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**Government Printers, Lagos**  
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Estimates of Revenue  
and Expenditure for  
the Financial Year  
1946-47



## ESTIMATES OF NIGERIA, 1946-47

Memorandum on the Estimates of Revenue and Expenditure  
for the Financial Year 1946-47

## PART I.—PRESENT FINANCIAL POSITION

1. *Financial developments during the war.*—The late world war began on September 3rd, 1939, and the last enemy country surrendered on August 16th, 1945. The war was thus being actively waged during seven financial years, and as the present Budget is the first since that of 1939-40 to be presented in peacetime a brief review of financial developments during the war is not out of place. The sub-joined Table summarizes in monetary terms those developments.

<i>Financial year</i>	<i>Revenue</i>	<i>Expenditure</i>	<i>Surplus</i>	<i>Deficit</i>	<i>Appropriations to Reserve Fund and Supplementary Sinking Fund</i>	<i>Total at end of each year of Reserve Fund, Supplementary Sinking Fund, General Revenue Balance</i>
1939-40	£ 6,113,126	£ 6,498,566	£ —	£ 385,440	£ —	£ 3,095,893
1940-41	7,273,157	7,254,325	18,832	—	—	3,069,307
1941-42	7,975,054	7,026,894	948,160	—	—	4,042,992
1942-43	9,034,154	8,998,795	35,359	—	360,100	4,529,852
1943-44	10,913,200	9,976,537	936,663	—	1,000,000	6,547,854
1944-45	11,444,756	10,132,599	1,312,157	—	500,000	8,467,057
1945-46	12,822,790	11,602,180	1,220,610	—	—	9,768,000

\*Revised Estimates.

Although various causes, such as increased production and the expansion of Service activities and purchases, contributed to the progressive growth of revenue, that growth is also attributable to various revenue measures taken during the course of the war. Thus, in December, 1939, a 25 per cent surcharge was added to the Customs Duties on all goods dutiable according to quantity. In the same month Income Tax rates were moderately raised. In September, 1941, a new Customs Tariff Schedule, with considerable all round increases, was adopted. The Excise Duties on cigarettes were increased in 1941 and again in 1942. April, 1940, and April, 1941, saw further increases in the rates of Income Tax. The Companies Tax was increased progressively between 1939 and 1941 from a pre-war rate of 2s 6d to 5s.

2. The table in the preceding paragraph presents a picture of progressive improvement in the financial position from 1940-41 onwards. It would be irrelevant to the purposes of this Memorandum to attempt an analysis of the many and complex causes which have affected this position, as it has developed from year to year. While the result is most satisfactory and will enable the Government to meet heavy impending expenditure on its approved Development Loan programme without recourse to large-scale borrowing for a year or two, it would be mistaken to overlook the elementary but important fact that, if purely monetary terms are translated into terms of what the Government can at present get for its money in the way of plant, equipment, materials and human services, the position has not so substantially improved as might superficially appear.

3. *The Probable Out-turn for 1945-46.*—The Financial Statement which prefaced the Estimates for the Year 1945-46 forecast an excess of Assets over Liabilities (General Revenue Balance) on the 31st March, 1946, of £4,077,012. This excess is now expected to be £5,798,108. The year began with a General Revenue Balance of £4,577,498, which exceeded by

£524,306 the revised estimate of that figure which was included in the Financial Statement referred to above. The causes of that excess are analysed in the Report for the Accounts and Finances for the Year 1944-45 recently published and do not call for comment in this Memorandum. The further sum (£1,220,610) required to make up the difference between the General Revenue Balance with which the year began and that with which it will, according to present estimates, end, represents of course the estimated surplus on the year's working.

The Estimates for 1945-46 as presented to the Legislative Council in March, 1945, provided for a surplus of £23,820 only. That, in spite of the fact that "new money" totalling £1,422,261 was voted during the year as supplementary provision up to the end of February, 1946, the original estimated surplus is likely to be exceeded by well over a million pounds is to be attributed mainly to the fact that revenue returns have proved more satisfactory than was anticipated. The revised estimate of total revenue is £12,822,790, which exceeds the original estimate by £1,118,370. If, as is proper, the estimated shortfall of £257,270 on account of Revenue Head 15, Colonial Development and Welfare Schemes—is ignored, since revenue and expenditure in that connection must be equal, the revised estimates of revenue exceed the original Estimates by £1,375,640. This can be broadly accounted for by a payment into revenue of £242,650 on account of Nigeria's share of the West African Currency Board's profits, for which no estimate had been made, and an increase in the revised estimate of the yield from Income Tax of £850,000, which latter results from the collection of compounded penalties, the overtaking of arrears and the raising of estimated assessments for collection within the year. Certain other Heads of Revenue are expected to yield more than was estimated, e.g., Head 1, Customs and Excise, £276,000, Head 3, Licences and Internal Revenue (£17,960), Head 8, Posts and Telegraphs (£10,000), Head 12, Interest (£35,010); there are anticipated shortfalls under Head 4, Mining (£3,380), Head 6, Colliery (£9,880), Head 7, Marine and Harbour (£22,000), Head 13, Reimbursements (£29,850), and others. With regard to Customs and Excise, it is hoped to exceed by £250,000 the original estimate of revenue from Import Duties, although reduced collections resulted for a time from the general strike, but it is considered prudent to reduce by some £80,000 the estimate of yield from Export Duties as there will be, owing to railway transport difficulties, a large tonnage of this year's groundnut crop on hand at the end of March, 1946; there is also a slight falling off in the production of palm kernels and palm oil. The Colliery, far from showing an excess of revenue over expenditure, as estimated, is likely to show a substantial loss as a result of a shortfall in estimated output of 170,000 tons and a necessary increase in the contribution to the Colliery Development Fund. (For a further examination of the Colliery's financial position please see paragraph 218 of this Memorandum).

4. The revised estimate of expenditure for 1945-46 is £11,602,180. As has been mentioned above, supplementary provision ("new money") amounting to £1,422,261 has been voted up to the end of February, 1946. Even when allowance is made for this sum it is expected that actual expenditure will fall short of the original estimate of expenditure as presented to the Legislative Council by £78,420. The great disparity between the total of voted expenditure (including supplementary votes) and the probable total of actual expenditure is no new phenomenon, but with the gradual return of more normal conditions in which, it is hoped, the interval between the placing of orders for supplies and their delivery will be progressively reduced to calculable periods, every effort must clearly be made to ensure that estimates of spending capacity correspond more closely to reality. The estimate of under-expenditure on Public Works Extraordinary was largely foreseen; for reasons explained in paragraph 83 of the Memorandum on the Estimates 1945-46, more was voted on that account than it was intended to expend; a different system designed to achieve the same result without deliberate over-voting will be adopted in 1946-47 (paragraph 183). The other main causes of under-expenditure are, of course, the continued shortage of staff and materials, for which provision was made on assumptions which events

have shown to be too sanguine, and to prolonged delays arising from conditions created by the war in the execution of indents. These causes have contributed largely to the estimated under-expenditure under Head 5, Agriculture (£23,560), Head 7, Aviation (£17,860), Head 18, Labour and Welfare (£31,590), Head 22, Marine (£86,990) and Head 36, Public Works—Electricity (£33,550).

Heavy expenditure in excess of the original estimates has proved necessary in connection with refunds and drawbacks of Customs Duties (£50,000), Grants-in-Aid to Assisted Schools (£25,000), Passages (£60,000), additional working capital for the Lagos Food Marketing Scheme (£50,000) and accumulated liabilities in respect of losses on the purchase of foodstuffs and the subsidization of food prices (£187,900). The sum voted as supplementary provision to cover the award of increased Cost of Living Allowance made during the year was £154,380 but actual expenditure on this account is not calculable. Precise figures of actual over- and under-expenditure and an analysis of the causes thereof will, of course, appear in due course in the Report on the Accounts and Finances for the Year 1945-46; at present no more than estimates are possible and it is not unlikely that the present estimated surplus of £1,220,610 will be exceeded.

## PART II—BUDGET FOR 1946-47

5. The estimated revenue for 1946-47 at a total of £13,716,890 shows an increase of £2,012,470 over the original approved estimates for 1945-46 made up as follows:—

	£
Import Duties .. .. .	200,000
Export Duties .. .. .	50,000
Excise Duties .. .. .	100,000
Income Tax (Individuals) .. .. .	270,000
Income Tax (Companies) .. .. .	800,000
Posts and Telegraphs .. .. .	11,030
Electricity and Water Supply Undertakings .. .. .	8,200
Earnings of Government Departments and Revenue from Government Property .. .. .	45,440
Interest .. .. .	68,740
Miscellaneous .. .. .	174,840
Colonial Development and Welfare Schemes .. .. .	623,760
	2,352,010
Less:—	
Net effect of increases and decreases under other Revenue Heads .. .. .	339,540
	£2,012,470

Of rather more realistic interest is a comparison on a similar basis of the estimated revenue for 1946-47 with the revised estimate for 1945-46:—

	£
Export Duties .. .. .	130,000
Income Tax (Individuals) .. .. .	120,000
Income Tax (Companies) .. .. .	100,000
Marine and Harbour .. .. .	30,000
Interest .. .. .	33,730
Colonial Development and Welfare Schemes .. .. .	881,030
	1,294,760
Less:—	
Decrease under Import Duties .. .. .	50,000
Net effect of increases and decreases under other Revenue Heads .. .. .	350,660
	400,660
	£894,100

6. At a total of £13,415,860, the estimated expenditure for 1946-47 exceeds by £1,735,260 the original approved estimates for 1945-46 and by £1,813,680

the revised estimates for that year. The expenditure estimates may be set out in broad outline as follows:—

	£
(a) Personal Emoluments (excluding Colonial Development and Welfare Schemes) .. .. .	3,676,350
(b) Other Charges (Departmental, excluding Colonial Development and Welfare Schemes) .. .. .	3,605,780
(c) Others (Non-Departmental, i.e. Public Debt, Pensions, Miscellaneous less Passages, and Subventions) .. .. .	2,685,130
(d) Defence .. .. .	425,590
(e) Special and Extraordinary Expenditure (excluding Colonial Development and Welfare Schemes) .. .. .	1,561,940
(f) Colonial Development and Welfare Schemes .. .. .	1,461,070
	£13,415,860

7. *Estimated Surplus.*—If the estimates of revenue and expenditure are realized, there will be a surplus of £301,030 on the year's working. It is deemed prudent to estimate for a moderate surplus as a provision against contingencies. Apart from the fact that there will inevitably be applications for supplementary provision during the year (though, it is hoped, on a much less scale than in recent years) it is necessary to take into account the possibility that additional expenditure may result from the recommendations of the Cost of Living Allowance Commission and the impending Salaries Commission.

8. *Estimates of Revenue and New Taxation.*—Reliable estimates of revenue, particularly revenue derived from commerce, are no less difficult now than they were during the war years. While it is safe to assume that with the return to more normal conditions the volume of imports will increase, it is impossible to forecast with confidence the rate of expansion. The estimated revenue from Import Duties has been increased by £200,000 in anticipation of a moderately expanded volume of imports; this figure is naturally no more than a guess and if recovery is rapid, it may well be exceeded.

The estimated revenue from Income Tax (Individuals and Companies), £2,620,000, is based on two assumptions:—

(a) that the Bill to amend the Income Tax Ordinance, 1943, introduced in Legislative Council in March, 1946, will become law; the Council has passed it:

(b) that the provisions of the Treaty which His Majesty's Government made with the United States of America on the subject of relief from double taxation will be applied to Nigeria.

Broadly, the effect of the amending Bill referred to at (a) above will be to increase by approximately one-half the present amounts paid as Income Tax by individuals. It is anticipated that the increased revenue resulting from this source will be £125,000; it should be noted, however, that the Government intends that the rates of tax payable by individuals should be further revised with effect from the 1st April, 1947, so as to double, more or less, the revenue at present drawn from this source. Under the Bill the rate of tax payable by companies will be increased from 5s to 7s 6d. These changes combined with the benefits which Nigeria will derive from the adoption of the provisions referred to at (b) above should produce in 1946-47 additional revenue amounting to £550,000. The remainder of the increase over the estimate for 1945-46 will, it is hoped, be obtained from the closer assessment of incomes and collection of arrears.

It will not escape notice that the revenue receipts from Native Direct Taxation (Revenue Head 2—Direct Taxes—Sub-heads 1 to 5) are less than the approved estimate for 1945-46 by £306,160. This does not represent a reduction in revenue collections but merely adjustments between the Nigerian Government and the Native Administrations in regard to the share of tax retained by Government, the main adjustment, of course, being in respect of Cost of Living Allowance to Native Administration staff which in the Northern and Western Provinces will be paid direct by the Native Authorities from the

yield of Direct Tax assigned to them for that purpose and not from subventions by the Nigerian Government as at present. A further point of interest relating to the estimated revenue is the increase of £68,740 over the approved estimate for 1945-46 on account of Interest (Revenue Head 12); this is, of course, a reflection of the expansion of accumulated balances and reserves.

Of special importance and interest is the large sum of £1,461,070 which is estimated as the revenue under Head 15—Colonial Development and Welfare Schemes. This is, of course, in no sense ordinary revenue and, as the money from the Parliamentary Vote is taken into revenue only as expenditure is incurred on approved Schemes, the revenue must be exactly balanced by expenditure; this Head of Revenue can, therefore, have no effect on the net result of the year's working.

9. *Estimates of Expenditure.*—The estimates for 1946-47 continue the arrangement adopted in the 1945-46 Estimates by which expenditure on Development and Welfare appears separately from departmental and other Government expenditure. Head 46—Development and Welfare—represents that part of the 1946-47 instalment of the Ten Year Plan which is financed from Nigerian revenues. Head 47—Colonial Development and Welfare Schemes—represents the instalment to be financed from the Colonial Development and Welfare Vote, and Appendix I (pages 172 to 178 of the Estimates) represents the instalment which will be financed ultimately from Development Loan funds but provisionally from Advances. The two Heads of expenditure in question and the Appendix are thus mutually complementary. It is convenient and proper that the Heads of expenditure in question should be detached from departmental Heads of expenditure since they constitute provision for a unified plan and since the general progress and co-ordination of expenditure thereunder is under unified and central control. Nevertheless, the Estimates retain their unity and must be regarded as a whole. Although in general the result will be that much expenditure which would normally have appeared under departmental schedules or under Public Works Extraordinary will now appear under the Development schedules, a position cannot be achieved in which the non-Development Schedules remain more or less static. Apart from the fact that no planning can be so exact and comprehensive as to foresee all requirements, the adoption of the Plan itself must throw on to departmental schedules additional expenditure. Nevertheless, it is proper to regard the Plan as broadly representing the expansion of services which Government can undertake in the years which it covers and it will be financially impossible to allow expansion under departmental schedules without reference to the large provision which has been made for such expansion under the Development and Welfare Plan. The hope that was at one time entertained that there would be comparatively small increases necessary in 1946-47 under the non-Development Heads has unfortunately not been realised to the extent anticipated. With the end of the war, Departments are naturally anxious to bring their establishments up to strength and their equipment up to date. It has also been necessary to make provision for increases in staff in anticipation of impending constitutional changes and to provide in certain Departments for increases necessitated by the intended large expansion of Development expenditure.

All the important changes under the Expenditure Heads are explained in later paragraphs of this Memorandum. One or two points of special interest may, however, be noted here. The estimated expenditure on Public Works Extraordinary is less by £162,020 than the corresponding estimate for 1945-46 but that results not from a less ambitious programme but from a different method of estimating. In 1945-46 provision was deliberately made for £942,020 although it was realized that not more than £600,000 was likely to be spent. The object of that arrangement will be achieved in the Estimates 1946-47 by the arrangement explained in paragraph 183 of this Memorandum and the amount to be voted corresponds to the estimated spending capacity of the Public Works Department under Public Works Extraordinary.

A new Head of the Estimates—Head 40—Re-Settlement—has been created. The resettlement of ex-servicemen in civil life is among the most important of Government's present services and activities and it is proper that expenditure thereon should be concentrated in a single Head of the Estimates. Provision has been made in the sum of £130,000 under this Head for the employment by Government of ex-servicemen as supernumeraries. By using this provision under schemes approved by the Commissioner of Labour, Departments will be able to engage suitable ex-servicemen as supernumeraries, without inflating their own departmental expenditure, in the hope that these men will in due course qualify for vacancies as they occur.

The decrease of £172,450 as compared with 1945-46 Estimates under Head 42—Subventions—merely reflects the change referred to in paragraph 8 above by which Native Administrations in the Northern and Western Provinces will meet the Cost of Living Allowance from Direct Tax assigned to them for the purpose. The reduction in expenditure is thus offset by a diversion of revenue.

Electricity in former years constituted a branch of the Public Works Department and was so described in the Estimates. In conformity with the decision of the Government that the responsibility for electrical undertakings should now be detached from the Public Works Department, Head 14—Electricity—replaces the Head described in the 1945-46 Estimates as Public Works—Electricity Branch.

A notable increase in departmental expenditure resulting directly from the adoption of the Development and Welfare Plan and the impendency of constitutional changes is the additional sum allowed under Head 3—Accountant-General; a plan of re-organization has been approved and the additional expenditure represents the cost of the instalment to be implemented in 1946-47. Provision will be made for the second and final instalment in the 1947-48 Estimates.

Expenditure on Head 46—Development—and Head 47—Colonial Development and Welfare Schemes—shows a very large increase (£909,280) over the approved estimates under the corresponding Heads in 1945-46. This betokens the fact that in the year 1946-47 the Ten-Year Development and Welfare Plan will pass from the earlier preparatory phase into the phase of full-scale execution.

Increased provision is made under Head 10—Commerce and Industries—and with the appointment of a Director of Commerce and Industries this new Department, which first appeared in the Estimates of 1945-46, may be regarded as beginning its active existence.

10. Further explanation in this part of the Memorandum of the substantial additional provision made for Agriculture, Co-Operative Societies, Forestry, Medical Services, Police, Posts and Telegraphs, etc. is unnecessary as these increases are duly explained in the relevant paragraphs of the Memorandum dealing with those Heads of Expenditure. There is, of course, as might be expected, a substantial reduction (£106,080) in the expenditure under Head 45—War Measures; a proportion of this reduction, however, results from the transfer of certain votes to permanent Heads of the Estimates. There are also substantial reductions in departmental schedules resulting from the transfer of provision for Schemes assisted from the Parliamentary Vote for Development and Welfare to the Development and Welfare section of the Estimates.

11. *Special Features of the Estimates as presented :—*

(a) *Financial Statement.*—The form of the usual prefatory Financial Statement has been somewhat altered with the object of distinguishing between ordinary and extraordinary revenue and between recurrent

expenditure and expenditure which is either special or extraordinary or which is clearly outside the ordinary budgetary arrangements. While it is not contended that the classification which has been adopted will result in removing from ordinary revenue all items of revenue which are not of an assured and regular type or of removing from ordinary expenditure all expenditure other than inescapable and regular commitments, the classification does serve to establish the vital comparison between revenue which is reasonably assured and expenditure which in normal circumstances is scarcely capable of reduction. It is satisfactory to note that on the basis adopted, ordinary revenue materially exceeds recurrent expenditure; that fact must be regarded as highly satisfactory.

(b) *Footnotes.*—In order to avoid the repetition throughout the Estimates of identical footnotes, standardized footnote signs have been adopted. The explanation of all those signs will be found printed opposite page one of the Estimates. Such slight inconvenience as there may be in turning to this page to find the meaning of the signs is more than offset by the fact that the pages of the Estimates will not be so heavily over-burdened with footnotes.

(c) *Other Charges.*—The draft Estimates of Expenditure under "Other Charges" are presented in a somewhat altered and, it is hoped, improved form. The general aim has been to make the Estimates both simpler and more informative. The number of sub-heads have been reduced by amalgamating the provision for cognate services. An attempt has been made to give more truly descriptive titles to a number of sub-heads. Uniformity of titles as between the same sub-heads under different Heads has been established. The most important change, however, is that by which an appendix has been added to each Head which where necessary sets out in detail the specific objects of expenditure for which provision has been made under any particular sub-head. These appendices are all headed "Explanatory Details of Sub-Heads." The details given in them do not, of course, bind the Departments to confine their expenditure on any particular purpose as detailed therein to the sum noted as set aside for that purpose; the details are given for information and do not possess any such binding effect as attaches to the amounts provided against sub-heads or items of Personal Emoluments. It is hoped by this expedient to ensure that Members of Legislative Council and others concerned will understand more fully than is possible at present the exact objects on which the money voted under votes of a general type will be expended.

12. *Railway.*—The Railway Estimates are separately presented with an introductory Memorandum by the General Manager. The financial working for the year 1945-46 was adversely affected by the general strike and the earnings for that year are expected to fall short of the approved estimate by £329,000. The net surplus for the year is estimated at £126,180. The Estimates for 1946-47 show an increase in operating expenditure of £324,940 over the revised figure for 1945-46 and the operating revenue is estimated at a figure which exceeds the revised estimate for 1945-46 by £448,200. The Management anticipates that the present seriously reduced haulage capacity of the Railway will have sufficiently recovered to earn this revenue. The net surplus for the year is estimated at £186,810. The Railway contemplates a large programme of Capital Expenditure to be implemented in 1946-47 and the years following. This programme envisages additions to the Railways' capital assets of £978,655, the remainder of the total of £1,857,440 being replacements chargeable to the Renewals Fund and Net Revenue Account.

13. *General.*—Even if the large estimated expenditure (£1,461,070) on Approved Schemes of Development and Welfare (which expenditure is, of course, met by grants from His Majesty's Government) is excluded, the budget as presented is the largest in the history of Nigeria. It is the embodiment of a deliberate policy of resolute development. With the resources so fortunately accumulated during recent war years and the monies

so liberally made available by His Majesty's Government, given internal harmony and a reasonably rapid restoration of world trade, the present budget and others of a like kind in future years should prove to be within the bounds of what is financially practicable.

### REVENUE

14. The main increases and decreases of revenue are explained below.

#### *Head 1—Customs and Excise*

	£
Approved Estimate, 1945-46 .. .. .	5,161,500
Estimate, 1946-47 .. .. .	5,512,500
Increase .. .. .	<u>£351,000</u>

15. *Import Duties.*—The revised estimate for 1945-46 assumes that, in spite of some loss in revenue due to the strike, the original estimate will be well exceeded. During the year 1946-47 the expectation of moderately increased supplies of hardware, motor vehicles and miscellaneous imported goods which have been in short supply throughout the war justifies an increase in the estimate, but an increase of £200,000 only has been allowed on this account as, unfortunately, a reduction in the quota of textile imports will mean a reduction in receipts from this important source.

16. *Export Duties.*—The revised estimate for 1945-46 shows a considerable reduction on the original estimate; this is attributable partly to the hold up during the strike of the movement of produce stocks and partly to general transport difficulties created by war conditions. There will be a big carry over of stocks, particularly groundnuts, into 1946-47 and the demand for our main export crops has not slackened. With the improved transport which it is reasonable to expect in 1946-47 it is considered safe to budget for a revenue of £700,000 from this source.

17. *Excise Duty on Cigarettes.*—There is a big potential market for a really cheap type of cigarette; the increase provided under this sub-head is considered to be a safe estimate for an increasing demand.

#### *Head 2—Direct Taxes*

	£
Approved Estimate, 1945-46 .. .. .	2,379,760
Estimate, 1946-47 .. .. .	3,133,600
Increase .. .. .	<u>£763,840</u>

18. *Sub-heads 1, 2, 3, 4 and 5.*—The considerable reductions under these sub-heads are in the main due to the new system to be introduced in all except the Eastern Provinces in 1946-47 whereby re-imbusement of cost of living allowance payable by Native Administrations to their staff is made by deduction from the share of tax payable to Government; other minor changes reflect the policy of allowing these Administrations to retain a proportion of tax sufficient to maintain their existing services. The reductions in respect of cost of living allowance are offset by a reduction in Expenditure—Head 42 Sub-head 7.

19. *Sub-heads 6 and 7.*—The increase of £1,070,000 is due in part to increased rates of Individuals Tax, which will produce about £125,000, provided for in the recent Income Tax Amendment Ordinance and in part to the proposed application to the Colonies by the United Kingdom of provisions in respect of Double Income Tax Relief similar to those in a published convention with the United States of America. The net effect is to ensure that the country of origin of trading profits will receive the full tax at the rates in force in that country instead of having to contribute to the double taxation relief as hitherto. Under the proposed arrangement Nigeria will receive the full benefit of the increase in the rates of Company's tax whether a Company is also taxable elsewhere or not and the increased revenue for 1946-47 is estimated at £425,000. The remainder of the increase is accounted for by closer assessment of incomes and the collection of arrears.

*Head 4—Mining*

	£
Approved Estimate, 1945-46 .. .. .	338,800
Estimate, 1946-47 .. .. .	309,400
	<hr/>
Decrease .. .. .	£29,400

20. The increases and decreases are explained in the footnotes. The small increase which is anticipated in gold output with the return to active mining of existing gold leases on which work is now suspended accounts for the increase in sub-head 16 — Rents on Mining Leases.

*Head 5—Fees of Court or Office, Etc.*

	£
Approved Estimate, 1945-46 .. .. .	229,790
Estimate, 1946-47 .. .. .	231,150
	<hr/>
Increase .. .. .	£1,360

21. *Sub-head 24, Survey.*—The decrease of £2,250 under this sub-head is due to the fact that surveyors will be engaged on surveys in connection with acquisition for the Development Plan and the volume of work on private surveys will consequently be much reduced.

22. Other increases and decreases under this Head are explained in the footnotes.

*Head 6—Colliery*

	£
Approved Estimate, 1945-46 .. .. .	9,880
Estimate, 1946-47 .. .. .	4,160
	<hr/>
Decrease .. .. .	£5,720

23. Details of expenditure and a net revenue account appear as Appendix P to these estimates, of which the following is a brief analysis:—

<i>Approved Estimate, 1945-46</i>		£
Estimated output of 720,000 tons at 11s 6d per ton plus Miscellaneous		
Receipts .. .. .		415,600
Estimated Expenditure .. .. .		405,720
		<hr/>
Estimated Surplus .. .. .		£9,880
		<hr/>
<i>Revised Estimate, 1945-46</i>		£
Estimated output of 550,000 tons at 11s 6d per ton plus Miscellaneous		
Receipts .. .. .		318,750
Estimated Expenditure .. .. .		380,720
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Estimated Deficit .. .. .		£61,970*
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<i>Estimate, 1946-47</i>		£
Estimated output of 720,000 tons at 11s 6d per ton plus Miscellaneous		
Receipts .. .. .		416,900
Estimated Expenditure .. .. .		412,740
		<hr/>
Estimated Surplus .. .. .		£4,160

24. The decrease in estimated net revenue is explained in the paragraphs of the memorandum under the Colliery Expenditure Head; an increased contribution from 6d to 1s 3d a ton has been provided for the Colliery Development Fund.

25. The estimated net revenue of £9,880 for 1945-46 has turned into a deficit of £61,970\* owing to a considerable reduction in output tonnage from 720,000 to 550,000 tons due to labour disputes; also in order to ensure that the Colliery Development Fund shall be solvent Finance Committee approved the raising of the contribution from 6d to 1s a ton in the current year. As explained in the Memorandum under the Expenditure Head these arrangements are temporary pending a complete review of Colliery finances when an accountant has been appointed.

\*It is now known that the deficit will be considerably larger than this.

*Head 7—Marine and Harbour*

	£
Approved Estimate, 1945-46 .. .. .	394,700
Estimate, 1946-47 .. .. .	402,700
Increase .. .. .	<u>£8,000</u>

26. *Sub-head 9, Harbour Dues.*—The revised estimate for 1945-46 is based on the latest available figures of actual receipts. A small increase has been made in the Estimate for 1946-47 to provide for increased business in the latter part of the financial year.

*Head 10—Earnings of Government Departments and Revenue from Government Property*

	£
Approved Estimate, 1945-46 .. .. .	275,430
Estimate, 1946-47 .. .. .	320,870
Increase .. .. .	<u>£45,440</u>

27. The increases and decreases are explained in the footnotes. It will be observed that two new sub-heads have been created (sub-heads 33 and 41) to account for revenue from sales from the Central Stationery Depot to other than Government Departments and for revenue from the process engraving section of the Public Relations office respectively. A note on the latter is included in the memorandum under the Public Relations Expenditure Head.

*Head 11—Rent of Government Property*

	£
Approved Estimate, 1945-46 .. .. .	64,350
Estimate, 1946-47 .. .. .	67,750
Increase .. .. .	<u>£3,400</u>

28. *Sub-head 1, Crown Lands.*—The increase under this sub-head is due to new leases in the Colony and in the Warri Province. An increase is also anticipated from proposed layouts at Diobu, Harbour Road and Creek Road extensions, in the Owerri Provinces.

29. *Revenue from Market Stalls.*—This sub-head disappears since it has been decided to bring Sapele and Warri townships into line with other townships which receive the revenue from market stalls.

*Head 12—Interest, Etc.*

	£
Approved Estimate, 1945-46 .. .. .	1,089,850
Estimate, 1946-47 .. .. .	1,158,590
Increase .. .. .	<u>£68,740</u>

30. The outturn for the year 1944-45 was considerably greater than was expected when the estimates for 1945-46 were approved. A careful review of the position has shown that a considerable increase in the amount of money invested is now possible and this investment has been made.

*Head 13—Reimbursements*

	£
Approved Estimate, 1945-46 .. .. .	163,510
Estimate, 1946-47 .. .. .	138,800
Decrease .. .. .	<u>£24,710</u>

31. It will be observed that the main decreases under this Head are due to a reduction, owing to the ending of the war, in rent and compensation in respect of land and buildings requisitioned for His Majesty's Forces, and to the transfer of revenue from the Zaria Literature Bureau to the Gaskiya Corporation.

32. *Sub-head 23.*—The increase in the cost of administration of the Post Office Savings Bank is a natural consequence of the large expansion of business, particularly in connection with demobilization; this sub-head was also previously underestimated.

33. *Sub-head 28.*—The new accounting procedure for the Rockefeller Foundation Yellow Fever Research Institute is shown in detail in Appendix U to these Estimates.

*Head 14.—Miscellaneous*

Approved Estimate, 1945-46 .. .. .	£	19,500
Estimate, 1946-47 .. .. .		194,340
Increase .. .. .		£174,840

34. *Sub-head 19—Lagos Food Marketing Scheme : Refund of Working Capital.*—This scheme has been financed by voted capital amounting to approximately £83,000. It is the intention to close down the scheme during the coming financial year when it is expected that at least £60,000 will be refunded to revenue.

EXPENDITURE

35. The main increases and variations are explained in the following paragraphs:—

*Head 3.—Accountant-General*

Approved Estimate, 1945-46 .. .. .	£	63,110
Estimate, 1946-47 .. .. .		77,980
Increase .. .. .		£14,870

36. The time has come when the Accountant-General's Department must be reorganised if it is efficiently to carry out its present duties and effectively cope with the increasing volume of work that falls on it as a result of the reorganization of Nigeria on a regional basis and the progressive implementation of the Nigeria Ten-Year Plan of Development and Welfare. The Acting Accountant-General has submitted proposals in this connection which after careful consideration have been approved by the Governor, subject to the sanction of the Secretary of State for the Colonies which has also been sought.

37. Under this reorganization scheme, the work of the Department will be arranged on a regional basis, and the staff both European and African considerably strengthened. There will be a Principal Accountant at each Regional Headquarters and at Treasury Headquarters, Lagos. There will be a Training Centre, under a Senior Accountant, where training and refresher courses for African staff in Treasury routine, theory and practice of Government accounting, and the principles of double entry book-keeping, will be provided.

38. The authorised establishment of the Department at present is as follows:—

- 1 Accountant-General.
- 1 Deputy Accountant-General.
- 8 Senior Accountants.
- 26 Accountants and Assistant Accountants.
- 3 Temporary Accountants.
- 9 Accounting Assistants, Grade I
- 11 Accounting Assistants, Grade II
- 53 First Class Clerks.
- 153 Second and Third Class Clerks.
- 6 Clerical Assistants (for duties in connection with Nigerian Savings Certificates).
- An unspecified number of temporary clerical assistants paid from an open vote (sixteen in number at the moment).

Of the establishment of accounting posts, however, approximately one-third is allocated to the Public Works, Marine and Medical Departments, only twenty-five of the thirty-seven posts below the rank of Deputy Accountant-General being available for duty in the Treasury proper.

39. The practice of allocating to other departments Accountants who are borne on the establishment of the Accountant-General's Department (but who are not provided for in the Accountant-General's Head of the Estimates) has been provisionally discontinued, but this question may require re-consideration.

40. The revised supervisory, accounting and clerical staff required when the reorganization scheme is in full operation are as follows :—

- 1 Accountant-General at £1,300.
- 1 Deputy Accountant-General at £1,050.
- 4 Principal Accountants at £1,000.
- 9 Senior Accountants at £750-30-810; £840-40-920.
- 26 Accountants at £400; £450; £475-25-600; £640-30-720 and £300-20-400-25-600.
- 13 Accounting Assistants, Grade I, at £310-15-400.
- 18 Accounting Assistants, Grade II, at £240-12-300.
- 80 First Class Clerks at £140-10-220.
- 195 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.

All these posts have been included in the 1946-47 Estimates, but provision has been inserted for only six, twenty, seventy-four and 175 posts of Senior Accountant, Accountant, First Class Clerk, and Second and Third Class Clerks, respectively instead of the authorised nine, twenty-six, eighty and 195, as it is not proposed to attain full strength until 1947-48. In lieu of the total of twenty-six vacancies to be left unfilled in 1946-47 in the clerical establishments, twenty-six "Clerks in training" will be appointed who would form a training pool in the first year and disappear when the establishments of First Class Clerks, and Second and Third Class Clerks, are made up to the full complement indicated above.

41. It is, of course, possible that changes of detail may become necessary in the course of implementation of this reorganization scheme, and the scale of salary attached to the post of Principal Accountant is fixed without prejudice to any revision of salaries which may be recommended by the Salaries Commission.

42. In the 1945-46 Estimates the staff required for the management of the Provident Fund is detailed under a separate section of Personal Emoluments, the object of this differentiation being to facilitate calculation of the reimbursement from the Provident Fund of the expenses of administration. As such reimbursements are assessed quarterly on the actual staff employed day by day on duties connected with the Fund, and as, under the new organization, the Provident Fund office will be incorporated in the section dealing with Nigerian Loans, Savings Certificates and cognate matters, it is no longer necessary or desirable that Provident Fund Staff should be shown separately from the general establishments of the Department, and the special section has accordingly been deleted in the 1946-47 Estimates.

43. One minor change that has also been made in connection with the reorganization scheme is the abolition of the designation of Assistant Accountants, but this change of nomenclature involves no change in salary scales.

#### *Head 5—Agriculture*

	<i>£</i>
Approved Estimate, 1945-46 .. .. .	397,260
Estimate, 1946-47 .. .. .	461,960
Increase .. .. .	£64,700

44. The new constitutional proposals require that apart from the one at the departmental Headquarters there should be a Deputy Director of Agriculture at the Headquarters of each Chief Commissioner. At present the Department has only one Deputy Director at £1,400 but the Agricultural Development Plan provides for three Deputy Directors at £1,400. It has been decided to transfer these from the Development Plan to the departmental Head of the Estimates, and to increase the salary of the Headquarters Deputy to £1,450. The set up in 1946-47 therefore is :

- 1 Director at £1,750.
- 1 Deputy Director (Headquarters) at £1,450.
- 3 Deputy Directors (Regional) at £1,400.

45. *Item (5)—Chief Marketing Officer at £1,050.*—It has been decided to abolish this post but as the existing holder may not leave Nigeria finally till the end of the current year, provision is made for his leave salary in 1946-47.

46. *Item (11)—Senior Botanists at £880-40-1,000.*—The approved establishment is increased to three, as it is desirable to have one Senior Botanist in each of the Northern, Eastern and Western Groups of Provinces.

47. *Item (19)—One Irrigation Engineer at £1,000.*—This post was created by Special Warrant in the current year. The holder will be required to carry on the investigational work in connection with expansion of irrigation and land reclamation which was undertaken by Mr C. J. Rae, Irrigation and Drainage Engineer, Sierra Leone, during a visit to Nigeria in 1944. It is proposed that the officer in view for the post, who has had considerable experience in other places, should be engaged for one or two tours and that a suitable officer of the Public Works Department, for whom provision is made in item (17), should be seconded to work under him with a view ultimately to taking over control when he has acquired the necessary experience.

48. Provision has been made for the following additional African Staff :—

- 3 First Class Clerks at £140-10-220.
- 4 Second and Third Class Clerks at £48 ; £48 ; £54-6-72 ; £80-8-128.
- 7 Clerical Assistants at £36-6-66 ; £72-6-120.
- 1 Assistant Agricultural Officer, Grade I, at £240-15-375.
- 40 Agricultural Assistants, Grade II and III, at £48 ; £48 ; £54-6-72 ; £80-8-128.
- 2 Sub-Inspectors of Produce, Grade II, at £140-10-220.
- 21 Messengers, Grades I and II, at £18-2-24 ; £27-3-36.
- 15 Motor Drivers at rates not exceeding £48.

Most of the additional clerical posts are required as a result of the decentralization scheme including the transfer of the departmental Headquarters to Lagos. In the Eastern Provinces, for instance, owing to the fact that the agricultural administration of the area has previously been carried out from Ibadan, a completely separate staff will be required for the office of the Deputy Director at Enugu. The additional post of Assistant Agricultural Officer, Grade I, is created to absorb an officer who was appointed in 1944 on probation as Agricultural Officer on the condition that his retention in the superior post would depend on his passing the Associateship examination of the Imperial College of Agriculture, Trinidad. He was granted a scholarship to Trinidad to take the necessary course but unfortunately failed to pass the Associateship examination. The fifteen Motor Drivers now provided for under Personal Emoluments were previously paid from "Other Charges." The remaining increases reflect the growing expansion of the department's activities.

49. *Item (38)—Produce Examiners.*—It has been decided to raise the minimum educational qualification for appointment as Produce Examiner to Class VI Middle, and as a necessary corollary, the salary scale attached to the post has been revised to the standard one of £48 ; £48 ; £54-6-72 ; £80-8-128, and steps will be taken to declare the office pensionable.

50. *Sub-head 13—Temporary Buildings, erection of ; £36,800.*—During the war normal building work was suspended with the exception of that directly related to the war effort, such as piggeries. Increases in African staff have outstripped the housing accommodation available at all stations. The 1946-47 estimate of £36,800 therefore represents in considerable measure the making up of arrears. To some extent it also provides for the erection of buildings in anticipation of the requirements of the Agricultural Development Plan. It covers the provision of two European quarters of temporary construction, one at Oyo Farm School and the other at Zonkwa in Zaria Province, houses for some two hundred Assistants and labourers, as well as accommodation for increased numbers of livestock at several Agricultural stations.

51. *Sub-head 20—Soil Conservation, Protective Measures, etc., £10,500.*—This replaces the old sub-head "General Agricultural Development" and, as its name implies, is intended to accommodate projects of a miscellaneous character, e.g. anti-erosion work, locust control measures which were

previously provided for in a separate sub-head, trade census, etc. It includes provision for the maintenance and running of the machinery and equipment for soil conservation for the purchase of which provision is made under sub-head 24.

*Head 6—Audit*

Approved Estimate, 1945-46 .. .. .	£	30,750
Estimate, 1946-47 .. .. .		36,040
Increase .. .. .		£5,290

52. In view of the impending retirement in 1946-47 of Mr H. W. Drake, C.B.E., the present Auditor, consideration has been given to the question of the continuance of the personal pensionable allowance of £150 per annum paid to him in consideration of his duties in connection with the audit of the Northern Provinces Native Administration accounts. As payment of the allowance is justified on other than personal grounds, it has been decided that it should be continued in favour of Mr Drake's successor. The question whether in the circumstances the allowance should not be consolidated with the salary of the office has also been considered but it is felt that this should not be done for the present in view, *inter alia*, of other contemplated additions to the duties and responsibilities of the Auditor. The description of the allowance has, however, been changed to "Pensionable allowance to the Auditor"; see item (2) of the Estimates.

53. Item (4), 7 Principal Auditors at £1,000, and item (5), 15 Assistant Auditors at £400; £400; £450; £550-25-000; £630; £690-30-810.—It has been decided that the Government Auditor should take over the audit of the accounts of Native Administrations in the Colony and in the Western and Eastern Provinces. For this purpose and for the purpose of adequately discharging the many other additional duties which have devolved on the Department, a substantial increase in staff is required. Comprehensive proposals concerning staff and reorganisation consequent on the new constitutional proposals have been submitted by the Auditor and received the approval of Government, but their full implementation is suspended pending consideration by the Harragin Commission of the salaries aspect. In the meantime, the old cadre of Senior Assistant Auditors (£840-40-920) is replaced by one of Principal Auditors and the establishment increased by two, and an increase of three is also made in the establishment of Assistant Auditors.

54. Item (9)—Examiners, Grade I, at £400-20-500; £500-25-600.—The establishment has been increased to three, to enable one officer to be posted to each of:—

- (1) Audit Office, Ebute Metta.
- (2) Expenditure Division, Head Office, Lagos.
- (3) Revenue and Stores Branch.

55. Item (13)—Ten Clerical Assistants at £36-6-66; £72-6-120.—These new posts are required for typists and registry clerks for the Lagos and Kaduna offices. The duties which they will undertake are at present performed by Third Class Clerks who are badly needed for their proper audit work.

*Head 7—Aviation*

Approved Estimate, 1945-46 .. .. .	£	23,970
Estimate, 1946-47 .. .. .		26,250
Increase .. .. .		£2,280

56. Under Personal Emoluments provision is now made for an Aviation Officer to deal with the greatly increased administrative work devolving on the Controller of Civil Aviation, for an Airport Manager to take over from the R.A.F. control authorities at Ikeja Airfield, and for two Aerodrome Control Officers. Provision is also made for three African Assistant Control Officers who will in the first instance have to be trained for their duties. Under Other Charges the increase in estimated expenditure is mainly due to

"Allowances for Aerodrome Control Officers." The duties of these officers are entirely additional to their normal ones and often involve work in the evenings and on Sundays. As regards Special Expenditure, provision is mainly a revote for the completion of the installation of radio signal equipment already started. An item is included for purchase of motor vehicles for certain important aerodromes. These are required for control purposes and carriage of mails and passengers.

*Head 8—Chemistry*

Approved Estimate, 1945-46 ..	£ 4,830
Estimate, 1946-47 .. .. .	8,600
Increase .. .. .	£3,770

57. In order that it may be in a position to discharge its duty of co-operating with the Public Works Department in the development programme, it is necessary to provide the Department of Chemistry with staff and equipment adequate for this purpose. In this connection, a travelling laboratory with an attendant station wagon is considered essential, and provision has been made for the purchase and equipment of these vehicles.

58. Provision has also been inserted for:—

(a) Two additional Assistant Government Chemists who will be engaged solely on water work. One of them will be more or less permanently on tour, helping to supervise the sub-laboratories at Ibadan, Kaduna and Port Harcourt.

(b) Two extra Technical Assistants, one to travel with the touring officer mentioned above and the second to work in the Lagos laboratory and act as a relief outside Lagos.

(c) One extra Third Class Clerk to help deal with the consequential increase in office work.

(d) Additional equipment to the value of £250 for the permanent laboratories.

59. The new posts have been included in the pensionable establishment because they will be permanently required in connection with supervision of water supplies after the termination of the development schemes on which the holders will in the first instance be employed.

*Head 10—Commerce and Industries*

Approved Estimate, 1945-46 ..	£ 6,200
Estimate, 1946-47 .. .. .	13,570
Increase .. .. .	£7,370

60. Full details regarding staff and other expenditure for the Department of Commerce and Industries have not yet been finally settled, but these estimates provide for the preliminary organization of the Department.

61. *Sub-head 5, Miscellaneous Investigations—£2,000.*—One of the functions of the Department will be to investigate the possibilities of commercial development. Provision is therefore made under this sub-head for expenditure on any investigations and experiments which may be necessary in this connection.

*Head 11—Co-Operative Societies*

Approved Estimate, 1945-46 ..	£ 15,880
Estimate, 1946-47 .. .. .	24,110
Increase .. .. .	£8,230

62. Like several other Departments, the Department of Co-operative Societies has had during the war years to manage with a very depleted staff. Under such circumstances, it has been impossible to keep abreast of

maintenance and consolidation work in existing societies, much less to undertake expansion. But it is essential that the arrears of work should be overtaken as early as possible, and the following additional staff, required for the normal development of existing work, have been included in the 1946-47 Estimates :—

- 4 Assistant Registrars and Co-operative Officers on £400; £400; £450; £500-25-600-30-630; £690-30-840; £880-40-1,000; or £300-20-400-25-600-30-720 for African holders.  
 3 Inspectors, Grade I, at £140-10-220.  
 3 Inspectors, Grades II and III, at £48; £48; £54-6-72; £80-8-128.  
 5 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.  
 3 Messengers, Grades I and II, at £18-2-24; £27-3-36.

It is intended to fill two of the new posts of Assistant Registrar and Co-operative Officer by the promotion of two Africans from the Inspectorate grade.

63. It will be observed that the title "Assistant Registrar" has been expanded into "Assistant Registrar and Co-operative Officer." It is proposed to reserve the designation "Assistant Registrar" for those of these officers who are in charge of Western, Eastern and Northern Provincial Co-operative areas, the others being styled "Co-operative Officers." These designations are, however, provisional and are to be replaced by "Assistant Registrars, Grades I and II."

64. *Sub-head 6. Premium for cocoa purchased from non-exporting Co-operative Societies, £3,500.*—In 1944 it was decided with the concurrence of Finance Committee that the premium of 10s per ton paid by Government to every non-exporting Cocoa Co-operative Union to help it to meet its overhead expenses and create reserves for maintenance of the same remuneration as the middlemen who manage the output of non-Co-operative growers should cease after the payment for the 1944-45 crop. The reason for this decision was that such a subsidy tended to delay the progress of the Societies towards independence and self-sufficiency and was likely to impair the sense of responsibility which it is one of the objects of Co-operative Societies to inculcate. The Secretary of State, however, considers that the subsidy would help Government policy of developing Co-operative Societies, a policy to which he attaches great importance, and he has directed that the subvention should continue. A provision of £3,500 was voted by Finance Committee for this purpose in the current year, and a similar sum has been included in the 1946-47 Estimates.

#### Head 12—Customs and Excise

Approved Estimate, 1945-46	127,430
Estimate, 1946-47	169,750
Increase	£42,550

65. With a view to bringing their service conditions in line with those of their opposite numbers in the Marine Department, the salary scales of boat crews in the Customs Department have been revised as indicated below, and the award of Good Conduct Pay extended to them.

	Salary scale, 1945-46	Salary scale, 1946-47
Coxswains	£30	£27-3-42.
Boatboys and Head Canochoy	£27	£15-3-30.
Canochoy	£24	

66. Provision was made in the 1945-46 Estimates for one Chief Inspector and two Collectors who were to prepare the ground for the transfer of the Preventive Service organization to Customs Department. Steps have also been taken in the current year to ascertain the number of Police constables previously employed in the Preventive Service who are unwilling to be absorbed in the new organization, and to recruit and train fresh officers in their place. Provision for this purpose was voted by Finance Committee in 1945-46. The new men are ex-servicemen who should prove very useful by virtue of their experience in a disciplined force.

67. The new Preventive Service scheme will come into full effect on the 1st of April, 1946. This is reflected in the 1946-47 Estimates by reductions in the relevant establishments under Police Department and the inclusion of the following additional posts in the estimates of the Department of Customs and Excise:—

Item (27)—	2	Collectors of Customs and Excise at £400; £400; £450-25-600; £660-30-810.
.. (28)—	3	Superintendents—First Class at £170-10-220.
.. (29)—	7	Superintendents—Second Class at £96-8-160.
.. (30)—	14	Superintendents—Third Class at £84-3-96.
.. (31)—	3	Drill Instructors at £84-3-96.
.. (32)—	6	Chief Preventive Officers at £66-3-78.
.. (33)—	12	Preventive Officers at £48-6-60.
.. (34)—	36	Assistant Preventive Officers First Class at £42.
.. (35)—	85	Assistant Preventive Officers Second Class at £36-3-39.
.. (36)—	80	Assistant Preventive Officers Third Class at £33.
.. (37)—	70	Assistant Preventive Officers Fourth Class at £24-3-30.
.. (38)—	2	Head Canoeboys and twelve Canoeboys at £15-3-30.

68. About half of the net increased provision required by the Department in 1946-47 is in respect of "Refunds and Drawbacks," sub-head 8. This, for obvious reasons, is a sub-head impossible to estimate with any degree of accuracy, but having regard to the actual expenditure for the past two completed years (£84,493 and £98,051 respectively) and the revised estimate of expenditure for 1945-46 (£80,000), the expenditure for 1946-47 is not likely to be less than the figure inserted in the estimates, *viz.*, £50,000.

#### Head 13—Education Department

		£
Approved Estimate, 1945-46	..	622,810
Estimate, 1946-47	.. ..	767,490
		<hr/>
Increase	.. .. .	£144,680

69. *Item (2)—5 Deputy Directors of Education.*—In connection with the new constitutional proposals, it is necessary that there should be a Deputy Director of Education at the Headquarters of each Chief Commissioner, in addition to the Deputy Director at the departmental Headquarters. At present the Department has one Deputy Director at Headquarters, one Assistant Director each at Kaduna and Enugu, and one Lady Assistant Director who is in charge of female education. To satisfy the requirements of the new constitution, the title of Assistant Director is being changed to Deputy Director, and one additional post added the holder of which will be posted to Ibadan. Save for this additional post, no increase in Personal Emoluments is involved, for the salary of Deputy Director (regional) is fixed at £1,400, the same as that formerly drawn by an Assistant Director (male).

70. *Item (3)—1 Lecturer in Arabic Studies.*—This new post is necessitated by the proposal to develop the Northern Provinces Law School into a School of Higher Arabic Studies. The only officer in the Department capable of filling the post is already on a salary of £1,200, which he will retain as personal to him in his new appointment.

71. *Item (7)—Senior Education Officers, 18 at £880-40-1,000 and 3 at £720-30-840.*—The number of male Senior Education Officers is reduced to eighteen as a result of the secondment to Gaskiya Corporation of Dr. East, who is shown in Head 46 section D. One Senior Agricultural Education Officer previously included in this item has been transferred to a separate item. Provision has been made for three new posts of women Senior Education Officers at £720-30-840. The holders of these posts will be responsible for female education in the Northern, Eastern and Western Provinces respectively. Two of them were previously provided for in an item entitled "Two Education Officers at £600-30-720" which is now abolished.

72. *Items (9) and (10)—Education Officers (permanent), and Education Officers (temporary).*—Government policy is to fill as many as possible of the posts of Education Officer with Africans. In furtherance of this policy

selected African Masters are sent to the United Kingdom on scholarship; on satisfactory completion of their studies they are considered for appointment as Education Officer. In order that there may always be vacancies to which these and other suitable Africans can be appointed, it has been decided to restrict within fixed limits the recruitment of Europeans to the permanent establishment and to provide a margin of temporary posts to be filled by Europeans, so facilitating the policy of Africanisation. The 1946-47 Estimates show, in separate establishments, fifty-one permanent and twenty-five temporary officers, making seventy-six in all as against sixty-one in 1945-46. An increase of sixteen has been allowed for the staffing of Middle Schools in the Northern Provinces and Teacher Training Centres, and to provide for the appointment of four Government scholars due to return to Nigeria in 1946-47. One officer acting as Surveyor of Antiquities has been transferred to Head 41.

73. Provision has been included in the estimates under Personal Emoluments on the assumption that one African officer on scholarship in the United Kingdom will return to Nigeria in 1946-47 and that the following officers serving with the Forces will revert to civil duties:—

- Item 9—2 Education Officers.
- „ 11—1 Agricultural Education Officer.
- „ 12—2 Lecturers.

74. Item (15)—One Accountant at £400; £400; £450; £475-25-600; £630-30-720 or £300-20-400-25-600.—The Grant-in-aid, the grant of cost of living allowance to non-Government teachers, and the proposed pension scheme for non-Government teachers, call imperatively for the appointment of an accounting officer.

75. Items (16) and (17)—One Office Assistant at £400; £400; £450; £475-25-600-30-720 or £300-20-400-25-475, and Four Secretary-Typists (temporary) at £400; £400; £415; £430-20-600 or £240 for local appointments.—The Office Assistant and one Secretary-Typist are required for the Director's office, and one Secretary-Typist each for the three regional Headquarters. The duties they will undertake are at present performed by Education Officers who are required for the educational work for which they were trained and appointed. The post of Office Assistant will be filled in the first instance by a European officer on agreement; those of Secretary-Typist are made temporary as it is hoped that, under a scheme being considered by Government, trained Africans will soon be available to fill these posts.

76. Item (34)—Three Librarians, Grades I and II, at £88-8-128; £160-10-220.—These new posts are created to absorb the three Africans for whose training provision was made in the 1945-46 Estimates. They will be seconded for service with the British Council.

77. Item (42)—One Second Class Nurse at £80-8-128.—The holder of this new post is required to run a dispensary for Government College, Ibadan, and employees and labourers of Agricultural Department.

78. Sub-head 6—Grants-in-Aid.—This sub-head shows a fairly considerable increase of £86,100 due chiefly to:

- (1) reassessment of the needs of schools eligible for grants;
- (2) increased building grants;
- (3) revised rates of cost of living allowance.

The reassessment of schools has been undertaken in accordance with the promise made by His Excellency to a deputation of the Board of Education on March 17th, 1945. An increase of £30,000 has been provided for building grants, and the recent revision of the rates of cost of living allowance accounts for another £21,000.

79. Sub-head 20—Educational Experiments and Investigations.—This sub-head combines provision made in previous years under the following sub-heads:—

- Expenses of Literature Bureau, Broadcasting to Schools, Mass Education, School Meals.

80. The fusion of the Higher College, Yaba, in the Yaba Technical Institute for which provision is made under Heads 46 and 47, accounts for the following reductions in establishment and Other Charges under the "Education" Head:—

- 1 Principal, Higher College, at £1,200.
- 2 Lecturers at £400; £400; £450; £500-25-600; £630; £690; £720-30-840; £880-40-1,000 or £300-20-400; £425-25-600-30-720.
- 2 Technical Instructors at £400; £400; £450-25-600-30-720.
- 1 Master, Grade II, at £88-8-128; £160-10-220
- 3 Laboratory Attendants at £18-3-36; £39-3-66.
- Yaba Higher College: Maintenance, £2,850.

81. *Ex-servicemen's training school, Enugu.*—A training school is being established at Enugu for the purpose of providing ex-Army tradesmen with a finishing course which, it is hoped, will increase their chances of securing paid employment or of earning a livelihood in private business. The plan in hand is that Government should take over the Army Training School at Enugu together with all its machinery and equipment at an agreed price, and negotiations are proceeding to this end. It is hoped to secure the services of some at least of the Army personnel previously employed in the Army Training School on the staff of the new school. The provision inserted in the 1946-47 Estimates, totalling £21,640, does not include the cost of acquisition of the school, as it is hoped that this will be met in the current year by supplementary provision.

#### Head 14—Electricity

	£
Approved Estimate, 1945-46 .. .. .	273,530
Estimate, 1946-47.. .. .	258,370
Decrease .. .. .	£15,160

82. Hitherto Electricity, although constituting a separate Head of the Estimates, has been regarded as a Branch of the Public Works Department. That was a natural and even a necessary arrangement in the early stages of the electrical development but in the opinion of the Government the time has come to detach the Electricity Branch from the Public Works Department and to provide for it as an entirely distinct Head of the Estimates as a first step towards withdrawing the Estimates for Electrical Undertakings from the Government Estimates in the same way as the Railway Estimates have been withdrawn. The ultimate objective is the establishment of a publicly-owned Corporation to manage Government's electrical undertakings. The decision in question is reflected in the Estimates 1946-47 only to the limited extent that all references to the Public Works Department in the Estimates for Electricity have been eliminated. Meanwhile, the Director of Public Works and the Electrical Engineer in Chief are preparing proposals to give effect to the policy of Government as stated above.

83. Provision is made for a new post of Deputy Electrical Engineer-in-Chief, an officer who will assist the Electrical Engineer-in-Chief in inspection and office duties. As a result of separation from the Public Works Department and to assist expansion, the following additional staff are also urgently required and provision has been inserted accordingly in the Estimates:—

- 1 Electrical Engineer, Grade I, at £880-40-1,000.
- 1 Mechanical Engineer, Grade I, at £880-40-1,000.
- 2 Meter Superintendents at £630-30-720.
- 1 Chief Accountant at £1,050.
- 1 Junior Draughtsman, Grade II, at £80-8-128.
- 1 Assistant Chief Clerk at £240-12-300.
- 10 First Class Clerks at £140-10-220.
- 45 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.
- 1 Store Clerk at £36-6-66; £72-6-120.
- 1 Telephone Attendant at £24-3-36.
- 4 Messengers, Grades I and II, at £18-2-24; £27-3-36.
- 3 Watchmen and Gatekeepers at rates not exceeding £24.

*Head 15—Forestry*

	£
Approved Estimate, 1945-46 .. .. .	103,010
Estimate, 1946-47 .. .. .	140,630
Increase .. .. .	<u>£37,620</u>

84. Under the new constitutional arrangements it will be necessary for an officer to be stationed at each of the three regional headquarters to represent the Chief Conservator of Forests and to advise the Chief Commissioners. This accounts for the provision made for the new grade of Assistant Chief Conservators on £1,200 per annum and the consequential regrading of the post of Deputy Chief Conservator of Forests on a salary of £1,300 per annum.

85. *Sub-head 5, Forest Operations.*—In the course of the current year unexpected demands arose which made necessary an increase in the exploitation of minor forest reserve in the Olokemeji Reserve. The Posts and Telegraphs Department requested a large number of teak poles, the Ibadan Power Station asked for 400 cords of firewood a month and the military authorities increased their demands which had earlier showed every sign of a large reduction. Additional provision of £3,600 was therefore sought and this was approved by Finance Committee in May, 1945. So far, there is no indication that the over-all demands will diminish in 1946-47 and the provision in the Estimates has been increased accordingly. Increased expenditure in this case, however, means increased revenue.

A further increase of £360 has been provided for the erection of houses for field staff within reserves close to their work in cases where it is impossible for them efficiently to perform their duties from the nearest village, and another £500 to cover increased exploitation, enumeration and regeneration work in the South-West Circle.

86. Although the Forestry Departmental Estimates show a fairly considerable increase in expenditure in 1946-47, they do not completely reflect the expansion that is taking place in the activities of the Department. Forestry development schemes are financed from the Colonial Development and Welfare vote and therefore appear in Part II of the Estimates.

*Head 16—Geological Survey*

	£
Approved Estimate, 1945-46 .. .. .	28,780
Estimate, 1946-47 .. .. .	29,120
Increase .. .. .	<u>£340</u>

87. Provision previously made under this Head in respect of expenditure on Mineral Resources Research reimbursable from the Colonial Development and Welfare vote (scheme No. R 22) has been transferred to Head 47. The reductions in establishment involved are:—

- 2 Geologists at £550, £550-25-600-30-840,
- 1 First Class Clerk at £140-10-220,
- 1 Third Class Clerk at £48; £48; £54-6-72; £80-8-128,
- 2 Field Assistants at £48; £48; £54-6-72; £80-8-128,
- 2 Technical Assistants at £48; £48; £54-6-72; £80-8-128,
- 2 Laboratory Attendants at £18-3-42,
- 2 Interpreters at rates not exceeding £42,
- 2 Messengers, Grades I and II, at £18-2-24; £27-3-36,
- 1 Driver-Mechanic at rate not exceeding £72,
- 1 Motor Driver at rate not exceeding £48.

88. Apart from one additional post of Senior Geologist which was created by Special Warrant in the current year, the following increases necessitated by increasing duties and responsibilities arising out of the development programme appear in the 1946-47 Estimates:—

- 1 Assistant Chief Clerk at £240-12-300 (against a corresponding reduction of one First Class Clerk),
- 2 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128,
- 4 Clerical Assistants at £36-6-66; £72-6-120,
- 3 Field Assistants at £48; £48; £54-6-72; £80-8-128,
- 3 Driver Mechanics at rates not exceeding £72,
- 7 Motor Drivers at rates not exceeding £48,
- 2 Messengers, Grades I and II, at £18-2-24; £27-3-36,
- 1 Watchman at rate not exceeding £24.

89. *Item (5)—Two Mineralogists at £550, £550-25-600-30-840 ; £880-40-1,000.*—The approved establishment is one only, but the holder of the post has been elected to a Beit Scientific Research Fellowship for two years from 1st of September, 1945. He will be regarded as being on leave without pay for the period of the Research Fellowship. A temporary replacement is essential and one has been found, but owing to his qualifications and experience he has been offered, on the recommendation of the Secretary of State for the Colonies, the maximum salary of the post. Having regard to the prevailing demand for scientific officers, it should be possible to dispose of one or the other of these officers when the time comes for the absent officer to revert to his post.

#### Head 17—Inland Revenue

	£
Approved Estimate, 1945-46 .. .. .	20,450
Estimate, 1946-47 .. .. .	28,480
Increase .. .. .	<u>£8,030</u>

90. The Inland Revenue Department continues its already most fruitful efforts to ensure that no taxable individual or body in Nigeria, wherever he may be, successfully evades his obligations under the Income Tax Ordinance. In order that these efforts may be made even more effective the Department requires more staff. In addition to one post of Assistant Tax Officer (£240-12-300) and one of Assessment Clerk (£140-10-220) approved by Special Warrant in 1945-46, the following additional posts have been included in the 1946-47 Estimates:—

- 2 Assistant Commissioners of Income Tax at £750-30-840-40-920,
- 5 Tax Officers at £400; £400; £450; £475-25-600; £630-30-720 or £300-20-400-25-600 (for African holders),
- 1 Secretary-Typist at £400; £400; £415; £430-20-600 (for stenographic and typing duties of a confidential nature),
- 1 Assessment Clerk at £140-10-220,
- 7 Second and Third Class Clerks at £38; £48; £54-6-72; £80-8-128,
- 1 Telephone Attendant at £24-3-36,
- 5 Watchmen at rates not exceeding £24 (for offices in Lagos, Ebute Metta, Ibadan, Kano and Port Harcourt).

The prevailing man-power situation in the United Kingdom makes early recruitment of the five Tax Officers unlikely and provision has therefore been made for six months only.

91. The Headquarters staff of the Commissioner of Income Tax, West Africa, have also been increased, resulting in the increase from £1,600 to £3,100, of Nigeria's "Proportionate Share of salary and expenses of the Commissioner," *vide* sub-head 4 of the Estimates.

#### Head 18—Judicial

	£
Approved Estimate, 1945-46 .. .. .	86,400
Estimate, 1946-47 .. .. .	87,780
Increase .. .. .	<u>£1,380</u>

92. With the coming into force on the 1st of June, 1945, of the Supreme Court Ordinance, 1943 (No. 23 of 1943), it became necessary to make provision for the consequential changes in the Judiciary, since section 4 of that Ordinance provides for the appointment of Senior, Second, Third and Fourth Puisne Judges in place of the four senior Judges until then styled "Puisne Judges." In the case of all but the Senior Puisne Judge, the reorganisation meant only a change of designation. As regards, however, the Senior Puisne Judge, the Ordinance provides that in the absence of the Chief Justice from duty, or his absence on duty from Nigeria, for example, to attend the West African Court of Appeal, the powers of the Chief Justice shall be vested in the Senior Puisne Judge. The latter officer will not draw acting pay on these occasions, and in consideration of this, it was decided that his salary should be fixed at £1,750 (*i.e.* £150 per annum more than the salary of the other graded Puisne Judges).

93. Another change, consequential on the abolition by the new legislation of the Protectorate Courts, is the amalgamation of the three Police Magistrates (Supreme Court) with the seventeen Magistrates (Protectorate Courts) to form a cadre of twenty Magistrates.

94. The new set-up, which was submitted to and approved by Finance Committee in 1945-46, and is reflected in sub-heads 1 (1) - (6) and (8) of the 1946-47 Estimates, is as follows:—

- 1 Chief Justice at £2,300.
- 1 Senior Puisne Judge at £1,750.
- 1 Second Puisne Judge at £1,600.
- 1 Third Puisne Judge at £1,600.
- 1 Fourth Puisne Judge at £1,600.
- 8 Puisne Judges at £1,400 (or £1,050 for African holders).
- 20 Magistrates at £630; £630; £660-30-840; £880-40-1,000 (or £400; £425; £450; £500-25-600-30-720 for African holders).

#### Head 19.—Labour

	£
Approved Estimate, 1945-46 .. .. .	57,090
Estimate, 1946-47 .. .. .	77,370
	<hr/>
Increase .. .. .	£20,280

95. The decision has now been taken that Social Welfare, as distinct from Industrial Welfare, should not be a function of the Labour Department. Reference is invited in this connection to paragraph 50 of the Memorandum on the 1945-46 Estimates where it was pointed out that the attachment to the Labour Department of Social Welfare was only by way of experiment and that the ultimate responsibility for this new activity of Government would be determined in due course. The new organization for Social Welfare is explained in paragraphs 142 to 148 and Appendix XVIII of S.P. 24 of 1945 (a Ten-Year Plan of Development and Welfare for Nigeria); the provision for it is made under Head 46. In consequence of the detachment of Social Welfare, the following posts have been deleted from the Estimates of the Labour Department:—

- 1 Deputy Commissioner of Welfare at £1,200.
- 3 Welfare Officers at £400; £400; £450; £500-25-600-30-630; £600-30-840; £880-40-1,000 or £300-20-400; £425-25-600; £630-30-720.
- 3 Assistant Welfare Officers-in-training at various rates.

The title of the Head of Department becomes, of course, "Commissioner of Labour" instead of "Commissioner of Labour and Welfare" as shown in the 1945-46 Estimates.

96. Registration Bureaux are to be established in Ibadan, Benin and Sapele during the year, in order that labour may be properly organised and controlled and that proper records of service may be kept. It has therefore been found necessary to re-include provision for one Senior Exchange Manager to exercise general supervision, and for two additional Exchange Managers to carry out the actual work at the Exchanges. These posts were originally approved in the 1945-46 Estimates. Provision is included for Assistant Labour Officers and Assistant Labour Officers-in-training and other subordinate staff to carry out these extensions. The staff of the Employment Exchanges and the Registration Bureaux has been separated from other staff in the department and appears in a distinct section under sub-heads 1 (28) to (42).

97. Additional subordinate staff is also provided for the Staff Training Centre and for the Trade Testing organisation both of which are to be set up during the year.

98. A senior grade of Assistant Labour Officer on the salary scale of £240-12-300 has been introduced, to which deserving officers in the £160-10-220 grade can be promoted in the course of their training for the ultimate appointment of Labour Officer. Five Grade I and eleven Grade II posts are included in the 1946-47 Estimates.

99. Besides the one newly created for the Lagos Exchange, five more posts of First Class Clerk have been provided for. These will enable one First Class Clerk to be posted to the offices of the three Senior Labour

Officers in the Provinces, one to Calabar, one to Jos, and two to the Headquarters office where one will be in the Finance and Correspondence Branch and the other will be required to deal with correspondence connected with Workmen's Compensation for which the Labour Department is now responsible.

100. The estimates in respect of the Labour Office at Fernando Po are inserted under this Head for the first time. They were previously shown in the Provincial Administration Head. The Labour Officer at Fernando Po will retain the title of Vice-Consul for the purpose of implementation of the labour treaty with the Spanish Government. His salary was previously paid by the Foreign Office.

*Head 20.—Land and Survey*

Approved Estimate, 1945-46 .. .. .	£	73,540
Estimate, 1946-47 .. .. .		139,940
Increase .. .. .		<u>£66,400</u>

101. The large increase in expenditure proposed under this Head is due principally to two factors. One is the reversion to civil duties of officers seconded to His Majesty's Forces. This accounts for an increase in Personal Emoluments of £9,130 and increases of £1,500 and £1,240 respectively under sub-head 2, Local Transport and Travelling, and sub-head 4, Labour.

102. The second important factor is the provision of £50,000 under sub-head 11, Land Acquisition, in place of the usual token vote of £10. It is considered that it would be misleading to provide only a token vote of a trivial amount when it is known that the expenditure is likely to be substantial. Quite apart from normal activity in this connection, acquisition on a large scale is anticipated in connection with development schemes, and it has been decided that the cost should be charged to this vote. It is not possible to give a close estimate of the amount that will be required but it is not likely to be below £50,000.

103. The other increases inserted arise out of the resumption of provision for a Deputy Commissioner of Lands and Director of Surveys, the previous holder who was on service with His Majesty's Forces having retired, the increase by one and four respectively of the establishments of Assistant Chief Clerks, and Second and Third Class Clerks, increments, and additional provision under a few sub-heads of Other Charges and Special Expenditure.

*Head 21.—Legal*

Approved Estimate, 1945-46 .. .. .	£	12,590
Estimate, 1946-47 .. .. .		20,280
Increase .. .. .		<u>£7,690</u>

104. Early in the current year representations were made by the Attorney-General regarding the inadequacy of his clerical staff. This inadequacy had been apparent for a long time but an increase had been avoided by the discontinuance for some years, owing to lack of Crown Counsel, of the branch office at Enugu, by the loan of a clerk from Provincial Administration, and by the remainder of the staff putting in long hours and long tours. It was considered that the position should at once be rectified and the following increases were approved by Finance Committee in their meeting of June, 1945: they have been carried forward into the 1946-47 Estimates:—

1 Assistant Chief Clerk at £240-12-300.

2 First Class Clerks at £140-10-220.

2 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.

105. The inadequacy of the professional staff of the Department is even more serious. For a long time it has been impossible to keep the outstations staffed by Crown Counsel, to get Crown Counsel for the ordinary routine work of the department, to send Crown Counsel to conduct prosecutions at assizes outside Lagos, Kaduna and Ibadan, much less to

undertake the training of junior Counsel in the special duties attached to their office. One result of this shortage of staff has been that important cases have had to be conducted by junior Police Non-Commissioned Officers or even by the rank and file, and frequently cases have arisen where even in assize cases there was no prosecutor at all. To remedy this unsatisfactory state of affairs, and at the same time provide for the future additional burden which will be placed upon the Legal Department by reason of the three Provincial Councils to be established under the proposed new Constitution, the following additional staff have been included in the 1946-47 Estimates:—

6 Senior Crown Counsel at £1,050-50-£1,150.  
1 Crown Counsel at £630; £630-30-840-40-1,000 or £400; £425; £450; £500-25-600-30-720.

It is proposed to post one Senior Crown Counsel to the Headquarters of each Provincial Group, where he will be responsible for the conduct of all court work, for the giving of advice on all normal questions and for the drafting of subsidiary legislation and the compilation of departmental manuals. One will also be required for normal duty in the Lagos office and one to replace the officer hitherto designated "Legal Draftsman" whose post is being abolished. The sixth Senior Crown Counsel will be available for relief duties.

#### Head 23—Marine

	£
Approved Estimate, 1945-46 .. .. .	674,500
Estimate, 1946-47 .. .. .	776,610
Increase .. .. .	£102,110

106. *Items (4) and (9)—Marine Officers and Marine Engineers.*—The approved salary scale for Marine Officers and Marine Engineers (European) is, as shown in the 1946-47 Estimates, £450 for three years, then £475-25-600; £660-30-840. Candidates for the post of Marine Officer are required normally to possess the Masters' certificate and those for the post of Engineer the First Engineer's certificate. In the absence of holders of these qualifications, candidates with only First Mate or Second Engineer's certificates are occasionally engaged, but these are appointed on £400 and remain on that salary until fully qualified.

107. *Item (25)—Pensionable allowance to Mr R. Easey.*—This allowance which received the approval of Finance Committee and the sanction of the Secretary of State for the Colonies in 1945-46 has been granted to Mr Easey in consideration of the special duty allotted to him of training African mechanical apprentices in the Marine Department.

108. In recognition of increased duties and responsibilities and to provide opportunity of advancement for deserving members of the African Staff, clerical and technical, the following additional posts have been included in the 1946-47 Estimates:—

- Item (30)— 1 Chief Clerk at £310-15-400.
- .. (31)— 2 Assistant Chief Clerks at £240-12-300.
- .. (32)— 9 First Class Clerks at £140-10-220.
- .. (39)— 2 Senior Technical Staff, Grade II, at £240-12-300.

The consequential increase in expenditure is partially offset by the following reductions in the establishment of junior grades:—

- Item (33)—11 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.
- .. (34)— 1 Clerical Assistant at £36-6-66; £72-6-120.
- .. (40)— 2 Junior Technical Staff, Grade I, at £140-10-220.

109. It is hoped to put into commission during 1946-47 the following new craft:—

- (1) One launch for the Preventive Service.
- (2) Two Diesel Barges for Port Harcourt-Degema-Brass Service.
- (3) One launch for Ontisha-Asaba Passenger Service.
- (4) Two Diesel Barges for Lagos-Warri Service.

This will make necessary additional staff and incidental charges for which provision has been inserted as follows in the Estimates :—

- Item (53)—11 Mechanicians, Tradesmen and Drivers, Grades I and II, at £36-6-66 :  
£72-6-120.
- .. (56)—11 Quartermasters and Pilots at £54-6-96.
- .. (57)—22 Deckhands, Apprentices and Watchmen at £18-3-48.
- Sub-head 7. Labour £225.
- .. 8. Maintenance, Stores and Materials £555.
- .. 11. Coal, Wood and Oil Fuel £1,201.

110. During the strike in June to August, 1945, a number of employees were taken on to help maintain essential services. They have been retained in the respective establishments concerned as supernumeraries to be absorbed as vacancies occur. The items in question and the number of men involved in each case are as follows :—

- Item (44)— 5 Signalmen, Grade III, at £18-3-48.
- .. (49)— 1 Wireless Operator at £48 : £48 ; £54-6-72 ; £80-8-128.
- .. (56)— 2 Quartermasters and Pilots at £54-6-96.
- .. (57)—45 Deckhands, Apprentices and Winchmen at £18-3-48.
- .. (59)—15 Greasers, Firemen, Turners and Hopper Boys at £18-3-48.
- .. (63)— 6 Cooks and Stewards at rates not exceeding £48.

In the case of items (56) and (57), the new posts mentioned in the preceding paragraph will reduce the supernumeraries in these two establishments to nil and twenty-three respectively in 1946-47.

111. *Sub-head 8—Maintenance, Stores and Materials.*—In war time, repairs and general reconditioning of vessels could not be undertaken to the extent normally desirable, because the Department was occupied with work for His Majesty's Forces. Extensive repairs are now essential in order to keep existing craft in serviceable condition until new craft can be built or purchased. This and the other cause mentioned in paragraph 107 above account for the increased provision of £8,000 under this sub-head.

112. *Sub-head 11—Coal, Wood and Oil Fuel.*—An increase of £8,000 has been inserted to provide for the full running of "Lady Bourdillon" and colliers.

113. *Sub-head 15—Unallocated Stores.*—In view of increased departmental activity, it has become necessary to increase the standard stock of stores, and an additional £10,000 is provided for this purpose in 1946-47. The Secretary of State has sanctioned the increase from £80,000 to £100,000 of the maximum stock that may be held, subject to approval by the Legislature of the necessary provision for purchases.

114. *Sub-head 21—Reclamation pipe line : labour and other charges.*—The increase of £2,000 inserted is to provide for the purchase of 150 new reclamation pipes.

115. *Special Expenditure.*—As it will not be possible in the current year to undertake, or in some cases to complete them, several works or purchases provided for in the 1945-46 Estimates have had to be brought forward into 1946-47. The amount re-voted on this account is £89,070. The estimate in respect of four craft included in the 1945-46 Estimates, namely the two launches for Lagos-Warri Passenger Service and the two for Port Harcourt-Degema-Brass Passenger Service, has been revised, necessitating a total of £6,000 new money in 1946-47. Apart from these, £99,780 has been provided for entirely new works. These include the purchase of new machines and equipment, and the reconstruction, replating, and building of craft. Three of the new works, namely the purchase of a Power Ferry for Cross River, the purchase of a Car Ferry for Afi River, and modifications to Anglo-Bauchi Dredger for the purchase of which provision was made in the 1945-46 Estimates under Head 22 sub-head 40, are connected with development but as they are comparatively small items and the vessels concerned will be diverted in due course to serve normal departmental requirements, provision is made for them under the departmental Head.

By far the greatest proportion of the expenditure on new works is, however, in respect of renewal of steelwork in :—

	£
Carter Bridge .. .. .	9,160
East Mole Wharf .. .. .	800
Five Cowrie Creek Bridge .. .. .	500
Customs Wharf .. .. .	4,800
Ijora Wharf .. .. .	1,600
Marine Wharves Nos. 1, 2 and 3 .. .. .	16,290
Apapa Ferry and Stone Wharf .. .. .	3,600
West Mole Wharf .. .. .	5,200
Main Wharf, Port Harcourt .. .. .	10,360
Coal Dolphins 4 No. Port Harcourt .. .. .	2,000
Dockyard, Port Harcourt, High and Low level wharves .. .. .	1,200
	£55,510

It was not possible during the war to replace any of the defective steel work in these structures, and the time has come when replacement cannot be deferred without danger.

#### *Head 24—Medical Services*

	£
Approved Estimate, 1945-46 .. .. .	828,780
Estimate, 1946-47 .. .. .	913,740
Increase .. .. .	£84,960

116. Early in the current year the Secretary of State decided to make certain changes in the superscale posts of the West African Medical Service primarily with the object of bringing about a closer co-operation between the curative and preventive work of the departments, in accordance with the new orientation of medical policy. This involved the assumption by the Deputy Director and Assistant Directors of Medical Service of the oversight of both medical and health services. As far as Nigeria is concerned, the post of Deputy Director of Health Service and the two posts of Assistant Director of Health Service have been replaced by three additional posts of Assistant Director of Medical Service. These changes were approved by Finance Committee in June, 1945.

117. Under the new constitutional proposals, it is necessary that there should be a Deputy Director of Medical Service at the Headquarters of each Chief Commissioner; three new posts of Deputy Director at £1,600 have therefore been created. The net result of this and the other changes recorded in the preceding paragraph is indicated in the following table :—

<i>1945-46 approved establishment</i>	<i>1946-47 establishment</i>
1 Director of Medical Service at £2,000	1 Director of Medical Service at £2,000.
1 Deputy Director of Medical Service at £1,700	1 Deputy Director of Medical Service (Headquarters) at £1,700.
1 Deputy Director of Health Service at £1,700	3 Deputy Directors of Medical Service (Regional) at £1,600.
1 Assistant Director of Medical Service at £1,500	4 Assistant Directors of Medical Service at £1,500.
2 Assistant Directors of Health Service at £1,500	1 Assistant Director of Laboratory Service at £1,500.
1 Assistant Director of Laboratory Service at £1,500.	

118. The following additional clerical staff required for the three regional headquarters have been included in the estimates :—

- 3 Assistant Chief Clerks at £240-12-300.
- 6 First Class Clerks at £140-10-220.
- 12 Second and Third Class Clerks at £48 ; £48 ; £54-6-72 ; £39-8-128.

A fourth new Assistant Chief Clerk has been provided for, to take general charge of the Headquarters office of the Laboratory Service, and seven other Second and Third Class Clerks, five of whom will be posted to Medical Stores, Lagos and the large hospitals at Ilorin, Bamenda, Kafanchan and Makurdi, one will act as librarian in Medical Research Institute laboratory, and one as a general relief.

119. *Item (6)—Administrative Secretary.*—Since its creation in 1938 and up to 1941 this post was filled by the secondment of an Administrative Officer. From 1941 the shortage of Administrative Staff has made this impossible and the post has since remained vacant. The Director of Medical Services has urged that the post should be filled as early as possible as the lack of an Administrative Secretary is causing him considerable difficulties. It is hoped to be able to meet the Director's request in 1946-47.

120. Provision has been made for two new appointments which should help to improve the standard of mental nursing in the country. The establishment of Senior Nursing Sister, item (39), is increased by one, to provide for the appointment of a woman with considerable experience of mental nursing and hospital organization. She will be required to act as matron of the Ibadan hospital. A new post of Head Mental Nurse at £400; £400; £450-25-600; £630-30-720, item (47), has also been created. The holder must possess specialised knowledge of mental nursing, the general organization of the male side of a mental hospital, and the various workshops used in occupational therapy. Both the Senior Nursing Sister and the Head Mental Nurse will assist in the training of staff and also help in raising the standards at the existing Yaba and Calabar asylums and the various prison asylums.

121. *Sub-head 7—Anti-malarial measures.*—Of the increase of £16,460 inserted, £14,860 is required for the maintenance of drainage channels recently completed and £1,600 for payment of increased rates of Cost of Living Allowance. The 1945-46 approved estimate was supplemented by £7,510 by Special Warrant.

122. *Sub-head 8—Maintenance and Supplies.*—Apart from the transfer to this sub-head of provision made separately in past years for upkeep of X-ray van and generator (£200) and maintenance of disinfectors (£10), increased provision has been made in respect of:—

(1) *drugs, dressings and medical comforts*, to meet purchase of penicillin for general distribution, £5,000;

(2) *hospital equipment, cleaning material, tools and utensils*, to meet the requirements of the Biochemical laboratory, students' clinical laboratory at the African Hospital, Lagos, and additional apparatus for the processing of hydnocarpus oil, £700;

(3) *laboratories*, to meet the requirements of the laboratories at Kano and Port Harcourt (Area Pathologists' Stations), Ibadan, Enugu, Abokuta, Victoria, Likomba, Kafanchan, Makurdi, and Ilorin.

But the provision of £15,000 previously made under this sub-head in respect of Rehabilitation of Ex-Servicemen has been transferred elsewhere. The result is a net decrease under the sub-head of £8,690.

123. *Rehabilitation of Ex-Servicemen.*—The personal emoluments of staff employed on rehabilitation have been shown together in the 1946-47 Estimates under items (110) to (128). All incidental expenses connected with rehabilitation have also been brought into a single sub-head, sub-head 30, entitled simply "Rehabilitation of Ex-Servicemen." These expenses include:—

(a) *maintenance and supplies*, previously provided for under sub-head 8,

(b) *transport, Rehabilitation Centres*, for which provision was made by Special Warrant in 1945-46,

(c) *rehabilitation of disabled African soldiers in the United Kingdom*, provided for under Head Miscellaneous by Special Warrant in 1945-46.

Although it was established primarily for ex-servicemen, the Rehabilitation Centre also treats other members of the public.

124. *Sub-head 24—Leprosy Relief.*—Nigeria is being assisted in its struggles against leprosy by a grant of some £428,875 from the Colonial Development and Welfare vote, under scheme No. D.366. But this scheme does not cover all parts of the country where the disease is known to exist, and it is a condition of the grant that Nigeria should contribute £5,000

annually to the expenditure on leprosy control in those areas to which the scheme applies. Nigeria's total estimated contribution to leprosy relief in 1945-46 amounts to £14,940 made up as follows:—

(a) £5,000, in respect of areas covered by Colonial Development and Welfare Scheme D.366,

(b) £6,000, in respect of leper settlements outside the area of the scheme,

(c) £3,940, for the care of leper soldiers.

The contributions in respect of (b) and (c) are paid to the local branch of the British Empire Leprosy Association who arrange their disbursements to the institutions concerned. An appeal has been received from the Chairman of the branch Committee for an additional grant of £3,000 to meet requests for assistance from sundry Missions working in areas outside those covered by the Colonial Development and Welfare Scheme. Nigeria's estimated contribution in 1946-47 has therefore been increased to £17,940, £12,940 of which is provided under this sub-head and £5,000 under Head 46.

125. *Sub-head 27—Training of Limb-fitters in the United Kingdom, £400.*—One African officer has been sent to the United Kingdom for a course of training in limb-making of about a year's duration. The necessary provision in 1945-46 was approved by Special Warrant, and £300 is included in the 1946-47 Estimates. Another £100 has been inserted, to meet the cost of training allowance at 5s a day and lodging allowance at the same rate in respect of a European limb-fitter who is to take a six months' refresher course in the United Kingdom.

126. *Yellow Fever Research Institute, Yaba.*—The manner in which the financial arrangements connected with the Yellow Fever Research Institute at Yaba are reflected in the Estimates has been revised. Those arrangements are that, subject to an annual contribution of £1,000 by the West African Governments of which the Nigerian share is £600, the Rockefeller Foundation is responsible, up to a limit of £7,000, for all expenditure on the general maintenance of the institute, including:—

(a) Personal Emoluments of Government staff posted to the Institute,

(b) Any expenditure on buildings undertaken on behalf of the Institute,

(c) Other miscellaneous expenditure, such as salaries of the Foundation staff, etc.

Apart from contributing as stated to general maintenance, the West African Governments accept responsibility for the passages and eventual pensions and gratuities of the Government staff, and in addition Nigeria grants the Yellow Fever Commission certain facilities, such as transport, water and electricity, telephones. The estimates of expenditure for 1946-47 are shown in sub-heads 32 to 34 and the financial arrangements for meeting the expenditure appear in detail in Appendix "U"

It is understood that the Rockefeller Foundation proposes to increase the limit of its expenditure on the Institute to £11,000.

127. The estimates of expenditure in connection with the Nutrition Unit are now shown under Head 46. Expenditure on development of Medical and Health Services financed from the Colonial Development and Welfare vote appears under Head 47.

#### *Head 25—Medical—Sleeping Sickness Service*

Approved Estimate, 1945-46	..	£	45,250
Estimate, 1946-47	..	..	23,790
Decrease	..	..	<u>£21,460</u>

128. In accordance with the decision to transfer from departmental estimates all expenditure connected with development schemes, the expenditure sub-heads retained under this Head in 1946-47 are confined to those classified in Appendix S on page 140 of the 1945-46 Estimates as "recurrent

expenditure such as was covered by the activities of the Medical Department before the Colonial Development and Welfare grant (Scheme No. 445) was notified." The additional expenditure from local funds which is a condition of that grant is now provided for under Head 46, and expenditure from the Colonial Development and Welfare vote under Head 47. The summary given above, therefore, does not completely reflect the expenditure on the Sleeping Sickness Service in 1946-47: for a true picture of this account must be taken of the provision inserted under Head 46 section K and Head 47 section N.

129. Having regard to corresponding provision in 1945-46 under those sub-heads alone which are retained in the 1946-47 departmental Estimates, the comparative position is:—

Approved Estimate, 1945-46	..	£	23,106
Estimate, 1946-47	..	£	23,790
Increase	..	£	684

*Head 27—Mines*

Approved Estimate, 1945-46	..	£	24,450
Estimate, 1946-47	..	£	32,970
Increase	..	£	8,520

130. To achieve the control of the mining industry, to maintain that control when restrictions on prospecting and mining are lifted, to inspect the increasing amount of coal mining and the prospecting for mineral oil when it is resumed, and to cope with the ever-increasing burden of statistical work, a substantial increase in the African staff of this Department is needed, and the following additions in establishment have therefore been included in the Estimates:—

- Sub-head 1 (9)— 5 Beacon Inspectors, Grade I, at £140-10-220.  
 .. 1 (10)— 2 Beacon Inspectors, Grades II and III, at £48; £48;  
 £54-6-72; £80-8-128.  
 .. 1 (11)—11 Mines Rangers (including 5 supernumeraries) at £30;  
 £30; £36-6-48; £54-6-72.  
 .. 1 (14)— 4 First Class Clerks at £140-10-220.  
 .. 1 (15)— 4 Second and Third Class Clerks at £48, £48, £54-6-72;  
 £80-8-128.  
 .. 1 (16)— 6 Typists, Grades I and II, at £36-6-66; £72-6-120.  
 .. 1 (18)— 1 Store Issuer at £18-3-36; £39-3-66.  
 .. 1 (19)—16 Messengers, Grades I and II, at £18-2-24; £27-3-36.

131. It is intended to fill a number of these new posts with demobilized soldiers and so contribute in a small way to the provision of employment for these men.

*Head 28—Miscellaneous*

Approved Estimate, 1945-46	..	£	562,870
Estimate, 1946-47	..	£	582,720
Increase	..	£	19,850

132. *Sub-head 23—Benevolent Fund for Ex-servicemen; interest on.*—The balance in the Benevolent Fund is over £30,000 and at present earns interest as part of the Nigerian funds invested in the Joint Colonial Fund. The Fund will shortly be taken over by an organization entitled "The Nigerian Ex-servicemen Welfare Association" the object of which will be to further the welfare of ex-servicemen in general and to assist individual ex-servicemen in special cases.

The funds under this Association will be administered by a Central Council situated in Lagos with Provincial Councils and sub-committees in selected places in the Provinces. It is proposed to appoint a full time paid Secretary with a small clerical staff to perform the administrative duties in connection with this Association.

133. *Sub-head 46—Refunds of customs duties collected on imports by N.A.A.F.I.*—The Government has decided, subject to the confirmation of the Secretary of State for the Colonies, that the war-time arrangement

whereby a sum was voted by the Legislature for the payment of allowances to members of His Majesty's Forces in consideration of the customs duty element in the local purchases made by them; particularly from the Navy, Army, and Air Force Institutes, should cease, and that instead the equivalent of duty collected on goods imported by the Institutes should be paid to the Service Authorities. In pursuance of this decision, the vote previously described as "Colonial Allowance to His Majesty's Forces for Customs Duties" has been replaced by a vote entitled "Refund of Customs Duties collected on imports by Navy, Army and Air Force Institutes."

*Head 30—Police*

Approved Estimate, 1945-46	£ 442,100
Estimate, 1946-47	500,000
Increase	£57,900

134. During the war the Police Department suffered greatly from shortage of staff. Many vacancies in the establishment of superior officers were left unfilled and the need for increased police protection in several areas could not be met. The 1946-47 Estimates reflect an attempt to relieve the situation. The increases in establishment inserted are explained below. In consequence of these increases, the provision under several sub-heads of "Other Charges" has had to be increased.

135. The 1945-46 Estimates included increases in establishment to strengthen the force employed in the Eastern Provinces (including the Cameroons), Warri-Benin and Oyo-Ondo Provinces. The following increases have been inserted in the 1946-47 Estimates to provide similarly for the rest of Nigeria, that is to say, Lagos and Colony, Abeokuta and Ijebu Provinces, and the Northern Provinces: one Sub-Inspector, five Sergeants, eleven Corporals, twenty-two Lance-Corporals, fifty-six First Class Constables, fifty-six Second Class Constables and fifty-nine Third Class Constables.

136. Revenue is being lost as a result of inadequate supervision of gold mining operations in Ife-Ilesha area. To remedy this, and also to provide strengthened safeguards against the reopening of mining activities on a larger scale, two additional posts of Sergeant, two of Corporal, three of Lance-Corporal, eight of First Class Constables, eight of Second Class Constable and nine of Third Class Constable, were approved by Finance Committee in the current year and are reflected in the 1946-47 Estimates.

137. With the end of the war, the Harbour Defence Unit for which provision was hitherto made under Head "War Measures" has been abolished. It is, however, necessary to retain a proportion of the personnel engaged in that Unit as the control of labour in the Marine Dockyard and in the Customs and other wharves, the growth of Apapa, increased shipping, smuggling, immigration duties, thefts from warehouses, all call for Harbour Police. The following reduced establishment has therefore been included in the Police Estimates for 1946-47: one Inspector, Grade II, one Sub-Inspector, one Sergeant-Major, five Sergeants, ten Corporals, eleven Lance-Corporals, thirty-four First Class Constables, thirty-five Second Class Constables, thirty-five Third Class Constables.

138. It is proposed to revive the mounting of police guards at the residences of the Chief Commissioners which had been suspended during the war. Additional rank and file required for this purpose are four Corporals, three Lance-Corporals, seven First Class Constables, seven Second Class Constables, and seven Third Class Constables, and these have also been included in the Estimates.

139. The re-organization of the Criminal Investigation Department has resulted in the following increases: one Chief Inspector, three Inspectors, Grade II, eight Sub-Inspectors, three Sergeants and five Corporals.

140. The Colliery Manager's request for additional police for the Colliery has been met by the inclusion in the Estimates of two additional

posts of Lance-Corporal, three of First Class Constable, four of Second Class Constable, and three of Third Class Constable. Provision has also been made for one Sergeant, one Corporal, five First Class Constables, four Second Class Constables, and three Third Class Constables, to staff a new Police Post being instituted on the Ikot Ekpen-Aba Road.

141. As against the increases noted in the preceding paragraphs, the following reductions in establishment will be effected in consequence of the transfer on 1st April, 1946, of the Eastern and Western Preventive Services to the Department of Customs and Excise: one Inspector, Grade II, two Sergeant-Majors, four Sergeants, ten Corporals, eighteen Lance-Corporals, ninety First Class Constables, forty-three second Class Constables and thirty-five Third Class Constables.

142. The net result of the changes in establishment set out in paragraphs 133 to 139 above is a decrease of one in the posts of Sergeant-major and increases as indicated below in the other ranks:—

Item (13)—	1 Chief Inspector.
.. (15)—	3 Inspectors, Grade II.
.. (16)—	10 Sub-Inspectors.
.. (18)—	12 Sergeants.
.. (19)—	23 Corporals.
.. (20)—	23 Lance-Corporals
.. (21)—	23 First Class Constables.
.. (22)—	71 Second Class Constables.
.. (23)—	81 Third Class Constables.

143. *Item (4)—Superintendents at £840-40-920.*—One additional has been included for Railway Police.

144. *Item (5)—Senior Assistant Superintendents, Assistant Superintendents and Cadets, at £400; £400; £450; £475-25-600; £660-30-810; and £300-20-400-25-600.*—There is a reduction of three in consequence of the transfer from Police Department of the Preventive Services but an increase of one to strengthen the contingent attached to the Railway.

145. *Item (38)—Fees to Unpaid Bailiffs.*—Section 18 of the Sheriffs and Enforcement of Judgments and Orders Ordinance (No. 40 of 1945), provides that all fees received by a bailiff in respect of any duty performed by him in the discharge of his official duties shall be paid into and form part of the general revenue. Some bailiffs in the Force are by their conditions of service entitled to the fees received by them. The provision under this item is made to enable them to be paid. Previously the men concerned simply retained what fees they collected.

146. The decision was taken in the course of the current year to reorganise the clerical staff of the Police Department, revising their nomenclature and salary scales to those of the uniformed staff, except that the Force clerk will continue to enter at £48 as hitherto. The following table indicates the old and the new grading, so far as the 1945-46 establishments are concerned:—

<i>Old designation and salaries</i>	<i>New designation and salaries</i>
2 Chief Clerks at £310-15-400.	} 3 Chief Inspectors at £310-15-400.
1 Quartermaster at £310-15-400.	
4 Assistant Chief Clerks at £240-12-300.	4 Inspectors, Grade I, at £240-12-300.
18 First-Class Clerks and Assistant Quartermasters at £140-10-220.	16 Inspectors, Grade II, at £170-10-220.
63 Second and Third-Class Clerks at £48; £48; £54-6-72; £80-8-128.	12 Corporals, Grade A, at £48-6-60.
	11 Sergeants, Grade A, at £66-6-78.
	11 Sergeants-Major, Grade A, at £84-6-96.
	31 Sub-Inspectors at £96-8-160.

The revised establishments as set out above were approved by Finance Committee at its August, 1945, meeting. The following additions thereto have been allowed in the 1946-47 estimates, in recognition of increased duties and responsibilities:—

Item (41)—	1 Inspector, Grade I, at £240-12-300.
.. (42)—	5 Inspectors, Grade II, at £170-10-220.
.. (43)—	2 Sub-Inspectors at £96-8-160.
.. (44)—	2 Sergeants-Major, Grade A, at £84-6-96.
.. (45)—	1 Sergeant, Grade A, at £66-6-78.
.. (46)—	1 Corporal, Grade A, at £48-6-60.

147. The clerks serving in the Police Department at the date of the change-over to the new conditions were given the option to accept or reject them. Those who opted against have been retained in separate establishments in the Police Estimates pending their transfer to other Departments as opportunities occur. In the meantime, an equivalent number of vacancies will be left unfilled in the corresponding grades under "Force Clerical Staff"; the estimates inserted in these grades do not include provision for the filling of such vacancies.

*Head 31—Posts and Telegraphs*

Approved Estimate, 1945-46	..	£ 434,530
Estimate, 1946-47	.. ..	519,180
Increase		£84,650

148. The following increases have been made to the establishments to strengthen the staff of the various branches, in order to enable them to cope with post-war expansion of the postal services:—

- Item (11)—1 Senior Surveyor at £840-40-920.
- " (12)—4 Surveyors and Assistant Surveyors at £400; £400; £450-25-600; £660-30-810 or £300-20-400-25-600.
- " (15)—1 Superintendent at £240-12-300.
- " (16)—10 First Class Postal Clerks and Telegraphists at £140-10-220.
- " (17)—50 Second and Third Class Postal Clerks and Telegraphists at £48; £48; £54-6-72; £80-8-128, against a corresponding reduction in the establishment of temporary Postal Clerks and Telegraphists, item (18).
- " (21)—20 Postmen at £48-4-72.
- " (27)—1 Senior Engineer at £880-40-1,000.
- " (28)—2 Engineers at £475; £475; £500-25-600-30-840.
- " (35)—1 Radio Telegraph Inspector at £600.
- " (44)—6 Workshop Mechanics and Artisans, Grades I and II, at £36-6-66; £72-6-120.
- " (50)—50 Linemen, Grade II, at £36-6-66.
- " (51)—50 Linemen, Grade III, at rates not exceeding £36.
- " (52)—4 Driver-Mechanics at rates not exceeding £72.
- " (54)—2 Telephone Supervisors at £140-10-220.
- " (55)—3 Telephone Operators and Senior Telephone Operators at £36-6-72; £80-8-128.
- " (56)—5 Telephone Attendants at £24-3-36.
- " (58)—3 Wireless Monitors and Announcers at £48; £48; £54-6-72; £80-8-128.
- " (62)—1 Assistant Chief Clerk at £240-12-300.
- " (63)—1 First Class Clerk at £140-10-220.
- " (64)—4 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.
- " (68)—2 Watchmen and Gatekeepers at various rates not exceeding £24.

With regard to item (28), a further increase of three has been allowed to provide for three specialist officers who are being seconded from the General Post Office staff in the United Kingdom for construction work in connection with Telecommunications Development. They will be supernumerary to the establishment.

149. The under-mentioned new posts have been included in the Estimates:—

- Item (3)—1 *Administrative Assistant* at £400; £400; £425-25-600; £630-30-720—to take charge of the routine work and confidential papers, and to act as Establishments Officer, at the Headquarters Office.
- Item (13)—6 *Postal Inspectors* at £400-12-496; £508-12-580-20-600—to undertake the training of postal staff which Surveyors cannot find the time to carry out, being occupied with executive duties. These Inspectors will be recruited from young Postal Clerks and Telegraphists in the British Service. It is proposed, however, in due course to send promising African officers to the United Kingdom to acquire the experience which would fit them for appointment to these posts.
- Item (30)—1 *Senior Assistant Superintendent of Workshops* at £475; £475; £500-25-600-30-840—to provide for the appointment of an officer with qualifications similar to those of the Superintendent of Workshops, who will be able to act as a relief to the Superintendent and carry out design and testing work which has proved to be beyond the capacity of the Assistant Superintendent.
- Item (32)—1 *Engine Fitter* at £600.—This appointment has been shown by experience to be necessary to prevent waste and deterioration of the many small engine-generator sets used by the Department mainly as wireless power plant.

- Item (36)—2 *Teleprinter Mechanics* at £400-12-544-16-560.—To operate teleprinters which it is hoped to acquire from the Army Authorities.
- Item (37)—1 *Senior Wireless Station Superintendent* at £600-30-720—with corresponding reduction of one in the establishment of Wireless Station Superintendents.
- Item (39)—5 *Radio Officers* at £400-12-544-16-560, and item 59, *fifty-eight Wireless Operators* at £48; £48; £54-6-72; £80-8-128.—These are required mainly in connection with the development of the internal air services. Forty of the Wireless Operator posts were created by Special Warrant in 1945-46.

150. New sub-heads inserted under Special Expenditure include :—

- Sub-head 44—Motor Vans*, £1,250.—For purchase of two light vans for speeding up services in Lagos, particularly the collection and delivery of air mails at Ikeja. £425 was provided by Special Warrant in 1945-46.
- Sub-head 45—Telephone Repeaters*, £1,200.—To replace locally made ones on existing trunks, in the interest of speech efficiency.
- Sub-head 46—Wireless Telegraph Installations*, £3,600.—Required for Kaduna, Yola, and Buca.
- Sub-head 47—High-speed apparatus for wireless telegraphy*, £1,500.—The increasing use of W/T channels as an alternative to land lines when the latter are overloaded or temporarily interrupted has raised the question of high-speed telegraphy over these channels so that traffic may be disposed of quickly. The apparatus for which provision is here made will be used for experiment on these lines.
- Sub-head 48—Technical School Equipment*, £1,100.—The Technical School is being enlarged and up-to-date equipment is essential.

*Head 32—Printing*

	£
Approved Estimate, 1945-46 .. .. .	76,300
Estimate, 1946-47 .. .. .	106,570
Increase .. .. .	£30,270

151. In order that it may be able to discharge the calls that will be made on it when the new constitutional proposals come into effect, it has been decided that the Printing Department should expand its existing press at Kaduna and establish additional ones at Ibadan and Enugu. Arrangements are also in hand for the erection of a new and much enlarged building in Lagos. The Lagos and Ibadan projects are not likely to materialise until 1947-48, but the expansion of the Kaduna Press and the establishment of a press at Enugu are being undertaken in 1946-47, and additional staff in connection with their operation has been provided as follows :—

- Item (3) — 2 Assistant Superintendents of Press at £400-15-600, or £300-15-450.
- .. (10) — 2 Senior Technical Staff, Grade I, at £310-15-400.
- .. (11) — 2 Senior Technical Staff, Grade II, at £240-12-300.
- .. (12) — 6 Junior Technical Staff, Grade I, at £140-10-220.
- .. (13) — 40 Junior Technical Staff, Grades II and III, at £48; £48; £54-6-72; £80-8-128.
- .. (14) — 4 Artisans, Grades I and II, at £36-6-66; £72-6-120.
- .. (20) — Temporary Staff at various rates (£1,000 increase).

The two posts of Assistant Superintendent will be filled in the first instance by Europeans, but it is hoped that their services will not be required for more than two tours when African senior staff should be able to take over their duties.

152. Provision has been made for one additional Superintendent of Press (£600-30-720) and one additional Press Engineer (£400-15-600). This will make it possible to have a Superintendent and an Engineer always available in the country, which is very desirable in view of the amount of work that the Department is now called upon to perform.

153. *Clerical Staff*.—The amount of clerical work in the Department has increased and will still further increase with the expansion to which reference is made above. The clerical establishment has therefore been increased by the following :—

- Item (5) — 1 Office Assistant at £310-15-400.
- .. (7) — 1 First Class Clerk at £140-10-220.
- .. (8) — 3 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.

The Office Assistant will relieve the Government Printer of routine office work on which he is at present obliged to spend a great deal of his time to the detriment of the technical organization of the Department.

154. The proposed expansion of the Department has also necessitated the following increases under "Other Charges":—

	£
Sub-head 2—Local Transport and Travelling ..	1,800
" 3—Office and General .. ..	60
" 5—Labour .. ..	150
" 6—Paper and materials .. ..	4,000
" 7—Type and plant, maintenance and running costs .. ..	250
" 8—Electricity Supplies .. ..	200

155. *Sub-head 10—Departmental purchases, freight and other charges.*—To this sub-head is charged all expenditure in connection with the Central Stationery Depot which supplies all Government Departments. With the general departmental expansion taking place, and the many development schemes in operation which also obtain their stationery from this source, the demands on the depot continue to increase, and an increased provision of £2,600 has been made in the Estimates.

156. *Special Expenditure.*—A considerable sum has been provided for the replacement of obsolete machines by machines modern in design and better capable of handling the increasing demands on the Press. These new machines are:—

	£
Rotary perforator and vertical perforator ..	700
Millboard cutting machine .. ..	100
Knife Grinding machine .. ..	230
Three printing and one folding machines ..	7,500

Provision has also been made for four other machines; these will enable work to be performed speedily and more efficiently which is now performed laboriously by hand. They are:—

	£
Gluing Machine .. ..	320
Rotary numbering machine .. ..	1,000
Martini Thread Stitching machine .. ..	400
Super Simplex Type High Testing machine ..	100

Besides the above, provision in respect of the following four machines which were ordered in the current year but are not likely to be received until 1946-47, has been re-voted:—

	£
Vertical Meihle printing machine .. ..	1,200
Flat-bed Rotary printing machine .. ..	5,200
Monotype Keyboard and Casting machine ..	2,150
Die-stamping embossing machine .. ..	200

#### Head 33—Prisons

	£
Approved Estimate, 1945-46 .. ..	170,300
Estimate, 1946-47 .. ..	226,430
Increase .. ..	£56,130

157. The post of Deputy Director of Prisons was abolished in 1932 as an economy measure. In 1938, the Prisons departments Northern and Southern Provinces were amalgamated and there had been the unusual expansion of work and responsibilities, and it is necessary that the Head of Department should have someone at his Headquarters of the appropriate status to whom he may delegate some part of his duties in order to enable him to tour more frequently. It has therefore been decided to revive the post of Deputy Director, at a salary of £1,100. See sub-head 1 (2).

158. It is also necessary to increase the establishments in other grades to bring them up to a strength adequate for the efficient administration of the prison system. To this end, provision has been made for the following additional posts:—

- Items (4) and (25)—2 Superintendents at £600-30-720.
- " (5) " (26)—2 Assistant Superintendents at £400-12-520-20-600 or £300-12-432-18-450.
- Item (9)—3 First Class Clerks at 140-10-220.
- " (10)—3 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.
- " (11)—2 Chief Warders, Grade I, at £190-10-220.
- " (27)—2 Headmasters at £190-10-220.

One Superintendent, one assistant Superintendent, and the two Headmasters are required for the Industrial School, Enugu.

159. The increased amount shown under *item* (5) provides for the salaries of :

(1) one additional post of Assistant Superintendent (*see* preceding paragraph) ;

(2) a replacement for Mr D. E. Faulkner, whose salary has for some years been paid from the Provincial Administration Head, and who has now been appointed a Welfare Officer ; and

(3) Mr M. C. M. K. Carew, who is at present seconded to the Forces

160. The provision under *items* (25) and (26) is fixed at more than the minimum salary in each case because it is proposed to fill the posts with serving officers. The officer in view for *item* (25), Mr H. C. Wheatley, is at present on secondment to the Forces.

161. A new and larger site for the Industrial School, Enugu, has become urgently necessary. Apart from its nearness to Enugu prison and the lack of room for expansion, the present site is liable to collapse through undermining by Colliery working. It has therefore been decided to acquire Hilltop Barracks, Enugu, from the Military and convert it into an Industrial School to replace the existing one. It is expected that the expenses of acquisition (£10,000) and £2,000 out of those of conversion will be incurred in 1945-46, leaving a balance in respect of conversion of £8,000 for which provision appears under sub-head 21 of the Estimates for 1946-47.

162. The removal to a new and larger school will involve expenditure on additional plant and replacements. On account of this, and the increasing cost of stores, etc., and the expectation of a larger number of boys, it has been necessary to increase the provision under sub-head 11—Industrial Schools—by £2,010.

163. It has been impossible, during the war, to maintain the usual stocks of essential materials in the different prisons. Articles were in short supply, and there were transport difficulties. To make up the leeway, considerable expenditure over and above the level of war years is inevitable, and this accounts for the following increases under Other Charges :—

	£
Sub-head 6—Clothing and Beddings .. ..	8,000
.. 7—Prison Stores .. ..	2,370
.. 8—Tools for Prison Labour .. ..	1,020

164. *Sub-head 19—Temporary Buildings, erection of, and office furniture for.*—The increased provision of £4,000 made under this sub-head will enable the department to provide much-needed new quarters for warders in various outstation prisons. The quarters, which will be of a semi-permanent construction, will be erected with prison labour by the Department itself, or, if that should prove impossible, by local contract.

165. Considerable additional provision is made in the Prisons Estimates for 1946-47, much of it to make up for development arrested by the war, but it should be noted that the Prisons Department, though organised and run essentially for its specific purpose, not only produces the revenue under Revenue Head 10. Earnings of Government Departments and Revenue from Government Property, sub-head 1, Prisons Industries, but also makes indirect contributions by the tailoring and other services which it renders to other Government Departments in respect of which inter-departmental charges are not raised.

#### *Head 34—Provincial Administration*

	£
Approved Estimate, 1945-46 .. ..	475,820
Estimate, 1946-47 .. ..	582,500
Increase .. ..	£106,680

166. *Item* (3)—*Administrative Officers, Class I.*—The approved permanent establishment is twenty-five, actual establishment twenty-nine including four

supernumeraries on account of one officer seconded to Motor Transport Control and three officers formerly seconded to His Majesty's Forces. Provision for six officers is made under Head 41, sub-head 1 (7), and for one under Head 43, sub-head 1 (1). Provision under this item is therefore for twenty-two officers only.

167. *Item 4—Administrative Officers, Class II.*—The approved permanent establishment is *eighteen*, actual establishment twenty-seven which includes nine supernumeraries as follows :—

Seconded to :—	
Supply Branch . . . . .	1
Public Relations Office . . . . .	1
Co-operative Societies Department . . . . .	1
Occupied Enemy Territory Administration . . . . .	1
Formerly seconded to :—	
Motor Transport Control . . . . .	1
Occupied Enemy Territory Administration . . . . .	1
His Majesty's Forces . . . . .	3
	9

Provision is made for twenty-two officers only. In addition to the four officers seconded, provision is made for one Senior Assistant Secretary under Head 41 sub-head 1 (8).

168. *Item (5)—Administrative Officers, Classes III and IV.*—Provision is made on the basis that the officers at present serving with His Majesty's Forces will revert to civil duties in 1946-47. The establishment of 381 includes nineteen officers seconded for duties outside Nigeria, and twenty-five posted to special duties within Nigeria, provision for whose salaries is made in the departmental estimates concerned. Two duty posts of Private Secretary and Aide-de-Camp to the Governor are provided for under Head 2, and seventeen of Assistant Secretaries under Head 41.

169. Increases have been made to clerical staff establishments as follows :—

- 10 Assistant Chief Clerks (four for Northern, three for Eastern and three for Western).
- 6 First Class Clerks (two for Northern, three for Eastern, and one for the Colony).
- 17 Second and Third Class Clerks (thirteen for Eastern, one for Western and three for the Colony).

The increases in the higher grades arise from the regrading of certain duty posts to conform with responsibilities, the rest are necessitated by the continually increasing volume of work in the Secretariats and in Provincial and District Offices. One post of Assistant Chief Clerk in the Colony has been replaced by one of Secretariat Assistant; seven erstwhile interpreters hitherto borne on the establishment of Second and Third Class Clerks but lacking the qualifications for the Clerical Service have been transferred to the establishment of Interpreters, item (28), and one post of Second Class Clerk has been transferred to Head 40 (Resettlement).

170. *Sub-heads 1 (14) and 13.—Provision of restaurant facilities for Government Officers.*—It is proposed to take over from Messrs British Overseas Airways Corporation seven three-roomed chalets at Ikoyi to serve as quarters for Government Officers. The utilisation of these quarters depends on the provision of restaurant facilities. A Catering Manager is essential; his appointment is provided for in sub-head 1 (14). Apart from supervising the restaurant taken over with the chalets referred to above, he will also in due course be responsible for a similar restaurant being attached to a group of flats which it is proposed to build at Ikoyi in 1946-47.

171. *Sub-head 10—Temporary buildings, erection of and office furniture for.*—A substantial proportion of the increase under this sub-head is for the rebuilding of several Government schools in the Western and Eastern Provinces. An increase of £20,000 in the amount allotted to the Eastern Provinces (other than for Education Department) has been allowed in order to meet the difficult housing position at stations where privately-built accommodation is not available for staff. The remainder of the total

increased provision under the sub-head reflects an attempt to overtake other arrears of building in the Eastern as well as in the other groups of Provinces.

172. *Sub-heads Training School for Native Administration clerical staff.*—His Excellency has approved the establishment of a training school for Native Administration clerical staff in the Northern Provinces, the expenses of running which are provided for in these sub-heads. For the present, the Principal of the School will be a seconded Administrative Officer.

#### Head 35—Public Relations

	£
Approved Estimate, 1945-46 .. .. .	69,920
Estimate, 1946-47 .. .. .	54,740
	<hr/>
Decrease .. .. .	£15,180

173. The main change in the Public Relations Estimates for 1946-47 is reflected in the provision under Personal Emoluments. The chief function of the office will be to facilitate the presentation to the public of the expositions of Government policy and Government activities and the preparation of material for publication in the United Kingdom and elsewhere about the progress and development of Nigeria. Two officers have been appointed to carry out these duties and until experience has shown how successful they are, there is to be no further recruitment of technical personnel. Accordingly under sub-head 1 there is a net decrease of £6,780. In other respects the estimates follow those of 1945-46 and provide in some cases for extended services.

174. *Process Engraving.*—Increases in African staff and maintenance expenses in connection with process engraving have been provided for: see sub-heads 1 (16) and 8 of the Estimates. These increases will, of course, be offset by increased revenue. Production in 1945 was over four times as great as in 1944 and is still on the up-grade. The process engraving plant used, which is unique in West Africa, produces two types of illustrations, line block and half tone. Apart from the normal illustrations from photographs, technical subjects can be dealt with, for example, illustrations of machinery, block on languages, illustrations of phonetic sounds, graphs and charts.

175. *Cinema.*—Steady progress continues in visual methods of education, namely by the cinema film and the film strip. The latter is technically a great advance on the older method of illustration by lantern slide. Increases have been included under sub-head 1 (14), *Cinema Staff*, sub-head 2, *Local Transport and Travelling*, and sub-head 4, *Motor vehicles, maintenance and running expenses*, to provide for the increased use of cinema apparatus.

176. *Broadcasting.*—The establishment of re-diffusion stations is proceeding steadily, and increases for additional personnel and expenditure on local broadcasts are made under sub-head 1 (19), *Studio Managers*, and sub-head 11, "Broadcasting," for new stations to be completed in 1946-47 at Enugu, Jos and Kaduna.

#### Head 36—Public Works

	£
Approved Estimate, 1945-46 .. .. .	311,320
Estimate, 1946-47 .. .. .	344,800
	<hr/>
Increase .. .. .	£33,480

177. The new constitutional proposals require that there should be a Deputy Director of Public Works at the Headquarters of each Chief Commissioner, besides the one at the Headquarters of the Department itself. To make this possible the three Area Directors in charge of the Northern, Eastern, and Western groups of Provinces have been re-designated Deputy Directors and placed on an equal footing on a salary of £1,400. The salary of the Headquarters Deputy has been raised to £1,450 and those of the Assistant Directors to £1,200 in order to bring them into uniformity with other regional Departments. Three additional Assistant Directors have

been provided for, one to give much needed assistance to the Deputy Director, Northern Provinces, one for the Technical Branch, and the third for the Architectural Branch.

The following table indicates the changes :—

1945-46	1946-47
1 Deputy Director at £1,400.	1 Deputy Director (Headquarters) at £1,450
1 Area Director (North) at £1,400.	3 Deputy Directors (Regional) at £1,400.
1 Area Director (West) at £1,300.	5 Assistant Directors at £1,200.
1 Area Director (East) at £1,300.	
2 Assistant Directors at £1,150.	

178. *Item (13)—Architects.*—Now that more complete information is available in regard to the nature and extent of the building programme under Public Works Extraordinary and Development Schemes, it is necessary to review the staff requirements of the Architectural Branch of the Public Works Department. The revised organisation submitted by the Director of Public Works will be further considered after Government has had the benefit of the advice of the Salaries Commission on the salary scales of the posts and grades comprised within it. In the meanwhile, a post of Assistant Director for the Branch has been created (*see* preceding paragraph), and the permanent and pensionable grade of Architects is increased by five with consequent abolition of the grade of Temporary Architects.

179. *Accounts Branch.*—It has been decided to make the Public Works Department a self-accounting Department. The internal organisation of the Department justifies this, and the change, which was approved by Finance Committee in July, 1945, will relieve the Accountant-General of some of the immense volume of accounting work for which at present he is responsible. It involves the following increases in establishment :—

- 1 Chief Accountant at £1,050.
- 5 Accountants at £400; £400; £450-25-600; £630-30-720 or £300-20-400-25-600.
- 24 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.

180. *Stores Branch.*—In view of increased departmental activity, and the requirements of the development programme, it has been decided to increase the authorised value of unallocated stores which may be stocked by the Department by £50,000 annually as from 1946-47 until 1949-50, when it will reach the figure of £450,000, and to reopen the stores at Kaduna and Port Harcourt to meet the needs of the Northern and Eastern Provinces respectively. A similarly progressive increase is required in the establishment of the stores staff, the first instalment of which has been included in the 1946-47 Estimates. It comprises :—

- 2 Storekeepers and Assistant Storekeepers at £400; £400; £450-25-600; £630-30-720 (one of them is shown in the temporary establishment).
- 2 First Class Clerks at £140-10-220.
- 5 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.
- 6 Stores Attendants, Issuers and Checkers, Grades I and II, at £18-3-36; £39-3-66.
- 1 Messenger at £18-2-24; £27-3-36.

In addition, one new post of Storekeeper or Assistant Storekeeper has been allowed in connection with supervision of the packing and despatch of the personal effects of Government officers.

#### *Head 37—Public Works Recurrent, Maintenance Works*

	£
Approved Estimate, 1945-46	512,490
Estimate, 1946-47	608,370
Increase	£95,880

181. Some £29,000 of the increased provision made under this Head is due to increased rates of cost of living allowance; about £22,000 is due to the taking over by Government of certain airfields and the buildings connected therewith, which had previously been maintained by the Royal Air Force authorities. £7,000 is required for building maintenance, in order to avoid further delapidation, and for maintenance of hospitals formerly partly maintained by Native Administrations. The balance is due

to increased cost of materials, extension of road maintenance on newly constructed roads, maintenance of an increasing number of motor vehicles, and the overtaking of the arrears of maintenance works generally which could not be fully carried out during the war.

*Head 38—Public Works Recurrent, Maintenance Services*

	£
Approved Estimate, 1945-46 .. .. .	189,020
Estimate, 1946-47 .. .. .	221,080
Increase .. .. .	<u>£32,060</u>

182. The increase of £32,060 includes an increase of £25,000 in Unallocated Stores Account consequent upon increased value of Unallocated Stock, and £5,000 under Workshop Account due to anticipated increase in volume of work for Government Departments, Native Administrations and other bodies. The other increases are normal, to meet the cost of water and electricity supplies to additional buildings and streets.

*Head 39—Public Works Extraordinary*

	£
Approved Estimate, 1945-46 .. .. .	942,020
Estimate, 1946-47 .. .. .	780,000
Decrease .. .. .	<u>£162,020</u>

183. The reduction in 1946-47 in the estimate of expenditure does not reflect reduced activity but a change in the manner of providing for works to be undertaken under this Head of the Estimates. In 1945-46 an amount of £942,020 was voted even though it was known that the executive capacity of the Department in that year was not likely to exceed £600,000. This was done in order to give greater elasticity and thereby put the Department in a position to make the best use of materials and staff available, without having to apply for considerable supplementary provision later in the year. It is, however, considered that these desirable ends can equally well be achieved by another procedure which, in addition, will avoid the disadvantage of unnecessarily inflating estimated expenditure, and this procedure has been adopted in connection with the 1946-47 Estimates. Works included in the 1945-46 Estimates which are already in hand re-appear under individual sub-heads in the 1946-47 Estimates. New Minor Works are shown in a sub-head under "Central" as heretofore. £19,000 is provided for purchase of a building at Campbell Street, Lagos, belonging to Barclays Bank, for use as a training school for nurses, and £8,100 for purchase of four buildings at Ikoyi, formerly enemy property, for use as Government quarters. These bring the estimated expenditure to a total of £658,200. As the executive capacity of the Public Works Department under Public Works Extraordinary, having regard to the work which it must undertake in 1946-47 under Development (both Colonial Development and Welfare Schemes, and Development Loan Programme) is £780,000, there is only £121,800 left for other new works. This sum has been inserted in a collective sub-head entitled "Works selected from Schedule (Appendix T)." The schedule contains items in schedules approved by the Chief Commissioners and Commissioner of the Colony, items shown in the 1945-46 Estimates on which it has not been possible to start work, and other items for which approval to include in the Estimates has been given.

184. It will be observed that the total estimated cost of the works included in Appendix T is £1,387,601 which seems at first sight a figure totally disproportionate to the provision of £121,800 available. This is, however, not really so, for what is shown in the schedule in each case is the total estimated cost and not the cost of implementation in one year, and many of these works will spread over two or three or even more financial years. The schedule in effect represents a programme for the next three or four years, not a rigid programme, but one subject to adaptation according to changing needs.

185. It is the intention that the vote for £121,800 should be subject to requisition procedure, that is, as the Director of Public Works feels able to undertake a new work, he will submit a requisition to begin a particular work in the schedule and it will be for the Government to decide whether that or another work should be undertaken and to release funds from the voted provision accordingly.

*Head 40—Resettlement of Ex-Servicemen*

Approved Estimate, 1945-46	..	£
Estimate, 1946-47	..	173,800
Increase	..	£173,800

186. The resettlement of ex-servicemen was the responsibility of the Labour Department until August 1945 when it was decided that this responsibility should devolve on a special Resettlement Branch of the Nigerian Secretariat. The necessary financial provision was made by Special Warrant in 1945-46.

187. The staff of the Resettlement Branch has expanded rapidly. It is estimated that eighteen Resettlement Officers will be required if the demobilization and resettlement of ex-servicemen are to operate smoothly, and provision for this number has been made in the 1946-47 Estimates. More than 100 clerks have been appointed and posted to Divisions in every part of the country to register ex-servicemen in their homes and to notify those who require employment of vacancies that arise.

188. Provision is made in sub-head 5 under "Other Charges" for the travelling expenses of ex-servicemen who can produce evidence that they have received firm offers of employment. This concession is only made once and in order to safeguard against its abuse the man's Discharge Book is suitably endorsed and stamped.

189. The military authorities are responsible for providing transport for a soldier about to be demobilized as far as the last Staging Camp nearest his home. These Staging Camps form the last link in the military demobilization chain. Thereafter the man receives a cash grant to proceed to his home, but it is a civil responsibility to provide transport where necessary. In places where there is a regular lorry service the lorry owner will be able to obtain a return pay load, but in other places this will not be possible. In the latter cases Government will make a special payment to the driver to compensate him for the lack of a return pay load. In some cases also, it will be necessary to persuade lorry owners to transport their lorries from some distance to staging camps for operation there; Government will bear the cost of the journey. To meet these expenses, a provision of £5,000 has been inserted in the Estimates (sub-head 6).

190. Provision has also been made in sub-head 7 under "Other Charges" for the transport of ex-servicemen who have collected in large towns in search of employment which is not available, to return to their farms. Any ex-serviceman who wishes to avail himself of transport of this nature must first have his Discharge Book suitably endorsed and stamped, in order to ensure that free transport under this scheme is not accorded to him more than once.

191. Some African soldiers married while on active service outside their own country, and the question has arisen of the repatriation of their wives and children. It has been decided to adopt the principle that the home Government of each soldier concerned should be responsible for the repatriation of his wife and/or children. £1,000 has been provided in the Estimates for the cost to Nigeria of this concession. In cases of customary marriage, Government will not pay unless it is satisfied that custom has been fully and properly observed and that the marriage is a true one.

192. Sub-head 12 under "Special Expenditure" provides for the employment of ex-servicemen, supernumerary to establishment, by various

Departments and Native Administrations. While it is hoped that Development Schemes which are now under active consideration will eventually provide a large field of direct and indirect employment for discharged soldiers they are unlikely to do so for some time and it is to cover this intermediate period that the provision of £130,000 has been included in the Estimates. As vacancies occur in the establishments of Departments and Native Administrations or opportunities of employment present themselves under Development Schemes, the provision under this sub-head will gradually diminish and finally disappear.

*Head 41—Secretariat, Nigerian*

	£
Approved Estimate, 1945-46 .. .. .	79,290
Estimate, 1946-47 .. .. .	95,550
	<hr/>
Increase .. .. .	£16,260

193. *Item (7)—Principal Assistant Secretaries.*—An increase of one was made to the establishment by Special Warrant in the current year as a result of the decision that Social Welfare as distinct from Industrial Welfare should not be a function of the Labour Department, and that a suitable officer should be appointed, with the status and salary of a Principal Assistant Secretary, and attached to the Nigerian Secretariat to co-ordinate Social Welfare schemes and activities throughout the country.

194. *Item (16)—Temporary Secretary Typists.*—It is proposed, so far as possible, to confine the establishment of Secretary-Typists and Official Reporters to the existing six posts which are necessarily filled by European women since qualified Africans are not yet available. A Secretariat of the size of the Nigerian Secretariat, however, requires not less than ten stenographers though they need not all be of the standard of Official Reporters. Efforts will be made to recruit Africans for stenographic duties but they will require training and it will be a long time before the needs of the Secretariat and other Government offices can be fully met from this source. The Government has under active consideration the training and conditions of service that would be suitable. In the meantime, provision is made, under *item (30)* of the Estimates, for the engagement on a temporary basis at reasonable rates of salary of Africans outside Government Service who possess shorthand qualifications. Those so engaged would have the prospect of being transferred to the permanent and pensionable establishment if they prove suitable. Until Africans with the necessary qualifications are available, it is necessary to provide for European women to serve as reliefs for the six Secretary-Typists referred to above. For this purpose, the establishment of four Temporary Secretary-Typists has been created.

195. *Confidential and Coding Branch.*—With the end of the war, the question has arisen of the future of the organization (staffed mainly by European women) which has undertaken Cypher and other duties in the Secretariat and was provided for under the "War Measures" Head of the Estimates. This organization is still essential and it is necessary to retain it, though provision is now made under the "Nigerian Secretariat" Head. The numerical strength of the staff will be carefully watched to ensure that it is no more than the volume of work required. The Officer in Charge will also supervise the Confidential Branch which will now be amalgamated with the Coding Branch.

196. The Persian's Assessment Board has been transferred to this Head from Head "War Measures" and accounts for £3,650 of the total increase noted above.

197. The inclusion of a new section entitled "Antiquities and Cultural Relations" accords for another £3,950 increase. The collection and protection of antiquities has been undertaken for some time by an officer of the Education Department specially seconded to this duty provision for whose salary was made under the Education Head of the Estimates. The work has developed a great deal, and it may be necessary in due course to

constitute "Antiquities and Cultural Relations" into a separate Department. Pending this, the Head "Secretariat, Nigerian" is considered the most appropriate place to make provision.

*Head 42—Subventions*

	£
Approved Estimate, 1945-46 .. .. .	335,650
Estimate, 1946-47 .. .. .	163,200
	<hr/>
Decrease .. .. .	£172,450

198. *Sub-head 2—Townships: General Grants.*—It is proposed to review at an early date the somewhat complex financial relations existing between the Government and second class Townships. In the meantime it has been decided to simplify somewhat the present method by which Government assists those Townships which are unable to maintain essential public services and at the same time preserve a solvent financial position. The former *ad hoc* grants for Station and Market Labour are merged in the "General Grant" which has been calculated to produce a 5 per cent margin of ordinary revenue over ordinary expenditure in the case of townships whose budgets still fail to balance with this margin in spite of the concession regarding Cost of Living Allowance referred to in the next paragraph below.

199. *Sub-head 3—Townships—for payment of Cost of Living Allowance.*—Hitherto Government has only met part of the Cost of Living Allowance bill of second class Townships whereas full reimbursement in respect of similar expenditure is made to Native Administrations. This distinction between the Townships and the Native Administrations is unjustifiable, and provision has therefore been made in 1946-47 for full reimbursement to Townships of their expenditure on Cost of Living Allowance.

200. *Sub-heads 6 and 7—Grants to Native Administrations (1) General, (2) for Cost of Living Allowance.*—As in the case of Townships, a review of the financial relations between the Government and the Native Administrations is contemplated. Pending such a review, His Excellency has approved the rationalisation of the chief outstanding anomaly in Native Administration finances, that is to say the method of paying for the Cost of Living Allowance. From the 1st of April, 1946, save those in the Eastern Provinces, Native Administrations will no longer be reimbursed separately for Cost of Living Allowance, but the resulting deficiency in their revenue will be made good by an equivalent reduction in the tax payable by them to Government. In cases where retention by a Native Administration of 100 per cent of its tax will not cover its expenditure on Cost of Living Allowance the balance will be made up by a grant from Government. This alteration is reflected in the 1946-47 Estimates, and accounts for the decrease in estimated revenue from Native Direct Taxation, the decrease of estimated expenditure under the sub-head for reimbursement of Native Administration Cost of Living Allowance, and the appearance of a new sub-head in the Subventions Estimates under the title "Native Administration: General Grants." In view of the special circumstances of the Eastern Provinces, His Excellency has approved of the continuation of the existing system for reimbursement of Cost of Living Allowance pending examination of the position by His Honour, the Chief Commissioner, Eastern Provinces, with a view to bringing the Eastern Provinces into line with the Northern and Western.

201. *Sub-head 9—Boys' Brigade.*—The Executive Committee of the Boys' Brigade have offered to appoint a Training and Organising Secretary who would devote all his time to the development of Boys' Brigade work in the Northern Provinces. The Committee are, however, unable to meet the whole cost of salary, passages, accommodation, etc., by voluntary subscription from their supporters in Great Britain and, as the work will be primarily among the poorer areas of the Northern Provinces, there is little prospect of any substantial financial support from their members in Nigeria. There are at present some twenty-five units of the Brigade with 1,200

members in the Northern Provinces. The opportunities for extension are great and many more companies could be enrolled as soon as leaders were trained. It is considered that a well organized Boy's Brigade would be a valuable influence for the physical and mental training of boys in the Northern Provinces. A grant to the Committee of £700 was approved by Finance Committee in May, 1945; a similar grant for 1946-47 has been inserted in the Estimates.

202. *Sub-head 13—Magazine "NIGERIA" (Working Capital and Recurrent Expenses).*—The subvention of £50 per annum hitherto provided under this sub-head is to cover the part time services of a clerk, typewriter maintenance and sundries. The only other assistance which the Nigerian Government has given to the production of this magazine was an interest free loan of £300 and another loan of £100 with interest at 5 per cent. Of these loans £330 is still outstanding. With the coming of peace, the future development of this excellent production requires careful review. The high quality of the twenty-two quarterly (more or less) numbers which have been issued in the past is generally recognized. The magazine has had a wide circulation and there is still a constant demand for available copies of back numbers. The Ministry of Information has expressed great appreciation of the magazine as a means of giving publicity to Nigeria overseas. The circulation varies slightly between 6,300 and 7,000 copies and is in considerable demand by African readers. It is interesting to note that some 140 copies of each issue are bought by the workmen and clerks at Ijora sawmills. Copies sold in schools are passed from teacher to teacher and are used in the upper classes. During the war large sales of back issues have been made to American and English soldiers and sailors.

Up to the present time the editing of the magazine has been a voluntary duty carried out by Mr E. H. Duckworth, Science Inspector of the Education Department. So far no contributors have received payment or asked for payment, and there is no doubt that the magazine has survived in spite of many difficulties, particularly during the war, as a result of the free and devoted services of the Editor and those who have assisted him.

203. The Editor has recently put forward proposals for placing the future of the magazine on a more assured footing, both as regards finances and control. These proposals are still under examination and the greatly increased subvention for which provision is made under this sub-head has been provided to cover working capital estimated at £2,000 to meet the cost of printing, block making and freight on three or four issues in process of sale or production; the purchase of photographic equipment (£300); and certain technical assistance in the United Kingdom. The remainder of the subvention is to meet the estimated recurrent expenditure for the year 1946-47. The inclusion of this sum is at this stage no more than an earnest of Government's intention to encourage and support a production which can serve to develop adult education and general culture, to make Nigeria better known in the United Kingdom, the United States of America, and elsewhere and to shape public opinion in regard to Social Welfare, Public Health, Education and other beneficent activities and services.

204. *Sub-head 15—The Nigerian Ex-Servicemen's Welfare Association.*—This Association has been formed under the auspices of the Government and the Military Authorities and has as its aims the raising and administering of funds to assist ex-servicemen in distress and the taking of any other measures that may be of benefit to them. The annual grant of £2,000 is to enable the Association to meet the salary, expenses and transport of a full-time Secretary.

205. *Sub-head 16—Nigerian Troops' comfort and welfare.*—In consequence of demobilization, the provision under this sub-head is reduced to £8,000. It is probable that even this amount may not all be required.

206. *Sub-head 20—African Churches Mission, Training Home and Social Club, Liverpool.*—A proposal was made in the Select Committee of the Legislative Council appointed to consider the draft Estimates for 1945-46 that Government should grant a subvention to the African Churches Mission, Training Home and Social Club in Liverpool, otherwise known as "Ekarte's

Mission," and Government promised to consider the proposal. The Secretary of State was thereupon requested to provide information on the work of the Mission, with particular reference to its financial position. The information received was placed before Finance Committee in September, 1945, and the Committee approved a grant of £25 per annum to the Mission, for a period of five years with effect from 1945-46. The 1946-47 grant is inserted in the Estimates.

207. *Sub-head 34—International Tin Research and Development.*—The International Tin Research and Development Council has submitted proposals for extension of the work of the International Tin Research Institute, which would involve an expenditure of £100,000 a year to be contributed by the participant countries. The proposals entail an agreement to continue the research work of the Council for a period of ten years coupled with an agreement to budget for five years on the basis of £100,000 a year, the financial aspect to be reviewed at the end of that period. On the basis of estimated annual productive capacities, the Nigerian contribution is assessed at £7,500. The annual contribution hitherto of £1,804 is made up of a contribution of £300 each from the Government and the United Africa Company (approximately one-third of the total contribution) and a contribution of £1,204 from the Mining Industry (approximately two-thirds of the total contribution) which is collected by means of a cess of 1s 6d per ton on all exports of tin. If the same proportions were observed in sharing the proposed annual contribution of £7,500 from this country, the Government would pay £1,250, the United Africa Company £1,250 and the Mining Industry £5,000. Finance Committee in their meeting of 14th September, 1945, approved in principle an increase in the Government contribution of the order proposed, and the 1946-47 estimate has been framed accordingly.

*Head 44—Veterinary Department*

	£
Approved Estimate, 1945-46	70,720
Estimate, 1946-47	66,230
Decrease	£4,490

208. This is one of those Departments which call for "regionalization" under the new constitutional proposals. At present the super-scale posts in the Department comprise:—

- Director of Veterinary Services at £1,400.
- 1 Deputy Director of Veterinary Services at £1,100.
- 1 Veterinary Pathologist at £1,100.
- 1 Principal, Veterinary School at £1,100.

and the Veterinary Development Plan calls for three Assistant Directors. It has been decided that the three Assistant Directors should be removed from the Development Plan and inserted in the departmental Estimates, and that the senior posts should be regraded as follows:—

- Director of Veterinary Services at £1,600.
- 1 Deputy Director of Veterinary Services at £1,300.
- 3 Assistant Directors of Veterinary Services at £1,200.
- 1 Veterinary Pathologist at £1,100.
- 1 Principal, Veterinary School at £1,100.

209. The estimates of expenditure in connection with the Veterinary School which is financed from the Colonial Development and Welfare vote have been transferred to Head 47. They include:—

- 1 Principal, Veterinary School,
- 4 Veterinary Education Officers,
- 1 House Master,
- 2 Second and Third Class Clerks,
- 2 Messengers,
- 3 Second and Third Class Technical Assistants,
- Subsistence Allowance to Veterinary Students,
- Maintenance Expenses, Veterinary School.

210. *Item (25)—Livestock Superintendents at £400-12-496 ; £508-12-544-16-560.*—As most of the work carried out by these officers in the past will now be undertaken by Development Officers for whom provision is made

in Head 47 Colonial Development and Welfare Schemes section 4 sub-head 1 (5), and in the future by African graduates of the Veterinary School, it is not proposed to continue recruiting officers of this unqualified grade. The establishment is reduced from eight to six.

211. Provision has been made for the following additional African staff:—

- Item (8)—1 First Class Clerk at £140-10-220, to take charge of the Northern Provinces regional office.
- Item (9)—4 Second and Third Class Clerks at £48 ; £48 ; £54-6-72 ; £80-8-128, for regional Headquarters.
- Item (10)—1 Stores Clerk at £36-6-66 ; £72-6-120, to control the store at the departmental Headquarters.
- Item (11)—5 Messengers, Grades I and II, at £18-2-24 ; £27-3-36, for regional Headquarters and Provincial Veterinary Centres.
- Item (15)—1 Caretaker at rate not exceeding £24, for Vom Reading Room.

212. The set-up of the Estimates under this Head has been somewhat changed, items of Personal Emoluments being grouped together in three sections headed respectively (A) Headquarters and Administration (B) Field Service, and (C) Laboratory Service.

#### *Head 45—War Measures*

	£
Approved Estimate, 1945-46 .. .. .	134,280
Estimate, 1946-47 .. .. .	28,200
	106,080
Decrease .. .. .	£106,080

213. With the end of the war, many services paid for from this Head have either become restricted in scope or ceased altogether. As the Departmental estimates have been framed on the basis that the officers seconded to the Forces will revert to civil duties in 1946-47, the vote for "difference between Civil and Military Pay and Allowance of Government Officers on service with His Majesty's Forces" has been reduced by £30,000 to £5,000 which is mainly intended to provide for arrears of pay that may be due in some cases. There are also substantial decreases in those sub-heads in which provision is dependent on the numbers of troops, or the extent of military activity.

214. The following sections have been cut out entirely from this Head of the Estimates:—

- (1) Censorship.
- (2) Cypher Office.
- (3) Harbour Defence and Control of Protected Places.
- (4) Maintenance of Supplies.
- (5) Nigeria Civil and Military Reserve.
- (6) War Pensions (African Military Personnel) Assessment Board.

Censorship has been abolished. The staff of the old Cypher office and of the Pensions Assessment Board are now provided for under Head "Secretariat Nigerian." The Harbour Defence Unit has been abolished, but a proportion of the personnel is retained; these are provided for under the "Police" Head. The duties previously undertaken by temporary staff attached to the Chief Storekeeper, Public Works Department, and described as "Maintenance of Supplies," have been taken over by the Supply Branch of the Nigerian Secretariat. The members of the Nigeria Civil and Military Reserve were disbanded with effect from the 1st of June, 1943, but in view of the possibility of their recall, the Headquarters organization continued to be maintained. This is now no longer necessary.

#### *Appendix J—Loan Funds*

215. The detailed estimates of revenue and expenditure of the Lagos Executive Development Board are shown in Schedule C of this Appendix. In accordance with section 63 of the Lagos Town Planning Ordinance, 1928 (No. 45 of 1928), they have been submitted to and approved by the Governor in Council. An excess of expenditure over revenue of £2,870 is anticipated, which will be met from the surplus cash balance in the hands of the Board.

*Appendix O—Colliery Development Fund  
and*

*Appendix P—Colliery Estimates of Working Expenditure*

216. In order to reduce production costs, thereby enabling the present export trade in coal to be maintained, it has been decided to introduce intensive mechanization in the Nigerian collieries. It is estimated that to reach full mechanization will require an expenditure on machinery of £7,000 per annum for five years; the first instalment is provided under sub-head 9 of Appendix P.

217. Mechanization also calls for more supervisory African staff and for men specially appointed to operate the new machinery. For this purpose, the following increases have been included in the Estimates under Appendix P:—

- 1 Inspector of Workshops at £240-12-300.
- 2 Underground Inspectors at £240-12-300.
- 1 Senior Surface Foreman at £140-10-220.
- 2 Senior Underground Foremen at £140-10-220.
- 2 Underground Foremen, Grades I and II, at £36-6-66; £72-6-120.
- 4 Coal Cutter Operators at £36-6-66; £72-6-120.
- 12 Conveyor and Drilling Machine Operators at £18-3-36; £39-3-66.

As against these increases, however, a saving of £27,000 on "Labour," sub-head 2, is estimated for, and three posts of "Chief Foremen" at £140-10-220 abolished.

218. The Colliery Development Fund (previously designated Colliery Development Redemption Fund) was created in 1942 to finance the future development of the colliery, and it is considered that pending a comprehensive review of Colliery finances by the Senior Accountant, Colliery, when one is appointed, the cost of the equipment connected with the mechanization programme referred to in the preceding paragraphs as well as other expenditure on the development of the Colliery should be charged to this Fund. The position of the Fund, however, is such that it cannot meet the estimated expenditure chargeable to it in 1946-47, without assistance from some other source. It has therefore been decided to increase the annual contribution from Colliery revenue to the Fund from 6d to 1s 3d a ton on output. At the same time, in order to avoid budgeting for a deficit on the Colliery, the royalty payable to Government revenue from Colliery revenue is reduced from 6d to 3d a ton. At the rates mentioned, the contribution to the Development Fund works out at £45,000 and the royalty £9,000, the estimated output of coal in 1946-47 being 720,000 tons, the same tonnage as in 1945-46. Admittedly these adjustments are provisional and not altogether satisfactory; they point to the necessity for an early review of the kind referred to above.

219. Provision was made for an Accountant or Assistant Accountant for the Colliery in the 1945-46 Estimates, and the Secretary of State was requested to recruit an officer to fill the post as early as possible. As no candidates have been forthcoming, the status and salary of the post have been raised to those of Senior Accountant (£750-30-810, £840-40-920—Appendix P, sub-head 1 (7)).

### PART III

#### ESTIMATES OF DEVELOPMENT AND WELFARE EXPENDITURE

220. For the reason explained in paragraph 9 of this Memorandum, the Estimates of Development and Welfare expenditure, by which is meant, of course, the estimates of the cost of carrying into effect the 1946-47 instalment of the Ten-Year Plan of Development and Welfare, constitute a separate part (Part II) of the Nigerian Estimates. It is perhaps desirable to emphasize once more that this convenient arrangement in no way impairs the essential unity of the Nigerian Estimates; it merely emphasizes the fact that the Development and Welfare Plan, though it is financed from three

different sources (Nigerian revenues, grants from the Parliamentary Vote and Development Loan funds), possesses a distinct and integrated character to which it is intended to give progressive effect under central and co-ordinating control. The various schemes, whether they are schemes approved under the Colonial Development and Welfare Act or schemes to be financed entirely from Nigerian resources, are clearly summarized both as regards their nature and their financial implications in the Summary of Estimates of Development and Welfare Expenditure appearing on pages 121-2 of the Estimates 1946-47. They are even more amply explained in the revised edition of Sessional Paper No. 24 of 1945 (A Ten-Year Plan of Development and Welfare for Nigeria) resulting from the deliberations of the Select Committee appointed by the Legislative Council at the meeting held in December, 1945. It is, therefore, quite unnecessary to add to the length of this Memorandum by repeating information which is available elsewhere. It will suffice here to say, at the risk of some repetition, that Parts I and II of the Estimates are interlocked and complementary and that a proper view of general progress can only be obtained if the two parts are read together in so much as they relate to cognate services and that broadly the established departments of Government are the instruments by which the Plan will be implemented. One important additional instrument may, however, be noted here; that is the Local Development Board to be established by the Local Development Ordinance; this Board will have at its disposal considerable funds for financing, generally by way of loan but sometimes by way of grant, approved schemes of local development and it is the hope of the Government that by this means many useful schemes of local development will be undertaken throughout Nigeria.

S. PHILLIPSON,  
*Financial Secretary.*

Nigerian Secretariat,  
Lagos, 4th February, 1946.  
Revised 12th April, 1946.

ESTIMATES 1946-47—INCREASE IN ESTABLISHMENT  
(EXCLUSIVE OF POSTS CREATED UNDER "DEVELOPMENT" HEADS)

Departments	Posts	Salaries
ACCOUNTANT-GENERAL	4 Principal Accountants	£1,000.
	1 Senior Accountant	£750-30-810; £840-40-920.
	4 Accounting Assistants, Grade I	£310-15-400.
	7 Accounting Assistants, Grade II	£240-12-300.
	27 First Class Clerks	£140-10-220.
	42 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.
	26 Clerks-in-Training	£48.
	6 Messengers	£18-2-24; £27-3-36.
		£24-3-36.
		Rate not exceeding £24.
ADMINISTRATOR-GENERAL	1 Telephone Attendant 1 Caretaker	
AGRICULTURE	3 Deputy Directors of Agriculture (Regional)	£1,400.
	1 Agricultural Officer	£450; £450; £475; £500-25-600-30-630; £600-30-840 or £300-20-400-25-600-30-630.
	1 Inspector of Produce	£400; £400; £450-25-600-30-720 or £300-20-400-25-600.
	3 First Class Clerks	£140-10-220.
	4 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.
	7 Clerical Assistants	£36-6-66; £72-6-120.
	1 Assistant Agricultural Officer, Grade I	£240-15-375.
	40 Agricultural Assistants, Grades II and III	£48; £48; £54-6-72; £80-8-128.
	2 Sub-Inspectors of Produce, Grade II	£140-10-220.
	21 Messengers, Grades I and II	£18-2-24; £27-3-36.
15 Driver Mechanics and Motor Drivers	6 at rates not exceeding £72, 9 at rate not exceeding £48.	
AUDIT	7 Principal Assistant Auditors	£1,000.
	3 Assistant Auditors	£400; £400; £450; £500-25-600-30-630.
	1 Examiner, Grade I	£400-20-500; £500-25-600.
AVIATION	10 Clerical Assistants	£36-6-66; £72-6-120.
	1 Aviation Officer	Rate not exceeding £840.
	1 Airport Manager	Rate not exceeding £840.
CHEMISTRY	2 Aerodrome Control Officers	£600-30-840.
	2 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.
	3 Assistant Control Officers	£48; £48; £54-6-72; £80-8-128.
	1 Messenger, Grade I or II	£18-2-24; £27-3-36.
	3 Telephone Attendants	£24-3-36.
COLLIERY (APPENDIX "P")	2 Assistant Government Chemists	£530; £550; £575; £600-30-840.
	2 Second and Third Class Technical Assistants	£48; £48; £54-6-72; £80-8-128.
	1 Second or Third Class Clerk	£48; £48; £54-6-72; £80-8-128.
	1 Messenger, Grade I or II	£18-2-24; £27-3-36.
	2 Motor Drivers	Rates not exceeding £48.
COMMERCIAL SOCIETIES	1 Colliery Electrical Engineer	£750-30-840-40-920.
	1 Senior Accountant	£750-30-810; £840-40-920.
	1 Electrician	£400-12-496; £508-12-544-16-560.
	1 Second or Third Class Clerk	£48; £48; £54-6-72; £80-8-128.
	1 Clerical Assistant	£36-6-66; £72-6-120.
	20 Colliery Examiners in training	Rates not exceeding £72.
	1 Inspector of Workshops	£240-12-300.
	2 Underground Inspectors	£240-12-300.
	1 Senior Surface Foreman	£140-10-220.
	2 Senior Underground Foremen	£140-10-220.
	6 Mechanicians, Artisans and Foremen, Grades I and II	£36-6-66; £72-6-120.
	3 Lorry Drivers	Rates not exceeding £48.
	2 Gangers	£18-3-36; £39-3-66.
	2 Underground Foremen, Grades I and II	£36-6-66; £72-6-120.
	4 Coal Cutter Operators	£36-6-66; £72-6-120.
	15 Electric Motor Drivers, Grades I and II	£18-3-36; £39-3-66.
	12 Conveyor and Drilling Machine Operators	£18-3-36; £39-3-66.
	9 Timekeepers, Tally Clerks, Store Attendants, Timber Stores Clerks, Weighbridge, Welfare, Roster and Token Clerk.	£18-3-36; £39-3-66.
	3 Campmasters	£18-3-36; £39-3-66.
	2 Dressers	£24-3-36; £39-3-66.
CO-OPERATIVE SOCIETIES	1 Assistant Director	£1,100.
	1 Senior Accountant	£750-30-810; £840-40-920.
	1 Accountant	£400; £400; £450; £475-25-600-30-630-720.
	1 Senior Marketing Officer	£750-30-810.
	1 Chief Inspector of Works	£600.
	1 Secretary-Typist	£400; £400; £415; £430-20-600.
	1 Assistant Chief Clerk	£240-12-300.
	2 First Class Clerks	£140-10-220.
	4 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.
	3 Messengers, Grades I and II	£18-2-24; £27-3-36.
2 Motor Drivers	Rates not exceeding £48.	
CO-OPERATIVE SOCIETIES	4 Assistant Registrars and Co-Operative Officers	Various Rates.
	3 Inspectors, Grade I	£140-10-220.
	4 Inspectors, Grades II and III	£48; £48; £54-6-72; £80-8-128.
	5 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.
	1 Clerical Assistant	£36-6-66; £72-6-120.
3 Messengers, Grades I and II	£18-2-24; £27-3-36.	

(EXCLUSIVE OF POSTS CREATED UNDER "DEVELOPMENT" HEADS)

Departments	Posts	Salaries	
CUSTOMS AND EXCISE	2 First Class Officers of Customs and Excise	£140-10-220.	
	3 Second and Third Class Officers of Customs and Excise	£48; £48; £54-6-72; £80-8-128	
	1 Messenger, Grade I or II	£18-2-24; £27-3-36.	
	2 Collectors of Customs and Excise	£400; £400; £450-25-600; £660-30-810.	
	3 Superintendents, First Class	£170-10-220.	
	7 Superintendents, Second Class	£96-8-160.	
	14 Superintendents, Third Class	£84-3-96.	
	3 Drill Instructors	£84-3-96.	
	6 Chief Preventive Officers	£66-3-78.	
	12 Preventive Officers	£48-6-60.	
	36 Assistant Preventive Officers, First Class	£42.	
	85 Assistant Preventive Officers, Second Class	£36-3-39.	
	80 Assistant Preventive Officers, Third Class	£33.	
	70 Assistant Preventive Officers, Fourth Class	£24-3-30.	
EDUCATION	2 Head Canoeboys	£15-3-30.	
	4 Deputy Directors of Education	3 at £1,400, 1 at £1,100.	
	1 Lecturer in Arabic Studies	£1,200.	
	3 Senior Education Officers	£720-30-840.	
	25 Education Officers (Temporary)	Various rates not exceeding £840.	
	1 Accountant	£400; £400; £450; £475-25-600; £630-30-720.	
	1 Office Assistant	£400; £400; £450; £475-25-600-30-720 or £300-20-400-25-475.	
	4 Temporary Secretary-Typists	£400; £400; £415; £430-20-600 or £240 for local Appointments.	
	2 Masters, Grades II and III	£88-8-128; £160-10-220.	
	1 Assistant Agricultural Education Officer	£88-8-128; £160-10-220.	
	11 Teachers, Grades III and IV	£36; £42; £48-6-72; £80-8-128.	
	3 Librarians, Grades I and II	£88-8-128; £160-10-220.	
	1 First Class Clerk	£140-10-220.	
	11 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.	
(EX-SERVICEMEN'S TRAINING SCHOOL, ENUGU)	1 Second Class Nurse	£80-8-128.	
	3 Subordinate Office Staff	£18-3-36; £39-3-66.	
	5 Messengers, Grades I and II	£18-2-24; £27-3-36.	
	2 Motor Drivers	Rates not exceeding £48	
	1 Cook	Rate not exceeding £48	
	1 Principal	£1,000.	
	11 Instructors	£500.	
	2 Assistant Instructors	£54.	
	1 Second or Third Class Clerk	£48; £48; £54-6-72; £80-8-128.	
	1 Messenger, Grade I or II	£18-2-24; £27-3-36.	
	EFFICIENCY	1 Deputy Electrical Engineer-in-Chief	£1,200.
		1 Electrical Engineer, Grade I	£880-40-1,000.
		1 Mechanical Engineer, Grade I	£880-40-1,000.
		2 Meter Superintendents	£630-30-720.
1 Chief Accountant		£1,050.	
2 Electrical Engineers, Grade II		£475; £475; £500; £525-25-600-30-660; £690-30-840.	
4 Mechanical Engineers, Grade II		do.	
1 Junior Draughtsman, Grade II		£80-8-128.	
1 Assistant Chief Clerk		£240-12-300.	
10 First Class Clerks		£140-10-220.	
52 Second and Third Class Clerks		£48; £48; £54-6-72; £80-8-128.	
1 Bathif		£36-6-66; £72-6-120.	
1 Store Clerk		£36-6-66; £72-6-120.	
1 Telephone Attendant		£24-3-36.	
4 Messengers, Grades I and II	£18-2-24; £27-3-36.		
EFFICIENCY	3 Watchmen and Gatekeepers	Rates not exceeding £24.	
	3 Assistant Chief Conservators of Forests	£1,200.	
	1 Utilization Officer	£880-40-1,000.	
	1 Assistant Chief Clerk	£240-12-300.	
	1 Clerical Assistant	£36-6-66; £72-6-120.	
	3 Forest Assistants, Grades II and III	£48; £48; £54-6-72; £80-8-128.	
	1 Master, Forest School	£88-8-128; £160-10-220.	
	1 Instructor Surveyor and Draughtsman, Forest School	£88-8-128.	
	5 Assistant Draughtsmen	£36-3-66.	
	16 Foresters	£48-6-66.	
	13 Driver-Mechanics	Rates not exceeding £72.	
	GEOLOGICAL SURVEY	1 Senior Geologist	£880-40-1,000.
		1 Mineralogist	£550; £550-25-600-30-840; £880-40-1,000
		1 Assistant Chief Clerk	£240-12-300.
1 Clerical Assistant		£36-6-66; £72-6-120.	
4 Clerical Assistants		£36-6-66; £72-6-120.	
1 Field Assistant		£48; £48; £54-6-72; £80-8-128.	
2 Driver-Mechanics		Rates not exceeding £72.	
6 Motor Drivers		Rates not exceeding £48.	
1 Watchman		Rate not exceeding £24.	
ISLAND REVENUE		2 Assistant Commissioners of Income Tax	£750-30-840-40-920.
		5 Tax Officers	£400; £400; £450; £475-25-600; £630-30-720 or £300-20-400-25-600

## ESTIMATES 1946-47—INCREASE IN ESTABLISHMENT

(EXCLUSIVE OF POSTS CREATED UNDER "DEVELOPMENT" HEADS)

Departments	Posts	Salaries
INLAND REVENUE—contd.	1 Secretary-Typist	£400; £400; £415; £430-20-600.
	1 Assistant Tax Officer	£240-12-300.
	1 Assessment Clerk	£240-10-220.
	8 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.
JUDICIAL	1 Telephone Attendant	£24-3-36.
	5 Watchmen	Rates not exceeding £24.
	1 Senior Puisne Judge	£1,750.
	1 Second Puisne Judge	£1,600.
	1 Third Puisne Judge	£1,600.
	1 Fourth Puisne Judge	£1,600.
	8 Puisne Judges	£1,400 or £1,050.
LABOUR (EMPLOYMENT EXCHANGES)	20 Magistrates	£630; £630; £660-30-840; £880-40-1,000 or £400; £425; £450; £500-25-600-30-720.
	3 Chief Clerks	£310-15-400.
	5 Assistant Labour Officers, Grade I	£240-12-300.
	5 Assistant Labour Officers, Grade II	£160-10-220.
	5 First Class Clerks	£140-10-220.
	2 Assistant Exchange Managers, Grade I	£240-12-300.
	7 Assistant Exchange Managers, Grade II	£160-10-220.
	4 Assistant Exchange Managers in training	Various rates.
	1 First Class Clerk	£140-10-220.
	19 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.
(LABOUR OFFICE, FERNANDO PO)	11 Fingerprint Classifiers	£36-6-66.
	3 Clerical Assistants	£36-6-66; £72-6-120.
	3 Telephone Attendants	£24-3-36.
	8 Fingerprint Takers	Rates not exceeding £24.
	13 Messengers, Grades I and II	£18-2-24; £27-3-36.
	5 Caretakers	Rates not exceeding £24.
	1 Labour Officer	£1,000.
	1 Second Class Clerk	£80-8-128.
	2 Temporary Clerks	Various rates.
	1 Messenger	£33.
LAND AND SURVEY	1 Motor Driver	£60.
	1 Lithographer, Grade II or III	£48; £48; £54-6-72; £80-8-128.
	1 Assistant Chief Clerk	£240-12-300.
	4 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.
LEGAL	6 Senior Crown Counsel	£1,050-50-1,150.
	1 Crown Counsel	£630; £630-30-840-40-1,000 or £400-£425; £450; £500-25-600-30-720.
	1 Assistant Chief Clerk	£240-12-300.
MARINE	2 First Class Clerks	£140-10-220.
	2 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.
	1 Messenger, Grade I or II	£18-2-24; £27-3-36.
	1 Chief Clerk	£110-15-400.
	2 Assistant Chief Clerks	£240-12-300.
	9 First Class Clerks	£140-10-220.
	2 Turn-stile Clerks, etc.	£18-3-36; £39-3-66.
	2 Senior Technical Staff, Grade II	£240-12-300.
	5 Signalmen, Grades II and III	£18-3-48; £54-6-96.
	1 Wireless Operator	£48; £48; £54-6-72; £80-8-128.
	11 Mechanics, Tradesmen and Drivers, Grades I and II	£36-6-66; £72-6-120.
	11 Quartermasters and Pilots	£54-6-96.
	45 Deckhands, Apprentices and Winchmen	£18-3-48.
	15 Greasers, Firemen, Turners and Hopper Boys	£18-3-48.
MEDICAL SERVICES	6 Cooks and Stewards	Rates not exceeding £42.
	3 Deputy Directors of Medical Services (Regional)	£1,500.
	3 Assistant Directors of Medical Services	£400; £400; £415; £430-20-600.
	1 Secretary Typist	£240-12-300.
	4 Assistant Chief Clerks	£140-10-220.
	6 First Class Clerks	£48; £48; £54-6-72; £80-8-128.
	19 Second and Third Class Clerks	£36-6-66; £72-6-120.
	28 Clerical Assistants	£60; £50; £60-30-840-40-1,000 and £1,050-50-1,200.
	1 Medical Officer	£300; £400; £450-25-600; £630-30-720.
	1 Head Mental Nurse	£120; £120; £128; £160-20-30-720.
	6 Assistant Medical Officers, Grade II	£320-20-400.
	14 Fitters, Carpenters, etc., Grade I	£72-6-120.
	10 Timekeepers, Attendants, etc., Grade I	£39-3-66.
	81 Timekeepers, Attendants, Issuers and Checkers, Grade II	£18-3-36.
	1 Watchman or Gatekeeper	£24.
	1 Sanitary Superintendent	£400-12-496; £508-12-580-20-600.
	6 Second and Third Class Sanitary Inspectors	£48; £48; £54-6-72; £80-8-128.
2 Masters	£88-8-128; £160-10-220.	
1 Senior Nursing Sister	£520-20-600; £630.	
1 First Class Dispenser	£140-10-220.	
1 Second or Third Class Dispenser	£66-6-72; £80-8-128.	
5 Second and Third Class Technical Assistants	£48; £48; £54-6-72; £80-8-128.	
8 Attendants, Assistant Cooks, Assistant Washermen, etc., Grade II	£18-3-36.	
1 Senior Laboratory Superintendent	£600-30-720.	
6 Watchmen, Laboratory Servants, etc.	Various rates.	

(EXCLUSIVE OF POSTS CREATED UNDER "DEVELOPMENT" HEADS)

Departments	Posts	Salaries
AL—SLEEPING SICKNESS SERVICE	1 First Class Dispenser	£140-10-220.
	6 Sleeping Sickness Assistants	£36-6-66; £72-6-120.
	5 Beacon Inspectors, Grade I	£140-10-220.
	2 " " Grades II and III	£48; £48; £54-6-72; £80-8-128.
	11 Mines Rangers	£30; £30; £36-6-48; £48; £54-6-72
	4 First Class Clerks	£140-10-220.
	4 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.
	6 Typists, Grades I and II	£36-6-66; £72-6-120.
	2 Driver Mechanics and Motor Drivers	£36-3-48; £48-6-66.
	1 Store Issuer	£18-3-36; £39-3-66.
	16 Messengers, Grades I and II	£18-2-24; £27-3-36.
	5 Watchmen	Rates not exceeding £24.
	1 Superintendent	£840-40-920.
	1 Chief Inspector	£310-15-400.
	3 Inspectors, Grade II	£170-10-220.
	10 Sub-Inspectors	£36-8-160.
	12 Sergeants	£66-3-78.
	23 Corporals	£48-3-60.
	23 Lance-Corporals	£42.
	23 First Class Constables	£36-3-39.
	71 Second Class Constables	£33.
	81 Third Class Constables	£27-3-30.
	1 Bailiff	£36-6-66; £72-6-120.
	3 Chief Inspectors	£310-15-400.
	5 Inspectors, Grade I	£240-12-300.
	21 Inspectors, Grade II	£170-10-220.
	33 Sub-Inspectors	£36-8-160.
	13 Sergeants-Major, Grade A	£84-6-96.
	12 Sergeants, Grade A	£66-6-78.
	13 Corporals, Grade A	£48-6-60.
1 Senior Station Keeper	£84-3-96.	
1 Administrative Assistant	£400; £400; £425-25-600; £630-30-720.	
1 Surveyor or Accountant	£400; £400; £450-25-600; £660-30-810 or £300-20-400-25-600.	
1 Senior Surveyor	£340-40-920.	
4 Surveyors and Assistant Surveyors	£400; £400; £450-25-600; £660-30-810 or £300-20-400-25-600.	
6 Postal Inspectors	£400-12-496; £508-12-580-20-600	
1 Superintendent	£240-12-300.	
10 First Class Postal Clerks and Telegraphists	£140-10-220.	
50 Second and Third Class Postal Clerks and Telegraphists	£48; £48; £54-6-72; £80-8-128.	
20 Postmen	£48-4-72.	
20 Telegraph Messengers	£18-2-24; £27-3-36.	
1 Senior Engineer	£30-40-1,000.	
5 Engineers	£475; £475; £500-25-600-30-840.	
1 Senior Assistant Superintendent of Workshops	£475; £475; £500-25-600-30-840.	
1 Engine Fitter	£600.	
1 Radio Telegraph Inspector	£600.	
2 Teleprinter Mechanics	£400-12-496; £508-12-544-16-560.	
1 Senior Wireless Station Superintendent	£600-30-720.	
5 Radio Officers	£400-12-544-16-560.	
6 Workshop Mechanicians and Artisans, Grades I and II	£36-6-66; £72-6-120.	
50 Linemen, Grade II	£36-6-66.	
50 Linemen, Grade III	Rates not exceeding £36.	
4 Driver-Mechanics	£72.	
2 Telephone Supervisors	£140-10-220.	
3 Senior Telephone Operators, and Telephone Operators	£36-6-72; £80-8-128.	
5 Telephone Attendants	£24-3-36	
3 Wireless Monitors and Announcers	£48; £48; £54-6-72; £80-8-128.	
53 Wireless Operators	£48; £48; £54-6-72; £80-8-128.	
1 Assistant Chief Clerk	£240-12-300.	
1 First Class Clerk	£140-10-220.	
4 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.	
2 Watchmen and Gatekeepers	Various rates not exceeding £24.	
1 Messenger, Grade I to II	£18-2-24; £27-3-36.	
1 Superintendent of Press	£600-30-720.	
2 Assistant Superintendents of Press	£400-15-600 or £300-15-450.	
1 Press Engineer	£400-15-600	
1 Office Assistant	£310-15-400.	
1 First Class Clerk	£140-10-220.	
3 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.	
2 Senior Technical Staff, Grade I	£310-15-400.	
2 Senior Technical Staff, Grade II	£210-12-300.	
6 Junior Technical Staff, Grade I	£140-10-220.	
40 Junior Technical Staff, Grades II and III	£48; £48; £54-6-72; £80-8-128.	
4 Artisans, Grades I and II	£36-6-66; £72-6-120.	
1 Deputy Director of Prisons	£1,100.	
3 Superintendents of Prisons	£600-30-720.	
2 Assistant Superintendents of Prisons	£400-12-520-20-500 or £300-12-432-18-450.	
3 First Class Clerks	£140-10-220.	
3 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.	
2 Chief Warders, Grade I	£190-10-220.	
2 Headmasters	£190-10-220.	

**ESTIMATES 1946-47—INCREASE IN ESTABLISHMENT**  
(EXCLUSIVE OF POSTS CREATED UNDER "DEVELOPMENT" HEADS)

Department	Posts	Salaries	
PROVINCIAL ADMINISTRATION	2 Administrative Officers, Staff Grade	£1,600.	
	1 Administrative Officer, Class I	£1,400.	
	1 Administrative Officers, Class II	£1,200.	
	1 Administrative Officer (Temporary)	£800.	
	1 Catering Manager	£400; £400; £450-25-600-30-600	
	3 Secretary-Typists	£400; £400; £415; £430-20-600	
	1 Secretariat Assistant	£200-15-275; £300-20-400.	
	9 Assistant Chief Clerks	£240-12-300.	
	6 First Class Clerks	£140-10-220.	
	9 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128	
	3 Messengers, Grades I and II	£18-2-24; £27-3-36.	
	3 Motor Drivers	Rates not exceeding £48.	
	7 Interpreters	Rates not exceeding £66.	
	1 Boundaryman	£36-6-66; £72-6-120.	
	2 Instructors	£240-12-300.	
	(TRAINING SCHOOL FOR N.A. CLERICAL STAFF)	1 Temporary Instructor	£240.
		1 Waihi	£48-6-72.
	2 Cooks	1 at £24, 1 at £21.	
	1 Steward	£18.	
	1 Messenger	£18.	
PUBLIC RELATIONS	1 Editor, Children's Own Paper	£240.	
	1 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.	
	2 Motor Drivers	Rates not exceeding £48.	
PUBLIC WORKS	2 Watchmen	Rates not exceeding £24.	
	1 Assistant Directors of Public Works	£1,200.	
	2 Executive Engineers, Grades II, III and IV and Cadet Engineers.	£475; £475; £500-25-600-30-84	
		£300-20-400-25-600-30-630.	
	1 Mechanical Engineer	£475; £475; £500-25-600-30-84	
	3 Engineers, Grade II	£240-15-375.	
	1 Engineers, Grades III and IV	£88-8-128; £160-10-220	
	5 Architects	£475; £475; £500-25-600-30-84	
	1 Chief Accountant	£1,050.	
	5 Accountants	£400; £400; £450-25-600; £630	
	720 or £300-20-400-25-600.		
	£600.		
	1 Chief Inspector	£400; £400; £450-25-600; £630	
	2 Storekeepers and Assistant Storekeepers	720.	
	3 Inspectors, Grades I and II	£400-12-496; £508-12-544-16-8	
	12 Junior Technical Staff, Grades II and III	£48; £48; £54-6-72; £80-8-128	
	10 Technical Assistants	Rates not exceeding £72.	
	6 Trade Apprentices	Rates not exceeding £30.	
	1 Store Attendant, Issuer or Checker, Grade I or II	£18-3-36; £39-3-66.	
	2 First Class Clerks	£140-10-220.	
	33 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128	
	5 Store Clerks	£36-6-66; £72-6-120.	
	1 Messenger, Grade I or II	£18-2-24; £27-3-36.	
	1 Assistant Storekeeper (Temporary)	£550.	
	2 Inspectors (Temporary)	£500.	
	10 Clerks (Temporary)	At various rates.	
	5 Senior Truckers	£36-6-66; £72-6-120.	
	5 Area Re-settlement Officers	Various rates.	
RESETTLEMENT OF EX-SERVICEMEN	13 Re-settlement Officers	Various rates.	
	1 Assistant Chief Clerk	£240-12-300.	
	4 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128	
	111 Temporary Clerks	Various rates.	
	70 Temporary Messengers	Rates not exceeding £24	
	9 Temporary Motor Drivers	Various rates.	
	12 Night Watchmen	Rates not exceeding £24.	
SECRETARIAT, NIGERIAN	1 Principal Assistant Secretary	£1,400.	
	4 Temporary Secretary-Typists	£400; £400; £415; £430-20-600	
		£240 for local appointment.	
	1 Assistant Chief Clerk	£240-12-300.	
	4 Clerical Assistants	£36-6-66; £72-6-120.	
	2 Telephone Attendants	£24-2-36.	
	1 Driver-Mechanic	Rate not exceeding £72.	
	1 Transport Clerk (Temporary)	£240.	
	1 Officer in Charge, Confidential and Coding Branch	£400.	
	1 Deputy Officer in Charge, "	£300.	
(SUPPLY BRANCH)	1 Commercial Executive	£1,200.	
	1 Senior Accountant	£750-30-840-40-920.	
(PENSIONS ASSESSMENT BOARD)	1 Chairman, Pensions Assessment Board	£400; £400; £450; £500-25-630; £690-30-840-40-1,000.	
	1 Assistant Chief Clerk	£240-12-300.	
	1 First Class Clerk	£140-10-220.	
	2 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128	
	14 Clerical Assistants	£36-6-66; £72-6-120.	
	4 Messengers	£18-2-24; £27-3-36.	
(ANTIQUITIES AND CULTURAL RELATIONS)	1 Editor of "Nigeria" and Organizer of Exhibitions	£1,000.	
	1 Surveyor of Antiquities	£920.	
	1 Second or Third Class Clerk	£48; £48; £54-6-72; £80-8-128	
	1 Second or Third Class Technical Assistant	£48; £48; £54-6-72; £80-8-128	
	1 Motor Driver	Rate not exceeding £48.	
	3 Assistant Directors of Veterinary Services	£1,200.	
	1 First Class Clerk	£140-10-220.	
	2 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128	
	1 Store Clerk	£36-6-66; £72-6-120.	
	3 Messengers, Grades I and II	£18-2-24; £27-3-36.	
VETERINARY	1 Caretaker, Vom Reading Room	Rate not exceeding £24.	

Departments	Posts	Salaries
ACCOUNTANT-GENERAL	1 Temporary Accountant	Rate not exceeding £720.
AGRICULTURE	19 Production Officers	Rates not exceeding £1,000.
	2 Principal Agricultural Officers	£1,050.
	1 Chief Inspector of Produce	£840-40-920.
ANALYST	5 Senior Assistant Auditors	£840-40-920.
BIBLIOTHY Appendix "P"	1 Lady Welfare Officer	£350; £350; £400-20-480.
	3 Junior Technical Staff, Grades II and III	£48, £48, £54-6-72; £80-8-128.
	1 Accountant or Assistant Accountant	£400, £400, £450, £475-25-600 ; £630-30-720 or £300-20-400-25-600.
COMMERCE AND INDUSTRIES	3 Chief Foremen	£140-10-220.
CUSTOMS AND EXCISE	1 Textile Expert	Rate not exceeding £1,000.
	1 Clerical Assistant	£36-6-66; £72-6-120.
EDUCATION	1 Temporary Collector of Customs and Excise	£720.
	1 Senior Education Officer	£880-40-1,000.
	10 Education Officers	£400, £400, £450; £500-25-600 ; £630; £690-30-840 or £300-20-400 ; £425-25-600.
	2 Lecturers	£400, £400, £450; £500-25-600 ; £630; £690; £720-30-840; £880- 40-1,000 or £300-20-400; £425-25- 600-30-720.
	3 Laboratory Attendants	£18-3-36; £39-3-66.
	2 Assistant Directors of Education	2 at £1,400 and 1 at £1,100.
	1 Principal, Higher College, Yaba	£1,200.
	2 Technical Instructors	£400, £400, £450-25-600-30-720.
	2 Education Officers	£600-30-840.
	1 Editor of Nigeria Organizer of Exhibitions and Curator of Antiquities	£1,000.
FOREST	5 Clerical Assistants	£36-6-66; £72-6-120.
POSTS	1 First Class Clerk	£140-10-220.
	1 Forest Surveyor	£48, £48, £54-6-72; £80-8-128.
	16 Forest Guards	£24-3-42.
GEOLOGICAL SURVEY	2 Geologists	£550; £550-25-600-30-840.
	3 Inspectors, Grades I and II	£400-12-496; £508-12-544-16-560.
	2 Technical Assistants	£48, £48, £54-6-72; £80-8-128.
	2 Laboratory Attendants	£18-3-42.
	2 Interpreters	Rates not exceeding £42.
	2 First Class Clerks	£140-10-220.
JUDICIAL	3 Registrars, Grade I and Assistant Chief Clerks	£240-12-300.
	4 Puisne Judges (Supreme Court)	£1,600.
	4 Judges (Protectorate Court)	£1,400 or £1,050.
	4 Assistant Judges (Protectorate Court)	£1,200.
	3 Police Magistrates (Supreme Court)	£630, £630, £660-30-840; £880-40- 1,000 or £400, £425, £450; £500-25- 600-30-720.
	17 Magistrates (Protectorate Court)	£630, £630, £660-30-840; £880-40- 1,000 or £400, £425, £450; £500- 25-600-30-720.
LABOUR	1 Assistant Labour Officer-in-training	£80.
	1 Deputy Commissioner of Welfare	£1,200.
	3 Welfare Officers	£400, £400, £450; £500-25-600-30- 630; £690-30-840; £880-40-1,000 or £300-20-400; £425-25-600; £630- 30-720.
	3 Assistant Welfare Officers-in-training	Various rates.
LITHOGRAPHY AND SURVEY	1 Litho Pressman and Plategrainer, Grade II	£18-3-36
LEGAL	1 Legal Draftsman	£1,200.
METALLURGY	8 Temporary Engineers	£400, £400, £450-25-600; £660- 30-840.
	9 Second and Third Class Clerks	£48, £48, £54-6-72; £80-8-128.
	1 Clerical Assistant	£36-6-66; £72-6-120.
	1 Messenger, Grade I or II	£18-2-24; £27-3-36.
	2 Junior Technical Staff, Grade I	£140-10-220.
	2 Temporary Marine Officers	£400, £400, £450-25-600; £660- 30-840.
MEDICAL SERVICES	1 First Class Dispenser	£140-10-220.
	16 Cooks, Washermen, Carpenters, etc., Grade II	£36-6-66.
	1 Medical Officer of Health	£660; £660; £660-30-840-40-1,000 ; £1,050-50-1,200.
	1 Deputy Director of Health Service	£1,700.
	2 Assistant Director of Health Service	£1,500.
	1 Biochemist	£550, £550, £575; £600-30-840.
	1 Dietician	£350, £350, £400-20-480.
	1 Malarologist (Temporary)	£1,050.
PHYSICIAN SLEEPING SICKNESS SERVICE	1 Sanitary Superintendent	£400-12-496; £508-12-580-20-600.
	3 Second and Third Class Nurses	£30; £30; £36-6-48; £48; £48 ; £54-6-72; £80-8-128.

Departments	Posts	Salaries	
MEDICAL—SLEEPING SICKNESS SERVICE —contd.	6 Third Class Sanitary Inspectors	£48; £48; £54-6-72.	
	1 Temporary Entomologist	£450; £450; £475; £500-25-600-630; £690-30-840; £880-40-1,000	
	9 Sleeping Sickness Control Officers	£400; £415; £430; £450-30-720	
	1 Clerk, Non-pensionable	£36-6-66; £72-6-120.	
	6 Scries	£18-3-36.	
	5 Senior Fly Boys	£39-3-66.	
	8 Fly Boys	£18-3-36.	
	8 R.A.M.C. British N.C.O.	£400-12-600.	
	1 Second or Third Class Dispenser	£66-6-72; £80-8-128.	
	2 Senior Assistant Superintendents, Assistant Superintendents and Cadet	£400; £400; £450; £475-25-600; £600-30-810 or £300-20-400-25-600	
POLICE	4 Assistant Chief Clerks	£240-12-300.	
	16 First Class Clerks	£140-10-220.	
	62 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.	
	1 Sergeant Major	£84-3-96.	
	13 Temporary Assistant Superintendents	£550 or £650.	
	1 Temporary Office Assistant	£120.	
	2 Chief Clerks	£310-15-400.	
	1 Quartermaster	£310-15-400.	
	POSTS AND TELEGRAPHS	30 Temporary Third Class Postal Clerks and Telegraphists	£48.
		1 Wireless Station Superintendent	£400-12-496; £508-12-580-20-600
3 Temporary Engineers		£475; £475; £500-25-600-30-840	
1 Social Welfare Officer		£490.	
1 Assistant Social Welfare Officer		£400-12-496; £508-12-544-16-560	
1 Social Welfare Officer		£480.	
1 Assistant Social Welfare Officer		£140-10-220.	
1 Assistant Social Welfare Officer		£36-6-72.	
2 Second or Third Class Clerks		£48; £48; £56-6-72; £80-8-128.	
2 Messengers		£18-2-24; £27-3-36.	
PROVINCIAL ADMINISTRATION	1 Camp Warden, Kuramo waters	£48; £48; £54-6-72; £80-8-128.	
	1 Assistant Social Welfare Officer—training	£80.	
	1 Warden, Remand Home	£80-8-128.	
	1 Assistant Warden, Remand Home	£48; £48; £54-6-72.	
	5 Supervision Officers	£36-3-48.	
	1 Watchman	Rate not exceeding £24.	
	1 Port Welfare Officer	£400-12-544-16-560.	
	PUBLIC RELATIONS	2 Assistant Public Relations Officers	£400; £400; £450; £500-25-600; £630; £690-30-840-40-1,000 or £20-400-25-720
		3 Press Officers	£800-40-960.
		4 Temporary Office Assistants	£240.
1 Director of Publicity		£1,000.	
1 Cinema Officer		£300-40-960.	
1 Cinema Cameraman		£600-30-720.	
1 Assistant Cinema Officer		£400-15-600.	
1 Technical Director (Radio)		£800-40-960.	
1 Producer (Radio)		£600-30-720.	
1 Recording Engineer (Radio)		£600-30-720.	
WORLD WORKS	1 Confidential Secretary	£400; £400; £415; £430-20-600.	
	1 Publicity Artist	£400-15-600.	
	5 Timekeepers, Grades I and II	£18-3-36; £19-3-66.	
	4 Clerical Assistants	£36-6-66; £72-6-120.	
	3 Architects	£600-1,000.	
	SECRETARIAT, NIGERIAN (SUPPLY BRANCH)	2 Secretariat Assistants	£200-15-275; £300-20-400
		1 Motor Driver	Rate not exceeding £48.
		1 Accountant	£400; £400; £450; £475-25-600
		2 Office Assistants	£630-30-720.
		5 Assistant Inspectors of Prices	Various Rates.
1 Second or Third Class Clerk		Rates not exceeding £128.	
VETERINARY		2 Livestock Superintendents	£48; £48; £54-6-72; £80-8-128.
		3 Second and Third Class Technical Assistants	£400-12-496; £508-12-544-16-560.
		1 Principal of Veterinary School	£48; £48; £54-6-72; £80-8-128.
		4 Veterinary Education Officers	£1,100.
	1 House Master	£630; £630; £630-30-840-40-1,000	
		£80-8-128.	

APPROVED



NIGERIA

# ESTIMATES 1946-47

Memorandum on the  
Estimates of Revenue  
and Expenditure for  
the Financial Year  
1946-47

NIGERIAN SECRETARIAT  
LIBRARY

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## ESTIMATES OF NIGERIA, 1946-47

Memorandum on the Estimates of Revenue and Expenditure  
for the Financial Year 1946-47

## PART I.—PRESENT FINANCIAL POSITION

1. *Financial developments during the war.*—The late world war began on September 3rd, 1939, and the last enemy country surrendered on August 16th, 1945. The war was thus being actively waged during seven financial years, and as the present Budget is the first since that of 1939-40 to be presented in peacetime a brief review of financial developments during the war is not out of place. The sub-joined Table summarizes in monetary terms those developments.

<i>Financial year</i>	<i>Revenue</i>	<i>Expenditure</i>	<i>Surplus</i>	<i>Deficit</i>	<i>Appropriations to Reserve Fund and Supplementary Sinking Fund</i>	<i>Total at end of each year of Reserve Fund, Supplementary Sinking Fund, General Revenue Balance</i>
1939-40	£ 6,113,126	£ 6,498,566	£ —	£ 385,440	£ —	£ 3,095,893
1940-41	7,273,157	7,254,325	18,832	—	—	3,069,307
1941-42	7,975,054	7,026,894	948,160	—	—	4,042,992
1942-43	9,034,154	8,998,795	35,359	—	360,100	4,529,852
1943-44	10,913,200	9,976,537	936,663	—	1,000,000	6,547,854
1944-45	11,414,756	10,132,599	1,312,157	—	500,000	8,467,057
1945-46	12,522,790	11,602,180	1,220,610	—	—	9,768,000

\*Revised Estimates.

Although various causes, such as increased production and the expansion of Service activities and purchases, contributed to the progressive growth of revenue, that growth is also attributable to various revenue measures taken during the course of the war. Thus, in December, 1939, a 25 per cent surcharge was added to the Customs Duties on all goods dutiable according to quantity. In the same month Income Tax rates were moderately raised. In September, 1941, a new Customs Tariff Schedule, with considerable all round increases, was adopted. The Excise Duties on cigarettes were increased in 1941 and again in 1942. April, 1940, and April, 1941, saw further increases in the rates of Income Tax. The Companies Tax was increased progressively between 1939 and 1941 from a pre-war rate of 2s 6d to 5s.

2. The table in the preceding paragraph presents a picture of progressive improvement in the financial position from 1940-41 onwards. It would be irrelevant to the purposes of this Memorandum to attempt an analysis of the many and complex causes which have affected this position, as it has developed from year to year. While the result is most satisfactory and will enable the Government to meet heavy impending expenditure on its approved Development Loan programme without recourse to large-scale borrowing for a year or two, it would be mistaken to overlook the elementary but important fact that, if purely monetary terms are translated into terms of what the Government can at present get for its money in the way of plant, equipment, materials and human services, the position has not so substantially improved as might superficially appear.

3. *The Probable Out-turn for 1945-46.*—The Financial Statement which pre-ceeded the Estimates for the Year 1945-46 forecast an excess of Assets over Liabilities (General Revenue Balance) on the 31st March, 1946, of £4,077,012. This excess is now expected to be £5,798,108. The year began with a General Revenue Balance of £4,577,498, which exceeded by

£524,306 the revised estimate of that figure which was included in the Financial Statement referred to above. The causes of that excess are analysed in the Report for the Accounts and Finances for the Year 1944-45 recently published and do not call for comment in this Memorandum. The further sum (£1,220,610) required to make up the difference between the General Revenue Balance with which the year began and that with which it will, according to present estimates, end, represents of course the estimated surplus on the year's working.

The Estimates for 1945-46 as presented to the Legislative Council in March, 1945, provided for a surplus of £23,820 only. That, in spite of the fact that "new money" totalling £1,422,261 was voted during the year as supplementary provision up to the end of February, 1946, the original estimated surplus is likely to be exceeded by well over a million pounds is to be attributed mainly to the fact that revenue returns have proved more satisfactory than was anticipated. The revised estimate of total revenue is £12,822,790, which exceeds the original estimate by £1,118,370. If, as is proper, the estimated shortfall of £257,270 on account of Revenue Head 15, Colonial Development and Welfare Schemes—is ignored, since revenue and expenditure in that connection must be equal, the revised estimates of revenue exceed the original Estimates by £1,375,640. This can be broadly accounted for by a payment into revenue of £242,650 on account of Nigeria's share of the West African Currency Board's profits, for which no estimate had been made, and an increase in the revised estimate of the yield from Income Tax of £850,000, which latter results from the collection of compounded penalties, the overtaking of arrears and the raising of estimated assessments for collection within the year. Certain other Heads of Revenue are expected to yield more than was estimated, e.g., Head 1, Customs and Excise, £276,000, Head 3, Licences and Internal Revenue (£17,960), Head 8, Posts and Telegraphs (£10,000), Head 12, Interest (£35,010); there are anticipated shortfalls under Head 4, Mining (£3,380), Head 6, Colliery (£9,880), Head 7, Marine and Harbour (£22,000), Head 13, Reimbursements (£29,850), and others. With regard to Customs and Excise, it is hoped to exceed by £250,000 the original estimate of revenue from Import Duties, although reduced collections resulted for a time from the general strike, but it is considered prudent to reduce by some £80,000 the estimate of yield from Export Duties as there will be, owing to railway transport difficulties, a large tonnage of this year's groundnut crop on hand at the end of March, 1946; there is also a slight falling off in the production of palm kernels and palm oil. The Colliery, far from showing an excess of revenue over expenditure, as estimated, is likely to show a substantial loss as a result of a shortfall in estimated output of 170,000 tons and a necessary increase in the contribution to the Colliery Development Fund. (For a further examination of the Colliery's financial position please see paragraph 218 of this Memorandum).

4. The revised estimate of expenditure for 1945-46 is £11,602,180. As has been mentioned above, supplementary provision ("new money") amounting to £1,422,261 has been voted up to the end of February, 1946. Even when allowance is made for this sum it is expected that actual expenditure will fall short of the original estimate of expenditure as presented to the Legislative Council by £78,420. The great disparity between the total of voted expenditure (including supplementary votes) and the probable total of actual expenditure is no new phenomenon, but with the gradual return of more normal conditions in which, it is hoped, the interval between the placing of orders for supplies and their delivery will be progressively reduced to calculable periods, every effort must clearly be made to ensure that estimates of spending capacity correspond more closely to reality. The estimate of under-expenditure on Public Works Extraordinary was largely foreseen; for reasons explained in paragraph 83 of the Memorandum on the Estimates 1945-46, more was voted on that account than it was intended to expend; a different system designed to achieve the same result without deliberate over-voting will be adopted in 1946-47 (paragraph 183). The other main causes of under-expenditure are, of course, the continued shortage of staff and materials, for which provision was made on assumptions which events

have shown to be too sanguine, and to prolonged delays arising from conditions created by the war in the execution of indents. These causes have contributed largely to the estimated under-expenditure under Head 5, Agriculture (£23,560), Head 7, Aviation (£17,860), Head 18, Labour and Welfare (£31,590), Head 22, Marine (£86,990) and Head 36, Public Works—Electricity (£33,550).

Heavy expenditure in excess of the original estimates has proved necessary in connection with refunds and drawbacks of Customs Duties (£50,000), Grants-in-Aid to Assisted Schools (£25,000), Passages (£60,000), additional working capital for the Lagos Food Marketing Scheme (£50,000) and accumulated liabilities in respect of losses on the purchase of foodstuffs and the subsidization of food prices (£187,900). The sum voted as supplementary provision to cover the award of increased Cost of Living Allowance made during the year was £154,380 but actual expenditure on this account is not calculable. Precise figures of actual over-and under-expenditure and an analysis of the causes thereof will, of course, appear in due course in the Report on the Accounts and Finances for the Year 1945-46; at present no more than estimates are possible and it is not unlikely that the present estimated surplus of £1,220,610 will be exceeded.

## PART II—BUDGET FOR 1946-47

5. The estimated revenue for 1946-47 at a total of £13,716,890 shows an increase of £2,012,470 over the original approved estimates for 1945-46 made up as follows:—

	£
Import Duties .. .. .	200,000
Export Duties .. .. .	50,000
Excise Duties .. .. .	100,000
Income Tax (Individuals) .. .. .	270,000
Income Tax (Companies) .. .. .	800,000
Posts and Telegraphs .. .. .	11,030
Electricity and Water Supply Undertakings .. .. .	8,200
Earnings of Government Departments and Revenue from Government Property .. .. .	45,440
Interest .. .. .	68,740
Miscellaneous .. .. .	174,840
Colonial Development and Welfare Schemes .. .. .	623,760
	2,352,010
Less:—	
Net effect of increases and decreases under other Revenue Heads .. .. .	339,540
	£2,012,470

Of rather more realistic interest is a comparison on a similar basis of the estimated revenue for 1946-47 with the revised estimate for 1945-46:—

	£
Export Duties .. .. .	130,000
Income Tax (Individuals) .. .. .	120,000
Income Tax (Companies) .. .. .	100,000
Marine and Harbour .. .. .	30,000
Interest .. .. .	33,730
Colonial Development and Welfare Schemes .. .. .	881,030
	1,294,760
Less:—	
Decrease under Import Duties .. .. .	50,000
Net effect of increases and decreases under other Revenue Heads .. .. .	350,660
	400,660
	£894,100

6. At a total of £13,415,860, the estimated expenditure for 1946-47 exceeds by £1,735,260 the original approved estimates for 1945-46 and by £1,813,680

the revised estimates for that year. The expenditure estimates may be set out in broad outline as follows:—

	£
(a) Personal Emoluments (excluding Colonial Development and Welfare Schemes) .. .. .	3,676,350
(b) Other Charges (Departmental, excluding Colonial Development and Welfare Schemes) .. .. .	3,605,780
(c) Others (Non-Departmental, <i>i.e.</i> Public Debt, Pensions, Miscellaneous <i>less</i> Passages, and Subventions) .. .. .	2,685,130
(d) Defence .. .. .	425,590
(e) Special and Extraordinary Expenditure (excluding Colonial Development and Welfare Schemes) .. .. .	1,561,940
(f) Colonial Development and Welfare Schemes .. .. .	1,461,070
	£13,415,860

7. *Estimated Surplus.*—If the estimates of revenue and expenditure are realized, there will be a surplus of £301,030 on the year's working. It is deemed prudent to estimate for a moderate surplus as a provision against contingencies. Apart from the fact that there will inevitably be applications for supplementary provision during the year (though, it is hoped, on a much less scale than in recent years) it is necessary to take into account the possibility that additional expenditure may result from the recommendations of the Cost of Living Allowance Commission and the impending Salaries Commission.

8. *Estimates of Revenue and New Taxation.*—Reliable estimates of revenue, particularly revenue derived from commerce, are no less difficult now than they were during the war years. While it is safe to assume that with the return to more normal conditions the volume of imports will increase, it is impossible to forecast with confidence the rate of expansion. The estimated revenue from Import Duties has been increased by £200,000 in anticipation of a moderately expanded volume of imports; this figure is naturally no more than a guess and if recovery is rapid, it may well be exceeded.

The estimated revenue from Income Tax (Individuals and Companies), £2,620,000, is based on two assumptions:—

(a) that the Bill to amend the Income Tax Ordinance, 1943, introduced in Legislative Council in March, 1946, will become law; the Council has passed it:

(b) that the provisions of the Treaty which His Majesty's Government made with the United States of America on the subject of relief from double taxation will be applied to Nigeria.

Broadly, the effect of the amending Bill referred to at (a) above will be to increase by approximately one-half the present amounts paid as Income Tax by individuals. It is anticipated that the increased revenue resulting from this source will be £125,000; it should be noted, however, that the Government intends that the rates of tax payable by individuals should be further revised with effect from the 1st April, 1947, so as to double, more or less, the revenue at present drawn from this source. Under the Bill the rate of tax payable by companies will be increased from 5s to 7s 6d. These changes combined with the benefits which Nigeria will derive from the adoption of the provisions referred to at (b) above should produce in 1946-47 additional revenue amounting to £550,000. The remainder of the increase over the estimate for 1945-46 will, it is hoped, be obtained from the closer assessment of incomes and collection of arrears.

It will not escape notice that the revenue receipts from Native Direct Taxation (Revenue Head 2—Direct Taxes—Sub-heads 1 to 5) are less than the approved estimate for 1945-46 by £306,160. This does not represent a reduction in revenue collections but merely adjustments between the Nigerian Government and the Native Administrations in regard to the share of tax retained by Government, the main adjustment, of course, being in respect of Cost of Living Allowance to Native Administration staff which in the Northern and Western Provinces will be paid direct by the Native Authorities from the

yield of Direct Tax assigned to them for that purpose and not from subventions by the Nigerian Government as at present. A further point of interest relating to the estimated revenue is the increase of £68,740 over the approved estimate for 1945-46 on account of Interest (Revenue Head 12); this is, of course, a reflection of the expansion of accumulated balances and reserves.

Of special importance and interest is the large sum of £1,461,070 which is estimated as the revenue under Head 15—Colonial Development and Welfare Schemes. This is, of course, in no sense ordinary revenue and, as the money from the Parliamentary Vote is taken into revenue only as expenditure is incurred on approved Schemes, the revenue must be exactly balanced by expenditure; this Head of Revenue can, therefore, have no effect on the net result of the year's working.

9. *Estimates of Expenditure.*—The estimates for 1946-47 continue the arrangement adopted in the 1945-46 Estimates by which expenditure on Development and Welfare appears separately from departmental and other Government expenditure. Head 46—Development and Welfare—represents that part of the 1946-47 instalment of the Ten Year Plan which is financed from Nigerian revenues. Head 47—Colonial Development and Welfare Schemes—represents the instalment to be financed from the Colonial Development and Welfare Vote, and Appendix I (pages 172 to 178 of the Estimates) represents the instalment which will be financed ultimately from Development Loan funds but provisionally from Advances. The two Heads of expenditure in question and the Appendix are thus mutually complementary. It is convenient and proper that the Heads of expenditure in question should be detached from departmental Heads of expenditure since they constitute provision for a unified plan and since the general progress and co-ordination of expenditure thereunder is under unified and central control. Nevertheless, the Estimates retain their unity and must be regarded as a whole. Although in general the result will be that much expenditure which would normally have appeared under departmental schedules or under Public Works Extraordinary will now appear under the Development schedules, a position cannot be achieved in which the non-Development Schedules remain more or less static. Apart from the fact that no planning can be so exact and comprehensive as to foresee all requirements, the adoption of the Plan itself must throw on to departmental schedules additional expenditure. Nevertheless, it is proper to regard the Plan as broadly representing the expansion of services which Government can undertake in the years which it covers and it will be financially impossible to allow expansion under departmental schedules without reference to the large provision which has been made for such expansion under the Development and Welfare Plan. The hope that was at one time entertained that there would be comparatively small increases necessary in 1946-47 under the non-Development Heads has unfortunately not been realised to the extent anticipated. With the end of the war, Departments are naturally anxious to bring their establishments up to strength and their equipment up to date. It has also been necessary to make provision for increases in staff in anticipation of impending constitutional changes and to provide in certain Departments for increases necessitated by the intended large expansion of Development expenditure.

All the important changes under the Expenditure Heads are explained in later paragraphs of this Memorandum. One or two points of special interest may, however, be noted here. The estimated expenditure on Public Works Extraordinary is less by £162,020 than the corresponding estimate for 1945-46 but that results not from a less ambitious programme but from a different method of estimating. In 1945-46 provision was deliberately made for £942,020 although it was realized that not more than £600,000 was likely to be spent. The object of that arrangement will be achieved in the Estimates 1946-47 by the arrangement explained in paragraph 183 of this Memorandum and the amount to be voted corresponds to the estimated spending capacity of the Public Works Department under Public Works Extraordinary.

A new Head of the Estimates—Head 40—Re-Settlement—has been created. The resettlement of ex-servicemen in civil life is among the most important of Government's present services and activities and it is proper that expenditure thereon should be concentrated in a single Head of the Estimates. Provision has been made in the sum of £130,000 under this Head for the employment by Government of ex-servicemen as supernumeraries. By using this provision under schemes approved by the Commissioner of Labour, Departments will be able to engage suitable ex-servicemen as supernumeraries, without inflating their own departmental expenditure, in the hope that these men will in due course qualify for vacancies as they occur.

The decrease of £172,450 as compared with 1945-46 Estimates under Head 42—Subventions—merely reflects the change referred to in paragraph 8 above by which Native Administrations in the Northern and Western Provinces will meet the Cost of Living Allowance from Direct Tax assigned to them for the purpose. The reduction in expenditure is thus offset by a diversion of revenue.

Electricity in former years constituted a branch of the Public Works Department and was so described in the Estimates. In conformity with the decision of the Government that the responsibility for electrical undertakings should now be detached from the Public Works Department, Head 14—Electricity—replaces the Head described in the 1945-46 Estimates as Public Works—Electricity Branch.

A notable increase in departmental expenditure resulting directly from the adoption of the Development and Welfare Plan and the impendency of constitutional changes is the additional sum allowed under Head 3—Accountant-General; a plan of re-organization has been approved and the additional expenditure represents the cost of the instalment to be implemented in 1946-47. Provision will be made for the second and final instalment in the 1947-48 Estimates.

Expenditure on Head 46—Development—and Head 47—Colonial Development and Welfare Schemes—shows a very large increase (£909,280) over the approved estimates under the corresponding Heads in 1945-46. This betokens the fact that in the year 1946-47 the Ten-Year Development and Welfare Plan will pass from the earlier preparatory phase into the phase of full-scale execution.

Increased provision is made under Head 10—Commerce and Industries—and with the appointment of a Director of Commerce and Industries this new Department, which first appeared in the Estimates of 1945-46, may be regarded as beginning its active existence.

10. Further explanation in this part of the Memorandum of the substantial additional provision made for Agriculture, Co-Operative Societies, Forestry, Medical Services, Police, Posts and Telegraphs, etc. is unnecessary as these increases are duly explained in the relevant paragraphs of the Memorandum dealing with those Heads of Expenditure. There is, of course, as might be expected, a substantial reduction (£106,080) in the expenditure under Head 45—War Measures; a proportion of this reduction, however, results from the transfer of certain votes to permanent Heads of the Estimates. There are also substantial reductions in departmental schedules resulting from the transfer of provision for Schemes assisted from the Parliamentary Vote for Development and Welfare to the Development and Welfare section of the Estimates.

11. *Special Features of the Estimates as presented* :—

(a) *Financial Statement*.—The form of the usual prefatory Financial Statement has been somewhat altered with the object of distinguishing between ordinary and extraordinary revenue and between recurrent

expenditure and expenditure which is either special or extraordinary or which is clearly outside the ordinary budgetary arrangements. While it is not contended that the classification which has been adopted will result in removing from ordinary revenue all items of revenue which are not of an assured and regular type or of removing from ordinary expenditure all expenditure other than inescapable and regular commitments, the classification does serve to establish the vital comparison between revenue which is reasonably assured and expenditure which in normal circumstances is scarcely capable of reduction. It is satisfactory to note that on the basis adopted, ordinary revenue materially exceeds recurrent expenditure; that fact must be regarded as highly satisfactory.

(b) *Footnotes.*—In order to avoid the repetition throughout the Estimates of identical footnotes, standardized footnote signs have been adopted. The explanation of all those signs will be found printed opposite page one of the Estimates. Such slight inconvenience as there may be in turning to this page to find the meaning of the signs is more than offset by the fact that the pages of the Estimates will not be so heavily over-burdened with footnotes.

(c) *Other Charges.*—The draft Estimates of Expenditure under "Other Charges" are presented in a somewhat altered and, it is hoped, improved form. The general aim has been to make the Estimates both simpler and more informative. The number of sub-heads have been reduced by amalgamating the provision for cognate services. An attempt has been made to give more truly descriptive titles to a number of sub-heads. Uniformity of titles as between the same sub-heads under different Heads has been established. The most important change, however, is that by which an appendix has been added to each Head which where necessary sets out in detail the specific objects of expenditure for which provision has been made under any particular sub-head. These appendices are all headed "Explanatory Details of Sub-Heads." The details given in them do not, of course, bind the Departments to confine their expenditure on any particular purpose as detailed therein to the sum noted as set aside for that purpose; the details are given for information and do not possess any such binding effect as attaches to the amounts provided against sub-heads or items of Personal Emoluments. It is hoped by this expedient to ensure that Members of Legislative Council and others concerned will understand more fully than is possible at present the exact objects on which the money voted under votes of a general type will be expended.

12. *Railway.*—The Railway Estimates are separately presented with an introductory Memorandum by the General Manager. The financial working for the year 1945-46 was adversely affected by the general strike and the earnings for that year are expected to fall short of the approved estimate by £329,000. The net surplus for the year is estimated at £126,180. The Estimates for 1946-47 show an increase in operating expenditure of £324,940 over the revised figure for 1945-46 and the operating revenue is estimated at a figure which exceeds the revised estimate for 1945-46 by £448,200. The Management anticipates that the present seriously reduced haulage capacity of the Railway will have sufficiently recovered to earn this revenue. The net surplus for the year is estimated at £186,810. The Railway contemplates a large programme of Capital Expenditure to be implemented in 1946-47 and the years following. This programme envisages additions to the Railways' capital assets of £978,655, the remainder of the total of £1,857,440 being replacements chargeable to the Renewals Fund and Net Revenue Account.

13. *General.*—Even if the large estimated expenditure (£1,461,070) on Approved Schemes of Development and Welfare (which expenditure is, of course, met by grants from His Majesty's Government) is excluded, the budget as presented is the largest in the history of Nigeria. It is the embodiment of a deliberate policy of resolute development. With the resources so fortunately accumulated during recent war years and the monies

so liberally made available by His Majesty's Government, given internal harmony and a reasonably rapid restoration of world trade, the present budget and others of a like kind in future years should prove to be within the bounds of what is financially practicable.

### REVENUE

14. The main increases and decreases of revenue are explained below.

#### Head 1—Customs and Excise

	£
Approved Estimate, 1945-46 .. .. .	5,161,500
Estimate, 1946-47 .. .. .	5,512,500
Increase .. .. .	<u>£351,000</u>

15. *Import Duties.*—The revised estimate for 1945-46 assumes that, in spite of some loss in revenue due to the strike, the original estimate will be well exceeded. During the year 1946-47 the expectation of moderately increased supplies of hardware, motor vehicles and miscellaneous imported goods which have been in short supply throughout the war justifies an increase in the estimate, but an increase of £200,000 only has been allowed on this account as, unfortunately, a reduction in the quota of textile imports will mean a reduction in receipts from this important source.

16. *Export Duties.*—The revised estimate for 1945-46 shows a considerable reduction on the original estimate; this is attributable partly to the hold up during the strike of the movement of produce stocks and partly to general transport difficulties created by war conditions. There will be a big carry over of stocks, particularly groundnuts, into 1946-47 and the demand for our main export crops has not slackened. With the improved transport which it is reasonable to expect in 1946-47 it is considered safe to budget for a revenue of £700,000 from this source.

17. *Excise Duty on Cigarettes.*—There is a big potential market for a really cheap type of cigarette; the increase provided under this sub-head is considered to be a safe estimate for an increasing demand.

#### Head 2—Direct Taxes

	£
Approved Estimate, 1945-46 .. .. .	2,379,760
Estimate, 1946-47 .. .. .	3,143,600
Increase .. .. .	<u>£763,840</u>

18. *Sub-heads 1, 2, 3, 4 and 5.*—The considerable reductions under these sub-heads are in the main due to the new system to be introduced in all except the Eastern Provinces in 1946-47 whereby re-imbusement of cost of living allowance payable by Native Administrations to their staff is made by deduction from the share of tax payable to Government; other minor changes reflect the policy of allowing these Administrations to retain a proportion of tax sufficient to maintain their existing services. The reductions in respect of cost of living allowance are offset by a reduction in Expenditure—Head 42 Sub-head 7.

19. *Sub-heads 6 and 7.*—The increase of £1,070,000 is due in part to increased rates of Individuals Tax, which will produce about £125,000, provided for in the recent Income Tax Amendment Ordinance and in part to the proposed application to the Colonies by the United Kingdom of provisions in respect of Double Income Tax Relief similar to those in a published convention with the United States of America. The net effect is to ensure that the country of origin of trading profits will receive the full tax at the rates in force in that country instead of having to contribute to the double taxation relief as hitherto. Under the proposed arrangement Nigeria will receive the full benefit of the increase in the rates of Company's tax whether a Company is also taxable elsewhere or not and the increased revenue for 1946-47 is estimated at £425,000. The remainder of the increase is accounted for by closer assessment of incomes and the collection of arrears.

*Head 4—Mining*

	£
Approved Estimate, 1945-46 .. .. .	338,800
Estimate, 1946-47 .. .. .	309,400
	<hr/>
Decrease .. .. .	£29,400

20. The increases and decreases are explained in the footnotes. The small increase which is anticipated in gold output with the return to active mining of existing gold leases on which work is now suspended accounts for the increase in sub-head 16 — Rents on Mining Leases.

*Head 5—Fees of Court or Office, Etc.*

	£
Approved Estimate, 1945-46 .. .. .	229,790
Estimate, 1946-47 .. .. .	231,150
	<hr/>
Increase .. .. .	£1,360

21. *Sub-head 24, Survey.*—The decrease of £2,250 under this sub-head is due to the fact that surveyors will be engaged on surveys in connection with acquisition for the Development Plan and the volume of work on private surveys will consequently be much reduced.

22. Other increases and decreases under this Head are explained in the footnotes.

*Head 6—Colliery*

	£
Approved Estimate, 1945-46 .. .. .	9,880
Estimate, 1946-47 .. .. .	4,160
	<hr/>
Decrease .. .. .	£5,720

23. Details of expenditure and a net revenue account appear as Appendix P to these estimates, of which the following is a brief analysis:—

<i>Approved Estimate, 1945-46</i>	£
Estimated output of 720,000 tons at 11s 6d per ton plus Miscellaneous	
Receipts .. .. .	415,600
Estimated Expenditure .. .. .	405,720
	<hr/>
Estimated Surplus .. .. .	£9,880
	<hr/>
<i>Revised Estimate, 1945-46</i>	£
Estimated output of 550,000 tons at 11s 6d per ton plus Miscellaneous	
Receipts .. .. .	318,750
Estimated Expenditure .. .. .	380,720
	<hr/>
Estimated Deficit .. .. .	£61,970*
	<hr/>
<i>Estimate, 1946-47</i>	£
Estimated output of 720,000 tons at 11s 6d per ton plus Miscellaneous	
Receipts .. .. .	416,900
Estimated Expenditure .. .. .	412,740
	<hr/>
Estimated Surplus .. .. .	£4,160

24. The decrease in estimated net revenue is explained in the paragraphs of the memorandum under the Colliery Expenditure Head; an increased contribution from 6d to 1s 3d a ton has been provided for the Colliery Development Fund.

25. The estimated net revenue of £9,880 for 1945-46 has turned into a deficit of £61,970\* owing to a considerable reduction in output tonnage from 720,000 to 550,000 tons due to labour disputes; also in order to ensure that the Colliery Development Fund shall be solvent Finance Committee approved the raising of the contribution from 6d to 1s a ton in the current year. As explained in the Memorandum under the Expenditure Head these arrangements are temporary pending a complete review of Colliery finances when an accountant has been appointed.

\*It is now known that the deficit will be considerably larger than this.

*Head 7—Marine and Harbour*

	£
Approved Estimate, 1945-46 .. .. .	394,700
Estimate, 1946-47 .. .. .	402,700
Increase .. .. .	<u>£8,000</u>

26. *Sub-head 9, Harbour Dues.*—The revised estimate for 1945-46 is based on the latest available figures of actual receipts. A small increase has been made in the Estimate for 1946-47 to provide for increased business in the latter part of the financial year.

*Head 10—Earnings of Government Departments and Revenue from Government Property*

	£
Approved Estimate, 1945-46 .. .. .	275,430
Estimate, 1946-47 .. .. .	320,870
Increase .. .. .	<u>£45,440</u>

27. The increases and decreases are explained in the footnotes. It will be observed that two new sub-heads have been created (sub-heads 33 and 41) to account for revenue from sales from the Central Stationery Depot to other than Government Departments and for revenue from the process engraving section of the Public Relations office respectively. A note on the latter is included in the memorandum under the Public Relations Expenditure Head.

*Head 11—Rent of Government Property*

	£
Approved Estimate, 1945-46 .. .. .	64,350
Estimate, 1946-47 .. .. .	67,750
Increase .. .. .	<u>£3,400</u>

28. *Sub-head 1, Crown Lands.*—The increase under this sub-head is due to new leases in the Colony and in the Warri Province. An increase is also anticipated from proposed layouts at Diobu, Harbour Road and Creek Road extensions, in the Owerri Provinces.

29. *Revenue from Market Stalls.*—This sub-head disappears since it has been decided to bring Sapele and Warri townships into line with other townships which receive the revenue from market stalls.

*Head 12—Interest, Etc.*

	£
Approved Estimate, 1945-46 .. .. .	1,089,850
Estimate, 1946-47 .. .. .	1,158,590
Increase .. .. .	<u>£68,740</u>

30. The outturn for the year 1944-45 was considerably greater than was expected when the estimates for 1945-46 were approved. A careful review of the position has shown that a considerable increase in the amount of money invested is now possible and this investment has been made.

*Head 13—Reimbursements*

	£
Approved Estimate, 1945-46 .. .. .	163,510
Estimate, 1946-47 .. .. .	138,800
Decrease .. .. .	<u>£24,710</u>

31. It will be observed that the main decreases under this Head are due to a reduction, owing to the ending of the war, in rent and compensation in respect of land and buildings requisitioned for His Majesty's Forces, and to the transfer of revenue from the Zaria Literature Bureau to the Gaskiya Corporation.

32. *Sub-head 23.*—The increase in the cost of administration of the Post Office Savings Bank is a natural consequence of the large expansion of business, particularly in connection with demobilization; this sub-head was also previously underestimated.

33. *Sub-head 28.*—The new accounting procedure for the Rockefeller Foundation Yellow Fever Research Institute is shown in detail in Appendix U to these Estimates.

*Head 14.—Miscellaneous*

	£
Approved Estimate, 1945-46 .. .. .	19,500
Estimate, 1946-47 .. .. .	194,340
	<hr/>
Increase .. .. .	£174,840

34. *Sub-head 19—Lagos Food Marketing Scheme: Refund of Working Capital.*—This scheme has been financed by voted capital amounting to approximately £83,000. It is the intention to close down the scheme during the coming financial year when it is expected that at least £60,000 will be refunded to revenue.

EXPENDITURE

35. The main increases and variations are explained in the following paragraphs:

*Head 3.—Accountant-General*

	£
Approved Estimate, 1945-46 .. .. .	63,110
Estimate, 1946-47 .. .. .	77,980
	<hr/>
Increase .. .. .	£14,870

36. The time has come when the Accountant-General's Department must be reorganised if it is efficiently to carry out its present duties and effectively cope with the increasing volume of work that falls on it as a result of the reorganization of Nigeria on a regional basis and the progressive implementation of the Nigeria Ten-Year Plan of Development and Welfare. The Acting Accountant-General has submitted proposals in this connection which after careful consideration have been approved by the Governor, subject to the sanction of the Secretary of State for the Colonies which has also been sought.

37. Under this reorganization scheme, the work of the Department will be arranged on a regional basis, and the staff both European and African considerably strengthened. There will be a Principal Accountant at each Regional Headquarters and at Treasury Headquarters, Lagos. There will be a Training Centre, under a Senior Accountant, where training and refresher courses for African staff in Treasury routine, theory and practice of Government accounting, and the principles of double entry book-keeping, will be provided.

38. The authorised establishment of the Department at present is as follows:—

- 1 Accountant-General.
- 1 Deputy Accountant-General.
- 8 Senior Accountants.
- 26 Accountants and Assistant Accountants.
- 3 Temporary Accountants.
- 9 Accounting Assistants, Grade I
- 11 Accounting Assistants, Grade II
- 53 First Class Clerks.
- 153 Second and Third Class Clerks.
- 6 Clerical Assistants (for duties in connection with Nigerian Savings Certificates).
- An unspecified number of temporary clerical assistants paid from an open vote (sixteen in number at the moment).

Of the establishment of accounting posts, however, approximately one-third is allocated to the Public Works, Marine and Medical Departments, only twenty-five of the thirty-seven posts below the rank of Deputy Accountant-General being available for duty in the Treasury proper.

39. The practice of allocating to other departments Accountants who are borne on the establishment of the Accountant-General's Department (but who are not provided for in the Accountant-General's Head of the Estimates) has been provisionally discontinued, but this question may require re-consideration.

40. The revised supervisory, accounting and clerical staff required when the reorganization scheme is in full operation are as follows :—

- 1 Accountant-General at £1,300.
- 1 Deputy Accountant-General at £1,050.
- 4 Principal Accountants at £1,000.
- 9 Senior Accountants at £750-30-810 ; £840-40-920.
- 26 Accountants at £400 ; £400 ; £450 ; £475-25-600 ; £640-30-720 and £300-20-400-25-600.
- 13 Accounting Assistants, Grade I, at £310-15-400.
- 18 Accounting Assistants, Grade II, at £240-12-300.
- 80 First Class Clerks at £140-10-220.
- 195 Second and Third Class Clerks at £48 ; £48 ; £54-6-72 ; £80-8-128.

All these posts have been included in the 1946-47 Estimates, but provision has been inserted for only six, twenty, seventy-four and 175 posts of Senior Accountant, Accountant, First Class Clerk, and Second and Third Class Clerks, respectively instead of the authorised nine, twenty-six, eighty and 195, as it is not proposed to attain full strength until 1947-48. In lieu of the total of twenty-six vacancies to be left unfilled in 1946-47 in the clerical establishments, twenty-six "Clerks in training" will be appointed who would form a training pool in the first year and disappear when the establishments of First Class Clerks, and Second and Third Class Clerks, are made up to the full complement indicated above.

41. It is, of course, possible that changes of detail may become necessary in the course of implementation of this reorganization scheme, and the scale of salary attached to the post of Principal Accountant is fixed without prejudice to any revision of salaries which may be recommended by the Salaries Commission.

42. In the 1945-46 Estimates the staff required for the management of the Provident Fund is detailed under a separate section of Personal Emoluments, the object of this differentiation being to facilitate calculation of the reimbursement from the Provident Fund of the expenses of administration. As such reimbursements are assessed quarterly on the actual staff employed day by day on duties connected with the Fund, and as, under the new organization, the Provident Fund office will be incorporated in the section dealing with Nigerian Loans, Savings Certificates and cognate matters, it is no longer necessary or desirable that Provident Fund Staff should be shown separately from the general establishments of the Department, and the special section has accordingly been deleted in the 1946-47 Estimates.

43. One minor change that has also been made in connection with the reorganization scheme is the abolition of the designation of Assistant Accountants, but this change of nomenclature involves no change in salary scales.

#### Head 5—Agriculture

Approved Estimate, 1945-46 .. .. .	£	397,260
Estimate, 1946-47 .. .. .		461,960
Increase .. .. .		<u>£64,700</u>

44. The new constitutional proposals require that apart from the one at the departmental Headquarters there should be a Deputy Director of Agriculture at the Headquarters of each Chief Commissioner. At present the Department has only one Deputy Director at £1,400 but the Agricultural Development Plan provides for three Deputy Directors at £1,400. It has been decided to transfer these from the Development Plan to the departmental Head of the Estimates, and to increase the salary of the Headquarters Deputy to £1,450. The set up in 1946-47 therefore is :

- 1 Director at £1,750.
- 1 Deputy Director (Headquarters) at £1,450.
- 3 Deputy Directors (Regional) at £1,400.

45. *Item (5)—Chief Marketing Officer at £1,050.*—It has been decided to abolish this post but as the existing holder may not leave Nigeria finally till the end of the current year, provision is made for his leave salary in 1946-47.

46. *Item (11)—Senior Botanists at £880-40-1,000.*—The approved establishment is increased to three, as it is desirable to have one Senior Botanist in each of the Northern, Eastern and Western Groups of Provinces.

47. *Item (19)—One Irrigation Engineer at £1,000.*—This post was created by Special Warrant in the current year. The holder will be required to carry on the investigational work in connection with expansion of irrigation and land reclamation which was undertaken by Mr C. J. Rae, Irrigation and Drainage Engineer, Sierra Leone, during a visit to Nigeria in 1944. It is proposed that the officer in view for the post, who has had considerable experience in other places, should be engaged for one or two tours and that a suitable officer of the Public Works Department, for whom provision is made in item (17), should be seconded to work under him with a view ultimately to taking over control when he has acquired the necessary experience.

48. Provision has been made for the following additional African Staff :—

3 First Class Clerks at £140-10-220.

4 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.

7 Clerical Assistants at £36-6-66; £72-6-120.

1 Assistant Agricultural Officer, Grade I, at £240-15-375.

40 Agricultural Assistants, Grade II and III, at £48; £48; £54-6-72; £80-8-128.

2 Sub-Inspectors of Produce, Grade II, at £140-10-220.

21 Messengers, Grades I and II, at £18-2-24; £27-3-36.

15 Motor Drivers at rates not exceeding £48.

Most of the additional clerical posts are required as a result of the decentralization scheme including the transfer of the departmental Headquarters to Lagos. In the Eastern Provinces, for instance, owing to the fact that the agricultural administration of the area has previously been carried out from Ibadan, a completely separate staff will be required for the office of the Deputy Director at Enugu. The additional post of Assistant Agricultural Officer, Grade I, is created to absorb an officer who was appointed in 1944 on probation as Agricultural Officer on the condition that his retention in the superior post would depend on his passing the Associateship examination of the Imperial College of Agriculture, Trinidad. He was granted a scholarship to Trinidad to take the necessary course but unfortunately failed to pass the Associateship examination. The fifteen Motor Drivers now provided for under Personal Emoluments were previously paid from "Other Charges." The remaining increases reflect the growing expansion of the department's activities.

49. *Item (38)—Produce Examiners.*—It has been decided to raise the minimum educational qualification for appointment as Produce Examiner to Class VI Middle, and as a necessary corollary, the salary scale attached to the post has been revised to the standard one of £48; £48; £54-6-72; £80-8-128, and steps will be taken to declare the office pensionable.

50. *Sub-head 13—Temporary Buildings, erection of; £36,800.*—During the war normal building work was suspended with the exception of that directly related to the war effort, such as piggeries. Increases in African staff have outstripped the housing accommodation available at all stations. The 1946-47 estimate of £36,800 therefore represents in considerable measure the making up of arrears. To some extent it also provides for the erection of buildings in anticipation of the requirements of the Agricultural Development Plan. It covers the provision of two European quarters of temporary construction, one at Oyo Farm School and the other at Zonkwa in Zaria Province, houses for some two hundred Assistants and labourers, as well as accommodation for increased numbers of livestock at several Agricultural stations.

51. *Sub-head 20—Soil Conservation, Protective Measures, etc., £10,500.*—This replaces the old sub-head "General Agricultural Development" and, as its name implies, is intended to accommodate projects of a miscellaneous character, e.g. anti-erosion work, locust control measures which were

previously provided for in a separate sub-head, trade census, etc. It includes provision for the maintenance and running of the machinery and equipment for soil conservation for the purchase of which provision is made under sub-head 24.

#### Head 6—Audit

Approved Estimate, 1945-46	£
Estimate, 1946-47	30,750
	36,040
Increase	£5,290

52. In view of the impending retirement in 1946-47 of Mr H. W. Drake, C.B.E., the present Auditor, consideration has been given to the question of the continuance of the personal pensionable allowance of £150 per annum paid to him in consideration of his duties in connection with the audit of the Northern Provinces Native Administration accounts. As payment of the allowance is justified on other than personal grounds, it has been decided that it should be continued in favour of Mr Drake's successor. The question whether in the circumstances the allowance should not be consolidated with the salary of the office has also been considered but it is felt that this should not be done for the present in view, *inter alia*, of other contemplated additions to the duties and responsibilities of the Auditor. The description of the allowance has, however, been changed to "Pensionable allowance to the Auditor": see item (2) of the Estimates.

53. *Item (4), 7 Principal Auditors at £1,000, and item (5), 15 Assistant Auditors at £400; £400; £450; £550-25-600; £630; £690-30-810.*—It has been decided that the Government Auditor should take over the audit of the accounts of Native Administrations in the Colony and in the Western and Eastern Provinces. For this purpose and for the purpose of adequately discharging the many other additional duties which have devolved on the Department, a substantial increase in staff is required. Comprehensive proposals concerning staff and reorganisation consequent on the new constitutional proposals have been submitted by the Auditor and received the approval of Government, but their full implementation is suspended pending consideration by the Harragin Commission of the salaries aspect. In the meantime, the old cadre of Senior Assistant Auditors (£840-40-920) is replaced by one of Principal Auditors and the establishment increased by two, and an increase of three is also made in the establishment of Assistant Auditors.

54. *Item (9)—Examiners, Grade I, at £400-20-500; £500-25-600.*—The establishment has been increased to three, to enable one officer to be posted to each of:—

- (1) Audit Office, Ebute Metta.
- (2) Expenditure Division, Head Office, Lagos.
- (3) Revenue and Stores Branch.

55. *Item (13)—Ten Clerical Assistants at £36-6-66; £72-6-120.*—These new posts are required for typists and registry clerks for the Lagos and Kaduna offices. The duties which they will undertake are at present performed by Third Class Clerks who are badly needed for their proper audit work.

#### Head 7—Aviation

Approved Estimate, 1945-46	£
Estimate, 1946-47	23,970
	26,250
Increase	£2,280

56. Under Personal Emoluments provision is now made for an Aviation Officer to deal with the greatly increased administrative work devolving on the Controller of Civil Aviation, for an Airport Manager to take over from the R.A.F. control authorities at Ikeja Airfield, and for two Aerodrome Control Officers. Provision is also made for three African Assistant Control Officers who will in the first instance have to be trained for their duties. Under Other Charges the increase in estimated expenditure is mainly due to

“ Allowances for Aerodrome Control Officers.” The duties of these officers are entirely additional to their normal ones and often involve work in the evenings and on Sundays. As regards Special Expenditure, provision is mainly a revote for the completion of the installation of radio signal equipment already started. An item is included for purchase of motor vehicles for certain important aerodromes. These are required for control purposes and carriage of mails and passengers.

#### Head 8—Chemistry

Approved Estimate, 1945-46 ..	£	4,830
Estimate, 1946-47 .. .. .		8,600
Increase .. .. .		<u>£3,770</u>

57. In order that it may be in a position to discharge its duty of co-operating with the Public Works Department in the development programme, it is necessary to provide the Department of Chemistry with staff and equipment adequate for this purpose. In this connection, a travelling laboratory with an attendant station wagon is considered essential, and provision has been made for the purchase and equipment of these vehicles.

58. Provision has also been inserted for:—

(a) Two additional Assistant Government Chemists who will be engaged solely on water work. One of them will be more or less permanently on tour, helping to supervise the sub-laboratories at Ibadan, Kaduna and Port Harcourt.

(b) Two extra Technical Assistants, one to travel with the touring officer mentioned above and the second to work in the Lagos laboratory and act as a relief outside Lagos.

(c) One extra Third Class Clerk to help deal with the consequential increase in office work.

(d) Additional equipment to the value of £250 for the permanent laboratories.

59. The new posts have been included in the pensionable establishment because they will be permanently required in connection with supervision of water supplies after the termination of the development schemes on which the holders will in the first instance be employed.

#### Head 10—Commerce and Industries

Approved Estimate, 1945-46 ..	£	6,200
Estimate, 1946-47 .. .. .		13,570
Increase .. .. .		<u>£7,370</u>

60. Full details regarding staff and other expenditure for the Department of Commerce and Industries have not yet been finally settled, but these estimates provide for the preliminary organization of the Department.

61. *Sub-head 5, Miscellaneous Investigations—£2,000.*—One of the functions of the Department will be to investigate the possibilities of commercial development. Provision is therefore made under this sub-head for expenditure on any investigations and experiments which may be necessary in this connection.

#### Head 11—Co-Operative Societies

Approved Estimate, 1945-46 ..	£	15,880
Estimate, 1946-47 .. .. .		24,110
Increase .. .. .		<u>£8,230</u>

62. Like several other Departments, the Department of Co-operative Societies has had during the war years to manage with a very depleted staff. Under such circumstances, it has been impossible to keep abreast of

maintenance and consolidation work in existing societies, much less to undertake expansion. But it is essential that the arrears of work should be overtaken as early as possible, and the following additional staff, required for the normal development of existing work, have been included in the 1946-47 Estimates:—

- 4 Assistant Registrars and Co-operative Officers on £400; £400; £450; £500-25-600-30-630; £690-30-840; £880-40-1,000; or £300-20-400-25-600-30-720 for African holders.  
 3 Inspectors, Grade I, at £140-10-220.  
 3 Inspectors, Grades II and III, at £48; £48; £54-6-72; £80-8-128.  
 5 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.  
 3 Messengers, Grades I and II, at £18-2-24; £27-3-36.

It is intended to fill two of the new posts of Assistant Registrar and Co-operative Officer by the promotion of two Africans from the Inspectorate grade.

63. It will be observed that the title "Assistant Registrar" has been expanded into "Assistant Registrar and Co-operative Officer." It is proposed to reserve the designation "Assistant Registrar" for those of these officers who are in charge of Western, Eastern and Northern Provincial Co-operative areas, the others being styled "Co-operative Officers." These designations are, however, provisional and are to be replaced by "Assistant Registrars, Grades I and II."

64. *Sub-head 6. Premium for cocoa purchased from non-exporting Co-operative Societies, £3,500.*—In 1944 it was decided with the concurrence of Finance Committee that the premium of 10s per ton paid by Government to every non-exporting Cocoa Co-operative Union to help it to meet its overhead expenses and create reserves for maintenance of the same remuneration as the middlemen who manage the output of non-Co-operative growers should cease after the payment for the 1944-45 crop. The reason for this decision was that such a subsidy tended to delay the progress of the Societies towards independence and self-sufficiency and was likely to impair the sense of responsibility which it is one of the objects of Co-operative Societies to inculcate. The Secretary of State, however, considers that the subsidy would help Government policy of developing Co-operative Societies, a policy to which he attaches great importance, and he has directed that the subvention should continue. A provision of £3,500 was voted by Finance Committee for this purpose in the current year, and a similar sum has been included in the 1946-47 Estimates.

#### Head 12—Customs and Excise

Approved Estimate, 1945-46	£	127,430
Estimate, 1946-47 .. .. .		169,980
Increase .. .. .		£42,550

65. With a view to bringing their service conditions in line with those of their opposite numbers in the Marine Department, the salary scales of boat crews in the Customs Department have been revised as indicated below, and the award of Good Conduct Pay extended to them.

	Salary scale, 1945-46	Salary scale, 1946-47
Coxswains .. .. .	£30	£27-3-42.
Boatboys and Head Canoeboy } .. .. .	£27	£15-3-30.
Canoeboys .. .. .	£24	

66. Provision was made in the 1945-46 Estimates for one Chief Inspector and two Collectors who were to prepare the ground for the transfer of the Preventive Service organization to Customs Department. Steps have also been taken in the current year to ascertain the number of Police constables previously employed in the Preventive Service who are unwilling to be absorbed in the new organization, and to recruit and train fresh officers in their place. Provision for this purpose was voted by Finance Committee in 1945-46. The new men are ex-servicemen who should prove very useful by virtue of their experience in a disciplined force.

67. The new Preventive Service scheme will come into full effect on the 1st of April, 1946. This is reflected in the 1946-47 Estimates by reductions in the relevant establishments under Police Department and the inclusion of the following additional posts in the estimates of the Department of Customs and Excise:—

Item (27)—	2 Collectors of Customs and Excise at £400; £400; £450-25-600; £660-30-810.
.. (28)—	3 Superintendents—First Class at £170-10-220.
.. (29)—	7 Superintendents—Second Class at £96-8-160.
.. (30)—	14 Superintendents—Third Class at £84-3-96.
.. (31)—	3 Drill Instructors at £84-3-96.
.. (32)—	6 Chief Preventive Officers at £66-3-78.
.. (33)—	12 Preventive Officers at £48-6-60.
.. (34)—	36 Assistant Preventive Officers First Class at £42.
.. (35)—	85 Assistant Preventive Officers Second Class at £36-3-39.
.. (36)—	80 Assistant Preventive Officers Third Class at £33.
.. (37)—	70 Assistant Preventive Officers Fourth Class at £24-3-30.
.. (38)—	2 Head Canoeboys and twelve Canoeboys at £15-3-30.

68. About half of the net increased provision required by the Department in 1946-47 is in respect of "Refunds and Drawbacks," sub-head 8. This, for obvious reasons, is a sub-head impossible to estimate with any degree of accuracy, but having regard to the actual expenditure for the past two completed years (£84,493 and £98,051 respectively) and the revised estimate of expenditure for 1945-46 (£80,000), the expenditure for 1946-47 is not likely to be less than the figure inserted in the estimates, *viz.*, £50,000.

#### Head 13—Education Department

	£
Approved Estimate, 1945-46 .. .. .	622,810
Estimate, 1946-47 .. .. .	767,490
	<hr/>
Increase .. .. .	£144,680

69. *Item (2)—5 Deputy Directors of Education.*—In connection with the new constitutional proposals, it is necessary that there should be a Deputy Director of Education at the Headquarters of each Chief Commissioner, in addition to the Deputy Director at the departmental Headquarters. At present the Department has one Deputy Director at Headquarters, one Assistant Director each at Kaduna and Enugu, and one Lady Assistant Director who is in charge of female education. To satisfy the requirements of the new constitution, the title of Assistant Director is being changed to Deputy Director, and one additional post added the holder of which will be posted to Ibadan. Save for this additional post, no increase in Personal Emoluments is involved, for the salary of Deputy Director (regional) is fixed at £1,400, the same as that formerly drawn by an Assistant Director (male).

70. *Item (3)—1 Lecturer in Arabic Studies.*—This new post is necessitated by the proposal to develop the Northern Provinces Law School into a School of Higher Arabic Studies. The only officer in the Department capable of filling the post is already on a salary of £1,200, which he will retain as personal to him in his new appointment.

71. *Item (7)—Senior Education Officers, 18 at £880-40-1,000 and 3 at £720-30-840.*—The number of male Senior Education Officers is reduced to eighteen as a result of the secondment to Gaskiya Corporation of Dr. East, who is shown in Head 46 section D. One Senior Agricultural Education Officer previously included in this item has been transferred to a separate item. Provision has been made for three new posts of women Senior Education Officers at £720-30-840. The holders of these posts will be responsible for female education in the Northern, Eastern and Western Provinces respectively. Two of them were previously provided for in an item entitled "Two Education Officers at £600-30-720" which is now abolished.

72. *Items (9) and (10)—Education Officers (permanent), and Education Officers (temporary).*—Government policy is to fill as many as possible of the posts of Education Officer with Africans. In furtherance of this policy

selected African Masters are sent to the United Kingdom on scholarship; on satisfactory completion of their studies they are considered for appointment as Education Officer. In order that there may always be vacancies to which these and other suitable Africans can be appointed, it has been decided to restrict within fixed limits the recruitment of Europeans to the permanent establishment and to provide a margin of temporary posts to be filled by Europeans, so facilitating the policy of Africanisation. The 1946-47 Estimates show, in separate establishments, fifty-one permanent and twenty-five temporary officers, making seventy-six in all as against sixty-one in 1945-46. An increase of sixteen has been allowed for the staffing of Middle Schools in the Northern Provinces and Teacher Training Centres, and to provide for the appointment of four Government scholars due to return to Nigeria in 1946-47. One officer acting as Surveyor of Antiquities has been transferred to Head 41.

73. Provision has been included in the estimates under Personal Emoluments on the assumption that one British officer on scholarship in the United Kingdom will return to Nigeria in 1946-47 and that the following officers serving with the Forces will revert to all duties:—

- Item 9—2 Education Officers
- 11—1 Agricultural Extension Officer
- 12—2 Lecturers

74. *Item (15)—One Accountant at £290; £300; £450; £475-25-600; £630-30-720 or £300-20-400-25*.—The grant-in-aid, the grant of cost of living allowance to non-Government teachers, and the proposed pension scheme for non-Government teachers, all cooperatively for the appointment of an accounting officer.

75. *Items (16) and (17)—One Office Assistant at £400; £400; £450; £475-25-600-30-720 or £300-20-400-25-475, and Four Secretary-Typists (Temporary) at £400; £400; £415; £430-20-600 or £240 for Local appointments.*—The Office Assistant and one Secretary-Typist are required for the Director's office, and one Secretary-Typist each for the three regional Headquarters. The duties they will undertake are at present performed by Education Officers who are required for the educational work for which they were trained and appointed. The post of Office Assistant will be filled in the first instance by a European officer on scholarship; those of Secretary-Typist are made temporary: it is hoped that, under a scheme being considered by Government, trained African girls will be available to fill these posts.

76. *Item (34)—Three Librarians, Grades I and II, at £88-8-128; £160-10-220.*—These new posts are created to absorb the three Africans for whose training provision was made in the 1945-46 Estimates. They will be seconded for service with the British Council.

77. *Item (42)—One Second Class Nurse at £80-8-128.*—The holder of this new post is required to run a dispensary for Government College, Ibadan, and employees and labourers of Agricultural Department.

78. *Sub-head 6—Grants-in-Aid.*—This sub-head shows a fairly considerable increase of £86,100 due chiefly to:

- (1) reassessment of the needs of schools eligible for grants;
- (2) increased building grants;
- (3) revised rates of cost of living allowance.

The reassessment of schools has been undertaken in accordance with the promise made by His Excellency to a deputation of the Board of Education on March 17th, 1945. An increase of £30,000 has been provided for building grants, and the recent revision of the rates of cost of living allowance accounts for another £21,000.

79. *Sub-head 20—Educational Experiments and Investigations.*—This sub-head combines provision made in previous years under the following sub-heads:—

Expenses of Literature Bureau, Broadcasting to Schools, Mass Education, School Meals.

80. The fusion of the Higher College, Yaba, in the Yaba Technical Institute for which provision is made under Heads 46 and 47, accounts for the following reductions in establishment and Other Charges under the "Education" Head:—

- 1 Principal, Higher College, at £1,200.
  - 2 Lecturers at £400; £400; £450; £500-25-600; £630; £690; £720-30-840; £830-40-1,000 or £300-20-400; £325-25-600-30-720.
  - 2 Technical Instructors at £400; £400; £450-25-600-30-720.
  - 1 Master, Grade II, at £88-8-128; £160-10-220
  - 3 Laboratory Attendants at £18-3-36; £39-3-66.
- Yaba Higher College: Maintenance, £2,850.

81. *Ex-servicemen's training school, Enugu.*—A training school is being established at Enugu for the purpose of providing ex-Army tradesmen with a finishing course which, it is hoped, will increase their chances of securing paid employment or of earning a livelihood in private business. The plan in hand is that Government should take over the Army Training School at Enugu together with all its machinery and equipment at an agreed price, and negotiations are proceeding to this end. It is hoped to secure the services of some at least of the Army personnel previously employed in the Army Training School on the staff of the new school. The provision inserted in the 1946-47 Estimates, totalling £21,640, does not include the cost of acquisition of the school, as it is hoped that this will be met in the current year by supplementary provision.

#### Head 14—Electricity

	£
Approved Estimate, 1945-46 .. .. .	273,830
Estimate, 1946-47 .. .. .	258,370
Decrease .. .. .	<u>£15,460</u>

82. Hitherto Electricity, although constituting a separate Head of the Estimates, has been regarded as a Branch of the Public Works Department. This was a natural and even a necessary arrangement in the early stages of the electrical development but in the opinion of the Government the time has come to detach the Electricity Branch from the Public Works Department and to provide for it as an entirely distinct Head of the Estimates as a first step towards withdrawing the Estimates for Electrical Undertakings from the Government Estimates in the same way as the Railway Estimates have been withdrawn. The ultimate objective is the establishment of a publicly-owned Corporation to manage Government's electrical undertakings. The decision in question is reflected in the Estimates 1946-47 only to the limited extent that all references to the Public Works Department in the Estimates for Electricity have been eliminated. Meanwhile, the Director of Public Works and the Electrical Engineer in Chief are preparing proposals to give effect to the policy of Government as stated above.

83. Provision is made for a new post of Deputy Electrical Engineer-in-Chief, an officer who will assist the Electrical Engineer-in-Chief in inspection and office duties. As a result of separation from the Public Works Department and to assist expansion, the following additional staff are also urgently required and provision has been inserted accordingly in the Estimates:—

- 1 Electrical Engineer, Grade I, at £830-40-1,000.
- 1 Mechanical Engineer, Grade I, at £830-40-1,000.
- 2 Meter Superintendents at £630-30-720.
- 1 Chief Accountant at £1,050.
- 1 Junior Draughtsman, Grade II, at £80-8-128.
- 1 Assistant Chief Clerk at £240-12-300.
- 10 First Class Clerks at £140-10-220.
- 45 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.
- 1 Store Clerk at £36-6-66; £72-6-120.
- 1 Telephone Attendant at £24-3-36.
- 4 Messengers, Grades I and II, at £18-2-24; £27-3-36.
- 3 Watchmen and Gatekeepers at rates not exceeding £24.

## Head 15—Forestry

	£
Approved Estimate, 1945-46	103,010
Estimate, 1946-47	140,630
	<hr/>
Increase	£37,620

84. Under the new constitutional arrangements it will be necessary for an officer to be stationed at each of the three regional headquarters to represent the Chief Conservator of Forests and to advise the Chief Commissioners. This accounts for the provision made for the new grade of Assistant Chief Conservators on £1,200 per annum and the consequential regrading of the post of Deputy Chief Conservator of Forests on a salary of £1,300 per annum.

85. *Sub-head 5, Forest Operations.*—In the course of the current year unexpected demands arose which made necessary an increase in the exploitation of minor forest reserve in the Olokemeji Reserve. The Posts and Telegraphs Department requested a large number of telegraph poles, the Ibadan Power Station asked for 400 cords of firewood a month and the military authorities increased their demands which had earlier showed every sign of a large reduction. Additional provision of £3,600 was therefore sought and this was approved by Finance Committee in May, 1945. So far, there is no indication that the over-all demands will diminish in 1946-47 and the provision in the Estimates has been increased accordingly. Increased expenditure in this case, however, means increased revenue.

A further increase of £360 has been provided for the erection of houses for field staff within reserves close to their work in cases where it is impossible for them efficiently to perform their duties from the nearest village, and another £500 to cover increased exploitation, enumeration and regeneration work in the South-West Circle.

86. Although the Forestry Departmental Estimates show a fairly considerable increase in expenditure in 1946-47, they do not completely reflect the expansion that is taking place in the activities of the Department. Forestry development schemes are financed from the Colonial Development and Welfare vote and therefore appear in Part II of the Estimates.

## Head 16—Geological Survey

	£
Approved Estimate, 1945-46	28,780
Estimate, 1946-47	29,120
	<hr/>
Increase	£340

87. Provision previously made under this Head in respect of expenditure on Mineral Resources Research reimbursable from the Colonial Development and Welfare vote (scheme No. R 22) has been transferred to Head

47. The reductions in establishment involved are:—

- 2 Geologists at £550, £550-25-600-30-840,
- 1 First Class Clerk at £140-19-220,
- 1 Third Class Clerk at £48; £48; £54-6-72; £80-8-128,
- 2 Field Assistants at £48; £48; £54-6-72; £80-8-128,
- 2 Technical Assistants at £48; £48; £54-6-72; £80-8-128,
- 2 Laboratory Attendants at £18-3-42,
- 2 Interpreters at rates not exceeding £42,
- 2 Messengers, Grades I and II, at £18-2-24; £27-3-36,
- 1 Driver-Mechanic at rate not exceeding £72,
- 1 Motor Driver at rate not exceeding £48.

88. Apart from one additional post of Senior Geologist which was created by Special Warrant in the current year, the following increases necessitated by increasing duties and responsibilities arising out of the development programme appear in the 1946-47 Estimates:—

- 1 Assistant Chief Clerk at £240-12-300 (against a corresponding reduction of one First Class Clerk),
- 2 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128,
- 4 Clerical Assistants at £36-6-66; £72-6-120,
- 3 Field Assistants at £48; £48; £54-6-72; £80-8-128,
- 3 Driver Mechanics at rates not exceeding £72,
- 7 Motor Drivers at rates not exceeding £48,
- 2 Messengers, Grades I and II, at £18-2-24; £27-3-36,
- 1 Watchman at rate not exceeding £24.

89. *Item (5)—Two Mineralogists at £550, £550-25-600-30-840 ; £880-40-1,000.*—The approved establishment is one only, but the holder of the post has been elected to a Beit Scientific Research Fellowship for two years from 1st of September, 1945. He will be regarded as being on leave without pay for the period of the Research Fellowship. A temporary replacement is essential and one has been found, but owing to his qualifications and experience he has been offered, on the recommendation of the Secretary of State for the Colonies, the maximum salary of the post. Having regard to the prevailing demand for scientific officers, it should be possible to dispose of one or the other of these officers when the time comes for the absent officer to revert to his post.

#### Head 17—Inland Revenue

	£
Approved Estimate, 1945-46 .. .. .	20,450
Estimate, 1946-47 .. .. .	28,480
Increase .. .. .	<u>£8,030</u>

90. The Inland Revenue Department continues its already most fruitful efforts to ensure that no taxable individual or body in Nigeria, wherever he may be, successfully evades his obligations under the Income Tax Ordinance. In order that these efforts may be made even more effective the Department requires more staff. In addition to one post of Assistant Tax Officer (£240-12-300) and one of Assessment Clerk (£140-10-220) approved by Special Warrant in 1945-46, the following additional posts have been included in the 1946-47 Estimates:—

- 2 Assistant Commissioners of Income Tax at £750-30-840-40-920,
- 5 Tax Officers at £400 ; £400 ; £450 ; £475-25-600 ; £630-30-720 or £300-20-400-25-600 (for African holders),
- 1 Secretary-Typist at £400 ; £400 ; £415 ; £430-20-600 (for stenographic and typing duties of a confidential nature),
- 1 Assessment Clerk at £140-10-220,
- 7 Second and Third Class Clerks at £48 ; £48 ; £54-6-72 ; £80-8-128,
- 1 Telephone Attendant at £24-3-36,
- 5 Watchmen at rates not exceeding £24 (for offices in Lagos, Ebute Metta, Ibadan, Kano and Port Harcourt).

The prevailing man-power situation in the United Kingdom makes early recruitment of the five Tax Officers unlikely and provision has therefore been made for six months only.

91. The Headquarters staff of the Commissioner of Income Tax, West Africa, have also been increased, resulting in the increase from £1,600 to £3,100, of Nigeria's "Proportionate Share of salary and expenses of the Commissioner," *vide* sub-head 4 of the Estimates.

#### Head 18—Judicial

	£
Approved Estimate, 1945-46 .. .. .	86,400
Estimate, 1946-47 .. .. .	87,780
Increase .. .. .	<u>£1,380</u>

92. With the coming into force on the 1st of June, 1945, of the Supreme Court Ordinance, 1943 (No. 23 of 1943), it became necessary to make provision for the consequential changes in the Judiciary, since section 4 of that Ordinance provides for the appointment of Senior, Second, Third and Fourth Puisne Judges in place of the four senior Judges until then styled "Puisne Judges." In the case of all but the Senior Puisne Judge, the reorganisation meant only a change of designation. As regards, however, the Senior Puisne Judge, the Ordinance provides that in the absence of the Chief Justice from duty, or his absence on duty from Nigeria, for example, to attend the West African Court of Appeal, the powers of the Chief Justice shall be vested in the Senior Puisne Judge. The latter officer will not draw acting pay on these occasions, and in consideration of this, it was decided that his salary should be fixed at £1,750 (*i.e.* £150 per annum more than the salary of the other graded Puisne Judges).

93. Another change, consequential on the abolition by the new legislation of the Protectorate Courts, is the amalgamation of the three Police Magistrates (Supreme Court) with the seventeen Magistrates (Protectorate Courts) to form a cadre of twenty Magistrates.

94. The new set-up, which was submitted to and approved by Finance Committee in 1945-46, and is reflected in sub-heads 1 (1) - (6) and (8) of the 1946-47 Estimates, is as follows:—

- 1 Chief Justice at £2,300.
- 1 Senior Puisne Judge at £1,750.
- 1 Second Puisne Judge at £1,600.
- 1 Third Puisne Judge at £1,600.
- 1 Fourth Puisne Judge at £1,600.
- 8 Puisne Judges at £1,400 (or £1,050 for African holders).
- 20 Magistrates at £650; £630; £660-30-840; £880-40-1,000 (or £400; £425; £450; £500-25-600-30-720 for African holders).

#### Head 19.—Labour

	£
Approved Estimate, 1945-46 ..	57,090
Estimate, 1946-47 .. .. .	77,370
Increase .. .. .	£20,280

95. The decision has now been taken that Social Welfare, as distinct from Industrial Welfare, should not be a function of the Labour Department. Reference is invited in this connection to paragraph 50 of the Memorandum on the 1945-46 Estimates where it was pointed out that the attachment to the Labour Department of Social Welfare was only by way of experiment and that the ultimate responsibility for this new activity of Government would be determined in due course. The new organization for Social Welfare is explained in paragraphs 142 to 148 and Appendix XVIII of S.P. 24 of 1945 (a Ten-Year Plan of Development and Welfare for Nigeria); the provision for it is made under Head 46. In consequence of the detachment of Social Welfare, the following posts have been deleted from the Estimates of the Labour Department:—

- 1 Deputy Commissioner of Welfare at £1,200.
- 3 Welfare Officers at £400; £400; £450; £500-25-600-30-630; £600-30-840; £880-40-1,000 or £300-20-400; £425-25-500; £630-30-720.
- 3 Assistant Welfare Officers-in-training at various rates.

The title of the Head of Department becomes, of course, "Commissioner of Labour" instead of "Commissioner of Labour and Welfare" as shown in the 1945-46 Estimates.

96. Registration Bureaux are to be established in Ibadan, Benin and Sapele during the year, in order that labour may be properly organised and controlled and that proper records of service may be kept. It has therefore been found necessary to re-include provision for one Senior Exchange Manager to exercise general supervision, and for two additional Exchange Managers to carry out the actual work at the Exchanges. These posts were originally approved in the 1945-46 Estimates. Provision is included for Assistant Labour Officers and Assistant Labour Officers-in-training and other subordinate staff to carry out these extensions. The staff of the Employment Exchanges and the Registration Bureaux has been separated from other staff in the department and appears in a distinct section under sub-heads 1 (28) to (42).

97. Additional subordinate staff is also provided for the Staff Training Centre and for the Trade Testing organisation both of which are to be set up during the year.

98. A senior grade of Assistant Labour Officer on the salary scale of £240-12-300 has been introduced, to which deserving officers in the £160-10-220 grade can be promoted in the course of their training for the ultimate appointment of Labour Officer. Five Grade I and eleven Grade II posts are included in the 1946-47 Estimates.

99. Besides the one newly created for the Lagos Exchange, five more posts of First Class Clerk have been provided for. These will enable one First Class Clerk to be posted to the offices of the three Senior Labour

Officers in the Provinces, one to Calabar, one to Jos, and two to the Headquarters office where one will be in the Finance and Correspondence Branch and the other will be required to deal with correspondence connected with Workmen's Compensation for which the Labour Department is now responsible.

100. The estimates in respect of the Labour Office at Fernando Po are inserted under this Head for the first time. They were previously shown in the Provincial Administration Head. The Labour Officer at Fernando Po will retain the title of Vice-Consul for the purpose of implementation of the labour treaty with the Spanish Government. His salary was previously paid by the Foreign Office.

*Head 20.—Land and Survey*

	£
Approved Estimate, 1945-46 .. .. .	73,540
Estimate, 1946-47 .. .. .	139,940
	<hr/>
Increase .. .. .	£66,400

101. The large increase in expenditure proposed under this Head is due principally to two factors. One is the reversion to civil duties of officers seconded to His Majesty's Forces. This accounts for an increase in Personal Emoluments of £9,130 and increases of £1,500 and £1,240 respectively under sub-head 2, Local Transport and Travelling, and sub-head 4, Labour.

102. The second important factor is the provision of £50,000 under sub-head 11, Land Acquisition, in place of the usual token vote of £10. It is considered that it would be misleading to provide only a token vote of a trivial amount when it is known that the expenditure is likely to be substantial. Quite apart from normal activity in this connection, acquisition on a large scale is anticipated in connection with development schemes, and it has been decided that the cost should be charged to this vote. It is not possible to give a close estimate of the amount that will be required but it is not likely to be below £50,000.

103. The other increases inserted arise out of the resumption of provision for a Deputy Commissioner of Lands and Director of Surveys, the previous holder who was on service with His Majesty's Forces having retired, the increase by one and four respectively of the establishments of Assistant Chief Clerks, and Second and Third Class Clerks, increments, and additional provision under a few sub-heads of Other Charges and Special Expenditure.

*Head 21.—Legal*

	£
Approved Estimate, 1945-46 .. .. .	12,590
Estimate, 1946-47 .. .. .	20,280
	<hr/>
Increase .. .. .	£7,690

104. Early in the current year representations were made by the Attorney-General regarding the inadequacy of his clerical staff. This inadequacy had been apparent for a long time but an increase had been avoided by the discontinuance for some years, owing to lack of Crown Counsel, of the branch office at Enugu, by the loan of a clerk from Provincial Administration, and by the remainder of the staff putting in long hours and long tours. It was considered that the position should at once be rectified and the following increases were approved by Finance Committee in their meeting of June, 1945: they have been carried forward into the 1946-47 Estimates:—

- 1 Assistant Chief Clerk at £240-12-300.
- 2 First Class Clerks at £140-10-220.
- 2 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.

105. The inadequacy of the professional staff of the Department is even more serious. For a long time it has been impossible to keep the outstations staffed by Crown Counsel, to get Crown Counsel for the ordinary routine work of the department, to send Crown Counsel to conduct prosecutions at assizes outside Lagos, Kaduna and Ibadan, much less to

undertake the training of junior Counsel in the special duties attached to their office. One result of this shortage of staff has been that important cases have had to be conducted by junior Police Non-Commissioned Officers or even by the rank and file, and frequently cases have arisen where even in assize cases there was no prosecutor at all. To remedy this unsatisfactory state of affairs, and at the same time provide for the future additional burden which will be placed upon the Legal Department by reason of the three Provincial Councils to be established under the proposed new Constitution, the following additional staff have been included in the 1946-47 Estimates:—

- 6 Senior Crown Counsel at £1,050-50-£1,150.  
1 Crown Counsel at £630; £630-30-840-40-1,000 or £400; £425; £450; £500-25-600-30-720.

It is proposed to post one Senior Crown Counsel to the Headquarters of each Provincial Group, where he will be responsible for the conduct of all the court work, for the giving of advice on all normal questions and for the drafting of subsidiary legislation and the compilation of departmental manuals. One will also be required for normal duty in the Lagos office and one to replace the officer hitherto designated "Legal Draftsman" whose post is being abolished. The sixth Senior Crown Counsel will be available for relief duties.

#### Head 23—Marine

	£
Approved Estimate, 1945-46	674,500
Estimate, 1946-47 .. .. .	776,610
Increase .. .. .	£102,110

106. *Items (4) and (9)—Marine Officers and Marine Engineers.*—The approved salary scale for Marine Officers and Marine Engineers (European) is, as shown in the 1946-47 Estimates, £450 for three years, then £475-25-600; £660-30-840. Candidates for the post of Marine Officer are required normally to possess the Masters' certificate and those for the post of Engineer the First Engineer's certificate. In the absence of holders of these qualifications, candidates with only First Mate or Second Engineer's certificates are occasionally engaged, but these are appointed on £400 and remain on that salary until fully qualified.

107. *Item (25)—Pensionable allowance to Mr R. Easey.*—This allowance which received the approval of Finance Committee and the sanction of the Secretary of State for the Colonies in 1945-46 has been granted to Mr Easey in consideration of the special duty allotted to him of training African mechanical apprentices in the Marine Department.

108. In recognition of increased duties and responsibilities and to provide opportunity of advancement for deserving members of the African Staff, clerical and technical, the following additional posts have been included in the 1946-47 Estimates:—

- Item (30)—1 Chief Clerk at £310-15-400.  
.. (31)—2 Assistant Chief Clerks at £240-12-300.  
.. (32)—9 First Class Clerks at £140-10-220.  
.. (39)—2 Senior Technical Staff, Grade II, at £240-12-300.

The consequential increase in expenditure is partially offset by the following reductions in the establishment of junior grades:—

- Item (33)—11 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.  
.. (34)—1 Clerical Assistant at £36-6-66; £72-6-120.  
.. (40)—2 Junior Technical Staff, Grade I, at £140-10-220.

109. It is hoped to put into commission during 1946-47 the following new craft:—

- (1) One launch for the Preventive Service.  
(2) Two Diesel Barges for Port Harcourt-Degema-Brass Service.  
(3) One launch for Oniticha-Aaba Passenger Service.  
(4) Two Diesel Barges for Lagos-Warri Service.

This will make necessary additional staff and incidental charges for which provision has been inserted as follows in the Estimates :—

- Item (53)—11 Mechanicians, Tradesmen and Drivers, Grades I and II, at £36-6-66 ; £72-6-120.
- .. (56)—11 Quartermasters and Pilots at £54-6-96.
- .. (57)—22 Deckhands, Apprentices and Watchmen at £18-3-48.
- Sub-head 7. Labour £225.
- .. 8. Maintenance, Stores and Materials £555.
- .. 11. Coal, Wood and Oil Fuel £1,201.

110. During the strike in June to August, 1945, a number of employees were taken on to help maintain essential services. They have been retained in the respective establishments concerned as supernumeraries to be absorbed as vacancies occur. The items in question and the number of men involved in each case are as follows :—

- Item (44)— 5 Signalmen, Grade III, at £18-3-48.
- .. (49)— 1 Wireless Operator at £48 ; £48 ; £54-6-72 ; £80-8-128.
- .. (56)— 2 Quartermasters and Pilots at £54-6-96.
- .. (57)—45 Deckhands, Apprentices and Winchmen at £18-3-48.
- .. (59)—15 Greasers, Firemen, Turners and Hopper Boys at £18-3-48.
- .. (63)— 6 Cooks and Stewards at rates not exceeding £48.

In the case of items (56) and (57), the new posts mentioned in the preceding paragraph will reduce the supernumeraries in these two establishments to nil and twenty-three respectively in 1946-47.

111. *Sub-head 8—Maintenance, Stores and Materials.*—In war time, repairs and general reconditioning of vessels could not be undertaken to the extent normally desirable, because the Department was occupied with work for His Majesty's Forces. Extensive repairs are now essential in order to keep existing craft in serviceable condition until new craft can be built or purchased. This and the other cause mentioned in paragraph 107 above account for the increased provision of £8,000 under this sub-head.

112. *Sub-head 11—Coal, Wood and Oil Fuel.*—An increase of £8,000 has been inserted to provide for the full running of "Lady Bourdillon" and colliers.

113. *Sub-head 15—Unallocated Stores.*—In view of increased departmental activity, it has become necessary to increase the standard stock of stores, and an additional £10,000 is provided for this purpose in 1946-47. The Secretary of State has sanctioned the increase from £80,000 to £100,000 of the maximum stock that may be held, subject to approval by the Legislature of the necessary provision for purchases.

114. *Sub-head 21—Reclamation pipe line : labour and other charges.*—The increase of £2,000 inserted is to provide for the purchase of 150 new reclamation pipes.

115. *Special Expenditure.*—As it will not be possible in the current year to undertake, or in some cases to complete them, several works or purchases provided for in the 1945-46 Estimates have had to be brought forward into 1946-47. The amount re-voted on this account is £89,070. The estimate in respect of four craft included in the 1945-46 Estimates, namely the two launches for Lagos-Warri Passenger Service and the two for Port Harcourt-Degema-Brass Passenger Service, has been revised, necessitating a total of £6,000 new money in 1946-47. Apart from these, £99,780 has been provided for entirely new works. These include the purchase of new machines and equipment, and the reconstruction, replating, and building of craft. Three of the new works, namely the purchase of a Power Ferry for Cross River, the purchase of a Car Ferry for Afi River, and modifications to Anglo-Bauchi Dredger for the purchase of which provision was made in the 1945-46 Estimates under Head 22 sub-head 40, are connected with development but as they are comparatively small items and the vessels concerned will be diverted in due course to serve normal departmental requirements, provision is made for them under the departmental Head.

By far the greatest proportion of the expenditure on new works is, however, in respect of renewal of steelwork in:—

	£
Carter Bridge .. .. .	9,160
East Mole Wharf .. .. .	800
Five Cowrie Creek Bridge .. .. .	500
Customs Wharf .. .. .	4,800
Ijora Wharf .. .. .	1,600
Marine Wharves Nos. 1, 2 and 3 .. .. .	16,290
Apapa Ferry and Stone Wharf .. .. .	3,600
West Mole Wharf .. .. .	5,200
Main Wharf, Port Harcourt .. .. .	10,360
Coal Dolphins + No. Port Harcourt .. .. .	2,000
Dockyard, Port Harcourt, High and Low level wharves .. .. .	1,200
	£55,510

It was not possible during the war to replace any of the defective steel work in these structures, and the time has come when replacement cannot be deferred without danger.

#### Head 24—Medical Services

	£
Approved Estimate, 1945-46 .. .. .	828,780
Estimate, 1946-47 .. .. .	913,740
Increase .. .. .	£84,960

116. Early in the current year the Secretary of State decided to make certain changes in the superscale posts of the West African Medical Service primarily with the object of bringing about a closer co-operation between the curative and preventive work of the departments, in accordance with the new orientation of medical policy. This involved the assumption by the Deputy Director and Assistant Directors of Medical Service of the oversight of both medical and health services. As far as Nigeria is concerned, the post of Deputy Director of Health Service and the two posts of Assistant Director of Health Service have been replaced by three additional posts of Assistant Director of Medical Service. These changes were approved by Finance Committee in June, 1945.

117. Under the new constitutional proposals, it is necessary that there should be a Deputy Director of Medical Service at the Headquarters of each Chief Commissioner; three new posts of Deputy Director at £1,600 have therefore been created. The net result of this and the other changes recorded in the preceding paragraph is indicated in the following table:—

1945-46 approved establishment	1946-47 establishment
1 Director of Medical Service at £2,000	1 Director of Medical Service at £2,000.
1 Deputy Director of Medical Service at £1,700	1 Deputy Director of Medical Service (Headquarters) at £1,700.
1 Deputy Director of Health Service at £1,700	3 Deputy Directors of Medical Service (Regional) at £1,600.
1 Assistant Director of Medical Service at £1,500	4 Assistant Directors of Medical Service at £1,500.
2 Assistant Directors of Health Service at £1,500	1 Assistant Director of Laboratory Service at £1,500.
1 Assistant Director of Laboratory Service at £1,500.	

118. The following additional clerical staff required for the three regional headquarters have been included in the estimates:—

- 3 Assistant Chief Clerks at £240-12-300.
- 6 First Class Clerks at £140-10-220.
- 12 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.

A fourth new Assistant Chief Clerk has been provided for, to take general charge of the Headquarters office of the Laboratory Service, and seven other Second and Third Class Clerks, five of whom will be posted to Medical Stores, Lagos and the large hospitals at Ilorin, Bamenda, Kafanchan and Makurdi, one will act as librarian in Medical Research Institute laboratory, and one as a general relief.

119. *Item (6)—Administrative Secretary.*—Since its creation in 1938 and up to 1941 this post was filled by the secondment of an Administrative Officer. From 1941 the shortage of Administrative Staff has made this impossible and the post has since remained vacant. The Director of Medical Services has urged that the post should be filled as early as possible as the lack of an Administrative Secretary is causing him considerable difficulties. It is hoped to be able to meet the Director's request in 1946-47.

120. Provision has been made for two new appointments which should help to improve the standard of mental nursing in the country. The establishment of Senior Nursing Sister, item (39), is increased by one, to provide for the appointment of a woman with considerable experience of mental nursing and hospital organization. She will be required to act as matron of the Ibadan hospital. A new post of Head Mental Nurse at £400; £400; £450-25-600; £630-30-720, item (47), has also been created. The holder must possess specialised knowledge of mental nursing, the general organization of the male side of a mental hospital, and the various workshops used in occupational therapy. Both the Senior Nursing Sister and the Head Mental Nurse will assist in the training of staff and also help in raising the standards at the existing Yaba and Calabar asylums and the various prison asylums.

121. *Sub-head 7—Anti-malarial measures.*—Of the increase of £16,460 inserted, £14,860 is required for the maintenance of drainage channels recently completed and £1,600 for payment of increased rates of Cost of Living Allowance. The 1945-46 approved estimate was supplemented by £7,510 by Special Warrant.

122. *Sub-head 8—Maintenance and Supplies.*—Apart from the transfer to this sub-head of provision made separately in past years for upkeep of X-ray van and generator (£200) and maintenance of disinfectors (£10), increased provision has been made in respect of:—

(1) *drugs, dressings and medical comforts*, to meet purchase of penicillin for general distribution, £5,000;

(2) *hospital equipment, cleaning material, tools and utensils*, to meet the requirements of the Biochemical laboratory, students' clinical laboratory at the African Hospital, Lagos, and additional apparatus for the processing of hydnocarpus oil, £700;

(3) *laboratories*, to meet the requirements of the laboratories at Kano and Port Harcourt (Area Pathologists' Stations), Ibadan, Enugu, Abeokuta, Victoria, Likomba, Kafanchan, Makurdi, and Ilorin.

But the provision of £15,000 previously made under this sub-head in respect of Rehabilitation of Ex-Servicemen has been transferred elsewhere. The result is a net decrease under the sub-head of £8,690.

123. *Rehabilitation of Ex-Servicemen.*—The personal emoluments of staff employed on rehabilitation have been shown together in the 1946-47 Estimates under items (110) to (128). All incidental expenses connected with rehabilitation have also been brought into a single sub-head, sub-head 30, entitled simply "Rehabilitation of Ex-Servicemen." These expenses include:—

(a) *maintenance and supplies*, previously provided for under sub-head 8,

(b) *transport, Rehabilitation Centres*, for which provision was made by Special Warrant in 1945-46,

(c) *rehabilitation of disabled African soldiers in the United Kingdom*, provided for under Head Miscellaneous by Special Warrant in 1945-46.

Although it was established primarily for ex-servicemen, the Rehabilitation Centre also treats other members of the public.

124. *Sub-head 24—Leprosy Relief.*—Nigeria is being assisted in its struggles against leprosy by a grant of some £428,875 from the Colonial Development and Welfare vote, under scheme No. D.366. But this scheme does not cover all parts of the country where the disease is known to exist, and it is a condition of the grant that Nigeria should contribute £5,000

annually to the expenditure on leprosy control in those areas to which the scheme applies. Nigeria's total estimated contribution to leprosy relief in 1945-46 amounts to £14,940 made up as follows:—

- (a) £5,000, in respect of areas covered by Colonial Development and Welfare Scheme D.366,
- (b) £6,000, in respect of leper settlements outside the area of the scheme,
- (c) £3,940, for the care of leper soldiers.

The contributions in respect of (b) and (c) are paid to the local branch of the British Empire Leprosy Association who arrange their disbursements to the institutions concerned. An appeal has been received from the Chairman of the branch Committee for an additional grant of £3,000 to meet requests for assistance from sundry Missions working in areas outside those covered by the Colonial Development and Welfare Scheme. Nigeria's estimated contribution in 1946-47 has therefore been increased to £17,940, £12,940 of which is provided under this sub-head and £5,000 under Head 46.

125. *Sub-head 27—Training of Limb-fitters in the United Kingdom, £400.*—One African officer has been sent to the United Kingdom for a course of training in limb-making of about a year's duration. The necessary provision in 1945-46 was approved by Special Warrant, and £300 is included in the 1946-47 Estimates. Another £100 has been inserted, to meet the cost of training allowance at 5s a day and lodging allowance at the same rate in respect of a European limb-fitter who is to take a six months' refresher course in the United Kingdom.

126. *Yellow Fever Research Institute, Yaba.*—The manner in which the financial arrangements connected with the Yellow Fever Research Institute at Yaba are reflected in the Estimates has been revised. Those arrangements are that, subject to an annual contribution of £1,000 by the West African Governments of which the Nigerian share is £600, the Rockefeller Foundation is responsible, up to a limit of £7,000, for all expenditure on the general maintenance of the institute, including:—

- (a) Personal Emoluments of Government staff posted to the Institute,
- (b) Any expenditure on buildings undertaken on behalf of the Institute,
- (c) Other miscellaneous expenditure, such as salaries of the Foundation staff, etc.

Apart from contributing as stated to general maintenance, the West African Governments accept responsibility for the passages and eventual pensions and gratuities of the Government staff, and in addition Nigeria grants the Yellow Fever Commission certain facilities, such as transport, water and electricity, telephones. The estimates of expenditure for 1946-47 are shown in sub-heads 32 to 34 and the financial arrangements for meeting the expenditure appear in detail in Appendix "U"

It is understood that the Rockefeller Foundation proposes to increase the limit of its expenditure on the Institute to £11,000.

127. The estimates of expenditure in connection with the Nutrition Unit are now shown under Head 46. Expenditure on development of Medical and Health Services financed from the Colonial Development and Welfare vote appears under Head 47.

#### *Head 25—Medical—Sleeping Sickness Service*

Approved Estimate, 1945-46	..	£	45,250
Estimate, 1946-47	.. .. .		23,790
Decrease	.. .. .		£21,460

128. In accordance with the decision to transfer from departmental estimates all expenditure connected with development schemes, the expenditure sub-heads retained under this Head in 1946-47 are confined to those classified in Appendix S on page 140 of the 1945-46 Estimates as "recurrent

expenditure such as was covered by the activities of the Medical Department before the Colonial Development and Welfare grant (Scheme No. 445) was notified." The additional expenditure from local funds which is a condition of that grant is now provided for under Head 46, and expenditure from the Colonial Development and Welfare vote under Head 47. The summary given above, therefore, does not completely reflect the expenditure on the Sleeping Sickness Service in 1946-47: for a true picture of this account must be taken of the provision inserted under Head 46 section K and Head 47 section N.

129. Having regard to corresponding provision in 1945-46 under those sub-heads alone which are retained in the 1946-47 departmental Estimates, the comparative position is:—

Approved Estimate, 1945-46	..	£	23,106
Estimate, 1946-47	..	£	23,790
Increase	..	£	684

*Head 27—Mines*

Approved Estimate, 1945-46	..	£	24,450
Estimate, 1946-47	..	£	32,970
Increase	..	£	8,520

130. To achieve the control of the mining industry, to maintain that control when restrictions on prospecting and mining are lifted, to inspect the increasing amount of coal mining and the prospecting for mineral oil when it is resumed, and to cope with the ever-increasing burden of statistical work, a substantial increase in the African staff of this Department is needed, and the following additions in establishment have therefore been included in the Estimates:—

- Sub-head 1 (9)—5 Beacon Inspectors, Grade I, at £140-10-220.  
 .. 1 (10)—2 Beacon Inspectors, Grades II and III, at £48; £48;  
 £54-6-72; £80-8-128.  
 .. 1 (11)—11 Mines Rangers (including 5 supernumeraries) at £30;  
 £30; £36-6-48; £54-6-72.  
 .. 1 (14)—4 First Class Clerks at £140-10-220.  
 .. 1 (15)—4 Second and Third Class Clerks at £48, £48, £54-6-72;  
 £80-8-128.  
 .. 1 (16)—6 Typists, Grades I and II, at £36-6-66; £72-6-120.  
 .. 1 (18)—1 Store Issuer at £18-3-36; £39-3-66.  
 .. 1 (19)—16 Messengers, Grades I and II, at £18-2-24; £27-3-36.

131. It is intended to fill a number of these new posts with demobilized soldiers and so contribute in a small way to the provision of employment for these men.

*Head 28—Miscellaneous*

Approved Estimate, 1945-46	..	£	562,870
Estimate, 1946-47	..	£	582,720
Increase	..	£	19,850

132. *Sub-head 23—Benevolent Fund for Ex-servicemen; interest on.*—The balance in the Benevolent Fund is over £30,000 and at present earns interest as part of the Nigerian funds invested in the Joint Colonial Fund. The Fund will shortly be taken over by an organization entitled "The Nigerian Ex-servicemen Welfare Association" the object of which will be to further the welfare of ex-servicemen in general and to assist individual ex-servicemen in special cases.

The funds under this Association will be administered by a Central Council situated in Lagos with Provincial Councils and sub-committees in selected places in the Provinces. It is proposed to appoint a full time paid Secretary with a small clerical staff to perform the administrative duties in connection with this Association.

133. *Sub-head 46—Refunds of customs duties collected on imports by N.A.A.F.I.*—The Government has decided, subject to the confirmation of the Secretary of State for the Colonies, that the war-time arrangement

whereby a sum was voted by the Legislature for the payment of allowances to members of His Majesty's Forces in consideration of the customs duty element in the local purchases made by them; particularly from the Navy, Army, and Air Force Institutes, should cease, and that instead the equivalent of duty collected on goods imported by the Institutes should be paid to the Service Authorities. In pursuance of this decision, the vote previously described as "Colonial Allowance to His Majesty's Forces for Customs Duties" has been replaced by a vote entitled "Refund of Customs Duties collected on imports by Navy, Army and Air Force Institutes."

*Head 30—Police*

	£
Approved Estimate, 1945-46	442,100
Estimate, 1946-47	500,000
Increase	£57,900

134. During the war the Police Department suffered greatly from shortage of staff. Many vacancies in the establishment of superior officers were left unfilled and the need for increased police protection in several areas could not be met. The 1946-47 Estimates reflect an attempt to relieve the situation. The increases in establishment inserted are explained below. In consequence of these increases, the provision under several sub-heads of "Other Charges" has had to be increased.

135. The 1945-46 Estimates included increases in establishment to strengthen the force employed in the Eastern Provinces (including the Cameroons), Warri-Benin and Oyo-Ondo Provinces. The following increases have been inserted in the 1946-47 Estimates to provide similarly for the rest of Nigeria, that is to say, Lagos and Colony, Abeokuta and Ijebu Provinces, and the Northern Provinces: one Sub-Inspector, five Sergeants, eleven Corporals, twenty-two Lance-Corporals, fifty-six First Class Constables, fifty-six Second Class Constables and fifty-nine Third Class Constables.

136. Revenue is being lost as a result of inadequate supervision of gold mining operations in Ife-Ilesha area. To remedy this, and also to provide strengthened safeguards against the reopening of mining activities on a larger scale, two additional posts of Sergeant, two of Corporal, three of Lance-Corporal, eight of First Class Constables, eight of Second Class Constable and nine of Third Class Constable, were approved by Finance Committee in the current year and are reflected in the 1946-47 Estimates.

137. With the end of the war, the Harbour Defence Unit for which provision was hitherto made under Head "War Measures" has been abolished. It is, however, necessary to retain a proportion of the personnel engaged in that Unit as the control of labour in the Marine Dockyard and in the Customs and other wharves, the growth of Apapa, increased shipping, smuggling, immigration duties, thefts from warehouses, all call for Harbour Police. The following reduced establishment has therefore been included in the Police Estimates for 1946-47: one Inspector, Grade II, one Sub-Inspector, one Sergeant-Major, five Sergeants, ten Corporals, eleven Lance-Corporals, thirty-four First Class Constables, thirty-five Second Class Constables, thirty-five Third Class Constables.

138. It is proposed to revive the mounting of police guards at the residences of the Chief Commissioners which had been suspended during the war. Additional rank and file required for this purpose are four Corporals, three Lance-Corporals, seven First Class Constables, seven Second Class Constables, and seven Third Class Constables, and these have also been included in the Estimates.

139. The re-organization of the Criminal Investigation Department has resulted in the following increases: one Chief Inspector, three Inspectors, Grade II, eight Sub-Inspectors, three Sergeants and five Corporals.

140. The Colliery Manager's request for additional police for the Colliery has been met by the inclusion in the Estimates of two additional

posts of Lance-Corporal, three of First Class Constable, four of Second Class Constable, and three of Third Class Constable. Provision has also been made for one Sergeant, one Corporal, five First Class Constables, four Second Class Constables, and three Third Class Constables, to staff a new Police Post being instituted on the Ikot Ekpene-Aba Road.

141. As against the increases noted in the preceding paragraphs, the following reductions in establishment will be effected in consequence of the transfer on 1st April, 1946, of the Eastern and Western Preventive Services to the Department of Customs and Excise: one Inspector, Grade II, two Sergeant-Majors, four Sergeants, ten Corporals, eighteen Lance-Corporals, ninety First Class Constables, forty-three second Class Constables and thirty-five Third Class Constables.

142. The net result of the changes in establishment set out in paragraphs 133 to 139 above is a decrease of one in the posts of Sergeant-major and increases as indicated below in the other ranks:—

Item (13)—	1 Chief Inspector.
.. (15)—	3 Inspectors, Grade II.
.. (16)—	10 Sub-Inspectors.
.. (18)—	12 Sergeants.
.. (19)—	23 Corporals.
.. (20)—	23 Lance-Corporals
.. (21)—	23 First Class Constables.
.. (22)—	71 Second Class Constables.
.. (23)—	81 Third Class Constables.

143. *Item (4)—Superintendents at £840-40-920.*—One additional has been included for Railway Police.

144. *Item (5)—Senior Assistant Superintendents, Assistant Superintendents and Cadets, at £400; £400; £450; £475-25-600; £660-30-810; and £300-20-400-25-600.*—There is a reduction of three in consequence of the transfer from Police Department of the Preventive Services but an increase of one to strengthen the contingent attached to the Railway.

145. *Item (38)—Fees to Unpaid Bailiffs.*—Section 18 of the Sheriffs and Enforcement of Judgments and Orders Ordinance (No. 40 of 1945), provides that all fees received by a bailiff in respect of any duty performed by him in the discharge of his official duties shall be paid into and form part of the general revenue. Some bailiffs in the Force are by their conditions of service entitled to the fees received by them. The provision under this item is made to enable them to be paid. Previously the men concerned simply retained what fees they collected.

146. The decision was taken in the course of the current year to reorganise the clerical staff of the Police Department, revising their nomenclature and salary scales to those of the uniformed staff, except that the Force clerk will continue to enter at £48 as hitherto. The following table indicates the old and the new grading, so far as the 1945-46 establishments are concerned:—

<i>Old designation and salaries</i>	<i>New designation and salaries</i>
2 Chief Clerks at £310-15-400.	} 3 Chief Inspectors at £310-15-400.
1 Quartermaster at £310-15-400.	
4 Assistant Chief Clerks at £240-12-300.	4 Inspectors, Grade I, at £240-12-300.
18 First-Class Clerks and Assistant Quartermasters at £140-10-220.	16 Inspectors, Grade II, at £170-10-220.
63 Second and Third-Class Clerks at £48; £48; £54-6-72; £80-8-128.	12 Corporals, Grade A, at £48-6-60.
	11 Sergeants, Grade A, at £66-6-78.
	11 Sergeants-Major, Grade A, at £84-6-96.
	31 Sub-Inspectors at £96-8-160.

The revised establishments as set out above were approved by Finance Committee at its August, 1945, meeting. The following additions thereto have been allowed in the 1946-47 estimates, in recognition of increased duties and responsibilities:—

Item (41)—	1 Inspector, Grade I, at £240-12-300.
.. (42)—	5 Inspectors, Grade II, at £170-10-220.
.. (43)—	2 Sub-Inspectors at £96-8-160.
.. (44)—	2 Sergeants-Major, Grade A, at £84-6-96
.. (45)—	1 Sergeant, Grade A, at £66-6-78.
.. (46)—	1 Corporal, Grade A, at £48-6-60.

147. The clerks serving in the Police Department at the date of the change-over to the new conditions were given the option to accept or reject them. Those who opted against have been retained in separate establishments in the Police Estimates pending their transfer to other Departments as opportunities occur. In the meantime, an equivalent number of vacancies will be left unfilled in the corresponding grades under "Force Clerical Staff"; the estimates inserted in these grades do not include provision for the filling of such vacancies.

#### Head 31—Posts and Telegraphs

Approved Estimate, 1945-46	£	434,530
Estimate, 1946-47	£	519,180
Increase		<u>£84,650</u>

148. The following increases have been made to the establishments to strengthen the staff of the various branches, in order to enable them to cope with post-war expansion of the postal services:—

- Item (11)—1 Senior Surveyor at £840-40-920.
- " (12)—4 Surveyors and Assistant Surveyors at £400; £400; £450-25-600; £660-30-810 or £300-20-400-25-600.
- " (15)—1 Superintendent at £240-12-300.
- " (16)—10 First Class Postal Clerks and Telegraphists at £140-10-220.
- " (17)—50 Second and Third Class Postal Clerks and Telegraphists at £48; £48; £54-6-72; £80-8-128, against a corresponding reduction in the establishment of temporary Postal Clerks and Telegraphists, item (18).
- " (21)—20 Postmen at £48-4-72.
- " (27)—1 Senior Engineer at £880-40-1,000.
- " (28)—2 Engineers at £475; £475; £500-25-600-10-840.
- " (35)—1 Radio Telegraph Inspector at £600.
- " (44)—6 Workshop Mechanics and Artisans, Grades I and II, at £36-6-66; £72-6-120.
- " (50)—50 Linemen, Grade II, at £36-6-66.
- " (51)—50 Linemen, Grade III, at rates not exceeding £36.
- " (52)—4 Driver-Mechanics at rates not exceeding £72.
- " (54)—2 Telephone Supervisors at £140-10-220.
- " (55)—3 Telephone Operators and Senior Telephone Operators at £36-6-72; £80-8-128.
- " (56)—5 Telephone Attendants at £24-3-36.
- " (58)—3 Wireless Monitors and Announcers at £48; £48; £54-6-72; £80-8-128.
- " (62)—1 Assistant Chief Clerk at £240-12-300.
- " (63)—1 First Class Clerk at £140-10-220.
- " (64)—4 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.
- " (68)—2 Watchmen and Gatekeepers at various rates not exceeding £24.

With regard to item (28), a further increase of three has been allowed to provide for three specialist officers who are being seconded from the General Post Office staff in the United Kingdom for construction work in connection with Telecommunications Development. They will be supernumerary to the establishment.

149. The under-mentioned new posts have been included in the Estimates:—

- Item (3)—1 Administrative Assistant at £410; £400; £425-25-600; £630-30-720—to take charge of the routine work and confidential papers, and to act as Establishments Officer, at the Headquarters Office.
- Item (13)—6 Postal Inspectors at £400-12-496; £508-12-580-20-600—to undertake the training of postal staff which Surveyors cannot find the time to carry out, being occupied with executive duties. These Inspectors will be recruited from young Postal Clerks and Telegraphists in the British Service. It is proposed, however, in due course to send promising African officers to the United Kingdom to acquire the experience which would fit them for appointment to these posts.
- Item (30)—1 Senior Assistant Superintendent of Workshops at £475; £475; £500-25-600-30-840—to provide for the appointment of an officer with qualifications similar to those of the Superintendent of Workshops, who will be able to act as a relief to the Superintendent and carry out design and testing work which has proved to be beyond the capacity of the Assistant Superintendent.
- Item (32)—1 Engine Fitter at £600.—This appointment has been shown by experience to be necessary to prevent waste and deterioration of the many small engine-generator sets used by the Department mainly as wireless power plant.

- Item (36)—2 *Teletypewriter Mechanics* at £400-12-544-16-560.—To operate teletypewriters which it is hoped to acquire from the Army Authorities.
- Item (37)—1 *Senior Wireless Station Superintendent* at £600-30-720—with corresponding reduction of one in the establishment of Wireless Station Superintendents.
- Item (39)—5 *Radio Officers* at £400-12-544-16-560, and item 59, *fifty-eight Wireless Operators* at £48; £48; £54-6-72; £80-8-128.—These are required mainly in connection with the development of the internal air services. Forty of the Wireless Operator posts were created by Special Warrant in 1945-46.

150. New sub-heads inserted under Special Expenditure include :—

- Sub-head 44—Motor Vans, £1,250.*—For purchase of two light vans for speeding up services in Lagos, particularly the collection and delivery of air mails at Ikeja. £425 was provided by Special Warrant in 1945-46.
- Sub-head 45—Telephone Repeaters, £1,200.*—To replace locally made ones on existing trunks, in the interest of speech efficiency.
- Sub-head 46—Wireless Telegraph Installations, £3,600.*—Required for Kaduna, Yola, and Buca.
- Sub-head 47—High-speed apparatus for wireless telegraphy, £1,500.*—The increasing use of W/T channels as an alternative to land lines when the latter are overloaded or temporarily interrupted has raised the question of high-speed telegraphy over these channels so that traffic may be disposed of quickly. The apparatus for which provision is here made will be used for experiment on these lines.
- Sub-head 48—Technical School Equipment, £1,100.*—The Technical School is being enlarged and up-to-date equipment is essential.

*Head 32—Printing*

Approved Estimate, 1945-46 .. .. .	£	76,300
Estimate, 1946-47 .. .. .		106,570
Increase .. .. .		£30,270

151. In order that it may be able to discharge the calls that will be made on it when the new constitutional proposals come into effect, it has been decided that the Printing Department should expand its existing press at Kaduna and establish additional ones at Ibadan and Enugu. Arrangements are also in hand for the erection of a new and much enlarged building in Lagos. The Lagos and Ibadan projects are not likely to materialise until 1947-48, but the expansion of the Kaduna Press and the establishment of a press at Enugu are being undertaken in 1946-47, and additional staff in connection with their operation has been provided as follows :—

- Item (3) — 2 Assistant Superintendents of Press at £400-15-600, or £300-15-450.
- .. (10) — 2 Senior Technical Staff, Grade I, at £310-15-400.
- .. (11) — 2 Senior Technical Staff, Grade II, at £240-12-300.
- .. (12) — 6 Junior Technical Staff, Grade I, at £140-10-220.
- .. (13) — 40 Junior Technical Staff, Grades II and III, at £48; £48; £54-6-72; £80-8-128.
- .. (14) — 4 Artisans, Grades I and II, at £36-6-66; £72-6-120.
- .. (20) — Temporary Staff at various rates (£1,000 increase).

The two posts of Assistant Superintendent will be filled in the first instance by Europeans, but it is hoped that their services will not be required for more than two tours when African senior staff should be able to take over their duties.

152. Provision has been made for one additional Superintendent of Press (£600-30-720) and one additional Press Engineer (£400-15-600). This will make it possible to have a Superintendent and an Engineer always available in the country, which is very desirable in view of the amount of work that the Department is now called upon to perform.

153. *Clerical Staff.*—The amount of clerical work in the Department has increased and will still further increase with the expansion to which reference is made above. The clerical establishment has therefore been increased by the following :—

- Item (5) — 1 Office Assistant at £310-15-400.
- .. (7) — 1 First Class Clerk at £140-10-220.
- .. (8) — 3 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.

The Office Assistant will relieve the Government Printer of routine office work on which he is at present obliged to spend a great deal of his time to the detriment of the technical organization of the Department.

154. The proposed expansion of the Department has also necessitated the following increases under "Other Charges":—

	£
Sub-head 2—Local Transport and Travelling ..	1,800
" 3—Office and General .. ..	60
" 5—Labour .. ..	150
" 6—Paper and materials .. ..	4,000
" 7—Type and plant, maintenance and running costs .. ..	250
" 8—Electricity Supplies .. ..	200

155. *Sub-head 10—Departmental purchases, freight and other charges.*—To this sub-head is charged all expenditure in connection with the Central Stationery Depot which supplies all Government Departments. With the general departmental expansion taking place, and the many development schemes in operation which also obtain their stationery from this source, the demands on the depot continue to increase, and an increased provision of £2,000 has been made in the Estimates.

156. *Special Expenditure.*—A considerable sum has been provided for the replacement of obsolete machines by machines modern in design and better capable of handling the increasing demands on the Press. These new machines are:—

	£
Rotary perforator and vertical perforator ..	700
Millboard cutting machine .. ..	100
Knife Grinding machine .. ..	230
Three printing and one folding machines ..	7,500

Provision has also been made for four other machines; these will enable work to be performed speedily and more efficiently which is now performed laboriously by hand. They are:—

	£
Gluing Machine .. ..	320
Rotary numbering machine .. ..	1,000
Martini Thread Stitching machine .. ..	400
Super Simplex Type High Testing machine ..	100

Besides the above, provision in respect of the following four machines which were ordered in the current year but are not likely to be received until 1946-47, has been re-voted:—

	£
Vertical Meible printing machine .. ..	1,200
Flat-bed Rotary printing machine .. ..	5,200
Monotype Keyboard and Casting machine ..	2,150
Die-stamping embossing machine .. ..	200

#### Head 33—Prisons

	£
Approved Estimate, 1945-46 .. ..	170,300
Estimate, 1946-47 .. ..	226,420
Increase .. ..	£56,120

157. The post of Deputy Director of Prisons was abolished in 1932 as an economy measure. In 1938, the Prisons departments Northern and Southern Provinces were amalgamated and there had been the unusual expansion of work and responsibilities, and it is necessary that the Head of Department should have someone at his Headquarters of the appropriate status to whom he may delegate some part of his duties in order to enable him to tour more frequently. It has therefore been decided to revive the post of Deputy Director, at a salary of £1,100. See sub-head 1 (2).

158. It is also necessary to increase the establishments in other grades to bring them up to a strength adequate for the efficient administration of the prison system. To this end, provision has been made for the following additional posts:—

- Items (4) and (25)—2 Superintendents at £600-30-720.
- " (5) " (26)—2 Assistant Superintendents at £400-12-520-20-600 or £300-12-432-18-450.
- Item (9)—3 First Class Clerks at 140-10-220.
- " (10)—3 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.
- " (11)—2 Chief Warders, Grade I, at £190-10-220.
- " (27)—2 Headmasters at £190-10-220.

One Superintendent, one assistant Superintendent, and the two Headmasters are required for the Industrial School, Enugu.

159. The increased amount shown under *item* (5) provides for the salaries of :

- (1) one additional post of Assistant Superintendent (*see* preceding paragraph) ;
- (2) a replacement for Mr D. E. Faulkner, whose salary has for some years been paid from the Provincial Administration Head, and who has now been appointed a Welfare Officer ; and
- (3) Mr M. C. M. K. Carew, who is at present seconded to the Forces

160. The provision under *items* (25) and (26) is fixed at more than the minimum salary in each case because it is proposed to fill the posts with serving officers. The officer in view for *item* (25), Mr H. C. Wheatley, is at present on secondment to the Forces.

161. A new and larger site for the Industrial School, Enugu, has become urgently necessary. Apart from its nearness to Enugu prison and the lack of room for expansion, the present site is liable to collapse through undermining by Colliery working. It has therefore been decided to acquire Hilltop Barracks, Enugu, from the Military and convert it into an Industrial School to replace the existing one. It is expected that the expenses of acquisition (£10,000) and £2,000 out of those of conversion will be incurred in 1945-46, leaving a balance in respect of conversion of £8,000 for which provision appears under sub-head 21 of the Estimates for 1946-47.

162. The removal to a new and larger school will involve expenditure on additional plant and replacements. On account of this, and the increasing cost of stores, etc., and the expectation of a larger number of boys, it has been necessary to increase the provision under sub-head 11—Industrial Schools—by £2,010.

163. It has been impossible, during the war, to maintain the usual stocks of essential materials in the different prisons. Articles were in short supply, and there were transport difficulties. To make up the leeway, considerable expenditure over and above the level of war years is inevitable, and this accounts for the following increases under Other Charges :—

	£
Sub-head 6—Clothing and Beddings .. ..	8,900
.. 7—Prison Stores .. ..	2,370
.. 8—Tools for Prison Labour .. ..	1,020

164. *Sub-head 19—Temporary Buildings, erection of, and office furniture for.*—The increased provision of £4,000 made under this sub-head will enable the department to provide much-needed new quarters for warders in various outstation prisons. The quarters, which will be of a semi-permanent construction, will be erected with prison labour by the Department itself, or, if that should prove impossible, by local contract.

165. Considerable additional provision is made in the Prisons Estimates for 1946-47, much of it to make up for development arrested by the war, but it should be noted that the Prisons Department, though organised and run essentially for its specific purpose, not only produces the revenue under Revenue Head 10, Earnings of Government Departments and Revenue from Government Property, sub-head 1, Prisons Industries, but also makes indirect contributions by the tailoring and other services which it renders to other Government Departments in respect of which inter-departmental charges are not raised.

#### *Head 34—Provincial Administration*

	£
Approved Estimate, 1945-46 .. ..	475,820
Estimate, 1946-47 .. ..	582,500
Increase .. ..	£106,680

166. *Item* (3)—*Administrative Officers, Class I.*—The approved permanent establishment is twenty-five, actual establishment twenty-nine including four

supernumeraries on account of one officer seconded to Motor Transport Control and three officers formerly seconded to His Majesty's Forces. Provision for six officers is made under Head 41, sub-head 1 (7), and for one under Head 43, sub-head 1 (1). Provision under this item is therefore for twenty-two officers only.

167. *Item 4—Administrative Officers, Class II.*—The approved permanent establishment is eighteen, actual establishment twenty-seven which includes nine supernumeraries as follows :—

Seconded to :—		
Supply Branch .. .. .	.. .. .	1
Public Relations Office .. .. .	.. .. .	1
Co-operative Societies Department .. .. .	.. .. .	1
Occupied Enemy Territory Administration .. .. .	.. .. .	1
Formerly seconded to :—		
Motor Transport Control .. .. .	.. .. .	1
Occupied Enemy Territory Administration .. .. .	.. .. .	1
His Majesty's Forces .. .. .	.. .. .	3
		9

Provision is made for twenty-two officers only. In addition to the four officers seconded, provision is made for one Senior Assistant Secretary under Head 41 sub-head 1 (8).

168. *Item (5)—Administrative Officers, Classes III and IV.*—Provision is made on the basis that the officers at present serving with His Majesty's Forces will revert to civil duties in 1946-47. The establishment of 381 includes nineteen officers seconded for duties outside Nigeria, and twenty-five posted to special duties within Nigeria, provision for whose salaries is made in the departmental estimates concerned. Two duty posts of Private Secretary and Aide-de-Camp to the Governor are provided for under Head 2, and seventeen of Assistant Secretaries under Head 41.

169. Increases have been made to clerical staff establishments as follows :—

- 10 Assistant Chief Clerks (four for Northern, three for Eastern and three for Western).
- 6 First Class Clerks (two for Northern, three for Eastern, and one for the Colony).
- 17 Second and Third Class Clerks (thirteen for Eastern, one for Western and three for the Colony).

The increases in the higher grades arise from the regrading of certain duty posts to conform with responsibilities, the rest are necessitated by the continually increasing volume of work in the Secretariats and in Provincial and District Offices. One post of Assistant Chief Clerk in the Colony has been replaced by one of Secretariat Assistant; seven erstwhile interpreters hitherto borne on the establishment of Second and Third Class Clerks but lacking the qualifications for the Clerical Service have been transferred to the establishment of Interpreters, item (28), and one post of Second Class Clerk has been transferred to Head 40 (Resettlement).

170. *Sub-heads 1 (14) and 13.—Provision of restaurant facilities for Government Officers.*—It is proposed to take over from Messrs British Overseas Airways Corporation seven three-roomed chalets at Ikoyi to serve as quarters for Government Officers. The utilisation of these quarters depends on the provision of restaurant facilities. A Catering Manager is essential; his appointment is provided for in sub-head 1 (14). Apart from supervising the restaurant taken over with the chalets referred to above, he will also in due course be responsible for a similar restaurant being attached to a group of flats which it is proposed to build at Ikoyi in 1946-47.

171. *Sub-head 10—Temporary buildings, erection of and office furniture for.*—A substantial proportion of the increase under this sub-head is for the rebuilding of several Government schools in the Western and Eastern Provinces. An increase of £20,000 in the amount allotted to the Eastern Provinces (other than for Education Department) has been allowed in order to meet the difficult housing position at stations where privately-built accommodation is not available for staff. The remainder of the total

increased provision under the sub-head reflects an attempt to overtake other arrears of building in the Eastern as well as in the other groups of Provinces.

172. *Sub-heads Training School for Native Administration clerical staff.*—His Excellency has approved the establishment of a training school for Native Administration clerical staff in the Northern Provinces, the expenses of running which are provided for in these sub-heads. For the present, the Principal of the School will be a seconded Administrative Officer.

#### Head 35—Public Relations

	£
Approved Estimate, 1945-46 .. .. .	69,920
Estimate, 1946-47 .. .. .	54,740
Decrease .. .. .	£15,180

173. The main change in the Public Relations Estimates for 1946-47 is reflected in the provision under Personal Emoluments. The chief function of the office will be to facilitate the presentation to the public of the expositions of Government policy and Government activities and the preparation of material for publication in the United Kingdom and elsewhere about the progress and development of Nigeria. Two officers have been appointed to carry out these duties and until experience has shown how successful they are, there is to be no further recruitment of technical personnel. Accordingly under sub-head 1 there is a net decrease of £6,780. In other respects the estimates follow those of 1945-46 and provide in some cases for extended services.

174. *Process Engraving.*—Increases in African staff and maintenance expenses in connection with process engraving have been provided for: see sub-heads 1 (16) and 8 of the Estimates. These increases will, of course, be offset by increased revenue. Production in 1945 was over four times as great as in 1944 and is still on the up-grade. The process engraving plant used, which is unique in West Africa, produces two types of illustrations, line block and half tone. Apart from the normal illustrations from photographs, technical subjects can be dealt with, for example, illustrations of machinery, block on languages, illustrations of phonetic sounds, graphs and charts.

175. *Cinema.*—Steady progress continues in visual methods of education, namely by the cinema film and the film strip. The latter is technically a great advance on the older method of illustration by lantern slide. Increases have been included under sub-head 1 (14), *Cinema Staff*, sub-head 2, *Local Transport and Travelling*, and sub-head 4, *Motor vehicles, maintenance and running expenses*, to provide for the increased use of cinema apparatus.

176. *Broadcasting.*—The establishment of re-diffusion stations is proceeding steadily, and increases for additional personnel and expenditure on local broadcasts are made under sub-head 1 (19), *Studio Managers*, and sub-head 11, "Broadcasting," for new stations to be completed in 1946-47 at Enugu, Jos and Kaduna.

#### Head 36—Public Works

	£
Approved Estimate, 1945-46 .. .. .	311,320
Estimate, 1946-47 .. .. .	344,800
Increase .. .. .	£33,480

177. The new constitutional proposals require that there should be a Deputy Director of Public Works at the Headquarters of each Chief Commissioner, besides the one at the Headquarters of the Department itself. To make this possible the three Area Directors in charge of the Northern, Eastern, and Western groups of Provinces have been re-designated Deputy Directors and placed on an equal footing on a salary of £1,400. The salary of the Headquarters Deputy has been raised to £1,450 and those of the Assistant Directors to £1,200 in order to bring them into uniformity with other regional Departments. Three additional Assistant Directors have

been provided for, one to give much needed assistance to the Deputy Director, Northern Provinces, one for the Technical Branch, and the third for the Architectural Branch.

The following table indicates the changes :-

1945-46	1946-47
1 Deputy Director at £1,400.	1 Deputy Director (Headquarters) at £1,450
1 Area Director (North) at £1,400.	3 Deputy Directors (Regional) at £1,400.
1 Area Director (West) at £1,300.	5 Assistant Directors at £1,200.
1 Area Director (East) at £1,300.	
2 Assistant Directors at £1,150.	

178. *Item (13)—Architects.*—Now that more complete information is available in regard to the nature and extent of the building programme under Public Works Extraordinary and Development Schemes, it is necessary to review the staff requirements of the Architectural Branch of the Public Works Department. The revised organisation submitted by the Director of Public Works will be further considered after Government has had the benefit of the advice of the Salaries Commission on the salary scales of the posts and grades comprised within it. In the meanwhile, a post of Assistant Director for the Branch has been created (*see* preceding paragraph), and the permanent and pensionable grade of Architects is increased by five with consequent abolition of the grade of Temporary Architects.

179. *Accounts Branch.*—It has been decided to make the Public Works Department a self-accounting Department. The internal organisation of the Department justifies this, and the change, which was approved by Finance Committee in July, 1945, will relieve the Accountant-General of some of the immense volume of accounting work for which at present he is responsible. It involves the following increases in establishment :-

- 1 Chief Accountant at £1,050.
- 5 Accountants at £400; £400; £450-25-600; £630-30-720 or £300-20-400-25-600.
- 24 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.

180. *Stores Branch.*—In view of increased departmental activity, and the requirements of the development programme, it has been decided to increase the authorised value of unallocated stores which may be stocked by the Department by £50,000 annually as from 1946-47 until 1949-50, when it will reach the figure of £450,000, and to reopen the stores at Kaduna and Port Harcourt to meet the needs of the Northern and Eastern Provinces respectively. A similarly progressive increase is required in the establishment of the stores staff, the first instalment of which has been included in the 1946-47 Estimates. It comprises :-

- 2 Storekeepers and Assistant Storekeepers at £400; £400; £450-25-600; £630-30-720 (one of them is shown in the temporary establishment).
- 2 First Class Clerks at £140-10-220.
- 5 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128.
- 6 Stores Attendants, Issuers and Checkers, Grades I and II, at £18-3-36; £39-3-66.
- 1 Messenger at £18-2-24; £27-3-36.

In addition, one new post of Storekeeper or Assistant Storekeeper has been allowed in connection with supervision of the packing and despatch of the personal effects of Government officers.

#### *Head 37—Public Works Recurrent, Maintenance Works*

	£
Approved Estimate, 1945-46	512,379
Estimate, 1946-47	608,370
Increase	95,991

181. Some £29,000 of the increased provision made under this Head is due to increased rates of cost of living allowance; about £22,000 is due to the taking over by Government of certain airfields and the buildings connected therewith, which had previously been maintained by the Royal Air Force authorities. £7,000 is required for building maintenance, in order to avoid further delapidation, and for maintenance of hospitals formerly partly maintained by Native Administrations. The balance is due

to increased cost of materials, extension of road maintenance on newly constructed roads, maintenance of an increasing number of motor vehicles, and the overtaking of the arrears of maintenance works generally which could not be fully carried out during the war.

*Head 38—Public Works Recurrent, Maintenance Services*

	£
Approved Estimate, 1945-46 .. .. .	189,020
Estimate, 1946-47 .. .. .	221,080
Increase .. .. .	<u>£32,060</u>

182. The increase of £32,060 includes an increase of £25,000 in Unallocated Stores Account consequent upon increased value of Unallocated Stock, and £5,000 under Workshop Account due to anticipated increase in volume of work for Government Departments, Native Administrations and other bodies. The other increases are normal, to meet the cost of water and electricity supplies to additional buildings and streets.

*Head 39—Public Works Extraordinary*

	£
Approved Estimate, 1945-46 .. .. .	942,020
Estimate, 1946-47 .. .. .	780,000
Decrease .. .. .	<u>£162,020</u>

183. The reduction in 1946-47 in the estimate of expenditure does not reflect reduced activity but a change in the manner of providing for works to be undertaken under this Head of the Estimates. In 1945-46 an amount of £942,020 was voted even though it was known that the executive capacity of the Department in that year was not likely to exceed £600,000. This was done in order to give greater elasticity and thereby put the Department in a position to make the best use of materials and staff available, without having to apply for considerable supplementary provision later in the year. It is, however, considered that these desirable ends can equally well be achieved by another procedure which, in addition, will avoid the disadvantage of unnecessarily inflating estimated expenditure, and this procedure has been adopted in connection with the 1946-47 Estimates. Works included in the 1945-46 Estimates which are already in hand re-appear under individual sub-heads in the 1946-47 Estimates. New Minor Works are shown in a sub-head under "Central" as heretofore. £19,000 is provided for purchase of a building at Campbell Street, Lagos, belonging to Barclays Bank, for use as a training school for nurses, and £8,100 for purchase of four buildings at Ikoyi, formerly enemy property, for use as Government quarters. These bring the estimated expenditure to a total of £658,200. As the executive capacity of the Public Works Department under Public Works Extraordinary, having regard to the work which it must undertake in 1946-47 under Development (both Colonial Development and Welfare Schemes, and Development Loan Programme) is £780,000, there is only £121,800 left for other new works. This sum has been inserted in a collective sub-head entitled "Works selected from Schedule (Appendix T)." The schedule contains items in schedules approved by the Chief Commissioners and Commissioner of the Colony, items shown in the 1945-46 Estimates on which it has not been possible to start work, and other items for which approval to include in the Estimates has been given.

184. It will be observed that the total estimated cost of the works included in Appendix T is £1,387,601 which seems at first sight a figure totally disproportionate to the provision of £121,800 available. This is, however, not really so, for what is shown in the schedule in each case is the total estimated cost and not the cost of implementation in one year, and many of these works will spread over two or three or even more financial years. The schedule in effect represents a programme for the next three or four years, not a rigid programme, but one subject to adaptation according to changing needs.

185. It is the intention that the vote for £121,800 should be subject to requisition procedure, that is, as the Director of Public Works feels able to undertake a new work, he will submit a requisition to begin a particular work in the schedule and it will be for the Government to decide whether that or another work should be undertaken and to release funds from the voted provision accordingly.

*Head 40—Resettlement of Ex-Servicemen*

Approved Estimate, 1945-46	£
Estimate, 1946-47	173,800
Increase	£173,800

186. The resettlement of ex-servicemen was the responsibility of the Labour Department until August 1945 when it was decided that this responsibility should devolve on a special Resettlement Branch of the Nigerian Secretariat. The necessary financial provision was made by Special Warrant in 1945-46.

187. The staff of the Resettlement Branch has expanded rapidly. It is estimated that eighteen Resettlement Officers will be required if the demobilization and resettlement of ex-servicemen are to operate smoothly, and provision for this number has been made in the 1946-47 Estimates. More than 160 clerks have been appointed and posted to Divisions in every part of the country to register ex-servicemen in their homes and to notify those who require employment of vacancies that arise.

188. Provision is made in sub-head 5 under "Other Charges" for the travelling expenses of ex-servicemen who can produce evidence that they have received firm offers of employment. This concession is only made once and in order to safeguard against its abuse the man's Discharge Book is suitably endorsed and stamped.

189. The military authorities are responsible for providing transport for a soldier about to be demobilized as far as the last Staging Camp nearest his home. These Staging Camps form the last link in the military demobilization chain. Thereafter the man receives a cash grant to proceed to his home, but it is a civil responsibility to provide transport where necessary. In places where there is a regular lorry service the lorry owner will be able to obtain a return pay load, but in other places this will not be possible. In the latter cases Government will make a special payment to the driver to compensate him for the lack of a return pay load. In some cases also, it will be necessary to persuade lorry owners to transport their lorries from some distance to staging camps for operation there; Government will bear the cost of the journey. To meet these expenses, a provision of £5,000 has been inserted in the Estimates (sub-head 6).

190. Provision has also been made in sub-head 7 under "Other Charges" for the transport of ex-servicemen who have collected in large towns in search of employment which is not available, to return to their farms. Any ex-serviceman who wishes to avail himself of transport of this nature must first have his Discharge Book suitably endorsed and stamped, in order to ensure that free transport under this scheme is not accorded to him more than once.

191. Some African soldiers married while on active service outside their own country, and the question has arisen of the repatriation of their wives and children. It has been decided to adopt the principle that the home Government of each soldier concerned should be responsible for the repatriation of his wife and or children. £1,000 has been provided in the Estimates for the cost to Nigeria of this concession. In cases of customary marriage, Government will not pay unless it is satisfied that custom has been fully and properly observed and that the marriage is a true one.

192. Sub-head 12 under "Special Expenditure" provides for the employment of ex-servicemen, supernumerary to regular staff.

Departments and Native Administrations. While it is hoped that Development Schemes which are now under active consideration will eventually provide a large field of direct and indirect employment for discharged soldiers they are unlikely to do so for some time and it is to cover this intermediate period that the provision of £130,000 has been included in the Estimates. As vacancies occur in the establishments of Departments and Native Administrations or opportunities of employment present themselves under Development Schemes, the provision under this sub-head will gradually diminish and finally disappear.

*Head 41—Secretariat, Nigerian*

	£
Approved Estimate, 1945-46 .. .. .	79,290
Estimate, 1946-47 .. .. .	95,550
	<hr/>
Increase .. .. .	£16,260

193. *Item (7)—Principal Assistant Secretaries.*—An increase of one was made to the establishment by Special Warrant in the current year as a result of the decision that Social Welfare as distinct from Industrial Welfare should not be a function of the Labour Department, and that a suitable officer should be appointed, with the status and salary of a Principal Assistant Secretary, and attached to the Nigerian Secretariat to co-ordinate Social Welfare schemes and activities throughout the country.

194. *Item (16)—Temporary Secretary Typists.*—It is proposed, so far as possible, to confine the establishment of Secretary-Typists and Official Reporters to the existing six posts which are necessarily filled by European women since qualified Africans are not yet available. A Secretariat of the size of the Nigerian Secretariat, however, requires not less than ten stenographers though they need not all be of the standard of Official Reporters. Efforts will be made to recruit Africans for stenographic duties but they will require training and it will be a long time before the needs of the Secretariat and other Government offices can be fully met from this source. The Government has under active consideration the training and conditions of service that would be suitable. In the meantime, provision is made, under *item (30)* of the Estimates, for the engagement on a temporary basis at reasonable rates of salary of Africans outside Government Service who possess shorthand qualifications. Those so engaged would have the prospect of being transferred to the permanent and pensionable establishment if they prove suitable. Until Africans with the necessary qualifications are available, it is necessary to provide for European women to serve as reliefs for the six Secretary-Typists referred to above. For this purpose, the establishment of four Temporary Secretary-Typists has been created.

195. *Confidential and Coding Branch.*—With the end of the war, the question has arisen of the future of the organization (staffed mainly by European women) which has undertaken Cypher and other duties in the Secretariat and was provided for under the "War Measures" Head of the Estimates. This organization is still essential and it is necessary to retain it, though provision is now made under the "Nigerian Secretariat" Head. The numerical strength of the staff will be carefully watched to ensure that it is no more than the volume of work required. The Officer in Charge will also supervise the Confidential Branch which will now be amalgamated with the Coding Branch.

196. The Pensions Assessment Board has been transferred to this Head from Head "War Measures" and accounts for £3,650 of the total increase noted above.

197. The inclusion of a new section entitled "Antiquities and Cultural Relations" accouts for another £3,950 increase. The collection and protection of antiquities has been undertaken for some time by an officer of the Education Department specially seconded to this duty provision for whose salary was made under the Education Head of the Estimates. The work has developed a great deal, and it may be necessary in due course to

constitute "Antiquities and Cultural Relations" into a separate Department. Pending this, the Head "Secretariat, Nigerian" is considered the most appropriate place to make provision.

#### Head 42—Subventions

	£
Approved Estimate, 1945-46 .. .. .	335,650
Estimate, 1946-47 .. .. .	163,200
Decrease .. .. .	£172,450

198. *Sub-head 2—Townships: General Grants.*—It is proposed to review at an early date the somewhat complex financial relations existing between the Government and second class Townships. In the meantime it has been decided to simplify somewhat the present method by which Government assists those Townships which are unable to maintain essential public services and at the same time preserve a solvent financial position. The former *ad hoc* grants for Station and Market Labour are merged in the "General Grant" which has been calculated to produce a 5 per cent margin of ordinary revenue over ordinary expenditure in the case of townships whose budgets still fail to balance with this margin in spite of the concession regarding Cost of Living Allowance referred to in the next paragraph below.

199. *Sub-head 3—Townships—for payment of Cost of Living Allowance.*—Hitherto Government has only met part of the Cost of Living Allowance bill of second class Townships whereas full reimbursement in respect of similar expenditure is made to Native Administrations. This distinction between the Townships and the Native Administrations is unjustifiable, and provision has therefore been made in 1946-47 for full reimbursement to Townships of their expenditure on Cost of Living Allowance.

200. *Sub-heads 6 and 7—Grants to Native Administrations (1) General, (2) for Cost of Living Allowance.*—As in the case of Townships, a review of the financial relations between the Government and the Native Administrations is contemplated. Pending such a review, His Excellency has approved the rationalisation of the chief outstanding anomaly in Native Administration finances, that is to say the method of paying for the Cost of Living Allowance. From the 1st of April, 1946, save those in the Eastern Provinces, Native Administrations will no longer be reimbursed separately for Cost of Living Allowance, but the resulting deficiency in their revenue will be made good by an equivalent reduction in the tax payable by them to Government. In cases where retention by a Native Administration of 100 per cent of its tax will not cover its expenditure on Cost of Living Allowance the balance will be made up by a grant from Government. This alteration is reflected in the 1946-47 Estimates, and accounts for the decrease in estimated revenue from Native Direct Taxation, the decrease of estimated expenditure under the sub-head for reimbursement of Native Administration Cost of Living Allowance, and the appearance of a new sub-head in the Subventions Estimates under the title "Native Administration: General Grants." In view of the special circumstances of the Eastern Provinces, His Excellency has approved of the continuation of the existing system for reimbursement of Cost of Living Allowance pending examination of the position by His Honour, the Chief Commissioner, Eastern Provinces, with a view to bringing the Eastern Provinces into line with the Northern and Western.

201. *Sub-head 9—Boys' Brigade.*—The Executive Committee of the Boys' Brigade have offered to appoint a Training and Organising Secretary who would devote all his time to the development of Boys' Brigade work in the Northern Provinces. The Committee are, however, unable to meet the whole cost of salary, passages, accommodation, etc., by voluntary subscription from their supporters in Great Britain and, as the work will be primarily among the poorer areas of the Northern Provinces, there is little prospect of any substantial financial support from their members in Nigeria. There are at present some twenty-five units of the Brigade with 4,000

members in the Northern Provinces. The opportunities for extension are great and many more companies could be enrolled as soon as leaders were trained. It is considered that a well organized Boy's Brigade would be a valuable influence for the physical and mental training of boys in the Northern Provinces. A grant to the Committee of £700 was approved by Finance Committee in May, 1945; a similar grant for 1946-47 has been inserted in the Estimates.

202. *Sub-head 13—Magazine "NIGERIA" (Working Capital and Recurrent Expenses).*—The subvention of £50 per annum hitherto provided under this sub-head is to cover the part time services of a clerk, typewriter maintenance and sundries. The only other assistance which the Nigerian Government has given to the production of this magazine was an interest free loan of £300 and another loan of £100 with interest at 5 per cent. Of these loans £330 is still outstanding. With the coming of peace, the future development of this excellent production requires careful review. The high quality of the twenty-two quarterly (more or less) numbers which have been issued in the past is generally recognized. The magazine has had a wide circulation and there is still a constant demand for available copies of back numbers. The Ministry of Information has expressed great appreciation of the magazine as a means of giving publicity to Nigeria overseas. The circulation varies slightly between 6,300 and 7,000 copies and is in considerable demand by African readers. It is interesting to note that some 140 copies of each issue are bought by the workmen and clerks at Ijora sawmills. Copies sold in schools are passed from teacher to teacher and are used in the upper classes. During the war large sales of back issues have been made to American and English soldiers and sailors.

Up to the present time the editing of the magazine has been a voluntary duty carried out by Mr E. H. Duckworth, Science Inspector of the Education Department. So far no contributors have received payment or asked for payment, and there is no doubt that the magazine has survived in spite of many difficulties, particularly during the war, as a result of the free and devoted services of the Editor and those who have assisted him.

203. The Editor has recently put forward proposals for placing the future of the magazine on a more assured footing, both as regards finances and control. These proposals are still under examination and the greatly increased subvention for which provision is made under this sub-head has been provided to cover working capital estimated at £2,000 to meet the cost of printing, block making and freight on three or four issues in process of sale or production; the purchase of photographic equipment (£300); and certain technical assistance in the United Kingdom. The remainder of the subvention is to meet the estimated recurrent expenditure for the year 1946-47. The inclusion of this sum is at this stage no more than an earnest of Government's intention to encourage and support a production which can serve to develop adult education and general culture, to make Nigeria better known in the United Kingdom, the United States of America, and elsewhere and to shape public opinion in regard to Social Welfare, Public Health, Education and other beneficent activities and services.

204. *Sub-head 15—The Nigerian Ex-Servicemen's Welfare Association.*—This Association has been formed under the auspices of the Government and the Military Authorities and has as its aims the raising and administering of funds to assist ex-servicemen in distress and the taking of any other measures that may be of benefit to them. The annual grant of £2,000 is to enable the Association to meet the salary, expenses and transport of a full-time Secretary.

205. *Sub-head 16—Nigerian Troops' comfort and welfare.*—In consequence of demobilization, the provision under this sub-head is reduced to £8,000. It is probable that even this amount may not all be required.

206. *Sub-head 20—African Churches Mission, Training Home and Social Club, Liverpool.*—A proposal was made in the Select Committee of the Legislative Council appointed to consider the draft Estimates for 1945-46 that Government should grant a subvention to the African Churches Mission, Training Home and Social Club in Liverpool, otherwise known as "Ekarte's

Mission," and Government promised to consider the proposal. The Secretary of State was thereupon requested to provide information on the work of the Mission, with particular reference to its financial position. The information received was placed before Finance Committee in September, 1945, and the Committee approved a grant of £25 per annum to the Mission, for a period of five years with effect from 1945-46. The 1946-47 grant is inserted in the Estimates.

207. *Sub-head 34—International Tin Research and Development.*—The International Tin Research and Development Council has submitted proposals for extension of the work of the International Tin Research Institute, which would involve an expenditure of £100,000 a year to be contributed by the participant countries. The proposals entail an agreement to continue the research work of the Council for a period of ten years coupled with an agreement to budget for five years on the basis of £100,000 a year, the financial aspect to be reviewed at the end of that period. On the basis of estimated annual productive capacities, the Nigerian contribution is assessed at £7,500. The annual contribution hitherto of £1,804 is made up of a contribution of £300 each from the Government and the United Africa Company (approximately one-third of the total contribution) and a contribution of £1,204 from the Mining Industry (approximately two-thirds of the total contribution) which is collected by means of a cess of 1s 6d per ton on all exports of tin. If the same proportions were observed in sharing the proposed annual contribution of £7,500 from this country, the Government would pay £1,250, the United Africa Company £1,250 and the Mining Industry £5,000. Finance Committee in their meeting of 14th September, 1945, approved in principle an increase in the Government contribution of the order proposed, and the 1946-47 estimate has been framed accordingly.

*Head 44—Veterinary Department*

	£
Approved Estimate, 1945-46	70,720
Estimate, 1946-47	66,250
	-----
Decrease	£4,470

208. This is one of those Departments which call for "regionalization" under the new constitutional proposals. At present the super-scale posts in the Department comprise:—

- Director of Veterinary Services at £1,400.
- 1 Deputy Director of Veterinary Services at £1,200.
- 1 Veterinary Pathologist at £1,100.
- 1 Principal, Veterinary School at £1,100.

and the Veterinary Development Plan calls for three Assistant Directors. It has been decided that the three Assistant Directors should be removed from the Development Plan and inserted in the departmental Estimates, and that the senior posts should be regraded as follows:—

- Director of Veterinary Services at £1,600.
- 1 Deputy Director of Veterinary Services at £1,300.
- 3 Assistant Directors of Veterinary Services at £1,200.
- 1 Veterinary Pathologist at £1,100.
- 1 Principal, Veterinary School at £1,100.

209. The estimates of expenditure in connection with the Veterinary School which is financed from the Colonial Development and Welfare vote have been transferred to Head 47. They include:—

- 1 Principal, Veterinary School,
- 4 Veterinary Education Officers,
- 1 House Master,
- 2 Second and Third Class Clerks,
- 2 Messengers,
- 3 Second and Third Class Technical Assistants,
- Subsistence Allowance to Veterinary Students,
- Maintenance Expenses, Veterinary School.

210. *Item (25)—Livestock Superintendents* at £400-12-496 ; £508-12-544-16-560.—As most of the work carried out by these officers in the past will now be undertaken by Development Officers for whom provision is made

in Head 47 Colonial Development and Welfare Schemes section 4 sub-head 1 (5), and in the future by African graduates of the Veterinary School, it is not proposed to continue recruiting officers of this unqualified grade. The establishment is reduced from eight to six.

211. Provision has been made for the following additional African staff:—

- Item (8)—1 First Class Clerk at £140-10-220, to take charge of the Northern Provinces regional office.
- Item (9)—4 Second and Third Class Clerks at £48; £48; £54-6-72; £80-8-128, for regional Headquarters.
- Item (10)—1 Stores Clerk at £36-6-66; £72-6-120, to control the store at the departmental Headquarters.
- Item (11)—5 Messengers, Grades I and II, at £18-2-24; £27-3-36, for regional Headquarters and Provincial Veterinary Centres.
- Item (15)—1 Caretaker at rate not exceeding £24, for Vom Reading Room.

212. The set-up of the Estimates under this Head has been somewhat changed, items of Personal Emoluments being grouped together in three sections headed respectively (A) Headquarters and Administration (B) Field Service, and (C) Laboratory Service.

#### *Head 45—War Measures*

	£
Approved Estimate, 1945-46 ..	134,280
Estimate, 1946-47 .. ..	28,200
	106,080
Decrease .. .. .	£106,080

213. With the end of the war, many services paid for from this Head have either become restricted in scope or ceased altogether. As the Departmental estimates have been framed on the basis that the officers seconded to the Forces will revert to civil duties in 1946-47, the vote for "difference between Civil and Military Pay and Allowance of Government Officers on service with His Majesty's Forces" has been reduced by £30,000 to £5,000 which is mainly intended to provide for arrears of pay that may be due in some cases. There are also substantial decreases in those sub-heads in which provision is dependent on the numbers of troops, or the extent of military activity.

214. The following sections have been cut out entirely from this Head of the Estimates:—

- (1) Censorship.
- (2) Cypher Office.
- (3) Harbour Defence and Control of Protected Places.
- (4) Maintenance of Supplies.
- (5) Nigeria Civil and Military Reserve.
- (6) War Pensions (African Military Personnel) Assessment Board.

Censorship has been abolished. The staff of the old Cypher office and of the Pensions Assessment Board are now provided for under Head "Secretariat Nigerian." The Harbour Defence Unit has been abolished, but a proportion of the personnel is retained; these are provided for under the "Police" Head. The duties previously undertaken by temporary staff attached to the Chief Storekeeper, Public Works Department, and described as "Maintenance of Supplies," have been taken over by the Supply Branch of the Nigerian Secretariat. The members of the Nigeria Civil and Military Reserve were disbanded with effect from the 1st of June, 1943, but in view of the possibility of their recall, the Headquarters organization continued to be maintained. This is now no longer necessary.

#### *Appendix J—Loan Funds*

215. The detailed estimates of revenue and expenditure of the Lagos Executive Development Board are shown in Schedule C of this Appendix. In accordance with section 63 of the Lagos Town Planning Ordinance, 1928 (No. 45 of 1928), they have been submitted to and approved by the Governor in Council. An excess of expenditure over revenue of £2,870 is anticipated, which will be met from the surplus cash balance in the hands of the Board.

*Appendix O—Colliery Development Fund  
and*

*Appendix P—Colliery Estimates of Working Expenditure*

216. In order to reduce production costs, thereby enabling the present export trade in coal to be maintained, it has been decided to introduce intensive mechanization in the Nigerian collieries. It is estimated that to reach full mechanization will require an expenditure on machinery of £7,000 per annum for five years; the first instalment is provided under sub-head 9 of Appendix P.

217. Mechanization also calls for more supervisory African staff and for men specially appointed to operate the new machinery. For this purpose, the following increases have been included in the Estimates under Appendix P:—

- 1 Inspector of Workshops at £240-12-300.
- 2 Underground Inspectors at £240-12-300.
- 1 Senior Surface Foreman at £140-10-220.
- 2 Senior Underground Foremen at £140-10-220.
- 2 Underground Foremen, Grades I and II, at £36-6-66; £72-6-120.
- 4 Coal Cutter Operators at £36-6-66; £72-6-120.
- 12 Conveyor and Drilling Machine Operators at £18-3-36; £39-3-66.

As against these increases, however, a saving of £27,000 on "Labour," sub-head 2, is estimated for, and three posts of "Chief Foremen" at £140-10-220 abolished.

218. The Colliery Development Fund (previously designated Colliery Development Redemption Fund) was created in 1942 to finance the future development of the colliery, and it is considered that pending a comprehensive review of Colliery finances by the Senior Accountant, Colliery, when one is appointed, the cost of the equipment connected with the mechanization programme referred to in the preceding paragraphs as well as other expenditure on the development of the Colliery should be charged to this Fund. The position of the Fund, however, is such that it cannot meet the estimated expenditure chargeable to it in 1946-47, without assistance from some other source. It has therefore been decided to increase the annual contribution from Colliery revenue to the Fund from 6d to 1s 3d a ton on output. At the same time, in order to avoid budgeting for a deficit on the Colliery, the royalty payable to Government revenue from Colliery revenue is reduced from 6d to 3d a ton. At the rates mentioned, the contribution to the Development Fund works out at £45,000 and the royalty £9,000, the estimated output of coal in 1946-47 being 720,000 tons, the same tonnage as in 1945-46. Admittedly these adjustments are provisional and not altogether satisfactory; they point to the necessity for an early review of the kind referred to above.

219. Provision was made for an Accountant or Assistant Accountant for the Colliery in the 1945-46 Estimates, and the Secretary of State was requested to recruit an officer to fill the post as early as possible. As no candidates have been forthcoming, the status and salary of the post have been raised to those of Senior Accountant (£750-30-810, £840-40-920—Appendix P, sub-head 1 (7)).

### PART III

#### ESTIMATES OF DEVELOPMENT AND WELFARE EXPENDITURE

220. For the reason explained in paragraph 9 of this Memorandum, the Estimates of Development and Welfare expenditure, by which is meant, of course, the estimates of the cost of carrying into effect the 1946-47 instalment of the Ten-Year Plan of Development and Welfare, constitute a separate part (Part II) of the Nigerian Estimates. It is perhaps desirable to emphasize once more that this convenient arrangement in no way impairs the essential unity of the Nigerian Estimates; it merely emphasizes the fact that the Development and Welfare Plan, though it is financed from three

different sources (Nigerian revenues, grants from the Parliamentary Vote and Development Loan funds), possesses a distinct and integrated character to which it is intended to give progressive effect under central and co-ordinating control. The various schemes, whether they are schemes approved under the Colonial Development and Welfare Act or schemes to be financed entirely from Nigerian resources, are clearly summarized both as regards their nature and their financial implications in the Summary of Estimates of Development and Welfare Expenditure appearing on pages 121-2 of the Estimates 1946-47. They are even more amply explained in the revised edition of Sessional Paper No. 24 of 1945 (A Ten-Year Plan of Development and Welfare for Nigeria) resulting from the deliberations of the Select Committee appointed by the Legislative Council at the meeting held in December, 1945. It is, therefore, quite unnecessary to add to the length of this Memorandum by repeating information which is available elsewhere. It will suffice here to say, at the risk of some repetition, that Parts I and II of the Estimates are interlocked and complementary and that a proper view of general progress can only be obtained if the two parts are read together in so much as they relate to cognate services and that broadly the established departments of Government are the instruments by which the Plan will be implemented. One important additional instrument may, however, be noted here; that is the Local Development Board to be established by the Local Development Ordinance; this Board will have at its disposal considerable funds for financing, generally by way of loan but sometimes by way of grant, approved schemes of local development and it is the hope of the Government that by this means many useful schemes of local development will be undertaken throughout Nigeria.

S. PHILLIPSON,  
*Financial Secretary.*

Nigerian Secretariat,  
Lagos, 4th February, 1946.  
Revised 12th April, 1946.

## ESTIMATES 1946-47—INCREASE IN ESTABLISHMENT

(EXCLUSIVE OF POSTS CREATED UNDER "DEVELOPMENT" HEADS)

Departments	Posts	Salaries	
ACCOUNTANT-GENERAL	4 Principal Accountants	£1,000.	
	1 Senior Accountant	£750-30-810; £840-40-920.	
	4 Accounting Assistants, Grade I	£210-15-400	
	7 Accounting Assistants, Grade II	£240-12-300.	
	27 First Class Clerks	£140-10-220.	
	42 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.	
	26 Clerks-in-Training	£48.	
	6 Messengers	£18-2-24; £27-3-36.	
	ADMINISTRATOR-GENERAL	1 Telephone Attendant	£24-3-36.
		1 Caretaker	Rate not exceeding £24.
AGRICULTURE	3 Deputy Directors of Agriculture (Regional)	£1,400	
	1 Agricultural Officer	£450; £450; £475; £500-25-600-30-670; £600-30-840 or £300-20-400-25-600-30-630.	
	1 Inspector of Produce	£400; £400; £450-25-600-30-720	
	3 First Class Clerks	£300-20-400-25-600.	
	4 Second and Third Class Clerks	£140-10-220	
	7 Clerical Assistants	£48; £48; £54-6-72; £80-8-128.	
	1 Assistant Agricultural Officer, Grade I	£36-6-66; £72-6-120.	
	40 Agricultural Assistants, Grades II and III	£240-15-375.	
	2 Sub-Inspectors of Produce, Grade II	£48; £48; £54-6-72; £80-8-128.	
	21 Messengers, Grades I and II	£140-10-220.	
	15 Driver Mechanics and Motor Drivers	£18-2-24; £27-3-36.	
		6 at rates not exceeding £72, 9 at rates not exceeding £48.	
	AUDIT	7 Principal Assistant Auditors	£1,000.
		3 Assistant Auditors	£400; £400; £450; £500-25-600
		1 Examiner, Grade I	£630; £690-30-810.
AVIATION	10 Clerical Assistants	£400-20-500; £500-25-600.	
	1 Aviation Officer	£36-6-66; £72-6-120.	
	1 Airport Manager	Rate not exceeding £840.	
	2 Aerodrome Control Officers	Rate not exceeding £840.	
	2 Second and Third Class Clerks	£600-30-840.	
	3 Assistant Control Officers	£48; £48; £54-6-72; £80-8-128.	
CHEMISTRY	1 Messenger, Grade I or II	£48; £48; £54-6-72; £80-8-128.	
	3 Telephone Attendants	£18-2-24; £27-3-36.	
	2 Assistant Government Chemists	£34-3-36.	
COLLIERY (APPENDIX "P")	2 Second and Third Class Technical Assistants	£550; £550; £575; £600-30-840	
	1 Second or Third Class Clerk	£48; £48; £54-6-72; £80-8-128.	
	1 Messenger, Grade I or II	£48; £48; £54-6-72; £80-8-128.	
	2 Motor Drivers	£18-2-24; £27-3-36.	
	1 Colliery Electrical Engineer	Rate not exceeding £48.	
	1 Senior Accountant	£750-30-840-40-920.	
	1 Electrician	£750-30-810; £840-40-920.	
	1 Second or Third Class Clerk	£600-12-496; £508-12-514-16-560.	
	1 Clerical Assistant	£48; £48; £54-6-72; £80-8-128.	
	20 Colliery Examiners in training	£36-6-66; £72-6-120.	
	1 Inspector of Workshops	Rate not exceeding £72.	
	2 Underground Inspectors	£240-12-300.	
	1 Senior Surface Foreman	£240-12-300	
	2 Senior Underground Foremen	£148-10-220.	
	6 Mechanicians, Artisans and Foremen, Grades I and II	£148-10-220.	
	3 Lorry Drivers	£36-6-66; £72-6-120.	
	2 Gangers	Rate not exceeding £48.	
	2 Underground Foremen, Grades I and II	£18-3-36; £39-3-66.	
	4 Coal Cutter Operators	£36-6-66; £72-6-120.	
	15 Electric Motor Drivers, Grades I and II	£36-6-66; £72-6-120.	
12 Conveyor and Drilling Machine Operators	£18-3-36; £39-3-66.		
9 Timekeepers, Tally Clerks, Store Attendants, Timber Stores Clerks, Weighbridge, Welfare, Roster and Token Clerk.	£18-3-36; £39-3-66.		
COMMERCE AND INDUSTRIES	3 Campmasters	£18-3-36; £39-3-66.	
	2 Dressers	£24-3-36; £39-3-66.	
	1 Assistant Director	£1,100.	
	1 Senior Accountant	£750-30-810; £840-40-920.	
	1 Accountant	£400; £400; £450; £475-25-600.	
	1 Chief Inspector of Works	£630-30-720.	
	1 Secretary-Typist	£750-30-810.	
	1 Assistant Chief Clerk	£600.	
	2 First Class Clerks	£400; £400; £415; £430-20-600.	
	4 Second and Third Class Clerks	£240-12-300.	
	3 Messengers, Grades I and II	£140-10-220.	
	2 Motor Drivers	£48; £48; £54-6-72; £80-8-128.	
	4 Assistant Registrars and Co-Operative Officers	£18-2-24; £27-3-36.	
	3 Inspectors, Grade I	Rate not exceeding £48.	
	4 Inspectors, Grades II and III	Various Rates.	
5 Second and Third Class Clerks	£140-10-220.		
1 Clerical Assistant	£48; £48; £54-6-72; £80-8-128.		
3 Messengers, Grades I and II	£48; £48; £54-6-72; £80-8-128.		
	£36-6-66; £72-6-120.		
	£18-2-24; £27-3-36.		

CO-OPERATIVE SOCIETIES

(EXCLUSIVE OF POSTS CREATED UNDER "DEVELOPMENT" HEADS)

Departments	Posts	Salaries	
CUSTOMS AND EXCISE	2 First Class Officers of Customs and Excise	£140-10-220.	
	3 Second and Third Class Officers of Customs and Excise	£48; £48; £54-6-72; £80-8-128	
	1 Messenger, Grade I or II	£18-2-24; £27-3-36.	
	2 Collectors of Customs and Excise	£400; £400; £450-25-600; £660-30-810.	
	3 Superintendents, First Class	£170-10-220.	
	7 Superintendents, Second Class	£96-8-160.	
	14 Superintendents, Third Class	£84-3-96.	
	3 Drill Instructors	£84-3-96.	
	6 Chief Preventive Officers	£66-3-78.	
	12 Preventive Officers	£48-6-60.	
	36 Assistant Preventive Officers, First Class	£42.	
	85 Assistant Preventive Officers, Second Class	£36-3-39.	
	80 Assistant Preventive Officers, Third Class	£33.	
70 Assistant Preventive Officers, Fourth Class	£24-3-30.		
2 Head Canoeboys	£15-3-30.		
EDUCATION	4 Deputy Directors of Education	3 at £1,400, 1 at £1,100.	
	1 Lecturer in Arabic Studies	£1,200.	
	3 Senior Education Officers	£720-30-840.	
	25 Education Officers (Temporary)	Various rates not exceeding £840.	
	1 Accountant	£400; £400; £450; £475-25-600;	
	1 Office Assistant	£630-30-720.	
	4 Temporary Secretary-Typists	£400; £400; £450; £475-25-600-30-720 or £300-20-400-25-475.	
	2 Masters, Grades II and III	£400; £400; £415; £430-20-600 or £240 for local Appointments.	
	1 Assistant Agricultural Education Officer	£88-8-128; £160-10-220.	
	11 Teachers, Grades III and IV	£88-8-128; £160-10-220.	
	3 Librarians, Grades I and II	£36; £42; £48-6-72; £80-8-128.	
	1 First Class Clerk	£88-8-128; £160-10-220.	
	11 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.	
1 Second Class Nurse	£80-8-128.		
3 Subordinate Office Staff	£18-3-36; £39-3-66.		
5 Messengers, Grades I and II	£18-2-24; £27-3-36.		
2 Motor Drivers	Rates not exceeding £48		
1 Cook	Rate not exceeding £48		
(EX-SERVICE MEN'S TRAINING SCHOOL, ENUGU)	1 Principal	£1,000.	
	11 Instructors	£500.	
	2 Assistant Instructors	£54.	
	1 Second or Third Class Clerk	£48; £48; £54-6-72; £80-8-128.	
	1 Messenger, Grade I or II	£18-2-24; £27-3-36.	
	ELECTRICITY	1 Deputy Electrical Engineer-in-Chief	£1,200.
		1 Electrical Engineer, Grade I	£880-40-1,000.
		1 Mechanical Engineer, Grade I	£880-40-1,000.
		2 Meter Superintendents	£630-30-720.
		1 Chief Accountant	£1,050.
		2 Electrical Engineers, Grade II	£475; £475; £500; £525-25-600-30-660; £690-30-840.
		4 Mechanical Engineers, Grade II	do.
		1 Junior Draughtsman, Grade II	£80-8-128.
1 Assistant Chief Clerk		£240-12-300.	
10 First Class Clerks		£140-10-220.	
52 Second and Third Class Clerks		£48; £48; £54-6-72; £80-8-128.	
1 Bailiff		£36-6-66; £72-6-120.	
1 Store Clerk		£36-6-66; £72-6-120.	
1 Telephone Attendant	£24-3-36.		
4 Messengers, Grades I and II	£18-2-24; £27-3-36.		
3 Watchmen and Gatekeepers	Rates not exceeding £24.		
FORESTRY	3 Assistant Chief Conservators of Forests	£1,200.	
	1 Utilization Officer	£880-40-1,000.	
	1 Assistant Chief Clerk	£240-12-300.	
	1 Clerical Assistant	£36-6-66; £72-6-120.	
	3 Forest Assistants, Grades II and III	£48; £48; £54-6-72; £80-8-128.	
	1 Master, Forest School	£88-8-128; £160-10-220.	
	1 Instructor Surveyor and Draughtsman, Forest School	£88-8-128.	
	5 Assistant Draughtsmen	£36-3-66.	
	16 Foresters	£48-6-66.	
	13 Driver-Mechanics	Rates not exceeding £72.	
	GEOLOGICAL SURVEY	1 Senior Geologist	£880-40-1,000.
		1 Mineralogist	£550; £550-25-600-30-840; £880-40-1,000.
		1 Assistant Chief Clerk	£240-12-300.
1 Second or Third Class Clerk		£48; £48; £54-6-72; £80-8-128.	
4 Clerical Assistants		£36-6-66; £72-6-120.	
1 Field Assistant		£48; £48; £54-6-72; £80-8-128.	
2 Driver Mechanics		Rates not exceeding £72.	
6 Motor Drivers		Rates not exceeding £48.	
1 Watchman		Rate not exceeding £24.	
INLAND REVENUE		2 Assistant Commissioners of Income Tax	£750-30-840-40-920.
		5 Tax Officers	£400; £400; £450; £475-25-600; £630-30-720 or £300-20-400-25-600

ESTIMATES 1946-47—INCREASE IN ESTABLISHMENT  
(EXCLUSIVE OF POSTS CREATED UNDER "DEVELOPMENT" HEADS)

Departments	Posts	Salaries
		£400; £400; £415; £430-20-600. £240-12-300.
INLAND REVENUE—contd.	1 Secretary-Typist	£140-10-220.
	1 Assistant Tax Officer	£48; £48; £54-6-72; £80-8-128.
	1 Assessment Clerk	£24-3-36.
	8 Second and Third Class Clerks	Rates not exceeding £24.
	1 Telephone Attendant	£1,750.
	5 Watchmen	£1,600.
JUDICIAL	1 Senior Puisne Judge	£1,600.
	1 Second Puisne Judge	£1,600.
	1 Third Puisne Judge	£1,600.
	1 Fourth Puisne Judge	£1,400 or £1,050.
	8 Puisne Judges	£630; £630; £660-30-840; £880-40.
	20 Magistrates	1,000 or £400; £425; £450; £300. 23-600-30-720.
		£110-13-400. £240-12-300.
LABOUR	3 Chief Clerks	£160-10-220.
	5 Assistant Labour Officers, Grade I	£140-10-220.
	5 Assistant Labour Officers, Grade II	£240-12-300.
	5 First Class Clerks	£160-10-220.
(EMPLOYMENT EXCHANGES)	2 Assistant Exchange Managers, Grade I	Various rates.
	7 Assistant Exchange Managers, Grade II	£140-10-220.
	4 Assistant Exchange Managers in training	£49; £48; £54-6-72; £80-8-128.
	1 First Class Clerk	£36-6-66.
	19 Second and Third Class Clerks	£36-6-66; £72-6-120.
	11 Fingerprint Classifiers	£24-3-36.
	3 Clerical Assistants	Rates not exceeding £24.
	3 Telephone Attendants	£18-2-24; £27-3-36.
	8 Fingerprint Takers	Rates not exceeding £24.
	13 Messengers, Grades I and II	£1,000.
	5 Caretakers	£80-8-128.
(LABOUR OFFICE, FERNANDO PO)	1 Labour Officer	Various rates.
	1 Second Class Clerk	£33.
	2 Temporary Clerks	£60.
	1 Messenger	£48; £48; £54-6-72; £80-8-128.
	1 Motor Driver	£240-12-300.
LAND AND SURVEY	1 Lithographer, Grade II or III	£48; £48; £54-6-72; £80-8-128.
	1 Assistant Chief Clerk	£48; £48; £54-6-72; £80-8-128.
	4 Second and Third Class Clerks	£1,050-50-1,150.
LEGAL	6 Senior Crown Counsel	£630; £630-30-840-40-1,000 or £400;
	1 Crown Counsel	£425; £450; £500-25-600-30-720.
		£240-12-300.
	1 Assistant Chief Clerk	£140-10-220.
	2 First Class Clerks	£48; £48; £54-6-72; £80-8-128.
	2 Second and Third Class Clerks	£18-2-24; £27-3-36.
MARINE	1 Messenger, Grade I or II	£110-13-400.
	1 Chief Clerk	£240-12-300.
	2 Assistant Chief Clerks	£140-10-220.
	9 First Class Clerks	£18-3-36; £39-3-66.
	2 Turnstile Clerks, etc.	£240-12-300.
	2 Senior Technical Staff, Grade II	£18-3-36; £34-6-96.
	5 Signalmen, Grades II and III	£48; £48; £54-6-72; £80-8-128.
	1 Wireless Operator	£36-6-66; £72-6-120.
	11 Mechanicians, Tradesmen and Drivers, Grades I and II	£54-6-96.
		£18-3-48.
	11 Quartermasters and Pilots	£18-3-48.
	45 Deckhands, Apprentices and Winchmen	Rates not exceeding £42.
	15 Greasers, Fitters, Turners and Hopper Boys	£1,500.
	6 Cooks and Stewards	£1,500.
	3 Deputy Directors of Medical Services (Regional)	£400; £400; £415; £430-20-600.
	3 Assistant Directors of Medical Services	£240-12-300.
	1 Secretary Typist	£140-10-220.
	4 Assistant Chief Clerks	£48; £48; £54-6-72; £80-8-128.
	6 First Class Clerks	£36-6-66; £72-6-120.
	19 Second and Third Class Clerks	£660; £660; £660-30-840-40-1,000
	28 Clerical Assistants	and £1,050-50-1,200.
	1 Medical Officer	£400; £400; £450-25-600; £630-30-720.
	1 Head Mental Nurse	£120; £120; £128; £160-20-300.
	6 Assistant Medical Officers, Grade II	£320-20-400.
		£72-6-120.
	14 Fitters, Carpenters, etc., Grade I	£39-3-66.
	10 Timekeepers, Attendants, etc., Grade I	£18-3-36.
	81 Timekeepers, Attendants, Issuers and Checkers, Grade II	£24.
	1 Watchman or Gatekeeper	£400-12-496; £508-12-580-20-600.
	1 Sanitary Superintendent	£48; £48; £54-6-72; £80-8-128.
	6 Second and Third Class Sanitary Inspectors	£88-8-128; £160-10-220.
	2 Masters	£520-20-600; £630.
	1 Senior Nursing Sister	£140-10-220.
	1 First Class Dispenser	£66-6-72; £80-8-128.
	1 Second or Third Class Dispenser	£48; £48; £54-6-72; £80-8-128.
	5 Second and Third Class Technical Assistants	£18-3-36.
	8 Attendants, Assistant Cooks, Assistant Watchmen, etc., Grade II	£600-30-720.
	1 Senior Laboratory Superintendent	Various rates.
	6 Watchmen, Laboratory Servants, etc.	

(EXCLUSIVE OF POSTS CREATED UNDER "DEVELOPMENT" HEADS)

Departments	Posts	Salaries
SLEEPING SICKNESS SERVICE	1 First Class Dispenser	£140-10-220.
	6 Sleeping Sickness Assistants	£36-6-66; £72-6-120.
	5 Beacon Inspectors, Grade I	£140-10-220.
	2 " " Grades II and III	£48; £48; £54-6-72; £80-8-128.
	11 Mines Rangers	£30; £30; £36-6-48; £48; £54-6-72
	4 First Class Clerks	£140-10-220.
	4 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.
	6 Typists, Grades I and II	£36-6-66; £72-6-120.
	2 Driver Mechanics and Motor Drivers	£36-3-48; £48-6-66.
	1 Store Issuer	£18-3-36; £39-3-66.
	16 Messengers, Grades I and II	£18-2-24; £27-3-36.
	5 Watchmen	Rates not exceeding £24.
	1 Superintendent	£840-40-920.
	1 Chief Inspector	£310-15-400.
	3 Inspectors, Grade II	£170-10-220.
	10 Sub-Inspectors	£36-8-160.
	12 Sergeants	£66-3-78.
	23 Corporals	£48-3-60.
	23 Lance-Corporals	£42.
	23 First Class Constables	£36-3-39.
	71 Second Class Constables	£33.
	81 Third Class Constables	£27-3-30.
	1 Bailiff	£36-6-66; £72-6-120.
	3 Chief Inspectors	£110-15-400.
	5 Inspectors, Grade I	£240-12-300.
	21 Inspectors, Grade II	£170-10-220.
	33 Sub-Inspectors	£36-8-160.
	13 Sergeants-Major, Grade A	£84-6-96.
	12 Sergeants, Grade A	£66-6-78.
	13 Corporals, Grade A	£48-6-60.
	1 Senior Station Keeper	£84-3-96.
1 Administrative Assistant	£400; £400; £425-25-600; £630-30-720.	
1 Surveyor or Accountant	£400; £400; £450-25-600; £660-30-810 or £300-20-400-25-600.	
1 Senior Surveyor	£840-40-920.	
4 Surveyors and Assistant Surveyors	£400; £400; £450-25-600; £660-30-810 or £300-20-400-25-600.	
6 Postal Inspectors	£400-12-496; £508-12-580-20-600	
1 Superintendent	£240-12-300.	
10 First Class Postal Clerks and Telegraphists	£140-10-220.	
50 Second and Third Class Postal Clerks and Telegraphists	£48; £48; £54-6-72; £80-8-128.	
20 Postmen	£48-4-72.	
20 Telegraph Messengers	£18-2-24; £27-3-36.	
1 Senior Engineer	£830-40-1,000.	
5 Engineers	£475; £475; £500-25-600-30-840.	
1 Senior Assistant Superintendent of Workshops	£475; £475; £500-25-600-30-840.	
1 Engine Fitter	£600.	
1 Radio Telegraph Inspector	£600.	
2 Teleprinter Mechanics	£400-12-496; £508-12-544-16-560.	
1 Senior Wireless Station Superintendent	£600-30-720.	
5 Radio Officers	£400-12-544-16-560.	
6 Workshop Mechanics and Artisans, Grades I and II	£36-6-66; £72-6-120.	
50 Linemen, Grade II	£36-6-66.	
50 Linemen, Grade III	Rates not exceeding £36.	
4 Driver-Mechanics	£72.	
2 Telephone Supervisors	£140-10-220.	
3 Senior Telephone Operators, and Telephone Operators	£36-6-72; £80-8-128.	
5 Telephone Attendants	£24-3-36	
3 Wireless Monitors and Announcers	£48; £48; £54-6-72; £80-8-128.	
58 Wireless Operators	£48; £48; £54-6-72; £80-8-128.	
1 Assistant Chief Clerk	£240-12-300.	
1 First Class Clerk	£140-10-220.	
4 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.	
2 Watchmen and Gatekeepers	Various rates not exceeding £24.	
1 Messenger, Grade I or II	£18-2-24; £27-3-36.	
1 Superintendent of Press	£600-30-720.	
2 Assistant Superintendents of Press	£400-15-600 or £300-15-450.	
1 Press Enquirer	£400-15-600.	
1 Office Assistant	£310-15-400.	
1 First Class Clerk	£140-10-220.	
3 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.	
2 Senior Technical Staff, Grade I	£310-15-400.	
2 Senior Technical Staff, Grade II	£240-12-300.	
6 Junior Technical Staff, Grade I	£140-10-220.	
40 Junior Technical Staff, Grades II and III	£48; £48; £54-6-72; £80-8-128.	
4 Artisans, Grades I and II	£36-6-66; £72-6-120.	
1 Deputy Director of Prisons	£1,100.	
3 Superintendents of Prisons	£600-30-720.	
2 Assistant Superintendents of Prisons	£400-12-520-20-600 or £300-12-432-18-450.	
3 First Class Clerks	£140-10-220.	
3 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128.	
2 Chief Wardens, Grade I	£190-10-220.	
2 Headmasters	£190-10-220.	

ESTIMATES 1946-47—INCREASE IN ESTABLISHMENT  
(EXCLUSIVE OF POSTS CREATED UNDER "DEVELOPMENT" HEADS)

Departments	Posts	Salaries
PROVINCIAL ADMINISTRATION	2 Administrative Officers, Staff Grade	£1,600.
	1 Administrative Officer, Class I	£1,400.
	2 Administrative Officers, Class II	£1,200.
	1 Administrative Officer (Temporary)	£800.
	1 Catering Manager	£400; £400; £450-25-600-30-660
	3 Secretary-Typists	£400; £400; £415; £430-20-600
	1 Secretariat Assistant	£200-15-275; £300-20-400
	9 Assistant Chief Clerks	240-12-300.
	6 First Class Clerks	140-10-220.
	9 Second and Third Class Clerks	48; £48; £54-6-72; £80-8-128
* (TRAINING SCHOOL FOR N.A. CLERICAL STAFF)	3 Messengers, Grades I and II	18-2-24; £27-3-36.
	3 Motor Drivers	Rates not exceeding £48.
	7 Interpreters	Rates not exceeding £66.
	1 Boundaryman	£36-6-66; £72-6-120.
	2 Instructors	£240-12-300.
	1 Temporary Instructor	£240.
	1 Wakili	£48-6-72.
	2 Cooks	1 at £24, 1 at £21.
	1 Steward	£18.
	1 Messenger	£18.
PUBLIC RELATIONS	1 Editor, Children's Own Paper	£48; £48; £54-6-72; £80-8-128
	3 Second and Third Class Clerks	Rates not exceeding £48.
	2 Motor Drivers	Rates not exceeding £24.
PUBLIC WORKS	2 Watchmen	£1,200.
	3 Assistant Directors of Public Works	£475; £475; £500-25-600-30-840
	2 Executive Engineers, Grades II, III and IV and Cadet Engineers.	£300-20-400-25-600-30-630.
	1 Mechanical Engineer	£475; £475; £500-25-600-30-840
	3 Engineers, Grade II	£240-15-375.
	3 Engineers, Grades III and IV	£88-8-128; £160-10-220.
	5 Architects	£475; £475; £500-25-600-30-840
	1 Chief Accountant	£1,050.
	5 Accountants	£400; £400; £450-25-600; £800
	1 Chief Inspector	£720 or £300-20-400-25-600.
RESETTLEMENT OF EX-SERVICE MEN	2 Storekeepers and Assistant Storekeepers	£600.
	3 Inspectors, Grades I and II	£400; £400; £450-25-600; £800
	12 Junior Technical Staff, Grades II and III	£400-12-496; £508-12-544-16-56
	10 Technical Assistants	£48; £48; £54-6-72; £80-8-128
	6 Trade Apprentices	Rates not exceeding £72.
	1 Store Attendant, Issuer or Checker, Grade I or II	Rates not exceeding £30.
	2 First Class Clerks	£18-3-36; £39-3-66.
	35 Second and Third Class Clerks	£140-10-220.
	5 Store Clerks	£48; £48; £54-6-72; £80-8-128
	1 Messenger, Grade I or II	£36-6-66; £72-6-120.
SECRETARIAT, NIGERIA	1 Assistant Storekeeper (Temporary)	£18-2-24; £27-3-36.
	2 Inspectors (Temporary)	£550.
	10 Clerks (Temporary)	£500.
	5 Senior Timekeepers	At various rates.
	5 Area Resettlement Officers	£36-6-66; £72-6-120
	13 Resettlement Officers	Various rates.
	1 Assistant Chief Clerk	£240-12-300.
	4 Second and Third Class Clerks	£48; £48; £54-6-72; £80-8-128
	111 Temporary Clerks	Various rates.
	70 Temporary Messengers	Rates not exceeding £24.
9 Temporary Motor Drivers	Various rates.	
12 Night Watchmen	Rates not exceeding £24.	
1 Principal Assistant Secretary	£1,400.	
4 Temporary Secretary-Typists	£400; £400; £415; £430-20-600	
(SUPPLY BRANCH)	1 Assistant Chief Clerk	£240 for local appointment.
	4 Clerical Assistants	£240-12-300.
	2 Telephone Attendants	£36-6-66; £72-6-120.
	1 Driver-Mechanic	£24-3-36.
	1 Transport Clerk (Temporary)	Rate not exceeding £72.
	1 Officer in Charge, Confidential and Coding Branch	£240.
	1 Deputy Officer in Charge,	£400.
	1 Commercial Executive	£300.
	1 Senior Accountant.	£1,200.
	1 Chairman, Pensions Assessment Board	£750-30-840-40-920.
(PENSIONS ASSESSMENT BOARD)	1 Assistant Chief Clerk	£400; £400; £450; £500-25-600
	1 First Class Clerk	£630; £690-30-840-40-1,000.
	2 Second and Third Class Clerks	£240-12-300.
	14 Clerical Assistants	£140-10-220.
	4 Messengers	£48; £48; £54-6-72; £80-8-128
	1 Editor of "Nigeria," and Organizer of Exhibitions	£36-6-66; £72-6-120.
	1 Surveyor of Antiquities	£18-2-24; £27-3-36.
	1 Second or Third Class Clerk	£1,000.
	1 Second or Third Class Technical Assistant	£920.
	1 Motor Driver	£48; £48; £54-6-72; £80-8-128
VETERINARY	3 Assistant Directors of Veterinary Services	Rate not exceeding £48.
	1 First Class Clerk	£1,200.
	2 Second and Third Class Clerks	£140-10-220.
	1 Store Clerk	£48; £48; £54-6-72; £80-8-128
	3 Messengers, Grades I and II	£36-6-66; £72-6-120.
	1 Caretaker, Vom Reading Room	£18-2-24; £27-3-36.
		Rate not exceeding £24.

Departments	Posts	Salaries
ACCOUNTANT-GENERAL	1 Temporary Accountant	Rate not exceeding £720.
AGRICULTURE	19 Production Officers	Rates not exceeding £1,000.
	2 Principal Agricultural Officers	£1,050.
	1 Chief Inspector of Produce	£840-40-920.
AMOUNT	5 Senior Assistant Auditors	£840-40-920.
LIBRARY Appendix "P"	1 Lady Welfare Officer	£350 ; £350 ; £400-20-480.
	3 Junior Technical Staff, Grades II and III	£48, £48, £54-6-72 ; £80-8-128.
	1 Accountant or Assistant Accountant	£400, £400, £450, £475-25-600 ; £630-30-720 or £300-20-400-25-600 ; £140-10-220.
COMMERCE AND INDUSTRIES	3 Chief Foremen	Rate not exceeding £1,000.
CUSTOMS AND EXCISE	1 Textile Expert	£36-6-66 ; £72-6-120.
	1 Clerical Assistant	£720.
	1 Temporary Collector of Customs and Excise	£880-40-1,000.
EDUCATION	1 Senior Education Officer	£400, £400, £450 ; £500-25-600 ; £630 ; £690-30-840 or £300-20-400 ; £425-25-600.
	10 Education Officers	£400, £400, £450 ; £500-25-600 ; £630 ; £690 ; £720-30-840 ; £880- 40-1,000 or £300-20-400 ; £425-25- 600-30-720.
	2 Lecturers	£18-3-36 ; £39-3-66.
	3 Laboratory Attendants	2 at £1,400 and 1 at £1,100.
	3 Assistant Directors of Education	£1,200.
	1 Principal, Higher College, Yaba	£400, £400, £450-25-600-30-720.
	2 Technical Instructors	£600-30-840.
	2 Education Officers	£1,000.
	1 Editor of Nigeria Organizer of Exhibitions and Curator of Antiquities	£36-6-66 ; £72-6-120.
FINANCIAL	5 Clerical Assistants	£140-10-220.
INDUSTRY	1 First Class Clerk	£48, £48, £54-6-72 ; £80-8-128.
	1 Forest Surveyor	£24-3-42.
	16 Forest Guards	£550 ; £550-25-600-30-840.
LOGICAL SURVEY	2 Geologists	£400-12-496 ; £508-12-544-16-560.
	3 Inspectors, Grades I and II	£48, £48, £54-6-72 ; £80-8-128.
	2 Technical Assistants	£18-3-42.
	2 Laboratory Attendants	Rates not exceeding £42.
	2 Interpreters	£140-10-220.
	2 First Class Clerks	£240-12-300.
	3 Registrars, Grade I and Assistant Chief Clerks	£1,600.
	4 Puisne Judges (Supreme Court)	£1,400 or £1,050.
	4 Judge (Protectorate Court)	£1,200.
	4 Assistant Judges (Protectorate Court)	£630, £630, £660-30-840 ; £880-40- 1,000 or £400, £425, £450 ; £500-25- 600-30-720.
	3 Police Magistrates (Supreme Court)	£630, £630, £660-30-840 ; £880-40- 1,000 or £400, £425, £450 ; £500- 25-600-30-720.
	17 Magistrates (Protectorate Court)	£80.
	1 Assistant Labour Officer-in-training	£1,200.
	1 Deputy Commissioner of Welfare	£400, £400, £450 ; £500-25-600-30- 630 ; £690-30-840 ; £880-40-1,000 or £300-20-400 ; £425-25-600 ; £630- 30-720.
	3 Welfare Officers	Various rates.
	3 Assistant Welfare Officers-in-training	£18-3-36.
PRINTING AND SURVEY	1 Litho Pressman and Plategrainger, Grade II	£1,200.
REVENUE	1 Legal Draftsman	£400, £400, £450-25-600 ; £660- 30-840.
ROADS	8 Temporary Engineers	£48, £48, £54-6-72 ; £80-8-128.
	9 Second and Third Class Clerks	£36-6-66 ; £72-6-120.
	1 Clerical Assistant	£18-2-24 ; £27-3-36.
	1 Messenger, Grade I or II	£140-10-220.
	2 Junior Technical Staff, Grade I	£400, £400, £450-25-600 ; £660- 30-840.
	2 Temporary Marine Officers	£140-10-220.
TECHNICAL SERVICES	1 First Class Dispenser	£36-6-66.
	16 Cooks, Washermen, Carpenters, etc., Grade II	£660 ; £660 ; £660-30-840-40-1,000 ; £1,050-50-1,200.
	1 Medical Officer of Health	£1,700.
	1 Deputy Director of Health Service	£1,500.
	2 Assistant Director of Health Service	£550, £550, £575 ; £600-30-840.
	1 Biochemist	£350, £350, £400-20-480.
	1 Dietetician	£1,050.
	1 Malariaologist (Temporary)	£400-12-496 ; £508-12-580-20-600.
TECHNICAL—SLEEPING SICKNESS SERVICE	1 Sanitary Superintendent	£30 ; £30 ; £36-6-48 ; £48 ; £48 ; £54-6-72 ; £80-8-128.
	3 Second and Third Class Nurses	

Departments	Posts	Salaries
MEDICAL—SLEEPING SICKNESS SERVICE —contd.	6 Third Class Sanitary Inspectors	£48; £48; £54-6-72.
	1 Temporary Entomologist	£450; £450; £475; £500-25-600-20.
	9 Sleeping Sickness Control Officers	630; £600-30-840; £880-40-1,300.
	1 Clerk, Non-pensionable	£400; £415; £430; £450-30-720.
	6 Scribes	£36-0-00; £72-6-120.
	5 Senior Fly Boys	£18-3-36.
	8 Fly Boys	£19-3-66.
	8 R.A.M.C. British N.C.O.	£18-3-36.
	1 Second or Third Class Dispenser	£400-12-600.
	2 Senior Assistant Superintendents, Assistant Superintendents and Cadet	£66-0-72; £80-8-128.
POLICE	4 Assistant Chief Clerks	£400; £400; £450; £475-25-600.
	16 First Class Clerks	£660-20-810 or £300-20-400-25-600.
	62 Second and Third Class Clerks	£240-12-300.
	1 Sergeant Major	£140-10-220.
	13 Temporary Assistant Superintendents	£48; £48; £54-6-72; £80-8-128.
	1 Temporary Office Assistant	£84-3-96.
	2 Chief Clerks	£50 or £650.
	1 Quartermaster	£120.
	30 Temporary Third Class Postal Clerks and Telegraphists	£110-15-400.
	1 Wireless Station Superintendent	£110-15-400.
PROVINCIAL ADMINISTRATION	3 Temporary Engineers	£48.
	1 Social Welfare Officer	£400-12-490; £475-12-560-20-600.
	1 Assistant Social Welfare Officer	£475; £475; £500-25-600-30-840.
	1 Social Welfare Officer	£490.
	1 Assistant Social Welfare Officer	£400-12-490; £475-12-560-16-560.
	1 Assistant Social Welfare Officer	£480.
	2 Second or Third Class Clerks	£140-10-220.
	2 Messengers	£36-6-72.
	1 Camp Warden, Kuramo waters	£48; £48; £54-6-72; £80-8-128.
	1 Assistant Social Welfare Officer—resounding	£18-2-24; £27-3-36.
PUBLIC RELATIONS	1 Warden, Remond Home	£48; £48; £54-6-72; £80-8-128.
	1 Assistant Warden, Remond Home	£80.
	5 Supervision Officers	£80-8-128.
	1 Watchman	£48; £48; £54-6-72; £80-8-128.
	1 Port Welfare Officer	£36-3-48.
	2 Assistant Public Relations Officers	Rate not exceeding £48.
	3 Press Officers	£400; £400; £450; £500-25-600.
	4 Temporary Office Assistants	£630; £600-30-840; £880-40-1,000 or £900.
	1 Director of Publicity	20-400-25-720.
	1 Cinema Officer	£300-40-500.
1 Cinema Cameraman	£240.	
1 Assistant Cinema Officer	£800-40-900.	
1 Technical Director (Radio)	£600-30-720.	
1 Producer (Radio)	£400-15-600.	
1 Recording Engineer (Radio)	£800-40-900.	
1 Confidential Secretary	£600-30-720.	
1 Publicity Artist	£400; £400; £445; £430-20-600.	
PUBLIC WORKS	5 Timekeepers, Grades I-III	£400-15-600.
	4 Clerical Assistants	£18-3-36; £39-1-50.
	3 Architects	£36-6-56; £72-6-120.
	2 Secretariat Assistant	£60-1,000.
SECRETARIAT, NIGERIAN (SUPPLY BRANCH)	1 Motor Driver	£200-15-275; £300-20-400.
	1 Accountant	Rate not exceeding £48.
	2 Office Assistant	£40; £40; £45; £475-25-600.
	5 Assistant Inspectors of Pensions	£450-30-720.
VETERINARY	1 Second or Third Class Clerk	£300-40-500.
	2 Livestock Superintendent	Rate not exceeding £128.
	2 Second and Third Class Railway Clerks	£48; £48; £54-6-72; £80-8-128.
	1 Principal Veterinary School	£400-12-490; £500-12-544-16-560.
	4 Veterinary Education Officers	£48; £48; £54-6-72; £80-8-128.
	1 House Master	£1,000.



