



FEDERAL REPUBLIC OF NIGERIA

**Annual Report
of the
Board of Customs and Excise
FOR THE YEAR 1961-62**

1964

FEDERAL MINISTRY OF INFORMATION
PRINTING DIVISION, LAGOS

OD
DT 515
AZ 8
C 98.035
1961-62

OD
DTSIS
A28
C98.035
1961-62

FOREWORD

This report covers the Department's 71st fiscal year 1st April, 1961 to 31st March, 1962, and is intended, as in the previous reports, to give a brief summary of the activities of the Board and the Department and the role they have played in the economic development of Nigeria.

2. During the year, the Nigerianisation programme of the Board progressed satisfactorily. Out of the 18 overseas officers who were in the Department in 1959, only 6 were in the Service by 31st March, 1962, with an additional 4 under the Technical Assistance Scheme.

3. Revenue continued to rise, reaching £76,707,287 for the year as compared with £32,106,486 for the year 1951-52—an indication of the extent to which the Department has expanded within the last ten years, keeping at the same time its position as the number one revenue-earning Department in the Federation.

4. To prepare officers adequately for this increased responsibility a new training centre with facilities for instructional Cinema Shows was opened during the year for training courses in all branches of work.

5. I acknowledge the valuable assistance derived from the Nigerian Ports Authority's continued port development programme which provided the Department with adequate facilities for the efficient control of goods, and of the willing co-operation not only of the shipping and trading interests but also of the officers of all ranks in the Department, without which the Board could not have achieved the success which this report indicates.

FESTUS SAM OKOTIE-EBOH, C.M.G.,
Federal Minister of Finance

CONTENTS

	<i>Page</i>
Members of the Board	5
Heads of Areas of Administration and Principal Officers	6
The Board and its functions	7
Headquarters and Field Organisation	7
Activities of Departmental Branches	7
Staff	9
Training	10
Legislation	11
Tariff Changes	11
Publications	11
Revenue and Expenditure	11
Development and Ports Facilities	12
Buildings	13

ANNEX

A Organisation chart	15
B Preventive Service Seizures	16
C Changes in Legislation	18
D List of Publications	21
E Revenue History, 1936-1962	29
F Revenue by Ports, 1961-62	30
G Revenue 1960-61, 1961-62	31
H Export Duties by Commodities, 1961-62	32
I Import Duties by Commodities/Ports, 1961-62	33
J Expenditure, 1961-62	34

MEMBERS OF THE BOARD OF CUSTOMS AND EXCISE
(AS AT 31ST MARCH, 1962)

CHAIRMAN

S. G. Quinton, Esq.

<i>Members</i>	<i>Representing</i>
A. Diyan, Esq.	Board of Customs and Excise
D. E. Ogisi, Esq.	Board of Customs and Excise
P. L. A. Aideyan, Esq.	Board of Customs and Excise
H. N. Alagoa, Esq.	Board of Customs and Excise
S. Darego, Esq.	Board of Customs and Excise
A. J. Cordy, Esq.	Federal Ministry of Finance
M. O. Balonwu, Esq.	Non-Official Member

The following also served on the Board for various periods during the year :—

<i>Member</i>	<i>Capacity in which served</i>	<i>Period served</i>
1. T. Rylance, Esq.	Member	1-4-61 to 14-6-61
2. R. A. Fluellen, Esq.	Member	1-4-61 to 31-8-61
3. P. L. A. Aideyan, Esq.	Deputy Chairman	25-7-61 to 31-3-62
4. H. N. Alagoa, Esq.	Member	1-4-61 to 20-8-61 15-11-61 to 31-3-62
5. S. Darego, Esq.	Member	11-8-61 to 31-3-62
6. J. M. Idowu, Esq.	Member	27-6-61 to 24-10-61
7. J. O. Ukpoma, Esq.	Member	26-9-61 to 31-3-62
8. A. J. Cordy, Esq.	Member	1-4-61 to 31-3-62
9. J. O. Ugboma, Esq.	Non-Official Member	1-4-61 to 10-8-61
10. M. O. Balonwu, Esq.	Non-Official Member	29-8-61 to 31-3-62

Secretary to the Board
S. O. Odugbesan, Esq.

HEADS OF AREAS OF ADMINISTRATION AND PRINCIPAL OFFICERS

1. Chief Collector, Headquarters	..	..	..	..	P. L. A. Aideyan, Esq.
2. Chief Collector, Organisation and Training	..	..	..	..	S. Darego, Esq.
3. Chief Collector, Preventive	..	..	..	..	H. N. Alagoa, Esq.
4. Chief Collector, Inspectorate	..	..	..	..	W. Gibbs, Esq.
5. Chief Collector, Eastern Area	..	..	..	..	J. W. Green, Esq.
6. Chief Collector, Northern Area	..	..	..	..	T. A. Pine-Coffin, Esq.
7. Chief Collector, Western Area	..	..	..	..	H. E. Duke, Esq.
8. Principal Collector, Headquarters	..	..	..	..	J. O. Ukpoma, Esq.
9. Principal Collector, Central Area	..	..	..	..	D. O. Osilaja, Esq.
10. Principal Collector, Organisation and Training	..	..	..	..	J. M. Idowu, Esq.
11. Principal Collector, Inspectorate	..	..	..	..	M. O. Leigh, Esq.
12. Principal Collector, Eastern Area	..	..	..	..	A. E. Atiri, Esq.
13. Principal Collector, Western Area	..	..	..	..	E. O. Phillips, Esq.
14. Inspector/Instructor	..	..	..	..	W. J. Wakely, Esq.
15. Inspector/Instructor	..	..	..	..	J. C. Manfield, Esq.
16. Inspector/Instructor	..	..	..	..	S. Plant, Esq.
17. Inspector/Instructor	..	..	..	..	A. J. Alcock, Esq.
18. Valuation Adviser	..	..	..	..	S. Roberts, Esq.
19. Legal Adviser	..	..	..	..	L. M. Emejulu, Esq.
20. Chief Accountant	..	..	..	..	F. E. Enderson, Esq.
21. Principal Accountant	..	..	..	..	P. H. Vanderpuye, Esq.
22. Principal Executive Officer	..	..	..	..	E. A. Tella, Esq.

THE BOARD AND ITS FUNCTIONS

The Board, made up of the Chairman, a Deputy Chairman and 7 other members was, subject to the general control of the Federal Minister of Finance, primarily concerned with the administration, assessing, collecting and safeguarding of revenue from Customs and Excise, the prevention of smuggling, the enforcement of prohibition orders and, by reason of its country-wide organisation, also acquired some non-revenue functions which could not operate economically as a separate organisation.

HEADQUARTERS AND FIELD ORGANISATION

2. *Headquarters.*—The Headquarters at Lagos comprised seven branches of administration—Technical, Inspectorate, Training, Preventive, Accounting and Statistical, Establishment and Legal.

3. *Field.*—Annex A to this report shows the Board's administrative arrangement for the implementation of its functions. The four areas of administration agree roughly with the political boundaries of the Regions with the exception that the Western and Eastern Areas are extended for administrative convenience to the natural boundaries of the Niger and the Benue and the Federal Territory included in the Western Area.

4. A Chief Collector was in charge of each of the four Areas and each Chief Collector was responsible for Customs, Excise and Preventive matters in his Area including extraneous duties for other Departments.

5. *Western Area (Including Federal Territory).*—Chief Collector at Apapa responsible for:—

- (a) the port of Lagos/Apapa which is the premier port of the country ;
- (b) the eight preventive stations along Dahomey/Nigeria boundary and anti-smuggling activities in the whole area ;
- (c) the 6 Hydrocarbon Installations at Apapa and other Warehouses ;
- (d) the 16 Excise Factories including the Brewery at Apapa and the Tobacco Factory at Ibadan ; and
- (e) the Lagos Customs Airport.

6. *Eastern Area.*—The Chief Collector at Port Harcourt responsible for :—

- (a) the ports of Port Harcourt (Nigeria's second largest port), Degema, Calabar and Bonny ;
- (b) the 3 preventive stations along the Cameroun/Nigeria boundary, the station at Oron and anti-smuggling activities in the whole Area ;
- (c) the Hydrocarbon Installations at Port Harcourt ;
- (d) Excise Factories including the Brewery at Aba and the Tobacco Factory at Port Harcourt ; and
- (e) the Calabar Customs Airport.

7. *Northern Area.*—The Chief Collector at Kano responsible for :—

- (a) preventive control along the almost 2,000 miles border between Nigeria/Niger/Chad and the 6 stations along the boundary ;
- (b) the Hydrocarbon Installations at Kano and Bukuru ;
- (c) Excise Factories including the Tobacco Factory at Zaria and the Brewery at Kaduna ; and
- (d) Customs Airports at Kano and Maiduguri.

8. *Central Area*.—The Chief Collector at Sapele responsible for :—

- (a) the ports of Sapele, Koko, Warri and Burutu ; and
- (b) preventive and Excise matters in the Area.

9. *Preventive*.—The Preventive staff guarded all the approved gates into and out of the country at land boundary stations, at sea ports and at Customs airports and chased smugglers at suspected areas throughout the country. In this exercise, valuable co-operation was given by the Police and the Navy and the combined efforts of these Services were acknowledged in the publication "Activities of the Federal Government during 1961"—

"Special mention must be made of the Preventive Branch of the Board of Customs and Excise which in conjunction with the Royal Nigerian Navy has achieved remarkable success in the campaign to stamp out smuggling".

The physical result of these activities is as shown at Annex B to this report.

10. A total of 1,048 seizures were made during the year involving 1,096 offenders of whom 205 served prison sentences and the others paid monetary penalties amounting to £20,200. The seizures included 9,430,598 cigarettes, 2,980 gallons of spirits, 17,842 lbs of tobacco goods and other goods valued at about £21,197.

11. *Technical*.—Officers of the Technical Service posted at the seaports at Lagos, Apapa, Port Harcourt, Sapele, Koko, Warri, Burutu, Degema, Calabar, Bonny, at the Customs airports at Lagos, Kano, Maiduguri and Calabar and at the various Warehouses, Excise Factories and Parcel Post Offices were responsible for the collection of a total revenue of £76,706,709 against £75,246,985 for the previous year, both representing about 67% of the Federal Government total revenue of £114,480,915 and £111,860,417 respectively.

12. As the country develops, more and more burden of revenue control is thrown on Customs and Excise staff following increase in ships entered and passengers and tonnage handled over the ports as reflected in the following comparative figures :—

	1960-61	1961-62
Ships entered	4,076	4,217
Import tonnage	3,125,104	2,941,446
Export tonnage	2,942,930	5,124,520
Passengers	52,396	50,766
Transit tonnage (import and export)	43,350	59,423

13. The figures show a drop in import tonnage due to progress in industrialisation and an impressive increase in export tonnage due to export of oil at Bonny, but the total tonnage in 1961-62 shows an increase. The drop in the number of passengers was due to the loss of the Victoria to Nigeria which accounted for over 3,000 passengers in 1960-61 and as in the previous year, there were more arrivals than departures. The transit trade figures show the increasing dependence of the neighbouring French territories on traffic through Nigerian ports.

14. *Accounts* :—A Chief Accountant was in charge of the Accounts Branch and was responsible during the year, responsible to the Board for :—

- (a) the accounting of revenue collected ;
- (b) the declaration of revenue for allocation to the Federal and Regional Governments and to the Chairman for ;
- (c) the control of expenditure votes ; and
- (d) the receipt and issue of stores.

15. *Clerical*.—The staff of this Branch, under a Principal Executive Officer was not only responsible for Establishment matters and general correspondence, but shared in many indoor duties connected with revenue collection.

16. *Inspectorate Branch*.—(Under a Chief Collector). The Branch comprised the following sections :—

(a) *Inspection*.—The Inspectors were responsible for the inspection of ports and stations, the re-examination of revenue accounting documents to ensure compliance with departmental instructions, the correction of revenue errors inadvertently omitted by ports and stations, and the detection of fraud.

A number of inspections were carried out during the year and 345,704 bills of entry and other revenue accounting documents were re-examined. From this search, 1,064 queries were raised and short payments amounting to £25,931 were collected. This shows an increase of £1,107 over the amount collected the previous year although the number of entries passed were less :—

						<i>Entries re-examined</i>	<i>Short collection</i>
1960-61	..	..	..	..	..	362,268	£24,824
1961-62	..	..	..	..	..	345,704	£25,931

(b) *Investigation*.—The Investigation Branch, strengthened by Police officers, continued to act as the watch dog of the Department.

75 cases of fraud and other offences involving underpayments of £24,328 were discovered and penalties amounting to £10,811 were collected.

In the Eastern Area the growing fraud in respect of secondhand clothing received the full attention of the Investigation Branch and 27 seizures involving 9 persons, goods valued at £15,820 and penalties amounting to £10,080 were recorded as against 5 seizures valued at £1,686 for the previous year.

(c) *Valuation*.—This section continued its work of enforcing the legal definition of value for duty purposes which was intended to give a fair open market price, ensure a bona fide full importation value (inclusive of cost, insurance, freight and buying commission) and prevent arrangements for faking values. The Branch was very active throughout the year in the valuation of Home-delivery cars and conditionally free cars and other goods disposed of to non-entitled persons.

STAFF

17. *Junior Staff*.—There was considerable improvement in the recruitment of junior staff officers. School leavers were gradually realising the occupational opportunities in the Department and were now endeavouring to make a career in the various Branches of the Department. However, the general difficulty of the Department was lack of experienced junior officers due mainly to wastage resulting from resignations and retirement of officers. To obviate this, emphasis was placed on training, and various departmental training courses were arranged to equip officers in the discharge of their duties and to enable them to form correct attitude for the service.

18. *Senior Staff*.—The Nigerianisation of all Branches of the Department was almost complete. There was still the necessity to retain some overseas officers in the Preventive Service which was reorganised during the year with a Commandant at the head.

19. The following table shows the relation of indigenous and overseas senior staff officers during the year ended 31st March, 1962 :—

<i>Authorised Establishment</i>	<i>Indigenous Senior Staff</i>	<i>Overseas Officers</i>	<i>Vacancies</i>
100	79	19	2

20. *Retirements.*—The following officers retired on pension during the period under review:

T. Rylance	Chief Collector
R. A. Fluellen	Chief Collector
J. Stewart	Senior Collector (Waterguard)
I. H. George	Collector
D. A. L. Wiggins	Principal accountant.

21. *Staff Relation.*—There was cordial and harmonious relations between the Board and members of the resuscitated Customs and Excise Maritime African Staff Association and towards the end of the year attempt was made to revive the consultative machinery of the Department.

TRAINING

22. During the year 1961-62 appreciable progress was made towards the fulfilment of the training objectives of the Board as regards operational efficiency and improvement in techniques.

23. *Local Training.*—A number of staff underwent various training courses appropriate to their jobs and these are summarised as follows :—

	<i>Officers attending</i>
7 Basic Maritime Courses	126
3 Excise (Brewery) Courses	9
1 Cadet Assistant Collector Course	3
1 Customs Cadet Course	4

24. *Film Shows.*—Instructional film shows were regular features in the training programme.

25. *Cadet Courses.*—The courses for the Cadet and Assistant Collectors included attachment to various branches of the Department for practical experience, attachment to the Nigerian Ports Authority, Federal Government Statistics Department and the Federal Training Centre.

26. *Overseas Training.*—Three of the Cadets were attached to the United Kingdom Board of Customs and Excise for further training.

27. *Departmental Examinations.*—Progressive examinations, which, among other considerations, determined progress in the Department, were held throughout the year.

28. *Careers Exhibition.*—The Department participated, towards the end of the year in the Careers Exhibition held at King's College, Lagos and prepared an interesting stand.

CHANGES IN LEGISLATION

29. During the year, the following 3 officers served as Legal Advisers in succession :—

Mr G. O. Obiamiwe
Mr U. Anisiobi
Mr L. M. E. Emejulu

30. The changes in legislation are set out in Annex C to this report. There were 3 very interesting changes. The Finance (Removal of Restrictions) Act, 1961 No. 44, which came into operation with effect from the 28th of December, 1961, removed the restrictions on the power of the Minister to give specific directions to the Board. The Customs and Excise Management (Amendment) Act 1961, No. 46, which commenced on the 5th October, 1961, set one year as the limitation period for the payment of drawback and the liability of an agent. Also, for the purpose of assessing duty on uninsured goods, the cost of insurance was to be calculated at not less than $\frac{1}{2}\%$ of their value.

31. In the category of subsidiary legislation an interesting item was the Imports Prohibition (Amendment) Order 1961, Legal Notice 110/61 which added to the list of absolutely prohibited imports :—

“Coupons for foreign football pools and other betting arrangements”.

32. The volume of work both in the advisory and litigation spheres increased substantially corresponding to the successful activities of the Preventive Service in the suppression of smuggling particularly in the notorious Fernando traffic.

TARIFF CHANGES

33. A number of changes in the Tariff came into force during the year under review. There were substantial increases in the rates of duty chargeable on imported goods, the most significant of which were the changes contained in Legal Notice No. 25 of 1962, the commencement date of which was 30th March, 1962. An important item was the raising of the duty on alcoholic liquors from £7 a gallon to £10-10s. The duty on imported beer also went up by 2s-4d a gallon. A slight increase in duty was imposed on locally manufactured beer.

34. A substantial increase in the rates of duty chargeable on export goods was made. The duty on undressed goat skins, for example, went up from £60 to £75 the ton and that on dressed goat skins and sheep skins from £5 to £6-5s the ton.

35. For the first time ever an excise duty was prescribed for matches in anticipation of a Factory which was then under construction at Ilorin in the Northern Region.

PUBLICATIONS

36. *Departmental*.—Two Codes of Instructions were printed and distributed during the year—the Parcel Post Code and the Detention and Seizures Code.

37. *Customs and Excise Notices*.—Eighteen Notices were published in the *Federal Gazette*. These are listed at Annex D.

38. *Government Notices*.—A total of 273 Government Notices on Customs and Excise matters were published during the year. The list is at Annex D.

REVENUE AND EXPENDITURE

39. *Revenue*.—The schedule at Annex E shows the annual Customs and Excise revenue for the fiscal years between 1936 and 1962.

40. It is gratifying to note that the history shows a steady increase from year to year with the highest figure of £78,518,765 recorded for the year under review (1961-62) which accounts for about 67% of the Federal revenue.

41 Of this amount :—

- (a) £874,982 was collected on behalf of other Departments.
- (b) £936,496 was collected on behalf of the Southern Cameroons under the Agency arrangements which terminated on 1st October, 1961 ;
- (c) £57,026,007 represented import duties ;
- (d) £13,113,738 represented export duties ;
- (e) £6,373,217 represented Excise duties ; and
- (f) £194,325 was collected from other sources.

42. Compared with the previous year 1961-62, import showed an increase of £2,211,149 ; export, a decrease of £1,491,359 which was a continuation of the trend noticed in the previous year due to the fall in world market prices for the country's principal exports. Increase to the value of £561,022 was recorded in excise duties indicating expansion in industrial development.

43. Annex F gives the revenue yield of each port with Lagos/Apapa maintaining its 64% lead with £51,046,653.

44. *Expenditure*.—As shown in Annex G, the Board continued its policy of maximum collection at minimum cost and expended £562,447 out of an approved expenditure of £672,400 for the collection of £78,518,765 which represented a .07% cost of collection as for the previous year.

DEVELOPMENTS AND PORTS FACILITIES

45. The Nigerian Ports Authority continued its task of providing modern and adequate port facilities and these directly affected Customs operations.

46. *Lagos/Apapa Port*.—Two new sheds 9 and 10 were completed and opened at Apapa providing additional 97,200 square feet storage space for import and export cargo.

47. The following comparative tonnage figures are of interest showing a substantial and valuable increase in export tonnage compared with the previous year :—

1960-1961						
	<i>Lagos</i>	<i>Apapa</i>	<i>Total</i>	<i>Lagos</i>	<i>Apapa</i>	<i>Total</i>
Import	405,261	684,281	1,089,542	286,215	726,610	1,012,825
Export	899	604,902	605,801	1,333	806,880	808,213

48. An appreciable increase in percentage of road deliveries as compared with rail deliveries (47% rail and 53% road) resulted in serious congestion in the approach roads to the port area and delay in port evacuation and loading of exports.

49. A total of 2,233 ships, net registered tonnage 5,568,732 were entered during the year as compared with 2,126 ships, net registered tonnage 5,109,271 entered the previous year.

50. The importance of the Lagos quay as an import port continued to decline and tonnage handled this year was about 41% less than the 1960-61 figures and 62% less than the figure for 1959-1960.

EASTERN AREA

64. *Custom House Port Harcourt.*—This was occupied in 1960. During the year under report it became increasingly obvious that a further office block was required.

65. *Wharf Office, Port Harcourt.*—A new office within the wharf extension for the Senior Collector in charge was occupied during the year.

66. *Bonny.*—An office within the Shell Administrative Block was provided for the Customs officer in charge of the Port.

67. *Calabar.—Fort Stuart/Aro Lines.*—The old decrepit Fort Stuart Barracks for Water-guard Officers was to be replaced. Plans to erect 1 Type C quarter and 6 Type C/2 quarters on additional land adjacent to Aro Lines were finalised but funds were not forthcoming by the end of the year.

68. *Mfum.*—The approach to the Custom House was improved by building on to it two wooden covered approach stairways and an electrical plant was installed in the Custom House.

69. *Ikang.*—Three junior service type prefabricated buildings were erected. Half of one was utilised as a Custom House. The Station opened as a Revenue outstation to Calabar on 17th August, 1961.

CENTRAL AREA

70. *Custom House, Burutu.*—A new Custom House was completed during the year and formally opened by Chief the Honourable F. S. Okotie-Eboh, C.M.G., Federal Minister of Finance on 6th May, 1961.

71. *Collectors' Quarter, Burutu.*—The quarter was completed and occupied on 1st November, 1961.

72. *Custom House, Sapele.*—The new Custom House, Sapele was by the end of the year proving inadequate.

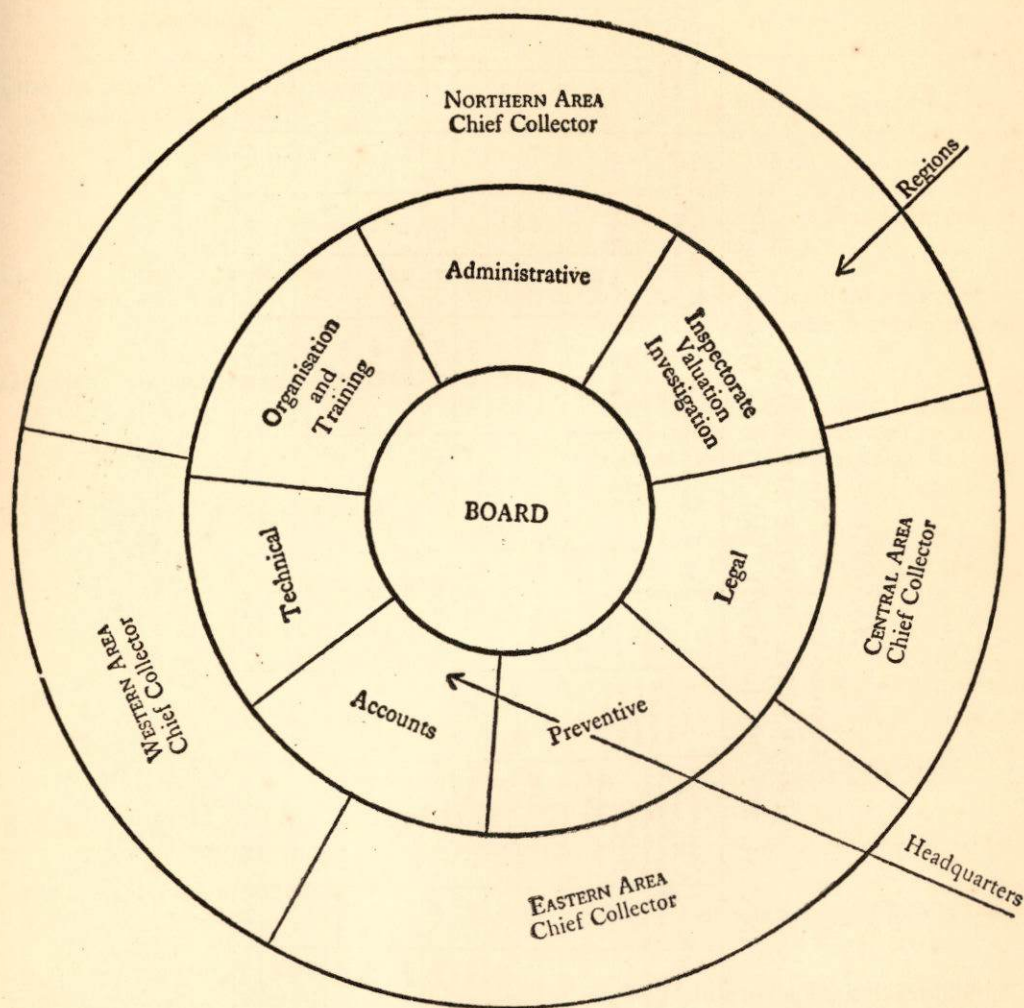
73. *Sapele Wharf.*—Chief the Honourable F. S. Okotie-Eboh, Federal Minister of Finance formally opened the new Lighter Wharf and the new transit shed at Sapele on 24th December, 1961.

74. *Custom House, Warri.*—The building of the new Custom House at Warri progressed satisfactorily during the year.

NORTHERN AREA

75. *Preventive Stations.*—The semi-permanent quarters at Jibiya, Kongolam, Zango and Jimeta were inadequate and unsuitable being always attacked by termites. Suggestions were made for improvement but funds were not available.

ORGANISATION CHART



ANNEX B
CUSTOMS AND EXCISE NIGERIA
PREVENTIVE SERVICE SEIZURES
ANNUAL RETURN 1ST APRIL, 1961 TO 31ST MARCH, 1962

Collection or Station	No. of Seizures			No. of Persons who settled out of Court	Amount paid in as penalties in "£"	No. of Persons charged to court	No. of persons who paid penalties as a result of court order		No. of Persons in as penalties unable to pay Court fine	No. of Cigarettes seized			Amount of Trade Spirits seized in gallons			Amount of Unmanu- factured Tobacco seized in "Lbs"			Value of other Goods			
	Cus- toms	Navy	Police				No. Amount in "£"	Customs		Navy	Police	Cus- toms	Navy	Police	Cus- toms	Navy	Police	Customs	Navy	Police		
Hqs. Insp. . .	164	—	44	209	184	8,371	21	4	219	10	789,915	—	115	—	9	110	—	—	£460	—	£12	
Apapa . .	139	—	37	157	144	2,271	13	3	125	3	169,942	—	83	—	709	—	—	—	—	—	—	
Idiroko . .	266	—	22	270	217	4,466	54	9	640	37	215,612	—	225	—	1	325	—	374	3,283	—	34	
Calabar . .	150	9	27	273	79	960	191	21	220	113	2,868,984	2,172,850	—	—	—	—	—	—	—	—	—	
Port Harcourt	51	—	57	86	46	959	64	17	1,465	25	763,395	—	1,434	556	309	6,354	3,248	1,971	5,693	6	24	
Kano . .	51m	—	15	4	41	3,132	38	10	813	17	405,450	—	95	—	93	409	—	4,342	445	—	8	
Sapele . .	4	—	1	86	2	2	3	1	50	—	10,783	—	20	—	—	—	—	—	7,982	—	288	
Warri . .	2	—	1	3	3	43	—	—	—	—	3,640	—	—	—	—	—	—	—	10	—	2,501	
Burutu . .	7	—	1	8	8	85	—	—	—	—	1,080	—	—	—	—	—	—	—	4	—	—	
TOTAL . .	834	9	205	1,096	724	20,289	384	65	3,532	205	5,228,801	2,172,850	2,028,947	2,012	556	412	7,907	3,248	6,687	18,323	6	2,868

CHANGES IN LEGISLATION DURING THE PERIOD
1st APRIL, 1961 TO 31st MARCH, 1962

<i>Legislation</i>	<i>Commence- ment</i>	<i>Remarks</i>
Customs and Excise Management (Amendment) Act, 1961, No. 46 ..	5-10-61	Sets 1 year as limitation period for payment of draw back, etc., and liability of an Agent. Where goods are not insured cost of insurance is to be calculated at not less than $\frac{1}{2}$ per cent of their value for duty.
Customs Tariff (Amendment) Act 1961, No. 44	5-10-61	Gives the Board discretions on imposing duty on goods consisting of parts or ingredients.
Designation of Ordinances Act, 1961, No. 57	28-12-61	In any Customs and Excise Legislation, Ordinances and references to Ordinances shall be amended to read "Act".
Finance (Removal of Restriction) Act, 1961, No. 72	28-12-61	The Act removed the Restrictions on the power of the Minister to give specific directions to the Board.

SUBSIDIARY LEGISLATION UNDER THE CUSTOMS AND EXCISE
MANAGEMENT ACT, 1958

Customs Ports (Amendment) Order, 1961. L.N. 58/61	20-4-61	Bonny Wharf was approved for Customs purposes.
Exports Prohibition (Amendment) Order, 1961. L.N. 109/61 ..	7-9-61	First Schedule to the Exports Prohibition Order, 1959 revoked and replaced.
Imports Prohibition (Amendment) Order, 1961. L.N. 110/61 ..	7-9-61	Added to the list of absolutely prohibited imports, Coupons for foreign football pools or other betting arrangement.
Imports Prohibition (Amendment) Order, 1961. L.N. 156/61 ..	30-11-61	Added to the list of Prohibited importation, imports, except with the Minister's permission gambling or gaming machines.

SUBSIDIARY LEGISLATION UNDER THE CUSTOMS AND EXCISE
MANAGEMENT ACT, 1958—continued

<i>Legislation</i>	<i>Commence- ment</i>	<i>Remarks</i>
Open General Import Licence (Japan) No. 3 of 1959 (Amendment) 1961. L.N. 159/61	14-12-61	Makes a specific import licence neces- sary for the importation of cement from Nigeria to Japan.
Open General Import Licence (Sche- duled Territories and Easy Currency Countries) No. 2 of 1959 (Amend- ment) 1961. L.N. 160/1961	14-12-61	A specific import licence is now requir- ed for importation of cement into Nige- ria from countries listed in the Schedule to the licence No. 2 of 1959.
Open General Import Licence (Dollar Area) No. 4 of 1959 (Amendment) 1961. L.N. 61 of 1961	14-12-61	Specific Import Licence required for importation of cement from the areas listed in licence No. 4 of 1959.
L.N. 165 of 1961 Drawback (Cus- toms), (Amendment) Regulations, 1961	1-1-62	Gives the Board's power to grant draw- back when it is just and equitable to do so.
Imports Prohibition (Amendment) Order, 1962. L.N. 24 of 1962	26-3-62	Adds 5 items to the Imports Prohibition Order, 1959.

SUBSIDIARY LEGISLATION UNDER THE CUSTOMS TARIFF ACT

<i>Legislation</i>	<i>Commence- ment</i>	<i>Remarks</i>
Customs Tariff (Duties and Exemptions) Order, 1961. L.N. 64 of 1961	11-5-61	Exempts tinplate of up to a stated gauge from import duty.
Customs Tariff (Duties and Exemptions) (No. 8) Order, 1960. L.N. 70 of 1961	24-5-61	Confirms Order No. 8 of 1960.
Customs Tariff (Duties and Exemptions) (No. 9) Order, 1960. L.N. 71 of 1961	24-5-61	Confirms Order No. 10 of 1960.
Customs Tariff (Duties and Exemptions) (No. 10) Order, 1960. L.N. 72 of 1961	24-5-61	Confirms Order No. 10 of 1960.
Customs Tariff (Duties and Exemption) (No. 3) Order, 1960. L.N. 73 of 1961	24-5-61	Confirms Order No. 3 of 1960.
Customs Tariff (Duties and Exemptions) (No. 2) Order, 1961. L.N. 99 of 1961	3-8-61	The order makes a change in the rate of duty on yarns and threads to protect local industry, and on duty on goods imported for any Technical Assistance Scheme.
Customs Tariff (Duties and Exemptions) (No. 3) Order, 1961. L. N. 116 of 1961	21-9-61	It imposes a duty of 35s per cwt on caustic soda instead of 20 per cent <i>Ad Valorem</i> .
Customs Tariff (Duties and Exemptions) (No. 4) Order, 1961. L. N. 134 of 1961	21-10-61	It imposes duty of 30s per ton or <i>Ad Valorem</i> 20 per cent whichever is higher.
Customs Tariff (Duties and Exemptions) (No. 3) Order, 1961 L. N. 18 of 1962	1-3-62	It confirms No. 3 Order of 1961.
Customs Tariff (Duties and Exemptions) (No. 4) Order, 1961. L.N. 19 of 1962	1-3-62	It confirms No. 4 Order of 1961.

SUBSIDIARY LEGISLATION UNDER THE CUSTOMS TARIFF ACT

<i>Legislation</i>	<i>Commence- ment</i>	<i>Remarks</i>
Customs Tariff (Duties and Exemptions) Order, 1962. L.N. 25 of 1962	30-3-62	The 1st Schedule to Customs Tariff Act and L.N. 84 of 1959 replaced.
Customs Tariff (Duties and Exemptions) Order, 1962. L.N. 46 of 1962	30-3-62	It confirms the Duties and Exemptions Order of 1962.
Excise Duties (Amendment) Order, 1961. L.N. 82 of 1961	15-6-61	The Order reduces excise duty on non-alcoholic aerated beverages from 1s-4d to 8d per gallon.
Excise Duties (Amendment) (No. 2) Order, 1961. L.N. 117 of 1961. ..	21-9-61	The Order revokes the excise duty on Soap imposed in December 1960.
Excise Duties (Amendment) (No. 2) Order, 1961. L.N. 20 of 1962 ..	1-3-62	Confirms the 1961 order.
Excise Duties (Amendment) Order, 1962. L.N. 26 of 1962	30-3-62	The Order increases Excise duty on beer by 1s-2d per gallon and imposes excise duty of 6s-9d per gross boxes on matches.
Excise Duties (Amendment) Order, 1962. L.N. 47 of 1962.	30-3-62	Confirms the 1962 Order.

GOVERNMENT NOTICES 1ST APRIL, 1961 TO 31ST MARCH, 1962

No.	Title	G.N. No.	Gazette No. and Date	
1.	Control of Goods conditionally delivered from Customs control without payment of duty or on payment of duty at a Reduced Rate	647	22	6-4-61
2.	Sale of Goods at Apapa	651	22	6-4-61
3.	Sale of Goods at Port Harcourt	662	22	6-4-61
4.	Sale of Goods at Apapa	728	28	13-4-61
5.	Price of Columbite—Provisional Royalty	729	28	13-4-61
6.	Appointment of Chairman of the Federal Board of Customs and Excise	743	30	20-4-61
7.	Amendment No. 8 to Customs and Excise Notice No. 13 ..	751	30	20-4-61
8.	Sale of Goods at Port Harcourt	779	30	20-4-61
9.	Sale of Goods at Apapa	780	30	20-4-61
10.	Export Duty on Rubber	802	32	27-4-61
11.	Net Revenue—February 1961	806	32	27-4-61
12.	Sale of Goods at Port Harcourt	831	32	27-4-61
13.	Appointment of person to act on behalf of Import Licensing Authority	845	33	4-5-61
14.	Appointment of person to act on behalf of Export Licensing Authority	846	33	4-5-61
15.	Appointment of person to act on behalf of Export Licensing Authority	847	33	4-5-61
16.	Appointment of person to act on behalf of Import Licensing Authority	848	33	4-5-61
17.	Cancellation of Appointment	849	33	4-5-61
18.	Cancellation of Appointment	850	33	4-5-61
19.	Cancellation of Appointment	851	33	4-5-61
20.	Cancellation of Appointment	852	33	4-5-61
21.	Price of Tantalite—Provisional Royalty	853	33	4-5-61
22.	Price of Zircon Ores—Provisional Royalty	854	33	4-5-61
23.	Price of Thorium Ores—Provisional Royalty	855	33	4-5-61
24.	Rate of Royalty on Exportation of Tin	856	33	4-5-61
25.	Price of Columbite—Provisional Royalty	857	33	4-5-61
26.	Net Revenue 1961-March 1962	884	33	4-5-61
27.	Sale of Goods at Lagos Airport, Ikeja	902	33	4-5-61
28.	Appointment of person to Act on behalf of Import Licensing Authority	908	34	11-5-61
29.	Appointment of person to Act on behalf of Export Licensing Authority	909	34	11-5-61
30.	Application for repayment of Import Duty	911	34	11-5-61
31.	Application for repayment of Import Duty	912	34	11-5-61
32.	Application for repayment of Import Duty	913	34	11-5-61
33.	Application for repayment of Import Duty	914	34	11-5-61
34.	Industrial Development (Income Tax Relief) Ordinance, 1958 (No. 8 of 1958)	915	34	11-5-61

GOVERNMENT NOTICES 1st APRIL, 1961 TO 31st MARCH, 1962

No.	Title	G.N. No.	Gazette No. and Date
35.	Industrial Development (Income Tax Relief) Ordinance, 1958 (No. 8 of 1958)	916	34 11-5-61
36.	Industrial Development (Income Tax Relief) Ordinance, 1958 (No. 8 of 1958)	917	34 11-5-61
37.	Industrial Development (Income Tax Relief) Ordinance, 1958 (No. 8 of 1958)	918	34 11-5-61
38.	Sale of Goods at Port Harcourt	952	34 11-5-61
39.	Rate of Royalty on Exportation of Tin	976	36 18-5-61
40.	Export Duty on Rubber	978	36 18-5-61
41.	Hours of Attendance by Customs and Excise Officers	979	36 18-5-61
42.	Sale of Goods at Burutu	1010	36 18-5-61
43.	Sale of Goods at Warri	1011	36 18-5-61
44.	Sale of Goods at Apapa	1012	36 18-5-61
45.	Hours of Attendance by Customs and Excise Officers	1024	38 24-5-61
46.	Register of Chemists and Druggists	1030	38 24-5-61
47.	Sale of Goods at Apapa	1055	38 24-5-61
48.	Sale of Goods at Mfum	1057	38 24-5-61
49.	Minerals Ordinance, Cap. 121	1071	39 1-6-61
50.	Minerals Ordinance, Cap. 121	1072	39 1-6-61
51.	Application for repayment of Import Duty	1074	39 1-6-61
52.	Industrial Development (Income Tax Relief) Ordinance, 1958 (No. 8 of 1958)	1075	39 1-6-61
53.	Industrial Development (Income Tax Relief) Ordinance, 1958 (No. 8 of 1958)	1076	39 1-6-61
54.	Net Revenue—April 1961	1091	39 1-6-61
55.	Sale of Goods at Lagos Airport, Ikeja	1106	39 1-6-61
56.	Sale of Goods at Sapele	1107	39 1-6-61
57.	Price of Thorium Ores—Provisional Royalty	1117	41 8-6-61
58.	Price of Columbite Provisional Royalty	1118	41 8-6-61
59.	Price of Zircon Ores—Provisional Royalty	1119	41 8-6-61
60.	Price of Tantalite Ores—Provisional Royalty	1120	41 8-6-61
61.	Industrial Development (Income Tax Relief) Ordinance, 1958 (No. 8 of 1958)	1123	41 8-6-61
62.	Sale of Goods at Port Harcourt	1144	41 8-6-61
63.	Sale of Goods at Lagos Airport, Ikeja	1145	41 8-6-61
64.	Sale of Goods at Maiduguri	1181	43 15-6-61
65.	Sale of Goods at Apapa	1182	43 15-6-61
66.	Sale of Goods at Port Harcourt	1183	43 15-6-61
67.	Rate of Royalty on Exportation of Tin	1200	44 22-6-61
68.	Export Duty on Rubber	1201	44 22-6-61
69.	Companies Ordinance, Cap. 37 (1958 Revised Edition) of laws of the Federation of Nigeria	1202	44 22-6-61
70.	Companies Ordinance, Cap. 37 (1958 Revised Edition) of laws of the Federation of Nigeria	1203	44 22-6-61
71.	Appointment of person to Act on behalf of Export Licensing Authority	1204	44 22-6-61

ANNEX D—continued

GOVERNMENT NOTICES 1ST APRIL, 1961 TO 31ST MARCH, 1962

No.	Title	G.N. No.	Gazette No. and Date
222.	Sale of Goods at Burutu	132	4 18-1-62
223.	Sale of Goods at Kano Airport	133	4 18-1-62
224.	Sale of Goods at Lagos Airport, Ikeja	134	4 18-1-62
225.	Export Duty on Rubber	143	7 25-1-62
226.	Net Revenue	150	7 25-1-62
227.	Rate of Royalty on Exportation of Tin	153	7 25-1-62
228.	Royalty	154	7 25-1-62
229.	Sale of Goods at Apapa	171	7 25-1-62
230.	Customs and Excise No. 28	179	8 1-2-62
231.	Companies Ordinance Cap. 37 (1958 Revised Edition) of the laws of the Federation of Nigeria	181	8 1-2-62
232.	Sale of Goods at Port Harcourt	213	8 1-2-62
233.	Firearms Ordinance 1958 (No. 7 of 1958)	216	9 8-2-62
234.	Price of Columbite—Provisional Royalty	223	9 8-2-62
235.	Royalty	236	9 8-2-62
236.	Tender	201	
	(2nd pub.)		9 8-2-62
237.	Sale of Goods at Warri	258	9 8-2-62
238.	Sale of Goods at Mfum	259	9 8-2-62
239.	Sale of Goods at Apapa	260	9 8-2-62
240.	Sale of Goods at Sapele	307	10 15-2-62
241.	Sale of Goods at Idiroko	308	10 15-2-62
242.	Rate of Royalty on Exportation of Tin	319	12 22-2-62
243.	Price of Thorium Ores—Provisional Royalty	320	12 22-2-62
244.	Price of Tantalite—Provisional Royalty	321	12 22-2-62
245.	Price of Columbite—Provisional Royalty	322	12 22-2-62
246.	Price of Zircon Ores—Provisional Royalty	323	12 22-2-62
247.	Sale of Goods at Lagos Airport, Ikeja	323	12 22-2-62
248.	Sale of Goods at Apapa	323	12 22-2-62
249.	Sale of Goods at Kano	324	12 22-2-62
250.	Sale of Goods at Mfum	355	12 22-2-62
251.	Price of Zircon Ores—Provisional Royalty	376	13 1-3-62
252.	Price of Thorium Ores—Provisional Royalty	377	13 1-3-62
253.	Price of Zircon Ores—Provisional Royalty	378	13 1-3-62
254.	Price of Tantalite—Provisional Royalty	379	13 1-3-62
255.	Price of Thorium Ores—Provisional Royalty	380	13 1-3-62
256.	Sale of Goods at Calabar	410	13 1-3-62
257.	Sale of Goods at Warri	409	13 1-3-62
258.	Sale of Goods at Lagos Airport, Ikeja	411	13 1-3-62
259.	Price of Columbite—Provisional Royalty	418	14 8-3-62
260.	Sale of Goods at Apapa	433	14 8-3-62
261.	Sale of Goods at Port Harcourt	475	18 15-3-62
262.	Sale of Goods at Lagos Airport, Ikeja	476	18 15-3-62

GOVERNMENT NOTICES 1st APRIL, 1961 TO 31st MARCH, 1962

No.	Title	G.N. No.	Gazette No. and Date
263.	Appointment of person to Act on behalf of Export Licensing Authority	487	22 22-3-62
264.	Appointment of person to Act on behalf of Export Licensing Authority	488	22 22-3-62
265.	Application for repayment of Import Duty	495	22 22-3-62
266.	Application for repayment of Import Duty	496	22 22-3-62
267.	Rate of Royalty on Exportation of Tin	498	22 22-3-62
268.	Export Duty on Rubber	515	22 22-3-62
269.	Net—Revenue—February 1962	523	22 22-3-62
270.	Sale of Goods at Apapa	539	22 22-3-62
271.	Control of Goods conditionally delivered from Customs control without payment of Duty or on payment of duty at a Reduced Rate	647 (6th pub.)	
272.	Sale of Goods at Burutu	587	24 29-3-62
273.	Sale of Goods at Apapa	588	24 29-3-62

ANNEX E

REVENUE HISTORY

<i>Years</i>	<i>Import Duties</i>	<i>Export Duties</i>	<i>Excise Duties</i>	<i>Customs Fees, Penalties, etc.</i>	<i>Total Revenue</i>
1936-37	3,199,612	398,122	—	26,113	3,623,847
1937-38	3,082,940	393,639	—	28,229	3,504,808
1938-39	2,078,189	368,417	—	25,687	2,472,293
1939-40	2,062,588	378,311	23,250	22,716	2,486,865
1940-41	1,890,789	457,584	57,860	27,151	2,433,384
1941-42	2,350,022	636,642	77,938	20,522	3,085,124
1942-43	2,762,611	552,501	283,988	23,160	3,622,260
1943-44	3,540,892	723,533	613,472	19,514	4,897,411
1944-45	3,808,063	673,566	735,655	25,146	5,242,430
1945-46	4,149,880	637,735	842,058	34,335	5,664,008
1946-47	5,245,187	867,072	921,691	48,577	7,094,527
1947-48	7,375,842	581,493	992,968	178,929	9,129,232
1948-49	8,639,751	2,752,076	1,150,124	80,726	12,622,677
1949-50	11,666,353	4,159,169	1,257,193	112,597	17,195,312
1950-51	11,660,679	4,821,333	1,571,696	107,423	18,161,131
1951-52	16,703,790	12,603,964	2,602,656	196,076	32,106,486
1952-53	16,606,690	14,060,786	3,067,941	321,023	33,948,440
1953-54	20,845,743	17,770,040	3,366,063	122,642	42,104,488
1954-55	22,800,829	17,626,800	3,376,244	156,429	43,960,302
1955-56	27,603,915	13,262,727	3,697,424	188,672	44,752,738
1956-57	33,188,035	13,215,081	4,275,339	111,487	50,789,942
1957-58	34,493,671	12,749,239	4,313,460	138,633	51,695,003
1958-59	35,227,185	16,229,264	4,390,667	71,251	55,918,367
1959-60	41,154,383	16,677,890	5,117,320	108,843	63,058,436
1960-61	54,814,858	14,605,097	5,712,195	137,898	75,270,048
1961-62	57,026,006	13,113,738	6,373,218	194,325	76,707,287

GROSS COLLECTION BY PORTS DURING 1961-62

Ports	Tobacco	Excise Duties				Warehouse and Fees	Overtime and Shipping Fees	Penalties, Forfeitures and Seizures	Total Customs and Excise Revenue	Collection on behalf of other Departments	Collection on behalf of S. Camerouns	Grand Total
		Beer	Mineral Waters	Sweets	Soap							
Lagos ..	3,342,479	900,506	57	—	—	310	604	8,664	13,677,252	612	—	13,676,640
Apapa ..	—	—	124,779	—	—	64,535	2,838	19,887	36,859,865	349,463	160,685	37,370,013
Lagos Airport, ..	—	—	—	—	29,184	—	—	—	—	—	—	—
Ikeja ..	—	—	—	—	—	2,535	1,163	424	184,541	2,678	—	187,219
Burutu ..	—	—	—	—	—	2,016	1,120	314	650,428	146	—	650,574
Sapele ..	—	—	1	—	—	2,962	1,228	221	3,300,537	398	—	3,300,935
Wari ..	—	—	—	—	—	2,882	873	168	1,158,144	196	—	1,158,340
Idiroko ..	—	—	—	—	—	186	670	6,969	121,683	1,678	—	123,361
Calabar ..	—	—	—	—	—	2,594	49	1,832	708,290	1,642	43,459	753,391
Demana ..	—	—	—	—	—	1	—	1	76,860	98	—	76,958
Port Harcourt ..	—	—	—	—	—	—	4,323	23,299	16,083,333	519,040	27,490	16,629,863
Kumba ..	—	—	8,059	—	64,961	27,894	—	—	—	113	11,945	12,058
Bamenda ..	—	—	—	—	—	—	—	35	—	73	6,544	6,652
Victoria ..	—	—	—	—	—	772	—	—	772	577	—	627,846
Kano ..	—	—	28,195	—	3,954	2,917	899	4,486	549,972	1,031	626,497	551,003
Maiduguri ..	—	—	—	—	—	91	—	198	10,362	26	—	10,388
Bukuru ..	—	—	3,808	—	—	34	—	—	255,253	1	—	255,254
Yola ..	—	—	—	—	—	1,137	35	788	3,490	14	—	3,504
Parcel Port ..	—	—	—	—	—	—	—	—	718,230	—	—	718,230
Ikadan N.T.C. ..	1,345,532	144	2	—	—	—	—	—	1,118,448	1	—	1,118,449
Headquarters	—	486,374	35,182	—	—	34	1,636	635	883,367	1,819	7,337	888,875
P.H. N.T.C. ..	—	—	—	—	—	—	—	43	327,594	—	52,549	327,594
Mifum ..	—	—	—	—	—	3	—	—	18,831	238	—	71,618
Net Collection	4,688,011	1,387,024	200,083	—	98,099	110,923	15,438	67,964	76,707,287	874,982	936,496	78,518,765

ANNEX G

NET REVENUE

<i>Description</i>	1960-61 £	1961-62 £	<i>Increase</i> £	<i>Decrease</i> £
Import Duties—Tobacco				
(a) Unmanufactured Others	2,066,081	1,465,864	—	600,217
Unmanufactured for the manufacture of				
Cigarettes	1,074,962	1,710,686	635,724	—
(b) Cigars	6,757	6,541	—	216
(c) Cigarettes	534,699	521,478	—	13,221
(d) Other Including Snuff	16,979	16,964	—	15
Import Duties—Motor Spirit	4,071,073	4,477,884	406,811	—
Import Duties—Diesel Oil	2,085,834	2,709,681	623,847	—
Import Duties—Beer, Wine and Spirits	4,595,472	3,896,406	—	699,066
Import Duties—General	40,363,001	42,220,503	1,857,502	—
Total Import Duties	54,814,858	57,026,007	3,523,884	1,312,735
Export Duties	14,605,097	13,113,738	—	1,491,359
Excise Duties—Tobacco	4,213,795	4,688,011	474,216	—
Excise Duties—Beer	1,107,245	1,387,024	279,779	—
Excise Duties—Mineral Waters	317,350	200,083	—	117,267
Excise Duties—Confectionery	28,071	—	—	28,071
Excise Duties—Soap	45,734	98,099	52,365	—
Warehouse and Customs Fees	88,269	110,923	22,654	—
Overtime and Shipping Fees	19,421	15,438	—	3,983
Penalties, Forfeitures and Seizures	30,208	67,964	37,756	—
Total Customs and Excise	75,270,048	76,707,287	4,390,654	2,953,415
Collections on Behalf of other Departments	1,044,681	874,982	—	169,699
Collections on Behalf of Southern Cameroons Government	789,827	936,496	146,669	—
Grand Total	77,104,556	78,518,765	4,537,323	3,123,114
Net Increase—Customs and Excise Revenue	—	—	1,414,209	—

NET EXPORT DUTIES BY COMMODITIES

	£	£
Cocoa		3,227,802
Palm Products :—		
Palm Kernels	1,746,002	
Palm Kernel Oil	—	
Palm Kernel Meal and Cake	1,147	
Palm Oil Technical	109,506	
Palm Oil Edible	1,021,796	2,878,451
Groundnuts :—		
Groundnuts	3,050,531	
Groundnut Oil	511,445	
Groundnut Meal and Cake	191,607	3,753,583
Rubber :—		
Rubber, Raw	700,843	
Rubber, Crepe	595,940	
Rubber, Paste	407	1,297,190
Cotton :—		
Cotton Line	991,620	
Cotton Seed	172,451	1,164,071
Hides and Skins :—		
Cattle Hides	134,087	
Goat Skins	152,071	
Sheep Skins	23,841	309,999
Timber (Logs and Sawn)		228,457
Bananas		21
Benniseed		142,397
Sheanuts		27,231
Reptile Skins		14,484
Animals, Birds and Reptiles, Live		62,299
Fur Skins		7,753
Net Revenue		13,113,738

GROSS COLLECTIONS BY PORTS DURING 1961-62

IMPORT DUTIES

	Tobacco				Motor Spirit	Diesel Oil	Beer, Wine and Spirit	General Revenue	Export Duties
	Ummamu- factured	Cigars	Ciga- rettes	Other Mamu- factured					
Lagos	195,215	4,151	245,410	12,411	—	—	1,271,364	11,806,298	132,768
Apapa	134,381	1,835	279,041	4,286	2,890,811	1,985,013	1,130,998	18,918,236	7,031,036
Lagos Airport, Ikeja	4	18	1,180	2	—	—	193	175,928	3,094
Burutu	—	—	—	—	—	—	38,282	260,432	348,264
Sapele	39,545	1	1	—	416,918	225,818	278,607	616,082	1,719,153
Warri	45,519	39	88	—	—	—	105,746	682,160	320,757
Idiroko	18	—	12	—	—	—	—	60,376	34,046
Calabar	27,998	—	—	—	—	2	39,834	160,398	474,974
Degema	—	—	—	—	—	—	—	6,524	70,285
Port Harcourt	1,287,966	505	4,015	265	859,923	847,155	1,033,180	8,757,368	3,172,450
Kumba	—	—	—	—	—	—	—	—	—
Bamenda	—	—	—	—	—	—	—	—	—
Victoria	—	—	—	—	—	—	—	—	—
Kano	—	—	4	—	215,477	233,387	7	43,838	16,808
Maiduguri	—	—	—	—	99,104	147,859	—	2,296	7,777
Bukuru	—	—	—	—	—	—	—	4,448	—
Yola	—	—	—	—	—	—	—	1,530	—
Parcel Post	1,118,302	—	—	—	—	—	—	718,230	—
Ibadan N.T.C.	—	—	—	—	—	—	—	—	—
Headquarters	327,594	8	222	—	4,349	729,553	1,805	1,773	248,326
P.H. N.T.C.	—	—	—	—	—	—	—	—	—
Mfum	8	—	3	—	—	—	—	8,132	10,642
	3,176,550	6,541	521,478	16,964	4,477,884	2,709,681	3,896,406	42,220,503	13,113,738

EXPENDITURE 1961-62

<i>Details of Expenditure</i>	<i>Nigeria</i> £	<i>Southern</i> <i>Cameroons</i> £	<i>Northern</i> <i>Cameroons</i> £	<i>Totals</i> £
PERSONAL EMOLUMENTS	391,482	16,891	94	408,467
<i>Other Charges</i>				
Local Transport and Travelling	44,329	3,900	2	48,231
Office and General	3,318	13	—	3,331
Motor Vehicles, Maintenance and Running Costs ..	12,351	879	—	13,230
Uniforms, Clothing and Accoutrements	7,498	18	—	7,516
Labour	14,651	718	8	15,378
Suppression of Smuggling	12,858	571	—	13,429
Maintenance and Replacement of Equipment ..	1,156	—	—	1,156
Utility Services	4,134	83	—	4,217
Semi-Permanent and Temporary Buildings : maintenance	2,424	—	—	2,424
Launches : maintenance and running costs	15,516	—	—	15,516
Fees for Private Counsel	99	—	—	99
Training Equipment : maintenance and running costs	208	—	—	208
Banking Charges	5,074	—	—	5,074
Loss of Government Funds	54	—	—	54
Bicycle Advance	3,316	—	—	3,316
Auctioneers' Commission	887	—	—	887
TOTAL, OTHER CHARGES	127,873	6,183	10	134,066
<i>Special Expenditure</i>				
Furniture and Office Equipment	527	—	—	527
Harbour Launches	8,403	—	—	8,403
Motor Vehicles	6,618	—	—	6,618
Radio Equipments	—	—	—	—
Accounting Machines	3,966	—	—	3,966
Tools and Equipment : Mechanical Workshop ..	400	—	—	400
Total, Special Expenditure	19,914	—	—	19,914
Total, Actual Expenditure	539,269	23,074	104	562,447
Total, Approved Expenditure	612,020	59,740	640	672,400

DPL 1949/164/3,000