education Fund. Crown Agents, as Trustees, have approved increase from £300 to £450 in the amount of the grants provided from the Fund for the Methodist College, Usuakoli, and the laboratory buildings at Igbobi College.

38

Secer.

Reference:- CO 583/258/30174 PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

A/689

39 21

Communications to be addressed to The Crown Agents for the Colonies, 4, Millbank, London, S.W.1, and the above reference quoted.

TELEGRAMS { ISLAND: "CROWN SOWEST LONDON." OVERSEAS: "CROWN, LONDON."
TELEPHONE: ABBEY 7730.

4, MILLBANK,
LONDON, S.W.1.

24th April, 1941.

Sir,

I have the honour to acknowledge the receipt of your letter No.30174/41 of April, 1941, regarding the Sir Alfred Jones Technical Education Fund for Nigeria, and to inform you that the Crown Agents, as Trustees of the Fund, formally approve of the proposal to increase from £300 to £450 the amount of the grants provided from the Fund for the Methodist College, Asuakoli, and the laboratory buildings at Igbobi College.

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

F.J. Swaine

for CROWN AGENTS.

The Under Secretary of State,

Colonial Office.

R. ( ) .G.

W 101. -/9/40. En. 15.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

AIR MAIL.

19

NIGERIA.

No. 208

Government House,
Nigeria.

27 March, 1941.

RECEIVED
24 APR 1941
O. O. REGY

40

My Lord,

not yet rec'd With reference to my despatch No.92 of the 2nd of February, 1940, I have the honour to submit, herewith, an audited statement of income and expenditure of the Sir Alfred Jones Bequest Fund in respect of the financial year 1939/40 as required by the Trustees of the Bequest.

copy to D.O.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

B. H. Bourdillon

GOVERNOR.

THE RIGHT HONOURABLE

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

SECRETARY OF STATE FOR THE COLONIES,

LONDON, S.W. 1.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## SIR ALFRED JONES' BEQUEST FUND.

Statement of Account for year 1st April, 1939 to 31st March, 1940.

| Receipts | | | Payments | | |
|---|---|---|---|---|---|
| 1939 April 1 | To Balance - Value of Investments as at 31st March, 1939 ... | £10,744.14.10 | 1940 March 31 | By Depreciation in value of Investments based on the Mean Market Price in London ... | £ 18. 4. 9 |
| June 1/30 | " Interest on investments(which has been re-invested in securities). | 86. 6. 9 | | | |
| July 1/31 | - do - - do - | 90.12.10 | | | |
| Sept. 1/30 | " " | 46. 6. 5 | | | |
| Dec. 1/31 | " " | 86. 6. 9 | | | |
| 1940 Jan. 1/31 | " " | 94. 5. 5 | | | |
| March 1/31 | " " | 47. 8. 1 | | | |
| March 31 | To Appreciation in value of Investments, based on the Mean Market Price in London ... | 225.12. 9 | March 31 | By Balance - value of Investments ... ... | 11,403. 9. 1 |
| | | £11,421.13.10 | | | £11,421.13.10 |

Examined and certified correct.

A U D I T O R

ACCOUNTANT-GENERAL.

Lagos,
31st January, 1941.

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30174

C.O.

# DRAFT AND RECORD COPY

LETTER SENT 15/4/41 J.W.

REGISTERED No. 30174/41.

DATE 15 April, 1941.

DRAFT

MR. Whitcombe. 15/4

MR. (13)

MR.

ENCLOSURES

13.3.41. (17)

FURTHER ACTION

16/15

Gentlemen,

42

With reference to your letter No.A/689 of the 10th June, 1940 on the subject of the Sir Alfred Jones Technical Education Fund for Nigeria, I am directed by Lord Moyne to transmit to you a copy of ~~the~~ a Saving Telegram from the Governor of Nigeria in which he recommends an increase from £300 to £450 in the amount of the grants provided from the Fund for the Methodist College, Usuakoli, and the laboratory buildings at Igbobi College.

Lord Moyne desires me to invite your approval, as Trustees of the Fund, to increases in these two grants as proposed.

I am to take this opportunity to inform you, with reference to the Secretary of State's despatch of which a copy was transmitted to you in Colonial Office letter of the 28th June last, that the Governor has reported that he has arranged for separate accounts to be kept, as from 1st April, 1940, in respect of the unexpended capital/

To

CROWN AGENTS FOR THE COLONIES (8004) Wt. 25483—919 1,000 6a. 2 sorts 9/40 T.S. 695

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

capital of the Fund and the income accruing therefrom.

I am,
Sirs,
Your most obedient servant,

Sd. S. Whitworth

President

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

AIR MAIL.

SAVING TELEGRAM.

From : Governor of Nigeria

To : Secretary of State, Londo

Date : 13th March, 1941.

No. 63 Saving. Rupl 44

With reference to the fifth paragraph of my despatch No.113 of the 9th of February 1940 and Lord Lloyd's despatch No.380 of 19th June 1940 on the subject of expenditure from the Sir Alfred Jones Technical Education Fund for Nigeria, due to rise in price of building materials the two sums of £300 provided for laboratory buildings at Igbobi College and the Methodist College Usuakoli will now be inadequate for the purpose. Grateful if you would obtain from the Trustees of the Fund their approval to increase both grants to £450.

GNPZX

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Air Mail.

16

NIGERIA.

No. 163

Government House,
Nigeria.

3 March, 1941.

45
END

My Lord,

30174/40

14 With reference to Lord Lloyd's despatch No.380 of the 19th of June, 1940, on the subject of the Sir Alfred Jones Technical Education Fund for Nigeria, I have the honour to inform you that in accordance with your wishes separate accounts will be kept for capital and income from the 1st April, 1940.

2. I regret the delay in replying to the despatch under reference.

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

Governor's Deputy.

The Right Honourable
Lord Moyne, P.C., D.S.O.,
Secretary of State for the Colonies,
London, S.W.1.

Reference:-
CO 583/258/30174
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Nigeria
1941-43.

MISSING

Box No. .....

File No. 30198 - 1941-3.

Subject

Treasurers Report of
the Accounts & Finances of
Nigeria 1941-1942

(Not available at time of transfer)

DB 45597/1/1600 3m 1/53 R

# PUBLIC RECORD OFFICE

THE FOLLOWING DOCUMENT IS

OFFICIALLY MISSING

REFERENCE CO 583/258/30178 1941-3

30184 CLOSED UNTIL 1972

1941

1942

1943

30184

1

# GOVERNMENT RAILWAY- ANNUAL REPORTS

Previous

1940

Subsequent

300 46/25/44

| | |
|---|---|
| Room 300 | 44/4 |
| Mr Jarmer | 3/5 |
| DC a. | 4/5. |
| Mr. Caine | 5 |
| Mr. B.G.R. Williams | 6 |
| R 302 | 7 |
| 216 L | 8 |
| 302 | 20/9 |
| Mr. Parkinson | |
| H 342 | |

FILE A.

(1345). Wt. 23237/35. 24,000. 8/39. N.P.Co. G.882/77a.

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/258/30184

C.J.
Transport (Ally)

2

Nigeria 245 ——— 18. 4-41.

I am sorry that this has been delayed owing to pressure of more important papers. The information in this Report is, of course, all rather ancient history now. The year 1939/40 was a bad one for the Railways and receipts fell still further. I am glad to see in paragraph 2 an expression of appreciation of Mr. Smith's Report. Working expenditure was substantially reduced, but after allowing for the contribution to Renewals and interest payments on capital due to Government, there was a deficit of £326,471. The present financial position of the Railway has been considered in detail in connection with this year's Railway Estimates which have now been approved and there is no need to enter into any ~~detailed~~ consideration here. In spite of the 10% reduction in freight rates, revenue from groundnut traffic declined still further, but this was in part due to a short crop. The number of passengers carried decreased from 6,707,417 in 1938/39 to 4,828,703 in 1939/40. The number of livestock carried is continuing to grow steadily (see Table on page 5). From paragraph 24, it will be noted that the number of engine failures went up steeply. This was, however, in part due to the adoption of a different classification (see note at bottom of page 31 of the 1938/39 Report in the 1940 file below).

Sir John Campbell should see and, subject to his comments, I think we may put by.

J B Sherwood

29.5.1941.

Thanks. No comments. It is all pretty much the same as last year; and there is nothing outstanding which calls for remark.

The 29th: May, 1941.

J. Campbell 29/5/41.

O.G.R.W. 4.6.41 atona

Copy of report taken by Library Com. 27/11

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1942

3

2 Nigeria — 98 saw — 19.2.42

BU 19/3 FSP 13/3 all onn

Received w minute above
W Hart
20/3/42

Read.
JCA shd see the audit report
and put by FJ Pedler
20/3 all onn
Sean. J.C. Fisher
28.3.42

3 D.C.A. 11074/2. 3.4.42

Report for 1938-9 is No 4 on 30057/1/40.
" " 1939-40 is No 2 on 30057/1/41.

(3) R.94

Now send certified copy of Accounts with D.C.A.'s Report to Nigeria - ref. 2. Draw attention to para 5 (non receipt of Supp. Appropriation Ordinance) and para 6 (authority for supplementary writing down of

Reference:
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

c.f. 3 & 4) and ask for comments

~~Attached contents~~
Copy to D.C.A. - ref. 3 - and recirculate to me
for further consideration of 1941-2 Report.

Arthur Dyke
16-4-42
Accra.

4

4 to Nigeria 123 (w/c encl. to 3) 23.4.42.

5 To D.C.A. w/c 4 — Comps — 27.4.42

This can now be put by. The 1938-9 Report has recently been discussed in my Minute on the 1942-3 Estimates.
Dr Pedler has already seen and put by.

Arthur Dyke
Accra
13-5

6. Nigeria — 392 secret — 30.6.42.

D.C.A. To favour of comment - ref. 5.

'Ordinance No. 5 of 42, referred to in reply to para 5 of 4, has been received and is being carefully dealt with. The third schedule provides the necessary cover - as stated.

Arthur Dyke
14-7-42

Mr. Mayhew.

With regard to the Governor's comments on paragraph 6 of my report he has, I think, misunderstood wherein the requisite authority of the Secretary of State lies. The withdrawal of unserviceable assets during the year 1940-41 was reported to the Secretary of State by the Governor in his despatches at No.13 on 30046/7/1940 and No.4 on 30046/7/1941, and as the procedure referred to in paragraph 3 of both despatches was not in accordance with Colonial Railway accounting practice, the covering sanction of the Secretary of State was sought. The despatches, however, covered only a total of £18,311 whereas the full sum represented by the withdrawal of these unserviceable assets during 1940-41 was £19,741.

2. It therefore remains for the Secretary of State to give covering approval of the adjustment of the Capital Account in respect of a further sum of £1,450, since the adjustment was made in the same circumstances as those connected with the sum of £18,311 referred to above.

J. C. Fisher

Director of Colonial Audit.

27.7.42

Give secondary covering approval to £1,450 explaining, on information of D.C.A's minute, why this was required.

Sgd. J.C.A.

Arthur Dyer
25-7.
Actg.

7 To Nigeria Sav. tel. 248 (6 ansd) 29.7.42.

9 To D. C. A. W/C '7' Stamp. 29.7.42.

RK

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1943 6

8 Nigeria S.T. 292 —— 5.4.43

a record year.

Working revenue & expenditure over £3,163,035 & £1,187,182 respectively, which net revenue amounts to £1,975,853 – an increase of over ½ a million on the previous year. The net surplus on the year's working was £774,750 of which £350,000 was repaid to Govt. (being the Govt. advance for the working capital), & £143,219, the amount outstanding on the sum withdrawn from the Renewals Fund in 1939-40, was repaid. The amount carried forward to reserve was, therefore, £281,531.

The rising working expenditure, however, is to a certain extent (an increase of £186,018 over the previous year), due to

improvements &c. effects in the
working conditions of the staff & the award of
the cost-of-living allowance will
add a heavy burden to running
costs in 1942-43 & subsequent years.

D.F.A.
The Cabinet

Harmer
3/5/43.

Seen
Gillett
Dec. 4/5/43.

Sir S/S

Putley

Clark Kerr
U.S.

To Booker m/ply Reports 1935-6, 1941-2 - Comb.
Comm. 18.2.44

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30184. 8

SAVING.

From: Governor, Lagos.

To : Secretary of State, London.

Date: 5th April, 1943.

No. 292 Saving.

RECEIVED
23 APR 1943
C.O. REGY

8

I transmit herewith one copy of the Annual Report on the Nigerian Railway for the year ending the 31st of March, 1942, together with a copy of the Auditor's report on the accounts for this period. I have the following comments to make on the Auditor's report:-

(i) Paragraph 13. The 1940-41 Supplementary Appropriation (Amendment) Ordinance, 1943, was enacted at the March 1943 Session of the Legislative Council.

(ii) Paragraph 24. This appropriation was made, not to avoid a large surplus on the Net Revenue Account, from which any credit balance at the close of the financial year is transferred to the Net Revenue Appropriation Account, but to provide permanently from Railway Funds for the sum required to finance the Stores Suspense Account, the Traffic Suspense Account and Advances etc, i.e. Working Capital. The £350,000 appropriated as a capital receipt is already employed in the operation of the railway and will continue to be so employed as long as the railway continues to operate. The amount is shown separately in the Railways Capital Account and is not available for Capital Works.

GHPZX.

HAC.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# REPORT ON THE AUDIT OF THE ACCOUNTS

OF

THE NIGERIAN GOVERNMENT RAILWAY

( INCLUDING

ROAD MOTOR SERVICES )

FOR

THE YEAR ENDING

31ST MARCH, 1942.

———oOo———

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## SCHEDULE OF ANNEXURES.

| No. | Description |
|---|---|
| 1. | Working Balance Sheet for March, 1942. |
| 2. | Receipts and Expenditure on Capital Account (Financial Statement No.1) |
| 3. | General Balance Sheet as at 31st March, 1942. (Financial Statement No.2) |
| 4. | Revenue Account. (Financial Statement No.3) |
| 5. | Net Revenue Account. (Financial Statement No.4) |
| 6. | Net Revenue Appropriation Account. (Financial Statement No.5) |
| 7. | Reconciliation of Financial Statement No.1 with Treasury Return No.6. |
| 8. | Summary of Railway Suspense Accounts (Supporting Stock Balance Sheets attached) |
| 9. | List of errors of classification brought to notice and admitted by the Chief Accountant too late for adjustment in the accounts for the year. |
| 10. | List of Outstanding Queries, 1941-42. |
| 11. | Proof of the General Balance Sheet. |
| 12. | Statement of Advances at 31st March, 1942. |
| 13. | Statement of Deposits at 31st March, 1942. |
| 14. | Statement of Arrears in Examination (Departmental Instruction 38(12) ). |

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# REPORT ON THE AUDIT OF THE ACCOUNTS OF THE NIGERIAN GOVERNMENT RAILWAY (INCLUDING ROAD MOTOR SERVICES) FOR THE YEAR ENDING 31ST MARCH, 1942.

The accounts of the Nigerian Government Railway and Road Motor Services for the year ending the 31st March, 1942, have been examined and, subject to such comments as are made in this report, have been kept and rendered in a satisfactory manner during the year. Existing regulations and instructions appear to afford adequate checks against fraud and irregularity.

2. The Monthly Balance Sheets were submitted for audit at intervals varying from two to three months after the close of the period to which they related, except in the case of the Balance Sheet for March, 1942, which was received in this office on the 4th of August, 1942. The final proofs of the annual Financial Statements were received on the 28th of September, 1942, but the printed copy of the General Manager's Report has not yet been received. The appendix of the General Manager's Report will contain the Financial Statements referred to in this report with the exception of the statements of investments held on behalf of the Renewals and Provident Funds which are reduced to a short summary only and the detailed statements of Advances and Deposits which it is not proposed to print. These changes, introduced last year as a war-time measure of economy, have received the approval of Government.

3. Copies of the Working Balance Sheet for March, 1942, and of Financial Statements Nos. 1 (Receipts and Expenditure on Capital Account), 2 (General Balance Sheet at 31st March, 1942), 3 (Revenue Account), 4 (Net Revenue Account) and 5 (Net Revenue Appropriation Account) are attached to this report as Annexures 1, 2, 3, 4, 5 and 6 respectively.

4. With reference to paragraphs 4 and 5 of the report for 1940-41, the important accounting changes, based on the more generally recognised Railway practice, have been approved by Government and have since been adopted in the accounts for the year under review. Government has also given permission to the Railway Administration to present the Estimates in an altered form in keeping with these accounting changes and the new form of the Estimates has accordingly been introduced for the financial year 1942-43.

5. It will be observed that there has been a change in the manner in which interest charges due to Government on the capital expenditure of the Railway have been shown in the Estimates for 1941-42. Formerly the relief (amounting to £198,124) afforded by Government to the Railway, 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 footnote in the Railway Annual Statement of Receipts and Expenditure on Capital Account, but in 1941-42, in order that the interest relief should be reflected in the Estimates and accounts of both the Government and the Railway, the full amount of interest due on capital expenditure has been shown under Abstract F and at the same time a sum of £200,000 has been shown on the revenue side as a "Subvention by Government towards interest payments on non-profitable assets".

## AUTHORITIES FOR EXPENDITURE.

6. The Secretary of State's approval of the Railway Estimates was sought in the Governor's despatch No.232 of the 10th of April, 1941, and was conveyed by telegram No.440

Reference:- CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

dated the 6th of May, 1941, which was confirmed by the Secretary of State's despatch No.123 of the 9th of May, 1941. The Railway Provisional General Warrant and General Imprest Warrant were signed by the Governor on the 29th of March, 1941, and the General Warrant and Renewals Warrant on the 7th of May, 1941. The 1941-42 Appropriation Ordinance (No.34 of 1941) contained authority for all Railway expenditure (including expenditure from the Railway Renewals Fund and expenditure on Capital Account) and provided that any balance of monies voted might be utilised before the accounts of the year 1941-42 were closed for the discharge of liabilities incurred during that year. The Ordinance was passed by the Legislative Council on the 31st of March, 1941, and notice of its non-disallowance was published in Gazette No.39 of the 3rd of July, 1941.

7. It was pointed out to Government that no warrant had been issued by the Governor to empower the General Manager to incur expenditure under the item "Railway Capital Account Expenditure - £18,610" appearing in the Fourth Schedule attached to the appropriation ordinance for the year. The omission was rectified and the necessary warrant was later issued under the signature of the Governor.

8. In accordance with section 3 of Chapter III of the Codification of Powers of the General Manager, savings under sub-heads of the abstracts were re-allocated between the various sub-heads and abstracts both in the case of funds provided in the annual estimates and additional funds provided by Special Warrant. A monthly return was rendered to Government by the General Manager showing the reallocations approved by him and quoting sevings against specific sub-heads.

9. With reference to the absence of any financial limitation on the General Manager's powers of reallocation, to which reference was made in paregraphs 8 and 9 of the report for 1940-41, it was eventually decided by the Secretary of State that no amendment of the codified powers of the General Manager was considered necessary and this decision was conveyed to Government in his despatch No.180 dated the 6th of June, 1942.

10. With reference to paragraphs 10 and 11 of the report for 1940-41, special schedules of items of supplementary provision excluded in 1940-41 from the Quarterly Schedules of Additional Provision by the operation of the Secretary of State's Circular telegram No.172 of the 24th of August, 1940, were forwarded to the Secretary of State under cover of despatch No.139 of the 25th of March, 1942, and saving telegram No.284 of the 13th of May, 1942. It was later pointed out to Government that, as far as this Department was aware, the specific approval of the Secretary of State had not been received in respect of these special schedules. Government, in reply, stated that in neither the covering despatch nor the saving telegram was approval specifically asked for but it was made clear that the schedules were being forwarded in accordance with the Secretary of State's despatch No.286 of the 30th of August, 1941, which implied that the schedules were required for the Secretary of State's approval and his silence on this point had accordingly been taken as indicating assent.

PUBLIC RECORD OFFICE
CO 583/258/30184
Reference:
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

11. Schedules of Additional Provision for 1941-42 "R" Nos.1 to 11 and "R" (Renewals) Nos.1 to 4 were forwarded to the Secretary of State under cover of despatch No.139 of the 25th of March, 1942, and, as is pointed out in paragraph 10 above, the specific approval of the Secretary of State does not appear to have been given to these schedules. Schedules "R" Nos.12 to 14 and Schedule "R" (Renewals) No.5 were approved by the Secretary of State in his Saving Telegram No.390 dated the 23rd of October, 1942, and Schedules "R" Nos.15 and 16 were approved by the Secretary of State in his Saving Telegram No.453 of the 15th of December, 1942. The final schedule for 1941-42, "R" No.17, has not yet been forwarded to the Secretary of State.

12. The Supplementary Appropriation Ordinance for 1941-42 has not yet been enacted.

13. With reference to annexure 6 (Railway Statement No.5) to the annual report for 1940-41, which records the appropriation of £353,229.19.6d to Renewals Fund, it has been brought to the notice of Government that a further supplementary appropriation ordinance is required to cover the appropriation of this sum from Net Revenue Account to Renewals Fund.

## CAPITAL ACCOUNT.

14. The transactions for the year on Capital Account are shown in Financial Statements Nos.1, 7 and 8.

15. New capital expenditure amounted to £12,837. 7. - and, in accordance with the decision approved by the Secretary of State in his despatch No.419 of the 9th of July, 1940, was financed from the balance on capital account. In addition, expenditure amounting to £248. 2. 9d, incurred in 1939-40, was capitalised during the year.

16. Capital expenditure was written up by £3,461 consisting of :-

(a) £1,320 in respect of certain items of capital works plant purchased for the bridge strengthening programme and transferred to Open Lines on completion of the work.

(b) £2,141 in respect of assets written out of capital in 1940-41 but which were subsequently returned to service.

17. Capital expenditure was written down by £49,834. 9. 6d consisting of :-

(a) £4,146. 9. 6d in respect of certain items of capital works plant purchased for the bridge strengthening programme and now transferred for maintenance purposes or sold to the Public Works Department.

(b) £45,688 in respect of the original cost of assets withdrawn during the year and not to be replaced.

18. The write-down of £45,688 in the Capital Account was charged in the correct proportion to Renewals Fund (£22,715) and Net Revenue Account (£22,973), but the specific approval of the Secretary of State which in the past has been obtained for these adjustments to Capital Account has not been seen in this office. In this connection, however, the charge to expenditure of the whole amount, with the exception of £160 charged against Item 9 Statement "C" of the 1941-42 Estimates, has been approved by the Secretary of State through the medium of the Schedules of Additional Provision and three amounts (Renewals Account £13,647 and

Reference:-
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/258/30184

£7,344 Net Revenue Account £19,910) being in excess of £3,000, have been individually approved by the Secretary of State as a charge to expenditure in his Saving Telegrams No.42 of the 28th of February, 1942, and No.382 of the 21st of October, 1942.

19. With reference to paragraph 21 of the report for 1940-41, the approval of the Secretary of State to adjustments in the capital account in respect of the balance of £1,430 referred to therein was conveyed in Saving Telegram No.248 of the 29th of July, 1942.

20. In accordance with the procedure approved by the Secretary of State in his despatch No.189 dated the 18th of March, 1941, the sum of £340. 6. 7d was credited to the capital account in respect of construction stores sold during the year.

21. The net reduction in capital expenditure on account of the transactions described in paragraphs 15 to 17 above was £31,287.19. 9d. The increase in capital receipts was £354,729. 9. 4d and the balance on capital account was increased from £79,344. 6. 2d to £465,361.15. 3d, consisting of a "General" balance of £115,361.15. 3d and a "Working Capital" balance of £350,000.

22. It will be observed that a sum of £350,000 has been credited to Capital under "Capital from Railway Resources - II, Working Capital". In view of the greatly improved financial position of the Railway, the General Manager requested the permission of Government to repay the sum of £350,000 borrowed from Government and on which interest was payable at a rate of one half per cent above bank rate and, secondly, in order to ensure to the Railway sufficient free money to provide for working capital, permission was sought to appropriate an equivalent sum from the balance of the Net Revenue Account to the credit of Capital Receipts.

23. It was pointed out by Audit that this advance of £400,000, now reduced to £350,000, was originally made by Government to assist the Railway in meeting the cost of the purchase of stores and to cover the lag between revenue and expenditure during the period April to September, 1936. Working cash was thus provided for the Railway to meet its financial needs as visualised at the time the advance was made and, if the financial position of the Railway permitted such a step, there was no objection to the proposed repayment of the advance, the repayment was duly approved by Government.

24. It was, however, represented by Audit that the second proposal, which was an entirely separate transaction from that of the repayment of the advance of £350,000, was that a similar sum should now be set aside by appropriation from the balance of the Net Revenue Account and be credited to the Capital Account to serve as a capital receipt held in reserve for the specific purpose of making available working cash to finance the Railway in exactly the same circumstances as those in which the Government advance was originally made. This suggested appropriation, involving a book entry only, could not and should not be regarded as a capital receipt from which capital expenditure could be incurred. Nor was it apparent why this special reserve should be created in the Capital Account when funds should already be available to

PUBLIC RECORD OFFICE
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:-

finance the Railway at all times. On the other hand, if it was a matter of Government policy that a large surplus in the Net Revenue Account should be avoided and that a specific sum should be set aside to meet the financial needs of the Railway, it was considered that the sanction of the Secretary of State would be necessary to create a Reserve Account which would not call for investment and would appear as a separate item in the Railway Balance Sheet. The transfer from the Net Revenue Account to Capital Account was duly approved by Government and reported to the Secretary of State through the medium of the Memorandum on the 1942-43 Estimates. The approval of the Finance Committee was obtained on the 27th of November, 1942, and the covering approval of the Secretary of State sought in the Governor's Saving Telegram No.837 of the 9th of December, 1942.

## ANNUAL ACCOUNTS AND STATEMENTS RECONCILIATIONS, ETC. (EXCLUDING CAPITAL ACCOUNT).

### Revenue and Expenditure.

25. The revenue and expenditure for the year are detailed in Financial Statements Nos.3, 4 and 5. Working revenue and expenditure amounted to £3,163,035.12. 8d and £1,687,182.10. 5d respectively. Net Revenue amounted to £1,475,853. 2. 3d as against £932,695. 4. 8d in the previous year, an increase of £543,157.17. 7d. Expenditure charged to Net Revenue Account, as shown in Financial Statement No.4, amounted to £991,323. 4.11d while credits totalled £290,220. 2. 9d. There was accordingly a surplus on Net Revenue Account for the year of £774,720. -. 1d. After repaying to Government the advance of £350,000 for working capital and refunding to the Renewals Fund the sum of £143,218.15. 8d still outstanding on the amount withdrawn to liquidate the deficit on the working of the Railway as at the 31st of March, 1940, there was a surplus for the year of £281,531. 4. 5d.

26. With reference to Annexure No.4 (Railway Statement No.3) to this report, it will be observed from the footnote that the expenditure figures given for 1940-41 have been adjusted for comparison with the figures for 1941-42. The 1941-42 estimates omitted Abstract F Special Expenditure, the expenditure formerly shown under this abstract being provided for under Abstracts A, B and C and in the Net Revenue Account. For purposes of comparison, therefore, the sum of £2,779. 6. -, spent under Abstract F during 1940-41, has been reallocated in Railway Statement No.3 to correspond to the allocation of similar expenditure during 1941-42.

27. A list of errors of classification brought to notice and admitted by the Chief Accountant too late for adjustment in the accounts of the year is attached to this report as Annexure 9.

### General Balance Sheet.

28. The General Balance Sheet has been examined and is correct. A proof of the General Balance Sheet is attached as Annexure 11.

29. Cash and Investments. Boards of Survey were held on all Railway chests at the end of the financial year. Regular quarterly boards were also held and the findings were reported to Audit and verified with the respective cash books.

Reference:-
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/258/30184

30. The cash and securities in the hands of the Crown Agents for the Colonies at the 31st of March, 1942, have been verified against the certificates furnished by the Crown Agents. The fixed bank deposit of £250 held on behalf of the Fines Fund has been verified. The market values of all securities have been examined and are correct. As was reported last year in paragraph 28 of the report for 1940-41, no official mean market rate was quoted on the last day of the financial year for certain stocks, and the Renewals and Provident Fund holdings of these stocks were accordingly revalued at the rates at which official dealings were last quoted. These revaluations are in every case not higher than the existing book values of the holdings.

31. Sundry Debtors. The balance of the "Government of Nigeria - Sundries" Account has been reconciled with the corresponding item in the Colony Balance Sheet, "Nigerian Railway - Sundries".

32. Miscellaneous advances outstanding at the 31st of March, 1942, amounted to £34,956. 18. 2d. As pointed out in paragraph 2 of this report, it is not proposed to print details of outstanding advances in the appendix of the General Manager's report but, as requested by the Director of Colonial Audit, details are given in Annexure 12 of this report. The sum of £11,933. 18. 5d. due by the military authorities as at the 31st of March, 1942, principally on account of special military work, is repayable as and when individual works are completed. No other advances outstanding call for special comment.

33. The balance of "Demands Receivable" account represents Provident Fund contributions due in March from March salaries paid after the close of the year.

34. Stores. The departmental and General Audit balances of unallocated stores, Coal and Manufacturing Suspense Accounts, have been reconciled where necessary. A summary of the respective balances appears in Annexure 8 to which are attached the supporting stock balance sheets and stock valuation returns. It will be seen that the actual stocks are in every instance well below the standard stock limits authorised by the Secretary of State.

35. Capital Account and Appropriated Funds. Special comment on these sections of the Balance Sheet will be found in paragraphs 14 to 24 and 57 to 64.

36. Sundry Creditors. Owing to the greatly improved financial position of the Railway, it was found possible to repay the amount of £350,000 advanced by Government as Working Capital which formerly appeared in the Balance Sheet as "Working Capital - Advanced by the Government of Nigeria". Further comment on this transaction in so far as it affects the Capital Account will be found in paragraphs 22 to 24.

37. The balance of the "Government of Nigeria - Posts and Telegraphs Department" Account has been reconciled with the corresponding item in the Colony Balance Sheet "Postmaster-General Account with Railway".

38. Miscellaneous Deposits outstanding at the 31st of March, 1942, amounted to £14,258. 12. 9d. As pointed out in paragraph 2 of this report, it is not

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

proposed to print details of outstanding deposits in the appendix of the General Manager's Report but, as requested by the Director of Colonial Audit, details are given in Annexure 13 of this report.

39. The balance of Demands Payable Account represents the total liabilities chargeable against the provision for the year in accordance with the terms of the Appropriation Ordinance but not paid by the 31st of March, 1942.

## CHECKS AGAINST FRAUD AND IRREGULARITY AND UNAUTHORISED DEPARTURES FROM THE APPROVED REGULATIONS.

40. As a result of surveys of Railway chests carried out during the year, it was found necessary in one instance to draw the attention of the Chief Accountant to non-compliance with the instructions laid down in the Pay Office Procedure Circular concerning the daily check of pay clerks' cash books against the cash on hand and partly paid vouchers, the inclusion of Provident Fund withdrawal vouchers in general as opposed to special summaries known as A.O.7's and the retirement of unpaid Provident Fund withdrawals with unclaimed wages. Prompt action was taken by the Chief Accountant and instructions issued to the effect that the Circular was to be applied strictly in all its clauses.

41. With reference to the improved conditions of service introduced with effect from the 1st of October, 1941, which resulted in a considerable increase in the African fixed establishment, the attention of Government was drawn to the fact that, as far as Audit was aware, the previous sanction of the Secretary of State had not been sought as required by Colonial Regulation No.267. While it was later ascertained that general approval to these changes had been given by the Secretary of State in his telegram No.974 of the 11th of October, 1941, it is not yet known whether the detailed proposals have been reported to the Secretary of State either specifically or as part of the "Creation of New Offices" return for the Railway which, in accordance with the Secretary of State's despatch No.29 of the 19th of January, 1942, is to be an annual return for the year 1941-42. The matter is still under correspondence with Government.

42. With reference to paragraph 41 of the report for 1940-41, there was an increase in the number of queries issued on the expenditure vouchers for 1941-42, and it was found necessary to draw the attention of the Chief Accountant to numerous instances of misallocation, principally of wages, to expenditure sub-heads. Cases of omission to collect shore-handling charges on military and other consignments passing over Apapa Wharf resulted in the recovery of some £30 during the year but it was later decided that the special freight rates granted to the military authorities should be inclusive of all shore-handling and terminal charges.

## Arrears in the Collection of Revenue.

43. The balance outstanding on Traffic Account at the end of the year was £193,242.12. 6d, which represents a normal proportion of the revenue earned during March but not collected by the end of that month. The collection of Native Administration and other accounts has been satisfactory during the year and calls for no further comment.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Losses of Railway Money and Stores.

44. The loss of a pay envelope containing the sum of £5. 6. 3d was reported from the Pay Office, Ebute Metta. Police investigation showed that the envelope had been stolen by a subordinate grade clerk, temporarily detailed to assist in the Pay Office, who was not secured in the Public Officers' Guarantee Fund and was not a contributor to the Provident Fund. Action has been taken to avoid any loss in similar circumstances in future, and Government approved the writing-off of the loss which was charged to Abstract F - Item 553 c, "Loss of Cash".

45. A shortage of £2. 4. 0½d in the earnings remitted from Taraku station was found on investigation to be due to laxity on the part of the Station Master and the train guard who jointly made good the loss and there was consequently no loss to Railway Funds.

46. The loss of 87 steel sleepers value £39.16. - was reported from Port Harcourt and there was a further loss of 9 steel sleepers value £2. 5. - at Makurdi North. These losses were investigated without conclusive results and the sleepers, which were held on numerical charge, were written off charge with the sanction of the General Manager.

47. Certain minor thefts of furniture and fittings from Railway quarters and premises have also been reported. No case involved financial adjustment or negligence on the part of Railway officers and the losses were written off numerical charge under the authority of the General Manager.

## Unallocated Stores.

48. Verifications of Unallocated Stores were carried out by stock verifiers attached to the Chief Accountant's Department during the year as follows :-

| Stores | No. of Items verified | Value of stock. | Excess taken on charge. | Deficiencies written off |
|---|---|---|---|---|
| | | £ s. d | £ s. d | £ s. d |
| General Stores, Enugu ... | 2,612 | 26,499. 2.10 | 2. 3. 3 | 5. 2. 1 |
| Carriage and Wagon Stores, Ebute Metta | 2,384 | 30,418. 6. 8 | -. 5. 4 | -. 6. 3 |
| Loco Stores, Ebute Metta. | 2,839 | 27,265. 8. 2 | 5. 1. 7 | -. 5. 5 |
| Motors, Zaria ... | 1,421 | 3,585.12. 9 | - | - |
| General Stores, Ebute Metta | 2,090 | 30,636. 6. - | 3. 2. 4 | -. 1.11 |
| Totals | 11,346 | 158,404.16. 5 | 10.12. 6 | 5.15. 8 |

As neither fraud nor negligence was involved, the deficiencies were written off to expenditure under the authority of the General Manager.

CO 583/258/30184
PUBLIC RECORD OFFICE
Reference:-
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

49. A Board of Survey was convened during the year to inspect and make recommendations for the disposal of stocks of obsolete and redundant materials in the Locomotive Stores at Ebute Metta. The Board recommended that items to the value of £118. 1. - should be written off unallocated stores charge. The recommendations of the Board of Survey were approved and the sum of £118. 1. - was charged against Abstract 8 - Item 139A, Obsolete and Redundant Stores.

50. Minor losses of stores due to short delivery or breakages were written off during the year on the recommendation of the Stores Superintendent and with the approval of the General Manager.

## Coal.

51. Surveys of Coal Stocks were made during the year as follows :-

| Date | | Net Surplus | Net Deficit | Value |
|---|---|---|---|---|
| | | T. C. Q. | T. C. Q. | £. s. d |
| 31st March, 1942. | (a) Railway Western | 732. 11. 1 | - | 602. 17. 8 |
| | Northern | 1,509. 6. - | - | 616. 5. 11 |
| | Eastern | - | 598. 18. - | 244. 11. - |
| 31st March, 1942. | (b) Colliery Agency Western | - | 5,606. 13. - | 5,088. 10. 2 |
| | Eastern | 1,980. 2. - | - | 825. 1. - |

The above surpluses and deficits were accounted for in accordance with the procedure described in paragraph 53 of the report for 1939-40.

52. With reference to paragraph 53 of the report for 1940-41, the receipts accruing to the Coal Adjustment Account were again insufficient to meet the charges on the account and there was a debit balance of £1,177,17,- at the 31st of March, 1942. The debit balance of £2,219,14,10d at the 31st of March, 1941, was, with the approval of Government, charged against Head 9, Item 17a of the Colony Estimates for the year 1941-42. The charges per ton accruing to the account have been substantially increased with effect from November, 1942, and it is hoped that further debit balances will thus be avoided.

## Allocated Stores.

53. Boards of Survey were held during the year on Allocated Stores at the following stations :-
Loco Running Sheds at Ibadan, Offa, Jebba, Minna, Kaduna Junction and Kano; Engineering Stores at Ibadan, Offa, Minna and Kano.

54. Verifications were carried out by Stock Verifiers at the following stations :-
Crane Stores at Apapa; Wagon Stores at Apapa; Coal Transporter at Iddo; Engineering Stores at Ebute Metta, Zaria, Enugu, Makurdi and Kafanchan; Permanent Way Materials Stores at Ebute Metta and Apapa; Signal Stores at Ebute Metta, Kaduna Junction and Enugu; Loco Running Sheds at Iro, Ebute Metta, Zaria, Jos, Kafanchan, Enugu and Makurdi;

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Carriage and Wagon Stores at Ebute Metta, Zaria and Enugu; Train Lighting Stores at Ebute Metta; Control Stores at Ebute Metta; Railway Press at Ebute Metta; Electrical Sub-Station Stores at Ebute Metta; Paint Shop Stores at Ebute Metta and Enugu; Progress Store at Ebute Metta; Motor Stores at Zaria; Mechanical Workshops and Electrical Stores at Zaria.

55. Verifications of furniture in offices, stations and quarters were carried out at Ebute Metta Junction, Aro, Ibadan, Offa, Jebba, Minna, Zaria, Gusau, Kaduna Junction, Kaduna North, Kafanchan, Jos, Kano, Makurdi and Enugu.

56. Tools and Plant. Verifications of tools and plant were carried out during the year at :-
Lagos Town Depot, Iddo, Ebute Metta, Ebute Metta Junction, Aro, Ibadan, Offa, Jebba, Minna, Kaduna Junction, Kaduna North, Zaria, Gusau, Kano, Kafanchan, Jos, Makurdi and Enugu.

## Renewals Fund.

57. The transactions for the year on Renewals Fund account are shown in Financial Statement No.6. Expenditure from the Fund on the renewal and redemption of wasting assets amounted to £38,542.4.3d. A contribution of £300,000 was made to the Fund and, in view of the continued improvement in the financial position of the Railway, it was found possible to repay to the Fund the outstanding balance of £143,218.15. 8d in respect of the special appropriation made against the Fund to meet the accumulated deficit on the working of the Railway at the 31st of March, 1940. The balance of the Fund at the close of the year was £2,274,240.19. 1d as compared with £1,869,564. 7. 8d at the corresponding period of the previous year.

58. The market value of the investments held on behalf of the Fund at the close of the year was £2,218,560. -.10d and the fund was, therefore, underinvested by £55,680.18. 3d. An investment of a further £75,000 has since been made.

## Provident Fund.

59. As a result of the transfer of some thousands of daily paid employees to the fixed Railway establishment and their consequent eligibility to become contributors to the Provident Fund, the scope of the Fund was considerably enlarged during the year and the number of contributors increased from 2,014 on the 1st of April, 1941, to 6,876 at the 31st of March, 1942.

60. The transactions for the year are shown in Financial Statement No.15 and the Balance Sheet at the 31st of March, 1942, appears as Financial Statement No.14. The balance of the Fund at the 31st of March was £799,428.11. 2d as against £758,867. 1. - at the corresponding period of the previous year. The market value of the investments held on behalf of the Fund was £796,428. 7. 0d and the Fund was underinvested by £3,000. 3. 9d.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

61. The surplus for the year on Interest Account, amounting to £3,114.10.7d was transferred to the Reserve Fund. £71.1.11d was credited to the Fund as profits on sales and conversion of investments and £3,416.18.8d debited in respect of depreciation of investments on revaluation. The Reserve Fund amounted to £60,528.10.- at the end of the year, representing a decrease of £231.6.2d as compared with the balance at the close of the previous year.

62. Voluntary deposits during the year amounted to £13,010.4.-. Withdrawals amounted to £9,796.12.-, and there was an increase of £3,213.12.- in voluntary deposits.

63. Withheld bonus amounting to £928.-.5d was paid over to the Railway under section 20(2) of Ordinance No.15 of 1941, and was duly credited to Net Revenue.

## FINES FUND.

64. The transactions for the year of the Railway Fines Fund are summarised in Financial Statement No.16. The balance of the Fund at the 31st of March, 1942, was £1,667.13.10d of which £250 was held on fixed deposit at the bank. The balance of the monies of the Fund, to the nearest hundred pounds below, is now held as part of the Railway surplus invested in the Joint Colonial Fund, and interest due on the relative portion of the surplus will be credited to the Fines Fund.

## STATION AUDIT.

65. Owing to shortage of staff due to the release of officers for military service, no local inspections of stations were carried out by members of the Chief Accountant's staff during the year. As will be seen from the following summary, there has been a steady decrease during the last four years in the number of stations inspected :-

| Division | Total number of stations and halts. | Stations Visited. 1938-39 | 1939-40 | 1940-41 | 1941-42 |
|---|---|---|---|---|---|
| Western | 74 | 71 | 17 | - | - |
| Northern (including Motors) | 87 | 48 | 87 | 27 | - |
| Eastern | 58 | 55 | 57 | 10 | - |
| | 219 | 174 | 161 | 37 | - |

It is also understood that at the time of writing this report no inspections have yet been carried out in the current financial year by members of the Chief Accountant's staff.

## ANNUAL PROGRAMME OF WORK.

66. The examination of all Railway accounts for the year under review has been completed in accordance with the approved programme of work, with the exception of certain items shown in Annexure 14 attached to this report.

67. Of the thirty-three stations listed in the approved programme of work, twenty-nine were visited during the year, and eleven out of the twenty-nine were visited twice. In addition to those listed in the approved programme of work,

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

three other stations and three motor stations were inspected. The stations inspected were :-

| Western Division | Northern Division | Eastern Division | Motors |
|---|---|---|---|
| Ebute Metta Junction | Kaura(2) | Enugu(2) | Zaria(2) |
| Apapa | Zaria(2) | Kafanchan | Funtua |
| Ibadan(2) | Funtua | Bukuru | Gusau |
| Lafenwa(2) | Gusau | Jos | |
| Jebba(2) | Kano(2) | Makurdi | |
| Ilorin(2) | Kaduna Junction(2) | Umuahia | |
| Oshogbo(2) | Kaduna North | Aba | |
| Offa | Mallam Madurl | | |
| Aro(2) | Nguru | | |
| Abeokuta | | | |
| Ikeja | | | |
| Ifaw | | | |
| Yaba Halt | | | |
| Agege | | | |
| Iddo | | | |
| Lagos Town Depot | | | |

Inspection of Jebba Bridge Tolls was also carried out twice during the year.

68. The inspections showed that the standard of accounting at stations was satisfactory and it was necessary to bring to the notice of the Chief Accountant only minor instances of failure to comply with the regulations, such as incorrect charges for tickets, insufficient re-weighments of consignments and wagon loads and the unsatisfactory keeping of Error Advice Registers. Action was taken by the Traffic Department at the request of the Chief Accountant.

69. There are no outstanding questions, whether raised by query or otherwise, which affect, or are likely to affect, the accuracy of the accounts, or which are of importance but which do not affect, or are not likely to affect, the accuracy of the accounts, except such outstanding questions as are mentioned specifically in this report. Outstanding queries are shown in Annexure 10.

70. The Annual Report on the Audit of the Accounts of the Nigerian Railway for the year ended 31st March, 1941, together with the Report of the Director of Colonial Audit on the accounts of the General Manager of the Nigerian Railway for the year ended 31st March, 1941, have, as far as this office is aware, not yet been laid before the Legislative Council.

## STAFF.

71. In concluding this report it is a pleasure to be able to express an appreciation of the loyal and efficient services rendered by the staff, both African and European, during the year.

A.B. Forde.

AUDITOR.

25th December, 1942.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

c.o.

**DRAFT AND RECORD COPY**

7

23

| REGISTERED No. | LETTER SENT | DATE |
|---|---|---|
| 30184/41-42 Nigeria | | 29 July 1942 |

C.D.
R 25 JUL
D 27

DRAFT Saunders

MR Rumbold 24/7 at once

MR

MR

For Nigeria

C to D.C.A. (4)

ENCLOSURES

FURTHER ACTION

Copy to D.C.A.

To

No 248

Your saving telegram No 392

(6) & 7 30 June ... Nigerian Railway Annual Accounts, 1940-41 ©

With regard to paragraph 6 of Director of Colonial Audits report attention is invited to your despa. No. 101 of 14 Feb. 1941 & No. 380 of 13 June 1941. in which he reported the withdrawal of unserviceable assets during the Year 1940-41 ©

The full total sum ~~stated~~ represented

(13 in 30046/40/7)

(4 in 30046/7/41)



Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

DRAFT AND RECORD COPY

24

23

DATE

LETTER SENT

DRAFT

by the withdrawal of these inserviceable assets in that year was £19,741 whereas the depn. in Sanction covered only a total of £18,311 thus leaving a balance of £1430 for which the Bank have now covering Sanction of the Sec. of State has not been obtained. I therefore now convey to you my covering approval of the adjustment in the Capital Account in respect of this further sum

Seen

ENCLOSURES

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30184/42 4

AIR MAIL.

S A V I N G.

RECEIVED
10 JUL 1942
C.O. REGY

From : The Officer Administering the Government of Nigeria.
To : The Secretary of State for the Colonies, London.
Date : 30th June, 1942.
No. 392 Saving.

25

4

With reference to Your Lordship's despatch No.123 of 23rd April. I have the following comments to make on the paragraphs in question :-

Paragraph 5 (last sentence).

The transfer of £130,000 from the Renewals fund to Railway revenue is covered by the third schedule to Ordinance No. 8 of 1942 copies of which were forwarded under cover of my despatch No.207 of 7th May. 30065/42.

Paragraph 6.

The amount of £1,430 is made up as follows :-

| Item | Authority | Amount £ |
|---|---|---|
| Abstract 'F' Item 573B. | Special Warrant No.6/1940-41 | 815 |
| Renewals Item 7A. | Special Warrant (Renewals) No.3/1940-41 | 505 |
| Renewals Item 13. | Railway General Warrant (Renewals) 1940-41 | 110 |
| | | £1,430 |

In accordance with accepted procedure a corresponding amount was credited to the Railway Capital account. Sanction having been obtained for the necessary debits to the net Revenue and Renewals accounts it is considered that no further authority is required for the corresponding credits to the Capital account.

LBZIE.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(22293) Wt. 39787/190 5m. 12/41 C.N.Ld. 748
(12630A) Wt. 49786/211 10m. 3/42 C.N.Ld. 748

30184/42. Nigeria.

C.D./R 99A

**C. O.**

*Mr.* Pugha 22.4.42.
*Mr.* Mayhew 22-4
*Mr.*
*Mr.* W. Battershill.
*Mr.* G. L. M. Clauson.
*Mr.* C. J. Jeffries.

R 22APR
D 23—

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

S5

26

**DRAFT.** DESPATCH.

NIGERIA

NO 123

O.A.G.

Encls. to (3)

Copy to P. e. A. (5)

Downing Street.

23 April, 1942.

Sir,

I have the honour to acknowledge the receipt of your despatch No.98 saving of the 19th of February, 1942, enclosing a copy of the Annual Report on the Nigerian Railway for the year ending the 31st of March, 1941, together with a copy of the Auiitor's report on the accounts for this period.

2. I enclose a certified copy of the Annual Abstract Account for the year in question together with the Report of the Director of Colonial Audit ~~thereon.~~

3. I have to invite your attention (last sentence) to paragraphs 5 and 6 of the Director's Report/

**FURTHER ACTION.**
Copy D.C.A. ref.3.
Recirculate to Mr. Mayhew.

Reference-
PUBLIC RECORD OFFICE
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Report and to request that you will furnish me with your comments.

I have, etc.



Reference-
PUBLIC RECORD OFFICE
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

R 25

28

(1) Copy last supplementary Appropriation Act (see para 5 of Despatch Report at (3) when received (consult Legislative Library if desirable)

(2) Attach file copy of Railway Estimates for 1931-32 when received. Retained from Apr. 16-4

(3) Attach copy of Railway Annual Report for 1930-31 when received. (Distribution Enclosure 4 of file) Retained by me for Arthur Bryant 15-5-32

References -

PUBLIC RECORD OFFICE

CO 583/258/30184

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

R88

29

Did we receive from D.C.A
the report with certified
Officio × on the Railway
Accounts for 1939-40 and
1938-9. I can find
no reference to them on
the files by our numbers.
If received please
trace and attach to
files. If you cannot
trace consult D.C.A's
officials Phm.

Letter 12/5
13-5-59

× corresponding to 3 on
this f.c.

Reference -
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/258/30184

30

12952/C/4/41

Code Telegram

O

T

TO: Governo
FROM: Secreta

Sent 24th

No.628

My t
Reilly. My se
October to Ing
of books for A
sea by enemy a
consignment of
lost can be ch
alternatively
for insurance
be refunded.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30184/42 No.4074/2. 3
31

West African Department.

In accordance with Rule 40 of the Departmental Instructions of the Colonial Audit Department I submit herewith (in duplicate) certified copies of the Annual Accounts of the Nigerian Railway for the year 1940/41, together with my report thereon.

I append a list of known Colonial Office references to matters dealt with in my report:-

| Paragraph in report. | Reference. |
|---|---|
| 4 | Nigeria 30046/3/41 attached |
| 6 | Secretary of State's despatch 70 of 14.3.41 (14 on Nigeria 30046/7/40). |
| | Secretary of State's despatch 319 of 4.10.41 (8 on Nigeria 30046/7/41). |

J. C. Fisher

Director of Colonial Audit.

3.4.42.

Copy and encl. to Nigeria (4).

CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
Reference:-

NIGERIAN RAILWAY.

ANNUAL ACCOUNTS, 1940-41.

---

REPORT of the DIRECTOR OF COLONIAL AUDIT on the Account of the Nigerian Railway for the year ended the 31st of March, 1941.

---

As certified thereon, the above mentioned Accounts have been examined under my directions.

2. The accounts, as rendered, include a number of errors of classification which were brought to notice, and admitted by the Accounting Officer, too late for adjustment. Of these, however, only one affects Revenue or Expenditure Abstracts and is of £1. or more in amount, viz: an amount of £3. 2. 0 which was debited to Abstract "C" "Traffic and Commercial Expenses" instead of to Abstract "E" "Special Expenditure".

3. With reference to the assets: "Investments: Renewals Fund (£1,752,038. 16. 9) and Provident Fund (£555,940.4.9) in the General Balance Sheet at the 31st of March, 1941, the Auditor reports that :-

> "No official mean market rate was quoted on the 31st March, 1941, for India 4½% Stock, 1950-55 and India 4% Stock, 1948-53 and the Renewals and Provident Fund holdings of these stocks were revalued at 109½ and 105½ respectively, the rates at which official dealings in these stocks were last quoted on January 31st, 1941. These revaluations are in each case less than the existing book values of the holdings".

4. The procedure laid down in the Secretary of State's Circular telegram No. 172 of the 24th of August 1940 was followed with effect from the Quarter ending the 30th of September, 1940, but in view of certain difficulties which arose from the application of this procedure to the Railway Accounts, it was decided (in the Secretary of State's despatch No. 286 of the 30th of August, 1941, to the Governor

file 3
on 3046/3

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Governor of Nigeria) to exclude the Railway accounts from the operation of the Circular Telegram.

I understand that in consequence a special Schedule is being submitted to the Secretary of State containing items of provision for Excess Expenditure during 1940-41 which, under the terms of the Circular Telegram, had previously been omitted from the Schedules of Additional Provision.

5. With effect from the 1st of April, 1939, and with the approval of the Secretary of State, the annual contribution to the Renewals Fund has been reduced from £430,000 to £300,000 per annum for a period of five years. The former sum having been credited to the Fund in the accounts of the year 1939-40 it was necessary to affect an adjustment in the accounts of 1940-41, and a sum of £130,000 was accordingly transferred from the Fund to Railway Revenue. Inclusive of this transfer the expenditure out of the Renewals Fund during the year 1940-41 amounted to £178,456. 19. 7, which exceeds the amount (£73,927) provided in the Fourth Schedule to the appropriation ordinance for the year 1940-41 (No. 2 of 1940) by £104,529. 19. 7. As far as I am aware this excess has not yet been covered by a Supplementary Appropriation law.

6. The Accounts for the year 1940-41 include the following charges in respect of the withdrawal of Dead Assets:

| | |
|---|---|
| Renewals Fund | £16,207. |
| Abstract F, General Charges | 3,534. |
| | £19,741. |

These charges resulted in the writing down of the Capital of the Railway and the authority of the Secretary of State was given for a total of £18,311, but as far as I am aware the requisite authority has not been given for the balance of £1,430.

7 ....

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

7. Following the procedure laid down in the Secretary of State's Circular Despatch of the 9th of December, 1938, the Securities and Cash Balances, recorded in the Accounts as rendered, which were held by the Crown Agents for the Colonies at the 31st of March, 1941, have been verified from the Certificates rendered by the Crown Agents without any endorsement by the Comptroller and Auditor-General.

8. I understand from the Auditor that with the exception of the General Stores at Ebute Metta there was no verification of Stocks of Unallocated Stores during the year by a Stock Verifier. He adds, however, that an assurance was received from the Chief Accountant that verification of the remaining Unallocated Stores would be carried out as early as possible in 1941-42. He further reports that :-

> "No Boards of Survey were held during the year on Allocated Stores except Boards of Survey convened to make recommendations with regard to the disposal of unserviceable stores."

but that verifications were carried out by Stock Verifiers of certain stores at Ebute Metta and Port Harcourt.

9. With reference to paragraph 7 of my predecessor's report on the accounts of the year 1939-40, the Renewals Fund as recorded in the General Balance Sheet was again under-invested at the 31st of March, 1941, by £117,525.10.11. The Auditor reports, however, that :-

> "A further sum of £100,000 was invested in April, 1941, in accordance with the decision of Government that after the deficit on Revenue and Expendi-ture had been met, the underinvestment on the fund should not exceed £50,000".

J. C. Fisher.

Director of ~~Colonial~~ Audit.

3rd April, 1942.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## RECEIPTS AND EXPENDITURE ON CAPITAL ACCOUNT

*Dr.* *Cr.*

| To Expenditure | Total at 31st March 1940 £ | s | d | Net additions and/or deductions during the year £ | s | d | Total at 31st March 1941 £ | s | d |
|---|---|---|---|---|---|---|---|---|---|
| RAILWAY | | | | | | | | | |
| Lines open for Traffic :— | | | | | | | | | |
| Permanent Way ... | 8,761,230 | 6 | 5 | 638 | 6 | 1 | 8,761,868 | 12 | 6 |
| Signals ... ... | 68,328 | 16 | 2 | *Cr. 1,522* | – | – | 66,806 | 16 | 2 |
| Fencing ... ... | 33,534 | 9 | 11 | 1,379 | – | – | 34,913 | 9 | 11 |
| Telegraphs ... ... | 182,122 | 5 | 6 | – | – | – | 182,122 | 5 | 6 |
| Bridges and Culverts ... | 2,524,460 | 7 | 8 | 2,364 | 17 | 5 | 2,526,825 | 5 | 1 |
| Surveys ... ... | 305,489 | 19 | – | – | – | – | 305,489 | 19 | – |
| Denton Causeway ... | 40,235 | 10 | 9 | – | – | – | 40,235 | 10 | 9 |
| Land Compensation ... | 91,402 | 4 | 5 | – | – | – | 91,402 | 4 | 5 |
| Total ... | 12,006,803 | 19 | 10 | 2,860 | 3 | 6 | 12,009,664 | 3 | 4 |
| Locomotives and Rolling Stock ... | 4,505,255 | 15 | 6 | *Cr. 6,148* | – | 8 | 4,499,107 | 14 | 10 |
| Plant and Machinery ... | 1,125,289 | 12 | 3 | *Cr. 16,139* | 4 | 8 | 1,109,150 | 8 | – |
| Stations, Offices and Buildings ... | 1,909,251 | 3 | 8 | *Cr. 20,846* | – | – | 1,888,405 | 3 | 8 |
| Ferries, Jetties and Wharves ... | 557,847 | 5 | 4 | *Cr. 543,680* | – | – | 14,167 | 5 | 4 |
| Administration & General Charges | 2,005,064 | 8 | 10 | – | – | – | 2,005,064 | 8 | 10 |
| TOTAL RAILWAY EXPENDITURE | 22,109,512 | 5 | 5 | *Cr. 583,953* | 1 | 5 | 21,525,559 | 4 | – |
| ROAD TRANSPORT | | | | | | | | | |
| Buildings ... ... | 5,861 | – | – | – | – | – | 5,861 | – | – |
| Lorries and Trailers ... | 25,536 | 9 | 1 | 1,366 | 17 | 11 | 26,903 | 7 | – |
| Plant ... ... | 2,616 | – | – | 637 | 13 | 1 | 3,253 | 13 | 1 |
| TOTAL ROAD TRANSPORT ... | 34,013 | 9 | 1 | 2,004 | 11 | – | 36,018 | – | 1 |
| TOTAL CAPITAL EXPENDITURE | 22,143,525 | 14 | 6 | *Cr. 581,948* | 10 | 5 | 21,561,577 | 4 | 1 |
| BALANCE ... ... | 77,833 | – | – | 1,511 | 6 | 2 | 79,344 | 6 | 2 |
| | 22,221,358 | 14 | 6 | *Cr. 580,437* | 4 | 3 | 21,640,921 | 10 | 3 |

| By Receipts | Total at 31st March 1940 £ | s | d | Net additions and/or deductions during the year £ | s | d | Total at 31st March 1941 £ | s | d |
|---|---|---|---|---|---|---|---|---|---|
| ADVANCES BY GOVERNMENT | | | | | | | | | |
| On Unredeemed Loans ... | 15,297,332 | 16 | 5 | – | – | – | 15,297,332 | 16 | 5 |
| On Redeemed Loans ... | 2,562,761 | – | – | *Dr. 605,549* | – | – | 1,957,212 | – | – |
| On Surplus Balances of Nigeria | 1,171,638 | 3 | 1 | 22,138 | – | – | 4,193,776 | 3 | 1 |
| FROM RAILWAY RESOURCES | 189,626 | 15 | – | 2,973 | 15 | 9 | 192,600 | 10 | 9 |
| | 22,221,358 | 14 | 6 | *Dr. 580,437* | 4 | 3 | 21,640,921 | 10 | 3 |

*Examined* A. H. Lark. *Auditor*

S. I. Crampton *Acting Chief Accountant*

23

35

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184

## GENERAL BALANCE SHEET AT 31st MARCH 1941

*Statement No. 2*

| LIABILITIES | | | | | | | ASSETS | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Particulars | Amount | | | Total | | | Particulars | Amount | | | Total | | |
| | £ | s | d | £ | s | d | | £ | s | d | £ | s | d |
| CAPITAL ACCOUNT | | | | | | | CASH | | | | | | |
| Balance at credit thereof as *Statement No. 1* ... ... | | | | 79,344 | 6 | 2 | On Hand ... ... | 12,910 | 5 | 10 | | | |
| | | | | | | | At Bank, on Current Account ... | 22,214 | 16 | 7 | | | |
| WORKING CAPITAL | | | | | | | With Crown Agents ... ... | 225 | 16 | 10 | | | |
| Advanced by Government of Nigeria ... ... ... | | | | 350,000 | – | – | Remittances in Transit :— | | | | | | |
| | | | | | | | Local ... ... ... | 240 | 8 | 9 | | | |
| FINES FUND ... ... ... | | | | 1,599 | 18 | 10 | To Crown Agents ... ... | 20,000 | – | – | | | |
| | | | | | | | Joint Colonial Fund ... ... | 68,000 | – | – | 123,591 | 8 | – |
| RENEWALS FUND ... ... | 2,012,783 | 3 | 4 | | | | CASH ON DEPOSIT | | | | | | |
| *Less* appropriation to meet accumulated deficit at 31-3-41 ... | 143,218 | 15 | 8 | 1,869,564 | 7 | 8 | Fines Fund ... ... | | | | 1,250 | – | – |
| | | | | | | | INVESTMENTS | | | | | | |
| PROVIDENT FUND ... ... | | | | 558,867 | 1 | – | Renewals Fund ... ... | | | | 1,752,038 | 16 | 9 |
| | | | | | | | Provident Fund ... ... | | | | 555,940 | 4 | 9 |
| SUNDRY CREDITORS | | | | | | | STORES AND MATERIALS | | | | | | |
| Government of Nigeria—Posts and Telegraphs Department ... | 1,007 | 13 | 2 | | | | General ... ... ... | 195,443 | 6 | 4 | | | |
| Miscellaneous ... ... | 13,140 | 12 | – | 14,148 | 5 | 2 | Coal ... ... ... | 16,173 | 18 | 11 | | | |
| | | | | | | | Manufacturing Suspense Accounts | 23,116 | 2 | – | 234,733 | 7 | 3 |
| DEMANDS PAYABLE ... ... | | | | 54,782 | 9 | 4 | OUTSTANDING TRAFFIC ACCOUNTS | | | | 189,447 | 17 | 1 |
| | | | | | | | SUNDRY DEBTORS | | | | | | |
| | | | | | | | Government of Nigeria—Sundries | 3,303 | 1 | 11 | | | |
| | | | | | | | Miscellaneous ... ... | 55,661 | 1 | 7 | 58,964 | 3 | 6 |
| | | | | | | | DEMANDS RECEIVABLE ... ... | | | | 1,657 | 9 | 10 |
| | | | | | | | COLLIERY AGENCY | | | | | | |
| | | | | | | | Coal Main Account ... ... | 8,463 | 6 | 2 | | | |
| | | | | | | | Coal Adjustment Account ... | 2,219 | 14 | 10 | 10,683 | 1 | – |
| | | | | 2,928,306 | 8 | 2 | | | | | 2,928,306 | 8 | 2 |

*Examined*

*Auditor*

*Acting Chief Accountant*

21

36

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184

*Statement No. 3*

*Dr.* **REVENUE ACCOUNT** *Cr.*

| EXPENDITURE | | | | | | | | | | RECEIPTS | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Heads | | Amounts 1939-40 | | | Amounts 1940 41 | | | Percentage of Gross Receipts 1939 40 | 1940 41 | Heads | | Amounts 1939 40 | | | Amounts 1940 41 | | | Percentage of Gross Receipts 1939-40 | 1940 41 |
| | | £ | s | d | £ | s | d | | | | | £ | s | d | £ | s | d | | |
| To Civil Engineering Expenses ... | A | 223,075 | 7 | 9 | 191,581 | 14 | – | 10·92 | 7·87 | By Goods | K | 1,720,030 | 18 | 11 | 2,032,868 | 12 | 3 | 84·17 | 83·45 |
| „ Locomotives and Rolling Stock Maintenance and Running Expenses | B | 521,283 | 2 | 3 | 496,923 | 16 | 7 | 25·51 | 20·40 | „ Coaching | L | 281,729 | 9 | 1 | 341,118 | 3 | 3 | 13·79 | 14·01 |
| „ Traffic Expenses ... | C | 192,997 | 19 | 3 | 193,452 | – | 10 | 9·14 | 7·94 | „ Sundries | M | 21,647 | 8 | 6 | 34,796 | 5 | 7 | 1·06 | 1·43 |
| „ Road Transport ... | C | 15,004 | 6 | – | 17,475 | 17 | 5 | ·73 | ·72 | „ Telegraphs | N | 1,272 | 18 | 8 | 1,193 | 10 | – | ·06 | ·05 |
| „ Administration ... | D | 82,229 | 19 | 5 | 80,915 | 3 | 7 | 4·02 | 3·32 | „ Road Transport | O | 18,802 | 9 | 6 | 25,801 | 12 | 8 | ·92 | 1·06 |
| „ Special Expenditure | E | 4,601 | 18 | – | 2,779 | 6 | – | ·23 | ·11 | | | | | | | | | | |
| „ General Charges ... | F | 164,018 | 16 | 1 | 179,060 | 3 | 7 | 8·03 | 7·35 | | | | | | | | | | |
| „ Wharves and Quays | G | 33,760 | 5 | 2 | 40,894 | 17 | 1 | 1·65 | 1·68 | | | | | | | | | | |
| Total Ordinary Working Expenditure | | 1,236,971 | 13 | 11 | 1,203,082 | 19 | 1 | 60·53 | 49·39 | | | | | | | | | | |
| To Renewals Contribution ... ... | F | 430,000 | – | – | 300,000 | – | – | 21·04 | 12·32 | | | | | | | | | | |
| Total Working Expenditure ... | | 1,666,971 | 13 | 11 | 1,503,082 | 19 | 1 | 81·57 | 61·71 | | | | | | | | | | |
| To Balance, Net Earnings ... | | 376,571 | 10 | 9 | 932,695 | 4 | 8 | 18·43 | 38·29 | | | | | | | | | | |
| Total | | 2,043,543 | 4 | 8 | 2,435,778 | 3 | 9 | 100·00 | 100·00 | Total | | 2,043,543 | 4 | 8 | 2,435,778 | 3 | 9 | 100·00 | 100·00 |

1939-40 figures adjusted for comparison with 1940-41.

Examined. H. Drake. Auditor.

S. i. Crampton
Acting Chief Accountant.

31

37

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184

*Statement No. 4*

*Dr.* **NET REVENUE ACCOUNT** *Cr.*

| Expenditure | 1939-40 £ | s | d | 1940-41 £ | s | d | Receipts | 1939-40 £ | s | d | 1940-41 £ | s | d |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| To Loan Interest Charges ... | 766,275 | – | – | 751,272 | 10 | – | By Net Earnings from Revenue Account ... ... ... | 376,571 | 10 | 9 | 932,695 | 4 | 8 |
| To Withdrawal of Dead Assets ... | 8,775 | – | – | 3,534 | – | – | By Interest on Investments ... | 53,645 | 7 | 9 | 52,418 | 14 | 3 |
| To Capital Redemption ... ... | – | – | – | 605,549 | – | – | By Appreciation on Investments ... | 30,533 | 6 | 4 | 2,966 | 11 | 9 |
| To Purchase of Capital Assets ... | 2,257 | 6 | 1 | 1,771 | 8 | 10 | By Profit on Sale of Investments ... | 3,901 | 10 | – | – | – | – |
| To Additions and Improvements ... | 1,651 | 11 | 10 | 2,633 | 6 | 11 | By Recapitalization of Assets Wrongly written off out of Revenue in Previous Years ... | 1,338 | – | – | 2,314 | – | – |
| To Part Cost of Renewal of Capital Assets ... ... | 24,804 | 11 | 10 | 11,834 | 5 | 11 | By Sale of Scrap ... ... | 12,834 | 13 | 10 | 5,291 | 2 | 10 |
| To Loss on Sale of Investments ... | 458 | 16 | 9 | 647 | 19 | 7 | By Subvention from Government for Redemption of Capital ... ... | – | – | – | 605,549 | – | – |
| To Depreciation, etc. of Stores ... | 1,072 | 13 | 6 | 762 | 2 | 9 | By Balance—Net Deficit for the Year—*Carried Down* ... ... | 326,470 | 11 | 4 | – | – | – |
| To Balance—Net Surplus for the Year—*Carried Down* ... ... | – | – | – | 223,229 | 19 | 6 | | | | | | | |
| | 805,295 | – | – | **1,601,234** | **13** | **6** | | 805,295 | – | – | **1,601,234** | **13** | **6** |
| To Balance—Deficit—*Brought Down* | 326,470 | 11 | 4 | | | | By Balance—Surplus—*Brought Down* ... | – | – | – | 223,229 | 19 | 6 |
| To Balance—Deficit for 1938-39 Brought Forward ... ... | 169,978 | 3 | 10 | | | | By Recovery from Renewals Fund in Respect of Reduction of Contribution for 1939-40 ... ... | – | – | – | 130,000 | – | – |
| To Balance to Appropriation Account ... ... ... | – | – | – | 353,229 | 19 | 6 | By Balance to Appropriation Account | 496,448 | 15 | 2 | – | – | – |
| Total ... | 496,448 | 15 | 2 | **353,229** | **19** | **6** | Total ... | 496,448 | 15 | 2 | **353,229** | **19** | **6** |

30

A. I. Crampton
Acting Chief Accountant

38

Examined.
H. W. Trahe.
Auditor.

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
CO 583/258/30184
Reference:-
PUBLIC RECORD OFFICE

*Statement No. 5*

**Dr.** **NET REVENUE APPROPRIATION ACCOUNT** **Cr.**

| Expenditure | 1939-40 £ | s | d | 1940-41 £ | s | d | Receipts | 1939-40 £ | s | d | 1940-41 £ | s | d |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| To Balance from Net Revenue Account ... | 496,448 | 15 | 2 | – | – | – | By Balance from Net Revenue Account ... | – | – | – | 353,229 | 19 | 6 |
| To Renewals Fund in reduction of appropriation to meet deficit as at 31st March 1940 ... ... | – | – | – | 353,229 | 19 | 6 | By Renewals Fund, appropriation to meet accumulated deficit as at 31st March 1940 ... ... ... | 496,448 | 15 | 2 | – | – | – |
| | 496,448 | 15 | 2 | **353,229** | **19** | **6** | | 496,448 | 15 | 2 | **353,229** | **19** | **6** |

Examined. F.W. Tosh. auditor.

S. I. Champion
Acting Chief Accountant

*Statement No. 6*

**Dr.** **RENEWALS FUND** **Cr.**

| Expenditure | 1939-40 £ | s | d | 1940-41 £ | s | d | Receipts | 1939-40 £ | s | d | 1940-41 £ | s | d |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| To Expenditure on Replacement Works, as Statement No. 9 ... ... | 54,801 | 5 | 7 | 32,249 | 19 | 7 | By Balance—*Brought forward* ... | 1,574,065 | 8 | 6 | 1,394,372 | 7 | 9 |
| To Withdrawal of Dead Assets ... | 58,443 | – | – | 16,207 | – | – | By Contributions from Revenue ... | 430,000 | – | – | 300,000 | – | – |
| To Appropriation to meet deficit as at 31st March 1940 ... ... | 496,448 | 15 | 2 | – | – | – | By Net Revenue Appropriation Account in reduction of appropriation to meet deficit at 31st March 1940 ... | – | – | – | 353,229 | 19 | 6 |
| To Net Revenue Account—repayment of part Contribution for 1939-40 ... | – | – | – | 130,000 | – | – | By Refund in respect of asset written off in previous year and subsequently returned to service ... ... | – | – | – | 419 | – | – |
| To Balance—*Carried forward* ... | 1,394,372 | 7 | 9 | 1,869,564 | 7 | 8 | | | | | | | |
| | 2,004,065 | 8 | 6 | **2,048,021** | **7** | **3** | | 2,004,065 | 8 | 6 | **2,048,021** | **7** | **3** |

The reduction of the contribution to the Renewals Fund from £430,000 to £300,000 per annum, with retrospective effect from the date of the last quinquennial re-assessment, April 1st 1939, was approved by the Secretary of State in his Telegram No. 649 dated 8th July 1941.

S. I. Champion
Acting Chief Accountant

Examined. F.W. Tosh. auditor.

The above Accounts have been examined under my directions in accordance with the Colonial Regulations and the General Instructions and Rules of the Colonial Audit Department, so far as the additional audit work caused by the war has permitted. I have obtained all the information and explanations that I have required after this partial audit, and I certify, as a result of this audit and subject to the above limitations, that in my opinion the Accounts are correct, subject to the observations in the attached report.

3rd April, 1942

J. C. Fisher
Director of Colonial Audit.

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184

AIR MAIL.

40 2

Saving.

30186

From :- Officer Administering the Government of Nigeria.
To :- The Secretary of State for the Colonies, London.
Date :- 19th February, 1942.
No. 98 Saving.

I transmit herewith one copy of the Annual Report on the Nigerian Railway for the year ending the 31st of March, 1941, together with a copy of the Auditor's report on the accounts for this period. I have the following comments to make on the report :-

(i) Paragraphs 4 & 5.

The proposed accounting changes have been adopted.

(ii) Paragraphs 8 & 9.

This proposal is still under consideration.

(iii) Paragraph 11.

The complete schedules for the year 1940-41, other than those already submitted prior to the receipt of your Circular telegram No. 172 of the 24th of August, 1940, will be forwarded at an early date for approval in accordance with the procedure laid down in Colonial Regulation No.265.

1663/10/40

(iv) Paragraph 12.

The Auditor's suggestions are receiving consideration.

GHPZX

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# REPORT ON THE AUDIT OF THE ACCOUNTS OF THE NIGERIAN GOVERNMENT RAILWAY (INCLUDING ROAD MOTOR SERVICES) FOR THE YEAR ENDING 31ST MARCH, 1941.

The accounts of the Nigerian Government Railway and Road Motor Services for the year ending 31st March, 1941 have been examined and, subject to the comments made in this report, the accounts have been kept and rendered in a satisfactory manner. The existing regulations and instructions appear to afford adequate checks against fraud and irregularity.

2. The Monthly Balance Sheets were submitted for audit from two to three months after the close of the periods to which they related, except in the case of the Balance Sheet for March, 1941 which was received on the 20th of August, 1941. The final proofs of the annual Financial Statements were received on the 4th of October, 1941 but the printed copy of the General Manager's Annual Report has not yet been received. Appendix I of the General Manager's report will contain the Financial Statements referred to in this report with the exception of the statements of investments held on behalf of the Renewals and Provident Funds which will be reduced to a short summary only and the detailed statements of Advances and Deposits which it is not proposed to print. These changes, adopted in the interests of economy, have been approved by Government.

3. Copies of the Working Balance Sheet for March, 1941 and of Financial Statements Nos. 1 (Receipts and Expenditure on Capital Account), 2 (General Balance Sheet), 3 (Revenue Account, 4 (Net Revenue Account) and 5 (Net Revenue Appropriation Account) are attached to this report as Annexures 1, 2, 3, 4, 5 and 6 respectively.+

---

+ The Annexures to the Report are not printed.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

4. With reference to paragraph 4 of the 1939-40 report, the important accounting changes, based on the more generally recognized Railway practice, have been submitted to Government. It has been pointed out that one of the disadvantages of the present accounting system is that all revenue and expenditure (other than expenditure on capital account or from the renewals fund) is accounted for under the main heads of Revenue and Expenditure and in order to present the Railway's financial transactions clearly, certain statements appearing in the Annual Report have to be prepared from analyses of the accounts which are unsupported by actual accounts in the Railway's books. The introduction of separate ledger accounts for earnings, working expenditure, net revenue and net revenue appropriation will mean that the published financial statements will be fully supported. Approval is sought to these changes with effect from the 1st April, 1941, to enable the necessary adjustments to be made in the accounts for the current year. It will be observed, however, that, in anticipation of the approval of Government and the Secretary of State to the adoption of the proposed new form of account, a Revenue Account and Net Revenue Account have been prepared for the purposes of the 1940-41 Annual Report.

5. Permission is also being sought by the Railway Administration to present the Estimates in an altered form in keeping with the proposed changes outlined in paragraph 4 above. It has hitherto been the practice to include in the

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

the Estimates one financial statement showing the whole of the estimated receipts and expenditure for the year which makes no distinction between amounts received or expenditure incurred in respect of working expenditure and receipts and expenditure extraneous to railway working. It is desired to recast the form of the Estimates so that the earnings of the railway derived from its transport services and the expenditure incurred in providing those services are shown separately. It is proposed to replace Statement A - Nigerian Railway, Financial Statement -, printed in the Estimates, by a Revenue Account showing the net result of the transactions for the year and a Net Revenue Account in which will be shown the receipts and payments extraneous to the earnings and ordinary working expenditure. The ordinary working expenditure will continue to be detailed under abstracts and items chargeable to the Net Revenue Account will appear in an itemised schedule included in the Estimates but not described as an abstract. The question is still under consideration and no decision has yet been reached.

AUTHORITIES FOR EXPENDITURE.

6. The Secretary of State's approval of the Railway Estimates was sought in the Governor's despatch No.278 of the 5th April, 1940 and was conveyed by Telegram No.557 dated the 20th June, 1940 which was confirmed by the Secretary of State's despatch No.419 of the 9th July, 1940. The Railway Provisional Warrant and Imprest Warrant were signed by the Governor on the 30th March,1940 and the General Warrant and Renewals Fund Warrant on the 13th July, 1940. The 1940-41 Appropriation Ordinance (No.2 of 1940) contained authority for all Railway expenditure (including expenditure from the Railway Renewals Fund) and provided that any balance of monies voted might be utilised before the accounts of the

year

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

year 1940-41 were closed for the discharge of liabilities incurred during that year. The Ordinance was passed by the Legislative Council on the 28th March, 1940 and notice of its non-disallowance was published in Gazette No.66 of the 17th October, 1940.

7. In accordance with section 3 of Chapter III of the new edition of the Codification of Powers of the General Manager, which came into force on and from the 1st May, 1940, savings under sub-heads of the abstracts were re-allocated between the various sub-heads and abstracts both in the case of funds provided in the annual estimates and additional funds provided by Special Warrant. A monthly return was rendered to Government by the General Manager showing the re-allocations approved by him and quoting savings against specific sub-heads.

8. With reference to the General Manager's powers of re-allocation, it was pointed out by the Secretary of State in his despatch No.286 dated the 30th August, 1941 that while the Governor's authority was limited as to amount under Colonial Regulation No.265(1)(a), no such limitation was placed on the General Manager's powers of re-allocation and that as the Governor's limit had been fixed at £3,000 cases might possibly arise in which the General Manager exercised greater authority than the Governor. The Secretary of State expressed the view that, subject to any observations Government might wish to offer, the powers of the General Manager should be limited so as not to exceed the limit imposed on the Governor under Colonial Regulation No.265(1)(a).

9. It is understood that the General Manager has objections to the proposed limitation of his powers of re-allocation on the ground that, if the limit is fixed so as not to exceed the Governor's limit under Colonial Regulation

No.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

No.265(1)(a), it may be difficult to obtain the prior approval of the Legislature and of the Secretary of State in cases of certain urgent and unavoidable expenditure, such as expenditure on fuel necessitated by a large and unexpected access of traffic. In 1940-41 provision in excess of the Governor's limit was made under the General Manager's powers of re-allocation on five items originally appearing in the Estimates and on one item for new services created by Special Warrant but wholly provided for under the General Manager's powers of re-allocation. Audit has pointed out to Government that Colonial Regulation No.265(1)(b) only requires the prior approval of expenditure in excess of the Governor's limit "if practicable before any expenditure is incurred" and that in cases where he was satisfied that such prior approval could not have been obtained, the Secretary of State would presumably not withhold his approval for any expenditure incurred on the authority of the Governor in anticipation of such approval. The question is still under discussion between Government and the Railway and as far as this department is aware no decision has been reached.

10. Schedules of Additional Provision Nos. "R" 1 to 3 have been dealt with under the procedure laid down in Colonial Regulation No.265 and have been reported to the Secretary of State through the quarterly schedules rendered after approval by the Finance Committee of the Legislative Council. Schedules Nos. "R" 4 to 14 and "R"(Renewals) Nos. 1 to 7 have been dealt with in accordance with the procedure conveyed in the Secretary of State's Circular telegram No.172 of the 24th of August, 1940.

11. The Secretary of State's Circular telegram No.172 provided that the quarterly returns of supplementary provision need not include any expenditure within the Governor's discretion under Colonial Regulation No.265(1)(a) as the Secretary

of

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

of State's approval for such expenditure would be dealt with on the annual statement rendered under Colonial Regulation No.354(ii). A difficulty arose in the application of this ruling to the Nigerian Railway where the question of excess expenditure on votes was affected by section 3 of Chapter III of the General Manager's Codification of Powers. Since the statement of expenditure, as at present submitted, did not satisfy the purpose contemplated by the Circular telegram and it was considered misleading by Audit to draw up an Annual Statement on lines especially to meet that purpose, the Secretary of State expressed the view in his despatch No.286 dated the 30th August, 1941 that the only alternative was to exclude the Railway accounts from the operation of the Circular telegram. Any Railway items at present excluded under the terms of the Circular telegram will in future be added to the Quarterly Schedules of Additional Provision and it is understood that arrangements are being made to submit to the Secretary of State a special schedule of items so excluded in the course of the year 1940-41.

12. With reference to paragraph 7 of the 1939-40 report, another point arose in connection with the local interpretation placed upon the General Manager's powers of re-allocation under section 3 of Chapter III of his Code of Powers. This Section permits the General Manager to re-allocate (a) funds provided in the approved Railway Estimates, as between the various sub-heads and abstracts, and (b) funds provided by Special Warrant in augmentation of any sub-head of the approved Estimates. The Secretary of State in his despatch No.286 dated the 30th August, 1941, drew attention to the fact that the practice had been adopted in Nigeria by which a Special Warrant was issued for the creation of a new sub-head and the necessary funds duly provided by re-allocation of savings from other sub-heads and the view was expressed that this procedure was not followed in other colonies with similar

Railway

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Railway Regulations on the subject and could not be said to fall within the strict wording of the relative section of the General Manager's Code of Powers. In order to meet the Secretary of State's objections it has been represented to Government that in the case of all new services the necessary financial provision should be specifically made in the Special Warrant and the source of savings, if any, quoted therein. It was also pointed out that as in 1940-41 new items were created by Special Warrant and the necessary funds provided under the General Manager's powers of re-allocation, the mere submission of these Special Warrants to the Secretary of State, as proposed in paragraph 11 above, would not enable the Secretary ofState to ascertain what funds were provided under the General Manager's powers of re-allocation and in these cases it would appear necessary to obtain the approval of the Legislature and of the Secretary of State to the sums actually spent on the items created by these Special Warrants.

13. The Supplementary Appropriation Ordinance for 1940-41 has not yet been enacted.

CAPITAL ACCOUNT.

14. The transactions for the year on Capital Account are shown in Financial Statements Nos. 1, 7 and 8.

15. With reference to paragraph 20 of the 1939-40 report, the Re-assessment Committee subsequently submitted a final report in which the following recommendations were made :-

(a) the Capital Account should be decreased by £605,549, being the value of assets which were included in the 1934 valuation but were not in use by the Railway.

(b) the Capital Account should be increased by £22,138, being the value of assets omitted from the 1934 valuation.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

In telegram No.400 dated the 24th April, 1941 the Secretary of State signified his approval of these adjustments in the capital account with effect from the 1st April, 1940 and to the proposal that an equivalent grant be made from the revenue of the Colony to counterbalance the corresponding credit accruing to Government from the Railway. In order to implement these proposals a new expenditure item was created in the Railway Estimates under Abstract F, General Charges entitled "Railway Capital Account Redemption" - £605,549 and a new item included under Statement F, Capital Expenditure entitled "Payment to Government in respect of written-up value of Capital Works provided from Colony Surplus Balances" - £22,138. Corresponding entries appear in the Government accounts, the first under a special expenditure head as a grant to the Railway in respect of capital written down with a provision of £605,549; the second under the head Railway Capital Works as an adjustment of capital works charged to Railway revenue inprevious years, with a provision of £22,138. The expenditure items in the Government and Railway accounts are self-balancing with corresponding credits to Revenue while the Railway Capital account is reduced by adjustment by the net amount of £583,411.

16. It will be observed that the adjustment of £605,549 in the capital account has been made under the heading "Redeemed Loans". It was not found possible to state definitely whether any asset shown in the list supporting the write-down of capital was purchased from loans, redeemed or unredeemed, or from advances from the surplus balances of the Colony and as the principle that the Railway should accept responsibility for full interest charges payable by Government on unredeemed loans was accepted by the Re-assessment Committee, it was considered that the proper course had been followed in reducing capital receipts from redeemed loans by the whole

amount

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

amount of £605,549. This reduction from redeemed loans on which the Railway is paying interest at the rate of 3% per annum effects a saving in interest charges of £18,166 in a full year.

17. New capital expenditure during the year amounted to £18,470. 9.7d and, in accordance with the decision approved by the Secretary of State in his despatch No.419 of the 9th July, 1940, was financed from the balance on capital account.

18. Capital expenditure was written up by £24,871 consisting of :-

(a) £22,138 in respect of assets omitted from the 1934 valuation (paragraph 15 of this report refers)

(b) £2,027 in respect of certain assets of the class not required to be replaced incorrectly included in the write-down of £67,218 in 1939-40 (paragraph 17 of the 1939-40 report refers)

(c) £706 in respect of an asset written off in 1938-39 and subsequently returned to service.

19. Capital expenditure was written down by £625,290 consisting of :-

(a) £605,549 in respect of assets included in the 1934 valuation but not in use by the Railway (paragraph 15 of this report refers)

(b) £19,741 in respect of the original cost of assets withdrawn from service during the year and not to be replaced.

20. With reference to the write-up of £706 mentioned in paragraph 18(c) above, Quarters No.24 at Aro, written off in 1938-39, were repaired and renovated and replaced on capital charge at a value of £706. The amount of £419 charged originally to renewals when the asset was withdrawn from service has been refunded (see Financial Statement No.6) and the balance of £287, together with the sum of £2,027 referred to in paragraph 18(b) above and charged to expenditure in 1939-40, has been credited to net revenue account.



Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

21. With reference to the write-down of £19,741, mentioned in paragraph 19(b) above, the approval of the Secretary of State to adjustments in the capital account in respect of £18,311 only has been seen in this office, conveyed in despatches No.70 dated the 14th March, 1941 and No.319 dated the 4th October, 1941. The write-down of £19,741 was charged in the correct proportions to Renewals Fund (£16,207) and Abstract 'F', Items 573B and 573C (£815 and £2,719 respectively).

22. The net reduction in capital expenditure on account of the transactions described in paragraphs 17 to 19 above was £581,948.10. 5d. Corresponding additions and deductions were made in the total of capital receipts except in the case of assets withdrawn from service (item (b) of paragraph 19 above) which under existing procedure no longer necessitates an equivalent redemption of capital. The net reduction in capital receipts was £580,437. 4. 3d and the balance on capital account was increased from £77,833 to £79,344. 6. 2d at the close of the year.

23. With reference to paragraph 8 of the report of the Director of Colonial Audit on the accounts of the Railway for the year ended the 31st March, 1939, the Secretary of State in his despatch No.189 dated the 18th March, 1941 approved the crediting of the capital account in respect of the sum of £748.12. 0d derived from the sale of construction stores and paid to Railway revenue in 1937-38 and directed that a similar procedure of crediting capital should be followed in future. Accordingly a sum of £1,202. 6.11d has been credited to capital account in 1940-41 and debited to Abstract F, item 569, representing £748.12.0d for 1937-38 and £453.14.11d for the three years 1938-39, 1939-40 and 1940-41.



Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

ANNUAL ACCOUNTS AND STATEMENTS, RECONCILIATIONS, ETC. (EXCLUDING CAPITAL ACCOUNT).

Revenue and Expenditure.

24. The revenue and expenditure for the year are detailed in Financial Statements Nos. 3, 4 and 5 and the supporting Abstracts. Working revenue and expenditure amounted to £2,435,778. 3. 9d and £1,503,082.19. 1d respectively. Net Revenue amounted to £932,695. 4. 8d as against £854,272.15. 2d in the previous year, an increase of £78,422. 9. 6d. Expenditure charged to Net Revenue Account as shown in Financial Statement 4, amounted to £1,378,004.14. 0d while credits totalled £668,539. 8. 10d. There was accordingly a net surplus for the year of £223,229.19. 6d which, together with the sum of £130,000 refunded from the Renewals Fund in respect of the reduction of the contribution for 1939-40, resulted in a surplus for the year of £353,229.19. 6d. This surplus has been appropriated to the Renewals Fund in part repayment of the sum of £496,448.15. 2d withdrawn to liquidate the deficit as at the 31st March, 1940, leaving a sum of £143,218. 15. 8d still to be repaid as at the 31st March, 1941.

25. A list of errors of classification brought to notice and admitted by the Chief Accountant too late for adjustment in the accounts of the year is attached to this report as Annexure 9.

General Balance Sheet.

26. The General Balance Sheet has been examined and is correct. A proof of the General Balance Sheet is attached as Annexure 11.

27. CASH AND INVESTMENTS. Boards of Survey were held

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

held on all chests at the end of the year. Regular quarterly boards were also held and the findings were reported to Audit and verified with the respective Cash Books. Local remittances in transit at the end of the year, amounting to £240. 8. 9d, were duly received in April, 1941. A remittance of £20,000 to the Crown Agents for the Colonies shown as in transit on the 31st March, 1941, was duly received on the 3rd April.

28. The cash and securities in the hands of the Crown Agents for the Colonies at the 31st March, 1941, have been verified against the certificates furnished by the Crown Agents. The fixed bank deposit of £1,250 held on behalf of the Fines Fund has been verified. The market values of all securities have been examined and are correct. No official mean market rate was quoted on the 31st March, 1941, for India 4½% Stock, 1950-55 and India 4% Stock, 1948-53 and the Renewals and Provident Fund holdings of these stocks were revalued at 109½ and 105½ respectively, the rates at which official dealings in these stocks were last quoted on January 31st, 1941. These revaluations are in each case less than the existing book values of the holdings.

29. SUNDRY DEBTORS. The balance of the "Government of Nigeria - Sundries" account has been reconciled with the corresponding item in the Colony Balance Sheet, "Nigerian Railways - Sundries".

30. Miscellaneous advances outstanding at the 31st March, 1941, amounted to £55,661. 1. 7d. As pointed out in paragraph 2 of this report, it is not proposed to print details of outstanding advances in Appendix I of the General Manager's report but, as requested by the Director of Colonial Audit, details are given in Annexure 12 of this report. With reference to

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

to paragraph 29 of the 1939-40 report, the balance of £124. 5. 5d due by the Industrial and Commercial Bank still remained uncollected at the end of the year but a satisfactory settlement has since been reached and the full amount paid to the Railway. The sum of £48,843. 10. 6d due by the military authorities as at the 31st March, 1941, principally on account of freight, has since been paid. No other advances outstanding call for any special comment.

31. The balance of "Demands Receivable" account represents Provident Fund contributions due in March from March salaries paid after the close of the year.

32. STORES. The departmental and General Audit balances of Unallocated Stores, Coal and Manufacturing Suspense accounts have been reconciled where necessary. A summary of the respective balances appears in Annexure 8 with which the supporting stock balance sheets and stock valuation returns are enclosed. It will be seen that the actual stocks are in every case well within the standard stock limits authorised by the Secretary of State. An increase from £10,000 to £14,000 in the limit for the Engineering Timber Suspense Account was approved by the Finance Committee of the Legislative Council on the 28th March, 1941, and by the Secretary of State in telegram No.82 dated the 9th May, 1941.

33. CAPITAL ACCOUNT and APPROPRIATED FUNDS. Special comment on these sections of the Balance Sheet will be found in paragraphs 14 to 23 and 59 to 69 of this report.

34. SUNDRY CREDITORS. The amount advanced by Government for Working Capital, which appears as "Working Capital - Advanced by the Government of Nigeria", remained unchanged during the year at the figure of £350,000 and interest at the rate of 2½% was paid to Government. With reference to paragraph 34 of the 1939-40 report, it was agreed that the interest

Reference:-
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/258/30184

interest rate should be adjusted in accordance with the fluctuations in the bank rate which occurred during the period August to October, 1939, and the sum of £939.14.6d has since been paid over to Government by the Railway.

35. The balance of the "Government of Nigeria - Posts and Telegraphs Department" account has been reconciled with the corresponding item in the Colony Balance Sheet "Postmaster General - Account with Railway".

36. Miscellaneous Deposits outstanding at the 31st March, 1941, amounted to £13,140.12. 0d. As pointed out in paragraph 2 of this report, it is not proposed to print details of outstanding deposits in Appendix I of the General Manager's report but, as requested by the Director of Colonial Audit, details are given in Annexure 13 of this report. The amount of £1,064.18.1d due to the executors of the estate of H. Cleghorn, referred to in paragraph 35 of the 1939-40 report, was still outstanding at the end of the year. It is understood that renewed efforts have been made to obtain clearance of this amount by the Government of Trinidad.

37. With reference to paragraph 35(b) of the 1939-40 report, the amount of £1,108.13. 5d representing the balance of deposits made by Messrs Comacico of Dakar, a French firm with whom the Railway were under contract to sell scrap metal, has been cleared and the balance paid to the Custodian of Enemy Property.

38. The balance of Demands Payable Account represents the amount of liabilities chargeable against the provision for the year in accordance with the Appropriation Ordinance but not paid by the 31st March.

39.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## CHECKS AGAINST FRAUD AND IRREGULARITY AND UNAUTHORISED DEPARTURES FROM THE APPROVED REGULATIONS.

39. As a result of Audit Surveys of Railway chests carried out during the year, it was found necessary in one instance to draw the attention of the Chief Accountant to departures from the regulations governing inter alia the signature of workshops paysheets by European witnesses and the witnessing of payments on "pay to bearer" slips. Prompt action was taken by the Chief Accountant to ensure compliance with the regulations.

40. In connection with the findings of a Board of Survey held on a Railway chest, as reported to Audit, the attention of the Chief Accountant was drawn to the fact that the bank reconciliation statement disclosed that transactions had taken place between the time the board of survey was completed and the time at which the bank certificate was prepared. It was agreed that the value of a board of survey held in such circumstances must be very limited and the Chief Accountant issued instructions to ensure tht boards of survey should be held before the opening of business or after the close of business on the day concerned and that bank certificates should be prepared accordingly.

41. With reference to paragraph 41 of the 1939-40 report, there was a further decrease in the number of queries issued on expenditure vouchers and the improvement in the preparation of vouchers was maintained. It was found necessary, however, to draw the attention of the Chief Accountant to cases of non-compliance with existing regulations concerning the prior authority for excess rates of pay, duplication of tallies and the allocation of wages sheets to expenditure sub-heads. With reference to the duplication of tallies, fibre tallies are in process of

being

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

being substituted for the former brass tallies through out the railway system an new regulations which have been issued for their use and control should obviate the difficulties experienced in the past.

ARREARS IN THE COLLECTION OF REVENUE.

42. The balance outstanding on Traffic Account at the close of the year was £189,447.17. 1d which represents a normal proportion of the revenue earned during March but not collected by the end of that month. The improvement noted last year in the collection of Native Administration accounts was maintained. Bills outstanding at the 31st March, 1941, amounting to £1,360. 3. 3d, had all been paid two months later with the exception of one small amount which has since been settled. Error Advices outstanding were cleared by the 30th September except for minor items totalling £8. 5. 0d.

LOSSES OF RAILWAY MONEY AND STORES.

43. It was reported that the officer-in-charge of the Lagos Town Depot had failed to account for the sum of £59.10. 0d forming part of the earnings for the 28th September, 1940. A detailed examination of the Depot Accounts was made and a number of irregularities were disclosed some of which enabled the officer-in-charge to hold cash receipts longer than was allowed. Since the Aba case, referred to in paragraph 36 of the 1938-39 report, special instructions had existed in respect of "over-night bookings" but they had not been observed in this case. The officer was convicted and sentenced to a term of imprisonment. The sum of £59.10. 0d was repaid and there was no loss of Government funds.



Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

44. The loss of 13 cases of petrol, value £14. 6. 0d, was reported from the allocated stores in the custody of the Motor Transport Officer at Zaria. Investigations showed that there had been negligence in ensuring the safe custody of the petrol but as it was found impossible to assign responsibility to individual officers authority to write-off the amount was given by Government.

45. The loss of 14 steel sleepers value £3.10.0d was reported from Makurdi. The loss was investigated by the police without result and the sleepers, which were held on numerical charge, were written off with the sanction of the General Manager.

46. The theft of a typewriter from an office at Ebute Metta and certain minor thefts of furniture and fittings from Railway quarters and premises have also been reported. No case involved financial adjustment or negligence on the part of Railway officers and the losses were written off numerical charge under the authority of the General Manager.

47. The procedure to be adopted as regards the reporting of losses of stores to Government and to the Auditor was reviewed during the year and it was decided that as the General Manager has authority to write off losses of stores under section 1(ii) of Chapter IV of his Codification of Powers, except in cases involving fraud or negligence, reference to Government was unnecessary when there was no question of fraud or negligence involved but it was decided that a quarterly return of losses written off by authority of the General Manager should be rendered to Audit.



Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

18.

## UNALLOCATED STORES.

48. Verifications of Unallocated Stores were carried out by Stock Verifiers attached to the Chief Accountant's Staff during the year as follows :-

| Stores. | No. of Items verified. | Value of Stock. | Excess taken on charge. | Deficiencies written off. |
|---|---|---|---|---|
| | | £. s. d | £. s. d | £. s. d |
| General Stores, Ebute Metta. | 2,165 | 54,363.10. 0 | 0. 5. 3 | 0.14. 7 |
| Totals | 2,165 | 54,363.10. 0 | 0. 5. 3 | 0.14. 7 |

No fraud or negligence was involved and the deficiencies were written off to expenditure under the authority of the General Manager.

49. The attention of the Chief Accountant was invited to the fact that only one verification of Unallocated Stores had been carried out during the year and an assurance has been received that verifications of the remaining Unallocated Stores will be carried out as early as possible in 1941-42.

50. A Board of Survey was held during the year to inspect and report on stocks of obsolete and redundant materials in the Loco General Stores at Ebute Metta. The Board recommended that items of the value of £796. 4. 0d should be written off unallocated stores charge. The recommendations of the Board were approved, £47.2.7d being charged against Abstract 'B', Item 136, "Depreciation of Stores" and £749. 1. 5d against Abstract 'F', item 559, "Obsolete and Redundant Stores". Some of the items written-off are being used in the Foundry and it is recommended

that

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

that the remainder be sold as scrap.

51. Minor Losses of stores due to short delivery or breakages were written off on the recommendation of the Stores Superintendent and with the approval of the General Manager. The sum of £13. 1. 4d was charged to Abstract 'F', Item 558, "Deterioration, Breakages and Loss of Stores".

## COAL.

52. Surveys of Coal Stocks were made during the year as follows :-

| Date | | Net Surplus T. C. Q. | Net Deficit T. C. Q. | Value £. s. d |
|---|---|---|---|---|
| | (a) Railway | | | |
| 31st October, 1940 | Western | 214. 8. 2 | - | 202.16. 3 |
| 31st March, 1941 | Western | 271. 4. 2 | - | 256.10. 8 |
| | Northern | - | 999. 6. 2 | 408. 1. 2 |
| | Eastern | 530. 7. 0 | - | 216.11. 2 |
| | (b) Colliery Agency. | | | |
| 31st March, 1941 | Western | - | 4,127.11. 0 | 3,772. 1. 2 |
| | Eastern | - | 186.15. 2 | 75.12. 5 |

The above surpluses and deficits were accounted for in accordance with the procedure described in paragraph 53 of the 1939-40 report.

53. With reference to paragraph 54 of the 1939-40 report, the increased receipts that accrued to the Coal Adjustment Account from the imposition of the extra charge of 2d per ton on sales to the public were not sufficient to cover the deficit of £735.10.2d on the account at the 1st April, 1940 and any further losses incurred during the year. The debit balance at the 31st March, 1941 was £2,219.14.10d and, as the principle has already been established that all stocks other than those

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

for Railway use are held on behalf of the Colliery, Government decided that this sum should be charged to a new item under Colliery expenditure in the current year.

ALLOCATED STORES.

54. No Boards of Survey were held during the year on Allocated Stores except Boards of Survey convened to make recommendations with regard to the disposal of unserviceable stores.

55. Verifications were carried out by Stock Verifiers at the following stations :-

Railway Press, Ebute Metta; Carriage and Wagon Depots at Ebute Metta, Port Harcourt; Engineering Depot, Ebute Metta, Port Harcourt; Train Lighting Stores, Ebute Metta, Port Harcourt; Loco Running Shed, Port Harcourt; Coal Conveyor, Port Harcourt; Signalling, Ebute Metta; Permanent Way Materials, Ebute Metta and Ebute Metta Junction.

56. Verifications of Furniture in offices, stations and quarters were carried out at Port Harcourt, Rigachikun, Kuru, Manchok, Hoss, Kagori, Zonkwa, Kwakwi, Kuchi, Kakau, Farin Rua, Dumbi, Guga, Shakwata, Guni, Kaduna North and Kamuru.

57. Tools and Plant. Verifications of tools and plant were carried out during the year at Lagos Town Depot, Iddo, Ebute Metta, Ebute Metta Junction, Apapa, Port Harcourt, Enugu and at the 23 stations in the Northern Division visited by Railway Auditors.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

61

## WORKSHOP SUSPENSE ACCOUNT.

58. The Workshops Suspense Account, formerly opened only at the close of the financial year, has become a permanent account as from April 1st, 1940. The Secretary of State's despatch No.1102, dated the 31st July, 1930, approved the suggestion that there should be no limit to the value of the stock of the Workshops Suspense Account and this arrangement still continues.

## RENEWALS FUND.

59. The final report of the Re-Assessment Committee, referred to in paragraph 15 of this report, recommended that the revaluation of wasting assets should be made on the basic principle that renewals in kind should be paid for by the Fund at actual replacement cost when assets have become unserviceable through fair wear and tear at any age and it was further recommended that, in view of the position as disclosed in the report, the annual contribution in respect of renewals for the next ten years should continue at an equated sum of £430,000 per annum. Government did not accept the latter proposal and in despatch No.231 dated the 10th April, 1941 it was recommended to the Secretary of State that, beginning with the year 1941-42, a contribution of £300,000 per annum should be deemed sufficient with the added qualification that this figure should not be adopted for a specific period but left subject to review annually until the next quinquennial valuation. The Secretary of State approved the recommendations of Government.

60. It was pointed out by Audit that the reduction in contribution, applicable to one year only, was contrary to the spirit of Renewals Fund Rule No.2 which stated that

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

62

"Contributions to the Fund shall be determined quinquennially, with the approval of the Governor, in accordance with the recommendation of the Committee". Not only had the rule, approved by the Secretary of State, been set aside but attention was drawn to the fact that if the contribution of £430,000 had been shown to be excessive the deficit met from the Renewals Fund in 1939-40 had been correspondingly inflated and should be borne in mind when the question of repayment to the Fund arose. Government approached the Secretary of State with the request that the reduced contribution should have effect from the 1st April, 1939 and this was approved in telegram No.649 dated the 8th July, 1941. Contribution for 1940-41 was made at the rate of £300,000 and a sum of £130,000 was refunded to net revenue in respect of 1939-40.

61. The transactions for the year on Renewals Fund account are shown in Financial Statement No.6. Expenditure from the fund on the renewal and redemption of wasting assets amounted to £48,456.19.7d. The balance of the fund at the close of the year, after taking into account the special appropriation of £143,218.15.8d to meet the accumulated deficit at the 31st March, 1941, was £1,869,564.7.8d as compared with £1,394,372. 7. 9d at the corresponding period of the previous year.

62. The market value of the investments held on behalf of the fund at the close of the year was £1,752,038.16.9d and the fund was therefore underinvested by £117,525.10.11d. A further sum of £190,000 was invested in April, 1941 in accordance with the decision of Government that after the deficit on Revenue and Expenditure had been met, the underinvestment on the fund should not exceed £50,000.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

63

## PROVIDENT FUND.

63. The transactions for the year of the Railway Provident Fund areshown in Financial Statement No.14 and the Balance Sheet as at the 31st March, 1941 appears as Financial Statement No.13. The balance of the Fund at the 31st March was £558,867. 1. 0d as against £541,924.11.4d at the corresponding period of the previous year. The market value of the investments held on behalf of the Fund was £555,940. 4. 9d and the fund was under-invested by £2,926.16. 3d.

64. With reference to paragraph 65 of the 1939-40 report, the new Railway Provident Fund Ordinance (No.15 of 1941) was enacted on the 5th February, 1941 but did not come into force until the 1st April, 1941.

65. The surplus for the year on Interest Account, amounting to £3,663. 5. 7d, was transferred to the Reserve Fund. £1.16.9d was credited to the Fund on account of profit on sales of investments and £757.10.6d debited in respect of depreciation of investments on revaluation. The Reserve Fund amounted to £60,759.16. 2d at the end of the year, representing an increase of £2,907.11.10d as compared with the balance at the close of the previous year.

66. Voluntary deposits during the year amounted to £11,300. 9. 7d but as withdrawals amounted to £11,312.6.3d there was a net decrease in voluntary deposits, excluding interest, of £11.16.8d.

67. Interest on withheld bonus, amounting to £36.12.9 was not paid over to the Railway at the 31st March, 1941. In view of the repeal of the Railway Provident Fund Ordinance

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

no action can now be taken under that Ordinance and the sum is being disposed of in accordance with section 20(2) of ordinance No.15 of 1941.

## FINES FUND.

68. The transactions for the year of the Railway Fines Fund are summarised in Financial Statement No.15. It is observed that the amount of receipts shown therein - £37. 3. 1d - is a net figure, the gross receipts being £38. 8. 7d from which refunds amounting to £1. 5. 6d were made.

69. The balance of the Fund at the 31st March, 1941 was £1,599.18.10d of which £1,250 was held on fixed deposit at the bank. There was an under-investment of £349.18.10d and the question of a suitable further investment is receiving the attention of the Chief Accountant.

## STATION AUDIT.

70. Local inspections of stations were carried out during the year by members of the Chief Accountant's staff as follows :-

| Division | Total number of Stations and Halts. | Total number of Stations Inspected. |
|---|---|---|
| Western | 74 | Nil |
| Northern | 81 | 23 |
| Eastern | 58 | 10 |
| Motors | 6 | 4 |
| | 219 | 37 |

The reports of these inspections have been scrutinised by this department with satisfactory results. Owing to shortage of staff due to the release of officers for military service, there was a considerable decrease in the number of stations visited during the year as compared with 1939-40, when 161 inspections were carried out.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## ANNUAL PROGRAMME OF WORK.

71. The examination of all Railway Accounts for the year under review has been completed in accordance with the approved programme of work.

72. Of the thirty three stations listed in the approved programme of work, thirty were visited during the year of which seventeen were visited twice. In addition to those listed, six other stations and four motor stations were inspected. The stations inspected were :-

| Western Division. | Northern Division. | Eastern Division. | Motors. |
|---|---|---|---|
| Apapa | Fallam Maduri | Port Harcourt | N'guru |
| Abeokuta (2) | N'guru | Enugu (2) | Zaria (2) |
| Lafenwa (2) | Gagarawa | Makurdi(2) | Gusau |
| Oshogbo (2) | Zaria (2) | Lafia | Funtua(2) |
| Jebba (2) | Gusau | Kafanchan | |
| Offa (2) | Kaura Namoda | Jos | |
| Ede (2) | Funtua (2) | Port Harcourt Old Station | |
| Ibadan (2) | Kaduna North(2) | Bukuru (2) | |
| Ilaro | Kaduna Junction(2) | | |
| Ikeja | Minna (2) | | |
| Aro | Kano (2) | | |
| Ilorin (2) | | | |
| Agege | | | |
| Ebute Metta | | | |
| Iddo | | | |
| Lagos Town Depot | | | |
| Ebute Metta Junction | | | |

Inspection of the Jebba Bridge Tolls was also carried out.

73. The inspections showed that the standard of accounting at stations was satisfactory but it was necessary to bring to the notice of the Chief Accountant instances of

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

failure to comply with the regulations governing the use of tally books, the reweighment of consignments, the collection of owners' portions of waybills and the keeping of Error Advice Registers. Action was taken by the Traffic Department at the request of the Chief Accountant.

74. There are no outstanding questions, whether raised by query or otherwise, which affect, or are likely to affect, the accuracy of the accounts, or which are of importance but which do not affect, or are not likely to affect, the accuracy of the accounts, except such outstanding questions as are mentioned specifically in this report. Outstanding queries are shown in Annexure 10.

75. The Annual Report on the Audit of the Accounts of the Nigerian Railway for the year ended the 31st March, 1940, together with the Report of the Director of Colonial Audit on the accounts of the General Manager of the Nigerian Railway for the year ended the 31st March, 1940, will, it is understood, be laid before the Legislative Council at its next session.

## S T A F F.

76. In concluding this report it is a pleasure to be able to express an appreciation of the loyal and efficient services rendered by the staff, both African and European, during the year.

(Sgd) H.V.Drake

A U D I T O R.

24th December, 1941.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA

# ANNUAL REPORT

ON THE

# GOVERNMENT RAILWAY

FOR THE

# FINANCIAL YEAR 1940-1941

*Laid on the table of the Legislative Council as Sessional Paper No. 21 of 1941.*

J. H. McEWEN, F.S.I., M Inst.T.
*General Manager*

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA

# ANNUAL REPORT

ON THE

# GOVERNMENT RAILWAY

FOR THE

# FINANCIAL YEAR 1940-1941

*Laid on the table of the Legislative Council as Sessional Paper No. 21 of 1941.*

J. H. McEWEN, F.S.I., M.Inst.T.
*General Manager*

Reference:-
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
CO 583/258/30184

# ANNUAL REPORT FOR FINANCIAL YEAR
## Ending 31st March 1941

Under present circumstances this report is necessarily brief and many of the normal features are omitted. Any required information, usually published, not here available will be supplied on request.

## GENERAL SURVEY

Although the revised estimates for 1940–41 indicated that the results of the year's working would be considerably better than anticipated in the approved estimates and that a small surplus might be expected, it is pleasant to record that the final accounts show an even more satisfactory position, the net surplus being £223,230. It must not however be overlooked that of this surplus £130,000 is on account of a reduction in the contribution to the Renewals Fund further reference to which is made below.

2. This satisfactory result is largely accounted for by an increase in revenue from the majority of principal commodities notably cocoa, tin, agricultural products and salt.

3. Groundnut traffic for the year fell to the low level of 34·3 per centum of the total traffic notwithstanding a more or less normal carry-over of about 20,000 tons of the 1939–40 groundnut crop plus a successful 1940–41 crop of approximately 200,000 tons. Of this latter crop only 110,000 tons were shipped during the financial year under review.

4. The paying freight tonnage hauled was 829,772 as against 712,087 tons in 1939–40 a remarkable result having regard to shipping difficulties.

5. The 10% reduction in groundnut rates (*see* paragraph 10 of 1939–40 Report) was maintained throughout the year. The controlled Kano price was £5 7s. 6d. per ton throughout the season compared with the closing price for 1939–40 of £5 12s. 6d. per ton.

6. Revenue, excluding interest on investments and miscellaneous non-operating items amounted to £2,435,778 as compared with £2,043,543 for 1939–40 an increase of £392,235. Operating expenditure was £1,203,083 against £1,236,972 a decrease of

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

£33,889. The operating surplus was thus £1,232,695 representing a return of 5·7% on capital expenditure. The ratio of operating expenditure to operating revenue was only 49·39% compared with 60·52% for 1939–40 and 43·64% for 1936–37 then described as abnormally low (*see* paragraph 12 of 1936–37 Report).

7. After adding non-operating revenue and making provision for a reduced Renewals contribution of £300,000, interest on capital amounting to £751,272 and sundry adjustments, the net surplus was £223,230. Owing to the urgent necessity for economy of man-power and materials in order to concentrate on the war effort, renewals are being deferred wherever possible and as a temporary expedient the Secretary of State has agreed to a reduction in the Renewals contribution from £430,000 per annum to £300,000 per annum for the five years commencing 1st April 1939. Recovery has therefore been made of £130,000 from the 1939–40 contribution which when added to the £223,230 surplus for 1940–41 gave £353,230 which has been applied to the part repayment to the Renewals Fund of the sum of £496,449 appropriated to meet the accumulated deficits of 1938–39 and 1939–40 (*see* paragraph 12 of 1939–40 Report). There thus remains £143,219 to be repaid to the Fund but it must be borne in mind that this position has been reached largely by reducing the contribution by £130,000 per annum for two years.

8. The balance of the Renewals Fund at 31st March 1941 was £1,869,564 and the book value of investments £1,752,039 leaving an uninvested balance of £117,525. A further sum of £100,000 was invested in April 1941.

9. Reference to the statements appended will reveal some major alterations in the presentation of the accounts notably (a) the creation of a separate Abstract G for Wharf and Quay expenditure hitherto shown as part of Abstracts A, B and C, and (b) the transfer to Net Revenue Account of items which should not properly be included in Working Account, *e.g.* part cost of replacement of Capital Assets, interest on investments, etc., and the transfer from Net Revenue Account to Working Account of the Renewals contribution and interest payable on working capital advanced by Government. Railway and Road Services have now been combined in one statement.

10. In the interests of the war effort energetic measures have been taken to economize resources, the most important of which are as follows :—

REDUCED PASSENGER TRAIN SERVICES.—A reduction of 78 trains per week has been made. This has resulted in a decrease of short distance 3rd class passengers but passenger revenue has actually increased on account of longer journeys.

CLOSING OF STATIONS.—Three stations have been closed and two converted into halts.





ECONOMY OF MATERIAL.—Indents are very closely scrutinized and the Crown Agents have been given lists of priorities. Indents for semi-manufactured iron and steel products are submitted through Government.

All rolling stock is retained in service as long as possible. The use of consumable stores is kept to a minimum.

CURTAILMENT OF CAPITAL WORKS.—Programmes such as the replacement of galvanized iron culverts and the Port Harcourt–Enugu re-sleepering have been curtailed and the latter has since been discontinued. New works have been almost entirely eliminated.

NON-FILLING OF VACANCIES.—Of the 342 European posts provided in the 1940–41 estimates only 309 were filled at the 31st March 1941 and of these 16 officers have been released for war duty representing a total reduction of 14%.

The total number of Railway servants engaged on Open Lines at the 31st March 1941 was 16,452 as compared with 17,658 the previous year.

11. No effort has been spared to assist in the stimulation of local production of foodstuffs. In July 1940, half of a covered goods wagon was converted to cold storage inaugurating the very successful conveyance of butter and meat from Vom to Lagos at specially reduced rates. Later in the year a second van was similarly converted and steps taken still further to increase cold storage wagon capacity. Experimental consignments of milk and cream were also railed.

Special cheap rates have been introduced for wheat, rice, potatoes, eggs, cattle cake, fresh fruit juice and sugar.

12. The petrol and routing restrictions on road vehicles, necessitated by the war, have provided an excellent opportunity for observing the results of measures of control so long urged by the Railway under peace time conditions. It is appreciated that there are special war factors such as the Government purchase of the cocoa crop on the one hand and the restriction of imports on the other which would not operate under normal conditions but it is nevertheless significant that, without any increase in the unremunerative rates introduced to compete with road transport, revenue from imports and exports to and from Western District—the area largely affected by road competition—has increased by some £50,000 for 1940–41 against 1938–39.

13. In addition to their duties in connection with the various Defence Services members of the Railway staff have special responsibilities under the departmental organization for keeping open railway communications in the event of attack. The execution of work on behalf of the Imperial Services has also thrown an additional strain on a depleted staff who though so far precluded from taking an active part in the conflict are loyally doing their duty as they find it.

14. To one and all of those who have helped to achieve the pleasing results of the year under review, I tender my sincere thanks.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

4

## SUMMARY OF RESULTS

| Particulars | Unit | 1936-37 | 1937-38 | 1938-39 | 1939-40 | 1940-41 |
|---|---|---|---|---|---|---|
| Total Capital Expenditure excluding cost of Raising Loans | £ | 21,883,443 | 22,051,763 | 22,139,747 | 22,143,526 | 21,561,577 |
| Total Mileage Lines open ... | Miles | 1,900 | 1,903 | 1,903 | 1,903 | 1,903 |
| Locomotives ... ... | No. | 241 | 242 | 242 | 247 | 244 |
| Coaching Vehicles ... | No. | 333 | 330 | 349 | 344 | 350 |
| Goods Vehicles ... ... | No. | 3,627 | 3,510 | 3,515 | 3,478 | 3,444 |
| Road Transport Motor Vehicles | No. | 29 | 29 | 27 | 28 | 31 |
| Paying Train Mileage ... | Miles | 3,908,480 | 3,847,104 | 3,315,103 | 3,130,320 | 3,275,844 |
| Engine Mileage ... ... | Miles | 5,115,210 | 5,183,173 | 4,628,094 | 4,438,141 | 4,752,940 |
| Gross Ton Mileage ... | Ton Mls. | 1,177,947,504 | 1,218,745,102 | 1,013,534,562 | 971,887,228 | 1,048,281,350 |
| Passengers carried ... | No. | 8,425,716 | 7,356,766 | 6,707,417 | 4,628,703 | 4,307,731 |
| Net Tonnage hauled ... | Tons | 891,848 | 881,976 | 700,376 | 711,593 | 829,772 |
| Live Stock carried ... | No. | 76,017 | 74,804 | 80,709 | 92,504 | 102,369 |
| **OPERATING RECEIPTS** | | | | | | |
| Passengers ... ... | £ | 266,135 | 279,717 | 242,113 | 236,009 | 277,748 |
| Parcels, Luggage, Mails, etc. ... | £ | 42,020 | 44,762 | 42,921 | 45,720 | 83,370 |
| Goods ... ... ... | £ | 2,284,418 | 2,355,368 | 1,698,676 | 1,653,548 | 1,957,345 |
| Live Stock ... ... | £ | 51,240 | 51,286 | 56,001 | 66,543 | 75,624 |
| Telegraphs ... ... | £ | 2,318 | 2,035 | 1,578 | 1,273 | 1,193 |
| Sundry ... ... | £ | 24,496 | 37,145 | 34,879 | 21,648 | 34,786 |
| TOTAL, RAILWAY ... | £ | 2,650,627 | 2,770,363 | 2,076,168 | 2,024,741 | 2,409,976 |
| Road Transport ... ... | £ | 26,443 | 19,140 | 15,161 | 18,802 | 25,802 |
| Total, Operating Receipts | £ | 2,677,070 | 2,789,503 | 2,091,329 | 2,043,543 | 2,435,778 |
| **OPERATING EXPENDITURE** | | | | | | |
| Permanent Way & Works ... | £ | 213,444 | 244,357 | 254,619 | 223,075 | 191,582 |
| Locomotives and Rolling Stock | £ | 460,311 | 546,630 | 560,332 | 521,283 | 496,924 |
| Traffic and Commercial ... | £ | 188,791 | 189,879 | 138,773 | 192,908 | 193,452 |
| Administration ... ... | £ | 76,417 | 78,895 | 63,605 | 82,230 | 80,915 |
| Special ... ... | £ | 2,027 | 4,041 | 4,073 | 4,602 | 2,779 |
| Wharves and Quays ... | £ | 62,979 | 61,625 | 54,415 | 33,760 | 40,895 |
| OTHER CHARGES :— | | | | | | |
| Provident Fund—African | £ | 20,135 | 21,433 | 21,937 | 23,177 | 28,512 |
| Other Government Departments ... ... | £ | 28,789 | 30,491 | 33,962 | 35,759 | 34,046 |
| European Pensions and Gratuities ... ... | £ | 88,891 | 90,160 | 98,117 | 88,187 | 95,411 |
| Sundry ... ... | £ | 13,862 | 25,279 | 20,449 | 16,896 | 21,091 |
| TOTAL, RAILWAY ... | £ | 1,155,646 | 1,292,790 | 1,320,282 | 1,221,967 | 1,185,607 |
| Road Transport ... | £ | 15,648 | 16,047 | 14,133 | 15,004 | 17,476 |
| Total, Operating Expenditure | £ | 1,171,294 | 1,308,837 | 1,334,415 | 1,236,971 | 1,203,083 |
| Operating Surplus ... ... | £ | 1,505,776 | 1,480,666 | 756,914 | 806,572 | 1,232,695 |
| *Add:*— | | | | | | |
| Interest on Investments ... | £ | 8,331 | 47,384 | 51,852 | 53,645 | 52,419 |
| Appreciation on Investments | £ | — | — | — | 30,533 | 2,967 |
| Miscellaneous, Non-operating revenue* ... ... | £ | 8,000 | 17,220 | 9,690 | 18,074 | 7,605 |
| *Deduct:*— | | | | | | |
| Renewals Contributions ... | £ | 662,027 | 427,547 | 430,000 | 430,000 | 300,000 |
| Interest on Capital ... | £ | 777,483 | 755,941 | 755,314 | 766,275 | 751,273 |
| Depreciation on Investments | £ | — | 7,906 | 51,150 | — | — |
| Miscellaneous, Non operating expenditure* ... ... | £ | 9,987 | 122,531 | 55,867 | 39,020 | 21,183 |
| Net Surplus or Deficit ... | £ | + 72,612 | + 231,285 | − 473,875 | − 326,471 | + 223,230 |

* Details shown in Net Revenue Account. Previous years' figures adjusted for comparison with 1940–41

5

## SUMMARY OF RESULTS—*Continued*

| Particulars | Unit | 1936-37 | 1937-38 | 1938-39 | 1939-40 | 1940-41 |
|---|---|---|---|---|---|---|
| Recovery from Renewals Fund in respect of reduction of contribution for 1939-40 ... | - | — | — | — | — | + 130,000 |
| TRANSFER:— | | To Reserve Fund | To Reserve Fund | From Reserve Fund | From Renewals Fund | To Renewals Fund |
| | | 72,612 | 231,285 | 303,897 | 496,449 | 353,230 |
| Surplus or deficit carried forward ... | - | Nil | Nil | − 169,978 | Nil | Nil |
| Balance of Reserve Fund ... | - | 72,612 | 303,897 | Nil | Nil | Nil |
| Net Appropriation from Renewals Fund to meet accumulated deficit ... | - | Nil | Nil | Nil | 496,449 | 143,219 |
| RAILWAY STATISTICS | | | | | | |
| Receipts per paying train-mile ... ... | pence | 164·38 | 174·02 | 151·40 | 156·68 | 178·45 |
| Receipts per mile line open | £ | 1408·98 | 1465·84 | 1028·96 | 1073·85 | 1279·97 |
| Expenditure per paying train-mile ... ... | pence | 71·92 | 81·65 | 96·60 | 94·83 | 88·14 |
| Expenditure per mile line open ... ... | £ | 616·47 | 687·78 | 701·22 | 650·01 | 632·20 |
| Expenditure per cent. on Receipts ... | % | 43·75 | 46·92 | 63·80 | 60·53 | 49·39 |
| Expenditure per 1,000 trailing gross ton-miles | shillings | 19·89 | 21·48 | 26·33 | 25·45 | 22·95 |

References:-
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

## TRAFFIC AND COMMERCIAL DEPARTMENT

15. EXPENDITURE AND STATISTICS.—The following table shows the position for the past nine years :—

| Particulars | Unit | 1932-33 | 1933-34 | 1934-35 | 1935-36 | 1936-37 | 1937-38 | 1938-39 | 1939-40 | 1940-41 |
|---|---|---|---|---|---|---|---|---|---|---|
| General Superintendence ... | £ | 46,446 | 39,329 | 39,019 | 37,383 | 36,574 | 35,460 | 37,473 | 37,510 | **36,710** |
| Traffic Expenses ... | £ | 99,125 | 118,324 | 113,169 | 111,648 | 120,102 | 120,624 | 125,856 | 130,888 | **133,240** |
| Miscellaneous ... | £ | 32,491 | 31,658 | 30,870 | 31,429 | 32,115 | 33,796 | 25,444 | 24,600 | **23,502** |
| Total of Abstract ... | £ | 178,062 | 189,311 | 183,058 | 181,460 | 188,731 | 189,880 | 188,773 | 192,998 | **193,452** |
| Miles open to Traffic ... | Miles | 1,905 | 1,905 | 1,900 | 1,900 | 1,900 | 1,903 | 1,903 | 1,903 | **1,903** |
| Per Route-mile ... | £ | 93·47 | 99·38 | 96·35 | 95·51 | 99·36 | 99·78 | 99·20 | 101·42 | **101·66** |
| Per 1,000 Gross Trailing Ton-miles ... | Pence | 38·69 | 54·27 | 48·66 | 47·54 | 38·47 | 37·39 | 44·70 | 47·67 | **44·29** |
| Per cent. of Working Expenditure ... | % | 16·37 | 17·65 | 17·59 | 17·57 | 16·34 | 14·69 | 14·30 | 15·79 | **16·32** |

16. The division of expenditure as between coaching and freight services based on paying gross ton-miles is as follows :—

| Particulars (excluding cost of Motor Services) | Freight | Coaching | Total |
|---|---|---|---|
| Gross trailing Ton-miles (Paying) ... ... | 712,292,574 | 216,670,318 | 928,962,892 |
| Proportion ... ... | 76·68% | 23·32% | 100% |
| | £ | £ | £ |
| Operating Expenditure ... | 909,123 | 276,484 | 1,185,607 |
| Interest on Capital ... | 575,294 | 174,959 | 750,253 |
| Depreciation ... ... | 228,437 | 69,472 | 297,909 |
| Total ... | 1,712,854 | 520,915 | 2,233,769 |

The freight costs per net paying ton-mile and per gross ton-mile were 1·47d and ·57d respectively as compared with 1·800d and ·67d for 1939–40. The costs per freight ton-mile required to make up the deficiency on coaching traffic were :—

per net paying ton-mile ·15d
per gross ton-mile ... ·06d

and therefore to cover expenses it was necessary to earn 1·62d per net and ·63d per gross ton-mile. The actual freight receipts for 1940–41 represented 1·74d per net and ·68d per gross ton-mile.



## ROAD FEEDER SERVICES

17. The following statement shows the financial position and working statistics for the past seven years :—

| Particulars | Unit | 1934-35 | 1935-36 | 1936-37 | 1937-38 | 1938-39 | 1939-40 | 1940-41 |
|---|---|---|---|---|---|---|---|---|
| Motor Lorries ... | No. | 23 | 29 | 29 | 29 | 27 | 28 | **31** |
| Trailers ... | ,, | 20 | 26 | 28 | 28 | 27 | 27 | **26** |
| Vehicle mileage, total ... | Miles | 291,103 | 332,409 | 423,068 | 326,600 | 240,631 | 342,472 | **455,176** |
| Vehicle mileage, average per motor vehicle ... | ,, | 12,657 | 11,462 | 14,589 | 11,262 | 8,298 | 12,231 | **14,683** |
| Net ton mileage, total ... | Ton-miles | 764,385 | 956,213 | 1,040,279 | 540,579 | 639,787 | 949,878 | **1,334,375** |
| Net ton mileage, average per motor vehicle ... | ,, | 33,234 | 32,973 | 35,872 | 18,641 | † 23,807 | 33,924 | **43,044** |
| Receipts ... | £ | 19,362 | 20,903 | 26,443 | 19,140 | 15,161 | 18,803 | **25,802** |
| *Working Expenditure ... | £ | 13,372 | 13,332 | 15,648 | 16,047 | 14,133 | 15,004 | **17,476** |
| Operating Ratio ... | Per cent. | 69·06 | 63·78 | 59·18 | 83·84 | 93·22 | 79·80 | **67·73** |
| Receipts per net ton-mile ... | Pence | 6·08 | 5·25 | 6·10 | 8·50 | † 5·69 | 4·75 | **4·64** |
| Working Expenditure per net ton-mile ... | ,, | 4·20 | 3·35 | 3·61 | 7·12 | † 5·30 | 3·79 | **3·14** |
| Receipts per vehicle-mile ... | ,, | 15·96 | 15·09 | 15·00 | 14·06 | 11·14 | 13·17 | **13·60** |
| Tonnage carried ... | Tons | 16,620 | 19,308 | 30,955 | 16,642 | 16,486 | 23,318 | **32,000** |
| Passengers ,, ... | No. | 4,664 | 5,532 | 4,701 | 2,657 | 3,244 | 3,883 | **4,427** |
| **Cost per Vehicle-mile** | | | | | | | | |
| General Superintendence ... | Pence | 1·79 | 1·53 | 1·27 | 1·76 | 2·44 | 1·79 | **1·30** |
| Drivers and Clerks ... | ,, | 1·74 | 1·60 | 1·45 | 1·97 | 2·66 | 2·00 | **1·71** |
| Fuel ... | ,, | 2·94 | 2·21 | 2·06 | 2·59 | 2·19 | 2·25 | **2·58** |
| Tyres ... | ,, | ·49 | ·35 | ·44 | ·52 | ·47 | ·28 | **·34** |
| Maintenance ... | ,, | 4·06 | 3·94 | 3·66 | 4·95 | 6·33 | 4·20 | **3·28** |
| Total cost per vehicle-mile | ,, | 11·02 | 9·63 | 8·88 | 11·79 | 14·09 | 10·52 | **9·21** |

* Excluding Medical Services, Provident Fund and Pensions. † Revised.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## COMMODITY STATEMENT OF FREIGHT EARNINGS—ROAD TRANSPORT (PUBLIC AND GOVT.)

| Commodity | 1939-40 | | 1940-41 | | Increase | | | | Decrease | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tons | £ | Tons | £ | Tons | % | £ | % | Tons | % | £ | % |
| Agricultural Products | 195 | 103 | 297 | 303 | 102 | 52 | 200 | 194 | — | — | — | — |
| Beer and Wines | — | — | 1 | 4 | — | — | 3 | 300 | — | — | — | — |
| Building Material | 180 | 134 | 56 | 26 | — | — | — | — | 124 | 69 | 108 | 81 |
| Cotton Goods | 51 | 93 | 82 | 132 | 31 | 61 | 39 | 42 | — | — | — | — |
| Cotton Ginned | 2,320 | 2,007 | 2,039 | 1,020 | — | — | — | — | 281 | 12 | 387 | 19 |
| Cotton Seed | 3,716 | 2,215 | 6,903 | 3,561 | 3,187 | 86 | 1,346 | 59 | — | — | — | — |
| Cotton Unginned | 7,279 | 3,195 | 9,358 | 4,794 | 2,059 | 28 | 1,599 | 50 | — | — | — | — |
| Empties | 166 | 105 | 322 | 213 | 156 | 94 | 108 | 103 | — | — | — | — |
| Groundnuts | 4,129 | 2,399 | 7,770 | 4,352 | 3,641 | 88 | 1,953 | 81 | — | — | — | — |
| Gum | — | 24 | 60 | 169 | 56 | 1,400 | 145 | 604 | — | — | — | — |
| Hardware | 121 | 403 | 75 | 75 | — | — | — | — | 47 | 11 | 328 | 81 |
| Hides | 83 | 148 | 138 | 289 | 55 | 66 | 141 | 95 | — | — | — | — |
| Kerosene and Petrol | 93 | 187 | 46 | 53 | — | — | — | — | 47 | 51 | 134 | 72 |
| Kola Nuts | 162 | 148 | 186 | 157 | 24 | 15 | 9 | 6 | — | — | — | — |
| Machinery | 11 | 25 | 11 | 14 | — | — | — | — | — | — | 11 | 44 |
| Mineral Oils | 11 | 13 | 18 | 62 | 11 | 157 | 49 | 377 | — | — | — | — |
| Miscellaneous | 7 | 403 | 1,873 | 1,357 | 1,158 | 162 | 64 | 5 | — | — | — | — |
| Potash | 715 | 1,293 | — | — | — | — | — | — | 715 | 100 | 1,293 | 100 |
| Provisions | 37 | — | 11 | 24 | — | — | — | — | 26 | 70 | 135 | 85 |
| Salt | 1,650 | 159 | 2,085 | 4,612 | 435 | 26 | 1,197 | 35 | — | — | — | — |
| Shea Nuts | 755 | 219 | — | — | — | — | — | — | 755 | 100 | 219 | 100 |
| Skins | 414 | 931 | 379 | 853 | — | — | — | — | 35 | 8 | 78 | 8 |
| Tobacco Products | 23 | 39 | 24 | 40 | 1 | 4 | 1 | 3 | — | — | — | — |
| Military | — | — | 155 | 365 | 155 | — | 365 | — | — | — | — | — |
| TOTAL | 22,113 | 17,286 | 31,901 | 23,075 | 11,071 | 50 | 7,189 | 41 | 9,783 | 33 | 5,789 | 33 |
| NET INCREASE | — | — | — | — | 9,788 | 44 | 5,789 | 33 | | | | |
| TON MILES | 949,878 | | 1,323,609 | | | | | | | | | |





## MECHANICAL ENGINEERING DEPARTMENT
### (WORKSHOPS AND RUNNING SECTIONS)

18. The expenditure and certain statistics for the past nine years were as follows:—

| Particulars | Unit | 1932-33 | 1933-34 | 1934-35 | 1935-36 | 1936-37 | 1937-38 | 1938-39 | 1939-40 | 1940-41 |
|---|---|---|---|---|---|---|---|---|---|---|
| General Superintendence ... | £ | 2,970 | 2,471 | 2,347 | 2,881 | 2,696 | 1,991 | 2,568 | 3,027 | 3,526 |
| WORKSHOPS | | | | | | | | | | |
| Direct Superintendence | £ | 12,031 | 13,043 | 13,844 | 12,885 | 14,106 | 14,406 | 15,158 | 15,292 | 15,199 |
| Locomotives ... | £ | 78,373 | 75,702 | 65,162 | 74,339 | 91,523 | 111,329 | 124,247 | 106,383 | 85,803 |
| Machinery, Tools and Plant ... | £ | 11,354 | 10,492 | 9,928 | 9,743 | 11,727 | 14,722 | 15,773 | 14,507 | 13,240 |
| Vehicles ... | £ | 40,007 | 38,325 | 34,612 | 38,538 | 56,781 | 67,353 | 83,713 | 77,269 | 66,399 |
| Miscellaneous ... | — | — | — | 332 | 330 | 416 | 424 | 590 | *4,607 | 3,592 |
| Total, Workshops ... | £ | 141,765 | 137,562 | 123,878 | 135,835 | 174,553 | 208,291 | 239,481 | 218,058 | 184,333 |
| Miles open to Traffic ... | Miles | 1,905 | 1,905 | 1,900 | 1,900 | 1,900 | 1,903 | 1,903 | 1,903 | 1,903 |
| Per Route-mile ... | £ | 74·42 | 72·21 | 65·20 | 71·49 | 91·87 | 109·45 | 125·84 | 114·59 | 96·81 |
| Per 1,000 Gross Trailing Ton-miles ... | Pence | 30·80 | 39·44 | 32·93 | 35·59 | 35·56 | 41·02 | 56·71 | 53·81 | 42·18 |
| Per cent. of Total Railway Expenditure | % | 13·03 | 12·82 | 11·90 | 13·15 | 15·05 | 15·70 | 17·78 | 17·57 | 15·54 |
| RUNNING | | | | | | | | | | |
| Direct Superintendence | £ | 20,770 | 20,671 | 18,855 | 17,853 | 19,235 | 20,744 | 22,167 | 20,275 | 19,193 |
| Operating Expenses ... | £ | 258,594 | 225,024 | 229,181 | 219,732 | 259,290 | 310,174 | 290,408 | 269,315 | 279,119 |
| Miscellaneous ... | £ | 4,081 | 3,210 | 2,947 | 3,353 | 4,537 | 5,427 | 5,708 | *10,008 | 10,848 |
| Total, Running ... | £ | 283,445 | 248,905 | 250,986 | 240,938 | 283,062 | 336,345 | 318,283 | 300,198 | 309,165 |
| Per Route-mile ... | £ | 148·79 | 130·66 | 132·10 | 126·81 | 148·98 | 171 | 167·25 | 157·75 | 162·48 |
| Per 1,000 Gross Trailing Ton-miles ... | Pence | 61·59 | 71·36 | 66·71 | 63·12 | 57·67 | 66·23 | 75·37 | 74·13 | 70·78 |
| Per cent. of Total Railway Expenditure | % | 26·06 | 23·20 | 24·11 | 23·33 | 24·41 | 25·35 | 23·63 | 24·57 | 26·08 |
| Grand Total ... | £ | 428,180 | 388,938 | 377,212 | 334,659 | 460,311 | 546,630 | 560,332 | 521,283 | 496,924 |
| Per Route-mile ... | £ | 224·76 | 204·17 | 198·53 | 176·14 | 242·26 | 287·25 | 294·45 | 273·93 | 261·13 |
| Per 1,000 Gross Trailing Ton-miles ... | Pence | 93·04 | 111·50 | 100·27 | 98·96 | 93·78 | 107·64 | 132·08 | 128·72 | 113·77 |
| Per cent. of Total Railway Expenditure | % | 39·37 | 36·25 | 36·24 | 32·41 | 39·83 | 42·28 | 42·44 | 42·66 | 41·91 |

* Includes Passages and Transport

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Cost of Engine Repairs

| Class of Repair | 1939–40 Number | 1939–40 Total cost | 1939–40 Average cost per engine | 1940–41 Number | 1940–41 Total cost | 1940–41 Average cost per engine |
|---|---|---|---|---|---|---|
| | | £ | £ | | £ | £ |
| **Ebute Metta** | | | | | | |
| General ... ... | 34 | 41,386 | 1,217 | 27 | 28,719 | 1,064 |
| Service ... ... | 43 | 36,542 | 850 | 59 | 38,737 | 656 |
| Miscellaneous ... ... | 9 | 1,251 | 139 | 10 | 1,455 | 146 |
| Accident ... ... | 5 | 2,193 | 439 | 4 | 295 | 74 |
| Conversion ... ... | 2 | 4,384 | 2,192 | – | – | – |
| Total ... | 93 | 85,756 | – | 100 | 69,206 | – |
| **Enugu** | | | | | | |
| General ... ... | 2 | 1,534 | 767 | 1 | 893 | 893 |
| Service ... ... | 25 | 16,555 | 662 | 23 | 13,393 | 582 |
| Miscellaneous ... ... | 4 | 596 | 149 | 1 | 299 | 299 |
| Accident ... ... | 1 | 763 | 763 | – | – | – |
| Total ... | 32 | 19,448 | – | 25 | 14,585 | – |
| **Zaria** | | | | | | |
| Miscellaneous | 5 | 518 | 104 | 6 | 825 | 137 |
| Grand Total ... | 130 | 105,722 | – | 131 | 84,616 | – |

19. The relative figures showing the average mileage between shoppings and the average cost per mile compared with the previous year are as follows:—

| Class of Repair | 1939–40 Average mileage between shoppings | 1939–40 Average cost per mile in pence | 1940–41 Average mileage between shoppings | 1940–41 Average cost per mile in pence |
|---|---|---|---|---|
| **Ebute Metta** | | | | |
| General ... | 34,473 | 8·48 | 38,768 | 6·51 |
| Service ... | 37,219 | 5·48 | 38,082 | 4·06 |
| **Enugu** | | | | |
| General ... | 37,333 | 9·86 | 38,351 | 5·54 |
| Service ... | 36,300 | 4·38 | 32,666 | 3·79 |
| | 37,543 | 6·20 | 37,978 | 4·62 |

## Vehicle Repairs

| | Rebuilds | Heavy Repairs | Medium Repairs | Light & Petty Repairs | New | Total |
|---|---|---|---|---|---|---|
| **Coaching Vehicles** | | | | | | |
| Ebute Metta ... | – | 55 | 22 | 20 | 3 | 100 |
| Enugu ... | – | 1 | – | 16 | – | 17 |
| Total ... | – | 56 | 22 | 36 | 3 | 117 |
| **Goods Vehicles** | | | | | | |
| Ebute Metta ... | *46 | 213 | – | 187 | – | 446 |
| Enugu ... | – | 415 | – | 185 | – | 600 |
| Total ... | *46 | 628 | – | 372 | – | 1,046 |

* Includes 4 from maintenance.



20. Punctuality of Trains.—The percentages of punctuality of trains during the past three years were:—

| | 1938–39 | 1939–40 | 1940–41 |
|---|---|---|---|
| (a) *Passenger Trains* | | | |
| Run to time ... | 83 | 87 | 85 |
| 1–15 minutes late ... | 10 | 8 | 9 |
| 16–30 minutes late ... | 4 | 2 | 3 |
| Over 30 minutes late ... | 3 | 3 | 3 |
| (b) *Freight Trains* | | | |
| Less than 30 minutes late | 78 | 86 | 84 |
| Over 30 minutes late | 22 | 14 | 16 |

21. Performance and expenditure of the Locomotive, Carriage and Wagon Running Section are shown in the following table:—

| Particulars | 1939–40 Expenditure | 1939–40 Per Engine Mile 4,438,141 | 1939–40 Per Engine Hour (shed to shed) 422,525 | 1939–40 Per 1,000 Gross Trailing Ton-miles 971,687,228 | 1940–41 Expenditure | 1940–41 Per Engine Mile 4,752,940 | 1940–41 Per Engine Hour (shed to shed) 483,595 | 1940–41 Per 1,000 Gross Trailing Ton-miles 1,048,281,350 |
|---|---|---|---|---|---|---|---|---|
| | £ | pence | pence | pence | £ | pence | pence | pence |
| Loco. Running Staff ... | 60,811 | 3·29 | 34·54 | 15·02 | 58,154 | 2·93 | 28·86 | 13·31 |
| Shed ... ... | 64,649 | 3·50 | 36·72 | 15·96 | 67,137 | 3·39 | 33·32 | 15·37 |
| Fuel ... ... | 85,828 | 4·64 | 48·75 | 21·19 | 100,465 | 5·07 | 49·86 | 23·00 |
| Water ... ... | 18,108 | ·98 | 10·29 | 4·47 | 18,550 | ·94 | 9·20 | 2·19 |
| Oil and Stores ... | 7,649 | ·41 | 4·34 | 1·89 | 9,547 | ·48 | 4·74 | 1·03 |
| Running Costs, Loco. | 237,036 | 12·82 | 134·64 | 58·53 | 253,853 | 12·81 | 125·98 | 54·90 |
| Vehicle Repairs ... | 21,006 | 1·13 | 11·93 | 5·19 | 20,754 | 1·05 | 10·30 | 4·75 |
| Miscellaneous ... | 10,533 | ·57 | 5·99 | 2·60 | 5,959 | ·30 | 2·96 | 4·25 |
| Maintenance of outdoor Machinery ... | ... | ... | ... | ... | 4,889 | ·25 | 2·42 | 1·36 |
| Running Costs, Locos. and Vehicles ... | 268,580 | 14·52 | 152·56 | 66·32 | 285,455 | 14·41 | 141·66 | 65·26 |
| Superintendence ... | 19,716 | 1·06 | 11·20 | 4·87 | 19,198 | ·97 | 9·53 | 4·40 |
| Train Lighting ... | 5,203 | ·28 | 2·95 | 1·28 | 4,512 | ·23 | 2·24 | 1·12 |
| Total Running Costs | 293,499 | 15·86 | 166·71 | 72·47 | 309,165 | 15·61 | 153·43 | 70·78 |

22. Statistics.—Further operating results are given below.

| | 1938–39 | 1939–40 | 1940–41 |
|---|---|---|---|
| Pounds of coal per engine-mile ... ... | 79·40 | 72·60 | 74·00 |
| Pounds of lubricating oil and grease per 100 engine-miles | 6·40 | 5·90 | 5·80 |
| Miles per carriage and wagon hot-box ... | 314,633 | 208,236 | 1,293,522 |
| Average number of engines in use per day ... | 178 | *81 | *89 |
| Engine-miles per day per main line engine in service | 88 | *129 | *124 |
| Pounds of coal per 1,000 trailing gross ton-miles (excluding engine ton-miles) | 331 | 299 | 298 |

* Excludes engines stored and greased, under repair in service, shunting engines, all B.I.R. engines and S.C. (all previously included).

74
References:-
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

## 23. Engine Failures.—

| Year | No. of Failures | Total Mileage | Miles per Failure |
|---|---|---|---|
| 1931–32 | 147 | 3,323,297 | 22,608 |
| 1932–33 | 154 | 3,550,841 | 23,058 |
| 1933–34 | 128 | 3,404,518 | 26,598 |
| 1934–35 | 150 | 3,665,496 | 24,437 |
| 1935–36 | 144 | 3,819,408 | 26,524 |
| 1936–37 | 165 | 4,458,486 | 27,021 |
| 1937–38 | 176 | 4,524,085 | 25,705 |
| 1938–39 | 143 | 3,988,042 | 27,888 |
| 1939–40 | 213 | 3,771,516 | 17,707 |
| **1940–41** | **205** | **4,035,691** | **19,685** |

| Track | Engine Type | Engine Class | Mileage | No. of Failures | Miles per Failure |
|---|---|---|---|---|---|
| 80 lb | 2-8-2 & 4-8-2 | 801–808 | 81,718 | 17 | 4,806 |
| 60 lb | 4-8-2 | 701–729 | 709,397 | 44 | 16,122 |
| 60 lb | 4-8-0 | 301–332 | 689,073 | 45 | 15,312 |
| 60 lb | 4-6-2 | 405–414 | 308,954 | 2 | 154,477 |
| 60 lb | 4-6-4 Tank | 451–463 | 275,107 | 21 | 13,100 |
| 45 lb | 4-8-0 | 601–635 | 506,572 | 24 | 29,440 |
| | | 257–300 | 510,471 | 11 | 46,406 |
| | | 211–218 | 50,932 | 6 | 25,155 |
| | | 151–156 | 61,830 | 2 | 30,915 |
| 45 lb | 2-6-2 | 202 | 17,391 | — | — |
| 45 lb | 4-8-2+2-8-4 | 901–902 | 30,762 | 6 | 5,127 |
| 45 lb | 4-6-2+2-6-4 | 501–516 | 368,732 | 19 | 19,407 |
| 45 lb | Sentinel-Cammell Coaches | S.C. 1 & 2 | 22,663 | 6 | 3,777 |
| 30 lb | Bauchi Light Rly. Main Line | 51–60 | 101,989 | 2 | 50,994 |
| | (a) Total Main Line | | 4,035,591 | 205 | 19,685 |
| Various | 3′ 6″ Gauge Shunting Engines | Various | 692,616 | 5 | 138,523 |
| 30 lb | 2′ 6″ Gauge Bauchi Light Rly. Shunting Engines | 3–5 | 24,733 | — | — |
| | (b) Total Shunting | | 717,349 | 5 | 143,470 |

### Classification of Failures

*Fractures* (included in general summary below)

| | | *No. of Failures* |
|---|---|---|
| (a) | Faulty design or faulty material not due to shops ... ... ... | 13 |
| (b) | Faulty shop work ... ... ... | 4 |
| (c) | Faulty running shed work ... ... | 1 |
| (d) | Cause indefinite ... ... ... | 7 |

*General Summary*

| | | |
|---|---|---|
| (a) | Faulty design ... ... ... | 22 |
| (b) | Faulty material ... ... ... | 12 |
| (c) | Faulty work original or due to shops or running sheds ... ... ... | 55 |
| (d) | Neglect due to running sheds ... | 11 |
| (e) | Neglect of inspection ... ... | 16 |
| (f) | Mismanagement of engine ... ... | 44 |
| (g) | Mismanagement of fire ... ... | 8 |
| (h) | Indefinite or other causes ... ... | 42 |



## Coal Consumption.—

| Class of Engine | Engine Type | Average Coal Consumption in lb per Engine-mile |
|---|---|---|
| Sentinel Cars | Bogie & Articulated | 19·8 |
| 1–30 | 0-6-0 | 46·2 |
| 31–33 | 0-8-0 | 61·9 |
| 37–50 | 0-6-0 | 40·1 |
| 61–66, 92–98 | 0-6-0 | 34·4 |
| 103–120 | 0-8-0 | 57·1 |
| 151–156 | 4-8-0 | 91·2 |
| 202 | 2-6-2 | 56·6 |
| 211–218 | 4-8-0 | 70·8 |
| 257–300 | 4-8-0 | 73·0 |
| 301–332 | 4-8-0 | 79·4 |
| 405–414 | 4-6-2 | 66·0 |
| 451–463 | 4-6-4 | 64·6 |
| 501–512 | 4-6-2+2-6-4 | 92·7 |
| 513–516 | 4-6-2+2-6-4 | 89·8 |
| 601–635 | 4-8-0 | 70·3 |
| 701–729 | 4-8-2 | 93·5 |
| 801–805 | 2-8-2 | 136·5 |
| 806–808 | 4-8-2 | 133·6 |
| 901–902 | 4-8-2+2-8-4 | 103·5 |
| B.L.R. 3–5 | 0-6-0 | 15·0 |
| ,, 51–60 | 0-6-2 | 68·5 |
| Average | | 74·0 |

## Ports and Quays—Operation of Mechanical Appliances.

| Particulars | Apapa Quay | | Ijora Wharf | | Port Harcourt | |
|---|---|---|---|---|---|---|
| | 1939-40 | 1940-41 | 1939-40 | 1940-41 | 1939-40 | 1940-41 |
| (a) Total tonnage handled ... | 233,393 | 284,041 | 126,660 | 126,925 | 120,042 | 140,722 |
| (b) Hours cranes, transporters, conveyor and tip available | 33,313 | 37,018 | 4,490 | 4,546 | 3,690 | 3,746 |
| (c) Hours cranes, transporters, conveyor and tip worked | 13,602 | 18,800 | 1,959 | 1,929 | 356 | 413 |
| (d) Percentage of (c) to (b) ... | 40·83 | 50·78 | 43·63 | 42·43 | 9·1 | 11·02 |
| (e) Average tons handled per working hour ... | 17·16 | 15·11 | 64·65 | 65·79 | 337·19 | 340·73 |
| (f) Cost per working hour ... | 6/3 | 4/6 | 31/11 | 37/11 | 104/8 | 174/9 |
| (g) Cost per ton handled (in pence) | 4·37 | 3·56 | 5·92 | 6·90 | 3·72 | 6·15 |

75

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## CIVIL ENGINEERING

24. Expenditure during the past nine years was as follows :—

| Particulars | Unit | 1932-33 | 1933-34 | 1934-35 | 1935-36 | 1936-37 | 1937-38 | 1938-39 | 1939-40 | 1940-41 |
|---|---|---|---|---|---|---|---|---|---|---|
| General Superintendence ... | £ | 65,483 | 65,035 | 63,994 | 64,921 | 66,073 | 68,868 | 72,755 | 70,354 | **72,411** |
| Permanent Way ... | £ | 82,414 | 85,769 | 82,489 | 85,884 | 106,181 | 128,438 | 136,813 | 113,639 | **87,740** |
| Bridges and Culverts ... | £ | 7,915 | 7,280 | 9,395 | 10,309 | 9,676 | 9,803 | 8,612 | 6,907 | **4,157** |
| Stations & Buildings ... | £ | 19,238 | 18,667 | 20,067 | 16,943 | 18,812 | 22,279 | 21,137 | 17,871 | **14,230** |
| Water Supplies ... | £ | 623 | 636 | 763 | 752 | 1,248 | 1,583 | 1,364 | 1,325 | **1,115** |
| Signalling ... | £ | 2,047 | 2,031 | 1,880 | 2,057 | 3,235 | 3,934 | 3,887 | 3,375 | **2,318** |
| Sanitation ... | £ | 5,836 | 5,892 | 6,359 | 5,602 | 6,629 | 7,611 | 7,820 | 7,137 | **6,396** |
| Sundry ... | £ | 734 | 374 | 1,092 | 942 | 1,520 | 1,842 | 2,232 | 2,467 | **3,215** |
| Total ... | £ | 184,340 | 185,686 | 186,039 | 187,410 | 213,444 | 244,358 | 254,620 | 223,075 | **191,582** |
| Miles open to Traffic ... | Miles | 1,905 | 1,905 | 1,900 | 1,900 | 1,900 | 1,903 | 1,903 | 1,903 | **1,903** |
| Per Route-mile ... | £ | 96·77 | 97·47 | 97·92 | 98·64 | 112·34 | 128·41 | 133·80 | 117·22 | **100·67** |
| Per 1,000 Gross Trailing Ton-miles ... | Pence | 56·87 | 53·23 | 49·45 | 49·10 | 43·50 | 48·11 | 60·29 | 55·08 | **43·86** |
| Per cent. of total Working Expenditure ... | % | 16·95 | 17·31 | 17·87 | 18·15 | 18·47 | 18·90 | 19·28 | 18·25 | **16·16** |

## ADMINISTRATION

25. EXPENDITURE.—The following statement shows the expenditure for the past nine years :—

| Particulars | Unit | 1932-33 | 1933-34 | 1934-35 | 1935-36 | 1936-37 | 1937-38 | 1938-39 | 1939-40 | 1940-41 |
|---|---|---|---|---|---|---|---|---|---|---|
| Management ... | £ | 7,378 | 7,083 | 6,885 | 6,500 | 5,331 | 6,196 | 7,135 | 7,619 | **8,957** |
| Accounts ... | £ | 49,523 | 46,748 | 45,210 | 44,992 | 43,967 | 43,577 | 46,910 | 46,176 | **42,959** |
| Stores ... | £ | 21,219 | 20,416 | 17,365 | 16,591 | 17,205 | 17,695 | 18,967 | 17,950 | **17,673** |
| Printing ... | £ | 8,822 | 9,597 | 9,415 | 9,685 | 9,914 | 11,427 | 10,593 | 10,485 | **11,326** |
| Total of Abstract | £ | 86,942 | 83,844 | 78,875 | 77,768 | 76,417 | 78,895 | 83,605 | 82,230 | **80,915** |
| Miles open to Traffic | Mile | 1,905 | 1,905 | 1,900 | 1,900 | 1,900 | 1,903 | 1,903 | 1,903 | **1,903** |
| Per Route-mile ... | £ | 45·63 | 44·01 | 41·51 | 40·93 | 40·22 | 41·46 | 43·93 | 43·21 | **42·52** |
| Per 1,000 Gross Trailing Ton-miles ... | Pence | 26·82 | 24·04 | 20·97 | 20·37 | 15·86 | 15·55 | 19·89 | 20·31 | **18·52** |
| Per cent. of total Working Expenditure ... | % | 8·00 | 7·82 | 7·58 | 7·53 | 6·61 | 6·10 | 6·33 | 6·73 | **6·82** |



## PURCHASE AND ISSUE OF STORES

26. STORES TRANSACTIONS—(excluding coal) for ten years 1931–32 to 1940–41 are shown in the following statement.

| Year | Value of Stock at the beginning of year | Receipts | Issues | Value of Stock at the end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| 1931-32 | 272,494 | 402,369 | 462,258 | 212,605 |
| 1932-33 | 212,605 | 161,996 | 188,279 | 186,322 |
| 1933-34 | 186,322 | 176,839 | 189,363 | 173,798 |
| 1934-35 | 173,798 | 187,782 | 219,962 | 141,618 |
| 1935-36 | 141,618 | 358,642 | 335,604 | 164,656 |
| 1936-37 | 164,656 | 256,671 | 277,430 | 143,897 |
| 1937-38 | 143,897 | 433,076 | 415,883 | 161,090 |
| 1938-39 | 161,090 | 452,230 | 410,848 | 202,472 |
| 1939-40 | 202,472 | 266,128 | 281,112 | 187,488 |
| **1940-41** | **187,488** | **192,841** | **203,325** | **177,004** |

27. RECEIPTS were made up as follows :—

| | 1939-40 | 1940-41 |
|---|---|---|
| Crown Agents— | | |
| Suspense Account | £129,990 | £ 89,874 |
| Capital Works and Renewals A/c. | 80,033 | 40,830 |
| Special for Colliery ... | 615 | 3,456 |
| Purchases Local Firms ... | 11,969 | 16,060 |
| Purchases from Government Departments (mainly timber from Public Works Department) ... ... | 11,120 | 17,529 |
| Work done (by Civil and Mechanical Engineering Departments) ... | 24,433 | 22,721 |
| Returned Stores ... ... | 6,239 | 2,070 |
| Adjustments, Stock Verifications ... | 6 | – |
| Adjustments, Miscellaneous ... | 202 | 191 |
| Inter Stores Transfers ... | 1,521 | 110 |
| | £266,128 | £192,841 |

28. ISSUES were as follows—

| | 1939-40 | 1940-41 |
|---|---|---|
| Operating Account ... ... | £145,437 | £114,925* |
| Capital Works and Renewals Account | 104,418 | 46,760 |
| Sales to Government Departments | 1,769 | 1,876 |
| Sales to Colliery ... ... | 12,572 | 12,578 |
| Sales for Cash ... ... | 144 | 254 |
| Claims Advances Account ... | 219 | 261 |
| Breakages and Losses ... ... | 14 | 13 |
| Fines Fund, charges to ... | – | 5 |
| Provident Fund, charges to ... | 41 | – |
| Manufacturing Suspense Accounts (Foundry and Timber ; Mechanical and Engineering Departments) ... | 16,088 | 26,438 |
| Adjustments, Stock Verification | 2 | – |
| Adjustments, Miscellaneous ... | 212 | 70 |
| Advances War Measures ... | 188 | 1 |
| Advances Petrol, Bukuru ... | 8 | 144 |
| | £281,112 | £203,325 |

* Includes £1,204, obsolete Transporter and Wagon Spares and Group Sundries written off.

76

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

29. TRANSFERS, INTER STORES.—Stores to the value of £12,046 were transferred from Ebute Metta to Enugu, and to the value of £1,252, Enugu to Ebute Metta.

30. UNALLOCATED STOCKS.—The value of unallocated stocks at the 31st March 1940 and 1941 was as follows :—

| | 1940 | 1941 |
|---|---|---|
| Western District | 152,767 | 148,258 |
| Eastern District | 34,721 | 28,746 |
| Total | £187,488 | £177,004 |

The decrease of £10,484 is due to delayed delivery of material on order, consequent on war conditions.

31. SCRAP SALES.—(a) The sum of £5,292 was realized on Sales of Scrap material, made up as follows :—

| *Sales Abroad* | £ |
|---|---|
| 65 tons, non-ferrous ... ... | 3,123 |
| 60 „ ferrous ... ... | 100 |
| Total | £3,223 |

| *Local Sales* | |
|---|---|
| Condemned furniture and fittings | 39 |
| Empties and petty scrap ... | 662 |
| Crippled steel sleepers ... | 451 |
| Ferrous scrap ... ... | 917 |
| Total | £2,069 |

(b) Amounts realized in the past five years are recorded below :—

| | £ |
|---|---|
| 1935–36 | 2,643 |
| 1936–37 | 8,000 |
| 1937–38 | 17,200 |
| 1938–39 | 9,690 |
| 1939–40 | 8,817 |

(c) Cost incurred in effecting Sales of Scrap was £661, made up as follows :—

| | £ |
|---|---|
| Labour ... ... | 103 |
| Material ... ... | 40 |
| Harbour dues and Crown Agents' Commission on Export Sales and includes freight on C & F Shipments. | 518 |
| Total | £661 |

No cutting up was performed.





32. THE TONNAGE OF STORES HANDLED.—The tonnage of stores imported through the Crown Agents was :—

| | 1939–40 | 1940–41 |
|---|---|---|
| Railway | 6,453 | 2,035 |
| Colliery | 60 | 74 |
| Total Tons | 6,513 | 2,109 |

33. LOCAL PURCHASES :—The value of material purchased locally was £16,060 compared with £11,969 last year. A comparative detailed statement is given below :—

| *Particulars* | 1939–40 £ | 1940–41 £ |
|---|---|---|
| Timber for Colliery ... | 2,283 | 2,635 |
| Timber for Railway ... | 14 | 23 |
| Kerosene ... ... | 2,937 | 3,228 |
| Petrol ... ... | 2,952 | 4,566 |
| Oil, Diesel fuel ... ... | 1,098 | 853 |
| Oils and grease ... | 567 | 651 |
| Motor Spares, departmental lorries ... ... | 251 | 349 |
| Motor lorry R.T.O. Zaria ... | – | 1,260 |
| Typewriters and spares ... | 139 | 123 |
| Uniforms (making) ... | – | 515 |
| Soap ... ... | | 41 |
| Crittall doors and windows | 85 | – |
| Candles (Colliery) ... | – | 465 |
| Sleepers Timber ... | 6 | – |
| Mild Steel Bars ... | – | 331 |
| Sundries ... ... | 1,637 | 1,020 |
| | 11,969 | 16,060 |

34. TIMBER PURCHASES.—Particulars of timber supplied by the Public Works Department for the Workshops, during the past two years are given below :—

| | EBUTE METTA | | ENUGU | |
|---|---|---|---|---|
| | 1939–40 | 1940–41 | 1939–40 | 1940–41 |
| Cubic Feet ... ... | 27,722 | 44,716 | 7,459 | 21,147 |
| Total Cost ... ... | £5,974 | £9,812 | £1,525 | £4,329 |
| Average Cost per C. Foot | 51·7d | 52·67d | 51·1d | 49·13d |
| Roof Sticks ... ... | £166 | £165 | – | – |

35. MOTOR LORRIES.—The Stores motor lorries ran 15,698 miles, compared with 19,498 miles last year.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

36. STORES-PURCHASING EFFICIENCY.—The index figures given below indicate the efficiency of stores-purchasing in relation to railway activity :—

| Year | Traffic Density (Train miles ÷ Route-miles) | STORES EFFICIENCY | | | | |
|---|---|---|---|---|---|---|
| | | Value of Stores Stock | | | | Unit of Traffic Density Index Figure |
| | | Balance at 31st March | Per Track-mile | Per Route-mile | Per Unit of Traffic Density | |
| | | £ | £ | £ | £ | |
| 1929-30 | 2137·17 | 303,786 | 149·70 | 170·68 | 142·15 | 100·00 |
| 1930-31 | 1891·54 | 272,494 | 125·57 | 143·26 | 144·06 | 101·34 |
| 1931-32 | 1851·32 | 212,605 | 97·84 | 111·60 | 114·84 | 80·78 |
| 1932-33 | 1806·56 | 186,322 | 86·77 | 98·82 | 103·14 | 72·55 |
| 1933-34 | 1749·66 | 173,798 | 80·09 | 91·22 | 99·33 | 69·87 |
| 1934-35 | 1894·22 | 141,618 | 64·84 | 74·54 | 74·91 | 52·69 |
| 1935-36 | 1853·37 | 164,656 | 75·30 | 86·52 | 88·84 | 62·50 |
| 1936-37 | 2235·08 | 143,897 | 65·82 | 75·71 | 64·38 | 45·29 |
| 1937-38 | 2249·09 | 161,090 | 73·69 | 84·78 | 71·62 | 50·38 |
| 1938-39 | 1958·51 | 202,472 | 92·46 | 106·53 | 103·38 | 72·73 |
| 1939-40 | 1817·37 | 187,488 | 85·61 | 98·52 | 103·17 | 72·53 |
| **1940-41** | **1721·00** | **177,004** | **80·78** | **93·00** | **102·85** | **72·35** |

37. COST OF HANDLING STORES.—The following outlines Stores handling charges over a period of ten years :—

| Year | Value of Total Receipts | VALUE OF TOTAL ISSUES | | Total Annual Cost of Dept. | Handling Charges per £ of Stores Issued (excluding Capital Account) |
|---|---|---|---|---|---|
| | | Operating Account | Capital Account | | |
| | £ | £ | £ | £ | Shillings |
| 1931-32 | 402,369 | 175,797 | 286,470 | 22,865 | 2·6 |
| 1932-33 | 161,966 | 171,268 | 17,010 | 21,219 | 2·4 |
| 1933-34 | 176,839 | 167,013 | 22,350 | 20,416 | 2·4 |
| 1934-35 | 187,782 | 175,981 | 43,981 | 17,365 | 2·0 |
| 1935-36 | 358,642 | 167,296 | 168,308 | 16,591 | 2·0 |
| 1936-37 | 256,671 | 201,589 | 75,841 | 17,205 | 1·7 |
| 1937-38 | 433,076 | 250,516 | 165,367 | 17,695 | 1·4 |
| 1938-39 | 452,230 | 256,143 | 154,705 | 18,967 | 1·4 |
| 1939-40 | 266,128 | 176,694 | 104,418 | 17,950 | 2·0 |
| **1940-41** | **192,841** | **156,565** | **46,760** | **17,054*** | **2·2** |

* Excludes items D. 514 and 516. £619 Scrap Reclamation.

38. COMPARISON WITH GROSS RAILWAY REVENUE :—The balance of stock on Stores Suspense Account at the 31st March 1941 was 5·4% of the gross railway revenue. The total annual expenditure of the Department represents ·52% of the gross railway revenue.

39. STOCK TURNOVER.—The relationship between stock-in-hand at the beginning of each financial year and issues of stock (excluding Capital Account) during the ensuing year, is given in the table below :—

| Year | Stock Turnover *Times* |
|---|---|
| 1931-32 | 0·6 |
| 1932-33 | 0·8 |
| 1933-34 | 0·9 |
| 1934-35 | 1·0 |
| 1935-36 | 1·2 |
| 1936-37 | 1·2 |
| 1937-38 | 1·7 |
| 1938-39 | 1·6 |
| 1939-40 | 0·8 |
| **1940-41** | **0·8** |



## STAFF

40. The numbers engaged on Open Lines during the past three years were as follows :—

| Department | Europeans | African and West Indian salaried Staff | African Employees (including Subordinate Grade Clerks) | Labourers and Porters | Total |
|---|---|---|---|---|---|
| Civil Engineering ... | 90 | 104 | 1,007 | 6,736 | 7,937 |
| Mech. Engineering ... | 136 | 380 | 3,383 | 1,350 | 5,249 |
| Traffic and Commercial | 47 | *1,154 | 874 | 520 | 2,595 |
| Administration, Accounts and Stores | 36 | *377 | 158 | 100 | 671 |
| Total 1940–41 | 309† | 2,015 | 5,422 | 8,706 | 16,452 |
| Total 1939–40 | 326 | 2,027 | 5,787 | 9,518 | 17,658 |
| Total 1938–39 | 326 | 1,991 | 5,975 | 9,760 | 18,052 |
| Bridge reconstruction and capital works ... | – | – | 44 | 127 | 171 |

* Includes Africans holding European appointments
† Includes 16 Europeans seconded for war duties

J. H. McEWEN
*General Manager*

Railway Headquarters
Ebute Metta
29th October 1941.



Reference:-
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

## CERTIFICATES AS TO THE MAINTENANCE OF CAPITAL ASSETS

### A.—Permanent Way, Bridges, Viaducts, Culverts and Buildings

I certify that Permanent Way, Bridges, Viaducts, Culverts, Buildings and other works have been maintained during the past financial year in as good order and repair as funds permitted.

W. J. O. REEVES
*Acting Chief Engineer*

31st March 1941

### B.—Locomotives, Carriages and Wagons

I certify that all Locomotives, Carriages and Wagons have been maintained in as good working order and repair as the funds available have allowed.

W. G. W. WILSON, M.I.Mech.E., M.I.Loco.E.
*Chief Mechanical Engineer*

31st March 1941

### C.—Machinery and Mechanical Plant

I certify that all Workshops Machinery, Mechanical Plant and Cranes, together with Coal Transporters, Coal Conveyor, Quay and Transit Shed Cranes under my charge have been maintained in good working order and repair during the past financial year.

W. G. W. WILSON, M.I.Mech.E., M.I.Loco.E
*Chief Mechanical Engineer*

31st March 1941



# FINANCIAL STATEMENTS

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Statement No. 1*

*Dr.* **RECEIPTS AND EXPENDITURE ON CAPITAL ACCOUNT** *Cr.*

| To Expenditure | Total at 31st March 1940 £ | s | d | Net additions and/or deductions during the year £ | s | d | Total at 31st March 1941 £ | s | d |
|---|---|---|---|---|---|---|---|---|---|
| RAILWAY | | | | | | | | | |
| Lines open for Traffic :— | | | | | | | | | |
| Permanent Way ... | 8,761,230 | 6 | 5 | 638 | 6 | 1 | 8,761,868 | 12 | 6 |
| Signals ... ... | 68,328 | 16 | 2 | *Cr. 1,522* | – | – | 66,806 | 16 | 2 |
| Fencing ... ... | 33,534 | 9 | 11 | 1,379 | – | – | 34,913 | 9 | 11 |
| Telegraphs ... ... | 182,122 | 5 | 6 | – | – | – | 182,122 | 5 | 6 |
| Bridges and Culverts ... | 2,524,460 | 7 | 8 | 2,364 | 17 | 5 | 2,526,825 | 5 | 1 |
| Surveys ... ... | 305,489 | 19 | – | – | – | – | 305,489 | 19 | – |
| Denton Causeway ... | 40,235 | 10 | 9 | – | – | – | 40,235 | 10 | 9 |
| Land Compensation ... | 91,402 | 4 | 5 | – | – | – | 91,402 | 4 | 5 |
| Total ... | 12,006,803 | 19 | 10 | 2,860 | 3 | 6 | 12,009,664 | 3 | 4 |
| Locomotives and Rolling Stock ... | 4,505,255 | 15 | 6 | *Cr. 6,148* | – | 8 | 4,499,107 | 14 | 10 |
| Plant and Machinery ... | 1,125,289 | 12 | 3 | *Cr. 16,139* | 4 | 3 | 1,109,150 | 8 | – |
| Stations, Offices and Buildings ... | 1,909,251 | 3 | 8 | *Cr. 20,846* | – | – | 1,888,405 | 3 | 8 |
| Ferries, Jetties and Wharves ... | 557,847 | 5 | 4 | *Cr. 543,680* | – | – | 14,167 | 5 | 4 |
| Administration & General Charges | 2,005,064 | 8 | 10 | – | – | – | 2,005,064 | 8 | 10 |
| TOTAL RAILWAY EXPENDITURE | 22,109,512 | 5 | 5 | *Cr. 583,953* | 1 | 5 | 21,525,559 | 4 | – |
| ROAD TRANSPORT | | | | | | | | | |
| Buildings ... ... | 5,861 | – | – | – | – | – | 5,861 | – | – |
| Lorries and Trailers ... | 25,536 | 9 | 1 | 1,366 | 17 | 11 | 26,903 | 7 | – |
| Plant ... ... | 2,616 | – | – | 637 | 13 | 1 | 3,253 | 13 | 1 |
| TOTAL ROAD TRANSPORT ... | 34,013 | 9 | 1 | 2,004 | 11 | – | 36,018 | – | 1 |
| TOTAL CAPITAL EXPENDITURE | 22,143,525 | 14 | 6 | *Cr. 581,948* | 10 | 5 | 21,561,577 | 4 | 1 |
| BALANCE ... ... | 77,833 | – | – | 1,511 | 6 | 2 | 79,344 | 6 | 2 |
| | 22,221,358 | 14 | 6 | *Cr. 580,437* | 4 | 3 | 21,640,921 | 10 | 3 |

| By Receipts | Total at 31st March 1940 £ | s | d | Net additions and/or deductions during the year £ | s | d | Total at 31st March 1941 £ | s | d |
|---|---|---|---|---|---|---|---|---|---|
| ADVANCES BY GOVERNMENT | | | | | | | | | |
| On Unredeemed Loans ... | 15,297,332 | 16 | 5 | – | – | – | 15,297,332 | 16 | 5 |
| On Redeemed Loans ... | 2,562,761 | – | – | *Dr. 605,549* | – | – | 1,957,212 | – | – |
| On Surplus Balances of Nigeria | 4,171,638 | 3 | 1 | 22,138 | – | – | 4,193,776 | 3 | 1 |
| FROM RAILWAY RESOURCES | 189,626 | 15 | – | 2,973 | 15 | 9 | 192,600 | 10 | 9 |
| | 22,221,358 | 14 | 6 | *Dr. 580,437* | 4 | 3 | 21,640,921 | 10 | 3 |

*Examined*

H. W. DRAKE
*Auditor*

S. T. CRAMPTON
*Acting Chief Accountant*

22

GENERAL BALANCE SHEET AT 31st MARCH 1941

*Statement No. 2*

| LIABILITIES — Particulars | Amount £ | s | d | Total £ | s | d |
|---|---|---|---|---|---|---|
| CAPITAL ACCOUNT | | | | | | |
| Balance at credit thereof as *Statement No. 1* ... ... | | | | 79,344 | 6 | 2 |
| WORKING CAPITAL | | | | | | |
| Advanced by Government of Nigeria ... ... ... | | | | 350,000 | – | – |
| FINES FUND ... ... ... | | | | 1,599 | 18 | 10 |
| RENEWALS FUND ... ... | 2,012,783 | 3 | 4 | | | |
| *Less* appropriation to meet accumulated deficit at 31-3-41 ... | 143,218 | 15 | 8 | 1,869,564 | 7 | 8 |
| PROVIDENT FUND ... ... | | | | 558,867 | 1 | – |
| SUNDRY CREDITORS | | | | | | |
| Government of Nigeria—Posts and Telegraphs Department ... | 1,007 | 13 | 2 | | | |
| Miscellaneous ... ... | 13,140 | 12 | – | 14,148 | 5 | 2 |
| DEMANDS PAYABLE ... ... | | | | 54,782 | 9 | 4 |
| | | | | 2,928,306 | 8 | 2 |

| ASSETS — Particulars | Amount £ | s | d | Total £ | s | d |
|---|---|---|---|---|---|---|
| CASH | | | | | | |
| On Hand ... ... | 12,910 | 5 | 10 | | | |
| At Bank, on Current Account ... | 22,214 | 16 | 7 | | | |
| With Crown Agents ... ... | 225 | 16 | 10 | | | |
| Remittances in Transit :— | | | | | | |
| Local ... ... ... | 240 | 8 | 9 | | | |
| To Crown Agents ... ... | 20,000 | – | – | | | |
| Joint Colonial Fund ... ... | 68,000 | – | – | 123,591 | 8 | – |
| CASH ON DEPOSIT | | | | | | |
| Fines Fund ... ... | | | | 1,250 | – | – |
| INVESTMENTS | | | | | | |
| Renewals Fund ... ... | | | | 1,752,038 | 16 | 9 |
| Provident Fund ... ... | | | | 555,940 | 4 | 9 |
| STORES AND MATERIALS | | | | | | |
| General ... ... ... | 195,443 | 6 | 4 | | | |
| Coal ... ... ... | 16,173 | 18 | 11 | | | |
| Manufacturing Suspense Accounts | 23,116 | 2 | – | 234,733 | 7 | 3 |
| OUTSTANDING TRAFFIC ACCOUNTS | | | | 189,447 | 17 | 1 |
| SUNDRY DEBTORS | | | | | | |
| Government of Nigeria—Sundries | 3,303 | 1 | 11 | | | |
| Miscellaneous ... ... | 55,661 | 1 | 7 | 58,964 | 3 | 6 |
| DEMANDS RECEIVABLE ... ... | | | | 1,657 | 9 | 10 |
| COLLIERY AGENCY | | | | | | |
| Coal Main Account ... ... | 8,463 | 6 | 2 | | | |
| Coal Adjustment Account ... | 2,219 | 14 | 10 | 10,683 | 1 | – |
| | | | | 2,928,306 | 8 | 2 |

*Examined*

H. W. DRAKE
*Auditor*

S. T. CRAMPTON
*Acting Chief Accountant*

23

80

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
CO 583/258/30184
Reference:-
PUBLIC RECORD OFFICE

*Statement No. 3*

*Dr.* **REVENUE ACCOUNT** *Cr.*

| Expenditure: Heads | | 1939-40 £ | s | d | 1940-41 £ | s | d | Percentage of Gross Receipts 1939-40 | 1940-41 |
|---|---|---|---|---|---|---|---|---|---|
| To Civil Engineering Expenses ... | A | 223,075 | 7 | 9 | 191,581 | 14 | – | 10·92 | 7·87 |
| „ Locomotives and Rolling Stock Maintenance and Running Expenses | B | 521,283 | 2 | 3 | 496,923 | 16 | 7 | 25·51 | 20·40 |
| „ Traffic Expenses ... | C | 192,997 | 19 | 3 | 193,152 | – | 10 | 9·44 | 7·94 |
| „ Road Transport ... | C | 15,004 | 6 | – | 17,475 | 17 | 5 | ·73 | ·72 |
| „ Administration ... | D | 82,229 | 19 | 5 | 80,915 | 3 | 7 | 4·02 | 3·32 |
| „ Special Expenditure | E | 4,601 | 18 | – | 2,779 | 6 | – | ·23 | ·11 |
| „ General Charges ... | F | 164,018 | 16 | 1 | 179,060 | 3 | 7 | 8·03 | 7·35 |
| „ Wharves and Quays | G | 33,760 | 5 | 2 | 40,894 | 17 | 1 | 1·65 | 1·68 |
| Total Ordinary Working Expenditure | | 1,236,971 | 13 | 11 | 1,203,082 | 19 | 1 | 60·53 | 49·39 |
| To Renewals Contribution ... ... | F | 430,000 | – | – | 300,000 | – | – | 21·04 | 12·32 |
| Total Working Expenditure ... | | 1,666,971 | 13 | 11 | 1,503,082 | 19 | 1 | 81·57 | 61·71 |
| To Balance, Net Earnings ... | | 376,571 | 10 | 9 | 932,695 | 4 | 8 | 18·43 | 38·29 |
| Total | | 2,043,543 | 4 | 8 | **2,435,778** | **3** | **9** | 100·00 | **100·00** |

| Receipts: Heads | 1939-40 £ | s | d | 1940-41 £ | s | d | Percentage of Gross Receipts 1939-40 | 1940-41 |
|---|---|---|---|---|---|---|---|---|
| By Goods | 1,720,090 | 18 | 11 | 2,032,868 | 12 | 3 | 84·17 | 83·45 |
| „ Coaching | 281,729 | 9 | 1 | 341,118 | 3 | 3 | 13·79 | 14·01 |
| „ Sundries | 21,647 | 8 | 6 | 34,796 | 5 | 7 | 1·06 | 1·43 |
| „ Telegraphs | 1,272 | 18 | 8 | 1,193 | 10 | – | ·06 | ·05 |
| „ Road Transport | 18,802 | 9 | 6 | 25,801 | 12 | 8 | ·92 | 1·06 |
| Total | 2,043,543 | 4 | 8 | **2,435,778** | **3** | **9** | 100·00 | **100·00** |

1939-40 figures adjusted for comparison with 1940-41.

24

*Statement No. 4*

*Dr.* **NET REVENUE ACCOUNT** *Cr.*

| Expenditure | 1939-40 £ | s | d | 1940-41 £ | s | d |
|---|---|---|---|---|---|---|
| To Loan Interest Charges ... | 766,275 | – | – | 751,272 | 10 | – |
| To Withdrawal of Dead Assets ... | 8,775 | – | – | 3,534 | – | – |
| To Capital Redemption ... ... | – | – | – | 605,549 | – | – |
| To Purchase of Capital Assets ... | 2,257 | 6 | 1 | 1,771 | 8 | 10 |
| To Additions and Improvements ... | 1,651 | 11 | 10 | 2,633 | 6 | 11 |
| To Part Cost of Renewal of Capital Assets ... ... | 24,804 | 11 | 10 | 11,834 | 5 | 11 |
| To Loss on Sale of Investments ... | 458 | 16 | 9 | 647 | 19 | 7 |
| To Depreciation, etc. of Stores ... | 1,072 | 13 | 6 | 762 | 2 | 9 |
| To Balance—Net Surplus for the Year—*Carried down* ... ... | – | – | – | 223,229 | 19 | 6 |
| | 805,295 | – | – | **1,601,234** | **13** | **6** |
| To Balance—Deficit—*Brought down* | 326,470 | 11 | 4 | | | |
| To Balance—Deficit for 1938-39 Brought Forward ... ... | 169,978 | 3 | 10 | | | |
| To Balance to Appropriation Account ... ... ... | – | – | – | 353,229 | 19 | 6 |
| Total ... | 496,448 | 15 | 2 | **353,229** | **19** | **6** |

| Receipts | 1939-40 £ | s | d | 1940-41 £ | s | d |
|---|---|---|---|---|---|---|
| By Net Earnings from Revenue Account ... ... ... | 376,571 | 10 | 9 | 932,695 | 4 | 8 |
| By Interest on Investments ... | 53,645 | 7 | 9 | 52,418 | 14 | 3 |
| By Appreciation on Investments ... | 30,533 | 6 | 4 | 2,966 | 11 | 9 |
| By Profit on Sale of Investments ... | 3,901 | 10 | – | – | – | – |
| By Recapitalization of Assets Wrongly written off out of Revenue in Previous Years ... | 1,338 | – | – | 2,314 | – | – |
| By Sale of Scrap ... ... | 12,834 | 13 | 10 | 5,291 | 2 | 10 |
| By Subvention from Government for Redemption of Capital ... ... | – | – | – | 605,549 | – | – |
| By Balance—Net Deficit for the Year—*Carried down* ... ... | 326,470 | 11 | 4 | – | – | – |
| | 805,295 | – | – | **1,601,234** | **13** | **6** |
| By Balance—Surplus—*Brought down* ... | – | – | – | 223,229 | 19 | 6 |
| By Recovery from Renewals Fund in Respect of Reduction of Contribution for 1939-40 ... ... | – | – | – | 130,000 | – | – |
| By Balance to Appropriation Account | 496,448 | 15 | 2 | – | – | – |
| Total ... | 496,448 | 15 | 2 | **353,229** | **19** | **6** |

25

81

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
CO 583/258/30184
PUBLIC RECORD OFFICE
Reference:

## NET REVENUE APPROPRIATION ACCOUNT

*Statement No. 5*

*Dr.* *Cr.*

| Expenditure | 1939-40 £ | s | d | 1940-41 £ | s | d | Receipts | 1939-40 £ | s | d | 1940-41 £ | s | d |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| To Balance from Net Revenue Account ... | 496,448 | 15 | 2 | – | – | – | By Balance from Net Revenue Account ... | – | – | – | 353,229 | 19 | 6 |
| To Renewals Fund in reduction of appropriation to meet deficit as at 31st March 1940 ... ... | – | – | – | 353,229 | 19 | 6 | By Renewals Fund, appropriation to meet accumulated deficit as at 31st March 1940 ... ... | 496,448 | 15 | 2 | – | – | – |
| | 496,448 | 15 | 2 | 353,229 | 19 | 6 | | 496,448 | 15 | 2 | 353,229 | 19 | 6 |

## RENEWALS FUND

*Statement No. 6*

*Dr.* *Cr.*

| Expenditure | 1939-40 £ | s | d | 1940-41 £ | s | d | Receipts | 1939-40 £ | s | d | 1940-41 £ | s | d |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| To Expenditure on Replacement Works, as Statement No. 9 ... ... | 54,801 | 5 | 7 | 32,249 | 19 | 7 | By Balance—*Brought forward* ... | 1,574,065 | 8 | 6 | 1,394,372 | 7 | 9 |
| To Withdrawal of Dead Assets ... | 58,443 | – | – | 16,207 | – | – | By Contributions from Revenue ... | 430,000 | – | – | 300,000 | – | – |
| To Appropriation to meet deficit as at 31st March 1940 ... ... | 496,448 | 15 | 2 | – | – | – | By Net Revenue Appropriation Account in reduction of appropriation to meet deficit at 31st March 1940 ... | – | – | – | 353,229 | 19 | 6 |
| To Net Revenue Account—repayment of part Contribution for 1939–40 ... | – | – | – | 130,000 | – | – | By Refund in respect of asset written off in previous year and subsequently returned to service ... ... | – | – | – | 419 | – | – |
| To Balance—*Carried forward* ... | 1,394,372 | 7 | 9 | 1,869,564 | 7 | 8 | | | | | | | |
| | 2,004,065 | 8 | 6 | 2,048,021 | 7 | 3 | | 2,004,065 | 8 | 6 | 2,048,021 | 7 | 3 |

The reduction of the contribution to the Renewals Fund from £430,000 to £300,000 per annum, with retrospective effect from the date of the last quinquennial re-assessment, April 1st 1939, was approved by the Secretary of State in his Telegram No. 649 dated 8th July 1941.





## DETAILS OF CAPITAL EXPENDITURE

*Statement No. 7*

| Particulars | Total to 31st March 1940 £ | s | d | Additions and/or deductions during the year £ | s | d | Total to 31st March 1941 £ | s | d |
|---|---|---|---|---|---|---|---|---|---|
| **Railway** | | | | | | | | | |
| I. LINES OPEN FOR TRAFFIC | | | | | | | | | |
| **Completed Works** ... ... | 11,829,627 | 3 | 10 | – | – | – | 11,829,627 | 3 | 10 |
| *Deduct* **Obsolete Assets in respect of which Capital has been redeemed.** *Financial Secretary's letter No. 27893/S1/126 of 28th April 1941* | | | | | | | | | |
| Ishiago, Standard Signal Cabin ... | – | – | – | *Cr.* 150 | – | – | | | |
| Ayo, Standard Signal Cabin ... | – | – | – | ,, 130 | – | – | | | |
| Port Harcourt–Enugu, Three Galvanized Iron Culverts ... ... | – | – | – | ,, 308 | – | – | | | |
| Enugu–Mada, One Reinforced Concrete Box Culvert ... | – | – | – | ,, 18 | – | – | | | |
| Mada–Kafanchan, One Reinforced Concrete Box Culvert ... | – | – | – | ,, 252 | – | – | | | |
| Mada–Kafanchan, One Concrete Arch Culvert ... ... ... | – | – | – | ,, 186 | – | – | | | |
| Zaria–Kano, Two Galvanized Iron Culverts ... ... ... | – | – | – | ,, 52 | – | – | *Cr.* 1,076 | – | – |
| *Deduct* **Assets withdrawn from service and not to be replaced** *S.W's. Nos. 7/1940–41 and G.M's. 7685/1736 of 14-5-41* | | | | | | | | | |
| Olomu, List & Morse Signal Apparatus | – | – | – | *Cr.* 631 | – | – | | | |
| Alagada ,, ,, ,, | | | | ,, 631 | – | – | ,, 1,262 | – | – |
| *Add* **Capitalization of Assets omitted from the Re-valuation at 31-3-34** *Financial Secretary's letter No. 27893/S1/126 of 28th April 1941* | | | | | | | | | |
| Ebute Metta Junction, Fencing ... | – | – | – | 1,379 | – | – | 1,379 | – | – |
| *Add* **Expenditure on:—** | | | | | | | | | |
| Strengthening of overstressed bridges. | | | | | | | | | |
| Programmes Nos. 1 and 2 ... | 106,422 | 6 | 9 | 406 | 16 | 7 | 106,829 | 3 | 4 |
| Replacement of Galvanized Iron Culverts:— | | | | | | | | | |
| Programme No. 1 ... ... | 48,512 | 10 | 5 | 2,089 | 9 | 2 | 50,601 | 19 | 7 |
| Programme No. 2 ... ... | 2,147 | 5 | 5 | – | – | – | 2,147 | 5 | 5 |
| Port Harcourt–Enugu Section, Resleepering ... ... | 20,094 | 13 | 5 | 638 | 6 | 1 | 20,732 | 19 | 6 |
| Mile 30¾, Western, Drain<br>Miles 723, 794¼, Northern, Culverts<br>Mile 57¼, Eastern, Culvert | – | – | – | 643 | 4 | 1 | 643 | 4 | 1 |
| Mile 248½, Western, Replacement of Culvert (larger bore) ... | – | – | – | 41 | 7 | 7 | 41 | 7 | 7 |
| **Total, Lines Open for Traffic ...** | 12,006,803 | 19 | 10 | 2,860 | 3 | 6 | 12,009,664 | 3 | 4 |

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Statement No. 7—Contd.*

## DETAILS OF CAPITAL EXPENDITURE

| Particulars | Total to 31st March 1940 | | | Additions and/or deductions during the year | | | Total to 31st March 1941 | | |
|---|---|---|---|---|---|---|---|---|---|
| | £ | s | d | £ | s | d | £ | s | d |
| II. LOCOMOTIVES AND ROLLING STOCK | | | | | | | | | |
| **Completed Works** ... ... | 4,505,179 | 19 | 5 | – | – | – | 4,505,179 | 19 | 5 |
| *Deduct* **Obsolete Assets in respect of which Capital has been redeemed.** *Financial Secretary's letter No. 27893/S1/126 of 28th April 1941* | | | | | | | | | |
| Wagon H.G. 3812 and Wagon Body J.G. 5251 ... ... | – | – | – | *Cr.* 1,413 | – | – | *Cr.* 1,413 | – | – |
| *Deduct* **Assets withdrawn from service and not to be replaced.** *S.W. Nos. 4, 7 and 8 of 1940-41 and G.M's. 7685/1736 of 14-5-41* | | | | | | | | | |
| Three B.L.R. Locomotives Nos. 51, 52 and 53 ... ... | – | – | – | ,, 6,150 | – | – | | | |
| Twenty Goods Wagons AG. 55 BG. 112, 117, 135, 143 CG. 309, 319, 392, 408 DG. 998 EG. 1085, 1090, 1144 HG. 3072, 3079, 3263, 3277 RG. 5186, 5221 MSG. 1618 | – | – | – | ,, 7,350 | – | – | | | |
| One Brake Van BVB. 10011 | – | – | – | ,, 600 | – | – | *Cr.* 14,050 | – | – |
| *Add* **Expenditure from Railway Funds 1940/41 capitalized.** Conversion of Three Refrigerating Vans, C.S.V. 1, 2, 3 ... ... | – | – | – | 615 | 6 | 2 | 615 | 6 | 2 |
| *Add* **Expenditure on :—** Nine Locomotive Boilers ... | 75 | 16 | 1 | 8,729 | 13 | 2 | 8,805 | 9 | 3 |
| Total, Locomotives and Rolling Stock | 4,505,255 | 15 | 6 | *Cr.* 6,148 | – | 8 | **4,499,107** | **14** | **10** |
| III. PLANT AND MACHINERY | | | | | | | | | |
| **Completed Works** ... ... | 1,123,937 | 15 | 6 | – | – | – | 1,123,937 | 15 | 6 |
| *Deduct* **Obsolete Assets in respect of which Capital has been redeemed.** *Financial Secretary's letter No. 27893/S1/126 of 28th April 1941* | | | | | | | | | |
| Electric Lift, 1 ton, Stores EB. ... | – | – | – | *Cr.* 422 | – | – | | | |
| Travelling Gantry, 35 tons, No. 84 ... | – | – | – | ,, 700 | – | – | | | |
| Gantry, 50 tons, No. 7 ... | – | – | – | ,, 350 | – | – | | | |
| Gantry, 5 tons, No. 87 ... ... | – | – | – | ,, 250 | – | – | | | |
| Steam Crane, 5 tons, No. 8 ... | – | – | – | ,, 1,997 | – | – | | | |
| Hand Cranes, 10 tons, 37 and 199 ... | – | – | – | ,, 1,600 | – | – | | | |
| Hand Crane, 1 ton, No. 85 ... | – | – | – | ,, 100 | – | – | | | |
| Hand Crane, 10 cwt. No. 10 ... | – | – | – | ,, 110 | – | – | | | |
| Two turntables 70', Nos. 36 and 326 | – | – | – | ,, 2,400 | – | – | | | |
| Nine turntables 50' :— 43, 88, 107, 156, 180, 200, 216, 246, 423 ... ... ... | – | – | – | ,, 3,969 | – | – | | | |
| Weighbridge 40 tons, No. 340 ... | – | – | – | ,, 275 | – | – | | | |
| Weighing Machine, 10 cwt. Ebute Metta Loco. Shed ... ... | – | – | – | ,, 12 | – | – | | | |
| Ice Plant, Linde Refrigerator, No. 147 | – | – | – | ,, 1,000 | – | – | *Cr.* 13,185 | – | – |
| *Carried forward* ... | 1,123,937 | 15 | 6 | *Cr.* 13,185 | – | – | 1,110,752 | 15 | 6 |



*Statement No. 7—Contd.*

## DETAILS OF CAPITAL EXPENDITURE

| Particulars | Total to 31st March 1940 | | | Additions and/or deductions during the year | | | Total to 31st March 1941 | | |
|---|---|---|---|---|---|---|---|---|---|
| | £ | s | d | £ | s | d | £ | s | d |
| III. PLANT AND MACHINERY—*contd.* | | | | | | | | | |
| *Brought forward* ... | 1,123,937 | 15 | 6 | *Cr.* 13,185 | – | – | 1,110,752 | 15 | 6 |
| *Deduct* **Obsolete Assets in respect of which Capital has been redeemed** *Financial Secretary's letter No. 27893/S.1/126 of 28th April 1941* | | | | | | | | | |
| Motor Lorry, 25 cwt. Morris, Ebute Metta Workshops ... ... | – | – | – | *Cr.* 350 | – | – | | | |
| Planing Machine, EG. 27 ... | – | – | – | ,, 900 | – | – | | | |
| Forge Fan, No. 202 ... ... | – | – | – | ,, 27 | – | – | | | |
| Grindstone 48' No. 74 ... | – | – | – | ,, 12 | – | – | | | |
| Three Flare Lamps, No. 1016, 1043 and Kitson ... ... | – | – | – | ,, 49 | – | – | | | |
| Five Hayward Tyler Pumps, Nos. 131, 141, 221, 232, 272 ... | – | – | – | ,, 165 | – | – | | | |
| Tangye Pump, No. 333 ... | – | – | – | ,, 300 | – | – | | | |
| Loudon Pump, No. 310 ... | – | – | – | ,, 50 | – | – | | | |
| Dabi Canal, Sump, Lake, etc. ... | – | – | – | ,, 516 | – | – | | | |
| Dabi, Pipe Line ... ... | – | – | – | ,, 506 | – | – | | | |
| Challowa, Pipe Line ... ... | – | – | – | ,, 20 | – | – | | | |
| Imo River ,, ... ... | – | – | – | ,, 434 | – | – | | | |
| Igumale ,, ... ... | – | – | – | ,, 613 | – | – | | | |
| Udei ,, ... ... | – | – | – | ,, 8 | – | – | | | |
| Dabi, 12,000 gallons tank ... | – | – | – | ,, 790 | – | – | | | |
| Dabi, Two water columns ... | – | – | – | ,, 206 | – | – | | | |
| Igumale, Two water columns ... | – | – | – | ,, 206 | – | – | | | |
| Charati, 12' dia. brick well ... | – | – | – | ,, 84 | – | – | | | |
| Challowa, 15' dia. concrete well ... | – | – | – | ,, 141 | – | – | | | |
| Igumale, 4' dia. G.I. well ... | – | – | – | ,, 100 | – | – | | | |
| Port Harcourt, 12' dia. concrete well | – | – | – | ,, 600 | – | – | *Cr.* 6,086 | – | – |
| *Deduct* **Assets withdrawn from service and not to be replaced.** *S.W. 3, 4, 6, 7 and 8 of 1940-41 and G.M's. 7685/1736 of 14-5-41* | | | | | | | | | |
| Motor Car Armstrong—Siddeley, L. 2205 ... ... ... | – | – | – | ,, 444 | – | – | | | |
| Stationary Steam Engines, No. 151, 190 ... ... ... | – | – | – | ,, 642 | – | – | | | |
| Port Harcourt, Water Tank, 48,000 gallons ... ... ... | – | – | – | ,, 1,400 | – | – | | | |
| Zaria, Pump house and well ... | – | – | – | ,, 533 | – | – | | | |
| Port Harcourt, Pump house and well | – | – | – | ,, 787 | – | – | ,, 3,806 | – | – |
| *Deduct* **Assets withdrawn from service and not to be replaced.** *Approved Estimates Statement "C" 1940-41* | | | | | | | | | |
| Two Steam Pumps, Nos. 428 and 429 | – | – | – | ,, 110 | – | – | ,, 110 | – | – |
| *Add* **Capitalization of Assets omitted from the Re-valuation at 31-3-34.** *Financial Secretary's letter No. 27893/S.1/126 of 28th April 1941* | | | | | | | | | |
| Vertical Boiler, No. 184 ... | – | – | – | 262 | – | – | | | |
| Kaduna Junction, Water tank, 12,000 gallons ... ... | – | – | – | 417 | – | – | | | |
| Nomeh, Water column ... | – | – | – | 103 | – | – | | | |
| Two Hayward Tyler Pumps, Nos. 38 and 429 ... ... | – | – | – | 90 | – | – | | | |
| Six Weighing Machines ... | – | – | – | 99 | – | – | | | |
| Band Re-saw, E.G. 216 ... | – | – | – | 850 | – | – | 1,821 | – | – |
| *Carried forward* ... | 1,123,937 | 15 | 6 | *Cr.* 21,366 | – | – | 1,102,571 | 15 | 6 |

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Statement No. 7—Contd.*

## DETAILS OF CAPITAL EXPENDITURE

| Particulars | Total to 31st March 1940 | | | Additions and/or deductions during the year | | | Total to 31st March 1941 | | |
|---|---|---|---|---|---|---|---|---|---|
| | £ | s | d | £ | s | d | £ | s | d |
| III. PLANT AND MACHINERY—*contd.* | | | | | | | | | |
| *Brought forward* ... | 1,123,937 | 15 | 6 | *Cr. 21,366* | – | – | 1,102,571 | 15 | 6 |
| ***Add* Recapitalization of Assets withdrawn in error in 1939-40.** *S.W. 13 of 1940-41* | | | | | | | | | |
| Three Hayward Tyler Pumps, Nos. 221, 232, 272 ... ... | – | – | – | 90 | – | – | | | |
| Hand Pump, No. 258 ... ... | – | – | – | 38 | – | – | | | |
| Two Hand Cranes, Nos. 10 and 37 ... | – | – | – | 860 | – | – | | | |
| Grindstone, No. 74 ... ... | – | – | – | 12 | – | – | | | |
| Ice Plant, No. 147 ... ... | – | – | – | 1,000 | – | – | | | |
| Forge Fan, No. 202 ... ... | – | – | – | 27 | – | – | 2,027 | – | – |
| ***Add* Expenditure from Railway Funds 1940-41, capitalized at 31-3-41.** | | | | | | | | | |
| Centre Lathe 7" Churchill-Redman | – | – | – | 513 | 4 | 2 | | | |
| Zaria, Motor Generator ... | – | – | – | 409 | 7 | 3 | | | |
| EB. Workshops, Two Tyre Heaters | – | – | – | 233 | 11 | 3 | 1,156 | 2 | 8 |
| ***Add* Expenditure on:—** | | | | | | | | | |
| Workshops Machinery and Plant ... | 1,351 | 16 | 9 | 1,942 | 14 | 8 | 3,294 | 11 | 5 |
| Spare Engine, Welding Plant ... | – | – | – | 100 | 18 | 5 | 100 | 18 | 5 |
| Total. Plant and Machinery ... | 1,125,289 | 12 | 3 | *Cr. 16,139* | *4* | *3* | **1,109,150** | **8** | – |
| IV. STATIONS, OFFICES AND BUILDINGS | | | | | | | | | |
| **Completed Works** ... ... | 1,909,251 | 3 | 8 | – | – | – | 1,909,251 | 3 | 8 |
| ***Deduct* Obsolete Assets in respect of which Capital has been redeemed.** *Financial Secretary's letter No. 27893/S.1/126 of 28-4-41* | | | | | | | | | |
| Iddo, Offices, Block No. 16 ... | – | – | – | *Cr. 875* | – | – | | | |
| ,, Fire Station ... ... | – | – | – | ,, *63* | – | – | | | |
| ,, Fire Brigade Station ... | – | – | – | ,, *508* | – | – | | | |
| ,, Old Offices ... ... | – | – | – | ,, *57* | – | – | | | |
| ,, Motor Ramp ... ... | – | – | – | ,, *70* | – | – | | | |
| ,, Old Boat Train Shed, Platform | – | – | – | ,, *129* | – | – | | | |
| Ebute Metta Workshops, Dismantling Foundry ... ... | – | – | – | ,, *64* | – | – | | | |
| Ebute Metta Workshops, Temporary Buildings ... ... | – | – | – | ,, *638* | – | – | | | |
| Aro, Latrine ... ... | – | – | – | ,, *7* | – | – | | | |
| ,, Police Quarters, Kitchen and Latrine ... ... ... | – | – | – | ,, *105* | – | – | | | |
| Aro, Trolley Boys' House ... | – | – | – | ,, *62* | – | – | | | |
| Offa, Engine and Boiler House ... | – | – | – | ,, *1,079* | – | – | | | |
| Ilorin, Old Store ... ... | – | – | – | ,, *312* | – | – | | | |
| Mokwa, Pointsman's Quarters ... | – | – | – | ,, *8* | – | – | | | |
| ,, Unused House ... | – | – | – | ,, *181* | – | – | | | |
| Kutiwengi, Engine Pits ... | – | – | – | ,, *240* | – | – | | | |
| Gierkun, Pointsman's Quarters ... | – | – | – | ,, *8* | – | – | | | |
| Wushishi, Pointsman's Quarters ... | – | – | – | ,, *12* | – | – | | | |
| Kutunku, Station Building .. | – | – | – | ,, *392* | – | – | | | |
| ,, Station-master's Quarters and Kitchen ... ... | – | – | – | ,, *314* | – | – | | | |
| Kutunku, Latrine ... ... | – | – | – | ,, *8* | – | – | | | |
| ,, Staff Clerks' Quarters ... | – | – | – | ,, *67* | – | – | | | |
| ,, Pointsman's Quarters ... | – | – | – | ,, *246* | – | – | | | |
| Zungeru, Old Drivers' Quarters and Out-houses, Nos. 6 and 7 ... | – | – | – | ,, *1,924* | – | – | *Cr. 7,367* | – | – |
| *Carried forward* ... | 1,909,251 | 3 | 8 | *Cr. 7,367* | – | – | 1,901,884 | 3 | 8 |





*Statement No. 7—Contd.*

## DETAILS OF CAPITAL EXPENDITURE

| Particulars | Total to 31st March 1940 | | | Additions and/or deductions during the year | | | Total to 31st March 1941 | | |
|---|---|---|---|---|---|---|---|---|---|
| | £ | s | d | £ | s | d | £ | s | d |
| IV. STATIONS, OFFICES AND BUILDINGS—*contd.* | | | | | | | | | |
| *Brought forward* ... | 1,909,251 | 3 | 8 | *Cr. 7,367* | – | – | 1,901,884 | 3 | 8 |
| ***Deduct* Obsolete Assets in respect of which Capital has been redeemed.** *Financial Secretary's letter No. 27893/S.1/126 of 28th April 1941* | | | | | | | | | |
| Zungeru, Old Drivers' Rest House ... | – | – | – | *Cr. 1,081* | – | – | | | |
| ,, Traffic Inspector's Qrts. ... | – | – | – | *752* | – | – | | | |
| ,, Engineers' Workshops ... | – | – | – | ,, *191* | – | – | | | |
| ,, Engine Shed ... | – | – | – | ,, *2,695* | – | – | | | |
| ,, Workshop Lean-to ... | – | – | – | ,, *470* | – | – | | | |
| ,, Drop Pit ... ... | – | – | – | ,, *69* | – | – | | | |
| ,, Ash Pit ... ... | – | – | – | ,, *845* | – | – | | | |
| ,, Condenser House ... | – | – | – | ,, *64* | – | – | | | |
| ,, Loco. Out-building ... | – | – | – | ,, *163* | – | – | | | |
| Minna, Block No. 60—Shops ... | – | – | – | ,, *99* | – | – | | | |
| ,, Shop—Power House ... | – | – | – | ,, *337* | – | – | | | |
| ,, Pits in old Shops ... | – | – | – | ,, *252* | – | – | | | |
| Guni, Pump House ... ... | – | – | – | ,, *12* | – | – | | | |
| Serikin Pawa, Engineer's Rest House | – | – | – | ,, *71* | – | – | | | |
| Serikin Pawa. G.I. Pump House ... | – | – | – | ,, *13* | – | – | | | |
| Gwagwada. Pump House ... | – | – | – | ,, *9* | – | – | | | |
| Kakuri. Fitters' Workshop ... | – | – | – | ,, *117* | – | – | | | |
| ,, Foreman's Store ... | – | – | – | ,, *331* | – | – | | | |
| ,, Store ... ... | – | – | – | ,, *29* | – | – | | | |
| Kaduna Junction. Turntable Foundations ... | – | – | – | ,, *220* | – | – | | | |
| Challowa, G.I. Pump House ... | – | – | – | ,, *114* | – | – | | | |
| Dabi, G.I. Boiler House ... | – | – | – | ,, *454* | – | – | | | |
| Dutsan Wai, Loading Ramp ... | – | – | – | ,, *14* | – | – | | | |
| Karre, Loading Ramp ... ... | – | – | – | ,, *8* | – | – | | | |
| Port Harcourt, African Quarters, Block No. 4 ... ... | – | – | – | ,, *747* | – | – | | | |
| Port Harcourt, African Quarters, Block No. 5 ... ... | – | – | – | ,, *747* | – | – | | | |
| Port Harcourt, Old Records Room | – | – | – | ,, *20* | – | – | | | |
| Port Harcourt, Meter House ... | – | – | – | ,, *20* | – | – | | | |
| Aba, Engineer's Rest House—Kitchen and Latrine ... ... | – | – | – | ,, *16* | – | – | | | |
| Afikpo Road, Three European Quarters ... ... | – | – | – | ,, *1,230* | – | – | | | |
| Afikpo Road, Running Shed (Half building) ... ... | – | – | – | ,, *1,272* | – | – | | | |
| Afikpo Road, Running Shed Pits ... | – | – | – | ,, *480* | – | – | | | |
| ,, Drainage Tunnel ... | – | – | – | ,, *90* | – | – | | | |
| ,, Condenser House ... | – | – | – | ,, *34* | – | – | | | |
| ,, Turntable Foundations | – | – | – | ,, *744* | – | – | | | |
| Ayo, Station Building ... | – | – | – | ,, *84* | – | – | | | |
| Ayo, Station-master's Quarters, Kitchen and Latrine ... | – | – | – | ,, *107* | – | – | | | |
| Ayo, Pointsman's Quarters ... | – | – | – | ,, *84* | – | – | | | |
| Enugu, Old Construction Store ... | – | – | – | ,, *526* | – | – | | | |
| ,, Mud Brick Buildings ... | – | – | – | ,, *90* | – | – | | | |
| Emene, Station Building ... | – | – | – | ,, *360* | – | – | | | |
| Emene, Station-master's Quarters—Kitchen, Latrine and Bathroom | – | – | – | ,, *211* | – | – | | | |
| Emene, Staff Clerks' Quarters ... | – | – | – | ,, *162* | – | – | | | |
| ,, Pointsman's Quarters, ... | – | – | – | ,, *131* | – | – | | | |
| Igumale, European Quarters, No. 1 | – | – | – | ,, *996* | – | – | | | |
| ,, ,, ,, No. 4 | – | – | – | ,, *982* | – | – | | | |
| ,, Drivers' Rest House ... | – | – | – | ,, *1,222* | – | – | | | |
| ,, G.I. Pump House ... | – | – | – | ,, *185* | – | – | | | |
| Makurdi North. Station Building ... | – | – | – | ,, *360* | – | – | | | |
| ,, ,, Latrine ... | – | – | – | ,, *8* | – | – | | | |
| ,, Three European Quarters | – | – | – | ,, *2,994* | – | – | *Cr. 22,382* | – | – |
| *Carried forward* ... | 1,909,251 | 3 | 8 | *Cr. 29,749* | – | – | 1,879,502 | 3 | 8 |

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Statement No. 7—Contd.*

## DETAILS OF CAPITAL EXPENDITURE

| Particulars | Total to 31st March 1940 £ | s | d | Additions and/or deductions during the year £ | s | d | Total to 31st March 1941 £ | s | d |
|---|---|---|---|---|---|---|---|---|---|
| IV. STATIONS, OFFICES AND BUILDINGS—*contd.* | | | | | | | | | |
| *Brought forward* ... | 1,909,251 | 3 | 8 | *Cr.* 29,749 | – | – | 1,879,502 | 3 | 8 |
| ***Deduct* Obsolete Assets in respect of which Capital has been redeemed.** *Financial Secretary's letter No. 27893/S.1/126 of 28th April 1941* | | | | | | | | | |
| Makurdi Drivers' Rest House ... | – | – | – | *Cr.* 1,266 | – | – | | | |
| ,, Running Shed ... | – | – | – | ,, 1,567 | – | – | | | |
| ,, Running Shed Pits ... | – | – | – | ,, 450 | – | – | | | |
| ,, Running Shed, Annex— | – | – | – | ,, 462 | – | – | | | |
| ,, Goods Shed ... ... | – | – | – | ,, 196 | – | – | | | |
| ,, Open Shed ... ... | – | – | – | ,, 28 | – | – | | | |
| ,, Shed, Engineer's Store ... | – | – | – | ,, 66 | – | – | | | |
| ,, Motor Ramp ... | – | – | – | ,, 37 | – | – | | | |
| Achakpa, Station Building ... | – | – | – | ,, 360 | – | – | | | |
| ,, Station-master's Quarters | – | – | – | ,, 199 | – | – | | | |
| ,, Pointsman's Quarters ... | – | – | – | ,, 138 | – | – | | | |
| Kaderko, Station Building ... | – | – | – | ,, 360 | – | – | | | |
| ,, Station-master's Quarters | – | – | – | ,, 199 | – | – | | | |
| ,, Pointsman's Quarters ... | – | – | – | ,, 138 | – | – | | | |
| ,, Linesmen's Quarters ... | – | – | – | ,, 138 | – | – | | | |
| Mada, two European Quarters ... | – | – | – | ,, 1,996 | – | – | | | |
| Jemaa, Station Building ... | – | – | – | ,, 360 | – | – | | | |
| ,, Station-master's Quarters and Latrine ... | – | – | – | ,, 205 | – | – | | | |
| Jemaa, Staff Clerks' Quarters ... | – | – | – | ,, 67 | – | – | | | |
| ,, Pointsman's Quarters ... | – | – | – | ,, 153 | – | – | | | |
| Duchin Bako, Station Building ... | – | – | – | ,, 360 | – | – | | | |
| Duchin Bako, Station-master's Quarters and Latrine ... | – | – | – | ,, 206 | – | – | | | |
| Duchin Bako, Staff Clerks' Quarters | – | – | – | ,, 67 | – | – | | | |
| ,, ,, Pointsman's Quarters | – | – | – | ,, 153 | – | – | | | |
| Kajuru, Station Building ... | – | – | – | ,, 360 | – | – | | | |
| ,, Station-master's Quarters ... | – | – | – | ,, 199 | – | – | | | |
| ,, Staff Clerks' Quarters ... | – | – | – | ,, 67 | – | – | | | |
| ,, Pointsman's Quarters ... | – | – | – | ,, 153 | – | – | | | |
| ,, Lamp and Name Plate ... | – | – | – | ,, 8 | – | – | *Cr.* 10,258 | – | – |
| ***Deduct* Assets withdrawn from service and not to be replaced.** *S.W's. Nos. 4 and 8 of 1940–41* | | | | | | | | | |
| Lalupon, Goods Shed ... | – | – | – | ,, 154 | – | – | | | |
| Jebba, Quarters 42–46, Out-houses ... | – | – | – | ,, 266 | – | – | | | |
| Old Umuahia Halt, Station Building Platform Lamp and concrete around safe ... ... | – | – | – | ,, 63 | – | – | ,, 483 | – | – |
| ***Add* Capitalization of Assets omitted from the Re-valuation at 31-3-34.** *Financial Secretary's letter No. 27893/S.1/126 of 28th April 1941* | | | | | | | | | |
| Ebute Metta Junction :— | | | | | | | | | |
| Station Buildings ... ... | – | – | – | 7,433 | – | – | | | |
| Station-master's Quarters & Kitchen | – | – | – | 230 | – | – | | | |
| Station Platform ... ... | – | – | – | 987 | – | – | | | |
| Goods Shed ... ... | – | – | – | 2,894 | – | – | | | |
| Goods Shed Platform ... | – | – | – | 212 | – | – | | | |
| Passenger Shelter ... ... | – | – | – | 268 | – | – | | | |
| Motor Ramp ... ... | – | – | – | 122 | – | – | | | |
| European Latrine & Lamp House | – | – | – | 74 | – | – | | | |
| African Latrine ... ... | – | – | – | 125 | – | – | | | |
| Garage, Workshops Yard ... | – | – | – | 40 | – | – | | | |
| Clerks' Quarters, Four Unit ... | – | – | – | 380 | – | – | | | |
| West Indian Quarters (Part) ... | – | – | – | 3,318 | – | – | 16,083 | – | – |
| *Carried forward* ... | 1,909,251 | 3 | 8 | *Cr.* 24,407 | – | – | 1,884,844 | 3 | 8 |





*Statement No. 7—Contd.*

## DETAILS OF CAPITAL EXPENDITURE

| Particulars | Total to 31st March 1940 £ | s | d | Additions and/or deductions during the year £ | s | d | Total to 31st March 1941 £ | s | d |
|---|---|---|---|---|---|---|---|---|---|
| IV. STATIONS, OFFICES AND BUILDINGS—*contd.* | | | | | | | | | |
| *Brought forward* ... | 1,909,251 | 3 | 8 | *Cr.* 24,407 | – | – | 1,884,844 | 3 | 8 |
| ***Add* Capitalization of Assets omitted from the Re-valuation at 31-3-34** *Financial Secretary's letter No. 27893/S.1/126 of 28th April 1941* | | | | | | | | | |
| Idogo, Running Shed ... ... | – | – | – | 2,128 | – | – | | | |
| Jebba, Boiler and Pump House ... | – | – | – | 207 | – | – | | | |
| Imo River, Station-master's Quarters | – | – | – | 175 | – | – | | | |
| Enugu, Goods Shed Platform ... | – | – | – | 255 | – | – | 2,855 | – | – |
| ***Add* Recapitalization of Assets withdrawn in error in 1938-39** *S.W. No. 14 of 1940-41* | | | | | | | | | |
| Aro, Engineer's Quarters No. 24 ... | – | – | – | 706 | – | – | 706 | – | – |
| Total, Stations, Offices and Buildings | 1,909,251 | 3 | 8 | *Cr.* 20,846 | – | – | **1,888,405** | **3** | **8** |
| V. FERRIES, JETTIES & WHARVES | | | | | | | | | |
| **Completed Works** ... ... | 557,847 | 5 | 4 | – | – | – | 557,847 | 5 | 4 |
| ***Deduct* Obsolete Assets in respect of which Capital has been redeemed.** *Financial Secretary's letter No. 27893/S.1/126 of 28th April 1941* | | | | | | | | | |
| Iddo Wharf ... ... | – | – | – | *Cr.* 243,810 | – | – | | | |
| ,, Canoe Jetty ... ... | – | – | – | ,, 356 | – | – | | | |
| Ebute Metta, Temporary Jetty ... | – | – | – | ,, 344 | – | – | | | |
| Jebba, Slipway, etc., for Ferry ... | – | – | – | ,, 34,053 | – | – | | | |
| Baro, Wharf and Extension ... | – | – | – | ,, 1,702 | – | – | | | |
| ,, S.D. "Quorra" (balance of cost) | – | – | – | ,, 4,761 | – | – | | | |
| Makurdi, Four Steel Barges ... | – | – | – | ,, 7,955 | – | – | | | |
| ,, S.F. "*Munshi*" ... | – | – | – | ,, 53,459 | – | – | | | |
| ,, Slipways ... ... | – | – | – | ,, 67,036 | – | – | | | |
| ,, Jetties ... ... | – | – | – | ,, 21,489 | – | – | | | |
| Makurdi, Working and maintenance cost of Ferry charged to Capital | – | – | – | ,, 11,734 | – | – | | | |
| Imo River, Canoe Jetty ... | – | – | – | ,, 250 | – | – | | | |
| Port Harcourt, Temporary Wooden Wharf and Import Shed ... | – | – | – | ,, 96,691 | – | – | *Cr.* 543,680 | – | – |
| Total, Ferries, Jetties and Wharves | 557,847 | 5 | 4 | *Cr.* 543,680 | – | – | **14,167** | **5** | **4** |
| VI. ADMINISTRATION AND GENERAL CHARGES, TOTAL ... | 2,005,064 | 8 | 10 | – | – | – | **2,005,064** | **8** | **10** |
| Total, Railway Expenditure ... | 22,109,512 | 5 | 5 | *Cr.* 583,953 | 1 | 5 | **21,525,559** | **4** | – |
| **Road Transport** | | | | | | | | | |
| **Completed Works** ... ... | 34,013 | 9 | 1 | – | – | – | 34,013 | 9 | 1 |
| ***Deduct* Obsolete Assets in respect of which Capital has been redeemed.** *Financial Secretary's letter No. 27893/S.1/126 of 28th April 1941* | | | | | | | | | |
| Two Handy Worker Machines ... | – | – | – | 22 | – | – | | | |
| One Drilling Machine, Radial ... | – | – | – | 80 | – | – | 102 | – | – |
| ***Add* Expenditure on :—** | | | | | | | | | |
| One Lorry, Bedford ... ... | – | – | – | 341 | 14 | 6 | | | |
| Three Lorries, Chevrolet ... | – | – | – | 1,025 | 3 | 5 | | | |
| One 12" Centre Lathe ... ... | – | – | – | 510 | 2 | 5 | | | |
| One 8½" Centre Lathe ... ... | – | – | – | 229 | 10 | 8 | 2,106 | 11 | – |
| **Total, Road Transport** ... | 34,013 | 9 | 1 | 2,004 | 11 | – | **36,018** | – | **1** |
| **Total, Capital Expenditure** .. | 22,143,525 | 14 | 6 | *Cr.* 581,948 | 10 | 5 | **21,561,577** | **4** | **1** |

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Statement No. 8*

## DETAILS OF CAPITAL RECEIPTS

| Particulars | Total to 31st March 1940 | | | Additions and/or deductions during the year | | | Total to 31st March 1941 | | |
|---|---|---|---|---|---|---|---|---|---|
| **Advances by Government** | £ | s | d | £ | s | d | £ | s | d |
| I. On Unredeemed Loans ... | 15,297,332 | 16 | 5 | – | – | – | 15,297,332 | 16 | 5 |
| | 15,297,332 | 16 | 5 | – | – | – | 15,297,332 | 16 | 5 |
| II. On Redeemed Loans ... | 2,562,761 | – | – | – | – | – | 2,562,761 | – | – |
| *Deduct* Redemption of Capital in respect of Obsolete Assets. Financial Secretary's letter 27893/S.1/126 of 28-4-41 ... ... | – | – | – | *Dr. 605,549* | – | – | *Dr. 605,549* | – | – |
| | 2,562,761 | – | – | *Dr. 605,549* | – | – | 1,957,212 | – | – |
| III. On Surplus Balances of Nigeria ... ... | 4,171,638 | 3 | 1 | – | – | – | 4,171,638 | 3 | 1 |
| *Add* Capitalization of Assets omitted from the Revaluation at 31.3.34. Financial Secretary's letter 27893/S.1/126 of 28-4-41 ... ... | – | – | – | 22,138 | – | – | 22,138 | – | – |
| | 4,171,638 | 3 | 1 | 22,138 | – | – | 4,193,776 | 3 | 1 |
| **From Railway Resources** ... | 189,626 | 15 | – | – | – | – | 189,626 | 15 | – |
| *Add* Special Expenditure Abstract E of Railway Estimates, incurred on work of a capital nature during the financial year 1940-41 ... | – | – | – | 1,771 | 8 | 10 | 1,771 | 8 | 10 |
| *Add* Proceeds of sales of Construction Stores. Financial Secretary's letter 36524/143 of 6-6-41 ... | – | – | – | 1,202 | 6 | 11 | 1,202 | 6 | 11 |
| | 189,626 | 15 | – | 2,973 | 15 | 9 | 192,600 | 10 | 9 |
| Total, Capital Receipts ... | 22,221,358 | 14 | 6 | *Dr. 580,437* | 4 | 3 | 21,640,921 | 10 | 3 |





## RAILWAY RECEIPTS

### Freight

| 1939-40 Amount £ | s | d | 1939-40 Tons | Particulars | 1940-41 Tons | 1940-41 Amount £ | s | d |
|---|---|---|---|---|---|---|---|---|
| 1,521,572 | – | 5 | 497,489 | General Merchandise ... | 580,456 | 1,762,573 | 7 | 9 |
| 86,530 | 14 | 11 | 154,549 | Coal ... ... | 172,232 | 101,791 | 2 | 1 |
| 45,846 | 16 | 7 | 30,374 | Government Traffic ... | 45,594 | 92,980 | 2 | 2 |
| 66,141 | 7 | – | 29,675 | Live Stock ... | 31,490 | 75,524 | – | 3 |
| 1,720,090 | 18 | 11 | 712,087 | Total *to Revenue Account* ... | 829,772 | 2,032,868 | 12 | 3 |

### Coaching

| £ | s | d | No. | | No. | £ | s | d |
|---|---|---|---|---|---|---|---|---|
| 28,239 | 1 | 3 | 7,621 | 1st Class Passengers | 9,976 ... | 38,469 | 6 | 8 |
| 16,780 | 9 | – | 16,454 | 2nd Class ,, | 19,418 ... | 21,363 | 2 | 3 |
| 190,989 | 11 | 8½ | 4,804,628 | 3rd Class ,, | 4,278,337 ... | 217,915 | 5 | 2½ |
| 236,009 | 1 | 11½ | 4,828,703 | Total Passengers | 4,307,731 ... | 277,747 | 14 | 1½ |
| 1,122 | 10 | 3½ | ... ... | Platform Tickets ... ... | | 1,646 | 10 | 9½ |
| 25,647 | 8 | 4½ | ... ... | Luggage & Parcels ... ... | | 31,985 | 12 | 5½ |
| 3,589 | 7 | 5 | ... ... | Country Produce ... ... | | 4,745 | 4 | – |
| 5,065 | 13 | 4 | ... ... | Specie ... ... ... | | 4,357 | 11 | 11½ |
| 4,105 | 11 | 3 | ... ... | Reserved Accommodation ... | | 14,872 | 15 | 11½ |
| 4,952 | 10 | – | ... ... | Carriage of Mails ... ... | | 4,165 | – | – |
| 1,237 | 6 | 5½ | ... ... | Live Stock ... ... | | 1,597 | 13 | 11½ |
| 281,729 | 9 | 1 | | Total *to Revenue Account* ... | | 341,118 | 3 | 3 |

### Sundry

| £ | s | d | | £ | s | d |
|---|---|---|---|---|---|---|
| • | | | Transit Shed Rents, Apapa Wharf ... ... | 6,347 | 15 | 10 |
| 2,234 | 14 | – | Jebba Bridge Tolls ... ... ... | 2,165 | 15 | 7 |
| 1,016 | 10 | – | Ballast Train Charges ... ... ... | 626 | – | – |
| 729 | 16 | 6 | Advertising Receipts ... ... ... | 449 | 2 | 10 |
| 170 | 12 | 11 | Catering Profit, Kano Guest House ... ... | 232 | 2 | 6 |
| 1,056 | 15 | 10 | Rent of Buildings ... ... ... | 1,004 | 1 | 6 |
| 899 | 16 | – | Overtime Fees ... ... ... ... | 1,150 | 6 | – |
| • | | | Sale of Water, Electric Current and Ice ... | 4,807 | 14 | 8 |
| 2,500 | 15 | – | Colliery Sales Agency Commission ... ... | 2,654 | 18 | 10 |
| • | | | Coal Conveyor Shunting Charges ... ... | 708 | – | – |
| – | – | – | Coal Handling Charges—Private Owners ... | 874 | 14 | – |
| 924 | 6 | 6 | Interest on Deposits in Joint Colonial Fund ... | 3,814 | 2 | 9 |
| 752 | – | 2 | Provident Fund Management Charges ... ... | 745 | 9 | – |
| 420 | – | – | Road-Rail Bridges—Maintenance Charge ... | 559 | 17 | 5 |
| 100 | – | – | Customs Dept. Accounting Machines, Maintenance Charge ... ... ... ... | 100 | – | – |
| – | – | – | Re-imbursement in respect of Officers seconded ... | 3,438 | 3 | 5 |
| – | – | – | Refund for Telegraph Instruments removed ... | 425 | – | – |
| 612 | 6 | 8 | Unclaimed Wages ... ... ... | 764 | 15 | 1 |
| 10,229 | 14 | 11 | Other Items ... ... ... ... | 3,928 | 6 | 2 |
| 21,647 | 8 | 6 | Total *to Revenue Account* ... | 34,796 | 5 | 7 |

• Details not available.

### Telegraphs

| £ | s | d | | £ | s | d |
|---|---|---|---|---|---|---|
| 1,272 | 18 | 8 | Total *to Revenue Account* ... | 1,193 | 10 | – |

### Motor Services

| £ | s | d | | £ | s | d |
|---|---|---|---|---|---|---|
| 17,286 | 12 | – | Goods ... ... ... ... | 23,075 | 8 | 4 |
| 1,368 | 10 | 10 | Coaching ... ... ... ... | 2,415 | 5 | 2 |
| 147 | 6 | 8 | Sundries ... ... ... ... | 310 | 19 | 2 |
| 18,802 | 9 | 6 | Total *to Revenue Account* ... | 25,801 | 12 | 8 |

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Abstract A*

## DETAILS OF OPERATING EXPENDITURE

### Maintenance of Way and Works

| 1939-40 Amount | | | % Working Expenditure £1,234,872 | 1939-40 Per Mile of Line Open 1,903 | | | Particulars | 1940-41 Amount | | | % Working Expenditure £1,202,083 | 1940-41 Per Mile of Line Open 1,903 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| £ | s | d | | £ | s | d | | £ | s | d | | £ | s | d |
| | | | | | | | I. GENERAL SUPERINTENDENCE | | | | | | | |
| 63,152 | 1 | 8 | | | | | Personal Emoluments ... | 63,647 | 17 | 4 | | | | |
| 3,830 | 7 | 4 | | | | | Passages ... ... | 5,463 | 5 | 3 | | | | |
| 3,371 | 9 | 6 | | | | | Other Charges ... | 3,299 | 9 | 1 | | | | |
| 70,353 | 18 | 6 | 5·69 | 36 | 19 | 5 | | **72,410** | **11** | **8** | **6·02** | **38** | **1** | **–** |
| | | | | | | | II. PERMANENT WAY | | | | | | | |
| 71,946 | – | 3 | | | | | Wages ... ... | 67,511 | 11 | 10 | | | | |
| 22,195 | 14 | 5 | | | | | Stores ... ... | 11,782 | 8 | 1 | | | | |
| | | | | | | | Repairing Formation and Flood Damage and Clearing Bush ... | 8,446 | 7 | 11 | | | | |
| 113,638 | 12 | 5 | 9·19 | 59 | 14 | 4 | | **87,740** | **7** | **10** | **7·29** | **46** | **2** | **1** |
| 6,906 | 12 | 8 | ·56 | 3 | 12 | 7 | III. BRIDGES & CULVERTS | **4,156** | **15** | **10** | **·35** | **2** | **3** | **8** |
| | | | | | | | IV. STATIONS, BUILDINGS, ETC. | | | | | | | |
| 16,424 | 16 | 9 | | | | | Stations and Buildings | 12,787 | 16 | 7 | | | | |
| 1,447 | 13 | 3 | | | | | Roads and Drains ... | 1,442 | 9 | 2 | | | | |
| 1,324 | 12 | 3 | | | | | Water Supplies ... | 1,115 | 9 | 2 | | | | |
| 19,197 | 2 | 3 | 1·55 | 10 | 1 | 9 | | **15,345** | **14** | **11** | **1·28** | **8** | **1** | **4** |
| | | | | | | | V. SIGNALLING | | | | | | | |
| 1,732 | 2 | 5 | | | | | Foremen, Fitters and Labourers ... | 1,581 | 9 | 9 | | | | |
| 1,643 | – | 8 | | | | | Stores ... ... | 737 | – | 2 | | | | |
| 3,375 | 3 | 1 | ·28 | 1 | 15 | 6 | | **2,318** | **9** | **11** | **·19** | **1** | **4** | **5** |
| 2,012 | 1 | 11 | ·16 | 1 | 1 | 2 | VI. WATCHMEN, GATEMEN, ETC. ... | **2,080** | **10** | **9** | **·17** | **1** | **1** | **10** |
| 7,137 | 4 | 11 | ·58 | 3 | 15 | – | VII. SANITATION ... | **6,395** | **14** | **–** | **·53** | **3** | **7** | **3** |
| 454 | 12 | – | ·03 | – | 4 | 9 | VIII. MOTOR LORRIES ... | **563** | **15** | **8** | **·04** | **–** | **5** | **11** |
| – | – | – | | – | – | – | IX. UPKEEP OF HEAVY TOOLS & PLANT | **569** | **13** | **5** | **·05** | **–** | **6** | **–** |
| – | – | – | | – | – | – | X. TYPEWRITER REPAIR DEPOT ... | – | – | – | | | | |
| 223,075 | 7 | 9 | 18·04 | 117 | 4 | 6 | Total, *to Revenue Account* | **191,581** | **14** | **–** | **15·92** | **100** | **13** | **6** |

1939–40 figures adjusted for comparison with 1940-41.



*Abstract B*

### Mechanical—Workshops and Running Expenses

| 1939-40 Amount | | | Per Engine Mile 4,438.141 | Per 1,000 Gross Ton Miles 971,887 | Particulars | 1940-41 Amount | | | Per Engine Mile 4,752,940 | Per 1,000 Gross Ton Miles 1,048,284 |
|---|---|---|---|---|---|---|---|---|---|---|
| £ | s | d | pence | pence | | £ | s | d | pence | pence |
| | | | | | A. GENERAL SUPERINTENDENCE | | | | | |
| 2,768 | 11 | 2 | | | Personal Emoluments | 2,950 | 2 | 7 | | |
| 164 | 4 | 4 | | | Passages ... | 275 | 2 | 7 | | |
| – | – | – | | | Research ... | 217 | 12 | 6 | | |
| 94 | 13 | 3 | | | Other Charges ... | 83 | 15 | 5 | | |
| 3,027 | 8 | 9 | ·16 | ·75 | Total of Section A ... | **3,526** | **13** | **1** | **·18** | **·81** |
| | | | | | B. WORKSHOPS | | | | | |
| | | | | | *i. Direct Superintendence* | | | | | |
| 14,526 | 4 | 2 | | | Personal Emoluments | 14,543 | 16 | 1 | | |
| 620 | 12 | 6 | | | Fire Patrol & Appliances | 576 | 18 | 1 | | |
| 145 | – | 2 | | | Other Charges ... | 78 | – | 11 | | |
| 15,291 | 16 | 10 | ·83 | 3·78 | | **15,198** | **15** | **1** | **·77** | **3·48** |
| | | | | | *ii. Locomotives* | | | | | |
| 25,706 | 4 | 10 | | | Personal Emoluments | 24,120 | 4 | 9 | | |
| 38,927 | 12 | 10 | | | Labour ... ... | 33,793 | 6 | – | | |
| 57,649 | 17 | 4 | | | Stores and Spare Parts | 47,607 | 18 | 1 | | |
| 14,985 | 10 | – | | | Fuel, Power and Water | 14,507 | – | 4 | | |
| – | – | – | | | Other Charges ... | 47 | 2 | 7 | | |
| 137,269 | 5 | – | 7·43 | 33·90 | | 120,075 | 11 | 9 | 6·06 | 27·50 |
| 30,886 | 11 | 1 | 1·67 | 7·63 | *Less* Recoveries ... | 34,272 | 19 | 5 | 1·73 | 7·85 |
| 106,382 | 13 | 11 | 5·76 | 26·27 | | **85,802** | **12** | **4** | **4·33** | **19·65** |
| | | | | | *iii. Machinery, Tools and Plant* | | | | | |
| 5,619 | 6 | 2 | | | Personal Emoluments | 5,296 | 4 | 5 | | |
| 5,014 | 19 | 10 | | | Labour ... ... | 4,709 | 11 | 1 | | |
| 4,640 | 8 | 6 | | | Stores and Spare Parts | 3,804 | 11 | 7 | | |
| 371 | 16 | 6 | | | Fuel, Power and Water | 313 | 15 | 3 | | |
| | | | | | Maintenance of Motor Lorries ... | 307 | 15 | 2 | | |
| 15,867 | 6 | 6 | ·86 | 3·92 | | 14,431 | 17 | 6 | ·73 | 3·30 |
| 1,360 | 13 | 1 | ·08 | ·34 | *Less* Recoveries ... | 1,191 | 16 | 8 | ·06 | ·27 |
| 14,506 | 13 | 5 | ·78 | 3·58 | | **13,240** | **–** | **10** | **·67** | **3·03** |
| | | | | | *iv. Vehicles* | | | | | |
| 8,600 | 4 | 5 | | | Personal Emoluments | 7,806 | 6 | 6 | | |
| 33,094 | 10 | – | | | Labour ... ... | 31,168 | 6 | 3 | | |
| 39,859 | 16 | 8 | | | Stores and Spare Parts | 36,945 | – | 1 | | |
| 4,244 | 6 | 7 | | | Fuel, Power and Water | 3,853 | 13 | 8 | | |
| – | – | – | | | Other Charges ... | 163 | 15 | 4 | | |
| 85,798 | 17 | 8 | 4·64 | 21·19 | | 79,937 | 1 | 10 | 4·01 | 18·30 |
| 8,529 | 18 | 8 | ·46 | 2·11 | *Less* Recoveries ... | 13,538 | 6 | 2 | ·68 | 3·10 |
| 77,268 | 19 | – | 4·18 | 19·08 | | **66,398** | **15** | **8** | **3·36** | **15·20** |
| 1,667 | 4 | 3 | | | *v. Points & Crossings Factory* | 1,535 | 3 | 1 | | |
| 1,667 | 4 | 3 | | | *Less* Recoveries ... | 1,535 | 3 | 1 | | |
| – | – | – | | | | – | – | – | | |
| 539 | 15 | 3 | ·03 | ·13 | *vi. Electric Lighting, Ebute Metta, Iddo & Apapa* | **523** | **9** | **5** | **·02** | **·12** |

1939–40 figures adjusted for comparison with 1940-41.

References:-
PUBLIC RECORD OFFICE
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Abstract B—continued*

## Mechanical—Workshops and Running Expenses

| 1939-40 Amount £ | s | d | Per Engine Mile 4.438.141 pence | Per 1,000 Gross Ton Miles 971,887 pence | Particulars | 1940-41 Amount £ | s | d | Per Engine Mile 4.752.940 pence | Per 1,000 Gross Ton Miles 1,048,281 pence |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | B. WORKSHOPS (*contd.*) | | | | | |
| | | | | | *vii. Miscellaneous* | | | | | |
| 3,036 | 8 | 10 | | | Passages ... | 2,416 | 2 | 2 | | |
| 1,031 | – | 3 | | | Sundry ... | 652 | 14 | 7 | | |
| 4,067 | 9 | 1 | ·22 | 1·00 | | 3,068 | 16 | 9 | ·15 | ·70 |
| 218,057 | 7 | 6 | 11·80 | 53·84 | Total of Section B ... | 184,232 | 10 | 1 | 9·30 | 42·18 |
| | | | | | C. RUNNING | | | | | |
| | | | | | *i. Direct Superintendence* | | | | | |
| 19,947 | 3 | 8 | | | Personal Emoluments | 18,931 | 11 | 10 | | |
| 226 | 17 | 4 | | | Fire Brigade ... | 226 | 16 | 6 | | |
| 101 | 1 | 11 | | | Other Charges ... | 39 | 9 | 4 | | |
| 20,275 | 2 | 11 | 1·10 | 5·00 | | 19,197 | 17 | 8 | ·97 | 4·40 |
| | | | | | *ii. Locomotives* | | | | | |
| 35,537 | 13 | – | | | Personal Emoluments | 32,134 | 1 | 5 | | |
| 25,643 | 7 | 6 | | | Labour ... | 26,019 | 12 | 9 | | |
| 61,181 | – | 6 | 3·31 | 15·11 | | 58,153 | 14 | 2 | 2·94 | 13·30 |
| | | | | | *iii. Running Sheds* | | | | | |
| 21,804 | 10 | 4 | | | Personal Emoluments | 22,066 | 13 | 9 | | |
| 28,075 | 4 | 6 | | | Labour ... | 29,118 | 14 | 2 | | |
| 16,459 | 15 | 8 | | | Stores and Spare Parts | 15,951 | 14 | 11 | | |
| 66,339 | 10 | 6 | 3·59 | 16·38 | | 67,137 | 2 | 10 | 3·39 | 15·37 |
| | | | | | *iv. Vehicles* | | | | | |
| 5,248 | 8 | 1 | | | Personal Emoluments | 4,977 | – | 6 | | |
| 9,521 | 12 | 3 | | | Labour ... | 9,385 | 16 | 1 | | |
| 7,235 | 14 | 11 | | | Stores and Spare Parts | 6,391 | 9 | 4 | | |
| 22,005 | 15 | 3 | 1·19 | 5·44 | | 20,754 | 5 | 11 | 1·05 | 4·75 |
| 87,828 | 9 | 10 | 4·75 | 21·69 | *v. Fuel* | 100,465 | – | 9 | 5·07 | 23·00 |
| 18,508 | 6 | 2 | 1·00 | 4·57 | *vi. Water* | 18,550 | 8 | 10 | ·93 | 4·25 |
| | | | | | *vii. Oil and other Consumable Stores* | 9,546 | 15 | 5 | ·48 | 2·19 |
| 8,249 | 6 | – | ·44 | 2·04 | *viii. Train Lighting* | 4,511 | 11 | 2 | ·23 | 1·03 |
| 5,203 | 3 | 4 | ·28 | 1·28 | *ix. Maintenance of Outdoor Machinery & Misc. Plant* | 4,888 | 11 | 8 | ·25 | 1·12 |
| 5,172 | 10 | 3 | ·28 | 1·28 | | | | | | |
| | | | | | *x. Miscellaneous* | | | | | |
| 3,604 | 7 | – | | | Passages ... | 4,289 | 9 | 10 | | |
| 1,830 | 14 | 3 | | | Sundry ... | 1,669 | 15 | 2 | | |
| 5,435 | 1 | 3 | ·29 | 1·34 | | 5,959 | 5 | – | ·30 | 1·37 |
| 300,198 | 6 | – | 16·23 | 74·13 | Total of Section C ... | 309,164 | 13 | 5 | 15·61 | 70·78 |
| 521,283 | 2 | 3 | 28·19 | 128·72 | TOTAL, *to Revenue Account* | 496,923 | 16 | 7 | 25·09 | 113·77 |

1939–40 figures adjusted for comparison with 1940–41.





*Abstract C*

## Traffic and Commercial Expenses

| 1939-40 Amount £ | s | d | Per Engine Mile 4.438.141 pence | Per 1,000 Gross Ton Miles 971,887 pence | Particulars | 1940-41 Amount £ | s | d | Per Engine Mile 4.752.940 pence | Per 1,000 Gross Ton Miles 1,048,281 pence |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | I. GENERAL SUPERINTENDENCE | | | | | |
| 33,887 | 2 | 10 | | | Personal Emoluments ... | 33,619 | 18 | 5 | | |
| 2,658 | 15 | 6 | | | Passages ... ... | 2,144 | 8 | – | | |
| 964 | 9 | 3 | | | Other Charges ... | 945 | 12 | 2 | | |
| 37,510 | 7 | 7 | 2·03 | 9·27 | | 36,709 | 18 | 7 | 1·85 | 8·40 |
| 106,965 | 8 | 1 | 5·79 | 26·42 | II. STATION STAFF ... | 108,765 | 2 | 5 | 5·49 | 24·90 |
| – | – | – | – | – | III. PORTS AND QUAYS ... | – | – | – | – | – |
| 22,062 | 14 | 7 | 1·19 | 5·45 | IV. TRAIN STAFF ... | 22,320 | 12 | 3 | 1·13 | 5·11 |
| 108 | 8 | 9 | ·01 | ·03 | V. WATER (P.W.D. Supplies) | 120 | 4 | 5 | ·01 | ·03 |
| 3,076 | 5 | – | ·17 | ·76 | VI. GENERAL STORES ... | 2,590 | 4 | 10 | ·13 | ·59 |
| 2,570 | 4 | 6 | ·14 | ·63 | VII. ELECTRIC LIGHT—STATIONS, DEPOTS AND OFFICES ... ... | 1,686 | 10 | 5 | ·09 | ·39 |
| 1,957 | 19 | 3 | ·10 | ·48 | VIII. CLOTHING ... ... | 1,981 | 7 | 7 | ·10 | ·45 |
| 836 | 12 | 7 | ·04 | ·21 | IX. STATIONERY AND TICKETS | 762 | 7 | 6 | ·04 | ·18 |
| | | | | | X. MISCELLANEOUS | | | | | |
| 13,680 | – | – | | | Maintenance Signalling Apparatus—Telegraphs | 13,503 | – | – | | |
| 1,692 | 19 | 4 | | | Telephones—Offices and Stations ... | 1,681 | 18 | 4 | | |
| 676 | 16 | 2 | | | Sundry ... ... | 1,176 | 8 | 11 | | |
| 16,049 | 15 | 6 | ·87 | 3·96 | | 16,361 | 7 | 3 | ·82 | 3·75 |
| | | | | | XI. COLLECTION AND DELIVERY SERVICE, LAGOS DEPOT | | | | | |
| 455 | 16 | 5 | | | Personal Emoluments ... | 467 | 16 | 1 | | |
| 1,146 | – | – | | | Motor Transport ... | 1,390 | – | – | | |
| 258 | 7 | – | | | Other Charges ... | 296 | 9 | 6 | | |
| 1,860 | 3 | 5 | ·10 | ·46 | | 2,154 | 5 | 7 | ·11 | ·49 |
| 192,997 | 19 | 3 | 10·44 | 47·67 | Total, *to Revenue Account* ... | 193,452 | – | 10 | 9·77 | 44·29 |

1939–40 figures adjusted for comparison with 1940–41.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Traffic and Commercial Expenses—Road Transport Section

*Abstract C—Continued*

| 1939-40 Amount | | | % Gross Motor Receipts £18,802 | % Working Expenses £15,004 | Pence Per Van Mile 342,472 | Particulars | 1940-41 Amount | | | % Gross Motor Receipts £25,802 | % Working Expenses £17,476 | Pence Per Van Mile 455,176 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| £ | s | d | | | | | £ | s | d | | | |
| | | | | | | I. General Superintendence | | | | | | |
| 2,169 | 12 | 4 | | | | Personal Emoluments ... ... ... | 2,196 | 8 | 1 | | | |
| 368 | 7 | 6 | | | | Passages ... ... ... | 205 | 4 | – | | | |
| 11 | 14 | 8 | | | | Stationery and Contingencies ... ... | 74 | 12 | 11 | | | |
| 2,549 | 14 | 6 | 13·56 | 16·99 | 1·79 | | **2,476** | **5** | **–** | **9·60** | **14·17** | **1·30** |
| | | | | | | II. Running Expenses | | | | | | |
| 1,140 | 4 | 11 | | | | Salaries ... ... ... | 1,184 | 1 | 6 | | | |
| 1,009 | 12 | 2 | | | | Wages ... ... ... | 1,140 | 3 | 2 | | | |
| 3,214 | 14 | 7 | | | | Fuel (Petrol and Diesel Oil) ... ... | 4,896 | 19 | – | | | |
| 402 | 6 | 8 | | | | Tyres ... ... ... | 647 | 1 | 6 | | | |
| 695 | 17 | 7 | | | | Other Charges ... ... ... | 910 | 4 | 8 | | | |
| 6,462 | 15 | 11 | 34·37 | 43·07 | 4·53 | | **8,778** | **9** | **10** | **34·02** | **50·23** | **4·63** |
| | | | | | | III. Maintenance and Repairs | | | | | | |
| 2,206 | 6 | 2 | | | | Salaries ... ... ... | 2,125 | – | 8 | | | |
| 1,046 | 17 | 1 | | | | Wages ... ... ... | 980 | 3 | 5 | | | |
| 8 | 5 | 11 | | | | Tools and Furniture ... ... | 11 | 17 | 1 | | | |
| 1,622 | 3 | 8 | | | | Maintenance of Vehicles ... ... | 1,859 | 13 | 7 | | | |
| 1,075 | 10 | – | | | | Licences ... ... ... | 1,165 | – | – | | | |
| 32 | 12 | 9 | | | | Other Charges ... ... ... | 79 | 7 | 10 | | | |
| 5,991 | 15 | 7 | 31·87 | 39·94 | 4·20 | | **6,221** | **2** | **7** | **24·11** | **35·60** | **3·28** |
| 15,004 | 6 | – | 79·80 | 100·00 | 10·52 | Total, *to Revenue Account* ... | **17,475** | **17** | **5** | **67·73** | **100·00** | **9·21** |

40

## Administration Expenses

*Abstract D*

| 1939-40 Amount | | | % Gross Receipts £2,043,543 | % Working Expenses £1,236,972 | Per Mile of Line Open 1,903 | | | Per 1,000 Gross Ton Miles 971,887 | Particulars | 1940-41 Amount | | | % Gross Receipts £2,435,778 | % Working Expenses £1,203,085 | Per Mile of Line Open 1,903 | | | Per 1,000 Gross Ton Miles 1,048,281 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| £ | s | d | | | £ | s | d | pence | | £ | s | d | | | £ | s | d | pence |
| 7,619 | 6 | 8 | ·37 | ·62 | 4 | – | 1 | 1·88 | Management ... ... | 8,956 | 14 | 10 | ·37 | ·75 | 4 | 14 | 2 | 2·04 |
| 46,175 | 12 | 9 | 2·26 | 3·73 | 24 | 5 | 4 | 11·41 | Accounts and Statistics ... | 42,959 | 3 | 5 | 1·76 | 3·57 | 22 | 11 | 6 | 9·84 |
| 17,950 | 7 | 3 | ·88 | 1·45 | 9 | 8 | 8 | 4·43 | Stores ... ... ... | 17,672 | 14 | 3 | ·73 | 1·47 | 9 | 5 | 9 | 4·05 |
| 10,484 | 12 | 9 | ·51 | ·85 | 5 | 10 | 2 | 2·59 | Printing ... ... | 11,326 | 11 | 1 | ·46 | ·94 | 5 | 19 | – | 2·59 |
| 82,229 | 19 | 5 | 4·02 | 6·65 | 43 | 4 | 3 | 20·31 | Total *to Revenue Account* ... | **80,915** | **3** | **7** | **3·32** | **6·73** | **42** | **10** | **5** | **18·52** |

41

89

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
CO 583/258/30184
Reference:-
PUBLIC RECORD OFFICE

*Abstract E*

## Special Expenditure

| 1939-40 Total £ | s | d | Particulars | 1940-41 Details £ | s | d | Total £ | s | d |
|---|---|---|---|---|---|---|---|---|---|
| | | | **Revenue Account Debits** | | | | | | |
| 1,462 | 19 | 11 | NEW MINOR WORKS | – | – | – | 699 | 17 | 4 |
| | | | Details as Statement No. 10 | | | | | | |
| 2,382 | 11 | 4 | MAINTENANCE AND REPAIRS ... | – | – | – | 1,856 | 5 | 2 |
| | | | Experimental use of Timber Sleepers ... | 313 | 19 | 6 | | | |
| | | | Re-wiring of Quarters ... ... | 560 | 9 | 6 | | | |
| | | | Dismantling and Altering Buildings ... | 151 | 7 | 9 | | | |
| | | | Ice for Refrigerating Vans on test ... | 72 | 15 | – | | | |
| | | | Emergency Measures ... ... | 757 | 13 | 5 | | | |
| 105 | – | – | REPLACEMENT OF ASSETS ... | – | – | – | 145 | 7 | 9 |
| | | | Proportion of cost less than the prescribed financial limit, as per Statement No. 9 | | | | | | |
| 651 | 6 | 9 | ADDITIONAL ASSETS ... | – | – | – | 77 | 15 | 9 |
| | | | Syren, Ebute Metta Workshops ... | 23 | 16 | 6 | | | |
| | | | Engine Electric Head Lights ... ... | 42 | 15 | 7 | | | |
| | | | Boiler House, Jebba, completion ... | 8 | 4 | 8 | | | |
| | | | Signalling, Iddo, completion ... ... | 2 | 19 | – | | | |
| 4,601 | 18 | – | Total, *to Revenue Account* ... | – | – | – | 2,779 | 6 | – |
| | | | **Net Revenue Account Debits** | | | | | | |
| 1,651 | 11 | 10 | ADDITIONS AND IMPROVEMENTS ... | – | – | – | 2,633 | 6 | 11 |
| | | | Fire Protection, Extinguishers for Coaching Stock ... ... ... | 286 | 16 | 2 | | | |
| | | | Portable Telephones ... ... | 165 | 14 | 11 | | | |
| | | | Additional Equipment for Facing Points ... | 1,568 | 2 | 4 | | | |
| | | | Alarm Protection of Coaching Stock ... | 612 | 13 | 6 | | | |
| 2,257 | 6 | 1 | ADDITIONAL ASSETS CAPITALIZED AT 31-3-41 ... ... | – | – | – | 1,156 | 2 | 8 |
| | | | Churchill Redman 7" Centre Lathe, Jebba ... | 513 | 4 | 2 | | | |
| | | | Motor Generator, Zaria ... ... | 409 | 7 | 3 | | | |
| | | | Two Oerlikon Tyre Heaters, Ebute Metta Workshops ... ... ... | 233 | 11 | 3 | | | |
| – | – | – | CONVERSION, CAPITALIZED AT 31-3-41 | – | – | – | 615 | 6 | 2 |
| | | | Three Refrigerating Vans ... ... | 615 | 6 | 2 | | | |
| 24,804 | 11 | 10 | REPLACEMENT OF ASSETS ... | – | – | – | 11,834 | 5 | 11 |
| | | | Proportion of cost exceeding the prescribed financial limit as per Statement No. 9 | | | | | | |
| 28,713 | 9 | 9 | Total, *to Net Revenue Account* ... | – | – | – | 16,239 | 1 | 8 |
| 33,315 | 7 | 9 | Grand Total, Abstract E. ... | – | – | – | 19,018 | 7 | 8 |





## General Charges

*Abstract F.*

| 1939-40 Amount £ | s | d | % Working Expenses £1,236,972 | Particulars | 1940-41 Amount £ | s | d | % Working Expenses £1,203,083 |
|---|---|---|---|---|---|---|---|---|
| 23,176 | 11 | 9 | 1·87 | Provident Fund and Compensation for Injuries ... | 28,511 | 19 | 3 | 2·37 |
| 88,186 | 14 | 4 | 7·13 | Pensions and Gratuities ... | 95,411 | 5 | 8 | 7·93 |
| 1,000 | – | – | ·08 | Municipal Rates ... ... | 1,330 | – | – | ·11 |
| | | | | Payments to other Government Departments :— | | | | |
| 21,128 | – | – | 1·71 | Medical ... ... | 19,580 | – | – | 1·63 |
| 7,831 | 10 | 1 | ·63 | Police ... ... | 7,809 | 10 | 5 | ·65 |
| 5,400 | – | – | ·44 | Audit ... ... | 4,926 | – | – | ·41 |
| 400 | – | – | ·03 | Legal ... ... | 400 | – | – | ·03 |
| 1,062 | 15 | 3 | ·09 | Insurance of Stores in Transit ... | 2,806 | 11 | 8 | ·23 |
| 1,691 | 2 | 2 | ·14 | Crown Agents' Charges ... | 1,425 | 14 | 2 | ·12 |
| 1,721 | 4 | 7 | ·14 | Refunds, Claims, etc. ... | 1,852 | 3 | 8 | ·15 |
| 1,627 | 16 | 6 | ·13 | Cost of Remittances ... | 3,743 | 15 | 2 | ·31 |
| 991 | 1 | 4 | ·08 | Furniture for Offices and Quarters | 649 | 11 | 11 | ·05 |
| 1,052 | – | 1 | ·08 | Sundry ... ... | 923 | 17 | 2 | ·08 |
| 8,750 | – | – | ·71 | Interest on Advances by Government for Working Capital ... | 9,689 | 14 | 6 | ·81 |
| 164,018 | 16 | 1 | 13·26 | Total Ordinary Working Expenditure, *to Revenue Account* | **179,060** | **3** | **7** | **14·88** |
| 430,000 | – | – | | Renewals Contribution, *to Revenue Account* ... ... | **300,000** | – | – | |
| 766,275 | – | – | | Loan Interest Charges ... | 751,272 | 10 | – | |
| 8,775 | – | – | | Withdrawal of Dead Assets ... | 3,534 | – | – | |
| – | – | – | | Capital Redemption ... | 605,549 | – | – | |
| 458 | 16 | 9 | | Loss on Sale of Investments ... | 647 | 19 | 7 | |
| 1,072 | 13 | 6 | | Depreciation, etc., of Stores ... | 762 | 2 | 9 | |
| 776,581 | 10 | 3 | | Total, *to Net Revenue Account* | **1,361,765** | **12** | **4** | |
| 1,370,600 | 6 | 4 | | Grand Total, Abstract F ... | **1,840,825** | **15** | **11** | |

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Abstract G* — **Wharves and Quays**

| 1939-40 Expenditure £ | s | d | Particulars | 1940-41 Expenditure £ | s | d |
|---|---|---|---|---|---|---|
| | | | **Civil Engineering Expenses** | | | |
| | | | **Direct Charges** | | | |
| 1,105 | – | 4 | *i. Permanent Way* ... ... | 913 | 18 | 4 |
| 6 | – | – | *ii. Bridges and Culverts* ... ... | 3 | 15 | 10 |
| 404 | 8 | 5 | *iii. Station Buildings* ... ... | 242 | 19 | 10 |
| | | | *iv. Water Supplies* ... ... ... | 85 | – | 10 |
| 12 | 2 | – | *v. Watchmen and Gatemen* ... ... | – | – | – |
| 522 | 13 | 6 | *vi. Sanitation* ... ... ... | 409 | 9 | 7 |
| 2,050 | 4 | 3 | **Total, Civil Engineering Expenses** | **1,655** | **4** | **5** |
| | | | **Mechanical Engineering Expenses** | | | |
| | | | *vii. Cranes, Apapa* | | | |
| 1,948 | – | – | Personal Emoluments ... ... | 2,045 | 8 | 10 |
| 707 | 14 | 10 | Labour ... ... ... | 773 | 19 | – |
| 232 | 4 | 7 | Stores ... ... ... | 222 | 10 | 5 |
| 1,368 | 14 | – | Power ... ... ... | 1,112 | – | 3 |
| 430 | 5 | 1 | Other Charges ... ... ... | 60 | 3 | – |
| 4,686 | 18 | 6 | | 4,214 | 1 | 6 |
| | | | *viii. Transporters, Iddo* | | | |
| 932 | 8 | – | Personal Emoluments ... ... | 1,073 | 19 | 7 |
| 727 | 18 | 9 | Labour ... ... ... | 851 | 16 | 10 |
| 45 | 10 | 6 | Handling Charges ... ... | 187 | 7 | 8 |
| 462 | 6 | 9 | Stores ... ... ... | 589 | 5 | 2 |
| 954 | 17 | 4 | Power ... ... ... | 748 | 4 | 2 |
| – | – | – | Maintenance—Track and Wharf, Engineering | 103 | 18 | 2 |
| – | – | – | Other Charges ... ... ... | 98 | 3 | – |
| 3,123 | 1 | 4 | | 3,652 | 14 | 7 |
| 3,123 | 1 | 4 | *Less* Recoveries ... ... ... | 3,652 | 14 | 7 |
| – | – | – | | – | – | – |
| | | | *ix. Coal Conveyor, Port Harcourt* | | | |
| 795 | 17 | 6 | Personal Emoluments ... ... | 843 | 15 | 8 |
| 517 | 5 | 3 | Labour ... ... ... | 529 | 8 | 3 |
| – | – | – | Handling Charges ... ... | 1,073 | 19 | – |
| 305 | 9 | 8 | Stores ... ... ... | 99 | – | 10 |
| 194 | – | – | Power ... ... ... | 215 | – | – |
| – | – | – | Shunting Engine charges ... ... | 708 | 4 | 6 |
| – | – | – | Maintenance—Track and Wharf, Engineering | 67 | 1 | 4 |
| 50 | – | – | Other Charges ... ... ... | 72 | 7 | 10 |
| 1,862 | 12 | 5 | | 3,608 | 17 | 5 |
| 1,862 | 12 | 5 | *Less* Recoveries ... ... ... | 3,608 | 17 | 5 |
| – | – | – | | – | – | – |
| 4,686 | 18 | 6 | Total, Mechanical Engineering Expenses ... | 4,214 | 1 | 6 |
| | | | **Traffic and Commercial—Quay Expenses** | | | |
| 5,584 | 4 | 7 | Personal Emoluments ... ... | 6,209 | 3 | 5 |
| 1,375 | 15 | 4 | Labour ... ... ... | 1,484 | 10 | 3 |
| 18,996 | 17 | 9 | Contractors' Handling Charges ... | 20,586 | 8 | 1 |
| 877 | 14 | 2 | Lighting of Quays and Sheds .. ... | 416 | 12 | – |
| 188 | 10 | 7 | Water Supply and Equipment ... | 259 | 13 | 9 |
| – | – | – | Other Charges ... ... ... | *402 | – | 9 |
| – | – | – | Port Traffic Staff ... ... ... | *5,667 | 2 | 11 |
| 27,023 | 2 | 5 | Total, Traffic and Commercial ... | 35,025 | 11 | 2 |
| 33,760 | 5 | 2 | Total, *to Revenue Account* ... | 40,894 | 17 | 1 |

NOTE:—1939-40 figures adjusted for comparison with 1940-41.

* Port Traffic Staff and other charges previously included in Government Estimates under Head 28, Port.



*Statement No. 9*

## DETAILS OF COST OF REPLACEMENT WORKS

| Particulars | Expenditure to 31st March 1940 | | | | | | | | Total Cost to 31st March 1941 | | | | | | | | Expenditure 1940-41 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Renewals | | Special Expenditure | | Capital | | Total | | Renewals | | Special Expenditure | | Capital | | Total | | Renewals to Statement No. 6 | | Special Expenditure Abstract E | | Capital to Statement No. 7 | | Total | |
| | £ | s | £ | s | £ | s | £ | s | £ | s | £ | s | £ | s | £ | s | £ | s | £ | s | £ | s | £ | s |
| **Works Programmes** | | | | | | | | | | | | | | | | | | | | | | | | |
| Re-sleepering, Port Harcourt-Enugu Section ... ... | 37,600 | – | – | – | – | – | – | – | 42,797 | 11 | 1,836 | 10 | 20,094 | 13 | 64,727 | 14 | 5,197 | 11 | – | – | – | – | 5,197 | 11 |
| Replacement of G.I. Culverts | | | | | | | | | | | | | | | | | | | | | | | | |
| Programme No. 1 ... ... | 50,420 | 9 | – | – | 48,512 | 10 | 98,933 | 19 | 51,704 | 11 | – | – | 48,512 | 10 | 100,217 | 1 | 1,284 | 2 | – | – | – | – | 1,284 | 2 |
| Programme No. 2 ... ... | 3,565 | 11 | – | – | 2,147 | 5 | 5,712 | 16 | 3,565 | 11 | – | – | 2,147 | 5 | 5,712 | 16 | – | – | – | – | – | – | – | – |
| Replacement of Points and Crossings ... | – | – | – | – | – | – | – | – | 1,018 | 14 | – | – | – | – | 1,018 | 14 | 1,018 | 14 | – | – | – | – | 1,018 | 14 |
| Replacement of Timbers for Crossings | – | – | – | – | – | – | – | – | 296 | 3 | – | – | – | – | 296 | 3 | 296 | 3 | – | – | – | – | 296 | 3 |
| Replacement of Timbers for Bridges ... | – | – | – | – | – | – | – | – | 465 | 11 | – | – | – | – | 465 | 11 | 465 | 11 | – | – | – | – | 465 | 11 |
| Strengthening of Bridges ... ... | 2,657 | 11 | – | – | 106,429 | 6 | 109,086 | 17 | 2,657 | 11 | – | – | 106,829 | 6 | 109,486 | 17 | – | – | – | – | – | – | – | – |
| Minna-Baro Line-Ballasting ... | – | – | – | – | – | – | – | – | 50 | 5 | – | – | 23 | 12 | 73 | 17 | 50 | 5 | – | – | – | – | 50 | 5 |
| **Other Works in Progress** | | | | | | | | | | | | | | | | | | | | | | | | |
| Workshops Machinery and Plant ... | 2,682 | – | – | – | 1,351 | 16 | 4,033 | 16 | 2,682 | – | – | – | 3,294 | 11 | 5,976 | 11 | – | – | – | – | 1,942 | 14 | – | – |
| Sixty-six Bodies for H.G. Wagons ... | – | – | – | – | – | – | – | – | 4,996 | 12 | – | – | – | – | 4,996 | 12 | 4,996 | 12 | – | – | – | – | 4,996 | 12 |
| Twenty-eight Bodies for S.G. Wagons | – | – | – | – | – | – | – | – | 272 | 12 | – | – | – | – | 272 | 12 | 272 | 12 | – | – | – | – | 272 | 12 |
| One 12" Centre Lathe ... ... | – | – | – | – | – | – | – | – | 220 | – | – | – | 510 | 2 | 730 | 2 | 220 | – | – | – | 510 | 2 | 730 | 2 |
| One 8½" Centre Lathe ... ... | – | – | – | – | – | – | – | – | 160 | – | – | – | 229 | 10 | 389 | 10 | 160 | – | – | – | 229 | 10 | 389 | 10 |
| **Completed Works** | | | | | | | | | | | | | | | | | | | | | | | | |
| Sixteen Bodies for Brake Vans, B.V.B. 10051, 10074, 10081, 10049, 10058, 10112, 10123, 10130, 10146, 10136, 10201, 10203, 10205, 10206, 10214, 10215 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 12,028 | 17 | – | – | – | – | 12,028 | 17 |
| Body for Wagon H.V.C. 4016 ... | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 74 | – | – | – | – | – | 74 | – |
| Two Motor Lorries, Nos. 9 and 10 ... | 2,323 | 7 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | *Cr.* – | – | – | – | – | – | – | – |
| One First-class Sleeping Saloon, CP 77 | 175 | 15 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 2,806 | 4 | – | – | – | – | 2,806 | 4 |
| Two Restaurant Cars, EP 165 and 166 ... | 326 | 15 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 3,311 | 5 | – | – | – | – | 3,311 | 5 |
| Replacement of Culvert mile 248, Western ... ... | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | 68 | – | – | – | – | – | 68 | – |
| Replacement of Culvert mile 305, Eastern | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| | 99,751 | 9 | 9 | 3 | 178,528 | 12 | 278,289 | 4 | 132,001 | 9 | 13,816 | 4 | 184,386 | 19 | 330,204 | 13 | 32,949 | 19 | 7 | 11 | 11,979 | 13 | 44,936 | 4 |

91

References:-

CO 583/258/30184

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Statement No. 10*

## NEW MINOR WORKS

### Details of Expenditure on New Minor Works charged to Revenue

| Particulars | Amount £ | s | d | Total £ | s | d |
|---|---|---|---|---|---|---|
| **Alterations and Improvements to Buildings** | | | | | | |
| Agbado, Koka-shed, renovation of floor ... ... | 7 | 3 | 9 | | | |
| Bukuru, Goods Shed, improvement .. ... | 39 | 11 | 2 | | | |
| Ebute Metta, Quarters No. 4a, door to mosquito room ... | 1 | 7 | 3 | | | |
| Ebute Metta, Quarters No. 32a, levelling ground ... | 7 | – | – | | | |
| Ebute Metta, Stores Yard, partition ... ... | 16 | 19 | 11 | | | |
| Ebute Metta, Bridging Yard, partition to lean-to ... | 26 | 18 | – | | | |
| Ebute Metta, Workshops Training School, removal of wash basins ... ... ... ... | 3 | 9 | 7 | | | |
| Ebute Metta and Enugu, District Engineers' Offices, improvements ... ... ... ... ... | 13 | 11 | – | | | |
| Enugu, Station-master's Office and Goods Shed, improvements | 9 | 2 | 4 | | | |
| Ibadan, moving motor ramp and extending siding ... | 67 | 12 | 8 | | | |
| Ibadan, Goods Forwarding Shed, ventilation ... ... | 5 | 18 | 4 | | | |
| Iddo, Station Building, alterations ... ... | 7 | – | – | | | |
| Kafanchan, Platform, improvement ... ... | 5 | 18 | – | | | |
| Port Harcourt, Engineer's Office, alterations .. ... | 28 | 9 | 11 | | | |
| Zaria, District Engineer's Office and Garage, alterations ... | 35 | 11 | 11 | | | |
| Zaria, District Traffic Superintendent's Office, alterations ... | 20 | 6 | 9 | 296 | – | 7 |
| **New Buildings** | | | | | | |
| Jos, Labour Camp, latrine, incinerator, otway-pit & ablutionary | 72 | 7 | 8 | | | |
| Kaduna Jct., Quarters No. 61, bathroom & servants' latrine | 2 | 19 | 2 | | | |
| Zaria, Motor Workshops, Sub-store, replacement ... | 23 | 18 | 5 | 99 | 5 | 3 |
| **Electric Lighting** | | | | | | |
| Ebute Metta, Carriage and Wagon Offices, additions ... | 4 | – | – | | | |
| Enugu, Senior Station-master's Qrts. & Goods Shed, rewiring | 11 | 17 | 11 | | | |
| Ibadan Station, additions ... ... ... | 9 | 5 | 3 | | | |
| Iddo Station, additional switches ... ... ... | 23 | 8 | 7 | | | |
| Jos, Holiday Rest House, additions ... ... | 11 | 5 | – | | | |
| Port Harcourt, Quarters No. 35, rewiring ... ... | 15 | 18 | – | 75 | 14 | 9 |
| **Signalling** | | | | | | |
| Offa, point indicators ... ... ... ... | 5 | 5 | 1 | | | |
| General, train staff holders ... ... ... | 33 | 17 | 4 | 39 | 2 | 5 |
| **Rolling Stock** | | | | | | |
| Locomotive Tender, alterations for conveyance of palm oil ... | 2 | 19 | 9 | | | |
| Wagons, Nos. EG. 1069 & 1169, alterations for cattle traffic ... | 10 | 13 | 1 | 13 | 12 | 10 |
| **Miscellaneous** | | | | | | |
| Ebute Metta, Loco. Drawing Office, two new cabinets ... | 14 | – | 1 | | | |
| Ebute Metta, Points & Crossings Factory, dies for 80 lb section rails ... .. ... ... ... | 2 | 19 | 5 | | | |
| Iddo, Coal Transporters, first aid equipment ... ... | 4 | 14 | 1 | | | |
| Makurdi, African Drivers' Rest House, water supply ... | 5 | 1 | 2 | | | |
| Umuahia, three water troughs ... ... ... | 11 | 5 | 5 | | | |
| Zaria, steam heated tank for refining palm oil ... ... | 3 | 13 | 3 | | | |
| General, loading gauges at stations ... ... ... | 134 | 8 | 1 | 176 | 1 | 6 |
| TOTAL ... *To Abstract E* | | | | 699 | 17 | 4 |





*Statement No. 11*

## RENEWALS CONTRIBUTIONS

| Item | Total Revised Replacement cost at 1st April 1940 | Annual Depreciation on straight line basis | Average Rate of Depreciation equivalent to | Contribution made to Renewals Fund |
|---|---|---|---|---|
| CIVIL ENGINEERING DEPARTMENT | £ | £ | % | £ |
| Permanent Way—Track ... ... | 2,654,752 | 80,215 | 3·02 | |
| Permanent Way—Sleepers ... | 3,111,338 | 94,290 | 3·03 | |
| Ballast ... ... ... | 761,224 | 15,224 | 2·00 | |
| Points and Crossings ... ... | 138,969 | 11,581 | 8·33 | |
| Points and Crossings Timbers ... | 43,902 | 7,317 | 16·66 | |
| Signals ... ... ... | 60,649 | 1,960 | 3·23 | |
| Fencing ... ... ... | 31,787 | 1,059 | 3·33 | |
| Bridges ... ... ... | 1,863,111 | 26,971 | 1·45 | |
| Bridge Timbers ... ... ... | 18,451 | 2,819 | 15·27 | |
| Culverts ... ... ... | 725,257 | 16,621 | 2·29 | |
| Buildings ... ... ... | 1,887,219 | 35,835 | 1·89 | |
| Water Supplies ... ... ... | 182,969 | 4,832 | 2·64 | |
| Plant and Machinery ... ... | 5,002 | 376 | 7·61 | |
| Wharves (Apapa Stone Wharf) ... | 14,167 | 354 | 2·50 | |
| | 11,498,797 | 299,484 | 2·60 | |
| MECHANICAL ENGINEERING DEPT. | | | | |
| Locomotives ... ... ... | 2,006,305 | 60,223 | 3·00 | |
| Locomotive Boilers ... ... | 311,650 | 9,161 | 2·94 | |
| Locomotive Lighting Equipment ... | 11,390 | 670 | 5·88 | |
| Coaches ... ... ... | 1,105,888 | 27,968 | 2·53 | |
| Coach Bodies ... ... ... | 319,143 | 7,920 | 2·48 | |
| Coach Lighting Equipment ... ... | 48,000 | 3,200 | 6·66 | |
| Goods Vehicles ... ... ... | 2,417,080 | 63,350 | 2·62 | |
| Goods Vehicle Bodies ... ... | 189,446 | 4,628 | 2·44 | |
| Workshops Machinery and Plant ... | 721,834 | 30,525 | 4·20 | |
| | 7,130,736 | 207,645 | 2·91 | |
| GENERAL | | | | |
| Printing and Statistical Machinery ... | 16,785 | 1,060 | 6·31 | |
| Motor Cars and Lorries ... ... | 3,005 | 337 | 11·21 | |
| | 19,790 | 1,397 | 7·06 | |
| ROAD TRANSPORT | | | | |
| Lorries and Trailers ... ... | 31,244 | 3,196 | 10·22 | |
| Plant ... ... ... | 1,783 | 68 | 3·81 | |
| | 33,027 | 3,264 | 9·88 | |
| | 18,682,350 | 511,790 | 2·74 | * 300,000 |

* Equated Figure.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Statement No. 12*

## SUMMARY OF INVESTMENTS AS AT 31st MARCH 1941

| Particulars | Amount of Stock Purchased | | | Book Value | | | Market Value as at 31-3-41 | | |
|---|---|---|---|---|---|---|---|---|---|
| | £ | s | d | £ | s | d | £ | s | d |
| Renewals Fund ... | 1,703,973 | 2 | 6 | 1,749,072 | 5 | – | 1,752,638 | 16 | 9 |
| Provident Fund ... | 524,280 | 3 | – | 556,697 | 15 | 3 | 555,940 | 4 | 9 |
| Total ... | 2,228,253 | 5 | 6 | 2,305,770 | – | 3 | **2,307,979** | **1** | **6** |

*Statement No. 13*

## PROVIDENT FUND—BALANCE SHEET AS AT 31st MARCH 1941

| Liabilities | Amount | | | Total | | | Assets | Amount | | | Total | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BALANCES TO THE CREDIT OF CONTRIBUTORS' ACCOUNTS :— | £ | s | d | £ | s | d | NIGERIAN RAILWAY :— | £ | s | d | £ | s | d |
| Compulsory Depositors ... ... | 482,734 | 14 | 11 | | | | Investments as per *Statement No. 12* ... | 555,940 | 4 | 9 | | | |
| Voluntary Depositors ... ... | 13,201 | 1 | 9 | 495,935 | 16 | 8 | | | | | | | |
| OTHER LIABILITIES :— | | | | | | | Uninvested amount—cash in hand with the Railway ... ... ... | 2,926 | 16 | 3 | 558,867 | 1 | – |
| Withheld Bonuses ... ... | 925 | 15 | 1 | | | | | | | | | | |
| Gratuitous Bonuses ... ... | 1,245 | 13 | 1 | 2,171 | 8 | 2 | | | | | | | |
| Reserve Fund ... ... ... | – | – | – | 60,759 | 16 | 2 | | | | | | | |
| | | | | **558,867** | **1** | **–** | | | | | **558,867** | **1** | **–** |



## PROVIDENT FUND

*Statement No. 14*

### Summary of Transactions for the Year ended 31st March 1941

| RECEIPTS | Details £ | s | d | TOTAL £ | s | d | PAYMENTS | Details £ | s | d | TOTAL £ | s | d |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BALANCE AT 1ST APRIL 1940 :— | | | | | | | COMPULSORY DEPOSITORS' ACCOUNT :— | | | | | | |
| Compulsory Depositors' Account ... ... | 468,778 | 14 | 8 | | | | Contributions, including Bonuses, Gratuities, Gratuitous Bonuses and Interest withdrawn ... ... | 49,620 | 16 | 2 | | | |
| Voluntary Depositors' Account ... ... | 12,928 | 17 | 6 | | | | Advances under Section 11 of the Ordinance and Section 16 of the Regulations ... | 755 | 18 | – | | | |
| Withheld Bonus Account ... ... | 925 | 15 | 1 | | | | Bonus withheld and paid to the Railway under Regulation 24 ... ... | 264 | 4 | 9 | | | |
| Gratuitous Bonus Account ... ... | 1,438 | 19 | 9 | | | | Special Gratuity and Bonus overpaid and subsequently recovered ... ... | 4 | 1 | 9 | | | |
| Reserve Fund ... ... ... ... | 57,852 | 4 | 4 | 541,924 | 11 | 4 | Contributions, Bonuses and Interest for Colliery Staff transferred to Government, reversed per contra. ... | 1,111 | 11 | 1 | | | |
| COMPULSORY DEPOSITORS' ACCOUNT :— | | | | | | | Sundry adjustments per contra. ... | 40 | 2 | 1 | 51,796 | 13 | 10 |
| Contributions ... ... ... | 17,698 | 16 | 9 | | | | VOLUNTARY DEPOSITORS' ACCOUNT :— | | | | | | |
| Bonus ... ... ... ... | 17,657 | 13 | 8 | | | | Contributions withdrawn ... ... | 11,312 | 6 | 3 | | | |
| Interest ... ... ... ... | 18,299 | 4 | 1 | | | | Contributions and Interest for Colliery Staff transferred to Government, reversed per contra. ... ... ... | 7 | 6 | – | | | |
| Special Gratuities ... ... ... | 9,865 | 5 | – | | | | Adjustment per contra. ... ... | – | 3 | 9 | 11,319 | 16 | – |
| Gratuitous Bonuses ... ... ... | 246 | 3 | 8 | | | | GRATUITOUS BONUS ACCOUNT :— | | | | | | |
| Repayment of withdrawals ... ... | 829 | 16 | – | | | | Bonus granted to Depositors under Section 8 of the Ordinance ... | – | – | – | 246 | 3 | 8 |
| Recovery of Special Gratuity and Bonus overpaid | 4 | 1 | 9 | | | | BONUS ACCOUNT :— | | | | | | |
| Contributions, Bonuses and Interest for Colliery Staff transferred to Government and subsequently returned to Provident Fund ... ... | 1,111 | 11 | 1 | | | | Bonus credited to Depositors ... | 17,657 | 13 | 8 | | | |
| Sundry adjustments per contra. ... ... | 40 | 2 | 1 | 65,752 | 14 | 1 | Refund to Railway of Bonus overpaid ... | – | 1 | 9 | 17,657 | 15 | 5 |
| VOLUNTARY DEPOSITORS' ACCOUNT :— | | | | | | | SPECIAL GRATUITIES ACCOUNT :— | | | | | | |
| Contributions ... ... ... | 11,300 | 9 | 7 | | | | Gratuities granted under Section 39 (1) and 40 of the Regulations ... | 9,865 | 5 | – | | | |
| Interest ... ... ... ... | 284 | – | 11 | | | | Refund to Railway in respect of overcredit to Depositor ... ... ... | 4 | – | – | 9,869 | 5 | – |
| Contributions and Interest for Colliery Staff transferred to Government and subsequently returned to Provident Fund ... ... | 7 | 6 | – | | | | INTEREST ACCOUNT :— | | | | | | |
| Adjustment per contra. ... ... ... | – | 3 | 9 | 11,592 | – | 3 | Cost of Administration : | | | | | | |
| GRATUITOUS BONUS ACCOUNT :— | | | | | | | Salaries of Provident Fund Staff ... ... £745 9 – | | | | | | |
| Interest ... ... ... ... | – | – | – | 52 | 17 | – | Bonus granted to Provident Fund Staff ... 46 1 3 | | | | | | |
| BONUS ACCOUNT :— | | | | | | | Cost of Typewriter Repairs 4 3 8 | | | | | | |
| Received in respect of bonus granted to contributors under Sections 7, 8, 21 and 22 of the Regulations :— | | | | | | | Cost of Cables ... ... 1 1 3 | 796 | 15 | 2 | | | |
| From Nigerian Railway ... ... | 17,590 | 6 | 5 | | | | Interest distributed to Depositors ... | 18,636 | 2 | – | | | |
| „ Government ... ... ... | 21 | 6 | – | | | | Sundry adjustments per contra. ... | 40 | 5 | 10 | | | |
| „ Interest Account ... ... | 46 | 1 | 3 | | | | Balance of Interest Account at 31st March | | | | | | |
| | 17,657 | 13 | 8 | | | | | | | | | | |
| Refund of Bonus overpaid ... ... | – | 1 | 9 | 17,657 | 15 | 5 | | | | | | | |
| SPECIAL GRATUITIES ACCOUNT :— | | | | | | | | | | | | | |
| Received from Nigerian Railway in respect of Special Gratuities granted under Section 39 (1) and 40 of the Regulations ... ... | 9,865 | 5 | – | | | | | | | | | | |

*Statement No. 13*

## PROVIDENT FUND—BALANCE SHEET AS AT 31st MARCH 1941

| Liabilities | Amount £ | s | d | Total £ | s | d | Assets | Amount £ | s | d | Total £ | s | d |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BALANCES TO THE CREDIT OF CONTRIBUTORS' ACCOUNTS:— | | | | | | | NIGERIAN RAILWAY:— | | | | | | |
| Compulsory Depositors ... ... | 482,734 | 14 | 11 | | | | Investments as per *Statement No. 12* ... | 555,940 | 4 | 9 | | | |
| Voluntary Depositors ... ... | 13,201 | 1 | 9 | 495,935 | 16 | 8 | Uninvested amount—cash in hand with the Railway ... ... ... | 2,926 | 16 | 3 | 558,867 | 1 | – |
| OTHER LIABILITIES:— | | | | | | | | | | | | | |
| Withheld Bonuses ... ... | 925 | 15 | 1 | | | | | | | | | | |
| Gratuitous Bonuses ... ... | 1,245 | 13 | 1 | 2,171 | 8 | 2 | | | | | | | |
| Reserve Fund ... ... ... | – | – | – | 60,759 | 16 | 2 | | | | | | | |
| | | | | **558,867** | **1** | **–** | | | | | **558,867** | **1** | **–** |

*Statement No. 14*

## PROVIDENT FUND

### Summary of Transactions for the Year ended 31st March 1941

| Receipts | Details £ | s | d | Total £ | s | d | Payments | Details £ | s | d | Total £ | s | d |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BALANCE AT 1ST APRIL 1940:— | | | | | | | COMPULSORY DEPOSITORS' ACCOUNT:— | | | | | | |
| Compulsory Depositors' Account ... ... | 468,778 | 14 | 8 | | | | Contributions, including Bonuses, Gratuities, Gratuitous Bonuses and Interest withdrawn ... ... | 49,620 | 16 | 2 | | | |
| Voluntary Depositors' Account ... ... | 12,928 | 17 | 6 | | | | Advances under Section 11 of the Ordinance and Section 16 of the Regulations ... | 755 | 18 | – | | | |
| Withheld Bonus Account ... ... | 925 | 15 | 1 | | | | Bonus withheld and paid to the Railway under Regulation 24 ... ... | 264 | 4 | 9 | | | |
| Gratuitous Bonus Account ... ... | 1,438 | 19 | 9 | | | | Special Gratuity and Bonus overpaid and subsequently recovered ... ... | 4 | 1 | 9 | | | |
| Reserve Fund ... ... ... ... | 57,852 | 4 | 4 | 541,924 | 11 | 4 | Contributions, Bonuses and Interest for Colliery Staff transferred to Government, reversed per contra. ... | 1,111 | 11 | 1 | | | |
| COMPULSORY DEPOSITORS' ACCOUNT:— | | | | | | | Sundry adjustments per contra. ... | 40 | 2 | 1 | 51,796 | 13 | 10 |
| Contributions ... ... ... | 17,698 | 16 | 9 | | | | VOLUNTARY DEPOSITORS' ACCOUNT:— | | | | | | |
| Bonus ... ... ... ... | 17,657 | 13 | 8 | | | | Contributions withdrawn ... ... | 11,312 | 6 | 3 | | | |
| Interest ... ... ... ... | 18,299 | 4 | 1 | | | | Contributions and Interest for Colliery Staff transferred to Government, reversed per contra. ... ... ... | 7 | 6 | – | | | |
| Special Gratuities ... ... ... | 9,865 | 5 | – | | | | Adjustment per contra. ... ... | – | 3 | 9 | 11,319 | 16 | – |
| Gratuitous Bonuses ... ... ... | 246 | 3 | 8 | | | | GRATUITOUS BONUS ACCOUNT:— | | | | | | |
| Repayment of withdrawals ... ... | 829 | 16 | – | | | | Bonus granted to Depositors under Section 8 of the Ordinance ... | – | – | – | 246 | 3 | 8 |
| Recovery of Special Gratuity and Bonus overpaid | 4 | 1 | 9 | | | | BONUS ACCOUNT:— | | | | | | |
| Contributions, Bonuses and Interest for Colliery Staff transferred to Government and subsequently returned to Provident Fund ... ... | 1,111 | 11 | 1 | | | | Bonus credited to Depositors ... | 17,657 | 13 | 8 | | | |
| Sundry adjustments per contra. ... ... | 40 | 2 | 1 | 65,752 | 14 | 1 | Refund to Railway of Bonus overpaid ... | – | 1 | 9 | 17,657 | 15 | 5 |
| VOLUNTARY DEPOSITORS' ACCOUNT:— | | | | | | | SPECIAL GRATUITIES ACCOUNT:— | | | | | | |
| Contributions ... ... ... | 11,300 | 9 | 7 | | | | Gratuities granted under Section 39 (1) and 40 of the Regulations ... | 9,865 | 5 | – | | | |
| Interest ... ... ... ... | 284 | – | 11 | | | | Refund to Railway in respect of overcredit to Depositor ... ... ... | 4 | – | – | 9,869 | 5 | – |
| Contributions and Interest for Colliery Staff transferred to Government and subsequently returned to Provident Fund ... ... | 7 | 6 | – | | | | INTEREST ACCOUNT:— | | | | | | |
| Adjustment per contra. ... ... ... | – | 3 | 9 | 11,592 | – | 3 | Cost of Administration: | | | | | | |
| GRATUITOUS BONUS ACCOUNT:— | | | | | | | Salaries of Provident Fund Staff ... ... £745 9 – | | | | | | |
| Interest ... ... ... ... | – | – | – | 52 | 17 | – | Bonus granted to Provident Fund Staff ... 46 1 3 | | | | | | |
| BONUS ACCOUNT:— | | | | | | | Cost of Typewriter Repairs 4 3 8 | | | | | | |
| Received in respect of bonus granted to contributors under Sections 7, 8, 21 and 22 of the Regulations:— | | | | | | | Cost of Cables ... ... 1 1 3 | 796 | 15 | 2 | | | |
| From Nigerian Railway ... ... | 17,590 | 6 | 5 | | | | Interest distributed to Depositors ... | 18,636 | 2 | – | | | |
| „ Government ... ... ... | 21 | 6 | – | | | | Sundry adjustments per contra. ... | 40 | 5 | 10 | | | |
| „ Interest Account ... ... | 46 | 1 | 3 | | | | Balance of Interest Account at 31st March 1941 transferred to Reserve Fund ... | 3,663 | 5 | 7 | 23,136 | 8 | 7 |
| | 17,657 | 13 | 8 | | | | RESERVE FUND:— | | | | | | |
| Refund of Bonus overpaid ... ... | – | 1 | 9 | 17,657 | 15 | 5 | Depreciation of Investments on revaluation at 31st March 1941 ... ... | – | – | – | 757 | 10 | 6 |
| SPECIAL GRATUITIES ACCOUNT:— | | | | | | | BALANCE AT 31ST MARCH 1941:— | | | | | | |
| Received from Nigerian Railway in respect of Special Gratuities granted under Section 39 (1) and 40 of the Regulations ... ... | 9,865 | 5 | – | | | | Compulsory Depositors' Account ... | 482,734 | 14 | 11 | | | |
| Gratuity overcredited to Depositor, now recovered | 4 | – | – | 9,869 | 5 | – | Voluntary Depositors' Account ... | 13,201 | 1 | 9 | | | |
| INTEREST ACCOUNT:— | | | | | | | Withheld Bonus Account ... ... | 925 | 15 | 1 | | | |
| Interest received on Investments ... ... | 23,096 | 2 | 9 | | | | Gratuitous Bonus Account ... ... | 1,245 | 13 | 1 | | | |
| Sundry adjustments per contra. ... ... | 40 | 5 | 10 | 23,136 | 8 | 7 | Reserve Fund ... ... ... | 60,759 | 16 | 2 | 558,867 | 1 | – |
| RESERVE FUND:— | | | | | | | | | | | | | |
| Balance of Interest Account at 31st March 1941, transferred to Reserve Fund ... ... | 3,663 | 5 | 7 | | | | | | | | | | |
| Profit on Sale of Investments ... ... | 1 | 16 | 9 | 3,665 | 2 | 4 | | | | | | | |
| | – | – | – | **673,650** | **14** | **–** | | – | – | – | **673,650** | **14** | **–** |

Number of Depositors on 1st April 1940 2,051

„ Accounts opened ... 70
„ „ closed ... 107 — 37

Number of Depositors on 31st March 1941 2,014



93

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184

*Statement No. 15*

## FINES' FUND

### Summary of Transactions for the year ended 31st March 1941

| Receipts | Amount £ | s | d | Payments | Amount £ | s | d |
|---|---|---|---|---|---|---|---|
| Balance at 1st April 1940 ... ... | 1,526 | 7 | 9 | Contribution to Railway Welfare Association, Kafanchan ... ... ... | 13 | 5 | 10 |
| Interest on Fixed Deposit ... ... | 5 | – | – | Awards to Railway Servants for special merit, etc. ... | 5 | 6 | – |
| Receipts during the year ... ... | 87 | 3 | 1 | Stamp Duty ... ... ... ... | – | – | 2 |
| | | | | Balance at 31st March 1941 ... ... | 1,599 | 18 | 10 |
| | 1,618 | 10 | 10 | | 1,618 | 10 | 10 |

The Balance at 31st March 1941 includes £1,250 Fixed Deposit with the Bank of British West Africa Ltd.



COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
CO 583/258/30184
Reference:-
PUBLIC RECORD OFFICE

*Statement No. 16*

## DETAILS OF OPERATING RECEIPTS

| Year | Coaching | Goods | Telegraph | Sundries | Motors | Total |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| * 1903-11 | 315,755 | 984,730 | 5,257 | 13,548 | — | 1,319,291 |
| 1912 | 118,910 | 376,895 | 1,038 | 3,628 | 2,731 | 502,202 |
| 1913 | 132,567 | 566,996 | 1,092 | 4,179 | 8,794 | 713,625 |
| 1914 | 149,790 | 592,077 | 1,026 | 7,324 | 13,696 | 763,913 |
| 1915 | 131,170 | 465,666 | 889 | 15,847 | 8,897 | 622,469 |
| 1916 | 148,169 | 619,278 | 1,131 | 6,994 | 11,083 | 786,655 |
| 1917 | 166,236 | 840,909 | 1,586 | 7,415 | 14,565 | 1,030,711 |
| 1918 | 198,031 | 1,016,442 | 2,252 | 20,812 | 15,109 | 1,252,646 |
| 1919 | 285,152 | 1,146,927 | 3,461 | 13,543 | 17,789 | 1,466,872 |
| 1920 | 393,457 | 1,176,657 | 3,725 | 26,253 | 26,707 | 1,626,799 |
| Jan.—March 1921 | 97,070 | 253,556 | 792 | 7,664 | 5,131 | 364,213 |
| 1921-22 | 326,503 | 1,055,610 | 3,118 | 33,949 | 19,583 | 1,438,763 |
| 1922-23 | 290,377 | 1,095,977 | 2,713 | 21,427 | 15,318 | 1,425,811 |
| 1923-24 | 299,688 | 1,308,537 | 2,794 | 24,875 | 17,221 | 1,653,115 |
| 1924-25 | 290,639 | 1,736,194 | 3,054 | 23,018 | 23,686 | 2,076,591 |
| 1925-26 | 308,675 | 2,019,094 | 3,347 | 22,348 | 23,844 | 2,377,308 |
| 1926-27 | 321,763 | 2,016,228 | 3,576 | 24,444 | 24,145 | 2,420,156 |
| 1927-28 | 365,623 | 2,045,710 | 4,045 | 20,033 | 19,680 | 2,455,091 |
| 1928-29 | 393,620 | 2,093,443 | 4,063 | 36,980 | 24,556 | 2,552,662 |
| 1929-30 | 398,490 | 2,220,754 | 3,910 | 69,507 | 23,585 | 2,716,246 |
| 1930-31 | 350,548 | 1,758,403 | 3,459 | 42,321 | 23,525 | 2,178,256 |
| 1931-32 | 253,527 | 1,548,100 | 2,971 | 33,379 | 17,907 | 1,855,884 |
| 1932-33 | 217,583 | 1,611,964 | 2,576 | 38,303 | 15,278 | 1,885,704 |
| 1933-34 | 243,349 | 1,582,708 | 2,131 | 26,532 | 17,488 | 1,872,208 |
| 1934-35 | 230,270 | 1,721,825 | 1,951 | 38,834 | 19,362 | 2,012,242 |
| 1935-36 | 262,038 | 1,651,254 | 2,077 | 26,753 | 20,903 | 1,963,025 |
| 1936-37 | 308,155 | 2,315,658 | 2,318 | 24,496 | 26,443 | 2,677,070 |
| 1937-38 | 324,479 | 2,406,654 | 2,085 | 37,145 | 19,140 | 2,789,503 |
| 1938-39 | 285,034 | 1,754,677 | 1,578 | 34,879 | 15,161 | 2,091,329 |
| 1939-40 | 281,729 | 1,720,091 | 1,273 | 21,648 | 18,802 | 2,043,543 |
| **1940-41** | **341,118** | **2,032,869** | **1,193** | **34,796** | **25,802** | **2,435,778** |

* Lagos Railway



*Statement No 17*

## * GENERAL FINANCIAL RESULTS

| Year | Miles Open (Mean Mileage) | No. of Stations | Train Mileage | Operating Receipts | Operating Expenses (excluding Renewals Contributions) | Net Receipts | Operating Ratio | Ratio of Net Receipts to Capital | Operating Receipts per Route-mile | Operating Expenses per Route-mile | Operating Receipts per Train-mile | Operating Expenses per Train-mile | Net Receipts per Train-mile | Operating Expenses per 1,000 Gross Trailing Ton-miles |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Miles | No. | Miles | £ | £ | £ | Per cent. | Per cent. | £ | £ | Shillings 16·72 | Shillings 9·62 | Shillings 7·10 | Shillings 51·04 |
| 1919 | 1,126 | 127 | 1,754,773 | 1,466,872 | 843,767 | 623,105 | 57·52 | 6·71 | 1302·73 | 749·35 | | | | |
| 1920 | 1,126 | 128 | 1,768,069 | 1,626,799 | 1,041,523 | 585,296 | 64·02 | 5·63 | 1444·76 | 924·98 | 18·40 | 11·78 | 6·62 | 64·26 |
| 1921 Jan.–Mar. | 1,126 | 130 | 602,579 | 364,214 | 287,613 | 76,601 | 78·97 | .. | 323·46 | 255·43 | 14·51 | 11·46 | 3·05 | 50·19 |
| 1921-22 | 1,126 | 134 | 1,759,839 | 1,438,763 | 1,126,726 | 312,037 | 78·31 | 2·59 | 1277·76 | 1000·64 | 16·35 | 12·80 | 3·55 | 63·02 |
| 1922-23 | 1,126 | 136 | 1,691,508 | 1,425,812 | 976,110 | 447,702 | 68·60 | 3·52 | 1266·26 | 868·66 | 16·85 | 11·56 | 5·29 | 55·72 |
| 1923-24 | 1,126 | 138 | 1,826,962 | 1,653,115 | 902,048 | 751,067 | 54·57 | 5·84 | 1468·13 | 801·11 | 18·10 | 9·87 | 8·23 | 43·45 |
| 1924-25 | 1,220 | 148 | 2,064,008 | 2,052,905 | 948,902 | 1,104,003 | 46·22 | 7·38 | 1682·71 | 777·79 | 19·89 | 9·19 | 10·70 | 37·99 |
| 1925-26 | 1,265 | 148 | 2,374,416 | 2,353,464 | 1,071,787 | 1,281,677 | 45·54 | 8·02 | 1860·45 | 847·26 | 19·82 | 9·03 | 10·79 | 36·01 |
| 1926-27 | 1,265 | 148 | 2,623,818 | 2,396,011 | 1,118,624 | 1,277,387 | 42·63 | 8·51 | 1894·08 | 884·29 | 18·26 | 8·53 | 9·73 | 34·30 |
| 1927-28 | 1,597 | 177 | 2,941,190 | 2,435,411 | 1,187,037 | 1,248,374 | 48·74 | 6·52 | 1524·99 | 743·29 | 16·56 | 8·07 | 8·49 | 33·12 |
| 1928-29 | 1,625 | 189 | 3,313,138 | 2,528,107 | 1,202,726 | 1,325,381 | 50·00 | 6·49 | 1555·76 | 777·06 | 15·26 | 7·62 | 7·64 | 31·85 |
| 1929-30 | 1,744 | 196 | 3,727,241 | 2,622,661 | 1,337,419 | 1,285,242 | 49·67 | 6·50 | 1513·96 | 766·87 | 14·15 | 7·18 | 7·97 | 30·67 |
| 1930-31 | 1,851 | 218 | 3,501,248 | 2,154,731 | 1,313,208 | 841,523 | 60·95 | 4·10 | 1164·09 | 709·46 | 12·31 | 7·50 | 4·81 | 34·45 |
| 1931-32 | 1,905 | 216 | 3,271,515 | 1,837,977 | 1,164,720 | 673,257 | 63·37 | 3·21 | 964·82 | 611·40 | 11·24 | 7·12 | 4·12 | 30·96 |
| 1932-33 | 1,905 | 207 | 3,441,517 | 1,870,426 | 1,087,592 | 782,924 | 58·14 | 3·57 | 981·85 | 570·87 | 10·87 | 6·32 | 4·55 | 27·96 |
| 1933-34 | 1,905 | 209 | 3,333,114 | 1,854,720 | 1,072,823 | 781,897 | 57·84 | 3·57 | 973·61 | 563·16 | 11·13 | 6·44 | 4·69 | 25·63 |
| 1934-35 | 1,900 | 212 | 3,599,018 | 1,992,880 | 1,040,805 | 952,075 | 52·23 | 4·35 | 1048·88 | 547·79 | 11·07 | 5·78 | 5·29 | 23·05 |
| 1935-36 | 1,900 | 210 | 3,521,400 | 1,942,122 | 1,032,582 | 909,540 | 53·17 | 4·17 | 1022·17 | 543·46 | 11·03 | 5·86 | 5·17 | 22·54 |
| 1936-37 | 1,900 | 212 | 4,246,655 | 2,658,627 | 1,155,646 | 1,502,981 | 43·47 | 6·88 | 1399·28 | 608·23 | 12·52 | 5·44 | 7·08 | 19·62 |
| 1937-38 | 1,903 | 212 | 4,273,265 | 2,770,393 | 1,292,790 | 1,477,573 | 46·66 | 6·71 | 1455·79 | 679·34 | 12·97 | 6·05 | 6·92 | 21·22 |
| 1938-39 | 1,903 | 212 | 3,727,045 | 2,076,168 | 1,320,282 | 755,886 | 63·59 | 3·42 | 1091·00 | 693·79 | 11·14 | 7·08 | 4·06 | 26·05 |
| 1939-40 | 1,903 | 215 | 3,458,461 | 2,021,741 | 1,221,967 | 802,774 | 60·35 | 3·63 | 1063·97 | 642·13 | 11·71 | 7·07 | 4·64 | 25·15 |
| **1940-41** | **1,803** | **215** | **3,591,415** | **2,409,976** | **1,185,607** | **1,224,368** | **49·20** | **5·69** | **1286·40** | **623·02** | **13·42** | **6·60** | **6·82** | **22·62** |

* Excluding Motors.

95

Reference:-

CO 583/258/30184

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

PUBLIC RECORD OFFICE

*Statement No. 16*

## DETAILS OF OPERATING RECEIPTS

| Year | Coaching | Goods | Telegraph | Sundries | Motors | Total |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| * 1903-11 | 315,755 | 984,730 | 5,257 | 13,548 | — | 1,319,291 |
| 1912 | 118,910 | 376,895 | 1,038 | 3,628 | 2,731 | 502,202 |
| 1913 | 132,567 | 566,996 | 1,092 | 4,179 | 8,794 | 713,628 |
| 1914 | 149,790 | 592,077 | 1,026 | 7,324 | 13,696 | 763,913 |
| 1915 | 131,170 | 465,666 | 889 | 15,847 | 8,897 | 622,469 |
| 1916 | 148,169 | 619,278 | 1,131 | 6,994 | 11,083 | 786,655 |
| 1917 | 166,236 | 840,909 | 1,586 | 7,415 | 14,565 | 1,030,711 |
| 1918 | 198,031 | 1,016,442 | 2,252 | 20,812 | 15,109 | 1,252,646 |
| 1919 | 285,152 | 1,146,927 | 3,461 | 13,543 | 17,789 | 1,466,872 |
| 1920 | 393,457 | 1,176,657 | 3,725 | 26,253 | 26,707 | 1,626,799 |
| Jan.—March 1921 | 97,070 | 253,556 | 792 | 7,664 | 5,131 | 364,213 |
| 1921-22 | 326,503 | 1,055,610 | 3,118 | 33,949 | 19,583 | 1,438,763 |
| 1922-23 | 290,377 | 1,095,977 | 2,713 | 21,427 | 15,318 | 1,425,811 |
| 1923-24 | 299,688 | 1,308,537 | 2,794 | 24,875 | 17,221 | 1,653,115 |
| 1924-25 | 290,639 | 1,736,194 | 3,054 | 23,018 | 23,686 | 2,076,591 |
| 1925-26 | 308,675 | 2,019,094 | 3,347 | 22,348 | 23,844 | 2,377,308 |
| 1926-27 | 321,763 | 2,046,228 | 3,576 | 24,444 | 24,145 | 2,420,156 |
| 1927-28 | 365,623 | 2,045,710 | 4,045 | 20,033 | 19,680 | 2,455,091 |
| 1928-29 | 393,620 | 2,093,443 | 4,063 | 36,980 | 24,556 | 2,552,662 |
| 1929-30 | 398,490 | 2,220,754 | 3,910 | 69,507 | 23,585 | 2,716,246 |
| 1930-31 | 350,548 | 1,758,403 | 3,459 | 42,321 | 23,525 | 2,178,256 |
| 1931-32 | 253,527 | 1,548,100 | 2,971 | 33,379 | 17,907 | 1,855,884 |
| 1932-33 | 217,583 | 1,611,964 | 2,576 | 38,303 | 15,278 | 1,885,704 |
| 1933-34 | 243,349 | 1,582,708 | 2,131 | 26,532 | 17,488 | 1,872,208 |
| 1934-35 | 230,270 | 1,721,825 | 1,951 | 38,834 | 19,362 | 2,012,242 |
| 1935-36 | 262,038 | 1,651,254 | 2,077 | 26,753 | 20,903 | 1,963,025 |
| 1936-37 | 308,155 | 2,315,658 | 2,318 | 24,496 | 26,443 | 2,677,070 |
| 1937-38 | 324,479 | 2,406,654 | 2,085 | 37,145 | 19,140 | 2,789,503 |
| 1938-39 | 285,034 | 1,754,677 | 1,578 | 34,879 | 15,161 | 2,091,329 |
| 1939-40 | 281,729 | 1,720,091 | 1,273 | 21,648 | 18,802 | 2,043,543 |
| **1940-41** | **341,118** | **2,032,869** | **1,193** | **34,796** | **25,802** | **2,435,778** |

* Lagos Railway



*Statement No 17*

## * GENERAL FINANCIAL RESULTS

| Year | Miles Open (Mean Mileage) | No. of Stations | Train Mileage | Operating Receipts | Operating Expenses (excluding Renewals Contributions) | Net Receipts | Operating Ratio |
|---|---|---|---|---|---|---|---|
| | Miles | No. | Miles | £ | £ | £ | Per cent. |
| 1919 | 1,126 | 127 | 1,754,773 | 1,466,872 | 843,767 | 623,105 | 57·52 |
| 1920 | 1,126 | 128 | 1,768,069 | 1,626,799 | 1,041,523 | 585,296 | 64·02 |
| 1921 Jan.–Mar. | 1,126 | 130 | 662,579 | 364,214 | 287,613 | 76,601 | 78·97 |
| 1921-22 | 1,126 | 134 | 1,759,839 | 1,438,763 | 1,126,725 | 312,037 | 78·31 |
| 1922-23 | 1,126 | 138 | 1,691,508 | 1,425,812 | 978,110 | 447,702 | 68·60 |
| 1923-24 | 1,126 | 138 | 1,826,982 | 1,653,115 | 902,048 | 751,067 | 54·57 |
| 1924-25 | 1,220 | 148 | 2,064,008 | 2,052,905 | 948,902 | 1,104,003 | 46·22 |
| 1925-26 | 1,265 | 148 | 2,374,416 | 2,353,464 | 1,071,787 | 1,281,677 | 45·54 |
| 1926-27 | 1,265 | 148 | 2,623,818 | 2,396,011 | 1,118,624 | 1,277,387 | 42·63 |
| 1927-28 | 1,597 | 177 | 2,941,190 | 2,425,411 | 1,187,037 | 1,238,374 | 48·74 |
| 1928-29 | 1,625 | 189 | 3,313,138 | 2,528,107 | 1,262,726 | 1,265,381 | 50·00 |
| 1929-30 | 1,744 | 196 | 3,727,344 | 2,622,661 | 1,337,419 | 1,285,242 | 49·67 |
| 1930-31 | 1,851 | 218 | 3,501,248 | 2,154,731 | 1,313,208 | 841,523 | 60·95 |
| 1931-32 | 1,905 | 216 | 3,271,515 | 1,837,977 | 1,164,720 | 673,257 | 63·37 |
| 1932-33 | 1,905 | 207 | 3,441,517 | 1,870,426 | 1,087,592 | 782,924 | 58·14 |
| 1933-34 | 1,905 | 209 | 3,333,114 | 1,854,720 | 1,072,823 | 781,897 | 57·84 |
| 1934-35 | 1,900 | 212 | 3,599,018 | 1,992,880 | 1,040,805 | 952,075 | 52·23 |
| 1935-36 | 1,900 | 210 | 3,521,400 | 1,942,122 | 1,032,582 | 909,540 | 53·17 |
| 1936-37 | 1,900 | 212 | 4,246,655 | 2,658,627 | 1,155,646 | 1,502,981 | 43·47 |
| 1937-38 | 1,903 | 212 | 4,273,265 | 2,770,363 | 1,292,790 | 1,477,573 | 46·66 |
| 1938-39 | 1,903 | 212 | 3,727,045 | 2,076,168 | 1,320,982 | 755,886 | 63·59 |
| 1939-40 | 1,903 | 215 | 3,458,461 | 2,021,741 | 1,221,967 | 802,774 | 60·35 |
| **1940-41** | **1,903** | **215** | **3,691,415** | **2,409,976** | **1,185,607** | **1,224,369** | **49·20** |

| Year | Operating Expenses per Route-mile | Operating Receipts per Route-mile | Ratio of Net Receipts to Capital | Operating Receipts per Train-mile | Operating Expenses per Train-mile | Net Receipts per Train-mile | Operating Expenses per 1,000 Gross Trailing Ton-miles |
|---|---|---|---|---|---|---|---|
| | £ | £ | Per cent. | Shillings | Shillings | Shillings | Shillings |
| 1919 | 749·35 | 1302·73 | 6·71 | 16·72 | 9·62 | 7·10 | 51·04 |
| 1920 | 921·08 | 1444·76 | 5·63 | 18·40 | 11·78 | 6·62 | 64·26 |
| 1921 Jan.–Mar. | — | — | — | — | — | — | — |
| 1921-22 | 1000·64 | 1277·76 | 2·59 | 16·35 | 12·80 | 3·55 | 63·02 |
| 1922-23 | 868·66 | 1266·26 | 3·52 | 16·85 | 11·56 | 5·29 | 55·72 |
| 1923-24 | 801·11 | 1468·13 | 5·84 | 18·10 | 9·87 | 8·23 | 43·45 |
| 1924-25 | 777·79 | 1682·71 | 7·38 | 19·89 | 9·19 | 10·70 | 37·99 |
| 1925-26 | 847·26 | 1860·45 | 8·62 | 19·82 | 9·03 | 10·79 | 36·01 |
| 1926-27 | 884·29 | 1901·08 | 8·51 | 18·26 | 8·53 | 9·73 | 34·30 |
| 1927-28 | 743·29 | 1524·99 | 6·52 | 16·56 | 8·07 | 8·49 | 33·12 |
| 1928-29 | 777·06 | 1555·76 | 6·49 | 15·26 | 7·62 | 7·64 | 31·85 |
| 1929-30 | 766·87 | 1513·96 | 6·50 | 14·45 | 7·18 | 7·27 | 30·67 |
| 1930-31 | 709·46 | 1164·09 | 4·10 | 12·31 | 7·50 | 4·81 | 34·45 |
| 1931-32 | 611·40 | 964·82 | 3·21 | 11·24 | 7·12 | 4·12 | 30·96 |
| 1932-33 | 570·87 | 981·85 | 3·57 | 10·87 | 6·32 | 4·55 | 27·96 |
| 1933-34 | 563·16 | 973·61 | 3·57 | 11·13 | 6·44 | 4·69 | 26·63 |
| 1934-35 | 516·79 | 1048·88 | 4·35 | 11·07 | 5·78 | 5·29 | 23·05 |
| 1935-36 | 548·46 | 1029·17 | 4·17 | 11·03 | 5·86 | 5·17 | 22·84 |
| 1936-37 | 608·23 | 1399·28 | 6·88 | 12·52 | 5·44 | 7·08 | 19·62 |
| 1937-38 | 679·34 | 1455·79 | 6·71 | 12·97 | 6·05 | 6·92 | 21·22 |
| 1938-39 | 693·79 | 1091·00 | 3·42 | 11·14 | 7·08 | 4·06 | 26·05 |
| 1939-40 | 642·13 | 1063·97 | 3·63 | 11·71 | 7·07 | 4·61 | 25·15 |
| **1940-41** | **623·02** | **1266·40** | **5·69** | **13·42** | **6·60** | **6·82** | **22·62** |

* Excluding Motors.



Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Table 1*

## GENERAL STATISTICAL RETURN

| Item No. | Particulars | Unit | 1938-39 | 1939-40 | 1940-41 |
|---|---|---|---|---|---|
| | **RAILWAY** | | | | |
| | **Combined Passenger and Freight Statistics** | | | | |
| 1 | Route Mileage ... ... | Miles | 1,903 | 1,903 | 1,903 |
| 2 | Track Mileage ... ... | ,, | 2,189 | 2,190 | 2,191 |
| 3 | Gross Receipts (items 21, 27 & 45) | £ | † 2,076,168 | † 2,024,741 | 2,409,976 |
| 4 | *Working Expenditure ... | ,, | † 1,320,282 | † 1,221,967 | 1,185,607 |
| 5 | Surplus of Receipts over Expenditure ... | ,, | † 755,886 | † 802,774 | 1,224,369 |
| 6 | Percentage of Working Expenditure to Gross Receipts | Per cent | † 63·59 | † 60·35 | 49·20 |
| 7 | Capital Expenditure ... | £ | 23,326,451 | 22,109,513 | 21,525,559 |
| 8 | Capital Expenditure per Route-mile ... ... | ,, | 12,258 | 11,618 | 11,311 |
| 9 | Gross Receipts per Route-mile | ,, | † 1091·00 | † 1063·97 | 1266·40 |
| 10 | Working Expenditure per Route-mile ... ... | ,, | † 693·79 | † 642·13 | 623·02 |
| 11 | Train Mileage (paying and non-paying) ... ... | Miles | 3,727,045 | 3,458,461 | 3,591,415 |
| 12 | Locomotive Mileage ... | ,, | 4,628,694 | 4,438,141 | 4,752,940 |
| 13 | Percentage of Train to Locomotive Mileage ... | Per cent | 80·52 | 77·93 | 75·56 |
| 14 | Train Mileage (paying) ... | Miles | 3,315,103 | 3,130,320 | 3,275,844 |
| 15 | Gross Receipts per Paying Train-mile ... ... | Pence | † 150·31 | † 155·24 | 176·56 |
| 16 | Working Expenditure per Paying Train-mile ... | ,, | † 95·58 | † 93·69 | 86·86 |
| 17 | Main Line Locomotives in Stock | No. | 190 | 194 | 192 |
| 18 | Main Line Locomotives, average in service per day ... | ,, | ‡ 144 | 81 | 89 |
| 19 | Average Mileage per Main Line Locomotive in Traffic ... | Miles | 24,274 | 23,356 | 24,311 |
| 20 | Total Locomotive-hours (Shed to Shed) ... ... | Hours | 435,182 | 422,525 | 483,595 |
| 21 | Telegraphs and Sundry Receipt | £ | † 36,457 | † 22,920 | 35,989 |
| 22 | Total gross Trailing Ton-miles | Ton-miles | 1,013,534,562 | 971,887,228 | 1,048,281,350 |
| | **Passenger Statistics** | | | | |
| 23 | Train Mileage ... ... | Miles | 1,036,545 | 1,074,538 | 1,001,858 |
| 24 | Average Number of Vehicles per Train ... | No. | 9·74 | 9·37 | 9·46 |
| 25 | Train Receipts ... | £ | 242,113 | 236,009 | 277,748 |
| 26 | ,, Other ... | ,, | 42,921 | 45,720 | 63,370 |
| 27 | ,, Total ... | ,, | 285,034 | 281,730 | 341,118 |
| 28 | Train Receipts, Total percentage to Gross Receipts ... | Per cent | † 13·73 | † 13·91 | 14·15 |
| 29 | Train Receipts, Total per Route-mile ... ... | £ | 149·77 | 148·05 | 179·25 |
| 30 | Train Receipts, Total per Train-mile ... ... | Pence | 63 | 63 | 82 |
| 31 | Journeys ... ... | No. | 6,707,417 | 4,829,127 | 4,307,731 |
| 32 | Mileage ... ... | Miles | 197,882,892 | 164,819,588 | 181,569,670 |
| 33 | Average Length of Journey ... | ,, | 29 | 34 | 42 |
| 34 | Vehicles in Stock ... | No. | 340 | 344 | 350 |
| 35 | Vehicles, average in traffic per day ... ... | ,, | 301 | 308 | 308 |
| 36 | Vehicle Mileage, Passenger-carrying ... ... | Miles | 8,693,776 | 8,254,014 | 7,742,388 |
| 37 | Vehicle Mileage, Other train ... | ,, | 1,888,273 | 1,812,225 | 1,739,263 |
| 38 | ,, Total ... | ,, | 10,582,049 | 10,066,239 | 9,481,651 |
| 39 | Vehicle Mileage, average in Traffic ... ... | ,, | 35,156 | 32,683 | 30,785 |

*Excludes Renewals Expenditure. † Revised figures, 1938-39 and 1939-40.

‡ Average available for traffic, including engines stored and greased, under repair, in service, and spare.





## GENERAL STATISTICAL RETURN

*Table 1—Contd.*

| Item No. | Particulars | Unit | 1938-39 | 1939-40 | 1940-41 |
|---|---|---|---|---|---|
| | **Freight Statistics** | | | | |
| 40 | Train Mileage, Paying (including proportion of mixed) ... | Miles | 2,228,558 | 2,055,782 | 2,273,986 |
| 41 | Train Mileage, Non-paying | ,, | 411,942 | 328,141 | 315,571 |
| 42 | ,, ,, Total | ,, | 2,640,500 | 2,383,923 | 2,589,557 |
| 43 | Average Train Load, Paying | Tons | 110 | 117 | 124 |
| 44 | Average Number of Vehicles per Train ... ... | No. | 14·21 | 15·88 | 16·10 |
| 45 | Receipts ... ... | £ | 1,754,677 | 1,720,091 | 2,032,869 |
| 46 | Receipts, Percentage to Gross Receipts ... | Per cent. | § 84·52 | § 84·95 | 84·35 |
| 47 | Receipts, Average per Route-mile | £ | 922·06 | 903·88 | 1068·24 |
| 48 | Receipts, Average per Paying Train-mile ... | Pence | 188·96 | 200·81 | 214·55 |
| 49 | Tonnage Hauled, Paying ... | Tons | 700,376 | 712,087 | 829,772 |
| 50 | ,, Non-paying | ,, | 255,903 | 202,226 | 209,191 |
| 51 | ,, Total ... | ,, | 955,425 | 914,313 | 1,038,963 |
| 52 | Receipts, Average per Paying Ton ... | Shillings | 50·11 | 48·31 | 49·00 |
| 53 | Net Ton Mileage, Paying ... | Ton-miles | 246,046,602 | 240,959,680 | 280,879,139 |
| 54 | ,, Non-paying | ,, | 68,510,416 | 53,287,761 | 56,761,711 |
| 55 | ,, Total ... | ,, | 314,557,018 | 294,247,441 | 337,640,850 |
| 56 | Gross Trailing Ton Mileage ... | ,, | 779,359,064 | 749,356,604 | 826,841,192 |
| 57 | Gross Trailing Ton Mileage per Locomotive-hour (Shed to Shed) ... | ,, | 3,975 | 4,079 | 5,553 |
| 58 | Receipts, Average per Paying Ton-mile ... | Pence | 1·71 | 1·71 | 1·74 |
| 59 | Average Length of Haul per Paying Ton ... | Miles | 351 | 338 | 339 |
| 60 | Vehicles in Stock ... | No. | 3,515 | 3,478 | 3,444 |
| 61 | Vehicles in Traffic | ,, | 3,262 | 3,245 | 3,140 |
| 62 | Paying Vehicle Mileage, Loaded | Miles | 22,335,807 | 22,997,462 | 26,736,442 |
| 63 | ,, ,, Empty | ,, | 9,326,332 | 9,643,675 | 9,872,936 |
| 64 | ,, ,, Total | ,, | 31,662,139 | 32,641,137 | 36,609,378 |
| 65 | Paying Vehicle Mileage, Percentage of empty to total ... | Per cent. | 29·46 | 29·54 | 26·97 |
| 66 | Average Paying Mileage per Vehicle in Stock ... | Miles | 9,005 | 9,385 | 10,630 |
| 67 | Average Paying Mileage per Vehicle in Traffic ... | ,, | 9,706 | 10,059 | 11,659 |
| | **ROAD TRANSPORT** | | | | |
| 68 | Receipts ... | £ | 15,161 | 18,802 | 25,802 |
| 69 | *Working Expenditure ... | ,, | 14,133 | 15,004 | 17,476 |
| 70 | Working Expenditure Percentage to Gross Receipts ... | % | 93·22 | 79·80 | 67·73 |
| 71 | Surplus of Receipts over Expenditure ... | £ | 1,028 | 3,798 | 8,326 |
| 72 | Capital Expenditure ... | ,, | 31,013 | 31,013 | 36,018 |
| 73 | Vehicle Mileage ... | Miles | 240,631 | 342,472 | 455,176 |
| 74 | Ton-mileage ... | Ton-mile | † 361,891 | 949,878 | ‡ 1,334,375 |
| 75 | Receipts per Vehicle-mile ... | Pence | 11·14 | 13·18 | 13·60 |
| 76 | Receipts per Ton-mile ... | ,, | † 10·05 | 4·75 | 4·64 |
| 77 | Expenditure per Vehicle-mile | ,, | 14·09 | 10·51 | 9·21 |
| 78 | Expenditure per Ton-mile ... | ,, | 9·37 | 3·79 | 3·14 |
| 79 | Passengers ... | No. | 3,244 | 3,883 | 4,427 |
| 80 | Tonnage Carried ... | Tons | † 16,486 | 22,113 | ‡ 32,000 |
| 81 | Motor Lorries ... | No. | 27 | 28 | 31 |
| 82 | Trailers ... | ,, | 27 | 27 | 26 |
| 83 | Average Mileage per Motor Vehicle ... | Miles | 8,298 | 12,231 | 14,683 |
| 84 | Net Ton-miles Average per Motor Vehicle ... | Ton-miles | 13,403 | 33,924 | 43,044 |

*Excluding Charges for Medical Services, Provident Fund and Pensions.

† Excludes through bookings ex Railway.

‡ Includes Coaching tonnage but not weight of passengers.

§ Revised figures 1938/39 and 1939/40.

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Table 2* **PARTICULARS OF SIDINGS LAID AND RENEWED**

| Laid | | | Picked Up | | |
|---|---|---|---|---|---|
| Locality | Length in Feet | Remarks | Locality | Length in Feet | Remarks |
| **Western District** | | | | | |
| Ibadan ... ... | 162 | New Motor Ramp Road | | | |
| " ... ... | 55 | Goods Shed Road Extended | | | |
| Total ... | 217 | | | | |
| **Northern District** | | | | | |
| Kaduna ... ... | 802 | Military Siding | | | |
| **Eastern District** | | | | | |
| Kafanchan ... ... | 510 | Extension of Dead End at Loco. Yard | | | |
| Bukuru ... ... | 1,100 | New Siding for Bulk Petroleum Storage | | | |
| Total ... | 1,610 | | | | |

*Table 3* **SLEEPERS USED FOR RENEWALS, ETC.**

| Description of Work | Western District | | Northern District | | | | Eastern District | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 3' 6" gauge | | 3' 6" gauge | | 2' 6" gauge | | 3' 6" gauge | | 2' 6" gauge | |
| | Steel | Wood | Steel | Wood | Steel | Wood | Steel | Wood | Steel | Wood |
| Renewals ... | * 1,079 | — | * 715 | — | 27 | — | * 14,135 | — | — | — |
| Derailments ... | — | — | 161 | — | — | — | — | — | — | — |
| Bridges ... | — | 64 | — | 870 | — | — | — | 700 | — | — |
| Crossings ... | — | 2,086 | — | 2,309 | — | — | — | 2,064 | — | — |
| | 1,079 | 2,150 | 876 | 3,179 | 27 | — | 14,135 | 2,764 | — | — |
| Cost ... | £182 | £1,173 | £150 | £1,717 | £6 | — | £1,794 | £1,492 | — | — |

* A large number of second-hand sleepers are included in this item.





**PARTICULARS OF BALLASTING DONE** *Table 4*

| Section of Line | Stone | Gravel | Rubble | Ashes | Broken Concrete | Granite | Spoil | Plums | Laterite |
|---|---|---|---|---|---|---|---|---|---|
| | Cubic Yards | | | | | | | | |
| **Western District** | | | | | | | | | |
| Iddo—Apapa—Ibadan ... | 3,996 | 474 | — | — | — | — | — | — | 2,398 |
| Ibadan—Jebba ... ... | 4,302 | — | — | — | — | — | — | — | 298 |
| **Northern District** | | | | | | | | | |
| Jebba—Minna ... | 1,475 | — | — | — | — | 271 | — | — | — |
| Minna—Dumbi ... ... | — | — | — | — | — | — | 56 | — | — |
| Dumbi—Zaria—Gusau ... | 404 | — | — | — | — | 150 | — | — | 2,949 |
| Zaria—N'Guru ... ... | 1,169 | — | — | — | — | — | — | — | 1,732 |
| **Eastern District** | | | | | | | | | |
| Port Harcourt—Otampa ... | 2,416 | — | — | — | — | — | 260 | — | 434 |
| Otampa—Taraku ... | 583 | — | — | — | — | — | 39 | — | 22,070 |
| Taraku—Jagindi ... | 301 | — | — | — | — | — | 558 | — | 2,394¾ |
| Jagindi—Kaduna Jct.—Jos ... | 2,695 | — | — | — | — | — | 3,429 | — | 767 |
| Total ... | 17,341 | 474 | — | — | — | 421 | 4,342 | — | 13,042¾ |

**PARTICULARS OF WASHAWAYS, ETC.** *Table 5*

| Date | Particulars | Mileage | Remarks |
|---|---|---|---|
| 1940 | **Western District** | | |
| June 16 | Minor Washouts | 235¼, 235¾, +3 pls. | Line blocked for 8 hours |
| 30 | Overflow of Bank | 9¼ — 10¾ | No delay to Traffic |
| | **Northern District** | | |
| July 11 | Washout and Derailment | 639½ | Line blocked for 60½ hours |
| Aug. 17 | Banks on either side of culvert washed away | 538¾ | No delay to Traffic |
| 20 | Bank washed away | 110¼ Gusau Branch | Line blocked for 74 hours 10 minutes |
| | **Eastern District** | | |
| June 8 | Slight Washout | 37¼ | Traffic delayed for 6 hours 20 minutes |
| Aug. 20 | Flooding of Line | 202¼ | Traffic delayed for 45 minutes |
| 26 | Washouts | 196 + 5½ pls. — 203½ | Delay to Traffic 3 hours |
| Sept. 11 | Washouts | 248½ — 250 | Traffic delayed for 8 hours 19 minutes |
| 21 | Flooding of Line | 306 | No delay to Traffic |
| Oct. 10 | Washout | 278¼ — 278½ | Delay to Traffic 17 hours 40 minutes |
| Sept. 17 | Bank Slips | 74 and 74½ | Delay to Traffic 16 hours 48 minutes |

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Table 6*

## STATEMENT OF LABOUR

| Months | Western District | | Northern District | | Eastern District | | Capital Works, Renewals and Special Expenditure | Ports and Quays |
|---|---|---|---|---|---|---|---|---|
| | Trackmen | Other employees | Trackmen | Other employees | Trackmen | Other employees | Employees | Employees |
| April ... 1940 | 1,923 | 261 | 2,632 | 485 | 2,405 | 394 | 318 | 81 |
| May ... ,, | 1,915 | 253 | 2,496 | 444 | 2,355 | 387 | 320 | 96 |
| June ... ,, | 1,823 | 191 | 2,594 | 431 | 2,247 | 374 | 236 | 177 |
| July ... ,, | 1,766 | 266 | 2,628 | 422 | 2,221 | 398 | 316 | 190 |
| August ,, | 1,716 | 263 | 2,625 | 421 | 2,198 | 385 | 373 | 95 |
| September ,, | 1,722 | 269 | 2,597 | 398 | 2,240 | 379 | 237 | 99 |
| October ,, | 1,713 | 245 | 2,388 | 447 | 2,426 | 278 | 173 | 100 |
| November ,, | 1,638 | 313 | 2,283 | 437 | 2,393 | 280 | 161 | 98 |
| December ,, | 1,529 | 286 | 2,294 | 444 | 2,405 | 277 | 159 | 90 |
| January 1941 | 1,683 | 298 | 2,334 | 443 | 2,520 | 279 | 111 | 91 |
| February ,, | 1,677 | 303 | 2,354 | 435 | 2,406 | 279 | 116 | 98 |
| March ,, | 1,838 | 295 | 2,377 | 393 | 2,430 | 300 | 171 | 110 |
| Total ... | 20,943 | 3,243 | 29,602 | 5,200 | 28,246 | 4,010 | 2,691 | 1,325 |
| Average per month ... | 1,745 | 270 | 2,467 | 433 | 2,354 | 334 | 224 | 110 |



*Table 7*

## LIST AND CONDITION OF LOCOMOTIVES

| Class | Type | Cylinders | Tractive Effort (lb) at 85% Boiler Pressure | Boiler Pressure lb. per sq. inch | Adhesive Weight Approx. Tons | Diameter of Coupled Wheels | Total Weight Engine & Tender Approx. Tons | Stock at 31st March 1941 | | | % under or awaiting repairs per month per year | Number of Locomotives over 10 years of age | Percentage to total of type | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Total on Books | In Service | Under or awaiting repairs | | | | |
| (i) SHUNTING LOCOMOTIVES | | | | | | | | | | | | | | |
| 1–7 & 18–30 | 0 6 0 T | 15″×23″ | 16,460 | 160 | 31·62 | 3′ 6¾″ | 31·62 | 20 | 18 | 2 | 10·4 | 20 | 100·0 | In some cases there are slight variations in total and adhesive weights within the engine classifications given. The highest figure in each case has been taken for this Table. |
| 31–33 | 0 8 0 T | 18″×23″ | 26,670 | 180 | 48·05 | 3′ 6¾″ | 48·05 | 3 | 3 | — | 13·8 | 3 | 100·0 | |
| 37–50 | 0 6 0 T | 14″×20″ | 13,328 | 160 | 31·30 | 3′ 4″ | 31·30 | 14 | 8 | 6 | 37·5 | 14 | 100·0 | |
| 61–66 | 0 6 0 T | 13″×18″ | 10,472 | 160 | 28·90 | 3′ 3½″ | 28·90 | 6 | 4 | 2 | 33·3 | 6 | 100·0 | |
| 103–120 | 0 8 0 T | 17″×21″ | 20,691 | 160 | 49·85 | 3′ 4″ | 49·85 | 6 | 6 | — | 0·0 | 6 | 100·0 | |
| | | | | | Total Shunting Locomotives | | | 49 | 39 | 10 | 20·7 | 49 | 100·0 | |
| (ii) MAIN LINE LOCOMOTIVES | | | | | | | | | | | | | | |
| 151–156 | 4 8 0 | 17″×21″ | 20,634 | 160 | 31·0 | 3′ 4″ | 66·6 | 5 | 3 | 2 | 30·0 | 5 | 100·0 | Non-superheated. |
| 202 | 2 6 2 | 15″×20″ | 12,750 | 160 | 26·8 | 4′ 0″ | 38·45 | 1 | 1 | — | — | 1 | 100·0 | |
| 211–218 | 4 8 0 | 18″×23″ | 23,707 | 160 | 37·45 | 3′ 6¾″ | 82·45 | 8 | 5 | 3 | 5·2 | 8 | 100·0 | |
| 258–299 | 4 8 0 | 18″×23″ | 23,707 | 160 | 38·4 | 3′ 6¾″ | 76·75 | 34 | 29 | 5 | 16·1 | 34 | 100·0 | |
| 304–316 Rebuilds | 4 8 0 | 19″×24″ | 29,458 | 180 | 45·64 | 3′ 9″ | 91·25 | 8 | 7 | 1 | 15·6 | 8 | 100·0 | |
| 317–332 | 4 8 0 | 20″×24″ | 29,013 | 160 | 45·70 | 3′ 9″ | 94·10 | 16 | 13 | 3 | 9·3 | 16 | 100·0 | |
| 405–414 | 4 6 2 | 18″×26″ | 21,481 | 180 | 37·53 | 5′ 0″ | 101·4 | 10 | 10 | — | 12·5 | 10 | 100·0 | |
| 451–454 | 4 6 4 T | 18″×22″ | 17,952 | 160 | 36·2 | 4′ 6″ | 71·8 | 4 | 4 | — | 14·5 | 4 | 100·0 | |
| 455–459 | 4 6 4 T | 18″×22″ | 17,952 | 160 | 36·6 | 4′ 6″ | 71·75 | 5 | 4 | 1 | 6·6 | 5 | 100·0 | |
| 460–463 | 4 6 4 T | 17½″×22″ | 16,908 | 160 | 35·1 | 4′ 6″ | 70·6 | 4 | 2 | 2 | 10·4 | 4 | 100·0 | |
| 501–516 | 4 6 2+2 6 4 | Four 12½″×26″ | 33,680 | 225 | 58·40 | 4′ 0″ | 111·45 | 16 | 14 | 2 | 5·7 | 14 | 100·0 | Garratt Engs.—7 with 13½″ dia. cylinders and 200 lb □″ boiler pressure exerting 33564 lb Tractive Effort. |
| 601–635 | 4 8 0 | 18″×27″ | 21,113 | 160 | 38·1 | 4′ 0″ | 84·9 | 35 | 30 | 5 | 9·2 | 35 | 100·0 | |
| 701–729 | 4 8 2 | 19″×24″ | 29,458 | 180 | 50·85 | 3′ 9″ | 109·40 | 29 | 24 | 5 | 14·9 | 29 | 100·0 | |
| 801–805 | 2 8 2 | Three 18″×28″ | 38,556 | 180 | 66·05 | 4′ 6″ | 127·85 | 5 | 5 | — | 50·6 | 5 | 100·0 | |
| 806–808 | 4 8 2 | Three 18½″×24″ | 30,841 | 200 | 66·03 | 4′ 6″ | 138·77 | 3 | 2 | 1 | 44·4 | 3 | 100·0 | Garratt Engines. |
| 901 & 902 | 4 8 2 2 8 4 | Four 16½″×23″ | 39,919 | 180 | 76·0 | 4′ 0″ | 125·76 | 2 | 2 | — | — | 2 | 100·0 | |
| | | | | | Total Main Line Locomotives | | | 158 | 131 | 27 | 13·7 | 169 | 94·3 | |
| BAUCHI LIGHT RAILWAY | | | | | | | | | | | | | | |
| (i) SHUNTING LOCOMOTIVES | | | | | | | | | | | | | | |
| 3–5 | 0 6 0 T | 10½″×15″ | 7,054 | 150 | 15·75 | 2′ 4″ | 15·75 | 3 | 2 | 1 | 33·3 | 3 | 100·0 | Engines 51–53 written off. |
| (ii) MAIN LINE LOCOMOTIVES | | | | | | | | | | | | | | |
| 54–60 | 0 6 2 | 14″×21″ | 14,577 | 150 | 18·10 | 3′ 0″ | 39·55 | 7 | 7 | — | 50·0 | 7 | 100·0 | |
| | | | | | Total Bauchi Light Railway Locomotives | | | 10 | 9 | 1 | 45·0 | 10 | 100·0 | |

Total Locomotives on Books, 244.

98

PUBLIC RECORD OFFICE

References-

CO 583/258/30184

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## LIST AND CONDITION OF COACHING STOCK

*Table 8*

| Description | Code | Approximate Taro (Tons) | Stock at 31st March 1940 | Stock at 31st March 1941 — In Traffic | Under Repair | Awaiting Repair | Total on Books | Increase or Decrease | Out of Service Percentage of Total Stock | Total Accommodation — Seating Capacity | Sleeping Capacity | Electric Light Particulars | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Main Line Stock** | | | | | | | | | | | | | |
| Inspection Coaches ... | AP | 20 | 23 | 18 | 3 | 2 | 23 | – | 21·7 | – | – | 23 fully fitted | |
| " " ... | BP | 15 | 35 | 32 | 1 | 1 | 34 | – 1 | 5·8 | – | – | 30 " | BP 27 recoded DP. |
| Caboose ... ... | DP | 18 | 2 | 3 | – | – | 3 | + 1 | – | – | – | 2 " | 1 recoded from BP. |
| Sleeping Coaches, 1st Class | CP | 28 | 19 | 18 | 2 | – | 20 | + 1 | 10·0 | 705 | 465 | 20 " | New erection. |
| " 2nd Class | ACP | 25 | 10 | 8 | 1 | 1 | 10 | – | 20·0 | 348 | 328 | 9 " | |
| Sleeping Coaches, 1st and 2nd Class ... ... | BCP | 27 | 12 | 12 | – | – | 12 | – | – | 1st—2nd 208 208 | 1st—2nd 136 172 | 12 " | |
| Composite Coaches, 1st and 2nd Class ... ... | OP | 23 | 8 | 8 | – | – | 8 | – | – | 1st—2nd 128 184 | – | 8 " | |
| Restaurant Cars ... | EP | 25 | 8 | 9 | 1 | – | 10 | + 2 | 10·0 | 240 | – | 10 " | New erection. |
| 3rd Class Coaches ... | SP | 19 | 143 | 132 | 4 | 7 | 143 | – | 7·6 | 13,986 | – | 51 fully fitted 92 wired | |
| Brake Thirds ... | BSP | 22 | 16 | 15 | 1 | – | 16 | – | 6·2 | 950 | – | 16 fully fitted | |
| Ambulance Coaches ... | NP | 14 | 2 | 2 | – | – | 2 | – | – | – | – | 2 wired | |
| Horse Boxes ... | XP | 12 | 5 | 5 | – | – | 5 | – | – | – | – | Not fitted | |
| Motor Vans (Large) ... | YP | 11 | 7 | 5 | – | 2 | 7 | – | 28·5 | – | – | " | |
| " (Small—4-wheeled) | SYP | 6 | 3 | 1 | – | 2 | 3 | – | 66·6 | – | – | " | |
| Brake Pay Vans ... | PP | 17 | 3 | 2 | 1 | – | 3 | – | 33·3 | – | – | 3 fully fitted | |
| Baggage Vans ... | WP | 20 | 10 | 10 | – | – | 10 | – | – | – | – | wired | |
| Passenger Brake Vans ... | BVA | 19 | 11 | 11 | – | – | 11 | – | – | – | – | 3 fully fitted 8 wired | |
| " " ... | BVD | 21 | 5 | 5 | – | – | 5 | – | – | – | – | 5 fully fitted | |
| " " ... | BVE | 21 | 8 | 7 | 1 | – | 8 | – | 12·5 | – | – | 6 fully fitted 2 wired | |
| Brake Vans ... ... | BV/BP | 12 | – | 2 | – | 1 | 3 | + 3 | 33·3 | – | – | Not fitted | Recoded from BVB. |
| Sentinel-Cammell Rail Car | SC 1 | 31 | 1 | 1 | – | – | 1 | – | – | 3rd— 84 | – | 1 fully fitted | One car unit. |
| " " " | SC 2 | 43 | 1 | 1 | – | – | 1 | – | – | 3rd—172 | – | " | Twin car unit (Articulated). |
| Total, Main Line Stock ... | ... | ... | **332** | 307 | 15 | 16 | **338** | + 6 | 9·1 | – | – | – | |



## LIST AND CONDITION OF COACHING STOCK

*Table 8—Contd.*

| Description | Code | Approximate Taro (Tons) | Stock at 31st March 1940 | Stock at 31st March 1941 — In Traffic | Under Repair | Awaiting Repair | Total on Books | Increase or Decrease | Out of Service Percentage of Total Stock | Total Accommodation — Seating Capacity | Sleeping Capacity | Electric Light Particulars | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **B.L.R. Stock** | | | | | | | | | | | | | |
| Inspection Coaches ... | APB | 12 | 2 | 2 | – | – | 2 | – | – | – | – | Not fitted | |
| 1st Class " ... | MPB | 14 | 1 | – | – | 1 | 1 | – | 100·0 | – | – | " | In use as a flat wagon. |
| 1st and 2nd Class Composite Coaches ... ... | FPB | 10 | 3 | 3 | – | – | 3 | – | – | 1st—2nd 21 24 | – | " | |
| 3rd Class Coaches ... | PPB | 10 | 6 | 6 | – | – | 6 | – | – | 270 | – | " | |
| Total, B.L.R. Stock ... | ... | ... | 12 | 11 | – | 1 | 12 | – | 8·3 | – | – | – | |

(1) All Bogie stock except where otherwise shown. (ii) All Stock fitted with vacuum brake.





COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
CO 583/258/30184
PUBLIC RECORD OFFICE
Reference:-

## LIST AND CONDITION OF FREIGHT STOCK

*Table 9*

| Description | Code | Approximate Tare tons | Stock at 31st March 1940 | Stock at 31st March 1941: In Traffic | Under repairs | Awaiting repairs | Total on Books | Increase or Decrease | Out of Service Percentage of Total Stock | Carrying Capacity: Per Vehicle: Effective Capacity | Per Vehicle: Load tons | Total Load tons | Brake: Vacuum | Brake: Piped only | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Main Line Stock** | | | | | | | | | | | | | | | |
| I.—GENERAL GOODS | | | | | | | | | | | | | | | |
| Low-sided Wagons, Wooden Bodies | AG BG CG | 7 | 75 | 30 | – | 3 | 33 | −42 | 9·0 | 315 | 16 | 528 | 5 | 27 | 7 AGs. recoded to FG., AG. 55, BG. 112, 117, 135, 149, CG. 309, 319, 392 and 408 written off; 26 CGs. recoded to FG. |
| " " " " | DG | 10 | 370 | 348 | 15 | 5 | 368 | −2 | 5·4 | 361 | 20 | 7,360 | 184 | 183 | DG. 896 recoded to FG. 998 written off. |
| " " Steel " | VG | 12 | 209 | 206 | 3 | – | 209 | – | 1·4 | 601 | 25 | 5,225 | 209 | – | |
| " " " " | UG | 16 | 24 | 24 | – | – | 24 | – | – | 818 | 30 | 720 | 24 | – | |
| " " " " | XG | 15 | 30 | 29 | 1 | – | 30 | – | 3·3 | 729 | 35 | 1,050 | 29 | 1 | |
| High-sided " Wooden " | EG | 12 | 72 | 67 | – | 1 | 68 | −4 | 1·4 | 1,057 | 20 | 1,360 | 59 | 11 | 1127 recoded FG, 1085, 1090, 1144 written off. |
| " " " Steel " | ZG | 13 | 248 | 248 | – | – | 248 | – | – | 1,168 | 25 | 6,200 | 247 | 1 | |
| 4-wheeled " Wooden " | TG | 6 | 457 | 450 | 7 | – | 457 | – | 1·5 | 438 | 10 | 4,570 | 372 | 85 | |
| Covered Goods, Wooden Bodies ... | KG | 8 | 6 | 4 | – | – | 4 | −2 | – | 945 | 16 | 64 | – | 4 | 2 recoded to FG. |
| " " " " | LG | 10 | 2 | 2 | – | – | 2 | – | – | 1,164 | 16 | 32 | – | 2 | |
| " " " " | PHG | 10 | 12 | 11 | – | 1 | 12 | – | 8·3 | 1,416 | 16 | 192 | 12 | – | |
| " " " " | HGA | 10 | 6 | 6 | – | – | 6 | – | – | 1,416 | 16 | 96 | 6 | – | |
| " " " " | HG | 11 | 653 | 633 | 1 | 12 | 646 | −7 | 2·0 | 1,339 | 20 | 12,920 | 601 | 45 | 3 recoded to CSV, Nos. 3072, 3079, 3263 and 3277 written off. |
| " " " " | HVG | 12 | 286 | 275 | 5 | 6 | 286 | – | 3·8 | 1,554 | 25 | 7,150 | 286 | – | |
| " " Steel " | RGC | 8 | 8 | 8 | – | – | 8 | – | – | 848 | 16 | 128 | 5 | 3 | |
| " " " " | JG | 12 | 48 | 45 | 1 | 1 | 47 | −1 | 4·2 | 1,312 | 20 | 940 | 47 | – | 1 recoded to FG. |
| " " " " | MG | 8 | 1 | 1 | – | – | 1 | – | – | 1,335 | 20 | 20 | 1 | – | |
| " " " " | NG | 10 | 55 | 55 | – | – | 55 | – | – | 1,335 | 20 | 1,100 | 42 | 12 | |
| " " " " | OG | 14 | 65 | 64 | – | 1 | 65 | – | 1·5 | 1,777 | 20 | 1,300 | 65 | – | |
| " " " " | PG | 12 | 189 | 184 | – | 5 | 189 | – | 2·6 | 1,349 | 20 | 3,780 | 189 | – | |
| " " " " | RG | 11 | 46 | 44 | – | – | 44 | −2 | – | 1,414 | 20 | 880 | 44 | – | Nos. 5186, 5221 written off. |
| " " " " | PXG | 16 | 10 | 10 | – | – | 10 | – | – | 1,905 | 30 | 300 | 10 | – | |
| 4-wheeled Covered Goods, Wooden Bodies ... ... | SG | 6 | 228 | 213 | 8 | 7 | 228 | – | 6·5 | 608 | 10 | 2,280 | 228 | – | |
| Explosive Vans ... ... | WG | 11 | 1 | 1 | – | – | 1 | – | – | 1,220 | 12 | 12 | – | 1 | |
| Cold Storage Vans ... ... | CSV | 15 | – | 3 | – | – | 3 | +3 | – | – | 4 | 12 | 3 | – | Recoded from HG. 3242, 3274, 3389. |
| Cattle Wagons ... ... | YG | 9 | 19 | 19 | – | – | 19 | – | – | – | 16 | 304 | – | 19 | |



## LIST AND CONDITION OF FREIGHT STOCK

*Table 9—Contd.*

| Description | Code | Approximate Tare tons | Stock at 31st March 1940 | Stock at 31st March 1941: In Traffic | Under repairs | Awaiting repairs | Total on Books | Increase or Decrease | Out of Service Percentage of Total Stock | Carrying Capacity: Per Vehicle: Effective Capacity | Per Vehicle: Load tons | Total Load tons | Brake: Vacuum | Brake: Piped only | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Main Line Stock—*Contd.*** | | | | | | | | | | | | | | | |
| I.—GENERAL GOODS—*Contd.* | | | | | | | | | | | | | | | |
| Roofed Cattle Wagons ... | CYG | 13 | 50 | 50 | – | – | 50 | – | – | – | 20 | 1,000 | 50 | – | |
| Tank Wagons ... ... | MSG | 15 | 7 | 7 | – | – | 7 | – | – | 3,800 galls. | – | 26,600 gall | 5 | 2 | |
| 17-ton Well Wagons ... ... | " | 8 | 1 | 1 | – | – | 1 | – | – | – | 17 | 17 | 1 | – | |
| 25-ton " " ... ... | " | 11 | 1 | 1 | – | – | 1 | – | – | – | 25 | 25 | 1 | – | |
| Flat Wagons ... ... | QFKG | 6 | 3 | – | – | – | – | – 3 | – | – | – | – | – | – | |
| " " ... ... | FG | 7 | – | 37 | – | 4 | 41 | +41 | 9·7 | – | 16 | 656 | 7 | 34 | 3 recoded to FG. Recoded from AG, CG, DG, EG, KG & QFKG excluding 6 recoded from QFKG not on capital charge. |
| Total, Goods Wagons ... | ... | – | 3,182 | 3,076 | 41 | 46 | 3,163 | −19 | 2·7 | – | – | – | – | – | |
| II.—MISCELLANEOUS | | | | | | | | | | | | | | | |
| 4-wheeled Harbour Works Wagons | LHW | 3 | 35 | 35 | – | – | 35 | – | – | 117 | 5 | 175 | – | – | |
| Harbour Works Wagons ... | " | 14 | 30 | 30 | – | – | 30 | – | – | 351 | 21 | 630 | 26 | – | |
| Tool Vans ... ... | MSG | 11 | 3 | 3 | – | – | 3 | – | – | – | 16 | 48 | – | 3 | |
| " ... ... ... | " | 12 | 1 | 1 | – | – | 1 | – | – | – | 20 | 20 | 1 | – | |
| Breakdown Vans ... ... | " | 10 | 11 | 10 | – | – | 10 | – 1 | – | – | 16 | 160 | – | – | 1618 written off. |
| Match Wagons for Breakdown Cranes | " | 7 | 3 | 3 | – | – | 3 | – | – | – | 16 | 48 | 1 | 2 | |
| " " Hand Trolley Cranes | " | 7 | 2 | 2 | – | – | 2 | – | – | – | 16 | 32 | 2 | – | |
| 4-wheeled Match Wagon for Hand Trolley Cranes ... | " | 3 | 1 | 1 | – | – | 1 | – | – | – | 8 | 8 | – | – | |
| 25-ton Breakdown Cranes ... | " | – | 3 | 3 | – | – | 3 | – | – | – | – | – | – | – | |
| Total, Miscellaneous ... | ... | – | 89 | 88 | – | – | 88 | – 1 | – | – | – | – | – | – | |
| III.—BRAKE VANS | | | | | | | | | | | | | | | |
| Brake Vans ... ... | BVB | 12 | 108 | 94 | 2 | 8 | 104 | – 4 | 9·6 | 892 | 10 | 1,040 | 98 | 5 | BVB. 10011 written off, 10094, 10095, 10096 recoded to BV/BP. |
| " ... ... | BVC | 9 | 4 | 3 | 1 | – | 4 | – | 25·0 | 622 | 8 | 32 | 3 | 1 | |
| 4-wheeled Brake Vans ... | BVF | 10 | 13 | 13 | – | – | 13 | – | – | 364 | 3 | 39 | 13 | – | |
| Total, Brake Vans ... | ... | – | 125 | 110 | 3 | 8 | 121 | – 4 | 9·0 | – | – | – | – | – | |





COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
CO 583/258/30184
Reference:
PUBLIC RECORD OFFICE

## LIST AND CONDITION OF FREIGHT STOCK

*Table 9—Contd.*

| Description | Code | Approximate Tare tons | Stock at 31st March 1940 | Stock at 31st March 1941 — In Traffic | Under repairs | Awaiting repairs | Total on Books | Increase or Decrease | Out of Service Percentage of Total Stock | Carrying Capacity — Per Vehicle — Effective Capacity | Load tons | Total Load tons | Brake — Vacuum | Piped only | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **B.L.R. Stock** | | | | | | | | | | | | | | | |
| COVERED GOODS & BRAKE VANS | | | | | | | | | | | | | | | |
| Flat Wagons ... ... | MSB | 6 | 2 | 2 | – | – | 2 | – | – | – | 18 | 36 | – | – | |
| Low-sided Wagons, Wooden Bodies | BGB | 6 | 16 | 16 | – | – | 16 | – | – | 238 | 18 | 288 | – | – | |
| Covered Goods „ „ | LGB | 7 | 5 | 5 | – | – | 5 | – | – | 812 | 17 | 85 | – | – | |
| „ „ Steel „ | RGB | 8 | 39 | 39 | – | – | 39 | – | – | 843 | 16 | 624 | 25 | – | |
| Specie Van ... ... | VPB | 9 | 1 | 1 | – | – | 1 | – | – | – | 6 | 6 | – | – | |
| Explosive Van ... ... | WGB | 8 | 1 | 1 | – | – | 1 | – | – | – | 8 | 8 | – | – | |
| Brake Vans ... ... | BVDB | 12 | 11 | 11 | – | – | 11 | – | – | 682 | 9 | 99 | – | – | |
| Total, B.L.R. Stock ... | ... | ... | 75 | 75 | – | – | 75 | – | – | – | – | – | – | – | |

NOTES :—(i) All steel underframe bogie stock except where otherwise shown.

(ii) The capacity of covered goods stock has in all cases been calculated upon a height from floor level to underside of cant rail.

69

## AGGREGATE CAPACITY OF ROLLING STOCK

*Table 10*

| Description | Capacity | Unit | 3' 6" Gauge — 1939-40 | 1940-41 | Increase | Decrease | 2' 6" Gauge — 1939-40 | 1940-41 | Increase | Decrease |
|---|---|---|---|---|---|---|---|---|---|---|
| PASSENGER COACHES | | | | | | | | | | |
| 1st Class | Seating Capacity | No. | 1,005 | 1,041 | 36 | – | 21 | 21 | – | – |
| 2nd „ | | No. | 740 | 740 | – | – | 24 | 24 | – | – |
| 3rd „ | | No. | 15,192 | 15,192 | – | – | 270 | 270 | – | – |
| WAGONS | | | | | | | | | | |
| General Goods | Carrying Capacity | Tons | 59,279 | 58,875 | – | 404 | 1,047 | 1,047 | – | – |
| Horse | | No. | 22 | 22 | – | – | – | – | – | – |
| Cattle | | No. | 1,342 | 1,342 | – | – | – | – | – | – |

69

101

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:
CO 583/258/30184

## *Table 11* COST OF FUEL AND WATER—RUNNING SECTION

| | 1939–40 | | 1940–41 | |
|---|---|---|---|---|
| | Coal (tons) | £ | Coal (tons) | £ |
| **FUEL** | | | | |
| Labour and Handling Charges ... ... | – | 9,774 | – | 6,131 |
| Fuel and Stores ... ... ... | 142,241 | 57,779 | 157,168 | 94,334 |
| Ocean Freight ... ... ... | – | 20,275 | – | – |
| | | 87,828 | | 100,465 |
| *Deduct for Wharves and Quays* ... ... | – | *2,000* | – | – |
| | | 85,828 | | 100,465 |
| **WATER** | | | | |
| Labour and Electric Light ... ... | – | 5,801 | – | 5,746 |
| Fuel, Stores and Spares ... ... | 9,287 | 5,424 | 8,287 | 4,703 |
| Water *ex* Public Works Department ... | – | 7,283 | – | 8,102 |
| | | 18,508 | | 18,551 |
| *Deduct for Wharves and Quays* ... ... | – | *400* | – | – |
| | | 18,108 | | 18,551 |
| Total Cost of Fuel and Water ... | – | 103,936 | – | **119,016** |





## ACCIDENTS RETURN *Table 12*

(a) RETURN OF TRAFFIC ACCIDENTS FOR YEAR ENDED 31ST MARCH 1941

(i) Railway employees

| KIND OF ACCIDENT | Train Men | | Station Men | | Shed Men | | Track Men | | TOTAL | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured |
| Coupling or uncoupling ... ... | - | - | - | - | - | - | - | - | - | - |
| Collisions ... ... ... | - | - | - | - | - | - | - | - | - | - |
| Derailments ... ... ... | - | - | - | - | - | - | - | - | - | - |
| Parting of trains ... ... ... | - | - | - | - | - | - | - | - | - | - |
| Locomotives breaking down ... | - | - | - | - | - | - | - | - | - | - |
| Falling from trains or locomotives ... | - | - | - | - | - | - | 1 | - | 1 | - |
| Struck by trains or locomotives ... | - | - | 1 | 1 | - | 3 | 1 | 4 | 2 | 2 |
| Jumping on or off trains or locomotives | - | - | 2 | - | 1 | - | - | - | - | 3 |
| Other causes ... ... ... | - | - | - | - | - | - | - | - | - | - |
| Total ... | - | - | 3 | 1 | 1 | 3 | 2 | 4 | 6 | |

(ii) Passengers and other persons

| KIND OF ACCIDENT | Passengers | | Other Persons | | | | Total | |
|---|---|---|---|---|---|---|---|---|
| | | | Trespassing | | Not Trespassing | | | |
| | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured |
| Collisions ... ... ... | - | - | - | - | - | - | - | - |
| Derailments ... ... ... | - | - | - | - | - | - | - | - |
| Parting of trains ... ... ... | - | - | - | - | - | - | - | - |
| Locomotives breaking down ... ... | - | - | - | - | - | - | - | - |
| Falling from trains or locomotives ... | - | - | - | - | 1 | 2 | 1 | 2 |
| Jumping on or off trains or locomotives ... | 1 | 5 | 2 | 1 | - | - | 3 | 6 |
| Struck by trains or locomotives ... ... | - | - | 16 | 15 | 1 | 1 | 17 | 16 |
| Other causes ... ... ... | - | - | 3 | - | 2 | - | 5 | - |
| Total ... | 1 | 5 | 21 | 16 | 4 | 3 | 26 | 24 |

(b) ACCIDENTS ARISING FROM CAUSES OTHER THAN THE MOVEMENT OF TRAINS AND LOCOMOTIVES (EXCLUDING THOSE IN MECHANICAL AND ENGINEERING DEPARTMENT, WORKSHOPS, ETC.)

| KIND OF ACCIDENT | Railway Employees | | Passengers | | Other Persons | | Total | |
|---|---|---|---|---|---|---|---|---|
| | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured |
| Handling traffic ... ... | - | - | - | - | - | - | - | - |
| ,, tools, machinery, etc. ... | 1 | 1 | - | - | - | - | 1 | 1 |
| ,, supplies ... ... | - | - | - | - | - | - | - | - |
| Other causes ... ... | 1 | 1 | 4 | - | 2 | 6 | 7 | 7 |
| Total ... | 2 | 2 | 4 | - | 2 | 6 | 8 | 8 |

| SUMMARY Tables (a) and (b) | TOTAL | |
|---|---|---|
| | Killed | Injured |
| Railway employees ... | 6 | 8 |
| Passengers ... | 5 | 5 |
| Other persons ... | 27 | 25 |
| Grand Total ... | 38 | 38 |

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

*Table 13*

## PARTICULARS OF VEHICLES IN SERVICE—ROAD TRANSPORT DEPT. 1940-41

| Van No. | Reg. No. | Type of Vehicles | Type of Engine | Days in service | Tare | Carrying Capacity | Mileage run during year 1940-41 | Total Mileage in service |
|---|---|---|---|---|---|---|---|---|
| | | LORRIES | | | cwt. | cwt. | | |
| 30 | Z.1 | 1½-ton 24-h.p. Albion | Petrol, Albion | 164 | 50 | 30 | 14,370 | 190,486 |
| 31 | Z.2 | 1½ " " " | " " | 191 | 50 | 30 | 15,707 | 179,945 |
| 32 | Z.3 | 1½ " " " | " " | 213 | 50 | 30 | 16,411 | 194,427 |
| 33 | Z.4 | 1½ " " " | " " | 201 | 50 | 30 | 18,268 | 209,114 |
| 50 | Z.460 | 2 " " " | Oil, Dorman J.U.R. | 143 | 50 | 40 | 14,036 | 191,291 |
| 51 | Z.510 | 2 " " " | " " " | 158 | 50 | 40 | 13,324 | 160,811 |
| 53 | Z.561 | 2 " " " | " " " | 173 | 50 | 40 | 21,254 | 154,072 |
| 54 | Z.562 | 2 " " " | " " " | 143 | 50 | 40 | 12,913 | 151,938 |
| 55 | Z.563 | 2 " " " | " " " | 154 | 50 | 40 | 14,444 | 153,357 |
| 56 | Z.564 | 2 " " " | " " " | 128 | 50 | 40 | 12,325 | 146,413 |
| 59 | Z.759 | 3 " 24·8 " " | " Perkins Leopard | 119 | 55 | 60 | 5,098 | 34,741 |
| 60 | Z.760 | 3 " " " | Petrol, Albion | 168 | 55 | 60 | 18,168 | 50,944 |
| 61 | Z.761 | 3 " " " | Oil, Perkins Leopard | 104 | 55 | 60 | 15,506 | 48,903 |
| 62 | Z.762 | 3 " " " | " " " | – | 55 | 60 | – | 32,042 |
| 63 | Z.763 | 3 " " " | Petrol, Albion | 158 | 55 | 60 | 14,682 | 44,805 |
| 64 | Z.764 | 3 " " " | " " | 160 | 55 | 60 | 16,198 | 47,437 |
| 65 | Z.817 | 2 " 26·3 " " | Petrol, Bedford | 120 | 40 | 40 | 17,474 | 72,657 |
| 66 | Z.818 | 2 " " " | " " | 179 | 40 | 40 | 20,694 | 75,525 |
| 1 | Z.852 | 3 " 24-h.p. Foden | Oil, Dorman J.U.R. | 155 | 50 | 60 | 16,210 | 44,716 |
| 2 | Z.853 | 3 " " " | " " " | 122 | 50 | 60 | 12,997 | 39,800 |
| 3 | Z.854 | 3 " " " | " " " | 122 | 50 | 60 | 12,265 | 34,673 |
| 4 | Z.855 | 3 " " " | " " " | 15 | 50 | 60 | 1,279 | 22,198 |
| 5 | Z.856 | 3 " " " | " " " | 161 | 50 | 60 | 17,491 | 43,914 |
| 6 | Z.857 | 3 " " " | " " " | 27 | 50 | 60 | 3,446 | 36,469 |
| 7 | Z.874 | 2-ton 30-h.p. Thornycroft | Oil, Thornycroft | 122 | 90 | 60 | 15,302 | 37,018 |
| 8 | Z.875 | 2 " " " | " " | 130 | 90 | 60 | 16,716 | 37,903 |
| 9 | Z.912 | 2 " " " | " " | 216 | 90 | 60 | 27,195 | 33,847 |
| 11 | Z.929 | 3 " " Chevrolet | Petrol Chevrolet | 129 | 45 | 60 | 19,949 | 19,949 |
| 12 | Z.930 | 3 " " " | " " | 87 | 45 | 60 | 14,206 | 14,206 |
| 13 | Z.931 | 3 " " " | " " | 129 | 45 | 60 | 19,649 | 19,649 |
| 14 | Z.932 | 3 " 28 " Bedford | " Bedford | 114 | 45 | 60 | 17,599 | 17,599 |
| | | | | 4,205 | – | – | 455,176 | 2,540,849 |
| | | TRAILERS | | | | | | |
| 30 | Z.5 | Laurie 4-wheeler | – | – | 30 | 60 | 16,152 | 143,061 |
| 31 | Z.6 | " " | – | – | 30 | 60 | 10,838 | 133,426 |
| 34 | Z.222 | " " | – | – | 30 | 60 | 13,247 | 95,577 |
| 35 | Z.226 | " " | – | – | 30 | 60 | 13,056 | 112,488 |
| 38 | Z.225 | " " | – | – | 30 | 60 | 8,658 | 106,926 |
| 43 | Z.580 | H.I.C. " | – | – | 30 | 60 | 13,681 | 115,132 |
| 44 | Z.446 | Own make " | – | – | 30 | 60 | 5,618 | 91,698 |
| 45 | L.5045 | H.I.C. " | – | – | 30 | 60 | 4,108 | 43,786 |
| 46 | L.5047 | " " | – | – | 30 | 60 | 8,629 | 49,408 |
| 51 | Z.566 | Carrimore " | – | – | 30 | 60 | 8,819 | 85,244 |
| 52 | Z.568 | " " | – | – | 30 | 60 | 11,313 | 109,589 |
| 53 | Z.567 | " " | – | – | 30 | 60 | 12,888 | 124,402 |
| 54 | Z.569 | " " | – | – | 30 | 60 | 8,374 | 92,325 |
| 59 | Z.765 | Eagle " | – | – | 28 | 60 | 15,170 | 71,395 |
| 60 | Z.766 | " " | – | – | 28 | 60 | 17,490 | 60,449 |
| 62 | Z.768 | " " | – | – | 28 | 60 | 16,150 | 70,966 |
| 63 | Z.769 | " " | – | – | 28 | 60 | 16,762 | 60,664 |
| 64 | Z.770 | " " | – | – | 28 | 60 | 14,695 | 58,172 |
| 1 | Z.858 | Foden " | – | – | 30 | 60 | 15,626 | 45,782 |
| 2 | Z.859 | " " | – | – | 30 | 60 | 11,710 | 32,441 |
| 3 | Z.860 | " " | – | – | 30 | 60 | 11,802 | 30,294 |
| 4 | Z.861 | " " | – | – | 30 | 60 | 15,580 | 33,346 |
| 5 | Z.862 | " " | – | – | 30 | 60 | 14,007 | 30,112 |
| 6 | Z.863 | " " | – | – | 30 | 60 | 2,024 | 27,783 |
| 7 | Z.876 | Eagle " | – | – | 40 | 80 | 7,360 | 28,425 |
| 8 | Z.877 | " " | – | – | 40 | 80 | 11,456 | 30,452 |
| | | | | | | | 305,213 | 1,883,343 |





## PASSENGER TRAFFIC

*Table 14*

| Stations | No. | £ | Stations | No. | £ | Stations | No. | £ |
|---|---|---|---|---|---|---|---|---|
| | | | *Brought forward* | 2,702,109 | 128,633 | *Brought forward* | 3,273,652 | 195,580 |
| Lagos Town Depot | 7,862 | 3,110 | Tatabu ... | 948 | 38 | Tafoki ... | 3,387 | 162 |
| Iddo ... | 196,885 | 29,292 | Mokwa ... | 2,478 | 149 | Shemi ... | 2,319 | 79 |
| Apapa Wharf ... | 11,643 | 1,842 | Bokani ... | 1,779 | 116 | Yankara Halt | 4,017 | 161 |
| Apapa Local ... | 56,997 | 1,001 | Woabi ... | 1,106 | 56 | Kucheri ... | 2,399 | 78 |
| Iganmu ... | 1,821 | 8 | Charati ... | 2,020 | 168 | Chafe ... | 5,895 | 252 |
| Ebute Metta ... | 309,979 | 5,612 | Tabu ... | 975 | 55 | Karazau ... | 2,128 | 65 |
| Ebute Metta Jct. | 200,897 | 2,098 | Kutiwengi ... | 1,651 | 168 | Gusau ... | 22,706 | 3,632 |
| Yaba Halt ... | 50,655 | 1,019 | Gierkun ... | 841 | 52 | Nafuche ... | 2,096 | 59 |
| Mushin ... | 77,110 | 605 | Akerri ... | 1,650 | 87 | Kaura Namoda | 7,849 | 575 |
| Oshodi ... | 80,020 | 733 | Wushishi ... | 1,800 | 142 | Port Harcourt Local | 73,467 | 7,397 |
| Sogunle Halt ... | 11,533 | 110 | Zungeru ... | 5,376 | 779 | Port Harcourt Quay | 78 | 103 |
| Ikeja ... | 32,861 | 352 | Gidan Mata ... | 508 | 20 | Umu Koroshe... | 20,193 | 686 |
| Agege ... | 155,081 | 3,384 | Beji ... | 1,097 | 48 | Imo River ... | 14,514 | 472 |
| Iju Junction ... | 37,069 | 559 | Maikonkele ... | 635 | 22 | Ogwe ... | 8,741 | 302 |
| Agbado ... | 119,056 | 2,054 | Minna ... | 25,683 | 3,810 | Aba ... | 112,789 | 9,119 |
| Itoki ... | 21,005 | 390 | Shakwata ... | 702 | 29 | M'Boko Halt | — | — |
| Ijoko ... | 100,815 | 2,320 | She ... | 2,169 | 107 | Omoba ... | 14,813 | 471 |
| Kajawla ... | 26,202 | 493 | Gwada ... | 2,557 | 141 | N'bawsi ... | 25,753 | 1,009 |
| Ifaw Junction ... | 28,491 | 527 | Guni ... | 2,222 | 143 | Umuahia Halt | 10,595 | 683 |
| Ifaw ... | 73,824 | 1,754 | Kuchi ... | 1,022 | 43 | Umuahia ... | 57,921 | 4,344 |
| Ishawfin ... | 6,780 | 108 | Serikin Pawa ... | 3,595 | 251 | Ameki ... | 2,224 | 91 |
| Abalabi ... | 34,099 | 739 | Godani ... | 1,328 | 57 | Uzuakoli ... | 27,274 | 1,455 |
| Olorunda ... | 12,267 | 283 | Gwagwada ... | 2,845 | 160 | Ovim ... | 10,671 | 599 |
| Bobado ... | 11 | 1 | Bakin Kasua ... | 959 | 102 | Otampa ... | 13,108 | 783 |
| Ilaro ... | 45,522 | 1,636 | Kakau ... | 1,069 | 91 | Aflkpo Road ... | 10,754 | 939 |
| Olute ... | 8,715 | 315 | Kaduna Junction | 25,680 | 6,202 | Ishiago ... | 3,853 | 221 |
| Idogo ... | 33,408 | 1,038 | Kaduna North | 24,962 | 5,689 | N'deaboh ... | 6,756 | 362 |
| Olomu ... | 10,291 | 235 | Rigachikun ... | 3,436 | 142 | Nomeh ... | 10,594 | 468 |
| Agbesi ... | 8,696 | 199 | Birnin Yaro ... | 2,553 | 100 | Agbani ... | 10,904 | 420 |
| Itori ... | 19,839 | 796 | Farin Rua ... | 2,130 | 104 | Enugu ... | 68,491 | 16,408 |
| Wasimi ... | 17,496 | 509 | Dumbi ... | 2,846 | 177 | Ogbaho ... | 1,961 | 114 |
| Owowo ... | 9,717 | 270 | Zaria ... | 90,148 | 12,327 | Eha Amufu ... | 6,709 | 485 |
| Ishewaw ... | 7,008 | 158 | Likoro ... | 3,216 | 117 | Igumale ... | 3,682 | 209 |
| Alagada ... | 3,260 | 84 | Gimi Dabosa ... | 15,721 | 912 | Utonkon ... | 4,055 | 263 |
| Aro ... | 9,460 | 545 | Anchau ... | 4,460 | 184 | Otobi ... | 1,240 | 67 |
| Abeokuta ... | 14,182 | 955 | Daugora ... | 10,798 | 570 | Oturkpo ... | 7,794 | 832 |
| Lafenwa ... | 99,262 | 7,053 | Yako ... | 9,984 | 565 | Taraku ... | 2,626 | 202 |
| Arikola ... | 2,986 | 93 | Maidobi ... | 11,065 | 682 | Moi-Igbo ... | 1,175 | 57 |
| Sanusi ... | 6,573 | 255 | Kwankwaso ... | 4,004 | 324 | Agana ... | 424 | 23 |
| Opeji ... | 6,263 | 187 | Challowa ... | 5,072 | 289 | Makurdi ... | 16,500 | 3,357 |
| Ashipa ... | 5,392 | 177 | Kano ... | 96,312 | 19,655 | Makurdi North Halt | 874 | 4 |
| Eruwa Road ... | 6,703 | 269 | Joganna ... | 3,208 | 114 | Madaiki ... | 392 | 23 |
| Olokemeji ... | 12,228 | 460 | Zakirai ... | 9,669 | 388 | Udei ... | 2,374 | 144 |
| Ogunshile .. | 4,120 | 122 | Dabi ... | 5,262 | 195 | Agyaragu ... | 3,308 | 329 |
| Ilugun ... | 7,602 | 274 | Ringim ... | 17,912 | 971 | Lafia ... | 6,570 | 702 |
| Adio ... | 37,834 | 672 | Taura ... | 11,439 | 590 | Barakin Abdullahi | 1,973 | 67 |
| Ibadan ... | 168,815 | 17,925 | Majia ... | 5,902 | 294 | Mada ... | 3,340 | 203 |
| Bodija ... | 11,466 | 437 | Gagarawa ... | 7,369 | 407 | Gudi ... | 6,911 | 792 |
| Olodo ... | 14,788 | 321 | Kaugama ... | 7,082 | 333 | Moroa River ... | 2,708 | 151 |
| Lalupon ... | 30,632 | 995 | Mallam Maduri | 13,512 | 982 | Kogum River | 1,784 | 67 |
| Odo Oba ... | 15,532 | 452 | Garin Gabbas | 4,410 | 197 | Jagindi ... | 2,981 | 173 |
| Iwo ... | 21,632 | 862 | Birniwa ... | 6,317 | 270 | Gerti ... | 987 | 43 |
| Ileigbo ... | 21,928 | 840 | N'Guru ... | 10,456 | 1,487 | Kafanchan ... | 23,070 | 1,982 |
| Origo ... | 5,800 | 159 | Lafiaji ... | 795 | 33 | Zonkwa ... | 3,811 | 333 |
| Ede ... | 54,834 | 2,415 | Kateregi ... | 1,715 | 97 | Kamuru ... | 1,612 | 92 |
| Oshogbo ... | 89,786 | 7,814 | Ebba ... | 1,410 | 91 | Kurmin Biri ... | 1,829 | 189 |
| Dagbolu ... | 2,721 | 102 | Badeggi ... | 7,549 | 861 | Iri ... | 1,024 | 56 |
| Ikirun ... | 23,208 | 1,511 | Bakoji ... | 1,756 | 52 | Kutura ... | 1,603 | 98 |
| Inisa Halt ... | 7,074 | 364 | Katcha ... | 6,874 | 396 | Kankomi ... | 594 | 24 |
| Okuku ... | 9,472 | 388 | Baro ... | 4,175 | 430 | Kagoro ... | 6,475 | 258 |
| Erin Ile ... | 4,462 | 217 | Awai ... | 2,995 | 121 | Manchok ... | 5,678 | 172 |
| Offa ... | 47,020 | 4,663 | Soba ... | 4,138 | 159 | Kwakwi ... | 6,506 | 197 |
| Illa Market ... | 5,091 | 382 | Dutsan Wai ... | 8,758 | 584 | Hoss ... | 6,176 | 353 |
| Gama ... | 5,413 | 265 | Karre ... | 3,556 | 155 | Kuru ... | 27,923 | 920 |
| Ilorin ... | 69,292 | 9,445 | Kudaru ... | 3,506 | 168 | Dorowa Halt ... | 42,730 | 399 |
| Oyun River ... | 1,647 | 67 | Kai Yerda ... | 4,663 | 204 | Bukuru ... | 105,616 | 1,504 |
| Jodomo ... | 4,341 | 168 | Rahama ... | 8,134 | 505 | Gada Halt ... | 398 | 29 |
| Lanwa ... | 7,829 | 290 | Jengre ... | 2,512 | 123 | Mekiri Halt ... | — | — |
| Elebu ... | 4,960 | 182 | Terria ... | 2,430 | 108 | Jos ... | 162,377 | 12,860 |
| Bode Sadu ... | 11,369 | 406 | Guga ... | 3,629 | 147 | | | |
| Beri Beri .. | 4,427 | 101 | Dan Amaria ... | 5,855 | 250 | | | |
| Jebba ... | 29,050 | 3,133 | Funtua ... | 15,120 | 1,356 | | | |
| *Carried forward* | 2,702,109 | 128,633 | *Carried forward* | 3,273,652 | 195,580 | Grand Total ... | 4,307,731 | 277,748 |

Reference:-
CO 583/258/3018
0184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## LIVE STOCK TRAFFIC (Public)

*Table 15*

| Stations | Cattle | | Horses | | Small Animals | | Total | | |
|---|---|---|---|---|---|---|---|---|---|
| | No. | £ | No. | £ | No. | £ | No. | Tons | £ |
| *Bro'ght forw'rd* | 4,980 | 439 | 59 | 53 | 4,806 | 505 | 9,845 | 2,697 | 997 |
| Iddo ... | ... | ... | 31 | 3 | 155 | 12 | 189 | 31 | 15 |
| Ajapa Local ... | 3,126 | 71 | ... | ... | 62 | 3 | 3,188 | 1,422 | 74 |
| Ebute Metta ... | ... | ... | ... | ... | 151 | 9 | 151 | 15 | 9 |
| Ebute Metta Jct. | ... | ... | ... | ... | 45 | 3 | 45 | 5 | 3 |
| Yaba ... | ... | ... | ... | ... | 25 | 1 | 25 | 3 | 1 |
| Mushin ... | ... | ... | ... | ... | 11 | 1 | 11 | 1 | 1 |
| Oshodi ... | 23 | 3 | ... | ... | 6 | ... | 29 | 11 | 3 |
| Shogunle Halt | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ikeja ... | ... | ... | ... | ... | 3 | ... | 3 | ... | ... |
| Agege ... | ... | ... | ... | ... | 257 | 11 | 257 | 21 | 11 |
| Iju Junction ... | ... | ... | ... | ... | 42 | 2 | 42 | 4 | 2 |
| Agbado ... | ... | ... | ... | ... | 113 | 6 | 113 | 11 | 6 |
| Itoki ... | ... | ... | ... | ... | 13 | 1 | 13 | 1 | 1 |
| Ijoko ... | ... | ... | ... | ... | 86 | 4 | 86 | 9 | 4 |
| Kajawla ... | ... | ... | ... | ... | 17 | 1 | 17 | 2 | 1 |
| Ifaw Junction | ... | ... | ... | ... | 31 | 2 | 31 | 3 | 2 |
| Ifaw ... | ... | ... | ... | ... | 144 | 6 | 144 | 14 | 6 |
| Ishawfin ... | ... | ... | ... | ... | 2 | ... | 2 | ... | ... |
| Abalabi ... | ... | ... | ... | ... | 121 | 7 | 121 | 12 | 7 |
| Olorunda ... | ... | ... | ... | ... | 25 | 1 | 25 | 3 | 1 |
| Ilaro ... | ... | ... | ... | ... | 123 | 7 | 123 | 12 | 7 |
| Olute ... | ... | ... | ... | ... | 41 | 2 | 41 | 4 | 2 |
| Idogo ... | ... | ... | ... | ... | 137 | 9 | 137 | 14 | 9 |
| Olomu ... | ... | ... | ... | ... | 32 | 2 | 32 | 3 | 2 |
| Agbesi ... | ... | ... | ... | ... | 10 | 1 | 10 | 1 | 1 |
| Itori ... | ... | ... | ... | ... | 75 | 4 | 75 | 7 | 4 |
| Wasimi ... | ... | ... | ... | ... | 75 | 3 | 75 | 8 | 3 |
| Owowo ... | ... | ... | ... | ... | 10 | 1 | 10 | 1 | 1 |
| Ishewaw ... | ... | ... | ... | ... | 12 | 1 | 12 | 1 | 1 |
| Alagada ... | ... | ... | ... | ... | 15 | 1 | 15 | 2 | 1 |
| Aro ... | 838 | 99 | ... | ... | 8 | 1 | 846 | 341 | 100 |
| Abeokuta ... | ... | ... | 7 | 5 | 26 | 2 | 33 | 6 | 7 |
| Lafenwa ... | 590 | 78 | ... | ... | 205 | 14 | 795 | 281 | 92 |
| Arikola ... | ... | ... | ... | ... | 6 | ... | 6 | 1 | ... |
| Sanusi ... | ... | ... | ... | ... | 35 | 2 | 35 | 4 | 2 |
| Opeji ... | ... | ... | ... | ... | 23 | 1 | 23 | 2 | 1 |
| Ashipa ... | ... | ... | ... | ... | 17 | 1 | 17 | 2 | 1 |
| Eruwa Road ... | ... | ... | ... | ... | 14 | 1 | 14 | 1 | 1 |
| Olokemeji ... | ... | ... | ... | ... | 54 | 4 | 54 | 5 | 4 |
| Ogunshile ... | ... | ... | ... | ... | 9 | 1 | 9 | 1 | 1 |
| Ilugun ... | ... | ... | ... | ... | 35 | 2 | 35 | 4 | 2 |
| Adio ... | ... | ... | ... | ... | 40 | 2 | 40 | 4 | 2 |
| Ibadan ... | 70 | 18 | 16 | 38 | 182 | 17 | 268 | 55 | 73 |
| Bodija ... | ... | ... | ... | ... | 15 | 1 | 15 | 2 | 1 |
| Olodo ... | ... | ... | ... | ... | 16 | 1 | 16 | 2 | 1 |
| Lalupon ... | ... | ... | ... | ... | 26 | 1 | 26 | 3 | 1 |
| Odo Oba ... | ... | ... | ... | ... | 33 | 2 | 33 | 3 | 2 |
| Iwo ... | ... | ... | ... | ... | 32 | 2 | 32 | 3 | 2 |
| Ileigbo ... | ... | ... | ... | ... | 42 | 2 | 42 | 4 | 2 |
| Origo ... | ... | ... | ... | ... | 11 | 1 | 11 | 1 | 1 |
| Ede ... | ... | ... | ... | ... | 47 | 4 | 47 | 5 | 4 |
| Oshogbo ... | ... | ... | ... | ... | 93 | 9 | 93 | 9 | 9 |
| Dagbolu ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ikirun ... | ... | ... | ... | ... | 17 | 2 | 17 | 2 | 2 |
| Inisa Halt ... | ... | ... | ... | ... | 4 | ... | 4 | ... | ... |
| Okuku ... | ... | ... | ... | ... | 20 | 1 | 20 | 2 | 1 |
| Erin Ile Halt ... | ... | ... | ... | ... | 14 | 2 | 14 | 1 | 2 |
| Offa ... | ... | ... | ... | ... | 50 | 5 | 50 | 5 | 5 |
| Illa Market ... | ... | ... | ... | ... | 27 | 4 | 27 | 3 | 4 |
| Gama ... | ... | ... | ... | ... | 22 | 3 | 22 | 2 | 3 |
| Ilorin ... | 323 | 170 | 2 | 7 | 1,296 | 238 | 1,631 | 269 | 415 |
| Oyun River ... | ... | ... | ... | ... | 8 | 1 | 8 | 1 | 1 |
| Jodomo ... | ... | ... | ... | ... | 12 | 1 | 12 | 1 | 1 |
| Lanwa ... | ... | ... | ... | ... | 28 | 2 | 28 | 3 | 2 |
| Elebu ... | ... | ... | ... | ... | 4 | ... | 4 | ... | ... |
| Bode Sadu ... | ... | ... | ... | ... | 62 | 5 | 62 | 6 | 5 |
| Beri Beri ... | ... | ... | ... | ... | 4 | 1 | 4 | ... | 1 |
| Jebba ... | ... | ... | ... | ... | 392 | 63 | 392 | 39 | 63 |
| Tatabu ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... |
| Mokwa ... | ... | ... | ... | ... | 2 | ... | 2 | ... | ... |
| Bokani ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... |
| Charati ... | ... | ... | ... | ... | 2 | ... | 2 | ... | ... |
| Tabu ... | ... | ... | ... | ... | 12 | 1 | 12 | 1 | 1 |
| Kutiwenji ... | ... | ... | ... | ... | 20 | 4 | 20 | 2 | 4 |
| *Carried forward* | 4,980 | 439 | 59 | 53 | 4,806 | 505 | 9,845 | 2,697 | 997 |

| Stations | Cattle | | Horses | | Small Animals | | Total | | |
|---|---|---|---|---|---|---|---|---|---|
| | No. | £ | No. | £ | No. | £ | No. | Tons | £ |
| *Bro'ght forw'rd* | 4,980 | 439 | 59 | 53 | 4,806 | 505 | 9,845 | 2,697 | 997 |
| Gierkun ... | ... | ... | ... | ... | 8 | 2 | 8 | 1 | 2 |
| Akerri ... | ... | ... | ... | ... | 2 | ... | 2 | ... | ... |
| Wushishi ... | ... | ... | ... | ... | 45 | 9 | 45 | 4 | 9 |
| Zungeru ... | ... | ... | ... | ... | 18 | 4 | 18 | 2 | 4 |
| Beji ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... |
| Maikonkele ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Miuna ... | 308 | 314 | ... | ... | 829 | 130 | 1,137 | 223 | 444 |
| Shakwata ... | ... | ... | ... | ... | 9 | 2 | 9 | 1 | 2 |
| She ... | ... | ... | ... | ... | 55 | 8 | 55 | 5 | 8 |
| Gwada ... | ... | ... | ... | ... | 4 | ... | 4 | ... | ... |
| Guni ... | ... | ... | ... | ... | 3 | 1 | 3 | ... | 1 |
| Kuchi ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Serikin Pawa | ... | ... | ... | ... | 2 | 1 | 2 | ... | 1 |
| Godani ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... |
| Gwagwada ... | ... | ... | 1 | 5 | 1 | ... | 2 | 1 | 5 |
| Bakin Kasua | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kakau ... | ... | ... | ... | ... | 6 | ... | 6 | 1 | ... |
| Kaduna Jct. ... | ... | ... | 11 | 12 | 47 | 10 | 58 | 10 | 22 |
| Kaduna North | ... | ... | 66 | 63 | ... | ... | 66 | 42 | 63 |
| Rigachikun ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Birnin Yaro ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... |
| Dumbi ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Zaria ... | 2,697 | 4,187 | 37 | 60 | 1,343 | 328 | 5,077 | 1,710 | 4,875 |
| Gimi Dabosa ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Anchau ... | ... | ... | ... | ... | 14 | 3 | 14 | 1 | 3 |
| Dangora ... | ... | ... | ... | ... | 16 | 4 | 16 | 2 | 4 |
| Yako ... | ... | ... | ... | ... | 118 | 29 | 118 | 12 | 29 |
| Maidobi ... | ... | ... | ... | ... | 168 | 41 | 168 | 17 | 41 |
| Kwankwaso ... | ... | ... | ... | ... | 28 | 7 | 28 | 3 | 7 |
| Ohallowa ... | ... | ... | ... | ... | 31 | 8 | 31 | 3 | 8 |
| Kano ... | 37,519 | 52,356 | 132 | 410 | 13,590 | 3,366 | 51,241 | 17,215 | 55,132 |
| Joganua ... | ... | ... | ... | ... | 145 | 36 | 145 | 14 | 36 |
| Zakirai ... | ... | ... | ... | ... | 59 | 3 | 59 | 6 | 3 |
| Dabi ... | ... | ... | ... | ... | 39 | 3 | 39 | 4 | 3 |
| Ringim ... | ... | ... | ... | ... | 591 | 88 | 594 | 59 | 88 |
| Taura ... | ... | ... | ... | ... | 340 | 32 | 340 | 34 | 32 |
| Majia ... | ... | ... | ... | ... | 333 | 41 | 333 | 33 | 41 |
| Gagarawa ... | ... | ... | ... | ... | 283 | 53 | 283 | 28 | 53 |
| Kaugama ... | ... | ... | ... | ... | 1,026 | 257 | 1,026 | 103 | 257 |
| Mallam Maduri | ... | ... | ... | ... | 1,936 | 528 | 1,936 | 194 | 528 |
| Garin Gablas | ... | ... | ... | ... | 128 | 32 | 128 | 13 | 32 |
| Birniwa ... | ... | ... | ... | ... | 170 | 40 | 170 | 17 | 40 |
| N'Guru ... | 224 | 394 | 13 | 25 | 9,325 | 2,592 | 9,562 | 1,046 | 3,011 |
| Lafiaji ... | ... | ... | ... | ... | 19 | 2 | 19 | 2 | 2 |
| Kateregi ... | ... | ... | ... | ... | 2 | ... | 2 | ... | ... |
| Ebba ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Badeggi ... | ... | ... | ... | ... | 8 | 1 | 8 | 1 | 1 |
| Katcha ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Awai ... | ... | ... | ... | ... | 11 | ... | 11 | 1 | ... |
| Soba ... | ... | ... | ... | ... | 2 | ... | 2 | ... | ... |
| Dutsan Wai ... | ... | ... | ... | ... | 4 | ... | 4 | ... | ... |
| Karre ... | ... | ... | ... | ... | 5 | ... | 5 | 1 | ... |
| Kudaru ... | ... | ... | ... | ... | 2 | ... | 2 | ... | ... |
| Kaiyerda ... | ... | ... | ... | ... | 5 | ... | 5 | 1 | ... |
| Rahama ... | ... | ... | ... | ... | 6 | 1 | 6 | 1 | 1 |
| Jengre ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Guga ... | ... | ... | ... | ... | 7 | 1 | 7 | 1 | 1 |
| Dan Amaria ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Funtua ... | ... | ... | ... | ... | 114 | 21 | 114 | 11 | 21 |
| Tafoki ... | ... | ... | ... | ... | 13 | 3 | 13 | 1 | 3 |
| Yankara Halt | ... | ... | ... | ... | 4 | ... | 4 | ... | ... |
| Kucheri ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... |
| Chafe ... | ... | ... | ... | ... | 8 | 2 | 8 | 1 | 2 |
| Gusau ... | ... | ... | 6 | 25 | 763 | 198 | 769 | 79 | 223 |
| Nafuche ... | ... | ... | ... | ... | 9 | 1 | 9 | 1 | 1 |
| Kaura Namoda | ... | ... | ... | ... | 917 | 237 | 917 | 92 | 237 |
| Port Harcourt | ... | ... | ... | ... | 27 | 2 | 27 | 3 | 2 |
| Umu Koroshe | ... | ... | ... | ... | 4 | ... | 4 | ... | ... |
| Imo River ... | ... | ... | ... | ... | 16 | 1 | 16 | 2 | 1 |
| Ogwe ... | ... | ... | ... | ... | 7 | 1 | 7 | 1 | 1 |
| Aba ... | ... | ... | ... | ... | 80 | 5 | 80 | 8 | 5 |
| Omoba ... | ... | ... | ... | ... | 15 | 1 | 15 | 2 | 1 |
| N'Bawsi ... | ... | ... | ... | ... | 24 | 2 | 24 | 2 | 2 |
| Umuahia Halt | ... | ... | ... | ... | 3 | ... | 3 | ... | ... |
| *Carried forward* | 46,728 | 57,990 | 325 | 653 | 37,600 | 8,642 | 84,653 | 23,712 | 67,285 |

| Stations | Cattle | | Horses | | Small Animals | | Total | | |
|---|---|---|---|---|---|---|---|---|---|
| | No. | £ | No. | £ | No. | £ | No. | Tons | £ |
| *Bro'ght forward* | 46,728 | 57,990 | 325 | 653 | 37,600 | 8,642 | 84,653 | 23,712 | 67,285 |
| Umuahia ... | ... | ... | ... | ... | 21 | 2 | 21 | 2 | 2 |
| Ameki ... | ... | ... | ... | ... | 2 | ... | 2 | ... | ... |
| Uzuakoli ... | ... | ... | ... | ... | 11 | 1 | 11 | 1 | 1 |
| Ovim ... | ... | ... | ... | ... | 6 | ... | 6 | 1 | ... |
| Otampa ... | ... | ... | ... | ... | 11 | 1 | 11 | 1 | 1 |
| Afikpo Road ... | ... | ... | ... | ... | 29 | 2 | 29 | 3 | 2 |
| Ishiago ... | ... | ... | ... | ... | 5 | ... | 5 | 1 | ... |
| N'Deaboh ... | ... | ... | ... | ... | 12 | 1 | 12 | 1 | 1 |
| Nomeh ... | ... | ... | ... | ... | 17 | 1 | 17 | 2 | 1 |
| Agbani ... | ... | ... | ... | ... | 23 | 1 | 23 | 2 | 1 |
| Enugu ... | 570 | 106 | 1 | 14 | 49 | 5 | 620 | 275 | 125 |
| Ogbaho ... | ... | ... | ... | ... | 2 | ... | 2 | ... | ... |
| Eha Amufu ... | ... | ... | ... | ... | 20 | 1 | 20 | 2 | 1 |
| Igumale ... | ... | ... | ... | ... | 22 | 2 | 22 | 2 | 2 |
| Utonkon ... | ... | ... | ... | ... | 33 | 3 | 33 | 3 | 3 |
| Otobi ... | ... | ... | ... | ... | 4 | ... | 4 | ... | ... |
| Oturkpo ... | ... | ... | ... | ... | 18 | 1 | 18 | 2 | 1 |
| Taraku ... | ... | ... | ... | ... | 9 | 1 | 9 | 1 | 1 |
| Mol Igbo ... | ... | ... | ... | ... | 3 | ... | 3 | ... | ... |
| Agana ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... |
| Makurdi ... | 14,268 | 5,846 | ... | ... | 110 | 14 | 14,408 | 6,854 | 5,860 |
| Madaiki ... | ... | ... | ... | ... | 9 | 1 | 9 | 1 | 1 |
| Udei ... | ... | ... | ... | ... | 9 | 1 | 9 | 1 | 1 |
| Agyaragu ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... |
| Lafia ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... |
| Barakin Abdulahi ... | ... | ... | ... | ... | 5 | ... | 5 | 1 | ... |
| Mada ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Gudi ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... |
| Moroa River ... | ... | ... | ... | ... | 8 | 1 | 8 | 1 | 1 |
| Jagindi ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kafanchan ... | ... | ... | ... | ... | 13 | 2 | 13 | 1 | 2 |
| Zonkwa ... | 222 | 398 | ... | ... | 3 | 1 | 225 | 120 | 399 |
| Kamuru ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kurmin Biri ... | ... | ... | ... | ... | 27 | 4 | 27 | 3 | 4 |
| Kutura ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kagoro ... | ... | ... | ... | ... | 3 | ... | 3 | ... | ... |
| Manchok ... | ... | ... | ... | ... | 8 | ... | 8 | 1 | ... |
| Kwakwi ... | ... | ... | ... | ... | 7 | 1 | 7 | 1 | 1 |
| Hoss ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... |
| Kuru ... | ... | ... | ... | ... | 11 | 1 | 14 | 1 | 1 |
| Bukuru ... | ... | ... | ... | ... | 18 | 2 | 18 | 2 | 2 |
| Jos ... | 1,010 | 1,702 | 33 | 56 | 246 | 67 | 1,289 | 491 | 1,825 |
| Grand Total | 62,798 | 66,042 | 359 | 723 | 38,412 | 8,758 | 101,569 | 31,489 | 75,524 |

## LIVE STOCK TRAFFIC (Government)

*Table 15a*

| Stations | Cattle | | Horses | | Small Animals | | Total | | |
|---|---|---|---|---|---|---|---|---|---|
| | No. | £ | No. | £ | No. | £ | No. | Tons | £ |
| Iddo ... | ... | ... | ... | ... | 6 | 2 | 6 | 1 | 2 |
| EB. Jct. ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Agege ... | ... | ... | ... | ... | 4 | ... | 4 | ... | ... |
| Abeokuta ... | ... | ... | 1 | 8 | ... | ... | 1 | 1 | 8 |
| Ibadan ... | 3 | 5 | 2 | 11 | 2 | ... | 7 | 2 | 16 |
| Ilorin ... | 18 | 26 | ... | ... | 1 | ... | 19 | 12 | 26 |
| Kaduna North | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Zaria ... | 52 | 91 | 1 | 4 | 86 | 11 | 139 | 56 | 106 |
| Kano ... | 54 | 78 | ... | ... | 414 | 102 | 468 | 63 | 180 |
| Ringim ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... |
| Gagarawa ... | ... | ... | ... | ... | 2 | ... | 2 | ... | ... |
| Gusau ... | ... | ... | ... | ... | 3 | 1 | 3 | ... | 1 |
| Badeggi ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Enugu ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Makurdi ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bukuru ... | ... | ... | ... | ... | 60 | 16 | 60 | 6 | 16 |
| Jos ... | 12 | 4 | 1 | 6 | 85 | 23 | 98 | 19 | 33 |
| Grand Total | 139 | 204 | 5 | 29 | 664 | 155 | 808 | 160 | 388 |

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

PUBLIC RECORD OFFICE
Reference:
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



*Table 16* COMPARATIVE RESULTS OF WORKING

**Passenger Traffic**

| Description | 1939-40 | | 1940-41 | | Increase | | Decrease | | Per Cent. Increase | | Per Cent. Decrease | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | No. | £ | No. | £ | No. | £ | No. | £ | No. | £ | No. | £ |
| 1st Class ... | 7,621 | 28,239 | 9,976 | 38,170 | 2,355 | 10,231 | – | – | 31 | 36 | – | – |
| 2nd ,, ... | 16,454 | 16,780 | 19,118 | 21,363 | 2,964 | 4,583 | – | – | 18 | 27 | – | – |
| 3rd ,, ... | 1,804,628 | 190,990 | 1,278,337 | 217,915 | – | 26,925 | 526,291 | – | – | 14 | 11 | – |
| Total ... | 1,828,703 | 236,009 | 4,397,731 | 277,748 | 5,319 | 41,739 | 526,291 | – | – | 18 | 11 | – |

**Freight Traffic**

| Description | 1939-40 | | 1940-41 | | Increase | | | | Decrease | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tons | £ | Tons | £ | Tons | % | £ | % | Tons | % | £ | % |
| Agricultural Products | 37,611 | 83,371 | 46,373 | 91,378 | 8,759 | 23 | 11,007 | 13 | – | – | – | – |
| Beers and Wines ... | 814 | 4,039 | 620 | 2,893 | – | – | – | – | 224 | 27 | 1,146 | 28 |
| Benniseed ... | 1,106 | 1,529 | 1,173 | 1,979 | 67 | 6 | 450 | 29 | – | – | – | – |
| Building Materials ... | 20,589 | 36,280 | 22,057 | 38,999 | 1,468 | 7 | 2,719 | 7 | | | | |
| Coal ... ... | 154,519 | *86,531 | 172,232 | *101,791 | 17,683 | 11 | 15,260 | 18 | – | – | – | – |
| Cocoa ... ... | 32,070 | 20,989 | 73,175 | 64,570 | 41,105 | 128 | 43,581 | 208 | | | | |
| Columbite Ore ... | 562 | 3,900 | 419 | 4,838 | – | – | 938 | 24 | 143 | 25 | – | – |
| Cotton Goods ... | 5,402 | 31,523 | 8,703 | 39,981 | 3,301 | 61 | 8,458 | 27 | – | – | – | – |
| Cotton Ginned ... | 6,853 | 18,951 | 6,042 | 17,842 | – | – | – | – | 811 | 12 | 1,112 | 6 |
| Cotton Seed ... | 4,027 | 4,430 | 10,734 | 13,718 | 6,707 | 167 | 9,288 | 210 | – | – | – | – |
| Cotton Unginned ... | 5,933 | 2,858 | 8,291 | 3,689 | 2,361 | 40 | 831 | 29 | | | | |
| Empties ... ... | 13,389 | 14,464 | 15,180 | 19,922 | 2,091 | 16 | 5,458 | 38 | | | | |
| Ghee ... ... | – | – | 3,528 | 15,662 | 3,528 | ∞ | 15,662 | ∞ | – | – | – | – |
| Gin and other Spirits | 255 | 1,268 | 262 | 1,411 | 7 | 3 | 143 | 11 | | | | |
| Ginger ... ... | 480 | 935 | 548 | 1,117 | 68 | 14 | 182 | 19 | | | | |
| Groundnuts ... | 164,677 | 562,727 | 178,186 | 611,671 | 13,509 | 8 | 51,941 | 9 | | | | |
| Gum ... ... | 723 | 3,127 | 933 | 3,836 | 210 | 29 | 709 | 23 | – | – | – | – |
| Hardware ... | 5,826 | 15,386 | 6,307 | 18,821 | 481 | 8 | 3,438 | 22 | | | | |
| Hides ... ... | 5,845 | 23,023 | 5,173 | 20,512 | – | – | – | – | 672 | 11 | 2,511 | 11 |
| Kerosene and Petrol | 9,704 | 47,065 | 11,412 | 49,611 | 1,708 | 18 | 2,546 | 5 | – | – | – | – |
| Kola Nuts ... | 24,266 | 235,210 | 26,030 | 215,729 | 1,764 | 7 | 10,519 | 4 | | | | |
| Laterite ... ... | 5,832 | 2,079 | 10,667 | 3,607 | 4,835 | 83 | 1,528 | 73 | – | – | – | – |
| Lime Stone ... | 14 | 43 | – | – | – | – | – | – | 14 | 100 | 43 | 100 |
| Live Stock ... | 29,808 | 66,543 | 31,649 | 75,912 | 1,841 | 6 | 9,369 | 14 | – | – | – | – |
| Machinery ... | 991 | 3,146 | 739 | 2,750 | – | – | – | – | 252 | 25 | 396 | 13 |
| Mineral Oils ... | 2,001 | 9,566 | 3,733 | 19,129 | 1,732 | 87 | 9,563 | 100 | | | | |
| Miscellaneous ... | 21,720 | 81,880 | 24,991 | 91,081 | 3,271 | 15 | 9,201 | 11 | | | | |
| Palm Kernels ... | 50,038 | 31,573 | 44,787 | 30,088 | – | – | – | – | 5,251 | 10 | 1,485 | 5 |
| Palm Oil ... ... | 28,786 | 27,253 | 21,540 | 26,831 | – | – | – | – | 4,246 | 15 | 422 | 2 |
| Potash ... ... | 2,774 | 7,310 | 3,183 | 7,939 | 409 | 15 | 629 | 9 | – | – | – | – |
| Provisions ... | 2,973 | 11,188 | 2,011 | 7,529 | – | – | – | – | 962 | 32 | 3,659 | 33 |
| Salt ... ... | 19,304 | 76,355 | 27,227 | 97,211 | 7,923 | 41 | 20,856 | 27 | – | – | – | – |
| Shea Nuts ... | 7,772 | 6,508 | 313 | 43 | – | – | – | – | 7,459 | 96 | 6,465 | 99 |
| Skins ... ... | 4,285 | 28,227 | 3,424 | 22,729 | – | – | – | – | 861 | 20 | 5,498 | 19 |
| Stock Fish ... | 952 | 889 | 96 | 80 | – | – | – | – | 856 | 90 | 809 | 91 |
| Stone ... ... | 7,141 | 3,459 | 13,288 | 6,354 | 6,147 | 86 | 2,895 | 84 | | | | |
| Tin Concentrates ... | 15,439 | 131,700 | 17,061 | 196,353 | 1,622 | 11 | 64,653 | 49 | | | | |
| Tobacco Products ... | 867 | 4,611 | 1,610 | 5,974 | 743 | 86 | 1,363 | 30 | | | | |
| Yams ... ... | 6,279 | 5,595 | 7,226 | 5,514 | 947 | 15 | – | – | – | – | 81 | 1 |
| Colliery Stores, Capital Works and Renewal Stores ... | 10,397 | 5,631 | 6,679 | 5,406 | – | – | – | – | 3,718 | 36 | 225 | 4 |
| Military Traffic ... | – | – | 8,867 | 35,512 | 8,867 | ∞ | 35,512 | ∞ | – | – | – | – |
| Shore-handling, Siding, Haulage & Cartage | – | 18,926 | – | 16,851 | – | – | – | – | – | – | 2,075 | 11 |
| TOTAL ... | 712,087 | 1,720,091 | 829,772 | 2,032,869 | 113,154 | 20 | 338,705 | 20 | 25,469 | 4 | 25,927 | 2 |

* Includes Haulage and Siding Charges.

## STATEMENT OF PRINCIPAL COMMODITIES OUTWARDS FOR YEAR ENDING 31st MARCH 1941

*Table 17*

(Government Traffic)

| Stations | Total | | Agricultural Products | | Building Materials | | Cotton Seed | | Hardware | | Kerosene and Petrol | | Laterite | | Machinery | | Military | | Mineral Oils | | Miscellaneous | | Stone | | Railway Paying Traffic | | Colliery | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ |
| Lagos Town Depot | 196 | 1,268 | ... | ... | 30 | 61 | ... | ... | 2 | 12 | 7 | 59 | ... | ... | 2 | 10 | 36 | 307 | 1 | 6 | 118 | 813 | ... | ... | ... | ... | ... | ... |
| Iddo | 8,061 | 21,016 | ... | ... | 6,154 | 13,062 | ... | ... | 396 | 1,439 | 22 | 183 | ... | ... | 4 | 16 | 725 | 2,617 | 108 | 482 | 652 | 3,217 | ... | ... | ... | ... | ... | ... |
| Apapa Wharf | 9,005 | 18,278 | ... | ... | 2,654 | 832 | ... | ... | 1,104 | 1,002 | ... | ... | ... | ... | 60 | 38 | 2,318 | 8,421 | 182 | 92 | 2,154 | 7,661 | 1 | 6 | 482 | 132 | 20 | 94 |
| Apapa Local | 2,167 | 3,930 | ... | ... | 34 | 16 | ... | ... | ... | ... | 4 | 5 | ... | ... | ... | ... | 1,227 | 3,800 | 98 | 26 | 352 | 45 | 452 | 38 | ... | ... | ... | ... |
| Ebute Metta | 58 | 109 | ... | ... | 12 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 1 | 1 | 5 | ... | ... | 40 | 102 | ... | ... | ... | ... | ... | ... |
| EB. Junction | 630 | 5,742 | ... | ... | ... | ... | ... | ... | 2 | 2 | ... | ... | ... | ... | ... | ... | 466 | 4,288 | ... | ... | 162 | 1,452 | ... | ... | ... | ... | ... | ... |
| Yaba | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Oshodi | 1 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 4 | ... | ... | ... | ... | ... | ... |
| Agege | 2 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 4 | ... | ... | ... | ... | ... | ... |
| Iju Junction | 1,054 | 123 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 594 | 69 | ... | ... | 460 | 54 | ... | ... | ... | ... | ... | ... |
| Ijoko | 3 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 6 | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... |
| Itori | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... |
| Wasimi | 785 | 275 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 785 | 275 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Aro | 9,563 | 4,795 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 243 | 118 | ... | ... | 23 | 34 | 9,297 | 4,643 | ... | ... | ... | ... |
| Lafenwa | 28 | 80 | ... | ... | ... | ... | ... | ... | 1 | 6 | ... | ... | ... | ... | ... | ... | 11 | 38 | ... | ... | 16 | 36 | ... | ... | ... | ... | ... | ... |
| Eruwa Road | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Olokemeji | 250 | 619 | ... | ... | 81 | 160 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 58 | 167 | ... | ... | 111 | 292 | ... | ... | ... | ... | ... | ... |
| Ogunshile | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ilugun | 1 | 1 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Adio | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ibadan | 655 | 2,717 | ... | ... | 11 | 15 | ... | ... | 22 | 27 | ... | ... | ... | ... | 6 | 13 | 391 | 1,921 | ... | ... | 225 | 741 | ... | ... | ... | ... | ... | ... |
| Iwo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ileigbo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ede | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Oshogbo | 105 | 347 | ... | ... | ... | ... | ... | ... | 32 | 28 | ... | ... | ... | ... | ... | ... | 1 | 1 | 1 | 1 | 71 | 317 | ... | ... | ... | ... | ... | ... |
| Offa | 10 | 8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 10 | 8 | ... | ... | ... | ... | ... | ... |
| Ilorin | 43 | 292 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... | ... | 1 | 12 | 32 | ... | ... | 31 | 257 | ... | ... | ... | ... | ... | ... |
| Elebu | 21 | 8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 21 | 8 | ... | ... | ... | ... | ... | ... |
| Jebba | 4 | 8 | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | 1 | 3 | ... | ... | 2 | 4 | ... | ... | ... | ... | ... | ... |
| Abalabi | 2 | 11 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 11 | ... | ... | ... | ... | ... | ... |
| Ilaro | 56 | 27 | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | 40 | 16 | ... | ... | 15 | 10 | ... | ... | ... | ... | ... | ... |
| Idogo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | 116 | 154 | ... | ... | ... | ... | ... | ... |
| Abeokuta | 278 | 173 | ... | ... | 161 | 14 | ... | ... | 1 | 3 | ... | ... | ... | ... | 1 | 2 | 4 | 16 | ... | ... | 25 | 70 | ... | ... | 204 | 232 | 3 | 9 |
| Zungeru | 218 | 338 | ... | ... | 6 | 3 | ... | ... | 5 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 3 | ... | ... | ... | ... | ... | ... |
| Mokwa | 2 | 4 | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bokani | 7 | 22 | ... | ... | ... | ... | ... | ... | 7 | 22 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kutiwengi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Gierkun | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Minna | 106 | 357 | ... | ... | 28 | 12 | ... | ... | 10 | 17 | ... | ... | ... | ... | 1 | 2 | 6 | 19 | ... | ... | 61 | 307 | ... | ... | ... | ... | ... | ... |
| Gwada | 2 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 5 | ... | ... | ... | ... | ... | ... |
| Guni | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kuchi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Serikin Pawa | 123 | 73 | ... | ... | ... | ... | ... | ... | 99 | 59 | ... | ... | ... | ... | ... | ... | 24 | 14 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Godani | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Gwagwada | 5 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 4 | ... | ... | ... | ... | ... | ... |
| Kakau | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... |
| Kaduna Jct. | 215 | 399 | ... | ... | 40 | 7 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 144 | 176 | ... | ... | 31 | 215 | ... | ... | ... | ... | ... | ... | ... |
| Kaduna North | 1,031 | 4,145 | 2 | 3 | 2 | 2 | ... | ... | 5 | 16 | 6 | 17 | ... | ... | 3 | 12 | 756 | 2,609 | ... | 1 | 256 | 1,484 | 1 | 1 | ... | ... | ... | ... |
| Rigachikun | 61 | 35 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 61 | 35 | ... | ... | ... | ... | ... | ... |
| Birnin Yaro | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Farin Rua | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Zaria | 966 | 3,148 | ... | ... | 9 | 3 | 366 | 368 | 4 | 6 | 12 | 8 | ... | ... | 2 | 3 | 331 | 2,154 | 3 | 11 | 239 | 595 | ... | ... | ... | ... | ... | ... |
| Gimi Dabosa | 51 | 16 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 48 | 13 | ... | ... | 2 | 3 | ... | ... | ... | ... | ... | ... |
| Anchau | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Dangora | 13 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 13 | 5 | ... | ... | ... | ... | ... | ... |
| Maidobi | 6 | 8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 8 | ... | ... | ... | ... | ... | ... |
| Kwankwanso | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Challowa | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... |
| Kano | 796 | 4,647 | 1 | 6 | 2 | 4 | ... | ... | 3 | 7 | 3 | 6 | ... | ... | 3 | 16 | 570 | 3,683 | ... | ... | 164 | 883 | ... | ... | 50 | 42 | ... | ... |
| *Carried forward* | 36,613 | 73,049 | 3 | 9 | 9,221 | 14,192 | 367 | 369 | 1,696 | 2,656 | 54 | 279 | 785 | 275 | 88 | 115 | 8,039 | 30,495 | 393 | 619 | 5,454 | 18,843 | 9,751 | 4,688 | 736 | 406 | 23 | 103 |

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## STATEMENT OF PRINCIPAL COMMODITIES OUTWARDS FOR YEAR ENDING 31st MARCH 1941

*Table 17—Contd.*

(Government Traffic)

| Stations | Total | | Agricultural Products | | Building Materials | | Cotton Seed | | Hardware | | Kerosene and Petrol | | Laterite | | Machinery | | Military | | Mineral Oils | | Miscellaneous | | Stone | | Railway Paying Traffic | | Colliery | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ |
| *Brght. forward* | 36,613 | 73,019 | 3 | 9 | 9,224 | 14,192 | 367 | 369 | 1,696 | 2,656 | 54 | 279 | 785 | 275 | 88 | 115 | 8,039 | 30,495 | 393 | 619 | 5,451 | 18,843 | 9,751 | 4,688 | 736 | 406 | 23 | 103 |
| Dabi | 2 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 2 | ... | ... | ... | ... | ... | ... |
| Ringim | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... |
| Gagarawa | 2 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 2 | ... | ... | ... | ... | ... | ... |
| Mallam Maduri | 8 | 18 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 9 | ... | ... | 5 | 9 | ... | ... | ... | ... | ... | ... |
| Garin Gabbas | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... |
| Birniwa | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... |
| N'Guru | 14 | 57 | ... | ... | ... | ... | ... | ... | 1 | 4 | ... | ... | ... | ... | ... | 1 | 2 | 6 | ... | ... | 11 | 46 | ... | ... | ... | ... | ... | ... |
| Kateregi | 20 | 42 | ... | ... | .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 20 | 42 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Badeggi | 38 | 115 | ... | ... | .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 27 | 71 | ... | ... | 11 | 41 | ... | ... | ... | ... | ... | ... |
| Baro | 11 | 43 | ... | ... | .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 11 | 43 | ... | ... | ... | ... | ... | ... |
| Awai | 8 | 8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 8 | ... | ... | ... | ... | ... | ... |
| Soba | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... |
| Dutsan Wai | 17 | 36 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 4 | ... | ... | 14 | 32 | ... | ... | ... | ... | ... | ... |
| Kudaru | 3 | 5 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 5 | ... | ... | ... | ... | ... | ... |
| Rahama | 16 | 16 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 15 | 14 | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... |
| Guga | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... |
| Funtua | 97 | 146 | ... | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | 45 | 26 | ... | ... | 50 | 119 | ... | ... | ... | ... | ... | ... |
| Tafoki | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... |
| Shemi | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... |
| Gusau | 145 | 612 | ... | ... | ... | ... | 14 | 26 | ... | ... | ... | ... | ... | ... | ... | ... | 52 | 192 | ... | ... | 79 | 424 | ... | ... | ... | ... | ... | ... |
| Kaura Namoda | 2 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 4 | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... |
| Port Harcourt | 6,854 | 6,932 | ... | ... | 266 | 426 | ... | ... | 114 | 253 | 39 | 42 | ... | ... | 6 | 22 | 34 | 135 | 23 | 52 | 453 | 1,106 | ... | ... | 382 | 77 | 5,537 | 4,819 |
| Aba | 152 | 917 | ... | ... | 3 | 1 | ... | ... | 14 | 75 | ... | 1 | ... | ... | ... | ... | 86 | 625 | ... | ... | 49 | 215 | ... | ... | ... | ... | ... | ... |
| N'bawsi | 2 | 3 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 3 | ... | ... | ... | ... | ... | ... |
| Umuahia | 58 | 457 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 36 | 364 | ... | ... | 21 | 92 | ... | ... | ... | ... | ... | ... |
| Ameki | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... |
| Uzuakoli | 3 | ... | ... | ... | 2 | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Afikpo Road | 31 | 90 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 41 | 30 | ... | ... | 30 | 60 | ... | ... | ... | ... | ... | ... |
| Agbani | 4 | 11 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 11 | ... | ... | ... | ... | ... | ... |
| Enugu | 507 | 1,045 | ... | ... | 3 | 11 | ... | ... | 7 | 4 | 5 | 6 | ... | ... | 5 | 25 | 292 | 2,655 | ... | ... | 195 | 1,341 | ... | ... | ... | ... | ... | ... |
| Utonkon | 14 | 22 | ... | ... | 14 | 22 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Otobi | 1 | 2 | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Oturkpo | 10 | 23 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | 10 | 21 | ... | ... | ... | ... | ... | ... |
| Makurdi | 84 | 131 | ... | ... | 1 | 1 | ... | ... | 6 | 22 | 10 | 13 | ... | ... | ... | 1 | 4 | 20 | ... | ... | 63 | 377 | ... | ... | ... | ... | ... | ... |
| Udei | 19 | 12 | ... | ... | 17 | 7 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Agyaragu | 38 | 54 | ... | ... | 14 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 21 | 45 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Lafia | 129 | 160 | 25 | 20 | 11 | 17 | ... | ... | 2 | 3 | ... | ... | ... | ... | ... | ... | 77 | 70 | ... | ... | 11 | 50 | ... | ... | ... | ... | ... | ... |
| Gudi | 23 | 17 | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 14 | 20 | ... | ... | 8 | 25 | ... | ... | ... | ... | ... | ... |
| Jagindi | 2 | 12 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 8 | ... | ... | 1 | 4 | ... | ... | ... | ... | ... | ... |
| Kafanchan | 87 | 76 | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 86 | 75 | ... | ... | ... | ... | ... | ... |
| Zonkwa | 1 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 5 | ... | ... | ... | ... | ... | ... |
| Kurmin Biri | 2 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 5 | ... | ... | ... | ... | ... | ... |
| Kutura | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... |
| Hoss | 2 | 1 | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bukuru | 144 | 888 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 59 | 498 | ... | ... | 85 | 390 | ... | ... | ... | ... | ... | ... |
| Jos | 258 | 1,118 | ... | ... | 12 | 9 | ... | ... | 31 | 70 | 2 | 4 | ... | ... | ... | 2 | 27 | 172 | ... | ... | 186 | 861 | ... | ... | ... | ... | ... | ... |
| Shore-Handling | ... | 2,765 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Siding | ... | 75 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Haulage | ... | 230 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Cartage | ... | 12 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| TOTAL | 45,431 | 92,592 | 28 | 29 | 9,575 | 14,700 | 381 | 395 | 1,876 | 3,088 | 110 | 345 | 785 | 275 | 100 | 168 | 8,867 | 35,512 | 416 | 671 | 6,866 | 24,233 | 9,751 | 4,688 | 1,119 | 484 | 5,560 | 4,922 |

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION





*Table 18.*

## STATEMENT OF PRINCIPAL COMMODITIES OUTWARDS FOR YEAR ENDING 31st MARCH 1941 (Public Traffic)

| Stations | Total | | Agricultural Products | | Beer & Wines | | Benniseed | | Building Materials | | Cocoa | | Columbite Ore | | Cotton Goods | | Cotton Ginned | | Cotton Seed | | Cotton Unginned | | Empties | | Ghee (1) | | Gin and other Spirits | | Ginger | | Groundnuts | | Gum | | Hardware | | Hides | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ |
| Lagos Town Depot | 7,620 | 28,735 | 18 | 55 | 112 | 161 | ... | ... | 985 | 2,100 | ... | ... | ... | ... | 1,882 | 10,332 | ... | 4 | ... | ... | ... | ... | 736 | 1,207 | ... | ... | 34 | 153 | ... | ... | ... | ... | 1 | 3 | 356 | 1,337 | ... | 1 |
| Iddo | 10,925 | 36,580 | 167 | 210 | 74 | 397 | ... | ... | 1,130 | 3,242 | 68 | 6 | ... | ... | 1,965 | 11,870 | ... | ... | ... | ... | ... | ... | 1,876 | 4,651 | ... | ... | 21 | 69 | ... | ... | ... | ... | ... | ... | 572 | 1,999 | ... | ... |
| Ajapa Quay | 10,217 | 56,356 | 7 | 71 | 71 | 679 | ... | ... | 897 | 3,747 | ... | ... | 333 | 3,032 | 34 | 14 | ... | ... | ... | ... | ... | ... | 832 | 1,735 | ... | ... | 26 | 250 | ... | ... | ... | ... | 2 | 11 | 792 | 1,051 | ... | ... |
| Ajapa Local | 12,702 | 63,254 | ... | ... | ... | ... | ... | ... | ... | ... | 29 | 2 | ... | ... | 52 | 471 | ... | ... | ... | ... | ... | ... | 41 | 13 | ... | ... | 81 | 193 | ... | ... | ... | ... | ... | ... | 11 | 68 | ... | ... |
| Iganmu | 138 | 12 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 133 | 12 |
| Ebute Metta | 418 | 202 | 1 | 14 | ... | ... | ... | ... | 317 | 46 | ... | ... | ... | ... | 1 | 10 | ... | ... | ... | ... | ... | ... | 1 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 19 | ... | ... |
| Ebute Metta Jct. | 218 | 2,982 | 2 | 5 | ... | ... | ... | ... | 13 | 15 | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | 2 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 3 | ... | ... |
| Yaba | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Mushin | 1 | 5 | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Oshodi | 318 | 27 | 312 | 26 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Shogunle Halt | 315 | 30 | 306 | 26 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ikeja | 424 | 42 | 213 | 26 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 4 | ... | ... |
| Agege | 8,011 | 65,130 | 46 | 71 | ... | ... | ... | 1 | 1 | 11 | 2,180 | 229 | ... | ... | 6 | 56 | ... | ... | ... | ... | ... | ... | 16 | 26 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Iju Junction | 152 | 253 | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Iju | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... |
| Agbado | 4,237 | 20,821 | 31 | 37 | ... | ... | ... | ... | 11 | 6 | 1,242 | 160 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 30 | 22 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Itoki | 69 | 9 | 1 | ... | ... | ... | ... | ... | 3 | 1 | 62 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 45 | 27 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 11 | 2 |
| Ijoko | 3,168 | 11,381 | 17 | 38 | ... | ... | ... | ... | 14 | 10 | 1,530 | 254 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kajawla | 229 | 47 | 2 | 1 | ... | ... | ... | ... | 4 | ... | 137 | 25 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ifaw Junction | 201 | 40 | 1 | ... | ... | ... | ... | ... | 2 | ... | 112 | 20 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 15 | 1 |
| Ifaw | 5,769 | 31,243 | 57 | 59 | ... | ... | ... | ... | 6 | 8 | 1,885 | 455 | ... | ... | ... | 4 | ... | ... | ... | ... | ... | ... | 37 | 20 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ishawfin | 52 | 5 | 1 | ... | ... | ... | ... | ... | 2 | .. | 19 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... |
| Abalabi | 2,348 | 725 | 388 | 116 | ... | ... | ... | ... | 8 | 5 | 681 | 201 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Olorunda | 241 | 61 | 25 | 8 | ... | ... | ... | ... | 1 | ... | 61 | 10 | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | 22 | 7 | ... | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | 6 | 2 |
| Iharo | 3,909 | 1,168 | 47 | 14 | ... | ... | ... | ... | 13 | 6 | 3,057 | 1,116 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Olute | 288 | 76 | 17 | 5 | ... | ... | ... | ... | 4 | 1 | 251 | 60 | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 4 | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... |
| Idogo | 2,184 | 789 | 1,530 | 534 | ... | ... | ... | ... | 55 | 14 | 423 | 151 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Olomu | 424 | 105 | ... | 1 | ... | ... | ... | ... | 7 | 1 | 165 | 42 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... |
| Agbesi | 87 | 11 | 15 | 3 | ... | ... | ... | ... | ... | ... | 27 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Itori | 1,139 | 435 | 5 | 9 | ... | ... | ... | ... | 2 | ... | 318 | 107 | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | 6 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... |
| Wasimi | 10,515 | 3,581 | 3 | 6 | ... | ... | ... | ... | ... | ... | 216 | 75 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Owowo | 603 | 248 | 9 | 4 | ... | ... | ... | ... | 1 | ... | 125 | 47 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ishewuw | 10 | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | 7 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Alagada | 184 | 68 | 39 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 237 | 741 | ... | ... |
| Aro | 3,304 | 2,095 | 2 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 20 | 20 | 32 | 16 |
| Abeokuta | 13,081 | 40,181 | 101 | 231 | 1 | 3 | ... | ... | 79 | 58 | 3,237 | 1,620 | ... | ... | 20 | 83 | ... | ... | ... | ... | ... | ... | 9 | 5 | 161 | 252 | ... | ... | 1 | 1 | ... | ... | ... | ... | 34 | 41 | 63 | 32 |
| Lafenwa | 3,698 | 20,757 | 54 | 138 | ... | ... | ... | ... | 20 | 27 | 459 | 229 | ... | ... | 28 | 253 | ... | ... | ... | ... | ... | ... | 115 | 58 | 53 | 171 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Arikola | 81 | 37 | 62 | 28 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sanusi | 217 | 75 | 133 | 49 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 3 | ... | ... | ... | ... |
| Opeji | 394 | 185 | 157 | 54 | ... | ... | ... | ... | 5 | ... | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... |
| Ashipa | 314 | 131 | 156 | 71 | ... | ... | ... | ... | 5 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | 1 | 1 |
| Ebuwa Road | 247 | 90 | 60 | 18 | ... | ... | ... | ... | 6 | 2 | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 16 | 10 |
| Olokemeji | 852 | 504 | 641 | 187 | ... | ... | ... | ... | 33 | 60 | 17 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 17 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 |
| Ogunshile | 53 | 17 | 18 | 5 | ... | ... | ... | ... | 13 | 3 | 3 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ilagun | 184 | 141 | 37 | 15 | ... | ... | ... | ... | 3 | 2 | 22 | 16 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Adio | 3,135 | 2,668 | 2 | 3 | ... | ... | ... | ... | 1 | 1 | 2,407 | 2,121 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 387 | 61 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 |
| Moor Plantation | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 140 | 12 | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ibadan | 51,627 | 98,614 | 189 | 378 | 2 | 1 | 12 | 42 | 623 | 1,611 | 38,561 | 38,195 | ... | ... | 419 | 2,307 | 172 | 135 | 135 | 106 | 25 | 12 | 398 | 456 | ... | ... | 1 | 4 | ... | ... | 2 | 1 | ... | ... | 38 | 150 | 241 | 216 |
| Bodija | 2 | 2 | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Olodo | 1,154 | 642 | 1 | 2 | ... | ... | ... | ... | ... | ... | 819 | 479 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 1 |
| Lalupon | 2,008 | 1,919 | 9 | 22 | ... | ... | ... | ... | 2 | 1 | 1,108 | 915 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 13 | 14 |
| Odo Ob | 761 | 497 | 4 | 3 | ... | ... | ... | ... | 2 | ... | 562 | 291 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... |
| Iwo | 1,236 | 906 | 8 | 4 | ... | ... | 2 | 7 | 116 | 31 | 651 | 513 | ... | ... | 6 | 1 | ... | ... | ... | ... | 3 | 1 | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 27 | 32 |
| Ilelgbo | 1,206 | 1,020 | 23 | 43 | ... | ... | ... | ... | 69 | 21 | 691 | 726 | ... | ... | ... | ... | ... | ... | ... | ... | 22 | 5 | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Origo | 150 | 50 | 19 | 6 | ... | ... | ... | ... | 53 | 21 | 26 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 2 | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ede | 6,281 | 8,515 | 167 | 112 | ... | ... | ... | ... | 16 | 38 | 5,110 | 7,302 | ... | ... | ... | 4 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Oshogbo | 7,960 | 12,456 | 116 | 378 | 2 | 10 | ... | ... | 75 | 39 | 5,003 | 7,567 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Dagbolu | 117 | 22 | 3 | 2 | ... | ... | ... | ... | ... | ... | 47 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | 193 | 28 | 7 | 8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 21 | 120 | 18 | 27 |
| Ikirun | 2,059 | 3,005 | 31 | 71 | ... | ... | ... | ... | 16 | 9 | 965 | 1,301 | ... | ... | 4 | 1 | ... | ... | ... | ... | 11 | 6 | 85 | 103 | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Inisa Halt | 206 | 127 | 18 | 32 | ... | ... | ... | ... | 2 | 1 | 61 | 102 | ... | ... | ... | ... | ... | ... | ... | ... | 11 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | ... | 6 | 10 |
| Okuku | 1,158 | 1,371 | 86 | 77 | ... | ... | ... | ... | 3 | 1 | 138 | 165 | ... | ... | ... | ... | ... | ... | ... | ... | 98 | 12 | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 |
| Erin Ile Halt | 217 | 159 | 10 | 7 | ... | ... | ... | ... | ... | ... | 21 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 |
| Offa | 965 | 1,112 | 112 | 163 | ... | ... | ... | ... | 65 | 69 | 4 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ilia Market | 327 | 333 | 122 | 129 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 5 | 8 | ... | ... |
| Gama | 16 | 20 | 13 | 16 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 6 | ... | ... | ... | ... | ... | ... | 2 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 3 | ... | ... | ... | ... |
| Ilorin | 2,836 | 3,791 | 196 | 341 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Oyun River | 92 | 44 | 90 | 43 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 12 | 22 | 31 | 76 |
| Jodomo | 107 | 64 | 101 | 60 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 38 | 51 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Lanwa | 213 | 178 | 198 | 162 | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Elebu | 113 | 105 | 100 | 92 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bode Sadu | 859 | 598 | 250 | 257 | ... | ... | ... | ... | 3 | 1 | ... | ... | ... | ... | 1 | 4 | ... | ... | ... | ... | 41 | 31 | 3 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 |
| Beri-Beri | 79 | 65 | 29 | 19 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Jebba | 1,975 | 2,603 | 1,381 | 1,767 | ... | ... | ... | ... | 15 | 30 | ... | ... | ... | ... | 9 | 13 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 6 | ... | ... | 15 | 70 |
| *Car. forward* | 198,264 | 539,129 | 8,331 | 6,371 | 268 | 1,551 | 16 | 52 | 5,078 | 11,278 | 73,175 | 64,570 | ... | ... | 1,885 | 20,055 | 112 | 487 | 562 | 422 | 1,102 | 251 | 1,421 | 8,792 | ... | ... | 161 | 967 | ... | ... | 20 | 20 | 3 | 11 | 2,116 | 8,587 | 681 | 612 |

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



*Table 18—contd.*

## STATEMENT OF PRINCIPAL COMMODITIES OUTWARDS FOR YEAR ENDING 31st MARCH 1941 (Public Traffic)

| Stations | Kerosene and Petrol | | Kola Nuts | | Laterite | | Machinery | | Mineral Oils | | Miscellaneous | | Palm Kernels | | Palm Oil | | Potash | | Provisions | | Salt | | Shea Nuts | | Skins | | Stock Fish | | Stone | | Tin Concentrates | | Tobacco Products | | Yams | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ |
| Lagos Town Depot | 12 | 24 | 1 | 10 | ... | ... | 12 | 56 | 342 | 2,039 | 1,176 | 6,111 | ... | ... | 4 | 9 | ... | ... | 328 | 1,096 | 1,200 | 3,229 | ... | ... | 2 | 8 | 1 | 1 | ... | ... | ... | ... | 118 | 169 | ... | ... |
| Iddo | 20 | 97 | 128 | 4,751 | 65 | 5 | 28 | 66 | 73 | 318 | 970 | 3,467 | ... | ... | 9 | 22 | ... | ... | 155 | 613 | 2,710 | 4,111 | ... | ... | 1 | 3 | ... | ... | ... | 2 | ... | ... | 243 | 621 | ... | ... |
| Apapa Quay | ... | ... | ... | ... | ... | ... | 177 | 870 | 81 | 435 | 2,178 | 11,938 | ... | ... | ... | ... | ... | ... | 257 | 1,838 | 4,229 | 24,433 | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | 25 | 250 | ... | ... |
| Apapa Local | 9,690 | 46,553 | ... | ... | ... | ... | 2 | 12 | 2,128 | 14,516 | 331 | 921 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 31 | 205 | ... | ... | ... | ... | ... | ... |
| Iganmu | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ebute Metta | ... | ... | 1 | 7 | ... | ... | 1 | 3 | ... | ... | 109 | 86 | ... | ... | 1 | 4 | ... | ... | 3 | 3 | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... |
| Ebute Metta Jct. | ... | ... | 49 | 515 | ... | ... | 2 | 1 | ... | ... | 149 | 2,406 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Yaba | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Mushin | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | .. | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Oshodi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Shogunle Halt | ... | ... | ... | 3 | ... | ... | ... | ... | ... | ... | 8 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ikeja | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 181 | 16 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Agege | .. | ... | 5,895 | 64,606 | ... | ... | 2 | 1 | ... | ... | 16 | 69 | 473 | 43 | 2 | 7 | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... |
| Iju Junction | ... | ... | 19 | 202 | 100 | 12 | ... | ... | ... | ... | 332 | 38 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Iju | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Agbado | ... | ... | 2,660 | 29,513 | 1 | 5 | ... | ... | ... | ... | 5 | 9 | 251 | 37 | 2 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Itoki | ... | ... | 2 | 2 | .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ijoko | 9 | 2 | 1,012 | 10,944 | ... | ... | 2 | 1 | ... | ... | 6 | 11 | 501 | 86 | 21 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kajawla | ... | ... | 9 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | 77 | 15 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ifaw Junction | ... | ... | 1 | 1 | ... | ... | 1 | ... | ... | ... | 1 | 1 | 85 | 17 | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ifaw | 2 | ... | 2,833 | 30,435 | ... | ... | 1 | 1 | ... | ... | 8 | 24 | 860 | 215 | 61 | 18 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... |
| Ishawfin | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | 26 | 2 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Abalabi | ... | ... | 19 | 27 | ... | ... | 2 | ... | ... | ... | 6 | 2 | 417 | 129 | 57 | 21 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 768 | 224 | ... | ... |
| Olorunda | ... | ... | 109 | 29 | ... | ... | ... | ... | ... | ... | ... | ... | 31 | 7 | 5 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 9 | 3 | ... | ... |
| Ilaro | ... | ... | 96 | 58 | ... | ... | 3 | 1 | ... | ... | 7 | 4 | 607 | 240 | 38 | 16 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 3 | ... | ... |
| Olute | ... | ... | 1 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | 7 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 3 | ... | ... |
| Idogo | ... | ... | 10 | 19 | ... | ... | 2 | 1 | ... | ... | 5 | 4 | 114 | 56 | 4 | 2 | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 2 | ... | ... |
| Olomu | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | 2 | 1 | 181 | 43 | 58 | 14 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 1 | ... | ... |
| Agbesi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 | 27 | 2 | 16 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Itori | ... | ... | 23 | 82 | ... | ... | ... | ... | ... | ... | 3 | 2 | 583 | 177 | 171 | 54 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Wasimi | ... | ... | ... | 3 | 9,466 | 3,205 | 1 | ... | ... | ... | 2 | 1 | 586 | 204 | 225 | 82 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 2 | ... | ... |
| Owowo | ... | ... | 2 | 17 | 166 | 61 | ... | ... | ... | ... | 2 | 1 | 263 | 101 | 25 | 11 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 2 | ... | ... |
| Ishewaw | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Alagada | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 143 | 63 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Aro | ... | ... | ... | 1 | 84 | 40 | ... | ... | ... | ... | 21 | 10 | 7 | 1 | ... | ... | ... | ... | ... | ... | 24 | 12 | ... | ... | ... | ... | ... | ... | 3,019 | 1,283 | ... | ... | ... | ... | ... | ... |
| Abeokuta | 75 | 436 | 3,173 | 34,462 | ... | ... | 1 | 1 | ... | ... | 362 | 221 | 5,476 | 2,749 | 1 | 2 | ... | ... | 6 | 4 | 19 | 14 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | 3 | 3 | ... | ... |
| Lafenwa | ... | ... | 1,824 | 19,248 | ... | ... | 1 | 2 | ... | ... | 490 | 267 | 545 | 272 | 2 | 9 | 1 | ... | 1 | 2 | 3 | 4 | ... | ... | 4 | 2 | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | 1 |
| Arikola | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7 | 3 | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 10 | 5 |
| Sanusi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 39 | 15 | 30 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 10 | 5 |
| Opeji | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | 25 | 9 | 173 | 108 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 25 | 12 |
| Ashipa | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 78 | 31 | 13 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 30 | 17 |
| Eruwa Road | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 112 | 35 | 31 | 16 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 2 |
| Olokemeji | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 120 | 233 | 19 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 20 | 13 |
| Ogunshile | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7 | 4 | 9 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ilugun | ... | ... | 8 | 35 | ... | ... | ... | ... | ... | ... | 21 | 13 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 1 |
| Adio | ... | ... | 1 | 5 | ... | ... | 1 | ... | ... | ... | ... | ... | 568 | 521 | 1 | 2 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Moor Plantation | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ibadan | 19 | 96 | 4,137 | 41,922 | ... | ... | 6 | 28 | 3 | 10 | 227 | 997 | 5,141 | 5,035 | 5 | 14 | 1 | ... | 23 | 30 | 152 | 85 | ... | ... | ... | 3 | 6 | 7 | ... | 2 | ... | ... | 783 | 3,707 | 6 | 8 |
| Bodija | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Olodo | ... | ... | 2 | 8 | ... | ... | 1 | ... | ... | ... | ... | ... | 297 | 149 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Lalupon | ... | ... | 115 | 640 | ... | ... | 1 | ... | ... | ... | 1 | 2 | 411 | 276 | 13 | 16 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Odo Oba | ... | ... | 19 | 37 | ... | ... | ... | ... | ... | ... | 1 | 1 | 166 | 158 | 2 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Iwo | ... | ... | 12 | 25 | ... | ... | 2 | ... | ... | ... | 2 | 2 | 376 | 277 | 2 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 1 | 1 | 1 |
| Ileigbo | ... | ... | 1 | 3 | ... | ... | 1 | ... | ... | ... | 60 | 16 | 391 | 162 | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 46 | 12 |
| Origo | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | 11 | 4 | 10 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 29 | 11 |
| Ede | 1 | ... | 22 | 55 | ... | ... | ... | ... | ... | ... | 5 | 10 | 712 | 898 | 12 | 11 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 3 | 8 | 9 |
| Oshogbo | 21 | 11 | 145 | 818 | ... | ... | 3 | 11 | 1 | 2 | 113 | 324 | 1,145 | 2,118 | 16 | 16 | ... | ... | 31 | 11 | 121 | 30 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 21 | 32 | 15 | 23 |
| Dagbolu | ... | .. | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 | 51 | 11 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ikirun | ... | ... | 44 | 377 | ... | ... | ... | ... | ... | ... | 18 | 35 | 834 | 1,161 | 31 | 22 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 3 | 1 | 2 |
| Inisa Halt | ... | ... | 17 | 33 | ... | ... | ... | ... | ... | ... | 18 | 25 | 169 | 230 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | ... |
| Okuku | ... | ... | 5 | 12 | ... | ... | ... | ... | ... | ... | 8 | 13 | 396 | 607 | 4 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 516 | 491 |
| Erin Ile Halt | ... | ... | 2 | 5 | ... | ... | ... | ... | ... | ... | 35 | 12 | 18 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 130 | 129 |
| Offa | ... | ... | 4 | 16 | ... | ... | 1 | 2 | ... | ... | 121 | 225 | ... | ... | 1 | 2 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 33 | 58 | 575 | 551 |
| Illa Market | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7 | 8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 5 | 191 | 188 |
| Gama | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Ilorin | 14 | 5 | 1972 | 2,200 | ... | ... | 1 | 3 | 1 | 1 | 202 | 482 | 6 | 12 | 2 | 6 | 1 | 1 | 5 | 6 | 110 | 46 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 17 | 26 | 1 |
| Oyun River | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 |
| Jodomo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... |
| Lanwa | ... | ... | 2 | 3 | ... | ... | ... | ... | ... | ... | 8 | 7 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 1 |
| Elebu | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | 7 | 4 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Bode Sadu | ... | ... | 355 | 105 | ... | ... | ... | ... | ... | ... | 39 | 40 | ... | ... | ... | ... | 1 | 1 | 1 | 1 | 8 | 1 | 1 | ... | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Beri-Beri | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 11 | 7 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | 1 | ... | ... | ... | ... | ... | 151 | 150 |
| Jebba | 1 | 1 | 19 | 69 | ... | ... | ... | 1 | ... | ... | 434 | 588 | ... | .. | 8 | 4 | ... | ... | 3 | 6 | 48 | 19 | 25 | 8 | ... | 1 | ... | ... | ... | ... | ... | ... | 2 | 6 | 38 | 38 |
| *Car. forward* | 9,861 | 47,225 | 25,353 | 241,410 | 9,882 | 3,331 | 258 | 1,061 | 2,932 | 17,351 | 8,819 | 32,128 | 22,631 | 16,229 | 815 | 391 | 6 | 3 | 814 | 3,642 | 3,628 | 31,985 | 26 | 8 | 9 | 19 | 7 | 8 | 3,056 | 1,495 | ... | 1 | 1,255 | 4,889 | 2,612 | 1,921 |

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



## STATEMENT OF PRINCIPAL COMMODITIES OUTWARDS FOR YEAR ENDING 31st MARCH 1941 (Public Traffic)

*Table 18—contd.*

| Stations | Total | | Agricultural Products | | Beer & Wines | | Benniseed | | Building Materials | | Cocoa | | Columbite Ore | | Cotton Goods | | Cotton Ginned | | Cotton Seed | | Cotton Unginned | | Empties | | Ghee | | Gin and other Spirits | | Ginger | | Groundnuts | | Gum | | Hardware | | Hides | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ |
| *Brght. forward* | 198,264 | 539,129 | 8,331 | 6,374 | 268 | 1,551 | 16 | 52 | 5,078 | 11,278 | 73,175 | 61,570 | ... | ... | 4,885 | 29,055 | 442 | 487 | 562 | 422 | 1,102 | 251 | 4,424 | 8,792 | ... | ... | 164 | 967 | ... | ... | 20 | 20 | 3 | 14 | 2,116 | 8,587 | 681 | 612 |
| Tatabu | 15 | 11 | 11 | 7 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 9 |
| Mokwa | 90 | 82 | 80 | 57 | ... | ... | .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 |
| Bokani | 204 | 620 | 74 | 68 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Woabi | 50 | 81 | 32 | 24 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 6 | 5 | ... | 1 | .. | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | 4 | 17 |
| Charati | 257 | 838 | 67 | 83 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 10 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | 1 |
| Tabu | 125 | 293 | 74 | 110 | ... | ... | ... | ... | 3 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 2 | ... | ... | ... | 2 | 8 |
| Kutiwengi | 126 | 222 | 86 | 101 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 8 | ... | ... | ... | 1 |
| Gierkun | 96 | 218 | 69 | 135 | ... | ... | ... | ... | 7 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | 1 | 3 |
| Akerri | 85 | 164 | 68 | 134 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 5 | ... | ... | 1 | 2 |
| Wushishi | 111 | 273 | 97 | 221 | ... | ... | ... | ... | 3 | 2 | ... | ... | ... | ... | 3 | 7 | 85 | 178 | ... | ... | 1 | 2 | 1 | 1 | ... | ... | ... | ... | ... | ... | 31 | 73 | ... | ... | 8 | 30 |
| Zungeru | 2 | 3 | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Gidan Mata | 40 | 50 | 20 | 40 | ... | ... | ... | ... | 4 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... |
| Boji | 19 | 24 | 7 | 13 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Malkonkele | 821 | 1,503 | 298 | 605 | 3 | 4 | 1 | 1 | 127 | 138 | ... | ... | ... | ... | 6 | 9 | ... | ... | ... | ... | ... | 2 | 23 | 55 | ... | ... | ... | ... | ... | ... | 88 | 128 | ... | ... | 12 | 24 | 25 | 56 |
| Minna | 9 | 9 | 2 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Shakwata | 234 | 203 | 106 | 107 | ... | ... | ... | ... | 4 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 9 | 5 | ... | ... | ... | 1 | 2 |
| She | 234 | 203 | 70 | 46 | ... | ... | ... | ... | 55 | 34 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | 8 | 15 |
| Gwada | 298 | 235 | 70 | 42 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 11 | 5 | ... | ... | 2 | 5 |
| Guni | 110 | 90 | 67 | 42 | ... | ... | ... | ... | 6 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 1 | ... | ... | 2 | 2 |
| Kuchi | 49 | 30 | 31 | 20 | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | 27 | 21 | ... | ... | 7 | 16 | 4 | 6 |
| Serikin Pawa | 160 | 279 | 271 | 145 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7 | 29 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | 1 | 1 |
| Godani | 95 | 68 | 62 | 30 | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 17 | 52 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | 3 | 4 |
| Gwagwada | 63 | 78 | 31 | 16 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bakin Kasua | 1 | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kakau | 63 | 46 | 2 | 2 | ... | ... | ... | ... | 35 | 28 | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | 1 | 1 | 40 | 86 | ... | ... | ... | ... | ... | ... | 4 | 13 | ... | ... | 9 | 20 | 23 | 18 |
| Kaduna Junct. | 271 | 524 | 111 | 189 | ... | ... | ... | ... | 11 | 7 | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | 16 | 30 | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | 7 | 11 | 12 | 9 |
| Kaduna North | 289 | 492 | 173 | 214 | 6 | 13 | ... | ... | 12 | 15 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 6 | 4 |
| Rigachikun | 36 | 30 | 7 | 13 | ... | ... | ... | ... | 14 | 7 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 1 | ... | ... | ... | ... | 2 | 1 |
| Birnin Yaro | 111 | 62 | 11 | 7 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 197 | 47 | ... | ... | ... | ... | ... | ... | ... | ... | 7 | 3 | ... | ... | ... | ... | ... | ... |
| Farin Rua | 35 | 18 | 16 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... |
| Dumbi | 30 | 23 | 26 | 19 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Zaria | 8,218 | 17,904 | 1,226 | 3,483 | 9 | 15 | ... | ... | 202 | 123 | ... | ... | ... | ... | 1,127 | 1,696 | 1,077 | 3,139 | 1,027 | 1,559 | 2 | 6 | 1,039 | 485 | 57 | 252 | 4 | 7 | 6 | 6 | 44 | 151 | 11 | 46 | 246 | 375 | 910 | 4,513 |
| Likoro | 215 | 182 | 207 | 170 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 6 | ... | ... | ... | ... | ... | ... |
| Gimi Dabosa | 2,777 | 5,148 | 404 | 337 | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | 12 | 22 | ... | ... | ... | ... | 1,023 | 315 | 7 | 3 | ... | ... | ... | ... | ... | ... | 1,250 | 4,421 | ... | ... | ... | ... | 23 | 12 |
| Anchau | 437 | 1,212 | 52 | 31 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | 4 | 2 | ... | ... | ... | ... | ... | ... | 322 | 1,158 | ... | ... | ... | ... | 1 | 1 |
| Dangora | 1,123 | 3,070 | 211 | 258 | ... | ... | ... | ... | 8 | 3 | ... | ... | ... | ... | 4 | 13 | ... | ... | ... | ... | 1 | 1 | 1 | ... | ... | ... | ... | ... | 2 | 1 | 748 | 2,694 | ... | ... | 1 | ... | 39 | 25 |
| Yako | 3,923 | 12,696 | 402 | 770 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 6 | ... | ... | ... | ... | 4 | 4 | 1 | 1 | ... | ... | ... | ... | ... | ... | 3,182 | 11,882 | ... | ... | ... | ... | 7 | 4 |
| Maidobi | 3,228 | 10,511 | 486 | 987 | ... | ... | ... | ... | 9 | 3 | ... | ... | ... | ... | 4 | 8 | ... | ... | ... | ... | 1 | 2 | 12 | 32 | 3 | 1 | ... | ... | ... | ... | 2,628 | 9,360 | ... | ... | 2 | 2 | 15 | 6 |
| Kwankwaso | 59 | 179 | 50 | 157 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 12 | ... | ... | ... | ... | ... | ... |
| Challowa | 1,172 | 2,656 | 72 | 277 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 267 | 877 | ... | ... | ... | ... | 1 | 3 | 2 | ... | ... | ... | ... | ... | 539 | 1,456 | ... | ... | ... | ... | ... | ... |
| Kano | 98,373 | 351,276 | 5,139 | 17,077 | 5 | 10 | 1 | 2 | 231 | 293 | ... | ... | ... | ... | 580 | 1,405 | 6 | 12 | 95 | 18 | 124 | 81 | 1,394 | 1,482 | 2,192 | 11,812 | 1 | 5 | 5 | 7 | 81,360 | 283,272 | 104 | 428 | 163 | 421 | 1,611 | 9,468 |
| Joganna | 75 | 118 | 49 | 94 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 2 | 1 | 10 | 12 | ... | ... | ... | ... | ... | ... | 5,938 | 20,303 | ... | ... | 3 | 1 | 9 | 3 |
| Zakirai | 6,388 | 20,604 | 414 | 267 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | 588 | 2,102 | ... | ... | 1 | 1 | ... | ... |
| Dabi | 759 | 2,233 | 157 | 104 | .. | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 1 | ... | 3 | 4 | 1 | ... | ... | ... | ... | ... | 20,555 | 72,583 | ... | ... | 3 | 3 | 16 | 11 |
| Ringim | 21,149 | 74,066 | 472 | 1,266 | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | 4 | 12 | 8 | 6 | ... | ... | ... | ... | 3,618 | 12,214 | ... | ... | 4 | 3 | 9 | 7 |
| Taura | 3,985 | 12,915 | 275 | 637 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | 8 | 22 | 1 | 4 | ... | ... | ... | ... | 3,374 | 10,810 | ... | ... | 1 | 1 | 5 | 5 |
| Majia | 4,222 | 13,352 | 809 | 2,445 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 2 | ... | ... | ... | ... | ... | ... | 10 | 33 | 15 | 14 | ... | ... | ... | ... | 5,508 | 18,626 | ... | ... | 3 | 3 | 12 | 14 |
| Gagarawa | 6,691 | 21,919 | 1,091 | 3,167 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | 11 | 59 | 31 | 35 | ... | ... | ... | ... | 5,770 | 19,022 | ... | ... | 1 | 1 | 16 | 21 |
| Kangama | 6,942 | 22,734 | 1,039 | 3,287 | ... | ... | ... | ... | 2 | 2 | ... | ... | ... | ... | 13 | 17 | ... | ... | ... | ... | 1 | 1 | 17 | 10 | ... | ... | ... | ... | ... | ... | 3,828 | 13,387 | ... | ... | 5 | 7 | 35 | 51 |
| Mallam Maduri | 6,260 | 21,857 | 1,712 | 5,868 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 1 | 1 | 1 | 1 | ... | ... | ... | ... | ... | ... | 477 | 1,703 | 1 | 3 | ... | ... | 10 | 17 |
| Garin Gabbas | 1,083 | 3,795 | 486 | 1,621 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 2 | ... | ... | ... | ... | 1 | 2 | 4 | 2 | ... | ... | ... | ... | ... | ... | 525 | 1,881 | ... | ... | 1 | 1 | 9 | 17 |
| Birniwa | 680 | 2,384 | 68 | 206 | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | 14 | 41 | ... | ... | ... | ... | ... | ... | 11 | 32 | 17 | 15 | 310 | 692 | ... | ... | 1,034 | 3,715 | 584 | 2,589 | 47 | 106 | 176 | 368 |
| N'Guru | 5,709 | 18,561 | 285 | 737 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Lafiaji | 81 | 117 | 78 | 141 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 10 | 12 | ... | 2 | ... | ... | ... | ... | 165 | 156 | ... | ... | ... | ... | 1 | 3 |
| Kateregi | 299 | 461 | 94 | 251 | ... | ... | 1 | 1 | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | 130 | 70 | ... | ... | ... | ... | 1 | 3 |
| Ebba | 237 | 266 | 79 | 167 | ... | ... | ... | ... | 9 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 5 | 5 | ... | ... | ... | ... | ... | 591 | 370 | ... | ... | 2 | 3 | 8 | 24 |
| Badeggi | 1,790 | 3,640 | 1,106 | 2,989 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 8 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 128 | 32 | ... | ... | ... | ... | ... | ... |
| Bakoji | 516 | 276 | 372 | 235 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 4 | ... | ... | ... | ... | 3 | 12 |
| Katcha | 217 | 501 | 31 | 95 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 2 | ... | ... | ... | ... | ... | ... |
| Baro | 19,015 | 72,415 | 62 | 262 | 112 | 448 | ... | ... | 1,374 | 4,112 | ... | ... | ... | ... | 996 | 4,323 | ... | ... | 18 | 71 | ... | ... | 2,505 | 3,863 | ... | ... | 22 | 90 | ... | ... | 8 | 2 | ... | ... | 73 | 269 | 6 | 28 |
| Awai | 1,002 | 425 | 94 | 63 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 4 | ... | ... | ... | ... | 864 | 177 | 1 | ... | ... | ... | ... | ... | ... | ... | 3 | 3 | ... | ... | 1 | 1 | ... | ... |
| Soba | 521 | 384 | 70 | 41 | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 23 | 5 | 2 | ... | ... | 10 | 4 | 392 | 216 | 3 | 1 | ... | ... | ... | ... | ... | ... | 25 | 87 | ... | ... | 1 | ... | 1 | 1 |
| Datsan Wai | 2,022 | 1,803 | 513 | 571 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 53 | 38 | ... | ... | ... | ... | 1,280 | 752 | 4 | 2 | ... | ... | ... | ... | ... | ... | 59 | 202 | ... | ... | 1 | 1 | 17 | 11 |
| Karre | 360 | 1,159 | 216 | 240 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | 5 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 2 | ... | ... | ... | ... | 1 | 1 |
| Kudaru | 1,409 | 5,263 | 58 | 51 | ... | ... | ... | ... | ... | ... | 12 | 10 | ... | ... | ... | ... | ... | ... | ... | ... | 906 | 530 | 3 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 49 | 518 | 11 | 11 |
| Kai Yerda | 1,053 | 677 | 950 | 624 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 14 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... |
| Rahama | 2,991 | 7,102 | 1,701 | 891 | ... | ... | ... | ... | 64 | 30 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 492 | 460 | 7 | 6 | ... | ... | ... | ... | ... | ... | 53 | 156 | 1 | 1 | 14 | 27 | 27 | 37 |
| Jengre | 335 | 222 | 150 | 59 | ... | ... | ... | ... | 33 | 13 | ... | ... | 35 | 233 | 3 | 2 | ... | ... | ... | ... | 147 | 133 | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | 2 | 1 | 7 | 10 |
| Terria | 367 | 101 | 350 | 84 | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | 11 | 10 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 3 |
| Guga | 81 | 100 | 69 | 84 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 2 |
| Dan Amaria | 130 | 101 | 105 | 79 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 9 | ... | ... | ... | ... | 5 | 2 |
| Guga | 81 | 100 | 69 | 84 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 2 | ... | ... | ... | ... | 10 | 6 |
| Dan Amaria | 130 | 101 | 105 | 79 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 9 | ... | ... | ... | ... | 3 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 59 | 53 |
| Funtua | 19,984 | 50,833 | 641 | 1,357 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 5 | 8 | 2,936 | 9,134 | 6,068 | 7,898 | 784 | 181 | 25 | 28 | ... | ... | ... | ... | 1 | 1 | 9,141 | 31,982 | ... | ... | 9 | 10 | 59 | 53 |
| *Car. forward* | 138,685 | 1,311,972 | 32,338 | 60,622 | 403 | 2,011 | 19 | 56 | 7,308 | 16,119 | 73,175 | 61,570 | 52 | 266 | 7,752 | 36,693 | 4,813 | 13,827 | 7,791 | 9,982 | 7,288 | 3,231 | 9,613 | 15,151 | 2,921 | 12,816 | 191 | 1,069 | 14 | 15 | 152,172 | 524,133 | 707 | 3,031 | 2,788 | 10,420 | 3,861 | 15,564 |

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



*Table 18—contd.*

## STATEMENT OF PRINCIPAL COMMODITIES OUTWARDS FOR YEAR ENDING 31st MARCH 1941 (Public Traffic)

| Stations | Kerosene and Petrol | | Kola Nuts | | Laterite | | Machinery | | Mineral Oils | | Miscellaneous | | Palm Kernels | | Palm Oil | | Potash | | Provisions | | Salt | | Shea Nuts | | Skins | | Stock Fish | | Stone | | Tin Concentrates | | Tobacco Products | | Yams | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ |
| *Brght. forward* | 9,851 | 17,225 | 25,353 | 214,110 | 9,882 | 3,331 | 258 | 1,061 | 2,932 | 17,351 | 8,819 | 32,128 | 22,631 | 16,229 | 815 | 391 | 6 | 3 | 814 | 3,642 | 8,628 | 31,985 | 26 | 8 | 9 | 19 | 7 | 8 | 3,056 | 1,495 | ... | 1 | 1,255 | 4,889 | 2,612 | 1,921 |
| Tatabu | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | 2 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Mokwa | ... | ... | 1 | 3 | ... | ... | ... | ... | ... | ... | 7 | 13 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Bokani | ... | ... | 2 | 5 | ... | ... | ... | ... | ... | ... | 126 | 544 | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Woabi | ... | ... | 2 | 6 | ... | ... | ... | ... | ... | ... | 15 | 51 | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... |
| Charati | ... | ... | 2 | 6 | ... | ... | ... | ... | ... | ... | 175 | 724 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Tabu | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 47 | 170 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 |
| Kutiwengi | ... | ... | 2 | 3 | ... | ... | ... | ... | ... | ... | 29 | 102 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 3 | ... | ... |
| Gierkun | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 22 | 71 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | 1 | 2 | ... | ... |
| Akerri | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 13 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 4 | ... | 1 |
| Wushishi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 10 | 45 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Zungeru | ... | ... | 2 | 2 | ... | ... | ... | ... | ... | ... | 16 | 54 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | 1 |
| Gidan Mata | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Beji | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 15 | 6 |
| Maikonkele | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 12 | 11 |
| Minna | 12 | 23 | 5 | 14 | ... | ... | 2 | 8 | ... | ... | 70 | 266 | ... | ... | 1 | 2 | 1 | 4 | 8 | 15 | 71 | 68 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 8 | 57 | 73 |
| Shakwata | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7 | 6 |
| She | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 112 | 85 |
| Gwada | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | 22 | 41 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 141 | 93 |
| Guni | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 7 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 55 | 31 |
| Kuchi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 2 |
| serikin Pawa | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | 8 | 8 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 110 | 77 |
| Godani | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 24 | 7 |
| Gwagwada | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 2 |
| Bakin Kasua | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kakau | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 26 | 16 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kaduna Junct. | ... | 2 | 1 | 3 | ... | ... | ... | 2 | ... | ... | 51 | 163 | ... | ... | 5 | 4 | 5 | 2 | ... | 1 | 5 | 3 | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | 2 | 11 | 1 | 1 |
| Kaduna North | ... | ... | 1 | 2 | ... | ... | ... | 1 | ... | ... | 35 | 170 | ... | ... | 1 | 1 | ... | ... | 2 | 4 | 20 | 14 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | 1 | 2 | 2 |
| Rigachikun | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 1 | 1 |
| Birnin Yaro | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 16 | 4 |
| Farin Rua | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 10 | 3 |
| Dumbi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 |
| Zaria | 129 | 83 | 60 | 71 | ... | ... | 16 | 42 | 16 | 21 | 123 | 765 | ... | ... | 15 | 12 | 8 | 5 | 75 | 92 | 305 | 184 | 2 | 1 | 108 | 629 | ... | ... | ... | 1 | ... | ... | 21 | 99 | 50 | 40 |
| Likoro | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 3 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Gimi Dabosa | ... | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | 15 | 17 | ... | ... | ... | ... | 5 | 5 | ... | ... | 28 | 11 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 4 |
| Auchau | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | 15 | 9 | 38 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Dangora | ... | ... | 2 | 1 | ... | ... | 1 | 1 | ... | ... | 31 | 31 | ... | ... | ... | ... | 2 | 2 | 1 | 1 | 17 | 3 | ... | ... | 15 | 9 | ... | ... | ... | ... | 4 | 25 | 2 | 2 | ... | ... |
| Yako | ... | ... | ... | 1 | ... | ... | 1 | 1 | ... | ... | 9 | 19 | ... | ... | ... | ... | 2 | 2 | ... | ... | 2 | 1 | 10 | 4 | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Maidobi | ... | ... | 2 | 1 | ... | ... | 2 | 2 | ... | ... | 31 | 73 | ... | ... | ... | ... | 1 | 1 | ... | ... | 21 | 29 | ... | ... | 8 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kwankwaso | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 8 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Challowa | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | 3 | 13 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 287 | 28 | ... | ... | ... | ... | ... |
| Kano | 91 | 156 | 220 | 300 | ... | ... | 32 | 186 | 7 | 13 | 1,880 | 7,977 | ... | ... | 6 | 9 | 238 | 704 | 90 | 197 | 337 | 288 | ... | ... | 2,027 | 15,336 | ... | ... | 96 | 48 | 2 | 7 | 35 | 257 | 1 | 5 |
| Joganna | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 14 | 22 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Zakirai | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7 | 14 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Dabi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 22 | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ringim | ... | ... | 1 | 2 | ... | ... | 1 | 1 | ... | ... | 37 | 166 | ... | ... | ... | ... | 2 | 1 | ... | ... | 36 | 11 | ... | ... | 6 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Taura | ... | ... | 1 | 1 | ... | ... | 2 | 2 | ... | ... | 20 | 51 | ... | ... | ... | ... | ... | 1 | ... | ... | 2 | 1 | ... | ... | 10 | 8 | ... | ... | ... | ... | ... | 1 | 1 | ... | ... |
| Majia | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | 16 | 60 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | 2 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Gagarawa | ... | ... | 1 | 1 | ... | ... | 2 | 2 | ... | ... | 16 | 40 | ... | ... | ... | ... | 4 | 5 | ... | ... | 15 | 3 | ... | ... | 8 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kangama | ... | ... | 1 | 2 | ... | ... | 1 | 1 | ... | ... | 57 | 286 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 14 | 18 | ... | ... | ... | ... | ... | ... | 1 | ... | ... |
| Mallam Maduri | 1 | 1 | 30 | 18 | ... | ... | 1 | 2 | ... | ... | 185 | 2,363 | ... | ... | ... | ... | 19 | 27 | 1 | ... | 52 | 15 | ... | ... | 58 | 86 | ... | ... | ... | ... | ... | ... | 2 | ... | ... |
| Garin Gabbas | ... | ... | 1 | 1 | ... | ... | 1 | ... | ... | ... | 85 | 425 | ... | ... | ... | ... | 1 | 3 | ... | ... | 10 | 2 | ... | ... | 8 | 14 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Birniwa | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | 46 | 234 | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 2 | ... | ... | 13 | 35 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| N'Guru | ... | ... | 1 | 2 | 1 | 2 | 9 | ... | ... | ... | 955 | 1,881 | ... | ... | ... | ... | 1,989 | 4,824 | 7 | 12 | 78 | 124 | ... | ... | 197 | 411 | ... | ... | ... | 1 | ... | ... | ... | ... | ... |
| Lafiaji | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 2 |
| Kateregi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 22 | 33 | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Ebba | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | 14 | 17 | ... | ... | 1 | 1 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... |
| Badeggi | ... | ... | 1 | 3 | ... | ... | ... | 1 | ... | ... | 52 | 220 | ... | ... | 2 | 7 | ... | ... | 2 | 4 | 7 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... |
| Bakoji | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 3 | 13 | 5 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Katcha | ... | ... | 51 | 135 | ... | ... | ... | 1 | ... | ... | 35 | 70 | 20 | 6 | 48 | 78 | ... | ... | 20 | 92 | 1 | 1 | ... | ... | ... | 1 | ... | ... | ... | 1 | ... | ... | 4 | 7 | ... | ... |
| Baro | 103 | 169 | 16 | 94 | ... | ... | 3 | 14 | 21 | 113 | 422 | 1,895 | ... | ... | 7 | 21 | ... | ... | 243 | 1,077 | 13,049 | 55,577 | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | 2 | 12 | ... | 1 |
| Awai | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | 1 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 35 | 173 | ... | ... |
| Soba | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 3 | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... |
| Dutsan Wai | ... | ... | 2 | 2 | ... | ... | 1 | 2 | ... | ... | 8 | 14 | ... | ... | ... | ... | 2 | 2 | ... | ... | 6 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | 45 | 259 | 1 | 2 | ... | ... |
| Karre | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 91 | 899 | 1 | 1 | 7 | 5 |
| Kudaru | ... | ... | 1 | 1 | ... | ... | 1 | 1 | ... | ... | 73 | 912 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 202 | 3,225 | ... | ... | 3 | 2 |
| Kai Yerda | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 14 | 7 |
| Rahama | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 102 | 92 | ... | ... | ... | ... | ... | ... | ... | ... | 9 | 5 | ... | ... | 1 | 1 | ... | ... | ... | ... | 165 | 5,451 | 2 | 2 | 46 | 19 |
| Jengre | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 9 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 4 | 1 |
| Terria | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 7 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 10 | 7 | ... | ... | 1 | ... |
| Guga | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Dan Amaria | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Funtua | ... | ... | 12 | 10 | ... | ... | 2 | 4 | ... | ... | 38 | 91 | ... | ... | 1 | 1 | 1 | ... | 1 | 1 | 2 | 1 | 235 | 26 | 14 | 13 | ... | ... | ... | 1 | ... | ... | 4 | 31 | 1 | 1 |
| *Car. forward* | 10,200 | 47,659 | 25,781 | 215,111 | 9,882 | 3,332 | 335 | 1,350 | 2,980 | 17,498 | 14,452 | 55,459 | 22,661 | 16,240 | 903 | 532 | 2,203 | 5,592 | 1,266 | 5,139 | 22,734 | 88,348 | 313 | 43 | 2,513 | 16,601 | 7 | 8 | 3,440 | 1,577 | 909 | 9,877 | 1,383 | 5,519 | 3,391 | 2,120 |

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION





*Table 18—contd.*

## STATEMENT OF PRINCIPAL COMMODITIES OUTWARDS FOR YEAR ENDING 31st MARCH 1941 (Public Traffic)

| Stations | Total | | Agricultural Products | | Beer & Wines | | Benniseed | | Building Materials | | Cocoa | | Columbite Ore | | Cotton Goods | | Cotton Ginned | | Cotton Seed | | Cotton Unginned | | Empties | | Ghee | | Gin and other Spirits | | Ginger | | Groundnuts | | Gum | | Hardware | | Hides | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ |
| *Brght. forward* | 138,685 | 1,311,972 | 32,338 | 60,622 | 493 | 2,041 | 19 | 56 | 7,308 | 16,119 | 73,175 | 64,570 | 52 | 266 | 7,752 | 36,698 | 4,813 | 13,827 | 7,791 | 9,082 | 7,288 | 3,234 | 9,643 | 15,151 | 2,921 | 12,816 | 191 | 1,069 | 14 | 15 | 152,172 | 521,133 | 707 | 3,081 | 2,788 | 10,120 | 3,864 | 15,564 |
| Tafoki | 78 | 73 | 71 | 63 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 5 | ... | ... | ... | ... | 2 | 2 |
| Shemi | 20 | 12 | 9 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | 1 | 3 | 5 |
| Yankara Halt | 95 | 69 | 76 | 55 | ... | ... | ... | ... | 3 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 2 |
| Kucheri | 60 | 31 | 55 | 30 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | 3 | 3 | ... | ... | ... | ... | 163 | 1,534 | ... | ... | 2 | 1 | 3 | 4 |
| Chafe | 597 | 1,665 | 115 | 115 | ... | ... | ... | ... | 5 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Karazau | 11 | 3 | 3 | 2 | ... | ... | ... | ... | 5 | 1 | ... | ... | ... | ... | 78 | 129 | 1,196 | 3,976 | 2,513 | 3,316 | ... | ... | 171 | 92 | 113 | 126 | 1 | 1 | ... | ... | 2,304 | 7,810 | 2 | 5 | 24 | 53 | 583 | 2,752 |
| Gusau | 8,951 | 27,549 | 791 | 2,703 | 1 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 412 | 91 | 3 | ... | ... | ... | ... | ... | ... | ... | 1,515 | 5,165 | ... | ... | ... | ... | 7 | 3 |
| Nafuche | 1,989 | 5,281 | 12 | 18 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | 3 | 7 | ... | ... | 40 | 17 | 516 | 220 | 5 | 5 | 1 | ... | ... | ... | ... | ... | 19,682 | 70,514 | ... | ... | ... | 1 | 62 | 27 |
| Kaura Namoda | 20,972 | 72,871 | 596 | 1,908 | ... | ... | ... | ... | 1,285 | 2,783 | ... | ... | ... | ... | 655 | 2,599 | 1 | ... | ... | ... | ... | ... | 4,435 | 3,393 | ... | ... | 54 | 289 | ... | ... | ... | ... | ... | ... | 1,077 | 4,171 | 2 | 16 |
| Port Harcourt | 11,729 | 31,253 | 61 | 180 | 182 | 750 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Umu Koroshe | 7 | 4 | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 11 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Imo River | 3,803 | 975 | 9 | 10 | ... | ... | ... | ... | 165 | 12 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 41 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ogwe | 16,167 | 21,908 | 4,708 | 15,706 | 5 | 8 | ... | ... | 72 | 104 | ... | ... | ... | ... | 59 | 105 | ... | ... | ... | ... | 1 | 1 | 377 | 110 | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | 33 | 66 | 1 | 2 |
| Aba | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Mboko Halt | ... | ... | 123 | 315 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 16 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Omoba | 4,403 | 2,344 | 70 | 218 | 1 | ... | ... | ... | 10 | 4 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | 11 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 1 | ... | ... |
| N'bawsi | 8,202 | 5,147 | 30 | 98 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Umuahia Halt | 96 | 139 | 30 | 98 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 14 | 29 | ... | ... | ... | ... | ... | ... | 95 | 49 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 27 | 25 | ... | ... |
| Umuahia | 8,752 | 8,259 | 901 | 2,760 | 1 | 1 | ... | 1 | 37 | 21 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ameki | 2 | 1 | 2 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 5 | ... | ... | ... | ... | ... | ... | 35 | 15 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | 4 | 5 | ... | ... |
| Uzuakoli | 1,960 | 1,366 | 12 | 12 | ... | ... | ... | ... | 90 | 31 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ovim | 598 | 897 | 298 | 701 | ... | ... | ... | ... | 9 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 23 | 13 | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | 1 | ... | ... | ... |
| Otampa | 1,562 | 1,199 | 139 | 319 | ... | ... | ... | ... | 4 | 2 | ... | ... | ... | ... | 1 | 3 | ... | ... | ... | ... | ... | ... | 15 | 10 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Afikpo Road | 376 | 641 | 20 | 20 | ... | ... | ... | 1 | 55 | 121 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 68 | 92 | ... | ... | 2 | 4 | ... | ... | 2 | 3 | ... | ... | 52 | 181 | 12 | 58 |
| Ishiago | 273 | 114 | 16 | 11 | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ndeaboh | 333 | 101 | 16 | 10 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | 68 | 92 | ... | ... | 2 | 4 | ... | ... | 2 | 3 | ... | ... | 52 | 181 | 12 | 58 |
| Nomeh | 2,015 | 2,159 | 39 | 33 | ... | ... | ... | ... | 7 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 15 | 10 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Aglani | 2,538 | 7,272 | 25 | 48 | ... | ... | ... | ... | 83 | 10 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Enugu | 1,805 | 4,252 | 141 | 363 | 6 | 18 | ... | ... | 137 | 261 | ... | ... | ... | ... | 16 | 139 | ... | ... | ... | ... | 1 | 2 | 68 | 92 | ... | ... | 2 | 4 | ... | ... | 2 | 3 | ... | ... | 52 | 181 | 12 | 58 |
| Ogbaho | 507 | 95 | 4 | 4 | ... | ... | ... | ... | 69 | 10 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Elia Amufu | 2,786 | 8,455 | 65 | 116 | ... | ... | ... | ... | 157 | 81 | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | 1 | 1 | 1 | 13 | ... | ... | ... | ... | ... | ... | 7 | 5 | ... | ... | ... | ... | 1 | 1 |
| Igumale | 414 | 433 | 139 | 255 | ... | ... | ... | ... | 4 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... |
| Utonkon | 1,712 | 1,823 | 102 | 84 | ... | ... | ... | ... | 45 | 56 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | 1 | 1 | ... | ... |
| Otobi | 233 | 168 | 27 | 20 | ... | ... | ... | ... | 44 | 26 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Oturkpo | 647 | 632 | 489 | 468 | ... | ... | ... | ... | 26 | 17 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | 1 | 1 | ... | ... |
| Taraku | 117 | 710 | 79 | 73 | ... | ... | 321 | 622 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Moi-Igbo | 50 | 28 | 9 | 9 | ... | ... | 34 | 13 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Agana | 3 | 3 | 2 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Makurdi | 2,311 | 6,305 | 306 | 610 | 19 | 65 | 115 | 345 | 631 | 1,516 | ... | ... | ... | ... | 33 | 72 | ... | ... | 5 | 2 | ... | ... | 104 | 124 | ... | ... | 13 | 16 | ... | ... | 2 | 3 | ... | ... | 61 | 186 | 19 | 85 |
| Makurdi N. Halt | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Madaiki | 3 | 3 | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... |
| Udei | 369 | 322 | 30 | 74 | ... | ... | ... | ... | 314 | 227 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Agyaragu | 1,803 | 2,936 | 108 | 180 | ... | 1 | ... | ... | 1,174 | 2,194 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 13 | 21 | ... | 1 | ... | ... | ... | ... | 135 | 121 | ... | ... | 7 | 27 | ... | ... |
| Lafia | 1,621 | 2,541 | 461 | 768 | ... | ... | 610 | 936 | 159 | 235 | ... | ... | 1 | 1 | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 23 | 6 | ... | ... | ... | ... | ... | ... |
| Barakin Ab'dullah | 218 | 262 | 154 | 230 | ... | ... | 12 | 2 | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 3 | ... | ... | ... | ... | ... | ... | 4 | 4 | ... | ... | ... | ... | 1 | 1 |
| Mada | 301 | 577 | 239 | 100 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 1 | 3 | 8 | 13 | ... | ... | ... | ... | ... | ... | 226 | 301 | ... | ... | 2 | 3 | 11 | 36 |
| Gudi | 1,578 | 6,188 | 809 | 1,124 | ... | ... | 2 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 3 |
| Moroa River | 530 | 551 | 366 | 375 | ... | ... | ... | ... | 101 | 121 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kogum River | 142 | 186 | 39 | 32 | ... | ... | ... | ... | 86 | 142 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 6 | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 1 | 3 |
| Jagindi | 430 | 2,864 | 31 | 25 | ... | ... | ... | ... | 63 | 42 | ... | ... | 32 | 155 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... |
| Gerti | 29 | 11 | 16 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 18 | ... | ... | ... | ... | 54 | 53 | 35 | 18 | ... | ... | 3 | 3 | 13 | 30 |
| Kafanchan | 766 | 532 | 565 | 310 | ... | ... | ... | ... | 10 | 4 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | 3 | 6 | ... | ... | ... | ... | 129 | 237 | 15 | 46 | ... | ... | 1 | ... | 18 | 38 |
| Zonkwa | 337 | 460 | 127 | 82 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 165 | 320 | 1 | ... | ... | ... | ... | ... | 2 | 4 |
| Kamuru | 257 | 397 | 68 | 50 | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 175 | 480 | 12 | 5 | ... | ... | ... | ... | 5 | 9 |
| Kurmin Biri | 222 | 544 | 9 | 13 | ... | ... | ... | ... | 2 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 8 | 9 | 6 | 5 | ... | ... | ... | ... | ... | ... |
| Iri | 33 | 33 | 10 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 1 | 1 | ... | ... | ... | ... | ... | ... | 6 | 3 | ... | ... | 1 | 1 | 1 | 2 |
| Kutura | 20 | 18 | 4 | 3 | ... | ... | ... | ... | 24 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kankomi | 26 | 4 | 1 | 1 | ... | ... | ... | ... | 17 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | 1 | 1 |
| Kagoro | 411 | 119 | 379 | 133 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... |
| Manchok | 155 | 43 | 117 | 39 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kwakwi | 29 | 13 | 23 | 9 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7 | 18 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 2 | 5 | 2 | 4 |
| Hoss | 1,961 | 22,291 | 11 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kuru | 3,115 | 35,470 | 5 | 5 | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | 80 | 115 | 490 | 2,416 | ... | ... | ... | ... | 2 | 1 | ... | ... | 16 | 32 | ... | ... |
| Bukuru | 8,567 | 93,439 | 22 | 47 | ... | ... | ... | ... | 18 | 7 | ... | ... | 269 | 3,289 | ... | ... | ... | ... | ... | ... | 1 | 2 | 80 | 115 | 490 | 2,416 | ... | ... | ... | ... | 2 | 1 | ... | ... | 16 | 32 | ... | ... |
| Jos | 8,381 | 51,775 | 645 | 2,230 | 2 | 5 | ... | ... | 253 | 85 | ... | ... | 65 | 827 | 53 | 189 | 32 | 38 | 4 | 6 | 36 | 117 | 231 | 584 | ... | ... | 1 | 2 | 1 | 1 | 1,502 | 4,933 | 221 | 750 | 113 | 253 | 537 | 1,830 |
| Shore-Handling | ... | 7,769 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Siding | ... | 4,310 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Haulage | ... | 1,132 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Cartage | ... | 258 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| **Grand Total** | 590,457 | 1,762,574 | 46,315 | 91,349 | 620 | 2,893 | 1,173 | 1,979 | 12,182 | 24,299 | 73,175 | 61,570 | 419 | 1,838 | 8,703 | 39,981 | 6,012 | 17,842 | 10,353 | 13,523 | 8,291 | 3,689 | 15,480 | 19,022 | 3,528 | 15,622 | 262 | 1,111 | 548 | 1,117 | 178,186 | 611,671 | 933 | 3,836 | 4,431 | 15,736 | 5,173 | 20,512 |

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



*Table 18—contd.*

## STATEMENT OF PRINCIPAL COMMODITIES OUTWARDS FOR YEAR ENDING 31st MARCH 1941 (Public Traffic)

| Stations | Kerosene and Petrol | | Kola Nuts | | Laterite | | Machinery | | Mineral Oils | | Miscellaneous | | Palm Kernels | | Palm Oil | | Potash | | Provisions | | Salt | | Shea Nuts | | Skins | | Stock Fish | | Stone | | Tin Concentrates | | Tobacco Products | | Yams | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ |
| *Brght. forward* | 10,200 | 47,659 | 25,781 | 245,111 | 9,882 | 3,332 | 335 | 1,350 | 2,980 | 17,498 | 14,452 | 55,459 | 22,661 | 16,210 | 903 | 532 | 2,293 | 5,592 | 1,266 | 5,139 | 22,734 | 88,318 | 313 | 43 | 2,513 | 16,604 | 7 | 8 | 3,440 | 1,577 | 909 | 9,877 | 1,383 | 5,519 | 3,391 | 2,420 |
| Tafoki | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Shemi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 9 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Yankara Halt | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 3 | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kucheri | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Chafe | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Karazau | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Gusau | 8 | 4 | 28 | 18 | ... | ... | 3 | 7 | 1 | 1 | 99 | 368 | ... | ... | 1 | 1 | 1 | ... | 11 | 17 | 219 | 96 | ... | ... | 786 | 5,749 | ... | ... | ... | 2 | ... | ... | 5 | 12 | 3 | 2 |
| Nafuche | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | 7 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kaura Namoda | ... | ... | 23 | 9 | ... | ... | 1 | 3 | ... | ... | 29 | 124 | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 2 | ... | ... | 10 | 5 | ... | ... | ... | 1 | ... | ... | ... | 1 | ... | ... |
| Port Harcourt | 958 | 1,191 | 1 | 3 | ... | ... | 251 | 1,132 | 111 | 629 | 1,667 | 5,078 | 25 | 10 | 3 | 10 | ... | ... | 561 | 1,927 | 3,175 | 6,393 | ... | ... | 1 | 4 | 52 | 47 | .. | ... | 4 | 13 | 159 | 333 | ... | 1 |
| Umu Koroshe | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Imo River | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 62 | 18 | 148 | 107 | 3,107 | 795 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Ogwe | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 11 | 3 | 63 | 15 | 586 | 139 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | ... |
| Aba | 11 | 8 | 2 | 9 | ... | ... | 18 | 27 | 1 | 13 | 171 | 709 | 6,299 | 2,919 | 4,174 | 1,951 | 2 | ... | 31 | 31 | 175 | 111 | ... | ... | 1 | 6 | 1 | 3 | ... | ... | ... | ... | 17 | 14 | 1 | 3 |
| Mboko Halt | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Omoba | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | 3 | 3 | 1,412 | 634 | 2,814 | 1,386 | ... | ... | ... | ... | 4 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| N'bawsi | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | 6 | 7 | 3,999 | 2,122 | 4,184 | 2,488 | 1 | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Umuahia Halt | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | 65 | 37 | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 3 |
| Umuahia | 2 | 1 | 2 | 6 | ... | ... | 3 | 5 | 11 | 8 | 91 | 99 | 4,130 | 2,851 | 3,324 | 2,346 | ... | ... | 11 | 10 | 68 | 25 | ... | ... | ... | .. | 20 | 10 | ... | ... | ... | ... | 9 | 8 | 3 | 4 |
| Ameki | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 |
| Uzuakoli | 3 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | 9 | 11 | 1,284 | 928 | 464 | 313 | 1 | ... | 3 | 1 | 35 | 7 | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | 1 | 1 | 11 | 5 |
| Ovim | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | 8 | 10 | 113 | 63 | 14 | 12 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 97 | 86 | ... | ... | ... | ... | 28 | 15 |
| Otampa | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 81 | 82 | 1,012 | 812 | 294 | 267 | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 13 | 7 |
| Afikpo Road | ... | ... | ... | ... | ... | ... | ... | ... | 26 | 121 | 29 | 43 | 5 | 1 | 1 | 2 | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 23 | 11 |
| Ishiago | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 41 | 44 | 131 | 21 | 41 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 1 | 38 | 20 |
| Ndeaboh | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 4 | 200 | 46 | 1 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 56 | 25 |
| Nomeh | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | 2 | 2 | 1,393 | 1,503 | 537 | 597 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 10 | 5 |
| Agbani | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | 7 | 13 | 986 | 1,016 | 1,415 | 6,165 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 6 | 4 | 2 |
| Enugu | 35 | 39 | 14 | 66 | ... | ... | 3 | 11 | 11 | 60 | 102 | 459 | 276 | 373 | 723 | 1,855 | ... | ... | 31 | 100 | 96 | 109 | ... | ... | ... | ... | 11 | 11 | ... | ... | ... | ... | 5 | 18 | 31 | 27 |
| Ogbaho | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | 25 | 8 | 71 | 17 | 8 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 327 | 50 |
| Eha Amufu | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | 39 | 78 | 243 | 109 | 1,903 | 7,869 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 366 | 117 |
| Igumale | ... | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | 12 | 14 | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 252 | 152 |
| Utonkon | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | 56 | 166 | ... | ... | 1 | 2 | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,505 | 1,510 |
| Otobi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 27 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | 133 | 116 |
| Oturkpo | ... | ... | 1 | 1 | ... | ... | 1 | 1 | ... | ... | 5 | 13 | ... | ... | 2 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 11 | 116 | 114 |
| Taraku | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | 14 | 10 |
| Moi-Igbo | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 3 |
| Agana | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Makurdi | 9 | 12 | 151 | 469 | ... | ... | 2 | 6 | 22 | 76 | 126 | 157 | ... | ... | 3 | 9 | 1 | 1 | 60 | 198 | 620 | 1,981 | .. | ... | 1 | 9 | ... | ... | ... | ... | ... | ... | 9 | 24 | 2 | 6 |
| Makurdi N. Halt | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Madaiki | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Udei | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 9 | 8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 15 | 11 |
| Agyaragu | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | 8 | 17 | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 512 | 539 |
| Latia | ... | ... | 3 | 6 | ... | ... | ... | ... | ... | ... | 48 | 120 | ... | ... | 1 | 3 | ... | ... | ... | ... | 13 | 23 | ... | ... | ... | ... | ... | ... | ... | ... | 16 | 135 | ... | ... | 126 | 145 |
| Barakin Ab'dullahi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 20 | 13 |
| Mada | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 17 | 19 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 18 | 100 | ... | ... | 21 | 20 |
| Gudi | ... | ... | 3 | 7 | ... | ... | 2 | 3 | 1 | 3 | 17 | 13 | ... | ... | 1 | 1 | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 473 | 4,927 | ... | 1 | 20 | 17 |
| Moroa River | ... | ... | ... | 1 | ... | ... | ... | 1 | ... | ... | 6 | 11 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 51 | 38 |
| Kogum River | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 17 | 12 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Jagindi | ... | ... | 2 | 2 | ... | ... | ... | ... | ... | ... | 12 | 15 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 210 | 2,268 | ... | ... | 72 | 47 |
| Gerti | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 2 | ... | ... |
| Zafanchan | ... | ... | 4 | 5 | ... | ... | ... | 1 | ... | ... | 47 | 73 | ... | ... | 3 | 3 | 1 | 2 | ... | 1 | 5 | 2 | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | 13 | 6 |
| Konkwa | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 19 | 40 | ... | ... | 1 | 1 | 2 | 1 | ... | ... | 16 | 5 | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 3 |
| Kamuru | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 11 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 11 | 8 |
| Kurmin Biri | ... | ... | 1 | 1 | ... | ... | ... | 1 | ... | ... | 15 | 30 | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| Iri | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7 | 12 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... |
| Kutura | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 |
| Kankomi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Kagoro | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | 10 | 7 | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 |
| Manchok | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 1 |
| Kwakwi | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Hoss | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,935 | 22,257 | ... | ... | 1 | ... |
| Kuru | ... | ... | ... | ... | ... | ... | ... | ... | 14 | 3 | 1 | 7 | ... | ... | ... | ... | 1 | 2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3,081 | 35,148 | ... | ... | ... | ... |
| Bukuru | 3 | 1 | 2 | 1 | ... | ... | 5 | 7 | 12 | 5 | 22 | 109 | ... | ... | 1 | 1 | 2 | 4 | 1 | ... | 14 | 66 | ... | ... | 5 | 5 | ... | ... | ... | ... | 7,591 | 87,299 | ... | ... | 8 | 1 |
| Jos | 72 | 46 | 10 | 10 | ... | ... | 6 | 17 | 124 | 41 | 585 | 2,931 | ... | ... | 25 | 27 | 872 | 2,336 | 21 | 102 | 42 | 33 | ... | ... | 99 | 340 | ... | ... | ... | ... | 2,818 | 34,029 | 5 | 13 | ... | ... |
| Shore-Handling | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Siding | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Haulage | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Cartage | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| **Grand Total** | 11,302 | 19,266 | 26,030 | 245,729 | 9,882 | 3,332 | 639 | 2,582 | 3,317 | 18,458 | 18,125 | 66,851 | 44,787 | 30,088 | 21,510 | 26,831 | 3,183 | 7,939 | 2,011 | 7,529 | 27,227 | 97,211 | 313 | 43 | 3,121 | 22,729 | 96 | 80 | 3,537 | 1,666 | 17,061 | 196,353 | 1,610 | 5,974 | 7,226 | 5,514 |

*Table 19*

## ROAD MOTOR SERVICES—SUMMARY OF GOODS TRAFFIC (Public)

| Commodity | Total | | Zaria | | N'Guru | | Maidugari | | Funtua | | Gusau | | Kaura Namoda | | Sokoto | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | |
| Agricultural Products | 207 | 303 | 14 | 3 | — | — | 10 | 50 | 66 | 65 | 2 | 11 | — | — | 205 | 165 | |
| Beer and Wines ... | — | 4 | — | — | — | — | — | 4 | — | — | — | — | — | — | — | — | |
| Building Materials ... | 32 | 20 | — | — | 3 | 2 | — | — | 25 | 10 | 4 | 8 | — | — | — | — | |
| Cotton Goods ... | 82 | 132 | — | — | 1 | 7 | — | — | 38 | 20 | 30 | 100 | 3 | 2 | 1 | 3 | |
| Cotton Ginned ... | 2,039 | 1,620 | — | — | — | — | — | — | 1,796 | 1,375 | 243 | 245 | — | — | — | — | |
| Cotton Seed ... | 6,248 | 3,347 | 335 | 155 | — | — | — | — | 3,585 | 1,052 | 1,798 | 974 | 530 | 266 | — | — | |
| Cotton Unginned ... | 9,338 | 4,794 | 1,613 | 1,059 | — | — | — | — | 5,844 | 2,507 | 1,799 | 1,202 | 82 | 26 | — | — | |
| Empties ... | 322 | 213 | 53 | 41 | — | — | — | — | 215 | 135 | 24 | 16 | 20 | 18 | 1 | 3 | |
| Groundnuts ... | 7,770 | 4,352 | 10 | 3 | 902 | 522 | — | — | 3,200 | 1,848 | 1,038 | 771 | 2,250 | 975 | 181 | 233 | |
| Gum ... | 60 | 169 | — | — | 60 | 169 | — | — | — | — | — | — | — | — | — | — | |
| Hardware ... | 59 | 53 | — | — | — | — | — | — | 11 | 8 | 47 | 44 | — | — | 1 | 1 | |
| Hides ... | 138 | 280 | — | — | 3 | 4 | — | — | 9 | 2 | — | — | 3 | 3 | 123 | 280 | |
| Kerosene and Petrol | 36 | 22 | — | — | — | — | — | — | 36 | 21 | — | 1 | — | — | — | — | |
| Kola Nuts ... | 186 | 157 | 2 | 3 | 2 | 2 | — | — | 167 | 138 | 15 | 14 | — | — | — | — | |
| Machinery ... | 9 | 9 | — | — | — | — | — | — | 8 | 8 | 1 | 1 | — | — | — | — | |
| Mineral Oils ... | 11 | 47 | — | — | — | — | — | — | 3 | 8 | 8 | 39 | — | — | — | — | |
| Miscellaneous ... | 265 | 390 | 42 | 15 | 8 | 13 | 1 | 1 | 139 | 126 | 67 | 215 | 5 | 3 | 3 | 17 | |
| Potash ... | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | |
| Provisions ... | 11 | 24 | — | — | 1 | 4 | — | — | 3 | 2 | 3 | 14 | 2 | 1 | 2 | 3 | |
| Salt ... | 2,085 | 4,612 | 16 | 12 | — | — | — | — | 418 | 214 | 1,619 | 4,366 | 32 | 20 | — | — | |
| Shea Nuts ... | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | |
| Skins ... | 379 | 853 | — | — | — | — | — | — | 1 | — | — | — | 3 | 2 | 375 | 851 | |
| Tobacco Products ... | 24 | 40 | — | — | — | 1 | — | — | 22 | 31 | 2 | 7 | — | — | — | 1 | |
| TOTAL ... | 29,391 | 21,450 | 2,085 | 1,291 | 1,070 | 724 | 11 | 64 | 15,085 | 8,470 | 6,709 | 8,028 | 2,939 | 1,316 | 892 | 1,557 | |





COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184

*Table 20*

## ROAD MOTOR SERVICES—SUMMARY OF GOODS TRAFFIC (Government)

| Commodity | Total | | Zaria | | N'Guru | | Maidugari | | Funtua | | Gusau | | Kaura Namoda | | Sokoto | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | Tons | £ | |
| Building Materials ... | 24 | 6 | 24 | 5 | — | — | — | — | — | — | — | — | — | — | — | 1 | |
| Cotton Seed ... | 655 | 214 | 602 | 195 | — | — | — | — | 40 | 10 | 13 | 9 | — | — | — | — | |
| Hardware ... | 49 | 22 | 48 | 18 | — | 2 | — | — | — | — | 1 | 2 | — | — | — | — | |
| Kerosene & Petrol ... | 10 | 31 | 5 | 2 | — | — | — | — | — | — | 5 | 20 | — | — | — | — | |
| Mineral Oils ... | 7 | 15 | 4 | 1 | — | — | — | — | — | — | 3 | 14 | — | — | — | — | |
| Machinery ... | 2 | 5 | 1 | — | 1 | 2 | — | — | — | — | — | 2 | — | — | — | 1 | |
| Miscellaneous ... | 1,608 | 907 | 1,444 | 299 | 3 | 12 | 1 | 11 | 7 | 1 | 88 | 354 | — | — | 65 | 290 | |
| Military ... | 155 | 305 | 6 | 1 | — | — | — | — | — | — | 73 | 259 | — | — | 76 | 105 | |
| TOTAL ... | 2,510 | 1,625 | 2,134 | 521 | 4 | 16 | 1 | 11 | 47 | 11 | 183 | 660 | — | — | 141 | 397 | |



PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30184
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Air Mail

111
EHD. 1

NIGERIA.
NO. 245

RECEIVED
24 APR 1941
O.O. REGT

Government House,
Nigeria.

18 April, 1941.

My Lord,

7461/40
Genl.

I have the honour to transmit one copy of the Annual Report on the Nigerian Railway for the financial year ended the 31st of March, 1940. In view of paragraph (c) of your circular telegram No.146 of the 23rd of July, 1940, only a limited number of copies of the Report were printed.

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

B.H. Bourdillon
GOVERNOR.

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

Reference:-
CO 583/258/30184
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

1941

30188 CLOSED UNTIL 1972

1942
~~1943~~
L
NIGERIA

583
258

1
30188

# AGRICULTURAL DEPT REPORTS.

Previous
1940

Subsequent
1944

| | |
|---|---|
| Room 302 | 8/9 |
| Mr Parkinson | 13/9 |
| D' Company | 22/9 |
| Mr J. Smith | 11/10 |
| Mr Parkinson | 14/10 |
| Mr Carstairs | 24/10 |
| Mr Cohen | 25/10 |
| Mr Carstairs | 26 |
| Mr. Tansley (CP) | 26/10. |
| R302 (D.S.) | 28/10 |
| Mr. Parkinson | 28/10 |
| 302 | 30/10 |
| Mr Lord (BI | 1/11 |
| 302 | |

FILE A.

(1345). Wt. 23737/35. 24,000. 8/39. N.P.Co. G.682/77a.

PUBLIC RECORD OFFICE
CO 583/258/30188
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

This very abbreviated report gives a birds eye view of progress in 1941-42. In para 2 Captain Mackie refers to his semi annual production reports which give information concerning the work of his dept which is not repeated here. I have never seen copies of these and I assume that they are not received; it would clearly be of great intetest to us to get them, and if they are not received I suggest that we might ask the Governor to send us copies.

The report itself gives an impression of the manner in which the work of the department has been diverted to meet special needs arising from the war, obviously the department has continued to do most valuable work. There has been considerable curtailment of investigation but some lines have been maintained. An interesting development is the composting of 1000 tons of deteriorated cacaa which would have otherwise been burnt In the interests of preservation of fertil-ity this method of dealing with unwanted cocoa seems to have a great deal to commend it. The results with Pennisetum pedicellatum as a ley are promising and this work is of interest. I imagine that the idea is to use it as a part of the rotation in mixed farming systems.

It is interesting to note that the higher cost of establishing mixed farmers is being met by reason of the demand for well fed cattle from the military, this has apparently enabled mixed farming developments to keep on their feet when they would otherwise have sufferred a set back.

The note about the high proportion of incorrect buying scales used for purchase of cotton (para 12) is significant and rather disturbing.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Mr.Smith may like to see paras 18 to 25 dealing with animal husbandry.

I am very glad to see that there has been no interruption of the training of agricultural staff in consequence of the war. Progress depends on the maintenance of the flow of African Agricultural Assistants and the maintenance of this service is essential if war and post war developments are to be maintained.

It is interesting to notice that the part has embarked upon fishery investigation.

No copies of the report have yet been received for the Agricultural Committee of the C.A.C. of A?, A.H., and F and to ensure that they get the report reasonably early I would be glad if 3 copies could be loaned from the library for circulation to the committee.

Mr.Lord to see.

H. Thompson 16/3

23/3.

The copies of the Report for the C.A.C. have now been received and are being circulated.

L. Lord 31/3

9 Nigeria 3pc ——— 19-1-43
Spares to Library.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Mr Lad. 4

I suppose this can also receive effect as amendment slip in No 9 for the C.A.C.?

Yes. Mr.

As regards No. 8, should we be receiving the comments of the C.A.C. on the report? If so, we might defer writing to Nigeria until they are available.

J. Lane
1/4/43

Mr Farmer.

No. 8. will be considered by the Chief Secretary of the C.D.C. of 13th April but I cannot say if the Chief will pass any comments on the Report.

The normal procedure is for the Report of the Chief to be accepted by the Council before extracts from the Report are placed on files. The Report of the Chief of 13th April is not likely to come before Council until June.

His, Mr Lad, instructions that the Chief will have much to say about the Report but if you would care to wait until the 13th & so and will advise you

Hope Mr Rath will let you know if he
does make any vital comments.
L. Lord
3/4

NOI is misc. file of
Mr Rodgers dtd 12th. April
H. Lamer
5/4/43

Recirculated as directed.
R. Hurst
13.4.43.

Mr. Farmer.
The Chief on April. made no comments
on the Report (8), attached yesterday.
L. Lord
14/4

O R. 3/4.
C Econ. Regrets.

Do we receive the
½ yearly Production Reports
referred to in the first para. of
Dr. Tombaugh's minute of 6/3.)

Mr. Farmer the ½ Yearly H. Lamer
production reports are registered 14/4
as 19744/12/43 Econ. File herewith.
1942 file w/no J. Smith. Thorall 15/4/43.

Reference:-
CO 583/258/30188
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION



Dr. Jenkyns

Please see No. 1 on 19744/12/43 from which covering Capt. Mackie's to read above report on Production for the British Army. Sept. 1941, which has been kept by mistake on the W.O. Draft having seen it! Earlier reports are no doubt regarded on this 1942 file which is said to be with Mr. J. Smith.

When kindly return to me with this Cover. file, as I should like to read this report which I have only had time to glance through.

Mr. Farmer,
Returned herewith I have minuted on Ec 19744/12/43, attached

1.
22/4

Mr. Castlain
Cpy to Mr. Williams

7

You may like to see
the report in No. 6
& Dr. Tombazis minute
of 16/3

See also 19744 A/43 & 20 below

Hawe
29/4/43

P.M.G
OSRD also
" 1.V.43

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

10 Nigeria 3pr. ——— 23.7.43
spares to Library.

D' Company
hi J. Smith
So see.
13.9.43

Dr. Tempany.

Low rainfall in some areas and unfavourable distribution of rain in others severely hampered production. Groundnuts and cotton suffered badly and in the Western Provinces maize also was severely affected by drought.

The Produce Inspection Branch has been active (8, 9) and the market intelligence organisation is obtaining useful and interesting information, e.g. the census of movement of all produce on the Niger (para. 22). The success of the Lagos showroom (para.25) is, no doubt, partly due to the number of "visitors" in Nigeria and war-time shortages make it a favourable time to start such an enterprise but it does emphasise the inadequacy of unaided marketing facilities.

Para. 10. Cacao. The main crop was the highest on record. A considerable tonnage had to be destroyed owing to lack of shipping.

Paras.16-18. Cotton. In the North production was well up - 22,979 bales as compared with

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

with 18,085 in 1941. The crop was badly affected by drought in the South.

Para.19. Cassava starch. 4,194 tons produced up to February 1943 as compared with 246 in 1941-42. Production was stimulated by dispensing with fine grinding.

Paras.27-31. Mixed farming. Wartime conditions have raised difficulties but a satisfactory nucleus of converted farmers remains and Mr. Beattie predicts rapid progress after the war, provided cattle diseases can be effectively controlled. Stall feeding is being strongly encouraged as an indirect anti-trypanosomiasis measure. In addition to stall feeding their own animals, mixed farmers are taking advantage of facilities afforded to buy store cattle, fatten them and sell to the Army or Cold Store.

The experiment, described in para.31, of settling Fulani among Pagan farmers to provide ocular demonstration of the benefits of livestock in farming is interesting and appears to be a very sound procedure.

Paras.32-47 give a most interesting summary of the work done in Nigeria to improve local breeds of cattle particularly in milk production and records a very considerable measure of success. These efforts have been particularly successful with the White Fulani breed (33). Mr. Beattie points out that while milk production may have been the primary aim, an essential factor in selection has always been good

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

good conformation; beef and working qualities have not been lost sight of.

At Ilorin investigations are being carried out on resistance to Trypanosomiasis. The Ndana cattle would appear to be very good dual purpose animals but they are shy breeders and this problem is being studied.

10

Paras.44-47. Dairying is now beyond the experimental stage and it has been decided to found a multiplication herd at Samaru to supply cows for dairies in the South.

Paras.48-49. Interesting work is being done on grazing and on fodder crops. The Molasses grass imported from U.S.A. and the fodder canes from Trinidad give promise of being highly successful introductions. 51 varieties of grass are under observation and the establishment, maintenance and improvement of pasture is being studied.

Paras.50-53. deal with pigs. The Department now owns 2,300 pigs mainly large and middle white breeds. 100 pigs a month are sent to Cold Store and baconed.

Paras.56-57. Poultry. Selection from native birds is now being done. No mention is made of English breeds.

Oil Palm. Para.60. Oil Palm Presses are in demand.
Para.61. It would be interesting to know the spacings employed.
Para.63. Selected seed is now available for distribution.
Para.65. Similar trials were carried out in Sierra Leone but not as a lorry fuel.

Para.66

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Para.66. Cassava is receiving attention.

Para.68. New introductions. 26,000 seedlings of C.Ledgeriana and C.Succirubra are about ready for transplanting.

Paras.69-70. Castor oil grows and yields well in the middle belt.

Para.74. The manufacture of jams, marmalade, and fruit juices shows great development.

Para.76. Rubber. 6,668 tons were exported compared with 2,055 tons in 1941.

Para.80. Some success, especially with carrots and cabbage, has attended the effort to be self-supporting in vegetable seeds.

Paras.81-83. Wheat. Except in the Sokoto area difficulties have been experienced. The search for suitable varieties continues.

Paras.84-85. Rice. Swamp rice cultivation is making steady if not spectacular progress.

Paras.87-90. Fibre plants suitable for Nigerian conditions are being studied. Very considerable quantities of rope and twine were manufactured locally.

Paras.91-93. Potatoes. Production is on the increase. It is found that potatoes can be 'stored' in the drills for considerable periods during the dry season without much deterioration. Fresh seed is being imported, but the varieties are not mentioned.

Para.97. Sugar. This is an impressive and rapid development.

Para.99. The production of split peas promises to develop into a useful minor industry.

Para.104. A separate report has been written on this investigation.

C.M.Deeds
18.9.43.

References:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

See Mr. Roddan's comments on this interesting report, with which I concur generally. The Registry have asked for this file and so I return it now without further comment beyond saying that it gives a concise picture of the many useful activities of the Department.

H. Thompson

22.9.43.

Read with great interest.

J. Smith
11/10

Mr Carstairs
Mr Cotton

You may wish to see the report as (10) with advisers comments above.

H. Tankerville
14.10.43

ABC
25/10

Mr. Tapsley. ABC 26/10.

You may find this of general interest - C/L 26/10

Party W.P. 28/10 all Now

7 now put by.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

C.J.
Agric. (Title).

13

1 Nigeria 3p.n. ——— 30.1.41.
(Spares to Library).

Dr. Tempany.

Mr. J. Smith.

This Report has been received without any covering despatch, nor is there any indication that we may expect one. It is practically a year late, so all rather old history. I attach a note in which I have drawn attention to points of interest, made some comments and endeavoured to summarise the Report briefly. I assume that it will now be considered by the C.A.C. of A. and A.H.

and Hodgson will advise me in due course
if any necessary comment to be made to the
Secretary. J.B.S. Sidebotham
.3.1941.

I do not know why this has been so long in coming forward as an advance copy was sent to me by Captain Hackie some months ago. I did not send it on then as I thought copies would be coming forward to the office at the same time.

The report is interesting. Mr Sidebotham has called attention to many of the salient points. The following seem to me to call for comment:

Para.5. I agree that the position with regard to publications is not entirely satisfactory and I rather feel that a case exists for a West African Agricultural Journal on the lines of the East African Agricultural Journal which would serve all four territories. It is true that the public for such a journal is limited, but it would be useful in assisting to keep administrative officers posted as to what the Agricultural Departments were doing and would also have a limited circulation amongst unofficial and technical circles. I think the matter might be considered after the war.

Also I think that there might be scope for some form of publication intended for the ordinary cultivator. It would be for discussion as to whether this should be issued in English or in the vernacular. In peace time the Gold Coast issues a small journal called the "Gold Coast Farmer", but its circulation is limited to that colony. In Malaya we used to issue vernacular journals in three languages and they were very widely circulated. From memory I think the circulation was about 60,000 per issue.

I also have a feeling that some use could be made of people like village school teachers in disseminating information. I mentioned this point to Mr Cox sometime ago. It would necessitate collaboration between the Agricultural and Education Departments; in this publi-

cations

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

cations would help. It is not mentioned in the report, but I rather gathered from other sources that broadcasting is being made use of to an increasing extent.

I know that the Nigerian Department is doing most excellent work with its own officers, but their staff of African officers especially is still, in my view, far too limited, while in any event the success of a Department is largely dependent on the publicity which it can obtain for its work; — in this mass dissemination has to be taken into account, and properly handled is at least as effective as direct instruction by word of mouth.

Paras. 18 - 21. Questions in regard to the storage of foodstuffs are dealt with on other Economic files. The subject has been thoroughly reviewed and this data is included in matters brought under review by the C.A.C. — a general despatch on the storage of foodstuffs was issued to all Colonies and Protectorates at the commencement of 1940.

Paras. 24 & 25. The position in regard to farmyard manure and compost in Nigeria is puzzling. It may be a question of the manner in which compost is prepared or there may be some other factor which has not yet been appreciated. At one time the Nigerian Dept. were inclined to the view that the effect of farmyard manure was solely attributable to plant food elements which it contained, but it seems rather that they have gone back from this view now.

Para. 26. on the improvement of Pagan Agriculture, a rather interesting sidelight on Pagan Agriculture is given in a paper by Mr Stanhope White, Asst. District Officer, Northern Nigeria, which has very recently appeared in the Empire Journal of Experimental Agriculture. The paper alludes to the Dikwa area while the work here refers to Zonkwa, but it presumably gives an idea of the background which is common to the agricultural systems in both places. I attach my copy of the Journal, which please return to me when it has been seen.

Paras. 28 - 33. It can be agreed that mixed farming is the most satisfactory system of agriculture for the Northern Provinces. The difficulties which concern it are very largely economic and depend on the existence of a reasonable market for cash crops. I am becoming more and more convinced that one of the main problems in Nigeria is the better organisation of marketing for internal consumption. If the mixed farmer could always be assured of a market at a fair price for his surplus produce there would be an end to many of the difficulties which have been encountered.

I [illegible] A prelude to this is extending knowledge of the economic position of the individual farmer and I am pleased to see by para. 33 that the position is being intensively studied. I shall be very much interested to see a copy of these surveys when they are available.

Para. 36. The results obtained on improvement of cattle are most encouraging. Mr Smith, no doubt, will wish to comment further on this, but I feel sure that he will agree that the work is conceived on sound lines.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

cations would help. It is not mentioned in the report, but I rather gathered from other sources that broadcasting is being made use of to an increasing extent.

I know that the Nigerian Department is doing most excellent work with its own officers, but their staff of African officers especially is still, in my view, far too limited, while in any event the success of a Department is largely dependent on the publicity which it can obtain for its work, ~~and~~ in this mass dissemination has to be taken into account, and properly handled is at least as effective as direct instruction by word of mouth.

Paras. 18 - 21. Questions in regard to the storage of foodstuffs are dealt with on other Economic files. The subject has been thoroughly reviewed and this data is included in matters brought under review by the C.A.C. ~~—~~ a general despatch on the storage of foodstuffs was issued to all Colonies and Protectorates at the commencement of 1940.

Paras. 24 & 25. The position in regard to farmyard manure and compost in Nigeria is puzzling. It may be a question of the manner in which compost is prepared or there may be some other factor which has not yet been appreciated. At one time the Nigerian Dept. were inclined to the view that the effect of farmyard manure was solely attributable to plant food elements which it contained, but it seems rather that they have gone back from this view now.

Para. 26. on the improvement of Pagan Agriculture, a rather interesting sidelight on Pagan Agriculture is given in a paper by Mr Stanhope White, Asst. District Officer, Northern Nigeria, which has very recently appeared in the Empire Journal of Experimental Agriculture. The paper alludes to the Dikwa area while the work here refers to Zonkwa, but it presumably gives an idea of the background which is common to the agricultural systems in both places. I attach my copy of the Journal, which please return to me when it has been seen.

Paras. 28 - 33. It can be agreed that mixed farming is the most satisfactory system of agriculture for the Northern Provinces. The difficulties which concern it are very largely economic and depend on the existence of a reasonable market for cash crops. I am becoming more and more convinced that one of the main problems in Nigeria is the better organisation of marketing for internal consumption. If the mixed farmer could always be assured of a market at a fair price for his surplus produce there would be an end to many of the difficulties which have been encountered.

I am very pleased to see A prelude to this is extending knowledge of the economic position of the individual farmer and I am pleased to see by para. 33 that the position is being intensively studied. I shall be very much interested to see a copy of these surveys when they are available.

Para. 36. The results obtained on improvement of cattle are most encouraging. Mr Smith, no doubt, will wish to comment further on this, but I feel sure that he will agree that the work is conceived on sound lines.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Para. 43. I have lately had a fairly detailed account of progress in regard to poultry husbandry in Nigeria which I propose to circulate in due course to the C.A.C., a copy will be sent for record.

Paras.48-61. The work of the Oil Palm Research Station has been fully reviewed on other papers by the Agricultural Committee of the C.A.C. No comment is needed here therefore.

There has been a further increase in the number of oil palm presses and the progress made is encouraging.

Paras.64-67. There has been much discussion on other papers regarding the cacao disease position in the Gold Coast which has a bearing on the work in Nigeria. I think it not improbable, in view of the development of swollen shoot, the decision to regard the Tafo Research Station as the cocoa centre for the whole of West Africa will have to be revised.

Para.67 is very interesting and the difference between the observations in Nigeria and in Trinidad as to the percentage of cross fertilised seed is very striking.

Para.69. There is an export trade in kola nuts from Sierra Leone to Nigeria and it seems odd to find an export trade from Nigeria to Europe in course of development. It seems to me that there should be some correlation in efforts in this direction between the West African Colonies.

Paras. 75-76. The rather wobbling policy of the British Americam Tobacco in regard to production of tobacco must be rather disconcerting. Iam, however, very glad that they have now agreed to experiment with flue curing on a reasonable scale, though I am rather surprised they are experimenting in the Southern Provinces, I should have thought the climate of the Northern Provinces was much more favourable for production of tobacco of this type.

Paras. 121-122. I agree that Mr Newberry has done useful work. Mr Cox might be interested to see this section.

I agree that it is desirable that the report should go to the Committee on Agriculture of the C.A.C. I do not know how many spare copies are available, for each member to receive one 9 would be wanted. If sufficient copies are not available for all it could be circulated.

J. Simpson

27.3.41.

Work in connection with animal husbandry is encouraging and is demonstrating the improvement which can be effected in stock and their products by selection within the indigenous herds, without introducing imported strains which are so often called for. The value of such selection can only be real if accompanied by adequate nutrition, and good mastership. These are kept in view in the work described.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

In the para. dealing with goats (41), there is no mention that the value of the skin is being borne in mind. Doubtless, this is not forgotten in the experimental work carried out. It would be a loss if the valuable skin trade were in any way discouraged.

I read the remarks on poultry (para 43) with very mixed feelings in view of the losses mentioned in para. 45. The demand for pure bred stock is encouraging. On the other hand, fowl paralysis is one of the greatest scourges of poultry. It has been responsible for the ruin of many breeders in England and for great losses in all flocks, during the past few years. There is at present no known treatment or cure. Until there is a method of dealing with this disease, a very cautious policy should be adopted. A set back at this stage, might delay further progress for many years.

29.3.41.

Dr Tempany's Secretary confirms that the separate copies for comment by the CAC of A & AH have not been received. The report is getting increasingly out of date & we had hitherto taken photographs as in duty bound. Dr Tempany would be glad if these could be done. [illegible]

23/4 attn

Gov. Nig. — Tel. 395 24/4/41

I've been much interested to see the Agricultural Education section of the report.

It is satisfactory that the experiment of sending Africans to Trinidad has been successful & is to be followed up as opportunity offers. I am also glad to note that three of the nine Yoba students at Ibadan are going into the Education Department.

Mr Dalton shld see.

25/4

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

3 Nigeria Tel.390. 26.4.41.

17

Dr. Tempany
Mr. J Smith

To see No.3. I have today also telegraphed about the Nigeria Veterinary Reports for 1939; no copies at all have so far reached us though we had a despatch about them in February last. Copies will now be reaching the Advisory Council in due course, when the Agricultural and the Veterinary Reports can then be considered, ~~and~~ In the meantime ? put by.

J B Sutton

28.4.41.

Mr.Smith,

3 seen.

The Nigerian Veterinary Reports have come to hand I think, they were due to be considered at the last meeting of the A.H. C/tee but available time did not permit of their being dealt with?

A Tempany
29,4,41

That is so. The next meeting of the committee will not be for some time.
? they comments should go forward in the meanwhile.

Mr Smith wanting some comments on the 1938 returning report.

J Smith.

Have shown this to Mr Smith. 29/4/41
No further action this is called for.

Put by + bring up in 2 months to ascertain whether the Nigerian Govt have duly rendered this return.

J B Sutton
29/4 advice.

28/4/6

see 3.

MM

Reverse re your minute above

W Nonington 25/6

Dr Tempany.

Have the C.A.L. of A & H had their advice now H. if not we had better remind Govt

see 3.

J B Sutton
25/6

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Dr. Tempany is away until 1 July.
Copies of the Hygic. Sum. Report have not yet been received here.

L. Lord
26/6/41

Miss Howell
Have the Reports referred to in (3) yet been received by the C.A.C & A.H. please.
W. Williamson
R. 98
8/9/41

No, these reports have not been received.
E. Howell
9/9/41

38/19

Miss Howell.
Have you received the reports yet requested 9/10.
7/10

No.
E. Howell
7/10

Copies of the Agricultural Annual Report (asked for in (2)) do not appear to have arrived, unless Mr. Lord ~~has~~ received them. ? Remind.

Mayfield 10/11.

I have not yet received the reports.
? Remind by telegram.

L. Lord
20/11

Dft. — Air Mail
C. H. Bromwich
21/11
Lord

4 To Nigeria 3PN (3 encld) Cons 25.11.41
GK

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

S- Nigeria 28/5/41
(Hands to Library)

19

Dr. Tempany.

We shall be grateful for your comments on the 1940/41 Report of the Agricultural Department, unless of course you prefer to await the consideration of the Report by the Colonial Advisory Council. It is not clear whether any copies have been sent for the use of the Council, but it is possible that they have may been sent direct to Park Street. You will see from Nos: 2 and 4 in the file that we have ~~only~~ not had the Council's copies of the 1939/40 Report.

17.12.41.

1940/41 Report: Have received Having office for R.C.A.C. 19 HHH. Lord 24/12

This is a most interesting abbreviated report. It shows that under war conditions the Nigerian Dept. is continuing to expand its utility and that real progress is being made with the task of making Nigeria independent of imports so far as this is practicable. It is interesting to note that the activities of the Dept. have now been extended to several new areas. It has always been regretted that there were parts of Nigeria to which it had not yet been possible to extend the operations of the Agricultural Dept. The posting of officers to the Plateau Province, the Bornu Province, the Bamenda Division and the Kabba Province is an important step forward.

An important development also is the appointment of an Agricultural Engineer. It has seemed to me for sometime past that there was scope in a number of territories for the appointments of this type and the need for which will be becoming increasingly evident as the departments grow. Such appointments are quite common in India and have given useful results. It will be interesting to see in due course what the upshot is in Nigeria.

There was a record export of cotton from the Northern Provinces amounting to 64,900 bales. The increasing production for export has tended to produce an anomalous condition in regard to prices in certain markets. The report foreshadows that some form of regulation of the industry in order to ensure more satisfactory conditions may have to be undertaken. I agree that in the circumstances such action is clearly both desirable and necessary.

In regard to mixed farming, the report indicates that progress is being maintained. I notice that the Director of Agriculture has now come to the conclusion that the number of registered mixed farmers gives now no real picture of the development of animal husbandry. I think this must be anticipated, it was obviously impossible in a country of 10,000,000 inhabitants to register every mixed farmer. The proper role of this system of registration was to encourage developments in the early stages, as the ideas became more widespread the system of agriculture in the country will gradually change and the need for registering will slowly disappear. I think it seems clear that this stage is now being reached and I hope we may look forward to a more generalised development of mixed

farming

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

S. Nigeria 2/4. 28/10/41
(Hands to Library)

19

Dr. Tempany.

We should be grateful for your comments on the 1940/41 Report of the Agricultural Department, unless of course you prefer to await the consideration of the Report by the Colonial Advisory Council. It is not clear whether any copies have been sent for the use of the Council, but it is possible that they have may been sent direct to Park Street. You will see from Nos: 2 and 4 in the file that we have had the Council's copies of the 1939/40 Report.

17.12.41.

1940/41 Report: Please receive Nigerian copies for the C.A.C. Library 24/12

This is a most interesting abbreviated report. It shows that under war conditions the Nigerian Dept. is continuing to expand its utility and that real progress is being made with the task of making Nigeria independent of imports so far as this is practicable. It is interesting to note that the activities of the Dept. have now been extended to several new areas. It has always been regretted that there were parts of Nigeria to which it had not yet been possible to extend the operations of the Agricultural Dept. The posting of officers to the Plateau Province, the Bornu Province, the Bamenda Division and the Kabba Province is an important step forward.

An important development also is the appointment of an Agricultural Engineer. It has seemed to me for sometime past that there was scope in a number of territories for the appointments of this type and the need for which will becoming increasingly evident as the departments grow. Such appointments are quite common in India and have given useful results. It will be interesting to see in due course what the upshot is in Nigeria.

There was a record export of cotton from the Northern Provinces amounting to 64,900 bales. The increasing production for export has tended to produce an anomalous condition in regard to prices in certain markets. The report foreshadows that some form of regulation of the industry in order to ensure more satisfactory conditions may have to be undertaken. I agree that in the circumstances such action is clearly both desirable and necessary.

In regard to mixed farming, the report indicates that progress is being maintained. I notice that the Director of Agriculture has now come to the conclusion that the number of registered mixed farmers gives now no real picture of the development of animal husbandry. I think this must be anticipated, it was obviously impossible in a country of 10,000,000 inhabitants to register every mixed farmer. The proper role of this system of registration was to encourage developments in the early stages, as the ideas became more widespread the system of agriculture in the country will gradually change and the need for registering will slowly disappear. I think it seems clear that this stage is now being reached and I hope we may look forward to a more generalised development of mixed

farming

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

farming and that less insistence will be laid in future on registration of mixed farmers.

The work of the Oil Palm Research Station has been dealt with in a separate report and I need not comment on it here.

Consequent on the development of Swollen Shoot in the Gold Coast, it has been necessary to expand research work on cocoa to some extent, and some interesting details are given in para. 28 in regard to their work on cocoa selection. The point made that the heaviest yielding strains of cocoa may have very small beans is interesting and will have to be followed up. In this connection I am very glad also to notice the evidence of close co-operation between Forestry and Agricultural Departments in the design and execution of cocoa experiments. In work on crops of this description Forestry and Agriculture come very close together, both Departments have quite a lot to learn from one another in this respect and the more collaboration that can be brought about the better.

I notice with some interest that the citrus crop at Ibadan suffered from attacks of fruit piercing moths. It will be remembered that when the question of investigations in regard to these moths arose some three years ago, they expressed little interest in the matter and the investigation was confined to Sierra Leone and the Gold Coast. It would now appear that the position may be more acute in Nigeria than was at that time thought. Mr Box, entomologist in charge of Citrus Fruit Piercing Moth investigations suggests that the habit of attacking citrus fruit may be acquired by these insects and it seems possible that the position at Ibadan may be the outcome of a gradual change in the feeding habits of these insects as apparently occurred also in the Gold Coast.

Nigeria have had a copy of Mr Box's report 18013/9/41

The developments in regard to rice and wheat are interesting. With reference to the former, I imagine that the next stage should be to consider the possibility of water control in areas suited to rice planting. The wheat developments are most interesting and should make some provision to the local needs of West Africa for this cereal, I think that on balance it will be an advantage.

The notes on fibres for sacks and twine are also interesting, but so far the attempts to develop the manufacture of sacks as a village industry appear to have been somewhat disappointing, although rama fibre seems very suitable for it. Further developments in this connection will be awaited with interest. It is especially interesting to note that there is a species of jute which grows wild in Nigeria and that apparently some experimental work has been done on its cultivation. I shall await further information in this respect with considerable interest.

There have been developments see 18213/1/41

Taken as a whole the report indicates that the Nigeria Dept. is continuing to do the excellent work that has been characteristic of it in the past. I suggest that a word of appreciation would not be out of place.

The

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

farming and that less insistence will be laid in future on registration of mixed farmers.

The work of the Oil Palm Research Station, has been dealt with in a seperate report and I need not comment on it here.

Consequent on the development of Swollen Shoot in the Gold Coast, it has been necessary to expand research work on cocoa to some extent, and some interesting details are given in para. 28 in regard to their work on cocoa selection. The point made that the heaviest yielding strains of cocoa may have very small beans is interesting and will have to be followed up. In this connection I am very glad also to notice the evidence of close co-operation between Forestry and Agricultural Departments in the design and execution of cocoa experiments. In work on crops of this description Forestry and Agriculture come very close together, both Departments have quite a lot to learn from one another in this respect and the more collaboration that can be brought about the better.

I notice with some interest that the citrus crop at Ibadan suffered from attacks of fruit piercing moths. It will be remembered that when the question of investigations in regard to these moths arose some three years ago, they expressed little interest in the matter and the investigation was confined to Sierra Leone and the Gold Coast. It would now appear that the position may be more acute in Nigeria than was at that time thought. Mr Box, entomologist in charge of Citrus Fruit Piercing Moth investigations suggests that the habit of attacking citrus fruit may be acquired by these insects and it seems possible that the position at Ibadan may be the outcome of a gradual change in the feeding habits of these insects as apparently occurred also in the Gold Coast.

? M. Nigeria have had a copy of Mr Box's Report G.C. 1801319/41

The developments in regard to rice and wheat are interesting. With reference to the former, I imagine that the next stage should be to consider the possibility of water control in areas suited to rice planting. The wheat developments are most interesting and should make some provision to the local needs of West Africa for this cereal, I think that on balance it will be an advantage.

The notes on fibres for sacks and twine are also interesting, but so far the attempts to develop the manufacture of sacks as a village industry appear to have been somewhat disappointing, although rama fibre seems very suitable for it. Further developments in this connection will be awaited with interest. It is especially interesting to note that there is a species of jute which grows wild in Nigeria and that apparently some experimental work has been done on its cultivation. I shall await further information in this respect with considerable interest.

There have been developments see 15-12/12/41

Taken as a whole the report indicates that the Nigeria Dept. is continuing to do the excellent work that has been characteristic of it in the past. I suggest that a word of appreciation would not be out of place.

The

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

The report will go to the Agricultural Committee of the C.A.C. in due course with a ~~copy~~ of these remarks. If the Committee have any further comments to offer they will be recorded after the next meeting.

H. Tempany
22.12.41.

Mr Carstairs
Mr OGR Williams

You may be interested to see No 5 of Dr Tempany's minute.

The comments of the Agricultural Committee should be registered when available

F J Pedler
20/1/42

Read with interest. The passage relating to fibres has been copied for relevant Secretaries on which the questions of (i) local manufacture of sacks (ii) possible export of fibre to this country of raw fibre, in view of the current shortage. are being considered.

I do not think that further extraction is necessary, as much of this kind of stuff is now a little out of date.

C J Carstairs
20/1/42

Send Gov. a short despatch saying that the report has been read with interest & expressing satisfaction at the progress made in direction of reducing Nig: dependence of imports

O.G.R[illegible] 7.2.42 chas

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

6. Yo Nigeria No 52 5.2.42

22

Mr Lord

Please see No 4, have you got rec'd the copies

J B Hart
25/2/42.

No copies have not been received. I have spoken to Dr. Tempany who says that as the 1939 Report is now so out of date no further action need be taken.

L. Lord
27/2

7. Nigeria — 2 P/M — 1.2.42.

Note. In view of minute 7 27/2, 7 may be put by

FJP
2/4.

I have retained one copy of the Report. Remainder to the library.

L. Lord
4/4

Mr Lord
See 7
Copies taken
Spares to Library
Copies taken
Lib 8/4/42

8. Nigeria — 3. p.m. — 29.12.42

Dr. Tempany.

As Mr. Farmer is likely to be away for most of this week, we would be grateful for your observns. first.

H.B. Lawrance
15/3

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

10

23

NIGERIA.

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and is directed to transmit herewith six copies of the Annual Report of the Agricultural Department, Nigeria for the year 1942/43.

NIGERIAN SECRETARIAT,
LAGOS, 23 July, 1943.

RECEIVED
28 SEP 1943
O.O. [illegible]

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Annual Report : Produce Inspection
For the period 1st April, 1942 to
31st March, 1943.

No. 281A/ 118
10th Aug., 1943.

PRODUCE INSPECTION STAFF. Several changes took place in the European Staff during the financial year. Mr. A.E. Pound transferred to Kenya, Mr. A. Gane resigned his appointment and Mr. R.M. Steven transferred to Sierra-Leone. Three new appointments were made, Mr. K.E. Toms on transfer from St. Helena, and Messrs D.B. Jamieson and J.A.K. Thompson on first appointment.

2. Five Senior Examiners were promoted to the post of Sub-Inspector of Produce and three Produce Examiners to the post of Senior Produce Examiner. The staff of Produce Examiners was increased by six to permit of rice and potato inspection. The work of the staff has continued at a high level though there was a slight increase in the number of terminations of appointment. I regret that the number of deaths and invalidings was probably the greatest on record.

3. CLERICAL STAFF. There was an increase of seven clerks during the year but with increased control work it was soon apparent that further increases would be necessary.

4. PRODUCE INSPECTION STATIONS. Seven new stations, Muyuka, Bakebe, Kembong, Ngusi, Kombone Bafaw, Konye, Ogwashi-Uku, were gazetted and the following stations were reopened; Oka, Ibillo, Etobe, Ikoya, Agbaje, Umutu, Sobe, Auchi, Illah, Okarki, Ekowe, Etinan. In my previous annual report the reopening of several stations was envisaged and an increase in the staff to cope with these stations was approved for the financial year 1943-44.

5. COCOA GRADING. The grading of the main crop cocoa for the Western Provinces in recent years is given in the following table. By main crop is meant all cocoa graded during the period 1st October to 31st March which weighed 11 ozs and over per 300 beans (10½ ozs for the seasons 1935-36 to 1937-38);-

Grading of Main Crop Cocoa: Western Provinces.

| Year | Grade I Per cent | Grade II Per cent | Grade III Per cent | Total Tons Main Crop. |
|---|---|---|---|---|
| 1932-33 | 18.00 | 72.43 | 9.51 | 53,632 |
| 1933-34 | 17.27 | 73.40 | 9.32 | 47,457 |
| 1934-35 | 26.98 | 67.96 | 5.00 | 56,214 |
| 1935-36 | 29.51 | 69.44 | 1.00 | 68,377 |
| 1936-37 | 19.35 | 80.23 | 0.42 | 80,144 |
| 1937-38 | 21.93 | 77.76 | 0.30 | 70,890 |
| 1938-39 | 20.77 | 79.04 | 0.18 | 86,996 |
| 1939-40 | 21.62 | 77.90 | 0.48 | 91,383 |
| 1940-41 | 19.22 | 80.78 | - | 91,023 |
| 1941-42@ | 22.29 | 77.71 | - | 87,228 |
| 1942-43@ | 14.68 | 85.32 | - | 102,148 |

@ Including Kabba Area Figures.

6. The total Nigerian Main Crop passed for export in 1937-38 to 1942-43, including the cocoa passed in the Cameroons was as follows:-

Grade I/

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| Year | Grade I | | Grade II | | Grade III | | Total Main Crop Tons |
|---|---|---|---|---|---|---|---|
| | Tons | Percent | Tons | Percent | Tons | Percent | |
| 1937-38 | 16,150 | 22.56 | 55,210 | 77.11 | 239 | 0.34 | 71,599 |
| 1938-39 | 21,722 | 23.63 | 69,939 | 76.07 | 274 | 0.30 | 91,935 |
| 1939-40 | 22,670 | 22.43 | 76,798 | 75.98 | 1,604 | 1.59 | 101,072 |
| 1940-41 | 19,359 | 20.50 | 74,849 | 79.26 | 227 | 0.24 | 94,435 |
| 1941-42 | 21,700 | 23.86 | 68,950 | 75.81 | 303 | 0.33 | 90,953 |
| 1942-43 | 18,413 | 17.34 | 87,757 | 82.66 | 2 | | 106,172 |

7. Storage of the 1941-42 Main Crop. Storage conditions were good but owing to long storage due to lack of shipping a considerable amount of deterioration took place mainly due to the Tobacco Beetle. Eventually 13,427 tons were destroyed, as no shipping was available, and 2672 tons were shipped as Grade III.

The whole of the Cameroons-Calabar crop was destroyed and certificates covering 2618 tons were issued.

8. Light Crop Cocoa Season 1942. In view of the large stocks of 1941-42 main crop and as no shipping was available the Light Crop was bought and destroyed as soon as possible. Purchases commenced on the 29th May, 1942 and closed on the 20th August. A total of 7,424 tons were graded and destroyed.

9. Main Crop Cocoa: Season 1942-43. The opening date of the Main Crop Cocoa season in Nigeria and Cameroons was the 16th October, 1942 and the closing date in Nigeria was midnight of the 4th/5th February, 1943. Purchases in the Calabar/Cameroons Area were destroyed as soon after purchase as possible. The crop in the Western Area was a record one showing an increase of 14,920 tons over the previous season and an increase of 10,765 tons over the 1939-40 crop which was the previous highest. The percentage of Grade I was disappointing, reaching the low level of 14.68% of the total.

10. No grade III was purchased and no difficulty was experienced in passing the crop with a mould content of less than 5%. For the first time Grade III was not purchased in the Cameroons/Calabar Area and no complaints were received that the limit of Grade II were unduly harsh.

11. As in previous seasons careful attention was paid to storage conditions, as it was anticipated that the crop would be stored for a considerable period, and results were highly satisfactory. In an endeavour to save petrol and tyres all ungraded cocoa had to be graded at the nearest grading station and considerable storage congestion was experienced. Instructions were therefore given by the Controller to destroy all cocoa for which no storage was available, but this instruction was later countermanded as the shipping outlook improved and surplus graded cocoa was moved to the nearest station where storage was available.

12. The classification of Grade II, calculated as percentages of the whole crop, during the last six seasons has been as follows:-

| Year | Class B Less than 10% Slatey | Class C 11%-15% Slatey | Class D 16%-20% Slatey | Class E 21%-30% Slatey | Class F No Limit to Slatey. |
|---|---|---|---|---|---|
| 1937-38 | 4.00 | 11.34 | 18.63 | 30.08 | 11.65 |
| 1938-39 | 3.84 | 8.94 | 16.80 | 34.51 | 11.76 |
| 1939-40 | 4.00 | 9.87 | 16.53 | 26.48 | 11.16 |
| 1940-41 | 3.83 | 11.91 | 18.95 | 26.67 | 13.77 |
| 1941-42 | 3.91 | 11.13 | 19.38 | 26.89 | 9.38 |
| 1942-43 | 6.68 | 16.87 | 23.16 | 23.27 | 6.88 |

13. The average monthly price for Grade II cocoa in recent years is given below:-

Year/

Reference:- CO 583/258/30188

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| Year | Grade I | | Grade II | | Grade III | | Total Main Crop Tons |
|---|---|---|---|---|---|---|---|
| | Tons | Percent | Tons | Percent | Tons | Percent | |
| 1937-38 | 16,150 | 22.56 | 55,210 | 77.11 | 239 | 0.34 | 71,599 |
| 1938-39 | 21,722 | 23.63 | 69,939 | 76.07 | 274 | 0.30 | 91,935 |
| 1939-40 | 22,670 | 22.43 | 76,798 | 75.98 | 1,604 | 1.59 | 101,072 |
| 1940-41 | 19,359 | 20.50 | 74,849 | 79.26 | 227 | 0.24 | 94,435 |
| 1941-42 | 21,700 | 23.86 | 68,950 | 75.81 | 303 | 0.33 | 90,953 |
| 1942-43 | 18,413 | 17.34 | 87,757 | 82.66 | 2 | - | 106,172 |

7. Storage of the 1941-42 Main Crop. Storage conditions were good but owing to long storage due to lack of shipping a considerable amount of deterioration took place mainly due to the Tobacco Beetle. Eventually 13,427 tons were destroyed, as no shipping was available, and 2672 tons were shipped as Grade III.

The whole of the Cameroons-Calabar crop was destroyed and certificates covering 2618 tons were issued.

8. Light Crop Cocoa Season 1942. In view of the large stocks of 1941-42 main crop and as no shipping was available the Light Crop was bought and destroyed as soon as possible. Purchases commenced on the 29th May, 1942 and closed on the 20th August. A total of 7,424 tons were graded and destroyed.

9. Main Crop Cocoa: Season 1942-43. The opening date of the Main Crop Cocoa season in Nigeria and Cameroons was the 16th October, 1942 and the closing date in Nigeria was midnight of the 4th/5th February, 1943. Purchases in the Calabar/Cameroons Area were destroyed as soon after purchase as possible. The crop in the Western Area was a record one showing an increase of 14,920 tons over the previous season and an increase of 10,765 tons over the 1939-40 crop which was the previous highest. The percentage of Grade I was disappointing, reaching the low level of 14.68% of the total.

10. No grade III was purchased and no difficulty was experienced in passing the crop with a mould content of less than 5%. For the first time Grade III was not purchased in the Cameroons/Calabar Area and no complaints were received that the limit of Grade II were unduly hash.

11. As in previous seasons careful attention was paid to storage conditions, as it was anticipated that the crop would be stored for a considerable period, and results were highly satisfactory. In an endeavour to save petrol and tyres all ungraded cocoa had to be graded at the nearest grading station and considerable storage congestion was experienced. Instructions were therefore given by the Controller to destroy all cocoa for which no storage was available, but this instruction was later countermanded as the shipping outlook improved and surplus graded cocoa was moved to the nearest station where storage was available.

12. The classification of Grade II, calculated as percentages of the whole crop, during the last six seasons has been as follows:-

| Year | Class B Less than 10% Slatey | Class C 11%-15% Slatey | Class D 16%-20% Slatey | Class E 21%-30% Slatey | Class F No Limit to Slatey. |
|---|---|---|---|---|---|
| 1937-38 | 4.00 | 11.34 | 18.63 | 30.08 | 11.65 |
| 1938-39 | 3.84 | 8.94 | 16.80 | 34.51 | 11.76 |
| 1939-40 | 4.00 | 9.87 | 16.53 | 26.48 | 11.16 |
| 1940-41 | 3.83 | 11.91 | 18.95 | 26.67 | 13.77 |
| 1941-42 | 3.91 | 11.13 | 19.38 | 26.89 | 9.38 |
| 1942-43 | 6.68 | 16.87 | 23.16 | 23.27 | 6.88 |

13. The average monthly price for Grade II cocoa in recent years is given below:-

Year/

Reference:- CO 583/258/30188 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| Year | October | November | December | January | February | March |
|---|---|---|---|---|---|---|
| 1932-33 | £17. 7. 6 | £17.16. - | £17.15. - | £16. 9. 9 | £15.18. - | £15.18. - |
| 1933-34 | 12. 6.10 | 12. 1. 7 | 10.12. 3 | 12. 9.10 | 16. 9. 1 | 16.17.11 |
| 1934-35 | 12. 9. 1 | 13. 6.11 | 14.13. 8 | 16.14. 4 | 16.14. 1 | 16. 1.11 |
| 1935-36 | 16. 9.10 | 16. 6. 1 | 16.18. 8 | 17.13. 2 | 16.15. - | 18. 5.- |
| 1936-37 | 30.10. 2 | 34.18. 2 | 42. 5. 2 | 45. 1. 9 | 38. 2. 2 | 38.14. 5 |
| 1937-38 | 19.16. 6 | 18. 4. - | 15. 5. 6 | 16. 8. 9 | 16.10. 6 | 16. 9. 2 |
| 1938-39 | 15. -.11 | 14. 7. 3 | 13.12. 6 | 13.10.11 | 13. 8. 6 | 13.15. 5 |
| 1939-40 | 15. 6. 5 | 15.12. 1 | 16. 2. 6 | 16. 2. 6 | 16. 2. 6 | 16. 2. 6 |
| 1940-41 | 13.10. - | 13.10. - | 13.10. - | 13.10. - | 13.10. - | 13.10. - |
| 1941-42 | 14.10. - | 14.10. - | 14.10. - | 14.10. - | 14.10. - | - |
| 1942-43 | 12. 2. 6 | 12. 2. 6 | 12. 2. 6 | 12. 2. 6 | 12. 2. 6 | 12. 2. 6 |

14. The following table shows the tonnages of produce passed in the Cameroons during the Financial years 1937-38 to 1942-43:-

| Year | Palm Kernels | Palm Oil | Cocoa |
|---|---|---|---|
| 1937-38 | 2,092 | 2,786 | 5,083 |
| 1938-39 | 2,210 | 3,157 | 3,252 |
| 1939-40 | 1,545 | 1,841 | 3,535 |
| 1940-41 | 611 | 741 | 1,483 |
| 1941-42 | 1,419 | 4,008 | 2,262 |
| 1942-43 | 1,942 | 4,806 | 1,638 |

15. GROUNDNUTS. The 1942-43 Groundnut Crop was again purchased through the medium of the Association of West African Merchants at a fixed price of £6.10.-d per ton ex scale at all Kano line stations with a minimum price of £5.10 at out stations. The crop was a poor one, the season opening on 30th October, 1942 and closing on the 4th March, 1943. The tonnage railed from Kano line stations was approximately 100,300 tons and railings almost kept pace with purchases so that only approximately 700 tons remained in stock on the 31st March a considerable proportion of this stock was required for Army contracts. The quality was good and very few cases of adulterated nuts were found. The percentage of total impurities was .267 as compared with .248 in the previous season.

16. The standard pack was again a success and ten percent of the total bags were check weighed by the Department at the time of railing. This season the firms were paid on their railing weights. The following table compares the standardised weights with the calculated weights on ten per cent weighings:-

| Month | Standard wt. at 189 lbs per bag | Calculated wt. on 10% weighings | Differences |
|---|---|---|---|
| October'42 | 80 tons | 80 tons | - |
| November " | 33,581 " | 33,584 " | + .01 |
| December " | 36,141 " | 36,133 " | - .02 |
| January'43 | 15,526 " | 15,524 " | - .01 |
| February " | 13,664 " | 13,680 " | + .13 |
| March " | 1,308 " | 1,308 " | - |
| | 100,300 | 100,309 | +.008 |

17. The series of tests conducted in Kano the previous season to determine the loss in wt. due to shrinkage was continued during the wet season and, as expected, there was a gain in weight with the advent of the wet season. After the end of the rains there was a further loss in wt. the test tons showing a loss of 20 to 30 lbs.

18. Owing to rapid railing there were no reports of insect infestation of stored groundnuts.

19/

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

19. The following table compares the average of tests carried out on Groundnuts in Kano for the years 1938-39 to 1942-43:-

| Season | % Stones | % Shell | % Total Adulteration | % Whole Nuts | % Half Nuts | % Broken Pieces |
|---|---|---|---|---|---|---|
| 1938-39 | 0.132 | 0.307 | 0.439 | 45.03 | 17.39 | 37.58 |
| 1939-40 | 0.083 | 0.378 | 0.461 | 49.61 | 25.65 | 33.74 |
| 1940-41 | 0.089 | 0.244 | 0.333 | 31.52 | 32.08 | 36.40 |
| 1941-42 | 0.050 | 0.198 | 0.248 | 34.69 | 29.77 | 35.54 |
| 1942-43 | 0.072 | 0.195 | 0.267 | 35.175 | 32.336 | 32.489 |

20. COTTON NORTHERN PROVINCES. Unfavourable weather conditions and an abnormal amount of cotton absorbed by the local weaving Industry prevented the crop being as large as had been anticipated, but the crop was larger than the previous season and 22,979 bales were bought for export as compared with 18,085 in the previous season. The following table gives the number of bales of cotton for the seasons 1941-42 and 1942-43:-

| Year | Zaria Ginnery | Funtua Ginnery | M/Fashi Ginnery | Gusau Ginnery | Mai Inchi Ginnery | Niger Prov. | Bauchi Prov. |
|---|---|---|---|---|---|---|---|
| 1941-42 | 5,282 | 8,365 | 2,449 | 1,616 | 91 | 141 | 141 |
| 1942-43 | 5,807 | 9,932 | 3,137 | 3,000 | 573 | 273 | 257 |

Of the 1942-43 crop 94.3% was graded as Grade I and 5.7% as Grade II, this being an improvement on previous seasons when the percentage of Grade II was 8.5 for the 1941-42 season and 9.2 for the 1940-41 season. The Funtua and Hallam M'Fashi Ginnery areas were responsible for the production of approximately 55.6% of the crop.

The season opened on the 15th November, 1942 in the Northern Katsina Area and 1st December, 1942 in the other producing areas, and closed on the 28th February, 1943. The price was steady throughout the season at 1.5d per lb, Zaria ginnery and all cotton was bought for His Majesty's Government by the British Cotton Growing Association on delivery at their ginneries. Local prices were quoted from 2d to 3d per lb and considerable quantities were purchased for local weaving.

The following table shows the distribution of markets by Provinces and shows the number of stalls taken:-

| Province | No. of Markets. 1941/42 | 1942/43 | Gd. I Stalls 1941/42 | 1942/43 | Gd. II Stalls 1941/42 | 1942/43 |
|---|---|---|---|---|---|---|
| Sokoto | 16 | 10 | 44 | 60 | 29 | 34 |
| Katsina | 19 | 16 | 178 | 268 | 68 | 66 |
| Zaria | 5 | 12 | 60 | 130 | 31 | 48 |
| Niger | 8 | 12x | (No information) | | | |
| Bauchi | 7 | 6 | (No information) | | | |
| Plateau | 1 | 1 | 1 | 1 | 1 | 1 |
| | 66 | 51x | 283 | 359 | 129 | 169 |

x 12 gazetted 6 only opened.

Although the number of markets was decreased the number of stalls increased considerably and there was severe competition between buyers who, it was reported, made advances of cash and bags and lost considerably by doing so. No cotton arrived at the markets in bags and when bagged cotton was seen, the owners always stated the Cotton was for local consumption. An endeavour will be made at the commencement of the next season to put a stop to the transport of cotton in bags but, unless the firms cooperate, it will be difficult to make any real improvement.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

(121)

21. REVENUE AND NATIVE ADMINISTRATION EXPENDITURE. The revenue from fees and Market and Buying Area licences was as follows:-

| | 1941/42. | 1942/43. |
|---|---|---|
| Scale Fees | £630 - 10 | £1000 - |
| Market area licences | 21 - 14 | 33 - 1 |
| Buying " " | - 15 | 1 -15 |
| | £652 - 19 | £1034 -16. |

The expenditure by Native Administrations was as follows:-

| | 1941/42. | 1942/43. |
|---|---|---|
| Erection of Markets | £374.16.11 | £504. 8.11 |
| Examiners Salaries | 466. 5.10 | 438. 9. 6 |
| Policing of Markets | 213. -. - | 233. 8. 6 |
| Gate Keepers & Runners | 127. 6. 6 | 175.13. 6 |
| Transport | 10. 2. 6 | 31.12. - |
| | £1192. 1. 9 | £1383.12. 5 |

22. ISSUE OF LICENCES. Firms were permitted only to operate in the same number of markets as they had operated in the 1940/41 season but were permitted to take as many stalls as they wished. Considerable difficulty was experienced in issuing stalls to firms in time for the opening of the season as it was late before the markets were determined. Firms continually applied for alterations to licences and twenty two percent of all licences issued had to be altered during the year. It has now been agreed that a final date will be determined after which no new licences will be issued except as laid down in the Regulations.

Buying Area Licences were issued for certain districts of Zaria Province. Several licences were issued in error and had to be recalled. The total number of licences issued was 20, of which 11 were recalled, and the tonnage of seed cotton purchased by the licence holders amounted to 165 tons 5 cwts 2 qrs 26 lbs.

Buying scales were again tested regularly during the season, the results for the last two seasons being as follows:-

| Year. | No. of Scales tested. | No. correct | No. weighing heavy. | No. weighing Light. |
|---|---|---|---|---|
| 1941-42 | 237 | 35.2% | 12.7% | 52.1% |
| 1942-43 | 598 | 59% | 10% | 31% |

23. PROSECUTIONS. Prosecutions were taken as follows:-

| Year. | No. of cases. | Convictions. | Fines Paid. |
|---|---|---|---|
| 1941-42 | 20 | 20 | £13.18. -d |
| 1942-43 | 34 | 34 | 16.15. -d |

In addition six cases were awaiting hearing at Zaria and records of cases heard in the Alkalis' courts, Katsina Province, are not yet complete.

23. COTTON SOUTHERN PROVINCES. Inspection was taken over by the Produce Inspection Branch at the beginning of the season and grading was continued on the same standards as the previous season. Considerable difficulty was experienced in grading as no standards were available for the required freedom from leaf and other foreign matter.

24. The British Cotton Growing Association gave the following figures for the percentages of "waste" in the ginning of Ishan cotton.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| Year. | Ibadan. | | | Oshogbo. | | |
|---|---|---|---|---|---|---|
| | IN.1 | IN.2 | IN.3 | IN.1 | IN.2 | IN.3 |
| 1936-37 | 0.88 | 1.26 | 2.27 | 2.0 | 5.33 | 1.71 |
| 1937-38 | 1.69 | 3.54 | 3.53 | - | 1.28 | 2.12 |
| 1938-39 | 1.64 | 7.08 | 6.70 | - | 1.46 | 2.80 |
| 1939-40 | 0.79 | 3.31 | 4.74 | - | 2.11 | 3.[illegible] |
| 1940-41 | 1.92 | 2.50 | 2.91 | - | 2.87 | 3.0[illegible] |
| 1941-42 | 2.18 | 2.66 | 3.54 | - | 2.50 | 2.04 |
| 1942-43x | 2.14 | 2.39 | 3.95 | not available | | |

x Rough extract results.

The following table shows quantities of cotton graded in the Southern Provinces for the years 1939-40 to 1942-43:-

Southern Provinces Cotton
Production in lbs:By grades

| Year | ISHAN | | | | NATIVE | | | |
|---|---|---|---|---|---|---|---|---|
| | IN.1 | IN.2 | IN.3 | Total | NN.1 | NN.2 | NN.3 | Total |
| 1939-40 | 82,169 | 355,043 | 1,475,026 | 1,912,238 | - | 72, 968 | 265,983 | 338,951 |
| 1940-41 | 267,890 | 2,854,752 | 3,074,802 | 6,197,454 | 546 | 202, 148 | 112,285 | 314,979 |
| 1941-42 | 365,860 | 12,137, 780 | 4,887,722 | 17,391, 362 | - | 2,630, 525 | 30,394 | 2660,919 |
| 1942-43 | 538,400 | 4,358, 571 | 451, 344 | 5348, 315 | 1494 | 3,901, 944 | 279,516 | 4[illegible],954 |

Production figures in bales are as follows:-

| | Ishan. | Native. |
|---|---|---|
| 1940-41 | 4,764 | 175 |
| 1941-42 | 12,816 | 1889 |
| 1942-43 | Not yet available. | |

From the above figures it will be seen there has been a great increase in the quantity of Native Cotton as compared with Ishan but the percentage of Grade I Ishan is considerably higher than in the three previous seasons. There has also been a startling decrease in the percentage of IN.3 cotton.

The following table shows the percentages of the different grades:-

| Year. | IN.1 | IN.2 | IN.3 | Total Ishan expressed as % of whole. | NN.1 | NN.2 | NN.3 | Total Native expressed as % of whole |
|---|---|---|---|---|---|---|---|---|
| 1939-40 | 4.29 | 18.57 | 77.[illegible] | 80.50 | - | 21.52 | 78.48 | 19.50 |
| 1940-41 | 4.35 | 46.05 | 49.60 | 95.16 | .15 | 64.20 | 35.65 | 4.84 |
| 1941-42 | 2.10 | 69.79 | 28.11 | 86.73 | - | 98.86 | 1.14 | 13.27 |
| 1942-43 | 10.07 | 81.49 | 8.44 | 56.03 | .34 | 92.99 | 6.67 | 43.97 |

The prices delivered ginnery were as follows:-

IN.1 1.5d, IN.2 1⅜d. IN.3 1¼d, NN.1 , NN.2 1¼d, NN.3 1⅛d.

Considerable trouble was experienced with poor bags and inadequate storage and steps have been taken to rectify this for the next season.

25. COTTON GENERAL. From the experience of the last season it has now been agreed to discontinue the use of certificates covering each lot of cotton graded as all information required can be obtained from firms' register books. The sealing of Grades IN.2 and IN.3 is also being made compulsory. The necessary amendments have been submitted to Government.

PRICES/

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

123

PRICES. The prices paid in the Northern Provinces for Grade I seed cotton delivered Zaria ginnery from 1933-34 onwards were as follows:- 30

| | | | |
|---|---|---|---|
| 1933-34 | 0.10d rising to | 1.3d | |
| 1934-35 | 1.2d - do - | 1.6d | (fluctuating) |
| 1935-36 | 1.2d " | 1.7d | - do - and falling to 1.2d at end of season |
| 1936-37 | 0.10d " | 1.4d | |
| 1937-38 | 0. 7d " | 0.9d | |
| 1938-39 | 0. 8d falling to | 0.7d | and rising to 0.10d |
| 1939-40 | 1.1d rising to | 1.5d | and falling to 1.2d at end of season |
| 1940-41 | 1.1d rising to | 1.4d | |
| 1941-42 | 1.1d throughout | | |
| 1942-43 | 1.5d - do - | | |

The prices paid in the Southern Provinces delivered ginnery basis were:-

| | IN.1 | IN.2 | IN.3 | HN2. | HN.3 |
|---|---|---|---|---|---|
| 1940-41 | 1¼d | 1 3/16 | 1 1/16 | 1 1/16 | 15/16 |
| 1941-42 | 1¼d | 1⅛d | 1d | 1d | 7/8d |
| 1942-43 | 1½d | 1⅜d | 1¼d | 1¼d | 1⅛d |

26. PALM KERNELS. Every endeavour was made to increase the tonnage for export but the 1942-43 figures showed a decrease of 21,265 tons as compared with the previous year, which was a record year. Though it was disappointing that a greater tonnage was not marketed, the results were reasonable when compared with the average for the previous 13 years as there was an increase of 33,847 tons over the average. The general quality remained good and little difficulty was experienced during the season.

27. PALM OIL. Palm oil showed an increase of 5,864 tons as compared with the previous year, and an increase of 16,773 tons over the average tonnage for the previous 13 years; only in three years has the figure for 1942-43 been exceeded. Little difficulty was experienced in grading though there were temporary shortages of containers due to congestion at Bulk Oil Plants as a result of irregular shipments, but the position improved towards the end of the year.

28. CASSAVA STARCH. With the spread of the cassava starch industry to the Warri Province there was a phenomenal increase in the tonnage graded towards the end of the year and, as gradings were more than the home market required, the purchase for export was banned after the 30th April, 1943. A very high quality was being marketed and there was every evidence that a thriving industry had been started. It is a matter of regret that the export had to be stopped as considerable work had been done by departmental officers in fostering the industry and it is doubtful if we could get producers to show the same enthusiasm should the ban on exports be lifted.

29. POTATOES. The Potato (Marketing and Export) Regulations, 1942 came into force on the 24th August, 1942 and were applied to the provinces of Zaria, Katsina and Plateau. As a result of representations from the producing provinces several amendments were proposed, as it was considered that the Regulations should only apply to potatoes being exported from the producing provinces and should not apply to potatoes being consumed locally. The amendments have gone forward but have not as yet been gazetted. Produce Examiners were posted to markets and were supervised by the provincial Agricultural Officers but supervision has now been taken over by the Produce Inspection Branch.

The/

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

The following table shows the tonnages of the potatoes graded in the producing provinces from August, 1942 to end of March 1943:-

Return of Potatoes Graded : 1942-43.

| Months | WARE T. | C. | Q. | Lb | SEED T. | C. | Q. | Lb | CHAT T. | C. | Q. | Lb | TOTAL T. | C. | Q. | Lb |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| August | 153 | 2 | 2 | 13 | 2 | 11 | 1 | 1 | 2 | 12 | - | 19 | 158 | 6 | - | 5 |
| September | 165 | 12 | - | 15 | 4 | 1 | - | 23 | 28 | 9 | 1 | 15 | 198 | 2 | 2 | 25 |
| October | 109 | 14 | 1 | 4 | 6 | 12 | 1 | 21 | 28 | 7 | 2 | 18 | 144 | 14 | 1 | 15 |
| November | 47 | 1 | 2 | 1 | 39 | 18 | 1 | 3 | 18 | 14 | 1 | 10 | 105 | 14 | - | 14 |
| December | 57 | 15 | 2 | 2 | 62 | 5 | 2 | 8 | 13 | 3 | 2 | 3 | 133 | 12 | 2 | 13 |
| January | 47 | 8 | 3 | 16 | 47 | 4 | 1 | 6 | 13 | 3 | 2 | 1 | 107 | 16 | 2 | 23 |
| February | 57 | 15 | 1 | 21 | 30 | 10 | 2 | 16 | 11 | 6 | 1 | 12 | 99 | 12 | 1 | 21 |
| March | 44 | 4 | 2 | 17 | 15 | 8 | 3 | 22 | 6 | 17 | 3 | 2 | 66 | 11 | 1 | 13 |
| Totals | 682 | 15 | - | 5 | 208 | 12 | 2 | 16 | 123 | 2 | 2 | 24 | 1014 | 10 | 1 | 17 |

29. RICE. Examiners were posted to the producing areas to assist in the inspection of rice which was being requisitioned. Rules for the inspection of rice in the Niger Province have been discussed and it is probable that some form of rice inspection governed by Regulations will be required at some later date. No returns of the tonnages of rice inspected were made to this office.

30. RUBBER. Three Inspectors of Produce and 25 Produce Examiners in the Western Provinces were trained in the methods of preparation of Wild Rubber at the commencement of April, 1942. Similar training was given to staff in the Eastern and Central areas at Benin and Aba. This knowledge was imparted to Producers in all areas with varying results, but in some areas a definite improvement in quality was undoubtedly obtained. Investigation of proper methods of storage andpacking of rubber for export was made and much useful information was given to those engaged in the industry. Losses in weight during storage ranged from as high as 42% in the low grades to as high as 6.8% in Wild Rubber Sheet A1, due to the purchase of wet rubber. Unofficial grading of rubber was carried out at the request of the firms whenever it was requested, many purchasers taking advantage of this service, but the response to the advice given was disappointing. During July, 1942, it became evident that the various grades and prices to be paid would have to be standardised and new grades and prices were drawn up and instituted. During February, 1943, a Rubber Mission arrived in Nigeria and a considerable amount of work was carried out for them in connection with grading, methods of preparation, prices, storage and packing. In addition statistical information of tonnages produced was prepared and placed before them for their consideration.

Returns of tonnages purchased at Produce Inspection Stations were commenced in April, 1942. Total tonnages of Wild and Plantation Rubber received in store at Produce Inspection Stations were as follows:-

| | April. | May. | June. | July. | Aug. | Sept. | Oct. | Nov. | Dec. | Jan. | Feb. | Mar. | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| +Wild | 15 | 117 | 140 | 155 | 252 | 328 | 262 | 279 | 242 | 102 | 71 | 74 | 2057 |
| Plantation | 119 | 166 | 181 | 184 | 209 | 218 | 205 | 279 | 313 | 328 | 384 | 264 | 2850 |
| Total | 134 | 283 | 321 | 339 | 461 | 546 | 467 | 558 | 555 | 430 | 455 | 338 | 4887 |

+ Includes Yandev and Barenda.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

In October, 1942, by Regulation, firms were required to submit returns of purchases and stocks, the first return being in respect of the month of September. The returns are collected and forwarded to the Director of Supplies and the Director of Wild Rubber Production.

Purchases of Firms throughout Nigeria were as follows:-

| | Sept. | Oct. | Nov. | Dec. | Jan. | Feb. | March. | Total |
|---|---|---|---|---|---|---|---|---|
| Wild | 167 | 441 | 348 | 388 | 181 | 224 | 131 | 1880 |
| Plantation | 152 | 527 | 451 | 580 | 574 | 400 | 559 | 3243 |
| Total | 319 | 968 | 799 | 968 | 755 | 624 | 690 | 5123 |

31. EXTERNAL TRADE. During the year Palm Kernels and Groundnuts were purchased on the same basis as cocoa and a ...on similar scheme was being prepared for Palm Oil.

The prices paid were as follows:-

| MONTH | Palm Oil Average Price Lagos Soft | Palm Oil Average Price Lagos Semi | Palm Kernel Average Prices LAGOS. | Cocoa Grade II Average Price LAGOS. | G'nuts Average Price KANO. | Cotton Average Price, Zaria Ginnery Per Lb. of Seed Cotton I | Cotton Average Price, Zaria Ginnery Per Lb. of Seed Cotton II | Cassava Starch Average Price LAGOS. |
|---|---|---|---|---|---|---|---|---|
| April '42 | £7 -.- | £5. 3.9 | £5. 7. 6 | - | £6.10.- | - | - | £11 -. - |
| May " | 8.13.10 | 6.15.11 | 5.12. 7 | - | Flat rate | - | - | 11.2. 3 |
| June " | 9.10.- | 7.11.3 | 5.15. - | - | 1942/43 | - | - | 12.3. - |
| July " | 9.10.- | 7.11.3 | 5.15. - | - | | - | - | 12.3. - |
| Aug. " | 9.10.- | 7.11.3 | 5.15. - | - | | - | - | 12.3. - |
| Sept. " | 9.10.- | 7.11.3 | 5.15. - | - | | - | - | 12.3. - |
| Oct. " | 9.10.- | 7.11.3 | 5.15. - | 12. 2.6 | | 1½d | 1 4/10 | 12.3. - |
| Nov. " | 9.10.- | 7.11.3 | 5.15. - | 12. 2.6 | | 1½d | 1 4/10 | 12.3. - |
| Dec. " | 9.10.- | 7.11.3 | 5.15. - | 12. 2.6 | | 1½d | 1 4/10 | 12.3. - |
| Jan. '43 | 9.10.- | 7.11.3 | 5.15. - | 12. 2.6 | | 1½d | 1 4/10 | 12.3. - |
| Feb. " | 9.10.- | 7.11.3 | 5.15. - | 12. 2.6 | | 1½d | 1 4/10 | 12.3. - |
| Mar. | 9.10.- | 7.11.3 | 5.15. - | 12. 2.6 | | 1½d | 1 4/10 | 12.3. - |

Tonnages of Palm Oil, Palm Kernels, Groundnuts, Cotton (Northern Provinces only) and Cassava Starch Passed for export from 1st April, 1942 to 31st March, 1943, compared with the same period 1936-37 to 1942-43:-

| Year | Palm Oil | Palm Kernels | Groundnuts | Cotton | Cassava Starch. |
|---|---|---|---|---|---|
| 1936-37 | 162,788 | 346,142 | - | - | - |
| 1937-38 | 129,162 | 305,462 | 207,394 | 13,488 | - |
| 1938-39 | 120,071 | 282,947 | 146,439 | 11,045 | - |
| 1939-40 | 157,970 | 342,580 | 145,635 | 27,681 | - |
| 1940-41 | 141,703 | 262,575 | 158,062 | 38,658 | - |
| 1941-42 | 147,678 | 344,820 | 239,309 | 10,765 | 246 |
| 1942-43 | 153,537 | 323,555 | 105,466 | 15,307 | 5,512 |

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

32. PROSECUTIONS. 539 Prosecutions were taken during the year, 485 convictions were obtained, fines amounting to £669. 5. 6d.

33. Copy of amendment made during the year to the Palm Oils, Palm Kernels, Cocoa and Cassava Starch (Inspection for Export) Regulations 1936 is attached, and a copy of the Potato (Marketing and Export) Regulations, 1942.

34. The usual statistics are attached.

AG: CHIEF INSPECTOR OF PRODUCE.

AHY/HOP.

Drafted by Mr. A.H.Young, C.I.P.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

PRODUCE GRADED [illegible] AT DEPOTS (TONS)
1941-42 AND 1942-43

| Months | Palm Kernels | | Palm Oil | | Cocoa | | Groundnuts | | Cotton | | Cassava Starch | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1941-42 | 1942-43 | 1941-42 | 1942-43 | 1941-42 | 1942-43 | 1941-42 | 1942-43 | 1941-42 | 1942-43 | 1941-42 | 1942-43 |
| April | 20,179 | 34,264 | 18,108 | 23,412 | 85 | 8 | 18,049 | 2,178 | 8 | - | - | 61 |
| May | 33,254 | 33,276 | 18,137 | 21,934 | 93 | 92 | 10,256 | 2,492 | - | - | - | 28 |
| June | 46,402 | 35,361 | 16,253 | 17,626 | 4,376 | 3,592 | 12,508 | 496 | - | - | - | 19 |
| July | 43,564 | 33,281 | 12,842 | 10,931 | 1,448 | 3,212 | 24,177 | - | - | - | 4 | 32 |
| August | 30,481 | 28,714 | 9,083 | 8,362 | 746 | 1,227 | 1,934 | - | - | - | 16 | 49 |
| September | 23,181 | 25,301 | 8,523 | 6,469 | 5 | - | 4,618 | - | - | - | 3 | 61 |
| October | 24,685 | 23,330 | 7,753 | 6,202 | 6,747 | 615 | 7,983 | 80 | - | - | 16 | 137 |
| November | 20,349 | 20,600 | 7,546 | 6,631 | 24,271 | 20,294 | 25,733 | 33,581 | - | 54 | 24 | 412 |
| December | 22,415 | 20,893 | 7,428 | 9,007 | 32,339 | 48,303 | 22,584 | 36,141 | 2,979 | 3,332 | 35 | 928 |
| January | 23,193 | 19,804 | 9,278 | 10,954 | 18,880 | 29,465 | 43,766 | 15,526 | 6,861 | 8,431 | 36 | 1,128 |
| February | 25,581 | 21,648 | 13,035 | 13,105 | 8,420 | 6,778 | 37,006 | 13,664 | 923 | 1,922 | 38 | 1,339 |
| March | 31,536 | 27,083 | 19,689 | 18,909 | 130 | 54 | 30,695 | 1,308 | 2 | 1,568 | 74 | 1,318 |
| Totals | 344,820 | 323,555 | 147,678 | 153,542 | 97,540 | 113,640 | 239,309 | 105,466 | 10,773 | 15,307 | 246 | 5,512 |
| Increase or Decrease | -21,265 | | +5,864 | | + 16,100 | | - 133,843 | | + 4,534 | | + 5,266 | |

34

(134)

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:
CO 583/258/30188

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30188
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

35

COCOA CLASSIFICATIONS (BACS) NIGERIA
APRIL TO SEPTEMBER 1942 (Inclusive)

B.

| Months | A | B | C | D | E | F | G | H | I | J | K | Black | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| April | - | - | - | - | - | - | - | - | - | - | - | - | - |
| May | - | - | - | - | - | - | - | - | - | 614 | - | - | 614 |
| June | - | - | - | - | - | - | - | - | 231 | 55,928 | - | - | 56,159 |
| July | - | - | - | - | - | - | - | - | 74 | 48,663 | - | - | 48,737 |
| August | - | - | - | - | - | - | - | - | 29 | 13,888 | - | - | 13,917 |
| September | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Totals | - | - | - | - | - | - | - | - | 334 | 119,093 | - | - | 119,427 |
| % ages | - | - | - | - | - | - | - | - | .28 | 99.72 | - | - | 100% |
| % ages 1941-2 | - | 0.5 | - | - | - | - | - | - | .45 | 99.50 | - | - | 100 |

OCTOBER, 1942 to March 1943 (Inclusive)

BB.

| Months | A | B | C | D | E | F | G | H | I | J | K | Black | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| October | 958 | 66 | 997 | 1,115 | 1,737 | 3,871 | - | - | - | - | - | - | 8,744 |
| November | 44,270 | 20,167 | 63,271 | 77,902 | 79,226 | 15,884 | - | - | - | - | - | - | 300,720 |
| December | 106,432 | 61,140 | 166,285 | 225,209 | 141,838 | 19,497 | - | - | - | - | - | - | 720,401 |
| January | 79,187 | 25,048 | 48,195 | 78,944 | 144,939 | 62,243 | - | - | - | - | - | - | 438,556 |
| February | 25,998 | 3,992 | 9,745 | 13,244 | 30,437 | 16,285 | - | - | - | - | - | - | 99,701 |
| March | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Totals | 256,845 | 110,413 | 288,493 | 396,414 | 398,177 | 117,780 | - | - | - | - | - | - | 1568,122 |
| % ages | 16.38 | 7.04 | 18.4 | 25.31 | 25.36 | 7.51 | - | - | - | - | - | - | 100 |
| % ages 1941-42 | 23.38 | 3.40 | 12.09 | 21.28 | 29.52 | 10.32 | - | - | - | .01 | - | - | 100 |

(128)

TONS CALCULATED : October 1942 to March 1943 (Inclusive)

BI — Lagos Area.

| Year | Area | Main Crop Grade I A | Main Crop Grade II B | C | D | E | F | Main Crop Grade III G | H | Light Crop Gr.I I | Light Crop Grade II Gr. J | K | Total Tons. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1942-43 | Lagos | 257 | 993 | 1298 | 996 | 514 | 90 | - | - | - | - | - | 4148. |
| " | " Classification % | 6.19 | 23.95 | 31.29 | 24.01 | 12.39 | 2.17 | - | - | - | - | - | 100% |
| 1941-42 | " " % | 21.56 | 13.67 | 27.99 | 22.41 | 13.67 | .70 | - | - | - | - | - | 100% |
| 1942-43 | " + or - % | -15.37 | +10.28 | +3.30 | + 1.60 | -1.28 | +1.47 | - | - | - | - | - | - - |
| " | " Grades % | 6.19 | | | 93.81 | | | - | - | - | - | - | 4148 |
| 1941-42 | " " % | 21.56 | | | 78.44 | | | - | - | - | - | - | 5024 |
| 1942-43 | " + or - % | -15.37 | | | +15.37 | | | - | - | - | - | - | -876 |

BII — ABEOKUTA AREA

| Year | Area | Main Crop Grade I A | Main Crop Grade II B | C | D | E | F | Main Crop Gr.II G | H | Light Crop Gr.I I | Light Crop Gr.II J | Gr.III K | Tons Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1942-43 | Abeokuta | - | 217 | 1750 | 1331 | 695 | 146 | - | - | - | - | - | 4139 |
| " | " Classification % | - | 5.25 | 42.27 | 32.16 | 16.79 | 3.53 | - | - | - | - | - | 100% |
| 1941-42 | " " | .51 | 5.37 | 28.25 | 33.16 | 26.34 | 6.37 | - | - | - | - | - | 100% |
| 1942-43 | " + or - % | -.51 | -.12 | +14.02 | -1.00 | -9.55 | -2.84 | - | - | - | - | - | - - |
| " | " Grades % | - | | | 100 | | | - | | - | - | - | 4139 |
| 1941-42 | " " % | .51 | | | 99.49 | | | - | | - | - | - | 3501 |
| 1942-43 | " + or - % | -.51 | | | + .51 | | | - | | - | - | - | +638 |



COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30188

PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30188
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

37

B.3

Tons Calculated : October, 1942 to March, 1943 (Inclusive)

ITORI AREA.

| Year | Area | MAIN CROP Grade I A | Grade II B | Grade II C | Grade II D | Grade II E | Grade II F | Grade III G | Grade III H | LIGHT CROP Grd. I | Grd. II J | Grd. III K | Total Tons |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1942-43 | Ibori | 4032 | 1686 | 1743 | 755 | 473 | 393 | - | - | - | - | - | 9082 |
| - do - | " Classification % | 44.39 | 18.57 | 19.20 | 8.31 | 5.21 | 4.32 | - | - | - | - | - | 100% |
| 1941-42 | " " % | 71.04 | 7.20 | 11.36 | 6.29 | 3.48 | .63 | - | - | - | - | - | 100% |
| 1942-43 | " + or - % | -26.65 | +11.37 | + [illegible] | [illegible] | +1.[illegible] | +3.69 | - | - | - | - | - | - |
| - do - | " Grades % | 44.39 | | 7.84 | 55.61 | .73 | | | - | - | - | - | 9032 |
| 1941-42 | " " % | 71.04 | | | 28.96 | | | | - | - | - | - | 19707 |
| 1942-43 | " + or - % | -26.65 | | | +26.65 | | | | - | - | - | - | -1625 |

B.4

IBADAN AREA.

| Year | Area | MAIN CROP Grade I A | Grade II B | Grade II C | Grade II D | Grade II E | Grade II F | Grade III G | Grade III H | LIGHT CROP Grd. I | Grd. II J | Grd. III K | Total Tons |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1942-43 | Ibadan | 3870 | 630 | 5992 | 14019 | 17047 | 4600 | - | - | - | - | - | 46158 |
| - do - | " Classification % | 8.38 | 1.37 | 12.98 | 30.37 | 36.93 | 9.97 | - | - | - | - | - | 100% |
| 1941-42 | " " % | 11.85 | .31 | 5.28 | 20.42 | 44.70 | 17.44 | - | - | - | - | - | 100% |
| 1942-43 | " + or - % | -3.47 | +1.06 | + 7.70 | + 9.95 | - 7.77 | - 7.47 | - | - | - | - | - | - |
| - do - | " Grades % | 8.38 | | | 91.62 | | | | - | - | - | - | 46158 |
| 1941-42 | " " % | 11.85 | | | 88.15 | | | | - | - | - | - | 34742 |
| 1942-43 | " + or - % | -3.47 | | | +3.47 | | | | - | - | - | - | +11416 |

130

B.5. Tons Calculated : October, 1942 to March, 1943 (Inclusive)

IJEBU-ODE AREA.

| Year | Area | | MAIN CROP Grade I A | Grade II B | Grade II C | Grade II D | Grade II E | Grade II F | Grade III G | Grade III H | LIGHT CROP Gd. I I | Gd. II J | Gd. III K | Total tons |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1942-43 | Ijebu-Ode | | 764 | 661 | 2486 | 2213 | 1452 | 470 | - | - | - | - | - | 8046 |
| - do - | " Classification | % | 9.49 | 8.21 | 30.90 | 27.51 | 18.04 | 5.85 | - | - | - | - | - | 100% |
| 1941-42 | " " | % | 10.44 | 1.60 | 10.83 | 36.53 | 31.74 | 8.86 | - | - | - | - | - | 100% |
| 1942-43 | " + or - | % | -.95 | +6.61 | +20.07 | - 9.02 | -13.70 | -3.01 | - | - | - | - | - | - |
| - do - | " Grades | % | 9.49 | | | 90.51 | | | - | - | - | - | - | 8046 |
| 1941-42 | " " | % | 10.44 | | | 89.56 | | | - | - | - | - | - | 8815 |
| 1942-43 | " + or - | % | -.95 | | | + .95 | | | - | - | - | - | - | - 769 |

B.6. ILESHA AREA

| Year | Area | | MAIN CROP Grade I A | Grade II B | Grade II C | Grade II D | Grade II E | Grade II F | Grade III G | Grade III H | LIGHT CROP Grd. I I | Grd. II J | Grd. III K | Total Tons. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1942-43 | Ilesha | | 511 | 1171 | 3992 | 5310 | 4947 | 2110 | - | - | - | - | - | 18041 |
| - do - | " Classification | % | 2.83 | 6.49 | 22.13 | 29.43 | 27.42 | 11.7 | - | - | - | - | - | 100% |
| 1941-42 | " " | % | 4.66 | 2.41 | 20.57 | 26.54 | 32.57 | 13.25 | - | - | - | - | - | 100% |
| 1942-43 | " + or - | % | -1.83 | +4.08 | +1.56 | + 2.89 | - 5.15 | -1.55 | - | - | - | - | - | - |
| " | " Grades | % | 2.83 | | | 97.17 | | | - | - | - | - | - | 18041 |
| 1941-42 | " " | % | 4.66 | | | 95.34 | | | - | - | - | - | - | 14493 |
| 1942-43 | " + or - | % | -1.83 | | | + 1.83 | | | | | | | | + 3548 |
| | | | | | | | | | | | | | | 3548 |



COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30188

Tons Calculated : October, 1942 to March, 1943 (Inclusive)

B.7. ONDO AREA.

| Year | Area | MAIN CROP Grade I A | Grade II B | Grade II C | Grade II D | Grade II E | Grade II F | Grade III G | Grade III H | LIGHT CROP Grd.I I | Grd.II J | Grd.III K | Total Tons |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1942-43 | Ondo | 5388 | 1833 | 1871 | 1745 | 1363 | 20 | - | - | - | - | - | 12220 |
| - do - | " Classification % | 44.09 | 15.00 | 15.32 | 14.28 | 11.15 | .16 | - | - | - | - | - | 100% |
| 1941-42 | " " % | 50.24 | 6.59 | 13.22 | 17.58 | 11.61 | .64 | - | - | - | .12 | - | 100% |
| 1942-43 | " + or - % | - 6.15 | +8.41 | +2.10 | -3.30 | - .46 | -.48 | - | - | - | -.12 | - | - |
| - do - | " Grades % | 44.09 | | 55.91 | | | | | - | - | - | - | 12220 |
| 1941-42 | " " % | 50.24 | | 49.64 | | | | | - | - | .12 | - | 9770 |
| 1942-43 | " + or - % | - 6.15 | | + 6.27 | | | | | - | - | +.12 | - | + 2450 |

B.8. ONITSHA AREA.

| Year | Area | MAIN CROP Grade I A | Grade II B | Grade II C | Grade II D | Grade II E | Grade II F | Grade III G | Grade III H | LIGHT CROP Grd.I I | Grd.II J | Grd.III K | Total Tons |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1942-43 | Onitsha | 440 | 53 | 18 | 1 | 1 | - | - | - | - | - | - | 513 |
| - do - | " Classification % | 85.82 | 10.3 | 3.45 | .22 | .21 | - | - | - | - | - | - | 100% |
| 1941-42 | " " % | 85.77 | 9.6 | 3.31 | - | .66 | .66 | - | - | - | - | - | 100% |
| 1942-43 | " + or - % | + .05 | + .7 | + .14 | +.22 | -.45 | -.66 | - | - | - | - | - | - |
| - do - | " Grades % | 85.82 | | | 14.18 | | | | - | - | - | - | 513 |
| 1941-42 | " " % | 85.77 | | | 14.23 | | | | - | - | - | - | 302 |
| 1942-43 | " + or - % | + .05 | | | - .05 | | | | - | - | - | - | +211 |

(182)

33

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30188

B.2.

Tons Calculated : October, 1942 to March, 1943 (Inclusive)

CALABAR/OGOJA AREA.

| Year | Area | | MAIN CROP Grade I A | Grade II B | Grade II C | Grade II D | Grade II E | Grade II F | Grade III G | Grade III H | LIGHT CROP Grd. I I | Grd. II J | Grd. III K | Total Tons |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1942-43 | Calabar - Ogoja | | 65 | 4 | 1 | - | - | - | - | - | - | - | - | 70 |
| - do - | " Classification | % | 92.97 | 5.98 | .95 | .10 | - | - | - | - | - | - | - | 100% |
| 1941-42 | " " | % | 97.37 | 1.31 | .66 | - | .66 | - | - | - | - | - | - | 100% |
| 1942-43 | " + or - | % | - 4.4 | +4.67 | +.29 | +.10 | -.66 | - | - | - | - | - | - | - |
| - do - | " Grades | % | 92.97 | | | 7.03 | | | | - | - | - | - | 70 |
| 1941-42 | " " | % | 97.37 | | | 2.63 | | | | - | - | - | - | 152 |
| 1942-43 | " + or - | % | - 4.4 | | | +4.4 | | | | - | - | - | - | 82 |

B. 2.

WARRI - BENIN AREA.

| Year | Area | | MAIN CROP Grade I A | Grade II B | Grade II C | Grade II D | Grade II E | Grade II F | Grade III G | Grade III H | LIGHT CROP Grd. I I | Grd. II J | Grd. III K | Total Tons. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1942-43 | Warri-Benin | | 1515 | 63 | 17 | 41 | 48 | 22 | - | - | - | - | - | 1706 |
| - do - | " Classification | % | 88.84 | 3.68 | .97 | 2.42 | 2.79 | 1.3 | - | - | - | - | - | 100% |
| 1941-42 | " " | % | 87.97 | 4.67 | 3.38 | 2.79 | 1.19 | - | - | - | - | - | - | 100% |
| 1942-43 | " + or - | % | + .87 | - .99 | -2.41 | - .37 | +1.6 | +1.3 | - | - | - | - | - | - |
| 1942-43 | " Grades - | % | 88.84 | | | 11.16 | | | | - | - | - | - | 1706 |
| 1941-42 | " " | % | 87.97 | | | 12.03 | | | | - | - | - | - | 1006 |
| 1942-43 | " + or - | % | + .87 | | | - .87 | | | | - | - | - | - | + 700 |

40

(2) (133)

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30188

B 11.

Tons Calculated : October, 1942 to March, 1943 (Inclusive)

K A B B A  A R E A.

| Year | Area | MAIN CROP Grade I A | Grade II B | Grade II C | Grade II D | Grade II E | Grade II F | Grade III G | Grade III H | LIGHT CROP Grade I I | Grade II J | Gd. III K | Total Tons |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1942-43 | Kabba | 182 | 49 | 66 | 17 | 6 | - | - | - | - | - | - | 320 |
| - do - | " Classification % | 56.79 | 15.41 | 20.63 | 5.42 | 1.75 | - | - | - | - | - | - | 100% |
| 1941-42 | " " % | 66.67 | 28.25 | 1.13 | 3.95 | - | - | - | - | - | - | - | 100% |
| 1942-43 | " + or - % | - 9.88 | -12.84 | +19.50 | +1.47 | +1.75 | - | - | - | - | - | - | - |
| - do - | " | 56.79 | 43.21 | | | | - | - | - | - | - | - | 320 |
| 1941-42 | " % | 66.67 | 33.33 | | | | - | - | - | - | - | - | 177 |
| 1942-43 | " + or - % | -9.88 | + 9.88 | | | | - | - | - | - | - | - | +143 |

C.

Cocoa Classifications (Bags) April 1942 to March 1943.

CAMEROONS AREA.

| Months | A | B | C | D | E | F | G | H | I | J | K | Black | TOTALS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| April | 36 | 30 | - | - | 65 | - | 5 | - | - | - | - | - | 136 |
| May | 222 | 159 | 102 | 187 | 146 | - | 31 | - | - | - | - | - | 847 |
| June | 1,126 | 124 | 71 | - | - | - | - | - | - | - | - | - | 1,321 |
| July | 2,202 | 423 | - | - | - | - | - | - | - | - | - | - | 2,625 |
| August | 5,104 | 524 | 71 | - | - | - | - | - | - | - | - | - | 5,699 |
| September | - | - | - | - | - | - | - | - | - | - | - | - | - |
| October | -282 | - 164 | - 67 | - | - | - | - | - | - | - | - | - | 513 |
| November | 2,329 | 1,251 | 4 | - | 87 | - | - | - | - | - | - | - | 3,671 |
| December | 3,343 | 706 | 73 | 6 | - | - | - | - | - | - | - | - | 4,128 |
| January | 2,828 | 400 | 114 | 15 | 41 | - | - | - | - | - | - | - | 3,398 |
| February | 1,772 | 96 | 69 | 35 | 22 | - | - | - | - | - | - | - | 1,994 |
| March | 703 | 70 | 36 | 2 | 11 | - | - | - | - | - | - | - | 822 |
| Totals | 19,947 | 3,947 | 607 | 245 | 372 | - | 36 | - | - | - | - | - | 25,154 |
| % ages | 79.30 | 15.69 | 2.41 | .98 | 1.48 | - | .14 | - | - | - | - | - | 100% |
| (54) % ages 1941-42 | 42.60 | 35.36 | 5.82 | 1.02 | 1.81 | .14 | 12.04 | 1.21 | - | - | - | - | 100% |

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30188

PUBLIC RECORD OFFICE

Reference:-

CO 583/258/30188

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

42

B.12.

Tons Calculated : October 1942 to March, 1943 (Inclusive)

PORTHARCOURT ... AREA.

| Year | Area | Grade.I | | | Grade.II | | | | Grade.III | | | LIGHT CROP | | | TOTAL TONS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | M | A | I | N | C | R | O | P | | | Grd. I | Grd. II | Grd.III | |
| | | | A | B | C | D | E | F | G | H | I | J | K | | |
| 1942-43 | Port-Harcourt | | 10% | -46 | - | - | - | - | - | - | - | - | - | - | 10% |
| - do - | " Classification | | 99.54 | - | - | - | - | - | - | - | - | - | - | - | 100% |
| 1941-42 | " | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1942-43 | " + or - | | +99.54 | +.46 | - | - | - | - | - | - | - | - | - | - | - |
| - do - | " Grades | | 99.54 | - | - | - | - | - | -.46 | - | - | - | - | - | 10% |
| 1941-42 | " | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1942-43 | " + or - | | +99.54 | | | | | | +.46 | - | - | - | - | - | +10% |

## PERCENTAGES OF CLASSIFICATION OF GRADE II 1942 - 43.

| MONTHS | A | B | C | D | E | F | G | H | I | J | K | Black Cocoa | TOTALS. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| April | 36 | 30 | - | - | 65 | - | 5 | - | - | - | - | - | 136 |
| May | 222 | 159 | 102 | 187 | 136 | - | 31 | - | - | 614 | - | - | 1,461 |
| June | 1,126 | 124 | 71 | - | - | - | - | - | 231 | 55,928 | - | - | 57,480 |
| July | 2,202 | 423 | - | - | - | - | - | - | 74 | 48,663 | - | - | 51,362 |
| August | 5,104 | 524 | 71 | - | - | - | - | - | 29 | 13,888 | - | - | 19,616 |
| September | - | - | - | - | - | - | - | - | - | - | - | - | - |
| October | 1,240 | 230 | 1,064 | 1,115 | 1,737 | 3,871 | - | - | - | - | - | - | 9.257 |
| November | 46,599 | 21,418 | 63,275 | 77,702 | 79,313 | 15,884 | - | - | - | - | - | - | 304,391 |
| December | 109,775 | 61,846 | 166,358 | 225,215 | 141,838 | 19,497 | - | - | - | - | - | - | 724,529 |
| January | 82,015 | 25,448 | 48,309 | 78,959 | 144,980 | 62,243 | - | - | - | - | - | - | 441,954 |
| February | 27,770 | 4,088 | 9,814 | 13,279 | 30,459 | 16,285 | - | - | - | - | - | - | 101,695 |
| March | 703 | 70 | 36 | 2 | 11 | - | - | - | - | - | - | - | 822 |
| TOTAL | 276,792 | 114,360 | 289,100 | 396,659 | 398,549 | 117,780 | 36 | - | 334 | 119,093 | - | - | 1712,703 |
| % ages | 16.16 | 6.68 | 16.87 | 23.16 | 23.27 | 6.88 | - | - | .02 | 6.96 | - | - | 100 |

(139) - (146)

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30188

REPORT ON PRODUCTION
HALF YEAR OCTOBER, 1942 - MARCH, 1943.

1. General. In the Northern Provinces the rainfall was very unsatisfactory during the major part of the growing season but it continued into October in the main guinea corn belt and this saved the crop from failure. In Bornu Province the best yield of guinea corn since before the war was obtained. In the more northerly and western areas of the Northern Provinces, however, the crop suffered from lack of rain and there was a definite shortage of grain in parts of Sokoto and Katsina Provinces. In Ilorin Province, after abnormally heavy October rainfall, no more rain fell until March. Owing to absence of flooding the rice crop at Lafiagi on the Niger was unsatisfactory.

From everywhere reports were received of rising prices for local foodstuffs, the sole exception being in respect of grain prices in Bornu Province. In the Northern Provinces the reason for the high prices of corn was not actual shortage as a whole but uneven distribution. Grain did not move freely but remained in the hands of farmers and corn traders. With tax at pre-war level and with Government requisition of corn at a price much above the pre-war price farmers could afford to hold on to it and wait for exhorbitant prices. As a result of this the townspeople found it difficult to purchase their requirements.

In Bornu Province the staple food position was good and prices remained normal but luxury foodstuffs showed a heavy rise. The following are examples of prices at Maiduguri market :-

| | March 1942. | March 1943. |
|---|---|---|
| Guinea corn | 3/6 cwt. | 5/4 cwt. |
| Millet | 3/9 " | 2/10 " |
| Rice | 16/- " | 28/4 " |
| Wheat | 14/- " | 21/4 " |
| Sweet Potatoes | 8/7 " | 7/6 " |
| Pepper | 49/9 " | 64/4 " |
| Kola | 4/- per 200 | 5/6 per 200 |
| Fresh meat | 1d lb. | 4d lb. |

In Owerri and Calabar Provinces there were no serious food shortages with the exception of dried fish but substantial rises in price took place. The following are examples of comparative prices at Umuchia :-

| | March 1942. | March 1943. |
|---|---|---|
| Yams | 3/1 cwt. | 9/4 cwt. |
| Cassava | 7d " | 11d " |
| Gari | 4/2 " | 7/6 " |
| Rice | 13/6 " | 32/- " |
| Dried fish | 7d lb. | 1/- lb. |
| Fresh meat | 3d " | 7d " |

Heavy purchases of foodstuffs by the Military authorities and increased amounts of money in circulation caused higher prices throughout the Southern Provinces. The people were more prosperous then for some years and were able to spend more on food. In Ibadan market the price of yams rose from 2/6 per cwt. in March 1942 to 6/- per cwt. in March 1943.

Price control was extremely difficult to enforce and generally had little effect. In Ilorin a system of price inspection was put into operation at the end of February and within a few weeks 74 cases of infringement of regulations had been dealt with in court.

2. Guinea Corn & Millet. Purchases of guinea corn and millet under the Government Grain Bulk Purchase Scheme to meet Army and Mines requirements and for Government reserves amounted to the following up to 31st March 1943 :-

| | |
|---|---|
| Guinea corn | 18,200 tons |
| Millet | 10,300 tons |

Adequate

P.T.O.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

45

Adequate Government reserves are being held to meet local shortages, to help defeat attempts to manipulate the markets, and to ensure as against future crop failures whether due to lack of rain or to locust attack. Increased acreages compared with those of 1941 were planted throughout the guinea corn belt. The early cessation of rain in northern Katsina caused a short crop, especially where poor planting rains had also occurred, and it was only the increased acreages which saved this area from a much worse shortage.

3. Maize. There was extensive late maize planting in Oyo Province but rainfall conditions tended to lower yields considerably. In Oyo Division late maize was almost a complete failure with the result that in Ibadan market the price rose from 5/3 per cwt. in September 1942 to 10/- per cwt. in March 1943. In the Kabba area and in Onitsha Province yields were poor. In Abeokuta Province the late maize crop was better and military requirements were easily supplied. The order prohibiting export of maize from the Province except under permit was revoked in January. Purchases of maize under the Government Grain Bulk Purchase Scheme, from September 1942 to March 1943, amounted to 3,400 tons.

4. Yams. In Benue Province there was little surplus after local requirements had been met except in Idoma Division from where 1,529 tons was sent to Mines labour. In Ilorin Province the crop was surprisingly good considering the shortage of rain. Yam tubers were supplied to the Military throughout the season and there were also large quantities of dried yams in the markets. During the period under review 800 tons of tubers was exported from Ilorin. In Oyo Province both military and civil requirements were met and from Ondo 1,045 tons was railed. A system of controlled buying in zones was instituted in this Province. Purchases in the Southern Provinces on behalf of the Military were estimated to total 7,000 tons and several towns in Ondo and Oyo Provinces gave free gifts of yams.

5. Cassava and Cassava Starch. The demand for gari from the Northern Provinces continued and during the period under review some 10,000 tons was railed from Owerri Province. Prices at Aba fluctuated from 2/3 to 5/6 per cwt. An attempt to control the market at 3/6 per cwt. failed and control had to be removed. In some areas of Onitsha Province increased planting of cassava of up to 30% is reported. Abeokuta Province met all military requirements for gari in that area.

The production of cassava starch showed enormous increase :-

| | | | |
|---|---|---|---|
| October 1941 | - | March, 1942 | 223 tons |
| October 1942 | - | March, 1943 | 5,262 " |

The chief centre is Warri Province, which produced 5,112 tons. The export of cassava starch was prohibited as from May 1st, 1943, by Government order after it had been ascertained that the Ministry of Food requirements had been met.

6. Rice. Increased acreages were grown in all areas in the Northern Provinces but poor rainfall resulted in poor yields so that total production was little greater than in the previous year. Rice inspection by Produce Examiners in the Bida area resulted in improved quality of the purchased rice. The price in this area was fixed at £9. 6. 8d per ton. Increased quantities of rice were purchased on behalf of the Military in the main rice areas of the Northern Provinces. The following show comparative figures for tonnage purchased :-

| | October 1941 - March 1942. | October 1942 - March 1943. |
|---|---|---|
| Bida area | 786 tons | 1,344 tons |
| Sokoto area | 443 " | 848 " |

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

New

46

New production areas showed promising results, 100 tons being purchased in Abuja and Lapai Emirates of the Niger Province and 11½ tons in the Gusau area of Sokoto Province. Southern Zaria farmers multiplied improved rice and 20 tons were purchased from them for seed distribution elsewhere.

In the Southern Provinces considerable development took place under the impetus of high prices and a developing taste for rice. In Ilorin Province the Niger floods were unsatisfactory at Lafiagi but at Pategi the irrigated crop was good. In spite of the poor crops at Lafiagi growers undertook to bring in for sale to the Government scheme one half of the crop and the results, although below the target figure, are commendable. In Ondo Province the established area under rice was 4,080 acres as compared with 2,200 acres in the previous year. Market prices for rice were considerably higher than the Government buying price and no rice was bought by Government in this province. In Benin Province increased planting of upland rice took place and in Warri Province there was a revival of interest in swamp rice. In the Colony and in Oyo, Ondo and Kabba Provinces, every effort was made to develop rice in new areas and results were very encouraging. A Production Officer has been posted to Ogoja Province to encourage rice planting.

In Abeokuta Province rice purchases were unsatisfactory; the crop is thought to be increased local consumption and a hold-up for higher prices. A larger acreage of rice had been planted than in 1944, but the Military bought 1,200 tons in this area, but although the crop was not as heavy as in that year buyings under the Government scheme amounted to only 100 tons.

The small experimental rice mill at Pategi worked very satisfactorily and turned out a good quality sample of cleaned rice from the roughly finished locally hulled rice. Output rose to 54 tons during March 1945. The smaller mill at Ilpona in Benin Province, which turns out cleaned rice from paddy purchased locally, dealt with 150 tons of paddy during the season.

7. Wheat. Purchases by Government from October to March of any season wheat amounted to 57 tons. Prospects for the 1945 buyings are not good owing to shortage of rainfall and lack of water for irrigation in the wheat growing areas. The main areas are in Sokoto and Benue Provinces. Total purchases are expected to rise to only about 150 tons.

8. Sugar. The Army arranged to purchase 600 tons of Nigerian brown sugar in the 1942-43 season as compared with 232 tons in 1941-42. Up to the end of March, 1943, 480 tons had been supplied then. The producing Provinces were Zaria which supplied 354 tons and Katsina 126 tons. In addition a large quantity was sent from these areas to Kano City, and an appreciable quantity was consumed locally. Other areas which produced for local consumption were :-

| | |
|---|---|
| Sokoto | 29 tons |
| Bauchi | 25 " |
| Gusau | 42 " |
| Bida | 5 " |

Zonkwa and Bida area supplied the army with 3 tons and 8 tons respectively. The total production for all purposes in 1942-43 will approximate to 11,000 tons. Increased acreages were reported from all areas but like many other crops sugar cane suffered reduced yields per acre due to lack of rain. A small quantity of higher quality centrifuged sugar was produced by the Department and this was tested on the Lagos market.

9. Fruit & Fruit Products. Considerable increases in production have taken place at Kaduna Memorial Institute at Abeokuta following on the introduction of new equipment :-

| | October 1941 - March 1942 | October 1942 - March 1943 |
|---|---|---|
| Fruit drinks (bottles) | 17,726 | 87,370 |
| Jam & Marmalade (lb.) | 14,792 | 45,795 |

the

P.R.O.

Reference:- CO 583/258/30188 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

The Agege Farmers Co-operative Society produced 6,741 bottles of fruit drinks during the half-year compared with 5,031 during the corresponding period a year ago.

10. Oranges. A total of 920 tons of oranges was railed to the Northern Provinces from Umuahia compared with 963 tons during the 1941-42 period. Approximately 800 tons of oranges were supplied to the Army by local contractors. From Moor Plantation some 150,000 assorted citrus fruits were sold, including 65,000 to the Blaise Memorial Institute for marmalade and 70,000 to the Army. The Stock Farm at Ilorin sold 27,000 fruits.

11. Vegetables. Vegetables supplied from the Agricultural Department's garden at Agege for the half year amounted to 60,455 lb. For the corresponding period the previous year the figure was 19,858 lb. The Departmental vegetable garden at Ibadan supplied 10,189 lb. and the Ilorin Stock Farm 1,100 lb. The purchases of fresh vegetables from contractors by the Military at Enugu exceeded 14 tons and at Kano amounted to 28 tons. There was increased production in the main centres in the Northern Provinces. At Maiduguri 47,918 lb. of vegetables for Europeans and 82,482 lb. for Africans were marketed through the agency of the Agricultural Officer. Production there is now mainly in the hands of local gardeners who sell through the Agricultural Officer, Kano growers sent large quantities to the south. There were local gluts in March at Kano and at Riyon and Jos in Plateau Province. Railments of vegetables from Kano, excluding tomatoes and onions, were :-

| | 1942 - 43. | | |
|---|---|---|---|
| | Tons. | Cwt. | Qr. |
| October | 2 | 7 | 1 |
| November | 4 | 13 | 3 |
| December | 4 | 8 | 2 |
| January | 11 | 5 | 3 |
| February | 60 | 11 | 2 |
| March | 75 | 6 | 3 |
| | 158 | 13 | 2 |

A small quantity of vegetable seeds was produced in the Kano area for sale to growers in other parts of Nigeria. Seeds were also produced at the Agricultural stations at Riyon in Plateau Province and Bamenda in the Cameroons and at Oyo Farm School. Seed of beans, peas, lettuce, tomato, cucumber and radish is readily produced in Nigeria but difficulty is experienced with other seeds such as carrot, turnip and cabbage.

12. Onions. During the period October 1942 - March 1943 exports from Zaria amounted to 456 tons as compared with 455 tons last year. Prices at Zaria have risen from 3/- per cwt. in December 1940, to 10/- per cwt. in December 1941, and 15/4 per cwt. in December 1942. Acreages were increased but yields were rather lower owing to poor rains. Sokoto imposed a ban on export from November, 1942, to 6th March, 1943, in order to safeguard local supplies. 105 bags were despatched to Jos from Maiduguri. It is believed that the 350 tons produced in Gusau area was about the same as last year.
Railments of onions from Northern Districts to the South and from the Jebba - Oshogbo line stations were as follows :-

| | Northern Districts | Jebba - Oshogbo. |
|---|---|---|
| October, 1942 | 107 | 15 |
| November, " | 209 | 7 |
| December, " | 98 | 25 |
| January, 1943 | 59 | 78 |
| February, " | 148 | 144 |
| March, " | 239 | 158 |
| | 860 tons | 425 tons |

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

The dried onion enterprise at Mubil, near Kano, is producing 30 tons for the Army. This is equivalent to about 360 tons of fresh onions. To the end of March some 5 tons were produced, with rate of production rising.

13. Potatoes. Production increased in the period under review and this is shown in increased railings to Lagos and the south :-

| | | Ex Plateau | Ex Zaria | Total |
|---|---|---|---|---|
| October 1941 - March 1942 | (tons) | 240 | 70 | 323 |
| " 1942 " 1943 | ( " ) | 395 | 94 | 489 |

Daudawa Government Farm railed 8 tons. Seven tons of up-to-date seed potatoes from Plateau Province were sold to Zaria farmers for 1942-43 dry season planting. Some of this went to the new production areas of Rahama, Dutsin Ma and Soba. 3 tons of potatoes were produced near Biu in Bornu Province for sale to the Military at Maiduguri.

Seed potatoes to the amount of 60 tons has been received from U.S.A. and 32 tons from the United Kingdom for the 1943 wet season crop but it is expected that in future years the import of new seed can be kept down to 20 tons per annum and that we shall still maintain the quality of the Nigerian crop. 1943 production is expected to reach a record of 1,500 tons in Northern Nigeria. Prices of potatoes are lower this season in Plateau Province since abolishing price control than they were last year when price control was in force. There is now only a minimum price order in force, designed to prevent exploitation of the growers and to encourage production. In Zaria Province the dry season crop was bought at 2½d lb. to grower as compared with 2¾ lb. last year.

The late potato crop from Bamenda was bought for the Military at Enugu. The late crop here amounted to 6 tons, while the main crop, harvested in June, amounted to 31 tons. The Bamenda potatoes are mostly a deep-eyed variety with excellent keeping qualities.

14. Eggs & Poultry. Railments of eggs from Funtua dropped from 10 tons in April - September 1942 to 10 cwt. in October 1942 - March 1943. 5½ tons eggs were exported by Railway Motors from Sokoto in October 1942 - March 1943 as compared with 2½ tons in October 1941 - March 1942. A ban was placed on this export in November 1942 and has not yet been raised. From Gusau area 6,223 selected eggs were purchased for the Chief Marketing Officer during the period under review, which is the normal off-season. In addition large quantities were railed south by middlemen. Railments of eggs from Kano and Zaria Provinces amounted to 91 tons. The egg season ended in November. 171 ducks and 90 turkeys were fattened at Samaru Farm for Lagos and Zaria Christmas market. These showed a good weight increase. 502 hens and 525 ducks were fattened at Samaru Farm for the Army.

15. Butter. Earlier figures for butter production by the Veterinary Department at Vom and by Kano Native Administration under the direction of the Agricultural Officer at Kano have been shown in previous reports. Production for the period was, in lb. :-

| Month. | Kano. | Vom. |
|---|---|---|
| October 1942 | 4,504 | 30,161 |
| November " | 4,250 | 13,241 |
| December " | 3,650 | 10,365 |
| January 1943 | 3,782 | 10,720 |
| February " | 2,540 | 7,30[illegible] |
| March " | 2,041 | 6,342 |
| | 20,967 | 87,964 |

Supplies of cream for churning fell off as the dry season advanced, until the lowest production was reached in February. From April onwards production commences to rise again to the peak in August. New creameries were to be opened in Niger Province during the shortage period but the necessary equipment did not arrive in time. Equipment has now arrived so that additional creameries can be opened.

16.

E.T.O.

Reference:- CO 583/258/30188 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

16. Clarified Butter Fat & Ghee.

Exports of ghee were :-

| | | |
|---|---|---|
| October, | 1942 | 77 tons |
| November, | " | 80 " |
| December, | " | 133 " |
| January, | 1943 | 62 " |
| February, | " | 6 " |
| March | " | - |
| | | 358 |

684 bottles of clarified butter fat were produced and sold from Zaria and Shika dairies between October 1942 and March 1943 compared with 795 during the corresponding period the year before. At Bamenda the Native Administration clarified butter fat unit was not in operation owing to shortage of milk.

17. Milk & Cream.

In the Northern Provinces a multiplication herd of dairy cows is being built up at Samaru for supplying the southern dairies with cows. During the half-year 46 cows and 1 stock bull were railed to Lagos Dairy. 100 cows are being bought for Accra Dairy from Sokoto and Northern Katsina. The following was sold from Zaria and Shika Dairies :-

| | Milk, bottles | Cream, jars |
|---|---|---|
| October 1941 - March 1942 | 22,907 | 4,256 |
| " 1942 - " 1943 | 27,745 | 3,180 |

The Bono Mixed Farmers Dairy produced 600 bottles of milk per month while Sokoto Dairy supplied 100 bottles per day at its peak. Maiduguri Dairy sold 15,000 bottles of milk during the period while Cumar Dairy sold 1,896 bottles. The large Kano Dairy ran short of milk supplies as the dry season advanced but normal deliveries are expected when the rains arrive. Actual sales of milk from Agricultural Department creameries sold through London and Kano Trading Company, Kano, were :-

| | | | | | |
|---|---|---|---|---|---|
| October | 1942 | 1,148 gallons | January | 1943 | 377 gallons |
| November | " | 940 " | February | " | 252 " |
| December | " | 506 " | March | " | 334 " |

In the Southern Provinces the Moor Plantation Dairy supplied 2,589 gallons, which compares with 1,013 gallons for the period April - September 1942.

The Lagos Dairy supplied 7,560 gallons during the period and the demand exceeded the supply. The Benin City Dairy, which is a small one consisting of 6 zebu cows and 12 dwarf cows produced 5,667 bottles of milk during the period. A milking scheme has been started at Okene, in Kabba Province, supplying 120 bottles per month from local cows and Ilorin Stock Farm supplied 1,800 bottles during the half year.

18. Meat.

Daudawa, Kafinsoli and Samaru Farms continued to function as units in the Military Cattle Scheme and herds were maintained at each place. During the period Samaru maintained and supplied to the Military 744 beasts of which 176 went to the Gold Coast. The average weight at Kafinsoli was 9 cwt. Daudawa railed 262 fat beasts from mixed farmers and 130 from traders to Lagos Cold Store at a total value of £2,802 f.o.r. An outbreak of anthrax in the Northern Provinces held up railings for about two weeks. From April 1943, the Agricultural and Veterinary Departments are taking over the supervision of the Military reserve herds of cattle and the purchasing and distribution of them to Military units. Railments of fat cattle from Mixed farmers in Kano area commenced on 1st. February, 1943,

and

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

and by the end of March 88 cattle weighing 34 tons and valued at £643 were despatched to Lagos Cold Store.

The United Africa Company's biltong factory at Kano produced some 200 tons of biltong, most of which was supplied to the Gold Coast. Railments of dried meat from the Northern Provinces to the main stations in the South totalled 708 tons.

4,360 head of cattle arrived by rail and 14,277 on foot at Umuahia from the Northern Provinces during the period. Fifty head of cattle were bought through the Agricultural Department for export to Fernando Po. A total of 1,092 cattle were exported to the Gold Coast.

19. Pigs & Bacon. In the April-September, 1942 Production Report figures, complete up to the end of November, 1942, are given showing the number of live pigs sent to Lagos Cold Store from the Agricultural Department. Since then the following pigs have been sent to the Cold Store :-

| | | Ex Shika | Samaru | Minna | Daudawa | Zonkwa | Total. |
|---|---|---|---|---|---|---|---|
| December | 1942 | 98 | 18 | 10 | - | - | 126 |
| January | 1943 | 39 | 16 | 11 | 44 | - | 110 |
| February | " | - | - | 10 | - | 16 | 26 |
| March | " | 34 | 19 | 2 | 50 | 10 | 114 |

The increasing numbers of pigs held at the five Northern Provinces piggeries is shown by the following figures :-

| | On 30th September 1942 | On 31st March 1943. |
|---|---|---|
| Shika | 422 | 515 |
| Samaru | 117 | 300 |
| Minna | 334 | 670 |
| Daudawa | 222 | 314 |
| Zonkwa | 239 | 517 |
| Total | 1,334 | 2,316 |

The increase during the six months was 982 and to this must be added the 483 sent to the Cold Store and 48 local sales, a total of 1,513. During the period the building up of the breeding herds to give a production of 400 baconers a month continued and buildings to house sufficient stock for this production target were nearly completed. The African-owned piggery at Gusau sold 13 pigs to the Army and Cold Store during the period. A new fattening piggery is being erected at Bauchi Farm where weaners will be purchased from local farmers for fattening.

The following was produced by the Veterinary Department during the period :-

| | | lb. bacon supplied locally. | Carcases of pork sent to Lagos Cold Store. |
|---|---|---|---|
| October, | 1942 | 2,260 | 42 |
| November, | " | 2,773 | 25 |
| December, | " | 2,973 | 27 |
| January, | 1943 | 4,971 | 32 |
| February, | " | 3,930 | 7 |
| March, | " | 3,444 | 12 |
| | Total | 20,351 | 145 |

20. Dried Fish. At Apese Beach, near Lagos, the following catches of fresh sea fish were recorded :-

| Month. | | Tons. | Value | Value of catch same months 1941/42. |
|---|---|---|---|---|
| October, | 1942 | 30.3 | £ 842 | £ 423 |
| November, | " | 32.7 | 966 | 229 |
| December, | " | 25.6 | 686 | 943 |
| January, | 1943 | 52.4 | 1,480 | 1,191 |
| February, | " | 54.5 | 1,412 | 43 |
| March, | " | 13.3 | 461 | 294 |
| | | 213.8 | £5,853 | £3,133 |

of P.R.O.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

51

Of the total catch 181 tons was sold in Lagos and 32 tons retained by the fishermen for their own consumption. Again, of the total catch, 133 tons were lightly smoked and the rest sold fresh. The average level of prices obtained by fishermen was 50% - 100% above those of the preceding year, depending on the species of fish.

Large quantities of fish have been obtained from the Niger and dried and sold in the interior markets. 16,130 baskets were sent from Nsifungari to Jos.

Railments of dried fish from Kano and Zaria Provinces were 319 tons from October to March.

21. Split Peas & split Gram. 1 ton of split peas was produced at Gusau during the half-year and sold through the firms and Chief Marketing Officer for consumption in Nigeria. The total production in 1942-43 season was 7,239 lb. valued at £100. 9¾ tons of whole pigeon peas were sent to Gusau for the split pea trade during the half-year and are now being converted into split peas.

22. Coffee. 2½ tons of Arabica coffee were sold from Bamenda through the Chief Marketing Officer and 4 cwt. has been supplied by post to private orders. It is estimated that over 4 tons of one and two year old coffee remains in the Bamenda area of the Cameroons.

23. Honey. 1943 production has commenced in Kontagora but no figures are yet available. Prospects are good and the quantity should exceed the 9 tons produced in the 1942 season. In Southern Zaria a new area has been opened and 2½ tons bought to the end of March. From this 4,050 lb. of purified honey is expected. The season generally is said to be better than last year owing to a better crop of flowers on the trees and shrubs.

24. Gum. 2 tons of gum were purchased at Daura at the request of the Chief Marketing Officer for use in replacing imported gum. During the six months October 1942, to March 1943, inclusive, 284 tons of gum arabic were exported from Nigeria and 22 tons of other kinds of gum.

25. Twine and Ropes. Production continued to keep ahead of demand. In the main areas in the Northern Provinces the following was the production between October and March :-

| | Twine | Value | Rope | Value |
|---|---|---|---|---|
| Bida | 41,153 hanks | £768 | 610,664 yards | £1,017 |
| Gusau | 1,617,498 yards | - | 16,700 " | - |
| Sokoto | 1,200 balls | - | 7,300 " | - |

In Ilorin Province 5,918 hanks of bagging twine were bought by firms and 4,946 hanks of seining twine but much of this came from Niger Province. At Umuahia twine produced locally was bought to the value of £530 by one firm but buying ceased in November as stocks were adequate. Total purchases at Umuahia between May and November 1942 were 5,376,000 yards of twine valued at £800. From Lokoja 140 hanks of bagging twine were supplied to firms in Oro and Benin and 40 hanks of monkey banana twine were supplied to the Chief Marketing Officer. Bauchi produced 3,304 hanks of twine.



Reference:- CO 583/258/30188 PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

26. Bags & Other containers.

2,000 native bags were made in Daura for sale to the Army as sugar containers. Large numbers of local bags were made for holding requisitioned corn owing to the shortage of imported jute ~~bags~~ sacks. They were not very satisfactory as they tended to break in the dry season but they served the purpose until imported bags were once more available. In Gusau area a few rama ~~bags~~ sacks were made for local use and 97½ tin ore bags. Production of the ore bags has now ceased as there are ample stocks in the country. In Bida area 26,129 bags value £460 were purchased and 779 baskets value £20. In Bauchi £300 worth of tin ore bags was bought by the Native Administration for resale.

At Bamenda some 360 raphia bags have been purchased and used for coffee. At Umuahia 22,600 raphia sacks, mostly small size, to the value of £629 were purchased. In Warri Province, the raphia bag industry, after producing 500 bags, diverted its energies to containers for cassava starch production which proved much more remunerative. 6,733 standard 2½ raphia sacks were bought by the firms in Benue Province and 200 cash bags despatched to the Treasury.

27. Castor Oil.

The purpose of our work on castor oil was to reduce imports of lubricating oil but the position regarding production has altered since the previous report. It was decided not to go ahead with the power extraction mill owing to difficulty in obtaining machinery of this kind in war time and also owing to the comparatively satisfactory supply position regarding lubricating oils. It is not possible, using methods of hand extraction with their low efficiency, to pay a price to the grower which he regards as attractive for the castor seed and it was therefore decided to purchase the seed for export. Purchases amounted to nearly 17 tons in Benin Province, 19 tons in Ogoja Province and 83 tons in Benue Province. In Oyo/Ibadan Province there is considerable demand for local use and the export price of 1⅝d per lb. was not attractive. As a result of various tests in Nigeria and from a general survey of information received from authoritative sources it is clear that castor oil, except in certain exceptional cases, is not a satisfactory lubricant when subjected to the heat normally engendered by steam or internal combustion engines.

28. Peppers.

1½ tons of chillies were milled from Idoma Division in Benue Province. The production of the valuable Japanese chillies for export was limited to 8 tons in Oyo/Ibadan and 2 tons in Benue Province owing to adverse weather conditions shortly after planting.

29. Rubber.

The following figures quoted from the Nigeria Trade Summary give the position for plantation and wild rubber :-

| | | | |
|---|---|---|---|
| October | 1942 | 2,326,027 | lbs. |
| November | " | 1,310,371 | " |
| December | " | 2,321,934 | " |
| January, | 1943 | 1,334,325 | " |
| February | " | 1,371,163 | " |
| March | " | 1,435,226 | " |
| | | 11,177,046 | |

| | | | | |
|---|---|---|---|---|
| October | 1941 | - September | 1942 | 10,373,794 lbs. |
| " | 1940 | - " | 1941 | 4,490,263 " |

Statistics for wild rubber production are now issued by the Forestry Department.

30. Latex Cups.

Coconut-shell latex cups are no longer being bought by the Custodian of Enemy Property from producers in the Colony area as alternative types of cups are now available. Satisfactory local earthenware cups have been produced.



Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

53

31. Copra & Coconut Oil. 50 tons of coconut oil was produced in Badagry area to supply a local order. The price delivered Iddo was £50 per ton.

In the Colony 151 tons of copra were purchased during the six months' period and 10½ tons in Asaba Division, Benin Province.

32. Chief Marketing Officer's Showroom. The Showrooms at Lagos and Ibadan continued to expand the range of products dealt with. It was not always possible to maintain adequate stocks of clarified butter fat or fresh vegetables or potatoes but consumers were rendered material assistance in obtaining regular supplies of these.

A. G. BEATTIE

AG: DIRECTOR OF FOOD PRODUCTION AND SUPPLY.

MOOR PLANTATION,
I B A D A N.

6th. August, 1943.

JAS.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# REPORT ON FOOD PRODUCTION AND SUPPLY. HALF YEAR OCTOBER 1941 - MARCH 1942.

1. General. The production position was reviewed at some length in His Excellency's speech to the Legislative Council on 16th March, 1942. In order to avoid repetition the information given in this report is in the main supplementary to that given in His Excellency's speech.

The production of local foodstuffs has on the whole kept pace with the demand and there has to date been no serious shortage of any essential foodstuffs. Although the requirements of the military authorities continue to increase the main items have all been or are being met. Food prices have again risen. The extent of this rise in the producing areas may be guaged by the following figures recorded at the Ilorin Market.

Price per cwt.

| | April. | May. | June. | July. | Aug. | Sept. | Oct. | Nov. | Dec. | Jan. | Feb. | March. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Yam Tubers | | | | | | | | | | | | |
| 1940-41 | 2/9½ | 2/9½ | 3/8½ | 2/9½ | 1/10 | 1/10 | 2/9½ | 2/10 | 2/10½ | 1/7 | 1/10 | 2/9½ |
| 1941-42 | 4/8 | 6/6 | 4/8 | 2/9½ | 2/9½ | 2/9½ | 3/9 | 2/10 | 2/1 | 2/10 | 5/7 | 3/9 |
| Yam Flour | | | | | | | | | | | | |
| 1940-41 | 2/9½ | 2/9½ | 2/9½ | 2/9½ | 3/9 | 3/9 | 4/8 | 4/8 | 4/8 | 5/- | 5/7 | 6/6 |
| 1941-42 | 7/5 | 7/5 | 5/7 | 5/7 | 8/4 | 6/6 | 6/6 | 7/6 | 5/7 | 7/6 | 7/6 | 9/4 |
| Maize Grain | | | | | | | | | | | | |
| 1940-41 | 4/8 | 4/8 | 4/7 | 4/7 | 3/9 | 3/9 | 4/8 | 5/9 | 2/9½ | 2/2 | 2/4 | 3/8½ |
| 1941-42 | 4/8 | 4/8 | 4/8 | 2/9½ | 2/9½ | 3/9 | 3/9 | 3/9½ | 2/10 | 2/10 | 3/9 | 3/11 |
| G.Corn Grain | | | | | | | | | | | | |
| 1940-41 | 2/9½ | 2/9½ | 3/9 | 3/9½ | 3/9½ | 3/9½ | 3/9½ | 3/9½ | 2/9½ | 2/3 | 3/6 | 3/9½ |
| 1941-42 | 3/8½ | 3/5 | 3/5 | 3/8½ | 3/8½ | 4/8 | 4/8 | 3/9 | 2/2 | 2/3 | 2/6 | 3/8 |
| Gari | | | | | | | | | | | | |
| 1940-41 | 3/8½ | 3/8½ | 4/8 | 4/8 | 3/8½ | 3/8½ | 3/8½ | 3/8½ | 4/8 | 5/3½ | 4/8 | 4/8 |
| 1941-42 | 5/7 | 5/7 | 5/7 | 5/7 | 5/7 | 5/7 | 5/7 | 5/7 | 5/7 | 4/6 | 4/8 | 4/8 |
| Cowpeas | | | | | | | | | | | | |
| 1940-41 | 8/4½ | 9/4 | 9/4 | 12/1 | 9/4 | 9/4 | 9/4 | 9/4 | 3/9½ | 3/11 | 5/7 | 7/5½ |
| 1941-42 | 5/7 | 6/6½ | 7/5½ | 6/6½ | 8/4½ | 10/3 | 8/4 | 8/4 | 6/6 | 6/6 | 6/6 | 6/6 |

At the time of harvest the prices of commodities such as yams, maize, and corn were very little above the previous year's prices in fact in some instances they were lower. It is noteworthy that the price of foodstuffs such as yam-flour and gari which have undergone some form of processing have risen very greatly, presumably partly because the people who do the processing are demanding a greater return for their labour and partly because supplies to the markets can easily be controlled by middlemen, who no doubt are profiteering. In order to secure military corn and rice requirements in the Northern Provinces it became necessary to resort to requisitioning as both producers and middlemen were undoubtedly holding up supplies in anticipation of higher prices.

2. Guineacorn & Millet. The millet crop was little if anything below normal and supplies generally were adequate. The guineacorn crop however was some 20-25% below that of the previous season which in turn was not as good as that of 1939. Military requirements will certainly be met without causing any hardship but whether it will be possible to obtain large quantities of corn for feeding a greatly increased labour force at the Plateau tin mines remains to be seen. Poor rains in 1942 would undoubtedly have serious consequences.

3. Maize.

P.T.O.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

3. Maize. The production of maize in the Southern Provinces was extremely satisfactory. It was sufficient to meet all requirements. Nigeria is now exporting maize to the Gambia. The Abeokuta Province alone produced at least 4,000 tons surplus to its own requirements. This was however all absorbed locally and it is doubtful if any great quantity now remains to be marketed. There are signs that the acreage planted this season will be still greater than that of 1941, and there may be a small surplus available for export.

Arrangements have been made by which all maize purchased for either the Military or the Food Controller will be inspected before purchase by the Produce Inspection Section.

4. Grain Storage. Arrangements for additional facilities for the storage of grain have recently been made by the Military, with the assistance of Agricultural Officers. The Senior Entomologist has continued to advise upon storage methods. In the absence of adequate supplies of C.S2. for protecting stored maize against weevils he has carried out a series of experiments with finely ground powders such as sand etc. Of these none was a conspicuous success with the exception of powdered naphthalene which gave very satisfactory results.

5. Yams. There is every indication that the yam crop was entirely satisfactory. There is a very big internal trade in yams, - 3,000 tons were exported from the Abeokuta Province, 7,000 from Ilorin and 2,000 from the Idoma Division by rail alone. Military requirements which were large and included large quantities for export have not entirely been met to date, but the quantities supplied have been very considerable.

6. Cassava and Cassava Starch. As far as can be ascertained the earlier reports of large increases in the area under cassava were justified and there has been no shortage of fresh roots for either the gari or starch industries.

The loss of most of the normal sources of supply of cassava starch has increased the demand for this commodity and every effort is still being made to develop the industry in Nigeria. The introduction of grading regulations in June 1941 calling for a high standard of quality gave the new industry a severe set back and production since that date has been disappointing. The tonnages graded have been as follows:-

| 1941 | Tons. |
|---|---|
| May | - |
| June | - |
| July | 4 |
| August | 16 |
| September | 3 |
| October | 13 |
| November | 24 |
| December | 55. |
| **1942** | |
| January | 36 |
| February | 38 |
| March | 74 |

Production is thus again increasing steadily and is now on a sound basis as far as quality is concerned. The increase in production is chiefly taking place in the Sapele area. As the Ministry of Supply has now agreed to a substantial increase in price, and has agreed to accept the starch in the form of small lumps it is hoped that exports will shortly show a considerable increase. An investigation carried out at Moor Plantation showed that the process of grinding the starch to the requisite degree of fineness with the primitive apparatus available was a long and tedious process. Nevertheless the experience of the last few months has shown that starch of the highest quality can be produced by methods within the means of the people in

the

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

56

the village.

The Custodian of Enemy Property is considering the possibility of producing starch in large quantities from the Cameroons plantations.

7. Rice.

In spite of the very great increase in rice production which has taken place in recent years the demand is still greater than the supply. In the Niger area alone it is estimated that production in 1941-42 rose to some 12,000 tons, while in Sokoto it probably rose to at least 22,000 tons an increase of 3,000 tons over the figure for the previous season. But in order to obtain Military requirements at a reasonable price it became necessary for the Government to prohibit the movement of rice from the producing areas except by permit and to resort to requisitioning. By the end of March 900 tons had been purchased and this figure had risen to 1,600 tons by the end of May. There is little doubt that Military requirements will be met in full. In the Abeokuta area production last season exceeded local requirements by some 2,000 tons of which 1,200 tons was supplied to the Army. It is already obvious that the area planted this year is very much greater than last year and it is confidently anticipated that the surplus will be increased to between 3,000 and 4,000 tons. A concentrated drive for increased production has been made in all suitable areas and large quantities of seed have been distributed in many new areas at the request of the people themselves. Northern Benin and Southern Zaria are promising new areas and there are signs of increasing interest in the Eastern Provinces and the Benue area. In Southern Zaria the production of rice by the pagans in 1940 was nil, but in 1941 25 tons were produced and a considerable increase is expected in 1942. Improved varieties of rice have been distributed in all areas and the results have been promising. Experiments with small mills are still in progress and in some areas notably in Northern Benin have probably had some effect in stimulating production. But the need or otherwise for mills, and if they are needed the best type of mill are points which have not yet been finally decided. More experimental work is still required.

8. Wheat.

The new wheat crop now coming in was expected to exceed that of 1941. The rate of purchase has however been unsatisfactory and it is believed that the crop is being held up in the hope of higher prices. Purchases for the six months ended March totalled 77 tons of which only 39 tons were new crop.

Last season's purchases which amounted to 290 tons were shared between the Army and the civil population. The use of local flour for mixing with imported white flour has now been made compulsory. The milling is chiefly being done at Kano by the Lisabi Mills. The new machinery established by this firm with the assistance of the Government is working successfully. Every effort is now being made to develop the production of wheat in the Bamenda area.

Promising results have been obtained from some of the new varieties introduced from South Africa.

9. Sugar.

Sixty new crushers ordered from India arrived during February, but by this time the cane season was nearly over and it was not possible to make full use of them. Twenty six of them were however rapidly set up in the Zaria Province and operated for the last few weeks of the season. It is not possible to give an exact figure for total production as large quantities of sugar are sold direct to the local villagers and to middlemen, but it was probably between 200 and 300 tons. Some 172 tons were purchased by the Army Authorities who were willing to pay the attractive price of 3d per lb. This enabled almost all the new people to pay for their crushers.

The new crushers have now all been distributed and the output of sugar during the forthcoming season should be in the neighbourhood of 900 tons of which some 600 tons will be required by the Army.

P.R.O.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Army. Propaganda for increased production of cane is being actively carried on.

10. **Fruit & Fruit Products.**

During the half-year October 1941 to March 1942 the Blaize Institute at Abeokuta produced 15,275 bottles of fruit squashes and 11,900 lbs. of jams and marmalade. The total for 12 months ended in March was 24,122 bottles of drinks and 21,612 lbs. jams and marmalade. Almost the whole of the output of jams and marmalade was supplied to the Army. This is a notable achievement and every encouragement is being given the Manager to increase his output. A boiler is being provided by Public Works Department and up-to-date steam-heated equipment has been ordered on his behalf from England. The factory building is being extended to house the new equipment. The Agege Farmers' Co-operative Society also produced 5,031 bottles of fruit juices and squashes during the half year.

Railings of oranges to the North from line stations in the Umuahia area during the period of 4 months October to January inclusive reached 797 tons. Railings for the calendar year 1941 amounted to 1,252 tons. This may be compared with railings of 528 tons in 1939 and 441 tons in 1940.

11. **Vegetables.**

Sales of fresh vegetables, mainly to the Army, from the Agege garden since October 1st amounted to approximately 21,000 lbs. at the end of March. Revenue for the half-year amounted to £310. Expenditure in the same period was about £175. Departmentally supervised vegetable gardens have been maintained at Maiduguri, Ibadan, Onitsha, on the Plateau and at a number of other stations. An Agricultural Officer has been employed in Kano on full-time duty in organizing vegetable production and marketing. Fresh vegetables have been in good supply from Kano and Jos and in addition most of the stations in the Northern Provinces have produced sufficient for local military and civilian needs. For the period January - April inclusive vegetables were railed away from Kano at the rate of approximately 45 tons per month. In the period October - February inclusive 2,510 baskets, totalling 72 tons, were railed and in the next two months, March - April, railings reached 106 tons. Arrangements are now in hand for big increases in the production of vegetables in order to meet the steadily increasing demand throughout the country.

12. **Onions.**

The south bound traffic between 1st April 1941 and March 31st 1942 amounted to 2,700 tons of which 1,120 were railed during the period under review. In the previous year total railments were 2,000 tons. The increase is due in the main to propaganda for increased production. The Agricultural Department ships direct a regular monthly supply of onions to the R.A.F. Takoradi. This scheme is providing valuable experience.

13. **Potatoes.**

There has been a very encouraging increase in the dry season potato crop. On the Plateau, production is more than double that for the same quarter in 1941; and in the Shika/Samaru area of the Zaria Province there was an increase of 275%.

Total railings from Zaria and Plateau Provinces were as follows:-

| | |
|---|---|
| January - March 1940 | ..... 20 tons |
| January - March 1941 | ..... 45 tons |
| January - March 1942 | ..... 110 tons. |

The total railings during the period April/March 1941/42 were 656 tons compared with 345 tons during the same period in the previous year.

Substantial progress has also been made in Southern Katsina, and other areas, including Bauchi, Maiduguri, Daura and Gusau,

produced

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

58

produced small quantities for local consumption. It is estimated that Bamenda crop due to be harvested in June will reach to 100 tons of graded potatoes and the crop due to be harvested in November should amount to 20 tons of graded potatoes. Steps are now being taken to arrange for the purchase and marketing of the June crop.

14. Eggs.

The main sources of supply are the Kano and Zaria Provinces; the trade is seasonal and plays an important part in the economics of these districts. The volume consumed locally in the producing districts is unknown but some idea of the extent of the trade can be gained from the figures for the south bound traffic:-

April/September 1941 ... 567 tons)
October 1941/March 1942 .. 75 " ) Total 642 tons,

or approximately 5,900,000 eggs.

Needless to say local methods of handling this product are such that a very high percentage are bad; anything up to 50%. Orders received from the Military Welfare Canteens etc. are executed by the Agricultural Department which deals direct with the producers, the eggs being graded and inspected at the time of purchase. Enhanced prices are paid to these producers for the eggs which are accepted and the scheme appears to be popular. The Lagos canteen alone takes 120 dozen per week. It is hoped that this scheme will be the forerunner of a properly organised attempt to develop egg collecting centres in order to put the trade on a more efficient footing.

15. Butter.

The figures for the production of butter month by month since the inception of the schemes at Vom and Kano are given below.

| Month. | Kano. | | | Vom. | | | |
|---|---|---|---|---|---|---|---|
| | 1940 | 1941 | 1942. | 1939 | 1940 | 1941 | 1942 |
| January | | 1,929 | 4,166 | | 630 | 4,899 | 11,027 |
| February | | 2,048 | 3,135 | | 561 | 3,962 | 10,331 |
| March | | 1,586 | 4,671 | | 376 | 3,430 | 12,801 |
| April | | 1,192 | 3,936 | | 625 | 7,426 | |
| May | | 1,094 | | | 1,654 | 14,002 | |
| June | 35 | 2,237 | | | 2,176 | 19,541 | |
| July | 403 | 6,352 | | | 3,594 | 21,029 | |
| August | 587 | 7,114 | | | 4,332 | 19,942 | |
| September | 578 | 5,586 | | | 4,774 | 20,728 | |
| October | 566 | 3,776 | | 600 | 5,623 | 20,813 | |
| November | 505 | 3,248 | | 612 | 4,756 | 17,839 | |
| December | 1,130 | 5,442 | | 642 | 6,805 | 14,504 | |
| | 3,806 | 41,604 | | 1,854 | 35,906 | 168,115 | |

These figures will be greatly surpassed during 1942. Production at Vom for example during May rose to the record figure of 27,000 lbs.

16. Clarified Butter Fat and Ghee.

Statistics supplied by the Comptroller of Customs and Excise record the export of 2,190 tons of Ghee in 1941 with a valuation of £86,000. Seven units for the production of clarified butter fat are now in operation. The total output from these units is between 1 and 1½ tons per month.

17. Milk Supplies.

In January 1942 the Lagos dairy was completely taken over by the Government and is now being run in conjunction with the Shika Stock Farm. Since then the output has been doubled.

Production
P.T.O.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Production at present is about 30 gallons of fresh milk per day.

In the Northern Provinces the Kano scheme in particular has developed considerably and sales for the first quarter of 1942 amounted to 21,000 bottles. Arrangements have now been made for a big extension of the Ibadan scheme in order to meet military requirements.

18. Meat.

The military authorities with the assistance of officers of the Agricultural and Veterinary Departments are now operating their own scheme for the supply of cattle.

Reserve herds are however still maintained by the Agricultural Department at Daudawa and Samaru and by the Veterinary Department on the Plateau. At Samaru the Agricultural Department runs a separate scheme for supplying 100 fat beasts per month to the local military authorities.

The animals kept at Samaru and Daudawa are specially fattened and the scheme has been organised to provide a market for beasts fattened by mixed farmers, the final fattening only being given on the Government farms. The Daudawa farm alone has supplied over 90 tons of prime beef to the Army since the scheme was started in June 1941 most of which came from mixed farmers. The scheme which is of great value from the point of view of Agricultural extension work has been made possible by the action of the Katsina Native Administration which has made advances to the mixed farmers to buy store cattle. Exact costings are kept while the beasts are on the Government farms and it has been found that the cost of fattening works out at 1½d per lb. dead weight. The Military are thus obtaining prime meat at a less cost than they can buy scrub beef in the open market. In the Bauchi Province a small scheme is in operation whereby the Native Administration advances funds to local butchers and small dealers to enable them to fatten cattle. This is an extension of a system which already exists in most towns in the Northern Provinces.

The Veterinary Department maintains a regular supply of some 8-10 carcasses of beef per month to the Lagos Cold Store.

19. Pigs and Bacon.

The supply of pigs to meet all needs is not yet adequate but numbers are being increased as rapidly as possible. Our present aim is to produce approximately 500 carcasses per month and with this object in view the Veterinary Department's piggeries at Vom and those of the Agricultural Department at Shika, Samaru, Daudawa and Minna have recently been greatly enlarged. The Army has assisted the scheme by supplying 43 breeding sows which they obtained from Duala. During the quarter ending March 31st 77 pigs were supplied to the Cold Store at Lagos for bacon production. The output of bacon from Vom amounts to 1,400 lbs. per month.

20. Dried Meat.

The trade in dried meat between the Northern and Southern Provinces shows signs of increasing. Railments south were.

April/September 1941 310 tons, October 1941/March 1942 245 tons, total of 555 tons for the year, which is an increase of approximately 150 tons as compared with the previous year.

21. Dried Fish.

From information available the volume of trade was not less than 8,000 tons during the year of which approximately 5,600 tons was produced during the past six months. The number of reporting centres are limited and only cover a fraction of the country. Production might well be double the figure quoted. Of the total figure for the year 1,100 tons are known to have been railed from the North to the South.

22. Salt

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

22. Split Peas. Early in the year difficulty in obtaining supplies of Pigeon Pea was encountered and steps were taken to increase the acreage under this crop. By the end of the year no fewer than 30 householders around the Gusau farm centre were engaged on the production of split peas and grem.

Sales for the first half of the year were 1,611 lbs. peas, and 81 lbs. grem. They rose to 5,527 lbs. peas and 115 lbs. grem in the last six months.

Trial shipments were attempted to Sierra Leone and the Gold Coast. Unfortunately the difficulty of obtaining shipping space to the former Colony was such that the consignment went weevily in store and had to be destroyed. The consignment sent to the Gold Coast was reported upon favourably but a preference was expressed for grem. How that production shows signs of increasing the possibilities of exporting grem to the Gold Coast will be followed up.

23. Coffee. Locally grown and prepared coffee now finds a ready market, stocks of mature beans however are in short supply at times Trial consignments of Robusta Coffee from the Gold Coast have been received both in the form of raw beans and in roasted and ground form. The former sells slowly, on the latter varying reports have been received mostly unfavourable. Sales for the year total £89. 16/-. Arrangements have been made to obtain a small quantity of mature Arabica Coffee beans from the Bamenda Province of the Cameroons with a view to ascertaining the possibilities of marketing it in the main centres of Nigeria.

24. Honey. In conjunction with the Forestry Department steps have been taken to organise a drive for the increased production of Honey and Beeswax. We have undertaken to supply approximately 7 tons of honey to the Army during the coming season, and there are already signs that this quantity will be exceeded. At Zaria we are receiving great assistance from the C.M.S. which is organizing both purchasing and clarifying. By the end of May 2 tons had been purchased at Zaria alone.

25. Local Gums. During the year 5 tons of Gum Arabic had been supplied to the Army and 6 cwts. to the Director of Surveys, Gold Coast, all for lithographic work. These supplies were obtained through the good office of Messrs Rowntree Ltd. Late in 1940 the Agricultural Officer, Daura, commenced experiments designed to produce a gum to take the place of imported adhesives, from Farin Kaye, (Acacia Suberiana). During the current year a marked advance has been made in the production of a clean serviceable article while cost of production has been considerably reduced. Approximately 1½ tons have been sold.

26. Anaphe Silk. The development of the Anaphe Silk industry is being organized by the Forestry Department. Up to March 1942, 1,034 bales, roughly 173.3 tons had been railed from Zaria Province for shipment an approximate F.O.B. valuation is £9,400.

27. Twine and Ropes. The following statement summarises the production of bagging and parcelling twines for the half year ending March 1942. Sales during the previous six months are given for comparison.

| 1941 | Hanks. | Yards. | Value. | 1941 | Hanks. | Yards. | Value. |
|---|---|---|---|---|---|---|---|
| April | 212 | 26,428 | £3.18. 9 | October | 10,533 | 1,296,250 | £252. 1. 5 |
| May | 5,601 | 575,125 | 77. 9. 0 | November | 18,012 | 2,247,450 | 319. 3. 3 |
| June | 4,680 | 585,000 | 80. 6. 0 | December | 9,917 | 1,230,550 | 140. 2.10 |
| July | 10,764 | 1,344,400 | 201.17. 0 | 1942 | | | |
| August | 5,113 | 821,000 | 91.14. 0 | January | 10,600 | 1,308,450 | 184.11. 8 |
| September | 3,321 | 414,250 | 98.18. 2 | February | 12,330 | 1,520,150 | 299.15. 5 |
| | | | | March | X Returns not to hand. | | 544. 0. 0 |
| | 29,691 | 3,766,203 | £554. 2.11 | | 61,392 | 7,602,850 | 1,739.14. 7 |

The P.T.O.

Reference:- CO 583/258/30188

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

61

The production of rope is given below. Some types of ropes are sold by length others by weight. The yardage and weights columns shown below bear no relation to one another.

| 1941 | Yards. | Weights. | Value. | 1941. | Yards. | Weights. | Value. |
|---|---|---|---|---|---|---|---|
| April | 400 | - | £7. 0. 0 | October | 52,900 | 474 | £100.15. 0 |
| May | 1,340 | 50 lbs. | 4.15. 0 | November | 70,697 | 274 | 114. 9. 3 |
| June | 3,996 | 322 " | 11.14. 3 | December | 79,150 | 116 | 124. 3.11 |
| July | 158,389 | - | 280. 0. 0 | 1942 | | | |
| August | 33,985 | 974 " | 89.10.10 | January | 140,000 | 1,010 | 231. 1. 6 |
| September | 27,500 | 1,299 " | 100.12. 0 | February | 157,411 | 1,562 | 287.10. 4 |
| | | | | March | X Returns not to hand. | | 344. 0. 0 |
| | 225,310 | 2,645 " | 493.12. 1 | | 500,158 | 3,436 | 1,202. 0. 0 |

The Bida and Gusau areas are still the main rope and twine producing areas. It is noteworthy that in the Bida area the best quality of rope is produced by the Fulani. In addition to the above we are at present engaged in fulfilling a military order for 13,000,000 yards of cotton twine for camouflage nets for steel helmets. By the end of May 10,000,000 yards had been produced and the rate of production had worked up to 3,000,000 yards per month

28. Bags. While the manufacture of produce bags as a village industry has made only slow progress the production of tin ore bags in the Bauchi area has definitely caught on, and the mining companies are quite satisfied with them. During the six months October to March 13,900 of these bags were produced. The firms are now buying locally made raphia bags wherever they can be obtained.

29. Castor Oil. 600 gallons of oil have been produced this season. Orders for more than 20,000 gallons have been received. Propaganda aimed at increasing production includes a guarantee to purchase seed at not less than 1d per lb.

J. R. MACKIE

DIRECTOR OF FOOD PRODUCTION AND SUPPLY.

MOOR PLANTATION,

I B A D A N.

10TH JUNE, 1942.

SAA.

Reference:- CO 583/258/30188 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

AGRICULTURAL DEPARTMENT,

NIGERIA.

ANNUAL REPORT,

1942.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# AGRICULTURAL DEPARTMENT, NIGERIA.

## ANNUAL REPORT, 1942.

### Table of Contents.


| | Paragraphs. |
|---|---|
| Policy | 1 |
| The 1942-3 Season | 2 |
| Locusts | 6 |
| Army Food Supplies | 7 |
| Produce Inspection | 8 |
| " " - Cocoa | 10 |
| " " - Palm Kernels | 12 |
| " " - Palm Oil | 13 |
| " " - Groundnuts | 14 |
| " " - Cotton : Northern Provinces | 16 |
| " " - Cotton : Southern Provinces | 18 |
| " " - Cassava Starch | 19 |
| " " - Potatoes | 20 |
| " " - Rubber Grading | 21 |
| Marketing | 22 |
| Animal Husbandry - Progress of Mixed Farming in the Northern Provinces | 27 |
| " " - Cattle Fattening | 30 |
| " " - Co-operation between Fulani and settled Farmers | 31 |
| " " - Shika Stock Farm | 32 |
| " " - Ilorin Stock Farm | 41 |
| " " - Departmental Dairies | 44 |
| " " - Chad Breed of Humpless Cattle | 47 |
| " " - Fodders | 48 |
| " " - Pigs | 50 |
| Entomological Investigation | 54 |
| Poultry | 56 |
| Goats and Sheep | 58 |
| The Oil Palm Industry - Palm Planting | 59 |
| - Palm Presses | 60 |
| - Oil Palm Research Station | 61 |
| - Palm Oil as a Fuel | 65 |
| Botanical Investigations - Southern Provinces | 66 |
| Castor Seed and Castor Oil | 69 |
| The Fruit Industry - Fresh Fruit | 71 |
| - Citrus Planting | 72 |
| - Fruit Juices and Marmalade | 74 |
| Benniseed | 75 |
| Rubber | 76 |
| Dates | 77 |
| Cotton | 78 |
| Vegetable Seeds | 80 |
| Wheat | 81 |
| Rice | 84 |
| Rice Machinery | 85 |
| Tobacco | 86 |
| Fibres | 87 |
| Rope and Twine | 90 |
| Potatoes | 91 |
| Ginger | 94 |
| Sugar and Honey | 97 |
| Split Peas | 99 |
| Japanese Chillies | 100 |
| Departmental Schools | 101 |
| Chemical Work | 103 |
| Fisheries | 104 |
| Acknowledgement | 105 |


—oOo—

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

ANNUAL REPORT, 1942.

Policy.

There has been no change in the policy of the Department which has concentrated its efforts on securing maximum production. An account of the work in connection with production is given in two half yearly production reports. This report should be regarded as a supplement to these. Research has again had to take a back seat, but a brief account of those items of research which are being kept going are given below.

The 1942 - 43 Season.

2. Unfortunately, at a time when maximum production of both food and export crops was required, the whole of Nigeria except the Eastern Provinces experienced a season in which the rainfall was both very short and badly distributed. Even in the Eastern Provinces the rains started late and there was an exceptionally prolonged dry spell in August, although the total rainfall was only slightly below average.

3. In the North good early rains were followed by a severe drought in June and July and the total for the year was very much below average in most areas as is shown by the following figures :-

| | Gusau | Nokgana | Samaru | Kano | Ilorin /Lorin |
|---|---|---|---|---|---|
| 1939 | 41.12 | 42.28 | 44.44 | 33.27 | 54.66 |
| 1940 | 39.46 | 39.58 | 35.86 | 33.85 | 52.40 |
| 1941 | 36.52 | 35.13 | 40.48 | 33.15 | 43.42 |
| 1942 | 30.42 | 29.9 | 36.84 | 21.42 | 39.98 |

Average for 38 years 50.46

4. The groundnut and cotton crops suffered severely as a result of the drought. The yield of groundnuts on the Kano farm for example was only 460 lbs. kernels per acre as compared with an average for the previous 11 years of 930 lbs. kernels per acre. Grain crops were however not so badly affected though yields generally were rather below average. There is a definite shortage of grain in parts of N.W. Sokoto and N. Katsina. In Bornu however the drought in June broke just before it did any damage to food crops and yields were better than in any year since the war started. In the Bauchi Division the rainfall for the year was slightly above average.

5. In the Western Provinces the total rainfall was below average and there was a prolonged dry spell in July and August. Early crops were satisfactory but both the late maize and cotton crops suffered severely and in some areas the late maize was a complete failure.

Locusts.

6. During 1942 the Desert Locust was active in many parts of Africa North of Equator. About 12 swarms were present in the Bornu Province in May 1942 but all had passed out of Nigeria by the end of June. The African Migratory Locust is becoming active in both the French, and Anglo Egyptian Sudan, and during October and November 15 hopper bands were destroyed in Bornu and Adamawa. Special locust scouts have now been engaged in both Provinces. During the annual locust patrol of the Chad area carried out in February, 1943, by the Senior Entomologist he established that two of the Bornu bands hatched out on a small sandy island in the middle of black cotton soil, and it is probable that they were the progeny of solitary phase individuals driven on to the island by the floods. No Desert locusts were seen during the patrol. As a result of three comparatively dry years Lake Chad has receeded considerably with the result that very large areas of grassland suitable for the red locust now exist, but only two were seen during the patrol. If the floods are extensive this year there is a danger of solitary phase individuals becoming crowded together in a restricted area.

Army Food Supplies.

P.T.O.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

65

## Army Food Supplies.

7. In September, 1942, the Government set up a supply organisation under a Chief Supply Officer (Dr. Bryce) and four Administrative Officers were released from the Army to assist him. This organisation has successfully organized grain supplies for both the Army and the Mines and also for Government reserves. Tonnages purchased up to the end of March, 1943, were as follows :-

| | | | |
|---|---|---|---|
| Millet | 10,300 tons | Guinea corn | 18,200 tons |
| Rice | 2,700 " | Maize | 3,400 " |
| and Yams approximately | 7,000 tons | | |

## Produce Inspection.

8. The Produce Inspection Section has continued to play its part in the various schemes for the increased production and the control of export produce. For the Cocoa Control the usual weekly returns of purchases, stocks in storage, shipments, deterioration, destruction and costs of destruction were compiled. The Section has also undertaken the compilation of weekly returns for the Groundnut, Palm Kernel, and Rubber Control Schemes. During the year Regulations for the inspection of Potatoes were introduced and staff were trained for this purpose. The testing of Palm Oil for P.F.A. purchased by the Army was carried out, and although no official regulations were made the inspection of both rice and rubber was started. The staff of the Produce Section also act as a marketing intelligence service and both the accuracy and scope of the returns supplied by them to the Chief Marketing Officer have been greatly improved.

9. The following table gives the quantities of Produce inspected and passed in recent years :-

Tonnages of Nigerian Produce inspected and passed for export during 1942-43 as compared with the same period in previous years.

| Year | Palm Oil Tons. | Palm Kernels Tons. | Groundnuts Tons. | Cotton Tons. (N.P. only) | Cassava Starch Tons. |
|---|---|---|---|---|---|
| 1936-37 | 162,788 | 346,142 | | | |
| 1937-38 | 129,162 | 305,462 | 207,394 | 13,488 | |
| 1938-39 | 120,071 | 282,947 | 146,439 | 11,045 | |
| 1939-40 | 157,970 | 342,530 | 145,635 | 27,681 | |
| 1940-41 | 141,703 | 262,575 | 158,062 | 38,658 | |
| 1941-42 | 147,678 | 344,820 | 239,309 | 10,765 | 246 |
| 1942-43 | 153,439 | 323,363 | 108,290 x | 13,678 | 5,426 |

x Represents gradings for 1942-43 season, i.e. October to March and includes 7,551 tons from the Benue-Niger area. In addition 1,113 tons came through Nigeria from Garua

## Cocoa.

10. The Cocoa Control regulations continued to work smoothly, the main crop season opening on the 16th October, 1942, and closing on the 18th February, 1943. The Port prices for Grade II was £12.10. Od per ton with a premium of 10/- per ton for Grade I Minimum prices at up country buying stations were worked out and fixed by law, on the port price less transport differentials. Owing to transport and shipment restrictions a considerable tonnage of Main Crop Cocoa had to be destroyed, as storage in out-stations became very congested. The Cameroon - Calabar cocoa and the Light Crop was also destroyed.

11. The Main Crop tonnage was the highest recorded, and this was probably due to the complete absence of Black Pod disease. No black cocoa was graded during the main crop season. The percentage of Grade I cocoa was the lowest ever recorded being only 14.68%.

## Palm Kernels.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Palm Kernels.

12. The total tonnage passed for export for the period 1st April to the 31st March is below that of last year being 323,363 tons, as compared with 344,000 tons, and 346,000 tons for the record season of 1936-37. The Palm Kernel Control Scheme came into force on the 3rd. September, 1942, with a port price of £6. 2. 6d per ton.

Palm Oil.

13. The prices paid for Palm Oil remained constant throughout the year and tonnages marketed were well up to average. Quality was good though serious impurities during October-December, 1942, occurred at Opobo.

Groundnuts.

14. The Groundnut crop was again purchased by the Ministry of Food through the Agency of the Association of West African Merchants the price being fixed at £6.10. 0d per ton Kano, which was an increase of £1. 2. 6d per ton over last season's price. The season opened on the 30th October, 1942, and ended on the 4th March, 1943, in the Northern Areas, purchasing was however, allowed to continue in the river areas. Weekly returns of Firms' purchases and stocks were rendered from all areas. The standard pack of 189 lbs. per bag gross again proved satisfactory for the main crop, but a pack of 184 lbs. was adopted for the river areas.

15. Owing to poor rainfall the crop was disappointing. Total purchases amounted to only 108,400 tons. Of this total 100,700 tons were purchased in the Northern areas and 7,600 tons in the River areas. In addition 1,118 tons were purchased in the Cerua area. The quality of the crop was good, there being no cases of deliberate adulteration. The average impurity content was only 0.298%. The average size of the kernels as exported was length 13 mm., breadth 6.5 mm., circumference 21.5 mm.

Cotton - Northern Provinces.

16. The crop was purchased by the Ministry of Supply through the British Cotton Growing Corporation, the firms acting as agents for the Corporation. The crop of 22,979 bales exceeded that of last season's figure of 18,085 bales, but owing to lack of rainfall and competition from the local weaving industry purchases were much smaller than were anticipated.

17. Of the total cotton graded approximately 5.7% was graded as Grade II as compared with 8.5% in the previous season. The price opened at 1½d per lb. Zaria Ginnery and 1 4/10d per lb. at Mallam Fashi and remained steady throughout the season. The price paid locally in Native markets was reported to be 2d to 3d per lb.

Cotton - Southern Provinces.

18. Inspection was taken over by the Produce Inspection Section at the commencement of the season. Up to the 31st March purchases had amounted to 2,700 bales. The crop was badly affected by the drought and it is doubtful whether the final purchases will exceed 4,000 bales.

Cassava Starch.

19. Practically all the starch inspected and passed for export was produced in the Warri Area, the tonnages graded in Abeokuta, Port Harcourt, Onitsha, Calabar, Ijebu-Ode and Lagos Areas being negligible. Total production amounted to 4,194 tons up to the end of February, 1943, as compared with 246 during whole of 1941-42. Production increased steadily month by month during the year being stimulated by the fact that the Ministry of Food agreed that fine grinding might be dispensed with. Quality was good but black specks though reduced to a minimum were never entirely eliminated.

Potatoes.

P.T.O.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

67

## Potatoes.

20. The Potato (Marketing and Export) Regulations came into force on the 24th August, 1942, markets being gazetted in the Katsina, Zaria and Plateau Provinces and as a result the quality of the potatoes railed southwards was generally satisfactory. At one period considerable losses occurred due to delays in handling and transit, but this was rectified in co-operation with the Nigerian Railway, and subsequently railments were reported to be satisfactory.

## Rubber Grading.

21. Although there was no official inspection scheme for rubber a considerable amount of data was collected with regard to the various classes of rubber produced, and much experience was gained in production, grading, storage and packing for export. Inspection and grading for exporters was carried out at all times by request. The use of locally produced materials for the packing of rubber for export has received special attention. Raffia bags and Pandanus Mats were found suitable for packing lump and scrap rubber.

## Marketing.

22. The market intelligence organization for the collection of data in respect of the movements of produce within Nigeria was expanded as much as possible, and a census of all movements of produde on the Niger river was commenced. Census points were established at Jebba, Baradogi, Lokoja and Onitsha, and further census points on the Benue river will be opened as soon as possible. Much interesting information has already been obtained and an endeavour is now being made to improve the accuracy of the figures. It is exceedingly difficult to obtain accurate figures owing to night movements and the diversity of the containers used in transporting produce. As the Officers collecting this information become better known to the transporters and middlemen the accuracy of the returns should improve.

23. The Monthly Bulletin of Market Information is published in the first week of each month and has been improved to show controlled as well as market prices. The Bulletin is now distributed to 100 addresses and requests for the Bulletin are continually being received. Copies are sent regularly to all Military Supply Officers who have found the information of great value to them.

24. Lack of shipping space and wartime import and export restriction have prevented the Chief Marketing Officer from doing much work in connection with the finding new markets for Nigeria Produce overseas, but he has been fully occupied with the development of the internal trade which has been greatly stimulated by the demands of the Military for local products. These at times have been heavy. Thus the account for cotton twine for camouflage nets amount to £11,900, and for honey from Kontagora to £590, while sales of potatoes to the Army and Navy amounted to £1,640. A depot opened at Gusau for the collection, grading and despatch of eggs and onions, handled eggs to the value of £613 and onions to the value of £170. It also handled parcelling twine and split peas. The egg depot which is supervised by the Agricultural Officer, Gusau, altogether purchased 1,146,000 eggs most of which went to the Canteens etc. in Lagos.

25. Such developments indicated that many local products could be marketed if they could be effectively displayed and retailed in small quantities. The Chief Marketing Officer therefore opened a showroom in Lagos in which Nigerian products are advertised and retailed. Starting with products the development of which had been sponsored by the Department such as Crystal sugar, Honey, Split Peas, Fruit Juice, Jam and Marmalade, Twine, ropes and bags, it next began to sell locally made utilitarian articles such as basket chairs, cotton cloth, floor and furniture polish, cotton dusters, laundry starch etc., and to increase the range of local foodstuffs. Finally an arts and crafts section was added which has been very

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

very popular with visitors to Lagos. Cash sales in the Lagos showroom for the month of March 1943 averaged £23 daily and sales are still increasing. A second Showroom has now been opened at Ibadan. African Staff are being trained to undertake all duties in connection with these shops and it is hoped that counter work will eventually be done entirely by African women, one of whom is now doing this work at Lagos.

26. There is no doubt that this development is stimulating African industries and the educational value of the showrooms is considerable. The Information Office has been most helpful both in advertising the showrooms and putting us in touch with local craftsmen.

## ANIMAL HUSBANDRY.

### Progress of Mixed Farming in the Northern Provinces.

27. The very high cost of setting up farmers and obtaining replacements, and the fact that Agricultural Officers have been able to give little attention to individual farmers has resulted in a slight fall in the total number of farmers on our books namely from 2,031 in 1941 to 1,962 at the end of 1942. Of those remaining however 1,383 are genuine peasant farmers. Progress in Bauchi Province has been particularly encouraging, 55 new farmers being set up bringing the total to 120 in 1942. Many of these especially in the Misau Emirate are settled Fulani who look after their cattle very well. Repayments have continued to be very satisfactory, the number of farmers who owe nothing or have a credit having risen from 458 to 514, and the financial side of the mixed farming scheme is in a very sound position.

28. During the year 297 new farmers were set up and 366 gave up for various reasons. However carefully the selection offarmers be made there must necessarily be a number who prove unsatisfactory after trial, and there will therefore always be a certain number of genuine failures. But of those who give up the proportion of actual failures is comparatively small. In many cases old men have had to give up because their sons have left them to take advantage of the high wages to be obtained on Military and other works, or to go into the army. In other cases those who have done well and have made money have given up farming and gone in for trading. The Hausa is a born trader and if he can accumulate a little capital he will always tend to go in for a spell of trading until having lost his capital he is forced to return to farming. It is already clear that many of those who give up wish after a time to start again, and sons of farmers who have died usually wish to start mixed farming after a suitable interval. There are many indications that a knowledge of animal husbandry and the value of livestock to the settled farmer is gradually spreading, and it can be predicted that rapid progress will be made again after the war, provided that disease can be effectively controlled.

29. Cattle losses from disease have always been a serious problem but now, with prices at almost twice their pre-war level, the loss of a beast is a very serious matter to farmers who have only recently been set up and whose debts are still relatively large; such a loss may even determine whether the owner will be able to continue or be forced to close down. The main cause of loss is trypanosomiasis and experience has shown that losses can be reduced by stall feeding. The latter not only results in better feeding but also reduces the fly and animal contact. We are therefore doing everything possible to encourage stall feeding and the scheme by which farmers are being assisted to fatten cattle for the Army and Cold Store is doing much to educate them as to the value of a system which not only protects their cattle but also ensures that the maximum quantity of manure is produced.

### Cattle Fattening.

30. Since the outbreak of the war reserve herds for the Army have been maintained at Samaru and Daudawa. These reserve herds which had to be continually turned over have provided a market for fat cattle of which mixed farmers have been able to take full advantage. From the end of 1941 to November, 1942, 713 head were sold to the Army by mixed farmers.

In P.T.O.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

In order to ensure that this development will be able to continue when there is no longer a demand from the Army arrangements have now been made by the Department for a regular supply of fat cattle to the Cold Store at Lagos. From October 1942, to March 1943, 392 head were supplied. Farmers are provided with special advances to enable them to buy animals for fattening from the cattle pools, and when they are ready for the butcher they are purchased from them by weight. This scheme is being developed as much as possible as it will do a great deal to assist the development of animal husbandry.

Co-operation between Fulani and settled Farmers.

31. In the Plateau Province an experiment has been started to ascertain whether it is possible to obtain more co-operation between the Fulani and the Pagan farmers. The experiment has been started in the neighbourhood of our Agricultural Station at Riyom amongst the Birom tribe with two settled Fulani herdsmen. They have each been allocated an area of approximately 10 acres on which they will build their houses and make their farms, which will be cropped in accordance with advice given by the Agricultural Officer. As rent they will kraal their cattle on land surrounding their farms for the benefit of the Birom. In both cases the Fulani and Birom have had bumper crops of potatoes from land so kraaled and both parties appear to be satisfied. This problem of co-operation between the Fulani and the settled farmers is also being studied at Bamenda where overgrazing and consequent soil erosion is becoming a serious matter. A large area of the farm at Bamenda is therefore being devoted to experiments on the management and improvement of hill pastures.

Shika Stock Farm

32. The Shika Stock Farm was established 14 years ago with the primary object of improving the local breeds of cattle from the point of view of milk production. The breeding policy also had a secondary object namely the production of good and improved working bulls, and although in all previous reports on Shika the stress has been laid on the progress of the work in connection with milk production and nutrition yet it must be emphasised that the secondary object has not been lost sight of. We have so far never sacrificed conformation for milk yield. This point was recently raised in connection with the Sokoto herd when we had to decide to discard bull No.7 because of his poor conformation although he was our most promising sire from the milk point of view. As a result there has been a great improvement in conformation and much greater uniformity, and there is no doubt that if and when we wish to start serious work on the development of a purely beef strain we shall be able to obtain from Shika much better foundation animals than could be obtained elsewhere.

33. In the White Fulani herd we have now completed the progeny tests for 18 bulls of which four were bred on the farm, and we have found five strains which qualify as potential transmitters of high milk yield. The following are the calculated index figures of these 5 strains in order of merit :-

| S.B. No. | | Lactation Index 2p - D | P.D.B.C. Index 2p - D |
|---|---|---|---|
| No.13 | Home Bred Sired by No.2 | 5,649 lbs. | 14.15 lbs. |
| " 19 | Foundation Sire | 4,265 " | 12.41 " |
| " 16 | Home Bred Sired by No.1 | 4,101 " | 13.11 " |
| " 4 | Foundation Sire | 3,876 " | 12.26 " |
| " 2 | " " | 3,762 " | 10.66 " |
| " 18 | " " | 3,647 " | 10.13 " |

P = Average of progeny's best lactation
D = Average of dam's best lactation

34. Of the 10 mature daughters of bull No.13, five have yielded over 4,000 lbs. in a single lactation including Cow No.203 which holds the White Fulani record of 5,076 lbs. in a lactation. Reference must be made to Cow No.71 who has exercised an influence on the herd equal to that of any stud

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

stud bull. Seven of her daughters have already joined the milking herd, the youngest being still in her first lactation. Of the six older daughters four have already been credited with lactations of 3,000 lbs. or over although only one of these was sired by one of our best bulls. (No.4). Her 8th calf was a bull sired by No.15 which has shown remarkable physical development. He was in fact used at stud when he was 2 years and 10 months old at which age he weighed 7 cwts. 2 qrs.

35. In the Gudali herd the progeny tests of 7 bulls have now been completed. Three of these have been moderately successful in transmitting high milk yield but no outstanding strain has been discovered, a fact which is largely responsible for the failure of our home bred cows to reach the average yield of the foundation cows. The following are the calculated index figures of the three best strains :-

| S.B. No. | Lactation Index 2p - D | P.D.B.C. Index 2p - D |
|---|---|---|
| SB No.7 Foundation Sire | 4,272 lbs. | 13.86 lbs. |
| SB No.12 Ex Dam 29 | 4,055 " | 10.13 " |
| SB No. 2 Foundation Sire | 3,728 " | 11.10 " |

36. The failure of the Sokoto Herd even to maintain milk at the "foundation" stock level, and the steady, if unspectacular progress of the W.Fulani can best be illustrated by a comparison of the best yielding cows of the home-bred and foundation stock of both herds.

| | HOME BRED STOCK | | | FOUNDATION STOCK | | |
|---|---|---|---|---|---|---|
| | No. of Cows | % Cows Lact. 5,000 lbs. | % Cows Lact. 4,000 lbs. | No. of Cows | % Cows Lact. 3,500 lbs. | % Cows Lact. 4,000 lbs. |
| W. Fulani Herd | 220 | 10.5% | 4.1% | 125 | 6.4 % | 2.4% |
| Sokoto Herd | 66 | 12.1% | 3.0% | 72 | 22.2 % | 13.3% |

37. The failure to discover a Sokoto Milk strain comparable to the best of the W. Fulani herd has directed the search for reliable stud bulls from the male lines to the progeny of the best of the female stock. Sokoto Cow No.31 has two 5,000 and four 4,000 lb. lactations to her credit and holds the milk record for both breeds with 5,805 lbs. in 322 days. This cow has reared six bulls, and three of these are approved for service. The oldest of these by No.12, is a fine specimen of the breed, and as stock Bull No.20 has done duty with the herd since April, 1942.

38. A recent innovation in policy is the decision to maintain a small but constant flow of new blood to the herds by the purchase annually of a number of cows of both breeds from the nomadic herds.

39. During the year the following outstanding lactations, which exceed the herd average by over 100 gallons, were recorded

| White Fulani | | | Sokoto | | |
|---|---|---|---|---|---|
| Cow No. | Yield | Cow's Sire | Cow No. | Yield | Cows Sire |
| 203 | 4,719 | 13 | 110 | 4,073 | 7 |
| 200 | 4,593 | 13 | 131 | 3,610 | 12 |
| 318 | 4,063 | 19 | 104 | 3,522 | 7 |
| 202 | 3,700 | 8 Sok | 93 | 3,476 | Shuwa |
| 319 | 3,603 | 19 | | | |
| 205 | 3,482 | 13 | | | |
| 159 | 3,462 | 2 | | | |
| 269 | 3,435 | 14 | | | |
| 306 | 3,432 | 14 | | | |

40. An epidemic of scour occurred amongst the calves raising the mortality from 11.7 in 1941 to 38.25% in 1942. The disease has been closely studied in conjunction with the Veterinary Department, typical cases of scouring calves being railed at intervals to the Pathologist at Vom but the results of his investigation are not yet available.

It

Reference:- CO 583/258/30188
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

71

It is probable that it is of bacterial origin and flies are the main cause of the spread of the disease. One block of buildings has been fly-proofed and the isolation of newly born calves in this building would appear to have greatly reduced the incidence of the disease.

Ilorin Stock Farm.

41. Studies on resistance to trypanosomiasis in both W.A. (Gold Coast) Shorthorn and Ndama cattle and the ability of lack of ability to transmit such resistance to progeny, have been continued. Evidence has increased that this resistance can be inherited from both sire and dam and several families stand out as being more resistant than others to the disease. The choice of bulls for breeding is now limited to those whose progeny records indicate the greatest degree of resistance. In the Shorthorn herd families having a fairly long history, and which are outstanding for freedom from Trypanosomiasis are those originating from cows, G.C.26, G.C.47 and G.C.49. Among the bulls G.C.24 is still outstanding.

42. The N'dama herd has maintained its reputation for resistance to trypanosomiasis, and it is becoming increasingly obvious that it is an extremely useful breed. The bulls are good workers, both cows and bulls have an extremely good conformation, and there is evidence that among the cows there are some good milkers. As a result of a preliminary milking trial cows were found which compared well with Zebus as regards both yield and fat content of milk. They continue, however to be shy breeders, the average interval between successive calvings working out at 515 days for thirteen cows calved during 1942. The average period between calving and the first subsequent appearance of heat has averaged 197 days and though the period is very variable between cows and for successive calves in individual cows, in almost all cows the interval is an abnormally long one as compared with most breeds of cattle. This problem is being closely studied but it is too early yet to draw any final conclusion.

43. The system of transferring stock from the Stock Farm to testing Centres was continued and 56 animals spent various periods on these farms. In spite of reduced supervision by the Agricultural Officer the health of these cattle was generally satisfactory. Two bulls with native herds have done well and remained in good health and condition. These two bulls have sired 40 calves and requests have been received for three more bulls, preference being expressed for N'damas. Bulls for the improvement of local herds have also being supplied to Kabba Province and to Oyo and Moor Plantation.

Departmental Dairies.

44. The Shika stock farm supplies the cows for the two Southern Provinces Dairies at Lagos and Ibadan. During the year fifty-seven cows were railed to Lagos and twenty-eight to Moor Plantation Dairy. In addition 11 cows and two bulls were transferred to the Gold Coast for an experimental dairy at Accra.

45. Now that it has been shown that these dairies are a success and are likely to become permanent it is clear that Shika cannot carry on its breeding policy and at the same time supply cows for the dairies in sufficient numbers to meet their requirements in full. A multiplication herd has therefore been started at Samaru which will eventually supply all the cows required by the dairies in the South and to which cows from the South will be returned during their dry period.

46. The Lagos dairy supplied 11,832 gallons of milk. This was sold to Messrs. John Holt and Co. who undertook the work of distribution. It also sold 1,900 lbs. of cream cheese. Rigid measures to ensure cleanliness are enforced and regular inspections and tests are carried out by the Health Authorities. The Kano N.A. dairy produced 60,072 lbs. of butter compared with 41,000 lbs. in 1942. In Kano also fresh, pasteurised milk from our milk buying centres is cooled, bottled and distributed by Messrs. London and Kano Ltd. and sales rose to 12,000 bottles per month in September, after which they had to be reduced owing to short supplies of milk for butter making. The Zaria dairy which is entirely self supporting and makes a small profit produced a total of 32,720 bottles of milk, 6,005 jars of cream and 663 bottles of

clarified

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

72

clarified butter fat. At Maiduguri the dairy satisfied all demands and from 2,000 to 3,000 pints per month were sold. At Gusau in Sokoto Province a small herd of cows were kept on the Departmental farm to supply Military and civilian needs and approximately 590 gallons were sold during the nine months April to January.

Chad Breed of Humpless Cattle.

47. A small herd of cows of this breed is gradually being build up at our Agricultural Station in Bornu Province. The first complete lactation recorded gave 3,317 lbs. of milk; records of lactations of the remaining cows are not yet complete but results obtained to date indicate that they will not equal this first lactation.

Fodders.

48. At Moor Plantation a small multiplication plot of Molasses grass (Melinis minutiflora) grown from seed imported from U.S.A. in 1941, has proved to be very promising. It has provided a very good cover and palatable grazing during the dry season when good grazing is extremely scarce. A similar plot has also done well at Ilorin. Multiplication can be effected from cuttings and is being rapidly pushed forward in order to provide material for reliable trials. Plots of each of ten varieties of fodder canes introduced from Trinidad were also grown at Moor Plantation, and, results so far obtained indicate that several of them will probably prove to be of outstanding value as fodder crops. Number 7 in particular should prove a very valuable crop for wet season fodder, the total yield of green fodder being at the rate of 99 tons per acre of green fodder in 16 months. No.9 is also promising, the yield for the same period being 73 tons. This No.9 cane appears to be particularly valuable as a dry season fodder crop, producing nearly twice the weight of green fodder in December and January as the higher yielding No.7. Camba (Andropogan tectorum) has also shown promise as a dry season fodder grass. Observation plots of 51 different grasses have been laid down at Ilorin and Ibadan and fairly extensive trials on the establishment maintenance and improvement of pasture are being carried out at both stations.

49. Work on fodders at stations in the North has been continued. None of the introduced grasses have so far been as satisfactory as "Kyasua" (Pennisetum pedicillatum). As far north as Gusau this grass has averaged over a ton of hay to the acre, but Sokoto seems to be too dry for it, and the Agricultural Officer, Sokoto, reports that "a really successful fodder crop has yet to be found for this area."

Pigs.

50. We now have five main pig breeding stations namely Shika, Samaru, Minna, Zonkwa and Daudawa, and arrangements are also being made to fatten pigs purchased from local farmers in the weaning stage on our farm at Bauchi.

51. Our main concern has been the building up of our breeding herds to the required size with as little delay as possible. In May 1941, the number of pigs of all ages at our various stations numbered only 160 but by the end of March 1943, the total number was 2,500. With the exception of 43 sows purchased from the Army from a consignment obtained from Duala and their progeny these pigs are all either large or middle white.

52. During 1942, 445 pigs were railed from our piggeries to the Cold Store for slaughter and processing into bacon, and a further 270 were sent during the first three months of 1943. We have now reached an average figure of 100 per month but our target figure is 400 per month. A new development is an African owned piggery which has been started at Gusau under the supervision of the Agricultural Officer, Gusau. This piggery has already sent 13 pigs to the Cold Store.

The

P.T.O.

References:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

73

53. The necessity for rapid production of breeding sows has permitted only very rough selection, butreports from the bacon factory have shown that experience gained in feeding and management has affected a steady improvement in carcase quality, and that the pigs sent are very suitable for bacon production. The importation of six pedigree large white and middle white boars in 1941 has provided a valuable introduction of new blood and further importations are contemplated. Now that our breeding herds are reaching the required figures, more careful selection will be possible and further considerable improvement should be achieved.

Entomological Investigation.

54. Experiments were carried out at Moor Plantation by the Senior Entomologist on methods of control of both the biting Musioid flies (Stomoxys nigra Masq and S.calcitrans L) and the ordinary house fly. Between June and mid November S.Nigra and S.calcitrans were very numerous at Moor Plantation and the pigs in particular suffered severely. "Ate" a birdlime made of 3 parts of Lake rubber latex and one part of Shea butter was very effective. When the infestation was at its height between 4,000 and 5,000 flies (about 95% Stomoxys) were trapped in the 12 pig pens in 24 hours. "Ate" was equally effective against house flies and by its use it has been possible to keep the interior of the houses at Ibadan entirely free from flies. It is now being used by the Army.

55. A study was made of the breeding places of the two species of Stomoxys. The principal breeding site of the rarer species S. Calcitrans is in the manure of cow byres, while S. Nigra appears to favour heaps of rotting vegetation in the open. The removal of the manure from the byres to compost heaps did not stop breeding as it still took place in the urine soaked soil of the byres.

Poultry.

56. Work in connection with selection from native breeds is mainly centred at Moor Plantation and is only in its very early stages. The variation in performance of individual native birds is very great indeed, egg production varying from 16 to over 70 in the first 12 months and egg weight from $1\frac{1}{16}$ ozs. to $1\frac{3}{8}$ ozs. Among the breeds being tested is one obtained from the Gold Coast.

57. One of our major problems is the high mortality amongst poultry when large flocks are kept. Seasonal epidemics of disease occur amongs poultry throughout the country and are considered inevitable by most native poultry keepers, but when they occur on an experimental farm the results of several years' breeding work may be destroyed in a single season. Disease has been the main cause of the failure of our attempts to fatten poultry. We have however been much more successful with turkeys and ducks. At Bauchi 521 ducks were fattened and at Samaru 131 ducks and 90 turkeys. These showed good weight increases and losses were negligible.

Goats and Sheep.

58. The management of Goats under varying degrees of confinement with a view to increasing their value as manure makers in a system of mixed farming has presented many problems which have not yet been solved satisfactorily. This work however is being continued at most of our stations in the Northern Provinces. On the Ilorin Stock Farm 3,000 sheep were fattened for the Cold Store.

THE OIL PALM INDUSTRY.

Palm Planting.

59. There has been a falling off in planting during the last two years though small scale interest continues in Owerri and Calabar Provinces and in Benin Division. Palm nurseries for the supply of seedlings have been maintained, and a total of 426 farmers planted 829 acres in 1942. The area of palm plantations in the Benin Division now amounts to 4,600 acres and there are 1,200 acres in the Agbor-Asaba Division.

Palm Presses.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Palm Presses.

60. Greatly increased interest has been shown in palm presses particularly in the Eastern Provinces where generally speaking all existing presses are being worked to capacity and even in edible oil areas those which had been laid up are being brought back into use. There is a keen and growing demand for new presses in a number of districts, and there should be little difficulty in disposing of all presses which are likely to become available during the war.

## Oil Palm Research Station.

61. In spite of war time difficulties such as reduction of the staff available for research and shortage of equipment, the Oil Palm Research Station has developed steadily and by the end of 1942 over 500 acres had been planted or cleared for planting. A further 100 acres of natural palm grove have been mapped and yield recording commenced. Another 100 acre block is being used as a reservation area. The most important planting in 1942 was a spacing experiment occupying 120 acres. The object of this experiment is, not only to find the optimum spacing for palms grown as a sole crop, but also to determine the most economic spacing for farmers who wish to graze cattle, or grow food crops between their palms.

62. Considerable attention is being given to the problem of the degeneration of blocks of planted palms at some of our older stations and detailed investigations, which include a study of the treatments to which wild palms are normally subjected, are being carried out. Until the problem of maintaining the yield of mature palm plots is solved we can hardly continue to advocate the planting of palms with real confidence.

63. We are now in a position to supply farmers with improved seed should they demand it, and over 380,000 seeds, the result of 1,100 pollinations, have been produced using parent trees which are the result of selection for both yield and fruit composition for two generations. A representative sample of the seed produced for extension work is now planted every year at the Research Station, in order to compare its performances with that of unselected seed obtained from wild palms all over Nigeria.

64. The more remote parts of the station which will not be required for oil palm research for many years, are to be devoted to food production and 300 acres have already been cleared for rice planting in 1943. These areas will only be cropped for one or two years and precautions will be taken to prevent any deterioration in the value of the land for our oil palm work.

## Palm Oil as a Fuel.

65. Several tests have been carried out by this Department, and on a larger scale by the Marine, Public Works and Railway to ascertain whether palm oil was a suitable fuel for Diesel engines. None of these tests were carried very far, but the indications were, on the whole, favourable to the possibility of using palm oil as a Diesel fuel if the need arose. The chief cause of trouble was wear on the fuel pump parts and it seems to be almost certain that this was due insufficient filtering of the oil, and consequent corrosion by minute particles of sand. The effect of free fatty acids has not really been determined, but although 3% has been suggested as an upper limit for free fatty acid content, there is no definite proof that lower grade oils are deleterious from this point of view. One of the Mining Companies has taken the matter rather further. It had a lorry fitted in England with special vegetable oil fuel tanks and filters. Trials in England with several vegetable oils, including palm oil, were satisfactory, and the lorry has been run on palm oil in Nigeria successfully. The inclusion of the special filter is probably an essential to success.

## Botanical Investigations - Southern Provinces.

66. It has been possible to continue work on several of the more important food crops. At Moor Plantation a yield trial with 13 varieties of cassava is being carried out, and 75 varieties are under observation for resistance to mosaic disease. A programme of hybridisation has been drawn up and 1,032 control pollinated seeds planted. Our collection of 169 varieties of yams was maintained and both yield and storage tests were done.

Certain

P.T.O.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

75

Certain varieties grown from true seed are most promising particularly in regard to yield. Several of them have given more than twice the yield of the parent plant from which the seed was produced. Eight varieties of cowpeas were tested for yield including varieties from other countries which have been found to be resistant to root knot disease when grown on Moor Plantation. Two varieties proved to be significantly superior, one of these being a local variety from the Northern Provinces. Nineteen varieties of Soya bean were grown. The Trinidad variety proved the best, which is contrary to experience in the Northern Provinces.

67. Cocoa breeding work was continued on a reduced scale and trials to compare introductions from Trinidad with our best selections were laid down. The most notable feature of our plots of selected kola is the great variation in yield between individual trees, the Botanists are concentrating on finding a suitable method by which kola can be propagated vegetatively.

68. New plants which will be ready to go into the economic garden this year include "Guyule" from America and the U.S.S.R. and Derris from E. Africa. Pyrethrum obtained from India is growing well on the Plateau and at Bamenda. Cinchona seeds of both C.Ledgeriana and C.Succubra obtained from Dschang have been sown at Bamenda and some 26,000 seedlings will shortly be ready for transplanting. A strain of Annato introduced from Jamaica has proved to be greatly superior to the existing local strains.

## Castor Seed and Castor Oil.

69. Experiments on the production of castor seed were carried out on all our farms in the Southern Provinces. The results show that castor is not a success in the wetter parts of the Southern Provinces but it does grow and yield well in the middle belt. Thus it failed entirely in Calabar Province and in the Owerri Province south of Okigwi. At Umuahia on exceptionally good soil an average yield of 370 lbs. seed per acre was obtained. At Yandev the average yield was 240 lbs. per acre, at Ilorin 329 lbs. per acre and at Moor Plantation 153.

70. An experimental consignment of 1,000 gallons of oil was extracted locally. The greater part of this went to the Nigerian Railway, which found that it was quite suitable for lubricating the crossheads and motions of locomotives. Tests carried out by ourselves and the Public Works Department on a Chevrolet kit car specially purchased for the purpose proved that pure castor oil is not suitable as a lubricant for internal combustion engines owing to the rapidity with which it becomes gummy. It was however satisfactory in the gear box. As the Railway was prepared to place a firm order for a considerable quantity an attempt was made to obtain a small power operated extraction plant from the United Kingdom, but as this was not forthcoming this year's crop was purchased by the Ministry of Supply. Total purchases amounted to 119 tons.

## THE FRUIT INDUSTRY.

## Fresh Fruit.

71. The export of oranges from the Eastern Provinces to the Northern Provinces continues to increase, railings for 1942 amounting to 1,700 tons, as compared with 442 tons in 1940 and 1,232 in 1941. Of the 1942 total 670 tons were supplied to the Army from Umuahia.

## Citrus Planting.

72. Trees were distributed for planting from our nurseries as follows :-

| | |
|---|---|
| Zaria | 630 |
| Bauchi | 70 |
| Gusau | 500 |
| Yandev | 1,188 |
| Onitsha | 518 |
| Bida | 1,500 |
| Abeokuta | 384 |
| Ilorin | 38 |
| Moor Plantation | 3,647 |

Additional

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

76

73. Additional nurseries have been started in Bornu and Sokoto and the former expects to have 240 trees available for distribution in 1943.

Fruit Juices and Marmalade.

74. The Blaize Memorial Institute has greatly enlarged and improved its factory during the year. Steam plant has been installed and production capacity much increased. The bulk of the jam, marmalade and fruit drinks went to the Military, production figures being

| | 1941 | 1942 |
|---|---|---|
| Jams and Marmalade | 21,612 lbs. | 110,628 lbs. |
| Fruit drinks | 24,122 bottles | 117,139 bottles |

Benniseed.

75. In the Benue area, weather conditions adversely affected the crop and total purchases amounted to only 7,494 tons as compared with 13,014 tons in 1942.

Rubber.

76. With the loss of Malaya and the East Indies, Nigeria was called upon early in 1942 to achieve maximum output of rubber both plantation and wild. Surveys were immediately initiated to determine the whereabouts of any planted trees which were not being tapped and when found they were tapped, legislation being enacted to allow Government to take over and tap trees which their owner was not tapping efficiently. Supplies of coagulants and equipment were also investigated and measures taken to ensure future deliveries. The conduct of the drive for wild rubber was taken over by the Forestry Department in May 1942, but the Agricultural Department remained responsible for plantation rubber. Total exports of rubber for 1942 amounted to 6,668 tons as compared with 2,055 tons in 1941.

Dates.

77. We now have six well established date plantations in Bornu Province. The largest of these which is at Fika is doing extremely well and its success had stimulated considerable local interest and a large number of palms have been planted by local farmers. The artificial ripening, curing and marketing of dates is a very complicated business, and still requires a good deal of investigational work.

Cotton.

78. Selection and multiplication of cotton was continued in both the Northern Provinces and Southern Provinces. In the Southern Provinces our attempt to produce a cotton of the Ishan type but with a rougher lint was not successful. Of the 19 strains grown none were rougher than Ishan A and all were inferior in lint length - ginning percentage.

79. In the Northern Provinces by issuing a mixture of pure strains instead of only one strain progress has at last been made. The mixture Maigana 38 which went into distribution in the Awai area in 1941 is notable for its high yield, but in addition brokers reports have been extremely favourable.

Vegetable Seeds.

80. In order to keep up a continuous supply of vegetables it was necessary to import 220 lbs. of peas and beans 337 lbs. of other seeds in 1942. Every effort is however being made to make Nigeria self supporting in vegetable seeds, and the question has been made the subject of special investigation at both Riyom and Bamenda while the Agricultural Officer, Kano, is concentrating on the production of carrot seed. At both Riyom and Bamenda there is no difficulty in producing seed of peas, beans, lettuce, tomato but we have had to work out our own technique for producing seed of carrots, cauliflower, cabbages and beetroot. Recent experiments at Kano have given promising results with carrot seed as have experiments at Riyom with cabbage seed.

Wheat

P.T.O.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Wheat.

81. Every effort has been made to increase the production of wheat for the manufacture of flour for Military and civilians and we are now testing the possibility of developing it as a wet season crop at Bamenda. In Bornu, however, the season was unfavourable and the 1941-42 crop did not come up to expectation. The crop on the Northern border, which depends on the flood of the Komadugu river, was a complete failure. It has failed again this season and little wheat will be purchased in the area in 1943, but the Lake Chad farms have done well and there should be a small increase from them in 1943. In Sokoto production is increasing steadily and 177 tons were bought in 1942 as against 67 tons in 1941.

82. The total purchases in 1942 from all areas were 245 tons as compared with 467 tons in 1941. During the two years that the Government's purchase scheme has been operating 412 tons have been distributed of which 150 tons went to the Army and 262 tons to civilian buyers.

83. Observations have been made on varieties of wheat imported from S. Africa and selections from the local wheat and a Pusa type, the last being the survival of seed of Pusa No.4 issued to wheat growers by the Department in 1919. The imported South African varieties have not proved successful, but selections from the Pusa variety are promising.

## Rice.

84. The main rice producing areas in Nigeria are Niger and Sokoto Province. In the Niger Province the flat price of £9. 6. 8d per ton in conjunction with requisitioning has resulted in a steady increase in production and the tonnage purchased for Government and Army contracts has risen from 1,400 tons in 1940-41 to 2,100 tons in 1942-43. Production is now extending to Lapai and Abuja Divisions. In Sokoto yield was depressed considerably owing to the low level of the flood water but increased planting more than ably balanced the light yields, and the target figure for Government purchases in 1942/43 season is 900 tons compared with 448 tons in 1941/42 season. The distribution of improved varieties continues and in Southern Zaria just over 20 tons of Guiana 79 seed was purchased for distribution in other areas mainly in the Southern Provinces. Extensive surveys of new areas for rice planting were made along the Benue and the Cross River and in all suitable areas rice planting was strongly pressed. Seed distribution was undertaken on a large scale, both for the benefit of new planters and to supplant poorer types of rice with the better quality Guiana Creole and Guiana 79 varieties. Swamp rice has been grown successfully in the mangrove swamps at Warri and Oron but the hard work involved has so far prevented the local people from taking it up on any scale. Many farmers in the Oyo and Ondo Provinces gave a trial to upland rice this year and 3 tons of seed were distributed. Yields were good and a considerable increase in production from this area is anticipated this year. An effort is also being made to encourage rice production in the swamp areas of S. Ondo.

## Rice Machinery.

85. By concentrating on the cleaning and polishing of native prepared parboiled rice the mill at Bida is now operating successfully. Earlier attempts to purchase and process paddy proved to be economically unsound. It now seems clear that our policy with regard to rice machinery must be to clean and polish and leave hulling and parboiling to the producers. The small mill at Ekpoma has not been an economic proposition but it has served a useful purpose in stimulating production.

## Tobacco.

86. In the Zaria Province there was some dissatisfaction with the previous years' prices and the total area planted fell to 120 acres. In spite of the reduced acreage the amount purchased was 65,584 lbs. valued at £687 compared with 55,420 lbs. in 1941. The proportion of the tobacco which was allowed to mature in barns until the early rains, rose from 10% to 32% and in future only this type will be purchased. In the Southern Provinces a total of 433,309 lbs. valued at £4,766 was produced.

The

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

The acreage of tobacco planted is controlled by the requirements of the British-American Tobacco each year.

78

Fibres.

87. On all farms plots of many different types of fibre plants were established in an attempt to meet the demands of the Ministry of Supply for a jute substitute. True jute did not do well and it seems doubtful if it can be satisfactorily produced anywhere in Nigeria. Good reports were received from the Imperial Institute on rama (Hibiscus Cannabinus) from Gusau and on Urena Lobata from Bida. The firms are now buying rama fibre in the Gusau area but an attempt to purchase a 5 ton consignment of Urena fibre at Bida met with little response.

88. Yawa (Vigna - sinousis var textilis) and various banana fibres were also submitted for reports. Yawa fibre has been found to be very useful for the production of certain types of paper and a 10 ton sample has now been sent to the United Kingdom for a further trial.

89. At Moor Plantation Urena Lobata gave yields comparable to those obtained in the Belgian Congo.

Rope and Twine.

90. Rope and twine making has developed into useful industry especially in parts of Niger Province where in 1942 over £6,500 was paid to local rope and twine makers. Periodic arrivals of large consignments of imported bagging twine caused wide fluctuations in demand which made it difficult to retain interest of the producers. A total of 187,000 hanks (about 23,000,000 yards) of bagging twine and over 1,200,000 yards of baling rope were purchased during 1942 and 32,000 pull throughs were also produced for the Army. The Agricultural Officer at Gusau specialised in the manufacture and winding of parcelling twine suitable for retail trade and offices, and over a million yards valued at £581 were produced in one pound and half pound balls. In addition 1,200,000 yards of twine were supplied for the manufacture of camouflage nets. In Bauchi over 28,000 hanks of twine valued at over £1,000 were produced. Cotton twine was purchased in May and June in Ishan and Kukuruku Divisions of Benin Province to a total of 77,502 hanks valued at £4,812 and twine to the value of £265 was purchased in Umuahia. Altogether over 29,000,000 yards of twine were supplied for Military Camouflage nets which were woven by the fishermen of Apese Beach, Lagos.

Potatoes.

91. Every effort has been made to increase the production of potatoes both by developing the established areas in Plateau and Zaria Provinces and by interesting farmers in new areas. The organisation and control of the marketing of the crop has played no small part in the success achieved. Some idea of the progress made in the local production of potatoes can be obtained from the following railing figures. Railing from the Zaria Province, show an increase from 34 tons in 1941 to 153 tons in 1942, and those from the Plateau Province from 480 tons in 1941 to 717 tons in 1942. The industry is now being developed in the Bamenda area of the Cameroons and, in spite of difficulties of storage and transport, 31 tons were purchased and successfully marketed in 1942. Production in the Northern Provinces is estimated at 1,200 tons ware and seed during 1943.

92. In spite of increased production the dry season crop falls far short of demand and there are still periods of acute shortage. With the object of levelling out supply the problem of storage is being investigated at the Agricultural Station at Riyom near Jos. It has already been found that potatoes can be left in the drills for considerable periods during the dry season without appreciable deterioration, but once the potatoes have been lifted storage is extremely difficult.

93. Arrangements have been made by the Department to import some 40 tons of new seed in 1943, and the N.A. are also importing 32 tons of seed, in order to replace the mixed and degenerate types now being grown in the older areas.

The

P.T.O.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

The question of seed degeneration is now being carefully studied and, while it is probable that periodic introduction from Overseas will always be necessary, it is hoped that it will be possible to maintain the virility of imported seed for much longer periods than obtains at present.

Ginger.

94. There was considerably increased planting in 1942 as a result of the previous year's good prices and propaganda for maximum production. But owing to the short rains at the end of the season, the yield was poor and the final purchases of 1,083 cwts. fell far short of expectations. Of this total 772 cwts. were yellow ginger.

95. The system of central curing stations was continued and worked very well and pre-market sampling for analysis, and the sampling of each batch of 25 bags in the market, was re-instated. The analyses were very satisfactory, in ndcase were they below standard and certificates were issued for the whole crop.

96. It is now almost impossible to form an estimate of the internal trade as much of the ginger is split and dried before sale, and, as green and dried ginger have the same classification on the railway, the railing figures mean very little. One trader alone railed over 20 tons of split dried ginger from Zonkwa which represents about 120 tons of green ginger. This split dried ginger is fetching about 16/- cwt. at the railway compared with 6/- to 8/- cwt. in normal years.

Sugar and Honey.

97. The small sugar industry started in Zaria Province shortly after the outbreak of war has increased very rapidly and sugar crushers are now operating in Zaria, Katsina, Kano, Sokoto, Adamawa, Niger and Bauchi Provinces. In the Zaria Province the number of crushers operating during the 1941/42 season rose from 14 to 41 and supplied 160 tons of sugar to the military valued at £4,500 in addition to considerable local sales. By December 1942 the number of crushers in Zaria Province had reached 87 with a potential production of 1,000 tons, and altogether over 120 crushers are operating in the Northern Provinces this season. The small sugar factory run by the natives is not able to remove the molasses from the sugar and the sugar is produced in hard cakes. Trials are now being carried out with large hand driven centrifuge capable of separating crystal sugar from molasses at the rate of 100 lbs. per hour. Both the molasses and crystallised sugar are in keen demand.

98. During the 1941-42 season 3,000 lbs. of very good quality honey were purchased at Zaria by the Church Missionary Society with assistance from the Agricultural and Forestry Departments. A scheme for the purchase of honey in Kontagora organised by the Agricultural Officer, resulted in the production of 9 tons of clarified honey all of which was sold to the army. The scheme will be continued this season and the army have offered to purchase the total production of this area.

Split Peas.

99. The production of split peas under the supervision of the Agricultural Officer at Gusau has increased steadily but production has been limited by the supply of pigeon peas for processing, but the crop is now being grown on an increasing scale by local farmers who obtain a return of 7/- to 10/- per acre in the first year and 25/- to 30/- per acre in the second year. The value of the split peas produced in 1942 was just over £100 and 9½ tons of pigeon peas have been purchased for processing in 1943. There is a keen demand for this product and it should develop into a useful minor industry.

Japanese Chillies.

100. Seed was distributed to farmers in areas around Oyo, Okene, Yandev and Oturkpo. The season was not a good one and only 25 tons were produced but the price of 80/- a cwt. offered to the producers was very attractive and farmers are anxious to obtain seed again this year.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

A small quantity of seed was also distributed in Bida Division of Niger Province and 7 cwts. were purchased for export.

## Departmental Schools.

101. There has been no interruption in the training of African Staff. At Ibadan there are ten students taking the Diploma course, of which two have been sent by the Gold Coast Government. At Samaru four students from the Northern Provinces and three from the Southern Provinces completed their course and received appointments in the Department. Twenty-one students are now attending the school including one from the Gold Coast and one from the Gambia.

102. The Farm School at Oyo which is a joint venture by both the Agricultural and Education Departments has made a promising start. The Departmental Farm School at Kafinsoli has had to be temporarily curtailed owing to pressure of other work. Since it started in 1938 the 79 pupils have completed the trainings and of these 32 are farming successfully while 12 have joined forces with their parents or patrons.

## Chemical Work.

103. The work of the Chemical Section in both North and South has been largely diverted to the war production programme. In the Northern Provinces the Chemist has been in full charge of developing the sugar industry, laboratory work being confined to routine analyses and work in connection with the ginger industry. In the Southern Provinces the Chemists were mainly concerned with the development of the cassava starch industry and the production of castor oil for test purposes. Research was also done on the possibilities of producing drying oils locally, and a considerable number of rubber analyses were carried out. Routine soil sampling of Moor Plantation and the Oil Palm Research Station were continued.

## Fisheries.

104. In 1940 a Senior Officer of the Department was detailed to investigate the fishing industry to ascertain whether dried fish capable of replacing the dried fish formerly imported could be produced locally. He was able to state at quite an early stage that the curing of fish presented no serious difficulty provided supplies of cheap salt were available, but that there was no surplus of fish for curing on a big scale. He stated further that the supply could not be materially increased by present methods and that the only solution was the use of power operated fishing vessels. The provision of a suitable vessel was found to be impossible under present conditions and the ideal of big scale production of dried fish had to be abandoned. A Greek firms has however started operation on a small scale at Degema. The Officer in charge of this work subsequently carried out a survey of the fishing industry along the whole of the coast of Nigeria, to study both the possibilities of a fish oil and fish meal industry, and the economy of the local fishing villages. More recently he has made a preliminary survey of some of the inland waterways and lagoons. He has also made as close a study as possible with the equipment at his disposal of the species and habits of the fish which occur in Nigerian waters and a large amount of valuable and fundamental data has been collected.

## Acknowledgement.

105. I wish to acknowledge the spendid work which has been done by every member of the Department both European and African since the outbreak of the war. The European staff has been called upon to do extremely long tours without having the advantage of the presence of their wives, while the African Staff have had to do very long hours and to undertake tasks of an unduly arduous nature.

J.R. MACKIE
DIRECTOR.

AGRICULTURAL DEPARTMENT,
I B A D A N.
5th. June, 1943.
JAS.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA.

9

1 MAR 1943

81

D.A.Cir.Memo.No.2
11.1.43.

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and is directed to transmit herewith six copies of an amendment slip to the Annual Report of the Agricultural Department, Nigeria for the year 1941/42.

NIGERIAN SECRETARIAT,

LAGOS, 19 January, 1943.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

D.A. CIR. MEMO: No.2/1943.

14th. January, 1943.

82

Agricultural Department, Nigeria.
Annual Report, 1941.

H.C.S. Lagos. - 16 copies.

Further to my No.131/21 of 2/12/42, I should be grateful if you would amend the following typographical errors in the Report :-

(a) Paragraph 50
For "swams of the African Migratory locusts" substitute "swarms of the African Migratory Locust".

(b) Paragraph 51
For "Tarkymerus Longus" substitute "Paohymerus longus"

A.G. BEATTIE
for DIRECTOR.

Copy to :-
Dr.H.A. Tempany, C.B.E.,
No.2 Park Street, London, W.1.

Std. List of Add: except 2, 3, 19, 20, 21, 29, 36, 37, 38.

JAS.

Reference:-
CO 583/258/30188
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

AGRICULTURAL DEPARTMENT,

NIGERIA.

ANNUAL REPORT,

1942.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

# AGRICULTURAL DEPARTMENT, NIGERIA.

## ANNUAL REPORT, 1942.

### Table of Contents.


| | Paragraphs. |
|---|---|
| Policy ... ... ... ... ... ... ... ... ... ... ... | 1 |
| The 1942-3 Season ... ... ... ... ... ... ... ... ... | 2 |
| Locusts ... ... ... ... ... ... ... ... ... ... ... | 6 |
| Army Food Supplies ... ... ... ... ... ... ... ... ... | 7 |
| Produce Inspection ... ... ... ... ... ... ... ... ... | 8 |
| " " - Cocoa ... ... ... ... ... ... ... ... ... | 10 |
| " " - Palm Kernels ... ... ... ... ... ... ... ... | 12 |
| " " - Palm Oil ... ... ... ... ... ... ... ... | 15 |
| " " - Groundnuts ... ... ... ... ... ... ... ... | 14 |
| " " - Cotton : Northern Provinces ... ... ... | 16 |
| " " - Cotton : Southern Provinces ... ... ... | 18 |
| " " - Cassava Starch ... ... ... ... ... ... | 19 |
| " " - Potatoes ... ... ... ... ... ... ... | 20 |
| " " - Rubber Grading ... ... ... ... ... ... | 21 |
| Marketing ... ... ... ... ... ... ... ... ... ... | 22 |
| Animal Husbandry - Progress of Mixed Farming in the Northern Provinces | 27 |
| " " - Cattle Fattening ... ... ... ... ... | 30 |
| " " - Co-operation between Fulani and settled Farmers | 31 |
| " " - Shika Stock Farm ... ... ... ... ... | 32 |
| " " - Ilorin Stock Farm ... ... ... ... ... | 44 |
| " " - Departmental Dairies ... ... ... ... | 46 |
| " " - Chad Breed of Humpless Cattle ... ... ... | 47 |
| " " - Fodders ... ... ... ... ... ... ... | 48 |
| " " - Pigs ... ... ... ... ... ... ... ... | 49 |
| Entomological Investigation ... ... ... ... ... ... | 52 |
| Poultry ... ... ... ... ... ... ... ... ... ... | 56 |
| Goats and Sheep ... ... ... ... ... ... ... ... | 58 |
| The Oil Palm Industry - Palm Planting ... ... ... ... ... | 59 |
| - Palm Presses ... ... ... ... ... | 60 |
| - Oil Palm Research Station ... ... ... | 61 |
| - Palm Oil as a Fuel ... ... ... ... | 63 |
| Botanical Investigations - Southern Provinces ... ... ... | 66 |
| Castor Seed and Castor Oil ... ... ... ... ... ... ... | 69 |
| The Fruit Industry - Fresh Fruit ... ... ... ... ... ... | 71 |
| - Citrus Planting ... ... ... ... ... | 72 |
| - Fruit Juices and Marmalade ... ... ... | 74 |
| Benniseed ... ... ... ... ... ... ... ... ... ... | 75 |
| Rubber ... ... ... ... ... ... ... ... ... ... | 76 |
| Dates ... ... ... ... ... ... ... ... ... ... | 77 |
| Cotton ... ... ... ... ... ... ... ... ... ... | 78 |
| Vegetable Seeds ... ... ... ... ... ... ... ... ... | 80 |
| Wheat ... ... ... ... ... ... ... ... ... ... | 81 |
| Rice ... ... ... ... ... ... ... ... ... ... | 84 |
| Rice Machinery ... ... ... ... ... ... ... ... ... | 85 |
| Tobacco ... ... ... ... ... ... ... ... ... ... | 86 |
| Fibres ... ... ... ... ... ... ... ... ... ... | 87 |
| Rope and Twine ... ... ... ... ... ... ... ... ... | 90 |
| Potatoes ... ... ... ... ... ... ... ... ... ... | 91 |
| Ginger ... ... ... ... ... ... ... ... ... ... | 94 |
| Sugar and Honey ... ... ... ... ... ... ... ... ... | 97 |
| Split Peas ... ... ... ... ... ... ... ... ... | 99 |
| Japanese Chillies ... ... ... ... ... ... ... ... ... | 100 |
| Departmental Schools ... ... ... ... ... ... ... ... ... | 101 |
| Chemical Work ... ... ... ... ... ... ... ... ... | 103 |
| Fisheries ... ... ... ... ... ... ... ... ... ... | 104 |
| Acknowledgement ... ... ... ... ... ... ... ... ... | 105 |


—oOo—

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Policy.

There has been no change in the policy of the Department which has concentrated its efforts on securing maximum production. An account of the work in connection with production is given in two half yearly production reports. This report should be regarded as a supplement to these. Research has again had to take a back seat, but a brief account of those items of research which are being kept going are given below.

## The 1942 - 43 Season.

2. Unfortunately, at a time when maximum production of both food and export crops was required the whole of Nigeria except the Eastern Provinces experienced a season in which the rainfall was both very short and badly distributed. Even in the Eastern Provinces the rains started late and there was an exceptionally prolonged dry spell in August. although the total rainfall was only slightly below average.

3. In the North good early rains were followed by a severe drought in June and July and the total for the year was very much below average in most areas as is shown by the following figures :-

| | Gusau | Maigana | Samaru | Kano | Kano |
|---|---|---|---|---|---|
| 1939 | 41.12 | 42.28 | 44.44 | 33.27 | 54.66 ) Average for |
| 1940 | 39.46 | 39.58 | 35.86 | 33.85 | 52.40 ) 38 years |
| 1941 | 36.52 | 35.13 | 40.48 | 33.15 | 43.42 ) 50.46 |
| 1942 | 30.42 | 29.9 | 36.84 | 21.42 | 39.93 |

4. The groundnut and cotton crops suffered severely as a result of the drought. The yield of groundnuts on the Kano farm for example was only 460 lbs. kernels per acre as compared with an average for the previous 11 years of 930 lbs. kernels per acre. Grain crops were however not so badly affected though yields generally were rather below average. There is a definite shortage of grain in parts of N.W. Sokoto and N. Katsina. In Bornu however the drought in June broke just before it did any damage to food crops and yields were better than in any year since the war started. In the Bauchi Division the rainfall for the year was slightly above average.

5. In the Western Provinces the total rainfall was below average and there was a prolonged dry spell in July and August. Early crops were satisfactory but both the late maize and cotton crops suffered severely and in some areas the late maize was a complete failure.

## Locusts.

6. During 1942 the Desert Locust was active in many parts of Africa North of Equator. About 12 swarms were present in the Bornu Province in May 1942 but all had passed out of Nigeria by the end of June. The African Migratory Locust is becoming active in both the French, and Anglo Egyptian Sudan, and during October and November 15 hopper bands were destroyed in Bornu and Adamawa. Special locust scouts have now been engaged in both Provinces. During the annual locust patrol of the Chad area carried out in February, 1943, by the Senior Entomologist he established that two of the Bornu bands hatched out on a small sandy island in the middle of black cotton soil, and it is probable that they were the progeny of solitary phase individuals driven on to the island by the floods.. No Desert locusts were seen during the patrol. As a result of three comparatively dry years Lake Chad has receeded considerably with the result that very large areas of grassland suitable for the red locust now exist, but only two were seen during the patrol. If the floods are extensive this year there is a danger of solitary phase individuals becoming crowded together in a restricted area.

## Army Food Supplies.

P.T.O.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

86

## Army Food Supplies.

7. In September, 1942, the Government set up a supply organisation under a Chief Supply Officer (Dr. Bryce) and four Administrative Officers were released from the Army to assist him. This organisation has successfully organized grain supplies for both the Army and the Mines and also for Government reserves. Tonnages purchased up to the end of March, 1943, were as follows :-

| | | | |
|---|---|---|---|
| Millet | 10,300 tons | Guinea corn | 18,200 tons |
| Rice | 2,700 " | Maize | 3,400 " |
| and Yams approximately | 7,000 tons | | |

## Produce Inspection.

8. The Produce Inspection Section has continued to play its part in the various schemes for the increased production and the control of export produce. For the Cocoa Control the usual weekly returns of purchases, stocks in storage, shipments, deterioration, destruction and costs of destruction were compiled. The Section has also undertaken the compilation of weekly returns for the Groundnut, Palm Kernel, and Rubber Control Schemes. During the year Regulations for the inspection of Potatoes were introduced and staff were trained for this purpose. The testing of Palm Oil for F.F.A. purchased by the Army was carried out, and although no official regulations were made the inspection of both rice and rubber was started. The staff of the Produce Section also act as a marketing intelligence service and both the accuracy and scope of the returns supplied by them to the Chief Marketing Officer have been greatly improved.

9. The following table gives the quantities of Produce inspected and passed in recent years :-

Tonnages of Nigerian Produce inspected and passed for export during 1942-43 as compared with the same period in previous years.

| Year | Palm Oil Tons. | Palm Kernels Tons. | Groundnuts Tons. | Cotton Tons. (N.P. only) | Cassava Starch Tons. |
|---|---|---|---|---|---|
| 1936-37 | 162,788 | 346,142 | | | |
| 1937-38 | 129,162 | 305,462 | 207,394 | 13,488 | |
| 1938-39 | 120,071 | 282,947 | 146,439 | 11,045 | |
| 1939-40 | 157,970 | 342,580 | 145,635 | 27,681 | |
| 1940-41 | 141,703 | 262,575 | 158,062 | 38,656 | |
| 1941-42 | 147,678 | 344,820 | 239,309 | 10,765 | 246 |
| 1942-43 | 153,439 | 323,363 | 108,290 x | 13,678 | 5,126 |

x Represents gradings for 1942-43 season, i.e. October to March and includes 7,551 tons from the Benue-Niger area. In addition 1,113 tons came through Nigeria from Garua

## Cocoa.

10. The Cocoa Control regulations continued to work smoothly, the main crop season opening on the 16th October, 1942, and closing on the 18th February, 1943. The Port prices for Grade II was £12.10. 0d per ton with a premium of 10/- per ton for Grade I Minimum prices at up country buying stations were worked out and fixed by law, on the port price less transport differentials. Owing to transport and shipment restrictions a considerable tonnage of Main Crop Cocoa had to be destroyed, as storage in out-stations became very congested. The Cameroon - Calabar cocoa and the Light Crop was also destroyed.

11. The Main Crop tonnage was the highest recorded, and this was probably due to the complete absence of Black Pod disease. No black cocoa was graded during the main crop season. The percentage of Grade I cocoa was the lowest ever recorded being only 14.68%.

## Palm Kernels.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

87

Palm Kernels.

12. The total tonnage passed for export for the period 1st April to the 31st March is below that of last year being 323,363 tons, as compared with 344,000 tons, and 346,000 tons for the record season of 1936-37. The Palm Kernel Control Scheme came into force on the 3rd. September, 1942, with a port price of £6. 2. 6d per ton.

Palm Oil.

13. The prices paid for Palm Oil remained constant throughout the year and tonnages marketed were well up to average. Quality was good though serious impurities during October-December, 1942, occurred at Opobo.

Groundnuts.

14. The Groundnut crop was again purchased by the Ministry of Food through the Agency of the Association of West African Merchants the price being fixed at £6.10. 0d per ton Kano, which was an increase of £1. 2. 6d per ton over last season's price. The season opened on the 30th October, 1942, and ended on the 4th March, 1943, in the Northern Areas, purchasing was however, allowed to continue in the river areas. Weekly returns of Firms' purchases and stocks were rendered from all areas. The standard pack of 189 lbs. per bag gross again proved satisfactory for the main crop, but a pack of 184 lbs. was adopted for the river areas.

15. Owing to poor rainfall the crop was disappointing. Total purchases amounted to only 108,400 tons. Of this total 100,700 tons were purchased in the Northern areas and 7,600 tons in the River areas. In addition 1,113 tons were purchased in the Garua area. The quality of the crop was good, there being no cases of deliberate adulteration. The average impurity content was only 0.298%. The average size of the kernels as exported was length 15 mm., breadth 6.5 mm., circumference 24.5 mm.

Cotton - Northern Provinces.

16. The crop was purchased by the Ministry of Supply through the British Cotton Growing Corporation, the firms acting as agents for the Corporation. The crop of 22,979 bales exceeded that of last season's figure of 18,085 bales, but owing to lack of rainfall and competition from the local weaving industry purchases were much smaller than were anticipated.

17. Of the total cotton graded approximately 5.7% was graded as Grade II as compared with 8.5% in the previous season. The price opened at 1½d per lb. Zaria Ginnery and $1\frac{4}{16}$d per lb. at Mallam Fashi and remained steady throughout the season. The price paid locally in Native markets was reported to be 2d to 3d per lb.

Cotton - Southern Provinces.

18. Inspection was taken over by the Produce Inspection Section at the commencement of the season. Up to the 31st March purchases had amounted to 2,700 bales. The crop was badly affected by the drought and it is doubtful whether the final purchases will exceed 4,000 bales.

Cassava Starch.

19. Practically all the starch inspected and passed for export was produced in the Warri Area, the tonnages graded in Abeokuta, Port Harcourt, Onitsha, Calabar, Ijebu-Ode and Lagos Areas being negligible. Total production amounted to 4,194 tons up to the end of February, 1943, as compared with 246 during whole of 1941-42. Production increased steadily month by month during the year being stimulated by the fact that the Ministry of Food agreed that fine grinding might be dispensed with. Quality was good but black specks though reduced to a minimum were never entirely eliminated.

Potatoes.

P.T.O.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

88

## Potatoes.

20. The Potato (Marketing and Export) Regulations came into force on the 24th August, 1942, markets being gazetted in the Katsina, Zaria and Plateau Provinces and as a result the quality of the potatoes railed southwards was generally satisfactory. At one period considerable losses occurred due to delays in handling and transit, but this was rectified in co-operation with the Nigerian Railway, and subsequently railments were reported to be satisfactory.

## Rubber Grading.

21. Although there was no official inspection scheme for rubber a considerable amount of data was collected with regard to the various classes of rubber produced, and much experience was gained in production, grading, storage and packing for export. Inspection and grading for exporters was carried out at all times by request. The use of locally produced materials for the packing of rubber for export has received special attention. Raffia bags and Pandanus Mats were found suitable for packing lump and scrap rubber.

## Marketing.

22. The market intelligence organization for the collection of data in respect of the movements of produce within Nigeria was expanded as much as possible, and a census of all movements of produce on the Niger river was commenced. Census points were established at Jebba, Baradogi, Lokoja and Onitsha, and further census points on the Benue river will be opened as soon as possible. Much interesting information has already been obtained and an endeavour is now being made to improve the accuracy of the figures. It is exceedingly difficult to obtain accurate figures owing to night movements and the diversity of the containers used in transporting produce. As the Officers collecting this information become better known to the transporters and middlemen the accuracy of the returns should improve.

23. The Monthly Bulletin of Market Information is published in the first week of each month and has been improved to show controlled as well as market prices. The Bulletin is now distributed to 100 addresses and requests for the Bulletin are continually being received. Copies are sent regularly to all Military Supply Officers who have found the information of great value to them.

24. Lack of shipping space and wartime import and export restriction have prevented the Chief Marketing Officer from doing much work in connection with the finding new markets for Nigeria Produce overseas, but he has been fully occupied with the development of the internal trade which has been greatly stimulated by the demands of the Military for local products. These at times have been heavy. Thus the account for cotton twine for camouflage nets amount to £11,900, and for honey from Kontagora to £590, while sales of potatoes to the Army and Navy amounted to £1,640. A depot opened at Gusau for the collection, grading and despatch of eggs and onions, handled eggs to the value of £613 and onions to the value of £170. It also handled parcelling twine and split peas. The egg depot which is supervised by the Agricultural Officer, Gusau, altogether purchased 1,146,000 eggs most of which went to the Canteens etc. in Lagos.

25. Such developments indicated that many local products could be marketed if they could be effectively displayed and retailed in small quantities. The Chief Marketing Officer therefore opened a showroom in Lagos in which Nigerian products are advertised and retailed. Starting with products the development of which had been sponsored by the Department such as Crystal sugar, Honey, Split Peas, Fruit Juice, Jam and Marmalade, Twine, ropes and bags, it next began to sell locally made utilitarian articles such as basket chairs, cotton cloth, floor and furniture polish, cotton dusters, laundry starch etc., and to increase the range of local foodstuffs. Finally an arts and crafts section was added which has been very

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

very popular with visitors to Lagos. Cash sales in the Lagos showroom for the month of March 1943 averaged £23 daily and sales are still increasing. A second Showroom has now been opened at Ibadan. African Staff are being trained to undertake all duties in connection with these shops and it is hoped that counter work will eventually be done entirely by African women, one of whom is now doing this work at Lagos.

26. There is no doubt that this development is stimulating African industries and the educational value of the showrooms is considerable. The Information Office has been most helpful both in advertising the showrooms and putting us in touch with local craftsmen.

## ANIMAL HUSBANDRY.

### Progress of Mixed Farming in the Northern Provinces.

27. The very high cost of setting up farmers and obtaining replacements, and the fact that Agricultural Officers have been able to give little attention to individual farmers has resulted in a slight fall in the total number of farmers on our books namely from 2,031 in 1941 to 1,962 at the end of 1942. Of those remaining however 1,385 are genuine peasant farmers. Progress in Bauchi Province has been particularly encouraging, 55 new farmers being set up bringing the total to 120 in 1942. Many of these especially in the Misau Emirate are settled Fulani who look after their cattle very well. Repayments have continued to be very satisfactory, the number of farmers who owe nothing or have a credit having risen from 458 to 514, and the financial side of the mixed farming scheme is in a very sound position.

28. During the year 297 new farmers were set up and 366 gave up for various reasons. However carefully the selection offarmers be made there must necessarily be a number who prove unsatisfactory after trial, and there will therefore always be a certain number of genuine failures. But of those who give up the proportion of actual failures is comparatively small. In many cases old men have had to give up because their sons have left them to take advantage of the high wages to be obtained on Military and other works, or to go into the army. In other cases those who have done well and have made money have given up farming and gone in for trading. The Hausa is a born trader and if he can accumulate a little capital he will always tend to go in for a spell of trading until having lost his capital he is forced to return to farming. It is already clear that many of those who give up wish after a time to start again, and sons of farmers who have died usually wish to start mixed farming after a suitable interval. There are many indications that a knowledge of animal husbandry and the value of livestock to the settled farmer is gradually spreading, and it can be predicted that rapid progress will be made again after the war, provided that disease can be effectively controlled.

29. Cattle losses from disease have always been a serious problem but now, with prices at almost twice their pre-war level, the loss of a beast is a very serious matter to farmers who have only recently been set up and whose debts are still relatively large; such a loss may even determine whether the owner will be able to continue or be forced to close down. The main cause of loss is trypanosomiasis and experience has shown that losses can be reduced by stall feeding. The latter not only results in better feeding but also reduces the fly and animal contact. We are therefore doing everything possible to encourage stall feeding and the scheme by which farmers are being assisted to fatten cattle for the Army and Cold Store is doing much to educate them as to the value of a system which not only protects their cattle but also ensures that the maximum quantity of manure is produced.

### Cattle Fattening.

30. Since the outbreak of the war reserve herds for the Army have been maintained at Samaru and Daudawa. These reserve herds which had to be continually turned over have provided a market for fat cattle of which mixed farmers have been able to take full advantage. From the end of 1941 to November, 1942, 715 head were sold to the Army by mixed farmers.

In P.T.O.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

very popular with visitors to Lagos. Cash sales in the Lagos showroom for the month of March 1943 averaged £23 daily and sales are still increasing. A second Showroom has now been opened at Ibadan. African Staff are being trained to undertake all duties in connection with these shops and it is hoped that counter work will eventually be done entirely by African women, one of whom is now doing this work at Lagos.

26. There is no doubt that this development is stimulating African industries and the educational value of the showrooms is considerable. The Information Office has been most helpful both in advertising the showrooms and putting us in touch with local craftsmen.

## ANIMAL HUSBANDRY.

### Progress of Mixed Farming in the Northern Provinces.

27. The very high cost of setting up farmers and obtaining replacements, and the fact that Agricultural Officers have been able to give little attention to individual farmers has resulted in a slight fall in the total number of farmers on our books namely from 2,031 in 1941 to 1,962 at the end of 1942. Of those remaining however 1,385 are genuine peasant farmers. Progress in Bauchi Province has been particularly encouraging, 55 new farmers being set up bringing the total to 120 in 1942. Many of these especially in the Misau Emirate are settled Fulani who look after their cattle very well. Repayments have continued to be very satisfactory, the number of farmers who owe nothing or have a credit having risen from 458 to 514, and the financial side of the mixed farming scheme is in a very sound position.

28. During the year 297 new farmers were set up and 366 gave up for various reasons. However carefully the selection of farmers be made there must necessarily be a number who prove unsatisfactory after trial, and there will therefore always be a certain number of genuine failures. But of those who give up the proportion of actual failures is comparatively small. In many cases old men have had to give up because their sons have left them to take advantage of the high wages to be obtained on Military and other works, or to go into the army. In other cases those who have done well and have made money have given up farming and gone in for trading. The Hausa is a born trader and if he can accumulate a little capital he will always tend to go in for a spell of trading until having lost his capital he is forced to return to farming. It is already clear that many of those who give up wish after a time to start again, and sons of farmers who have died usually wish to start mixed farming after a suitable interval. There are many indications that a knowledge of animal husbandry and the value of livestock to the settled farmer is gradually spreading, and it can be predicted that rapid progress will be made again after the war, provided that disease can be effectively controlled.

29. Cattle losses from disease have always been a serious problem but now, with prices at almost twice their pre-war level, the loss of a beast is a very serious matter to farmers who have only recently been set up and whose debts are still relatively large; such a loss may even determine whether the owner will be able to continue or be forced to close down. The main cause of loss is trypanosomiasis and experience has shown that losses can be reduced by stall feeding. The latter not only results in better feeding but also reduces the fly and animal contact. We are therefore doing everything possible to encourage stall feeding and the scheme by which farmers are being assisted to fatten cattle for the Army and Cold Store is doing much to educate them as to the value of a system which not only protects their cattle but also ensures that the maximum quantity of manure is produced.

### Cattle Fattening.

30. Since the outbreak of the war reserve herds for the Army have been maintained at Samaru and Daudawa. These reserve herds which had to be continually turned over have provided a market for fat cattle of which mixed farmers have been able to take full advantage. From the end of 1941 to November, 1942, 715 head were sold to the Army by mixed farmers.

In P.T.O.

Reference:- CO 583/258/30188 PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

In order to ensure that this development will be able to continue when there is no longer a demand from the Army arrangements have now been made by the Department for a regular supply of fat cattle to the Cold Store at Lagos. From October 1942, to March 1943, 392 head were supplied. Farmers are provided with special advances to enable them to buy animals for fattening from the cattle pools, and when they are ready for the butcher they are purchased from them by weight. This scheme is being developed as much as possible as it will do a great deal to assist the development of animal husbandry.

Co-operation between Fulani and settled Farmers.

31. In the Plateau Province an experiment has been started to ascertain whether it is possible to obtain more co-operation between the Fulani and the Pagan farmers. The experiment has been started in the neighbourhood of our Agricultural Station at Kiyum amongst the Birom tribe with two settled Fulani herdsmen. They have each been allocated an area of approximately 10 acres on which they will build their houses and make their farms, which will be cropped in accordance with advice given by the Agricultural Officer. As rent they will kraal their cattle on land surrounding their farms for the benefit of the Birom. In both cases the Fulani and Birom have had bumper crops of potatoes from land so kraaled and both parties appear to be satisfied. This problem of co-operation between the Fulani and the settled farmers is also being studied at Bamenda where overgrazing and consequent soil erosion is becoming a serious matter. A large area of the farm at Bamenda is therefore being devoted to experiments on the management and improvement of hill pastures.

Shika Stock Farm.

32. The Shika Stock Farm was established 14 years ago with the primary object of improving the local breeds of cattle from the point of view of milk production. The breeding policy also had a secondary object namely the production of good and improved working bulls, and although in all previous reports on Shika the stress has been laid on the progress of the work in connection with milk production and nutrition yet it must be emphasised that the secondary object has not been lost sight of. We have so far never sacrificed conformation for milk yield. This point was recently raised in connection with the Sokoto herd when we had to decide to discard bull No.7 because of his poor conformation although he was our most promising sire from the milk point of view. As a result there has been a great improvement in conformation and much greater uniformity, and there is no doubt that if and when we wish to start serious work on the development of a purely beef strain we shall be able to obtain from Shika much better foundation animals than could be obtained elsewhere.

33. In the White Fulani herd we have now completed the progeny tests for 18 bulls of which four were bred on the farm, and we have found five strains which qualify as potential transmitters of high milk yield. The following are the calculated index figures of these 5 strains in order of merit :-

| S.B. No. | | Lactation Index 2p - D | P.D.B.C. Index 2p - D |
|---|---|---|---|
| No.13 | Home Bred Sired by No.2 | 5,649 lbs. | 14.15 lbs. |
| " 19 | Foundation Sire | 4,265 " | 12.41 " |
| " 16 | Home Bred Sired by No.1 | 4,101 " | 13.11 " |
| " 4 | Foundation Sire | 3,876 " | 12.26 " |
| " 2 | " " | 3,762 " | 10.66 " |
| " 18 | " " | 3,647 " | 10.13 " |

P = Average of progeny's best lactation
D = Average of dam's best lactation

34. Of the 10 mature daughters of bull No.13, five have yielded over 4,000 lbs. in a single lactation including Cow No.203 which holds the White Fulani record of 5,076 lbs. in a lactation. Reference must be made to Cow No.71 who has exercised an influence on the herd equal to that of any stud

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

stud bull. Seven of her daughters have already joined the milking herd, the youngest being still in her first lactation. Of the six older daughters four have already been credited with lactations of 3,000 lbs. or over although only one of these was sired by one of our best bulls. (No.4). Her 8th calf was a bull sired by No.13 which has shown remarkable physical development. He was in fact used at stud when he was 2 years and 10 months old at which age he weighed 7 cwts. 2 qrs.

35. In the Gudali herd the progeny tests of 7 bulls have now been completed. Three of these have been moderately successful in transmitting high milk yield but no outstanding strain has been discovered, a fact which is largely responsible for the failure of our home bred cows to reach the average yield of the foundation cows. The following are the calculated index figures of the three best strains :-

| S.B. No. | Lactation Index 2p - D | P.D.B.C. Index 2p - D |
|---|---|---|
| SB No.7 Foundation Sire | 4,272 lbs. | 13.86 lbs. |
| SB No.12 Ex Dam 29 | 4,055 " | 10.13 " |
| SB No. 2 Foundation Sire | 3,728 " | 11.10 " |

36. The failure of the Sokoto Herd even to maintain milk at the "foundation" stock level, and the steady, if unspectacular progress of the W.Fulani can best be illustrated by a comparison of the best yielding cows of the home-bred and foundation stock of both herds.

| | HOME BRED STOCK | | | FOUNDATION STOCK | | |
|---|---|---|---|---|---|---|
| | No. of Cows | % Cows Lact. 3,500 lbs. | % Cows Lact. 4,000 lbs. | No. of Cows | % Cows Lact. 3,500 lbs. | % Cows Lact. 4,000 lbs. |
| W. Fulani Herd | 220 | 10.5% | 4.1% | 125 | 6.4 % | 2.4% |
| Sokoto Herd | 66 | 12.1% | 3.0% | 72 | 22.2 % | 13.3% |

37. The failure to discover a Sokoto Milk strain comparable to the best of the W. Fulani herd has directed the search for reliable stud bulls from the male lines to the progeny of the best of the female stock. Sokoto Cow No.31 has two 5,000 and four 4,000 lb. lactations to her credit and holds the milk record for both breeds with 5,805 lbs. in 322 days. This cow has reared six bulls, and three of these are approved for service. The oldest of these by No.12, is a fine specimen of the breed, and as stock Bull No.20 has done duty with the herd since April, 1942.

38. A recent innovation in policy is the decision to maintain a small but constant flow of new blood to the herds by the purchase annually of a number of cows of both breeds from the nomadic herds.

39. During the year the following outstanding lactations, which exceed the herd average by over 100 gallons, were recorded

| White Fulani | | | Sokoto | | |
|---|---|---|---|---|---|
| Cow No. | Yield | Cow's Sire | Cow No. | Yield | Cows Sire |
| 203 | 4,719 | 13 | 110 | 4,073 | 7 |
| 200 | 4,593 | 13 | 131 | 3,610 | 12 |
| 318 | 4,063 | 19 | 104 | 3,522 | 7 |
| 202 | 3,700 | 8 Sok | 98 | 3,476 | Shuwa |
| 319 | 3,603 | 19 | | | |
| 205 | 3,482 | 13 | | | |
| 159 | 3,462 | 2 | | | |
| 269 | 3,435 | 14 | | | |
| 306 | 3,432 | 14 | | | |

40. An epidemic of scour occurred amongst the calves raising the mortality from 11.7 in 1941 to 38.25% in 1942. The disease has been closely studied in conjunction with the Veterinary Department, typical cases of scouring calves being railed at intervals to the Pathologist at Vom but the results of his investigation are not yet available.

It

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

92

It is probable that it is of bacterial origin and flies are the main cause of the spread of the disease. One block of buildings has been fly-proofed and the isolation of newly born calves in this building would appear to have greatly reduced the incidence of the disease.

Ilorin Stock Farm.

41. Studies on resistance to trypanosomiasis in both W.A. (Gold Coast) Shorthorn and Ndama cattle and the ability or lack of ability to transmit such resistance to progeny, have been continued. Evidence has increased that this resistance can be inherited from both sire and dam and several families stand out as being more resistant than others to the disease. The choice of bulls for breeding is now limited to those whose progeny records indicate the greatest degree of resistance. In the Shorthorn herd families having a fairly long history, and which are outstanding for freedom from Trypanosomiasis are those originating from cows, G.C.26, G.C.47 and G.C.49. Among the bulls G.C.24 is still outstanding.

42. The N'dama herd has maintained its reputation for resistance to trypanosomiasis, and it is becoming increasingly obvious that it is an extremely useful breed. The bulls are good workers, both cows and bulls have an extremely good conformation, and there is evidence that among the cows there are some good milkers. As a result of a preliminary milking trial cows were found which compared well with Zebus as regards both yield and fat content of milk. They continue, however to be shy breeders, the average interval between successive calvings working out at 515 days for thirteen cows calved during 1942. The average period between calving and the first subsequent appearance of heat has averaged 197 days and though the period is very variable between cows and for successive calves in individual cows, in almost all cows the interval is an abnormally long one as compared with most breeds of cattle. This problem is being closely studied but it is too early yet to draw any final conclusion.

43. The system of transferring stock from the Stock Farm to testing Centres was continued and 56 animals spent various periods on these farms. In spite of reduced supervision by the Agricultural Officer the health of these cattle was generally satisfactory. Two bulls with native herds have done well and remained in good health and condition. These two bulls have sired 40 calves and requests have been received for three more bulls, preference being expressed for N'damas. Bulls for the improvement of local herds have also being supplied to Kabba Province and to Oyo and Moor Plantation.

Departmental Dairies.

44. The Shika stock farm supplies the cows for the two Southern Provinces Dairies at Lagos and Ibadan. During the year fifty-seven cows were railed to Lagos and twenty-eight to Moor Plantation Dairy. In addition 11 cows and two bulls were transferred to the Gold Coast for an experimental dairy at Accra.

45. Now that it has been shown that these dairies are a success and are likely to become permanent it is clear that Shika cannot carry on its breeding policy and at the same time supply cows for the dairies in sufficient numbers to meet their requirements in full. A multiplication herd has therefore been started at Samaru which will eventually supply all the cows required by the dairies in the South and to which cows from the South will be returned during their dry period.

46. The Lagos dairy supplied 11,832 gallons of milk. This was sold to Messrs. John Holt and Co. who undertook the work of distribution. It also sold 1,900 lbs. of cream cheese. Rigid measures to ensure cleanliness are enforced and regular inspections and tests are carried out by the Health Authorities. The Kano N.A. dairy produced 60,072 lbs. of butter compared with 41,000 lbs. in 1942. In Kano also fresh, pasteurised milk from our milk buying centres is cooled, bottled and distributed by Messrs. London and Kano Ltd. and sales rose to 12,000 bottles per month in September, after which they had to be reduced owing to short supplies of milk for butter making. The Zaria dairy which is entirely self supporting and makes a small profit produced a total of 32,720 bottles of milk, 6,005 jars of cream and 663 bottles of

clarified

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

clarified butter fat. At Maiduguri the dairy satisfied all demands and from 2,000 to 3,000 pints per month were sold. At Gusau in Sokoto Province a small herd of cows were kept on the Departmental farm to supply Military and civilian needs and approximately 590 gallons were sold during the nine months April to January.

Chad Breed of Humpless Cattle.

47. A small herd of cows of this breed is gradually being build up at our Agricultural Station in Bornu Province. The first complete lactation recorded gave 3,517 lbs. of milk; records of lactations of the remaining cows are not yet complete but results obtained to date indicate that they will not equal this first lactation.

Fodders.

48. At Moor Plantation a small multiplication plot of Molasses grass (Melinis minutiflora) grown from seed imported from U.S.A. in 1941, has proved to be very promising. It has provided a very good cover and palatable grazing during the dry season when good grazing is extremely scarce. A similar plot has also done well at Ilorin. Multiplication can be effected from cuttings and is being rapidly pushed forward in order to provide material for reliable trials. Plots of each of ten varieties of fodder canes introduced from Trinidad were also grown at Moor Plantation, and, results so far obtained indicate that several of them will probably prove to be of outstanding value as fodder crops. Number 7 in particular should prove a very valuable crop for wet season fodder, the total yield of green fodder being at the rate of 99 tons per acre of green fodder in 16 months. No.9 is also promising, the yield for the same period being 75 tons. This No.9 cane appears to be particularly valuable as a dry season fodder crop, producing nearly twice the weight of green fodder in December and January as the higher yielding No.7. Gamba (Andropogan tectorum) has also shown promise as a dry season fodder grass. Observation plots of 51 different grasses have been laid down at Ilorin and Ibadan and fairly extensive trials on the establishment maintenance and improvement of pasture are being carried out at both stations.

49. Work on fodders at stations in the North has been continued. None of the introduced grasses have so far been as satisfactory as "Kyasua" (Pennisetum pedicillatum). As far north as Gusau this grass has averaged over a ton of hay to the acre, but Sokoto seems to be too dry for it, and the Agricultural Officer, Sokoto, reports that "a really successful fodder crop has yet to be found for this area."

Pigs.

50. We now have five main pig breeding stations namely Shika, Samaru, Minna, Zonkwa and Daudawa, and arrangements are also being made to fatten pigs purchased from local farmers in the weaning stage on our farm at Bauchi.

51. Our main concern has been the building up of our breeding herds to the required size with as little delay as possible. In May 1941, the number of pigs of all ages at our various stations numbered only 160 but by the end of March 1943, the total number was 2,300. With the exception of 43 sows purchased from the Army from a consignment obtained from Duala and their progeny these pigs are all either large or middle white.

52. During 1942, 445 pigs were railed from our piggeries to the Cold Store for slaughter and processing into bacon, and a further 270 were sent during the first three months of 1943. We have now reached an average figure of 100 per month but our target figure is 400 per month. A new development is an African owned piggery which has been started at Gusau under the supervision of the Agricultural Officer, Gusau. This piggery has already sent 13 pigs to the Cold Store.

The

P.T.O.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

94

53. The necessity for rapid production of breeding sows has permitted only very rough selection, butreports from the bacon factory have shown that experience gained in feeding and manage ent has effected a steady improvement in carcase quality, and that the pigs sent are very suitable for bacon production. The importation of six pedigree large white and middle white boars in 1941 has provided a valuable introduction of new blood and further importations are contemplated. Now that our breeding herds are reaching the required figures, more careful selection will be possible and further considerable improvement should be achieved.

Entomological Investigation.

54. Experiments were carried out at Moor Plantation by the Senior Entomologist on methods of control of both the biting Muscid flies (Stomoxys nigra Masq and S.calcitrans L) and the ordinary house fly. Between June and mid November S.Nigra and S.calcitrans were very numerous at Moor Plantation and the pigs in particular suffered severely. "Ato" a birdlime made of 3 parts of flake rubber latex and one part of Shea butter was very effective. When the infestation was at its height between 4,000 and 5,000 flies (about 95% Stomoxys) were trapped in the 12 pig pens in 24 hours. "Ato" was equally effective against house flies and by its use it has been possible to keep the interior of the houses at Ibadan entirely free from flies. It is now being used by the Army.

55. A study was made of the breeding places of the two species of Stomoxys. The principal breeding site of the rarer species S. Calcitrans is in the manure of cow byres, while S. Nigra appears to favour heaps of rotting vegetation in the open. The removal of the manure from the byres to compost heaps did not stop breeding as it still took place in the urine soaked soil of the byres.

Poultry.

56. Work in connection with selection from native breeds is mainly centred at Moor Plantation and is only in its very early stages. The variation in performance of individual native birds is very great indeed, egg production varying from 16 to over 70 in the first 18 months and egg weight from $1\frac{1}{8}$ ozs. to $1\frac{6}{8}$ ozs. Among the breeds being tested is one obtained from the Gold Coast.

57. One of our major problems is the high mortality amongst poultry when large flocks are kept. Seasonal epidemics of disease occur amongst poultry throughout the country and are considered inevitable by most native poultry keepers, but when they occur on an experimental farm the results of several years' breeding work may be destroyed in a single season. Disease has been the main cause of the failure of our attempts to fatten poultry. We have however been much more successful with turkeys and ducks. At Ibadan 521 ducks were fattened and at Samaru 134 ducks and 90 turkeys. These showed good weight increases and losses were negligible.

Goats and Sheep.

58. The management of Goats under varying degrees of confinement with a view to increasing their value as manure makers in a system of mixed farming has presented many problems which have not yet been solved satisfactorily. This work however is being continued at most of our stations in the Northern Provinces. On the Ilorin Stock Farm 3,000 sheep were fattened for the Cold Store.

THE OIL PALM INDUSTRY.

Palm Planting.

59. There has been a falling off in planting during the last two years though small scale interest continues in Owerri and Calabar Provinces and in Benin Division. Palm nurseries for the supply of seedlings have been maintained, and a total of 426 farmers planted 829 acres in 1942. The area of palm plantations in the Benin Division now amounts to 4,600 acres and there are 1,200 acres in the Agbor-Asaba Division.

Palm Presses.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

95

## Palm Presses.

60. Greatly increased interest has been shown in palm presses particularly in the Eastern Provinces where generally speaking all existing presses are being worked to capacity and even in edible oil areas those which had been laid up are being brought back into use. There is a keen and growing demand for new presses in a number of districts, and there should be little difficulty in disposing of all presses which are likely to become available during the war.

## Oil Palm Research Station.

61. In spite of war time difficulties such as reduction of the staff available for research and shortage of equipment, the Oil Palm Research Station has developed steadily, and by the end of 1942 over 500 acres had been planted or cleared for planting. A further 100 acres of natural palm grove have been mapped and yield recording commenced. Another 100 acre block is being used as a reservation area. The most important planting in 1942 was a spacing experiment occupying 120 acres. The object of this experiment is, not only to find the optimum spacing for palms grown as a sole crop, but also to determine the most economic spacing for farmers who wish to graze cattle, or grow food crops between their palms.

62. Considerable attention is being given to the problem of the degeneration of blocks of planted palms at some of our older stations and detailed investigations, which include a study of the treatments to which wild palms are normally subjected, are being carried out. Until the problem of maintaining the yield of mature palm plots is solved we can hardly continue to advocate the planting of palms with real confidence.

63. We are now in a position to supply farmers with improved seed should they demand it, and over 380,000 seeds, the result of 1,100 pollinations, have been produced using parent trees which are the result of selection for both yield and fruit composition for two generations. A representative sample of the seed produced for extension work is now planted every year at the Research Station, in order to compare its performances with that of unselected seed obtained from wild palms all over Nigeria.

64. The more remote parts of the station which will not be required for oil palm research for ~~many~~ many years, are to be devoted to food production and 300 acres have already been cleared for rice planting in 1943. These areas will only be cropped for one or two years and precautions will be taken to prevent any deterioration in the value of the land for our oil palm work.

## Palm Oil as a Fuel.

65. Several tests have been carried out by this Department, and on a larger scale by the Marine, Public Works and Railway to ascertain whether palm oil was a suitable fuel for Diesel engines. None of these tests were carried very far, but the indications were, on the whole, favourable to the possibility of using palm oil as a Diesel fuel if the need arose. The chief cause of trouble was wear on the fuel pump parts and it seems to be almost certain that this was due insufficient filtering of the oil, and consequent corrosion by minute particles of sand. The effect of free fatty acids has not really been determined, but although 3% has been suggested as an upper limit for free fatty acid content, there is no definite proof that lower grade oils are deleterious from this point of view. One of the Mining Companies has taken the matter rather further. It had a lorry fitted in England with special vegetable oil fuel tanks and filters. Trials in England with several vegetable oils, including palm oil, were satisfactory, and the lorry has been run on palm oil in Nigeria successfully. The inclusion of the special filter is probably an essential to success.

## Botanical Investigations - Southern Provinces.

66. It has been possible to continue work on several of the more important food crops. At Moor Plantation a yield trial with 13 varieties of cassava is being carried out, and 75 varieties are under observation for resistance to mosaic disease. A programme of hybridisation has been drawn up and 1,032 control pollinated seeds planted. Our collection of 169 varieties of yams was maintained and both yield and storage tests were done.

Certain

P.T.O.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

96

Certain varieties grown from true seed are most promising particularly in regard to yield. Several of them have given more than twice the yield of the parent plant from which the seed was produced. Eight varieties of cowpeas were tested for yield including varieties from other countries which have been found to be resistant to root knot disease when grown on Moor Plantation. Two varieties proved to be significantly superior, one of these being a local variety from the Northern Provinces. Nineteen varieties of Soya bean were grown. The Trinidad variety proved the best, which is contrary to experience in the Northern Provinces.

67. Cocoa breeding work was continued on a reduced scale and trials to compare introductions from Trinidad with our best selections were laid down. The most notable feature of our plots of selected kola is the great variation in yield between individual trees, the Botanists are concentrating on finding a suitable method by which kola can be propagated vegetatively.

68. New plants which will be ready to go into the economic garden this year include "Guyule" from America and the U.S.S.R. and Derris from E. Africa. Pyrethrum obtained from India is growing well on the Plateau and at Bamenda. Cinchona seeds of both C.Ledgeriana and C.Succubra obtained from Dschang have been sown at Bamenda and some 26,000 seedlings will shortly be ready for transplanting. A strain of Annato introduced from Jamaica has proved to be greatly superior to the existing local strains.

## Castor Seed and Castor Oil.

69. Experiments on the production of castor seed were carried out on all our farms in the Southern Provinces. The results show that castor is not a success in the wetter parts of the Southern Provinces but it does grow and yield well in the middle belt. Thus it failed entirely in Calabar Province and in the Owerri Province south of Okigwi. At Umuahia on exceptionally good soil an average yield of 370 lbs. seed per acre was obtained. At Yandev the average yield was 240 lbs. per acre, at Ilorin 329 lbs. per acre and at Moor Plantation 155.

70. An experimental consignment of 1,000 gallons of oil was extracted locally. The greater part of this went to the Nigerian Railway, which found that it was quite suitable for lubricating the crossheads and motions of locomotives. Tests carried out by ourselves and the Public Works Department on a Chevrolet kit car specially purchased for the purpose proved that pure castor oil is not suitable as a lubricant for internal combustion engines owing to the rapidity with which it becomes gummy. It was however satisfactory in the gear box. As the Railway was prepared to place a firm order for a considerable quantity an attempt was made to obtain a small power operated extraction plant from the United Kingdom, but as this was not forthcoming this year's crop was purchased by the Ministry of Supply. Total purchases amounted to 119 tons.

## THE FRUIT INDUSTRY.

### Fresh Fruit.

71. The export of oranges from the Eastern Provinces to the Northern Provinces continues to increase, railings for 1942 amounting to 1,700 tons, as compared with 442 tons in 1940 and 1,232 in 1941. Of the 1942 total 670 tons were supplied to the Army from Umuahia.

### Citrus Planting.

72. Trees were distributed for planting from our nurseries as follows :-

| | |
|---|---|
| Zaria | 630 |
| Bauchi | 70 |
| Gusau | 500 |
| Yandev | 1,188 |
| Onitsha | 518 |
| Bida | 1,500 |
| Abeokuta | 384 |
| Ilorin | 38 |
| Moor Plantation | 3,647 |

Additional

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

75. Additional nurseries have been started in Borru and Sokoto and the former expects to have 2,0 trees available for distribution in 1943.

97

Fruit Juices and Marmalade.

76. The Blaize Memorial Institute has greatly enlarged and improved its factory during the year. Steam plant has been installed and production capacity much increased. The bulk of the jam, marmalade and fruit drinks went to the Military, production figures being

| | 1941 | 1942 |
|---|---|---|
| Jams and Marmalade | 21,612 lbs. | 110,628 lbs. |
| Fruit drinks | 24,122 bottles | 117,139 bottles |

Kenniseed.

75. In the Benue area, weather conditions adversely affected the crop and total purchases amounted to only 7,494 tons as compared with 13,014 tons in 1942.

Rubber.

76. With the loss of Malaya and the East Indies, Nigeria was called upon early in 1942 to achieve maximum output of rubber both plantation and wild. Surveys were immediately initiated to determine the whereabouts of any planted trees which were not being tapped and when found they were tapped, legislation being enacted to allow Government to take over and tap trees which their owner was not tapping efficiently. Supplies of coagulants and equipment were also investigated and measures taken to ensure future deliveries. The conduct of the drive for wild rubber was taken over by the Forestry Department in May 1942, but the Agricultural Department remained responsible for plantation rubber. Total exports of rubber for 1942 amounted to 6,668 tons as compared with 2,055 tons in 1941.

Dates.

77. We now have six well established date plantations in Borno Province. The largest of these which is at Fika is doing extremely well and its success had stimulated considerable local interest and a large number of palms have been planted by local farmers. The artificial ripening, curing and marketing of dates is a very complicated business, and still requires a good deal of investigational work.

Cotton.

78. Selection and multiplication of cotton was continued in both the Northern Provinces and Southern Provinces. In the Southern Provinces our attempt to produce a cotton of the Ishan type but with a rougher lint was not successful. Of the 19 strains grown none were rougher than Ishan A and all were inferior in lint length - ginning percentage.

79. In the Northern Provinces by issuing a mixture of pure strains instead of only one strain progress has at last been made. The mixture Maigana 38 which went into distribution in the Kwoi area in 1941 is notable for its high yield, but in addition broken reports have been extremely favourable.

Vegetable Seeds.

80. In order to keep up a continuous supply of vegetables it was necessary to import 220 lbs. of peas and beans 337 lbs. of other seeds in 1942. Every effort is however being made to make Nigeria self supporting in vegetable seeds, and the question has been made the subject of special investigation at both Kiyon and Bamenda while the Agricultural Officer, Kano, is concentrating on the production of carrot seed. At both Kiyon and Bamenda there is no difficulty in producing seed of peas, beans, lettuce, tomato but we have had to work out our own technique for producing seed of carrots, cauliflower, cabbages and beetroot. Recent experiments at Kano have given promising results with carrot seed as have experiments at Kiyon with cabbage seed.

Ibeat.

P.T.O.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

98

Wheat.

81. Every effort has been made to increase the production of wheat for the manufacture of flour for Military and civilians and we are now testing the possibility of developing it as a wet season crop at Bukenda. In Bornu, however, the season was unfavourable and the 1941-42 crop did not come up to expectation. The crop on the Northern border, which depends on the flood of the Komadugu river, was a complete failure. It has failed again this season and little wheat will be purchased in the area in 1943, but the Lake Chad farms have done well and there should be a small increase from that in 1943. In Sokoto production is increasing steadily and 477 tons were bought in 1942 as against 67 tons in 1941.

82. The total purchases in 1942 from all areas were 1749 tons as compared with 467 tons in 1941. During the two years that the Government's purchase scheme has been operating 142 tons have been distributed of which 150 tons went to the Army and 282 tons to civilian buyers.

83. Observations have been made on varieties of wheat imported from S. Africa and selections from the local wheat and a Pusa type, the last being the survival of seed of Pusa No.4 issued to wheat growers by the Department in 1919. The imported South African varieties have not proved successful, but selections from the Pusa variety are promising.

Rice.

84. The main rice producing areas in Nigeria are Niger and Sokoto Provinces. In the Niger Province the flat price of £9. 6. 8d per ton in conjunction with requisitioning has resulted in a steady increase in production and the tonnage purchased for Government and Army contracts has risen from 1,400 tons in 1940-41 to 2,400 tons in 1942-43. Production is now extending to Lapai and Kuta Divisions. In Sokoto yield was depressed considerably owing to the low level of the flood water but increased planting more than balanced the light yields, and the target figure for Government purchases in 1942/43 season is 900 tons compared with 442 tons in 1941/42 season. The distribution of improved varieties continues and in Southern Zaria just over 20 tons of Guiana 79 seed was purchased for distribution in other areas mainly in the Southern Provinces. Extensive surveys of new areas for rice planting were made along the Benue and the Cross River and in all suitable areas rice planting was strongly pressed. Seed distribution was undertaken on a large scale, both for the benefit of new planters and to supplant poorer types of rice with the better quality Guiana Creole and Guiana 79 varieties. Swamp rice has been grown successfully in the mangrove swamps at Warri and Oron but the hard work involved has so far prevented the local people from taking it up on any scale. Many farmers in the Oyo and Ondo Provinces give a trial to upland rice this year and 3 tons of seed were distributed. Yields were good and a considerable increase in production from this area is anticipated this year. An effort is also being made to encourage rice production in the swamp areas of S. Ondo.

Rice Machinery.

85. By concentrating on the cleaning and polishing of native prepared parboiled rice the mill at Bida is now operating successfully. Earlier attempts to purchase and process paddy proved to be economically unsound. It now seems clear that our policy with regard to rice machinery must be to clean and polish and leave hulling and parboiling to the producers. The small mill at Ekpoma has not been an economic proposition but it has served a useful purpose in stimulating production.

Tobacco.

86. In the Zaria Province there was some dissatisfaction with the previous years' prices and the total area planted fell to 120 acres. In spite of the reduced acreage the amount purchased was 65,584 lbs. valued at £687 compared with 55,420 lbs. in 1941. The proportion of the tobacco which was allowed to mature in barns until the early rains, rose from 10% to 32% and in future only this type will be purchased. In the Southern Provinces a total of 433,309 lbs. valued at £4,766 was produced.

The

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

The acreage of tobacco planted is controlled by the requirements of the British-American Tobacco each year.

99

## Fibres.

87. On all farms plots of many different types of fibre plants were established in an attempt to meet the demands of the Ministry of Supply for a jute substitute. True jute did not do well and it seems doubtful if it can be satisfactorily produced anywhere in Nigeria. Good reports were received from the Imperial Institute on rama (Hibiscus Cannabinus) from Gusau and on Urena Lobata from Bida. The firms are now buying rama fibre in the Gusau area but an attempt to purchase a 5 ton consignment of Urena fibre at Bida met with little response.

88. Kaya (Vigna - sinensis var textilis) and various banana fibres were also submitted for reports. Kaya fibre has been found to be very useful for the production of certain types of paper and a 10 ton sample has now been sent to the United Kingdom for a further trial.

89. At Moor Plantation Urena Lobata gave yields comparable to those obtained in the Belgian Congo.

## Rope and Twine.

90. Rope and twine making has developed into useful industry especially in parts of Niger Province where in 1942 over £6,500 was paid to local rope and twine makers. Periodic arrivals of large consignments of imported bagging twine caused wide fluctuations in demand which made it difficult to retain interest of the producers. A total of 187,000 hanks (about 23,000,000 yards) of bagging twine and over 1,200,000 yards of baling rope were purchased during 1942 and 32,000 pull throughs were also produced for the Army. The Agricultural Officer at Lokoja specialised in the manufacture and winding of parcelling twine suitable for retail trade and offices, and over a million yards valued at £50 were produced in one pound and half pound balls. In addition 1,200,000 yards of twine were supplied for the manufacture of camouflage nets. In Bauchi over 28,000 hanks of twine valued at over £1,000 were produced. Cotton twine was purchased in May and June in Ishan and Kukuruku Divisions of Benin Province to a total of 77,500 hanks valued at £4,812 and twine to the value of £265 was purchased in Umuahia. Altogether over 29,000,000 yards of twine were supplied for Military Camouflage nets which were woven by the fishermen of Apese Beach, Lagos.

## Potatoes.

91. Every effort has been made to increase the production of potatoes both by developing the established areas in Plateau and Zaria Provinces and by interesting farmers in new areas. The organisation and control of the marketing of the crop has played no small part in the success achieved. Some idea of the progress made in the local production of potatoes can be obtained from the following milling figures. Railing from the Zaria Province, show an increase from 34 tons in 1941 to 153 tons in 1942, and those from the Plateau Province from 180 tons in 1941 to 717 tons in 1942. The industry is now being developed in the Bornuda area of the Cameroons and, in spite of difficulties of storage and transport, 31 tons were purchased and successfully marketed in 1942. Production in the Northern Provinces is estimated at 1,200 tons were and used during 1943.

92. In spite of increased production the dry season crop fails far short of demand and there are still periods of acute shortage. With the object of levelling out supply the problem of storage is being investigated at the Agricultural Station at Riyom near Jos. It has already been found that potatoes can be left in the drills for considerable periods during the dry season without appreciable deterioration, but once the potatoes have been lifted storage is extremely difficult.

93. Arrangements have been made by the Department to import some 40 tons of new seed in 1943, and the N.A. are also importing 32 tons of seed, in order to replace the mixed and degenerate types now being grown in the older areas.

The

P.T.C.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

100

The question of seed degeneration is now being carefully studied and, while it is probable that periodic introduction from Overseas will always be necessary, it is hoped that it will be possible to maintain the virility of imported seed for much longer periods than obtains at present.

## Ginger.

94. There was considerably increased planting in 1942 as a result of the previous year's good prices and propaganda for maximum production. But owing to the short rains at the end of the season, the yield was poor and the final purchases of 1,063 cwts. fell far short of expectations. Of this total 772 cwts. were yellow ginger.

95. The system of central curing stations was continued and worked very well and pre-marketing sampling for analysis, and the sampling of each batch of 25 bags in the market, was re-instated. The analyses were very satisfactory, in no case were they below standard and certificates were issued for the whole crop.

96. It is now almost impossible to form an estimate of the internal trade as much of the ginger is split and dried before sale, and, as green and dried ginger have the same classification on the railway, the railing figures mean very little. One trader alone railed over 20 tons of split dried ginger from Zonkwa which represents about 120 tons of green ginger. This split dried ginger is fetching about 16/- cwt. at the railway compared with 6/- to 8/- cwt. in normal years.

## Sugar and Honey.

97. The small sugar industry started in Zaria Province shortly after the outbreak of war has increased very rapidly and sugar crushers are now operating in Zaria, Katsina, Kano, Sokoto, Adamawa, Niger and Bauchi Provinces. In the Zaria Province the number of crushers operating during the 1941/42 season rose from 14 to 41 and supplied 160 tons of sugar to the military valued at £4,500 in addition to considerable local sales. By December 1942 the number of crushers in Zaria Province had reached 87 with a potential production of 1,000 tons, and altogether over 120 crushers are operating in the Northern Provinces this season. The small sugar factory run by the natives is not able to remove the molasses from the sugar and the sugar is produced in hard cakes. Trials are now being carried out with large hand driven centrifuge capable of separating crystal sugar from molasses at the rate of 100 lbs. per hour. Both the molasses and crystallised sugar are in keen demand.

98. During the 1941-42 season 5,000 lbs. of very good quality honey were purchased at Zaria by the Church Missionary Society with assistance from the Agricultural and Forestry Departments. A scheme for the purchase of honey in Kontagora organised by the Agricultural Officer, resulted in the production of 3 tons of clarified honey all of which was sold to the army. The scheme will be continued this season and the army have offered to purchase the total production of this area.

## Split Peas.

99. The production of split peas under the supervision of the Agricultural Officer at Gusau has increased steadily but production has been limited by the supply of pigeon peas for processing, but the crop is now being grown on an increasing scale by local farmers who obtain a return of 7/- to 10/- per acre in the first year and 25/- to 30/- per acre in the second year. The value of the split peas produced in 1941 was just over £100 and 9½ tons of pigeon peas have been purchased for processing in 1943. There is a keen demand for this product and it should develop into a useful minor industry.

## Japanese Chillies.

100. Seed was distributed to farmers in areas around Oyo, Ogbomosho, Yandev and Oturkpo. The season was not a good one and only 25 tons were produced but the price of 80/- a cwt. offered to the producers was very attractive and farmers are anxious to obtain seed again this year.



Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

A small quantity of seed was also distributed in Bida Division of Niger Province and 7 cwts. were purchased for export. 101

## Departmental Schools.

101. There has been no interruption in the training of African Staff. At Ibadan there are ten students taking the Diploma course, of which two have been sent by the Gold Coast Government. At Samaru four students from the Northern Provinces and three from the Southern Provinces completed their course and received appointments in the Department. Twenty-one students are now attending the school including one from the Gold Coast and one from the Gambia.

102. The Farm School at Oyo which is a joint venture by both the Agricultural and Education Departments has made a promising start. The Departmental Farm School at Kafinsoli has had to be temporarily curtailed owing to pressure of other work. Since it started in 1938 the 79 pupils have completed the trainings and of these 32 are farming successfully while 12 have joined forces with their parents or patrons.

## Chemical Work.

103. The work of the Chemical Section in both North and South has been largely diverted to the war production programme. In the Northern Provinces the Chemist has been in full charge of developing the sugar industry, laboratory work being confined to routine analyses and work in connection with the ginger industry. In the Southern Provinces the Chemists were mainly concerned with the development of the cassava starch industry and the production of castor oil for test purposes. Research was also done on the possibilities of producing drying oils locally, and a considerable number of rubber analyses were carried out. Routine soil sampling of Moor Plantation and the Oil Palm Research Station were continued.

## Fisheries.

104. In 1940 a Senior Officer of the Department was detailed to investigate the fishing industry to ascertain whether dried fish capable of replacing the dried fish formerly imported could be produced locally. He was able to state at quite an early stage that the curing of fish presented no serious difficulty provided supplies of cheap salt were available, but that there was no surplus of fish for curing on a big scale. He stated further that the supply could not be materially increased by present methods and that the only solution was the use of power operated fishing vessels. The provision of a suitable vessel was found to be impossible under present conditions and the ideal of big scale production of dried fish had to be abandoned. A Greek firms has however started operation on a small scale at Degema. The Officer in charge of this work subsequently carried out a survey of the fishing industry along the whole of the coast of Nigeria, to study both the possibilities of a fish oil and fish meal industry, and the economy of the local fishing villages. More recently he has made a preliminary survey of some of the inland waterways and lagoons. He has also made as close a study as possible with the equipment at his disposal of the species and habits of the fish which occur in Nigerian waters and a large amount of valuable and fundamental data has been collected.

## Acknowledgement.

105. I wish to acknowledge the spendid work which has been done by every member of the Department both European and African since the outbreak of the war. The European staff has been called upon to do extremely long tours without having the advantage of the presence of their wives, while the African Staff have had to do very long hours and to undertake tasks of an unduly arduous nature.

J.R. MACKIE
DIRECTOR.

AGRICULTURAL DEPARTMENT,
I B A D A N.
5th. June, 1943.
JAS.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

102 8.

NIGERIA.

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and is directed to transmit herewith six copies of the Annual Report of the Agricultural Department, Nigeria for the year 1941/42.

NIGERIAN SECRETARIAT,
LAGOS, 29 DECEMBER, 1942.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Reference:-
CO 583/258/30188
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE



# AGRICULTURAL DEPARTMENT,

# NIGERIA.

# ANNUAL REPORT,

# 1941.

# AGRICULTURAL DEPARTMENT, NIGERIA.
## ANNUAL REPORT, 1941.

### Table of Contents.


| | Paragraphs. |
|---|---|
| Policy ... ... ... ... ... ... | 1 |
| The 1941-2 Season ... ... ... ... ... | 5 |
| Produce Inspection ... ... ... ... ... | 6 |
| Produce Inspection - Cocoa ... ... ... ... | 8 |
| " " - Groundnuts ... ... ... ... | 9 |
| " " - Palm Kernels ... ... ... ... | 10 |
| " " - Palm Oil ... ... ... ... | 11 |
| " " - Cotton Northern Provinces ... ... | 12 |
| " " - Cotton Southern Provinces ... ... | 13 |
| " " - Cassava Starch ... ... ... | 14 |
| Animal Husbandry - Progress of Mixed Farming in the Northern Provi | 16 |
| " " - Shika Stock Farm ... ... ... | 18 |
| " " - Ilorin Stock Farm ... ... ... | 24 |
| " " - Fodders ... ... ... ... | 26 |
| " " - Pigs ... ... ... ... | 27 |
| " " - Poultry ... ... ... ... | 28 |
| " " - Sheep and Goats ... ... ... | 29 |
| " " - Compost ... ... ... ... | 30 |
| The Oil Palm Industry - Palm Planting ... ... ... | 31 |
| " " " " - Palm Oil Presses ... ... | 32 |
| " " " " - Oil Palm Research Station ... ... | 33 |
| " " " " - Yellowing Disease ... ... | 36 |
| Cacao ... ... ... ... ... ... | 37 |
| Kola ... ... ... ... ... ... | 38 |
| Castor Seed and Castor Oil ... ... ... ... | 39 |
| The Fruit Industry - Fresh Fruit ... ... ... | 40 |
| " " " - Citrus Plantings ... ... ... | 41 |
| " " " - Fruit Juices and Marmalade ... ... | 42 |
| The Date Palm ... ... ... ... ... | 43 |
| Cotton ... ... ... ... ... ... | 44 |
| Daudawa Farm ... ... ... ... ... | 45 |
| Tobacco ... ... ... ... ... ... | 46 |
| Benniseed ... ... ... ... ... ... | 47 |
| Ginger ... ... ... ... ... ... | 48 |
| Chillies ... ... ... ... ... ... | 49 |
| Locusts ... ... ... ... ... ... | 50 |
| Entomological Investigation ... ... ... ... | 51 |
| Departmental Schools ... ... ... ... ... | 52 |
| Fishery Investigations ... ... ... ... ... | 53 |


---oOo---

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## POLICY.

The course of the war during the past year has caused a demand for all the principal crops and products of Nigeria on an unprecedented scale. This has not necessitated any change in the policy of the Agricultural Department. Every possible effort has been made to ensure the production of ample supplies of foodstuffs both for the people of Nigeria and the military forces and also to ensure a maximum of output of produce for export, such as groundnuts, cotton and palm products, benniseed and rubber. The increased demands for both foodstuffs and export crops has thrown a heavy burden on the Nigerian farmer. He has been called upon to work much harder than ever before and his response has been most praiseworthy.

2. More and more of our research work has had to be put into "cold store" until after the war, and most of the work of the Department is fully described in my half yearly Production reports. No attempt is therefore made in this report to repeat the information given in the Production reports. It merely records briefly the progress of a few lines of work which would otherwise be overlooked. The work carried out at the Oil Palm Research Station and the work of the Marketing Officer have been fully dealt with in separate reports.

3. During the year it was found possible to post an Agricultural Officer to the Adamawa Province with the main object of encouraging the increased production of groundnuts and food crops. A senior Agricultural Officer was released for military service, for the express purpose of establishing and maintaining a reserve of cattle for the military authorities. The reserve previously held for this purpose on the farms of the Agricultural Department continued to be maintained and to supply part of the needs of the military forces.

4. The rapid development of the work of the Marketing Officer necessitated an increase in the establishment of this important branch of the Department and a new post namely that of Assistant Marketing Officer was created. I am glad to be able to report that an African with the necessary qualifications, namely Mr. H.O. Davies, was available to fill this post. Although much of the time of the Marketing Officer was occupied in giving assistance to the military authorities, much progress was made with investigations concerning the internal trade of Nigeria, and with the development of new markets for local products.

### The 1941 - 42 Season.

5. Shortage of rainfall at a critical period resulted in low yields of cotton and cereal crops in several parts of the Northern Provinces. The Harmattan set in early and in the main cotton and guinea corn areas there was no rain in October. In the Southern Provinces and the middle belt rainfall was generally satisfactory and crops good.

### Produce Inspection.

6. The Produce Inspection Section has continued to play its part in the various schemes for the increased production and control of export produce. For the Cocoa control the usual weekly returns of purchases and stocks in storage, deterioration and cocoa destroyed were compiled. A fresh census of all storage in the Western Provinces was made. The old census was out of date as many more stores had been rendered suitable for the long storage of cocoa. A proportion of the light crop and a very small quantity of deteriorated main crop cocoa was successfully destroyed. During the year, Regulations for the inspection of cassava starch were introduced and staff had to be trained for the inspection of this important war export. Continued improvement was made in the organisation for the collection of data for the Chief Marketing Officer.

7. The following table gives the quantities of produce inspected and passed :-

Tonnages

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

106

Tonnages of Palm Oil, Palm Kernels, Groundnuts, Cotton (Northern Provinces only) and Cassava Starch passed for export from 1st. April, 1941, to 31st March, 1942, compared with the same periods 1936-37 to 1940-41:-

| Year. | Palm Oil | Palm Kernels | Groundnuts | Cotton | Cassava Starch. |
|---|---|---|---|---|---|
| 1936-37 | 162,788 | 346,142 | - | - | - |
| 1937-38 | 129,162 | 305,462 | 207,394 | 13,488 | - |
| 1938-39 | 120,071 | 282,947 | 146,439 | 11,045 | - |
| 1939-40 | 157,970 | 342,580 | 145,635 | 27,681 | - |
| 1940-41 | 141,703 | 262,575 | 158,062 | 38,658 | - |
| 1941-42 | 147,678 | 344,820 | 239,309 | 10,765 | 246 |

## Cocoa.

8. The cocoa control regulations continued to work satisfactorily and further improvements were made in the storage of cocoa. No difficulty was experienced in passing all Nigerian cocoa as Grade I or Grade II. The percentage of Grade I in the Western Areas, 22.29%, was the highest for 6 years. It is interesting to note that the tonnage of main crop cocoa in the Western Area has been very steady for the last four seasons. The 1941-42 main crop amounted to 90,953 tons.

## Groundnuts.

9. The groundnut crop was again purchased by the Ministry of Food through the Agency of the Association of West African Merchants, the price being fixed at £5. 7. 6d Kano. Marketing was steady and nuts were evacuated earlier than in previous years. Tests showed that the average impurity content was only 0.248% and there were no cases of deliberate adulteration. A new feature, supervised by the Department, was the introduction of a 'standard pack' of 189 lbs. gross per bag which was generally welcomed by exporters and middlemen alike. This new feature caused no dislocation of trade. The total quantity of groundnuts passed for export in 1941-42 amounted to 239,309 tons.

## Palm Kernels.

10. The Palm Kernel restrictions, which had been introduced during the previous year, were withdrawn in May owing to increased demand from the United Kingdom. An immediate response was made by producers and the total tonnage passed for export for the period 1st April, 1941, to the 31st March, 1942, was almost a record. Palm Kernel prices remained steady during the year, the only change being an increase of £1 per ton in December, 1941.

## Palm Oil.

11. The prices paid for Palm Oil remained constant throughout the year and tonnages marketed were well up to average, though congestion was experienced in the Eastern Provinces owing to shortage of containers.

## Cotton : Northern Provinces.

12. As indications had been received that there would be no great demand for Nigerian cotton, no effort had been made to produce a large crop. But the demand improved after the crop had been planted, and every effort was made to purchase as much of it as possible for export. The crop was purchased by the Ministry of Supply at fixed prices through the Association of West African Merchants, the British Cotton Growing Association acting as agents for the Ministry. Local demand for cotton was greater than in previous years and, in spite of all efforts, only 21,050 bales were purchased. The quality was better than in previous years and only 8.5% of the total purchases of graded cotton were graded as Grade II as compared with 9.02% in 1940-41.

As

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

107

As a result of the experience of the previous season it was found necessary to introduce new Regulations to cover the adulteration of Cotton and several minor amendments to tighten up the control of middlemen operating in markets. During their tours of inspection of the cotton markets the Inspectors of Produce carried police tested weights of 28 and 56 lbs. weights respectively, with which to test the buying scales. The results of their investigations showed that of 237 scales tested only 35.2% were correct, 52% were weighing "light", and 12.7% gave "over" weight.

Cotton : Southern Provinces.

13. In the Southern Provinces the 1941-42 crop amounted to 14,705 bales as compared with 4,591 bales and 1,300 bales in the 1940-41 and 1939-40 seasons respectively. An investigation of the methods of Cotton grading in the Southern Provinces was made, and the Produce Inspection Branch will take over the grading of cotton at the commencement of the next season.

Cassava Starch.

14. Owing to the war demand, several shipments of cassava starch had been sent to the United Kingdom but, as reports were not satisfactory, it was found necessary to introduce Regulations which came into force on the 17th June, 1941. The standard set by the Regulations is undoubtedly high but producers can produce the quality desired, if they wish. It was found however that it did not pay them to produce such a quality at the price offered, and the regulations are now being amended to permit producers to market a coarse cassava starch instead of the finely ground article which has so far been demanded. Price amendments are being made which should stimulate production in areas where conditions are suitable.

15. Further increases were made in the African Staff of Produce Examiners to permit of inspection of rice and minor products for the internal trade and for the collection of marketing data.

ANIMAL HUSBANDRY.

Progress of Mixed Farming in the Northern Provinces.

16. Although Agricultural Officers were unable to devote the same amount of time and supervision to individual mixed farmers as formerly, reasonable progress was made, and the number of farmers on our books is now over 2,000, and of these 1,400 are peasant farmers. Repayments of loans were very satisfactory and all advance accounts showed a profit.

17. The cost of setting up new farmers with a complete outfit is steadily rising and when existing stocks of ploughs are exhausted it will be impossible to set up new men for less than £9. In normal times this would be too high and mixed farming would have to come to a standstill, but owing to the demands of the military for well fed cattle mixed farmers have been able to do very well out of this trade, and with their profits they have been able to pay off their loans. Many mixed farmers are now feeding three or four beasts, and the amount of manure which is available for their land is correspondingly increased. Every effort is being made to foster this development of mixed farming and new men are being assisted to obtain cattle for fattening even if it is not possible to supply them with ploughs.

Shika Stock Farm.

18. The Shika Stock Farm which concentrates on the improvement of cattle, has been maintained and further definite progress can be reported. In the White Fulani herd progeny tests of five more of the bulls purchased from outside the farm, although not yet complete, are sufficiently advanced to enable us to conclude that the progeny of Nos.18 and 19 are as good as other proven milk strains. On the other hand progeny tests have proved the failure of one of our home bred bulls, namely No.14, sired by bull No.2 out of dam No.1 an average cow with a 2,952 lb. lactation to her credit.



Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

No.13 the half brother of No.14 is our best bull and has done more than any other to improve the milk yields of the herd. An exceptionally well developed son of No.13 out of dam No.[illegible] which has a 4,400 lb lactation to her credit is now being used as a stud bull.

19. The figures representing the average daily yield of milk per day between calves, namely 6.87 lbs for the W. Fulani herd and 6.36 lbs for the Gudali herd show an improvement on the figures for 1941. Of the 93 eligible lactations for the W. Fulani herd 31 were first lactations yet the figure 6.87 lbs. falls little short of the 1937 peak of 7.03.

20. The influence of sires on the performance of the W. Fulani herd is shown in the following table :-

Bull Influence : Summary of 93(1941) White Fulani Lactations.

| Details of Dam's Sires | No. of cows. | Lactation (average). | P.D.B.C. 1st Lact. (average). |
|---|---|---|---|
| 1. Sired by No.1 Strain Stock Bulls | 8 | 2311.5 | 7.04 |
| " " " 2 " " " | 35 | 2480.9 | 6.95 |
| " " " 4 " " " | 9 | 2699.9 | 7.19 |
| " " Bulls under test Nos.17,18,19 | 24 | 2221.9 | 6.46 |
| " " Discarded Strains etc. | 17 | 2508.8 | 7.12 |
| Average all 93 lactations | 93 | 2426.4 | 6.87 |
| 2. Sired by No.2 strains exoluding No.14 | 13 | 2814.8 | 7.82 |
| , Sired by No.14 (A failure) | 17 | 2127.3 | 5.94 |
| " " " 13 (No.2 Strain Best S. Bull) | 9 | 3066.8 | 8.87 |
| 3. Average all strains excluding No.14 and Bulls under test. | 52 | 2617.3 | 7.37 |

21. In the Gudali herd the sires originally purchased have been very disappointing. The foundation cows were better milkers than the White Fulani and in 1937, 24 cows gave a lactation average of 2,990 lbs and the yield per day between calves was 8.40 lbs. In 1941 the corresponding figures were 2,289 lbs. and 6.36 lbs. respectively. Of the original bulls only Nos. 2 and 7 have shown themselves capable of transmitting high milk yields and neither of these is outstanding. Nothing can as yet be said about the performance of any of our home bred bulls.

22. The mortality among calves was the lowest for 5 years and, as the following figures show, compares favourably with calf mortality in England and Wales.

| | England & Wales | Shika 1941 |
|---|---|---|
| Still born | 4.4 | 1.8 |
| Abortion | 5.5 | 1.4 |
| % mortality all births up to 6 months of age | 14.3 | 14.5 |

23. A total of 93 head of stock was issued from the farm in 1941, mostly to mixed farmers, but two of the bulls were issued for service with a nomad Fulani herd on the Plateau. The dairies at Lagos and Ibadan which have so far been a complete success are entirely dependent on cows supplied from Shika, and we have found that this development is quite compatible with the Shika breeding programme.

Ilorin Stock Farm.

Reference:- CO 583/258/30188 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

109

Ilorin Stock Farm.

24. The two main herds - the Gold Coast and the Ndama herds - have been maintained and all other stock is gradually being graded to one of these two herds. In May 1941 six young bulls were obtained from the Gold Coast. There were no other importations.

25. It has become increasingly evident that under the conditions existing on the farm, the incidence of infection with trypanosomes is very heavy indeed. An animal brought to the stock farm from outside almost invariably develops the disease shortly after arrival. There seems no doubt that this high incidence is due to mechanical transmission by Stomoxys and biting flies other than the Tsetse fly. Under these conditions the health of the Ndama herd has been far in advance of any of the other types on the farm. Only one animal in this herd suffered from a severe attack of trypanosomiasis. The Gold Coast herd proved to be far less resistant and there were several deaths. A survey of all the available information regarding resistance to trypanosomiasis in the Gold Coast herd have given some indication that resistance can be transmitted. The Ndama breed has great possibilities and will undoubtedly be of great value in both S.Nigeria and the Middle belt. A serious drawback with this breed however is irregular breeding.

Fodders.

26. In spite of the fact that very little experimental work is now possible on most of our farms we have as far as possible kept going our work on fodder crops both in the North and South, for the provision of suitable fodders is an essential part of any scheme for the improvement of livestock. In the North, Pennisetum pedicellatum (Kyasuwa) is still giving very encouraging results. At Maigana a, "Kyasuwa" ley which has now been down for three years has given the following yields of dry hay per acre :-

| | |
|---|---|
| 1939 | 2,624 lbs. |
| 1940 | 3,504 lbs. |
| 1941 | 4,039 lbs. |

The ley received no re-sowing, no manure and no cultivation, yet the percentage of kyasuwa showed very little decrease, being 95 % at the end of 1940 and 89% at the end of 1941. "Kyasuwa" is also giving good results at Ibadan and is being tried at Ilorin. Uba cane introduced from the West Indies has done well at Ibadan but further North it has only been successful when grown under fadama conditions. Our standard leguminous fodder crop in both North and South has always been Mucuna, but two types of Soya bean recently introduced have given extremely good yields of both seed and fodder and are well worth a further trial.

Pigs.

27. Work with pigs has been confined mainly to the rapid multiplication of available stocks for bacon and ham production. Considerable success was attained during the year in this work and much experience was gained in connection with both feeding and housing. In the Bauchi Province a scheme was started by which young pigs were purchased from farmers for the Department's piggeries on reaching the weaning stage. The problems of pig keeping in the Southern Provinces are being carefully studied at Moor Plantation and Agege.

Poultry.

28. There has been a considerable development of poultry work on most of our farms in view of the increased demand for both eggs and birds. A trial is being given to the Australop breed which we have introduced from South Africa. At Ibadan the question of improving the local fowl by selective breeding is now being seriously tackled. Attempts to keep large flocks of local birds have so far been frustrated by disease.

Sheep and Goats.

29. Experimental work on the feeding and management of sheep and goats is being continued on a reduced scale.

Compost.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

110

## Compost.

30. At Samaru an attempt was made to carry out a comprehensive investigation into the relative merits of pen manure and compost made in several different ways. Experiments were designed to test every aspect of this question but it was subsequently found that it was impossible to carry out the whole programme. The results so far obtained have been very inconclusive and we shall have to start the investigation again after the war. Nevertheless compost clearly has its uses and large quantities of it are being made and used on all our farms and particularly in our vegetable gardens. Arrangements have been made at Ibadan to compost 1,000 tons of deterioratad cocoa which would otherwise have been burnt.

## The Oil Palm Industry.
## Palm Planting.

31. The area of new plantations was less than has become normal in recent years. This is explained by the increased attention paid by farmers to the production of food crops, especially upland rice, and in the Benin and Warri Provinces to rubber planting. A total of 459 farmers planted 1,098 acres, nearly half of this area being in Benin Province.

## Palm Oil Presses.

32. Fewer palm presses were sold than in 1940. The largest number was in Benin Province where 60 of the presses presented to the Government by the United Africa Company, were disposed of to farmers. In Owerri Province 24 presses were distributed, including seven "gift presses". In some areas in the Eastern Provinces it can now be said that the use of a press is the normal method of oil extraction.

## Oil Palm Research Station.

33. Steady progress was made at the main station where 150 acres of selected oil palms were planted, bringing the total area of planted palms to 254 acres. There are some 93 acres under cultural experiments with fodder and miscellaneous crops. The planting of 150 acres of selected oil palms in one season necessitated a great deal of accurate and painstaking work.

34. Several experiments dealing with the improvement and replacement of natural palm groves were commenced over ten years ago. This appeared to provide the definite answer that proper treatment leads to greatly increased yields. In spite of suitable demonstrations which appeared to be convincing, farmers have shown reluctance to adopt the methods recommended. This may have been due to questions of land tenure or economics or it may have been that our experimental results were open to question. It is clear that further knowledge must be gained, and for this purpose 100 acres of good palm bush are being treated at the Oil Palm Research main station.

35. Approximately 160,000 controlled, pollinated seed were produced for extension work during the year. This seed should be sufficient to plant 1,300 acres. Selection and breeding work has been continued. There seems to be little doubt that selection has produced an improvement in the yield both of oil and kernels in the first generation and this result has been most gratifying. It is hoped that when more is known about the characters on which selection for yield should be based, really great advances will be made. A full account of all work carried out at the station has been given in a separate report.

## Yellowing Disease.

36. A most interesting result in connection with our experiments at Onitsha on the "Yellowing disease" of palms, has been the remarkable improvement following upon treatment with wood ash which in many instances has appeared to provide a complete cure. The method is still, however, in the experimental stage and we do not yet feel in a position to recommend it to farmers.

## Cacao.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Cacao.

37. Swollen Shoot disease has not yet made its appearance in Nigeria and measures have been taken to guard against its introduction from the Gold Coast by regulations forbidding the importation of plants or plant materials. Agricultural and breeding experiments with cocoa have been continued, but this work being of a long-term nature has been maintained on as small a scale as possible consistent with the importance of the crop.

Kola.

38. The total tonnage railed to the Northern Provinces during the year amounted to 35,106 tons, compared with 23,956 tons in 1940. Railings from Agege totalled 8,601 tons compared with 6,193 tons in 1940. The Botanists have worked out a technique of budding kola successfully. This coincides with the discovery of several outstandingly good trees among the IRA white labozhi kola plot. After the war we shall be in a position to supply really good kola plants to farmers. The yield of nuts at IRA (trees planted in 1934) was 882 of which 821 were pure white.

Most of our kola planting was done between 1934 and 1936; and the plots at Ikwele, Benin, Owena, and Ibadan have not yet come into bearing.

Castor Seed and Castor Oil.

39. A special effort was made to interest farmers in the production of Castor seed. A successful method of extracting castor oil for use as a lubricant has been worked out, using the Duchscher and similar palm oil presses, and such extras as wooden mortars and oil drums which are already available in the country. The yield of pure oil is about 25% of the weight of seed. High-powered machinery at the Apapa Soap Works can extract about 40% of the weight of seed. The quality of the oil depends on quick working to avoid the development of free fatty acid. The extracted oil is steamed by boiling with water to coagulate dissolved and suspended matter. The steamed oil is dried by heating alone and is finally filtered through fine cloth. Oil with a free fatty acid content of about 1% is readily obtained.

The Fruit Industry.

Fresh Fruit.

40. The railings of oranges to the Northern Provinces rose from 441 tons in 1940 to 1,650 tons in 1941. Included in the latter figure are approximately one million oranges (420 tons) which were supplied to the Army by Umuahia contractors during 1941. The railings of fruit from the Western Provinces to the Northern Provinces amounted to 69 tons during the year.

Citrus Plantings.

41. Citrus trees were distributed for planting in the Southern Provinces as follows :-

| | |
|---|---|
| Abeokuta ... ... ... | 787 |
| Agege ... ... ... | 327 |
| Moor Plantation, Ibadan .. ... | 2,716 |
| Yandev, Mkurdi . ... ... | 449 |

Fruit Juices and Marmalade.

42. During the 1941-42 season ending in March, the Eliza Memorial Institute produced 24,122 bottles of citrus drinks and 21,612 lbs. of jam and marmalade. The Agege Farmers Co-operative Society produce 5,031 bottles of drinks. The greater proportion of this production is sold to the Military Forces.



Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

112

## The Date Palm.

43. The Bornu Native Administration have commenced the establishment of new date plantations, the largest (10 acres) being at Fika. It is intended in due course to carry out selection work on local and imported dates with a view to improving the quality of the local product.

## Cotton.

44. In the Southern Provinces, selection and multiplication of Ishan A proceeded upon routine lines. Rough linted cottons collected in the Ishan Division in January 1941 were grown and examined. Those which were not discarded early because of Jassid attack were harvested strain by strain. In general, the strains did not appear to be very much more rough linted than Ishan A. No strain produced lint as long as Ishan A and many gave a very poor general percentage, compared with Ishan A.

### Daudawa Farm.

45. A total of 484 acres of cotton was grown on Daudawa farm which was transferred to Government by the Empire Cotton Growing Corporation last year. The primary object of the farm continues to be the multiplication of cotton seed. Some 300 acres of the farm is occupied by settlers who operate individual farms of 15 acres each, and some 570 acres is farmed by Government. The farm continues to serve as an important centre of mixed farming, and during the year under review a herd of between 300 to 400 head of cattle was maintained and fattened for the Army. The settlers have taken full advantage of the fattening scheme some of them now keep several animals. Their economic position is very satisfactory indeed and there is little doubt that the Daudawa settlement scheme is on a sound basis. The experience gained may be very useful after the war when land settlement for returned soldiers is under consideration.

## Tobacco.

46. The acreage of tobacco to supply the British American Tobacco Company's requirements was reduced in 1941. Particulars were as follows :-

| | Total Crop | | Yield. lb. per acre. | |
|---|---|---|---|---|
| 1940 | Acres | lbs. | | |
| Northern Provinces | 140 | 49,973 | 357 | |
| Southern Provinces | 980 | 623,572 | 636 | |
| | 1,120 | 673,545 | 601 | (average) |
| 1941 | | | | |
| Northern Provinces | 140 | 65,584 | 468 | |
| Southern Provinces | 578 | 433,309 | 750 | |
| | 718 | 498,893 | 695 | (average) |

The acreage is to be still further reduced for 1942, owing to over-production in recent years.

In addition to the purchase of air-cured tobacco, the Company has carried out a certain amount of experimental work with flue-cured tobacco with, it is understood, encouraging results.

## Benniseed.

47. It was estimated that the acreage under Benniseed in 1940 was greater by 50% than in 1939. In 1941 the acreage was probably further increased by about 10% - 15% and there was every expectation of a record crop. Late planting, due to the delayed onset of the rains in April, combined with the not very favourable rainfall distribution in May and June, resulted in poor yields generally. The wet season crop, despite the area planted, amounted to only 10,975 tons, compared with 11,800 tons in 1940. The total purchases for the calendar year 1941 were 13,014 tons as against 13,043 tons in 1940.

As

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

As in 1940, a flat price of £5.12. 6d per ton was offered at all stations and producers were more than satisfied with this price.

Ginger.

48. Because of inadequate information regarding the requirements of ginger by the United Kingdom, no propaganda on increased production was carried out early in 1941 and the farmers were informed that the prospect of sale, except for the new "Yellow" ginger was uncertain. As a result, very little White ginger was grown. The purchases for export in 1941-42 amounted to 50 tons and of which 27 tons were the Yellow ginger. In addition 110 tons of Green ginger were railed from Kafanchan and stations in Southern Zaria between November 1941 and February 1942.

Chillies.

49. The Senior Botanist reports that in the Southern Provinces selection and multiplication of the Japanese Chillies proceeded according to routine. Crosses between Japanese and Ahure produced plants which are thought to have more pungent fruit though otherwise similar to Japanese. This will be multiplied and examined for purity. (They may, being hybrid, give rise to a large number of off-type). Two acres of Japanese chillies were grown on Moor Plantation, the yield being 516 lbs. dried chillies per acre. Individual yields from a sample of 40 plants gave an average of 279 fruits per plant with a range of 513 to 44. Trial shipments arranged through local firms received very favourable reports. The chillies were actually sold in England by the exporting firm for 202/6d per cwt.

Small scale trials were also laid down in 1941 at Yandev in Benue Province. These indicated that Japanese Chillies can be grown successfully in that area provided they are planted in good soil and before the beginning of August. The optimum time of planting has still to be discovered but good yields (6 cwt. per acre) were obtained from plots planted in early - mid July.

Locusts.

50. No swarms of the African Migratory locusts have been seen since January 1940.

Entomological Investigation.

51. A beetle - Tarkynerus Longus - which has been responsible for considerable damage to undecorticated groundnuts in store, in parts of Adamawa and Bauchi Provinces was studied and satisfactory measures for dealing with it were devised. A study has been made of the bionomics of the various species of Anaphe moths in the Northern Provinces, the main object of this research being to ensure that large scale buying of nests does not result in extermination of the silk-producing species.

Departmental Schools.

52. There has been no interruption in the training of African Staff and the Schools at both Ibadan and Samaru have been filled to capacity. At Ibadan one class of Yaba diploma students completed the course and a new class of five entered. Of the class of nine which completed the course six gained diplomas. Four of these were appointed to the post of Assistant Agricultural Officer and two entered the Education Department as Assistant Agricultural Education Officers. These are the first Yaba men trained at Moor Plantation to secure appointments in the Education Department.

At Ibadan also 14 students comprising the junior class completed their course and received appointments as Technical Assistants, while seven received appointments from the Samaru School. At both schools new classes for junior students were started.

Fishery Investigations.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Fishery Investigations.

53. A senior officer of the Department has been engaged throughout the year upon Fishery investigations. A small research station of a temporary nature was established at Apese Beach near Lagos where experiments with fish drying and curing have been conducted. Small experimental lots of prepared fish have been tested by the Army and others have been distributed through European firms and African traders. An exhaustive study has been made of the available species of fish and their habits; and the economics of the fishing industry as practised by local fishermen has been studied. A large amount of valuable information has been collected.

J.R. MACKIE

DIRECTOR.

AGRICULTURAL DEPARTMENT,
I B A D A N.
11th. November, 1942.

JAS.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

NIGERIA.

1

115

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies, and with reference to his third personal note No.30188/41 (4) Nigeria of the 25th of November, 1941, is directed to inform him that the 9 copies of the Agricultural Department's Annual Report for 1939-40 forwarded to the Crown Agents for transmission to the Colonial Advisory Council on Agriculture and Animal Health, it is learnt, have been lost by enemy action, and another 9 copies are being forwarded under separate cover for transmission to the Council.

Nigerian Secretariat,

Lagos, 7th February, 1942.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

DRAFT.

NIGERIA.

NO. 52

Mr. Whitcombe
4/2/42.

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

5 February, 1942.

116

Sir,

I have the honour to inform you that the Annual Report of the Agricultural Department, Nigeria, copies of which have recently been received in the Colonial Office, has been read with interest.

I desire, in particular, to express my appreciation of the progress made during the year in the direction of rendering Nigeria independent of imports.

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

(signed) MOYNE.

GOVERNOR,
SIR BERNARD BOURDILLON, G.C.M.G., K.B.E.,
etc., etc., etc.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

ED
28 DEC 1941
C. O. REGY

5

117

NIGERIA.

The Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies and is directed to transmit herewith seven copies of the Annual Report of the Agricultural Department, Nigeria for the year 1940/41.

NIGERIAN SECRETARIAT,

LAGOS, 28 OCTOBER, 1941.

A P Ewington

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

AGRICULTURAL DEPARTMENT,

NIGERIA.

# ANNUAL REPORT,

1940.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

AGRICULTURAL DEPARTMENT, NIGERIA.
ANNUAL REPORT, 1940.

Table of Contents.


| | Paragraphs. |
|---|---|
| War-time Policy ... ... ... ... ... ... ... | 1 |
| Daudawa Farm ... ... ... ... ... ... ... | 4 |
| The 1940-41 Season ... ... ... ... | 5 |
| Locusts ... ... ... ... | 6 |
| Produce Inspection - Cocoa Control and Marketing data ... | 7 |
| " " - Cocoa ... ... ... ... ... | 8 |
| " " - Groundnuts ... ... ... ... | 9 |
| " " - Palm Kernels Restriction ... ... | 10 |
| " " - Palm Oil ... ... ... ... | 11 |
| " " - Cotton ... ... ... ... | 12 |
| " " - Staff ... ... ... ... | 14 |
| Animal Husbandry - Progress of Mixed Farming in N.P's. | 15 |
| " " - Improvement of Cows at Shika Stock Farm ... ... ... | 17 |
| " " - Feeding of Cattle ... ... ... | 18 |
| " " - Ilorin Stock Farm ... ... ... | 19 |
| " " - Pigs ... ... ... | 20 |
| The Oil Palm Industry - Palm Planting .... ... ... | 21 |
| " " " " - Palm Oil Presses ... ... | 22 |
| " " " " - Oil Palm Research ... ... | 23 |
| Cacao Research ... ... ... ... | 27 |
| " Co-operation with Forestry Department ... ... | 29 |
| Kola ... ... ... ... ... ... ... ... | 30 |
| The Fruit Industry - Citrus Fruits ... ... ... | 31 |
| " " " - Fruit Juice & Marmalade ... ... | 33 |
| " " " - The Date Palm ... ... ... | 35 |
| Cotton ... ... ... ... ... ... ... | 36 |
| Tobacco ... ... ... ... ... ... ... | 37 |
| Benniseed ... ... ... ... ... ... ... | 38 |
| Ginger ... ... ... ... ... ... ... | 39 |
| Chillies and Capsicums ... ... ... ... ... | 41 |
| Soya Beans ... ... ... ... ... ... ... | 44 |
| Potatoes ... ... ... ... ... ... ... | 45 |
| Rice ... ... ... ... ... ... ... | 46 |
| Wheat ... ... ... ... ... ... ... | 49 |
| Cassava Starch ... ... ... ... ... ... | 50 |
| Sacks and Twine ... ... ... ... ... ... | 52 |
| Vegetables ... ... ... ... ... ... | 56 |
| Split Peas ... ... ... ... ... ... ... | 57 |
| Onions ... ... ... ... ... ... ... | 58 |
| Adlay - Coix Lachrymae Jobi ... ... ... ... | 59 |
| Economic Gardens ... ... ... ... ... ... | 60 |
| Appendix ... ... ... ... ... ... ... | 61. |


---oOo---

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

ANNUAL REPORT, 1940.

## Policy.

The war-time policy and aims of the Agricultural Department were described in some detail in last year's report, and there has been no change, but war conditions have laid still greater emphasis on the need for making Nigeria as far as possible independent of imports and the whole Department has steadily become more and more a Department of Production and Supply. We have however made every effort to maintain our most important lines of both research and extension work, and this report deals mainly with the progress of such work, as Food Production has been the subject of separate reports.

2. During the year the activities of the Department have been extended to several new areas, Agricultural Officers having been posted to the Plateau Province, the Bornu Province, the Bamenda Division and the Kabba Province. An Agricultural Engineer has been appointed to deal with the machinery which is an essential part of our effort to develop African rural industries. A fisheries section has also been started with the object of investigating and developing the local fishing industry and especially to ascertain whether locally produced dried fish could replace to some extent the supplies formerly obtained from overseas. Four officers were seconded to the Custodian of Enemy Property for work on the Cameroons Plantations throughout the year.

3. The Department has given the military authorities every possible assistance. Much of this work could hardly have been undertaken without the services of a Marketing Officer. The establishment of this post has already been more than justified.

## Daudawa Farm.

4. For many years the Empire Cotton Growing Corporation has maintained a cotton seed multiplication farm at Daudawa in Southern Katsina. In order to ensure that the work done there, fitted in as closely as possible with the work of the Agricultural Department the Corporation offered to transfer the control of the farm to the Department. Their offer has been accepted by the Government and the farm was handed over to the Department on the 1st. April, 1941. The Corporation not only handed over the whole estate, buildings, implements, and livestock free of charge but has arranged to contribute £1,600 per annum towards the upkeep of the estate for a period of five years. I wish to take the opportunity of expressing my appreciation not only of this generous offer, but also of the help which we have received from the Corporation and its staff ever since Daudawa has been established.

## The 1940-41 Season.

5. Except in parts of the Bornu Province rainfall throughout Nigeria was very satisfactory and crops on the whole were excellent.

## Locusts.

6. No flying swarms or hopper bands were reported. The annual patrol of the Lake Chad area took place in February, 1941, but no Red Locusts were seen.

## Produce Inspection.

7. The Produce Inspection section of the Department has again played a very important part in ensuring the smooth working of the various schemes controlling the export of produce. For the Cocoa Control weekly returns of purchases and stocks, of amounts in storage, extent of deterioration, and cocoa destroyed were compiled. In addition the collection, checking, and final compilation of claims submitted by firms for charges in connection with the storage of cocoa involved a great deal of extra office work. A complete census of suitable cocoa stores was made and the destruction of the entire light crop and that part of the main crop which had deteriorated in storage

was

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

121

was successfully carried out. During the year the Produce Inspection section took over the inspection and grading of cotton in the Northern Provinces, duties formerly carried out by the Agricultural Officers. The collection of data for the Marketing Officer on internal trade was continued and the organisation of this work was greatly improved.

## Cocoa.

8. The cocoa control regulations worked satisfactorily. The conclusion reached that in Nigeria proper it was no longer necessary to provide a "Grade III" for cocoa was abundantly confirmed. It may still be required for the Cameroons area.

## Groundnuts.

9. The groundnut crop was purchased by the Ministry of Food through the agency of the Association of West African Merchants, the basic price being fixed at £5. 7. 6d. Kano. The scheme worked smoothly and the nuts were marketed quite steadily. The total crop for export is estimated to be 235,000 tons. Propaganda for better decortication was continued, and impurity tests showed that there was little or no deliberate adulteration. These tests showed that the total impurity was only 0.33%.

## Palm Kernels Restriction.

10. Owing to shipping difficulties and the position with regard to stocks in the United Kingdom, the Ministry of Food intimated that it would be necessary for Nigeria to effect a considerable reduction in her production of Palm Kernels. In order to avoid undue hardship to the people of the Eastern Provinces who have no alternative cash crop, it was found necessary to prohibit the sale of kernels in the greater part of the Western Provinces as from August 1940. Exemption from the prohibition was however given to certain areas which were entirely dependent on the palm kernel trade. In order to avoid any increase in production in the Eastern Provinces a quota system based on average purchases for the previous three years was introduced there. The quota was at first based on monthly purchases at each station but this system was subsequently changed to six monthly purchases based on evacuation areas. The ban in the Western Provinces was accepted by the people without serious complaint. They regarded it as a contribution towards the prosecution of the war as it undoubtedly was.

## Palm Oil.

11. No such reduction in output has so far been necessary in the case of Palm Oil, but in the Eastern Provinces there has recently been some dislocation of the normal flow of trade owing to a shortage of containers.

## Cotton: Northern Provinces.

12. The 1940-41 cotton crop in the Northern Provinces was the biggest on record being approximately 64,000 bales, the previous highest being 50,022 in 1934-35. In certain markets there was keen competition between pool and non-pool firms with the result that in such markets the price was unusually high. Producers therefore tended to carry their cotton considerable distances in order to take advantage of these conditions. This state of affairs may, if it continues, have to be regulated as it upsets the system by which the seed for distribution is always selected from certain markets where the quality is known to be high.

## Cotton: Southern Provinces.

13. In the Southern Provinces the 1940-41 crop of cotton amounted to approximately 4,591 bales as compared with 1,300 bales in 1939-40.



Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

122

14. I am pleased to be able to record that Mr. E. S. Ajayi, Senior Agricultural Assistant was promoted to the post of Inspector of Produce. He is the first African to hold one of these posts.

## Animal Husbandry.

### Progress of Mixed Farming in the Northern Provinces.

15. In spite of the extra work thrown on the Department as a result of the war, every effort has been made to foster the development of mixed farming and 1940 was a successful year. We were able to establish 483 new mixed farmers between the 1st. April and the 30th. September, and at the end of March 1941, we had 1930 farmers on our books. Figures are however becoming misleading. They refer only to those farmers who are shown in our books as having received advances from the Native Administrations and been provided with a complete equipment. They give no picture of the gradual development of animal husbandry in all areas in which we have been working.

16. In most parts of the Northern Provinces, farmers had a very good year. Crops generally were good and produce prices satisfactory. Consequently repayments of advances have been excellent, the amount repaid being the greatest since the commencement of the scheme. All the advance accounts showed a profit for the year except one, where there was a small loss due to losses among the pool cattle resulting from rinderpest inoculation and an outbreak of pleuro-pneumonia. In spite of the good work done by the Veterinary Department in connection with the control of rinderpest it is still almost impossible to purchase animals which have been immunised. This therefore has to be done after purchase, and the cost of any losses which may result has to be charged to the cattle distributed to farmers.

### Improvement of Cows (Shika Stock Farm).

17. The position reached in our experimental work on the improvement of local cattle was dealt with at some length in last year's Report and in 1940 it was finally proven that 3 out of the 12 White Fulani bulls originally purchased carry the hereditary factors for high milk yield. The health and weight increases of the adult stock remained satisfactory and calf mortality was below average. During the year 44 cows and 1 bull were disposed of to farmers and other Agricultural stations. A few Shika cows were also transferred to the Southern Provinces where experiments were started to ascertain the possibility of establishing dairies by keeping Zebu cows in flyproof byres.

### Feeding of Cattle.

18. Our experimental work on the feeding of cattle has been continued, especially with regard to the problem of providing adequate supplies of nutritious fodder during the dry season. Promising results are being obtained from one of our local grasses. Pennisetum pedicellatum ("Kyasuwa"). This grass can be established through the millet crop and is ready for cutting at the beginning of the dry season. It gives a heavy yield and is easily established from seed. It seems probable that the mixed farmer of the future will include a "Kyasuwa" ley in his rotation. Experiments are now in progress to determine the economic duration of such leys.

### Ilorin Stock Farm.

19. Work was continued on the testing of various breeds for resistance to trypanosomiasis. No cattle were imported from other parts of West Africa. There were 74 live births at the Stock Farm and Unit Farms during the year and only 4 deaths of calves under 12 months old, including two White Fulani calves bred at Shika and sent to Ilorin for experimental purposes. There were 19 deaths among the adult animals, 9 from trypanosomiasis and 6 from other causes. Of those which died of trypanosomiasis, 7 quite definitely had Zebu blood in their ancestry.

### Pigs.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

123

## P i g s.

20. Experimental work with pigs was mainly concerned with ascertaining the best type of pig for Nigerian conditions, and the place of imported exotic blood in the improvement of the local pig. These experiments are still in progress. In the meantime arrangements have been made for multiplying existing stocks of pigs on our farms in order to meet military requirements.

## The Oil Palm Industry.

### Palm Planting.

21. In spite of low prices for oil palm products more than 1,300 farmers started new plantations and the total area of new planting, including extensions to existing plots exceeded 2,000 acres. Nearly half of this total was in Benin Province and half of the remainder in Owerri Province.

### Palm Oil Presses.

22. One hundred and fifty nine presses were sold during the year bringing the total number known to be in use at the end of 1940 to 1,048. Seventy three per cent. of the year's sales were in Owerri Province.

### Oil Palm Research Station.

23. By the end of the year 270 acres were under cultivation, at the main station including 26 acres under cultural experiments. The selection programme includes work on all known types and forms of the oil palm but, in order to secure uniformity and to avoid segregation into off-types and steriles, only self-pollinated thick shelled seed is used in cultural experiments.

24. Forty acres of selected material were planted in 1940 for the purpose of the selection programme. All the seedlings planted were the progenies of the Aba selections. Planting was in the form of statistically designed progeny trials. We now have 284 acres comprising 22,400 useful palms which have been specially planted for the selection programme since the work began. Of these 6,000 palms are in bearing and are being individually yield recorded. In addition 12,000 palms of unknown parentage are being recorded in various parts of the country.

25. A problem which is causing us some concern is the deterioration in health and yield of cultivated palms from the 8th. to the 10th. year onwards. Sometimes the decline in yield appears to be only temporary as in the case of the Calabar palms, but often the fall in yield appears to be continuous. It is worthy of note that the yields in 1940 of Calabar palms which were established between 1912 and 1915 were the highest on record.

26. Little progress can be claimed towards the solution of the problem of the so-called "Yellowing disease" but a good deal of work is being done on it.

We may however regard the germination problm as solved. Of the 48,000 seeds sown at Ibadan 71% had germinated after 6 months and 80% after 9 months.

## C a c a o.

27. We are still fortunate in being able to report that no occurrence of the Swollen Shoot disease of Gold Coast cacao has yet been discovered in Nigeria. A Specialist Officer of the Gold Coast visited Nigeria early in 1941 to maintain co-operation on cacao

research

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

124

research matters between the two Colonies and he was able to check and confirm our field observations that the disease has not yet reached us. The position is however being carefully watched and every effort is being made to keep going our research work on cacao.

28. Individual tree records at Moor Plantation show that the progeny of our first ten selections made in 1931 have small beans and that only one selection gives progeny with beans longer than the average for Nigerian cacao. It is till too early to draw any conclusions on the inheritance of yield - the factor on which our selections were based - and it may well turn out that the heaviest yielding strains of cacao may have very small beans indeed. Several introductions of large bean types from Trinidad have been in bearing at Moor Plantation for two or three years but these are not giving beans as large as the parent trees at Trinidad.

29. We are working in close co-operation with the Forestry Department and discussions on the future of cacao planting in its relation to Forestry Reserves and Rural Planning and Land Use have been held. Stress was laid on the necessity for close co-operation between the Forestry and Agricultural Departments in the design and execution of cacao experiments to obtain information of importance to both Departments in this regard.

K o l a.

30. The total tonnage railed to the Northern Provinces during the year amounted to 23,936 tons compared with 22,042 tons in 1939. Railings from Agege were fairly steady at 6,105 tons compared with 6,187 tons in 1939.

The Fruit Industry.

31. The railings of fruit from the Western Provinces to the North rose from 33 tons in 1939-40 to 70 tons in 1940-41. In addition a road check at Abeokuta showed that some 94 tons were sent southwards to Lagos by motor lorry. Railings of oranges from the Eastern Provinces to the North rose from 330 tons in 1939 to 441 tons in 1941.

32. The early citrus crop at Ibadan suffered from the attacks of fruit-piercing moths but the late crop was very good indeed. Throughout the planting season there was a big demand fur budded trees and some 5,000 trees were issued from our nurseries.

We have now sufficient evidence from our rootstock trials at Ibadan and Agege firstly to confirm the view that sour orange stock is the best for both grapefruit and sweet orange and secondly to support our policy of the past few years of distributing to farmers Marsh Seedless grapefruit budded only on sour orange stock.

Fruit Juice.

33. The Blaize Memorial Institute at Abeokuta has in recent years with assistance from the Agricultural Department planted a considerable area of fruit with a view to training Africans in such industries as the manufacture of fruit juices, marmalade, jams etc. During the year the Government made a grant of £250 to the Institute to enable it to extend its activities and the Egba and Ilaro Native Administrations have given 10 scholarships to African boys to enable them to take advantage of the facilities offered.

34. Military orders for 1 ton of marmalade per month have been accepted. Machinery for making and bottling fruit juices has been imported and established at the Blaize Institute and also at Agege under the Agege Farmers' Co-operative Society. The latter has actually come into operation, and figures for Agege for the six months October 1940 to March, 1941 show that 247 dozen bottles of fruit juices and squashes have been sold. The Blaize Institute has been producing some 40 dozen bottles of fruit juice per month but has recently increased its production very considerably (78 dozen in May and 89 dozen in June).

The

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

125

The Date Palm.

35. The posting of an officer to the Bornu Province has enabled us to commence investigations in connection with the date palm and a tentative start has been made towards the development of the date industry.

Cotton.

36. We now have a group of strains in the Northern Provinces giving much higher yields than the ordinary Allen now cultivated. They have slightly different characteristics from the ordinary commercial type when spun into yarn and careful enquiries are being made concerning the extent and value of the market for such cottons.

Annual single plant selection of Ishan A. remains the basis of our cotton breeding work in the South. On the advice of the Empire Cotton Growing Corporation's expert, we have discontinued the intercrossing of Ishan x Sea Island which after several years was leading nowhere. But, on the same source of advice, we are paying some attention to the production of a really strong and rough linted Ishan type of cotton. An Agricultural Technical Assistant visited the Ishan district during the 1940-41 cotton season and made his rough linted selections from among plants growing in native farms. These selections will be grown and further examined at Ibadan during the 1941-42 season.

Tobacco.

37. The acreage to be planted under tobacco to supply the British American Tobacco Company's requirements was at their request reduced in 1939 and increased in 1940. The acreage planted and yields obtained are:-

| | Total crop | | Yield |
|---|---|---|---|
| | Acres. | Lbs. | lb. per acre. |
| 1939 | | | |
| Northern Provinces | 110 | 61722 | 561 |
| Southern " | 395 | 236709 | 599 |
| | 505 | 298431 | 591 (average) |
| 1940 | | | |
| Northern Provinces | 140 | 49975 | 357 |
| Southern " | 980 | 623572 | 636 |
| | 1120 | 673545 | 601 (average) |

The proposed acreage for 1941 planting is -
North 140: South 550: Total 690.

Benniseed.

38. The Benniseed crop was purchased by the Ministry of Food on the basis of £14.15/- (cost and freight), and price to growers in the Benue Province was £5.10. 0d per ton. The producers were very satisfied with this price.

In recent years exports and prices have been :-

| | Tons. | Price per ton. |
|---|---|---|
| 1938-39 | 14,000 | £4. -. - |
| 1939-40 | 10,000 | £4.13. 4 |
| 1940-41 | 13,432 | £5.10. -. |

Ginger

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Ginger.

39. Until the last moment there was a good deal of uncertainty as to whether the whole of our ginger crop would be required. No attempt therefore was made to increase production. The export crop amounted to 2,095 cwts, all of which analysed well within the limits prescribed by the British Pharmacopoeia. Of this quantity 175 cwts. consisted of our new strain of yellow ginger. This was purchased and despatched as a separate consignment. We are now concentrating on the multiplication of this strain.

40. The rough scraped ginger referred to in last year's Report received a favourable report from the Imperial Institute as follows:- "In normal times the introduction of this grade of ginger to the London "Market would serve a useful purpose and the outlook for such a grade would "seem promising."

## Chillies.

41. Favourable reports have been received from the Imperial Institute and from a firm of brokers on samples of our Japanese Chillies. The valuation of these is two to three times higher than native Nigerian chillies. Experiments have been carried out successfully on methods of preparation and from the 1941 crop we hope to have several tons of well prepared chillies with which to test the home market. From trade returns received, it appears that the U.S.A. import considerable quantities of Japanese chillies from Japan and it may be possible to test that market also.

42. Abuja (Niger Province) chillies were in keen demand and prices at one time rose to 6d. per lb. or 56/- per cwt. but averaged from 28/- to 42/- per cwt. The United Africa Company bought some 56 tons for export and Yoruba traders took some 200 or 300 tons for Lagos, Ibadan and Abeokuta.

43. Capsicums were also bought for export at prices ranging from 23/4 falling to 7/- per cwt. at the end of the season but averaged about 17/- per cwt. Some 50 tons were taken by exporting firms and it is estimated that some 600 tons went into internal trade.

## Soya beans.

44. Although early development on a commercial scale is not possible it seems worth recording now that after several years of searching we have at last managed to find two very promising strains. One introduced from India has done well in the Northern Provinces and one from Trinidad, obtained only last year, gave a calculated yield at Ibadan of over 1000 lbs. per acre. There is still much to be done in discovering the best method of growing this crop and of multiplying the production of seed for distribution to farmers. Apart from their export value soya beans may prove a valuable addition to the local African diet.

## Potatoes.

45. Special efforts are being made to extend potato production in the most promising areas such as Plateau Province, the Bamenda Division of the Cameroons and parts of Zaria and Katsina Provinces. Certain other areas are aiming at becoming self supporting. Eventually the whole of Nigeria should have an adequate supply for home consumption and a surplus available for export to the Gold Coast. Production in 1940-41 amounted to some 400 tons.

## Rice.

46. Strenuous efforts have been made to increase our production of rice. As a result of a survey of all rice producing areas it is estimated that our total production now amounts to some 40,000 tons and there is plenty of scope for further production.

Several

Reference:- CO 583/258/30188

PUBLIC RECORD OFFICE

COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

127

47. Several small mills have been imported and are now being erected and tested. These mills are at present entirely experimental but we hope eventually to be able to reach a decision as to the best type of mill for African conditions.

48. From the 1940-41 harvest in addition to meeting all local requirements we were able to supply 642 tons to the army and 841 tons to the Gambia.

## Wheat.

49. The wheat crop is grown in the far North under irrigation in the dry season months and is harvested in the early months of the following year. The 1940-41 crop is being purchased by the Nigerian Government. Prices are fixed by the Food Controller. In order to stimulate production the Government agreed to pay to the producer a price which permitted of delivery of the wheat to the railway and a proportionate sum in districts remote from the line. Government wheat stores were established at Maiduguri, Sokoto, Kano and Gusau. Up to the end of July purchases of wheat were :-

| Maiduguri | | | Sokoto | | | Kano | | | Gusau | | | Total | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| T. | c. | qr. | T. | c. | qr. | T. | c. | qr. | T. | c. | qr. | T. | c. | qr. |
| 78 | 0 | 0 | 65 | 17 | 1 | 111. | 12 | 3 | 27 | 14 | 2 | 283 | 4 | 2 |

A flour mill, which was ordered by the Government is now being erected at Kano and on completion will be operated by the Lisabi Mills Ltd.

## Cassava Starch.

50. An attempt made a few years ago to develop an export in Cassava starch was not successful chiefly because the price which could be offered for our comparatively low grade product was not sufficiently attractive. The rise in the price of starch caused by the war has however provided an opportunity to make a further attempt to develop this industry. Between September 1940 and April 1941 1,105 tons were exported. It was pointed out by the trade however, that while the manufacturers could make use of our starch in the absence of supplies from other countries, the quality would have to be greatly improved if we wished to be able to compete when normal trading conditions returned again. It therefore became necessary to draft regulations to define the standards of quality which could be exported and to ensure that all starch was inspected by the Produce Inspection Branch before being exported. Regulations to effect these objects have now been published and the export of starch which does not conform to the prescribed standards is prohibited.

51. A corollary to this attempt to develop an export trade in Cassava starch is the production of high yielding varieties of cassava. The Botanists have been working on this question for some years, and as as a result, this year they were able to supply all our farms with mosaic-resistant, high yielding strains for multiplication. We are co-operating with the Gold Coast Department of Agriculture in this work of cassava breeding, and one of our most promising hybrids was produced by their Plant Breeder.

## Fibres for Sacks and Twine.

52. With a view to investigating the possibility of producing locally some of the sacks, ropes and twine which are now imported from overseas we have given a good deal of attention on our Experimental Farms to local fibre plants. The seeds of two species of Jute imported from India, germinated well at several stations but nowhere were the plants of either species suitable for fibre extraction. A species of Jute (Corchorus tridens) which grows wild in Nigeria has given good results under cultivation and the fibre is now being tested.

Both

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

128

53. Both Urena Lobata and Hibiscus Cannabinus ("rama") grow well in Nigeria and excellent sacks have been made from the latter, while a very strong type of bagging twine has been produced from "Yawa" fibre (a variety of cowpeas). Several fibres including those referred to above and in addition others such as baobab fibre, sunn hemp, tumfafiya (Calotropis procera) and karimbo (Leptadenia spartum) have also been tested to ascertain whether they are suitable for twine making.

54. An attempt to develop the manufacture of sacks for handling export crops as a village industry has not been entirely successful. Excellent sacks have been made from rama fibre, and the Tiv raphia sack has been well reported upon, but except in the Gusau area where the Assistant Agricultural Officer in charge has given much personal attention to the matter the industry has not "caught on" and it is now clear that a village industry will never produce more than a minute fraction of our requirements. The question of importing machinery is under consideration.

55. The manufacture of twine has however made good progress especially in the Bida and Gusau areas and we have hopes that we shall soon be in a position to meet all requirements for bagging twine. Up to the end of 1940 the Bida area had supplied twine to the value of £690. Orders are steadily increasing in 1941 and in addition to orders for bagging twine, Bida is now filling considerable Army orders for twine for netting. Quality is being protected by examination by Produce Inspection staff. To reduce imports and thus help to save shipping and reduce demand on United Kingdom supplies, the Nigerian Controller of Imports is referring all applicants for import licences for twine to the Marketing Officer who is offering suitable substitute Nigerian twines. Nigerian twine is also being tested as a substitute for twines imported by a number of Government Departments and to substitute fine quality twines imported to supply the needs of the Nigerian fishermen.

## Vegetables.

56. Vegetable production at Kano and at Jos has been developed and the Kano-Lagos trade has been the subject of detailed organisation. Local vegetable production in all Provinces has been given much attention. To safeguard the seed supply repeated imports of vegetable seed from South Africa have been made by the Agricultural Department and these are held available for sale to any applicant. A special vegetable garden to help to meet the requirements of Lagos has been started at Agege.

## Split Peas.

57. The Assistant Agricultural Officer at Gusau has devised a method and is starting a small local industry in splitting the pea of the Pigeon Pea and the Marketing Officer is establishing local and West African trade connections for "Split Peas", a product new to and formerly unknown in Nigeria. A promising beginning has been made and we hope to see this trade safely established.

## Onions.

58. It was early recognised that Nigerian production of onions might become of some importance to all West African colonies under War conditions. Enquiry revealed that railings of onions in 1939 from Kano southward amounted to 690 tons, from Gusau 163 tons and from Zaria 296 tons. A survey of the onion producing areas, both actual and potential, has been made, and propaganda for increased production undertaken. Packing and storage trials have been carried out by the Marketing Officer in order to improve technique and reduce wastage in transit. Marketing is being developed and standing orders for monthly supplies for military needs in Nigeria and military and civil needs in the other West African colonies are being filled. These have grown to a substantial monthly tonnage in 1941.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Adlay-Coix Lachrymae Jobi.

59. Introductions of this cereal have not proved succesful. At all stations where it has been tried germination has been poor and the yield negligible.

Economic Garden.

This collection of plants has been augmented during the year by the establishment of Clove trees, Macadamia nuts, Eucalyptus and Telpharia. Nutmegs, collected from trees on one German estate in the Cameroons, have been germinated, and will shortly be ready for planting out in the Economic Garden.

Appendix.

Appendix I, List of Agricultural Legislation enacted during the year is appended below.

J. R. MACKIE

DIRECTOR.

AGRICULTURAL DEPARTMENT,
I B A D A N.
28th. August, 1941.

SOA.

APPENDIX I.

Agricultural Legislation passed during the period

1st April, 1940 to 31st March, 1941 :-

1. Regulations No.13 of 1940 - Ginger (Marketing and Export) Regulations, 1940.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Mr. Whitmore 24/11
at once

Draft

AIR MAIL

30188/41.Nigeria.

See 7 — 130

The Under Secretary of State for the Colonies presents his compliments to the Chief Secretary to the Government of Nigeria and with reference to the Governor's telegram No. 390 of the 26th April, would be glad to be informed whether the additional copies of the Agricultural Department's Annual Report for 1939/40 required for the Colonial Advisory Council on Agriculture and Animal Health, have been despatched, since they have not yet been received in the Colonial Office.

Colonial Office,
Downing Street.

25th November, 1941.

Reference:-
CO 583/258/30188
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

30188/41

COPY FOR REGISTRATION

131

Code Telegram

FROM NIGERIA

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

D. 26th April, 1941.
R. 26th " " 21.05 hrs.

---

No. 390.

2 Your telegram No. 395.

Regret copies Agricultural Annual Report not sent to Advisory Council but they will go by next mail.

Received in Registry
28 APR 1941

Encl 4

(4252—150) WL 35815—61 10,000 12/39 T.S. 695

30188/41 Nigeria 14

Encl

No. 395

C. O.

Mr. Lidbetter 28/4 (1) Chief Secretary's 30th Jan

Mr. ~~Chief Secretary~~ 132

Mr.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

30 D. D. of
R 2 APR 1941
D 24 —

Agricultural Dept Report 1939-40.

Copies not received

by Secretary Colonial

Advisory Council of Agriculture

& Annual Health see my

Circular Saniptelegram of 30th

July 1940. If not, please

forward early

SELER.

**DRAFT.**

for Lapse.

References—
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Paragraph 3. Efforts to increase food crops.

Paragraph 4. I fancy that endeavours to promote inter-Dependency trade in West Africa have in fact now made some further progress.

Paragraph 5. 'X' does not seem to be a wholly satisfactory state of affairs, but I suppose that, if something really useful and of general interest is found out, there is some means of ensuring proper dissemination of information to all concerned otherwise than through the limited use of Agricultural Officers, even in wartime.

Paragraph 8. I do not recall having heard anything of the results of this appointment. Perhaps there has hardly been time yet for it to bear fruit.

Paragraph 10. The banana plantations have now been put on a 'care and maintenance' basis owing to the absence of shipping for banana transport.

Paragraph 15. A move in the right direction.

Paragraphs 19 and 20 are of interest.

Paragraph 24. I suppose it is a question of finding the right compost which can be produced at little or no cost.

Paragraph 25. I conclude that, owing to the difficulties which no doubt now exist of getting supplies shipped, much of the experimental work has now had to be shut down for the 'duration'.

Paragraph 26. The figures at the end are striking.

Paragraphs 28 to 30. Mixed farming is having a difficult time, but, see

Paragraph 31, is regarded as being in a healthy state.

Paragraphs 36 to 40. Experimental work on cattle improvement is showing definite results.

Paragraph 51. A decline in yields from experimental oil palm plantations should be noted.

Paragraphs 54 and 55. There have, I think, been some recent minutes on this subject on Economic papers.

Paragraph 63. I fancy that the Government has proposed to re-site the Pioneer Mill elsewhere and use it for experimental work until after the war.

Paragraphs 65 and 66. The need for taking a very serious view of the situation has recently, I understand, been impressed on the Gold Coast Government and I assume that the methods of disease control which may be evolved there will be communicated to Nigeria. But it appears that Nigeria may have a special problem of its own to tackle.

Paragraph 69. Indicates a promising post-war export business, perhaps!

Paragraph 77. Development of fruit industry for internal trade shows promise.

Paragraphs 80 and 81.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Paragraphs 80 and 81. Distribution of planting material for the fruit industry makes progress.

Paragraph 89. Mangoes promise well.

Paragraph 90. Kapok makes slow progress.

Paragraphs 90 to 95. Cotton. We have had other reports and comment is unnecessary as also in the case of groundnuts.

Paragraphs 106 to 108. There has been some correspondence on Economic files I think, on the quality of Nigeria ginger.

Paragraphs 112 and 113, report activity in the local manufacture of sugar to meet wartime needs.

Paragraphs 116 to 119 refer to the extension of the growing of potatoes, rice and vegetables to meet wartime requirements.

Paragraphs 121 and 122 deal with education progress and the commendation of Mr. Newberry's work may be noted.

Paragraph 124. The increasing interest of the local press is highly satisfactory.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

RECEIVED
11 MAR 1941
O.O. REGT



The Acting Chief Secretary to the Government of Nigeria presents his compliments to the Under Secretary of State for the Colonies, and is directed to forward herewith seven copies of the Annual Report on the Agricultural Department, Nigeria for the year 1939-40.

Nigerian Secretariat,
Lagos, 30 January, 1941.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Appendix II.

### Statement of Expenditure under Head 5 Agriculture, 1939-40.

| | | | |
|---|---|---|---|
| Item 1. | Personal Emoluments (Main Branch) | 63,040. -. 7 | |
| 2. | Transport Allowances | 4,058.14. 8 | |
| 3. | Transport-General | 2,223. 3.10 | |
| 4. | Transport-Railway | 3,430. 6. 8 | |
| 5. | Travelling Allowances | 990. 8. 8 | |
| 6. | Telephones | 300. 4. 2 | |
| 7. | Stationery | 259. 4. 9 | |
| 8. | Contingencies | 35.15. - | |
| 9. | Uniforms | 2.17. - | |
| 10. | Books & Periodicals | 117. 7. 8 | |
| 11. | Artisans, Overseers & Pupils | 829.19.11 | |
| 12. | Labour | 6,689. 4. 2 | |
| 13. | Poultry Farms | 186. 1. 4 | |
| 14. | Development of Cotton Industry | 8. 2. 6 | |
| 15. | Farming Equipment | 1,248.14. 3 | |
| 16. | Rent , etc. | - | |
| 17. | Upkeep of Laboratories | 501. 5.11 | |
| 18. | Palm Oil & Cocoa Extension Works | 1,066. 2.10 | |
| 19. | School Equipment | 47. 2. 3 | |
| 20. | Development of Fruit Trade | 28. 18. 3 | |
| 21. | Water Supply | 126. 17. 1 | |
| 22. | Hostel Charges | 73. 1.11 | |
| 23. | Ilorin Stock Farm | 399. 10. 5 | |
| 24. | Oil Palm Research Station | 1,030. 5. 4 | |
| 25. | Agricultural Course in Trinidad | 549. 5. 3 | |
| 26. | Advisory Committee on Cotton | 6. -. - | |
| 26(a). | Grant to Dr. J.S.Harris for Anthropological work in the Ibo Country ... | 200. -. - | 86,448.14.5 |
| | | | £ 86,448.14.5 |

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Table of Contents.


| | Paragraph. |
|---|---|
| Policy of the Agricultural Department ... ... | 1 |
| Appointment of a Marketing Officer ... ... | 8 |
| Cameroons Plantation ... ... ... | 10 |
| The 1939-40 Season ... ... | 11 |
| Locusts ... ... | 13 |
| Produce Inspection - War Work and Staff ... | 14 |
| " " - Cocoa Control ... | 16 |
| " " - Storage of Cocoa ... | 18 |
| " " - The Cocoa Moth ... | 19 |
| " " - Pests of Stored Groundnuts | 21 |
| " " - Inspection of Gronndnuts | 22 |
| Maintenance of Soil Fertility - Green Manuring | 23 |
| " " " - Compost | 24 |
| " " " - Artificial Manures | 25 |
| Improvement of Pagan Agriculture ... ... | 26 |
| Animal Husbandry- Progress of Mixed Farming in the Northern Provinces ... ... | 28 |
| " " - Economics of Peasant Farming | 33 |
| " " - The Farmer's Wife ... ... | 34 |
| - Stall Feeding of Cattle ... | 35 |
| " " - Improvement of Cows (Shika Stock Farm) | 36 |
| " " - Goats ... ... | 41 |
| " " - Live Stock at Umuahia ... | 42 |
| " " - Poultry ... | 43 |
| " " - The Ilorin Stock Farm ... | 46 |
| The Oil Palm Industry - Palm Planting ... | 48 |
| " " " " - Yellowing Disease ... | 52 |
| " " " " - The Oil Palm Research Station | 53 |
| " " " - Breeding, Selection and Allied Investigations - Seed Supply | 54 |
| " " " " - Breeding Programme ... | 57 |
| " " " " - Sterility ... | 61 |
| " " " " - Oil Palm Presses ... | 62 |
| Cocao - Co-ordination of Research ... | 64 |
| " - Deterioration of Cacao Areas ... ... | 65 |


Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

| | Paragraph. |
|---|---|
| Cacao - Experimental Work ... ... | 67 |
| Kola - Internal Trade ... ... | 68 |
| " - Export of Fresh Kola ... ... | 69 |
| " - Dried Kola ... ... | 70 |
| Coffee ... ... | 71 |
| Tobacco - The 1939 Crop ... ... | 75 |
| " - Flue Curing ... ... | 76 |
| The Fruit Industry - Export and Internal Trade | 77 |
| " " " - Fruit Piercing Moth | 79 |
| " " " - Nurseries ... ... | 80 |
| " " " - Experimental Work | 82 |
| Pineapples ... | 87 |
| Fruit Juices ... | 88 |
| Mangoes ... | 89 |
| Kapok ... | 90 |
| Cotton - Northern Provinces ... | 91 |
| " - Southern Provinces ... | 94 |
| Groundnuts ... | 96 |
| Benniseed ... | 101 |
| Ginger - Production for Export ... | 102 |
| " - Internal Market ... | 105 |
| " - Chemical Analysis ... | 106 |
| " - Yellow Ginger ... | 107 |
| " - Rough Scraped Ginger ... | 108 |
| Chillies ... | 109 |
| Sugar ... | 111 |
| Wheat ... | 114 |
| Potatoes ... | 116 |
| Rice ... | 117 |
| Vegetables ... | 119 |
| Agricultural Education - Refresher Course - Trinidad | 120 |
| " " - Departmental Schools | 121 |
| The Local Press ... | 124 |


Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

While the policy of the Department remains unchanged the out-break of the war resulted in an even greater emphasis being laid upon the local production of foodstuffs. The duties of the Department in war time were summarised in a circular issued to all Agricultural Officers with the approval of the Government as follows :-

(a) To be ready to help the Imperial Government by the production of such crops as it may ask for.

(b) To ensure that Nigeria is as far as possible self supporting in foodstuffs including those which are normally imported from elsewhere.

(c) To do what we can to make the West African Colonies as a whole self supporting.

2. Since September 1939 the Department has therefore concentrated its efforts on the above objects, but at the same time as far as staff and funds have permitted, we have tried to keep going all our main lines of work, and especially the main items of our research programme. On the assumption that after the war there will be a period of expansion and development under the aegis of the New Colonial Development Fund, it is important that essential research work should be carried on, as far as possible, otherwise we shall not be in a position either to take advantage of such funds as may then be available, or to face the new problems which are the inevitable aftermath of war.

3. Not only did war conditions cause a new emphasis to be laid upon the production of food crops, but they also further stressed the need for developing new export crops independent of the market for oils and fats. It is probable that the policy given above may provide a partial solution to this problem of new export crops, for we may be able to find a market for our surplus foodstuffs in the more highly urbanised areas of our sister West African colonies, thus making the mining industry of the Gold Coast and Sierra Leone a source of wealth to the Nigerian peasant farmer.



Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

4. It has not yet been possible to undertake much work on fostering the trade in foodstuffs with other West African Colonies. This development must await the return of the Marketing Officer, who is at present on leave. But we have made a start. Enquiries as to the possibility of exporting onions from Nigeria to Sierra Leone and the Gold Coast have been made and the prospects seem hopeful. Trial consignments have been sent to both Colonies and investigations as to the most suitable method of packing have been instituted.

5. The progress of the work in connection with the production of foodstuffs will be reviewed in this report but it should be noted that these annual reports do not attempt to do more than give a brief account of the progress of our main lines of work. In our laboratories and on our experimental farms a wide programme of research and experimental work is continually being carried on and to this work very little reference can be made. In the absence of any publication of our own, most of the results of our research and experimental work have to be published in various scientific journals which do not as a rule become available to Government officials of other departments, or to the general public. Similarly no mention can be made of the many ways in which Agricultural Officers are able, and do, assist the individual farmer. The effect of this unobtrusive work is, however, reflected in both the increasing evidence that we have gained the confidence of the Nigerian farmer, and in the fact that at very short notice we were in a position to meet the new developments caused by war conditions. We should, however, have been in a much better position to meet such new conditions had it not been for the drastic economies which have been forced upon us in recent years. As a result of a further reduction in our estimates for 1939-40 the experimental work on all our farms had again to be reduced, and the farms at

Bingu-

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Rinaye and Dangora had to be closed entirely. Research programmes also had to be curtailed, and a vacancy caused by the retirement of the Senior Chemist had to remain unfilled.

6. In his speech to the Legislative Council on the 4th of March, 1940, His Excellency made an important statement on the Government's economic policy as follows :-

> "The economic policy of the Government aims at developing the resources of the country through the medium of the people of the country themselves. While it is not unlikely that economic development may bring with it the establishment of subsidiary industries which will provide good wages for a certain class of the population of the country, there is no intention whatever of turning the people of Nigeria from a race of farmers into a race of labourers. The peasant proprietor is the backbone of Nigeria, and hope he will always remain so."

7. This policy is an important corollary of our Agricultural policy for it means that the Government means to assist the African to develop local industries and to process his own crops. This is an essential part of any programme for making West Africa self supporting. Africans have already shown that they are capable of conducting undertakings of this type and there is indeed scope for African enterprise in connection with milling, rope making, sugar cane crushing, etc. One mill has already been established in Lagos for rice hulling and flour milling by two men who received their training in the departmental school and it is the intention of the Agricultural Department to assist such enterprises in every possible way.

APPOINTMENT OF A MARKETING OFFICER.

8. In November 1939 Mr. E. McL. Watson, M.B.E., formerly Chief Inspector of Produce was appointed to the post of Marketing Officer. The creation of this post is a most important development, for it is useless to increase production unless a market can be found for the produce. Efficient marketing is an essential feature of any programme for the development of internal or inter-colonial trade.

It is

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

142

It is also safe to predict that in the future more and more importance will be attached to standards of quality and methods of packing, and if Nigerian products are to hold their own in the world's markets accurate knowledge on such matters is a necessity. It will be one of the duties of the Marketing Officer to obtain and disseminate such information.

9. Shortly after his appointment arrangments were made for Mr. Watson to proceed on leave and while on leave to undergo a course of study to assist him in his duties. On his return his immediate duties will be mainly concerned with the question of making Nigeria self supporting in foodstuffs. They may be summarised as follows :-

(a) To make a complete study of the internal trade of Nigeria with a view to making the country as self-supporting as possible in essential food stuffs.

(b) To study the requirements of other West African Colonies for foodstuffs from Nigeria with a view to assisting the development, in the West African Colonies as a group, of self-sufficiency in regard to essential foodstuffs.

(c) To assist the Director of Agriculture in organizing increased production of certain commodities for supplies of which Nigeria now relies to a considerable extent upon imports.

(d) To organise markets in which they can be sold.

(e) To investigate how best commodities can be conveyed to and from those markets and devise means of transport accordingly.

CAMEROONS PLANTATIONS.

10. On the outbreak of the war the German Plantations were taken over by the Custodian of Enemy Property, an Agricultural Officer was appointed as Supervisor of Plantation and four other Agricultural Officers were at once dispatched to the Cameroons to assist him. This event coincided with a shortage of bananas in the United Kingdom caused by the devastation of the West Indian Plantations by a hurricane. These officers, by tactful handling of the German Planters, and almost superhuman efforts on their own part, succeeded

in exceeding

Reference:- CO 583/258/30188 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

in exceeding the output of bananas normally accomplished by the Germans in peace time so tiding over a critical period. They are to be congratulated on the success of their efforts. The secondment of these officers was a severe drain on the staff resources of the Department but this was largely made good by the immediate return of all officers on leave and by the efforts of the African Staff, several of whom are successfully undertaking greater and greater responsibilities.

## THE 1939 - 40 SEASON.

11. Throughout Nigeria the 1939 -40 farming season was a good one for staple foodstuffs and these are both cheap and plentiful. In the Northern Provinces the rains were well up to average and were well distributed. The weather conditions were particularly favourable for the guinea corn crop, while the rainfall in October which was above average resulted in unusually good yields of cotton.

12. In the South, the Western Provinces had excellent early rains but the late rains were below average. The early crops were therefore good but the yields of late maize were lower than usual. In the Eastern Provinces the rainfall was above average. At Umuahia the total rainfall - 107.68 inches - was the highest recorded and this had an adverse effect on the yield pf yams.

## LOCUSTS.

13. Locusts caused little damage. The Entomologist reports that the Spring hopper infestation (May to July) was unusually heavy in the Adamawa Province, and in parts of the Bornu, Kano, Katsena, Benue, Plateau and Bauchi Provinces. By the end of August nearly all the swarms derived from hopper bands which had escaped destruction had left Nigeria. Between the 1st September and the end of the year only eleven flying swarms and five hopper bands were reported. Enquiries

are being

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

are being made from the neighbouring French Colonies to ascertain whether a similar disappearance of the locusts in the autumn had occurred there. It seems possible that the outbreak of locusts which commenced in 1926 is at least on the wane. During the annual patrol of the Lake Chad area which took place in February 1939 only three Red Locusts were seen.

PRODUCE INSPECTION.

14. The changed conditions caused by the war has thrown much extra work on the Staff of the Produce Inspection Section for in addition to their ordinary duties, they have been called upon to assist both the Custodian of Enemy Property, and the Cocoa Controller and to collect data on internal trade for the Marketing Officer. The organisation has, however, stood to the strain and although extra duties were thrown ~~km~~ on to the senior African Staff, in the majority of cases these duties were carried out efficiently. The steady improvement recorded last year in the work of the examiners was continued, and there were fewer terminations of appointments than in any year since the inception of Produce Inspection.

15. It is pleasing to be able to record that it has been found possible for an African, Mr. E. S. Ajayi, to act as an Inspector of Produce. The number of Sub-Inspectors of Produce was increased from five to seven during the year and there was an increase of seven in the staff of examiners owing to the extension of inspection to the Kabba Province. This extension involved the opening of six new Inspection stations.

Cocoa Control.

16. As a result of the decision of His Majesty's Government to purchase the whole of the Nigerian Cocoa crop the price received by the producer was considerably higher than it would otherwise have been. The following table shows how

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

how the price paid under the control scheme compares with the price paid in previous seasons:-

| Months | 1932-33 | 1933-34 | 1934-35 | 1935-36 | 1936-37 | 1937-38 | 1938-39 | 1939-40 |
|---|---|---|---|---|---|---|---|---|
| October | 17.17.6 | 12. 6.10 | 12. 9. 1 | 16. 9.10 | 30.10. 2 | 19.16. 6 | 15. 11 | 15. 6. 5 |
| November | 17.16.- | 12. 1. 7 | 13. 6.11 | 16. 6. 1 | 34.18. 2 | 18. 4 0 | 14. 7. 3 | 15.12. 1 |
| December | 17.15.- | 10.12. 3 | 14.13. 8 | 16.18. 8 | 42. 5. 2 | 15. 5. 6 | 13.12. 6 | 16. 2. 6 |
| January | 16. 9.9 | 12. 9. 9 | 16.14. 4 | 17.13. 2 | 45. 1. 9 | 16. 8. 9 | 13.10.11 | 16. 2. 6 |
| February | 15.18.- | 16. 9. 1 | 16.14. 1 | 16. 5. - | 38. 2. 2 | 16.10. 6 | 13. 8. 6 | 16. 2. 6 |
| March | 15.18.- | 16.17.11 | 16. 1.11 | 18. 5. - | 38.14. 5 | 16. 9. 2 | 13.15. 5 | 16. 2. 6 |

17. The total main crop for 1939-40 amounted to 101,000 tons, which constitutes a record. A moratorium on purchases was declared from the 14th November until the 5th December to enable stocks to be checked. After that date the export of Grade 111 cocoa from Nigeria (excluding the Cameroons) was prohibited and it was convincingly shown that there is no longer any need for such a grade. As Grade 111 constituted ten per cent of the main crop in 1932 the improvement effected represents an achievement of some magnitude. When purchases were recommenced the crop was marketed with greater rapidity and the Inspection Staff had difficulty in dealing with the tonnage in some stations. They are to be congratulated on having carried through the grading without friction and without serious mistakes.

## Storage of Cocoa.

18. The necessity for storing a large proportion of the crop for a longer period than unsual necessitated a census of all suitable storage space and recommendations for proper precautions to prevent deterioration were sent to all firms. It is pleasing to note that the majority of the firms responded well to the advice given, and did their best to safeguard the cocoa from deterioration.

## The Cocoa Moth.

19. As a result of prolonged storage there was a heavy infestation by so-called Cocoa Moth (*Ephestia cautella*) in some stores. This problem was successfully tackled

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

146

tackled by the Entomologist in close co-operation with Mr. L.K.B.Lee of Messrs Cocoa Manufacturers, Ltd. The latter devised a method of trapping the adult moth by smearing a heated mixture of native bird lime "ate" (Yoruba) and palm oil on broom strands ~~of xxxxxx~~ which were then suspended in large number in the stores. A series of experiments were then carried out with the object of discovering an equally effective adhesive at less cost, and as a result we were able to recommend a mixture of Para rubber latex, "ate" and shea butter. The cost of this treatment is considerably less than that of the treatment originally discovered by Mr. Lee, but it gives good results only when the temperature of the store is high. During the rains the more expensive method is undoubtedly the best.

20. It has also been demonstrated that carbolic soap solutions are very effective for dish traps, and has shown that where the axis of stores runs East and West the moth population is much greater at the East or cooler end of the store than at the hotter end. The Entomologist has also noted that in some stores the Tobacco Beetle (Lasioderma Seericome) is abundant, but unfortunately this pest can be dealt with by the methods which are effective for the cocoa moth.

Pests of Stored Groundnuts.

21. The Entomologist has also investigated the insect pests of stored groundnuts and reports that these are mainly the Cocoa Moth (Ephestia cautella) and the Rust Red Flour Beetle(Trilobum castaneum). His investigations indicated that an important factor in the spread of the latter is the length of the period over which railing is ppread. In October 1939 there were many tons of heavily infested 1938 groundnuts still lying in the export sheds at Apapa. This question is being further investigated.

Inspection of Groundnuts.

22. Adulteration is almost entirely due to careless preparation

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

preparation of the crop: and continued propaganda by the Department to the effect that cracking should be done in wooden mortars, and not on the ground, had had its effect in those districts which are close to gazetted stations. The following table gives the results of tests taken in Kano:-

| Year. | No.of Samples. | %Stones. | %Shells. | %Total Adulteration. |
|---|---|---|---|---|
| 1937-38 | 92 | 0.190 | 0.502 | 0.692 |
| 1938-39 | 109 | 0.132 | 0.307 | 0.439 |
| 1939-40 | 415 | 0.083 | 0.378 | 0.461 |

## MAINTENANCE OF SOIL FERTILITY.

23. Extension work with green manuring in the Western Provinces, and the programme of experimental work at all stations was continued. At Ogbomosho several farmers have been found to be growing mucuna as a green manure independently, seed having been obtained from farmers who are being supervised by us.

## COMPOST.

24. The year's work at Umuahia again demonstrated the value of Farm Yard Manure, although there are indications that, if the fertility of the soil is to be maintained under a system of permanent farming, dressings will have to be heavier than we originally anticipated. Preliminary results with composts were, however, disappointing even when very heavy dressings were applied. So much has been written about the value of composts in recent years, that we propose to continue this work as circumstances permit, and to test as many different types of compost as possible under a wide range of climatic and soil conditions.

Artificial Manures.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Artificial Manures.

25. Trials of nitrogenous, phosphatic and potassic fertilisers both alone and in combination are being conducted at Ibadan, Benin, Onitsha and Umuahia. These experiments have now been running for two years, but it is yet too early to draw anything like final conclusions. The results are somewhat variable. At Ibadan it has become fairly clear that phosphate is the dominant need of the soil, and its application has, in every case, been accompanied by large increases in the yield of the crops. Nitrogen has only once produced a small increase. At Benin on the other hand, nitrogen and potash raised the yield of yams, but the phosphate had no effect. At Onitsha, all fertilisers have produced increases. The difference in the behaviour of the manures at the different stations may be bound up with differences in soil acidity. On the acid soils of the Eastern Provinces, phosphate may be immobilised, while on the less acid soil at Moor Plantation, it remains available in the soil. On the more acid soils, too, nitrification does not proceed so readily, so that applications of sulphate of ammonia will be of great value, while on the other hand at Moor Plantation, nitrification is probably much freer, and the nitrate available to the plant will, in the ordinary way, be quite sufficient for its needs. At Benin a maize crop was grown after yams without further manuring, and at Ibadan a late maize crop was grown similarly after early maize. In both cases the good effect of phosphatic manure persisted from the earlier crop to the later, but the stimulating effect of the nitrogen on the first crop was replaced by a depression of the yield of the second crop.

IMPROVEMENT OF PAGAN AGRICULTURE.

26. Mention was made in last year's report of the concentration of work on Pagan Agriculture at the Zonkwa Farm Centre. Hitherto lack of knowledge of the local crops

and practices

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

and practices has precluded any serious attempt to carry 149
out effective extension work. As a result of five years intensive study among the Pagans of Southern Zaria, we have come to the conclusion that the first step is to concentrate on the many local practices which are known to be good, but are practised by few and could therefore be more generally adopted. The most obvious possibility for improvement in the native practice is in respect of sowing dates. In Southern Zaria with the exception of Dauro (Penesitum spicatum) there appears to be no custom with regard to this matter, and other crops are by no means sown at the Optimum time. Guinea Corn ~~xxxxx~~ planting for example may commence at the end of May and continues throughout June and July while transplanting has been observed in August. In the Benue Province extension work with a view to inducing the people to plant their yams earlier has had striking results as is shown by the following figures :-

Average yield of 23 farms planted early (Dec. Jan.)

9877 lbs. per acre.

Average yield of 22 farms planted late (April-May)

5531 lbs. per acre.

27. In Southern Zaria every effort is being made to persuade the people to increase food production and to improve their diet by growing such crops as pigeon peas, sweet potatoes and cassava. Rice seed has also been issued in areas where suitable conditions for this crop exist, and propaganda for the planting of more sugar-cane is also being carried on.

## ANIMAL HUSBANDRY.

### Progress of Mixed Farming - Northern Provinces.

28. Reference was made in last year's report to the fact that owing to low produce prices and consequent poverty of the farmers a period of consolidation had been forced upon us. That the financial position of the peasant farmer in Northern Nigeria was getting really serious is shown

Reference:- CO 583/258/30188 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

shown by the following figures:-

Monetary Return per acre from the Demonstration Farms at Maigana and Rahama.

| | Maigana. | Rahama |
|---|---|---|
| 1936 - 37 ... | £1 | £1. 1s. |
| 1937 - 38 ... | 17/6d. | 12/9d. |
| 1938 - 39 ... | 17/10d. | 11/6d. |
| 1939 - 40 ... | £1. 6. 3d. | £1.1.7d. |

Returns from Groundnuts and Guinea Corn by Farmers in Daura.

| | Groundnuts | | Guinea Corn | |
|---|---|---|---|---|
| | Price per ton | Return per acre (Av.yield 630 lbs.) | Price per cwt. on head. | Return per acre Av.yield 700 lbs. per acre |
| 1937-38 | £3.8s. | 19/1½d | 1/6d | 9/4d |
| 1938-39 | £2.8s. | 13/6d | 9d | 4/8d |
| 1939-40 | £4.6s. | £1.4.2d | 10/9d | 5/8d |

29. A further indication of the shortage of money is the fact that in the Katsina Emirate alone no less than 81 village heads had to be written off our books as mixed farmers because they had got into financial difficulties over tax collection or trading and had sold their cattle. Many of these will of course start again when they can afford to obtain new cattle.

30. At the end of the 1938-39 season it was quite impossible for farmers to find the money to make the initial payment, but as a result in the increases in the prices of cotton and groundnuts, the 1939-40 season was the best the farmers have experienced for several years and we received a record number of applications. In spite of the extra work thrown on the Department by the war we were able to set up 344 new men between the 1st of October 1939 and the 31st of March 1940. The total number of mixed farmers on our books at the 31st of March 1940 was 1,765 exclusive of men who had temporarily ceased to be mixed farmers through having sold their cattle. These new farmers have been set

up

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

151

up with very small advances, the average advance being a few shillings over five pounds. As they have all been carefully selected they have every hope of success.

31. There is no doubt whatever that our mixed farming is now in a very healthy state and had it not been for the war we could have looked forward to a period of rapid progress. The existing mixed farmers have come through a difficult time much better than their fellows and their enthusiasm is most encouraging as is the improvement in their standard of farming. Broken down pens containing little or no manure are now rapidly becoming things of the past. The improvement in respect of the conservation of manure is perhaps the most marked feature of the past season. Farmers are also begining to make more use of panniers for taking out manure to the more distant parts of their farms, instead of putting all the manure on a small area near the compound. The repayment of advances has been very satisfactory.

32. The system of concentrating on certain definite areas has been a great success. In one hamlet near Kafin Soli containing thirteen householders there are now eight mixed farmers and there are colonies of mixed farmers in every area. In such colonies it is encouraging to see the degree of co-operation with regard to implements, cattle and the herding of cattle which exists among them.

Economics of Peasant Farming.

33. An intensive study of the economic position of individual farmers has been made in all areas, and at Bomo, near Samaru, we have done a survey of the whole village area. The figures so obtained are being used to plan both the lay-out and cropping of our experimental unit farms, in order to ensure that any system which we may recommend, first of all provides an adequate supply of food for the farmer, his family and his livestock, and secondly, sufficient saleable produce to enable him to meet all essential expenses, for there is

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

151

up with very small advances, the average advance being a few shillings over five pounds. As they have all been carefully selected they have every hope of success.

31. There is no doubt whatever that our mixed farming is now in a very healthy state and had it not been for the war we could have looked forward to a period of rapid progress. The existing mixed farmers have come through a difficult time much better than their fellows and their enthusiasm is most encouraging as is the improvement in their standard of farming. Broken down pens containing little or no manure are now rapidly becoming things of the past. The improvement in respect of the conservation of manure is perhaps the most marked feature of the past season. Farmers are also begining to make more use of panniers for taking out manure to the more distant parts of their farms, instead of putting all the manure on a small area near the compound. The repayment of advances has been very satisfactory.

32. The system of concentrating on certain definite areas has been a great success. In one hamlet near Kafin Soli containing thirteen householders there are now eight mixed farmers and there are colonies of mixed farmers in every area. In such colonies it is encouraging to see the degree of co-operation with regard to implements, cattle and the herding of cattle which exists among them.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## Economics of Peasant Farming.

33. An intensive study of the economic position of individual farmers has been made in all areas, and at Bomo, near Samaru, we have done a survey of the whole village area. The figures so obtained are being used to plan both the lay-out and cropping of our experimental unit farms, in order to ensure that any system which we may recommend, first of all provides an adequate supply of food for the farmer, his family and his livestock, and secondly, sufficient saleable produce to enable him to meet all essential expenses, for there is

152

there is no doubt whatever that in peace time or war time peasant farming in Nigeria must be based on the growing of an adequate supply of nutritious food. These figures are also being studied by the Medical Department in connection with their work on human nutrition.

The Farmer's Wife.

34. The experiment of issuing cows to the farmer's wife has been continued when circumstances have permitted and in the few instances where it has been tried it has been a success. At the Maigana Agricultural Show the second prize for cows was won by a cow owned by a mixed farmer's wife. On all out unit farms the labourer's wife is now taught to milk and feed the cows.

Stall Feeding of Cattle.

35. Experiments have shown conclusively that cattle which are entirely stall fed will thrive as well as those which are allowed to graze. As they are less liable to become infected with trypanosomiasis if they are kept in during certain times of the year and as the production of manure is greatly increased, every effort is being made to encourage farmers to adopt the practice at those times of the year when the incidence of tsetse fly is at its greatest. As far as possible all the new farmers or their boys come to the farm centres themselves and select their own cattle from the pools. They then stay at the farm centre while the cattle are being trained and during this period they learn both how to feed the cattle in pens, and the essentials of animal husbandry generally.

Improvement of Cows. (Shika Stock Farm)

36. After only ten years of experimental work it is gratifying to be able to report that the work of improving the local cattle is, at this comparatively early date, already showing pronounced results. Hitherto the progress we have reported from year to year has been largely the result of proper feeding and management. This in its turn has depended

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

153

has depended upon the adaptation of accepted principles of animal nutrition to the use of local foods and fodders. This experimental work has taken time, for there were many local crops to be tested both as regards economy of production and feeding values. It was a very necessary work however, for the reliability of the milk records is dependent upon the feeding of correct rations, and without a sound knowledge of this craft the establishment of "improved strains" would be impossible.

37. The first "improved strain" discovered on Shika was that of Bull No. 2. But this bull died before his strain could be disseminated and recourse was had to several of his sons. The daughters of the first of these sons (No.13) have now been recorded for sufficient time to enable us to draw a comparison between the improving qualities of the son and of the sire. In order to avoid obscuring the issue with too many figures, it may be stated briefly that the son No.13 has not only transmitted his sire's potent milk inheritance but he has improved upon the already high milk yield without sacrificing the frequency of reproduction. The results obtained from these two bulls are summarised in the following tables-

Summary.

| | Daughters. | | Dams. | |
|---|---|---|---|---|
| Bull No. | Av. Yield of Milk per Day between calves. in lbs. | Av. Yield of Milk per Lactation in lbs. | Av. Yield of Milk per Day between calves. in lbs. | Av. Yield of Milk per Lactation in lbs. |
| 2 | 9.08 (11) | 3167 (11) | 6.99 (11) | 2564 (11) |
| 13 | 10.66 (9) | 3907 (9) | 9.96 (9) | 3113 (9) |

Figures in brackets refer to the number of animals recorded.

38. Now that other improved lines have been established in the white Filani herd, the first phase in experimental breeding is drawing to a close and while there are still some daughters of "experimental" sires to be recorded

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

153

has depended upon the adaptation of accepted principles of animal nutrition to the use of local foods and fodders. This experimental work has taken time, for there were many local crops to be tested both as regards economy of production and feeding values. It was a very necessary work however, for the reliability of the milk records is dependent upon the feeding of correct rations, and without a sound knowledge of this craft the establishment of "improved strains" would be impossible.

37. The first "improved strain" discovered on Shika was that of Bull No. 2. But this bull died before his strain could be disseminated and recourse was had to several of his sons. The daughters of the first of these sons (No.13) have now been recorded for sufficient time to enable us to draw a comparison between the improving qualities of the son and of the sire. In order to avoid obscuring the issue with too many figures, it may be stated briefly that the son No.13 has not only transmitted his sire's potent milk inheritance but he has improved upon the already high milk yield without sacrificing the frequency of reproduction. The results obtained from these two bulls are summarised in the following tables-

Summary.

| | Daughters. | | Dams. | |
|---|---|---|---|---|
| Bull No. | Av.Yield of Milk per Day between calves. in lbs. | Av.Yield of Milk per Lactation in lbs. | Av.Yield of Milk per Day between calves. in lbs. | Av.Yield of Milk per Lactation in lbs. |
| 2 | 9.08 (11) | 3167 (11) | 6.99 (11) | 2564 (11) |
| 13 | 10.66 (9) | 3907 (9) | 9.96 (9) | 3113 (9) |

Figures in brackets refer to the number of animals recorded.

38. Now that other improved lines have been established in the white Filani herd, the first phase in experimental breeding is drawing to a close and while there are still some daughters of "experimental" sires to be recorded

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

recorded the full effect of this first stage of the work of selection should be seen in about eighteen months' time.

39. During the course of the year 51 cows and 106 bulls and bullocks were sold to Provincial Agricultural Officers for immediate issue (on sale) to mixed farmers. This was an unusually large number to be culled, but their disposal was dictated by economic necessity. The cash value of animals so culled is, of course, paid into revenue, but it is perhaps necessary to point out that this revenue is a very small fraction of the total economic return to the country as a whole from the distribution of improved milking and working strains.

40. The health of the adult stock remained eminently good throughout the year and this is reflected in the satisfactory weight increases. There is little doubt that the new permanent water supply contributed largely to this condition. The following table gives the average annual increase of weight in pounds per head for the three classes of breeding stock during the last three years :-

| | White Filani. | | | Gudali. | | |
|---|---|---|---|---|---|---|
| | Milking Cows. lbs. | Dry Cows. lbs. | Calving Heifers. lbs. | Milking Cows. lbs. | Dry cows. lbs. | Calving Heifers. lbs. |
| 1937 | 74.3 | 164.9 | 211.0 | 77.2 | 160.0 | 248.7 |
| 1938 | 58.6 | 146.7 | 204.7 | 64.8 | 101.1 | 174.9 |
| 1939 | 119.4 | 109.5 | 155.0 | 109.3 | 109.8 | 138.6 |

Goats.

41. Owing to the need for economy, and the restriction of the use of petrol it has been necessary to close down the goat farm at Rinaye. The work is, however, being continued on a reduced scale at Sokoto, and arrangements have been made to increase the experimental work with goats on the Daura farm. Here, special attention will be paid

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

155

paid to the possibility of making greater use of goats as milk producers. On several farms goats have been successfully stall fed and provided that due attention is paid to their feeding they seem to thrive and breed quite satisfactorily under such conditions. This work is important not only from the point of view of goat management generally but also from the point of view of the possibility of improving the milking qualities of the Nigerian goat by the use of strains imported from other countries. At all our main stations experimental work on the use of goat manure for making compost is being continued.

Live Stock at Umuahia.

42. At Umuahia the herd of local dwarf cattle - (Nigerian Shorthorns) continued to do well, and two bullocks have been trained to pull a cart. This is the first occasion on which we have ever been able to make use of these animals for any form of work. Bulls of the N'Dama and Gold Coast Shorthorn breeds were recently transfered from Ilorin to Umuahia in order to test them under Eastern Provinces conditions. Losses among the sheep almost entirely caused by Trypanosmiasis were again very high, but we had a successful year with pigs. Out of a total of 36 animals there was only one death.

Poultry.

43. The Agricultural Officer, Agege reports that in that area the demand for pure bred cockrels, hens and eggs for sitting has been in excess of the supply and that the methods of housing and management at the Agege farm have been adopted by several poultry farmers. It is interesting to note that a European poultry keeper who has followed our advice very closely was able to show a profit of £6 in 12 months from the sale of eggs alone, from a pen of 8 hens. This result shows that in poultry keeping there is real scope for Africans to assist in the work of making Nigeria self-supporting in foodstuffs with benefit to their

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

to their own pockets.

44. The demand for prepared poultry food produced locally has increased considerably owing to the curtailment of supplies from England and a mash similar to that in use at Agege is now being marketed by an African trader at Ibute Metta.

45. The poultry at Onitsha suffered severe losses as a result of fowl paralysis, but at the other stations the progress of the work was generally satisfactory.

The Ilorin Stock Farm.

46. The work of testing the various breeds for resistance to Trypanosomiasis was continued throughout the year. The routine work involves the taking of the temperature of all the stock daily, the taking of blood smears from all animals showing an abnormal temperature, the weekly weighing of calves, etc., and as a result much valuable information is being accumulated, but it is too early yet to draw conclusions from the figures available. In this work we are working in close co-operation with the Veterinary Officer, Ilorin, whose advice and assistance are greatly appreciated.

47. The following table gives a summary of the observations relating to trypansome infection recorded in 1939 and it will be seen that no losses occured from this cause among either the Gold Coast Shorthorn or the N'Dama herds

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## TRYPANOSOME OBSERVATIONS, 1939.

| Class of Stock. | Total number at Ilorin during the year. | No. in which Tryps seen during 1939. | No in which Tryps seen to date. | No. receiving treatment 1939. | No. failed to recover. |
|---|---|---|---|---|---|
| Introduced & of Unknown Breeding. | | | | | |
| Zebu ... ... ... | 13 | 10 | 11 | 6 | 7 |
| Zebu x Shorthorn Crossbred | 4 | 4 | 4 | 2 | - |
| Sanga | 62 | 11 | 14 | 6 | 3 |
| Gold Coast Shorthorn | 44 | 11 | 21 | - | - |
| Nigerian Shorthorn | 7 | 1 | 1 | - | - |
| N'Dama Longhorn | 35 | 8 | 8 | 1 | - |
| Gambia Longhorn | 9 | 2 | 5 | 2 | - |
| Bred at Ilorin. | | | | | |
| Gold Coast Shorthorn | 45 | 14 | 23 | - | - |
| N'Dama Longhorn | - | - | - | - | - |
| Gambia Longharn | - | - | - | - | - |
| Gold Coast Shorthorn x Nigerian Shorthorn | 10 | 2 | 5 | - | - |
| Gold Coast Shorthorn x Sanga | 31 | 8 | 15 | - | - |
| Gambia Longhorn x Sanga | 2 | - | - | - | - |



COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE
Reference:-
CO 583/258/30188

## THE OIL PALM INDUSTRY.

### Palm Planting.

48. In spite of the continued low price of palm produce further progress was made with palm planting. A total of 1,074 new owners planted 1993 acres and at the end of the year after writing off abandoned plots the total planted area was 10,551 acres. This area was owned by 5,602 owners.

49. The area planted in the Benin Province was 853 acres, which, while less than in the previous three years, was greater than in any other provinces. The Agricultural Officer, Benin, reports that :-

> "The suspicion against the Permanent Crops Order in the Benin Division appeared to be less this year and on the whole applications for written approval came in fairly well. The most popular crop in this division is rubber, and this fact partly accounts for the reduction in the area of palms planted. The introduction of wire collars to protect seedlings from rodent damage proved to be a very popular measure."

50. Thanks to the efforts of the Senior Agricultural Assistant, encouraging progress was made in the Ijebu Province. At the beginning of the year there were only ten acres of planted palms, but by the end of the year there were 72½ acres and 70 owners. Progress was also made in the Warri Province where 130 farmers planted 324 acres. There were adequate supplies of seedlings in the nurseries to meet all demands.

51. In the Eastern Provinces progress was as good as could be expected, and there seemed to be an improvement in the standard of maintenance, but suspicion of the motives of the Government in encouraging palm planting is still widespread. Some owners of plots which have been in bearing for a few years have expressed dissatisfaction with the results obtained. Their disappointment is probably in most cases due to the low prices but a few have specifically stated that they are disappointed with the yields obtained. An effort will be made this year to ascertain whether there is any justification for this complaint, for a disturbing feature of the experimental

work

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

159

work on the farm at Umuahia is the continued drop in yields of the older cultivated palms which is shown by the figures in the following table:-

Average yield in bunches per acre from Block H. 21-39 at Umuahia.

Palms planted 1925. Spacing 25 feet square.

| Year | 1929 | 1930 | 1931 | 1932 | 1933 | 1934 | 1935 | 1936 | 1937 | 1938 | 1939 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Av. yields lbs. of bunches per acre. | 872 | 2374 | 3847 | 6845 | 6105 | 6070 | 6350 | 5615 | 5545 | 4432 | 3702 |

As there is evidence that a similar decline in yields is also taking place at Benin it is clear that there is a real need for concentrated research on oil palm problems.

YELLOWING DISEASE.

52. The need for further research is also emphasised by the occurrence in the Eastern Provinces of a physiological disease of cultivated palms which is giving anxiety. This disease which we have called "yellowing disease" on account of the characteristic change in the colour of the foliage, may reduce the yield by as much as 60%. It is very severe indeed on one of the blocks of palms on our Onitsha farm and has occurred also on several African-owned farms. Various aspects of this disease are being studied, more particularly that of soil nutrient status and a number of experiments are in progress.

THE OIL PALM RESEARCH STATION.

53. Although funds for this scheme are not yet available from the Colonial Development fund, sufficient money was provided by the Nigerian Government to enable the planting programme to proceed, and 40 acres of selected material were planted. A set of germinators were also constructed and a nursery large enough for present requirements was established.

BREEDING, SELECTION, AND ALLIED INVESTIGATIONS.

SEED SUPPLY.

54. It has now been decided to collect only thick-shelled seed

Reference:- CO 583/258/30188 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

160

seed from high-yielding trees on our own plantations for distribution to farmers. Hitherto we have made every effort to supply farmers with seedlings produced from thin-shelled trees, especially in the Benin Province where the local type of fruit is of very poor quality, and in this we were very substantially assisted by Messrs. the United Africa Company Limited who made ample supplies of Lisombe seed Available for us, as we could not at that time supply the necessary quantities from our own plots. The use of thin-shelled seed was also the policy adopted by the estates, both in Nigeria and in the Belgian Congo. This was undoubtedly correct in the light of the information available at the time, and so long as a much higher price was obtainable for palm oil than for kernels. For extension work in Nigeria, however, we have now decided that, for the time being at least, seedlings from both thick-shelled seed should be supplied to farmers, for the following reasons:-

(i) Sterility, which occurs only in the progeny of thin-shelled trees, and may amount to as much as 25% with self-pollination, is a much more serious problem to the small palm planter than to the estates. On the estates it is apparently quite an economic proposition to cut out and replant the sterile palms as soon as they are recognised. By an investigation of the mathematical probabilities, one of the oil palm botanists has shown that in a small plot of palms, say of half an acre, (the average size of a farmer's holding is of this order) there is a good chance that a large proportion of the palms will be sterile even though the general average of sterility in all plots combined may not be higher than 25%. This would not enhance the Departmental reputation even though it might be economic to cut out the sterile palms and replant.

(ii) There is a serious reduction in kernel in the progeny of thin-shelled seed compared with the progeny of thick-shelled seed. To the peasant farmer the value of the

kernels

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

kernels is an important part of his livelihood, particularly now when the value of kernels more nearly approaches that of palm oil. Intelligent Africans have often asked why we appear to be neglecting the kernel question in our selection work.

(iii) In spite of active search we have not yet succeeded in finding thin-shelled parent trees with yields as high as those of the best of our thick-shelled trees. Recent examination of yield figures has shown that this inferiority of yield is transmitted to the offspring and that the yield of oil is not compensated for by the higher proportion of thin-shelled trees in the progeny of thin-shelled parents. Hence farmers issued with thin-shelled seed must expect, as far as our present knowledge goes, a lower yield of both oil and kernels than they would get from seed from our best thick-shelled selections. This consideration might not apply if we should ever succeed in finding thin-shelled trees of really outstanding yield, but our chances of achieving this appear to be very remote.

55. We have therefore decided to use thick-shelled seed for extension work, and we have made arrangements for collecting the seed from the highest yielding trees on our own farms. As regards yield, the progeny of this seed should be superior to that of wild palms, as we now have evidence that yield is inherited. As regards fruit type, the progeny of the seed should be every bit as good as that generally obtaining in the Eastern Provinces and considerably superior to that obtaining in the Western Provinces, as the parent trees from which the seed is taken are themselves the progeny of selected trees of very good fruit form growing in the Eastern Provinces. We are now able to supply sufficient quantities of this thick-shelled seed from our own farms and the first issues of seedlings should shortly be made. We no longer require supplies of seed from N'dian and it is fitting at this stage to record our deep indebtedness to the United Africa Company

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Company for stepping into the breach and supplying us with selected seed while we were not in a position to suuply it ourselves. Large stocks of seedlings from thin-shelled seed are still on our hands in various nurseries and for the next year or two, until these are exhausted, we shall be issuing them in admixture with the thick-shelled seedlings. Small planters will, of course, have to receive a high proportion of thick-shelled seedlings.

56. The next step in the supply of seed for extension work is to arrange for the interpollination of the selected seed trees by artificial means. This will ensure that the seed trees are not out-pollinated with pollen from inferior trees. This work has already been started at Benin but it is hoped to recruit more African Staff in the next financial year to permit a big extension of the work. Artificial pollination for seed supply is already practised on a large scale in the Belgian Congo. It may seem a very expensive method of producing seed for extension work, but even with the moderate charge of ½d per selected seedling, it should easily pay for itself, even if the improved quality of the seed did not itself justify the procedure. As more palms on our farms come into bearing it will be possible to arrange a more rigorous selection of seed trees, thus improving the quality of the seed still further.

Breeding Programme.

57. The acreage of useful palms was increased by the planting of over 2,000 progenies of self-pollinated, thick and thin-shelled selections from Aba at the Oil Palm Research Station in the 1939 rains. A small amount of planting was also done at Ibadan. The following table, brought up to date from last year's Departmental Annual Report, shows the approximate

Reference:- CO 583/258/30188 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

163

approximate number of stands and acreage of useful palms available for the selection programme :-

| | No. of Stands | Acreage |
|---|---|---|
| Calabar progenies | 4,982 | 79.5 |
| Lisombe progenies from N'dian | 6,290 | 45.7 |
| Aba progenies | 6,025 | 70.5 |
| Deli progenies | 255 | 4 |
| Total | 17,552 | 199.7 |

58. Of the above, about 5,000 palms are now in bearing and are being individually recorded for yield. Another 5,000 palms (not included in the above total) are being recorded at N'dian for selection purposes. In addition, nearly another 2,000 palms are being recorded for yield at N'dian as part of a manurial experiment. Yield recording also continues in the selection areas at Calabar, Aba and Umunebo-Ufuma. Altogether the Department has nearly 14,000 palms being recorded for yield in various parts of the country. This number will be very considerably increased when the more recently planted palms on the Departmental farms come into bearing. The detailed examination of such a large number of trees obviously increases our chances of finding palms of outstanding merit.

59. As foreshadowed last year, a supply of "Deli" seed from outstanding Malayan trees has now been received and has germinated well. In 1941, it will be possible to plant an extensive trial of the introduced Deli selections at the Oil Palm Research Station. Local selections will be incorporated in the trial for comparison. We are much indebted to the Malayan Government for enabling us to make a further trial of the Deli palm under Nigerian conditions.

60. A start has been made with the artificial pollination of outstanding trees among the progeny of the original Calabar selections, in an effort to produce a second generation.

STERILITY

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

164

## STERILITY.

61. Although, for the time being, our attention has been concentrated on the possibilities of the thick-shelled and "dura" types of palm, we are pursuing our studies of the problem of sterility, which is the ~~effect~~ factor largely determining the inferiority of thin-shelled selections. Our latest figures show that there is much variation from selection to selection in the proportion of sterility in the progeny. Some thin-shelled palms give remarkably few sterile progeny and we are now asking ourselves whether it is possible to recognise such palms in the parent stage. Further work is being done on the original Calabar selections for this purpose. Material for a cytological examination of sterility ~~xxxx~~ has been collected and it is hoped to make arrangements for it to be examined in England where better facilities exist for this type of work.

## OIL PALM PRESSES.

62. The number of presses in use at the end of the year was 889 as compared with 819 at the end of the previous year. (The figure for 1938 which was given as 834 in last year's report was incorrect and should be amended accordingly). Sales of presses were again almost entirely confined to hard or semi hard oil districts. No less than 49 presses were sold in the Orlu District where presses for the first time become popular. This is largely a result of the fact that late in 1938 the firms at Oguta where the oil from this area is purchased, commenced to buy soft and edible oil whereas previously they had bought only soft and semi oils.

63. In order to encourage the use of machinery for the extraction of palm oil Messrs the United Africa Company made a gift to the Government of a complete

Pioneer

Reference:- CO 583/258/30188 PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Pioneer Mill and 150 Miller Presses. In spite of the war they also made a special effort to ensure that these were dispatched to Nigeria. Arrangements are now being made for the erection of the mill in the Eastern Provinces and for the distribution of the presses. This gift is very greatly appreciated.

## CACAO.

64. At the Third West African Agricultural Conference the opinion was expressed that the closest touch should be maintained between the Departments of Agriculture of the Gold Coast and Nigeria on all matters affecting Cacao Research. During the early part of 1939 two of my officers visited the Gold Coast Cacao Research Station at Tafo and toured through the main cacao areas. The immediate result of their visit has been to co-ordinate the Tafo Selection programme with similar work previously commenced in Nigeria.

65. The deterioration of large areas of cacao in the Gold Coast was held by these officers to be due to the same factor as that causing severe die-back in Ondo Province and to a lesser extent throughout the other cacao growing districts in Nigeria. They consider the cause of this die-back to be the result of insect attack - mainly Sahlbergella spp. and Helopeltis spp. - and not to be due to drought, a view formerly held by some in West Africa. If insect attack is in fact proved to be a major cause in destroying large areas of cacao the position of the industry is indeed serious since no control measure practicable to the Nigerian farmer have as yet been evolved. That deterioration is in fact taking place has been proved by actual yield records taken

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

taken over a number of years on various plots at Ajia.

66. Many farms exist in Nigeria where the unhealthy appearance and direlict condition of the cacao trees appear exactly similar to those in the swollen shoot areas of the Gold Coast, but so far we have been unable to find a single instance of swollen shoot. Should it be proved that this phenomenon is caused by a virus or a disease it will be necessary to prohibit the import of cacao material from the Gold Coast, and in such circumstances the use which Nigeria could make of the Tafo Station as a source of improved planting material would be strictly limited.

EXPERIMENTAL WORK.

67. We have planned our selection and breeding work on cacao with the ultimate object of being able to supply superior seed to farmers. To be able to do so in quantity budded plots of our selections have been established, but since these plots are not isolated one from another it was important to find out whether cross pollination occurred and if so to what degree. An investigation was commenced in 1938 using Harland and Fuchville's Axil spot technique. It has now been shown that about 80% of pods on any self compatible cacao tree are the result of self pollination, the remaining 20% being the result of out pollination with neighbouring trees. Thus the bulk of the seed taken from a budded plot will be self fertilized even if such a plot occurs in the middle of a cacao field. This result is strikingly different from that obtained in Trinidad where the great majority of pods are produced by cross pollination. It is probable that the agents for carrying pollen from one tree to another - and no one yet knows what are the agents - are different in the West Indies from those in West Africa.



Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

KOLA.

Internal Trade.

68. The total tonnage railed to the Northern Provinces during the year amounted to 22,042 tons, as compared with 20,742 tons in 1938, of which 6,187 tons were consigned from Agege. Prices have continued to be low but a group of farmers at Agege obtained substantially better returns for their crop by marketing it direct through an agent in Kano. The quality of the kola sold in this way was markedly superior to that handled by the habitual Hausa traders and has doubtless substantially contributed to the success of the venture.

Export of Fresh Kola.

69. Exports of fresh kola have been made by Messrs John Holt & Company to Europe. Only well cured nuts have been employed for this purpose and no complaints have been received regarding weevil damage. Very good prices have been realised and it is extremely unfortunate that the war has necessitated a total suspension of the trade which it was hoped might ultimately assume much larger proportions. The whole of the export business has been undertaken by the same group of farmers, who have marketed their kola through the Kano agency. Although they have not yet formed a properly constituted society the business has been conducted strictly on co-operative lines and very close supervision has been maintained by this Department to ensure that the quality of the nuts supplied has been of the highest standard.

Dried Kola.

70. Efforts have been made to secure better prices for dried kola by more careful selection and drying of the nuts. One or two trial shipments were made by Messrs John Holt & Company but with little success owing to the congested state of the market. The advice and assistance of the

Imperial

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

Imperial Institute was also solicited in determining the qualitative standards required by the trade. It is now clear that the best prices are realised for natural quarters. There can only be obtained from the Abata Kola (Cola acuminata) which is not cultivated to any appreciable extent in the Western Provinces. Since the outbreak of war the trade in dried kola has ceased entirely.

COFFEE.

71. It is unfortunately true that the bulk of the coffee consumed in Nigeria amounting to some 70,000 to 90,000 lbs. annually is imported from other countries. Although in the early years of this Department coffee cultivation was encouraged among farmers no extensive planting did in fact take place. The reason for this lack of enthusiasm was almost certainly because the type of coffee distributed for planting was Liberian, and this variety - known to be a heavy yielder and well suited to the climatic conditions of Southern Nigeria - produces beans of poor quality. The world's market for Liberian coffee is very limited and the internal trade is small. Even the comparatively cheap price at which this coffee can be sold does not compensate for the bitter flavour.

72. During 1931 and 1932 improved varieties of coffee were obtained from overseas and planted in half an acre experimental plots at Ibadan. The long dry season is the limiting factor in the successful cultivation of these better types of coffee, but the effects of drought can be greatly alleviated by the use of shade trees. The following yields give an indication of the relative possibilities of the different varieties:-

Yield

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

169

Yield in lbs. Fresh Berries per acre.
Moor Plantation.

| | | 1935. | 1936. | 1937. | 1938. | 1939. |
|---|---|---|---|---|---|---|
| LIBERIAN. | Type 1. | 43 | 512 | 198 | 865 | 1,009 |
| | Type 2. | 217 | 1,480 | 821 | 2,504 | 665 |
| ROBUSTA. | Gold Coast | 11 | 364 | 86 | 60 | 141 |
| | Java | 14 | 502 | 143 | 241 | 170 |
| | Uganda | 2 | 262 | 43 | 267 | 103 |
| | Quillou | 102 | 963 | 128 | 1,473 | 502 |
| ARABIAN | | - | 16 | - | 322 | - |
| STENOPHYLLA | | - | 18 | 3 | - | - |

73. Owing to the very thick pulp on the Liberian beans the weight of coffee after hulling and drying is greatly reduced. The Robusta types have only a thin pulp, and an equivalent weight of fresh berries produce nearly exactly twice as much dry saleable beans as the Liberian types. Recently a plot of Excelsa coffee, the seed of which was obtained from Trinidad, has been established, and further selections of Robusta from Uganda have been planted.

74. In order to supply pure seed in quantity for distribution, isolated plots of Java Robusta - the variety thought best to replace Liberian - were planted at Onitsha and at the Ibadan Native Administration farm. Cross pollination is known to take place readily between varieties, and we had to ensure that no other coffee was planted near our seed plots. Large quantities of Robusta seedlings have been available during the past two years from our experimental farms, but the demand for them has been poor. In view of the good yield of Quillou an isolated plot is to be established this year at Owena.

TOBACCO.

75. As mentioned in last year's report the British American Tobacco Company asked us to reduce the acreage of

tobacco

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

tobacco to be planted in 1939, but as a result of the war they were eventually anxious to purchase as much as possible. In the South the acreage was reduced from 576 in 1938 to 395 in 1939 while in the North it remained stationary at 500 acres. Farmers have however found that tobacco is a profitable crop and are therefore prepared to take trouble with it so that yields were good in both North and South, although in the South the season was not very favourable. The Northern crop amounted to 61,700 lbs. as compared with 46,200 lbs. from a similar acreage in the previous season. Samples of our tobacco were sent to the Imperial Institute to ascertain whether it would be suitable for the home market. The reports on these samples show that the variety which we are growing at present for the local requirements of the British American Tobacco Company are quite unsuitable for this purpose. We are however testing several other varieties.

FLUE CURING.

76. An important development is the decision of the British American Tobacco Company to experiment with flue curing in the Southern Provinces on a much more comprehensive scale than formerly. They have brought an expert from East Africa to Nigeria to supervise the investigation, and in co-operation with the Agricultural Officer, Oyo, propose to make a start in the Okaka district of the Oyo Province.

The

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## THE FRUIT INDUSTRY.

77. The dislocation of shipping and of trade, caused by the war has seriously interfered with our efforts to establish an expert trade in pineapples, citrus fruit, and fruit juices, but there is plenty of scope for the further development of the internal trade and we are now concentrating on this.

78. In spite of the low produce prices in the Northern Provinces and consequent shortage of money, the railings of fruit from South to North continued at approximately the same level as in 1938. Relevant figures are given below.

Consignments of Fruit from Railway Stations in the Abeokuta and Oyo Provinces to the North April 1st. to March 31st.

| | 1938 | 1939. |
|---|---|---|
| Coconuts | 2 tons 11 cwts. | 18 cwts. |
| Oranges | 7 " 6 " | 11 tons 5 " |
| Bananas | 1 ton 8 " | 2 " 4 " |
| Pineapples | 3 tons 14 " | 6 " 4 " |
| Mixed Consignments | 19 " 5 " | 13 " 6 " |

Railings of Oranges from the Owerri Province to the North (January to December).

| | | | |
|---|---|---|---|
| 1934 | 170 tons 14 cwt. | 1937 | 490 tons 0 cwts. |
| 1935 | 203 " 2 " | 1938 | 342 " 17 " |
| 1936 | 350 " 18 " | 1939 | 330 " 0 " |

---

Fruit Piercing Moths.

79. Very little damage was done to the early Citrus crop on Moor Plantation. Achaea (spp.) were present in very small numbers and the bulk of the damage was done by Othreis fullonia, Cl. A very thorough search was made for fruit-piercing moth larvae from February to early May. The only larva found near Moor Plantation was one of Othreis divitiosa (Wlk.), but two days search in the Olokemeji Forest Reserve resulted in the discovery of three batches of

Reference:- CO 583/258/30188
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

of Achaea larvae on various food plants.

Nurseries.

80. Every effort is being made to ensure that adequate supplies of planting material exist in all parts of the country. In the Northern Provinces nurseries have been established at Yandev, Bida, Zaria, Kano, Kazaure and Rogogo (Daura), most of which are financed by their respective Native Administrations. In the Niger Province several subsidiary nurseries have also been established. The object of these nurseries is to supply planting material to their own local people, and their main work is the propagation of sweet oranges on rough lemon and lime stocks. The Yandev nursery has been operating for some years and the Zaria nursery has just commenced to issue citrus plants. The others are however more backward. Zaria, Kano and Kazaure have been established as gardens and orchards for many years, with the object of producing fruit. This will continue as a side line of secondary importance to the issue of planting material.

81. There are also nurseries at all our main stations in the Southern Provinces and over 3,000 trees were issued from the Moor Plantation nursery alone. There has been an increased demand for Valencia oranges, lemons and tangerines from the Agege and Abeokuta nurseries for planting in 1940, and it is noteworthy that farmers prefer to pay a shilling for a buded tree rather than to wait for a seedling tree to come into bearing.

EXPERIMENTAL WORK.

82. There is no doubt whatever that in Nigeria fruit should be plentiful and cheap, for our

experimental

References:- CO 583/258/30188 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

173

experimental work shows the soil and climate of Nigeria are eminently suited to citrus cultivation. At Moor Plantation grape fruit and orange ~~kkkk~~ root stock trials which were planted in 1932 have given the following yields :-

42 Grapefruit Trees on seven Different Stocks.

| Year. | Number of trees in bearing. | Total yield of fruits. | Percentage of fruits damaged. | Average yield of fruits per tree. |
|---|---|---|---|---|
| 1935-36 | 24 | 285 | - | 12 |
| 1936-37 | 41 | 6,442 | No record | 157 |
| 1937-38 | 40 | 15,571 | 24.8% | 389 |
| 1938-39 | 40 | 10,553 | 12.5% | 264 |
| 1939-40 | 42 | 34,663 | 12.5% | 825 |

42 Orange Trees on Seven Different Stocks.

| | Number of trees in bearing. | Total Yield of fruits. | Percentage of fruits damaged. | Average yield of fruits per tree. |
|---|---|---|---|---|
| 1936-37 | 41 | 12,661 | No record. | 308 |
| 1937-38 | 38 | 7,758 | 7.2% | 204 |
| 1938-39 | 39 | 17,887 | 4.3% | 459 |
| 1939-40 | 41 | 31,560 | 2.4% | 770 |

83. The percentage damaged figures are obtained by examining the "button" after the fruit has been harvested. A slight yellowish colour of the "button" is held to signify the fact that the fruit has been attacked by some insect, but not necessarily by fruit piercing moths.

84. The yield figures refer to unnamed grapefruit and orange trees which were selected as the best available in 1931. In 1933 the Department undertook extensive citrus introductions of most of the commercially recognised varieties. These introductions have grown well, and the yields of Marsh Seedless Grapefruit and of certain orange varieties obtained from the United States may be cited for comparison, though it will be noted they were planted a year later than those whose

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

whose yields are given in the preceding table.

Average Yields of Fruit Per Tree.

| Year | Grapefruit. | Oranges. | | | | |
|---|---|---|---|---|---|---|
| | Marsh Seedless. | Hamblin | Parson Brown | Lue Gim Gong | Ruby Blood. | Valencia |
| 1936-37 | 47 | 147 | 108 | 213 | 215 | 231 |
| 1937-38 | 153 | 264 | 117 | 109 | 196 | 45 |
| 1938-39 | 230 | 680 | 603 | 504 | 255 | 378 |
| 1939-40 | 334 | 920 | 761 | 671 | 703 | 539 |

85. Further trial shipments of Marsh Seedless and Thompson grapefruit were made from trees on the Agege farm but we have not yet been able to make shipments of either lemons or the superior types of oranges. The reports on these grapefruits were extremely satisfactory but some criticism was again directed against the appearance of the fruit, the skin of which showed too many blemishes.

86. Work in other countries suggested that blemish was caused by the liberation of the essential oil in the rind, and an experiment was set in hand to test this possibility. Immature fruits were smeared with rind oil, and the skins of another forty were lightly scraped to liberate the oil *in situ.* In both cases every fruit showed blemish on maturity. Similar fruits protected throughout their whole dvelopment by paper bags showed a 38% incidence to blemish while another lot of untreated control fruits gave a blemish incidence of 87%. It is concluded that one of the main causes of blemish is mechanical injury sustained during the development of the fruit, the first effect of such injury being the liberation of the rind oil. This experiment was conducted on both oranges and grapefruit with essentially the same result. Control measures against blemish therefore

appear

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

appear identical with those against injury and as such are likely to be impractical in those parts of Nigeria where tornadoes occur during the development of the crop.

PINEAPPLES.

87. Although the further export of pineapples has been temporarily stopped as a result of the war the work which we have done on this crop has not necessarily been wasted. We now know the conditions which are necessary for the production of fruit suitable for export, and the whole position will have to be again reviewed after the war is over.

FRUIT JUICES.

88. Attention is now being directed towards the development of an internal trade in fruit juices the possibilities of which seem to be promising. It is hoped to establish a small factory at Agege in the near future for the preparation of fruit squashes and possibly of canned fruit.

MANGOES.

89. Two varieties of mangoes - Peter and Alphonse- were introduced from Madras in 1935, and during the past year the Peter variety commenced bearing. The fruit is very large, the stone comparatively small, and the flavour and texture excellent. These results are encouraging as the fruit is certainly better than that of the Julie variety. The distribution of mangoes has been curtailed in the past owing to the time and expense spent in inarching, but a new technique of budding is now under trial. If successful, budded mangoes should be as easy to produce as budded citrus. Both Africans and Europeans would stand to gain if we can distribute really first class varieties at a cheap rate.

KAPOK.

90. In view of the commercial success attained by

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

by the Dutch in Java in the Cultivation of Kapok, seed from three of their selected varieties was introduced into Nigeria in 1933. Plots were planted at Onitsha, Benin and at Moor Plantation. The seedlings at Benin never became properly established and the plot was abandoned. At Onitsha the trees made good growth for the first two years, but thereafter suffered from very severe stem borer damage. Out of season defoliation, probably caused by insects, further debilitated the trees, and Kapok cannot be considered a satisfactory crop in the Onitsha area. At Moor Plantation the position is more satisfattory. All three varieties, Bondowoso 5, Siloewok Sawangan 29 and Siloewok Sawangan 21, have grown well and certain trees of the Bondowoso variety have commenced fruiting.

## COTTON.

### Northern Provinces.

91. Purchases of American seed cotton since 1930-31 expressed as bales of 400 lbs. net are as follows :-

| | Seed distributed Tons. | Cotton bought Bales. | Price paid per lb. of seed-cotton. d - d |
|---|---|---|---|
| 1930-31 | 2,719 | 13,849 | 0.5 - 0.8 |
| 1931-32 | 1,569 | 4,811 | 0.6 - 0.8 |
| 1932-33 | 1,674 | 22,228 | 0.8 - 0.9 |
| 1933-34 | 2,376 | 23,013 | 0.8 - 1.2 |
| 1934-35 | 3,807 | 50,022 | 1.1 - 1.5 |
| 1935-36 | 5,170 | 49,793 | 1.1 - 1.6 |
| 1936-37 | 5,170 | 39,272 | 0.8 - 1.5 |
| 1937-38 | 4,910 | 23,714 | 0.6 - 0.8 |
| 1938-39 | 4,476 | 19,588 | 0.7 - 0.6 |
| 1939-40 | 4,724 | 46,504 | 1.1 - 1.4 |

The

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

92. The very satisfactory increase in the quantity purchased for export was partly due to the rise in price and partly to a very favourable season. In some areas notably in Northern Katsina there was also an increase in the acreage planted. There has again been a very big demand for seed for planting during the forthcoming rainy season and I should like to take this opportunity of expressing my appreciation of the action of the Nigerian Railway in further reducing the cost of transport of cotton seed by their road transport services from 4d per ton mile to 3d per ton mile. This step has enabled us to distribute more seed than we should otherwise have been able to do, and will therefore be a real contribution towards increased production. 177

93. We now have a group of strains giving a much higher yield than the ordinary strain. These have been fully tested and as the reports are satisfactory they are being multiplied for general distribution.

Southern Provinces.

94. The purchases of improved Ishan and native cotton in recent years are given in the following table :-

| | Native Cotton. | | | |
|---|---|---|---|---|
| | Bales of 400 lb. lint. | Prices. | Bales of 400 lb. lint. | |
| 1930-31 | 312 | $\frac{5}{8}$d falling to $\frac{3}{8}$d (2) | 4,289 | $\frac{3}{4}$d falling to $\frac{3}{8}$d(1) |
| 1931-32 | 4 | $\frac{1}{4}$d " " $\frac{1}{8}$d (3) | 1,333 | $\frac{1}{2}$d " " $\frac{3}{8}$d(3) |
| 1932-33 | 4 | Not quoted | 860 | $\frac{9}{16}$d " " $\frac{3}{8}$d(3) |
| 1933-34 | 118 | $\frac{3}{8}$d (3) | 2,884 | $\frac{1}{2}$d " " (3) |
| 1934-35 | 389 | $\frac{3}{8}$d (3) | 5,208 | $\frac{13}{16}$d " " $\frac{3}{5}$d(3) |
| 1935-36 | 324 | $\frac{3}{8}$d rising to $\frac{7}{8}$d (3) | 8,135 | $\frac{7}{8}$d rising to $1\frac{1}{16}$d(3) |
| 1936-37 | 356 | 1d " "$1\frac{1}{2}$d (3) | 5,428 | $1\frac{1}{8}$d " " $1\frac{3}{4}$d (3) |
| 1937-38 | 80 | Not quoted | 6,134 | $\frac{3}{4}$d falling to $\frac{1}{2}$d(3) |
| 1938-39 | 185 | $\frac{5}{16}$d falling to $\frac{3}{16}$d(3) | 2,604 | $\frac{3}{4}$d " " $\frac{5}{8}$d (3) |

As

Reference:- CO 583/258/30188
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION
PUBLIC RECORD OFFICE

178

95. As anticipated the very low price caused a substantial decrease in the quantity purchased in 1938-39 and only 11 tons of seed was sold for planting in 1939. The 1939-40 crop therefore seems likely to be even smaller than the 1938-39 crop. The 1939-40 crop suffered severe damage from "Helopeltis" which was more prevalent than ever before since the introduction of Improved Ishan Cotton. On many farms the crop was completely destroyed.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

GROUNDNUTS.

96. The 1939-40 groundnut crop amounted to approximately 173,000 tons. In the Kano Province and parts of the Katsina Province rosette disease caused considerable damage and in some areas yields were much below average.

97. Before the planting season commenced Messrs. The United Africa Company and Messrs. John Holt announced that they would guarantee to pay the price of £4. 13. 4d. per ton in the Bauchi, Bornu and Adamawa Provinces even if such a price was not justified by the state of the world's markets. This generous offer had its effect and 14,000 tons were produced in the Adamawa Province which was nearly double the figure for the previous season. In addition 8,700 tons were purchased in the Bauchi Province and 8,500 tons in the Bornu Province.

98. The price fixed by the control namely £5.12.6d at Kano was considerably higher than the previous season's price and as differentials were fixed on a fair basis it was particularly favourable to the more remote areas. Thus the price in the Adamawa Province rose to £5.12.6d which was higher than the price guaranteed by the firms. There is little doubt that in such areas production during the forthcoming season will be still further stimulated as a result of these comparatively high prices.

99. Work on the improvement of groundnuts was continued by the Senior Botanist and improved strains were distributed from all farm centres. There was a keen demand for seed of the "Castle Cary" strain particularly in the Niger Province.

100. A survey of the groundnut producing areas was carried out for the United Africa Company by Mr.Luddington, a trained statistician to ascertain whether methods could be worked out which would enable an accurate forecast of the groundnut crop to be made. Mr. Luddington's report which the United Africa Company have kindly placed at the disposal of the Department contains much useful information of a purely Agricultural nature.

BENNISEED.

References:- CO 583/258/30188 PUBLIC RECORD OFFICE COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

BENNISEED.

101. The production of benniseed in the Benue Province having risen steadily in recent years to the figure of 14,800 tons in 1938-39, suffered a set back in 1939-40. The wet season crop amounted to only 9,000 tons as against 13,000 tons in the previous season, and dry season crop amounted to only 1,000 tons; the final figure will be approximately 10,000 tons. The price in 1939-40 was £4.13.4 as compared with £4 per ton in 1938-39.

GINGER.

Production for Export.

102. This season the ginger areas were drastically reduced and confined to the Jaba areas of Kachia District. This was necessary to enable us to exercise complete control over the curing process in order to rectify the analytical deficiencies of the cured product. A smaller tonnage was therefore anticipated but the final purchases of 1,702 cwt. were less than was expected. A small quantity of ginger was also cured in Niger Province and this has been sent to England as a trial shipment for report.

103. A comparison of the annual exports of cured ginger since the commencement of the industry is shown in the following table:-

| | | | |
|---|---|---|---|
| 1930 | 305 cwt. | 1935 | 7,565 cwt. |
| 1931 | 784 " | 1936 | 6,347 " |
| 1932 | 1,062 " | 1937 | 6,354 |
| 1933 | 1,726 " | 1938 | 4,616 " |
| 1934 | 4,427 | 1939 | 1,702 " |

104. The reduction in the producing area enabled us to intensify our propaganda for the use of bold seed, correct spacing, mulching and the use of manure. There was a very good response which resulted in the crop being much bolder, and the use of central washing stations produced a more

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

more uniform colour. The increase in boldness is still not sufficient to influence the amount of special grade produced and the latter did not warrant a separate consignment.

Internal Market. -

105. There has been a falling off in demand for green ginger for the internal market probably owing to the general low level of produce prices which obtained last year. The final railings will probably not exceed 350 tons which is nearly 100 tons less than the previous year. The local price remained similar to last season and averaged about 1/3d. per bag at the railway station. Latterly a certain amount of dried upeeled ginger has been railed for the northern markets. This fetches 3/6d. per bag at the railway and must show a considerable saving in freight charges.

Chemical Analysis.

106. In last year's report mention was made of the decision of grinders in England not to deal with further consignments of Nigerian ginger without a guarantee from the shippers that it conformed to the legal requirements in the United Kingdom. We therefore decided that we should give the shippers a certificate showing whether or not we had found that the ginger satisfied these conditions. In order to ensure that it would not be necessary to give an adverse certificate it was essential that we should have control over the curing process. Accordingly the area of production was confined to the Kachia Jaba area and a system of central washing stations was introduced. A field laboratory was built at Kachia and the Chemist and his staff were present throughout the curing and marketing period. The loss of soluble constitutents only occurs when the dried ginger is immersed too long in water, the soaking of fresh ginger having no appreciable effect on the analysis. The growers were therefore permitted to scrape, wash and dry the fresh ginger, the

most

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

most laborious part of the curing process, in their own compounds. This dry ginger was stored as it was produced, until ten days before the date of the market, when the central washing stations were opened. There were twelve washing stations each serving a small grouo of villages and a mallam was put in charge of each station. After washing, the ginger was dried in the owners compound, the producers returning daily to re-wash their ginger. Check samples were analysed by the Chemist in order that washing might be stopped at any station where the ginger showed a low analysis. During the market the ginger was purchased in lots of 25 one cwt bags and these 25 bags were sampled for analysis. Each batch of bags was given a serial number and it was therefore possible to issue a certificate in respect of each individual batch. All the analyses were well above the legal standard and the system of central washing stations has proved successful The following figures show the legal standard and the average analyses for the past four years.

| | Water Soluble Ash. | Water Soluble Extract. |
|---|---|---|
| B.P.Standard. | % | % |
| (not less than) | 1.7 | 10.0 |
| 1939/40 | 2.4 | 12.8 |
| 1938 | 1.66 | 11.92 |
| 1937 | 1.49 | 11.73 |
| 1936 | 0.66 | 5.30 |

Yellow Ginger.

107. It has already been reported that the new yellow ginger is preferred on the English market to ordinary Nigerian and it has the most important quality of curing to the correct colour with fewer washings than the ordinary strain. This means that the danger of producing low standard ginger is much less and it has been decided that all our expansion in Southern Zaria outside the Kachia Jaba area shall be with this new yellow

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

yellow strain. This will encourage growers, who previously cured ginger but were excluded this season, to multiply the seed. Seed multiplication has now reached the stage when curing on a small scale can commence and it is hoped to send a small shipment to England next year. 183

Rough Scrapped Ginger.

108. In order to have an alternative market for our ginger a small consignment of some fifty bags was prepared to approximate to the Sierra Leone quality. This was dispatched to the Imperial Institute who kindly offered to dispose of it and to arrange for a special grinding and report.

The Imperial Institute now report that the ginger was analysed in their laboratory and was found of satisfactory composition and fully up to B.P.standard. Samples were also sent to three firms who analysed it and submitted it to grinding tests in their mills and they report that the analysis is very satisfactory; the appearance is rather poor but the result on grinding is much better than would have been anticipated from the appearance and their opinion is that it would be a useful grade to grinders and having regard to this it is worth a premium of 5s to 7s. 6d (per cwt.) on the Sierra Leone product. They conclude that

> "when the opportunity arises, the introduction of
> "this ginger to the London market should eventually
> "prove to be to the mutual advantage of the
> "producer and the trade in this country."

CHILLIES.

109. The United Africa Company again purchased a consignment of chillies in the Niger Province for export, and the competition of the local buyers caused a steep rise in price. In January before the United Africa Company commenced to buy the price was 6/4d per cwt. but it rapidly rose to 14/6d per cwt. As the yield of chillies is from 300 to 600 pounds per acre, at such prices it is a very profitable crop and there is every justification fpr its adoption by the Bida farmers in preference to

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

to cotton. It is probable that there will be an increase in production this year.

110. Selection work by the Botanist at Moor Plantation has been continued and samples of the best selections have recently been sent to the Imperial Institute for valuation and report. In the meantime they are being multiplied up. A series of cultivation experiments were also carried out at Ibadan which indicate the plants transplanted from nursery beds give better results than when the seed is planted atstake. The plants sown in April also gave a higher yield than plants sown later i.e. in July and September, but most of the chillies from the early sowings developed mould during the process of drying.

SUGAR.

111. During the last war a small sugar industry was developed in the Zaria Province which was sponsored by the Church Missionary Society, which has kept it going on a very small scale ever since. The Church Missionary Society is to be congratulated on this pioneer effort. In 1914 the Agricultural Department introduced improved types of canes from the West Indies. These yielded better than the local canes but were not popular with the local farmers who primarily required a cane with a thin skin suitable for chewing. These canes are however still in existence, and there is thus a basis for resuscitating a sugar industry which will help to provide Nigeria with sugar during the present war.

112. On the outbreak of the war a survey was made of all possible sugar areas, and the manufacturing methods already in use were studied by the Agricultural Chemist. He was able to suggest several improvements which were adopted by the local manufacturers. There are six crushers in use in the Zaria Province most of which are owned by one man. The sugar produced is a crude article which before the war was mainly used locally, but successful efforts have been made to find a wider market for it and some 4 tons have been sold in various parts of Nigeria. Several more crushers have now been ordered, and the improved West Indian canes are being multiplied up.

113.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

185

113. During the last war also the Agricultural Department attempted to produce sugar at Calabar, and West Indian canes were introduced to Ibadan, with the same object in view. A West Indian near Lagos now proposes to make a further attempt to produce sugar in the Southern Provinces. Past attempts were however not a success and our own experiments show that it is almost impossible to produce dry sugar. In this damp climate it remains a sticky mass which is difficult to hanfile. An excellant sample of sugar crystals has however been produced in the laboratory by the use of a centrifuge, and it is possible that in an emergency the use of a centrifuge would be justified. Two more centrifuges have now been ordered to enable further experimental work to be carried out.

WHEAT.

114. The need for a greater production of foodstuffs locally has led us to give more attention to wheat as a source of locally produced flour. Wheat is grown in many parts of the Northern Provinces as an irrigated crop in the dry season, notably in Bornu, parts of Sokoto, Katsina and Kano. A recent survey of present production indicates that approximately 14,000 cwts are produced annually and there is no doubt that this quantity can be greatly increased. Arrangements have been made both to increase the supply of seed, and to introduce wheat growing to areas where it is not normally grown. We are also arranging to carry out experiments at Kano and at Shika to ascertain whether wheat can be grown as a wet season crop.

115. In recent years although we have grown wheat as an irrigation crop at Kworre we have done very little to stimulate its production or to improve the variety. But as far back as 1914 it is stated in the annual report for that year that "small samples of wheat and barley were distributed", and in 1919 the Department issued an improved type of wheat "Pusa No.4". This was an awnless wheat and it can still be traced wherever wheat is grown. In this connection the Agricultural Officer, Kano, recently reported as follows :-

"It is

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

"it is interesting to note that a variety of wheat, which was introduced from Pusa by the Agricultural Department, some 15 years ago, is now in common cultivation under irrigation at a village called Gundutse in Kura District. It is almost ousting the native bearded variety. It is a heavier yielder and has much better filled grain."

POTATOES.

116. For several years a considerable quantity of potatoes has been grown on the Plateau and in the Cameroons for local consumption, and in recent years the Agricultural Officer, Shika has also encouraged the growing of potatoes in the neighbourhood of the Shika Stock farm. An attempt is now being made to expand production in these areas in order to try and make Nigeria self supporting in this commodity. New seed was recently imported for both the Plateau and the Zaria area, and it is hoped that it will be possible to safeguard seed supplies by increasing the dry season crop which is at present grown on a small scale in the Northern Provinces by irrigation.

RICE.

117. Every effort is being made to make Nigeria Self supporting in rice. The main producing areas at present are in the Sokoto and Niger and Ilorin Provinces where rice is grown in the valley of the Niger River and its tributaries. But considerable quantities are also grown in other parts of the Northern Provinces. A preliminary survey of the rice area of the Niger Province indicates that the annual production is approximately 8,000 tons of which at least half is exported to other parts of Nigeria. There is ho ever scope for greatly increased production both in this area and in Sokoto, and the high prices which have recently been offered for locally produced rice will encourage the producers to extend the area under cultivation.

118. In the Southern Provinces there is still little evidence that the people in the Warri and Calabar areas are prepared to develop rice growing in the mangrove swamps, but in many areas there has been a considerable expansion of

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

of the area under upland rice, particularly in parts of the Benin Province. That upland rice will yield well in this area was shown by the results of experiments carried out on our experimental farm, yields of over 1 ton of paddy per acre being obtained. Arrangements have been made by the Native Administrations for the provision of seed for the forthcoming season. Steps have also been taken to encourage rice growing in parts of the Eastern Provinces and the Colony.

VEGETABLES.

119. The production of vegetables in the Kano area is now surplus to local requirements and an attempt is being made to find markets for this surplus in other parts of the country. Africans are being encouraged to start market gardens near all our main towns and voluntary food production committees are assisting with both the production and marketing of local supplies.

AGRICULTURAL EDUCATION.

Refresher course - Trinidad.

120. The two members of the African Staff who were sent to the Imperial College of Tropical Agriculture, Trinidad, in 1938 for a refresher course have now resumed their duties with the Department. One of them has just passed his examinations and the other just failed so that the course which was evolved by the Principal and his staff was obviously satisfactory. There is no doubt whatever that both the course itself and the experience gained have been of great value to the officers concerned, and when conditions again become normal it is hoped that we shall be able to send a few students to Trinidad annually. I should like to take this opportunity of thanking the Principal both for the trouble he took to provide our students with a suitable course and for the arrangements which were made to enable our students to feel 'at home' at the College.

Departmental Schools.

121. Mr. R. J. Newberry who has been in charge of the Departmental School at Ibadan since 1927 was promoted to the post Agricultural Education Officer in the Education Department in April

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

188

April 1939, and the posts of "Schoolmasters" in the Agricultural Department have now been abolished. The two Departmental Schools are now in charge of an Agricultural Officer. This has been made possible by the improvement in the standard of education in recent years, as the students who come to us now have reached a sufficiently high standard to enable us to concentrate on agriculture and applied science. They require very little extra instruction in ordinary subjects such as arithmetic, writing etc. Mr.Newberry has done extremely valuable work for the Department which can be measured by the high standard of our Agricultural Assistants, and the very low proportion of those who have failed to make good. He has a flair for stimulating a real interest in agriculture in the most unpromising material. In his present post he is still working in close co-operation with the Agricultural Department.

122. There were no Yaba students in the Ibadan School during 1939-40 but nine new Yaba students commenced their course in January 1940, three of them are being trained with the view to taking appointments in the Education Department. Twenty-two Technical Assistants and three Native Administration Assistants completed their course at Ibadan in April 1940, and four Technical Assistants completed their course at Samaru. The School farm at Samaru was re-organised at the commencement of the year and had an extremely good season.

123. The training centre at Kafin Soli has completed its second course, and of the 33 pupils 26 have already been set up as mixed farmers while seven others wish to be set up next year. We have gained valuable experience from the two courses which have already been held and the course is now being revised to meet the difficulties which have been encountered.

The Local Press.

Reference:- CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## TH LOCAL PRESS.

124. An encouraging sign for the future progress of Nigeria is the increasing interest of the local press in Agricultural and Economic subjects. This development has been most marked during the period under review. The criticisms of the press have been most stimulating: and, on the whole, well informed and constructive. They are much appreciated by both myself and my officers. The press is also to be congratulated on its readiness to publish replies to criticisms, and also on its willingness to disseminate information which has been supplied to it by my Department through the Publicity Officer. We a preciate the facilities so provided and propose to make the fullest possible use of them.

## APPENDICES.

125. A list of Agricultural Legislation enacted during the year is attached as Appendix I. A financial statement will be forwarded as Appendix II as soon as it is received from the Accountant-General.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

## APPENDIX I.

Agricultural Legislation passed during the period 1st April, 1939, to 31st March, 1940.

1. Regulations No.27 of 1939 - Fruit Product Export Regulations, 1939.
2. Regulations No.28 of 1939 - Grapefruit Export Regulations, 1939.

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION

191
EMB.

Produce Inspection.

| | | | |
|---|---|---|---|
| | Brought Forward ... ... | | 86,448.14.5 |
| | Personal Emoluments (Produce Inspection) | 37,605.15. 1 | |
| 27. | Transport Allowances | 1,408.17. 8 | |
| 28. | Transport-General | 1,067.15. 8 | |
| 29. | Transport-Railway | 602. 1. 8 | |
| 30. | Travelling Allowances | 216. 1.11 | |
| 31. | Seals & Presses | 2,320.19. 2 | |
| 32. | Stationery | 120.15. - | |
| 33. | Contingencies | 17. 7. 6 | |
| 34. | Telephones | 264.17. 7 | |
| 35. | Produce Testing Apparatus | 44. 4.11 | |
| 36. | Uniforms | 201. 4. 4 | |
| 37. | Advisory Committees on Produce Inspection | 6.10. 8 | |
| 38. | Refund of Fees | 26.12. 1 | 43,903. 3. 3 |
| | | | 130,351.17. 8 |

Special Expenditure.

| | | |
|---|---|---|
| 1. | West African Agricultural Conference | 150. 1. 4 |
| | | £ 130,501.19. - |

Statement of Revenue under Agriculture 1939-40.

| | | | |
|---|---|---|---|
| Head 2. | Fees of Court, etc. | | |
| Head 17. | Produce Inspection | 42,499. 8. 5 | |
| 18. | Overtime & Re-bagging (Produce Inspection) | 1,301. 3. 3 | |
| | | | 43,800.11. 8 |
| Head 8. | Earnings of Government, etc. | | |
| Item 8. | Agricultural Produce | | 1,068. 1. 8 |
| | | | £44,868.13. 4 |

Reference:-
CO 583/258/30188
PUBLIC RECORD OFFICE
COPYRIGHT - NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION