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DATE. ⇨ 6/3/73

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1. Mr. Sealy King 31.12.39
is: a copy of notes taken at 39th meeting of
M.C.

Mr. Sealy King does not seem
to have been of very great assistance
to the M.C. - and I wonder if
he is entirely correct in his state-
ment in regard to the alienation
of land to 'stranger natives'!

The report of the Governor's Compt.
is confidential and has not been
published. There are insufficient
copies in his office ~~etc~~, none
are available in Nigeria and the
report is now out of print. Lord
Hailley will certainly see a copy of
the report in W.A. if he has not
already seen a copy here. I
doubt whether we need worry
about sending a copy to Geneva
at the moment and ^{there wait} suggest to
see if mention is made of
Mr. P.'s undertaking in the
first report to the meeting.
A copy of (11) has been sent to
the C.S. bags and we need not
only acknowledge receipt of (11)
nothing else.

Mr. Hobart to see and then
? to proposal - Shawley
.. 5/1

papers in
Civ. C.S.

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Mr. Herbert

A copy - and it is the last one
in case it is available from this office -
of the W. African press conference report
is being sent to Lord Hailey promptly,
in another connection in accordance
with Mr. Davis's instructions. If
Parsons requires a copy it will have
to be got from Nigeria, but I should
want to see as Mr. Thornley suggests
I am afraid Major Darty King did not
shine at the meeting. but he was
admitted by a slip of the tongue
might have let him down greatly
(perhaps they did). As proposed
J.P. Marshall by Mr. Thornley

re Mr. Marshall's letter

has a return in 10 days time

J.P. Marshall
6/1

I have signed the report in the past
and I am sure you can find the report of
the W. African Conference?

Thornley
8/1

A 5/0 letter has just been sent on 33586/59
to Mr. Woolley (Nigeria) asking whether
more copies can be spared. R.H.H.

Receipts
Herbert's
minutes

2.

Major L. Sealy - King
Is off of the text of the obsers. of the P.M.C
in the Casarum Report.

C. 1. 340

A copy of the encl: 6 (2) has
been sent to the C.S., Lagos
? Mr. Herbert to see
? How acknowledge receipt of
(1) and (2) together noting that
copies have in each case been
sent to the C.S., Lagos -

July

Thornley

Unless you have any
comments at this stage!

J.P. Marshall
12/1

No obsers.

Thornley
12/1

Draft L/W

Thornley
15/1

3

To Major Sealy - King answer 1/2. - 16.1.40.

See
O.G.R. Wain
18.1.40

Woolley
See on
22/40

Ally

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4
 Minutes of the 37th Session of the P.M.C.
 held at Geneva from 12th to 21st Dec, '39.
 (Copies have been sent to Hig. on the Genl. Hqs. 3915/4488)

The minutes relating to the Camerons
 are at Hqs: 69-84.

Copies of the minutes and of the
 observations of the P.M.C. have already
 been sent to the Generals in genl:
 papers and I think we can safely
 take it that the information asked
 for by the Commission will be
 included in the Report for 1939
 now in course of preparation.

There is however one point as to
 which info is sought which is
 common to Togoland and Cameroun
 areas. It concerns the position of
 the Mandated Territory in relation to
 the war in which the Mandatory
 Power is engaged.

- It is raised up: T.T. at p. 23
- "Cameroun at p. 69
- "Togoland p. 87

The Governors will presumably
 deal with this point and it occurs
 to me that it is obviously desirable
 that they should make identical
 statements on this point and that
 that can only happen if guidance
 is forthcoming from the L.G.S.

Time is getting short and if
 anything is going to be done it will
 have to be done early. They
 statement which it may be desired that

M Luke has taken
 this. V.P.

Generals should include in their
 reports what: there has to be telegraphed
 to them.

? To G.D. Frederick.

Chamberlay
 25.4

As regards the previous reply
 given by Capt Lilly about the
 status of Togoland see para. made
 on p 5 of 20 on 31/03/39 G.C.

The reply to this point in the next
 annual reports will be given on
 the lines of the message marked as
 6 on 16/9/39 ^{Secret}/_{General}
 with back.

Perhaps would get FO concerned
 before telegraphing to the four. (If we
 don't let. by any publisher to
 a lot of unnecessary trouble)

O. G. R. Wilson

26.4.39

I agree that we had better get 7.9
 in currency - other telegraph to the
 various Governments.

A copy of the letter to G.O.

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H
Minutes of the 37th Session of the P.M.C.
held at Geneva from 12th to 21st Dec, 39.
(Copies have been sent to Hig on the Gal. Hqs. 3915/449)

The minutes relating to the Camerons
are at pp: 69-84.

Copies of the minutes and of the
observations of the P.M.C. have already
been sent to the Generals in general:
papers and I think we can safely
take it that the information asked
for by the Commission will be
included in the Report for 1939
now in course of preparation.

There is however one point as to
which info is sought which is
common to Togoland and Cameroun
territories. It concerns the position of
the Mandated Territory in relation to
the war in which the Mandatory
Power is engaged.

- It is raised up: P. 7. at p. 23
- " " " Cameroun at p. 69
- " " " Togoland p. 87

The Governors will presumably
deal with this point and it occurs
to me that it is obviously desirable
that they should make identical
statements on the point and that
that can only happen if guidance
is forthcoming from the S.G.

Time is getting short and if
anything is going to be done it will
have to be done early and they
statement which it may be desired that

M. J. has taken
this. U.P.

Generals should include in their
reports what: have to be telegraphed
to them.

? To G.D. Frederic.
Chamley
25.4

As regards the previous reply
given by Capt Lilly about the
status of Togoland see passage made
on p 5 of 20 on 31/03/39 G.C.

The reply to this point in the recent
annual reports see passage made on
the lines of the passage made on
6 on 16/9/39 ^{sent} _{forward} _{under cover}.

Perhaps would get F.D. Concurrence
before telegraphing to the force. (If not
don't let by any publication to
& (W of currency trouble)

O. G. R. Wilson
26.4.39

I agree that we had better get F.D.
in concurrence with telegraph to the
various Governments.
A copy of the letter to F.D.

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Subsequent telegram to Tonganyika
should be placed on 42009/40 T.T.
which contains the copy of the Minute
minutes that is now being considered
by T.T. Dept. (The language should see
the file is now as it can be released.)

Ed Lloyd
21/4/40

I am afraid I am not very clear what we
are proposing to do. I do not consider
that the legal question of the belated
status or otherwise of Mandated Territories
should be discussed during the war with
the P.M.C. at all.

Heaven knows what might be said.

H.L.
3/4

Mr. Downie

As I understand it the issues are:-

- (a) Should we devise, for inclusion in the reports which are now being prepared, a common formula which will deal with this point?
- (b) Alternatively, should we evade the question?
- (c) Should we instruct our representatives in advance as to the line which they are to take if this question comes up during their oral examination by the P.M.C.?

It would be helpful if we could have your views. It is clearly essential that we should have

a

||
a common front as regards all our Mandated Territories on this point.

A.J.S.

2.5.40.

Sir G. Bushe.

Mr. Dawe.

Mr. Thornley has noted that this rather foolish question was raised at the last session of the P.M.C. - as might be expected, by that wooden lawyer, M. Van Asbeck. On each occasion the accredited representative managed to evade it.

It is more than likely that M. Van Asbeck will return to the charge when the P.M.C. next meets, and it may be rather difficult to avoid giving some kind of reply. Of the alternatives mentioned in Mr. Dawe's minute I would definitely rule out (a). There is no need for us to take the initiative in drawing attention to the point by inserting a formula in the Annual Reports of the Mandated Territories.

I suggest that all the accredited representatives should be informed of the possibility that this question may be raised and that they should be instructed to reply in the terms of the passage marked A in No. 6 in 169 General,* and to decline to make any further statement.

It

* This formula was, I think, suggested by Sir G. Bushe.

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It will be as well -

(1) to obtain F.O. concurrence before instructing accredited representatives on these lines, and

(2) to inform the Governors of Tanganyika and Nigeria and the High Commissioner for Palestine of the decision reached.

Mr Downie

2.5.40.

It seems extraordinary to me that in the middle of a war of this sort anyone should be attending upon the P.M.C. at Geneva at all, but that our representatives should be expected to answer, at this stage, such an abstract and juridical question as that propounded, seems to me only to indicate a lack of responsibility on the part of the P.M.C.

It will not surprise me at all if, after the war, a number of things we have done in the Mandated Territories are challenged and we shall then have to consider our defence very carefully. I do not like the idea of prejudicing that position by some ill-timed remarks now, and you may be certain that once our people open their mouths on the subject they will be mercilessly cross-examined. I should have hoped, therefore, that our representatives would say that they are not in a position at this stage to discuss any such question, but if you decide that something must be said I cannot think of anything better than the formula which, as Mr. Downie says, I invented on another paper.

|| (Please let me see these papers again when any conclusion has been reached).

HB 3.5.40.

I agree emphatically with Sir G. Bushe that it is extraordinary that in the present state of things we should be sending people to Geneva to be examined by a body like the P.M.C. But the fact is that we have got to send these representatives: and I think that it is only fair and prudent that we should give them prior instructions as to the manner in which they are to handle this particular point if it is raised. Some of our representatives are not particularly experienced in matters of high policy: and if we do not give them guidance they may say something injudicious which will embarrass us later.

Draft a letter putting the matter to the Foreign Office. Inform them that our views are in the sense of "A" and that we would propose to instruct our accredited representatives as at "B": and ask for an early expression of their views.

Atme
AGB -3.5.40.

1. Draft for conc. h/w.
2. Mr. Downie has asked for draft.
3. Mr. Bushe's reply.
4. Mr. ... should see when the draft letter has gone.

see Chamberlain's file

Chamberlain
.. 6.5.

| | | | | | |
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5 F.O (cons) 15/6 15.5.40.

Copy action
re draft of 6.

ambert/fores

result in
a dispatch

Due to remain
geographical

F.O. (C.6820/1596/98) 21.5.40
agrees to the proposed instructions to the accredited
representatives.

It seems more unlikely than ever
now that the P.M.C. will meet in
London, but we must, I imagine,
continue to be prepared for a meeting.

The P.P. and Middle East Dept's
should see (b) and copies should be
placed on all the files referred to in
'Further Action' column on the aft of (S).

He should also, I think, send
copies of (S) and (b) to Governors
Nigeria and C.C. info: LF and
the P.P. and M.E. Dept's may wish
similar action to be taken in the
territories with which they are concerned.

Chamberlain
22.5.

In. J. Smith

I suppose X still represents the position
but can you say please: we are trying to see
if Gates' instructions went down all needless
cases with governors

J.S. Smith
22/5.

in present circumstances
It is quite impossible to say when the
P.M.C. meeting will be held as proposed
or, if not, later in the year, but I think we
have still to assume that it will be held, and
I therefore consider that the action suggested by
Mr. Chamberlain should be taken.

J. Chamberlain
22.5.40.

In. J. Smith

I am informed that the question was
discussed in minutes by higher authority
in connection with Palestine recently. I am
not sure whether this was on general or Palestine
file. Mr. Dore suggested to me in conversation
that the general policy of our sending
any accredited representatives abroad at
such times as these ought to be considered.
I do not know if the other minutes referred
to above have any bearing on this. Can
you say pl.

J. Chamberlain
23/5.

I have not seen any minutes in this case
as Mr. Dore tells me he has not seen any either.
It was suggested to Mr. C. Pakenham that he might attend
the next session of the P.M.C. personally, but he
indicated that he is prefer to send Mr. Chamberlain
as accredited representative.

If Mr. Dore wishes to raise the question of X
the most appropriate paper on which to take this action
will be 3915/10/40. I will have further attention
to the minutes on 3915/9/39, commencing with Sir J.
Dunlop's minute of the 29/9/39 and using the same words
of the 12/10/39.

J. Chamberlain
23/5.

Mr. Chamberlain
Mr. Chamberlain

P.P.O.

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The White Paper - as to my minutes of 29/5 above
 no. 5031/40 Palestine, which
 the news was expressed that it was
 quite conceivable that ~~there~~ a meeting
 of the P.H.C. could be held this year as of
 the 6 countries represented on the commission
 5 are directly concerned with the war, & 3
 are strikers of hostilities. But on that file
 the ^{minutes} of I has decided to approve the 11
 proposals for accredited representatives for
 Palestine. (The file is in action with the ^{file})
 we could, of course, ~~send~~ proceed
 on the lines which the ^{early} ~~document~~ suggests
 & then circulate to T.T. & h.E. Dept.
 to consider any action vis-a-vis the ~~territories~~
 But it does seem a wasted time.
 Alternatively we might defer action
 & brief the accredited Reps ourselves
 here when they arrive. I should prefer
 to do this. The point is not one on which it
 would seem necessary to consult Gov.
 and in a month or so we may know
 whether a meeting will take place.
 T.T. & h.E. Dept. should see 546.

J.M. ^{Stothart}
 29/5.

The only point of telling Govs now
 as in 546 is that the P.H.C. has indicated
 that it wishes to raise the question of status
 as a special question in connection with

for 1947 reports - see p. 129 of ^{P.H.C.} ~~the~~ reports
 4. ~~R~~ & Gov's may want that they
 should put into their off reports. Lower
 ? wait a month & if the 4 & 5 to
 meeting arrange to Gov's acc. rep.

O.G.R. Williams

24.5.40

Ingraham B. v. acc.

Alton

H.J.S.

25.5

24/6 (p. 2)

Re: action file
 draft 5 and copies
 of 6 ~~revised~~
 Donegan
 J.G. } Dept. to see
 M.E. }
 Secy of Budy to see

Seen. A.C. Cabinet Board 28.5.40.

Chamberlain 28.5.40.

Seen: copy 2 (5) & (6) lines
 placed on the T.T. file.
 E. Stothart
 28/5/40.

Seen
 D. Stothart
 28/5/40
 R. Stothart
 28/5/40

Seen with one page in Septoria
 H.B. 29/5.

O.D.
 JUN
 4

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Mr. Herbert,

Can you say please whether the
question of the next meeting of the P.M.C.
is still in the realm of uncertainty?

Chamley
29.6

The General file concerning the answer to your
question (3915/10/40) has been sent to Mr. Williams
as the Assistant Secretary advised this morning in
drafts of telegrams to the Governor. The telegrams
tell him that it is impossible to foresee when the next
meeting of the P.M.C. may take place as the only
arrangements for the attendance of representatives at
the meeting which is no longer to convene next August
may be cancelled.

~~Chamley~~
29/6

In the light of Mr. Herbert's remark above,
I think we can now? But say,

Chamley
29.6.

1/7/40
Edw. M. Boyd.
L. Williams
L. Lambert
1.7.40
1.7.40

Wors. J.B. Sidchik
1/7
at home

7 To O.A.G. Tel. 651 on 3915/10/40 2.7.40

MM

7

10
7

Draft
3915/10/40.

TELEGRAM from the Secretary of State for the Colonies to the High Commissioner for Palestine, and the Officers Administering the Governments of Tanganyika, Nigeria and the Gold Coast.

Sent 6.30 p.m. 2nd July, 1940.

No. 551.
No. 323
~~No. 651~~
No. 481.

Permanent Mandates Commission.
Date of next meeting may now be regarded as postponed indefinitely and any arrangements made for sending representatives to meeting which it had been in contemplation to hold in August will have to be cancelled.

5 12

C. O.

Mr. Thornley 6/5 11
Mr. Sidebotham 6/5
Mr. Downie 6/5 & 9/5
Mr. Boyd 7/5

Mr. C. J. Jeffries.

Mr. A. J. Dawe. 7/5
Sir G. Bushe 9/5
Sir J. Shuckburgh. 9/5/40

* Permt. U.S. of S. 13.5 F.S.

Parly. U.S. of S.

Secretary of State.

Sir,

Ansuf 6

May 1940.

C. D.
14 MAY
14

I am etc. to inform you that on the occasion of the examination by the Permanent Mandates Commission in December 1939 of the Annual Reports for 1938 on the Administration of the Territories in Africa under British Mandate, the accredited representatives were asked questions concerning the status of these Territories in view of the state of war existing between the Mandatory Power and Germany. In the absence of specific instructions non-committal replies were given, but it is more than probable that the question will again be raised at the examination of the Annual Reports on the administration of these Territories for the year 1939.

2. While it is not desired to take the initiative in drawing attention to the point by inserting a formula in the Annual Reports for 1939, it is considered that the accredited representatives should be informed of the possibility that the question may be raised and that they should be instructed ^{as to} the terms of the reply which they should give in such eventuality.

3. It is accordingly proposed, subject

DRAFT.

THE UNDER SECRETARY OF STATE,
FOREIGN OFFICE.

FURTHER ACTION.

Copies to: 30112/40
31057/40
31103/40
42009/40
42073/39
169 General Secret.

and on pmt. sent. 4 Feb. 40. If indicating origin sent.

*Copies taken
13
16
Have been sent.
RHH
46*

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to the concurrence of Viscount Halifax, that the accredited representatives shall be authorised to reply to any such question that, as His Majesty is at war with Germany, the Territory concerned is included in the Territories under his jurisdiction which are covered by that state of war. If pressed for further elucidation, they should decline to amplify their statement. The position of Trans-Jordan raises difficulties of a somewhat special character. It is suggested that, ~~if the question is raised,~~ the accredited representative might ~~reply~~ simply ^{refer to} ~~that under~~ Article V of the Agreement between His Majesty's Government and the Amir of Trans-Jordan, ^{under which} "His Highness the Amir agrees to be guided by the advice of His Britannic Majesty tendered through the High Commissioner for Trans-Jordan in all matters concerning foreign relations of Trans-Jordan."

Should the Commission challenge the appropriateness of the formula as applying to Trans-Jordan,

4. I am to inquire whether Lord Halifax concurs in the course of action suggested in the preceding paragraph. An early reply to this letter would be much appreciated.

I am, etc.

SIDEBOTHAM

13/4A

30456

draft in 3915/10/10/ful.

NIGERIA

Downing Street,

No. 227.

17 April, 1940.

Sir,

I have the honour to transmit to you a copy of the Minutes of the thirty-seventh Session of the Permanent Mandates Commission, held last December, at which the Annual Report on the Cameroons for the year 1938 was considered. The relevant Minutes will be found in pages 68-84, and the observations of the Commission on pages 130-131.

2. Further copies of the Minutes will be forwarded as soon as they are received from the League of Nations.

I have the honour to be,

Sir,

Your most obedient,

humble servant,

(Sgd.) MALCOLM MacDONALD

OFFICER ADMINISTERING
THE GOVERNMENT OF
NIGERIA.

NIGERIA

No. 227

*draft in
3915/10/10/ful.*

30456

13/4A

Downing Street,

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Sir,

Your most obedient,

humble servant,

(Sgd.) MALCOLM MacDONALD

OFFICER ADMINISTERING
THE GOVERNMENT OF
NIGERIA.

LEAGUE OF NATIONS

PERMANENT MANDATES COMMISSION

MINUTES

OF THE

THIRTY-SEVENTH SESSION

Held at Geneva from December 12th to 21st, 1939

including the

REPORT OF THE COMMISSION TO THE COUNCIL

GENEVA, 1940

PUBLIC RECORD OFFICE

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ANNUAL REPORTS OF MANDATORY POWERS

submitted to the Council of the LEAGUE OF NATIONS in accordance
with Article 22 of the Covenant

According to Article 22 of the Covenant, the mandatory Powers have to submit to the Council of the League of Nations annual reports on the administration of the territory placed under their respective mandates.

The only reports which have been published by the League Secretariat are those for 1924. In order, however, to enable libraries and persons who are interested to obtain without difficulty the other reports, which are published by seven different Governments, the Publications Department of the League of Nations has obtained a certain number of such of these reports as are still in print and will supply them at cost price.

A complete list of the reports which can still be supplied will be sent free of charge on application.

Text of the Mandates and Various Documents of a General Character

| | | |
|---|-----|--------|
| British Mandate for East Africa (C. 449(1)(a) M. 345(a) 1922 VI.) (French and English texts) | 9d | \$0.15 |
| British Mandate for Togoland (C. 449(1)(b) M. 345(b) 1922 VI.) (French and English texts) | 9d | \$0.15 |
| British Mandate for the Cameroons (C. 449(1)(c) M. 345(c) 1922 VI.) (French and English texts) | 9d | \$0.15 |
| French Mandate for Togoland (C. 449(1)(d) M. 345(d) 1922 VI.) (French and English texts) | 9d | \$0.15 |
| French Mandate for the Cameroons (C. 449(1)(e) M. 345(e) 1922 VI.) (French and English texts) | 9d | \$0.15 |
| Belgian Mandate for East Africa (C. 449(1)(f) M. 345(f) 1922 VI.) (French and English texts) | 9d | \$0.15 |
| Mandate for Palestine and Memorandum by the British Government relating to its application to Trans-Jordan approved by the Council of the League of Nations on September 16th, 1922 (C.P.M. 466.) (C. 529 M. 314 1922 VI.) (French and English texts) | 9d | \$0.15 |
| Mandate for Syria and the Lebanon (C. 328 M. 313 1922 VI.) | 9d | \$0.15 |
| Mandate for Nauru (21/31/14a.) (French and English texts) | 6d | \$0.10 |
| Mandate for German Samoa (21/31/14b.) (French and English texts) | 6d | \$0.10 |
| Mandate for German Possessions in the Pacific Ocean situated South of the Equator other than German Samoa and Nauru (21/31/14c.) (French and English texts) | 6d | \$0.10 |
| Mandate for German South West Africa (21/31/14d.) (French and English texts) | 6d | \$0.10 |
| Mandate for the German Possessions in the Pacific Ocean lying North of the Equator (21/31/14e.) (French and English texts) | 6d | \$0.10 |
| Constitution of the Permanent Mandates Commission approved by the Council on December 1st, 1920 and revised on January 10th, 1922 (C.P.M. 386(1)) | 1d | \$0.02 |
| Rules of Procedure of the Permanent Mandates Commission (C.P.M. 8(2)) (C. 404(2) M. 325(2) 1921 VI.) | 1d | \$0.02 |
| Organic Law for Syria and the Lebanon (Ser. L. o. N. P. 1930 V.I.A. 3.) | 1/3 | \$0.30 |
| Report of the Commission entrusted by the Council with the Study of the Frontier between Syria and Iraq (Ser. L. o. N. P. 1932 V.I.A. 1.) | 6/2 | \$1.50 |

[Communicated to the Council
and the Members of the League.]

Official No.: **C. 7. M. 5.** 1940. VI. 15

Geneva, December 21st, 1939.

LEAGUE OF NATIONS

PERMANENT MANDATES COMMISSION

MINUTES

OF THE

THIRTY-SEVENTH SESSION

Held at Geneva from December 12th to 21st, 1939

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REPORT OF THE COMMISSION TO THE COUNCIL

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PERMANENT MANDATES COMMISSION

MINUTES OF THE THIRTY-SEVENTH SESSION

Held at Geneva from December 12th to 21st, 1939.

The following members of the Commission took part in the work of the session :

- M. ORTS (*Chairman*);
- M. RAPPARD (*Vice-Chairman*);
- BARON VAN ASBECK;
- Mlle. DANNEVIG;
- M. GIRAUD;
- LORD HAILEY;
- COUNT DE PENHA GARCIA.
- Expert of the International Labour Organisation*: Mr. C. W. H. WEAVER.
- Secretary*: M. E. DE HALLER, Director in Charge of Mandates Questions.

The following accredited representatives of the mandatory Powers attended certain meetings of the Commission :

- For the Cameroons under British Mandate*:
Major L. SEALY-KING, District Officer, Nigeria.
- For the Cameroons under French Mandate*:
M. REPIQUET, Honorary Governor-General of the Colonies, former Commissioner of the French Republic in the Cameroons.
- For Tanganyika Territory*:
Mr. J. E. S. LAMB, Deputy Provincial Commissioner, Tanganyika.
- For Ruanda-Urundi*:
M. HALEWYCK DE HEUSCH, Permanent Recruitment Secretary, former Director-General in the Belgian Colonial Ministry;
- Assisted by
M. VAN HOOF, Chief Medical Officer of the Belgian Congo.
- For Togoland under British Mandate*:
Captain C. C. LILLEY, O.B.E., former District Commissioner in Togoland.
- For Western Samoa*:
Mr. R. M. CAMPBELL, M.A., LL.B., Ph.D., New Zealand Government's Economic Adviser in London.

All the meetings of the Commission, with the exception of part of the first, were private.

¹ Absences of the Members: M. Orts : eighth and ninth meetings; M. Rappard : first six meetings; Mr. Weaver : last meeting.

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FIRST MEETING

Held on Tuesday, December 12th, 1939, at 11 a.m.

Opening Speech by the Chairman.

The CHAIRMAN spoke as follows : I have the honour to declare the thirty-seventh session of the Permanent Mandates Commission open.

In the first place, I owe it to my colleagues to thank them for their willingness to postpone the date of our session, which was originally convened, as you know, for November 17th. At that time, owing to the prevailing circumstances, it would have been extremely difficult for some of them to leave their countries, and so I took the initiative of proposing an adjournment. Thanks to the goodwill of those members whose movements were not thus hampered, the proposal was accepted, though it may have involved some inconvenience for them. I am extremely grateful to them.

I must also apologise to the accredited representatives of the mandatory Powers, who had been obliged to make their arrangements for attendance at Geneva at the beginning of November and were informed at the last moment of the adjournment of the session.

Since our last meeting, Lord Hankey, who had been appointed by the Council on May 23rd of this year, addressed a letter to the Council, dated September 7th, 1939, resigning his membership of the Mandates Commission.

As every one of you is aware, Lord Hankey has joined the United Kingdom Cabinet, and this has involved his resignation as a member of the Commission in accordance with the provisions of our constitution. I am sure I shall be interpreting the feelings of us all when I express our regret that our collaboration with Lord Hankey was so short; we shall remember him as a man of great charm of manner and also as a colleague in whom we were conscious of merits — especially that of great conscientiousness — for which he was known and reputed even before he became a member of this Commission.

Lord Hailey, who was a member of the Commission from September 19th, 1936, to March 7th, 1939, has responded to the appeal of the Council of the League of Nations and agreed to sit once more on the Commission. I welcome him very cordially. When he left us, we had no reason to hope that the separation would be but momentary and when, as we then thought, we finally took leave of him, we expressed our unreserved appreciation of his collaboration, which had proved of exceptional value. Lord Hailey can therefore be in no doubt as to the satisfaction with which we now welcome him back to take up that collaboration once more.

It is customary for the Chairman to give an account at the beginning of each of our sessions of the discussions to which consideration of the report of the previous session of the Commission has given rise in the Council and/or Assembly of the League. As my colleagues are aware, circumstances have not yet made it possible for the Council or Assembly to proceed with the consideration of our last report.

The Chairman added that M. Rappard was expecting to attend the meeting of the Commission in two or three days' time.

M. Palacios had intimated that he would be prevented from attending.

Statement by the Director in charge of Mandates Questions.

M. DE HALLER made the following statement :

It is customary for the Secretariat to inform the Commission at the opening of its session of the activities of the Secretariat since the closure of the last session. As the Commission's time is strictly limited, I do not propose to go into details. I will confine myself to making communications of which it is necessary to take note, as follows :

- 1. The Minutes and report of the thirty-sixth session, held in June last, were distributed to the Council on August 17th, and to States Members on August 19th, 1939.
2. The annual reports to be examined at the present session reached the Secretariat in the following order :

Table with 3 columns: Territory, Administrative period, Date of reception. Rows include Tanganyika Territory (1938, June 1st, 1939), Western Samoa (1938/39, August 25th, 1939), Cameroons under British Mandate (1938, August 30th, 1939), Togoland under British Mandate (1938, August 30th, 1939), Ruanda-Urundi (1938, September 1st, 1939), Cameroons under French Mandate (1938, November 11th, 1939).

1 This report appeared on the agenda of the thirty-sixth session; but, in view of the length of its programme, the Commission postponed consideration of it to the present session.

No report has so far been submitted on the islands under Japanese mandate for 1938.1
3. Thanks to the assistance which the accredited representatives of the mandatory Powers have been good enough to lend to the Secretariat, the work of bringing up to date the collection of statistical tables concerning the various mandated territories (the last edition of which was published in 1933) is now practically complete.2

Adoption of the Agenda and Programme of Work.

The Commission adopted its agenda (Annex 2) and programme of work.
(The Commission went into private session.)

Western Samoa : Examination of the Annual Report for the Year ended March 31st, 1939.

Mr. R. M. Campbell, Economic Adviser to the New Zealand Government in London, accredited representative of the mandatory Power, came to the table of the Commission.

WELCOME TO THE ACCREDITED REPRESENTATIVE

The CHAIRMAN welcomed Mr. R. M. Campbell, Economic Adviser to the New Zealand Government in London. Mr. Campbell had been accredited for the third time by the mandatory Power as its representative on the Commission.

He understood that Mr. Campbell had recently visited the mandated territory. This circumstance could not fail to increase the value of his co-operation with the Commission, which the latter had already had occasion twice before to appreciate.

GENERAL STATEMENT BY THE ACCREDITED REPRESENTATIVE

Mr. CAMPBELL made the following statement :

The first source of information at the disposal of the Commission in its consideration of the administration of Western Samoa is the annual report. This, I hope, covers all the points raised by the Commission in the 1938 session and then left outstanding. Supplementing this, I will communicate to the Commission the substance of a letter from the Prime Minister, dated August 18th, 1939, and of his cablegram, dated December 5th, 1939.

The Prime Minister wrote on August 18th that the Administration was continuing to function with complete normality. Cabling on December 5th, he reported that the Faipule election had passed off quietly, representatives being returned for forty-one constituencies.

In his letter of August 18th, the Prime Minister further stated that the Governor-General of New Zealand had recently visited the territory, where he received messages of loyalty from all sections of the community, including the Samoans, the population of mixed blood and the German nationals. The visit was successful in every way, and appeared to have had a useful effect.

A reference to the value of the Governor-General's visit was made in the Legislative Council on August 1st, 1939.

The Prime Minister's letter further referred to the subject of medical practitioners. Difficulties were still continuing in connection with training additional native medical practitioners. The proposed additions to the Central Medical School in Suva had been postponed by the Government of Fiji : as a result, it was still impossible to increase the number of trainees as the Administration would wish. It was hoped, however, that this difficulty would be removed next year, and, in the meantime, efforts were being made to arrange for an increased number of boys to be accommodated outside the school.

Cabling on December 5th, the Prime Minister added that five additional trainees were proceeding to the school in Suva in January 1940.

Reference was made in the 1937/38 report, page 25, to an epidemic of jaundice : the 1938/39 report, page 26, painted a more serious picture.

In his letter of August 18th, the Prime Minister stated that the attack continued to be prevalent. It appeared to be a new, or at any rate an obscure, disease, and, he added, "an attempt may be made to obtain an expert from Queensland where similar but, it is believed, not identical conditions exist; but it is not yet possible to say whether such an expert can be obtained."

Cabling on December 5th, the Prime Minister stated that the epidemic was decreasing. It had been found impossible to secure expert field investigators; arrangements had been made with the Director-General of Health in Queensland and the Hooper Foundation in the University of California for examination of specimens.

1 At the thirteenth meeting (see pages 118 and 119), the Commission was informed that the Japanese Government's report had been despatched from Tokyo during November.
2 See Minutes of the Thirty-fifth Session of the Commission, page 188.

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LEGAL STATUS OF THE SAMOANS

Lord HAILEY put a question with regard to the statement in section III of the report to the effect that "the Samoan Status Ordinance of 1934 has been amended by deleting its former requirement that part-Samoans of European status, on applying for the legal status of Samoans, should 'live as Samoans'". Was the status contemplated in the ordinance a purely internal status?

Mr. CAMPBELL answered that he so interpreted the ordinance.

Lord HAILEY asked what was the reason for Samoans' being precluded from holding shares in companies (page 3 of the report).

Mr. CAMPBELL replied that this question seemed to be a matter for the administrative officials on the spot. He doubted if the restrictions had any serious consequence for the Samoan population.

Count DE PENHA GARCIA thought that the status of the several elements of the population was described with commendable clearness in the report.

INTERNATIONAL CONVENTIONS

Count DE PENHA GARCIA said he had asked in the previous year for a list of international Conventions applicable to Western Samoa. The mandatory Power had been good enough to supply a valuable and interesting list in reply on page 3 of the report, for which he was grateful.

Certain of the entries might seem at first sight a little surprising: for example, the Convention of December 9th, 1923, on the International Regime of Railways was apparently applicable to Western Samoa, in spite of the fact that there were no railways in the territory. No doubt, however, if one day there were railways in the territory, they would be effectively regulated by the Convention.

SECOND MEETING

Held on Tuesday, December 12th, 1939, at 3.15 p.m.

Western Samoa : Examination of the Annual Report for the Year ended March 31st, 1939 (continuation).

Mr. Campbell came to the table of the Commission.

PARTICIPATION OF THE NATIVES IN PUBLIC AFFAIRS : RÔLE OF THE MAU AND ANTI-MAU MOVEMENTS

M. VAN ASBECK, referring to the statement in the report concerning the appointment of four Samoan members to the Legislative Council, asked whether he was right in thinking that, although legally they were nominated by the administrator, in fact they might be considered to have been elected, as the administrator always followed the proposals made to him. Do they belong to the Mau or to the New Mau? Were relations satisfactory between the Administration and the Mau and the New Mau?

Mr. CAMPBELL replied that the members in question were chosen on behalf of the villages, the nominations made locally being accepted. They were all members of the Mau. Relations between the Administration and both the Mau and the anti-Mau were quite satisfactory. The position as between the Mau and the anti-Mau was not an occasion of difficulty. The situation was calm and satisfactory, and there was nothing new to report since the last report.

M. VAN ASBECK enquired whether the Mau had any influence in the Fono of Faipule.

Mr. CAMPBELL answered in the affirmative. Most members of the Fono would be members of the Mau. It was possible that there might be less emphasis at the present time than a few years ago, but their dress alone would indicate their membership of the Mau. He added, in reply to a further question, that there was a substantial structural difference between the Legislative Council and the Fono of Faipule. The former was a more European institution, and its members included officials of the Administration. The latter was a distinctly Samoan institution, meeting in Samoan fashion.

Mlle. DANNEVIG enquired as to the relations between Mr. Nelson and the Administration.

Mr. CAMPBELL replied that Mr. Nelson was a member of the Legislative Council, elected by Europeans. Relations between him and the Administration were quite satisfactory, calling for no special comment.

M. GIRAUD enquired as to the position of the anti-Mau since the death of Malietoa. Did his successor in the leadership of the anti-Mau wield as much influence? Had he, too, been appointed Fautua.

Mr. CAMPBELL did not know the position to have been altered. Malietoa's successor as Fautua had not been appointed. The relations between the Fautuas and the Administrator were informal in character, but much appreciated on both sides.

ACTIVITIES OF THE MAU GUARDSMEN

M. VAN ASBECK enquired as to the activities of the Mau guardsmen.

Mr. CAMPBELL was aware of no change, nor of any special significance attached to their activities.

M. VAN ASBECK suggested that the existence of a private police force was always risky.

Mr. CAMPBELL quoted in reply an answer to a question in the New Zealand Parliament in September 1938 (reported in the *Western Samoa Mail*, October 1st, 1938), in which the Minister expressed the opinion that the Mau guardsmen were useful for keeping roads clear and in directing traffic. The Minister compared their action with the control exercised in similar respects by the Maori police.

POWERS OF THE OFFICIAL AND UNOFFICIAL VILLAGE HEADS

M. VAN ASBECK said that the Commission had asked in the previous year¹ for "more detailed information on the relations between the official and unofficial village heads, who appear to have a parallel authority".

The reply in the present report (page 5), for which he was much obliged, suggested that the chiefs and orators of each village, acting as a group, directed communal village activities of a nature *not compulsory by law*, such as village work on utilities and health measures, the planting of a sufficiency of food crops, enquiry into breaches of the social code, or the reception of visitors. The report added that it was no part of the system that the village officials should necessarily be village heads or leaders of the village life by any right of law or by the Government appointments which they held. So village government falls into two categories — the operation of law emanating from "government" and the direction of village social life by its chiefs and orators on the basis of custom.

Did not the accredited representative see a source of weakness in this rift existing in village government? Would it not be a sounder policy for the Government Administration to educate the real leaders of the villages to take administrative positions and back them with its moral influence?

Mr. CAMPBELL replied that he had discussed the point on the occasion of his visit earlier in the year, since it had been raised in previous discussions by the Mandates Commission. He had no doubt that the mandatory Government and Administration would be interested in the observations and suggestions coming from the Commission.

The CHAIRMAN wished to make it clear to the accredited representative that the Commission did not intend to make any formal recommendations as to administrative action. This would not be its proper function, as the Commission understood it. It would be for the mandatory Power to decide whether it should take account of the views expressed in the course of the discussion.

Lord HAILEY said there were two classes of authorities, each with different sanctions behind them. On the one hand, there was the official authority with the law to back it. On the other hand, there was the traditional authority of the village heads, with only the possibility of a resort to extra-legal methods (such as ostracism and the like) to back them. Was it not obvious that, with the advance of civilisation, the authority of the latter would necessarily weaken in relation to the authority of the former? If so, what would be the result? The Administration would have deprived itself of a potentially useful instrument for the introduction of improvements in local government and the like. The point which M. van Asbeck and he had wished to put to the accredited representative was that this could be avoided if the traditional authorities were now integrated into the administrative system.

¹ See Minutes of the Thirty-fifth Session of the Commission, page 210.

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Mlle. DANNEVIG suggested that it was precisely these extra-legal functions which gave to the Samoans their interest in life. It would be a pity if they were destroyed. Work could not be a sufficient interest in the life of the Samoans, as it appeared that the Samoans did not work much or enjoy working.

PUBLIC FINANCE

M. VAN ASBECK asked for further information in the next report as to the expenditure of village funds, and the control of such expenditure. He referred to Article 26 of the Samoa Native Regulations, 1938, which leaves it to the Pulenu'u only to expend village funds for purposes of general benefit to the village, at his discretion, without circumscribing what is to be included in the general benefit and without binding him to some sort of budget.

Mr. CAMPBELL quoted the Samoan Native Regulations, 1938, clauses 26 and 27. The former required expenditure to be "of general benefit to the village"; the objects and the method of control of expenditure could perhaps be more precisely defined in the next report.

The CHAIRMAN thanked the accredited representative for the reply (page 11 of the report) to a question which M. Rappard had put last year¹ with regard to an anomaly which M. Rappard thought he had found in the table of permanent charges on the public debt appearing on page 7 of the 1937/38 report.

The year under consideration had not been so prosperous as the previous one. Prices had collapsed, and the proceeds of import and export duties were both lower. While the accounts for 1938/39 showed a nominal surplus of £4,570, expenditure for commitments made during the year totalling £2,850 did not come to charge before the close of the financial year; the effective surplus was thus appreciably reduced. At the same time, it had proved impossible to continue the redemption of debt on the scale of the two preceding years. The budget for 1939/40 even showed a deficit of £17,917 (see the "Estimates of Revenue and Expenditure for the Year 1939/40").

Expenditure had exceeded revenue, and sinking fund payments would have to continue. That was bound to make it difficult to maintain the sinking fund programme to which reference was made on page 9 of the 1937/38 report.

Mr. CAMPBELL said that the decrease in revenue and the abnormal increase in expenditure were largely a consequence of the floods and other exceptional causes. No doubt the reserves and special debt repayments would be affected.

Lord HAILEY gathered that the territory had been making (a) direct payments in redemption of debt, as well as (b) payments to the sinking fund. It would no longer be able to continue the former; but it was bound to continue the latter, because the latter were statutory.

Mr. CAMPBELL agreed.

M. GIRAUD enquired as to the figure £4,855 shown at the bottom of page 10 of the report as "Repayment of Principal" for 1938/39.

Mr. CAMPBELL answered that this was a sinking fund payment.

Lord HAILEY suggested that, whereas in many cases sinking funds were allowed to accumulate until the whole of the debt concerned could be redeemed, the Government of the mandated territory preferred to use the sums annually allocated to its sinking fund to make direct redemptions of debt every year. The £4,855 had been so used in the year under review, as shown by page 11 of the report. There was of course no objection to this course.

COUNT DE PENHA GARCIA enquired as to the amusements tax shown on page 12 of the report. Why had it only brought in £58 in 1938/39 as compared with £111 in 1937/38?

Mr. CAMPBELL did not know the reason for the decline. The tax was presumably, as in New Zealand and the United Kingdom, a tax on cinematograph entertainments.

M. GIRAUD also enquired as to the business and other licence fees on page 12. How came it that the yield had increased by 25% in a time of stagnation?

¹ See Minutes of the Thirty-fifth Session of the Commission, page 161.

Mr. CAMPBELL replied that the tax presumably related to internal business. The stagnation to which the report referred was rather in the export trade of the territory.

M. GIRAUD drew attention to the fact that the amounts spent on agriculture (see the second table on page 10 of the report) ceased to be shown separately after the year 1928/29. Under what heading was agricultural expenditure now to be found?

Mr. CAMPBELL, in reply, referred to the statement on page 29 of the report to the effect that, "during the past ten years, the circumstances of the territory have not warranted the maintenance of a separate Department of Agriculture, the Administration being content to exercise a strict scrutiny of all export produce before shipment".

ECONOMIC SITUATION : IMPORTS AND EXPORTS : BANANA TRADE :
AGRICULTURE : SAVINGS BANKS

M. GIRAUD said that the economic situation of the territory in 1938 was clearly shown in the figures of the table at the foot of page 14. The figures might be analysed as follows:

Three products — copra, cocoa and bananas — represented almost the whole of the exports from the territory (£240,000 out of a total of £248,000). The fall in the prices of two of these products — copra and cocoa — explained the decline in values of exports, which was 30% less than in the previous year, and had brought about a roughly equivalent decrease in imports.

The year 1938 had not therefore been favourable to the trade of the mandated territory. The public finances had suffered accordingly, Customs' receipts being 25% down, while the Post Office savings banks showed larger withdrawals than deposits.

It should be observed, however, that, in the matter of agricultural output, the 1938 figures made a happily reassuring impression, for, if weight, as distinct from value, were considered, it would be noticed that the total tonnage of the three main export products was substantially the same, while two of them — cocoa and bananas — attained record figures.

He thanked the accredited representative for the information furnished on the action taken in regard to the complaints made against the banana inspection service. The report indicated that the enquiry instituted had shown these complaints to be groundless. He asked whether it was true that the plaintiffs had declined to attend the enquiry, alleging a refusal to provide an interpreter to translate the evidence of the natives into Samoan. Further, how had those who had interests in the production of bananas taken the intervention, against the organisation of the banana service, of parties unconnected with that branch of production?

Mr. CAMPBELL replied that the enquiry had been conducted by Mr. R. V. Kay. The complainants were represented at the enquiry by Miss Olive Nelson, who was a solicitor. The result of the enquiry was published by the Government at the end of the year. It completely exonerated Mr. Newton. It appeared that those who instigated the enquiry had lost a good deal of ground as a result of their complaints being proved to be unfounded. The prospect of the Government dropping its plan for the banana trade was a source of much apprehension.

It should be noted that a counter-petition in favour of the inspector — Mr. Newton — obtained 700 signatures.

M. GIRAUD said that the figures on page 14 showed that banana exports had been rising steadily since 1932 and that, as the report rightly pointed out, this branch of production was an important factor in the economic stability of the territory. Were new plantations, native and European, still being laid out?

Mr. CAMPBELL replied in the affirmative. Production on the whole was increasing. But the banana plant was understood to be very heavy on the soil.

M. GIRAUD noted, on page 14, a statement to the effect that cocoa would be "considerably affected by the setback" due to the bad weather in January 1939. Could the accredited representative give any indication — it could obviously be but a very rough estimate — of the extent to which (a quarter, a third, half) the 1939 crop was likely to be reduced?

Mr. CAMPBELL said he had no estimate of the extent of the set-back; but he feared the higher figure was likely.

M. GIRAUD pointed out that timber imports had risen from 680,000 square feet in 1937 to 1,176,000 square feet in 1938. What was the reason for this large increase?

Mr. CAMPBELL thought that the increase might perhaps be due to the building boom during that period.

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Mr. WEAVER asked why the Chinese had not yet been repatriated. They had been in the territory now for five years, and there had been no newcomers since 1936.

Mr. CAMPBELL replied that the decision to send back the Chinese contemplated gradual repatriation. There had been no change in the execution of the policy in question.

FREEDOM OF CONSCIENCE : MISSIONS

Mlle. DANNEVIG referred to the wish expressed in the previous year¹ for further information regarding the activities of the missions as well as their relations with the native population and each other.

The present report pointed out (pages 21-22) that previous reports had outlined generally the number of missionary societies, the number of their adherents, the fact that each mission engaged in education and some medical work among its people, the fact that all Samoans professed Christianity, and that the relations between the missions and the Administration, between the missions and their adherents and between the missions themselves were satisfactory. The report went on to say that it was difficult to know what further details of the missions should be supplied. She had the impression that what was called mission affairs was what in European countries would be called church affairs, as it was stated that all Samoans had embraced the Christian religion.

She asked the accredited representative if he could make a statement as to the effects of the missions' work on the evolution of native social life and customs, and, in particular, say whether any problems in this respect were raised by the tendency of the natives, as frequently recorded, to cling to their own institutions. From debates in the political assemblies in Samoa she had read, she had been struck by the natives' courteous and considerate way of expressing their opinions when they disagreed with the Administration.

Mr. CAMPBELL said he had not much to add to the report. It was precisely the absence of difficulties and problems in connection with the missions which made it difficult to extend the information contained in the report; but the Administration would welcome any specific questions for reply in the following report.

Mlle. DANNEVIG asked if it was a fact that nearly all the so-called missionaries were Samoans, as were the teachers. She imagined that, if the missionaries were themselves Samoans, they would not contribute much to the modification of existing institutions and ideas. The important point would therefore be to get in the next report information as to the organisation of mission or church work in Samoa; as to whether the Church was still under foreign mission leadership or whether it was organised as a real native Church. It was interesting to see from the report how willing the natives were to give unpaid labour service to their Church.

Mr. CAMPBELL replied that the majority of the missionaries were, as Mlle. Dannevig had stated, Samoans.

M. VAN ASBECK asked whether the missionary societies had established indigenous churches.

Mr. CAMPBELL said that to a great extent this was the case. But the missions were still linked up with their central bodies — such, for instance, as the London Missionary Society.

Financially, the churches both in Western Samoa and in American Samoa were self-supporting, and even sent contributions to their parent bodies.

EDUCATION

Mlle. DANNEVIG thanked the mandatory Power for its inclusion in the chapter on education of much fuller information than before.

The great problem in Western Samoa, as elsewhere, was how to provide adequately for the training of teachers. In the previous year, the Commission expressed a hope that it would be "kept informed of the qualitative progress of this training, to which it attaches real importance".² It appeared from the present report (page 24) that the rapid development of education made a more comprehensive and effective system of teacher-training essential, and that for that reason a new system of training prospective Samoan teachers had been inaugurated. The report gave particulars of the new system. It consisted mainly of the establishment of a teachers' training-school under a European principal and of a model school attached to the training-school (page 24 of the report). It appeared, however, that there was only one teacher for fifty pupils in the training-school. Was that state of things likely to continue? How many years of general education and training would the teachers get?

¹ See Minutes of the Thirty-fifth Session of the Commission, page 168.
² *Ibid.*, page 210.

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Mr. CAMPBELL replied that the problem of over-large classes was no doubt insistent both in the schools in the territory and in the teachers' training-college. But there were small classes as well as large classes; and arithmetical averages might be misleading.

Mlle. DANNEVIG asked whether it was a fact that a Barstow Foundation model school existed in Western Samoa.

Mr. CAMPBELL had no knowledge of such a school.

Mlle. DANNEVIG asked whether all prospective teachers passed through the post-primary school referred to on page 23 of the report.

Mr. CAMPBELL believed not.

Mlle. DANNEVIG would be glad to have in the next report information as to whether there were any women teachers in that school and as to how they were trained. She also referred to the German school opened at Apia in February 1938, as to which she had asked for information in the previous year.¹ It appeared from the present report (page 24) that the German national, a native of Hamburg, who came to the territory for the particular purpose of opening a German school, was not a permanent resident of the territory. Could the accredited representative give any further information on the matter?

Mr. CAMPBELL had no further information on the matter.

Mlle. DANNEVIG observed that the figures relating to the number of pupils attending the various mission and administrative schools (pages 22-23 of the report) showed a slight increase as compared with those given in the previous report.

It appeared from the report (page 23) that all Grade II schools (in which the Administration and the missions closely co-operated) were under the direction and supervision of the Superintendent of Schools, helped by native inspectors. At the conclusion of each school year, the teachers were brought to Apia for a refresher course.

Was there some kind of supervision over Grade I schools operated by the missions?

Mr. CAMPBELL understood that there was general supervision. Particulars of how it worked would be included in the next report.

PUBLIC HEALTH

Count DE PENHA GARCIA was grateful for the information supplied on page 27 of the report in regard to the women's committees; he would be glad of further information. How, in particular, were these committees financed? Did the villages pay, for them, or did the State?

Mr. CAMPBELL did not think there was any contribution by the State. But further particulars would be supplied in next year's report.

Count DE PENHA GARCIA imagined that, if these Committees had no resources, they were of little use. How were they welcomed by the village populations?

Mr. CAMPBELL believed that they were welcomed by the village populations with enthusiasm, but he had no specific information on the subject.

Count DE PENHA GARCIA said that the general impression derived from the section of the report dealing with public health was fairly encouraging. Infantile mortality was still high, but had again diminished as a result of the spread of elementary notions of hygiene amongst the natives by means of publications in English and Samoan, and the improvements which had been effected in hospitals and dispensaries in the territory.

He was glad to see (page 26 of the report) that certain treatments were now given free to the natives, particularly in cases of yaws. He thought that free drugs and dressings might with advantage be issued to the missions.

The mandatory Power devoted special attention in the report to the dental service in the territory, which had developed considerably during the past year. The photographs published at the end of the report gave an excellent impression of these services.

LAND TENURE

M. VAN ASBECK asked for further particulars in the next report in regard to the voluntary registration of native land. What was the nature of the machinery for registration, and what

¹ See Minutes of the Thirty-fifth Session of the Commission, page 169.

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QUESTION OF THE SETTLEMENT OF REFUGEES

M. VAN ASBECK had noted in the *Parliamentary Debates* of December 22nd, 1938, a statement by the Government spokesman in the House of Commons that the Tanganyika authorities had ordered surveys to be carried out in the areas which offered the best possibility of refugee settlement and was awaiting the results of those surveys. Later, on February 8th, 1939, the Secretary of State for the Colonies had announced that the Tanganyika authorities had already submitted a preliminary report on the possibility of refugee settlement in Tanganyika, the information in which had been communicated to the Emigration Committee of the Co-ordinating Committee for Refugees.

What was the present position of the question of refugee settlement in Tanganyika? Had any area been selected for settlement? What would be the number of refugees to be settled and what were their countries of origin?

Mr. LAMB replied that the Governor had set up a committee to investigate the possibilities of refugee settlement. Reports had been submitted to the Secretary of State for the Colonies and had been passed on to the refugee organisations concerned and to the League High Commissioner for Refugees.

Lord HAILEY said that the recommendations made by the Tanganyika authorities would not have greatly contributed to a solution of the problem of settling German and Czechoslovak refugees. Two of the factors militating against a large-scale settlement of refugees in Tanganyika seemed to be the local fear that, as in South Africa, a "poor white" problem might be created and the fact that the estimated costs of settlement would exceed the financial resources of the private organisations.

Mr. LAMB added that only a limited area was available for settlement. In the Eastern Usambara mountains, for example, only 12% of a total area of 64,000 acres available for purchase was really suitable for agricultural settlement. In the Western Usambara, some twenty-five to thirty families could have been accommodated on the land available for acquisition. The total number of families would have been less than seventy.

GENERAL ADMINISTRATION : ADMINISTRATIVE STAFF : MUNICIPAL ORGANISATION : NATIVE AUTHORITIES

M. VAN ASBECK noted, in the Governor's address at the opening of the thirteenth session of the Legislative Council, a reference to devising methods to enable the unofficial community to make a greater contribution to the government of the territory (page 188 of the report). Could the accredited representative give the Commission any more information on this point?

Mr. LAMB said that the Secretary of State had approved a proposal by the Governor that the Royal Instruction should be amended so as to allow of the nomination of non-official members to the Executive as well as to the Legislative Council.

M. VAN ASBECK had gathered from a comparison of the total figures of officials provided for in the Tanganyika Territory Estimates for 1938, as shown in Appendix 1 of the report, with the same figures for 1937 that the increase in the number of Africans amounted to 432. Of these, however, 300 were accounted for by military and police establishments, so that the increase in the number of African administrative employees was only about a hundred, mostly in very subordinate positions. Would the new educational policy inaugurated be likely to increase the number of Africans holding more responsible administrative positions?

Mr. LAMB could not add much to the information contained on page 138 of the Minutes of the thirty-fourth session of the Mandates Commission. The mandatory Power was still anxious to employ Africans in any posts for which their capabilities might fit them and to increase as far as possible their employment in more responsible positions. Every effort would also be made to increase educational facilities, and great hopes were laid on such institutions as that at Makerere for the training of African officials.

Mlle. DANNEVIG gathered from the discussion that there had been a reversal of the former policy according to which there was no need to give Africans facilities for higher education, owing to the lack of suitable employment. It was most satisfactory, she thought, to hear that the Tanganyika authorities intended to educate as many Africans as possible under present circumstances for the holding of more responsible administrative posts and as technical assistants in various branches. She was particularly glad that interest was also taken in the education of girls.

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M. VAN ASBECK asked whether the Africans enumerated in the list in Appendix 1 of the report were mainly natives of Tanganyika or of neighbouring territories?

Mr. LAMB said that they were mainly natives of Tanganyika, but some were from neighbouring territories, particularly Nyasaland. It was the policy of the Government to give preference to Tanganyika natives whenever suitable men were available.

M. VAN ASBECK noted the replies given by the mandatory Power on page 36 (paragraph 47) of the report regarding organisation of municipalities. As the information given in paragraph 47 was rather meagre, and having in view the importance of urban agglomerations as regards the position and future of the more developed class of natives and of the so-called detribalised elements, he thought the Commission would welcome in future reports more detailed particulars regarding the progress of municipal and other urban organisation — e.g., townships — from the political and social standpoints.

Mr. LAMB made a note of the request. He could meanwhile inform the Commission that, as a step in the progress of municipal government, separate expenditure estimates had been prepared for the Moshi and Arusha townships this year.

M. VAN ASBECK had gathered the impression from a perusal of the last five annual reports that there was a considerable amount of administrative reshuffling; native districts were first merged and then split up again, thus giving an impression of instability. He would ask for an expression of the mandatory Power's policy on this subject to be given in the 1939 report.

The CHAIRMAN had also wondered whether the reorganisations of which the frequency had been noticed had always been preceded by a thorough investigation regarding their expediency. Had they not, in some cases, been decided upon too precipitately at the initiative of some local officer? The drawback of such changes was that they undermined confidence in the permanency of the administrative decisions. It was common knowledge that one of the difficulties in colonial administration was the frequent changing of administrative officers and the tendency of the new arrival to put their own ideas into practice.

Mr. LAMB had no hesitation in saying that the mergers and changes made in Tanganyika by no means implied instability of general administrative policy. The Government was merely trying to adapt its working arrangements to changes in circumstances while steadily pursuing the general policy adopted. The mergers referred to were mergers of districts and not of different native tribes, as would be seen from a study of the information given in paragraph 13 (page 11) of the report. The motive in the case of some mergers was to effect an economic employment of the administrative staff available and to ensure uniformity in administrative direction of tribal affairs. In the case of mergers of native authorities, the object had sometimes been the pooling of financial resources.

Lord HAILEY recalled the principles laid down by Sir Donald Cameron on this subject of the development of this type of native administration. The first necessity was a thorough study of the social and political factors prevailing in areas in question in order to ascertain who were the real authorities recognised by native custom, often a problem of great complexity. The second aim to be achieved was the grouping of these authorities in larger units, in order to provide native administrations with adequate resources to operate as effective agencies of local government. He assumed that, as in the case of Nigeria and the Cameroons, such "intelligence reports" were always prepared in Tanganyika before any amalgamations were decided upon.

Mr. LAMB confirmed that no changes were ever made until a thorough study was completed by the local administrative officer and submitted through the Provincial Commissioner to the Central Government.

COUNT DE PENHA GARCIA realised that the Tanganyika authorities must sometimes find it difficult to cope with the multifarious systems of native administration. In that connection, he wondered whether the Government possessed a sufficient number of anthropological and ethnological experts qualified to make a thorough scientific study of native customs and organisation.

Mr. LAMB said that a certain number of administrative officers possessed these special qualifications and were used, when necessary, for special research work. Anthropological experts had also on occasion visited Tanganyika territory to give the Government the benefit of their advice.

M. VAN ASBECK drew the accredited representative's attention to the references on pages 17 and 18 of the report to constitutional changes in the Lindi and Masasi districts. Would it be true to say that the new system of organisation was an instance of the new organisation on a territorial instead of on a tribal basis, as discussed with the accredited representatives in 1936¹ and as shown in the 1937 report, page 13.

¹ Minutes of the Twenty-ninth Session of the Commission, page 43.

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as a possible explanation, that efforts had been concentrated on production of fibre rather than on development, increased planting, etc.

M. GIRAUD had compared the tables for manufacturing industries on pages 71 of the 1937 and 72 of the 1938 reports. There were, in 1937, 24 sawmills employing 1,750 labourers. In 1938, the number of sawmills was reported to be 25, but the number of hands employed (574) had fallen to one-third of the previous figure. What was the explanation of this considerable reduction of staff?

Mr. LAMB believed that the reduction might be partly due to decreased felling at the largest sawmill and partly to difficulties in the seasoning and selection of timber for export.

M. GIRAUD said that, according to the report (page 164), a possible extension of rinderpest towards the south was feared. (Hitherto the disease had not been reported in any areas south of Tanganyika Territory.) It would appear that the disease had been brought under control by measures taken in pursuance of the Nairobi Conference. Was it to be inferred from this that the dreaded extension southwards had been effectively arrested?

Mr. LAMB confirmed that the spread of the infection had been arrested near Iringa in the Southern Highlands Province.

M. GIRAUD asked why Ufipa cattle could not be sold in the Lupa mining area, where there must be a considerable demand for meat (Report of the Commissioner for the Western Province for 1938, pages 94 and 95).

Mr. LAMB pointed out that, in order to reach the Lupa goldfields from Ufipa, cattle would have to descend from the plateau and cross fly country, so that Ufipa would hardly be a suitable source of supply. Moreover, the Lupa consumers probably drew their supplies from districts to the east and north of the goldfields.

M. GIRAUD said that there were in Tanganyika several native co-operatives which appeared to be doing most valuable work. This applied, in particular, to the Kilimanjaro co-operative, referred to in the Report of the Commissioner for the Northern Province (page 41) as being "likely to have very great influence on the future progress of the Chagga people". He asked the accredited representative whether it would not be possible in the annual report to devote a section to these co-operatives, giving a brief account of their activities and, in particular, some statistical data concerning their resources, their various financial transactions, the quantity of produce sold, membership, etc.

Mr. LAMB promised to see what could be done to comply with this request.

M. GIRAUD pointed out that the 1937 report included, in the chapter on "Posts and Telegraphs", a section giving information on the transactions of the savings banks. There was no reference to this matter in the 1938 report. Could not the special section to which he had referred be included once more in future reports?

Mr. LAMB was able to supply the following figures for 1937 and 1938:

| | 1937 | 1938 |
|----------------------------|----------|----------|
| Total number of depositors | 8,441 | 9,683 |
| African depositors | 4,733 | 5,608 |
| Deposits, plus interest | £119,721 | £120,784 |

He regretted that he could not state the proportion of deposits belonging to Africans.

TRANSPORT POLICY: ECONOMIC EQUALITY

M. VAN ASBECK asked whether the proposals for granting a monopoly of internal air traffic in East Africa to a single company (page 32 of the report) had materialised.

Mr. LAMB confirmed that a five-year agreement, terminable at six months' notice, had been concluded on January 1st, 1939, with the Wilson Airways Company. In return for a subvention by the Government, the company granted the latter special charter rates for the transport of Government officials; other provisions regulated the qualifications of pilots, the maintenance of Government aeroplanes, the submission of accounts and the returns to be made of the mileage flown.

M. VAN ASBECK wondered whether the extension of such a monopoly could be reconciled with the clause in the mandate regarding economic equality. Was the air traffic to be classified under essential public services?

Mr. LAMB could express no opinion on the point. At the Governors' Conference, it was suggested that, for air traffic purposes, East Africa should be regarded as a single unit, so as to

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enable the authorities in the public interest to establish a uniform system of control and restrict the number of companies and individuals engaged in commercial aviation. The monopoly, of course, referred to normal internal air traffic only. Licences to operate and carry external traffic only on through routes could be issued to any company approved by His Majesty's Government in the United Kingdom.

M. VAN ASBECK requested that the question of economic equality involved be elucidated in the 1939 report.

JUDICIAL ORGANISATION: PRISONS

Mlle. DANNEVIG noted that the review *East Africa and Rhodesia*, dated September 21st 1939, had commented on the vagaries of criminal appeal court decisions in Tanganyika Territory. It appeared that two out of three self-confessed murderers of two young native girls killed by "spear bleeding" in 1937 had been acquitted on appeal. Judging from the tenor of the review, there would seem to be a certain laxity in the administration of justice in the territory. Had the accredited representative any comments to offer?

Mr. LAMB would prefer to ascertain the facts regarding the case in question before giving a reply.

Lord HAILEY referred, in a similar connection, to a letter which Sir Donald Cameron had written to *The Times* on August 18th last, in which he had pointed out that, in certain cases, African tribesmen had been tried by native tribunals under "native law and custom" instead of being brought up before the magistrates' courts. In Sir Donald's opinion, this procedure was a breach of certain safeguards which had been inserted in the law, and he added that this irregularity had not been detected by the Mandates Commission. He (Lord Hailey) assumed that certain cases of theft and assault or the like had often been intentionally referred to the native courts as better qualified to deal with such cases.

Could the accredited representative say whether magistrates were often in the habit of referring to the native courts the classes of offences specially reserved for statutory jurisdiction?

Mr. LAMB was not aware of such a practice, except in so far as that minor cases could be and sometimes were referred to native subordinate courts as provided by law. Minor criminal offences by natives in native areas normally went direct to the native courts and administrative officers would refer the cases to the same courts for the reason suggested by Lord Hailey.

Lord HAILEY observed from page 83 of the Annual Reports of Provincial Commissioners for 1938 that "the large number of appeals to (native) appellate courts is largely due to inadequate hearing and failure to call witnesses in the lower courts". At present, the remedy in such cases lay in the administrative officer's power to revise the sentences, but had the Tanganyika Administration ever contemplated laying down some simple rules of procedure to improve the operation of native courts?

Mr. LAMB admitted that there was no published code of procedure for native courts, which were conducted in accordance with the principles set out in the Government memorandum on native courts and on advice and instructions given by administrative officers. There were, of course, certain instructions regarding the keeping of records, the taking of evidence, etc.

Lord HAILEY noticed that, according to the report referred to, the native appeal courts seemed to have varying time-limits for the lodgment of appeals, varying by as much as ten or fifteen years.

Mr. LAMB said that there was a time-limit of thirty days for lodging appeals against the sentences of native courts.

Lord HAILEY gathered that the lack of uniformity between one district and another applied not only to time-limits for lodging appeals, but also to such matters as the acknowledgment of debts. He suggested that such lack of uniformity must make it difficult to adjust commercial and social relations and, consequently, tended to retard social progress generally.

COUNT DE PENHA GARCIA observed, from page 77 of the annual report, that an approved school under the Children and Young Persons' Ordinance of 1937 had been opened at Kazima, near Tabora, for the confinement of certain types of young offenders. What was the criterion adopted by magistrates regarding detention in this institution?

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successfully combated, that timber exports had, in the case of some varieties, declined, but, in the case of others, had increased. In that connection, it would be interesting to ascertain whether Tanganyika could supply timber for the manufacture of cellulose. He was gratified also to observe the success of the experiments made at Arusha in the training of African forest rangers. He noted that Tanganyika had received a grant from the Colonial Development Fund for long-term forestry operations and hoped that future reports would indicate what use had been made of this grant.

CLOSE OF THE HEARING

The CHAIRMAN, on behalf of the Commission, thanked the accredited representative for the assistance given to the Commission in the examination of the annual report. His replies had revealed the very close knowledge which he possessed of all the branches of administrative activity in Tanganyika Territory.

Mr. LAMB was glad to have been able to be of assistance to the Mandates Commission.

FIFTH MEETING

Held on Thursday, December 14th, 1939, at 10 a.m.

Ruanda-Urundi: Examination of the Annual Report for 1938.

M. Halewyck de Heusch, Permanent Secretary in charge of Recruiting, former Director-General at the Belgian Ministry for the Colonies, accredited representative of the mandatory Power, and Dr. van Hoof, Chief Medical Officer of the Belgian Congo Administration, came to the table of the Commission.

WELCOME TO THE ACCREDITED REPRESENTATIVE

The CHAIRMAN welcomed the accredited representative of the Belgian Government, who had already frequently given the Commission his valuable assistance. He wished to greet Dr. van Hoof, Chief Medical Officer of the Belgian Congo, whose jurisdiction also extended to the territory of Ruanda-Urundi and who could thus supplement the Commission's knowledge of the work of the highly important department under his control.

GENERAL STATEMENT BY THE ACCREDITED REPRESENTATIVE

M. HALEWYCK DE HEUSCH made the following statement :

The year 1938 has been, for the territory under Belgian mandate, a year of peace, security and progress.

Thanks to the general state of tranquillity, the European Administration has pursued without difficulty or incident the tasks which it had undertaken with a view to improving the moral and material conditions of existence of the populations entrusted to its care. It was able to count on the loyal assistance of the two Bami who, inspired by the highest motives, ruled the native society in a praiseworthy manner. Both were concerned to assist the work, at every stage, of the native courts, whose authority is becoming more and more firmly established.

The same goodwill is not forthcoming from all the chiefs and deputy chiefs. While some of them have adapted themselves readily to the new regime, with an intelligent understanding of what it implies, others are still dominated by traditional ideas; they are indifferent to the fundamental needs of those under them and either maintain a passive attitude or seek to abuse their powers. When exhortation and solemn warning prove powerless to correct the indifference or exactions of these great notables, the only remedy is to deprive them of their office and put others in their place, in order to give the populations a native administration which has their interests at heart and to enable the salutary influence of civilisation to make itself felt.

The Government has continued to devote large sums to the public health and education services. For the first, the expenditure was 6,133,000 francs, or over 15% of the total expenditure under the ordinary budget; for the second, it was 5,613,000 francs, or over 14% of that sum; the two services together thus accounted for close on 30% of the total expenditure.

Dr. van Hoof will make a special statement on the progress of medical activities, and I do not propose to deal with that subject.

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Evangelisation has made further progress : including the catechumens, the native Christian population numbered 677,657 adepts in 1937 and 736,193 in 1938, representing, for 1937, 18.34% of the total population, and, for the year under review, 19.62%.

The number of elementary schools, including chapel schools, rose from 3,016 in 1937 to 3,192 in 1938. It appears, however, from the statistics received, that the total number of pupils has dropped — from 193,575 to 181,695. This decline is believed to be more apparent than real. In previous years, those in charge of the chapel schools in Ruanda sometimes included catechumens and pupils proper in the same total, so that the figures for school attendance were higher than they should have been. Then, when the figures were limited to school-children proper — in 1938 — they automatically dropped, notwithstanding the presence of the same number or possibly a larger number of pupils.

In the Astrida central schools, the special sections which still had to be organised were completed during the year under review. They, together with the others, were attended by fifty-two pupils; twenty-two followed the courses of the section for the training of native assistants for the medical service and twenty have passed the first examinations.

The statement submitted last year to the Mandates Commission described the Belgian Government's efforts to improve the material conditions of existence of the native communities; they included measures to defend the population against dearth and famine, pressure brought to bear on the chiefs and deputy chiefs in order to associate them with this work of public utility, campaigns launched with a view to extending the cultivation of paying products, veterinary measures for the protection of live-stock, encouragement of undertakings able to employ native paid labour, opening up of markets, under a system of Customs exemption, in Belgium and the Belgian Congo.

In 1938, in conformity with the recommendations of the European authority, a remarkable change occurred in the employment of labour. In terms of men-years, day-labourers had constituted in 1937 as much as 4.35% of the total figure for fit male adults included in the census, while workers in permanent employment constituted only 2.43% of that total. During the year under review, there has been a readjustment of these percentages — namely, 2.88% for day labourers and 3.27% for those permanently employed. Mining companies now prefer to engage workers belonging to this second category, as it economises time and labour and permits of training shifts of specialised workers. Day-labourers on the other hand are now released for work in the fields which they used to neglect when they were intermittently employed on the workings. This last-named consequence of the change of system is important from the point of view of the constitution of food stocks, and there is no need accordingly for concern as to the decline in the number of workers taken on within the country — the figures dropped from 54,638 to 51,162 — or from 6.78% to 6.26% — of the adult fit men. The figures for seasonal workers, on the other hand, employed beyond the frontier rose from 49,257 in 1937 to 56,430 in 1938, making the total figures for labour employed in 1937 106,653 and in 1938 109,894 or 13.16% and 13.45% respectively of the adult fit male population.

The traditional food crops suffered in 1938 from unfavourable climatic conditions : the rainfall was below normal, which resulted in a loss of 30% to 40% on the average crops in certain regions. Formerly, in such circumstances, the situation would have been critical, with the danger of famine. But the important progress made of recent years, in accordance with the instructions of the Administration, in the cultivation of non-seasonal crops, the ploughing of wet lands reclaimed from the marshes — 4,000 hectares were added during the year under review to the 41,000 hectares already reclaimed — not only averted the danger, but resulted in a surplus of foodstuffs : 2,395 tons more were offered for sale than in 1937.

The native plantations of export products produced magnificent crops. Even in 1937, the native cotton-fields had yielded the imposing quantity of 2,725 tons of raw cotton. This figure was considerably exceeded in 1938 : the yield was 3,673 tons, the sale of which provided a source of income for upwards of 15,700 planters. Again, the native coffee plantations, where the beans have improved in quality, produced 3,200 tons, or 1,200 tons more than the previous year.

True, the new economic depression has had repercussions in Ruanda-Urundi and the prices of cotton and coffee have dropped, that of coffee by 40%. But growers have found ample compensation in the abundance of the crops they have been able to place on the market and in the rise in the market value of foodstuffs; the same applies to stock-breeding, cattle transactions having yielded unexpectedly high profits.

Stock-breeding, indeed, has produced agreeable surprises for the natives, for the price of animals of the bovine race has increased sometimes as much as 50%, while that of goats or sheep has risen by 30% or 40%. Apart from local sales, 28,000 head of large live-stock were exported (1,000 more than in 1937) and 50,000 head of small live-stock (15,250 more than the previous year); receipts totalled 12,226,000 francs, exceeding the revenue for the previous year by 1,513,000 francs. Unfortunately, the export trade in cattle-hides has been hard hit by the drop in prices, and the figure of 288 tons falls very far short of the figure for exports in 1937 (655 tons).

Within the country, the various sales by natives to non-natives — amounting to 23,886,000 francs in 1937 — reached a total of 27,864,000 francs in 1938.

Taken as a whole, the resources of the natives have considerably increased as a result of the extension of their business and the increase in the number of wage-earners. It is not

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The S.A.M.I., or natives' medical assistance service, comprises a travelling unit and a permanent centre. I shall come back later to the surveys carried out by the doctors of this service in the course of their rounds, though the matter has already been dealt with in the annual report for 1938, which describes the progress made in recent years.

If the causes of this progress are to be properly understood, it is moreover necessary to consider the improvements in treatment provided by rural hospitals, dispensaries and maternity clinics.

The rural dispensaries were formerly built at Government expense. Their success was not always equal to expectations, either because they were badly located or because the natives were unwilling to come forward for treatment, or because they did not possess a subordinate staff capable of continuing the treatment prescribed by the doctors. Fortunately, however, the position has been altered by two factors: in the first place, the results obtained by the travelling organisations for the assistance of the natives, which have collected more reliable information of the diseases prevalent in the country, thus making it possible to select the best sites for the erection of permanent centres; and, in the second place, the creation of the native treasuries and welfare funds of the Sultans, part of the resources of which may be used for building dispensaries.

Of the various classes of expenditure borne by the native treasuries, the building of dispensaries is undoubtedly one of the most directly beneficial to the community. The prosperity of the treasuries is such that the extensive development of rural medical institutions may be confidently expected. Even in 1938, thirty-three dispensaries were already in being, four of which deserve the name of hospital. Each dispensary comprises at least a general consultation room, a laboratory-pharmacy, a gynaecological consultation room, a surgical dressing-room, a veranda waiting-room and quarters for a native nurse. As soon as a dispensary becomes really popular, hospital buildings must be provided for the accommodation of patients coming from a distance and of serious cases. A small maternity clinic is added as soon as the confidence of the women is obtained. This is done by opening an infant hygiene and welfare centre. A medical officer anxious to make use of his surgical experience will also apply for a small operating-theatre. In these ways, the more popular dispensaries come to be transformed into rural hospitals, as has happened, for example, at Kissenji, Gozi, Ruhengeri and Nyanza.

The dispensaries built by the native chieftainships out of their own treasuries are naturally their property, but this is also the case even when the treasury can only meet part of the cost and the balance must be provided by the Government. The running costs — that is, in the main, those in respect of staff, drugs and instruments — are borne entirely by the medical service.

The rural medical service has the co-operation of religious missions and private organisations whenever these possess a qualified staff and hospitals or dispensaries open to natives. Such co-operation is paid for by the Government in accordance with the following general rules: The costs of the maintenance in such private hospitals of natives entitled to Government assistance (i.e., excluding those in the employment of private undertakings) are borne by the Government: the doctors of the Protestant missions are approved and recognised as "medical authorities"; as such they are paid, undertake to treat free of charge all persons entitled to Government assistance and are invested with certain powers under the Orders governing health matters in Ruanda-Urundi; the drugs necessary for the medical assistance of natives within their district are supplied to them without charge; for this purpose, a credit account is opened in their name with the pharmaceutical company approved by the Government; and they receive microscopes, instruments, etc., on loan: the doctors employed by private undertakings are approved in exactly the same way, except that they do not receive scientific equipment: the Catholic missions have no doctors of their own, but when they are established in a very densely populated area, such as Kabgaye, it is in the Government's interest to attach one of its own medical officers to the missionary centre; in such cases, the mission sometimes builds the hospitals and dispensaries, together with the medical officer's residence, at its own expense; European members of the missions other than doctors may also be approved as members of the volunteer medical assistance service; they are paid an annual grant according to their services and are provided with the necessary drugs free of charge; in addition, the whole of the approved staff is indemnified for travelling expenses occasioned by its co-operation in the work of assistance to natives and for the wages paid to its native nursing staff. In return for these privileges, the Government reserves its right to co-ordinate this staff's medical activities within the framework of the medical assistance service directed by its own medical officers. These activities are increasing every year: in 1938, there were fifteen dispensaries attached to Catholic missions, the hospital at Kabgaye and five hospitals and five dispensaries attached to Protestant missions. The hospitals and dispensaries of private undertakings are built, in theory, for their own employees, but they also treat large numbers of other patients.

I would also add that the Government encourages all missionary medical organisations to set up infant hygiene and welfare centres and makes substantial grants for the purpose. An organisation for the provision of native maternity clinics is now being formed. It will consist of a Foundation to aid all missionary or private medical organisations to set up and equip maternity clinics, ante-natal advisory centres and paediatric advisory centres.

At Usumbura, there is an urban sanitation service. A sanitary squad is responsible for the detection and destruction of the breeding-places of mosquitoes. Major sanitary works, such as the large-scale reclamation of marsh land, are carried out by the public works services. In other centres, it is the public health boards, whose members include the Government

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medical officers, which are responsible for sanitation. A Government medical officer acts as medical officer to the aerodrome and to the port of Usumbura.

Sanitary control on the land frontiers sometimes requires the presence of medical officers or health officials to detect epidemic diseases or to take steps to prevent their introduction into the territory. In this connection, it should at once be pointed out that, in 1939, a Sanitary Convention was concluded between the Belgian Congo and Uganda with a view to joint action at the frontiers to prevent the propagation of transmissible diseases. The Convention will also apply to Ruanda-Urundi.

The medical officers also co-operate with the services of the Department of Economic Affairs in ensuring the application of the regulations governing industrial hygiene and safety.

The medical officers attached to the travelling medical assistance units are gradually organising rural hygiene. Hitherto their efforts have of necessity been confined to the provision of mechanical protection against the tsetse fly in the area where sleeping-sickness is endemic and against *Ornithodoros moubata* in the centres where relapsing fever is rife. Their instructions are to conduct propaganda in favour of proper methods of hygiene among the natives and to secure the co-operation of the native authorities.

Those responsible for medical teaching among the natives have realised the need for attaching native auxiliaries to the sanitation services, and sanitary guards have been trained for the purpose.

The preventive hygiene, sanitary control and inspection and social medicine services have only very small staffs of their own, the work being done by the resident or travelling medical officers in addition to their other duties. The Astrida Laboratory assists greatly by carrying out any necessary analyses or research work.

The duties of the Astrida laboratory are threefold: to carry out chemical or bacteriological analyses for the hospitals, the medical officers in charge of assistance to the natives, the private medical organisations and the preventive hygiene services; to prepare vaccines and if necessary sera, the efficacy of which is increased if local strains of micro-organisms are used; and to conduct scientific research in all matters connected with local diseases.

In the fourth place, it is the duty of the Astrida laboratory to co-operate in the training of the pupils at the Astrida school for native medical assistants. As the performance of these various duties entails a great deal of work, the staff was strengthened in 1939 by the addition of a second medical officer.

The fifth section of the medical service is responsible for training native auxiliaries. The last pupils of the Kitega school of nursing received their diplomas in 1938, so that there now remain in Ruanda-Urundi four schools for assistant male nurses, the Astrida advanced school for medical assistants and the beginnings of a school for native female nurses.

It was obviously desirable that the official school of the medical service should be transferred from Kitega to Astrida to which it had already been necessary to move the laboratory and its staff, which is responsible for a great deal of the teaching. The Astrida hospital is also more modern and better equipped, and receives a greater number of patients, while the doctors practising in the Astrida area and capable of assisting with the teaching are more numerous; in addition, the transfer made it possible to obtain the co-operation of the school group and its staff. The result has been a marked rise in the standard reached by the pupils, and, in consequence, the candidates have had to be very carefully selected. Nevertheless, some thirty specially gifted pupils are now taking courses in the three theoretical training classes. It may be expected that, at the end of 1939, ten pupils will be passed for the two years' probation period of practical work. This period will be passed with the Government's permanent or travelling health units under the supervision of medical officers fully familiar with conditions in Ruanda-Urundi.

The annual report for 1938 states that the instruction of native women in health matters is meeting with serious difficulty (page 125). This is also true in the Belgian Congo, and for the same reasons. Only a few girls receive, in the primary schools, an education which prepares them for even very elementary medical studies. Of those who would possess an aptitude for such training, some are prevented from taking it up by the opposition of their families, while others marry and leave the school before the completion of their studies. The very few who complete the course are employed in the hospitals under the direct supervision of the European staff. When they marry, their husbands frequently object to their continuing such work, or their careers are cut short by removal to other districts, by maternity or by other such reasons. Another difficulty is that many native tribes are not accustomed to the idea that medical treatment can be given by women, and the latter are unable to gain the confidence either of their own or of the other sex.

Such being the case, it will be readily understood that the results of various experiments carried out in Ruanda-Urundi have not been encouraging. There is no reason to give up hope, however. The development of schools for girls will mean a higher standard among the pupils of the schools of midwifery and nursing. The attitude of the inhabitants to native "handy women" will change, as it has done in French West Africa. In the meanwhile, the women who receive the rudiments of medical training will at least carry back the first principles of hygiene to their villages and make them known to the inhabitants.

The annual report for 1938 (page 92) describes the progress of the organisation of the service for medical assistance to natives. Perhaps I might add a few words of explanation.

The first rural medical organisation in Ruanda-Urundi consisted of a few dispensaries. Their radius of action was very limited, however, and as the road system was largely undeveloped, large sections of the population received no medical attention whatever. As a result, yaws became so widespread that it was decided to organise a kind of medical crusade to deal with it.

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Such was the origin of the first travelling assistance organisation, set up in 1930. Ten doctors travelled round the areas most seriously affected, accompanied by their staff and equipment, and set up temporary medical camps, which were as big as hospitals and to which the natives flocked for treatment. For the purpose of follow-up work and to ensure that the therapeutic treatment was in all cases complete, it was found necessary to keep a careful record of all those treated. Then, in order to get in touch with all those suffering from the disease and to prevent the spread of contagion, a complete census of the population was attempted. Finally, as it is impossible for the only medical organisation in a district to concentrate its attention on a single disease to the exclusion of all others, the organisation set up for the treatment of yaws came naturally to be transformed into a medical assistance service dealing with all diseases and complaints.

It is natural that this organisation should have aroused some scepticism. The task of examining such an enormous number of natives looks a crushing one for only ten doctors. It was, in fact, a very ambitious enterprise. But, in 1932 and 1933, Ruanda-Urundi already had the benefit of the experience acquired by the F.O.R.E.A.M.I. (Queen Elisabeth Fund for Medical Assistance to Natives), which also gave financial assistance with a view to the application of this very method in the endemic sleeping-sickness area of Lake Tanganyika and the valley of the Ruzizi. Moreover, the road system has been rapidly developed, and the doctors have been reinforced by health assistants and native medical orderlies, clerks and assistants. Another factor is the method of work employed, which enables a medical unit to examine the maximum number of natives in record time. The health assistant first of all picks out, in the batch of natives summoned, the suspects for whom a medical examination is necessary. Meanwhile, the clerks and recorders make entries in a family census register. On an average, 20% of the natives summoned have to be examined — i.e., sixty out of a group of 300, for example. But of these sixty, generally over half can be diagnosed at first glance, even by a health assistant, if he is well trained. This applies to persons suffering from yaws, tropical ulcer, common mycoses and other illnesses which are frequent in the district. In other cases, microscopic examinations, blood analyses, examinations for helminth infestation or the bacteriological examination of secretions are done in advance by the native microscopists, whose skill is well known. This leaves only twenty to thirty patients a day to whom the doctor really requires to give considerable personal attention, say for ten to twenty minutes. The doctor also prescribes the treatment to be followed, but — apart from minor surgical procedures — this is applied by the health assistant and the native attendants. At regular intervals, and at least once a year, the medical unit undertakes a revision of the population previously inspected, and, in this case, the registers provide information as to who should be summoned and as to patients previously treated, and, in this way, operations can be conducted more expeditiously. In the interval, patients are treated by the rural dispensaries.

This system of medical census is, of course, easier to apply in a densely populated region, as, in this case, the medical unit wastes less time in moving from place to place. It also works better when the prevalence of disease among the natives is not too great. On the other hand, it is slow when certain diseases such as trypanosomiasis, leprosy or tuberculosis require longer and more minute examinations, sometimes of a very difficult nature.

The difficulties and drawbacks of this comprehensive method of mobile assistance only cannot be ignored, however. In spite of every care, a certain number of patients still escape notice. Natives have to be summoned in judiciously selected batches, in order not to disturb the normal life of the community, especially in pastoral areas. The doctors complain of the monotony of the work which they have to do in the bush in comparative isolation and often in conditions which make family life impossible. They add that this superficial survey work is not likely to improve their professional skill, and, after a few years, they ask for a permanent post at a hospital.

At the same time, the method of mobile assistance has given very valuable results. Thanks to it, the nosology of each chieftainship of Ruanda-Urundi is now known. It is possible to choose the best sites for the dispensaries, which are continually growing in number. The natives have acquired the habit of going to these dispensaries. The incidence of certain diseases, such as yaws, has greatly declined, and, in consequence, our medical service has gained the confidence of the natives.

As stated in the annual report for 1938 (page 93), the mobile medical assistance service has prepared the way for the permanent organisation consisting of dispensaries and rural hospitals. We are now in the transition stage between the two systems. This process is facilitated by the assistance of the native treasurers, but, at the same time, it will sooner or later involve a reinforcement of the European medical staff and of the auxiliary native staff.

In the new organisation which is already taking shape, each medical officer in charge of a sub-sector will have at his place of residence a rural hospital of which the dispensaries scattered through the district will form branches. These dispensaries will be so situated that the natives will not have to travel more than one day on foot to obtain attention there. Their proximity to the main routes of communication will make the inspections of the responsible doctors as easy as possible.

As stated in the annual report for 1938, the method of mobile assistance will have to be maintained in the endemic sleeping-sickness area until this scourge is completely under control. It is estimated that this result will have been achieved when the index of new infections has been lowered to not more than 0.1%. It is even possible to achieve a complete eradication of sleeping-sickness, despite the persistence of the vector insect — the tsetse

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fly — as has been done at Lake Albert, where the bionomic conditions of the endemic prevalence of the disease were remarkably similar to those of Lake Tanganyika.

The endemic sleeping-sickness area in Ruanda-Urundi forms an extension of that of Uganda and the Belgian Congo. The virus in circulation is the *Trypanosoma gambiense* and not the *T. rhodesiense*, which is abundant in Tanganyika Territory. This means that the game which is fairly abundant in the Ruzizi valley and on the shores of the lake plays no part in maintaining the endemic by constituting a reservoir of virus. It also follows that the chemical prophylaxis which is tending to reduce the human reservoir of virus should be crowned with success.

Other districts of Ruanda-Urundi, such as the valley of the Kagera and the Lumpungu-Malagarasi, are quite near the fly-belts, infected with *T. rhodesiense*, of Tanganyika Territory. The *Glossina morsitans*, which transmits this serious form of human trypanosomiasis, is found there. But, hitherto, this infection has not been imported. I have been able to satisfy myself personally that, near the Lumpungu, from which numerous seasonal workers go to the Uganda plantations, the disease is totally unknown.

In the infected Tanganyika-Ruzizi sector, the index of new infections has declined in the past ten years from 4.1% to 0.14%. The first few years were spent in the study of the endemic area, in a partial census of the population and the detection of patients, in the treatment of the latter and in the isolation of serious cases in hospitals. The first reports showed increasing rates of trypanosomic infection, but these figures reflect, not only an extension of the endemic, but also a better knowledge of the facts. It was not until 1930 that the full censuses gave an exact but, at the same time, alarming idea of the situation. In view of the urgency of the position, the most threatened populations were sent above the 1,000-metre level, since it would have been impossible to carry out the necessary forest clearance work in time. The infection index nevertheless rose again in 1932, but, this time, this was due to an aggravation of the endemic in the Ruzizi valley, an aggravation which also occurred in the Congo. In the meanwhile, however, the campaign against sleeping-sickness had been reorganised. It had been given the form of a mobile unit providing full medical assistance, making a complete family census of the population and giving treatment to all those who were sick. From 1933 onwards, the F.O.R.E.A.M.I. gave extensive financial assistance. Therapeutic and diagnostic methods were improved, thanks to the experience acquired in the Belgian Congo and to the presence of a specialist doctor.

And so, from 1933 onwards, the index of infection showed a regular decline. Fertile land which had been momentarily evacuated was reoccupied, but the occupants were subjected to preventive Bayerisation. Large bush clearances were carried out and are being kept up along the rivers providing favourable breeding-places for the tsetse fly. The glossinæ are caught by means of Harris traps. The percentage of cures obtained rose from 70% (in 1934) to 80%; the dispensaries have been multiplied in the endemic area, but, like the Rumonge hospital, they now receive but very few sleeping-sickness patients.

The Mandates Commission has remarked on the increase in the percentage of deaths among sleeping-sickness patients receiving treatment. The annual reports explain that this percentage is calculated on too narrow a basis to be of any significance, and that sleeping-sickness cases are exposed more than others to intercurrent diseases. This is a phenomenon which may be observed in any endemic region where the situation is improving. The considerable decline in the number of new patients diagnosed each year means that advanced chronic or incurable cases form the great majority of the patients treated. But cases of this type are those which have the highest death rate. In 1928, these serious cases only amounted to 90% of the number of recently infected cases, and the mortality was 6%. In 1937, they represented 350% of the number of new cases, and the general mortality naturally rose to 13.8%. Supposing that, in the year 1940, a recrudescence of sleeping-sickness were to bring a thousand new patients against the three hundred old ones left over from the previous years, we should find the general mortality falling below 5%.

There are scientific considerations justifying confidence for the future. The strains of trypanosomes in the Ruzizi valley and on the shores of Lake Tanganyika have been studied at the laboratory of the Princess Astrid Institute at Leopoldville. It is certain that the trypanosomes in question do not belong to the virulent *rhodesiense* species. There is nothing to show that they possess any other reservoir than the human reservoir, and this guarantees the success of the chemical campaign which has been conducted in recent years. In the Belgian Congo, the resistance of trypanosomes to arsenical drugs has caused us much anxiety, as being a serious obstacle to drug prophylaxis. In Ruanda-Urundi, this arseno-resistance exists, but it is rare. The transmissibility of trypanosomes by the tsetse fly is no higher than it is, on the average, in other endemic regions. Lastly, the protection of the natives has been enhanced by periodical preventive injections of Bayer 205.

Count de PENHA GARCIA congratulated Dr. van Hoof on his very clear statement, which called for no comments. He would merely like to ask him a few questions.

From the general standpoint of the organisation of public health in so far as it related more particularly to the native population — for the white population was not numerous — he was glad to note that the mandatory Administration had adopted very interesting methods well suited to the special situation of the country. He had in mind more particularly the method — which he had often had occasion to recommend himself — of mobile missions, which answered well to the case of a fairly numerous population spread over a wide territory. This system made full allowance for the necessity of establishing co-operation between the administrative staff and the medical staff, and he would like to know whether that co-operation

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Lord HAILEY, referring to the use of the word "intermediaries", asked what the future native policy was to be. At present, the chiefs had no right to give any order that had not previously been sanctioned by the Administration. They had no criminal jurisdiction; their treasuries were under the direct control of the Administrator. The present system did not seem to allow of any personal responsibility for the chief. Another point was that the system of customary services to the chiefs and sub-chiefs was still maintained. Those services amounted to compulsory labour for thirteen days. Could they not suitably be replaced by the payment of certain emoluments to the chiefs? The present system was a combination of two systems: on one side, there was hesitation to increase the chiefs' responsibilities, while, on another side, a form of personal privilege, which elsewhere had been regarded as undesirable, was maintained.

M. HALEWYCK DE HEUSCH, replying to the last question first, explained that labour service was the foundation of the feudal system, which formed the structure of the whole of native society in Ruanda-Urundi. If it were abolished, there was some risk that the authority of the chiefs, which it was proposed to strengthen, would be completely ruined.

As for the powers vested in the chiefs, the exercise of these was no doubt very carefully watched by the European Administration. The latter was confronted by a hierarchy comprising, in addition to a certain number of excellent chiefs, some bad ones and others who only reached a mediocre or indifferent standard. If an attempt were made immediately to organise all-round indirect administration on the strength of the experience gained with a few very good chiefs, serious disappointments would be in store. Before the reform was carried out, they must wait until the great majority of the chiefs had attained a satisfactory standard.

M. HALEWYCK DE HEUSCH added that, in the eyes of the people, the chiefs' authority was very real, for the European Administration gave its instructions and carried out its supervision in a manner which was not outwardly apparent. In appearance, therefore, the decisions were made by the chiefs, and they kept all their prestige in the eyes of the natives.

Lord HAILEY said he did not wish to make a fetish of the expressions "direct" and "indirect" rule, but, if he understood rightly, the Administration did not see its way at present to entrust any personal responsibility to efficient chiefs because there were also bad chiefs.

M. HALEWYCK DE HEUSCH said that it was impossible to legislate for individual cases; they could not create as many systems of administrations as there were groups of chiefs of different quality. The rules of a system of government must be general. Thus, in a colony divided into provinces having each its Governor, the fundamental rules of organisation could not be adjusted to each individual case; they would not confer more powers upon one Governor than upon another, because one of these officers was expected to show greater capacity or skill than another.

Lord HAILEY thought that the logical conclusion to be drawn from the explanations given by the accredited representative was that the grant of wider powers might be delayed indefinitely.

M. HALEWYCK DE HEUSCH said that a distinction must be drawn between law and facts. In law, the chiefs must necessarily all have the same powers; in practice, the supervision exercised over them would be closer or remoter, according to the degree of confidence that might be placed in them.

M. VAN ASBECK asked for explanations in connection with a practical instance — the case of the medical dispensaries of the chefferies to which the Director of the Medical Service had alluded. Had they been established at the request of the chiefs or suggested to them or forced upon them?

Dr. VAN HOOF said that, during the typhus epidemic in 1934, a hospital block had been built at Ngozi, on the initiative of the local chief. Forty patients were admitted, including a few suspected cases of typhus. That was a practical instance of initiative and efficiency.

The CHAIRMAN recalled that the question raised by Lord Hailey had been discussed at the Commission's thirty-fifth session.¹ The Commission's opinion was expressed in its recommendation to the Council, which was as follows:

"The Commission notes that, notwithstanding the adoption of the system of indirect rule, it was deemed advisable to continue to keep the traditional native authorities under close supervision and, in particular, to reserve to the European authority the administration of the native Treasury, which is one of the characteristic features of the system.

"It hopes that the evolution of the native mentality and the process of selection applied to the chiefs and sub-chiefs will make it possible to invest them gradually with the real authority required by their functions."²

The Chairman requested the accredited representative to bear in mind the particular interest that the Commission took in this problem. From the very outset, the mandatory

¹ See Minutes of the Thirty-fifth Session of the Commission, pages 50-53.
² *Ibid.*, page 206.

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Power had pronounced in favour of indirect administration. This was applauded by the Commission, for it, too, felt that the essential conditions for the success of this method were satisfied in the territory, in view of the survival of the traditional organisation of native society. The system had generally proved the most effective in promoting the progress among the natives. The Commission hoped that, despite the difficulties it entailed, its policy would be persevered in and that, as the education of the chiefs and their general outlook improved, indirect administration would gradually become a reality.

EXTRA CUSTOMARY CENTRES

M. VAN ASBECK observed that, in previous reports, details had been given about the extra customary centres. Little information, however, was given in the reports for 1937 and 1938. He hoped that, in future, there would be particulars of the number of extra customary centres and their population.

M. HALEWYCK DE HEUSCH said he would note the point.

M. VAN ASBECK mentioned that the report referred on page 35 to the planning and sanitation of urban centres. Did that expression include the extra customary centres?

M. HALEWYCK DE HEUSCH said that it did not if the extra customary centre was not adjacent to a European type of locality. The expression "urban centre" had reference to European centres with adjacent native quarters.

Lord HAILEY remarked that, on pages 278 and 279 of the report, reference was made to the extra customary centres, including Usumbura.

M. GIRAUD, referring to the table on page 29 of the report, showing the negro population not under chiefs' rule, asked whether that meant the population of the extra customary centres.

M. HALEWYCK DE HEUSCH replied that this was so, but that the table also included the clerks, boys, cooks, etc., who were working for Europeans, the Christians settled on the estates of the religious missions, and others. In the river plains of Lake Tanganyika, there were groups of Waswahili who had come from the outside, and natives from other parts of the country itself, who were not under the jurisdiction of the traditional chefferies.

He would ask that the report should give fuller information on these extra customary centres.

SITUATION OF THE KIBUNGU AREA. THE NATIONAL PARK

M. GIRAUD observed that the whole chapter dealing with native policy was full of very interesting information and that the table as a whole was very satisfactory. He would like, however, to mention one point: on page 78, it was stated that the Kibungu Territory "had made no progress on the economic side. Indeed, its outlets had been reduced by the closing of certain mine workings. The district was stagnant and had no prospects. Even in the best part of it, Buganza, which comprised three provinces occupied by a pastoral population, there was no sign of initiative or spontaneity". Did the somewhat pessimistic account in the report mean that nothing could be done to improve the position? Did the Administration contemplate no administrative, financial or economic action that would remedy this state of affairs? Could not stock-breeding, for instance, be developed?

M. HALEWYCK DE HEUSCH replied that the territory in question consisted mainly of marsh and brush; it was very sparsely populated and very considerable effort might be needed to improve its economic position.

M. GIRAUD asked whether there was not a national park in the territory.

M. HALEWYCK DE HEUSCH replied in the affirmative. He pointed out that the very reason why the national park had been created was, on the one hand, the low density of population and, on the other, the abundance of game and the very many natural curiosities. He would draw the attention of the authorities to M. Giraud's remarks, but wished to point out that any improvement in the economic situation would entail a considerable effort for a sparse population.

QUESTION OF THE CONTROL OF THE MOVEMENTS OF NATIVES

Lord HAILEY observed that it appeared from a passage on page 30 of the report that natives had to have a travel permit before they could leave their particular area, and

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M. HALEWYCK DE HEUSCH explained that they were workshops which gave vocational training.

FORESTRY

COUNT DE PENHA GARCIA noted that the report contained, on page 158, interesting information concerning re-afforestation. He understood that this was carried out by the native communities, and would like to know whether the latter were allowed to plant trees wherever they wanted to, or whether there were certain rules on the subject laid down by law.

M. HALEWYCK DE HEUSCH explained that some plantations were compulsory and others optional. The compulsory plantations formed part of a general plan for the re-afforestation of the country, which the Administration was carrying into effect in accordance with pre-determined rules. The natives were not allowed to interfere with these plantations. The optional plantations, as their name indicated, were matters for the natives' own decision; they laid them out for their own private profit of their own free will and cut the wood either for their own use or for sale.

COUNT DE PENHA GARCIA said that this latter category of plantations was an interesting example of individual ownership.

MINES: LABOUR (continuation)

COUNT DE PENHA GARCIA said that, according to the information given on page 200 of the report, the considerable falling-off in the revenue from mines was due to the fact that the mining companies in Ruanda-Urundi had allocated large sums in 1938 to social expenditure, and particularly to the amortisation of their plant. He would like to have particulars of that social expenditure.

M. HALEWYCK DE HEUSCH replied that very strict obligations had been laid upon the companies in regard to the equipment, housing, maintenance and medical care of the labourers. So far as food was concerned, they were henceforth required to provide a complete ration for labourers living more than five kilometres from their place of employment. In principle, the companies were obliged to supply a similar ration for those living closer in, but might provide part of it in cash.

M. GIRAUD recalled the somewhat discouraging statement that the accredited representative had made last year in regard to the prospects of mining operations in Ruanda-Urundi.¹ The results recorded in the report for 1938 showed a substantial increase in the production of gold, caneterite and wolfram as compared with 1937. Did this mean that the prospects of mining production were now brighter?

M. HALEWYCK DE HEUSCH replied that no assurance could be given on this point; although the work of exploitation was being carried forward with increased vigour, it had not yielded results which were really commensurate with the hopes originally entertained. The reasons were that the deposits were not as rich as had been thought and that the labour, although abundant, was too scattered, whilst working costs were influenced by the rough nature of the country and were fairly high.

CLOSE OF THE HEARING

The CHAIRMAN thanked M. HALEWYCK DE HEUSCH for the assistance which he had rendered the Commission with his unfailing competence.

He felt sure that he would be speaking for the whole Commission if he requested M. HALEWYCK DE HEUSCH to convey to his Government the Commission's thanks for the attention it had shown it in arranging for the attendance of Dr. van Hoof, thereby enabling it to undertake a particularly thorough review of the public health position in the territory.

M. HALEWYCK DE HEUSCH said that he would certainly convey the Chairman's message. He thanked the Commission for the kind way in which it had received both Dr. van Hoof and himself.

Cameroons under British Mandate: Examination of the Annual Report for 1938.

Major L. Sealy-King, District Officer, Nigeria, accredited representative of the mandatory Power, came to the table of the Commission.

¹ See Minutes of the Thirty-fifth Session of the Commission, page 69.

WELCOME TO THE ACCREDITED REPRESENTATIVE

The CHAIRMAN welcomed the accredited representative.

FRONTIERS OF THE TERRITORY: QUESTION OF THE EMIRATE OF ADAMAWA

M. VAN ASBECK noted the full and lucid information, given on pages 8-12 of the report, regarding the frontiers of the Cameroons. He asked whether, before the introduction of European rule in that part of the world — that is, before 1880 — Adamawa had constituted a single emirate, a single indigenous community.

Major SEALY-KING said that he was not very conversant with the history of the northern part of the territory. He thought that the reply was in the negative, but would prefer to leave the question to be answered in next year's report.

THE MANDATED TERRITORY AND THE WAR

M. VAN ASBECK asked, for purposes of information — not of debate — whether the Cameroons under British mandate was to be considered as involved in the present state of belligerency of the mandatory Power.

The CHAIRMAN observed in this connection that matters subsequent to the period covered by the report under review had frequently been raised either by members of the Commission or, spontaneously, by the accredited representatives. The latter were, however, always entitled to refrain from answering questions on events subsequent to the period under review.

Major SEALY-KING said that he would prefer to keep to the report under consideration.

CONFERENCE BETWEEN WEST AFRICAN GOVERNORS

Lord HAILEY observed that the first of a series of annual Conferences between West African Governors had recently been held. He asked whether it had dealt with the affairs of the mandated as well as the British territories, whether the decisions of the Conference were published — if so, the Commission would be glad to have a copy — and whether the Conference was on the lines of the Conference of East African Governors.

Major SEALY-KING said in reply that he understood that the Conference dealt with the affairs of the mandated territory as well as British territories and that he thought the proceedings were published, in which case he would ask for a copy to be forwarded to the Commission. He regretted he could not reply to Lord Hailey's third question.

DEMARICATION OF LANDS IN THE TERRITORY: QUESTION OF NATIVE RESERVES

Lord HAILEY commented on the Cameroons under British Mandate Administration (Amendment) Ordinance — No. 9, of 1938 — directed towards correcting difficulties arising out of the boundaries of lands in the mandated territory (page 6 of the report). He noted the reference to native reserves: the Germans, he knew, had proposed to classify a number of areas as native reserves, but the accredited representative had informed the Commission in 1938¹ that there were no native reserves proper in the Cameroons under British Mandate, and there had been no previous mention of any such reserves having been constituted.

Major SEALY-KING said that there were no native reserves actually constituted.

INTERNATIONAL CONVENTIONS: REFUGEES

COUNT DE PENHA GARCIA noted the measures taken to give effect, in the mandated territory, to the International Convention for the Amelioration of the Conditions of the Wounded and Sick in Armies in the Field (Geneva, 1929), the Extradition Convention with Ecuador (signed in 1934) and the Conventions relating to the International Status of Refugees (Geneva, 1933) and to the Status of Refugees coming from Germany (Geneva, 1938). Reverting to a question asked the previous year², he was happy to note that the local legislation was being brought into line with the provisions of the International Convention for the Protection of Flora and Fauna.

¹ See Minutes of the Thirty-fifth Session of the Commission, page 135.
² *Ibid.*, pages 134-135.

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EIGHTH MEETING

Held on Friday, December 15th, 1939, at 3.30 p.m.

Cameroons under British Mandate : Examination of the Annual Report for 1938 (continuation).

M. Rappard, Vice-Chairman, took the chair in place of M. Orts. Major Sealy-King came to the table of the Commission.

ECONOMIC SITUATION : EXPORTS (continuation) : SAVINGS BANKS

M. GIRAUD said that the discussion which took place in the previous meeting had elucidated certain points. Lord Hailey had informed the Commission that the British Government had agreed to purchase the whole of the cocoa production of the territory. Both cocoa and bananas had, up to the present, been carried mainly by German boats. He would be interested to know what the prospects were of the necessary shipping facilities being available in the future.

Major SEALY-KING repeated that, as the banana plantations were being kept open, he presumed that the necessary facilities for shipping would be arranged.

M. GIRAUD said that, strictly speaking, the question he had raised concerned the year 1939.

He had been interested to note the information given in the report (page 67) regarding the number of depositors in the Post Office savings banks and the amount of the deposits. The Commission would, he thought, be glad to have similar information in future annual reports.

Major SEALY-KING said that he would arrange for the information to be included in future reports.

Lord HAILEY referred to the shipment of ground-nuts from the upper Benue ports, particularly Yola and Garua. The latter port was situated in the Cameroons under French mandate, and the report stated (page 44) that, by reason of a Government subsidy, the firms could offer better prices there than at their buying stations on the Nigerian side of the frontier. Did this mean that the French were prepared to give a subsidy for exports via British territory?

Major SEALY-KING said that that appeared to be the case.

M. GIRAUD said that the transaction might be profitable if ground-nuts were despatched from French colonial or mandated territories, as firms knew that they would obtain privileged treatment in France, where Customs exemption was granted in the case of ground-nuts from those territories.

Lord HAILEY found it hard to understand why the French Government should tax ground-nuts, which constituted the raw material for a number of French industries.

M. GIRAUD explained that the slump of prices in 1931/32 had obliged the French Government to assist its own colonial producers by raising the duties on foreign-grown ground-nuts imported into France and organising a system of preferential sales of French colonial produce on the French market. The extra revenue yielded by the increased import duty was returned to the colonies to enable them to assist production by lowering their export duties, reducing their railway transport rates and taking various other measures.

JUDICIAL ORGANISATION

M. VAN ASBECK thought that the enormous difference between the number of civil cases (101) brought before the high court and magistrates' courts (page 46 of the report) and the number of similar cases (10,388) brought before the native courts (page 50) amply proved the "popular confidence" enjoyed by the latter.

Was it possible for a criminal case brought by the police before a magistrate's court to be referred to a native court, which, as a report by the Togoland authorities had once stated, gave such cases more sympathetic treatment?

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Major SEALY-KING said that minor cases might be referred to the native courts, which could, within the limits of their warrant, apply statute law. Practically all criminal cases, except those of a very serious nature, were tried in the native courts, which usually imposed more lenient penalties, but natives had sometimes been known to prefer the strictly impartial judgment of a magistrate's court.

Lord HAILEY suggested that the preference for native courts might also be based on the greater familiarity of the procedure and the fact that the native court might award compensation rather than punishment for an offence.

M. VAN ASBECK asked what was the advantage of the machinery of "administrative review" as compared with that of a "formal appeal" (page 51, paragraph 134 of the report).

Major SEALY-KING explained that, in the former case, no court fees were payable and justice was equally assured.

M. VAN ASBECK asked for an explanation of the rather large number (108) of convictions in protectorate courts for breaches of the Nigerian Forestry Ordinance (page 48 of the report).

Major SEALY-KING replied that the convictions in question were mostly due to the poaching of saccoglottis trees in Mamfe Division by natives from the Calabar Province. There was no doubt that the villagers in whose land the saccoglottis was found aided and abetted the marauders, who made it worth their while to do so.

Lord HAILEY observed (page 56, paragraph 138 of the report) that in the Kentu Area appeals from native courts lay to the District Officer at Wakuri, a considerable distance away. He scrutinised the court records once a month; he also saw prisoners on their arrival at divisional headquarters and could consult the copy of the record attached to the warrant of commitment. Did the accredited representative consider that these arrangements afforded really adequate facilities for the review of native court sentences? Did such copies of records give a fair account of all the evidence or only a summary of it?

Major SEALY-KING said that records varied in fullness, but the District Officer usually had sufficient data to be able to judge whether the prisoner was or was not guilty, and in case of doubt could return the case for further evidence.

Lord HAILEY asked what offences came under the new head of indictment in the table on page 52 (Offences against the Forced Labour Ordinance — Refusal of Labour for Communal Services).

Major SEALY-KING replied that the heading in question covered offences such as neglect to repair village fences or the clearing of native communal paths.

POLICE

M. GIRAUD asked what was the approximate strength of the corps of "yan-doka" in the Adamawa and of the "harisin" corps in the Dikwa Areas.

Major SEALY-KING had no information regarding the "yan-doka" or "harisin" corps. He stated that in the Bamenda Division there were fifty-six native administration police known as "dogari". They lived in or near the chief's compound and carried his messages and also assisted the court messengers in the work of the native court.

MORAL, MATERIAL AND SOCIAL DEVELOPMENT OF THE NATIVES

COUNT DE PENHA GARCIA enquired whether the "Makka" or "Tuba" movement (page 63 of the report), which, he understood, was frowned upon by the leading natives, had made any progress in 1938. Was its influence pernicious?

Major SEALY-KING believed that the movement in question, if not virtually extinct, was rapidly declining. It was opposed by many chiefs as subversive of their authority.

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Count DE PENHA GARCIA noted, from paragraph 165 of the report, that the influence of Government and the missions was combining to raise existing standards in the political, public health and other spheres. What visible signs were there of the progress made in the field of public health? Was this progress individual or communal?

Major SEALY-KING pointed out that there were more native dispensaries and travelling dressers operating throughout the territory, and native authorities were encouraged to adopt sanitary regulations for village communities.

Count DE PENHA GARCIA was more concerned to know whether the native population itself took the initiative in such matters as the improvement of village water-supplies, sanitation, etc.

Major SEALY-KING said that, in the Victoria Division, three public wells had been sunk and sanitary regulations were being adopted in many areas on the natives' own initiative. In the latter direction, more modern latrines and markets were being introduced and the cleanliness of public market-places was being more strictly supervised. Considerable sums of money were being spent on sanitary improvements.

Count DE PENHA GARCIA had found no specific evidence in the annual report of the influence exerted by the Government and the missions on the moral standards of the native population; it would be interesting to know whether that influence had succeeded in eradicating certain special practices.

The changes in native habits described in paragraph 166 (page 64) of the report were certainly most striking, as they seemed to suggest an entire revolution in the relations between the sexes. What permanent effect were they likely to exert on the status of the native women?

Major SEALY-KING pointed out that the changes in question were confined to a comparatively small part of the territory only. There was no question of native dress or dances having been generally abolished.

Mlle. DANNEVIG gathered from this section of the report that the population of some areas of the territory was passing through a transition stage in which they inclined to imitate the vices rather than the virtues of European civilisation. The phenomena was, she suggested, a usual occurrence not only among natives.

Major SEALY-KING agreed.

Mlle. DANNEVIG asked whether the language of the Hausas, who appeared from paragraph 174 (pages 66-67) of the report to be very active traders, was likely to become, as had been suggested before, the *lingua franca* of the territory.

Major SEALY-KING thought it most unlikely, as the Hausas kept very much to themselves and exerted little influence on the rest of the population.

Count DE PENHA GARCIA said that the general impression given by this section of the report was that the population of the Cameroons consisted of two main ethnical groups: the "Fulani", who were Moslems and lived in the plains, and the pagans, who inhabited the hill country. Culture was slowly making progress among the pagans, who would eventually have their regional councils. Until, however, more roads were made, there was little prospect of unification or coalescence between the two sections of the population. Generally speaking, the secret of any social improvement in the Cameroons was better communications.

LABOUR

M. GIRAUD observed, from paragraphs 183 and 184 (pages 69-70) of the report, that the number of native labourers in the Victoria and Kumba Divisions had increased by 28% since 1937 and doubled since 1934; 71% came from the Cameroons under British mandate, 19% from the Cameroons under French mandate, and 10% from Nigeria and other territories.

The reply given (pages 70-72 of the report) to Mr. Weaver's question put at the thirty-fifth session¹ regarding "trust books" showed that there were serious possibilities of abuses in this system, under which natives were paid partly in credit notes on plantation stores. His general impression was that improvements could still be made in the conditions of native labour, and, in that connection, he welcomed the appointment of a Labour Officer (page 73, paragraph 193 of the report) to examine conditions in Nigeria and the Cameroons under British mandate.

What were the "certain undesirable features" in the traffic conducted by Efik contractors from Calabar, referred to in paragraph 184 (page 70) of the report?

¹ See Minutes of the Thirty-fifth Session of the Commission, pages 146-147.

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Major SEALY-KING explained that the contractors in question brought their labour recruits by canoe from Calabar. At a certain stage of the journey, these canoes had to take to the open sea, and it was possible that accidents might occur from drowning. The authorities were anxious to obviate any such risks.

M. GIRAUD quoted the reference contained in paragraph 192 (page 73) of the report to the employment of children of years and upwards on plantations in the Victoria Division. Were these children included in the figures given in the table in paragraph 183 (page 69)? What would their number be? The practice of employing such young children was clearly detrimental to their moral development, as the report said.

Major SEALY-KING replied that the figures in paragraph 183 included adult labourers only. The children in question were engaged on such tasks as tapping trees and weeding, work which was no heavier than that which they would have had to perform in their own villages. They were paid at about half the rate of adult labourers. It was possible that an ordinance would be enacted prohibiting the employment of children under a certain age.

Mr. WEAVER asked where the children came from. Were they brought to the plantations with the idea of being employed?

Major SEALY-KING said that they were the children of the plantation labourers themselves.

Mr. WEAVER noted with regret that children as young as 8 years of age were employed on the plantations, and hoped that an ordinance would be enacted fixing a minimum age for child employment. If the children accompanied their parents to the plantations, would it not be possible, as in other colonial territories, to organise schools which they could attend?

Major SEALY-KING said that, in one division of the territory, such a school had been organised. It had met with considerable success.

Mlle. DANNEVIG shared the views expressed by Mr. Weaver, and hoped steps would be taken to forbid such child labour.

Major SEALY-KING did not think that many children were employed in this manner. They accompanied their families to the plantations, and would certainly have had to work equally hard at home.

Mr. WEAVER asked whether the Efik contractors referred to in paragraph 184 (page 70) of the report were native professional recruiters and whether their operations were supervised?

Major SEALY-KING said that the contractors in question brought food over from Calabar for the plantations, and occasionally brought labourers at the same time. No supervision was exercised over this traffic.

Mr. WEAVER appreciated the full and frank account given in paragraph 187 (pages 70-71) of the report of the "trust-book" system. The situation revealed certainly justified the remark in paragraph 193 (page 73) that the "position recorded in this chapter is in some respects susceptible of improvement". In view of that statement, and of the recent appointment of a Labour Officer, he would confine himself to pointing out that the practice of paying up to 50% of a labourer's wages in credit notes on plantation stores was a form of the truck system which had been abolished in modern labour legislation. He hoped that it would be suppressed in the mandated territory.

He observed from paragraph 186 (page 70) that, in one case of accident resulting in permanent disability, no compensation was awarded, as the labourer in question had mounted a train without permission and was injured in alighting while the train was in motion. Had this ruling been made under Article 29, paragraph 1, of the Labour Regulations of 1929, which exempted an employer from the payment of compensation if the injury was attributable to the serious and wilful misconduct of the labourer? If so, he doubted whether such an interpretation was in accordance with British jurisprudence.

Major SEALY-KING agreed that the offence could hardly be described as serious and wilful misconduct, but pointed out that, under the Regulations applying to plantation workers, labourers were forbidden to alight from moving trains.

M. RAPPARD had been greatly struck by the tone of detached leniency and almost fatalistic resignation which characterised the description given by the authors of the report of the rather low standard of labour conditions prevailing in the Cameroons.

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The Mandates Commission may perhaps like to know something of the situation to date, though this information would normally appear in the report for 1939. After long and exhaustive examination, the reports of the local committees, together with the Governor's own recommendations, were received by the Secretary of State shortly before the outbreak of war. War, and the consequent closing of important markets in Central Europe entirely altered the position and the Government was compelled to turn from the consideration of the Commission's report and concentrate upon the problem of the best way of marketing West African cocoa during this season.

On November 13th, 1939, the Colonial Office announced that His Majesty's Government had agreed to purchase the whole 1939/40 crop of British West African cocoa at fixed prices for the whole season. In the Gold Coast, the basic price was fixed at 9s. per load for grades I and II, ex-scale port of shipment, but the Governor has since decided to increase the export duty from £1 3s. 4d. to £2 2s. and the basic price has been correspondingly reduced to 8s. 6d. per load. Purchasing will be done by the firms and individuals already established in the trade on the basis of their share of shipments in recent years. Small shippers are being given special treatment. A moratorium on purchases and sales of cocoa was declared in West Africa for three weeks. Marketing has now begun again, and sales in overseas markets are being directed by a specially appointed cocoa control in London.

The report for 1938 mentions present and future production of cocoa. As members of the Commission are aware, the period during which plucking, marketing and most of the normal transportation takes place is during the period October to March, this being termed the "major crop season". It is thus evident that the figures given on pages 19 and 72 of the report, which are figures for the calendar year, include parts of two major crop seasons. The Members of the Commission may therefore have wondered why, in view of the hold-up, the total export of cocoa from Togoland under British mandate for the year rose by over 4,000 tons. I think the above explanations and paragraph 74 of the 1937 report explain the reason. Though new trees are constantly coming into bearing, especially in area V, I do not think it can be taken for granted that production increased by 4,000 tons during the past year.

Judicial Organisation.

Under this head, I desire to apologise for an error on page 31 of the report, which was not noticed until after printing had been completed. In the table at the bottom of the page, the positions of the Northern and Southern Sections should be reversed.

In spite of the difficulty of writing an interesting report year after year, I think it can be claimed that, during 1938, notwithstanding inevitable vicissitudes, progress has been well maintained and that the condition of the country is satisfactory.

That the present war will without a doubt affect the territory in some form or another cannot be disputed, but it is too early to make any forecast. His Majesty's Government's decision to purchase the whole West African cocoa crop is indicative of their preparedness to support the economic position of the colonies to the fullest possible extent and I can assure the members of the Commission that it is the Government's intention to allow the disturbances and dislocation of war to interfere to the most limited extent possible with the promotion and the development of the people of Togoland under British mandate.

The VICE-CHAIRMAN said they were much obliged to Captain Lilley for his statement, and were glad that he had not confined his remarks entirely to 1938. The Commission was very interested in what was happening at the present time.

He did not wish to pass over the first few pages of the report without noting with great satisfaction the tributes of gratitude which had been paid to the accredited representative, who had given the territory some of the best years of his life. He wished to congratulate him on his success.

The report mentioned that Captain Lilley had been presented with a linguist's stick. What exactly was that?

Captain LILLEY explained that every chief had attached to him from his tribe or village a "linguist", who acted as his mouthpiece. The chief was never supposed to speak direct to his audience. When sent on a mission, the linguist carried the stick as a sign that he was representing the chief. The sticks were generally black with gilded tops, some in the form of a key, etc.

The VICE-CHAIRMAN understood that the fact that Captain Lilley had been presented with a linguist's stick was an indication that he had been given an exceptional mark of confidence by the population of the territory — in other words, a signal honour had been paid him by the inhabitants.

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Captain LILLEY said that the stick which had been presented to him had been subscribed to by the whole people, and was made of ivory with an ebony head.

REPERCUSSIONS OF THE STATE OF WAR BETWEEN THE MANDATORY POWER AND GERMANY

M. VAN ASBECK requested the Chairman's permission to ask what was the status of the territory in the present war.

The VICE-CHAIRMAN reminded the Commission that the accredited representative was not bound to answer questions concerning events subsequent to the year under review.

Captain LILLEY said he would prefer the question as a whole to be left to the following year. He would, however, draw the Commission's attention to two points: first, the mandatory Power considered itself responsible for the defence of Togoland under British mandate, in common with the Gold Coast, and, secondly, no recruiting was taking place within the mandated territory.

Lord HAILEY asked how far the economy of the territory was likely to be affected by the war, as a result of measures taken in respect of alien personnel.

Captain LILLEY said that he believed that the only case of a Government servant being a national of a State with which the mandatory Power was at war was that of a German doctor, a private practitioner, whom the Government was continuing to employ. There were also one or two Germans in the Ewe Presbyterian Mission.

M. RAPPARD asked whether there was any plantation in German hands.

Captain LILLEY thought there was only one.

Mlle. DANNEVIG asked for information with regard to the treatment of German missionaries.

Lord HAILEY said that the general policy followed in the British colonies and mandated territories at the outbreak of war was to intern all male German missionaries. Those whom it was found possible to allow on parole were then released. The property of the German missionaries had not been confiscated, but its administration had as far as possible been entrusted to missions of neutral countries. The missionaries who had been released on parole had undertaken to report themselves at given intervals and not to engage in political propaganda; they were allowed to carry on their religious activities.

NATIVE ADMINISTRATION: ADMINISTRATIVE STAFF: QUESTION OF THE DESTOOLING OF CHIEFS

M. VAN ASBECK said that, after the extensive information which had been furnished in the previous year, there were no outstanding questions for discussion at the present meeting. The amalgamation of independent chiefdoms in the southern section into native States was regarded as voluntary and experimental. One would have to look to the future for results of that policy. As indicated on pages 5 and 6 of the report, modern government was being tried, but traditional influences remained very strong in the fields of finance and taxation.

In the special sub-chapter on page 79 of the report, dealing with the Dagomba Native Administration, the latter's collaboration with the staff of the Agricultural Department was described. Did other native administrations show a similar interest in agriculture?

Captain LILLEY said that all the native administrations in the north were interested. The reason why Dagomba had been specially mentioned was perhaps that it was the biggest native administration with its headquarters in the mandated territory.

M. VAN ASBECK asked whether future reports could contain a list showing the proportion of Europeans and Africans on the staff of the Administration, as was done in the case of the Cameroons under British mandate.

Captain LILLEY thought that some such information was given on various pages of the report.

M. VAN ASBECK said that it would greatly assist the Commission in its task if a list similar to that of the Cameroons report could be attached to the next report for Togoland.

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Lord HAILEY noted that there were references in paragraphs 13 (page 4) and 26 (page 8) of the report to the destooling of chiefs, and a further reference in paragraph 42 (page 12) to what looked like a criminal attempt to depose a chief. It was obvious that, if there were too large a measure of power in the hands of the people to depose chiefs, that would interfere with the Government's power to act effectively through the chiefs. Did the local administration apply any restrictions on the use of destooling, as was done in the Gold Coast?

Captain LILLEY said that the ordinance did not provide for such restrictions. The election of chiefs was left to the people. On the other hand, the appointment of the native authority was in the hands of the Government alone. If there were an attempt to depose a useful chief, the Government could always keep him as the native authority.

Lord HAILEY said that the whole basis of that particular type of administration was that the Government recognised as native authority someone who had a tradition of customary authority behind him. If chiefs who had the Government sanctions behind them were deposed in any considerable number and their people elected other chiefs, the result would be a kind of dual authority. Would that not be a difficult position?

M. RAPPARD said it appeared that the Government could not have it both ways — i.e., it must either keep indirect administration or do away with it. He would be very interested to hear what practical experience had been.

Captain LILLEY said he had never known a case where the native authority had, in practice, been other than a chief. The administrative officers were in fairly close contact with the people, and could often predict a deposition. They could advise the Government to appoint a new native authority when a new chief had been elected. If a chief got into bad ways, the people were entitled to warn him and, if he did not mend his ways, to depose him.

M. RAPPARD pointed out that the problem under discussion would, however, arise where a chief was deposed by his people without having lost the confidence of the Administration.

Captain LILLEY said he had never known of a case where it had been wrong for the people to depose their chief. Attempts were occasionally made by small bands, but the administrative officer did everything to show that the chief had the respect and the authority of the Government.

Lord HAILEY said that the problem was fundamental. In the Gold Coast, there had been so many depositions (109 in the ten years ending in 1926) that, in 1927, certain safeguards had been introduced, which acted as a check. Under the system of native administration existing in other territories, the chief's position had been made so strong and, at the same time, his conduct was so closely regulated that the question of getting rid of him by popular action hardly ever arose.

Captain LILLEY said that the solution suggested by Lord Hailey was possibly the right one. When treasuries, etc., were established, the chief would be both in a stronger position and less likely to abuse it.

M. RAPPARD said that the present system was conceivable only under Anglo-Saxon rule, but it seemed to work fairly well.

Mlle. DANNEVIG said that, in paragraph 22 (page 6) of the report, it appeared that the native administration had tried to effect improvements in sanitation, but that the younger members of the population had been opposed to such improvements. Surely the younger members of the population would have learned about sanitation in the schools?

Captain LILLEY thought that, as they grew older, they realised better the need for improved sanitation.

M. VAN ASBECK suggested the whole thing really depended on the personality of the Administrator.

Captain LILLEY said that it was also largely dependent on the native mentality.

M. VAN ASBECK, referring to paragraph 44 (page 12) of the report said that the Commission was not asking the impossible, but would be glad to have any information with regard to the results of the present policy in local government which the Administration could give.

M. RAPPARD, referring to the statement in paragraph 6 (page 2) of the report to the effect that there had been no change in the administration of the territory, asked whether one of Captain Lilley's own staff had succeeded him.

Captain LILLEY said that he had been succeeded by a very experienced officer from the Gold Coast.

PUBLIC FINANCE : NATIVE TREASURIES : TAXATION

M. RAPPARD noted the statement in paragraph 81 (page 26) of the report saying that : "The Minutes for the thirty-fifth session of the Commission arrived too late in the Gold Coast for any question regarding alteration to the basis of calculation of the amount of import duties as visualised by M. Giraud on page 30 of the Minutes to be considered . . ." Had the accredited representative any information on the subject?

Captain LILLEY replied in the negative. There had not been sufficient time left to deal with the question in the report.

M. RAPPARD noted that there had been an increase of expenditure and reduction of revenue. That would create an unfortunate impression if they were not aware that the deficit was made up by grants from the Gold Coast.

M. GIRAUD asked whether the £5,280 mentioned in paragraph 272 (page 80) of the report as being collected on live-stock imported during 1938 represented import dues, a quarantine tax or a tax connected with veterinary inspection.

Captain LILLEY presumed that it was an import tax. It must have been mentioned in previous reports.

M. GIRAUD said his reason for asking the question was that he could not find a corresponding entry on the revenue side on page 121 of the report, or in the accounts of the native treasuries. Was the tax included in the Gold Coast revenue?

Captain LILLEY presumed that was the case.

M. GIRAUD, referring to the statement of revenue of the Dagomba-Nanumba native treasury on page 96 of the report, noted that "tribute tax" for the first half year 1938/39 had yielded only £359 12s., as compared with a total estimate for the year of £4,700. How was so low a yield to be explained? Was it due to the fact that the collection of "tribute tax" took place in the second half of the year?

Captain LILLEY thought the explanation lay in the date at which collection took place.

M. RAPPARD, referring to the first point raised by M. Giraud, said that there would be no disadvantage in the tax on live-stock imported being included in the Gold Coast revenue if it was returned by the Gold Coast in the form of grants to make up the deficit in the budget. He suggested that information should be given in the next report showing whether the yield of the import tax on live-stock was credited to the Gold Coast or to Togoland under British mandate.

M. VAN ASBECK wished to know whether the establishment of native treasuries was voluntary.

Captain LILLEY said that was so.

M. VAN ASBECK noted in paragraph 30 (page 8) of the report a statement to the effect that "a bill intitled 'An Ordinance to provide for the Establishment and Management of Native Treasuries' was passed through the Legislative Council of the Gold Coast in March of this year (1939), and the ordinance will in due course be enacted for Togoland. This will give the Provincial Commissioner power to call upon the native authority to establish a native treasury, and, on its failing to do so, the Governor may himself establish a native treasury by order and place the management in suitable hands." This provision seemed to show a certain compulsory power on the side of the Administration.

Captain LILLEY pointed out that the law had only been passed in March 1939. He had no information that it had yet been proclaimed.

M. VAN ASBECK asked whether tribunal fees and fines were so considerable that they were enough to feed the treasury.

Captain LILLEY said that was not the case.

M. RAPPARD asked whether it were not understood that it was a matter for the natives to fill their own treasuries. It was quite understandable that a chief invested with authority to tax might be unpopular.

M. VAN ASBECK noted the statement in paragraph 26 (page 7) of the report that "for the chiefs to pass treasury by-laws in their State councils in face of the wishes of their people,

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M. REPIQUET added that they were dealing with a population which had been living for over twenty years under the present regime. They must consult it and act prudently, taking their time. The two mandatory Powers and the League ought to have before them all the necessary information, obtained by persons who had been to the spot and had ascertained what were the genuine aspirations of the population. This would be a prerequisite condition of a suggestion to which he had no objection to make, as he thought it was a good one. There would have to be another boundary commission, consisting of persons well acquainted with the population and able to collect material for an impartial decision. It was the interests of the natives rather than of the two mandatory Powers which must be decisive.

M. GIRAUD, whilst agreeing that the object should be, so far as possible, to avoid adopting a purely arbitrary line of demarcation as frontier, thought that it might be well to remind the Commission what this Sultanate of Adamawa, as to whose past history as a political entity exaggerated ideas appeared to be entertained, had really been. In the first place, there could be no doubt that its creation, the outcome of conquest, was purely artificial, and that only the personality of the conqueror Adama imposed a common law on countries having no physical unity. It should further be remembered that the vast area ruled by the Fulbe, whose chief resided at Yola in the beginning of the nineteenth century, rapidly fell into decadence and had no more than an ephemeral existence. The determination of the Anglo-German frontier between Nigeria and the Cameroons, which entailed the partition of Adamawa, set the seal upon its disappearance some fifty years ago.

Turning to the divergence of views on this frontier question as between the reports of the mandatory Powers, which had been mentioned, he thought that this was more apparent than real. Indeed, if reference were made to paragraph 29 (page 11) of the report of the Cameroons under British mandate, the statement would be found that more satisfactory lines of partition could have been devised had fuller information as to the political and social topography of the Cameroons been available when the mandates were in preparation, and that little or nothing would now be gained by radical alteration of the existing frontier. The report added that this frontier had been in force for nearly a generation, that, during this time, native policy and administrative organisation had been subject to a process of adaptation in the territory of each mandatory Power, and that, moreover, the new organs of local government had been conditioned by the political environment in which they had severally developed. The report concluded by stating that the disturbance which would be caused by territorial redistribution on any considerable scale would more than offset the theoretical advantages to be won from a closer adjustment of administrative to traditional boundaries.

M. REPIQUET had thought that Lord Hailey was only referring to the three lamidats mentioned in the French report, which were small cantons. To make a complete readjustment of the mandate as settled by the Act of 1922 would be to reopen a question a quarter of a century old. A whole generation had now been brought up under the new methods. The mandatory Power's policy in the zone under French mandate had been entirely contrary to that of the emirate. They no longer wanted those great native lords who were not in contact with the population and were less preoccupied with its needs than with their own interests, and who were surrounded by favourites. On the contrary, the mandatory Power relied on the lamidos and on the lauanes, who were assisted, not by favourites, but by agents appointed by the mandatory Power with their consent. These persons were in contact with the population, which could submit to them their grievances. In a large fertile valley like this one, it would be dangerous to go back on the provisions of the mandate.

M. VAN ASBECK had been much struck by the remarks of the accredited representative. There still remained some doubt, however, regarding this division of territories previously adjacent. What struck the reader of the British report was the statement that more satisfactory lines of partition might have been found if full information had been available regarding the political and social topography of the Cameroons on both sides of the frontier. It would therefore be extremely useful to have, to begin with, a memorandum on the political and social conditions of these populations which had belonged to the same political unit. He was thinking of reports such as those which the British Administration received from its agents, and no doubt the French Administration too. He asked whether the two Governments, acting in concert, could not prepare a full memorandum on the subject.

Lord HAILEY wished to make it clear that in making his suggestion he had had no idea of urging that the district in question should be assigned to the British mandate. He only had in mind a series of minor exchanges along the frontier; it might even be found advisable to assign Yola to the French mandate.

M. REPIQUET said that he had never suspected Lord Hailey of any such idea.

The CHAIRMAN observed that a question of some importance had been unexpectedly raised. He would point out that the various suggestions advanced by certain of its members did not commit the Commission itself. It was for the Commission to decide whether it should endorse any particular proposal and, possibly, submit it to the Council, in order that that body might, if it deemed expedient, refer the matter to the mandatory Powers concerned. So far, the Commission had expressed no opinion.

On the other hand, it must be remembered that it was the Commission's business to watch over the observance of the terms of the mandates by the mandatory Powers. Now the present frontier between those parts of the Cameroons that were respectively under French and British mandate, and which some thought to be defective, had been fixed in a Franco-British declaration which, having been annexed to the mandate instruments, must be regarded as forming an integral part of them. Both these instruments stipulated in Article 1 that the line of demarcation defined in the declaration might be "slightly" modified by agreement between the two Governments if any modification appeared desirable in the interests of the inhabitants or became necessary owing to the inaccuracy of the map available at that time.

It was only by adducing one or other of these reasons that the Commission might recommend a modification of the existing frontier. Even so, it should refrain from presenting suggestions involving anything more than a "slight" modification of the line of demarcation laid down in the declaration annexed to the mandates.

M. VAN ASBECK pointed out that this was a question which had a bearing on the welfare of the native populations, a matter which was one of the primary concerns of the mandate system.

M. RAPPARD would like the object of the Commission's future discussions to be made clear. No one had proposed the reconstitution of the emirates. The only suggestions which had been put forward appeared to concern minor adjustments. If such was really the case, the subject matter of the Commission's discussions would be very limited.

Lord HAILEY wished to make his position and that of M. van Asbeck quite clear. Both thought that it would be very useful for the Administrations of the two territories to undertake a study with a view to ascertaining what frontier modifications, whether large or small, would both enhance the welfare of the natives and improve administration. It was not only a question of considering what modifications could be made in regard to Yola, but of examining whether all along the frontier there were not cases in which exchanges of territory would be useful. It was therefore a task, not for a boundary commission, but for a commission of a political nature. If the two Administrations concerned agreed to carry out such a study and to make such exchanges, the consent of the Council of the League would surely be forthcoming.

M. VAN ASBECK added that, whatever the frontier might be, it would be a good thing to establish a system of regular consultations between the two Administrations, since they were, in fact, dealing with a single country and one same population, among which ancient loyalties subsisted.

The CHAIRMAN acknowledged that the objects to be pursued, as defined by Lord Hailey, were such as would, under the mandate, justify a modification of the frontier. If the considerations raised in the Commission proved well founded, the two Governments would no doubt be open to conviction. It was necessary, however, that the purpose in view should not be attainable only through a substantial modification of the frontier, the general course of which must be regarded as having been finally fixed by the Franco-British declaration.

IMPORTS AND EXPORTS : ECONOMIC EQUALITY

M. RAPPARD observed that French exports and imports had made a sudden jump from one year to the next, chiefly at the expense of Japan. Was this the result of a natural evolution or of the application of Customs policy?

M. REPIQUET replied that, as stated in the report (page 79) : " French imports are on the increase in the case of nearly all products, particularly cement, coal, beverages, lubricating oils, iron and steel bars, earthenware, steam-engines and other motive machinery ". Later on, it was stated that railway traffic had increased. This was due to the transport of material for the aerodrome at Duala, and arose from the efforts made to equip the country. As regards Japan, the report contained the following surprising remark (page 83) : " It should be noted that Japan is not a customer for any commodity ". Japan was only a supplier of goods.

M. RAPPARD said that the change had been so sudden that it might be supposed to be due to administrative intervention, which might have raised questions connected with economic equality.

M. REPIQUET pointed out that, for public works, it was natural that the Administration should apply preferably to firms with which it was acquainted — i.e., chiefly to those in the home country.

Mlle. DANNEVIC wished to know how the Japanese obtained payment for their imports, as they bought nothing. Did this lead to an outflow of foreign currency?

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So far as the value of the system in force was concerned, the question of native command could be considered from two different angles. They were all convinced that the system as at present applied gave satisfaction to the Administration and the native populations. But it was much more important to know what were the future prospects offered by this system? Could they go on for an indefinite time without changing anything in this system of auxiliary chiefs? Was there any possibility of making progress towards the system contemplated under Article 22 of the Covenant, under which these populations would, in the end, be able to govern themselves? All those who had experience of colonial life knew that responsibility was learned by exercising it. He therefore asked whether these auxiliary chiefs might in time become responsible chiefs as an intermediate stage in this evolution envisaged by the Covenant. He did not wish to criticise the present system, particularly as in the Netherlands East Indies there was at present an acute controversy regarding the transition between the stage of auxiliary chiefs and that of responsible chiefs.

M. REPIQUET said that they were not auxiliary chiefs but chiefs properly so called. The young men in question were the sons of chiefs. They would probably have become chiefs, even if they had not been appointed by the Administration. They were fulfilling the duties of chiefs with the responsibilities which this involved but with the additional advantage that their studies would have enlightened them as to their future responsibilities. This was certainly a good method of making the natives understand the rules of native administration. It was through such examples that the people would be taught to govern themselves. He added that these populations were intelligent and would certainly come to understand how they should conduct their own affairs. The present experiment would be judged by its results. It was, moreover, stated in the report on the same page that the Administration was proceeding "with all the necessary prudence".

M. VAN ASBECK pointed out that, when referring to the chiefs and to the powers they exercised, he was not thinking of the young men to whom the accredited representative had just alluded, but to the body of chiefs as a whole and to the general position they occupied in the machinery of Government.

ELEVENTH MEETING

Held on Monday, December 18th, 1939, at 3.30 p.m.

Cameroons under French Mandate : Examination of the Annual Report for 1938 (continuation)

M. Repiquet came to the table of the Commission.

NATIVE ADMINISTRATION : POWERS OF THE CHIEFS (continuation)

M. VAN ASBECK noted (page 46 of the report) that, in the south and south-eastern districts, the local administration had adopted the formula of a two-grade organisation by abolishing the upper grade of chiefdom. Would that policy not have certain disadvantages in places like Yaoundé, for instance, where there was no longer any native advisory body?

M. REPIQUET explained that the upper grade of chiefdom was not part of the native tradition, but had been instituted by the Germans. Its abolition had been very well received by the natives. In any case, it was not the post of the upper chief of Yaoundé which had been abolished, but that of the upper chief of Saa, which came under the subdivision of Yaoundé.

M. VAN ASBECK had the impression, on reading pages 127 and 47 of the report, that the reform of native administration had not been as far-reaching as might have been thought from previous reports. From these, it had appeared that the Administration had lessened the prestige and authority of the Lamido, who was a Moslem chief traditionally religious and political, by taking away his political powers. Was the Administration now satisfied with the results achieved in this matter?

M. REPIQUET replied that the lamidos were, in fact, at present mainly political chiefs, although they were also religious chiefs in virtue of the Koran. In the north of the Cameroons, for instance, the mandatory Administration had no other chiefs but the lamidos.

In reply to an observation by M. van Asbeck based on an account given on page 48 of the report for 1937, M. Repiquet explained that the position of the lamidos had not been modified by the appointment of chiefs of laouanats. By attaching these second-class chiefs to the lamidos, the latter's authority and the efficiency of the Administration had been strengthened, particularly in connection with the collection of taxes.

M. VAN ASBECK said that the Commission would follow with the greatest interest the evolution of the system of native command in the north of the Cameroons, where the population was of mixed race.

PUBLIC FINANCE : TAXATION : NATIVE PROVIDENT SOCIETIES : AGRICULTURAL CREDITS

M. RAPPARD thanked the mandatory Power for having on this occasion furnished a very clear statement. The year 1937, to which the analysis given in the report referred (pages 13 *et seq.*), had been particularly favourable, and a considerable surplus of receipts had been noted in the budgetary accounts.

He would like to know what was meant by "the contribution of the autonomous colonies to the upkeep expenses of the Agence économique" (247,000 francs) mentioned on page 15 of the report. How was it that the contribution in question figures among the receipts?

M. GIRAUD explained that the Agence économique, which had its headquarters in Paris, acted, not only for the Cameroons, but also for what was known as the "autonomous" colonies. In order to simplify financing arrangements, the whole of the expenditure concerned was charged to the budget of the Cameroons, which was credited in return with a contribution from the colonies concerned, the amount of which was naturally entered on the revenue side of the budget under the heading "amounts paid in under revenue orders".

M. RAPPARD had the impression that, in this respect, the Cameroons were made to play a part which was not theirs, and which might, on some future occasion, expose them to losses. He noted on page 16 of the report that there was an excess of 239,538.88 francs under the heading of debts due — *i.e.*, service on the territory's loans. As such expenditure could be exactly foretold, the excess in question was difficult to understand.

M. REPIQUET supposed that it arose from the fact that repayments had been made in advance.

M. RAPPARD drew the accredited representative's attention to the table on page 19 of the report headed "Allocation of Expenses". It contained a mistake in adding (across the page) in the figures for debts due. Further, it was not easy to understand what "mixed" expenses meant in respect of staff (Chapter XIII).

M. REPIQUET said he would ask for explanations on those two points.

Lord HAILEY hoped that, in future reports, the various subsidies and contributions paid to institutions in the home country might be grouped together, so that an idea could be obtained of their total amount.

He recalled that, in the previous year,¹ he had asked under what item of the budget details were given of the credit of over 4½ million francs said to have been allocated to the provident, loan and mutual aid societies. No answer to that question appeared in the present report, and, on examining the territory's budget, he could find no trace of an amount of over 700,000 francs granted under that head. On the contrary, on page 71 of the report, mention was made of a considerable advance — nearly three millions — to the Crédit agricole. It appeared that the Crédit agricole was an institution mainly benefiting the European planters, of whom one of the annual reports said that they were by no means prompt at repaying the loans which had been granted to them.

M. REPIQUET said that he would ask for explanations on the points raised by Lord Hailey. He explained that the Crédit agricole enjoyed a better position in the Cameroons than in the other territories or colonies, and that its loans were not in the nature of sunk capital. Although it was sometimes hard to extract money from them, the settlers did repay the sums advanced to them and it was particularly advisable to see, during the prosperous years, that they met their obligations. The settlers in the Cameroons were an honour to the mandatory Power, for their plantations were admirable.

With regard to the native provident societies, these were extremely prosperous, the natives being well aware of the advantage of forming groups. Their contributions were paid into a fund managed under the supervision of the Administration and used for the purchase of seeds and equipment for pressing, shelling, etc., and even for the building of small factories for dealing with coffee and oils. The native provident societies had been the source of considerable material progress.

Lord HAILEY, who had seen the work done by these societies on the spot, declared that it was excellent. But their prosperity was to be explained mainly by the fact that the natives paid compulsory subscriptions to them, this practically amounting to an additional tax. He suggested that the advances granted by the territory should go to those societies, rather than to the settlers, who made such difficulties about repaying them.

¹ See Minutes of the Thirty-fifth Session of the Commission, page 116.

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M. REPIQUET personally shared Lord Hailey's opinion about the favourable treatment which should be given to the provident societies. He wished, however, to point out that the loans granted to the European settlers would certainly be repaid. Should the settlers not fulfil their obligations, which indeed ought to be regarded as obligations of honour, their property could be seized. Such a measure was only applied, however, as seldom as possible, so as to avoid interrupting the work on a plantation and thus throwing native workers out of employment.

M. GIRAUD, referring to the remark that the planters frequently did not repay the loans of the Crédit agricole, recalled that, in the previous year¹, he had drawn attention to the proportion of bills subscribed by settlers in receipt of loans which had remained unpaid at maturity. Thus, one-third of the amount of these bills was still unredeemed; this meant, therefore, that two-thirds had been paid. The proportion had, it was true, fallen to half in 1938 (page 71 of the report). He imagined that the Administration would certainly take measures to remedy this state of affairs.

Lord HAILEY, referring to page 17, said he did not see any apparent difference between the character of the so-called "extraordinary" expenditure and that of the ordinary expenditure. That being so, what advantage was there in maintaining an extraordinary budget? If the items were analysed, they would be seen to contain nothing which was different in nature from the item in the ordinary budget, nor was the source from which the expenditure was met different. It was met from annual surpluses on the ordinary budget, nominally credited to a reserve fund.

M. REPIQUET explained that the purpose of the reserve fund was to ensure at the beginning of the year the necessary means for the Treasury to pay for extraordinary measures necessitated by public disasters, and to enable certain expenses other than current expenses to be entered in the budget. In reality, such expenses were called "extraordinary", not on account of their own character, but because of the origin of the receipts which enabled them to be met.

M. GIRAUD further explained that, in French colonial terminology, *dépenses extraordinaires*, as distinct from *dépenses ordinaires*, meant expenditure which could be undertaken when exceptional resources were available. "Extraordinary revenue" and "extraordinary expenditure" did not, moreover, form a separate budget, but merely a special section of the ordinary budget.

M. REPIQUET agreed that the extraordinary expenses mentioned in the report would not have been undertaken had there not been assets in the reserve fund due to budgetary surpluses. The estimates of expenses in the budget were based on a normal situation. If, in any particular year, there was exceptional prosperity, a surplus was found and subsequently used for extraordinary expenses, in accordance with the system described.

M. VAN ASBECK asked why the native personal tax established by the Decree of November 18th, 1937 (page 157 of the report), was degressive.

M. RAPPARD pointed out that this degressive rate was explained by the fact that the native personal tax, which was intended to take the place of the poll tax, had to a certain extent retained the characteristics of the latter.

M. REPIQUET, in reply to a question by Lord Hailey, said that there had been an income tax since the end of 1937 and that even before that date — i.e., since 1935 — officials had paid "exceptional" tax under this heading.

M. GIRAUD pointed out that the table of subsidies paid to institutions in the home country which used to be given in the report did not appear in that for 1938, although a request that it should be given again had been made in the previous year.

M. REPIQUET noted that the table should be given in future.

TAXATION AND SITUATION OF WOMEN

Mlle. DANNEVIG drew attention to the passage on page 88 of the report, where it was stated that a woman was a perpetual minor in the eyes of native custom; and yet, in the Cameroons under French mandate, as in no other mandated territory, women paid taxation like the men. In what conditions were they obliged to do so, and had they any difficulty in meeting their obligations in that respect? It was, of course, quite possible that they preferred to be obliged to pay a tax, as that raised their social position. Was the tax paid by the women themselves intended to take the place of the tax on polygamy which was usual elsewhere?

¹ See Minutes of the Thirty-fifth session of the Commission, page 122.

M. REPIQUET explained that a native woman in the Cameroons, who was rated as a "minor" by native custom, was, in fact, a "major" in the true sense of that term, which meant to say that she was free to act as she pleased and was mistress in her own home. She exercised very great influence in the family, and even over her husband; nothing was done without her being consulted. There were districts where the woman provided, out of her earnings, first her own food and that of her children, and then fed her husband if any food was left. It could be said that, in general, women in the Cameroons were perfectly well able to pay the tax, and that the obligation to do so gave them a certain importance *vis-à-vis* the Administration, and even *vis-à-vis* their husbands.

ECONOMIC SITUATION : IMPORTS AND EXPORTS : NATIVE PROVIDENT SOCIETIES (continuation) : AGRICULTURE AND CATTLE-BREEDING

M. GIRAUD said that the year 1938 in the Cameroons under French mandate had been marked, from the economic point of view, by results which were less favourable in general than those noted in 1937; it appeared, however, to have been satisfactory.

The native production of food had been good on the whole, in spite of certain fears of scarcity at the beginning of the year in the northern part of the territory. As regards export products, while the tonnage of oleaginous products and wood had been definitely lower than in the previous year (the decrease was about 20%), the statistics for the majority of other articles, on the contrary, in particular cocoa, coffee, rubber, bananas, tobacco and maize, showed an increase. The main export product — cocoa — had gone up by 17%, and coffee, which, in value, now occupied third place in the export traffic, showed a rise of 65%.

The producers of cocoa, oleaginous products and bananas had unfortunately suffered from the fall in the prices of those products. The extent of the decrease in purchasing power suffered by the territory as a result of that fall could be measured by the fact that, if cocoa, for instance, had stayed at the same price as in 1937, the value of the amounts exported in 1938 would have been 33,000,000 francs more than what it actually had been.

Mining activities had been marked by an increase in the output of gold and a decrease in that of tin.

Movements in external trade had been influenced both by the fall in the price of local products and by the rise in that of imported articles resulting from the depreciation of the franc. Both phenomena having an effect on the import trade, the decline in the latter was definitely more marked than that in the export trade, the decrease being 16% for the former and 5% for the latter. In order to appreciate those figures properly, it should be noted that the external trade of the territory had risen in 1937 to a level never before attained. In spite of the fall, imports in 1938 remained 34% greater in weight than the average of the five previous years, and the exports themselves were 20% above that average.

France occupied the first place among the countries exporting to the territory, its share in the latter's imports being twice as great as that of the previous year (26.6% as compared with 13.4%); Japan, which had occupied the first place, passed to the second. As far as exports from the territory were concerned, France still held the first place and the Netherlands the second.

If other branches of economic activity were studied, it would be found that the tonnage handled in the ports showed a decrease of 12%; railway traffic had remained on approximately the same level as far as goods were concerned, and had fallen by 6% in respect of passengers; finally, while postal traffic and internal telegraphic traffic had shown a slight rise, international telegraphic traffic had fallen by 27%.

That short summary was enough to show that the year 1938 had doubtless been characterised by a certain slowing-up of commercial activity — which was, however, only relative — but that, at the same time, in the sphere of agricultural production and mining, it had been marked by a continuity of effort resulting, in the case of many important products, in a considerable increase of tonnage.

Having pointed out a clerical error in the figures given on pages 66 and 68 of the report for banana exports, M. Giraud asked in what proportions, approximately, the exportation of groundnuts was divided between the northern route (Benue) and the southern route (Duala and Kribi ports).

M. REPIQUET replied that, in normal times, half of these exports went through each of the two channels. The cultivation of groundnuts in the south was less extensive, but in the north production was reduced by locusts and drought.

M. GIRAUD asked whether it would not be possible that the chapter on stock-breeding should, in future, contain a small table giving the number of heads of cattle by area. This would be of some interest, since, in the Cameroons, stock-breeding was an important source of wealth.

He also drew attention to the fact that, on the subject of the native provident societies, the report contained nothing but a table (page 70) of revenue and expenditure without comment. Would it not be possible to have every year, in addition to this, some indications of the achievements of these societies, in which the Commission was particularly interested, as it had emphasised in its observations to the Council.¹

¹ See Minutes of the Thirty-third Session of the Commission, page 176.

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her; the husband's property went to the children. It was, however, becoming more and more usual for a woman when left a widow to remain in her home. Polygamy was dying out under the influence of Christianity. The Cameroons had made greater progress in that connection than any other African territory.

Mlle. DANNEVIG observed that the new law which had reduced or abolished the dowry might be said to be either bad or good according as the matter was viewed from the standpoint of the girl's parents or of the girl herself, who would consider the maximum fixed too low, especially after the devaluation of the French franc, or, on the other hand, from the standpoint of the young men, who would find it very difficult to get together enough money to marry on. In certain districts, the native chiefs had taken the initiative of abolishing the dowry. That abolition seemed to be a step forward; she would be glad to have some fuller information on the matter.

M. REPIQUET said that he was himself responsible for the reduction of the dowry, the high cost of which was to the advantage of rich old men. He had been pleased to hear that the Chief of the N'Gumba, an advanced district, had abolished the dowry.

Mlle. DANNEVIG understood that the reduction of the dowry was a good thing, although the dowry had hitherto served as a sanction of the marriage and the wife might take the reduction of the amount to mean that she was held in less esteem. However, it would be regrettable if that measure led to an increase in the number of divorces, as the statistics appeared to show was the case.

TWELFTH MEETING

Held on Tuesday, December 19th, 1939, at 10.30 a.m.

Cameroons under French Mandate: Examination of the Annual Report for 1938 (continuation).

M. Repiquet came to the table of the Commission.

SOCIAL CONDITION OF THE NATIVES (continuation): REGISTRATION OF MARRIAGES IN THE CIVIL STATUS RECORDS: POLYGAMY: SUPPRESSION AND PUNISHMENT OF VAGRANCY

Lord HAILEY said that a somewhat curious attitude towards native social customs was revealed by the following passage on pages 90 and 91 of the report:

"In the course of the year 1938, an experiment was tried in the Nyong and Sanaga region, with a view to ensuring closer supervision by officials over native civil register centres. In regard, more particularly, to the registration of marriages, and in order to overcome certain disadvantages of the earlier system, the heads of subdivisions, both at their headquarters and during their tours, 'affirm' those marriages. A plan of reform is being studied."

Did that imply that, if a native marriage was not "affirmed" in that way, it was not recognised as legal? For instance, was it a fact that a Moslem marriage duly celebrated according to the Koranic law would not be recognised as legal unless it had been thus "affirmed"? The question was important from several standpoints. It appeared, for example, that, according to the regulations of 1938 concerning compulsory labour, a native who took his wife with him could not obtain subsistence for her if his marriage had not been registered in the civil status (*état-civil*) records. Why had such a measure been thought necessary?

M. REPIQUET explained that, here again, it was a case of supervision exercised by the civil status registrars and, in a general way, by officials. Frequently, the natives hesitated to make the long journey to the Residency in order to have their marriage registered. The marriage was therefore celebrated on the spot. Officials, during their tours, recorded the fact that the marriage had taken place. The marriage was, of course, valid, but it was advisable that it should be "affirmed" or recorded by an official agent.

Civil status centres had become very numerous, whereas formerly they existed only at the chief place in each subdivision. It was in order to encourage marriages that chiefs had been made to keep civil status registers and, on their journeys, the officials satisfied themselves that marriages had been regularly contracted in the presence of the chiefs. Not all chiefs, however, were civil status registrars; only a few of them had been selected to fill that office. As they lived in the midst of the people, they knew the persons whom they were uniting in marriage. Their registers were generally fairly well kept.

Lord HAILEY asked whether monogamous marriages were the only ones recognised under the civil status procedure.

M. REPIQUET replied that they were.

Lord HAILEY inferred that, according to that legal conception, the children of a polygamous Moslem marriage were illegitimate.

M. REPIQUET explained that they could not be said to be illegitimate, except from the standpoint of the new administrative organisation, but that was by no means absolute. The mandatory Power desired that the whole native population should reach the same stage as the population of North Africa and that polygamy should disappear, but that could not be achieved in a day. The northern populations, who did not comply with the rules concerning registration, continued to live as in the past, and the Islamic rules would, of course, be applied to them. The general object was to bring the natives to the stage at which they could administer themselves, and, for that purpose, an attempt was made to accustom them to certain rules. They were free to follow them or not. The courts judged, not according to French law, but according to native custom, as modified by French law.

Lord HAILEY pointed out that the mandatory Power was nevertheless imposing certain disabilities on part of the population by the introduction of such a system. He had already pointed out one such disability. It would be found that there was a similar disability in regard to the full registration of land. Lord Hailey wondered what his Indian Moslem friends would think if they were told that the Indian State might some day cease to recognise polygamous marriages.

M. REPIQUET said he had been misunderstood. The natives were simply being offered a form of organisation. Those who wished to do so could make use of it. France, too, was the protectress and guardian of Moslem populations in all her colonies, and she had never repudiated polygamy, which was tolerated by the Koran. Questions of marriage were settled according to Moslem law. What the French, as a civilised people, desired was the ultimate abolition of polygamy. They also wished to emancipate women, and that method had been devised and placed at the disposal of those who might wish to make use of it. That in no way implied any condemnation of those who wished to follow some other system.

Here, as elsewhere, the facts must be taken into account. In that respect, the French Administration was absolutely liberal. The Administration would not condemn a custom which was, indeed, gradually disappearing. It did not intend to compel the people to abandon their customs abruptly. In short, the rule was an administrative and not a legal one.

Lord HAILEY enquired whether that same question of registration had not at one time been the cause of serious disturbances in Algeria.

M. REPIQUET said he was not aware of the fact. The situation was the same in Algeria. Those who wished to have their marriage registered could do so, and he did not think any difficulties had arisen in that connection. He repeated that registration was not compulsory, but optional. Contrary to what occurred in France itself, no inhabitant of the Cameroons was obliged to appear before the civil register authority. Furthermore, no penalties were inflicted on those who did not do so.

M. RAPPARD remarked that those who did not register were deprived of certain advantages.

M. REPIQUET said that they were deprived of the advantages of registration in the civil status records, such as proof of identity, a knowledge of their exact age, etc.

M. RAPPARD said that there were other advantages. Article 8 of the Decree of December 26th, 1938, regulating compulsory public work in the Cameroons (page 203 of the report), said:

"A married worker may be accompanied by his wife, if the period for which he is called upon is not less than six months. The exercise of this right is, however, subject to the registration of the marriage in the civil status records."

Hence, if a worker had not had his marriage registered, he was deprived of the benefits to which he would otherwise have been entitled.

M. REPIQUET said he thought the authorities had merely wished to satisfy themselves that the woman concerned was really the wife of the worker and not a concubine. They wished to prevent the worker from evading the rule by taking with him a woman at random and making her work with him.

He was sure in any case that the object in view was, in the interest of the woman, to settle her position in such a way that she should no longer be a perpetual minor, and should give her free consent to the marriage. One means of doing this was to bring her before the registrar and ask her whether she consented to the marriage. The only object of the decree in question was to raise women to a level where they were something more than slaves or chattels. It was a means of emancipation that the French law offered them.

In his opinion, the new measure was a good one, and it was to prevent or punish possible abuses by the chiefs who carried out the registration that officials went to check the registers.

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C.P.M.2170(1).

ANNEX 1

LIST OF DOCUMENTS¹ FORWARDED TO THE SECRETARIAT BY THE MANDATORY POWERS SINCE THE LAST EXAMINATION OF THE REPORTS RELATING TO THE FOLLOWING TERRITORIES

- A. Cameroons under British Mandate.
- B. Cameroons under French Mandate.
- C. Tanganyika Territory.
- D. Ruanda-Urundi.
- E. Togoland under British Mandate.
- F. Western Samoa.

A. CAMEROONS UNDER BRITISH MANDATE

Annual Report and Legislation.

1. Report by His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland to the Council of the League of Nations on the Administration of the Cameroons under British Mandate for the Year 1938.
2. Legislation enacted during the Year 1938.
3. Orders Nos. 1 to 20 of 1939.
4. Orders-in-Council Nos. 1 to 21 of 1939.
5. Ordinances Nos. 1 to 21 of 1939.
6. Regulations Nos. 1 to 37 of 1939.
7. Rules Nos. 1 to 13 of 1939.
8. Resolutions and Orders Nos. 1 to 3 of 1939.
9. Bye-law No. 1 of 1939.

Various Official Publications.

1. Legislative Council Debates (Nigeria) :²
Fifteenth Session, 1937 (November 29th and 30th, 1937);
Sixteenth Session, 1938 (March 7th, 8th, 9th and 12th; July 11th and 12th,
November 28th and 29th, 1938);
Seventeenth Session, 1939 (March 6th, 7th, 8th and 15th, 1939).
2. Nigeria Official Gazette.²

B. CAMEROONS UNDER FRENCH MANDATE

Annual Report and Legislation.

Annual Report by the French Government to the Council of the League of Nations on the Administration under Mandate of the Cameroons Territory for the Year 1938 (Legislation annexed hereto).

Various Official Publications.

1. Special Budget of Large-scale Works and Sanitary Expenditure from Loan Funds.
Closed Account : Financial Years 1934, 1935, 1936, 1937.
2. Annexed Budget of Railways Operation.
Closed Account of Revenue and Expenditure : Financial Years 1935, 1936, 1937.

¹ (a) The documents mentioned in this list have been sent to the Secretariat for the use of the Permanent Mandates Commission. Unless otherwise indicated, the Members of the Commission have received a copy of all these documents.

The annual reports and copies of laws, etc., are available only in the language in which they have been published by the mandatory Power.

(b) The petitions forwarded by the mandatory Powers, together with their observations on those petitions and on the petition communicated to them by the Chairman of the Permanent Mandates Commission in accordance with the Rules of Procedure in force, are not mentioned in the present list. These documents are enumerated in the agenda of the Commission's session.

² Kept in the archives of the Secretariat.

3. Special Budget.
Closed Account of Revenue and Expenditure : Financial Years 1935, 1936, 1937.
4. Railways Operation Budget (annexed to the Special Budget) : Financial Year 1938.
5. Special Budget of Large-scale Works and Sanitary Expenditure from Loan Funds :
Financial Year 1939.
6. Official Gazette of the Cameroons Territory.¹

C. TANGANYIKA TERRITORY

Annual Report and Legislation.

1. Report by His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland to the Council of the League of Nations on the Administration of Tanganyika Territory for the Year 1938.
2. Ordinances enacted during the Year 1938.

Various Official Publications.

1. Blue Book for the Years ended December 31st, 1937, and 1938.
2. Department of Agriculture : Annual Report, 1938. Parts I and II.
3. Annual Report of the Education Department, 1937.
4. Seventeenth Annual Report of the Forest Department, 1937.
5. Game Preservation Department : Annual Report, 1937.
6. Annual Report of the Judicial Department, 1938.
7. Department of Lands and Mines : Annual Reports, 1937, 1938.
8. Annual Reports of the Provincial Commissioners for the Year 1938.
9. Annual Reports on the Administration of the Police, 1937, 1938.
10. Annual Report on the Administration of the Prisons, 1937.
11. Annual Report of the Public Works Department, 1937.
12. Annual Reports of the Posts and Telegraphs Department of Kenya, Uganda and Tanganyika Territory, 1937, 1938.
13. Reports of the General Manager on the Administration of the Railways and Ports Services for the Years ended December 31st, 1937, and 1938.
14. Reports on the Audit of the Accounts of the Tanganyika Railways and Ports Services for the Years ended December 31st, 1937, and 1938.
15. Report on the Accounts and Finances for the Financial Years ended December 31st, 1937, and 1938.
16. Annual Report on the Audit of the Accounts of the Territory for the Year ended December 31st, 1937.
17. Trade Reports, 1937, 1938.
18. Annual Report of the Department of the Veterinary Science and Animal Husbandry, 1937.
19. Annual Medical and Sanitary Report for the Year ended December 31st, 1937, including the Annual Report of the Medical Laboratory, Dar-es-Salaam.
20. East African Agricultural Research Station, Amani : Tenth Annual Report, April 1st-December 31st, 1937.
21. East African Agricultural Research Station, Amani : Annual Report, 1938.
22. Report of the Malaria Unit, Moshi, 1936, by D. Bagster Wilson.
23. Second (Final) Report of the Malaria Unit, Dar-es-Salaam, for the Period November 1934 to December 1936, by R. Mackay.
24. Memorandum on Medical Policy, 1938.
25. Graph illustrating Monthly Trend of Export Trade, 1934-1938.
26. Statements of Actual Revenue and Expenditure, Assets and Liabilities (Territory and Railways), Assets and Liabilities of Railways and Ports Services to the End of December 1938, and Financial Statement of the Tanganyika Territory for 1939.
27. Minutes of Meetings of the Legislative Council of Tanganyika Territory held on March 30th, October 24th, 25th and 28th, November 29th, December 12th and 13th, 1938, May 30th and 31st and June 2nd, 1939.
28. The Tanganyika Territory Gazette.¹

¹ Kept in the archives of the Secretariat.

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D. RUANDI-URUNDI

Annual Report and Legislation.

Report by the Belgian Government to the Council of the League of Nations on the Administration of Ruanda-Urundi during 1938 (Legislation annexed hereto).

Various Official Publications.

Official Bulletin of Ruanda-Urundi.¹

E. TOGOLAND UNDER BRITISH MANDATE

Annual Report and Legislation.

1. Report by His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland to the Council of the League of Nations on the Administration of Togoland under British Mandate for the Year 1938.
2. Supplement to the Revised Edition of the Laws of the Gold Coast containing the Ordinances and Subsidiary Legislation enacted between September 2nd, 1936, and December 31st, 1937, inclusive.

Various Official Publications.

Gold Coast Colony :

1. Report on the Northern Territories for the Year 1937/38.¹
2. Report on the Education Department for the Year 1937/38.¹
3. Trade Report for the Year 1938.¹
4. Report on the Department of Animal Health for the Year 1938/39.¹
5. Report on the Audit Department for the Financial Year 1937/38.¹
6. Report on the Geological Survey for the Financial Year 1937/38.¹

Gold Coast :

7. Report on the Forestry Department for the Year 1937/38.¹
8. Annual Reports on the Social and Economic Progress of the People of the Gold Coast, 1937/38, 1938/39.¹
9. Address delivered by His Excellency the Governor, Sir Arnold Wienholt Hodson, K.C.M.G., on the Occasion of the Opening of the 1939 Session of the Legislative Council, March 14th, 1939.¹
10. Legislative Council Debates :¹
Session 1938, Issue No. 3.
Session 1939, Issues Nos. 1 and 2.
11. The Gold Coast Gazette.¹

Document handed in by the Accredited Representative to the Commission at the Ninth Meeting of its Thirty-seventh Session on December 16th, 1939.

A Statistical Note on the World Production and Utilisation of Cocoa at September 30th, 1939.

F. WESTERN SAMOA

Annual Report and Legislation.

1. Nineteenth Report of the Government of New Zealand on the Administration of the Mandated Territory of Western Samoa for the Year ended March 31st, 1939.
2. New Zealand :
 - (a) The Samoa Amendment Act, 1938.
 - (b) The Samoa General Laws Amendment Order, 1938.
 - (c) The Samoa Native Regulations, 1938.
 - (d) The Samoa Legislative Council (Elective Membership) Order, 1938.
 - (e) The Samoa High Court Amendment Rules, 1938.
 - (f) The Samoa Immigration Amendment Order, 1938.
 - (g) The Samoa Local Defence Force Regulations, 1939.
 - (h) The Samoa Administration Order, 1939.

¹ Kept in the archives of the Secretariat.

Various Official Publications.

1. Estimates of Revenue and Expenditure for the Years 1938/39 and 1939/40.
2. Trade, Commerce and Shipping Report of the Territory of Western Samoa for the Calendar Year 1938.
3. Legislative Council Debates.
Session 1939 (January 26th, August 1st and 9th, 1939).
4. The Western Samoa Gazette.

MISCELLANEOUS

Economic Advisory Council — Committee on Nutrition in the Colonial Empire (British).
First Report :

- Part I. Nutrition in the Colonial Empire (Cmd. 6050).
- Part II. Summary of Information regarding Nutrition in the Colonial Empire (with Special Reference to the Replies received to the Circular Despatch from the Secretary of State for the Colonies, dated April 18th, 1936) (Cmd. 6051).

ANNEX 2

AGENDA OF THE THIRTY-SEVENTH SESSION OF THE PERMANENT MANDATES COMMISSION

- I. Opening of the Session.
- II. Examination of the Annual Reports of the Mandatory Powers :
 - Cameroons under British Mandate, 1938.
 - Cameroons under French Mandate, 1938.
 - Tanganyika Territory, 1938.
 - Ruanda-Urundi, 1938.
 - Togoland under British Mandate, 1938.
 - Western Samoa, 1938/39.
- III. Petition to be examined :
 - Palestine* :
Petition (with seven Annexes), dated May 18th, 1939, from M. Mechel Hers Löwenwirth, Petrovgrad (Yugoslavia) (document C.P.M.2162).
Observations of the United Kingdom Government, dated November 3rd, 1939 (document C.P.M.2167).
(Rapporteur : M. van Asbeck.)

C.P.M.2177 (1).

ANNEX 3

PALESTINE

PETITION (WITH SEVEN ANNEXES), DATED MAY 18TH, 1939,
FROM M. MECHEL HERS LÖWENWIRTH, PETROVGRAD (YUGOSLAVIA)

REPORT BY M. VAN ASBECK

As regards the facts relating to this petition, the petitioner, M. Löwenwirth, of Czecho-Slovak nationality, states that he entered Palestine in 1934 as an authorised immigrant, with the intention of settling there permanently. In 1937, he applied for and obtained a visa for a journey in Europe, valid until January 20th, 1938. In view of his age, his state of

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health and also of the disturbances in Palestine, which were then growing worse month by month, he applied, at the beginning of December 1937, to the competent authority in Palestine for an extension of his visa until his health was restored and it was once again safe for people to live in that country. This extension was refused about the end of December, and he was warned that, unless he returned to Palestine before the validity of his visa expired, he would be obliged to go through the immigration formalities all over again. The representations made both to the Palestine Government and the Colonial Office proved fruitless: the initial decision was maintained. These facts are clearly brought out in the annexes to the petition and the mandatory Government does not dispute them.

In that Government's letter and the letters from the competent Palestinian authority, the argument based on the disturbed state of Palestine is refuted by the fact, mentioned therein, that, during the disturbances, thousands of Jewish immigrants continued to enter Palestine and to settle there; and, moreover, by the fact that the petitioner, having been absent from Palestine for a long period, could no longer be regarded as a resident of that country.

The question raised by the petition is: what was the status of the petitioner during his absence in Europe? He regarded himself as an immigrant domiciled in Palestine, who was absent from that country for valid reasons; on the other hand, the competent Palestinian authority appears to have regarded him as a temporary immigrant and not as domiciled in the country, so that his prolonged absence was deemed to invalidate his immigration permit issued in 1934.

In view of this difference of opinion between the petitioner and the competent authority, I feel obliged to point out that the petitioner immigrated in 1934, settled in Palestine and continued to live in that country until the end of 1937. These facts would seem to justify the presumption that he really intended to remain in Palestine for the rest of his life (he is now 72). Moreover, the Immigration Ordinance of 1933 itself defines an immigrant as a foreigner, not being a permanent resident in Palestine, who enters that country for the purpose of residing there permanently. On the other hand, the documents laid before the Mandates Commission convey the impression that he possibly presumed too much on his supposed status of a Palestinian resident.

In any case, according to the legislative texts in force, it rested solely with the competent authority to prolong the petitioner's travel visa or not; he could not put forward any claim in support of the desired prolongation. From a legal standpoint, the case appears to be quite clear, and, looked at from that angle, there are no special observations to submit to the Council.

Nevertheless, the legal aspect is not the only one; there are other arguments which should be considered. The petitioner is in a most unenviable position. He is a Czecho-Slovak Jew living abroad and is consequently subject to the regulations governing the treatment of foreigners, and without any certainty as to his residence. Moreover, it is hardly possible for him to return to his country of origin. He is virtually a Stateless Jew, whose only hope, in view of his advanced age, of a relatively peaceful old age is to return to Palestine. Furthermore, the petition shows — and the mandatory Power does not deny this — that the petitioner owns land in Palestine and that his children have continued to reside there.

There would therefore seem to be reason to believe that, while the decision of the competent Palestine authority can be fully upheld on legal grounds, the return to Palestine of this aged wanderer might nevertheless be urged on humanitarian grounds. As the decisions so far taken seem to have been based exclusively on legal considerations, the mandatory Government might, I think, be asked to be good enough to reconsider the petition from the standpoint of the humanitarian considerations involved. It should also be emphasised that the petitioner is not a new immigrant who is now asking to be allowed to settle in Palestine: on the contrary, he has already been admitted once, has lived in Palestine, and possibly remained away from that country without duly weighing the consequences or because he was afraid — a thing which is quite comprehensible.

If my colleagues concur in these views, they might signify their agreement by adopting the following conclusion:

"The Commission,

"Having examined the petition, dated May 18th, 1939, from M. Mechel Hers Löwenwirth and the observations of the mandatory Power thereon;

"Whilst not contesting the legality of the decision taken by the competent Palestine authority;

"Considering that the petitioner, a Jew of Czecho-Slovak origin, has, in fact, become Stateless;

"Considering, moreover, that he has already been admitted once to Palestine, has lived there for three years, claims that he owns land in that country and that his family has remained there;

"Would venture to hope that it might prove possible for his case to be reconsidered by the competent authorities, having regard to the humanitarian reasons militating in his favour."

ANNEX 4

I.

REPORT TO THE COUNCIL ON THE WORK OF THE COMMISSION

The Permanent Mandates Commission met at Geneva from December 12th to 21st, 1939, for its thirty-seventh session, and held sixteen meetings, part of the first of which was public. The annual reports were considered in the order indicated below, with the co-operation of the representatives of the mandatory Powers.

Western Samoa, 1938/39.

Accredited Representative:

Mr. R. M. CAMPBELL, M.A., LL.B., Ph.D., New Zealand Government's Economic Adviser in London.

Tanganyika Territory, 1938.

Accredited Representative:

Mr. J. E. S. LAMB, Deputy Provincial Commissioner, Tanganyika.

Ruanda-Urundi, 1938.

Accredited Representative:

M. HALEWYCK DE HEUSCH, Permanent Recruitment Secretary, former Director-General in the Belgian Colonial Ministry;

assisted by

M. VAN HOOFF, Chief Medical Officer of the Belgian Congo.

Cameroons under British Mandate, 1938.

Accredited Representative:

Major L. SEALY-KING, District Officer, Nigeria.

Togoland under British Mandate, 1938.

Accredited Representative:

Captain C. C. LILLEY, O.B.E., former District Commissioner in Togoland.

Cameroons under French Mandate, 1938.

Accredited Representative:

M. REPIQUET, Honorary Governor-General of the Colonies, former Commissioner of the French Republic in the Cameroons.

ISLANDS UNDER JAPANESE MANDATE

The Commission was informed, on December 18th, that the despatch of the Japanese Government's report on the administration, during 1938, of the Islands under mandate had been delayed by the events in Europe and that the report had left Japan during the month of November. This document had not reached the Commission on December 21st, 1939, the closing date of its session. Since circumstances do not permit of a special session being held in the beginning of 1940 to examine this report, the Commission contemplates including it in the agenda of its next ordinary session.¹

A. SPECIAL QUESTION

THE MANDATED TERRITORIES AND THE WAR

The Commission has deliberately refrained from anticipating the events of 1939 by examining the situation created by the present war in connection with territories placed under the mandate of belligerent Powers. It will do so in the light of the information with which these mandatory Powers supply it when they give an account of their stewardship during 1939.²

¹ See Minutes of the Session, pages 11, 118-119.
² *Ibid.*, pages 119-122, 123.

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B. OBSERVATIONS ON THE ADMINISTRATION OF CERTAIN TERRITORIES UNDER MANDATE

The following observations, which the Commission has the honour to submit to the Council, were adopted after consideration of the situation in each territory in the presence of the accredited representative of the mandatory Power concerned. In order to appreciate the full significance of these observations, reference should be made, as usual, to the Minutes of the meetings of the Commission at which the questions concerning the different territories were discussed.¹

TERRITORIES UNDER B MANDATE

OBSERVATION COMMON TO THE CAMEROONS UNDER BRITISH MANDATE AND THE CAMEROONS UNDER FRENCH MANDATE

Frontiers.

The Commission has taken note of the information furnished regarding the continuation of the work of demarcating the frontier between the Cameroons under British mandate and the Cameroons under French mandate, and also of the instructions given to the boundary commissions with a view to safeguarding the interests of the native population in the frontier districts.

The Commission hopes that the attention of the mandatory Powers concerned will be drawn to the passages in the Minutes of the present session recording the exchanges of views which took place on this subject, particularly in connection with the examination of the annual report on the Cameroons under French mandate (pages 69, 83-84, 96-99, 119, 122).

Cameroons under British Mandate

1. General Administration.

The Commission noted that, in some parts of the Southern Province, it has been difficult to find in the social institutions of the natives a suitable basis for the establishment of native authorities capable of functioning as agencies of local government. It hopes that the process of amalgamation and federation may be found to provide a solution of this difficulty and to justify a progressive devolution of local authority now necessarily retained in the hands of administrative officers (pages 70-72, 119).

2. Public Finance.

The Commission learnt that the increase in the native tax had led in certain parts of the northern areas to emigration and tax evasion on a considerable scale. There seems some ground to suggest that the increase in the tax, amounting in some cases to a third, may have been unduly rapid in view of the conditions prevailing in the areas concerned (pages 74, 84, 119).

3. Social Condition of the Natives.

The Commission noted the importance of the problems created by the presence, in certain areas, of a considerable number of "stranger natives". It will follow with interest evidence of any progress made in the direction of assimilation and the association of "stranger natives" in the administration of local affairs (pages 71, 82-83, 119).

4. Labour.

The Commission welcomed the appointment of a labour officer, and hopes that, by the institution of a regular inspection service, the standard of employment in the territory may be improved (pages 78-80, 119).

In particular, the Commission noted the undesirable consequences of the practice of employing children of as low an age as 8 years on the plantations, and hopes that legislation may be enacted fixing a minimum age for child employment (pages 79, 119).

5. Land Tenure.

The Commission is obliged for the very full information given regarding the part played by the natives in the development of the system of land tenure. It would appreciate an

¹ The page numbers following each observation are those of the Minutes of the session.

expression of the views of the mandatory Power concerning the extent to which Article 5 of the mandate permits the alienation of land, whether temporary or permanent, by natives to "stranger natives" (pages 82-83, 119).

6. Public Health.

The Commission hopes that the nutrition survey initiated under the orders of the British Government in Nigeria will be extended to the mandated territory of Cameroons (pages 82, 119).

Cameroons under French Mandate

1. Public Finance.

(a) The Commission would be glad to find in future reports full and precise information concerning subsidies paid to various institutions in France (pages 103, 104, 122).

(b) On perusing the annual report, the Commission observed that a considerable proportion of the loans advanced by the Caisse du crédit agricole, which have, in actual fact, been granted mainly to European planters, has not been repaid. It was glad to note the explanations furnished by the accredited representative to the effect that these were recoverable bills which would be collected and not non-recoverable advances (pages 103-104, 122).

2. Judicial Organisation.

The Commission would be glad to find in the next report a list of cases of exemption from the native regime (*indigénat*) and of offences specifically punishable under the code by which the said regime is governed (pages 107, 122).

3. Native Provident Societies.

The Commission has noted with interest the statistical information supplied by the mandatory Power concerning the organisation and the operation of the native provident societies. It would be glad to receive in the annual reports, in addition to these figures, some particulars on the working and the achievements of these societies which would enable it to judge the nature of their work and the result of their efforts (pages 103, 105-106, 122).

4. Missions.

The Commission took note of the assurance given by the accredited representative that future reports would contain, in addition to the data usually supplied on the educational and medical work of the missions — and the particulars it hopes to receive of the grants made to missions — detailed information concerning their specifically religious work, and, in particular, the area within which each mission is working, the number and nature of the places of worship it maintains, the number of its adherents and the response of the natives according to social environment and area (pages 144, 122).

5. Land Tenure.

The Commission noted the information contained in the annual report, as well as that supplied to it by the accredited representative of the mandatory Power, in regard to the placing on record of native rights in landed property by the procedure of *constatation* on the one hand and land registration on the other.

It was struck by the steady increase, in the course of the past four years, both of the number of rural estates registered and of their area. It would be glad to find, in future reports, particulars of the number and area of native estates subject to the system of registration, of the number of mortgages taken out by natives and of the number of such mortgages that have given rise to foreclosure (pages 116-117, 122).

As regards the safeguarding of native rights in landed property, as contemplated in Article 5 of the mandate, the Commission took note with interest of the explanations given by the mandatory Power.

Referring to its previous observations on the subject, and in the light of the statements made by the accredited representative at the present session, the Commission hopes to receive fuller particulars of the measures taken by the Administration with the object of ensuring, in practice, the full observance of the aforesaid provision of the mandate. The Commission has particularly in mind the conditions to be observed as regards the administrative authorisation required for the creation of mortgages, and, where occasion arises, for the realisation of the security, even when effected by judicial process, as well as the juridical effects of failure by the creditors to comply with these conditions (pages 117, 122).

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TERRITORY UNDER C MANDATE

Western Samoa

1. General Administration.

(a) The Commission noted with interest the information supplied by the mandatory Power with regard to the relative position of the official and unofficial village heads. It hopes to find in future reports some further statement as to the views of the Administration in the matter, in particular as to the possibility of integrating the system of traditional native authorities with the general system of administration of the country (pages 15-16, 119).

(b) The Commission took note of the accredited representative's intention to give in the next report further information on the expenditure of village funds and, in particular, on the objects and methods of control of such expenditure (pages 16, 119).

2. Judicial Organisation.

The Commission would welcome some information on the nature and general features of the law administered by the native land and titles court. It would be glad to know the views of the Administration on the value of making a special study or digest of such law for the benefit of members of the court (pages 18, 119).

3. Public Health.

The Commission was interested to note the information supplied in the annual report with regard to the methods of work of the women's committees.

It expresses the wish to be kept informed of the activities of these bodies as well as of their financial resources and their relations with the village authorities and populations (pages 21, 119).

4. Land Tenure.

The Commission would be glad to find in the next report some information regarding the procedure for voluntary registration of native lands and the use made by the natives of such registration. It would also be interested to know what is the legal effect of registration, and to receive particulars of any instructions issued to the registering authorities as to the nature of the titles to be recorded (pages 21-22, 119).

C. PETITIONS¹

At its thirty-seventh session, the Commission considered the petition mentioned below, together with the observations made by the mandatory Power concerned. This petition was reported on in writing by a member of the Commission. After discussion, the Commission adopted the conclusions set forth below. The text of the report submitted to the Commission is attached to the Minutes.²

Palestine

PETITION (WITH SEVEN ANNEXES), DATED MAY 18TH, 1939, FROM M. MECHEL HERS LÖWENWIRTH, PETROVGRAD (YUGOSLAVIA) (document C.P.M.2162) (page 123).

Observations of the United Kingdom Government, dated November 3rd, 1939 (document C.P.M.2167).

Report (see Minutes, Annex 3, pages 127-128).

Conclusions.

- " The Commission,
- " Having examined the petition of May 18th, 1939, from M. Mechel Hers Löwenwirth, and the observations of the mandatory Power thereon;
- " Whilst not contesting the legality of the decision taken by the competent Palestine authority;
- " Considering that the petitioner, a Jew of Czecho-Slovak origin, has, in fact, become Stateless;
- " Considering, moreover, that he has already been admitted once to Palestine, has lived there for three years, claims that he owns land in that country and that his family has remained there:
- " Would venture to hope that it might prove possible for his case to be reconsidered by the competent authorities, having regard to the humanitarian reasons militating in his favour."

¹ The page numbers following the title are those of the Minutes of the session.
² The Commission recommends that copies of the petition and the mandatory Power's observations should be deposited in the League of Nations Library and thus placed at the disposal of persons wishing to consult them.

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II.

COMMENTS OF THE ACCREDITED REPRESENTATIVES SUBMITTED IN ACCORDANCE WITH SECTION (c) OF THE CONSTITUTION OF THE PERMANENT MANDATES COMMISSION

A. Tanganyika Territory

LETTER FROM THE ACCREDITED REPRESENTATIVE, DATED JANUARY 19TH, 1940

I have the honour to acknowledge the receipt of your letter of January 5th, enclosing a copy of the text of the observations of the Permanent Mandates Commission drawn up as a result of the examination of the administration of the Tanganyika Territory in 1938.

2. I have no general comments to make on the observations of the Commission, but I should perhaps record here that the monopoly of internal aviation services referred to in paragraph two was never actually granted. An agreement was drawn up, but was not signed.

(Signed) J. E. S. LAMB.

B.

The accredited representatives for the Cameroons under British Mandate, the Cameroons under French Mandate, Ruanda-Urundi, Togoland under British Mandate and Western Samoa have stated that they have no comments to make on the observations contained in the report of the Permanent Mandates Commission.

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THE STATE OF TEXAS, COUNTY OF DALLAS, ss. I, the undersigned, a Notary Public in and for said State, do hereby certify that the within and foregoing is a true and correct copy of the original of the same as the same appears from the records of said County.

Witness my hand and the seal of said County at Dallas, Texas, this _____ day of _____, 19____.

Notary Public in and for the State of Texas.

My commission expires the _____ day of _____, 19____.

MINUTES OF THE SESSIONS
OF THE PERMANENT MANDATES COMMISSION

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|----------------|---|------|--------|
| Second | January 13, 1921 (C. 396 M. 254, 1921 VI) | 51/2 | \$1.00 |
| Third | January 27, 1922 (C. 443 M. 332, 1922 VI) | 57/2 | \$1.00 |
| Fourth | January 31, 1923 (C. 415 M. 332, 1923 VI) | 7/6 | \$2.00 |
| Fifth | January 31, 1924 (C. 601 M. 332, 1924 VI) | 51/2 | \$1.25 |
| Sixth | January 31, 1925 (C. 649 M. 242, 1925 VI) | 61/2 | \$1.25 |
| Seventh | October 1925 (Ser. L.O.N. P. 1925 V.I.A. 1) | 61/2 | \$1.25 |
| Eighth | February 1926 (Ser. L.O.N. P. 1926 V.I.A. 2) | 61/2 | \$1.25 |
| Ninth | July 1926 (Ser. L.O.N. P. 1926 V.I.A. 3) | 61/2 | \$1.25 |
| Tenth | November 1926 (Ser. L.O.N. P. 1926 V.I.A. 4) | 61/2 | \$1.25 |
| Eleventh | January 1927 (Ser. L.O.N. P. 1927 V.I.A. 5) | 61/2 | \$1.25 |
| Twelfth | July 1927 (Ser. L.O.N. P. 1927 V.I.A. 6) | 61/2 | \$1.25 |
| Thirteenth | October 1927 (Ser. L.O.N. P. 1927 V.I.A. 7) | 61/2 | \$1.25 |
| Fourteenth | January 1928 (Ser. L.O.N. P. 1928 V.I.A. 8) | 61/2 | \$1.25 |
| Fifteenth | July 1928 (Ser. L.O.N. P. 1928 V.I.A. 9) | 61/2 | \$1.25 |
| Sixteenth | November 1928 (Ser. L.O.N. P. 1928 V.I.A. 10) | 61/2 | \$1.25 |
| Seventeenth | January 1929 (Ser. L.O.N. P. 1929 V.I.A. 11) | 61/2 | \$1.25 |
| Eighteenth | July 1929 (Ser. L.O.N. P. 1929 V.I.A. 12) | 61/2 | \$1.25 |
| Nineteenth | November 1929 (Ser. L.O.N. P. 1929 V.I.A. 13) | 61/2 | \$1.25 |
| Twentieth | January 1930 (Ser. L.O.N. P. 1930 V.I.A. 14) | 61/2 | \$1.25 |
| Twenty-first | July 1930 (Ser. L.O.N. P. 1930 V.I.A. 15) | 61/2 | \$1.25 |
| Twenty-second | November 1930 (Ser. L.O.N. P. 1930 V.I.A. 16) | 61/2 | \$1.25 |
| Twenty-third | January 1931 (Ser. L.O.N. P. 1931 V.I.A. 17) | 61/2 | \$1.25 |
| Twenty-fourth | July 1931 (Ser. L.O.N. P. 1931 V.I.A. 18) | 61/2 | \$1.25 |
| Twenty-fifth | November 1931 (Ser. L.O.N. P. 1931 V.I.A. 19) | 61/2 | \$1.25 |
| Twenty-sixth | January 1932 (Ser. L.O.N. P. 1932 V.I.A. 20) | 61/2 | \$1.25 |
| Twenty-seventh | July 1932 (Ser. L.O.N. P. 1932 V.I.A. 21) | 61/2 | \$1.25 |
| Twenty-eighth | November 1932 (Ser. L.O.N. P. 1932 V.I.A. 22) | 61/2 | \$1.25 |
| Twenty-ninth | January 1933 (Ser. L.O.N. P. 1933 V.I.A. 23) | 61/2 | \$1.25 |
| Thirtieth | July 1933 (Ser. L.O.N. P. 1933 V.I.A. 24) | 61/2 | \$1.25 |
| Thirty-first | November 1933 (Ser. L.O.N. P. 1933 V.I.A. 25) | 61/2 | \$1.25 |
| Thirty-second | January 1934 (Ser. L.O.N. P. 1934 V.I.A. 26) | 61/2 | \$1.25 |
| Thirty-third | July 1934 (Ser. L.O.N. P. 1934 V.I.A. 27) | 61/2 | \$1.25 |
| Thirty-fourth | November 1934 (Ser. L.O.N. P. 1934 V.I.A. 28) | 61/2 | \$1.25 |
| Thirty-fifth | January 1935 (Ser. L.O.N. P. 1935 V.I.A. 29) | 61/2 | \$1.25 |
| Thirty-sixth | July 1935 (Ser. L.O.N. P. 1935 V.I.A. 30) | 61/2 | \$1.25 |

N.B. - From the eighth session onwards, all Minutes include the Report of the Commission to the Council. Separate prints of the Reports of the First to Sixteenth Sessions inclusive can be supplied at the following price:

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| First session | (C. 396 M. 254, 1921 VI) | 38 | \$0.05 |
| Second | (C. 443 M. 332, 1922 VI) | 41 | \$0.05 |
| Third | (A. 46, 1923 VI) | 49 | \$0.20 |
| Fourth | (A. 15, 1924 VI) | 61 | \$0.15 |
| Fifth | (C. 601, 1924 VI) | 61 | \$0.10 |
| Sixth | (A. 74, 1925 VI) | 61 | \$0.10 |
| Seventh | (C. 649 M. 242, 1925 VI) | 61 | \$0.10 |
| Eighth | (Ser. L.O.N. P. 1925 V.I.A. 2) | 61 | \$0.10 |
| Ninth | (Ser. L.O.N. P. 1925 V.I.A. 3) | 51 | \$0.10 |
| Tenth | (Ser. L.O.N. P. 1925 V.I.A. 4) | 51 | \$0.10 |
| Eleventh | (Ser. L.O.N. P. 1925 V.I.A. 5) | 51 | \$0.10 |
| Twelfth | (Ser. L.O.N. P. 1925 V.I.A. 6) | 51 | \$0.10 |
| Thirteenth | (Ser. L.O.N. P. 1925 V.I.A. 7) | 51 | \$0.10 |
| Fourteenth | (Ser. L.O.N. P. 1925 V.I.A. 8) | 51 | \$0.10 |
| Fifteenth | (Ser. L.O.N. P. 1925 V.I.A. 9) | 51 | \$0.15 |
| Sixteenth | (Ser. L.O.N. P. 1925 V.I.A. 10) | 51 | \$0.15 |

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| Index to the Records of the Permanent Mandates Commission, Sessions I-V, 1921-1924 (C. 656 M. 245, 1925 VI) | 1/5 | \$0.40 |
| Index to the Records of the Permanent Mandates Commission, Sessions VI-X, 1925-1926 (Ser. L.O.N. P. 1927 V.I.A. 14) | 1/5 | \$0.40 |
| General Index to the Records of the Permanent Mandates Commission, Sessions XI-XX, 1927-1931 (Ser. L.O.N. P. 1931 V.I.A. 4) | 2/5 | \$0.50 |
| General Index to the Records of the Permanent Mandates Commission, No. 1 (Sessions XXI-XXX), 1932-1936 (Ser. L.O.N. P. 1937 V.I.A. 1) | 2/5 | \$0.50 |

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DOWNING STREET.

Mr. Thornley. 15/1

Mr. ~~Joseph~~ 15/1
Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir H. Moore.

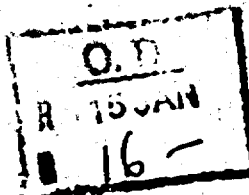
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Secretary of State.

16th January, 1940.

Sr



Sir,

I am etc. to acknowledge

the receipt of your letters of the

(1) 31st of December 1939 and the 6th

(2) of January ~~submitting~~ *enclosing* a copy of the

notes taken by you at the recent

meeting of the Permanent Mandates

at Geneva
Commission and a copy of the

observations of the Permanent

Mandates Commission on their

examination of the Annual Report

on the Administration of the

Cameroons

DRAFT:

MAJOR L. SEALY-KING,
Beaumont,
Cheltenham.

FURTHER ACTION.

SECRETARY GENERAL
LIGIEN
285

Added P.C.
R.H.H.
S.I.

6th January, 1940.

RECEIVED
[8 JAN 1940
O. O. REGY

Sir,

I have the honor to send you enclosed copy of the text of the observations of the Permanent Mandates Commission drawn up as a result of the examination, at its recent session, of the Administration of Cameroons under British mandate. The observations have recently been received by me from the Secretary-General, League of Nations. I had no comments to make on the observations and the Secretary-General has been so informed.

Answer
(3)

by letter of 31st December, 1939, refer.
A copy of the observations is being forwarded to the Chief Secretary to the Government, Lagos.

I have the honor to be

Sir

Your obedient servant

Yours,
Major L. Sealy - L.H.H.

[Signature]

Confidential until the
publication of the
Commission's Report.
● (Beginning of February, 1940)

League of Nations
Permanent Mandates Commission
Thirty-Sixth Session

Observation common to the Cameroons under British Mandate
and the Cameroons under French Mandate

Frontiers

The Commission has taken note of the information furnished regarding the continuation of the work of demarcating the frontier between the Cameroons under French Mandate and the Cameroons under British Mandate, and also of the instructions given to the boundary Commission with a view to safeguarding the interests of the native population in the frontier districts.

The Commission hopes that the attention of the mandatory Powers concerned will be drawn to the passages in the minutes of the present session regarding the exchanges of views which took place on this subject, particularly in connection with the examination of the annual report on the Cameroons under French Mandate.

Cameroons Under British Mandate

Observations

1. General Administration

The Commission noted that in some parts of the Southern Provinces it has been difficult to find in the social institutions of the natives a suitable basis for the establishment of native authorities capable of functioning

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MANUFACTURING
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as agencies of local government. It hopes that the process of amalgamation and federation may be found to provide a solution of this difficulty, and to justify a progressive devolution of local authority now necessarily retained in the hands of administrative officers.

2. Public Finance.

The Commission learnt that the increase in the native tax had led in certain parts of the northern area to emigration and tax evasion on a considerable scale. There seems some good ground to suggest that the increase in the tax, amounting in some cases to one-third, may have been unduly rapid in view of the conditions prevailing in the areas concerned.

3. Social Conditions of the natives

The Commission noted the importance of the problems created by the presence, in certain areas, of a considerable number of stranger natives. It will follow with interest evidence of any progress made in the direction of assimilation and the association of stranger natives in the administration of local affairs.

4. Labour

The Commission welcomed the appointment of a labour officer, and hopes that by the institution of a regular inspection service the standard of employment in the Territory may be improved.

In particular, the Commission noted the undesirable consequences of the practice of employing children of an low an age as eight years on the plantations, and hopes that legislation may be enacted fixing a minimum age for child employment.

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883.

5. Land Tenure

The Commission is obliged for the very full information given regarding the part played by the natives in the development of the system of land tenure. It would appreciate an expression of the views of the mandatory power concerning the extent to which article 5 of the mandate permits the alienation of land, whether temporary or permanent, by natives to stranger natives.

6. Public Health

The Commission hopes that the nutritional survey initiated under the order of the British Government in Nigeria will be extended to the mandated territory of the Cameroons.

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Added. R. KH/14
5/11

BEAUBROOK
SHELTERHAM. 189
TEL. 2416.

RECEIVED
9 JAN 1940
C. O. REGY.

31st December 1939.

Sw.

12 a 30401/39 Reg.
(This is about a
foreign refugee
K. Schaan)
Sent to Mr. H. H. H. H.
29/12

With reference to my letter of 22^d December I have the honour to afford, for your information, a copy of the notes taken by me subsequent to the meeting of the Thirty-Seventh Session of the Permanent Mandates Commission held at Geneva on 15 December, 1939.

(1) Mr. Van Asbeck asked whether before the introduction of European rule in that part of the world, that is, before 1880, Adamawa had constituted a single Emirate, a single independent community.

Answer - (3)

Maja Sealy-Fring said that he was not very conversant with the history of the northern part of the territory. He thought that the reply was in the negative but would prefer to leave the question to be answered in the next year's report.

(2) Lord Hailey observed that the first of a series of Annual Conferences between West African Governors had recently been held. He asked whether it had dealt with the affairs of the Mandated as well as the British territories - if so the Commissioner would be glad to have a copy - and whether the Conference was on the lines of the Conference of East African Governors.

Major Sealy-Young said in reply that he understood that the Conference dealt with the affairs of the Mandated as well as British territories and that he thought that the Proceedings were published, in which case he would ask for a copy to be forwarded to the Commissioner. He replied that he could not reply to Lord Hailey's third question.

No confidential

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2.
91

(3) Lord Hailey asked whether any refugees had been received in the Territory. He also enquired what was the period of residence - three or five years - for people applying for British Citizenship.

Major Sealy-Hung said that no refugees had been received in the Territory. He could not state the period of residence required but would make a note of the question.

(4) Mr. Van Arbecq asked what was meant by the District Headmen (pages 26 and 27). Were they appointed by the European Administration or were they native Chiefs?

Major Sealy-Hung thought they were native Chiefs but was unable to say definitely. He would arrange for the information to be included in the next report.

(5) Mr. Giraud asked which District Officers were responsible for the districts included in the Adamawa Province

Major Sealy-Hing said he was unable to say definitely but would arrange for the information to be included in the next report.

(6) Lord Hailey raised the question of a Cameroonian income tax and said that he would be interested to have information as to whether it was to be extended to the Cameroons for non-natives.

(7) M. Girard said he had been interested to note the information given in the report regarding Post Office Savings Banks and deposits (page 64). The Commission would, he thought, be glad to have similar information in future Annual Reports.

Major Sealy-Hing said he would arrange for the information to be included in future reports.

(8) Mr. Danneberg recalled that at the thirty-fifth session the Commission had hoped that greater educational facilities would be extended to the population of the Northern Areas. (Pages 82 and 83 of the present Report showed that, though the number of children receiving education in this territory was still extremely low, certain progress was being made: an education officer had been stationed in Northern Adamawa with a special mission to develop a new training centre for Japanese youth, students were displaying remarkable enthusiasm and making most encouraging progress, and the Alder realized the desirability of having them so educated. At the same time the Native Treasury Accounts on pages 126 and 127 showed that the Adamawa and Diqwan

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Tranmer had considerably reduced expenditure on education. Had the Accredited representative any explanation to offer on this point.

Maja Sealy-Hing had no knowledge of this part of the Territory, but undertook to supply the required information in the next Annual Report.

- (9) Count de Penha Garcia noted from paragraph 233 that sleeping sickness was decreasing in the Victoria Division but increasing in the rest of the Province, and that a special mission was conducting an epidemiological survey in the Territory. Could fuller information on the results of this survey be given in the 1939 report.

Maja Sealy-Hing replied that he

would arrange for the information to be given in the next report.

- (10) Count de Penha Garcia understood from paragraph 234 that the Mandating Authorities found it difficult to estimate the comparative incidence of leprosy in the Territory owing to the general indifferent attitude of the natives towards the disease, particularly in its early stages. He hoped, nevertheless, that the Commission would be kept informed of the progress of the anti-leprosy campaign and particularly of the results of administering certain drugs.

Maja Sealy-Hing noted the request.

- (11) Count de Penha Garcia hoped that future reports would give fuller information on the work of travelling

demonstrating the value of which lay in the fact that they were in closer contact with the native population and could make a valuable contribution towards mapping out the distribution of the various diseases.

(12) Comte de Penha Garcia would be glad to find in the next report information as to how the United Kingdom Native Committee recommendation was being applied in the mandated Territory, so far as he knew, no Ordinance on the subject had yet been enacted. A special Chapter might usefully be devoted in the next report to an exhaustive description of the situation in this connection.

Major Sealy-Hing undertook to see that their request was complied with.

(13) Mr. Van Arsdale asked whether the "real alienation" referred to in the next sentence of paragraph 269 referred to alienation from natives to non-natives or from natives to "Stranger natives".

Major Sealy-Hing believed it referred to alienation from natives to non-natives; a native could alienate land to a "Stranger native" without formality.

Mr. Van Arsdale questioned whether a transfer of land from a native to a non-native would be compatible with Article 5 of the mandate. He inferred from the second part of the reply given that a "Stranger native" was assimilated, for land transfer purposes, to a native and could obtain a land transfer without Government intervention.

Major Sealy-Hing said that a

"Stranger native" might be given a plot which in time he came to regard as his own property.

Mr. Van Arbeeck asked what was meant in that case by "real alienation".

Majors Sealy-Sting said that a gift of land was not the same as alienation as the land could be taken back at any time. "Real alienation" referred to non-native land. There had lately been instances of alienation being referred to Europeans, as for instance, in the Humba Division.

Mr. Van Arbeeck concluded that a change in title from a native to a "Stranger native" was not alienation within the meaning of Article 5 of the mandate.

(with a question)

Majors Sealy-Sting said that the expression "Stranger native" would include all natives of Nigeria

Mr. Van Arbeeck thought this was a rather extensive interpretation of the provisions of Article 5.

Majors Sealy-Sting suggested that the Joint might be cleared up in the 1939 report.

A copy of the Joint is being forwarded to the Chief Secretary to the Government, Nigeria for his information.

I have the honor to be

Sir

Your obedient servant.

Mr.
Majors Sealy-Sting.

~~Sealy~~

6. 95
END

No. 30057

SUBJECT.

Annual Abstract Account.

Previous

1939

Subsequent

1941.

1940.

No. 30057

SUBJECT.

Annual Abstract Account.

Previous

1939

Subsequent

1941.

Ref 6 on /39. States that owing to local conditions it is impracticable to fix maximum cash balances to be held by sub-accountants, for reasons given.

The Nigerian Govt is involved in a technical breach of C.R. 207. The Governor explains why this is necessary and shows that strict compliance of this regulation would require that max: balances should be fixed at a much higher figure than ~~what~~ would be required for the greater part of the year. As an A.O., I know the difficulty. The max: balance in my local District in P.P. was £1,200 and yet in one day I had to receive over £5000 in tax. It was several days before it was possible to arrange for a remittance to be sent in to H.Q. When that remittance went, the total sum exceeded £10,000. This happened regularly at a certain period of the year and a breach of regulations could not be avoided. In fact it would not be

is consistent with the provisions of this C.R. for the Governor to fix different max. balances for different periods of a year where necessary; but in view of the statement at A, I hardly think it will be thought necessary to direct.

1? To D.C.A. for obs.

W. Thornley
10.4.

D.C.A.

We shall be grateful for your comments. I don't off-hand see any practical way round the difficulty you mention at A, but I imagine the same or some has arisen elsewhere or some satisfactory scheme has been found.

J. Schell
10/4

Mr. Sidebotham.

I doubt if the reasoning at X of (1) is altogether sound. The maximum cash balance to be retained by sub-accountants, as stated in C.R.No.287, should be based on sub-accountants' "average current requirements," and it would be a practical impossibility to avoid occasional excesses over the maximum. What the Colonial Regulation means is that any excess over the fixed maximum should be remitted to, or to the credit of, the Treasurer (or Accountant-General) at the first opportunity (unless of course it is known that it will be needed shortly at the Station) and not kept idle at the station. Some dependencies recognise this in their local Financial Orders, e.g. T.T. F.O.No.311 and Uganda F.O. No.96, and the instance quoted in Mr.Thornley's minute above illustrates the point of the T.T. F.O. As long as the Sub-Accountant remits his surplus cash at the first opportunity, he is not breaking the Colonial Regulation, so Mr. Thornley need not reproach himself with a breach of it in the case he mentions. Such excesses are mainly seasonal in origin and of a temporary nature and should not serve to increase the upward limit of the "cash balance for current requirements." As regards Nigeria, the transactions between the Government and Native Administrations may, and probably do, present certain difficulties in fixing maximum cash balances, although my impression is that movements of cash in this connection are mainly from native Administration to Government, (proportion of Native Tax collected by Native Administrations and paid over to Government at certain times of the year); and temporary excesses over local requirements thus

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caused fall to be dealt with under Nigeria Financial Instructions 252 and 253. In other respects the local conditions referred to in the despatch at (1) do not appear to differ much from those obtaining in other dependencies of comparable size, and I am not aware that there have been elsewhere insuperable difficulties in fixing maximum cash balances for sub-accountants. The main purpose of C.R.287 is, I think, to secure an economical distribution of Colony funds by which the Treasurer (or Accountant General) is enabled to utilise the available cash balances to the best advantage, and although the Nigerian Financial Instructions do not, apparently, provide specifically for the fixing of maximum cash balances, Financial Instructions 252 and 253 are no doubt designed to achieve the purpose of C.R.287; and, in practice, the Nigerian Treasury must have some more or less definite standards or maxima by which to work, or how would they decide when "cash" becomes "surplus cash"? I wouldn't say that these instructions are likely in practice to be as effective as a definite limitation made known to the Sub-Acct. of the cash balances which he may retain. (Obviously they will work slower than the Col.Reg.system, since the latter starts the Sub-Accountant remitting at once, while under the Nigerian system he will apparently wait for instructions to remit to reach him from Lagos or a Treasury Centre). Provided however that the Accountant-General really does keep a close watch on the monthly balances of sub-accountants and sends instructions to remit promptly when the monthly accounts show excessive balances, the waste of interest earning capacity caused by the time lag as compared with the Col.Reg. system may not be so great as to make it worth while to force Nigeria

to come into line and to comply with C.R.287. But if Nigeria is to continue to disregard C.R. 287 it ought to be with the specific approval of the Secretary of State.

May I have 2 copies of the despatch which is sent.

A. J. Harding

Director of Colonial Audit.

24-4-40

I think G.D. PL see at the stage as a C.R. is involved. In view of the explanation in OAG's despatch & of the D.C.A.'s consent I should be inclined to give specific approval to C.R. 287 although complete with the proviso at A above.

D. G. R. Leman

29.4.40

I see no objection to what is proposed. (I should like to note the reason in due course)

J. Ferguson

9/5/40

I agree, but in approving should write fairly fully with the latter part of the DCA's minutes

log 9/5
It seems to me that owing to reasons

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A

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May I have 2 copies of the despatch which is sent.

A. J. Harding

Director of Colonial Audit.

24-4-40

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D. G. R. Wilson

29.4.40

I see no objection to what is proposed. (I should like to note the decision in due course)

J. Ferguson

9/5/40

I agree, but in approving should write fairly fully in the letter part of the DCA's minutes

W. J. ...
It seems to me that owing to seasonal

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variations in sub-accountants retained balance might average £5000 for 3 months of the year & £500 for the other 9. Perhaps in such circumstances different balances should be laid down for different periods of the year, but it seems simpler to relax the Col. Reg. for Nigeria. As proposed.

J. Halden
9.5.40

I see no objection. as proposed.
Dft. despatching L.O.D. of M. W. H. H.
& D.I.A.S. g/s alone

Draft case for
Chamley

2. To Nigeria. Reg. (1. Annod.) 28.5.40

3. D. C. A. 31.5.40
To. 2 certified copies of the annual abstract acct. for 1938/39 and of his report thereon.

? Send one set of the enclosures to (3) to O.A.S. Nigeria for ~~his~~ ^{another} ~~report~~ ^{report} on the points raised in the D.C.A.'s report.

Chamley
1.6.

M. W. H. H.
3/6 atms

G.D. 311
Please attach copies of Birc. despatches dated 10/7/37 and 9/12/38 referred to in the D.C.A.'s report.
Mr. Thornley
No. 7 on the 1939 file has to be B.U. news for checking to - re Mr. Pilebhanis minutes dated 19/12.
R.H.Hobbs
1.6.

4. 2 Nigeria. No. 363 - (47 enclosure 3) 5

DESTROYED UNDER STATUTE

11 JUN 1940

Reun
at X

Seen in connection with the Estimates.

This can now be put by
Chamley
14.6.40
Atms

MM

5. O. A. G. No. 536. 6.7.40
To. 6 copies of the Report on the Audit of the Reg. accounts for year ended 31.3.39, & comments thereon.

Libby
Have you received copies of the encl. to No. 5? (put in today's mail).
R.H.H.
4.5.

B.U. 27/12/40.

G.D. Bailey
27/9/40.

R 98
Not yet
yes?
P.H.K. 17/8

Libby
Were the encls. to 5 in Thursday's mail?
R.H.H.
15.9.

R 98

Libby
Have you received copies of the encls. to No. 5. R.H.H.
15.9.

17/9
R 98
Not yet
P.H.K.

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December, 1939, a copy of which the Auditor forwarded to me, Mr. Bayles said that the Government had not (he thought) complied with instructions in regard to items of expenditure in excess of £3,000, (the Governor's limit under Colonial Regulation No.265 (1)(a)), and in this minute he outlined a procedure for securing closer compliance with Colonial Regulation No.265(1)(b) which, if observed, should effect the necessary improvement.

4. As regards (c), I learned from the Auditor in February, 1940, that departments in Nigeria had been notified that the Finance Committee meets towards the end of each month and that applications for authority for supplementary expenditure must be submitted in time to enable them to be considered by Finance Committee before expenditure is incurred. This, coupled with a strict watch by the Heads of departments on the departmental vote account, (Colonial Regulation No.315) should reduce unauthorised excesses on departmental votes to a minimum. So I do not think that any further action is now required; and, when the Auditor's Report on the 1939/40 accounts comes in, as it should do shortly, we shall see whether he has anything to say on the subject for that year.

5. As regards the comment on paragraph 42 of the Annual Report, the matter was dealt with in my minute No.3981/26 of the 9th of March, 1940 and Mr. Calder's minute of the 16th of April, 1940 on General 1663/1/40, as a result of which the procedure advocated by the Governor was approved, and is therefore continuing.

6. I have no further comments.

A. J. Harding
Director of Colonial Audit.

22-2-41

7 Nigeria Savings 36. ——— 13.2.41.

D.C.A.

To see ho 7.

Unless you have any further comment I propose to put no more 7 as well as ho 6

by

J. B. Swinburn
24/2

Mr. Sidebotham.

No.3960/12

With regard to the Governor's comments on paragraph 2 of my report, I do not understand the 2nd and 3rd sentences and I have written to the Auditor to clear up the position. No further action is required at this end at present. I have no further comments to make.

A. J. Harding
Director of Colonial Audit.

4 3 - 41

Put by 6-7.

J. B. Swinburn
5/3 at 11

MM

8 Nigeria Savings 65 ——— 17.3.41.

D.C.A. I see 8 o y to equ

it can be put by O.G.R.W.

11.4.41 at 11

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6. I have no further comments.

A. J. Harding
Director of Colonial Audit.

22-2-41

7 Nigeria Saving 36. ——— 13.2.41.

D.C.A.

To see ho 7.

Unless you have any further comment I propose to put no to 7 as well as ho 6

by-

J. B. Swinton
24/2

Mr. Sidebotham.

No.3960/12

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A. J. Harding
Director of Colonial Audit.

4 3 - 41

Put by 6-7.

J. B. Swinton
5/3 atms

8 Nigeria Saving 65 ——— 17.3.41.

D.C.A. L sa 8 o y k e q u s

it can be put by O.G.R.L.
H. C. C. C. C.

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Mr. Williams.

I agree that No. 8 can be put by. I will let you know if any further action is required when I get the Auditor's reply to my letter referred to in my minute of 4.3.41. above.

A. J. Harding

Director of Colonial Audit.

19. 4. 41

Patly.

J.B.L.

2/4 above.

MM

AIR MAIL

8
8
RECEIVED

5 APR 1941

C. O. REGY

SAVING

From : Governor, Nigeria.

To : Secretary of State for the Colonies.

Date : 17th March, 1941.

No. 65 Saving.

Rupl

30057/407 with reference to my telegram No.36 Saving of 13th February on the subject of the Report of the Director of Colonial Audit on the Annual Abstract Account of Nigeria and in particular, to the statement in the last sentence of paragraph. (a), I have to inform you that the last four amounts quoted in List B have now been traced. In three cases adjustment was effected in the subsequent year of account and in the fourth case the Accountant-General admitted a misallocation.

Gen.
GNPZX

AIR MAIL.

9

SAVING.

From : Governor, Nigeria.

To : Secretary of State for the Colonies.

Date : 13th February, 1941.

No. 36. Saving.

RECEIVED
22 FEB 1941
O.O. REGD

Following observations on the Report of the Director of Colonial Audit on the Annual Abstract Account of Nigeria for 1938-39 received under cover of your predecessor's despatch No. 363 of the 11th of June, 1940, are submitted.

363/4

The paragraph numbers refer to paragraphs of the Director's Report.

(a) Paragraph 2. The position with regard to the errors of classification in list 'A' is correctly stated. The first three items in list 'B' were Crown Agents' vouchers and in two of them adjustments were necessary and were effected in the following month. The remaining four amounts quoted in list 'B' cannot be traced.

*now ok
w/ on 1941 file
j.m.*

(b) Paragraph 4. In order to close the accounts for the year the sum of £168.13.4d was transferred to an advance account pending acceptance by the Police Department. The advance has now been cleared.

(c) Paragraph 6. Note has been taken of the omission, which is regretted.

(d) Paragraph 7. Instructions have been issued which should ensure strict adherence to the regulations governing Boards of Survey. The instances cited represent a very small proportion of the total number of such Boards. See paragraph 2(k) of

5 Mr. Woolley's despatch No. 536 of the 6th of July, 1940
ph 9. Item 1. A sum of £3,000 was awaiting
nt by the Crown Agents and a further sum of
investment in April, 1939.

| | | | | | |
|---|---|---|---|---|---|
| PUBLIC RECORD OFFICE | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | 2 | |
| Reference: — | | | | | |
| C.O. 583 / 248 | | | | | |
| COPYRIGHT PHOTOGRAPH—NOT TO BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION OF THE PUBLIC RECORD OFFICE, LONDON | | | | | |

Item 2. The sum of \$23,824.16 represented the depreciation on investments during the year 1938-39.

Item 3. The balance of \$4,279 was retained to meet anticipated refunds due to contributors and transferred to pensionable posts.

The other paragraphs of the report do not call for a special remark. I regret that the reply to the despatch has been delayed.

GHPZX

[The following text is extremely faint and largely illegible due to the quality of the scan. It appears to be a list of items or a detailed report, possibly containing financial figures and administrative notes.]

S.P. No. 22/1940 10



NIGERIA

Report on the Audit of the Accounts
of Nigeria for the year ended
31st March, 1939

*Laid on the Table of the Legislative Council
as Sessional Paper No. 22 of 1940.*

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NIGERIA

**Report on the Audit of the Accounts
of Nigeria for the year ended
31st March, 1939**

1940

Printed and Published by the Government Printer, Lagos

NIGERIA.

6th July, 1940.

No. 536.

MY LORD,

I have the honour to transmit, under separate cover, six copies of the Report on the Audit of the Accounts of Nigeria for the year ending 31st March, 1939, which will be laid before the Legislative Council in accordance with standing instructions. I regret that there has been some delay in sending this report to you.

2. I have the following observations to make on points which appear to call for comment, the references being to the paragraphs of the report.

worked

(a) Paragraph 2.—Shortage of staff has resulted in the section of the Accountant-General's office dealing with the ledgers of Personal Emoluments and the Widows' and Orphans' Pensions Scheme being overlooked. In spite of every effort it has not been possible to keep these records up to date. The need for doing so is again being impressed upon the Accountant-General.

(b) Paragraph 3.—The Report on the Accounts and Finances of the Government was printed and the paper laid on the table of the Legislative Council on the 4th of March, 1940, as Sessional Paper No. 2 of 1940.

(c) Paragraph 4.—The Accountant-General does not accept as correct the number of vouchers shown in the report as being outstanding. For instance single vouchers are counted as five outstanding vouchers because they included payments from five different items. Some vouchers which were actually with the Audit Department have been included in the number outstanding. The number of 1938-39 vouchers not yet dealt with is 269. In taking account of the Acting Auditor's criticism that there has been a considerable lack of interest and control over such vouchers it should be remembered that vouchers emanate from 120 Local Treasuries and number about 20,000 a month, of which about 4% are queried by the Accountant-General. While under query they are outstanding and their collection is a task of some difficulty. I should not feel able to concur in the criticism as it is worded.

(d) Paragraph 8.—The collections of tax are regarded as very satisfactory, and the results reflect credit upon the Native Authorities and their advisers.

THE RIGHT HONOURABLE
LOBD LLOYD OF DOLOBRAN, P.C., G.C.S.I., G.C.I.E., D.S.O.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S.W. 1.

- (e) *Paragraph 15.*—As soon as the true incidence of cost as between Government and the Railway had been determined, Government accepted the charge of £2,980 incurred in the alteration of Zungeru bridge. Special Warrant No. 7 of 1939-40 provided this amount under Head 36, Item 37A.
- (f) *Paragraph 17 (iv) (b).*—Schedules Nos. 16-18 received approval of the Secretary of State in your predecessor's despatch No. 931 of the 11th of December, 1939, and the Governor's despatch No. 1245 of 13th December, 1939, refers to the approval of the Legislative Council.
- (g) *Paragraph 17 (v).*—The Supplementary Appropriation Ordinance, No. 30 of 1939, received assent on the 19th of December, 1939.
- (h) *Paragraphs 18 and 19.*—I do not agree that the procedure adopted for the issue of Special Warrants fails to ensure that excesses are approved by the Governor before they are incurred nor do I agree that no improvement has been effected in the control of expenditure. During the financial year no expenditure in excess of the voted provision is ordinarily admitted until the schedules of additional provision have been passed by the Finance Committee and approved by the Governor. Should it be considered necessary to anticipate the approval of Finance Committee in respect of a particular service a Special Warrant is submitted for the Governor's approval and the item is placed on the schedule for consideration by the Finance Committee at the following meeting with an explanation of the circumstances, but this procedure is rarely followed. The normal method cannot, of course be applied to excesses brought to light, after the close of the financial year but such over-expenditure is dealt with in accordance with the provisions of Colonial Regulation 265 (2). The proper control of expenditure is a subject which is regarded as being of great importance and is given constant attention, and I would not recommend any alteration in the existing system for exercising that control.
- (i) *Paragraph 23.*—Additional Provision (b). The despatches quoted at (f) *supra* also cover these Loan schedules.
- (j) *Paragraph 26.*—The mortgage on the Ikoyi Club to cover the loan made by the Government was executed on the 16th of January, 1940, and has since been inspected by the Auditor.
- (k) *Paragraph 28.*—Instructions have been issued which should ensure stricter adherence to the regulations governing Boards of Survey. The instances cited represent a very small proportion of the total number of such Boards.

- (l) *Paragraph 31.*—The advances comprising items (a) and (b) have since been cleared. Those comprising items (c) and (d) are being dealt with and will be cleared as soon as possible.
- (m) *Paragraph 32.*—The position of the ledger accounts of the Director of Marine is not quite as described. It is in general simply a cash balance, although it is correct that occasionally there are items which cannot be cleared by the Accountant-General in the absence of sufficient information. All advances and deposits appear in the main accounts of such transactions.
- (n) *Paragraph 33.*—The advances made by Government to certain participators in the Tin Buffer Stock Scheme are being adjusted. The Amalgamated Tin Mines have repaid their advance in full and recovery has been made from similar contributors who received advances from the distributions of the Scheme. The adjustment has been carried out by the Crown Agents, and an account has now been rendered.
- (o) *Paragraph 42.*—The Auditor has been informed that it has been decided as a matter of financial policy that the interest on Supplementary Sinking Fund investments should accrue to the Fund and that it is not considered desirable to achieve this end by bringing the receipts from interest to account as revenue and then voting them out as additional contributions. The Auditor now informs me however that you have expressed an opinion to the Director of Colonial Audit on the subject and the matter cannot yet be regarded as closed.
- (p) *Paragraph 46.*—The expenditure from the Marine Renewals Fund was included in the Supplementary Appropriation Ordinance, No. 30 of 1939, Schedule 3.
- (q) *Paragraph 54.*—The view taken by the Acting Auditor that there has been little or no improvement in reducing the number of audit queries on minor omissions and errors in vouchers and that the lack of such improvement is distressing is not shared by my financial officers.
- (r) *Paragraph 57.*—The amount of the remittance was not in the Treasury, but in the Bank strong room pending examination as there was nobody in the Bank available to check it. The Board of Survey was therefore unaware of its existence and was not at fault in the manner suggested. The information on which the audit criticism was based was, however, obtained from the Accountant-General.
- (s) *Paragraph 58.*—In 1938-39 there were 751 remittances and delay occurred in only eight of them, and measures were

SCHEDULE OF ANNEXURES.

| No. | Description. |
|-----|--|
| 1. | Statement of Loan Works Expenditure for 1938-39 and reconciliation. |
| 2. | List of errors of classification brought to notice and admitted by the Accounting Officer, too late for adjustment in the accounts for the year. |
| 3. | Proof of Balance Sheet as at 31st March, 1939. |
| 4. | Statement of Stock Balances of Unallocated Stores, Workshops and Valuation Returns. |
| 5. | Summarised Statements of Arrears of Revenue at 31st March, 1939. |
| 6. | List of Outstanding Queries, 1938-39 and previous years. |

taken to remove the cause of complaint. I am inclined to the view that the general censure made in these two paragraphs is not justified by the facts. I am not prepared to subscribe to the indication given in these and other paragraphs of this report that there is any decline in the keenness and efficiency of officers, whose unenviable duty it is to seek a goal of perfection unattainable in the conditions in which they have to work.

- (t) *Paragraph 64.*—Colonial Regulations 289 and 290 are designed to facilitate the conduct of public business. Investigations are proceeding in order to discover whether there is any abuse of the imprest system. The practice of issuing the imprest to the office, and not to the officer, is considered to be justified by local circumstances. The practice does not appear to have occasioned any difficulty as full particulars of imprests are contained in the handing-over notes prepared by officers for their successors.
- (u) *Paragraph 69.*—The Customs Tariff Amendment Ordinance, No. 19 of 1937, is being interpreted in the light of instructions received from the Colonial Office.
- (v) *Paragraph 90.*—It is the standardisation of water rating methods, not of rates, which is receiving consideration.
- (w) *Paragraphs 104-5.*—Enquiries are still proceeding into the irregularities at Oshogbo Local Treasury and the Marine Dockyard at Apapa.
- (x) *Paragraph 109.*—Publication of the Audit Report on the Accounts of the Lagos Town Council is not necessary since section 18 of Chapter 57 was amended by section 2 of Ordinance No. 33 of 1939.

I have the honour to be,
 My Lord,
 Your Lordship's most obedient, humble Servant,
 C. C. WOOLLEY,
Officer Administering the Government.

Report on the Audit of the Accounts of Nigeria for the year ended 31st March, 1939

The accounts of the Nigerian Government for the year ended 31st March, 1939, have been examined. Subject to the comments in this report, the accounts have been kept and rendered in a satisfactory manner.

2. The accounts for the year were closed by the Accountant-General on the 11th of July, 1939, but certain of the subsidiary accounts were not completed until August. Delay again occurred in the posting of the " Personal Emoluments " and " Widows' and Orphans' Pensions " ledgers which, at the 31st of October, had not been completely posted for 1938-39.

3. The final proofs of the principal annual financial returns were received on the 17th November. Advanced copies of certain of the returns were received on the 26th of October. At the time of writing, the printed copies of the Report on the Accounts and Finances and some of the Financial Statements for 1938-39 have not been received.

4. The position with regard to outstanding vouchers has been very unsatisfactory. To date the following expenditure vouchers were still outstanding:—

- On the 1937-38 Accounts— 95 Vouchers.
- On the 1938-39 Accounts—1,372 Vouchers.

During the course of the year it was necessary to issue 221 audit queries calling for 3,238 expenditure vouchers which had not been submitted for audit with the accounts. Some queries dealing with outstanding vouchers have taken as long as eighteen months before all the vouchers called for have been submitted. It would appear therefore that there has been a considerable lack of interest and control in connection with outstanding vouchers in the Accountant-General's Department. Efforts are now being made to clear up all outstanding vouchers especially in respect of the Annual Accounts for 1937-38. The Governor's approval was obtained by the Accountant-General for the inclusion in the Treasury accounts of the transactions recorded on schedules covering missing payment vouchers as follows:—

| | | £ | s. | d. |
|----------|-----------------------------------|-----|-----|-------|
| 1936-37: | 3 Payment Vouchers totalling ... | ... | 9 | 3 3 |
| 1937-38: | 6 Payment Vouchers totalling ... | ... | 144 | 5 2 |
| 1938-39: | 10 Payment Vouchers totalling ... | ... | 213 | 16 10 |

ANNUAL ACCOUNTS AND STATEMENTS.

GENERAL REVENUE BALANCE ACCOUNT.

5. The surplus which, at the beginning of the year, had stood at £2,786,394 14s. 2d. was reduced as a result of the year's transactions by £1,164,034 8s. 11d. to £1,622,360 5s. 3d. This reduction was made up of the deficit on Revenue and Expenditure for the year amounting to £1,056,320 0s. 7d. and the Depreciation on Investments amounting to £107,714 8s. 4d.

REVENUE.

6. The total revenue for the year amounted to £5,811,088 11s. 0d. This figure includes the items of extraordinary revenue shown under Heads 17 to 20 amounting to £53,516 19s. 10d. The balance of £5,757,571 11s. 2d. being ordinary revenue contains the following unusual items of revenue:—

- (a) £55,138 13 7—being sales of Public Works Unallocated Stores, included in Head 8—“Earnings of Government Departments and Sales of Government Property”. This amount was credited to Revenue in accordance with instructions contained in the Secretary of State’s Circular Despatch dated 25th November, 1937. At the time that the Estimates were framed it was anticipated that the proceeds from such sales would have been credited to Expenditure Head 32—Public Works Department Unallocated Stores. The Expenditure Head 32 has thus been increased by a corresponding amount which has caused, in part, the excess on that Head.
- (b) £6,119 16 2—under Revenue Head “Miscellaneous” being repayments of advances and interest on African Staff Housing Scheme which had not been provided for in the Estimates; repayments having previously been credited to an Advance Account.

If the above two items had been excluded ordinary revenue would have amounted to approximately £5,696,313 as compared with an estimate of £6,575,815, a deficit of £879,502 and £1,449,571 less than the ordinary revenue for 1937-38 (excluding unusual items listed in paragraph 18 of the 1937-38 Report).

7. The main shortfall of revenue as compared with Estimates occurred on the following heads:—

| | £ |
|-------------------------------------|----------|
| Head 3—Mining | 93,369 |
| Head 4—Customs | 676,806 |
| Head 13—West African Currency Board | 80,000 |
| | £850,175 |

GOVERNMENT SHARE OF TRIBUTE TAX.

8. The Government share of Tribute Tax collected through the Native Administrations amounted to £816,153 1s. 4d. as compared with £813,319 7s. 6d. in 1937-38 and was made up as follows:—

| | £ | s. | d. |
|------------------------------|----------|----|----|
| <i>General Tax:</i> | | | |
| Northern Provinces | 455,833 | 19 | 1 |
| Southern Provinces | 241,529 | 7 | 11 |
| <i>Jangali (Cattle) Tax:</i> | | | |
| Northern Provinces | 117,561 | 3 | 2 |
| Southern Provinces | 1,228 | 11 | 2 |
| | £816,153 | 1 | 4 |

9. With reference to paragraph 9 of the 1937-38 Report, it was decided that as a result of the difficulty experienced in reconciling the tax returns from the

Southern Provinces that a new procedure should be introduced. Accordingly returns are now received from Messrs. Casselton Elliott & Company, the Auditors of the Native Administrations in the Southern Provinces, after the audits have been completed, certifying the amount of tax due and paid to Government. Attempts are being made by the Accountant-General’s Department to reconcile such returns with the total tax collected as shown above but owing to the unavoidable delay in completing the audit and in the submission of the certificates the reconciliation has not yet been completed.

10. The new system of Tax Returns in the Northern Provinces, referred to in paragraph 8 of the previous report, appears to be working satisfactorily. The reconciliation of the Government share with Tax Returns has not yet been completed in respect of 1938-39. A further report will be rendered as soon as this is completed.

CENTRAL REVENUE REGISTRY.

11. With reference to paragraph 115 of the report for 1937-38, arrangements have now been concluded for the creation of a Central Revenue Registry, which will register tax with effect from April, 1939.

DUE FROM COLONIAL DEVELOPMENT FUND.

12. An amount of £3,113 19s. 7d. was due to Revenue at the 31st of March, 1939, on account of Colonial Development Fund Assisted Scheme No. 445 (Control of Sleeping Sickness) and is arrived at as follows:—

| | £ | s. | d. |
|--|--------|----|----|
| Total amount expended to 31.3.39 chargeable to the Colonial Development Fund | 18,013 | 19 | 7 |
| Less: Amount received and credited to Revenue | 14,900 | 0 | 0 |
| Amount due at 31.3.39 | £3,113 | 19 | 7 |

ARREARS OF REVENUE.

13. Attached as Annexure 5 are the summarised statements of arrears of revenue furnished by the Accountant-General. The aggregate of arrears of revenue at 31st March, 1939, amounted to £7,874 11s. 4d. as compared with £7,160 1s. 6d. at 31st March, 1938. Yearly returns however in respect of the undermentioned offices have not yet been received:—

- Public Works Department—Water Supplies.
- Public Works Department—Electric Light and Power.
- Residents, Bornu, Benin, Owerri, Cameroons and Calabar Provinces.

A Supplementary Return has been promised by the Accountant-General as soon as the above returns are in his hands.

Further arrears of revenue amounting to £115 13s. 6d. were reported in respect of Rates and Rents on Yaba Estate and Hospital Fees accounts for 1937-38. This amount will increase the figure in 1937-38 Report under Financial Instruction 83 to £2,256 10s. 3d.

The principal arrears of revenue as reported on the returns for 1938-39 include:—

| <i>Half-Yearly Returns.</i> | | £ | s. | d. |
|--|-----|-------|----|----|
| (a) Mining Leases | ... | 1,079 | 10 | 0 |
| (b) Hospital Fees | ... | 151 | 4 | 1 |
| (c) Rents under the Land and Native Rights Ordinance | ... | 622 | 15 | 6 |
| (d) Rents Yaba Estate | ... | 383 | 15 | 1 |
| (e) Printing on Repayment | ... | 84 | 12 | 0 |
| <i>Yearly Returns.</i> | | | | |
| (a) General Tax | ... | 3,412 | 3 | 0 |
| (b) Income Tax, Non-Natives of the Protectorate | ... | 116 | 6 | 0 |
| (c) Income Tax, Lagos | ... | 1,836 | 0 | 0 |

ARREARS OF REVENUE—WRITES-OFF.

14. The Governor's authority was conveyed for the write-off of £13 12s. 9d. irrecoverable arrears of telephone charges due from an individual. In a Despatch No. 504 of the 19th of June, 1938, the Secretary of State conveyed authority to write-off £1,629 irrecoverable arrears of Income Tax 1937-38.

EXPENDITURE.

15. The total expenditure for the year amounted to £6,867,408 11s. 7d. This figure includes the following items of an unusual non-recurrent nature unforeseen at the time of framing the Estimates:—

| Amount. | Description. | Head. | Special Warrant Number. |
|---------------|---|--|-------------------------|
| £9,479 19 4 | Land Acquisition | 16a—Land & Survey, Special | 1 |
| £2,250 4 6 | Handling Coal Reserves | 9—Colliery | 16 |
| £2,610 0 0 | Purchase of Quarters | 35—Public Works Extraordinary | 11 |
| £1,705 19 0 | Rifles | 26a—Police, Special | 4 |
| £3,229 13 0 | Coal Reserve | 33a—P.W.D. Electricity Branch, Special | 5 |
| £3,497 2 0 | Accounting Machines | 10a—Customs, Special | 6 |
| £5,534 15 9 | African Staff Housing Scheme. | 37—Subventions | 7 & 18 |
| £3,306 17 0 | Interest on Temporary Advances. | 24—Miscellaneous | 8 & 10 |
| £71,479 13 11 | To meet cost of Unallocated Stores subsequently sold and credited to Revenue. | 32—P.W.D. Unallocated Stores | 9 & 18 |
| £7,031 17 7 | Refund to Railway Provident Fund. | 24a—Miscellaneous, Special | 11 |
| £9,921 15 5 | Loss on Sales of Investments. | 24—Miscellaneous | 8, 12 & 15 |
| £2,188 0 5 | Depreciation in value of Investments Stock Transfer Stamp Duty Fund. | 24—Miscellaneous | 15 |
| £6,718 9 1 | Timber Manufacture | 12—Forestry | 5 & 12 |
| £128,954 7 0 | | | |

Excluding the above items the expenditure for the year therefore amounted to £6,738,454 4s. 7d., as compared with an estimate of £7,080,291, a net saving of £341,836 15s. 5d. but £24,039 10s. 5d. more than the expenditure for 1937-38 (less unusual items listed in paragraph 20 of the 1937-38 Report). There was an

amount of £2,980 outstanding in the reconciliation between the Railway and Government Account being a debit against Government in respect of proportionate charges for reconstruction of Zungeru Bridge during 1938-39. It is understood that application for the requisite funds was made by the Director of Public Works in June, 1939, but the reasons for the non-acceptance by Government of the charge in their accounts for 1938-39 is not known. A reply from Government on this point is still awaited.

16. The expenditure for the year also included, in addition to expenditure on Extraordinary Public Works, the following further items of an unusual or non-recurrent nature which were provided for in the Estimates:—

| | £ | s. | d. |
|--|-----------------|-----------|-----------|
| <i>Head 1, item 4, Public Debt.</i> | | | |
| Contribution to Supplementary Sinking Fund | 260,000 | 0 | 0 |
| <i>Head 24a, item 1, Miscellaneous.</i> | | | |
| Glasgow Exhibition | 14,440 | 13 | 4 |
| <i>Head 24a, Miscellaneous and Head 37, Subventions.</i> | | | |
| Loans to Clubs, etc. | 10,634 | 15 | 9 |
| <i>Head 28a, item 1, Posts and Telegraphs.</i> | | | |
| New Trunk Telephone Exchange System | 37,413 | 8 | 9 |
| | <u>£322,488</u> | <u>17</u> | <u>10</u> |

AUTHORITIES FOR EXPENDITURE.

17. The authorities for expenditure incurred during 1938-39 were as follows:—

(i) *Original Estimates.*

(a) Passed by the Legislative Council on 12th March, 1938.

(b) Approved by the Secretary of State—Telegram No. 140 of 3rd March, 1938, and Despatch No. 486 of 21st June, 1938.

(ii) *Appropriation Law.*—No. 1 of 1938—Passed by the Legislative Council on the 12th of March, 1938, and notice of non-disallowance notified in Gazette Notice No. 1095 of the 4th of August, 1938.

(iii) *Warrants.*

Governor's Provisional Warrant signed on the 21st of March, 1938.

Governor's General Warrant signed on the 6th of May, 1938.

(iv) *Additional Provision.*

(a) Schedules Nos. 1 to 15 have been passed by the Legislative Council and sanctioned by the Secretary of State.

(b) Schedules Nos. 16 to 18, although passed by the Finance Committee, have not yet received the approval of the Secretary of State and the Legislative Council.

(v) *Supplementary Appropriation Ordinance.*

The Supplementary Appropriation Ordinance has not yet been enacted.

18. All excesses, with the exception of those included under Schedules Nos. 16 to 18, have been covered by Special Warrants and have received the approval of the Secretary of State and the Legislative Council. The number of Special Warrants issued under General Expenditure is so far only fifteen. This number

appears to be extraordinarily small in view of the large number of sub-heads exceeded annually, but this is due to the procedure which has been adopted in this Colony in that all actual excesses and proposed excesses are in the first instance placed before the Finance Committee by means of a Schedule and on their approval being given a Special Warrant covering all the items on the Schedule is then signed by the Governor. This method, whilst ensuring that no Special Warrant is issued without the sanction of the Finance Committee, does not ensure that the excesses are approved by the Governor before they are incurred and does not permit the Accountant-General to carry out the duties assigned to him under Colonial Regulation 263 (ii).

19. Representations were made to Government concerning the issue of Special Warrants in excess of amounts for which the Governor is authorised to sign, without the prior approval of the Secretary of State and the Legislative Council. Government has, in reply, asserted that no infringement of the spirit of Colonial Regulation No. 265 (b) has occurred. The matter has now been referred to the Director of Colonial Audit.

Very little improvement can be recorded regarding the departmental control exercised over expenditure which was referred to in paragraph 6 of Mr. Drake's Report for 1937-38. It has been necessary to draw the attention of Government to the excessive number of sub-heads of expenditure exceeded without prior approval and the considerable delay which frequently occurred in reporting excesses after the expenditure had been incurred. It is understood that enquiries regarding these delays are being made by the Government.

20. With reference to paragraph 13 of the previous report, the Supplementary Appropriation Ordinance for 1937-38 was enacted on the 15th of December, 1938. (Ordinance No. 29 of 1938).

21. Attached as Annexure 2 is a list of Misallocations which were discovered too late for adjustment in the accounts of the year. A query issued in connection with the accounts for the year 1937-38 for the recovery from the Lagos Town Council of a sum of £95 0s. 1d. which appeared to have been overpaid to the Council, elicited the information that the payment was in order but that it had been incorrectly classified in the accounts to Head 35, item 13. The correct allocation was item 142 of the same Head, but, as the accounts for the year were closed, no adjustment could be effected.

LOANS.

22. The transactions on account of Loan Funds during 1938-39 were as follows:—

1927 Loan—£8,159 15s. 3d., being the unexpended balance brought forward from previous years, was cleared with the approval of the Legislative Council and the Secretary of State (Despatch No. 76 of the 31st of January, 1939) by debiting to it expenditure, up to that amount, incurred on Electric Light and Power Schemes which had previously been charged to Sub-Item 7 (a) of Item 3 of the 1930 Loan; a corresponding credit being given to the 1930 Loan. The 1927 Loan has therefore disappeared from the Statement of Assets and Liabilities.

1930 Loan—Receipts on account of the 1930 Loan which have been credited to various items of Loan Expenditure amounted to £33,440 2s. 11d. and were made up as follows:—

| | £ | s. | d. |
|--|----------------|----------|-----------|
| Repayment of Native Administration Loan ... | 3,941 | 5 | 0 |
| Transfer from 1927 Loan ... | 8,159 | 15 | 3 |
| Recovery from Railway in respect of Expenditure previously charged to Loan ... | 1,905 | 12 | 6 |
| Adjustments of Personal Emoluments previously debited to Loan now chargeable against General Expenditure ... | 2,343 | 1 | 8 |
| Adjustment of other Expenditure previously charged to Loan but recoverable from General Revenue ... | 7,212 | 4 | 8 |
| Adjustment of transfer between Items of Loan Expenditure ... | 8,050 | 2 | 4 |
| Return of Stores and other Miscellaneous Minor Adjustments ... | 1,828 | 1 | 6 |
| | <u>£33,440</u> | <u>2</u> | <u>11</u> |

Expenditure from the 1930 Loan amounted to £129,296 1s. 9d. the details of which are set out in Annexure 1 hereof. This statement also furnishes a reconciliation between the Loan figures which appear in the Annual Abstract Account and the unexpended balance in the statement of Assets and Liabilities. Re-allocations were made during the year amounting to £7,587 from Unappropriated to Electricity Supply Scheme. These re-allocations were included in the approval of the Secretary of State conveyed in his Despatch No. 185 of the 14th of March, 1939.

AUTHORITIES FOR LOAN EXPENDITURE.

23. Authorities for Loan Expenditure were as follows:—
Ordinances.

(a) Ordinance No. 1 of 1923 as amended by No. 3 of 1926 in respect of 1927 Loan.

(b) Ordinance No. 12 of 1929 in respect of 1930 Loan.

Estimates for 1938-39.

Approved by Legislative Council on 12th March, 1938.

Approved by the Secretary of State in Telegram No. 140 of the 3rd of May, 1938, and Despatch No. 486 of the 21st of June, 1938.

Warrants.

Loan Warrant signed on the 11th of July, 1938.

Additional Provision.

(a) Loan Schedules Nos. 1 to 6 have been passed by the Secretary of State and the Legislative Council.

(b) Loan Schedules Nos. 7 and 8, although passed by the Finance Committee, have not yet received the approval of the Secretary of State and the Legislative Council.

REPAYMENT OF LOANS MADE FROM LOAN FUNDS.

24. During the year, the following amounts were adjusted on account of repayments by Railway and Native Administrations:—

* £45 1s. 7d. repaid in excess was refunded and debited to Loan Expenditure.

(a) Credited to Revenue Head 15—Miscellaneous, Sub-head 15.

£1,128 13s. 0d. from Ife Native Administration.—Made up of the instalment of principal for 1938-39 amounting to £307 5s. 8d. and instalments for previous years which had been credited direct to Loan Funds and which have now been adjusted to Revenue.

(b) Credited to Revenue Head 20—Recovery from Loan Funds.

£5,035 10s. 10d. from Jos Native Administration.—This represents expenditure incurred during 1937-38 on Jos Native Administration Water Supply and charged in that year to Subventions (Head 37, item 5). In 1938-39 it was decided to make the Jos Water Supply Scheme a Government undertaking charging the cost thereof to the 1930 Loan. The 1930 Loan (Item 4, Waterworks, Sub-item 17, Jos Water Supply) has therefore been debited and Revenue Head 20 "Recovery from Loan Funds" has been credited.

(c) Credited to Revenue Head 19—Railway Capital Account Redemption.

£5,367 0s. 0d. from the Nigerian Railway.—This amount formed that part of a redemption by the Railway of £44,816 which was established as having been originally loaned from Loan Funds. In respect of the balance of £39,449 it was assumed that the Railway assets had been acquired from Surplus Balances. The above repayment of £5,367 Loan Funds was credited to Revenue in accordance with the policy of Government to treat small repayments of loan funds in this manner.

25. Repayments of loans to Native Administrations are now credited to Revenue. During the year under review there was one exception to this, namely, the repayment by Abeokuta Native Administration of £3,896 3s. 5d. which was credited to Loan Expenditure as indicated in paragraph 22 above. This exception was made as the amount concerned was treated as a temporary advance from loan funds and has not been taken into account in the computation of annual repayment of interest and capital.

LOANS FROM GENERAL REVENUE.

26. The loans to clubs and other bodies from General Revenue during the year amounted to £10,634 15s. 9d. and are included in Financial Statement No. 9. It will be observed that the amounts loaned to the Nigerian Railway from General Revenue sources have not been included in the statement. The security to be furnished in respect of the loan of £4,000 to the Ikoyi Club has not yet been made available for inspection by this Department.

27. The balance of £20,168 13s. 9d., outstanding on the 31st March against the African Staff Housing Scheme, agrees with the total of the individual balances shown in Financial Return No. 12. With reference to the reconciliation statement attached to this return, it will be observed that the total expenditure under Head 37, item 44, amounting to £5,534 15s. 9d. includes an amount of £1,054 11s. 2d. representing interest charges for 1938-39. This is due to the fact that the adjustment in respect of interest, which was originally credited together with the principal repaid, to Revenue Head 15, item 12 (repayment of Advances, African Staff Housing Scheme), was passed to the expenditure head referred to above instead of to the Revenue Head, thus inflating both Revenue and Expenditure by a corresponding amount. It is understood that the Accountant-General is making arrangements to alter the existing procedure so that the interest portion of the instalments will, in future, be credited direct to the interest Head in his accounts.

ASSETS.

CASH.

28. The Cash Balances of all Treasury Chests were surveyed by Boards of Survey at the close of the year with the exception of the following:—

Biu
Kaiama
Kano—Sub-Treasury.

No explanation has yet been furnished as to the non-observance of Colonial Regulation 300 in respect of the above Treasury Chests. Reports of the Boards held have been received in this office and verified with the Annual Accounts. In the case of reports from Okitipupa, Buea, Owerri and Mamfe, however, the balances shown in the reports as surveyed do not agree with the Cash Balances shown in Financial Return No. 11. An explanation of these discrepancies has been called for. The attention of the Government has been called to the unsatisfactory manner in which certain of the Boards of Survey carried out their duties. Further reference to this is made in paragraph 57 of this Report. Bank Certificates have been seen in respect of all bank balances included in the total of Cash Balances.

29. The check over the Cash Balances and Securities held by the Crown Agents has been made in accordance with paragraph 5 of the Secretary of State's Circular Despatch of the 9th of December, 1938.

REMITTANCES IN TRANSIT.

30. Remittances in transit between Chests at the close of the year amounted to £22,872 2s. 5d. and have since been verified as duly brought to account. Audit investigation revealed a very unsatisfactory state of affairs in the Port Harcourt Sub-Treasury in regard to prompt accounting for remittances. It transpired as a result of such investigation that one remittance of £1,498 16s. 0d., included in the figure given above, had in fact been received and was in the Strong Room at Port Harcourt on the 31st March, although not brought to account or shown to the Board of Survey. Further details concerning these investigations and subsequent action are set forth in paragraph 57 of this Report.

MISCELLANEOUS ADVANCES.

31. The balance of Miscellaneous Advances outstanding at the close of the year amounted to £31,140 9s. 6d. the details of which are furnished in Financial Statement No. 13. There was thus a decrease of £6,196 2s. 7d. as compared with the balance at 31st March, 1938. The statement includes the following advances of an unusual nature:—

(a) Crown Agents.—£171 4s. 4d.—Included in this figure is an amount of £168 13s. 4d. representing the cost of cordite supplied which, it would appear, should have been debited to Expenditure Head 26, item 14, and if so charged would have caused an excess. A query has been issued on this matter.

(b) Preparation of Text Books.—£18 11s. 5d.—This advance which has been outstanding since October, 1937, formed the subject of Audit query No. C. 1904/1937-38. It is understood that this advance has since been cleared.

(c) (1) *Visit of Major Chipp.*—£109 14s. 3d.

(2) *West African Cocoa Commission.*—£55 11s. 2d.—These two sums were temporarily charged to advances pending apportionment between the Governments concerned. The amount under (1) has since been cleared.

(d) *P.W.D. Assisted Wiring Schemes.*—The balances on the account of the Lagos, Port Harcourt, Enugu, Kaduna and Jos Schemes at the 31st of March, 1939, were £434 9s. 10d., £44 6s. 10d., £128 16s. 10d., 17s. 9d. credit and £9 4s. 6d. respectively, and are within the approved limits. The balances have been reconciled with departmental accounts except those for Kaduna and Jos. The Accountant, Electricity Branch, Public Works Department, Lagos, to whom several reminders have been addressed for these two outstanding accounts, has stated that the Treasury statements are not available and he is not therefore in a position to effect reconciliation.

DIRECTOR OF MARINE.

32. The balance to the debit of the Director of Marine amounted to £2,068 15s. 5d. All transactions relating to the Marine Department are passed through a ledger account entitled "Director of Marine" with the result that the balances of cash, advances and deposits, instead of forming part of the Accountant-General's balances of cash, advances and deposits, are all embodied in this account. In consequence of this, it is not possible to ascertain from the Colony's Balance Sheet and supporting statements the amount of the cash in the hands of this Department and of the total of the outstanding advances and deposits. The method in force, although no doubt in order for a properly constituted self-accounting Department which renders monthly accounts only without vouchers, is not, it is considered, admissible in the case of the Marine Department, the financial status of which is equivalent to that of an ordinary Treasury Sub-Accountant. Accordingly, it was represented to the Accountant-General that the existing account should be closed and that the transactions relative to this Department should be accounted for in the same manner as for other Sub-Accountants. The matter is still under consideration by the Government.

TIN BUFFER STOCK SCHEME ADVANCE ACCOUNT.

33. A new asset appears in the Balance Sheet namely "Tin Buffer Stock Scheme Advance Account"—£32,963 1s. 9d. The Buffer Stock Pool which is controlled in London was created in an endeavour to control the price of tin. Nigeria's share being ten per cent of the Pool. This share was taken up by certain Nigerian producers to whom Government made advances at the rate of £120 per ton of refined tin contributed to the Pool, and interest was charged on these advances at the rate of one per cent over Bank Rate. The amount mentioned above represents the total amount advanced on this account to the 31st of March, 1939. Detailed accounts are maintained by the Crown Agents, who are responsible for collecting interest on the advances and administering the Scheme generally. As the amount advanced has been met from Surplus Funds and not from "Voted" moneys, it is presumed that the advances made are considered to be of a purely temporary nature. No information, however, is available in this office to indicate when repayment is likely to be made, but a communication has been addressed to Government on this subject. It is understood that the financial arrangements made in connection with the Scheme have received the approval of the Secretary of State.

INVESTMENTS.

34. Investments as shown in Financial Return No. 21 have been compared with the Crown Agents' Certified Statements and the existence of the Fixed Deposits included under Investments has also been verified.

35. The depreciation on the Investments of the Reserve Fund and Surplus Fund amounting to £23,725 11s. 3d. and £83,988 17s. 1d. respectively has been charged to the General Revenue Balance Account in accordance with the Secretary of State's Circular Despatch of the 25th of November, 1937.

OTHER ASSETS.

36. Other assets appearing in the Balance Sheet call for no special comments and have, where necessary, been reconciled with the Departmental Accounts.

LIABILITIES.

JOINT COLONIAL FUND.

37. Borrowings by the Government from the Joint Colonial Fund during the year amounted to £385,000. This compares very unfavourably with the position at the close of the previous financial year when this Colony had £395,000 loaned to the Joint Colonial Fund.

CROWN AGENTS.

38. The amount standing to the credit of this account represents the temporary overdraft from the Crown Agents at the close of the year and agrees with the Certificate of Balance furnished by the Crown Agents.

RESERVE FUND.

39. There has been no change in this Fund during the year. The depreciation on the Investments of the Fund amounting to £23,725 11s. 3d. has been charged to the General Revenue Balance Account.

MISCELLANEOUS DEPOSITS.

40. The balance of Miscellaneous Deposits at the close of the year amounted to £61,924 10s. 7d. the details of which are furnished in Financial Return No. 15. There was thus a decrease of £51,433 17s. 10d. as compared with the balance at 31st March, 1938. The following account calls for special comment:—

Forestry Department Royalties.—Hitherto one account only has been maintained for these deposits. With the object of facilitating reconciliation, separate accounts have now been opened for each Treasury Centre. At the 31st of March, 1939, the old account contained a balance of £519 1s. 1d. which will, it is presumed, be cleared in due course.

41. It was observed that with the exception of the Customs Deposits Account, the deposits accounts of Sub-Treasuries were not regularly reconciled with the corresponding accounts maintained by the Accountant-General. It has been arranged that this shall be done half-yearly.

SUPPLEMENTARY SINKING FUND.

42. Interest earned on investments held on behalf of the Supplementary Sinking Fund amounted during the year to £46,999 14s. 9d.; the net loss from Sales of Investments totalled £3,092 6s. 7d. and at the close of the year the investments had depreciated by £40,429 0s. 9d. Hitherto such interest, appreciation and depreciation of securities including profits and losses on sales have accrued to

the Fund as the investments held have been considered as being earmarked solely for the Fund. About a year ago, however, it was decided, with the approval of the Secretary of State, to exclude this Fund from the statement of special funds deposited in the Public Treasury on the ground that it was not outside the control of the legislature. In view of this decision, it would appear therefore that these investments cannot be regarded as being specially earmarked in this manner, in which case the interest earned during the year under review should have been credited to Revenue, the loss from sales of investments debited to Expenditure and the depreciation of securities charged to the General Revenue Balance Account. This matter has been referred to Government for an expression of its views.

RENEWALS FUNDS.

43. *Marine Renewals Fund*.—In accordance with the decision referred to in paragraph 48 of the Report for 1937-38 a contribution of £70,000 was made to the Fund. The transactions on the Fund during the year were as follows:—

| | £ | s. | d. | £ | s. | d. |
|-----------------------------------|--------|-----|-----|-----------------|-----------|----------|
| Balance from 1937-38 | ... | ... | ... | 457,342 | 0 | 7 |
| <i>Receipts during 1938-39:</i> | | | | | | |
| Contribution from General Revenue | 70,000 | 0 | 0 | | | |
| Interest on Investments | 16,467 | 8 | 6 | | | |
| Profit on Sales of Investments | 228 | 16 | 11 | | | |
| Miscellaneous Credits | 1 | 13 | 7 | 86,697 | 19 | 0 |
| | | | | <u>£544,039</u> | <u>19</u> | <u>7</u> |
| <i>Expenditure from the Fund:</i> | | | | | | |
| Expenditure on Renewals | 16,948 | 7 | 3 | | | |
| Loss on Sales of Investments | 126 | 10 | 4 | | | |
| Depreciation on Investments | 21,381 | 15 | 6 | 38,456 | 13 | 1 |
| | | | | <u>£505,583</u> | <u>6</u> | <u>6</u> |

The expenditure from the Fund on Renewals was authorised as follows:—
Under 1938-39 Estimates (page 110) ... £31,450 0s. 0d.

44. *Electricity Renewals Fund*.—The transactions on this Renewals Fund during the year were as follows:—

| | £ | s. | d. | £ | s. | d. |
|---|--------|-----|-----|-----------------|-----------|----------|
| Balance from 1937-38 | ... | ... | ... | £205,999 | 3 | 3 |
| <i>Receipts during 1938-39:</i> | | | | | | |
| Contribution from General Revenue | 14,526 | 0 | 0 | | | |
| Interest on Investments | 7,061 | 14 | 1 | 21,587 | 14 | 1 |
| | | | | <u>£227,586</u> | <u>17</u> | <u>4</u> |
| <i>Expenditure from the Fund 1938-39:</i> | | | | | | |
| Expenditure on Renewals | 624 | 0 | 0 | | | |
| Loss on Sales of Investments | 292 | 16 | 7 | | | |
| Depreciation on Investments | 7,459 | 5 | 0 | 8,376 | 1 | 7 |
| | | | | <u>£219,210</u> | <u>15</u> | <u>9</u> |

The expenditure from the Fund on Renewals was authorised as follows:—
Governor's Renewals Fund Special Warrant No. 1/1938-39 dated 30th December, 1938, approved by the Legislative Council and the Secretary of State by means of Schedule of Additional Provision No. 9 of 1938-39—£624.

45. *Water Supplies Renewals Fund*.—The transactions on this Renewals Fund during the year were as follows:—

| | £ | s. | d. | £ | s. | d. |
|---|-------|-----|-----|-----------------|----------|-----------|
| Balance from 1937-38 | ... | ... | ... | 202,485 | 2 | 7 |
| <i>Receipts during 1938-39:</i> | | | | | | |
| Contribution from General Revenue | 9,376 | 0 | 0 | | | |
| Interest on Investments | 8,232 | 18 | 3 | | | |
| *Credits wrongly allocated | 398 | 0 | 0 | 18,006 | 18 | 3 |
| | | | | <u>£220,492</u> | <u>0</u> | <u>10</u> |
| <i>Expenditure from the Fund 1938-39:</i> | | | | | | |
| Expenditure on Renewals | 527 | 0 | 4 | | | |
| Depreciation on Investments | 9,492 | 17 | 1 | 10,019 | 17 | 5 |
| | | | | <u>£210,472</u> | <u>3</u> | <u>5</u> |

The expenditure from the Fund on Renewals was authorised as follows:—
Governor's Renewals Fund Special Warrant No. 1/1938-39 dated 30th December, 1938, approved by the Legislative Council and the Secretary of State by means of Schedule of Additional Provision No. 9 of 1938-39—£653.

46. The expenditure on the Marine Renewals Fund although included as an appendix to the 1938-39 Estimates was not included in the Appropriation Ordinance. In order therefore to comply with the instructions of the Secretary of State in Despatch No. 2177 of the 21st of December, 1937, it is understood that this expenditure will be included, together with that on Electricity and Water Supplies' Renewals, in the Supplementary Appropriation Ordinance for 1938-39. As anticipated in paragraph 51 of the previous report the expenditure under these three Renewals Funds in 1937-38 was included in the 1937-38 Supplementary Appropriation Ordinance—No. 29 of 1938.

47. It will be observed that in all the above Funds the depreciation on investments has been treated as a charge against the Fund.

SPECIAL FUNDS.

48. The liability of the Government with regard to Special Funds is set out in Treasury Financial Return No. 8 (b) and at the close of 1938-39 it amounted to £1,556,140 1s. 8d. as compared with the liability at the close of the previous year of £1,612,417 1s. 3d. It will be observed that the Funds are under-invested by £39,040 17s. 4d. This sum is amply covered by the Colony's Cash Balances. The accounts of the various Special Funds call for no comment with the exception of the following:—

* Adjusted in August, 1939.

21

(a) *Provident Funds:*

(i) *European Officers' Provident Fund.*—The amounts of £10 16s. 1d. and £1,063 5s. 9d. which appear as assets in the European Officers' Provident Fund Balance Sheet, Financial Return No. 19, represent respectively the shortfall in interest from investments after crediting interest due to contributors, and the accrued depreciation in the value of the investments at the 31st of March, 1939. There is a contingent liability against Government for these two sums.

Mr. J. R. Brown's account which was closed during the year 1937-38 on account of the transfer of this officer to pensionable status shows a credit balance under Bonus amounting to £10 17s. 3d. owing to an incorrect adjustment having been passed. The necessary correcting adjustment has been carried out in the current year's accounts.

(ii) *Township Officers' Provident Fund.*—The deficit amounting to £57 18s. 1d. which appears as an asset in the Township Officers' Provident Fund Balance Sheet, Financial Return No. 20, represents the difference between the depreciation in the value of the investments and the balance standing to the credit of the Interest Account. There is, presumably, a contingent liability against the Townships concerned for this sum.

(b) *Post Office Savings Bank.*—The balance standing to the credit of the Post Office Savings Bank in the Accountant-General's accounts amounted to £174,388 9s. 3d., which agrees with the amount shown as assets in the balance sheet of the Savings Bank included in the Accountant-General's Financial Return No. 18. The balance sheet of the Savings Bank discloses a deficit of £10,794 11s. 9d. representing the accumulated depreciation of investments which has been shown at the foot of the Colony's balance sheet as a contingent liability. The Savings Bank funds were under-invested by £13,554 5s. 3d.

(c) *Trust Funds.*—The annual statements of the Sir Alfred Jones' Bequest Fund and the Kenneth Walford Memorial Fund have been examined and certified.

OTHER LIABILITIES.

49. Other liabilities appearing in the Balance Sheet call for no special comment and have, where necessary, been reconciled with the Departmental Accounts.

PROOF OF THE BALANCE SHEET.

50. The proof of the Balance Sheet forms Annexure 3 to this report.

PUBLIC DEBT.

51. The total Public Debt at the 31st March, 1939, amounted to £24,764,598 14s. 11d., the details of which are furnished in Treasury Financial Return No. 5. The Statutory Sinking Funds amounted to £3,196,255 6s. 9d. The market value of the investments held on behalf of the Funds amounted at the 31st March, 1939, to £3,149,121 13s. 7d. as shown in Financial Return No. 21. The Supplementary Sinking Fund which has been built up over a period of years now amounts to £1,247,889 18s. 10d. Further reference to the Supplementary Sinking Fund is made in paragraph 42 of this report.

OTHER ACCOUNTS.

ACCOUNTANT-GENERAL.

52. In spite of the fact that in a Circular in April, 1938, the Accountant-General invited the attention of Accounting Officers to, and amplified, the Financial Instructions on the manner of keeping the Postal Remittances and Paper Money Register, it was found necessary to pass adverse audit criticism on the registers at almost every station visited by audit officers during the year.

53. Arising out of paragraph 5 of the report for 1937-38 the Accountant-General directed the attention of Accounting Officers to the necessity of keeping cash and bank balances down to the minimum required for the conduct of ordinary business.

54. In a circular dated October, 1938, the Accountant-General addressed Accounting Officers on the disturbing increase of audit queries on minor omissions and errors such as:—

- (a) Omission of Receipt Stamps,
- (b) Incorrect totals,
- (c) Omission of signatures of "Paying Officers" and "Witnesses to Payments",
- (d) Incorrect computations of Travelling Allowances.

It is distressing to have to record that little or no improvement has been shown since the issue of the Circular.

REST HOUSE FEES.

55. A query calling for the collection of outstanding Rest House Fees in the Owerri Province revealed that a Resident had issued an unauthorised circular exempting the Resident, touring within the Province, and Administrative Officers, touring within their own Divisions, from payment of Rest House Fees. The matter was referred to the Secretary, Eastern Provinces, who ordered the withdrawal of the Circular. In view of a possible loss to Revenue, the Accountant-General's assurance that there had been no such loss was obtained.

56. Arising out of a fraud at the Calabar Rest House and a number of unsatisfactory reports from audit inspecting officers on the subject of the lack of control over and recording of the collection of rest house fees, recommendations were made for the introduction throughout Nigeria of a standardised form of Rest House Fees Register. These representations met with approval and steps are now being taken to draw up a standard register based on the form recommended by Audit.

REMITTANCES OF SPECIE.

57. A surprise check of the Port Harcourt Treasury Accounts brought to light certain matters which led to further investigation and revealed serious discrepancies in the accounting for remittances received from outstations, among them being an amount of £1,498 16s. 0d. in specie, remitted from Bende on March 27th and received in Port Harcourt the same day, but which was not brought to account until the 12th of April. Investigations showed that this amount was lying, unaccounted for, in the Strong Room on the 31st of March. There was no entry in the Strong Room Register.

An Annual Board of Survey held on the 31st of March certified that they had surveyed all the cash in the hands of the Sub-Treasurer and that it amounted to £11 3s. 7d. It would seem, therefore, that the sum of £1,498 16s. 0d., stated to have been in two sealed boxes, was neither produced to, nor seen by, the Board. Further explanation regarding the omission of the Board has been called for.

58. This investigation, coupled with observations arising out of other inspections of Local Treasuries, notably at Oshogbo and Abeokuta, appears to indicate that the control over Sub-Accountants required to be exercised by the Colonial Regulations was lacking in effect.

The whole question has been referred to Government, particular stress being laid on the following points:—

- (a) The inefficient manner in which Boards of Survey appear to carry out their duties;
- (b) the apparent unconcern of remitting officers as regards the prompt receipt of remittances despatched by them;
- (c) the lack of any form of telegraphic acknowledgment of remittances received;
- (d) the dilatoriness on the part of Accounting Officers in bringing remittances received promptly to account;
- (e) the continued appearance of long outstanding items on Bank Reconciliations without any satisfactory attempts being made to clear them.

BANK RECONCILIATIONS.

59. Having regard to the question of outstanding items in Bank Reconciliations (paragraph 58 (e) above), an instance arose in which it was observed that, *inter alia*, a cheque for £3 15s. 0d. drawn by the Local Treasurer, Abeokuta, remained outstanding for fifteen months. In the same reconciliation a credit of £3 in the Bank Account remained unaccounted for in the Cash Book for a similar period. More than eighteen months elapsed before a reply to audit representations was received which could in any way be regarded as satisfactory.

60. Another instance, at Oshogbo, showed that Bank credits amounting to £13 had remained unaccounted for ten months at the date of the audit inspection in July, 1939, and as far as can be ascertained are still outstanding at the time of writing this report. This latter instance is directly concerned in a fraud which is fully discussed in paragraph 104 of this report.

61. Acting on representations made by this Department, it has been arranged that the monthly Transcripts rendered by Local and Sub-Treasuries operating Bank Accounts, will be supported by transcripts of the Banking Accounts, which will be furnished by the branches of the Banks concerned. This step should result in a closer measure of control both from a Treasury and an Audit aspect.

LIQUOR LICENCES.

62. A question has arisen in connection with the Liquor Ordinance, concerning the reprint of the Laws in 1923. The forms as printed in the original regulations to the Ordinance were re-lettered in the 1923 reprint, so that the original Form G became H and the original H, I. A later amendment to the Law deleted the last line of Form H and substituted:—“£35 and £15 as the case may be”. This amendment referred to Wholesale Liquor Licences.

In the matter under review, the forms as originally printed were still in use and Form H in the original is a General Retail Liquor Licence. The Licensing Clerk, instead of referring to the Ordinance, took his Licence books Form H (as in the original print) and altered the fees from £50 for a 1st Class Township, £30 for a 2nd and £10 for a 3rd to £35 and £15, with the result that instead of £30 only £15 have been charged for General Retail Liquor Licences. A further complication has arisen in that, since “trade” spirits are now prohibited in Nigeria, it would seem that the form General Retail Liquor Licence is no longer required, sales of liquor being fully covered by either a General Wholesale Licence or a Store Licence.

The question has been referred to Government for consideration of:—

- (a) suitable amendment of the Ordinance,
- and (b) ascertaining from all Licensing Authorities the total amount under-collected, with a view to obtaining authority to waive under Colonial Regulation 240.

It should, however, be stated that if the supposition mentioned above, that retail sales are fully covered by the issue of a Store Licence, is deemed to be correct, there will have been no loss to Revenue.

IMPRESTS.

63. Surprise surveys of the Public Works Department Imprest Accounts at Port Harcourt revealed certain unsatisfactory features, notably an advance of salary made out of imprest to an African official and advance to an Assistant Engineer at another station to meet payments of labour, the balances unpaid being returned *via* a “Station Deposit Account”.

64. Criticisms arising out of these surveys led to a general investigation of the imprest system in Nigeria with the result that Government was approached as to the reasons for the impresting of officers whose Headquarters are in close proximity to Sub-Treasuries or Local Treasuries as this practice seemed to be contrary to the intentions of Colonial Regulations 289 and 290. It was also observed that Imprest Warrants are prepared in the name of the office and not that of the officer, and it was contended that this practice was contrary to the Colonial Regulations. The matter is still under investigation.

REFUND OF BIRD LICENCES FEES.

65. During an inspection of accounts at Bui, it was observed that a refund of £10 had been made to resident natives in possession of Bird Licences, with the authority of a Sub-Treasurer, under section 31 of the Wild Animals Protection Ordinance, Cap. 99 which gave natives the right to hunt without licences. The attention of the Accountant-General was, however, invited to the amendment of this section by Ordinance No. 28 of 1923, which limited the right, when fire-arms were used, to flint-lock guns only.

As the natives concerned use modern 12-bore shot guns, a recovery was made.

CUSTOMS.

66. An inspection of the log book of the Customs Launch “ILO” gave rise to correspondence on the question as to whether certain of the journeys made

were of an entirely official nature. The correspondence was referred to Government for consideration of the desirability of fixing hiring rates for the use of all Government launches on private journeys.

67. It was brought to notice that certain refunds of Customs Revenue were not being treated in the manner prescribed by the Secretary of State's Circular Despatch of the 15th of January, 1937. The procedure has been regularised and steps will be taken to amend the Financial Instructions accordingly in the revision thereof now under consideration.

68. Hitherto, rents on all cargo deposited in the King's Warehouse at Port Harcourt had been collected by the Port Traffic Department and paid into Railway Revenue in accordance with the provision of the Railway Tariff, section 57 (c), it also being laid down in Regulation 91 of the Customs Ordinance that the rent should be charged at rates for the time being in force under section 22 of the Railways Ordinance. It was considered more proper for King's Warehouse Rents to fall within the Customs Revenue and amendments were made accordingly by Regulations No. 45/1939, the Customs Ordinance and Gazette Notice No. 1207/39 to the Railway Tariff.

69. No conclusion has yet been reached in regard to the questions of the interpretation of the Customs Tariff Amendment Ordinance, No. 19 of 1937, commented on in paragraph 94 of the 1937-38 report.

70. It has been brought to notice by the British American Tobacco Company that they had contravened the Tobacco and Cigarettes Excise Duties Ordinance, No. 23 of 1933, in that they had failed to obtain a licence to manufacture cigarettes as required by Regulations under the Ordinance No. 35 of 1934. The Company have operated a factory for the local manufacture of cigarettes since 1933. It was decided that no further action need be taken, provided the Company paid the arrears of fees amounting to £25 for the period of 1934 to 1938. Enquiries which have since been made indicate that no licence forms have been printed and that, since there is at present one licensee only, it is not intended to print them. In the circumstances a request has been made that the Auditor should be informed of the number, date and place of every receipt for licence fees collected under the Ordinance.

COURTS.

71. In a report on a tour of inspection of the Protectorate Courts, His Honour the Chief Justice commented on the need for more frequent audit inspections. It was explained that the system of the rendition of quarterly cash Transcripts by Protectorate Courts provided a reasonable check of the cash transactions. The necessity of the examination of the permanent court records was appreciated but at the same time it was considered that the importance of more frequent visits to outstations did not justify the cost of the increased audit touring staff which would be required to make this possible.

72. With reference to paragraph 91 of the report for 1937-38, general approval for the writing-off of all fees uncollected prior to 1st October, 1938, on Search Warrants issued at the instance of private individuals was conveyed in the Secretary of State's Despatch No. 936 of the 26th of November, 1938.

73. Attention was invited to several instances where the counterfoils of Court Process Books were either stamped with a rubber stamp or left uninitialled by the responsible officer. A circular was issued to the effect that all counterfoils of process books should be initialled at the time the relative process is signed.

74. With reference to the unsatisfactory state of affairs in the Calabar Court accounts, mentioned in paragraph 92 of the 1937-38 report, extensive investigations were made, but as the Deputy Registrar concerned has since died and the Magistrate is no longer in this country, it could not be ascertained whether any loss of money to Government had occurred.

75. As was the case in 1937-38, it has again been found necessary to invite attention of certain courts to the non-compliance with Financial Instruction 729 regarding the proper accounting and reconciliation of deposits.

AGRICULTURAL DEPARTMENT.

76. The irregularity resulting in the loss of bags at the Sokoto Rice Mill reported in paragraph 88 of the report for 1937-38 has since been fully investigated and the value of the shortage found to be £96 18s. 5d. The approval of the Secretary of State has been received for the write-off of the value of these consumable stores. The closing down of this Mill was reported in the report for 1937-38 and the buildings and plant have now been taken over by the Public Works Department. No plant records had apparently been kept by the Agricultural Department and enquiries have now been made as to whether a new plant ledger has been opened by the Public Works Department in respect of these stores.

FORESTRY.

77. Efforts were continued to recover the undercollection of certain Royalties in the Zaria Forest Circle amounting to £6 6s. 0d. referred to in paragraph 98 of the report for 1937-38. The recoveries amounted to £1 1s. 6d. and as it was not considered that any responsibility rested on the officer concerned, authority has now been given to write-off the balance of £5 15s. 0d.

MEDICAL.

78. An audit query on the Ebute Metta Dispensary Accounts revealed that the part of General Order No. 600 (No. 215 in the new Edition) excluding "free" treatment to the families of officials in Lagos and Ebute Metta, had never been enforced. After protracted correspondence the matter was considered by the Governor-in-Council who ordered that the General Order must be fully observed forthwith but that in view of the circumstances no further action should be taken regarding the recovery of outstanding fees which became payable prior to the 1st of April, 1939.

79. A query challenging the powers of Medical Officers to remit fees under the Hospital Fees Regulations resulted in an amendment to the regulations being issued.

80. During an inspection of a certain African Hospital it was observed that payments by a Native Administration for the subsistence of pauper patients were not being brought to account in the Cash Book. No Treasury receipts were being issued and the amounts were being paid direct to the foodstuffs contractor by the dispenser. The question was referred to the Director of Medical Services who considered that the method was in accordance with the principles set out in a Governor's Minute on the apportionment of Revenue and Duties as between the Central Government and Native Administrations. The attention of Government, therefore, was invited to the fact that the arrangement was not in accord with

Government accounting procedure and the practice has been stopped. Payments for subsistence will be credited to Revenue and the patients concerned subsisted in the proper manner from maintenance votes.

81. With reference to the experiment, referred to in paragraph 103 of the report for 1937-38, regarding the introduction of fixed fee receipts for outpatients fees, a trial of the system at three outstation hospitals continues and no final decision for its universal introduction has been made.

82. The new system regarding quarantine fees, mentioned in paragraph 105 of the report for 1937-38, was introduced during the year and appears to be working satisfactorily.

83. During the course of the year a new Hill Station Rest House was opened at Jos. The system of accounts which had been introduced for the running of the Hill Station had not been referred to the Accountant-General for his approval. Reference has now been made to the Accountant-General and his approval is awaited.

LAND AND SURVEY.

84. It is regrettable to have to report that the question of Temporary Occupation Licence Registers, which formed the subject of paragraph 68 of the report for 1935-36, has again given cause for adverse criticism. No indication is given in the Registers at Port Harcourt and Aba as to when licences lapse, consequently it appears from the records that persons may have continued in occupation without the issue of new licences. Representations have again been made which, it is hoped, will result in a satisfactory conclusion.

85. Audit examination disclosed that monies received at Lokoja in respect of rents had not been promptly brought to account, and that irregular entries had been made in the Rent Register regarding vacant property. There was no actual loss of Government funds but it was evident that no adequate control had been exercised by the responsible officer over the collection of rents and the posting of the register.

86. With reference to the non-collection of rents in respect of Temporary Occupation of Crown Land, Ogrugru (Nsukka Division), mentioned in paragraph 101 of the 1937-38 report, the position appears to be unchanged. No decision has as yet been made by Government.

PUBLIC WORKS DEPARTMENT.

87. The comments regarding the unsatisfactory condition of the Stores and Store records of the Electricity Branch at Kaduna, referred to in paragraph 121 of the previous report, were found, on a subsequent tour of inspection, to be applicable also to the Stores and Stores records of the Electricity Branch at Port Harcourt. An attempt to carry out a complete reconciliation at these two Stores has been attempted by the Public Works Department but to date no report has been received that the reconciliation has been satisfactorily completed.

88. With reference to paragraph 126 of the 1937-38 report, it is not yet possible to report on the operation of the new system of account for Plant as the master ledger to be compiled and kept at Public Works Department Headquarters, Lagos, has not yet been completed.

89. It was observed that clerks-in-charge of the Public Works Department Stores at Port Harcourt were not secured in the Public Officers' Guarantee Fund, the reason given being that they were on daily rates of pay. Steps were taken which resulted in security being given in £100.

90. With reference to paragraphs 131 to 137 of the 1937-38 report, the Government now has under consideration the standardisation of water rates throughout the Colony and Protectorate. Recommendations with this end in view have been submitted and are now under consideration by the Chief Commissioners.

91. With reference to paragraph 136 of the 1937-38 report, Regulations have now been published in connection with the Aba Water Rating Scheme.

VETERINARY.

92. The accounts of the Veterinary Department Headquarters Stores at Vom, which caused unfavourable criticism in paragraph 127 of the report of 1937-38, were examined during the year with more satisfactory results.

EDUCATION.

93. Reference to paragraph 97 of the report for 1937-38, instructions have been issued which are designed to place the Umuahia College Accounts on a satisfactory footing.

MARINE.

94. Misuse of Marine Transport Warrant was discovered during the course of audit, involving a loss of £1 3s. 6d., which amount was subsequently recovered from the person responsible. In consequence of this, it was suggested by this Department that the validity of Marine Warrants should be limited to a period of one month from the date of issue and a Government Notice was issued to this effect.

POST OFFICE SAVINGS BANK.

95. The volume of business executed by the Savings Bank is steadily increasing and 7,194 new accounts were opened during 1938-39 whilst 1,694 were closed, a nett increase of 5,500. At 31st March, 1939, there were 41,737 active accounts and the total amount due to depositors was £185,183, as against a total of £162,124 at the corresponding date in the previous year. Interest credited to depositors amounted to £3,735. The detailed audit of interest calculations is still in progress. There were ninety-nine post offices affording Savings Bank facilities at the close of the year, each of which renders a daily statement of transactions.

A loss on working of £1,153 was charged to the Colony's revenue, but there was a credit of £3,095 to public funds on account of salaries and miscellaneous services. There was a net depreciation of £7,095 on the value of the Bank's investments, against which there was a profit on sales of £87, resulting in a net charge to the Reserve account of £7,007.

OTHER DEPARTMENTAL ACCOUNTS.

96. The accounts of other Departments have been subject to the usual audit examination throughout the year and call for no special comment.

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UNALLOCATED STORES ACCOUNTS.

97. Stock Balances Sheets and Stock Valuation Returns of the under-mentioned Unallocated Stores have been examined and the figures thereon are summarised in Annexure 4.

Public Works Department:

Unallocated Stores, Lagos.
Workshop Account, Lagos.
Workshop Account, Port Harcourt.
Sawmill Account, Iddo.

Posts and Telegraphs Department:

Unallocated Stores.

Marine Department:

Unallocated Stores, Apapa.
Unallocated Stores, Forcados.
Unallocated Stores, Port Harcourt.
Workshop Account, Apapa.
Workshop Account, Forcados.
Workshop Account, Port Harcourt.

98. In accordance with the instructions of the Secretary of State in his Circular Despatch of the 25th of November, 1937, the transactions of the Unallocated Stores have been treated through the Revenue and Expenditure Accounts and the transactions have been summarised by the Accountant-General in his Financial Statement No. 10. This statement furnishes a reconciliation between the figures appearing in the departmental records and the figures appearing in the Revenue and Expenditure Accounts of the Colony.

The balances of stocks in hand at the close of the year on the various Unallocated Stores were within the limits approved by the Secretary of State.

LOSSES OF GOVERNMENT STORES.

99. Various sums totalling £775 15s. 4d. were written off in the course of the year in respect of losses and depreciation of Unallocated Stores. The Heads and Items concerned are as follows:—

| Head and Item | Amount | Store | Authority |
|---------------|--------------------|-------------------------|---|
| 19-32 .. | £ s. d. 82 14 9 | Marine .. | Special Warrants Nos. 8, 9 and 16 of 1938-39. |
| 24-45 .. | 54 2 11 | Posts and Telegraphs .. | Special Warrants Nos. 10 and 14 of 1938-39. |
| 28-33 .. | 638 17 8 | Posts and Telegraphs .. | Special Warrant No. 8 of 1938-39. |

100. No losses other than of minor importance occurred in connection with Allocated Stores during the year.

BOARDS OF SURVEYS ON STORES.

101. Boards of Surveys on Unallocated Stores were carried out with the following results:—

| Department | Deficiencies | Unserviceable | Amount to be written off | Written off |
|---|--------------|---------------|--------------------------|--------------------------------|
| | £ s. d. | £ s. d. | £ s. d. | |
| Marine Department, Forcados | — | — | — | — |
| Marine Department, Apapa .. | 1 0 2 | 6 3 4 | 7 3 6 | Action to be taken in 1939-40. |
| Public Works Department, Ijora .. | — | 3 9 5 | 3 9 5 | " |
| Posts and Telegraphs Department, Ebute Metta .. | 24 19 7 | 10 18 6 | 35 18 1 | " |

FRAUDS AND IRREGULARITIES.

102. Three major frauds were brought to light during the year under review. They are described briefly in the paragraphs below.

103. A Local Treasury Assistant, who had been placed in charge of the Local Treasury at Calabar, on its conversion from a Sub-Treasury, was able, by deliberate falsification of cash specifications and the adoption of irregular methods in accounting for remittances received and despatched, to misappropriate the sum of £527 15s. 3d. The Local Treasury Assistant was sentenced to four years' imprisonment; the loss has been partly recovered from the Public Officers' Guarantee Fund, the balance being written off with the approval of the Secretary of State.

104. The Resident, Oyo, reported a loss of approximately £46 in the Local Treasury, Oshogbo. Subsequent audit investigation established a certain loss of £70 12s. 4d. and gave every indication of further losses the full amount of which is as yet unestablished. Briefly, a licensing and treasury clerk was given the opportunity, owing to a lack of supervision and control by superior officers, to manipulate licensing revenue and by the issue of temporary unauthorised receipts to convert it to his own use. There is also evidence of irregularities involving the loss of motor licensing revenue by other means. The whole matter has been referred to Government and a full report will be made in due course.

105. An anonymous report to the Police led to an investigation by this department into irregularities in the Pay Sheets at Apapa Marine Dockyard. It was proved that owing to laxity in the observance of accounting instructions, a voucher clerk and a time-keeper, in collusion with an abstract-keeper, were able to insert unworked overtime into the pay sheets, appropriating the amounts thereby represented to their own use. Audit investigation back to April, 1938, established an approximate loss of £414. Detailed investigation further back than April, 1938, proved abortive owing to the destruction of essential records, contrary to the Secretary of State's Circular Despatch of the 12th of May, 1938, but a scrutiny of the Payment Vouchers as far back as June, 1938, leads to the belief that the fraud had been perpetrated for some time. A prosecution resulted in two persons being sentenced to three years' imprisonment with hard labour, one to eighteen months' imprisonment with hard labour and one acquitted. A Committee of Inquiry has also been appointed to consider the question of responsibility, and the adequacy of accounting instructions, but its report has not yet been issued. In connection with this fraud it was also found necessary to invite the attention of Government to an apparent disregard of the Secretary of State's instructions regarding the accounting for losses of public funds as conveyed in his Circular of the 6th of December, 1933.

LOSSES OF GOVERNMENT MONEY.

106. Losses of Government money adjusted during the year for which no write-off was necessary were:—

- (a) £2 15 0—money stolen from a drawer in the District Office, Hessa. The amount was recovered from the officer responsible for the safe custody of the cash.
- (b) £10 1 4—an amount stolen from the Local Treasury safe at Maiduguri; the safe door being found open on the morning of the 13th of June, 1938. The sum has been recovered from the Local Treasurer.

- (c) £6 0 1—shortage at a surprise check of the stocks of the Postal Agent, Sokoto Town. The amount has been recovered from the Native Administration.
- (d) £142 9 9—loss of Customs revenue at Port Harcourt by falsification of documents by a merchant's employee. The amount was recovered from the merchant.
- (e) £15 0 11—loss of Custom revenue by fraud on the part of a Customs Preventive Officer. The amount has been recovered from the Public Officers' Guarantee Fund.
- (f) £17 2 0—proceeds of a cheque for payment of allowances stolen by a clerk in the Medical Department. £12 2s. 0d. has been recovered from the Public Officers' Guarantee Fund and the difference recovered from the clerk concerned.

107. Losses of Government money written off in the accounts for the year amounted to £331 11s. 8d., made up as follows:—

- (a) £0 15 0½—1937-1938 Report, paragraph 63 (a)—Special Warrant No. 7 of 1938-39.
- £51 2 10—1937-38 Report, paragraph 63 (b)—Special Warrant No. 5 of 1938-39.
- £10 17 8—1937-38 Report, paragraph 63 (c)—Special Warrant No. 5 of 1938-39.
- £30 11 0—1937-38 Report, paragraph 63 (f)—Special Warrant No. 6 of 1938-39.
- (b) £7 10 0—being royalties on timber wrongly paid out to a claimant who impersonated the rightful owner. Special Warrant No. 15 of 1938-39. Secretary of State's Despatch No. 293 of the 17th of April, 1939.
- (c) £2 5 9—amount stolen from a cupboard in the dispensary at Wukari Hospital. Write-off approved by the Governor. Special Warrant No. 11 of 1938-39.
- (d) £227 15 3—£527 15s. 3d. sum misappropriated by a Local Treasury Assistant from the Calabar Local Treasury. £300 was recovered from the Public Officers' Guarantee Fund and £227 15s. 3d. written off on the Secretary of State's Despatch No. 162 of the 28th of February, 1939. Special Warrant No. 15 of 1938-39.
- (e) £0 14 2—an amount lost from Kaduna Electricity Undertaking. Special Warrant No. 10 of 1938-39.

108. Losses of Government money during the year on which action is, as yet, incomplete, are as follows:—

- (a) £25 16 10—shortage in Township and Government revenue in Jos Township Accounts. £5 has been recovered from the Local Authority and the Governor has authorised the writing-off of the balance of £20 16s. 10d. against the Township's Revenue.
- (b) £10 2 0—court revenue stolen from a uniform case belonging to a touring Magistrate. £5 0s. 0d. has been recovered from the Magistrate and the Secretary of State authorised the writing-off of the balance of £5 2s. 0d. in a Despatch No. 503 of the 19th of June, 1939.

- (c) £101 19 0—²⁷ theft of Cash-on-Delivery parcels charges by a postal clerk at Enugu Post Office. £93 19s. 0d. has been recovered from the Public Officers' Guarantee Fund and £8 from three supervisory officials, to whom negligence was attributed.
- (d) £11 10 8—money drawn for payment of staff wages stolen during an interval in paying by a Lands Department Messenger. Writing-off of £10 14s. 8d. authorised by the Secretary of State in Despatch No. 615 of the 28th of July, 1939, 16s. having been recovered from the messenger.
- (e) £12 14 0—Calabar Rest House fees misappropriated by the Caretaker. The amount is being recovered from the Public Officers' Guarantee Fund.
- (f) £414 0 0—approximate loss of Public Funds by fraud at Marine Dockyard, Apapa.
- (g) £13 8 9—part of a Touring Advance stolen from a specie box in a Rest House. Write-off authorised by the Secretary of State in Despatch No. 292 of the 17th of April, 1939.
- (h) £202 5 2—stolen by a clerk in the Medical Department from unpaid balance of wages. £87 18s. 0d. is to be recovered from the Public Officers' Guarantee Fund and the balance of £114 7s. 2d. to be written off.

LAGOS TOWN COUNCIL.

109. The audit of the accounts of the Council was maintained during the year. The Audit Report and the audited annual financial statements have been submitted but have not yet been published.

110. The arrears of Revenue Return as submitted showed the following amounts outstanding on the 31st of March, 1939:—

| | £ | s. | d. |
|----------------------|-------|----|----|
| Water Rate | 861 | 14 | 5 |
| Township Rate | 1,014 | 0 | 3 |

LAGOS EXECUTIVE DEVELOPMENT BOARD.

111. The accounts of the Lagos Executive Development Board for the year ended 31st March, 1939, have been examined and a separate report rendered. The report and statements have not yet been published in the Gazette. It was found necessary to make certain adverse comments on the manner in which the accounts had been kept and recommendations are being submitted to Government to rectify these shortcomings.

112. With reference to paragraph 148 of the 1937-38 report, the recommendations of the Committee were referred to the Secretary of State for his information who signified his concurrence with the recommendations in despatch No. 422 of 2nd June, 1938, but stipulated that the annual estimates of the Board and supplementary expenditure should be subject to the approval of the Governor-in-Council.

SECOND CLASS TOWNSHIPS.

113. The annual financial statements of the Townships of Aba, Calabar, Enugu, Jos, Lokoja, Onitsha, Sapele and Warri for the year 1937-38 which, as mentioned in paragraph 143 of the 1937-38 report, had not been audited, have since been examined.

114. The annual statements for 1938-39 of the Townships of Sapele, Warri, Kaduna, Port Harcourt, Aba and Calabar have been examined. At the time of writing this report it has not yet been found possible to examine the Township Accounts at Lokoja, Zaria, Kano, Enugu, Jos and Onitsha.

115. During the examination of the accounts of Warri Township for the year 1937-38, it was revealed that an action, which resulted in acquittal, had been taken in the Supreme Court against the Township Clerk for stealing the sum of £23 7s. 4d. Township funds by falsifying wages sheets. It seemed possible that some responsibility in the matter might have attached to the Local Authority; it was found necessary, therefore, to invite attention to the fact that action to fix any responsibility, as required by Financial Instruction 312, did not appear to have been taken. Comment was also necessary to the effect that, contrary to Financial Instruction 311, no report of the loss had been made to this Department.

As regards this latter aspect, however, it is not proposed, owing to the lapse of time, to proceed in the matter.

116. With reference to paragraph 144 of the 1937-38 report in connection with Zaria Market Revenue, the sum of £50 has been recovered from the Public Officers' Guarantee Fund during the year now under review.

117. An examination of the Township Cash Book at Jos revealed errors in posting which should have resulted in a surplus of £24 6s. 10d. in the cash. No such surplus was found and, in addition, it was discovered that Licences amounting to £1 10s. 0d. had been issued but not brought to account. In view of the circumstances, the Local Authority has been required to refund the sum of £5 0s. 0d.; £3 10s. 0d. going to Township Revenue and £1 10s. 0d. to Government. His Excellency's approval has been conveyed to write-off the balance of £20 16s. 10d. to Township Revenue.

118. A loss of 36s. Pound Fees, the property of Port Harcourt Township, was reported. Audit examination showed that a Police Constable, detailed to assist an illiterate Sergeant, who was the Pound Keeper, had ceased to issue proper Township Receipts for the fees. The constable was convicted and dismissed from the Force. In addition it was revealed that the Pound Keeper had been retaining part of the fees for "expenses", contrary to Colonial Regulations 230 and 231. As a result of this, the general question of the accounting for Pound Fees was taken up with Government and steps have been taken which will result in the proper accounting for these fees in future.

119. With reference to paragraph 145 of the 1937-38 report, the rating scheme for the Townships of Aba and Port Harcourt has not yet been put into force.

120. Difficulty has been experienced in several Townships in exercising proper control over the revenue derived from Markets. Steps are being taken to introduce more permanent stalls and when completed the opening of registers to record rentals due should facilitate control.

COLLIERY ACCOUNTS.

GENERAL.

121. The accounts of the Government Colliery (Revenue Head 9 and Expenditure Heads 9 and 9a) have been examined concurrently with the Railway accounts. The accounts have been kept and rendered by the Chief Accountant, Nigerian Railway, in a satisfactory manner and the existing regulations and

instructions appear to afford adequate checks against fraud and irregularity. Excesses on sub-heads of the sanctioned Colliery estimates and all expenditure on sub-heads not provided for in the estimates have been covered by Special Warrants.

122. Revenue and Expenditure for the year amounted to £128,865 17s. 3d. and £119,571 5s. 0d. respectively, as against £137,522 3s. 6d. and £106,595 7s. 9d. respectively in the previous year. The net receipts amounted to £9,294 12s. 3d. against £30,926 15s. 9d. in the previous year, a decrease of £21,632 3s. 6d. The figures shown above have been taken for comparative purposes from the Treasury and not from the Railway accounts, and there is a difference of £31 19s. 0d. between the Treasury figure of £119,571 5s. 0d. for the expenditure for the year and the figure of £119,539 6s. 0d. which appears in the Railway books. This discrepancy is under investigation.

PRODUCTION AND NET REVENUE ACCOUNT (DESCRIBED IN THE PREVIOUS YEAR AS "WORKING AND PROFIT AND LOSS ACCOUNT").

123. The Production and Net Revenue Account for the year (Treasury Return No. 26), prepared in accordance with the Secretary of State's despatch No. 269 of the 4th of April, 1938, has been examined. The Production account shows the revenue for the year as £128,865 17s. 3d., which agrees with the figure shown in the Treasury accounts. Expenditure appears at the figure of £110,049 6s. 0d. as against £119,571 5s. 0d. in the Treasury accounts. The two figures have been reconciled, the difference being due in addition to the discrepancy mentioned in the preceding paragraph, first, to inclusion of the wages liability for the year irrespective of the date of payment, secondly, to the transfer to capital account of expenditure of a capital nature from Head 9, item 15 and Head 9a, items 1 to 6, and thirdly, to adjustment of an amount of £35 over-capitalised in the previous year. The surplus carried to Net Revenue account was £18,816 11s. 3d.; overhead charges (not recorded in the Colony accounts) were calculated at £29,861 10s. 0d. and the net deficit on working for the year was therefore £11,044 18s. 9d., which corresponds to a loss of 8s. 2d. per ton of coal sold.

124. The following observations are necessary on individual expenditure items appearing in the account:—

I.—PRODUCTION ACCOUNT.

Haulage and Handling at Enugu and Port Harcourt—£2,250 4s. 6d.—This represents the working cost of maintaining special reserve stacks of coal at Enugu and Port Harcourt. Although classified under "General Charges", it is an exceptional and non-recurrent item, and it is understood that should the creation of further reserve stacks be required, any additional expenditure would be met from the sale price of coal.

II.—NET REVENUE ACCOUNT.

Interest (£2,532) and Depreciation (£3,742).—With reference to paragraph 9 of the 1937-38 report*, Government have approved the percentages on which interest and depreciation are charged. The Chief Accountant has stated in reply to an audit inquiry that the amount charged on account of depreciation represents not the sum theoretically required to write-down the book value of assets for the

* Note:—The Auditor's report on the examination of the Production and Net Revenue Account for the year 1937-38 was rendered separately, and the references here and hereafter to "the 1937-38 report" are to that separate report.

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year but a hypothetical contribution to Renewals Fund. The adoption of the Renewals Fund method rather than the depreciation method has been accepted in so far as it affects the presentation of the capital account (*see below*), but it is considered that the charge to Net Revenue should be more explicitly described.

Pensions.—With reference to paragraph 4 of the 1937-38 report, Government ruled that a consolidated charge of 18½% of pensionable emoluments should be included to cover the cost of pensions of serving officers. This method has been adopted.

Government Department Charges.—With reference to paragraph 6 of the 1937-38 report, Government ruled that no charge should be raised against the Colliery for Legal services and Audit services were held to be covered by the existing fee to the Railway. On the other hand, it was decided that an item would in future be included to cover the cost of services rendered by the Public Works Department. No such item has been included in respect of the year under review and the matter is still under correspondence.

CAPITAL ACCOUNT.

125. With reference to paragraph 7 of the 1937-38 report, the capital figure of £79,360 was later stated to be the original cost of assets held at 31st March, 1937. Detailed statements of assets supporting this figure have since been furnished by the Colliery Manager, and statements similar in form to Railway Financial Statements Nos. 3 and 4, have been compiled by the Chief Accountant from particulars submitted by the Colliery Manager, both for the year 1937-38 and for the year under review. These have been examined in conjunction with the note on Capital Account which appears at the foot of the Production and Net Revenue Account. The details appearing in the statement of assets as at 31st March, 1937, and the selection of items forming the capital additions since that date have been accepted on the certificate of the Colliery Manager and the concurrence of the Chief Accountant. No distinction is drawn in the Colliery estimates between capital expenditure on the one hand and maintenance or special expenditure on the other hand.

126. With reference to paragraph 8 of the 1937-38 report, the Board of Survey report was in due course rendered for examination and the Chief Accountant has since confirmed both that the item was included in the inventory of capital assets as at 31st March, 1937, and that the amount of £34 by which capital was written down represents the original cost of the asset.

127. There are no separate rules governing the operation of the capital account, and Railway principles have been applied up to the present, with the exception that when capital assets are written off, a redemption of capital is held to have taken place simultaneously. The book value of assets will therefore always agree with the capital figure on which interest is chargeable. While it is perhaps undesirable, in view of the theoretical nature of the account, that rigid rules should be imposed, it is considered, nevertheless, that the methods adopted should accord with standard Colliery practice.

WEST AFRICAN CURRENCY BOARD.

128. The quarterly statements of transactions of the West African Currency Board, rendered by the Currency Officer, have been examined regularly. Whenever possible, the Auditor or one of his Assistants has been present at Boards of Survey on Currency Stocks.

MINISTRY OF PENSIONS.

129. The examination of the accounts on behalf of the Ministry of Pensions has been made throughout the year.

COLONIAL DEVELOPMENT FUND ASSISTED SCHEMES.

130. The annual statements of receipts and expenditure in respect of schemes assisted by the Colonial Development Fund have been examined and a separate report submitted.

PROGRAMME OF WORK.

131. The annual programme of work, as sanctioned by the Director of Colonial Audit, was carried out in all material particulars. The following stations were visited during the year:—

From Kaduna—

| | | |
|-----------------|------------------|-----------------|
| Abuja. | Jos. | Numan. |
| Azare. | Kabba. | Okene. |
| Bauchi. | Kaiama. | Oturkpo. |
| Bida. | Kano. | Pankshin. |
| Birnin Kebbi. | Katsina (twice). | Potiskum. |
| Biu. | Kontagora. | Samaru. |
| Dikwa. | Lafia. | Shendam. |
| Gboko. | Lokoja. | Sokoto (twice). |
| Gombe. | Maiduguri. | Wukari. |
| Hadejia. | Makurdi. | Yandev. |
| Idah. | Minna. | Yola. |
| Ilorin (twice). | Nguru. | Zaria. |
| Jalingo. | | |

From Port Harcourt—

| | | |
|--------|---------|----------|
| Awgu. | Degema. | Onitsha. |
| Awka. | Enugu. | Owerri. |
| Bende. | Okigwi. | Udi. |
| | | Umuahia. |

From Lagos—

| | | |
|-----------|------------|------------|
| Abeokuta. | Forcados. | Kumba. |
| Badagry. | Ibadan. | Okitipupa. |
| Buea. | Ijebu Ode. | Tiko. |
| Burutu. | Ikorodu. | Victoria. |
| Epe. | Ilaro. | Warri. |

From Ebute Metta—

| | |
|--------|--------|
| Agege. | Ikeja. |
|--------|--------|

OUTSTANDING QUERIES.

132. Outstanding queries are shown in Annexure 6 to this report.

NATIVE ADMINISTRATIONS, NORTHERN PROVINCES.

133. The accounts of the Native Administrations, Northern Provinces, have been examined throughout the year by members of this Department. In all cases reports have been submitted to the Residents concerned and the matters arising therefrom have received attention. The scope of audit continues to include not only examination of accounts but also instruction in and demonstration of

accounting methods. Close contact continues with the Financial Secretary and the Chief Commissioner on all matters arising out of audit which affect the financial and accounting policy of the Native Administrations.

134. It is regretted that in spite of supervision given by the Administrative Officers and the close control exercised by the Audit Department petty peculations and irregularities are still numerous and the loss to Government annually on account of its share of tax collection and to the Native Administrations themselves is considerable. Since the close of the year however the new edition of the Financial Memoranda, the compilation of the major portion of which was undertaken by Mr. Drake, the Auditor, has been published. It is hoped therefore that by more rigid adherence to the instructions and guides set forth in the Memoranda, a higher standard of accounting and closer internal supervision will eventually be obtained.

135. It is again a pleasure to record the Department's appreciation of the continued assistance and co-operation afforded throughout the year by Administrative and other departmental officers and by members of the Native Administrations themselves.

AUDIT REPORT, 1937-38.

136. The Annual Report on the Audit of the Accounts of Nigeria for the year ended the 31st of March, 1938 (Sessional Paper No. 13 of 1939), was laid before the meeting of the Legislative Council on the 10th of July, 1939. The Report of the Director of Colonial Audit on the Accounts of the Accountant-General for the year ended the 31st of March, 1938, has not yet been laid before a meeting of the Legislative Council.

STAFF.

137. It is with deep regret that I have to record the death of Mr. R. L. Thomas, Senior Assistant Auditor, which occurred at Warri as a result of yellow fever in March, 1939. The untimely death of this valued and experienced officer is a serious loss to the Colonial Audit Service.

138. In concluding this report it is a pleasure to be able again to record an expression of appreciation of the zealous and energetic manner in which the staff, African and European, discharged their duties during the year.

E. M. TIBBITT,
Acting Auditor.

17th November, 1939.

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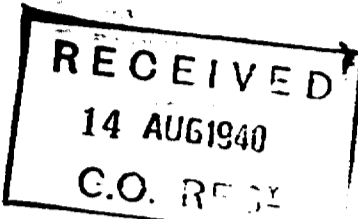
NIGERIA.

NO. 536

3/5
Government House,

Nigeria.

6 July, 1940.



My Lord,

I have the honour to transmit, under separate cover, six copies of the Report on the Audit of the Accounts of Nigeria for the year ending 31st March 1939, which will be laid before the Legislative Council in accordance with standing instructions. I regret that there has been some delay in sending this report to you.

2. I have the following observations to make on points which appear to call for comment, the references being to the paragraphs of the report.

(a) Paragraph 2. Shortage of staff has resulted in the section of the Accountant-General's office dealing with the ledgers of Personal Emoluments and the Widows' and Orphans' Pensions Scheme being overworked. In spite of every effort it has not been possible to keep these records up to date. The need for doing so is again being impressed upon the Accountant-General.

X (b) Paragraph 3. The Report on the Accounts and Finances of the Government was printed and the paper laid on the table of the Legislative Council on the 4th of March, 1940 as Sessional Paper No.2 of 1940.

(c) Paragraph 4. The Accountant-General does not accept as correct the number of vouchers shown in the report as being outstanding. For instance single vouchers are counted as 5 outstanding vouchers because they included payments from 5 different items. Some vouchers which were actually with the Audit Department have been included in the number outstanding. The number

THE RIGHT HONOURABLE

LORD LLOYD OF DOLOBRAN, P.C., G.C.S.I., G.C.I.E., D.S.O.,

SECRETARY OF STATE FOR THE COLONIES,

LONDON, S.W. 1.

number of 1938-39 vouchers not yet dealt with is 269. In taking account of the Acting Auditor's criticism that there has been a considerable lack of interest and control over such vouchers it should be remembered that vouchers emanate from 120 Local Treasuries and number about 20,000 a month, of which about 4% are queried by the Accountant-General. While under query they are outstanding and their collection is a task of some difficulty. I should not feel able to concur in the criticism as it is worded.

(d) Paragraph 8. The collections of tax are regarded as very satisfactory, and the results reflect credit upon the Native Authorities and their advisers.

(e) Paragraph 15. As soon as the true incidence of cost as between Government and the Railway had been determined, Government accepted the charge of £2,980 incurred in the alteration of Zungeru bridge. Special Warrant No.7 of 1939/40 provided this amount under Head 36, Item 37 A.

(f) Paragraph 17(iv)(b). Schedules Nos. 16-18 received approval of the Secretary of State in your predecessor's despatch No.931 of the 11th of December, 1939, and the Governor's despatch No.1245 of 13th December, 1939 refers to the approval of the Legislative Council.

(g) Paragraph 17(v). The Supplementary Appropriation Ordinance, No.30 of 1939 received assent on the 19th of December, 1939.

(h) Paragraphs 18 & 19. I do not agree that the procedure adopted for the issue of Special Warrants fails to ensure that excesses are approved by the Governor before they are incurred nor do I agree that no improvement has been effected in the control of expenditure. During the financial year no expenditure in excess of the voted provision is ordinarily admitted until the schedules of additional provision have been passed by the Finance Committee and approved by the Governor. Should it be considered necessary to anticipate the approval of Finance Committee in respect of a particular service a Special Warrant is submitted for the Governor's approval and the item is placed on the schedule for consideration by the Finance Committee at the following meeting with an explanation of the circumstances, but this procedure is rarely followed. The normal method cannot, of course, be applied to excesses brought to light after the close of the financial year but such over-expenditure is dealt with in accordance with the provisions of Colonial Regulation 265(2). The proper control of expenditure is a subject which is regarded as being of great importance and is given constant attention, and I would not recommend any alteration in the existing system for exercising that control.

(i) Paragraph 23. Additional Provision (b). The despatches quoted at (f) supra also cover these Loan schedules.

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(i) Paragraph 23. Additional Provision (b). The despatches quoted at (f) supra also cover these Loan schedules.

(j)

(j) Paragraph 26. The mortgage on the Ikoyi Club to cover the loan made by the Government was executed on the 16th of January, 1940 and has since been inspected by the Auditor.

(k) Paragraph 28. Instructions have been issued which should ensure stricter adherence to the regulations governing Boards of Survey. The instances cited represent a very small proportion of the total number of such Boards.

(l) Paragraph 31. The advances comprising Items (a) and (b) have since been cleared. Those comprising items (c) and (d) are being dealt with and will be cleared as soon as possible.

(m) Paragraph 32. The position of the ledger accounts of the Director of Marine is not quite as described. It is in general simply a cash balance, although it is correct that occasionally there are items which cannot be cleared by the Accountant-General in the absence of sufficient information. All advances and deposits appear in the main accounts of such transactions.

(n) Paragraph 33. The advances made by Government to certain participators in the Tin Buffer Stock Scheme are being adjusted. The Amalgamated Tin Mines have repaid their advance in full and recovery has been made from smaller contributors who received advances from the distributions of the Scheme. The adjustment has been carried out by the Crown Agents, and an account has now been rendered.

(o) Paragraph 42. The Auditor has been informed that it has been decided as a matter of financial policy that the interest on Supplementary Sinking Fund investments should accrue to the Fund and that it is not considered desirable to achieve this end by bringing the receipts from interest to account as revenue and then voting them out as additional contributions. The Auditor now informs me however that you have expressed an opinion to the Director of Colonial Audit on the subject and the matter cannot yet be regarded as closed.

(p) Paragraph 45. The expenditure from the Marine Renewals Fund was included in the Supplementary Appropriation Ordinance, No. 30 of 1939, Schedule 3.

(q) Paragraph 54. The view taken by the Acting Auditor that there has been little or no improvement in reducing the number of audit queries on minor omissions and errors in vouchers and that the lack of such improvement is distressing is not shared by my financial officers.

(r) Paragraph 57. The amount of the remittance was not in the Treasury, but in the Bank strong room pending examination as there was nobody in the Bank available to check it. The Board of Survey was therefore unaware of its existence and was not at fault in the manner suggested. The information on which the audit criticism was based was, however, obtained from the Accountant-General.

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(s) Paragraph 58. In 1938/39 there were 751 remittances and delay occurred in only 8 of them, and measures were taken to remove the cause of complaint. I am inclined to the view that the general censure made in these two paragraphs is not justified by the facts. I am not prepared to subscribe to the indication given in these and other paragraphs of this report that there is any decline in the keenness and efficiency of officers, whose unenviable duty it is to seek a goal of perfection unattainable in the conditions in which they have to work.

(t) Paragraph 64. Colonial Regulations 289 and 290 are designed to facilitate the conduct of public business. Investigations are proceeding in order to discover whether there is any abuse of the imprest system. The practice of issuing the imprest to the office, and not to the officer, is considered to be justified by local circumstances. The practice does not appear to have occasioned any difficulty as full particulars of imprests are contained in the handing-over notes prepared by officers for their successors.

(u) Paragraph 69. The Customs Tariff Amendment Ordinance No.19 of 1937 is being interpreted in the light of instructions received from the Colonial Office.

(v) Paragraph 90. It is the standardisation of water rating methods, not of rates, which is receiving consideration.

(w) Paragraphs 104-5. Enquiries are still proceeding into the irregularities at Oshogbo Local Treasury and the Marine Dockyard at Apapa.

(x) Paragraph 109. Publication of the Audit Report on the Accounts of the Lagos Town Council is not necessary since Section 18 of Cap. 57 was amended by Section 2 of Ordinance No.33 of 1939.

3. Copies of the report are being sent to :-

- The Crown Agents for the Colonies,
- The Keeper of Printed Books, British Museum,
- The Library of the League of Nations, Geneva,
- The Library of Congress, Washington, U.S.A.,
- National Library of Scotland, Edinburgh,
- Trinity College Library, Dublin,
- Bodleian Library, Oxford,
- University Library, Cambridge,
- The Royal Empire Society, London,

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5.

- The Imperial Institute, London, S.W. 1.,
- The African Society,
c/o The Imperial Institute, London,
- The Chamber of Commerce, London,
- The Chamber of Commerce, Liverpool,
- The Chamber of Commerce, Manchester,
- The Editor, "West Africa", London,
- The Editor, "West African Review", Liverpool,
- The Honorary Secretary,
Empire Parliamentary Association,
(Union of South Africa Branch)
House of Parliament,
Cape Town,
South Africa,
- The New York Library, New York.

I have the honour to be,
My Lord,

Your Lordship's most obedient, humble Servant,

C.C. Wooley
OFFICER ADMINISTERING THE GOVERNMENT.

| | | | | | |
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NIGERIA.

ANNUAL ABSTRACT ACCOUNT 1938-39.

-----oOo-----

REPORT of the DIRECTOR OF COLONIAL AUDIT on the Account of Nigeria for the year ended the 31st of March, 1939.

-----oOo-----

As certified thereon, the above mentioned Account, together with the Statement of Assets and Liabilities on the 31st of March 1939, has been examined under my directions.

2. The account as rendered includes various errors of classification which were brought to notice and admitted by the Accounting Officer, too late for adjustment. Those which affect Revenue or Expenditure Heads in the account, and are of £1 or more in amount, are shown on the attached list A.

A
The account also includes a number of errors of classification which were brought to notice too late for adjustment, and which, so far as I am aware, have not yet been admitted by the accounting officer. Those which affect Revenue or Expenditure Heads, or Below-the-line accounts in the account, and are of £1 or more in amount, are shown on the attached list B.

3. The Account as rendered includes an amount of £398 which was credited to the account "Appropriated Funds" below-the-line instead of being credited to "Deposits". The liability "Miscellaneous Deposits, £61924.10.7" in the Statement of Assets and Liabilities at the 31st of March, 1939, is accordingly understated, and the liability "Water Supplies Renewals Fund, £210472. 3. 5." overstated, by £398. The Auditor reports that the misallocation was adjusted in August, 1939.

4. Included in the asset "Miscellaneous Advances, £5,140. 9. 6." in the Statement of Assets and Liabilities a

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Securities and Cash Balances, recorded in the Accounts as rendered, which were held by the Crown Agents for the Colonies at the 31st of March 1939 have been verified from the Certificates rendered by the Crown Agents without any endorsement by the Comptroller and Auditor-General.

9. The balances of the Post Office Savings Bank, the Reserve Fund and the European Officers' Provident Fund were underinvested on the 31st of March, 1939, to the extent shown below:

| Account. | Balance of Fund. | | | Market Value of Investment. | | | Under Investment. | | |
|------------------------------------|------------------|----|----|-----------------------------|----|-----|-------------------|-----|----|
| | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Post Office Savings Bank. | 174,388. | 9. | 3. | 160,834. | 4. | 0. | 13,554. | 5. | 3. |
| Reserve Fund | 500,000. | 0. | 0. | 476,175. | 3. | 11. | 23,824. | 16. | 1. |
| European Officers' Provident Fund. | 15,707. | 2. | 5. | 11,427. | 7. | 1. | 4,279. | 15. | 4. |

A. J. Harding

Director of Colonial Audit.

31st May 1940

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NIGERIA, 1938-39.

List of errors of classification brought to notice,
and admitted by the Accounting Officer, too late
for adjustment in the accounts for the year.

| Head of Revenue or Expenditure or below-the-line account credited or charged. | Amount | Head of Revenue or Expenditure or below-the-line account which should have been credited or charged. |
|---|----------------|---|
| | £. s. d. | |
| Expenditure Head 8 Aviation | 9. 2. 3. | Expenditure Head 8(a) Aviation, Special. |
| Revenue Head 4. Customs. | 22. 3. 10. | Expenditure Head 10. Customs. |
| Expenditure Head 20. Medical Services. | 1. 4. 8. | Expenditure Head 24, Miscellaneous. |
| Expenditure Head 31, Provincial Administration | 5. 2. 0. | Expenditure Head 18. Legislative |
| Expenditure Head 5, Agriculture | 25. 0. 0. | Expenditure Head 11. Education. |
| " " 22, Military | 46. 13. 0. | " " 20. Medical Services. |
| " " " " | 1. 2. 8. | " " 24. Miscellaneous. |
| " " 24 Miscellaneous | 1. 0. 0. | Revenue Head 12. Direct Taxes. |
| " " " " | 2. 10. 0. | " " 12. " " |
| " " 32 Public Works | 26. 1. 2. | Expenditure " 33. Public Works Electricity Branch. |
| " " 32 Military | 1. 8. 0. | " Head 24 Miscellaneous. |
| " " 32 Public Wks. | 25. 0. 0. | " " 33 Public Works Electricity Branch. |
| " " 31 Provincial Administration | 5. 8. 9. | " " 39. Veterinary. |
| " " 20 Medical Services | 1. 14. 8. | " " 24 Miscellaneous. |
| " " 22 Military | 1. 3. 8. | " " 24 " " |
| " " 24 Miscellaneous | 17. 16. 8. | " " 20 Medical Services |
| " " 34 Public Wks. Recurrent | 15. 15. 2. | " " 35 Public Works Extraordinary. |
| Revenue Head 15 Miscellaneous | 4. 0. 8. | " " 32 Public Works. |
| " " 8 Earnings of Government Depts. etc. | 1. 14. 5. | Revenue Head 2. Fees of Court or Office, etc. |
| Expenditure Head 20. Medical Services. | 1. 8. 0. | " " 15. Miscellaneous. |
| " " " " | 1. 8. 0. | " " 15 " " |
| Revenue Head 9. Colliery | 104. 9. 2. | Expenditure Head 9. Colliery. |

B.

41

NIGERIA, 1938-39.

List of errors of classification brought to notice too late for adjustment in the accounts for the year not yet admitted by the Accounting Officer.

| Head of Revenue or Expenditure or below-the-line account credited or charged. | Amount | | | Head of Revenue or Expenditure or below-the-line account which should have been credited or charged. |
|---|--------|----|----|--|
| | £. | s. | d. | |
| Expenditure Head 16 Land and Survey | 90. | 0. | 0. | Expenditure Head 3. Accountant-General. |
| Exp.Hd. 19. Marine | 72. | 0. | 0. | Exp.Hd. 3. Accountant-General. |
| " " 32. Public Works. | 240. | 0. | 0. | " " 3. " " |
| Rev.Hd. 2. Fees of Court, etc. | 1. | 2. | 0. | Deposits Miscellaneous. |
| " " 2. " " " " | 2. | 0. | 0. | Rev.Hd. 8. Earnings of Government Depts. etc. |
| Deposits Miscellaneous. | 2. | 3. | 2. | " " 15. Miscellaneous. |
| " " " | 4. | 3. | 6. | " " 15. " |

Statement showing Total Receipts and Payments

| HEADS AND SUB-HEADS. | Estimated. | Actual. | Over. | Under. |
|--|-------------|------------------|--------------|--------------|
| | £ | £ s. d. | £ s. d. | £ s. d. |
| SUMMARY. | | | | |
| 1. Licences and Internal Revenue | 137,950 | 138,724 14 10 | 10,784 14 10 | |
| 2. Fees of Court or Office, etc. | 194,270 | 195,877 7 1 | 1,607 7 1 | |
| 3. Mining | 204,960 | 111,590 9 7 | | 93,369 10 5 |
| 4. Customs | 3,149,100 | 2,472,293 8 3 | | 676,806 11 9 |
| 5. Posts and Telegraphs | 170,100 | 157,891 12 5 | | 12,208 7 7 |
| 6. Marine and Harbour | 327,400 | 305,879 7 9 | | 21,520 12 3 |
| 7. Electricity and Water Supply Undertakings | 193,760 | 189,406 2 0 | | 4,353 18 0 |
| 8. Earnings of Government Departments and Sales of Government Property | 46,000 | 113,228 2 6 | 67,228 2 6 | |
| 9. Colliery | 126,000 | 138,865 17 3 | 2,865 17 3 | |
| 10. Interest | 903,742 | 893,664 17 11 | | 10,077 2 1 |
| 11. Rent of Government Property | 52,620 | 59,835 9 2 | 7,215 9 2 | |
| 12. Direct Taxes | 870,180 | 853,179 19 5 | | 17,000 0 7 |
| 13. West African Currency Board | 80,000 | | | 80,000 0 0 |
| 14. Reimbursements | 97,006 | 95,737 3 6 | | 1,268 16 6 |
| 15. Miscellaneous | 7,606 | 23,299 2 8 | 15,693 2 8 | |
| 16. Colonial Development Fund | 25,121 | 18,087 16 10 | | 7,033 3 2 |
| | 6,575,815 | 5,757,571 11 2 | 105,394 13 6 | 923,638 2 4 |
| 17. Land Sales | 1,020 | 1,674 9 8 | 654 9 8 | |
| 18. Contribution towards construction of Kaduna College | | 1,990 19 4 | 1,990 19 4 | |
| 19. Railway Capital Account Redemption | | 44,816 0 0 | 44,816 0 0 | |
| 20. Recovery from Loan Funds | | 5,035 10 10 | 5,035 10 10 | |
| TOTAL REVENUE | £ 6,576,835 | £ 5,811,088 11 0 | 157,891 13 4 | 923,638 2 4 |
| Imprests | | 25,605 19 9 | | |
| Drafts and Remittances | | 3,857,161 8 7 | | |
| Loans | | 23,410 2 11 | | |
| General Ledger Accounts | | 2,483,854 8 3 | | |
| Advances | | 121,718 8 4 | | |
| Deposits | | 188,851 1 10 | | |
| Colonial Development Fund | | 14,975 0 0 | | |
| Appropriated Funds | | 261,552 9 1 | | |
| Supplementary Sinking Fund | | 307,068 11 10 | | |
| Joint Colonial Fund | | 1,910,000 0 0 | | |
| Investments | | 1,111,125 6 10 | | |
| Sinking Funds | | 355,223 6 9 | | |
| Trustees of Sinking Funds | | 71 12 0 | | |
| Investment Adjustments | | 91,603 15 2 | | |
| Crown Agents | | 3,382 19 9 | | |
| Total Receipts | | 16,576,723 2 1 | | |
| BALANCE ON 1st April, 1938 | | 233,186 6 3 | | |
| GRAND TOTAL | £ 2 | 16,809,909 8 4 | | |

Examined.
L. M. Y. Blair
 ACTING AUDITOR.

The above account has been examined under my directions in accordance with the Colonial Regulations and the General Instructions and Rules of the Colonial Audit Department. I have obtained all the information and explanations that I have required, and I certify, as a result of this audit, that in my opinion the account is correct, subject to the observations contained in my report.

in the Financial Year April, 1938 to March, 1939.

| HEADS AND SUB-HEADS. | Estimated. | Actual. | Excess. | Saving. |
|--|------------|-----------------|--------------|--------------|
| | £ | £ s. d. | £ s. d. | £ s. d. |
| SUMMARY. | | | | |
| 1. Public Debt | 1,648,224 | 1,618,205 16 11 | | 30,018 6 5 |
| 2. Governor | 13,143 | 12,929 19 9 | | 213 0 3 |
| 3. Accountant-General | 41,825 | 42,664 7 3 | | 839 12 9 |
| 4. Administrator General | 525 | 123 15 3 | | 401 4 9 |
| 5. Agriculture | 2,172 | 1,774 3 4 | | 397 16 8 |
| 6. Analyst | 144,790 | 132,976 14 3 | | 11,813 5 9 |
| 7. Audit | 2,290 | 1,505 4 4 | | 784 15 8 |
| 8. Aviation | 3,382 | 3,464 19 2 | | 82 19 2 |
| 9. Colliery | 40 | 37 15 3 | | 2 0 9 |
| 10. Customs | 25,840 | 27,070 15 0 | | 1,230 15 0 |
| 11. Education | 6,515 | 4,658 13 3 | | 1,856 6 9 |
| 12. Forestry | 27,827 | 18,899 7 0 | | 8,927 13 0 |
| 13. Geological Survey | 86,486 | 103,014 10 2 | 16,528 10 2 | |
| 14. Inland Revenue | 17,000 | 16,556 14 10 | | 443 5 2 |
| 15. Judicial | 87,680 | 81,412 18 3 | | 6,267 1 9 |
| 16. Land and Survey | 3,497 2 0 | 3,497 2 0 | | |
| 17. Legal | 282,820 | 269,152 3 6 | 3,497 2 0 | |
| 18. Legislature | 71,991 | 73,200 6 0 | 1,209 6 0 | |
| 19. Marine | 1,230 | 827 6 5 | | 402 13 7 |
| 20. Medical Services | 16,877 | 15,304 1 9 | | 1,572 18 3 |
| 21. Meteorological Service | 4,041 | 3,888 1 0 | | 152 19 0 |
| 22. Military | 63,755 | 55,659 16 3 | | 8,095 3 9 |
| (1) The Nigeria Regiment, R.W.A.F.F. | 88,133 | 61,517 0 3 | | 26,615 19 9 |
| (2) Imperial Defence | 7,270 | 16,079 10 7 | 9,409 10 7 | |
| (3) Local Auxiliary Defence | 12,597 | 12,263 6 6 | | 333 13 6 |
| Mines | 175 | 83 13 9 | | 91 6 3 |
| Miscellaneous | 1,450 | 2,053 6 9 | 603 6 9 | |
| Pensions and Gratuities | 325,077 | 297,277 10 1 | | 27,799 9 11 |
| Police | 24,130 | 11,323 7 10 | | 12,806 12 2 |
| Port | 446,632 | 413,274 4 6 | | 33,357 15 6 |
| Printing | 66,979 | 45,110 7 1 | | 21,868 12 11 |
| Prisons | 5,070 | 2,564 10 8 | | 2,505 0 4 |
| Provincial Administration | 116 | 110 4 6 | | 5 15 6 |
| Public Works - Electricity Branch | 300,224 | 283,764 16 10 | | 16,459 3 2 |
| Public Works - Recurrent | 40,140 | 23,688 15 6 | | 16,451 4 6 |
| Public Works - Extraordinary | 520 | 144 3 7 | | 375 16 5 |
| Secretariat, Nigerian | 2,300 | 2,205 16 11 | | 94 3 1 |
| Subventions | 12,802 | 10,339 11 6 | | 2,462 8 6 |
| Transport Directorate | 265,884 | 296,483 5 10 | 30,599 5 10 | |
| Veterinary | 22,509 | 35,019 16 10 | 12,249 16 10 | |
| Colonial Development Fund - Assisted Schemes | 506,837 | 531,125 4 7 | 24,288 4 7 | |
| Railway Capital Works | 240,702 | 228,017 17 7 | | 12,684 2 5 |
| Imprests | 748 | 2,081 15 6 | 1,333 16 6 | |
| Drafts and Remittances | 38,871 | 37,167 5 6 | | 1,703 14 6 |
| Loans | 10,400 | 4,963 9 0 | | 5,436 11 0 |
| General Ledger Accounts | 220,178 | 192,843 13 1 | | 27,334 6 11 |
| Advances | 51,840 | 39,600 7 7 | | 12,239 12 5 |
| Deposits | 36,797 | 37,812 15 3 | 1,015 15 3 | |
| Colonial Development Fund | 14,600 | 10,624 3 5 | | 3,975 16 7 |
| Appropriated Funds | 103,314 | 106,561 19 8 | 3,247 19 8 | |
| Supplementary Sinking Fund | 500 | 313 11 0 | | 186 9 0 |
| Joint Colonial Fund | 475,002 | 457,650 12 11 | | 17,351 7 1 |
| Investments | 900 | 2,716 5 0 | 1,816 5 0 | |
| Sinking Funds | 194,166 | 256,464 18 4 | 62,298 18 4 | |
| Trustees of Sinking Funds | 97,521 | 96,801 11 5 | | 719 8 7 |
| Investment Adjustments | 3,230 | 8,512 11 4 | 3,282 11 4 | |
| Crown Agents | 351,980 | 320,559 13 7 | | 31,420 6 5 |
| Total Payments | 254,570 | 244,887 11 3 | | 9,682 5 9 |
| Depreciation of Investments | 32,039 | 29,652 12 2 | | 2,386 7 10 |
| Total | 26,549 | 36,109 15 5 | 9,560 15 5 | |
| BALANCE AT 31st MARCH, 1939:- | 11,822 | 12,373 16 10 | 551 16 10 | |
| Cash | 4,443 | 4,463 13 6 | 25 13 6 | |
| Bank | 43,419 | 40,039 11 8 | | 3,379 5 4 |
| Total | 200 | 6,397 16 10 | 796 16 10 | 200 0 0 |
| GRAND TOTAL | £ 2 | 16,809,909 8 4 | | |

Accountant-General
 21st November 1939

PUBLIC RECORD OFFICE
 Reference: C.O. 583 / 248
 BE REPRODUCED PHOTOGRAPHICALLY WITHOUT PERMISSION OF THE PUBLIC RECORD OFFICE, LONDON

Financial Return No. 1 of 1938-39.

| | 803,742 | 893,664 17 11 | ... | 10,677 2 1 |
|---|--------------------|-----------------------|---------------------|--------------------|
| 10. Interest | 52,620 | 59,835 9 2 | 7,215 9 2 | ... |
| 11. Rent of Government Property | 870,180 | 853,179 19 5 | ... | 17,000 0 7 |
| 12. Direct Taxes | 80,000 | ... | ... | 80,000 0 0 |
| 13. West African Currency Board | 97,006 | 95,737 3 6 | ... | 1,268 16 6 |
| 14. Reimbursements | 7,606 | 23,299 2 8 | 15,693 2 8 | ... |
| 15. Miscellaneous | 25,121 | 18,087 16 10 | ... | 7,033 3 2 |
| 16. Colonial Development Fund | 6,575,815 | 5,757,371 11 2 | 105,394 13 6 | 923,638 2 4 |
| 17. Land Sales | 1,020 | 1,674 9 8 | 654 9 8 | ... |
| 18. Contribution towards construction of Kaduna College | ... | 1,990 19 4 | 1,990 19 4 | ... |
| 19. Railway Capital Account Redemption | ... | 44,816 0 0 | 44,816 0 0 | ... |
| 20. Recovery from Loan Funds | ... | 5,035 10 10 | 5,035 10 10 | ... |
| TOTAL REVENUE | £ 6,576,835 | 5,811,088 11 0 | 157,891 13 4 | 923,638 2 4 |
| Imprests | ... | 25,605 19 9 | ... | ... |
| Drafts and Remittances | ... | 3,857,161 8 7 | ... | ... |
| Loans | ... | 33,440 2 11 | ... | ... |
| General Ledger Accounts | ... | 2,483,854 8 3 | ... | ... |
| Advances | ... | 121,718 8 4 | ... | ... |
| Deposits | ... | 188,851 1 10 | ... | ... |
| Colonial Development Fund | ... | 14,975 0 0 | ... | ... |
| Appropriated Funds | ... | 261,552 9 1 | ... | ... |
| Supplementary Sinking Fund | ... | 307,068 11 10 | ... | ... |
| Joint Colonial Fund | ... | 1,910,000 0 0 | ... | ... |
| Investments | ... | 1,111,125 6 10 | ... | ... |
| Sinking Funds | ... | 355,223 6 9 | ... | ... |
| Trustees of Sinking Funds | ... | 71 12 0 | ... | ... |
| Investment Adjustments | ... | 91,603 15 2 | ... | ... |
| Crown Agents | ... | 3,382 19 9 | ... | ... |
| Total Receipts | ... | 16,576,723 2 1 | ... | ... |
| BALANCE ON 1st April, 1938 | ... | 233,186 6 3 | ... | ... |
| GRAND TOTAL | £ | 16,809,909 8 4 | ... | ... |

Examined.

L. H. Y. blist
ACTING AUDITOR.

The above account has been examined under my directions in accordance with the Colonial Regulations and the General Instructions and Rules of the Colonial Audit Department. I have obtained all the information and explanations that I have required, and I certify, as a result of this audit, that in my opinion the account is correct, subject to the observations contained in my report.

A. J. Harding
Director of Colonial Audit.

31st May 1940

in the Financial Year April, 1938 to March, 1939.

| HEADS AND SUB-HEADS. | Estimated. | Actual. | Excess. | Saving. |
|---|--------------------|------------------------|--------------------|---------------------|
| SUMMARY. | £ | £ s. d. | £ s. d. | £ s. d. |
| 1. Public Debt | 1,648,224 | 1,618,205 16 11 | ... | 18 3 1 |
| 2. Governor | 13,143 | 12,929 19 9 | ... | 213 0 3 |
| 3. Accountant-General | 44,825 | 42,664 7 3 | ... | 2,160 12 9 |
| 4. Administrator-General | 325 | 123 15 3 | ... | 201 4 9 |
| 5. Agriculture | 144,790 | 135,976 14 3 | ... | 8,813 5 9 |
| 6. Analyst | 2,290 | 1,505 4 4 | ... | 784 15 8 |
| 7. Audit | 3,382 | 3,464 19 2 | 32 19 2 | ... |
| 8. Aviation | 40 | 37 19 3 | ... | 2 0 9 |
| 9. Colliery | 25,840 | 23,979 15 0 | ... | 1,860 5 0 |
| 10. Customs | 6,515 | 4,658 13 3 | ... | 1,856 6 9 |
| 11. Education | 27,827 | 18,899 7 0 | ... | 8,927 13 0 |
| 12. Forestry | 86,486 | 103,014 10 2 | 16,528 10 2 | ... |
| 13. Geological Survey | 17,000 | 16,556 14 10 | ... | 443 5 2 |
| 14. Inland Revenue | 87,680 | 81,412 18 3 | ... | 6,267 1 9 |
| 15. Judicial | 3,497 2 0 | 3,497 2 0 | ... | ... |
| 16. Land and Survey | 282,820 | 269,152 3 6 | ... | 13,667 16 6 |
| 17. Legal | 71,991 | 73,200 6 0 | 1,209 6 0 | ... |
| 18. Legislature | 1,299 | 827 6 5 | ... | 402 13 7 |
| 19. Marine | 16,877 | 15,304 1 9 | ... | 1,572 18 3 |
| 20. Medical Services | 4,041 | 3,888 1 0 | ... | 152 19 0 |
| 21. Meteorological Service | 63,755 | 55,689 16 3 | ... | 8,065 3 9 |
| 22. Military | 68,133 | 61,517 0 3 | ... | 6,615 19 9 |
| (1) The Nigeria Regiment, R.W.A.F.F. | 7,270 | 16,679 10 7 | 9,409 10 7 | ... |
| (2) Imperial Defence | 12,507 | 12,263 6 6 | ... | 244 3 6 |
| (3) Local Auxiliary Defence | 175 | 83 13 9 | ... | 91 6 3 |
| 23. Mines | 1,450 | 2,053 6 9 | 603 6 9 | ... |
| 24. Miscellaneous | 325,077 | 297,277 10 1 | ... | 27,799 9 11 |
| 25. Pensions and Gratuities | 24,130 | 11,323 7 10 | ... | 12,806 12 2 |
| 26. Police | 440,632 | 413,274 4 6 | ... | 27,357 15 6 |
| 27. Post | 66,979 | 45,110 7 1 | ... | 21,868 12 11 |
| 28. Posts and Telegraphs | 5,070 | 2,564 19 8 | ... | 2,505 0 4 |
| 29. Printing | 116 | 110 4 6 | ... | 5 15 6 |
| 30. Prisons | 300,224 | 283,764 16 10 | ... | 16,459 3 2 |
| 31. Provincial Administration | 40,140 | 23,588 15 6 | ... | 16,551 4 6 |
| 32. Public Works | 320 | 144 3 7 | ... | 175 16 5 |
| 33. Public Works—Electricity Branch | 2,300 | 2,205 16 11 | ... | 94 3 1 |
| 34. Secretariat, Nigerian | 12,902 | 10,339 11 6 | ... | 2,562 8 6 |
| 35. Subventions | 265,894 | 286,483 5 10 | 30,589 5 10 | ... |
| 36. Transport Directorate | 22,800 | 35,019 16 10 | 12,219 16 10 | ... |
| 37. Veterinary | 506,837 | 531,125 4 7 | 24,288 4 7 | ... |
| 38. Colonial Development Fund—Assisted Schemes | 240,702 | 228,047 17 7 | ... | 12,654 2 5 |
| 39. Railway Capital Works | 746 | 2,081 15 6 | 1,335 15 6 | ... |
| 40. Railways | 38,871 | 37,167 5 6 | ... | 1,703 14 6 |
| 41. Railways—Electricity Branch | 10,300 | 4,963 9 0 | ... | 5,336 11 0 |
| 42. Railways—General | 220,178 | 192,843 15 1 | ... | 27,334 6 11 |
| 43. Railways—Miscellaneous | 51,840 | 39,600 7 2 | ... | 12,239 12 5 |
| 44. Railways—Printing | 36,797 | 37,812 15 2 | 1,015 15 3 | ... |
| 45. Railways—Public Works | 14,600 | 10,624 3 2 | ... | 3,975 16 7 |
| 46. Railways—Subventions | 103,314 | 106,561 19 8 | 3,247 19 8 | ... |
| 47. Railways—Transport Directorate | 500 | 313 11 0 | ... | 186 9 0 |
| 48. Railways—Veterinary | 475,002 | 457,650 12 11 | ... | 17,351 7 1 |
| 49. Railways—Colonial Development Fund | 900 | 2,716 5 0 | 1,816 5 0 | ... |
| 50. Railways—Public Works | 194,166 | 256,464 18 4 | 62,298 18 4 | ... |
| 51. Railways—Public Works—Electricity Branch | 97,571 | 96,801 11 2 | ... | 719 8 7 |
| 52. Railways—Public Works—General | 5,230 | 8,512 11 4 | 3,282 11 4 | ... |
| 53. Railways—Public Works—Printing | 351,980 | 320,559 12 7 | ... | 31,420 8 5 |
| 54. Railways—Public Works—Subventions | 244,579 | 244,887 14 3 | ... | 307 15 9 |
| 55. Railways—Public Works—Transport Directorate | 32,039 | 29,652 12 2 | ... | 2,386 7 10 |
| 56. Railways—Public Works—Veterinary | 26,549 | 36,109 15 5 | 9,560 15 5 | ... |
| 57. Railways—Public Works—Colonial Development Fund | 11,822 | 12,373 16 10 | 551 16 10 | ... |
| 58. Railways—Public Works—Railways | 4,413 | 4,463 13 6 | 50 13 6 | ... |
| 59. Railways—Public Works—Miscellaneous | 43,419 | 40,639 14 8 | ... | 2,779 5 4 |
| 60. Railways—Public Works—Assisted Schemes | 200 | 6,397 16 10 | 786 16 10 | 200 0 0 |
| 61. Railways—Public Works—Railway Capital Works | 5,811 | 129,032 19 9 | ... | 69,650 0 3 |
| TOTAL EXPENDITURE | £ 7,080,291 | 6,867,408 11 7 | 182,880 9 7 | 392,262 18 0 |
| Imprests | ... | 25,605 19 9 | ... | ... |
| Drafts and Remittances | ... | 3,856,752 9 6 | ... | ... |
| Loans | ... | 170,895 19 11 | ... | ... |
| General Ledger Accounts | ... | 2,562,877 9 7 | ... | ... |
| Advances | ... | 115,522 5 9 | ... | ... |
| Deposits | ... | 240,284 19 8 | ... | ... |
| Colonial Development Fund | ... | 19,496 6 9 | ... | ... |
| Appropriated Funds | ... | 175,852 4 11 | ... | ... |
| Supplementary Sinking Fund | ... | 43,590 4 5 | ... | ... |
| Joint Colonial Fund | ... | 1,130,000 0 0 | ... | ... |
| Investments | ... | 741,329 3 7 | ... | ... |
| Sinking Funds | ... | 71 12 0 | ... | ... |
| Trustees of Sinking Funds | ... | 355,223 6 9 | ... | ... |
| Investment Adjustments | ... | 91,603 15 2 | ... | ... |
| Total Payments | £ | 16,396,514 9 4 | ... | ... |
| Depreciation of Investments | ... | 107,714 8 4 | ... | ... |
| Total | £ | 16,504,228 17 8 | ... | ... |
| Balance at 31st March, 1939: | £ s. d. | ... | ... | ... |
| Cash | 147,312 11 11 | ... | ... | ... |
| Bank | 158,367 18 9 | 305,680 10 8 | ... | ... |
| GRAND TOTAL | £ | 16,809,909 8 4 | ... | ... |

Accountant-General,
21st November, 1939.

PUBLIC RECORD OFFICE
Reference —
C.O. 583 / 248
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Nigeria
1938-9

30057/40 Nigeria.

442

C. O.

- Mr. Thornley 28.5
- Mr. Bigg 28/5 a.j.H 29/5/40
- D.C.A.
- Mr. Sidebotham. 29/5 p
- Sir A. Burns.
- Mr. G. L. M. Clauson.
- Mr. C. J. Jeffries.
- Mr. A. J. Dape
- Sir J. Shuckburgh
- Permt. U.S. of S.
- Parly. U.S. of S.
- Secretary of State.

SS

O.D.
29 MAY 1940
29

30 May, 1940.

Sir,

DRAFT.

(1)

NIGERIA
NO. 224
O.A.G.

I have etc. to acknowledge the receipt of your despatch No. 218 of the 14th of March ^{regarding} ~~on the subject of~~ the non-observance in Nigeria of the provisions of Colonial Regulation 287 and to inform you that, subject to the observations contained in the ~~second~~ ^{second} succeeding paragraph of this despatch, and in view of the fact that local conditions in the Territory make it ~~impracticable~~ ^{difficult} to fix satisfactory maximum cash balances to be held by sub-accountants, I am prepared to agree that strict compliance with the letter of the Regulation need not be enforced in Nigeria.

FURTHER ACTION.

2 copies to
Copy D.C.A.
2 copies sent
to D.C.A.
R.H.H.
1.6.

2. I would, however, observe that the main purpose of this Regulation is to secure an economical distribution of the cash resources of the Territory, so that the Accountant General may be enabled to utilise the available balances to the best advantage. It is therefore of importance that the Accountant General should continue to keep a close watch on the monthly balances of sub-accountants and that instructions should be sent to sub-accountants requiring that remittances shall be made promptly whenever monthly accounts show excessive balances.

I have etc.

(Signed) LLOYD

451

NIGERIA.

No. 218

Government House,
Nigeria.

14 March, 1940.

RECEIVED
9 APR 1940
C. O. KELL

Sir,

I have the honour to refer to your despatch No. 941 of the 13th of December, 1939, in which you asked for my further observations on the statement in paragraph 10 of the report of the Director of Colonial Audit on the accounts of Nigeria for 1937-38, that the provisions of Colonial Regulation 287 do not appear to be observed in this Colony. Local conditions make it impracticable to fix satisfactory maximum cash balances to be held by Sub-Accountants, since the cash requirements of Sub-Treasuries and Local-Treasuries vary considerably from month to month according to the amount due to or from Native Administrations, the volume of Government work being carried out in the various areas, the issue of advances and the repayment of deposits. During those months in which considerable amounts of tax money are received, it is inevitable that some Local Treasurers should have more cash than is required for some days before they are able to dispose of it. Consequently if maximum balances were laid down it would be necessary to fix them, with an eye to the occasions when heavy balances are unavoidable, at much higher figures than would be suitable most of the time. The effect would probably be a tendency towards larger average balances than under the present system whereby the Accountant-General keeps a careful watch on all balances and issues particular instructions when necessary for surplus cash to be re-mitted. So long as this watch is maintained I consider

that

THE RIGHT HONOURABLE
MALCOLM MACDONALD, P.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
&c., &c., &c.

Ans
6 on 1939 Hqs.

Amnd (2)
X
A

Rg.

1940.

nigeria

No. 30057/1

SUBJECT.

Annual Abstract Account.

Government Railway and Colliery.

Previous

1939

Subsequent

1941

b.5. Financial

2
14.2.40

1. Gov. No. 130
Comments on D.C.A.'s report on the accounts of
the Neg. Railway for 1937/38.

Subject to any further comment
by D.C.A. I we can put by

Chamley
12.3.

per Mitchell
13/3

4071/2.

Mr. Sidebotham.

With regard to the Governor's comments on para. 6
in (1), the sum in question was appropriated from the
Net Revenue account to the Railway Reserve fund, and
in the technical sense of the word was as much an
appropriation as the other items in that account which
were included in the Appropriation and Supplementary
Appropriation laws.

In the accounts for the year 1936-37 a sum of
£70,000 was legally appropriated from the Net Revenue
account to the Reserve fund, and I consider that
similar action should be taken with regard to the sum
carried to the Reserve fund in the accounts of 1937-38.

A. J. Harding

Director of Colonial Audit.

21-3-40

So inform Gov. of the comment
in No 1 on para 6 of the D.C.A.'s report

D.H. comment.

Drill/Parsons for
Chamley
29.3

M. Mitchell
24/3 atms.

2 copies of No 2 for D.C.A.

2 Do Higgins 194. (1 Anst.) — 140.

2 copies of No 2 taken

A. J. Harding
D.C.A.

15-4-40

DB

3. O.A.G. No. 260. 29.3.40.

In copy of the ag. auditor's Report on the Accounts of the N.Y. Rly. for 1938-39 & comments thereon.

4. D.C.A. 13.5.40.
In 2 copies of the Annual Accounts of the N.Y. Rly. for 1938/39 together with his report.

The numbers

no but the enclosed report by the Auditor does not

I have noted against paras. of the D.C.A.'s Report enclosed in No.4 particulars of the corresponding paras. in the Acting Auditor's Report enclosed in No.3. The Governor has not touched in No.3 on any of the points raised by the D.C.A.

No.3. Sections I,II,IV and VI-IX do not call for any particular comment.

Section III. The Acting Auditor remarks in para. 11 of his Report that it is undesirable and misleading to provide for a revoted expenditure in the Annual Estimates when the actual expenditure in the previous year is unknown. Against this objection it is argued that, under the terms of the Col.Reg.204, the Estimates of Expenditure should show as nearly as possible the amounts which it is expected will actually be spent during the year. An exact estimate is impossible, but expenditure may be related to the actual amount of the carry over when this is known. I see no objection to this argument, provided

that

that no over-expenditure occurs as a result of any wide divergence between the estimate and the actual unspent balances at the end of the year.

Section V. The Auditor would include the amount of the loss on transfer of the Railway Fund investments to Renewals Fund under Operating Expenditure as in the case of losses on the sales of investments. While dissenting from this view, the Governor proposes that future variations from whatever cause in value of investments should be passed ~~from~~ the Net Revenue Account. I do not expect there will be any objection to this.

No.4. Paras.2,3 and 6 of the D.C.A.'s Report do not call for comment.

Para.4. Regarding the reconciliation of the liability "Postmaster-General: £68. 8. 5." and the balance of the P.M.G.'s account, is still under correspondence locally.

Para.7. The Secretary of State has approved the Governor's proposal that the 1939/40 contribution to the Renewals Fund should be reduced by the amount of the estimated deficit on the Revenue and Expenditure account for the years 1938/39 and 1939/40.

The Governor's comments may be invited on para.5 regarding the practice of including expenditure from the Renewals Fund in the Schedule to the Appropriation Ordinance, although the amount of the renewal contribution from Railway revenue to the Renewals Fund is already included in the total amount appropriated for Railway expenditure.

Para.8. It is difficult to see why capital has not been written down by the amount of £784.12. - sale of Railway Construction Stores - in 1937/38, this sum having been credited to Revenue, and the Governor may be asked to explain.

? Despatch to Governor enclosing copy of No.4 for information and observations, and also forwarding any comments which D.C.A. may have to offer on No.3.

A. J. Harding
29.5.1940

D.C.A.

I assume that you have already had the local auditor's report enclosed in No.3. If not it will I think be convenient to deal with it & No.3 when sending out your report on 4, & we should

His
(Despatch on 30/5/39 with D.C.A.)

Annual

| | | | | | |
|---|---|---|---|---|---|
| PUBLIC RECORD OFFICE | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 |
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be grateful for your comments if any
 thereon. As regards your report in
 4 I should propose to send your
 report to the ~~for~~ O.A.G. for comment
 in writing some on para 5 of your
 report, & on the reasons for the policy
 referred to in the concluding ~~part~~^{sentence}
 of para 8.

J.B. Sidebotham

I am not sure
 whether you have seen
 5 & 6 on 30046/7/59.
 If not my apologies for
 not having marked the
 file log.

4072/2.

Mr. Sidebotham.

The question dealt with in paragraph 11 of the
 Acting Auditor's report and in (iii) of No.3. has,
 since the report was written, been the subject of
 correspondence which I have had with the Auditor. I
 anticipate that the further discussion which I have
 suggested the Auditor should have with the Government
 on the matter will result in a satisfactory settlement
 of the point.

I see no objection to the General Manager's view
 as stated by the Officer Administering Government in
 (v) of No.3. and I am informing the Auditor accordingly.

With regard to my report at No.4. I agree with
 the action proposed.

A.J. Harding

Director of Colonial Audit.

12-6-40

DfT comm on D.C.A.'s report in 4 &
 on lines proposed at X in my minute of
 30/5 above. Also ask 3. saying as regards
 (iii) it is understood that the D.C.A. has had
 in communication with the Auditor with
 a view to settlement of the point & ask
 (v) that ~~the~~ the S.G.S. accept the view
 of the General Manager as stated by the
 O.A.G. ~~with the D.C.A. in~~

D.C.A. letter DfT.

J.B. Sidebotham

14/6 above.

Draft of your comment.

A.J. Harding
 1574/40. 1940

10 May 396 (w copy of memo to 4) - com 19/6/40

2 copies of No 5 - taken

A.J. Harding

26-6-40

D.C.A.

MM

6 Nigeria 833. _____ 22.11.40.

D.C.A. letter

& reply.

Seen

A.J. Harding

J.B. Sidebotham

23/12 above

26-12-1940 D.C.A.

| | | | | | |
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7 Chief Sec. 3p.n. 16. 1. 41.

This is a printed version of the letter to
Dear Sir
I have had the letter sent with
no 3 which has already been considered
& disposed of.

Yrly
J.D. Smith
7/2/41

111

8 Nigeria 189 18. 3. 41.

D.C.A.

Have you any comments, please?

O.C.R. W. 11. 4. 41

File No. 4072/2

Mr. Williams.

As regards paragraph 2 of the Governor's
despatch, I do not think there is any strong
objection to the existing procedure being allowed
to continue.

I have noted paragraph 3.

A.J. Harding
Director of Colonial Audit.

22-4-'41

As to X of para 2 error in emboldening
existing practice & with contents of para
3. ^{Thy DCA} All contents of DCA
J.D. Smith

9 To Neg 117 (8 case) - 30/4/41 6
Hoy

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30057/1/40 Nigeria.

C. O.

Mr. Whitcombe. 24/4

Mr. Dr. of Col. Audit (v. num.)

Mr. Sutcliffeham 26/4

Sir A. Burns

Mr. G. L. M. Clouston.

Mr. C. J. Jeffries.

*For
London.*

H 25/4/41

Mr. A. J. Dasse.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

9
C. D.
R 28 APR
D 29 -

Downing Street,

30 April, 1941.

S4

DRAFT: DESPATCH.

NIGERIA

NO. 114

GOVERNOR

Sir,

(8)

I have the honour to acknowledge receipt of your despatch No.189 of the 18th of March conveying your observations on certain questions raised in the Report of the Director of Colonial Audit on the accounts of the Nigerian railway for the year ended 31st March, 1939.

FURTHER ACTION.

Copy for D.C.A.

sent 25/4/41

2. With regard to the second paragraph of your despatch, I ~~shall~~ have no objection, in the circumstances, to the continuance of the existing method of ~~providing~~ *authorising in the Supplementary* appropriating revenue to meet expenditure *Supply Order for* expenditure out of the Renewals Fund.

3. The contents of the third paragraph of your despatch, regarding the disposal

disposal of the proceeds of the sale of
certain railway construction stores, have
been noted.

I have etc.

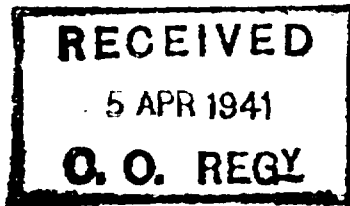
(signed) MOYNE

AIR MAIL.

78

NIGERIA.

NO. 189



Government House,

Nigeria.

18 March, 1941.

My Lord,

300/1/1/5

With reference to your predecessor's despatch No. 376 of the 19th of June, 1940, transmitting the Report of the Director of Colonial Audit on the accounts of the Nigerian Railway for the year ended the 31st of March, 1939, I have the honour to transmit my observations on the matters raised in the fourth paragraph thereof.

2. With regard to the Railway Renewals Fund it is true that in a sense double appropriation is involved, in that a certain sum is appropriated from Railway revenue to the Fund and a further sum is appropriated for expenditure from the Fund. The appropriations in one year do not however bear any relation to each other. The annual contribution from Railway revenue to the Fund is calculated at any equated annual figure designed to provide sufficient funds to finance expenditure over a period of years while the figure for expenditure from the Fund varies within wide limits in accordance with the needs of the Renewals programme. For this reason and in order that the transactions shall be fully shown to the Legislature I am of opinion that the existing practice should continue.

x)

Handwritten signature/initials

3. With reference to the sale of certain Railway construction stores dealt with in paragraph 8 of the Director's report I would report that there has been some misunderstanding locally of instructions which were issued relating to the disposal of the proceeds of the sale of materials purchased from loan funds. It was ruled that the amounts received from the sale of these stores could be retained for Railway purposes and need not necessarily be paid over at once to the Government in reduction of the Railway capital debt. It was not however intended that no adjustment should be made in the capital account of the Railway as a result of the sale of such stores and it is manifestly incorrect that no adjustment in that account should have been made. Instructions have accordingly been given for the necessary adjustment to be made in respect of the sum of £748.12/- which was credited to Railway Revenue in 1937/38 and for the correct procedure to be followed in future.

4. The delay in replying to the despatch under reference is regretted.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

B. H. Broudie

G O V E R N O R.

THE RIGHT HONOURABLE

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

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



NIGERIA

**Report on the Audit of the Accounts of
the Nigerian Government Railway and
Road Motor Services for the year ended
31st March, 1939**

*Laid on the Table of the Legislative Council
as Sessional Paper No. 21 of 1940.*

Printed and published by the Government Printer, Lagos. To be
purchased at the C.M.S. Bookshops, Lagos and Port Harcourt ; the S.I.M.
Bookshop, Jos ; and the Crown Agents for the Colonies, 4 Millbank,
London, S.W.1. Price : 1/-



NIGERIA

**Report on the Audit of the Accounts of
the Nigerian Government Railway and
Road Motor Services for the year ended
31st March, 1939**

1940

Printed and Published by the Government Printer, Lagos

NIGERIA.

No. 260.

29th March, 1940.

Sir,

I have the honour to transmit the Acting Auditor's Report on the Accounts of the Nigerian Railway for 1938-39. This report was submitted to me in November and I regret that it has not been forwarded to you earlier. I have the following comments to make on the report:—

(i) Paragraph 7. I note the opinion of the Director of Colonial Audit regarding the power of the General Manager to re-allocate funds provided by Special Warrant.

(ii) Paragraph 8. The Supplementary Appropriation Ordinance was enacted on the 21st of December, 1939.

(iii) Paragraph 11. The criticism in the earlier part of this paragraph is justified though the criticism should apply to the actual transactions and not to the system. The arrangements had not been properly understood and steps have since been taken to ensure that the correct procedure is followed in future. But as regards the last five lines of this paragraph I must record my emphatic disagreement with the views expressed. The Acting Auditor cannot have supposed me to be unaware of the difficulties connected with estimates of revoted expenditure. His suggestion, however, that revotes should be authorised by supplementary provision after the actual unexpended balances from the previous year are known, is to my mind wholly undesirable and I confess to a feeling of surprise that such a suggestion should have been put forward. Not only does the suggestion appear to me to be thoroughly unsound financially, in that its adoption would involve the deliberate omission of provision in the full knowledge that some such provision is certain to be necessary, but it seems also to be in direct contravention of the opening sentence of Colonial Regulation 204. It is realised that an exact estimate is not possible but the same may be said of many other items. Should the carry-over be less than is allowed for, expenditure in the following year is limited by executive direction; if the carry-over is greater, the additional amount is authorised by supplementary provision.

(iv) Paragraph 13. The Acting Auditor's wish that a statement should be included in the Annual Report showing additions to and deductions from Capital Receipts during the

THE RIGHT HONOURABLE

MALCOLM MACDONALD, P.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES,

ETC., ETC., ETC.

financial year has been noted and this will be done in future.

- (v) Paragraph 23. I agree with the General Manager's view that loss on transfer of investments cannot be considered as operating expenditure and that in future appreciation and depreciation of investments and profit or loss on sale or transfer should all be passed through the net revenue account.
- (vi) Paragraph 31. The sum in question has subsequently been written off.
- (vii) Paragraph 37. Detailed instructions have been issued which will ensure that no further misuse of the Advances Account will occur. It may however be necessary to utilise a suspense account for certain expenditure consequent upon the present delays in the transmission of vouchers from the Crown Agents. The Crown Agents' account is itself received by Air Mail and is analysed as far as possible without vouchers, but there are one or two items which are not capable of analysis and these will, if necessary, be placed in suspense pending the receipt of vouchers.
- (viii) Paragraph 42. Loss of Railway money is now in all cases accounted for as an advance against the individual responsible.
- (ix) Paragraph 57. The Renewals Fund Rules have now been approved in your despatch No. 31 of the 18th of January. As I have informed you the Auditor has expressed his entire acquiescence in the Rules in their final form.

I have the honour to be,

Sir,

Your most obedient, humble servant,

C. C. WOOLLEY,

Officer Administering the Government.

SCHEDULE OF ANNEXURES.

| No. | Description. |
|-----|---|
| 1. | Working Balance Sheet for March, 1939. |
| 2. | General Balance Sheet as at 31st March, 1939. (Financial Statement No. 1). |
| 3. | Revenue, Expenditure and Appropriation Account. (Financial Statement No. 2). |
| 4. | Receipts and Expenditure on Capital Account. (Financial Statement No. 3). |
| 5. | Net Revenue Account. (Financial Statement No. 6). |
| 6. | Statement of transactions on account of Capital Receipts. |
| 7. | Reconciliation of Financial Statement No. 3 with Treasury Return No. 7. |
| 8. | Summary of Railway Suspense Accounts (Supporting Stock Balance Sheets attached) |
| 9. | List of errors of classification brought to notice and admitted by the Chief Accountant too late for adjustment in the accounts for the year. |
| 10. | List of outstanding queries, 1938-39 and previous years. |

**Report on the Audit of the Accounts of the Nigerian
Government Railway and Road Motor Services
for the year ended 31st March, 1939**

The accounts of the Nigerian Government Railway and Road Motor Services for the year ended 31st March, 1939, have been examined. Observations arising out of the audit of the Colliery accounts, formerly included in this report, have been embodied in the Auditor's report on the Colony accounts. Subject to the comments in this report, the accounts have been kept and rendered in a satisfactory manner, and the existing regulations and instructions appear to afford adequate checks against fraud and irregularity.

2. The monthly Balance Sheets were submitted from two to three months after the close of the months to which they related, except for the Balance Sheet for March, which was received on the 8th of August, 1939. The final proofs of the annual Financial Statements were received on the 25th October, 1939, and the printed copy of the General Manager's Annual Report has not yet been received. The Financial Statements referred to in this report are contained in Appendix I of the General Manager's Report.

3. Copies of the Working Balance Sheet for March, 1939, and of Financial Statements Nos. 1 (General Balance Sheet), 2 (Revenue, Expenditure and Appropriation Account), 3 (Receipts and Expenditure on Capital Account) and 6 (Net Revenue Account) are attached to this report as Annexures 1, 2, 3, 4 and 5 respectively.*

AUTHORITIES FOR EXPENDITURE.

4. The Secretary of State's approval of the Railway Estimates was sought in the Governor's despatch No. 294 of the 26th of March, 1938, and was granted by telegram (No. 134) dated 26th of April, 1938, which was confirmed in the Secretary of State's despatch No. 351 of the 10th of May, 1938. The Railway Provisional Warrant and Imprest Warrant were signed by the Governor on the 21st of March, 1938, and the General Warrant on the 6th of May, 1938. The 1938-39 Appropriation Ordinance (No. 1 of 1938) included authority for Railway expenditure and provided that any balance of monies voted might be utilised before the accounts of the year 1938-39 were closed, for the discharge of liabilities incurred during that year. The Ordinance was passed by the Legislative Council on the 12th of March, 1938, and notice of its non-disallowance was published in Gazette Notice No. 1095 of the 4th of August, 1938.

5. In accordance with section 53 of the Codification of Powers of the General Manager, savings under sub-heads of Abstracts "A," "B," "C," "D," "E" and "F" were re-appropriated to meet excesses on sub-heads within those Abstracts, and the re-appropriations were duly reported to Government. Additional provision under new sub-heads has been covered by Special Warrants.

* The Annexures to the Report are not printed.

6. All additional provision covered by Special Warrant has been reported to the Secretary of State through the quarterly schedules rendered after approval by the Finance Committee of the Legislative Council. Schedules Nos. R. 1 to 8 have been passed by the Legislature and sanctioned by the Secretary of State. Schedules Nos. 9 to 10 have not yet been approved by the Secretary of State nor passed by the Legislative Council; they will be submitted at the next session of the Council in November, 1939. With reference to paragraph 6 of the 1937-38 report, Schedule No. R. 16/37-38 was duly sanctioned by the Legislature and the Secretary of State.

7. With reference to paragraph 5 of the 1937-38 report, additional provision amounting to £446 was obtained to cover an excess under a specific sub-head of the Abstract concerned, and savings were thereby released under other sub-heads to offset the excess of £296 6s. 6d. on the abstract as a whole. The additional provision of £446 was sanctioned by the Secretary of State in his despatch No. 468 of the 9th of June, 1939. Commenting on the 1937-38 report, however, the Director of Colonial Audit expressed the opinion that "although section 53 of the Codification of Powers of the General Manager mentions only the sanctioned working estimate for the year, this section may reasonably be read as applying to any estimates, whether original or supplementary (the latter term including excess provision sanctioned by Special Warrant of the Governor), which have received, or will in due course receive, the sanction of the Legislative Council and the Secretary of State".

8. The Supplementary Appropriation Ordinance has not yet been enacted. With reference to paragraph 7 of the 1937-38 report, the Supplementary Appropriation Ordinance, 1937-38, was enacted on the 15th of December, 1938.

9. With reference to the new procedure described in paragraph 82 of the 1937-38 report, the Renewals Fund expenditure estimates for the year were held to be approved as part of the general estimates (Statement C), and a Renewals Warrant was signed by the Governor on the 2nd of November, 1938. All excesses on the sanctioned estimates have been covered by separate Special Warrants and included in the Schedules of Additional Provision referred to in paragraph 6 above. Schedule No. "R" 17/37-38, referred to in paragraph 83 of the 1937-38 report, was duly sanctioned by the Legislature and the Secretary of State. The total Renewals Fund expenditure for the year 1937-38 was included in Schedule 3 to the Supplementary Appropriation Ordinance, 1937-38. Provision for Renewals Fund expenditure in 1938-39 was not included in the 1938-39 Appropriation Ordinance and the necessary legislative authority will not therefore be obtained until the Supplementary Appropriation Ordinance has been enacted. In future years expenditure from Renewals Fund will be included together with other voted expenditure in the main Appropriation Ordinance for the year.

10. The authorities for expenditure on Capital Works have been verified.

11. Recent changes in the method of revoting unspent balances of funds provided in previous years, are considered to be open to objection. Such revotes are permissible in respect of items provided for under Abstract "E" (Special Expenditure), Statement "C" (Renewals Fund Expenditure) and Statement "F" (Railway Capital Works). The 1938-39 estimates were, however, so arranged as to include in the total provision for the year the estimated amounts available for revote under the sub-heads concerned, and these "estimated" revotes were held by Government to be available for further expenditure, even though considerable differences between the estimated and actual unspent balances were revealed on

closure of the previous year's accounts. This ruling was made subject to approval of any increase in the total original or revised cost of the work concerned, but in two instances—one under Abstract "E" and one under Statement "F"—it appeared that expenditure in excess of the total revised cost of the work was not covered by additional provision. Apart from these particular instances, it is considered undesirable and misleading to provide for revoted expenditure in the Annual Estimates, when the actual expenditure incurred in the previous year of account is unknown. The matter has been referred to Government and is still under discussion.

CAPITAL ACCOUNT.

12. The transactions for the year on Capital Account of the Railway and Road Services are shown in Financial Statements Nos. 3 and 4. Apart from the additions and deductions for the year, the statements embody an internal adjustment of the expenditure classified as "Administration and General Charges". It was decided that expenditure incurred under this head since the revaluation of capital assets at 1st April, 1934, should be re-classified as proportionate additions to the cost of the real assets concerned: the adjustment does not affect the total of capital expenditure, and the amount classified as "Administration and General Charges" reverts to the 1934 figure of £2,005,226, less later adjustment of £162 = £2,005,064 (see paragraph 114 of the 1935-36 report). The adjustments necessary to correct the discrepancies referred to in paragraph 11 of the 1937-38 report have been made. There are certain minor errors in the classification of transactions for the year which were discovered too late for adjustment before the close of the accounts: these have since been corrected. A reconciliation between Financial Statement No. 3 and Treasury Return No. 7 is set out in Annexure 7.

13. The arrangement of Financial Statement No. 4 has been altered as compared with the practice of previous years so as to show clearly how the additions to and deductions from capital expenditure in Financial Statement No. 3 are made up. The reconciliation between Financial Statements 3 and 4 which has been annexed to this report in previous years is therefore no longer necessary. On the other hand, in view of the separation of capital assets and liabilities in the accounts (see paragraph 15 below), it is desirable that the additions to and deductions from capital receipts should be treated in a similar manner. The details will be found in Annexure 6.

14. Capital expenditure during the year amounted to £143,074 5s. 11d. of which £129,032 19s. 9d. was advanced from Colony revenue and £14,041 6s. 2d. was found from Railway revenue. The net addition to the value of capital assets at the close of the year was £87,984 5s. 11d. The difference of £55,090 between this figure and the total expenditure consists of £55,507 written down on account of withdrawal or sale of assets and sundry adjustments, less £417 written back to capital in adjustment of an error in the previous year's accounts (see paragraph 17 below). Capital expenditure from Railway revenue comprises certain items of a capital nature selected from Abstract "E" after the accounts for the year had been completed, in accordance with the ruling mentioned in paragraph 14 (d) of the 1937-38 report.

15. The net addition to capital receipts amounted to £99,937 5s. 11d., and the capital account as set out in Financial Statement No. 3 shows a balance of receipts over expenditure of £11,953. It should be noted, however, that the total of capital receipts includes the sum of £172,179 obtained from the Railway's own resources, and that the book value of assets exceeds the total of borrowed capital by £160,226. The balance of £11,953 arises from the Government's decision

adumbrated in paragraph 15 of the 1937-38 report, that capital expenditure should be written down in respect of assets withdrawn from service, irrespective of whether a corresponding redemption of the capital borrowed from Government took place, such redemptions being governed by separate conditions (*see* paragraph 14 (c) of the 1937-38 report). The new procedure was introduced as from the 1st of April, but does not affect the adjustments referred to in paragraph 17 below, which, since the sum required for redemption had already been provided under previous rulings, involve a parallel reduction in capital expenditure and capital debt. The figure of £11,953 is composed of the following items:—

| | |
|---|---------|
| (1) Capital Expenditure written down but not redeemed in respect of:— | £ |
| (a) Assets withdrawn from service during the year ... | 5,986 |
| (b) Assets sold to Government during the year ... | 3,367 |
| (c) Correction of proportion expended from Railway resources on construction of culverts during 1937-38 and over-capitalised ... | 1,338 |
| (2) Correction of amount wrongly debited in 1937-38 to "Capital Receipts from Railway Resources" (<i>see</i> paragraph 27 of the 1937-38 report) ... | 1,262 |
| | £11,953 |

16. The adjustment of £1,338 shown as item 1 (c) above represents the amount found to have been under-charged against Renewals Fund during 1937-38 on replacement of culverts, the proportion chargeable against revenue and then capitalised being correspondingly inflated. As stated in paragraph 91 of the 1937-38 report, it was necessary to accept the original figures and this correction has been accepted also. The audit view is, however,—and the Chief Accountant has since agreed—that a parallel reduction should be made in the figure of capital receipts "From Railway Resources", and that the amount of £1,338, having been incorrectly taken from revenue in the first instance, should therefore be returned to revenue. This conclusion also opens the wider issue—not likely to materialise for some time—as to whether the category of free capital from Railway resources should be subject to "redemption" as assets purchased therefrom are withdrawn from service. The Chief Accountant holds the view that the procedure should be similar to that governing the redemption of borrowed capital, and that all expenditure from revenue which is capitalised should be regarded as finally contributed to Railway capital. This view is considered reasonable in normal circumstances, but appears to be open to objection in a year such as the present which shows a deficit on revenue and expenditure account.

17. The further adjustments required as a result of the transactions described in paragraphs 16 to 19 of the 1937-38 report were duly carried out during the year. The sum of £44,816 (paragraph 16) was paid to Government from the Capital Redemption Suspense Account and capital was written down as from the date of payment. As far as the write down affects capital expenditure, the details are given in Financial Statement No. 4 under the several heads of classification and under the authority of Financial Secretary's memorandum No. 06715/1210 of the 28th of July, 1938. The corresponding reduction in the capital liabilities of the Railway—£5,367 on account of Unredeemed Loans and £39,449 on account of

surplus balances (paragraph 17) are shown in Annexure 6. The incorrect adjustment of £417 (paragraph 17) was written back to capital and the balance of £373 due to Government (paragraph 18) was paid over. No further payment was made to redeem the proportionate liability for cost of raising loans (paragraph 19), and in view of the Secretary of State's decision referred to in paragraph 18 below no such payment is now necessary. The payments to Government of £44,816 and £373 as described above were credited to Heads 19 and 15, item 14 of Revenue respectively in the Colony accounts.

18. With reference to the last sentence of paragraph 14 of the 1937-38 report, it was proposed in the Governor's despatch to the Secretary of State No. 647 of the 9th of June, 1939, that the expenditure and capital liability represented by the cost of raising loans should be eliminated from the Railway capital account. The Secretary of State's approval, conveyed in Despatch No. 617 of the 28th of July, 1939, was not received until after the closure of the year's accounts, and the necessary entries will therefore be made in the accounts for the year 1939-40. No transactions affecting the ordinary revenue or expenditure of the Colony or of the Railway will be involved and minor adjustments which have been made since the item was first brought into the capital account will be ignored.

19. With reference to paragraph 23 of the 1937-38 report, the question of retaining on capital charge certain assets not required to be replaced is included in the terms of reference of the 1939 Revaluation Committee (*see* paragraph 60 below). No final recommendation has yet been adopted and no proposal has yet been submitted to the Secretary of State.

20. With reference to paragraph 27 of the 1937-38 report, the audit view was later accepted and free capital ("from Railway Resources") was accordingly written up by the sum of £1,262 (*see* item 2 in paragraph 15 above). The write up was charged in the due proportions to Renewals Fund and Abstract F. As stated in last year's report, the original transaction represented a write down of capital expenditure from Colony surplus balances and should therefore under the old procedure be accompanied by redemption of a like amount of capital borrowed from Colony surplus balances. The adjustment was, however, treated in accordance with the new procedure; no redemption has taken place and the amount therefore appears as part of the balance of capital receipts over expenditure.

ANNUAL ACCOUNTS AND STATEMENTS, RECONCILIATIONS, ETC. (EXCLUDING CAPITAL ACCOUNT).

21. *Revenue and Expenditure*.—The revenue and expenditure of the Railway and Road Motor Services for the year are detailed in Financial Statements 2 and 6 and the supporting Abstracts. Revenue and working expenditure amounted to £2,152,871 8s. 11d. and £1,360,857 13s. 7d. respectively, as against £2,854,106 15s. 0d. and £1,343,002 4s. 0d. respectively in the previous year. Net revenue amounted to £792,013 15s. 4d., as against £1,511,104 11s. 0d. in the previous year, a decrease of £719,090 15s. 8d. Expenditure charged to Net Revenue account in respect of interest on capital, contribution to Renewals Fund, write down and redemption of capital assets, capital expenditure from revenue and depreciation of investments amounted to £1,265,889 3s. 6d.; there were no special revenue items and there was accordingly a deficit on the year's working of £473,875 8s. 2d., as against an estimated deficit of £98,268 and an actual surplus in the previous year of £231,285 5s. 1d. After transfer to Net Revenue account of the balance of the Reserve Fund, amounting to £303,897 4s. 4d., the net deficit was £169,978 3s. 10d., which was carried forward.

22. The operating expenditure for the year includes, by virtue of the power conferred by the Appropriation Ordinance, the sum of £50,045 11s. 11d., being the amount of liabilities chargeable against the provision for the year but not paid until after the close of the year. As observed in paragraph 40 (a) of the 1937-38 report, the principle of taking all liabilities for the year to account is not strictly observed and, as regards the year under review, it appeared in particular that certain handling charges for March, 1939, amounting to just under £1,300, were charged to 1939-40 expenditure.

23. As regards the specific items appearing in Net Revenue account, the amount of £51,150 3s. 4d., representing net depreciation of investments, includes the sum of £982 1s. 6d., being loss on transfer of the Reserve Fund investments to Renewals Fund; a special sub-head was created to cover the charge to Abstract "F", and it is considered that it would have been more correct to include the amount under operating expenditure, as in the case of losses on sales of investments. The amount of £6,261, described as "capital adjustment", represents the proportion chargeable against revenue of the original cost of capital assets written off or adjusted in value (see paragraph 15 above), the balance of £5,692 being chargeable against Renewals Fund (see Financial Statement No. 12).

24. A list of errors of classification brought to notice and admitted by the Chief Accountant too late for adjustment in the accounts for the year is attached to this report as Annexure 9.

25. *General Balance Sheet.*—The General Balance Sheet has been examined and is correct. From the following rough analysis of the Balance Sheet it will be observed that the deficit on Revenue and Expenditure account has been met by drawings from monies properly belonging to the Renewals Fund:—

| LIABILITIES. | | | ASSETS. | | |
|---|-------------------|------------|-------------------------------|-------------------|------------|
| | £ | s. d. | | £ | s. d. |
| Capital Account | 11,953 | 0 0 | Cash | 11,953 | 0 0 |
| Appropriated Funds (excluding Renewals Fund) | 501,430 | 9 3 | Investments | 485,242 | 11 3 |
| | | | Cash | 16,187 | 18 0 |
| | | | | <u>£501,430</u> | <u>9 3</u> |
| Government of Nigeria (Advances for Working Capital) | 350,000 | 0 0 | Stores, etc. | 287,991 | 3 0 |
| | | | Traffic A/c. (part) | 62,008 | 17 0 |
| | | | | <u>£350,000</u> | <u>0 0</u> |
| Sundry Creditors | 75,223 | 4 6 | Traffic A/c. (part) | 19,176 | 16 11 |
| | | | Miscellaneous Advances | 7,037 | 16 9 |
| | | | Cash | 49,008 | 10 10 |
| | | | | <u>£75,223</u> | <u>4 6</u> |
| Renewals Fund | 1,574,065 | 8 6 | Investments | 1,380,744 | 5 0 |
| | | | Cash | 23,342 | 19 8 |
| | | | Deficit | 169,978 | 3 10 |
| | | | | <u>£1,574,065</u> | <u>8 6</u> |
| Total | <u>£2,512,672</u> | <u>2 3</u> | | <u>£2,512,672</u> | <u>2 3</u> |

The position was reported to the Secretary of State before the final deficit for the year was known, and in despatch No. 525 of the 27th of June, 1939, the Secretary of State approved Government's proposal that the 1939-40 contribution to the

Renewals Fund should be limited to the amount shown in the Estimates (£430,000) less the then estimated deficit of £142,000 for the year 1938-39 and the deficit of £38,772 anticipated during the current year, the resulting arrears of contribution being a first charge on surplus Railway revenue in the future. The Secretary of State at the same time intimated that he would wish to consider the matter further before agreeing to a similar arrangement next year, in the event of a deficit again occurring. From the evidence available at the date of this report it appears that the estimated deficit for the year 1939-40 will be considerably exceeded.

26. The adjustments and changes in procedure referred to in paragraph 33 of the 1937-38 report have been carried out. The balance on Workshops Suspense Account, which it was later decided to include under the heading "Manufacturing Suspense Accounts", represents exclusively the value of work in progress at the close of the year.

27. Boards of Survey were held on all Railway chests at the end of the year. Regular quarterly boards were also held, and the findings have been verified with the respective cash books, except in the case of the December and March surveys at Zaria, which it has not been possible to visit since October, 1938. The necessary verifications have therefore been made from the cash book transcripts rendered for audit at headquarters. Local remittances in transit at the end of the year, amounting to £729 14s. 9d., were duly received in April, 1939.

28. With reference to paragraph 5 of the Secretary of State's Circular Despatch of the 9th of December, 1938, the balances in the hands of the Crown Agents at 31st March, 1939, on account of cash and Joint Colonial Fund, have been verified with the certificates furnished by the Crown Agents. Investments, as shown in Financial Statements Nos. 14 and 17 have been compared with the Crown Agents' certified statements as at 31st March, 1939. The market values as at that date have been verified. The fixed bank deposit of £1,000, held on behalf of the Fines Fund, has been verified.

29. The departmental and General Audit balances of Unallocated Stores, Coal and Manufacturing Suspense Accounts have been reconciled where necessary. A summary of the respective balances appears in Annexure 8, with which the supporting stock balance sheets and stock valuation returns are enclosed. The actual stocks are in every case well within the standard stock limits authorised by the Secretary of State.

30. The balance of the "Government of Nigeria: Miscellaneous" account (formerly described as "Government Sundry Advances") has been reconciled with the balance of the "Nigerian Railway—Sundries" account which appears in the Colony balance sheet. A summary of the reconciliation is subjoined to Financial Statement No. 1. Transactions between the Railway and the Posts and Telegraphs Department, formerly passed through the "Government of Nigeria: Miscellaneous" account, were treated separately as from September, 1938, and the balance of the new account "Postmaster-General", amounting to £68 8s. 5d. due to the Postmaster-General, appears as a separate liability in the General Balance Sheet. No reconciliation between this figure and the balance of the account kept by the Postmaster-General has yet been rendered for audit, and the matter is still the subject of correspondence.

31. Advances outstanding at 31st March, 1939, are detailed in Financial Statement No. 20. With reference to paragraph 39 of the 1937-38 report, the balance of £124 5s. 5d. due from the Industrial and Commercial Bank still

remains uncollected. It is understood that in certain circumstances this sum will ultimately be recovered, but as it is undesirable that a contingent asset should continue to appear in the accounts year after year, the question of a book write-off is under consideration. Other outstanding advances call for no special comment.

32. Deposits outstanding at 31st March, 1939, are detailed in Financial Statement No. 21. With reference to paragraph 40 of the 1937-38 report, Demands Payable account has now been separated from Miscellaneous Deposits and the balance at the close of the year appears as a single item in the Balance Sheet. The Mile Coupon deposit accounts were cleared in accordance with Rate Circular No. 22 of 1938 and the closing balances amounting to £7 16s. 9d. and £47 8s. 4d. (No. 1 account and No. 2 account respectively) were transferred to revenue. The Coronation Medals deposit account was cleared at the end of the year, all outstanding amounts having been recovered, and the balance of £9 17s. 4d. was transferred to revenue. No other outstanding deposits call for special comment.

33. The Working Capital Advance (now described in the Balance Sheet as "Government of Nigeria: Advances") remains unchanged at the figure of £350,000. Interest for the year was paid at the rate of 2½ per cent, the prevailing bank rate being 2 per cent.

UNAUTHORISED DEPARTURE FROM THE REGULATIONS.

34. *Revenue.*—With reference to paragraph 48 of the 1937-38 report, it transpired that separate wagons had been supplied to suit Railway convenience. Instructions were therefore issued that if for any reason in future there was no case for charging half carrying capacity, the waybills concerned should be suitably endorsed.

35. Ambiguities in the Tariff were revealed by audit queries calling for the recovery of shore-handling charges on imports railed to sidings within the Apapa port group, which are subject to haulage rates and are not covered by any goods class rates. According to the Tariff, goods class rates for import traffic booked from port terminals are deemed to include shore-handling charges, but it appeared that haulage rates were exclusive thereof. Recoveries totalling £47 2s. 10d. were effected on the test queries issued and all similar consignments were charged accordingly as from the 14th of February, 1939. The question of further recoveries in respect of the period prior to that date is under discussion, as the investigation resulting from the queries has disclosed certain anomalies in the incidence of shore-handling charges.

36. Irregularities in the method of booking "overnight consignments" were disclosed in the course of investigating a shortage of station earnings at Aba (see paragraph 43 below). This method, which was found to be in practice at a number of busy stations, consisted of recording bookings received after a certain time as "overnight consignments", to be brought to account on the following day, the waybills being endorsed accordingly. It was found essential to retain the system in respect of *bona fide* late bookings, but the position was regularised by the issue of a joint Traffic and Accounts Department circular, stating that all bookings up to seventeen hours, the authorised time for closing goods sheds, must be included in the station balance sheet for the day in question, the station earnings being made up accordingly and remitted by the first available train carrying a cash tank.

37. *Expenditure.*—With reference to paragraph 49 of the 1937-38 report, further cases occurred during the year involving the charge of expenditure to advances. Although the appropriate adjustments were promptly made, it is necessary to state that this practice has been the subject of comment in six successive Audit Annual Reports.

38. One page covering payments of a total amount of £34 4s. 10d. was missing from Payment Voucher No. "B" 129 of October, 1938, as rendered for audit. The missing page appeared to be connected with a petty irregularity involving removal of receipt stamps from vouchers, but the responsibility could not be attached to any individual. The General Manager was satisfied that in other respects the payments were in order, and the Governor, therefore, gave his authority for their inclusion in the accounts for the year.

39. A large proportion of the queries raised on expenditure vouchers were concerned with petty overpayments, technical irregularities in preparation and insufficient references. Many of these, it is considered, could be avoided by a closer scrutiny at accounting centres, particularly at outstations, before rendition for audit.

ARREARS IN THE COLLECTION OF REVENUE.

40. The balance outstanding on Traffic account at 31st March, 1939, was £81,185 13s. 11d., which represents a normal proportion of the revenue earned during a month and remaining uncollected at the close of that month. The collection of Native Administration accounts was greatly accelerated during the year, due to the adoption of the measures referred to in paragraph 53 of the 1937-38 report and to close supervision by the Chief Accountant's staff. From a scrutiny of the Traffic account as at 30th September, 1939, it appeared that of the sums owed by Native Administrations at the close of the year only £3 12s. 5d. were still outstanding. Error advices outstanding at 31st March were cleared by the end of September, 1939.

41. The total amount of error advices written off during the year under section 37 of the Codification of Powers of the General Manager was £4 0s. 8d.; one under-collection of freight charges, amounting to £7 19s. 1d., was written off with the sanction of Government, the amount being irrecoverable.

LOSSES OF RAILWAY MONEY AND STORES AND FRAUDS.

42. With reference to paragraph 57 of the 1937-38 report, the Secretary of State in his despatch No. 294 of the 17th of April, 1939, approved the write-off of the loss, the amount of which was revised from £3 15s. 4d. to £3 2s. 0d. No financial adjustment was made, however, as the original payment had been allowed to stand as final expenditure. It is considered that any loss of Railway money, from whatever cause arising, should be accounted for as an advance against the individual responsible, so that any write-off subsequently approved is reflected separately in the Railway expenditure. Detailed instructions were also issued by the General Manager in a circular covering the defects in the system of time-keeping which were brought to light by the fraud.

43. A cash shortage of £72 5s. 0d. was discovered at Aba station in July, 1938, after a surprise survey of the station accounts had been made by a Traffic Inspector. The investigation was undertaken by an Audit officer on tour in the vicinity, and it was revealed that accounting irregularities had been in progress for some two or three months and that a cash shortage had existed during most of that period. The method used by the Station-Master was to book all goods received

after approximately thirteen hours as "overnight" consignment, the waybills being brought to account on the following day, and in some cases actually post-dated. On the other hand, all cash received in any one day up to the time of closing the goods shed (approximately seventeen hours) was taken over by the Station-Master, who thus retained a cash "carry over" sufficient to cover shortages in his daily remittances. The fraud required the acquiescence of the goods clerk in the booking irregularities, and when the goods clerk ultimately refused to continue these methods, the shortage was at once revealed. It also appeared, however, that just before the Traffic Inspector's check was made, a shortage of £39 in a cash remittance sent by the Station-Master to Enugu was made good in circumstances of a highly irregular character which were not reported by any member of the Pay Office staff to the Accountant in charge. No loss of money to the Railway occurred, as the shortage was recovered from the amount due from the Provident Fund to the Station-Master, who was convicted and sentenced to imprisonment and dismissed from the service. Disciplinary action was taken against three members of the station staff at Aba and against three members of the Pay Office staff at Enugu for serious neglect of duty. The irregularities at Enugu did not point to any fault in the system but rather to disregard by at least three members of the staff (including an Assistant Chief Clerk) of the regulations provided.

44. In March, 1939, the Station-Master, Katcha, reported a burglary at the station involving loss of Railway cash amounting to £3 16s. 0½d. and Postal Agency cash and stamps amounting to £3 6s. 10d. The missing items had been kept in a cupboard instead of in the station safe and the Station-Master was therefore held responsible for the loss. Recovery of the amount, which is in any case secured by his Provident Fund deposits, has been delayed owing to the officer's subsequent conviction on a charge of defrauding the public and to the appeal arising therefrom.

45. Minor thefts of furniture and fittings from Railway quarters have been reported. No case involved financial adjustment or negligence on the part of Railway officers. The losses have been written off numerical charge under the authority of the General Manager.

UNALLOCATED STORES.

46. Verifications of Unallocated Stores were carried out by Stock Verifiers attached to the Chief Accountant's staff during the year as follows:—

| Stores | No of items verified | Value of Stock | | Excesses taken on charge | | Deficiencies written off | |
|---|----------------------|----------------|-------------|--------------------------|----------|--------------------------|----------|
| | | £ | s. d. | £ | s. d. | £ | s. d. |
| General Stores, Ebute Metta ... | 2,313 | 49,422 | 5 3 | 0 16 | 2 | 2 3 | 4 |
| Enugu Stores (General, Loco. General, Permanent Way Material, Loco. Carriage and Wagon Spares and Group Sundries) ... | 2,674 | 45,703 | 15 9 | 0 7 | 5 | 0 15 | 8 |
| Loco., Carriage and Wagon Spares, Ebute Metta ... | 2,375 | 75,627 | 8 6 | 6 7 | 6 | 1 12 | 5 |
| Loco. General Stores, Ebute Metta ... | 3,463 | 42,206 | 12 3 | 31 12 | 6 | 5 15 | 10 |
| Motor Stores, Zaria ... | 1,672 | 3,962 | 15 4 | — | — | — | — |
| Totals ... | 12,497 | 216,922 | 17 1 | 39 3 | 7 | 10 7 | 3 |

As no fraud or negligence was involved, the deficiencies were written off to Expenditure under the General Manager's authority, the vote of charge being Abstract F, item 680, "Depreciation, Breakages and Losses of Stores in Stock". Certain audit checks carried out on the Stock Verifier's report on the Locomotive and Carriage and Wagon Spares Stores showed that the explanations given for discrepancies were in some case inconsistent with the records. Satisfactory explanations were later forthcoming, but it is necessary to emphasise the importance of prompt and thorough investigation by the responsible officers of all matters raised in Stock Verifiers' reports.

47. Boards of Survey were held during the year to inspect and report on stocks of obsolete and redundant materials in the General and Locomotive Stores at Ebute Metta and Enugu. The boards recommended that the following items and values should be written off Unallocated Stores charge:—

| EBUTE METTA. | £ | s. | d. |
|-------------------------------------|---------------|----------|----------|
| (a) Locomotive and crane spares ... | 230 | 1 | 11 |
| (b) Permanent way material ... | 64 | 5 | 5 |
| (c) Parts, weighing machines ... | 55 | 4 | 8 |
| (d) Signalling material ... | 164 | 18 | 8 |
| (e) General stores ... | 464 | 9 | 4 |
| ENUGU. | | | |
| Locomotive general and spares ... | 174 | 7 | 9 |
| | £1,153 | 7 | 9 |

The recommendations were carried out with the approval of Government, the total value being charged to Abstract F, item 680. Some of the stores written off are being utilised as Foundry material and the remainder are being sold, in accordance with the approved recommendations of the Board.

48. Minor losses of stores due to short-delivery or breakages were written off on the recommendation of the Stores Superintendent and with the approval of the General Manager. The total amount involved was £19 18s. 10d., which was debited to Abstract F, item 680.

COAL.

49. Surveys of coal stocks were made during the year as follows:—

| Date | Stock | Net Surplus | | Net Deficit | | Value | |
|-------------------|-------------------------|-------------|-------|-------------|------|-------|-------|
| | | T. | C. Q. | T. C. Q. | £ | s. d. | |
| 1st October, 1938 | Western (Nigerian Coal) | | | 344 | 18 0 | 137 | 19 3 |
| | Western (English Coal) | | | 305 | 5 3 | 597 | 19 10 |
| | Northern | 3,893 | 2 0 | | | 1,557 | 4 10 |
| 31st March, 1939 | Eastern | 984 | 15 0 | | | 393 | 18 0 |
| | Western | 1,767 | 10 3 | | | 707 | 0 4 |
| | Northern | 1,079 | 3 0 | | | 431 | 13 2 |
| | Eastern | 114 | 12 0 | | | 45 | 16 10 |
| | Main | | | 20 | 12 0 | 8 | 4 10 |

50. With reference to paragraphs 66-67 of the 1937-38 report, difficulties in auditing the Fuel Suspense Account continued to be experienced for the first six months of the year owing to the state of the account at the end of the previous year and errors made in attempts to correct it. The final adjustments were made in September accounts and these were accepted by Audit subject to minor corrections which were duly carried out. Apart from clerical errors, the discrepancies between the General Audit and the departmental accounts were due mainly to defective control over coal in transit and diversions of coal. The steps necessary to secure this control have been taken, and for the last six months of the year the state of the accounts was considerably improved. The net charge to expenditure, after all adjustments had been made, was £1,198 11s. 8d.

51. In order to simplify the system of accounting it was suggested by Audit that coal issued from the main stock to Railway dumps and sheds should be charged out immediately to the running vote, any issues for non-running purposes being accounted for by expenditure credit and stocks in hand being held on allocated charge. The suggestion was not accepted by the General Manager on the ground that reduced control would result. Other changes in procedure have, however, been introduced at the request of the General Manager and with the approval of Government, which will have the effect of clearly separating the accounting functions of the Railway as agent for the disposal of the Colliery output on the one hand and as consumer of coal on the other hand. All transactions connected with the former will pass through the Coal Main Account instead of as formerly, partly through the Coal Main Account and partly through the Railway Abstracts; and all transactions connected with the latter will pass through the Fuel Suspense Account. These changes will take effect from the 1st of April, 1939, but in the General Balance Sheet as at 31st March, 1939, the balance on each account is shown separately, and not combined in one figure as in previous years.

ALLOCATED STORES.

52. Boards of Survey were held during the year on Allocated Stores at the following stations:—

Engineering Yards at Ebute Metta, Offa, Ibadan, Kaduna Junction, Minna, Zaria, Kano and Makurdi; Locomotive Running Sheds at Ibadan, Offa, Jebba, Kaduna Junction, Zaria, Kano, Makurdi and Enugu; Carriage and Wagon Stores at Apapa, Ebute Metta, Zaria, Kaduna Junction, Kano and Enugu; also at Zaria Workshops and Cranes Stores, Apapa.

53. Verifications were carried out by Stock Verifiers at the following stations:—

Locomotive Running Sheds at Ebute Metta, Ibadan, Offa, Jebba and Minna; Engineering Yards at Ebute Metta, Ibadan, Offa and Enugu; Carriage and Wagon Stores at Apapa, Ebute Metta and Enugu; Paint Stores at Ebute Metta and Enugu; also Electrical Stores at Ebute Metta and Cranes Stores at Apapa.

Adverse reports continued to be made on certain stores both by touring officers of this Department and by Stock Verifiers, and an officer of the Mechanical Department was detailed to visit a number of stations in order to give instruction in proper store-keeping methods.

54. With reference to paragraph 72 of the 1937-38 report, verifications of furniture in offices, stations and quarters were carried out during the year at:—

Lagos, Apapa, Iddo, Ebute Metta, Ebute Metta Junction (including Workshops), Ibadan, Offa, Jebba, Zungeru, Minna and Enugu. Similar verifications were also carried out at a number of stations by Railway Auditors.

55. *Tools and Plant.*—With reference to paragraph 73 of the 1937-38 report, verifications of Tools and Plant were carried out during the year at all the stations mentioned in the preceding paragraph. Similar verifications were also carried out at a number of stations by Railway Auditors.

MANUFACTURING SUSPENSE ACCOUNTS.

56. *Timber Sleepers Suspense Account.*—With reference to paragraph 74 of the 1937-38 report, difficulty was experienced in the examination of reconciliations between General Audit and departmental books, owing mainly to the manner in which the reconciliation statements were presented. A certain number of overpayments to contractors also occurred through final payments being made by the Forestry Department before full acceptance by the Railway. These have gradually been recovered and by the close of the year only small items were still outstanding. As from the 1st of April, 1939, the system of account has been altered and the Railway now make their purchases of timber sleepers direct from the Forestry Department. In despatch No. 567 of the 18th of July, 1938, the Secretary of State approved an increase in the value of the authorised standard stock from £4,000 to £10,000.

RENEWALS FUND.

57. The transactions for the year on Renewals Fund account are shown in Financial Statement No. 12. Expenditure from the fund amounted to £69,617 18s. 11d., of which £63,925 18s. 11d. was on account of replacement of assets and £5,692 0s. 0d. on account of write-off of assets. The contribution to the fund (paid in monthly instalments) was £430,000, in accordance with the ruling mentioned in paragraph 77 of the 1937-38 report, and there was consequently an excess of receipts over payments for the year of £360,382 1s. 1d. The balance brought forward was £1,213,683 7s. 5d., and the amount standing to the credit of the fund at the 31st of March was therefore £1,574,065 8s. 6d.

58. The market value of the investments held on behalf of the fund at the close of the year was £1,380,744 5s. 0d. and the fund was therefore under-invested by £193,321 3s. 6d. As suggested in paragraph 25 above, the financial position of the Railway was such that full investment was not possible. No further investments have been made and the monthly contribution to the fund since the close of the year has been limited to the amount of expenditure incurred during the month. As stated in paragraph 25 above, the Secretary of State has approved a temporary reduction in the contribution of £430,000 due in respect of the year 1939-40.

59. With reference to paragraph 78 of the 1937-38 report, the Secretary of State in despatch No. 886 of the 8th of November, 1938, approved the proposal of Government that the annual contribution to the fund should be re-assessed on the occasion of the periodical revaluation of Railway assets (*see* paragraph 60 below). With reference to paragraph 76 of the 1937-38 report, the revised rules governing the operation of the Renewals Fund are still in draft, and certain of the decisions

mentioned under the above reference have been reversed. In particular, the principle of basing contributions to and withdrawals from the fund on the replacement cost and not the original cost of wasting assets has been adopted; the full cost of renewal in kind may be withdrawn from the fund irrespective of the expired service life, provided that replacement is necessitated by fair wear and tear; and partial renewals may now be charged to the fund, subject to the financial limits and to specification in the renewals classification. Every effort has been made to meet Audit views in framing the new rules, but there are still certain matters both of principle and detail on which this Department disagrees with the recommendations of Government.

60. In submitting the 1934 Revaluation Committee's report to the Secretary of State, the Government proposed, and in despatch No. 326 of the 9th of March, 1936, the Secretary of State approved, that after the first five years, and subsequently at periods of ten years, there should be a "re-assessment of the percentages and replacement cost of Wasting Assets". Accordingly, the General Manager has appointed a committee to undertake the revaluation of capital assets at 31st March, 1939, its terms of reference being to submit recommendations on revaluation and renewals in general and in particular on:—

- (1) the reconsideration of estimated service lives.
- (2) the definition and revaluation of "divisible units" (i.e. assets eligible for partial renewal).
- (3) the revision of renewals procedure incorporating the Secretary of State's decisions to date.
- (4) capital adjustment in respect of Class E assets—"not to be replaced"—(see paragraph 89 of the 1937-38 report and paragraph 19 above).

The Committee has already submitted an interim report recommending *inter alia* the adoption of procedure which, as indicated in the preceding paragraph, is in conflict with previous decisions which have received the approval of the Secretary of State. The final report of the Committee is not yet completed.

61. With reference to paragraph 90 of the 1937-38 report, no further examination has been made of the Wasting Assets Registers, pending settlement of the revised rules for the fund. Transactions occurring during the year which were based on particulars given in the registers have been verified *ad hoc*.

RESERVE FUND.

62. As stated in paragraph 21 above, the balance of the Reserve Fund at 31st of March, amounting to £303,897 4s. 4d., was transferred to Net Revenue Account to meet the excess of expenditure over revenue. The investments held on behalf of the fund were transferred to the Renewals Fund during the year, the value at the current middle market price on the date of transfer being £69,716 12s. 10d.

PROVIDENT FUND.

63. The transactions for the year of the Railway Provident Fund are summarised in Financial Statement No. 16, the form of which has been somewhat altered, as compared with previous practice, so as to show clearly the total transactions for the year under each account. Financial Statement No. 15 contains

a statement of the assets and liabilities of the fund at the 31st of March, 1939: this is an innovation. The balance of the fund as shown in the Railway General Balance Sheet, amounting to £499,902 17s. 8d., has been reconciled with the figure of £501,064 9s. 11d. which appears in Financial Statement No. 16. The market value of investments held on behalf of the fund at the 31st of March, 1939, was £484,242 11s. 3d., and accordingly there was an under-investment of £15,660 6s. 5d., as compared with the liability shown in the Railway Balance Sheet.

64. Certain changes in the accounting procedure were introduced during the year. First, the accumulated surplus in the fund, comprising the balances on account of interest undistributed, profit on sales of investments and appreciation of investments, was carried to a reserve account. The transfer of these balances to reserve was authorised by the Board of Management and is in accordance with the recommendation contained in paragraph 5 (c) of the Secretary of State's despatch No. 1756 of the 11th of December, 1936, on the subject of Railway Provident Fund finance. The reserve is available against depreciation of investments and for the equalization of interest distributed. As regards Financial Statement No. 16, the items normally passed through interest account (interest received, interest distributed, cost of administration and interest paid to Railway on withheld bonus) have been shown as transactions on reserve account: this method is not regarded as entirely satisfactory and will be reconsidered in the light of the requirements of the new Railway Provident Fund Ordinance which, it is understood, is to be enacted. The second change in procedure arose out of the decision of Government to fund the contingent liability at the 31st of March, 1938 (shared by Government and the Railway) for gratuitous bonuses allowed under section 8 of the existing Ordinance. The amount due to the fund on this account was £1,895 17s. 0d., of which £271 6s. 11d. was paid by Government and £1,624 10s. 1d. by the Railway. The difference of £41 18s. 5d. between this figure and that which is mentioned in paragraph 96 of the 1937-38 report is due to approval of a claim for gratuitous bonus after the report had been completed.

65. With reference to paragraph 97 of the 1937-38 report, it became apparent that section 36 (3) of Regulation No. 37 of 1937, under which the sum of £7,031 17s. 7d. was paid to Government, did not carry into effect the purpose intended. In paragraph 4 of despatch No. 1756 of the 11th of December, 1936, the Secretary of State expressed the opinion that no payment should be made to Government from the surplus of the fund "save in reimbursement of any payments which it may in the past have been called upon to make under Regulation 36 (3) of the Railway Provident Fund Regulations, 1928". These regulations came into effect from the 1st of April, 1928, and, as the fund became self-supporting from the 1st of April, 1927, no payments have been made by Government since that date and no refund was therefore due. Accordingly, the amount was returned to the fund with the approval of the Secretary of State, expressed in despatch No. 359 of the 5th of May, 1939. It is shown in Financial Statement No. 16 as a credit to Reserve Fund account.

66. With reference to paragraph 98 of the 1937-38 report, interest on withheld bonus both for the year 1937-38 and for the year under review, amounting to £72 1s. 0d., was duly paid to the Railway in accordance with section 3 (2) of the Railway Provident Fund Ordinance and Regulation 25 (4) thereunder.

67. The attention of the Board of Management was drawn to an instance where a contributor, to whom an advance from his compulsory deposits had been

granted under the regulations, continued to make voluntary contributions to the fund. The Board agreed that this practice was contrary to the intention of the regulations and ruled that a contributor's voluntary deposits should be exhausted before an advance from compulsory contributions could be granted, and that no new voluntary account should be opened until the advance had been fully repaid.

STATION AUDIT.

68. Local inspections of stations were carried out during the year by the Chief Accountant's staff as follows:—

| Division. | Total number of Stations and Halts. | Total number of Stations visited. |
|-----------------------------|-------------------------------------|-----------------------------------|
| Western | 74 | 71 |
| Northern (including Motors) | 87 | 48 |
| Eastern | 58 | 55 |
| | <u>219</u> | <u>174</u> |

Most of the principal stations were visited once during the year but the total number of visits compares unfavourably, as in the two previous years, with the figures for 1935-36 and 1934-35. The attention of the Chief Accountant was drawn to the absence of line audit for the whole of the period from mid-July to December, 1938, which in the Chief Accountant's reply was attributed to shortage of staff. The reports of inspecting officers were scrutinised by this Department with general satisfactory results.

ANNUAL PROGRAMME OF WORK.

69. The examination of all Railway accounts for the year has been completed in accordance with the authorised programme of work.

70. Of the thirty-one stations listed in the programme of work twenty-eight were visited during the year (eleven twice and one thrice). In addition six other stations and three motor stations were inspected. The stations inspected were:—

| Western Division | Northern Division | Eastern Division | Motors |
|-----------------------|--------------------------|--------------------|---------|
| Jebba (twice). | N'Guru. | Jos. | Sokoto. |
| Ilorin (twice). | Kano (twice). | Jos Market. | Gusau. |
| Offa. | Zaria (twice). | Bukuru. | Zaria. |
| Oshogbo. | Gusau. | Kafanchan (twice). | |
| Ede. | Kaduna Junction (twice). | Mada. | |
| Ibadan (twice). | Kaduna North (twice). | Makurdi (twice). | |
| Lafenwa. | Minna (thrice). | Enugu (twice). | |
| Aro. | Gierkun. | Aba. | |
| Abeokuta (twice). | | | |
| Ifaw Junction. | | | |
| Kajawla. | | | |
| Agege. | | | |
| Yaba. | | | |
| Ebute Metta Junction. | | | |
| Ebute Metta. | | | |
| Iddo. | | | |
| Lagos Town Depot. | | | |
| Apapa. | | | |

Inspections of the Apapa Warehouse and of the Jebba Bridge Tolls (twice) were also carried out. Generally, the standard of accounting was satisfactory.

71. Outstanding queries are shown in Annexure 10.

72. The Annual report on the Audit of the Accounts of the Nigerian Railway and Government Colliery for the year ended on the 31st of March, 1938 (Sessional Paper No. 14 of 1939) was laid before the meeting of the Legislative Council on the 10th of July, 1939. The Report of the Director of Colonial Audit on the accounts of the General Manager of the Nigerian Railway for the year ended on the 31st of March, 1938, has not yet been laid before the Legislative Council.

STAFF.

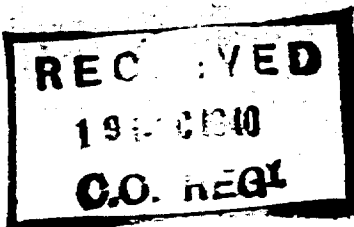
73. In concluding this report it is a pleasure to be able to express an appreciation of the loyal and efficient services rendered by the staff, both African and European, during the year.

E. M. TIBBITT,
Acting Auditor.

17th November, 1939.

NIGERIA.

No. 833



Government House,
Nigeria.

22 November, 1940.

My Lord,

2
38057/11/40

With reference to your predecessor's despatch No. 194 of the 9th of April regarding the point raised in the sixth paragraph of the Report of the Director of Colonial Audit on the accounts of the Nigerian Railway for the year 1937/38, I have the honour to inform Your Lordship that a Bill for the necessary Supplementary Appropriation Ordinance to cover the excess of expenditure in question has been prepared and will be submitted to the Legislative Council at the next session.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

B. H. Auden

G O V E R N O R .

THE RIGHT HONOURABLE

LORD LLOYD OF DOLOBRAN, P.C., G.C.S.I., G.C.I.E., D.S.O.,

SECRETARY OF STATE FOR THE COLONIES,

LONDON, S.W. I.

30057/11/1940 Mig 23

C.O.

- Mr. Savage.
- Mr. ~~D.C.A.~~ A.J. H 17/6/40
- Mr. ~~Edwin~~ 17/6/40
- Mr. C. J. Jeffries.
- Mr. A. J. Dawe
- Sir J. Shuckburgh.
- Permt. U.S. of S.
- Parly. U.S. of S.
- Secretary of State.

DOWNING STREET.
19 June, 1940.

O.D.
17 JUN
18

(3)

Sir,

I have etc. to acknowledge the receipt of your despatch No.260 of the 29th of March, 1940, transmitting the Acting Auditor's Report on the accounts of the Nigerian Railway for the year ended the 31st of March, 1939.

2. I understand with regard to Section III of your despatch that the Director of Colonial Audit ^{has been} in communication with the ~~Acting~~ Auditor regarding the method of re-voting unspent balances from previous years.

with a view to a settlement ~~at this~~ ^{on} point of the question

3. In regard to Section V, I am prepared to accept the view that the loss occasioned by the transfer of investments should not be regarded as ~~bonowing~~ ^{operating} expenditure and that ~~variations~~

DRAFT.

NIGERIA
NO. 376
O.A.G.

copy for Engrs to N.O.H.

FURTHER ACTION.

2 copies D.C.A.

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profits and losses on sale or transfer of,
and appreciation and depreciation

~~variations~~ in the value of investments should, in
future, be ^{passed through} ~~included in~~ the net revenue account.

4. I now transmit to you, for your consideration, a copy of the Report by the Director of Colonial Audit on these ~~same~~ accounts. In particular I should be grateful for your observations on para.5 of this Report regarding the method of appropriating revenue to meet expenditure out of the Renewals Fund and on the concluding sentence in para.8 concerning ~~your~~ ^{the} reasons for discontinuing the practice of writing down Capital in respect of sales of construction stores.

I have, etc.

(Signed) LLOYD

which he has certified subject thereto.

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No:4072/2.

West African Department,

In accordance with Rule 40 of the Departmental Instructions of the Colonial Audit Department I submit herewith (in duplicate) certified copies of the Annual Accounts of the Nigerian Railway for the year 1938/39, together with my report thereon.

I append a list of known Colonial Office references to matters dealt with in my report :-

Para. in Report.

Reference.

7

Nigeria 30046/39.

A. J. Harding

Director of Colonial Audit.

13 - 5 - '40

1 - Sent to end of 1/1/40

NIGERIAN RAILWAY.

ANNUAL ACCOUNTS, 1938-39.

-----000-----

REPORT of the DIRECTOR OF COLONIAL AUDIT on the
Accounts of the Nigerian Railway for the year
ended the 31st of March, 1939.

-----000-----

As certified thereon, the above mentioned Accounts
have been examined under my directions.

2. The accounts, as rendered, include various errors
of classification which were brought to notice and admitted
by the Accounting Officer, too late for adjustment. Of
these one affects Revenue or Expenditure Abstracts and is of
£1 or more in amount, viz:- an amount of £5. 1. 1. which was
debited to Abstract B - "Mechanical Workshops and Running
Expenses" instead of to Abstract E - "Special Expenditure."

Further, an amount of £37.16. 6. was charged to Capital
Expenditure instead of being charged to the Renewals Fund
in the accounts of the year 1938-39. I understand from the
Acting Auditor that the necessary adjustment was made in the
accounts of the year 1939-40.

3. The Acting Auditor reports that one page covering
payments amounting to £34. 4.10. was missing from payment
voucher No. "B" 189 of October, 1938, when it was rendered
for audit. He states that - "The missing page appeared to
"be connected with a petty irregularity involving removal of
"receipt stamps from vouchers, but the responsibility could
"not be attached to any individual. The General Manager was
"satisfied that in other respects the payments were in order,
"and the Governor, therefore, gave his authority for their
"inclusion in the accounts for the year."

4. The Acting Auditor reports that no reconciliation
has been rendered for audit between the balance of the account
"Postmaster-

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"Postmaster-General - £68. 8. 5", which appears as a liability in the General Balance Sheet at the 31st of March, 1939, and the balance of the account kept by the Postmaster-General, and that the matter is under correspondence locally.

5. The expenditure out of the Renewals Fund in the year 1938-39 has been included in the Supplementary Supply Ordinance for the year (No.30 of 1939). This course was also followed in the year 1937-38 and I see from the Supply Ordinance for the year 1939-40 that the anticipated expenditure in that year from the Renewals Fund has been included in the Fourth Schedule of Ordinance No.1 of 1939. This practice is brought to notice in view of the fact that the annual contributions from Railway Revenue to the Renewals Fund are included in the amounts appropriated for Railway Expenditure, and, therefore, in a sense double appropriation is involved.

6. Following the procedure laid down in the Secretary of State's Circular Despatch of the 9th of December, 1938, the securities and Cash Balances, recorded in the Accounts as rendered, which were held by the Crown Agents for the Colonies at the 31st of March, 1939, have been verified from the Certificates rendered by the Crown Agents without any endorsement by the Comptroller and Auditor-General.

7. The General Balance Sheet at the 31st of March, 1939, records as a liability a sum of £1,574,065. 8. 6. in the Railway Renewals Fund, and as an asset, a sum of £1,580,744. 5. 0. invested on behalf of the fund. I understand that the under-investment of £195,321. 3. 6. was due to the utilisation of monies belonging to the fund for meeting the deficit on the Revenue and Expenditure account of the Railway for the year 1938-39.

8. In his Annual Report on the accounts for the year 1937/38 the Auditor reported that certain Railway Construction

Stores

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Stores had been sold during the year and that a sum of £748.18. 0. had been credited to Railway revenue, but that no write down of capital had yet been carried out. I have been in correspondence with the Auditor on this point; and he now informs me that it has been decided by the Colonial Government that writes down of Capital in respect of sales of construction stores should cease, the proceeds being retained as Railway revenue. Consequently, no adjustment of the Capital Account has been made in respect of the £748.18. 0. in question. I am not aware of the reasons for this policy.

A. J. Harding

Director of Colonial Audit.

13th May 1940

GENERAL BALANCE SHEET AT 31st MARCH 1939

Statement No. 1

| LIABILITIES | | ASSETS | |
|--|----------------|---|----------------|
| Particulars | Amount | Particulars | Amount |
| | £ | £ | £ |
| CAPITAL ACCOUNT | | CASH | |
| Balance at credit thereof as Statement No. 3 ... | 11,953 | On Hand ... 16,766 10 7 | |
| | | At Bank ... 57,761 18 - | |
| | | Crown Agents ... 1,234 5 2 | 75,762 13 9 |
| APPROPRIATED AND OTHER FUNDS | | Remittances in Transit ... | 729 14 9 |
| Provident Fund ... | 499,902 17 8 | Joint Colonial Fund ... | 24,000 - - |
| Renewals Fund ... | 1,574,065 8 6 | | 100,492 8 6 |
| Fines Fund ... | 1,527 11 7 | INVESTMENTS | |
| | 2,075,495 17 9 | Fines Fund ... 1,000 - - | |
| | | Provident Fund ... 484,242 11 3 | |
| SUNDRY CREDITORS | | Renewals Fund ... 1,380,744 5 - | 1,865,986 16 3 |
| Government of Nigeria:— | | | |
| Accountant-General: Advances | 350,000 - - | SUNDRY DEBITORS | |
| Miscellaneous ... | 20,581 7 11 | Traffic Accounts ... 81,185 13 11 | |
| Postmaster-General ... | 68 8 5 | Miscellaneous ... 7,037 16 9 | 88,223 10 8 |
| Deposits ... | 4,527 16 3 | | |
| Demands Payable ... | 50,045 11 11 | STORES | |
| | 425,223 4 6 | General ... 210,771 15 7 | |
| | | Coal—Railway ... 34,149 15 1 | |
| | | Coal—Colliery Agency ... 46,041 14 8 | |
| | | Manufacturing Suspense Accounts ... 31,177 12 9 | 287,991 3 - |
| | | REVENUE & EXPENDITURE ACCOUNT | |
| | | Deficit at 31st March 1939 ... | 169,978 3 10 |
| | 2,512,672 2 3 | | 2,512,672 2 3 |

Balance due to Accountant-General as above 370,681 7 11
Add Government Debts not credited by Railway 32 12 4

Examined *P. L. V. V. V.*
Acting Auditor

Less Railway Credits not debited by Government 370,614 0 3

Balance due to Government as per Colony Balance Sheet at 31st March 1939 370,279 14 8

S. J. Harding
Chief Accountant

28

The above accounts have been examined under my directions. I have obtained all the information and explanations that I have required, and I certify, as a result of this audit, that in my opinion the accounts are correct, subject to the observations contained in my report.

13th May 1940

A. J. Harding
Director of Colonial Audit.

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REVENUE, EXPENDITURE AND APPROPRIATION ACCOUNT

Statement No. 2

| | £ | s | d | £ | s | d |
|---|-----------|-----|-----|-----------|-----|-----|
| To OPERATING EXPENDITURE | 1,360,857 | 13 | 7 | ... | ... | ... |
| To INTEREST ON CAPITAL | 764,063 | 14 | - | ... | ... | ... |
| To CONTRIBUTION TO RENEWALS FUND | 430,000 | - | - | ... | ... | ... |
| To REDEMPTION OF CAPITAL | 373 | - | - | ... | ... | ... |
| To NET DEPRECIATION OF INVESTMENTS | 51,150 | 3 | 4 | ... | ... | ... |
| To CAPITAL ADJUSTMENT | 6,261 | - | - | ... | ... | ... |
| To ADJUSTMENT IN RESPECT OF PURCHASE OF CAPITAL ASSETS as shown in Abstract E | 14,041 | 6 | 2 | ... | ... | ... |
| | 2,626,746 | 17 | 1 | | | |
| By REVENUE | ... | ... | ... | 2,152,871 | 8 | 11 |
| By TRANSFER FROM RESERVE FUND | ... | ... | ... | 303,897 | 4 | 4 |
| By BALANCE—DEFICIT—CARRIED FORWARD | ... | ... | ... | 169,978 | 3 | 10 |
| | 2,626,746 | 17 | 1 | 2,626,746 | 17 | 1 |

Examined

L. J. Libbitt
 AG. Auditor.

W. J. ...

Chief Accountant.

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Statement No. 6
Cr.

NET REVENUE ACCOUNT

Dr.

| Particulars | 1937-38 | | 1938-39 | | Particulars | 1937-38 | | 1938-39 | |
|---|------------------|----------|------------------|----------|---|------------------|----------|----------|------------------|
| | £ | d | £ | d | | £ | d | £ | d |
| To INTEREST ON CAPITAL ... | 764,631 | - | 764,063 | 14 | BY BALANCE BROUGHT FORWARD ... | 2,611 | 19 | 3 | - |
| To CONTRIBUTION TO RENEWALS FUND ... | 427,547 | - | 430,000 | - | BY NET REVENUE as Statement No. 5 :- | 1,511,104 | 11 | - | 792,013 |
| To REDEMPTION OF CAPITAL ... | 11,789 | - | 373 | - | BY APPRECIATION ON INVESTMENTS ... | 3,384 | 14 | 11 | - |
| To CAPITAL WRITTEN DOWN (PER CONTRA) ... | 107,800 | - | - | - | BY GOVERNMENT GRANT IN RESPECT OF CAPITAL WRITTEN DOWN (PER CONTRA) | 107,800 | - | - | - |
| To CAPITAL ADJUSTMENT ... | - | - | 6,261 | - | BY TRANSFER FROM RESERVE FUND ... | - | - | - | 303,897 |
| To DEPRECIATION ON INVESTMENTS ... | 11,351 | 1 | - | 4 | | | | | |
| To NET DEPRECIATION ON INVESTMENTS ... | - | - | 51,150 | 3 | | | | | |
| To ADJUSTMENT IN RESPECT OF PURCHASE OF CAPITAL ASSETS as shown in Abstract E ... | 67,825 | 19 | 14,041 | 6 | | | | | |
| To TRANSFER TO RESERVE FUND ... | 233,897 | 4 | - | - | | | | | |
| TOTAL ... | 1,624,991 | 5 | 1,265,889 | 3 | BY BALANCE—DEFICIT—CARRIED FORWARD ... | 1,624,991 | 5 | 2 | 1,265,889 |
| | | | | | TOTAL ... | | | | 169,978 |
| | | | | | | | | | 3 |
| | | | | | | | | | 10 |

Examined

L. M. V. Lillie
AG. Auditor.

Shimsh
Chief Accountant.

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NIGERIA.

NO. 260

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RECEIVED
3 MAY 1940
C. O. REGY

Government House,
Nigeria.

29 March, 1940.

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Sir,

I have the honour to transmit the Acting Auditor's Report on the Accounts of the Nigerian Railway for 1938-39. This report was submitted to me in November and I regret that it has not been forwarded to you earlier. I have the following comments to make on the report:-

- (i) Paragraph 7. I note the opinion of the Director of Colonial Audit regarding the power of the General Manager to re-allocate funds provided by Special Warrant.
- (ii) Paragraph 8. The Supplementary Appropriation Ordinance was enacted on the 21st of December, 1939.
- (iii) Paragraph 11. The criticism in the earlier part of this paragraph is justified though the criticism should apply to the actual transactions and not to the system. The arrangements had not been properly understood and steps have since been taken to ensure that the correct procedure is followed in future. But as regards the last five lines of this paragraph I must record my emphatic disagreement with the views expressed. The

Acting

THE RIGHT HONOURABLE
MALCOLM MACDONALD, P.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
etc., etc., etc.

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2.

Acting Auditor cannot have supposed me to be unaware of the difficulties connected with estimates of revoted expenditure. His suggestion, however, that revotes should be authorised by supplementary provision after the actual unexpended balances from the previous year are known, is to my mind wholly undesirable and I confess to a feeling of surprise that such a suggestion should have been put forward. Not only does the suggestion appear to me to be thoroughly unsound financially, in that its adoption would involve the deliberate omission of provision in the full knowledge that some such provision is certain to be necessary, but it seems also to be in direct contravention of the opening sentence of Colonial Regulation 204. It is realised that an exact estimate is not possible but the same may be said of many other items. Should the carry-over be less than is allowed for, expenditure in the following year is limited by executive direction; if the carry-over is greater, the additional amount is authorised by supplementary provision.

(iv) Paragraph 13. The Acting Auditor's wish that a statement should be included in the Annual Report showing additions to and deductions from Capital Receipts during the financial year has been noted and this will be done in future.

(v)

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- (v) Paragraph 23. I agree with the General Manager's view that loss on transfer of investments cannot be considered as operating expenditure and that in future appreciation and depreciation of investments and profit or loss on sale or transfer should all be passed through the net revenue account.
- (vi) Paragraph 31. The sum in question has subsequently been written off.
- (vii) Paragraph 37. Detailed instructions have been issued which will ensure that no further misuse of the Advances Account will occur. It may however be necessary to utilise a suspense account for certain expenditure consequent upon the present delays in the transmission of vouchers from the Crown Agents. The Crown Agents' account is itself received by Air Mail and is analysed as far as possible without vouchers, but there are one or two items which are not capable of analysis and these will, if necessary, be placed in suspense pending the receipt of vouchers.
- (viii) Paragraph 42. Loss of Railway money is now in all cases accounted for as an advance against the individual responsible.

(ix)

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4.

(ix) Paragraph 57. The Renewals Fund Rules have now been approved in your despatch No. 31 of the 18th of January. As I have informed you the Auditor has expressed his entire acquiescence in the Rules in their final form.

2 on 30046/7/40.

I have the honour to be,

Sir,

Your most obedient, humble Servant,

C.C. Woolley

OFFICER ADMINISTERING THE GOVERNMENT.

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REPORT ON THE AUDIT OF THE ACCOUNTS

OF

THE NIGERIAN GOVERNMENT RAILWAY

AND

ROAD MOTOR SERVICES

FOR

THE YEAR ENDED

31st MARCH, 1939.

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SCHEDULE OF ANNEXURES.

| No. | Description. |
|-----|---|
| 1. | Working Balance Sheet for March, 1939. |
| 2. | General Balance Sheet as at 31st March, 1939. (Financial Statement No.1) |
| 3. | Revenue, Expenditure and Appropriation Account. (Financial Statement No.2) |
| 4. | Receipts and Expenditure on Capital Account. (Financial Statement No.3) |
| 5. | Net Revenue Account. (Financial Statement No.6) |
| 6. | Statement of transactions on account of Capital Receipts. |
| 7. | Reconciliation of Financial Statement No.3 with Treasury Return No.7. |
| 8. | Summary of Railway Suspense Accounts (Supporting Stock Balance Sheets attached). |
| 9. | List of errors of classification brought to notice and admitted by the Chief Accountant too late for adjustment in the accounts for the year. |
| 10. | List of outstanding queries, 1938-39 and previous years. |

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REPORT ON THE AUDIT OF THE ACCOUNTS OF
THE NIGERIAN GOVERNMENT RAILWAY
AND
ROAD MOTOR SERVICES
FOR THE YEAR ENDED
31ST MARCH, 1939.

The accounts of the Nigerian Government Railway and Road Motor Services for the year ended 31st March, 1939, have been examined. Observations arising out of the audit of the Colliery accounts, formerly included in this report, have been embodied in the Auditor's report on the Colony accounts. Subject to the comments in this report, the accounts have been kept and rendered in a satisfactory manner, and the existing regulations and instructions appear to afford adequate checks against fraud and irregularity.

2. The monthly Balance Sheets were submitted from two to three months after the close of the months to which they related, except for the Balance Sheet for March, which was received on the 8th of August, 1939. The final proofs of the annual Financial Statements were received on the 25th of October, 1939, and the printed copy of the General Manager's Annual Report has not yet been received. The Financial Statements referred to in this report are contained in Appendix I of the General Manager's Report.

3. Copies of the Working Balance Sheet for March, 1939, and of Financial Statements Nos. 1 (General Balance Sheet), 2 (Revenue, Expenditure and Appropriation Account), 3 (Receipts and Expenditure on Capital Account) and 6 (Net Revenue Account) are attached to this report as Annexures 1, 2, 3, 4 and 5 respectively.

*The Annexures to the Report are not printed.

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AUTHORITIES FOR EXPENDITURE.

4. The Secretary of State's approval of the Railway Estimates was sought in the Governor's despatch No.294 of (No.134) dated 26th of April, 1938, which was confirmed in the Secretary of State's despatch No.351 of the 10th of May, 1938. The Railway Provisional Warrant and Imprest Warrant were signed by the Governor on the 21st of March, 1938, and the General Warrant on the 6th of May, 1938. The 1938-39 Appropriation Ordinance (No.1 of 1938) included authority for Railway expenditure and provided that any balance of monies voted might be utilised before the accounts of the year 1938-39 were closed, for the discharge of liabilities incurred during that year. The Ordinance was passed by the Legislative Council on the 12th of March, 1938, and notice of its non-disallowance was published in Gazette Notice No.1095 of the 4th of August, 1938.

5. In accordance with section 53 of the Codification of Powers of the General Manager, savings under sub-heads of Abstracts 'A', 'B', 'C', 'D', 'E' and 'F' were re-appropriated to meet excesses on sub-heads within those Abstracts, and the re-appropriations were duly reported to Government. Additional provision under new sub-heads has been covered by Special Warrants.

6. All additional provision covered by Special Warrant has been reported to the Secretary of State through the quarterly schedules rendered after approval by the Finance Committee of the Legislative Council. Schedules Nos. R.1 to 8 have been passed by the Legislature and sanctioned by the Secretary of State. Schedules Nos.9 to 10 have not yet been approved by the Secretary of State nor passed by the Legislative Council; they will be submitted at the next

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MINUTES FOR 1938

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session of the Council in November, 1939. With reference to paragraph 6 of the 1937-38 report, Schedule No.R.16/37-38 was duly sanctioned by the Legislature and the Secretary of State.

7. With reference to paragraph 5 of the 1937-38 report, additional provision amounting to £446 was obtained to cover an excess under a specific sub-head of the Abstract concerned, and savings were thereby released under other sub-heads to offset the excess of £296. 6. 6d on the Abstract as a whole. The additional provision of £446 was sanctioned by the Secretary of State in his despatch No.468 of the 9th of June, 1939. Commenting on the 1937-38 report, however, the Director of Colonial Audit expressed the opinion that "although Section 53 of the Codification of Powers of the General Manager mentions only the sanctioned working estimate for the year, this section may reasonably be read as applying to any estimates, whether original or supplementary (the latter term including excess provision sanctioned by Special Warrant of the Governor), which have received, or will in due course receive, the sanction of the Legislative Council and the Secretary of State".

8. The Supplementary Appropriation Ordinance has not yet been enacted. With reference to paragraph 7 of the 1937-38 report, The Supplementary Appropriation Ordinance, 1937-38, was enacted on the 15th of December, 1938.

9. With reference to the new procedure described in paragraph 82 of the 1937-38 report, the Renewals Fund expenditure estimates for the year were held to be approved as part of the general estimates (Statement C.), and a Renewals Warrant was signed by the Governor on the 2nd of November, 1938. All excesses on the sanctioned estimates have been covered by separate Special Warrants and included in the Schedules of Additional Provision referred to in

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paragraph 6 above. Schedule No. 'R'17/37-38, referred to in paragraph 83 of the 1937-38 report, was duly sanctioned by the Legislature and the Secretary of State. The total Renewals Funds expenditure for the year 1937-38 was included in Schedule 3 to the Supplementary Appropriation Ordinance, 1937-38. Provision for Renewals Fund expenditure in 1938-39 was not included in the 1938-39 Appropriation Ordinance and the necessary legislative authority will not therefore be obtained until the Supplementary Appropriation Ordinance has been enacted. In future years expenditure from Renewals Fund will be included together with other voted expenditure in the main Appropriation Ordinance for the year.

10. The authorities for expenditure on Capital Works have been verified.

11. Recent changes in the method of revoting unspent balances of funds provided in previous years, are considered to be open to objection. Such revotes are permissible in respect of items provided for under Abstract 'E' (Special Expenditure), Statement 'C' (Renewals Fund Expenditure) and Statement 'F' (Railway Capital Works). The 1938-39 estimates were, however, so arranged as to include in the total provision for the year the estimated amounts available for revote under the sub-heads concerned, and these "estimated" revotes were held by Government to be available for further expenditure, even though considerable differences between the estimated and actual unspent balances were revealed on closure of the previous year's accounts. This ruling was made subject to approval of any increase in the total original or revised cost of the work concerned, but in two instances - one under Abstract 'E' and one under Statement 'F' - it appeared that expenditure in excess of the total revised cost of the work was not covered by additional provision. Apart from these particular instances, it is

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made up. The reconciliation between Financial Statements 3 and 4 which has been annexed to this report in previous years is therefore no longer necessary. On the other hand, in view of the separation of capital assets and liabilities in the accounts (see paragraph 15 below), it is desirable that the additions to and deductions from capital receipts should be treated in a similar manner. The details will be found in Annexure 6.

14. Capital expenditure during the year amounted to £143,074. 5.11d, of which £129,032.19. 9d was advanced from Colony revenue and £14,041. 6. 2d was found from Railway revenue. The net addition to the value of capital assets at the close of the year was £87,984. 5. 11d. The difference of £55,090 between this figure and the total expenditure consists of £55,507 written down on account of withdrawal or sale of assets and sundry adjustments, less £417 written back to capital in adjustment of an error in the previous year's accounts (see paragraph 17 below). Capital expenditure from Railway revenue comprises certain items of a capital nature selected from Abstract 'E' after the accounts for the year had been completed, in accordance with the ruling mentioned in paragraph 14(d) of the 1937-38 report.

15. The net addition to capital receipts amounted to £99,937.5.11d, and the capital account as set out in Financial Statement No.3 shows a balance of receipts over expenditure of £11,953. It should be noted, however, that the total of capital receipts includes the sum of £172,179 obtained from the Railway's own resources, and that the book value of assets exceeds the total of borrowed capital by £160,226. The balance of £11,953 arises from the Government's decision adumbrated in paragraph 15 of the 1937-39 report, that capital expenditure should be written down in respect of assets withdrawn from service, irrespective of whether a corresponding redemption of the capital borrowed from

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Government took place, such redemptions being governed by separate conditions (see paragraph 14(e) of the 1937-38 report). The new procedure was introduced as from the 1st of April, but does not affect the adjustments referred to in paragraph 17 below, which, since the sum required for redemption had already been provided under previous rulings, involve a parallel reduction in capital expenditure and capital debt. The figure of £11,953 is composed of the following items:-

| | | |
|--|---|---------------|
| 1. Capital Expenditure written down but not redeemed in respect of : | | |
| (a) Assets withdrawn from service during the year | £ | £5,986 |
| (b) Assets sold to Government during the year | | 3,367 |
| (c) Correction of proportion expended from Railway resources on construction of culverts during 1937-38 and over-capitalised ... | | 1,338 |
| 2. Correction of amount wrongly debited in 1937-38 to "Capital Receipts from Railway Resources" (see paragraph 27 of the 1937-38 report) ... | | 1,262 |
| | | <u>11,953</u> |

16. The adjustment of £1,338 shown as item 1(c) above represents the amount found to have been under-charged against Renewals Fund during 1937-38 on replacement of culverts, the proportion chargeable against revenue and then capitalised being correspondingly inflated. As stated in paragraph 91 of the 1937-38 report, it was necessary to accept the original figures and this correction has been accepted also. The audit view is, however, - and the Chief Accountant has since agreed - that a parallel reduction should be made in the figure of capital receipts "From Railway Resources", and that the amount of £1,338, having been incorrectly taken from revenue in the first instance, should therefore be returned to revenue. This conclusion

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also opens the wider issue - not likely to materialise for some time - as to whether the category of free capital from Railway resources should be subject to "redemption" as assets purchased therefrom are withdrawn from service. The Chief Accountant holds the view that the procedure should be similar to that governing the redemption of borrowed capital, and that all expenditure from revenue which is capitalised should be regarded as finally contributed to Railway capital. This view is considered reasonable in normal circumstances, but appears to be open to objection in a year such as the present which shows a deficit on revenue and expenditure account.

17. The further adjustments required as a result of the transactions described in paragraphs 16 to 19 of the 1937-38 report were duly carried out during the year. The sum of £44,816 (paragraph 16) was paid to Government from the Capital Redemption Suspense Account and capital was written down as from the date of payment. As far as the write down affects capital expenditure, the details are given in Financial Statement No.4 under the several heads of classification and under the authority of Financial Secretary's memorandum No.06715/1210 of the 28th of July, 1938. The corresponding reduction in the capital liabilities of the Railway - £5,367 on account of Unredeemed Loans and £39,449 on account of surplus balances (paragraph 17) are shown in Annexure 6. The incorrect adjustment of £417 (paragraph 17) was written back to capital and the balance of £373 due to Government (paragraph 18) was paid over. No further payment was made to redeem the proportionate liability for cost of raising loans (paragraph 19), and in view of the Secretary of State's decision referred to in paragraph 18 below no such payment is now necessary. The payments to Government of £44,816 and £373 as described above were credited to Heads 19 and 15 - Item 14 of Revenue

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respectively in the Colony accounts.

18. With reference to the last sentence of paragraph 14 of the 1937-38 report, it was proposed in the Governor's despatch to the Secretary of State No. 647 of the 9th of June, 1939, that the expenditure and capital liability represented by the cost of raising loans should be eliminated from the Railway capital account. The Secretary of State's approval, conveyed in Despatch No. 617 of the 28th of July, 1939, was not received until after the closure of the year's accounts, and the necessary entries will therefore be made in the accounts for the year 1939-40. No transactions affecting the ordinary revenue or expenditure of the Colony or of the Railway will be involved and minor adjustments which have been made since the item was first brought into the capital account will be ignored.

19. With reference to paragraph 23 of the 1937-38 report, the question of retaining on capital charge certain assets not required to be replaced is included in the terms of reference of the 1939 Revaluation Committee (see paragraph 60 below). No final recommendation has yet been adopted and no proposal has yet been submitted to the Secretary of State.

20. With reference to paragraph 27 of the 1937-38 report, the audit view was later accepted and free capital ("from Railway Resources") was accordingly written up by the sum of £1,262 (see Item 2 in paragraph 15 above). The write up was charged in the due proportions to Renewals Fund and Abstract F. As stated in last year's report, the original transaction represented a write down of capital expenditure from Colony surplus balances and should therefore under the old procedure be accompanied by redemption of a like amount of capital borrowed from Colony surplus balances. The adjustment was, however, treated in

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accordance with the new procedure; no redemption has taken place and the amount therefore appears as part of the balance of capital receipts over expenditure.

ANNUAL ACCOUNTS AND STATEMENTS, RECONCILIATIONS, ETC.
(excluding Capital Account).

21. Revenue and Expenditure. The revenue and expenditure of the Railway and Road Motor Services for the year are detailed in Financial Statements 2 and 6 and the supporting Abstracts. Revenue and Working expenditure amounted to £2,152,871. 8.11d and £1,360,857.13. 7d respectively, as against £2,854,106.15.0d and £1,343,002. 4.0d respectively in the previous year. Net revenue amounted to £792,013.15.4d, as against £1,511,104.11. 0d in the previous year, a decrease of £719,090.15. 8d. Expenditure charged to Net Revenue account in respect of interest on capital, contribution to Renewals Fund, write-down and redemption of capital assets, capital expenditure from revenue and depreciation of investments amounted to £1,265,889. 3. 6d; there were no special revenue items and there was accordingly a deficit on the year's working of £473,875. 8. 2d, as against an estimated deficit of £98,268 and an actual surplus in the previous year of £231,285. 5. 1d. After transfer to Net Revenue account of the balance of the Reserve Fund, amounting to £303,897. 4. 4d, the net deficit was £169,978. 3.10d, which was carried forward.

22. The operating expenditure for the year includes, by virtue of the power conferred by the Appropriation Ordinance, the sum of £50,045.11.11d, being the amount of liabilities chargeable against the provision for the year but not paid until after the close of the year. As observed in paragraph 40(a) of the 1937-38 report, the principle of

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taking all liabilities for the year to account is not strictly observed and, as regards the year under review, it appeared in particular that certain handling charges for March, 1939, amounting to just under £1,300, were charged to 1939-40 expenditure.

23. As regards the specific items appearing in Net Revenue account, the amount of £51,150. 3. 4d, representing net depreciation of investments, includes the sum of £982. 1. 6d, being loss on transfer of the Reserve Fund investments to Renewals Fund; a special sub-head was created to cover the charge to Abstract 'F', and it is considered that it would have been more correct to include the amount under operating expenditure, as in the case of losses on sales of investments. The amount of £6,261, described as "capital adjustment", represents the proportion chargeable against revenue of the original cost of capital assets written off or adjusted in value (see paragraph 15 above), the balance of £5,692 being chargeable against Renewals Fund (see Financial Statement No.12).

24. A list of errors of classification brought to notice and admitted by the Chief Accountant too late for adjustment in the accounts for the year is attached to this report as Annexure 9.

25. General Balance Sheet. The General Balance Sheet has been examined and is correct. From the following rough analysis of the Balance Sheet it will be observed that the deficit on Revenue and Expenditure account has been met by drawings from monies properly belonging to the Renewals Fund:-

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The position was reported to the Secretary of State before the final deficit for the year was known, and in despatch No. 525 of the 27th of June, 1939, the Secretary of State approved Government's proposal that the 1939-40 contribution to the Renewals Fund should be limited to the amount shown in the Estimates (£430,000) less the then estimated deficit of £142,000 for the year 1938-39 and the deficit of £38,772 anticipated during the current year, the resulting arrears of contribution being a first charge on surplus Railway revenue in the future. The Secretary of State at the same time intimated that he would wish to consider the matter further before agreeing to a similar arrangement next year, in the event of a deficit again occurring. From the evidence available at the date of this report it appears that the estimated deficit for the year 1939-40 will be considerably exceeded.

LIABILITIES

| | £. | s. | d. |
|---|-------------------|-----------|----------|
| Capital Account | 11,953, | 0. | 0 |
| Appropriated Funds (excluding Renewals Fund) | 501,430. | 9. | 3 |
| Government of Nigeria (Advances for Working Capital) | 350,000. | 0. | 0 |
| Sundry Creditors | 75,223. | 4. | 6 |
| Renewals Fund | 1,574,065. | 8. | 6 |
| Total | 2,512,672. | 2. | 3 |

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ASSETS

| | £. | s. | d. |
|---------------------|-------------------|-----------|----------|
| Cash | £11,953. | 0. | 0 |
| Investments Cash | 485,242.11. | 3. | 3 |
| | 16,187.18. | 0. | 0 |
| | 501,430. | 9. | 3 |
| Stores etc. | 287,991. | 3. | 0 |
| Traffic A/C(part) | 62,008. | 17. | 0 |
| Traffic A/C(part) | 350,000. | 0. | 0 |
| Misc. Advances | 19,176. | 16. | 11 |
| Cash | 7,037. | 16. | 9 |
| | 49,008. | 10. | 10 |
| | 75,223. | 4. | 6 |
| Investments Cash | 1,380,744. | 5. | 0 |
| Deficit | 23,342. | 19. | 8 |
| | 169,978. | 3. | 10 |
| Total | 2,512,672. | 2. | 3 |

The position was reported to the Secretary of State before the final deficit for the year was known, and in despatch No. 525 of the 27th of June, 1939, the Secretary of State approved Government's proposal that the 1939-40 contribution to the Renewals Fund should be limited to the amount shown in the Estimates (£430,000) less the then estimated deficit of £142,000 for the year 1938-39 and the deficit of £38,772 anticipated during the current year, the resulting arrears of contribution being a first charge on surplus Railway revenue in the future. The Secretary of State at the same time intimated that he would wish to consider the matter further before agreeing to a similar arrangement next year, in the event of a deficit again occurring. From the evidence available at the date of this report it appears that the estimated deficit for the year 1939-40 will be considerably exceeded.

26. The adjustments and changes in procedure referred to in paragraph 33 of the 1937-38 report have been carried out. The balance on Workshops Suspense Account, which it

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was later decided to include under the heading "Manufacturing Suspense Accounts", represents exclusively the value of work in progress at the close of the year.

27. Boards of Survey were held on all Railway chests at the end of the year. Regular quarterly boards were also held, and the findings have been verified with the respective cash books, except in the case of the December and March surveys at Zaria, which it has not been possible to visit since October, 1938. The necessary verifications have therefore been made from the cash book transcripts rendered for audit at Headquarters. Local remittances in transit at the end of the year, amounting to £729.14. 9d, were duly received in April, 1939.

28. With reference to paragraph 5 of the Secretary of State's Circular Despatch of the 9th of December, 1938, the balances in the hands of the Crown Agents at 31st March, 1939, on account of cash and Joint Colonial Fund, have been verified with the certificates furnished by the Crown Agents. Investments, as shown in Financial Statements Nos. 14 and 17 have been compared with the Crown Agents' certified statements as at 31st March, 1939. The market values as at that date have been verified. The fixed bank deposit of £1,000, held on behalf of the Fines Fund, has been verified.

29. The departmental and General Audit balances of Unallocated Stores, Coal and Manufacturing Suspense accounts have been reconciled where necessary. A summary of the respective balances appears in Annexure 8, with which the supporting stock balance sheets and stock valuation returns are enclosed. The actual stocks are in every case well within the standard stock limits authorised by the Secretary of State.

30. The balance of the "Government of Nigeria : Miscellaneous" account (formerly) described as "Government

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Sundry Advances") has been reconciled with the balance of the "Nigerian Railway - Sundries" account which appears in the Colony balance sheet. A summary of the reconciliation is subjoined to Financial Statement No.1. Transactions between the Railway and the Posts and Telegraphs Department, formerly passed through the "Government of Nigeria : Miscellaneous" account, were treated separately as from September, 1938, and the balance of the new account "Postmaster-General", amounting to £68. 8. 5d due to the Postmaster-General, appears as a separate liability in the General Balance Sheet. No reconciliation between this figure and the balance of the account kept by the Postmaster-General has yet been rendered for audit, and the matter is still the subject of correspondence.

31. Advances outstanding at 31st March, 1939, are detailed in Financial Statement No.20. With reference to paragraph 39 of the 1937-38 report, the balance of £124. 5. 5d due from the Industrial and Commercial Bank still remains uncollected. It is understood that in certain circumstances this sum will ultimately be recovered, but as it is undesirable that a contingent asset should continue to appear in the accounts year after year, the question of a book write-off is under consideration. Other outstanding advances call for no special comment.

32. Deposits outstanding at 31st March, 1939, are detailed in Financial Statement No.21. With reference to paragraph 40 of the 1937-38 report, Demands Payable account has now been separated from Miscellaneous Deposits and the balance at the close of the year appears as a single item in the Balance Sheet. The Mile Coupon deposit accounts were cleared in accordance with Rate Circular No.22 of 1938 and the closing balances amounting to £7.16. 9d and £47. 8. 4d (No.1 account and No.2 account respectively) were transferred

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to revenue. The Coronation Medals deposit account was cleared at the end of the year, all outstanding amounts having been recovered, and the balance of £9.17. 4d was transferred to revenue. No other outstanding deposits call for special comment.

33. The working Capital Advance (now described in the Balance Sheet as "Government of Nigeria; Advances") remains unchanged at the figure of £350,000. Interest for the year was paid at the rate of 2½%, the prevailing bank rate being 2%.

UNAUTHORISED DEPARTURE FROM THE REGULATIONS.

34. Revenue. With reference to paragraph 48 of the 1937-38 report, it transpired that separate wagons had been supplied to suit Railway convenience. Instructions were therefore issued that if for any reason in future there was no case for charging half carrying capacity, the waybills concerned should be suitably endorsed.

35. Ambiguities in the Tariff were revealed by Audit queries calling for the recovery of shore-handling charges on imports railed to sidings within the Apapa port group, which are subject to haulage rates and are not covered by any goods class rates. According to the Tariff, goods class rates for import traffic booked from port terminals are deemed to include shore-handling charges, but it appeared that haulage rates were exclusive thereof. Recoveries totalling £47. 2.10d were effected on the test queries issued and all similar consignments were charged accordingly as from the 14th of February, 1939. The question of further recoveries in respect of the period prior to that date is under discussion, as the investigation resulting from the queries has disclosed certain anomalies in the incidence

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of shore-handling charges.

36. Irregularities in the method of booking "overnight consignments" were disclosed in the course of investigating a shortage of station earnings at Aba (see paragraph 43 below). This method, which was found to be in practice at a number of busy stations, consisted of recording bookings received after a certain time as "overnight consignments", to be brought to account on the following day, the waybills being endorsed accordingly. It was found essential to retain the system in respect of bona fide late bookings, but the position was regularised by the issue of a joint Traffic and Accounts Department circular, stating that all bookings up to 17 hours, the authorised time for closing goods sheds, must be included in the station balance sheet for the day in question, the station earnings being made up accordingly and remitted by the first available train carrying a cash tank.

37. Expenditure. With reference to paragraph 49 of the 1937-38 report, further cases occurred during the year involving the charge of expenditure to advances. Although the appropriate adjustments were promptly made, it is necessary to state that this practice has been the subject of comment in six successive Audit Annual Reports.

38. One page covering payments of a total amount of £34. 4.10d was missing from Payment Voucher No. "B" 129 of October, 1938, as rendered for audit. The missing page appeared to be connected with a petty irregularity involving removal of receipt stamps from vouchers, but the responsibility could not be attached to any individual. The General Manager was satisfied that in other respects the payments were in order, and the Governor, therefore, gave his authority for their inclusion in the accounts for the year.

39. A large proportion of the queries raised on

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expenditure vouchers were concerned with petty overpayments, technical irregularities in preparation and insufficient references. Many of these, it is considered, could be avoided by a closer scrutiny at accounting centres, particularly at outstations, before rendition for audit.

ARREARS IN THE COLLECTION OF REVENUE.

40. The balance outstanding on Traffic account at 31st March, 1939, was £81,185.13.11d, which represents a normal proportion of the revenue earned during a month and remaining uncollected at the close of that month. The collection of Native Administration accounts was greatly accelerated during the year, due to the adoption of the measures referred to in paragraph 53 of the 1937-38 report and to close supervision by the Chief Accountant's staff. From a scrutiny of the Traffic account as at 30th September, 1939, it appeared that of the sums owed by Native Administrations at the close of the year only £3.12.5d were still outstanding. Error advices outstanding at 31st March were cleared by the end of September, 1939.

41. The total amount of error advices written off during the year under section 37 of the Codification of Powers of the General Manager was £4. 0. 8d; one under-collection of freight charges, amounting to £7.19. 1d, was written off with the sanction of Government, the amount being irrecoverable.

LOSSES OF RAILWAY MONEY AND STORES AND FRAUDS.

42. With reference to paragraph 57 of the 1937-38 report, the Secretary of State in his despatch No.294 of the 17th of April, 1939, approved the write-off of the loss, the

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amount of which was revised from £3.15. 4d to £3. 2. Od.

No financial adjustment was made, however, as the original payment had been allowed to stand as final expenditure.

It is considered that any loss of Railway money, from whatever cause arising, should be accounted for as an advance against the individual responsible, so that any write-off subsequently approved is reflected separately in the Railway expenditure. Detailed instructions were also issued by the General Manager in a circular covering the defects in the system of time-keeping which were brought to light by the fraud.

43. A cash shortage of £72. 5. Od was discovered at Aba station in July, 1938, after a surprise Survey of the station accounts had been made by a Traffic Inspector. The investigation was undertaken by an Audit Officer on tour in the vicinity, and it was revealed that accounting irregularities had been in progress for some two or three months and that a cash shortage had existed during most of that period. The method used by the Station-Master was to book all goods received after approximately 13 hours at "overnight" consignment, the waybills being brought to account on the following day, and in some cases actually post-dated. On the other hand, all cash received in any one day up to the time of closing the goods shed (approximately 17 hours) was taken over by the Station-Master, who thus retained a cash "carry over" sufficient to cover shortages in his daily remittances. The fraud required the acquiescence of the goods clerk in the booking irregularities, and when the goods clerk ultimately refused to continue these methods, the shortage was at once revealed. It also appeared, however, that just before the Traffic Inspector's check was made, a shortage of £39 in a cash remittance sent by the Station-Master to Enugu was made good in circumstances of a highly irregular character which

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were not reported by any member of the Pay Office staff to the Accountant in charge. No loss of money to the Railway occurred, as the shortage was recovered from the amount due from the Provident Fund to the Station-Master, who was convicted and sentenced to imprisonment and dismissed from the Service. Disciplinary action was taken against three members of the station staff at Aba and against three members of the Pay Office Staff at Enugu for serious neglect of duty. The irregularities at Enugu did not point to any fault in the system but rather to disregard by at least three members of the staff (including an Assistant Chief Clerk) of the regulations provided.

44. In March, 1939, the Station-Master, Katcha reported a burglary at the station involving loss of Railway cash amounting to £3. 16. 0½d and Postal Agency cash and stamps amounting to £3. 6. 10d. The missing items had been kept in a cupboard instead of in the station safe and the Station-Master was therefore held responsible for the loss. Recovery of the amount, which is in any case secured by his Provident Fund deposits, has been delayed owing to the officer's subsequent conviction on a charge of defrauding the public and to the appeal arising therefrom.

45. Minor thefts of furniture and fittings from Railway quarters have been reported. No case involved financial adjustment or negligence on the part of Railway Officers. The losses have been written off numerical charge under the authority of the General Manager.

UNALLOCATED STORES.

46. Verifications of Unallocated Stores were carried out by Stock Verifiers attached to the Chief Accountant's staff during the year as follows:-

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| Stores | No. of Items verified | Value of Stock £. s. d. | Excesses taken on charge £ s. d. | Deficiencies written off £ s. d. |
|---|-----------------------|----------------------------|-------------------------------------|-------------------------------------|
| General Stores, Ebute Metta | 2,313 | 49,422. 5. 3 | 0. 16. 2 | 2. 3. 4 |
| Enugu Stores (General, Loco General, Permanent Way Material, Loco Carriage and Wagon Spares and Group Sundries) | 2,674 | 45,703. 15. 9 | 0. 7. 5 | 0. 15. 8 |
| Loco, Carriage and Wagon Spares, Ebute Metta | 2,375 | 75,627. 8. 6 | 6. 7. 6 | 1. 12. 5 |
| Loco General Stores, Ebute Metta | 3,463 | 42,206. 12. 3 | 31. 12. 6 | 5. 15. 10 |
| Motor Stores, Zaria | 1,672 | 3,962. 15. 4 | Nil | Nil |
| Totals | 12,497 | 216,922. 17. 1 | 39. 3. 7 | 10. 7. 3 |

As no fraud or negligence was involved, the deficiencies were written off to Expenditure under the General Manager's authority, the vote of charge being Abstract F, Item 680, "Depreciation, Breakages and Losses of Stores in Stock". Certain audit checks carried out on the Stock Verifier's report on the Loco and Carriage and Wagon Spares Stores showed that the explanations given for discrepancies were in some cases inconsistent with the records. Satisfactory explanations were later forthcoming, but it is necessary to emphasize the importance of prompt and thorough investigation by the responsible officers of all matters raised in Stock Verifiers' reports.

47. Boards of Survey were held during the year to inspect and report on stocks of obsolete and redundant materials in the General and Locomotive Stores at Ebute Metta and Enugu. The boards recommended that the following items and values should be written off Unallocated Stores Charge :-

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EBUTE METTA

| | | |
|---------------------------------|-----|-------------|
| (a) Locomotive and crane spares | ... | £230. 1. 11 |
| (b) Permanent Way Material | ... | 64. 5. 5 |
| (c) Parts, weighing Machines | ... | 55. 4. 8 |
| (d) Signalling Material | ... | 164. 18. 8 |
| (e) General Stores | ... | 464. 9. 4 |

ENUGU

| | | |
|-------------------------------|-----|--------------------|
| Locomotive general and spares | ... | 174. 7. 9 |
| | | <u>1,153. 7. 9</u> |

The recommendations were carried out with the approval of Government, the total value being charged to Abstract F, Item 680. Some of the stores written off are being utilised as Foundry material and the remainder are being sold, in accordance with the approved recommendations of the Board.

48. Minor losses of stores due to short-delivery or breakages were written off on the recommendation of the Stores Superintendent and with the approval of the General Manager. The total amount involved was £19.18.10d, which was debited to Abstract F, Item 680.

COAL.

49. Surveys of coal stocks were made during the year as follows:-

| Date | Stock | Net Surplus | Net Deficit | Value |
|-------------------|-------------------------|--------------|-------------|--------------|
| 1st October, 1938 | Western (Nigerian Coal) | T. C. G. | T. C. Q | 137. 19. 3 |
| | Western (English Coal) | | 344. 18. 0 | |
| 31st March, 1939 | Northern | 3,893. 2. 0 | 305. 5. 3 | 597. 19. 10 |
| | Eastern | 984. 15. 0 | | 1,557. 4. 10 |
| | Western | 1,767. 10. 3 | | 393. 18. 0 |
| | Northern | 1,079. 3. 0 | | 707. 0. 4 |
| | Eastern | 114. 12. 0 | | 431. 13. 2 |
| | Main | | 20. 12. 0 | 45. 16. 10 |
| | | | | 8. 4. 10 |

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58

50. With reference to paragraphs 66 - 67 of the 1937-38 report, difficulties in auditing the Fuel Suspense Account continued to be experienced for the first six months of the year owing to the state of the account at the end of the previous year and errors made in attempts to correct it. The final adjustments were made in September accounts and these were duly carried out. Apart from clerical errors, the discrepancies between the General Audit and the departmental accounts were due mainly to defective control over coal in transit and diversions of coal. The steps necessary to secure this control have been taken, and for the last six months of the year the state of the accounts was considerably improved. The net charge to expenditure, after all adjustments had been made, was £1,198.11.8d.

51. In order to simplify the system of accounting it was suggested by Audit that coal issued from the main stock to Railway dumps and sheds should be charged out immediately to the running vote, any issues for non-running purposes being accounted for by expenditure credit and stocks in hand being held on allocated charge. The suggestion was not accepted by the General Manager on the ground that reduced control would result. Other changes in procedure have, however, been introduced at the request of the General Manager and with the approval of Government, which will have the effect of clearly separating the accounting functions of the Railway as agent for the disposal of the Colliery output on the one hand and as consumer of coal on the other hand. All transactions connected with the former will pass through the Coal Main Account instead of as formerly, partly through Coal Main Account and partly through the Railway Abstracts; and all transactions connected with the latter will pass through the Fuel Suspense Account. These changes will take effect from the 1st of April, 1939,

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£5,692. 0. 0d on account of write-off of assets. The contribution to the fund (paid in monthly instalments) was £430,000, in accordance with the ruling mentioned in paragraph 77 of the 1937-38 report, and there was consequently an excess of receipts over payments for the year of £360,382. 1. 1d. The balance brought forward was £1,213,683. 7. 5d, and the amount standing to the credit of the fund at the 31st of March was therefore £1,574,065. 8. 6d.

58. The market value of the investments held on behalf of the fund at the close of the year was £1,380,744. 5. 0d and the fund was therefore under-invested by £193,321. 3. 6d. As suggested in paragraph 25 above, the financial position of the Railway was such that full investment was not possible. No further investments have been made and the monthly contribution to the fund since the close of the year has been limited to the amount of expenditure incurred during the month. As stated in paragraph 25 above, the Secretary of State has approved a temporary reduction in the contribution of £430,000 due in respect of the year 1939-40.

59. With reference to paragraph 78 of the 1937-38 report, the Secretary of State in despatch No. 886 of the 8th of November, 1938, approved the proposal of Government that the annual contribution to the fund should be re-assessed on the occasion of the periodical revaluation of Railway assets (see paragraph 60 below). With reference to paragraph 76 of the 1937-38 report, the revised rules governing the operation of the Renewals Fund are still in draft, and certain of the decisions mentioned under the above reference have been reversed. In particular, the principle of basing contributions to and withdrawals from the fund on the replacement cost and not the original cost

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of wasting assets has been adopted; the full cost of renewal in kind may be withdrawn from the fund irrespective of the expired service life, provided that replacement is necessitated by fair wear and tear; and partial renewals may now be charged to the fund, subject to the financial limits and to specification in the Renewals classification. Every effort has been made to meet Audit views in framing the new rules, but there are still certain matters both of principle and detail on which this Department disagrees with the recommendations of Government.

6. In submitting the 1934 Revaluation Committee's report to the Secretary of State, the Government proposed, and in despatch No. 326 of the 9th of March, 1936, the Secretary of State approved, that after the first five years, and subsequently at periods of ten years, there should be a "re-assessment of the percentages and replacement cost of Wasting Assets". Accordingly, the General Manager has appointed a committee to undertake the revaluation of capital assets at 31st March, 1939, its terms of reference being to submit recommendations on revaluation and renewals in general and in particular on:-

- (1) the reconsideration of estimated service lives.
- (2) the definition and revaluation of "divisible units" (i.e. assets eligible for partial renewal).
- (3) the revision of renewals procedure incorporating the Secretary of State's decisions to date.
- (4) capital adjustment in respect of Class E assets - "not to be replaced" - (See paragraph 89 of the 1937-38 report and paragraph 19 above).

The Committee has already submitted an interim report recommending inter alia the adoption of procedure which, as indicated in the preceding paragraph, is in conflict with previous decisions which have received the approval of the Secretary of State. The final report of the Committee is not yet completed.

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61. With reference to paragraph 90 of the 1937-38 report, no further examination has been made of the Wasting Assets Registers, pending settlement of the revised rules for the fund. Transactions occurring during the year which were based on particulars given in the Registers have been verified ad hoc.

RESERVE FUND.

62. As stated in paragraph 21 above, the balance of the Reserve Fund at 31st March, amounting to £303,897. 4. 4d, was transferred to Net Revenue Account to meet the excess of expenditure over revenue. The investments held on behalf of the fund were transferred to the Renewals Fund during the year, the value at the current middle market price on the date of transfer being £69,716.12.10d.

PROVIDENT FUND.

63. The transactions for the year of the Railway Provident Fund are summarised in Financial Statement No.16, the form of which has been somewhat altered, as compared with previous practice, so as to show clearly the total transactions for the year under each account. Financial Statement No.15 contains a statement of the assets and liabilities of the fund at 31st March, 1939: this is an innovation. The balance of the fund as shown in the Railway General Balance Sheet, amounting to £499,902.17. 8d, has been reconciled with the figure of £501,064. 9.11d. which appears in Financial Statement No.16. The market value of the investments held on behalf of the fund at 31st

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6A

March, 1939, was £484,242.11. 3d, and accordingly there was an under-investment of £15,660. 6. 5d, as compared with the liability shown in the Railway Balance Sheet.

64. Certain changes in the accounting procedure were introduced during the year. First, the accumulated surplus in the fund, comprising the balances on account of interest undistributed, profit on sales of investments and appreciation of investments, was carried to a reserve account. The transfer of these balances to reserve was authorised by the Board of Management and is in accordance with the recommendation contained in paragraph 5(c) of the Secretary of State's despatch No.1756 of the 11th of December, 1936, on the subject of Railway Provident Fund finance. The reserve is available against depreciation of investments and for the equalization of interest distributed. As regards Financial Statement No.16, the items normally passed through interest account (interest received, interest distributed, cost of administration and interest paid to Railway on withheld bonus) have been shown as transactions on reserve account: this method is not regarded as entirely satisfactory and will be reconsidered in the light of the requirements of the new Railway Provident Fund Ordinance which, it is understood, is to be enacted. The second change in procedure arose out of the decision of Government to fund the contingent liability at 31st March, 1938, (shared by Government and the Railway) for gratuitous bonuses allowed under section 8 of the existing Ordinance. The amount due to the fund on this account was £1,895. 17. 0d, of which £271. 6.11d was paid by Government and £1,624.10. 1d by the Railway. The difference of £41.18.5d between this figure and that which is mentioned in paragraph 96 of the 1937-38 report is due to approval of a claim for gratuitous bonus after the report had been completed.

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65. With reference to paragraph 97 of the 1937-38 report, it became apparent that section 36(3) of Regulation No. 37 of 1937, under which the sum of £7,031.17. 7d was paid to Government, did not carry into effect the purpose intended. In paragraph 4 of despatch No.1756 of the 11th of December, 1936, the Secretary of State expressed the opinion that no payment should be made to Government from the surplus of the fund "save in re-imbusement of any payments which it may in the past have been called upon to make under Regulation 36(3) of the Railway Provident Fund Regulations, 1928". These regulations came into effect from the 1st of April, 1928, and, as the fund became self-supporting from the 1st of April, 1927, no payments have been made by Government since that date and no refund was therefore due. Accordingly, the amount was returned to the fund with the approval of the Secretary of State, expressed in despatch No.359 of the 5th of May, 1939. It is shown in Financial Statement No.16 as a credit to Reserve Fund account.

66. With reference to paragraph 98 of the 1937-38 report, interest on withheld bonus both for the year 1937-38 and for the year under review, amounting to £72. 1. 0d, was duly paid to the Railway in accordance with section 3(2) of the Railway Provident Fund Ordinance and Regulation 25(4) thereunder.

67. The attention of the Board on Management was drawn to an instance where a contributor, to whom an advance from his compulsory deposits had been granted under the regulations, continued to make voluntary contributions to the fund. The Board agreed that this practice was contrary to the intention of the regulations and ruled that a contributor's voluntary deposits should be exhausted before an advance from compulsory contributions could be granted, and that no new voluntary account should be opened until the

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66

advance had been fully repaid.

STATION AUDIT.

68. Local inspections of stations were carried out during the year by the Chief Accountant's staff as follows:-

| <u>Division</u> | <u>Total number of Stations and Halts</u> | <u>Total number of Stations visited.</u> |
|--------------------------------|---|--|
| Western | 74 | 71 |
| Northern (including Motors) | 87 | 48 |
| Eastern | <u>58</u> | <u>55</u> |
| | <u>219</u> | <u>174</u> |

Most of the principal stations were visited once during the year but the total number of visits compares unfavourably, as in the two previous years, with the figures for 1935-36 and 1934-35. The attention of the Chief Accountant was drawn to the absence of line audit for the whole of the period from mid-July to December, 1938, which in the Chief Accountant's reply was attributed to shortage of staff. The reports of inspecting officers were scrutinised by this Department with general satisfactory results.

ANNUAL PROGRAMME OF WORK.

69. The examination of all Railway accounts for the year has been completed in accordance with the authorised programme of work.

70. Of the thirty-one stations listed in the programme of work twenty-eight were visited during the year (eleven twice and one thrice). In addition six other stations and

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and three motor stations were inspected. The stations inspected were:-

| <u>Western Division</u> | <u>Northern Division</u> | <u>Eastern Division</u> | <u>Motors</u> |
|-------------------------|--------------------------|-------------------------|---------------|
| Jebba (twice) | H'Guru | Jos | Sokoto |
| Ilorin (twice) | Kano (twice) | Jos Market | Gusau |
| Offa | Zaria (twice) | Bukuru | Zaria |
| Oshogbo | Gusau | Kafanchan | |
| Ede | Kaduna | (twice) | |
| Ibadan (twice) | Junction (twice) | Mada | |
| Lafenwa | Kaduna North | Makurdi (twice) | |
| Aro | (twice) | Enugu (twice) | |
| Abeokuta (twice) | Minna (thrice) | Aba | |
| Ifaw Junction | Gierkun | | |
| Kajawla | | | |
| Agege | | | |
| Yaba | | | |
| Ebute Metta Junction | | | |
| Ebute Metta | | | |
| Iddo | | | |
| Lagos Town Depot | | | |
| Apapa | | | |

Inspections of the Apapa Warehouse and of the Jebba Bridge Tolls (twice) were also carried out. Generally, the standard of accounting was satisfactory.

71. Outstanding queries are shown in Annexure 10.

72. The Annual Report on the Audit of the Accounts of the Nigerian Railway and Government Colliery for the year ended 31st March, 1938, (Sessional Paper No.14 of 1939) was laid before the meeting of the Legislative Council on the 10th of July, 1939. The Report of the Director of Colonial Audit on the accounts of the General Manager of the Nigerian Railway for the year ended 31st March, 1938, has not yet been laid before the Legislative Council.

S T A F F.

73. In concluding this report it is a pleasure to be able to express an appreciation of the loyal and efficient services rendered by the staff, both African and European, during the year.

(Sgd) E.M.Tibbitt
ACTING AUDITOR.

17th November, 1939.

67

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15444-1501 WT. 63767-68 30,000 2/20 T.S. 698

30057/1/40

amb

C. O.

Mr. Thornley. *29.3.40*

Mr. D. C. A. *a/jt*

Mr. Sidebotham. *1/4 p.*

Sir A. Burns.

Mr. G. L. M. Clouston.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

O.D.
11 APR

DOWNING STREET.

March, 1940.

Sir,

I have etc. to acknowledge the receipt of *Sir Bernard Bourdillon's* ~~your~~ despatch No.130 of the 14th of February in which ~~you~~ ^{he} furnished me with ~~your~~ ^{his} observations on the Report of the Director of Colonial Audit on the accounts of the Nigerian Railway for the year 1937/38.

2. With regard to the point raised in para.6 of that Report, I note that the excess of expenditure over the total amount sanctioned in the Appropriation Ordinances represents the amount transferred to Reserve. The sum in question was nevertheless appropriated from the *accounty* Net Revenue to the Railway Reserve Fund, and in ~~a~~ ^{the} technical sense of the word was as much ~~an~~ appropriation as the other items in that account which were

included

DRAFT. For conson.

NIGERIA

NO.

O.A.G.

194.

FURTHER ACTION.

2 copies D.C.A.

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included in the Appropriation Ordinances.

3. I would observe in this connection that a sum of £70,000 was legally appropriated from the Net Revenue Account to the Reserve Fund in the accounts for the year 1936/37 and I am advised that similar action should be taken with regard to the sum carried to the Reserve Fund in the accounts for the year under review.

I have, etc.

(Sgd) MALCOLM MACDONALD

N I G E R I A.

Government House,
Nigeria.

No. 130

14 February, 1940.

RECEIVED

28 MAR 1940

C. O. FROXY

Sir,

3a 30057/1/39.

With reference to your despatch No. 640 of the 9th of August, 1939, I have the honour to furnish the following observations on the Report of the Director of Colonial Audit on the Accounts of the Nigerian Railway for the year 1937-38.

Paragraph 3. The value of the investments of the Renewals Fund as shewn in the General Balance Sheet at the 31st of March, 1938, was corrected under authority granted by Special Warrant No. 6 of 1938/39.

Paragraph 4. The necessary adjustments in the Fuel Suspense Accounts have been made and the system of accounting for fuel has been closely examined in order to minimise the possibility of error. It has been confirmed that the discrepancies which gave rise to the Auditor's comment were not due to irregularity or negligence.

Paragraph 6. The excess of total expenditure for the year over the amount sanctioned in the Appropriation Ordinances represents the amount transferred to Reserve, for which I assume that no appropriation law is necessary.

I have the honour to be,

Sir,

Your most obedient, humble Servant,

B. H. Bruce

GOVERNOR.

THE RIGHT HONOURABLE
MAICOLM MACDONALD, P.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
&c., &c., &c.

1940
Nigeria.

No. 30060

SUBJECT.

Anti Sleeping Sickness measures

Application for B. D. F. Assistance

Previous

1939

Subsequent

CI.
Medical
C.D.F.

1. C.P.A.C. _____ 1/2/40
States application received from Nigeria for permission
to spread over a period of 6 yrs. to 31/3/43, the free grant of
£19000 per annum for 5 yrs, recommends this should be
available until 31/3/43.

To Manager D/t h.w.

J.S. Smith

9/2 above

2 To Treas _____ cons 13.2.40

See Report
number 11-1/39

Now take action as directed in no.
Williamis number of 24/1 on
30060/39 Nigeria below.

~~Contract~~

J.S. Smith

14/2 above

DESTROYED UNDER

3 To Gov. Nigeria No 146

15/2/40

Alb

4. Treasury (S. 34609/0423) _____ 22. 2. 40
Agree that the scheme may be spread over 6 years

Refer for accuracy by
ag. mail despatch ref 2 on
1939 file.

Mr. Palmer (Account)

J.S. Smith

25/2 above

5 Nigeria. 109. (ref. 2 in 1939 file.) — 29/12/40

There is still no reply to 7 in 1939 file.
a reminder was sent 15/2 - see p. 3.

Ref: (7) in file - 139 p/1/2 end (3) in this file. R.H.H. Holden.
? Ref: to Governor as follows:
" Please telegraph reply to my
Confidential Telegram No. 146 regarding
sleeping sickness personnel."

A. Thawley
1/3.

J.B. Schmitt
6/3 advice

DESTROYED UNDER ST 61017 Gov. Lagos Tele 218 com 6.3.40

AKS

7. Gov. Tel. No. 233 Conf 6.3.40.
States that 4 of the 8 R.M.C. N.C.O.'s can be released
for field ambulance service without interfering with the
sleeping sickness campaign. Agrees that difference
in rates of pay cannot be met from C.D.T. funds.

Q11
To note is attached
relevant PFF
RHH

(7) is in reply to (7) in the 139 file.
The reply is, I think, satisfactory. ~~the~~
Col Cole has indicated in his minute
of 23/12 on 54822 W.A. (attached) that it
will be easier to persuade the W.O. if
he/she: raise the question; to let Sgt
Hughes return to Nigeria to supervise
the Ambulance unit here as an Officer

5

of the S/S unit. This is what the Nigerian
Govt propose.

It would seem from the last para of
Col. Cole's minute that no further
action is required for the moment
regarding Sgt Hughes return to Nigeria
(He is due for re-examination by the C.P.
in April); but it is for consideration
whether we should say anything to
the W.O. now about the arrangement
proposed at (7) in this file.

It would be risky, particularly
in view of (18) on 54822 W.A. to take
any action now which might
prejudice Sgt Hughes' return to Nigeria
and it does not appear from Col.
Cole's minute in that file that it
is needed to write to the W.O. at the
moment.

? Col Cole for advice.
A. Thawley
13.3

Col Cole -
From this tel it is not ^{quite} clear whether
any have been ^{actually} released yet or not.
If the movement from W. to E. Africa
comes off ^{it} there will presumably
go at once into that sufficient
way as has your comments etc.
J.B. Schmitt 12/3

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As I understand the situation, 1946
 Hodrick Maxwell and Hook are now on
 military duty with the Nigeria Regt
 Field Ambulance unit and Mr Hughes
 will be posted to that duty on his return
 The remaining 4 NCOs are being retained
 on their sleeping sickness duties.
 I think that if any more take place,
 the 4 NCOs to proceed with the Field
 Ambulance unit will be sufficient.

I suggest that for the purpose of control
 we might inform War Office that the two NCOs that
 Hodrick Maxwell Hook and Hughes
 are now performing duty with the Nigeria
 Field Ambulance unit.

P. J. O. 6/4/40.

As proposed at X.

J. B. Parkhill
 8/4/40

12.4.40.

Copies of 8 & To W.O.
 for info below
 - Spk to be heard
 re making the
 military

9. Nigeria 762. 15.10.40. ⁴

Dr Stewart,

I should be grateful for your comments
 on these proposals with the first instance.
 It is obvious that there can be no
 retard progress and upset the
 nice distribution of funds originally
 contemplated and in general
 some such arrangement as the
 for contemplation would appear
 to be the only possible course in the
 present
 / Crisis.

J. B. Parkhill
 21/12.

The objectives of this campaign were twofold.
 One was the improvement in organisation of mass surveys
 and treatment, with the actual saving of lives and
 removal of physical disabilities affecting the working
 capacity of the population, together with the ~~farther~~
~~objective of the~~ prevention of increased depopulation
 of existing towns and villages in infected areas by
 communal clearing.

The other objective, which the Governor
 includes under capital works, was the removal of
 population from dangerously infected areas and their
 concentration in belts rendered fly free. An example
 of the latter is the Zaria scheme, whereby an area
 some 70 miles long by 20 miles wide has been rendered
 fly free. It is hoped in time to settle a population
 of some 70,000 persons on this area, which is being
 developed as a model area to promote better conditions
 of living, and to further the development of crops and
 foodstuffs.

In view of the menace that sleeping sickness
 constitutes to Nigeria, a balance should be maintained
 between these two objectives, and as well there should
 be a definite programme of expenditure, although, as
 the Governor says, present conditions must almost
 inevitably mean that work in every direction in
 connection with the scheme will be retarded.

Therefore I do not think that we can agree
 with the Governor's suggestion that both a time limit
 and the distinction between expenditure on mass survey
 and treatment, and that on capital works, should be
 abandoned,

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and it is unlikely, I imagine, that the C.D.A.C. could possibly agree to this. Furthermore, it is unlikely that the full benefits of the scheme with the expenditure involved would be possible unless the scheme were preserved in a balanced form, and unless some timetable was maintained. If this were not so, apart from other considerations, there might be a tendency for the work to drift.

? We might reply to the Governor on the lines indicated above, and ask him, in view of what we say, to readjust his ideas, and let us have fresh proposals which would maintain the status quo as far as possible, but which would permit of adjustment and modification, if necessary from time to time, to suit conditions arising out of the war.

rep. to smart
1.1.41.

While I agree with Dr. Smart that it is probably inexpedient to withdraw all time limits to the scheme, I am impressed with the argument of the Governor to war conditions the rate of progress must be retarded. He says that it is believed that the extension of the scheme to eight years would probably suffice for its completion, but he hesitates in existing circumstances to undertake that any time estimate would be final. It seems to me that this view is reasonable. Would it not be a fair compromise to set provisionally the limit of the scheme at eight years, and at the same time to hint that if uncontrollable circumstances should make it impossible to finish in that time we would be prepared to consider arguments in favour of continuation for a further limited period.?

As to the apportionment of funds as between mass survey and treatment and capital works, I feel that it would be on balance all to the good if expenditure on the former could be curtailed safely and transferred to the latter. After all the ultimate object is to establish settled communities of disease free people in areas from which the endemic disease has been eliminated. If as the result of experience it is found possible safely to curtail on the mass treatment and to expand on settlement it is a readjustment which is not contrary to the spirit of the scheme and I don't see why we should oppose it in principle. On the possibility of this medical opinion is of course the decisive factor.

I entirely agree with Dr. Smart that a balanced programme is essential but I also think that as Dr. Smart says in his last para there should be provision for adjustment of the scheme not only on account of war conditions but also in the light of experience.

J. B. Leach
2.1.41.

In considering this question we might want to ask in general the question that the actual disease in Nigeria - the amount of distribution of which is not yet ascertained -

that owing

In the event that this is a technical matter we must be guided by medical advice. Apart from that, however, I do not think that we should apply too rigidly a two factor programme which has become affected adversely by war conditions which in turn may unnecessarily affect the balance of the scheme as a whole.

I should see no objection in principle both to extension of the two factor and to the variation in the rate of expenditure as suggested by Mr. G. I do not think that the proposal goes outside the ambit of the original scheme and the modification now proposed should not involve a new scheme under the C.D.A. Act. Its reference to the C.D.A.C. is possible but reference to the Governor will be required. The extension of the two factor if agreed to presupposes that provision can continue to be made in H.M. Votes over a longer period but this aspect of the matter can be regarded as well by Section 2(a) of the C.D.A. Act i.e. payments in respect of advances agreed to be made from the C.D.F. before 17 July 1940 shall be treated as if they were made under the provisions of a scheme under the new Act.

J. B. Leach
3/1/41

In spite of Mr. Boyse's minute I feel there is very considerable force in Dr. Smart's arguments in favour of maintaining the scheme in its original form as far as possible. I do not like the Governor's proposal which seems to me to give the Nigerian Government far too much latitude, and, apart from other considerations, may lead to the scheme running on for a very indefinite period.

I am further inclined to think that the Treasury would much prefer to adhere to the original scheme as far as possible, and that we shall have no difficulty whatever in getting a further modification if necessary owing to the circumstances of war preventing proposals now made being strictly adhered to.

I have accordingly drafted the attached telegram to the Governor in Nigeria for conson.

J. B. Leach
3/1

Our proposal is so reasonable that I have little doubt that Gov. will accept it.
D.C.R.W. (a.s.) 4/1

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30060/40.

6/2

C. O.

XXX Miss Seward. 4/2/41.

Mr. Whitcombe s/r

Mr. Sedgwick 6/2 J. S.S.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

7 February, 1941.

C.O.
6-FEB
6-

Sir,

With reference to your letter

(4)

(No. S.34609/0423) of the 22nd of February, 1940, I am directed to transmit to you, to be laid before the Lords Commissioners of the Treasury, copies of further correspondence with the Governor of Nigeria regarding Colonial Development Fund Scheme No. 445 for the expansion of the control of sleeping sickness in Nigeria, from which it will be observed that, owing to circumstances arising out of the war, the completion of the Scheme within the extended period of six years approved by Their Lordships in the letter under reference, will not now be possible.

DRAFT. CONSON.

THE SECRETARY,
TREASURY.

15. 10. 40
10. 1. 41
23. 1. 41
(9, 10 & 11.)
(encl. copied)

FURTHER ACTION.

2. I am to ^{request that in the notes} enquire ^{whether} Their Lordships ^{may be moved to} approve a further extension of the period for completion of the Scheme up

30060/40.

6

C. O.

XXX Miss Seward. 9/2/41.

Mr. Whitcombe 5/2

Mr. Sidbotham 6/2

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

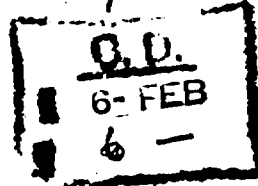
Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

SS

7 February, 1941.



Sir,

(4)

With reference to your letter

(No. S.34609/0423) of the 22nd of February, 1940, I am directed to transmit to you, to be laid before the Lords Commissioners of the Treasury, copies of further correspondence with the Governor of Nigeria regarding Colonial Development Fund Scheme No. 445 for the expansion of the control of sleeping sickness in Nigeria, from which it will be observed that, owing to circumstances arising out of the war, the completion of the Scheme within the extended period of six years approved by Their Lordships in the letter under reference, will not now be possible.

DRAFT. CONSON.

THE SECRETARY,
TREASURY.

is. 10. 40
10. 1. 41
23. 1. 41
(9, 10 & 11.)
(encl. copied)

FURTHER ACTION.

2. I am to ~~enquire whether~~ ^{request that, in the vic,} Their Lordships ~~may be moved to~~ approve a further extension of the period for completion

of the Scheme up

up to eight years in all, i.e. to the 31st of March,
1945, on the understanding that if ^{the} circumstances of
the war make completion by then impossible, a further
extension ~~would~~ ^{which would then} be considered.

it would be open
to the firm of business
to submit an
application for

I am, etc.

O. G. R. WILLIAMS

30060 / 117

COPY FOR REGISTRATION

CODE TELEGRAM.

FROM Governor NIGERIA.

D. 23rd January, 1941.
R. 23rd " " 12.07 hrs.

No. 74.

Your telegram No. 55. Sleeping sickness control. Appendix to Estimates. Draft Estimates 1941/42 are
(a) £17,400 (sterling) ? normal
(b) £ 5,650 (sterling) ? recurrent or extended illness
(c) £ 5,450 (sterling) ? capital " " "

I agree to preservation of estimate in this form and request Colonial Development Fund grant of £5,450 (sterling) for 1941/42 on the terms stated in your telegram.

Copy to Treasury (11)

Received
in
Registry



DRAFT AND RECORD COPY

Coded and Sent: 10 4
10 Jan 1941
1600 hrs

REGISTERED No. *30060/40*

LETTER SENT

DATE
~~8th January, 1941~~

DRAFT CODE TELEGRAM

No 55

- MR. SIDEBOTHAM *8/1*
- MR. DR. SMART *8/1*
- MR. DR. TEMPANY *9/1*
- MR. BOYSE *9.1.41*
- MR. WILLIAMS *11.1.41*

Your despatch No. 726

Sleeping Sickness Control STOP. While I fully appreciate the difficulties which precise adherence in war-time to ratio between expenditure on capital works and mass survey, as well as to a fixed time limit for completion that the scheme may entail, such wide diversions from original scheme as you now recommend would not appear to be justified, STOP. I should however, be willing to recommend that the period for completion might be extended to eight years in all, on understanding that if circumstances of the war make completion by then impossible, a further extension would be considered. STOP.

I attach importance to preservation

ENCLOSURES

FURTHER ACTION

To GOVERNOR LAGOS.

SSS

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Reference:—
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COPY.

NIGERIA

No. 762

RECEIVED
19 DEC 1940
C.O. REG

Government House,
Nigeria?

Lagos, 15 October, 1940

My Lord,

I have the honour to refer to your predecessor's despatch No. 109 of the 29th of February, regarding the free grant from the Colonial Development Fund for the expansion of sleeping sickness control in Nigeria (Scheme 445), and to inform you that in the present circumstances the programme of expenditure from the approved grant requires further modification.

2. The object of the scheme is a development of sleeping sickness control in addition to the service provided from Nigerian Funds and by the original terms of the grant, conveyed in Mr. Ormsby Gore's despatch No. 485 of the 12th of April 1937, the Colonial Development Fund was to contribute £19,000 a year for five years on the understanding that this Government would provide £11,000 a year for the expansion and improvement of the organisation of mass survey and treatment of the disease. Delay in obtaining the necessary staff led to the proposal, for which approval was conveyed in your predecessor's despatch under reference, that the expenditure of the total amount of the grant should be spread over six, instead of five years.

3. Shortage of staff due to war conditions now makes it inevitable that the progress of the scheme will be still further retarded and, while it is believed

that

THE RIGHT HONOURABLE

LORD LLOYD OF DOLOBRAN, P. C., G. C. S. I., G. C. I. E., D. S. O.,

SECRETARY OF STATE FOR THE COLONIES,

LONDON, S.W. 1.

DRAFT AND RECORD COPY

preservation of expenditure under the scheme in balanced form, and I should prefer to consider such re-allocation of expenditure to capital works and mass treatment respectively, as you may now wish to suggest. STOP.

Please telegraph your proposals on this to enable Treasury approval for variation on the above to be sought. Sleeping Sickness Control STOP.

I fully appreciate the difficulties which precise agreement in writing to ratio between expenditure on capital works and mass survey, as well as a fixed time limit for completion of the scheme may entail, such wide divergences from original scheme as you now recommend would not appear to be justified. STOP. I should however be willing to recommend that the period for completion might be extended to eight years in all, on understanding that if circumstances of the war make completion by then impossible, a further extension would be considered. STOP.

I attach importance to preservation of expenditure.

- MR. WILLIAMS
- MR. BOYER
- MR. DR. TEMBAY
- MR. DR. SMART
- MR. SIDBOHAI

ENCLOSURES

FURTHER ACTION

GOVERNOR
LAGOS

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Government House

Nigeria

Lagos, 15 October 1948

COMM

AIRMAIL

NO. 705

My Lord,

I have the honour to refer to your previous letter of the 20th of September, regarding the five grants from the Colonial Development Fund for the expansion of sleeping sickness control in Nigeria (Scheme 447), and to inform you that in the present circumstances the programme of expenditure from the approved grant requires further modification.

2. The object of the scheme is the development of sleeping sickness control in addition to the services provided from Nigerian funds and by the original terms of the grant, conveyed in His Majesty's Order in Council No. 482 of the 13th of April 1937, the Colonial Development Fund was to contribute £19,000 a year for five years on the understanding that this government would provide £11,000 a year for the expansion and improvement of the organisation of mass survey and treatment of the disease. Delay in obtaining the necessary approval for the proposal, for which approval was conveyed in your predecessor's despatch under reference, has led to the expenditure of the total amount of the grant should be spread over six, instead of five years.

3. Shortage of staff due to war conditions now makes it inevitable that the progress of the scheme will be still further retarded and, while it is believed

THE RIGHT HONOURABLE
 LORD LEYD OF DORCHESTER, C. B., E. C., P. C., D. S. O.
 SECRETARY OF STATE FOR THE COLONIES

that an extension to eight years of the period over which the grant will be spread would suffice, I would hesitate in present circumstances to undertake that any estimate now made of the time needed for the completion of the scheme would be final.

4. Moreover it has become apparent that it will be impossible and, indeed, undesirable to maintain strictly the ratio between expenditure on capital works and that on the development of mass survey and treatment envisaged when the scheme was drawn up. As the scheme progresses, and mass treatment has its effects in one area after another, expenditure on such survey and treatment tends to become less while capital expenditure on clearing and settlement, with a view to the consolidation of the success achieved and the prevention of future outbreaks of the disease, grows in importance. The curtailment of mass treatment due to the difficulties created by the war renders concentration on that part of the scheme concerned with capital works even more essential if the progress already made is not to be lost. The conditions at present attached to the grant, however, if rigidly adhered to, would result in the restriction of expenditure on capital works to an extent commensurate with the unavoidable curtailment of mass survey and treatment.

5. I therefore have the honour to suggest that, while the expenditure of the total grant of £95,000 from the Colonial Development Fund should remain conditional upon an expenditure of £55,000 by the Nigerian Government upon the scheme of extension, both the time limit

and

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1950

MINUTE

S.P. 24

GOVERNMENT OF NIGERIA

MINUTE

1950

I have the honour to inform you that the grant of £95,000 from the Colonial Development Fund for the extension of the scheme of mass survey and treatment in the present circumstances is conditional upon the expenditure of £55,000 by the Nigerian Government.

The object of the grant is to provide for the extension of the scheme of mass survey and treatment in the present circumstances. It is conditional upon the expenditure of £55,000 by the Nigerian Government.

It is conditional upon the expenditure of £55,000 by the Nigerian Government. The conditions at present attached to the grant, however, if rigidly adhered to, would result in the restriction of expenditure on capital works to an extent commensurate with the unavoidable curtailment of mass survey and treatment.

I therefore have the honour to suggest that, while the expenditure of the total grant of £95,000 from the Colonial Development Fund should remain conditional upon an expenditure of £55,000 by the Nigerian Government upon the scheme of extension, both the time limit and

2.

10

that an extension to eight years of the period over which the grant will be spread would suffice, I would hesitate in present circumstances to undertake that any estimate now made of the time needed for the completion of the scheme would be final.

4. Moreover it has become apparent that it will be impossible and, indeed, undesirable to maintain strictly the ratio between expenditure on capital works and that on the development of mass survey and treatment envisaged when the scheme was drawn up. As the scheme progresses, and mass treatment has its effects in one area after another, expenditure on such survey and treatment tends to become less while capital expenditure on clearing and settlement, with a view to the consolidation of the success achieved and the prevention of future outbreaks of the disease, grows in importance. The curtailment of mass treatment due to the difficulties created by the war renders concentration on that part of the scheme concerned with capital works even more essential if the progress already made is not to be lost. The conditions at present attached to the grant, however, if rigidly adhered to, would result in the restriction of expenditure on capital works to an extent commensurate with the unavoidable curtailment of mass survey and treatment.

5. I therefore have the honour to suggest that, while the expenditure of the total grant of £95,000 from the Colonial Development Fund should remain conditional upon an expenditure of £55,000 by the Nigerian Government upon the scheme of extension, both the time limit and

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that an extension of the right over which
the grant will be applied would be a
service and the extension of the grant
in present circumstances to the completion of
the work of the committee and the
Ministry of Health.

It is also suggested that the
Ministry of Health should be responsible for
the expenditure on capital works and
the development of the service and that
the grant should be applied to the
Ministry of Health and the Ministry of
Health should be responsible for the
expenditure on the service and the
Ministry of Health should be responsible
for the expenditure on capital works.

The current year's estimate of the normal
recurrent expenditure from Nigeria Funds is
£24,140 and it is suggested that, for the
purposes of the formula proposed in the
preceding paragraph, the figure of £25,000
should be adopted as the limit of normal
annual recurrent expenditure, any
expenditure in excess of that amount
being shared by the Fund and the Nigerian
Government in the proposed ratio.

I have the honour to be,
My Lord,
Your Lordship's most obedient, humble Servant,
(sgd.) B. H. BOURDILLON
GOVERNOR

and the distinction between expenditure on mass survey
and treatment and that on capital works should be
abandoned. The Colonial Development Fund would thus
provide each year, until the grant is exhausted, nineteen-
thirtieths of any expenditure on the extension of sleep-
ing sickness control in excess of the normal recurrent
expenditure of the Nigerian Government on this Service.

6. The current year's estimate of the normal
recurrent expenditure from Nigeria Funds is £24,140 and
it is suggested that, for the purposes of the formula
proposed in the preceding paragraph, the figure of
£25,000 should be adopted as the limit of normal annual
recurrent expenditure, any expenditure in excess of that
amount being shared by the Fund and the Nigerian Govern-
ment in the proposed ratio.

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

(sgd.) B. H. BOURDILLON
GOVERNOR

30060/40 NIGERIA

128

C. O.

Mr. Whitcombe

Mr.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir H. Moore.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

Handwritten notes and stamps: 4, 19, 10, Sir

Signature: S.H.

April, 1940.

With reference to the letters

noted in the margin, I am etc. to request

you to inform the Army Council that the

Governor of Nigeria has reported that

No. 7259215 Sergeant J.P. Maxwell,

No. 7259715 Corporal H.L. Holdich,

No. 7340291 Corporal D. Hook and

No. 7253105 Sergeant H. Hughes,

Royal Army Medical Corps, have now been

allocated to duty with the Nigeria

Field Ambulance Unit.

I am, etc.,

C. R. W. M. S.

DRAFT.

THE
UNDER SECRETARY OF STATE,

WAR OFFICE
C.O. Files No. 41621 W.A. - 31.1.39
(No. 25 on 54521 W.A.)
F.B. C.O. - 27.2.39 No. 54523 W.A.
(No. 21 on 54523 W.A.)
F.C.O. - 28.7.39 No. 54931 W.A.
No. 21 on 54931 W.A.
To No. 2 5.1.40 54522 W.A.

FURTHER ACTION.

4 copies for Personal
Files. ? P.F.'s should
now be made R.W.A.F.F.

copies put
on files
H.L. Howe.

Faint, mostly illegible text on the left page, appearing to be a draft or a copy of a letter.

Handwritten notes at the bottom of the left page.

CONFIDENTIAL

TELEGRAM From the Governor of Nigeria to the
Secretary of State for the Colonies.

Dated 6th March - Received at 6.44 p.m. on 6/3/40.

No. 233.

CONFIDENTIAL.

Your telegram No. 813 Confidential.

Director of Medical Services confirms that four
Royal Army Medical Corp British non-commissioned
officers are required for sleeping sickness service
and that four can be released for service with field
ambulance. I agree that this arrangement will not
interfere with the satisfactory prosecution of the
sleeping sickness campaign. At present Sergeants
Holdish, Maxwell and Hook are embodied in Field
Ambulance, while Sergeant Hughes will be embodied
on return from leave. The observation in the final
(group omitted) of your telegram is fully appreciated.

7 MAR 1940
C. O. RECY

7a 3006 0/39

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30060/1940. NIGERIA.

145

C. O.

- Mr. Whitcombe. *28/2*
- Mr.
- Mr.
- Mr. C. J. Jeffries.
- Mr. A. J. Dawe.
- Sir J. Shuckburgh.
- Permt. U.S. of S.
- Parly. U.S. of S.
- Secretary of State.

AIR MAIL



AIR MAIL.

29 Feb. 1940.

Sir,

With reference to your despatch No. 604 of the 27th of May, 1939, regarding the free grant from the Colonial Development Fund for the expansion of sleeping sickness control in Nigeria (Scheme 445), I have etc. to inform you that approval has now been given to the proposal that the total amount of the grant already

approved

DRAFT.

NIGERIA.

NO. *109*

Governor.

62/39

FURTHER ACTION.

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approved for this scheme, viz.,
£95,000, should be spread over
a period of six, instead of five
years, to the 31st of March, 1943.

I have, etc.,

(Sgd.) MALCOLM MacDONALD

Telephone No. : WHITEHALL 1234.

Any reply to this letter should be addressed to—

THE SECRETARY,

TREASURY,

WHITEHALL, LONDON, S.W.1.

and the following number quoted:

S. 34609/0423.

TREASURY CHAMBERS.

22nd February, 1940.



RECEIVED
23 FEB 1940
C. O. REGY

Sir,

I have ~~laid before the~~ Lords Commissioners of His Majesty's Treasury Mr. Williams' letter of the 13th instant, 30060/40, regarding the recommendation of the Colonial Development Advisory Committee that permission be given, to spread over a period of six years, to the 31st of March, 1943, the free grant of £19,000 per annum for five years approved by the Treasury Letter of the 9th March, 1937, (S. 34609/0423) towards the cost of scheme No. 445 for the expansion of the control of sleeping sickness in Nigeria.

2

In reply, I am to request you to inform Mr. Secretary MacDonald that, in the circumstances explained, My Lords agree that the total amount of assistance already approved, viz. £95,000, may be made available until the 31st of March 1943.

A copy of this letter has been sent to the Secretary of the Colonial Development Advisory Committee.

I am, Sir,
Your obedient Servant,

R. V. United Kingdom

The Under Secretary of State,
Colonial Office.

COPY SENT TO ACCOUNTS DEPARTMENT.

CGF

16
2

C. O.

Mr. Thornley.

Mr. L. de Bethune

Mr.

Mr. C. J. Jeffries.

Mr. A. J. Dewe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

C. O.
9-FEB
12-

Answered. 4.
SS

13 February, 1940.

Sir,

I am etc. to refer to the Colonial Development Advisory Committee's letter of the 1st of February, 1940, in which it is recommended that permission be given, to spread over a period of six years, to the 31st of March, 1943, the free grant of £19,000 per annum for five years approved towards the cost of scheme No.445 for the expansion of the control of sleeping sickness in Nigeria.

2. As Their Lordships will have observed, the Secretary of State is satisfied that the delay which has occurred was unavoidable, and

DRAFT.

THE SECRETARY,
TREASURY.

(1)

COPY SENT TO ACCOUNTS DEPARTMENT.

FURTHER ACTION.

Benign in a future if no reply.

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C.D.
R 9-FEB
12-

C. O.

Mr. Thornley.

Mr. Lobbetham

Mr.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

Answered. 4.
SS

13 February, 1940.

Sir,

I am etc. to refer to the

Colonial Development Advisory

Committee's letter of the 1st of

February, 1940, in which it is

recommended that permission be given,

to spread over a period of six

years, to the 31st of March, 1943,

the free grant of £19,000 per annum

for five years approved towards the

cost of scheme No.445 for the

expansion of the control of sleeping

sickness in Nigeria.

2. As Their Lordships will

have observed, the Secretary of State

is satisfied that the delay which

has occurred was unavoidable,

DRAFT.

THE SECRETARY,
TREASURY.

(1)

COPY SENT TO ACCOUNTS DEPARTMENT.

FURTHER ACTION.

Bring up in
a fortnight if
no reply.

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I am accordingly to request that Their
Lordships will be moved to approve the
Committee's recommendations.

~~I am, etc.,~~

O. G. R. Williams

O. G. R. WILLIAMS

Communications on this subject
should be addressed to—

THE SECRETARY.

Telephone: ~~Whitehall 2121.~~
Abbey 5644

C.D.A.C. 2647.



COLONIAL DEVELOPMENT ADVISORY COMMITTEE,

COLONIAL OFFICE,
29, Queen Anne's Gate,
~~Whitehall Street,~~

S.W.1.

17
END

RE 1st February 1940.

5 FEB 1940

C. O. REG

30060/40

Sir,

I am directed by the Colonial Development Advisory Committee to request you to inform Mr. Secretary MacDonald that, at their 120th meeting on the 23rd of January, 1940, they had before them an application (C.D.A.C. 2615) from the Government of Nigeria for permission to spread over a period of six years, to the 31st of March 1943, the free grant of £19,000 per annum for five years approved towards the cost of Scheme No. 445 for the expansion of the control of sleeping sickness in Nigeria.

2. The Committee are satisfied that the delay which has occurred in carrying out the work was entirely unavoidable and they feel that, in the circumstances, excellent progress has already been made. They have no hesitation in recommending that the total amount of assistance already recommended, viz. £95,000, should be available

THE UNDER SECRETARY OF STATE,

COLONIAL OFFICE.

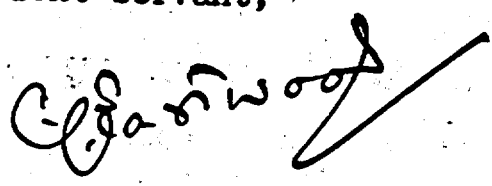
available until the 31st of March 1943.

3. A similar letter is being sent to the
Treasury.

I am,

Sir,

Your obedient servant,

A handwritten signature in cursive script, appearing to read "C. Eastwood", with a long, sweeping flourish extending to the right.

Secretary to the Committee.

C.I.

Missionary Nominal (2)

Letter not signed

C. 9-3390

16.11.40 ²

Mr. Robinson

The conference of Missionary Societies has turned 'The Churches of God' home again. It is not for the S. of S. to enter in heavy discussion of the ways & means of that decision, but without ^{membership of} the conference this ~~body~~ ^{organisation} (The Churches of God) cannot be admitted to the list of approved societies & that is that.

The conference of Missionary Societies has hit on the weak point of this organisation viz its lack of proper financial backing. see my minute of 11/12 on 30063/5/39 below. I

should much hesitate to ask the for 'Special arrangements' in war time, but should be grateful for your comments & any suggestions.

J. B. Scott

19/11

Ms. Sidebottom.

We discussed. I agree that there is no case for asking Nigeria to consider special arrangements for this mission. Mr. Woolley with whom we also discussed this, entirely agreed that

Notes from the
Comm. with Copy
of Miss. Soc. in
and papers to
be returned but by
S.A. included in
the list of Societies
recognised for
work in the Coll.
Empire. Not in
the list. S.A. to
negotiate with the
MSR papers to
secure such recognition.

Nigeria would wish to make any exception
to the general rules.

- 2 Reply 1. That S.A. (representing that he is not
prepared to recognize the Society
for work in the Coll. Empire)
2. That there is no question of excluding
them from work in Nigeria or
any other colony to which they wish
to be admitted, as in the past. &
like any other missionary body not
recognized, subject to the requirements
of the Immigration laws of the
Colony.

send copy cables to O.A.S. Nigeria L.F.
info. & s.o. for my signature to H. Grace.

K. E. Robinson

21. 11. 40

J.B. Swoboda
22/11

as above. After speaking with

~~Mr. Robinson~~ Mr. Robinson

attn: O.G.R. Williams
25. 11. 40

DESTROYED UNDER STATUTE

to the office
to the office
29/11/40

to Neg 566 (copy 1+3) - att
3/12/40

Conf. of Miss. Soc.

3
5.12.40.

DESTROYED UNDER STATUTE

K. E. Robinson

J.B. Swoboda

11/12 atms

MM

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5. Conference of Miss. Gov.

3
5.12.40.

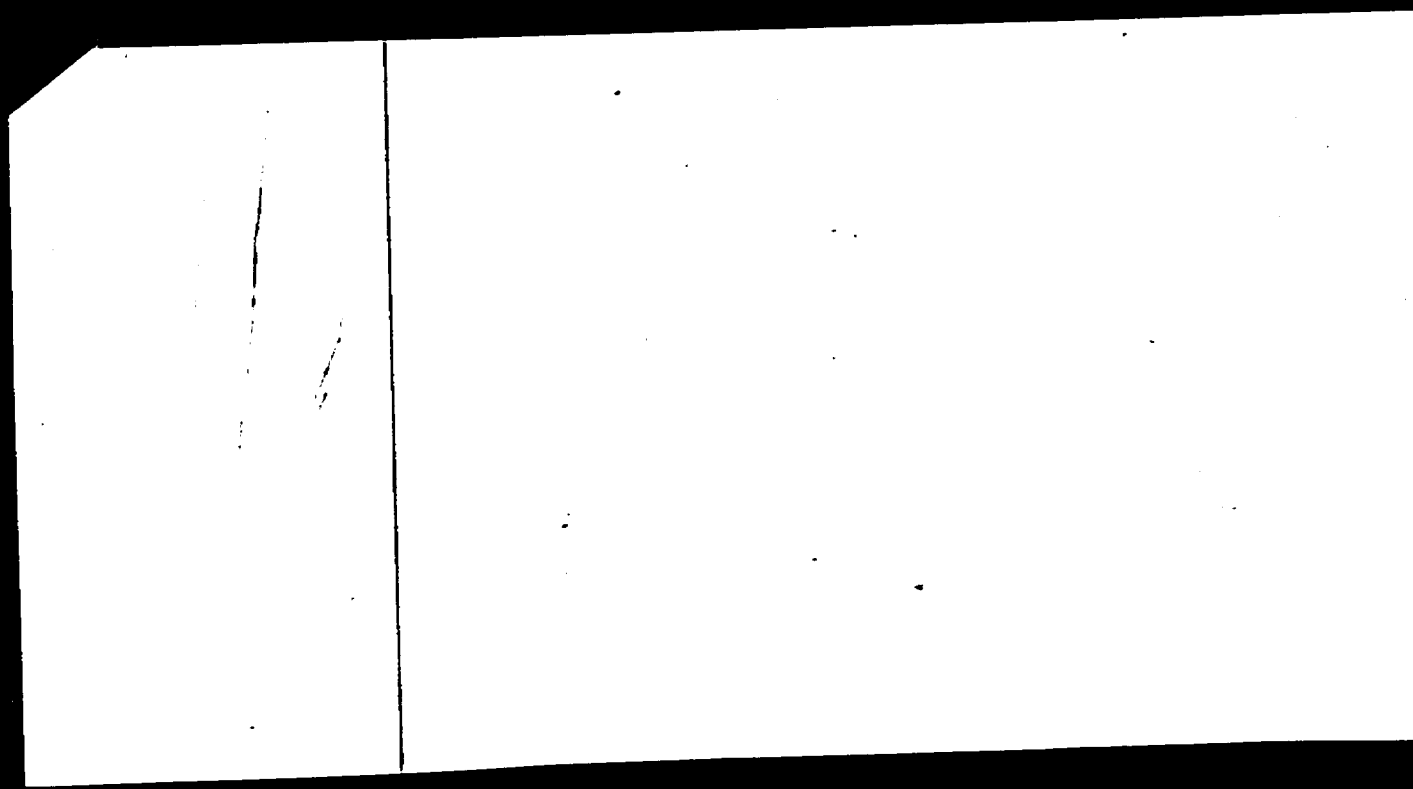
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~~to the~~

J.B. Swarth

11/12 at home.

MM



Phone and Telegrams: Southport 8178

Churches of God
in the British
Isles & Overseas.

ACCD. BY P.C.

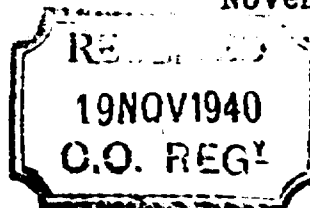
24 "WENDRA,"

15, FISHER DRIVE,

SOUTHPORT.

November 16th, 1940.

The Under Secretary of State,
Colonial Office,
London, S.W.1.



Dear Sir,

no. 10 on /39 file. With further reference to your letter dated 28/12/39
Number 30063/5/39.

I am sorry that I find it necessary to approach you again in regard to the matter of having our name as "The Churches of God in the British Isles and Overseas" placed on the list of approved societies, so that our workers who go to West Africa may not have to suffer the objectionable investigations and delays which often in the past they have had to experience on arriving there before being allowed to go to their destination.

We acted upon the advice given in that letter and have had quite a lengthy correspondence with the Conference of Missionary Societies, as they raised question after question to which we gave exhaustive replies, in our endeavour to satisfy them that we were worthy of receiving the desired recommendation.

After several letters had passed between us of this character we were informed on Feb. 27th that the matter would be placed before the Standing Committee at its meeting on March 15th.

This was duly done, and on March 19th we were informed that the Committee asked for a little more time to consider the matter but that it would be finally decided at their June meeting. In the meantime we were asked whether we published a statement of accounts.

Having replied to the question raised we next received, under date May 17th, a letter asking for a copy of our annual report and financial statement and with further questions as to the number of Africans in this Community. This information was desired in view of the impending June meeting, and a full reply was sent on May 22nd.

On June 18th the word came that the Standing Committee did not feel that they could recommend the Colonial Office to include our Society in the List of Societies recognised under Memorandum A.

As to Akara-Kumo work was begun there in January, 1922, and has been sustained ever since then. Many villages in those parts have been frequently visited for gospel preaching. In addition to those along the Badagry Creek such as Povita and Ajido and Topo the town of Badagry itself has often been visited for the same purpose, as well as a number of inland villages. Agabara - our connexion with this village began in May, 1925, Ibredeni here one of the native brethren who had been saved, baptised and added to the assembly in Lagos, having returned to this, his native village, began to preach the gospel, ~~was~~ in February, 1922, and this was continued by other native brethren from Lagos and Ibadan, their efforts being subsequently supplemented by white brethren from both these assemblies. Grandcess (Liberia) - although brethren in the Lagos assembly hailing from this village had been preaching here for a few years previously it was not until December, 1927, that two of our white workers paid their first visit.

We have already informed you as to the latest record we have as to the numbers in each of the assemblies, and have also told you all about the white workers.

We would now add that owing to the recent death of Mr. Beyioku-Alase, a well-known Lagos gentleman, who was one of the overseers in the assembly there, that responsibility is now shared by another local brother acting in conjunction with Mr. George Stockwell of Cardiff (now on leave and waiting to return). Two native brethren are overseers in Ibadan; three have responsibility in Akara-Kumo; there is one native overseer in Grandcess, whilst in Agbara and Ibredeni two or three native brethren act as deacons.

We hope that with this further information you may see fit to reconsider our application, and bring the matter to the conclusion we desire.

Thanking you in this hope,
Yours faithfully,
(Signed) Geo. McIntyre.

Following this we were encouraged to hope that at last we were going to receive a favourable decision by receipt of a letter dated 13th September dictated by Secretary Grace telling us that he was asking for a re-consideration of our application as he did not think all the facts had been given at the last Standing Committee. But alas! only 5 days later our hopes were dashed to the ground by receipt of another letter of which we give you exact copy.

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4 8

Edinburgh House,
18th September, 1940.

Dear Mr. McIntyre,

The Secretary of our Standing Committee has for the following reasons decided that we cannot allow any further application to go to that Committee:-

1. Instability due to haphazard visits of personnel and inadequate finance.
2. Inadequate supervision of existing churches.
3. Definite statement in principles that "tenets do not allow you to attend services conducted by folk of other denominations."

SIGNED H.M. Grace.

You will note that the re-consideration of our case has been turned down on the decision of one man - the Secretary of the Standing Committee - whilst one of the ordinary secretaries, the Rev. H.M. Grace, who has himself had 25 years experience in tropical Africa, saw grounds for that re-consideration.

As to the reasons given by the Secretary of the Standing Committee for refusing re-consideration we take it that the haphazard visits to which he refers in 1. and the inadequate supervision, mentioned in 2, refer to service by white workers.

It will certainly not make it anything easier for visits to be made more regularly, and to have increased supervision, if difficulty is put in the way of our white workers entering Nigeria.

Our aim is to train the African converts so that they may be largely independent of white supervision, and in the churches planted by us to have local overseers and deacons who can supervise the work.

In regard to finance; the Secretary says this is "Inadequate". Our work has been going on for 20 years, and the white workers have always been supported, although as we pointed out on February 22nd this support comes from all the Churches in the Community, both at home and abroad. They do not receive a regular salary, but like the Apostle Paul receive from the Assemblies according as they are exercised before God. A distinction is made between the day by day support of the workers and the matter of travelling expenses from and to this country. For this a special fund is in existence, the Treasurer being Dr. James McFarlane, 92 Cathedral Road, Cardiff. This is always adequate to meet the claims upon it.

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59
END

It remains now to refer to point 3., and this you will observe is a matter of doctrine. It is the principle of Separation to which of course we could not expect representatives of Baptists, Episcopalians, Presbyterians and Friends to agree, but surely the fact that we believe the will of God requires us to respond to such a word as is found in 1 Corinthians 6. 14 - 7. 1., and 2 John 10 is no reason why any hindrance should be put in our way to spread the good news of God concerning His Son to the benighted tribes of Africa? It is that same principle of Separation which debars us from seeking to be members of the Conference of Missionary Societies.

We might mention that as far back as March, 1933, in reply to a letter we wrote the International Missionary Council on January 13th., Dr. J.H.Oldham wrote us as far as he understood there never has been any intention on the part of the Government to exclude from work in British Colonies or protectorates societies not recommended by the Conference.

Having put the matter thus fully before you we trust the Colonial Secretary may see his way to act upon his own responsibility, independent of the Conference of Missionary Societies and have our name inserted on Memorandum A. as desired, and thus save our workers the inconvenient delays they have experienced in the past.

I am, Sir,

Yours obediently,

SECRETARY.

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30063

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NIGERIA

MISSION ACTIVITIES"AFRICAN MISSIONS"

Previous

Subsequent

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| R98 | 16.4.50 | | | | | |
| Ms. Gibbs (Q) | 17.4 | | | | | |
| Dr. Smart | 18/4 | | | | | |
| Siddebotham | 19.4 | | | | | |
| R96 | 23/4 | | | | | |
| Dr. Smart | ✓ | | | | | |
| C.D. 97 | - | | | | | |
| 295 | 3/5 | | | | | |
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C. 9

Missions.
Nominal (2).
Medical.

1. African Missions 4/0 _____ 27. 1. 40.
Requires about the course which missionaries
must take before they can undertake medical work.

~~DESTROYED~~ 2. ~~Under 3/11~~ Missions 4/0 (1 card) 19. 2. 40
- Sir A. Brerlyffe 4 (211 cons. 295)

AK

3. 4. Rev. Harrington 3/0 _____ 26. 2. 40.
Achs. 2 with charts.

Next part by
at once Woodthorpe
1/40

AK

5. Dr. Rae (5/0) _____ 15. 3. 40.
Comments on the course of training for missionaries
before qualifying for a permit under the Poisons
& Pharmacy Ordinance.

The substance of this letter
& a copy of the syllabus on pages 28 &
29 of the enclosed pamphlet might
be communicated to the Reverend
Harrington - so for Dr. Smart's sig.

W. Pitts
17. 4. 40.

Ap. 6 success
18/4/40

Dr. Rae's letter refers to lay ministers
but I suppose the same requirements would
apply to them if they were in order.

As proposed
at once O. G. R. Ullin

I read the term "lay" missionaries
as applying to missionaries without
a ~~some~~ medical ^{qualifications} to ~~be~~ ^{be} applied to
those with one (but not a
religious qualification): although I
realize that the term has its
ecclesiastical significance.

of 6 recent

29/4/40

6. To Harrington

3/5/40

OK

7. Rev. Harrington (P/O) _____ 7.5.40.
Ackd 6 with thanks.

Put key

at Woodhead

at us

9/.

OK



(Provincia Hiberniae)

Societas
Missionum
ad Afros

R.G.S.
(Nigeria)

3
7
AFRICAN MISSIONS,
BLACKROCK ROAD,
CORK.

7th May 1940

P/4
Dear Sir,

6. I thank you for your kind letter of May 3rd, and for the fuller information re. the Medical Missionary Course which you were so good as to send me.

The course I am having done here is practically on the lines you have indicated, but the detailed information in the "Extract" will enable us to supply anything that was lacking in the syllabus we were working on up to the present, and I trust to have many of our Missionaries qualified in due course to take charge of Bush dispensaries in Northern Nigeria, the need for which is very great.

I would like to thank you for your kind and courteous attention to my request, and for the trouble you have taken to procure the information needed.

With best wishes,

Yours v. sincerely

S. Harrington S.M.A.

Provincial.

Dr. A.G.H. Smart
Colonial Office
Downing Street
S.W.I.

WT. 2000 12/33 T.S. 695
WT. 4379 1/40 T.S. 695

30063/6/40 mg. &
admit 7

O.D.
30 APR
23/4 25

C.O.

Mr. Whitcomb

Mr. Dr. Smart.

Mr.

Sir A. Burns.

Mr. G. L. M. Clouston.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

3/0 letter for Dr. Smart's signature.

April, 1940.

2nd May

Dear Sir,

With reference to my letter of the 19th of February, I have now heard from the local authorities in Nigeria regarding ^{your} ~~the~~ training of missionaries for medical work in that Dependency ^{about which you enquired in your letter of the 27th. of Jan.} The position is that Missibnary Permits, under the ^{Nigeria} ~~Poison~~ and Pharmacy Ordinance, are granted ^{Non-medically qualified or} to lay missionaries to authorise them to undertake:-

- (a) The compounding and dispensing of simple medicines.
- (b) The treatment of minor ailments and injuries, the giving of first aid and the routine treatment of certain mass diseases, notably ^{your} ~~your~~, ^{sypphilis,} leprosy and sleeping sickness.

Such work is usually carried out in small dispensaries which are only occasionally visited by a medical practitioner

DRAFT.

REVEREND S. HARRINGTON.

Extract.
Pages 28 & 29 of the enclosure to No. 5.

FURTHER ACTION.

practitioner and the medical training of lay missionaries should take into consideration the nature of the work which they will be required to perform and the circumstances and conditions under which they will carry it out, notably, the lack of constant supervision by a medical practitioner.

It is considered that a six months' course of practical instruction in a hospital out-patient department with a certain amount of instruction in tropical diseases and hygiene is sufficient for a person who has had no previous training.

The enclosed extract from a pamphlet of the Nigeria Medical Department, which gives the syllabus for the training of Dispensary Assistants is suggested as a useful guide for the training of missionaries.

.....
Yours Truly
(Sgd) Allyn Smail.

3886/46. 55

Telegrams and Cables :
Faculty, Lagos.

Headquarters, Medical Services,
Lagos, Nigeria.

15th March, 1940.

Missionary Permits.

9/4
Dear Dr. Smart,

3. With reference to your letter of the 19th of February, 1940, the following will, I hope, explain the situation:-

"Missionary Permits, under Poison & Pharmacy Ordinance are granted to lay missionaries to authorise them to undertake:-

- (a) The compounding and dispensing of simple medicines.
- (b) The treatment of minor ailments and injuries, the giving of first aid and the routine treatment of certain mass diseases notably yaws, syphilis, leprosy and sleeping sickness.

2. Such work is usually carried out in small dispensaries which are only occasionally visited by a medical practitioner and the medical training of lay missionaries should take into consideration the nature of the work they will be required to perform and the circumstances and conditions under which they will carry it out, notably the lack of constant supervision by a medical practitioner.

X [3. It is considered that a six months course of practical instruction in a hospital out-patient department with a certain amount of theoretical instruction in tropical diseases and hygiene is sufficient for a person who has had no previous training.

4. A copy of the pamphlet 'Training of Subordinate Staff', is forwarded herewith and you are referred to the syllabus on pages 28 and 29 therein, which is suggested as a useful guide.

Yours sincerely,

W. M. R. A.
L. S.

Dr. A.G.H. Smart, M.B.E.,
29, Queen Anne's Gate,
London S.W.1.

PRINTED PAPER RATE

RGS

for Gambia

RGS (West Africa)

*An Irish Mission wrote
to Dr O'Brien about this
in January last + a letter
was sent - Sir R. Friedliffe
was this registered of so
geographically. please register this
please register this
his book + return*



6



*A. G. H. Smart Esq., MBE, MS
Colonial Office,*

*29, Queen Anne's Gate,
London.*

AWY

Adams

13/4

In case of non-delivery return to the
BUREAU OF HYGIENE & TROPICAL DISEASES,
Kingsland Road,
LONDON, E.C.1.

*90 Queens' College
Cambridge.*

7

**TRAINING OF SUBORDINATE STAFF
OF THE
MEDICAL DEPARTMENT**

**LAGOS:
PRINTED BY THE GOVERNMENT PRINTER**

1900

TRAINING OF NURSES.

SUB-COMMITTEE.

President—DR. L. WYNNE DAVIES, A.D.M.S.

DR. H. H. STEWART, Specialist.

DR. H. S. KEER, Lady Medical Officer.

MISS SINGLE, Matron.

MISS EVANS, Matron.

The subject matter and time table of the syllabus of lectures on nursing (medical and surgical), anatomy and physiology, hygiene as prepared in detail has been agreed to unanimously.

2. The lectures in nursing and hygiene to last for three-quarter of an hour. Those in anatomy and physiology, half an hour each, physiology to follow anatomy in the same lecture.

3. The whole course to be completed within six months. Two complete courses or sessions in the year with examinations as per syllabus.

4. Complete training to take three years before promotion to Second-class Nurse grade to take effect from the next enrolment.

5. First year students to be trained in an elementary fashion in the subject of the standard syllabus.

Second year students to be taught separately in a more advanced reading of the syllabus.

Third year students to receive advanced instruction more by demonstrations in the wards and out-patient department and by the use of text-books. Latitude to be allowed to the teachers in the presenting of the subjects of the standard syllabus.

6. Use of text-books to be discouraged except to third year students.

7. Lectures to be delivered at the most convenient times to instructors and instructed.

8. Nurses-in-training to be enrolled at the commencement of sessions only, e.g., January and July of each year.

9. Night nurses to attend all lectures. All night nurses should take night duty in rotation for periods which should not exceed one week.

10. Age of Enrolment.—Preference will be given to candidates of minimum and optimum age, *e.g.*, school leaving age of sixteen years, and also to those who have remained at educational establishment until the period of enrolment.

11. Standard VI will be the standard for the South or Middle School IV when the new scheme is going. A lower standard will prevail in the North for a time.

12. Examinations.—Sectional. Oral only at the end of each month—a full written or oral examination at the end of six months on the whole subject. Fifty *per cent.* marks required for a pass.

If the pupil fails twice in obtaining fifty *per cent.* of marks at the end of session examination (except in very special cases), his probation period is liable to be terminated.

Indenturing will take place after passing of the examination at the end of the first six months' course.

13. Breaking of Indenture.—Indenturing to be insisted on, and necessary for parents, near relatives of mature age or clergymen of the religious persuasion of the indenturee to sign as guarantors.

14. Posting to European Hospitals.—Nurses-in-training to be kept for training altogether in African Hospitals. Exceptions will be made in the case of Female Nurses-in-training and in certain hospitals such as Onitsha, Ibadan, etc.

15. Standard equipment agreed to as in List. Text-books used only by the instructors will be kept in the Medical Library.

16. An outside Board to be appointed to examine for promotion examination, such examinations being from Second to First-class, from First-class to Charge, from Charge to Senior. These examinations for higher promotions will depend largely on practical and oral tests given by the Board of Examiners,—one centre being in Lagos and one in Kaduna. A six monthly Progress Report on the Card Index System as introduced by Dr. H. H. Stewart in the African Hospital, Lagos, to be adopted generally.

17. Female nurses to be posted only to female wards.

The syllabus on being put forward for approval by the Honourable Director of Medical and Sanitary Service to the General Committee was unanimously adopted. 13/12/29.

NURSING LECTURES AND DEMONSTRATIONS.

(Medical—Twice weekly.)

1. Introductory.—Personal cleanliness, obedience, observation, method, memory, records, reports, tact, truthfulness, patience, propriety, forethought, preparation, celerity, honesty, sympathy especially to outcast and lepers.

2. Learning names of common articles in ward, bathroom, lavatories, pantry, kitchen and outpatient department.

3. Care of furniture, bedsteads, cupboards, tables, bedding, linen and blankets.

4. Management of ward, ventilation, light, discipline of patients.

5. Care of bathroom, baths, lavatories, cleaning bedpans and urinals, disposal and disinfection of soiled linen and dressings.

6. Bed-making in general. Draw sheets, changing linen, special cases.

7. Use of Thermometer.—Instruction—where temperatures are taken and noting especially difficulty in children, delirious and unconscious—importance of accuracy, seeing thermometer in order before use—how to shake down—differentiate between normal, sub-normal, pyrexia and hyperpyrexia—temperature charts—how to record. Two-hourly, four-hourly or twice daily.

8. Pulse Examination.—Best positions after insuring equanimity of patient, note rate, rhythm, tension, volume—use two fingers—how to record on chart—number of times taken in day. Mention diseases of heart and vessels.

9. Receiving new cases.—Admission of, note general aspect and demeanour of—pulse, breathing, temperature, skin condition, pain, rigor sweating, fits, vomiting, diarrhoea, if unconscious, cough, shortness of breath, distress, etc. Disinfection of head, armpits, pubis—weighing patient.

10. Care of Patient.—Note difference between medical and surgical, clothing, arrangement of bed, assistance in weakness and pain, meals, local applications (fomentations—hot water bottles), administration of medicines, sponging, bathing in bed, use of urinal and bedpan, care of hands and feet, care of mouth and back—note if any excretions or discharges.

11. Respiration.—Description of, inspiration, expiration, normal rate in children and adults,—types thoracic, abdominal, dyspnoea or orthopnoea, show how altered in disease, *e.g.*, of larynx, trachea, bronchial tubes, lungs, pleura—mention tracheotomy and special nursing of. Show how to chart rates.

Sputum.—Different kinds and significance in disease.

12. **Alimentary System.**—Note tongue and its departure from normal. State of teeth, mouth. Note stomach contents if vomited and odour of breath of patient.

Examination of stools.—Colour, smell, consistence, if any helminths, blood, mucus, pus and how evacuated if with pain or straining—mention diarrhoeas, dysenteries.

13. **Urinary System.**—The urine, colour, quantity in twenty-four hours, clarity, reaction, deposit, odour—simple tests for albumen, sugar, blood, urates, and phosphates—mention commonest disease of kidney and bladder causing abnormality.

14. & 15. **Chief remedial measures entrusted to Nurses.**—*e.g.*, giving of medicines—measure and measure-glass,—how to make poultices (different kinds) fomentations, and plasters, blisters, packs hot and cold, giving enemata—purgative (soap or soap and turpentine—glycerin—olive oil, starch and oil), giving of stimulants, mouth washes, . . . antir-irritants, iodine, liniment, sinapisms attention to eye (itching), icebag.

16. **Management of Emergencies.**—Shock, fits (apoplectic, epileptics) convulsions children, haemorrhages (lung, stomach, uterus, nose) delirium (alcoholic poisoning, mania, ju-ju obsessions).

17 and 18. **Nursing of Special Cases.**—Typhoid, typhus, relapsing fever, cholera, dysentery, plague, yellow fever, cerebrospinal meningitis, acute rheumatism, diabetes, eclampsia, infantile convulsions, diseases of heart, acute pneumonia, bronchitis, pleurisy, asthma, bronchi ectasis, smallpox, chicken-pox, measles—venereal diseases (gonorrhoea and syphilis).

SIMPLE HYGIENE FOR NURSES.

(Three quarters of an hour once every other week.)

TEXT-BOOKS:—HYGIENE FOR STUDENTS AND NURSES—PROF. GLAISTER—LAWS OF HEALTH—CORFIELD.

1. **Definition of Hygiene.**—Application in both health and sickness, seasonal and climatic influences, general principles.

2. **Air.**—Composition of atmosphere, impurities in air of inhabited rooms—effect on man of breathing impure air—diseases carried by air.

Ventilation.—Definition of—show method of ventilating dwelling-house, sick rooms, hospital wards, school-rooms, operation theatre, natural and artificial ventilation.

3. **Drainage.**—General principles of—open and closed drains, sump pits, soil pipes, waste pipes from lavatories, kitchens, latrines, etc.; avoid contamination of surface soil by not emptying liquid excreta, filthy water or liquid food or to surface. All standing water to be attended to either in pots, tanks or surface pools or puddles. Wire screening—refer to malaria and mosquito breeding.

4. **Water.**—Composition of pure water—quantity necessary for hospital usage. Common impurities and effect on health—purification of water (filtering, boiling, medicating) shallow and deep wells. Diseases carried by, *e.g.*, dysenteries, guinea-worm.

Baths.—Cold, hot, medicated.

Bathrooms.—Fittings.

Latrines.—Disposal of slops and excreta—wet and dry conservancy, salga (N.P.), burying in trenches, septic tank.

5. **Personal Hygiene.**—Regularity of habits, exercise outdoor and indoor. Mental recreation—companionship, sleep, rest, holidays. Care of skin, teeth, nails, bowels. Practice of moderation and avoiding sexual irregularities. Body parasites—lice, bugs, fleas—disinfestation—relation to disease, rats and fleas in relation to plague.

6. **Clothing.**—Materials, properties, function of—best materials for tropics—errors of dress in tropics, copying heavy clothes and tight boots of Europeans. Wearing of shoes or sandals to prevent ankylostomiasis—bedding and bed clothes.

7. **Food.**—In relation to health—food in health and disease. Invalid dietaries—impurities and deficiencies in food. Dangers to health from certain food. Diseases carried by food. Avoid contamination by flies. Breeding habit of flies.

8. **Diseases.**—Epidemic, endemic, pandemic, sporadic. Infection, contagion, inoculation, incubation, infective period, segregation, quarantine, disinfection.

ELEMENTARY PHYSIOLOGY FOR NURSES.

(Half hour once weekly.)

TEXT-BOOK:—FOSTER & SHORES' PHYSIOLOGY FOR BEGINNERS.

First Lecture.

Blood.—Naked eye appearance—composition of—corpuscles, plasma, difference between arterial and venous—changes which occur in drawn blood, clotting. Significance of blood in certain diseases—The function of blood, *e.g.*, nourisher, aerator, excretor, etc.

Second Lecture.

Bone.—Function of different kinds. Demonstrate how body is poised—skull on vertebra, vertebra on pelvis, pelvis on leg bones. Show how fractures are caused and common positions and show function of cranium, how the vertebra protect the spinal cord, how the ribs are allowed play of movement. How pelvis is important in protecting important organs. Function of bone marrow.

Periosteum.—Growth of bone.

Third Lecture.

Joints.—Demonstrate action of each kind of joint hinge, ball and socket, also that of vertebral joints, the costo-chondral, sacroiliac, pubis—explain function of capsule and ligaments. Show how dislocations and sprains are caused and commonest sites.

Fourth Lecture.

Muscular System.—Show action of different varieties in the living subject, how performed, controlled and antagonised, *e.g.*, flexors, extensors, rotators, supinators, abducting, adducting—demonstrate order of lever in human subject—mention voluntary and involuntary types, the expelling muscles as in bowel, bladder, uterus.

Fifth Lecture.

Cardio Vascular System.—Show and explain carefully the evidence of circulation of the blood. Function of heart, its muscle, its pericardium, its valves and that of the arteries, veins and capillaries. The *pulse*—how produced, sites at which it can be best felt.

Sixth Lecture.

Explain volume and tension, intermission. **Portal system**—its function in connection with the alimentary system.

Seventh and Eighth Lectures.

Respiratory System.—Breathing apparatus—necessity for breathing to preserve life. Changes produced in air by respiration. Mechanism of inspiration and expiration, how muscles, ribs and diaphragm are concerned. Changes in blood in its passage through the lungs. Show how type of breathing is changed in disease or abnormality of windpipe and lungs, and how to know from rhythm and rate and character what type of affection is present. Show *sputum* and how produced—significance of different types in certain diseases. Stress necessity of sleeping with open windows and not smothered up in cloths or blankets.

Ninth and Tenth Lectures.

Alimentary System.—Explain briefly animal and vegetable foods, the *essential constituents* of a diet and the amount required daily for good health—advantages of mixed diet—preparation of food.

Short description of function of alimentary canal, beginning with the teeth and mastication, of the secreting glands connected with it, *e.g.*, mixing of food with juices in mouth, stomach and upper small intestine. Speak simply of certain changes in food in its passage along the canal and object of them, how and when absorbed—explain muscular action in peristalsis—show that liver and pancreas pour their secretion into the duodenum. Just mention nature of chyles—also function of large bowels referring to appendix—function of rectum—sphincter of anus.

Faeces.—Significance and importance of close observation of same. These will be studied visually in the excreta room.

Eleventh Lecture.

Genito-Urinary System.—Kidneys, blood supply—with changes in the blood in renal veins after the excreting of toxic products from the arteries in the kidneys. How urine is secreted, composition of urine, and the manner in which it separated from the body. Explain ureters and bladder and how the flow from kidney to bladder is accomplished and how it is hampered in disease or inflammation of kidneys.

Twelfth Lecture.

Urine.—Note colour, clarity or otherwise, deposit, odour, reaction (acid or alkaline) or if evidence of blood, bile or pus, etc.—explain briefly phosphates and urates and how to distinguish latter from blood.

Genital.—Male. Explain function of testes, vesicules seminales, vas deferens, prostate gland and length of male urethra—liability to disease and strictures.

Female.—Explain briefly uterine function, ovarian, and the difference in bladder and urethra from the male.

Thirteenth Lecture.

The Skin, Fat and Connective Tissue.—Skin function—tactile sense, sweat glands, sebaceous glands nature of substances excreted by skin and its glands—heat of body, how and where produced—regulation of heat of body by means of skin—importance in high fevers—sweating—also cold sweats in collapse conditions

Fat.—Function of—keeps up body heat—also storage for necessary nutriment to body. Connective tissue—function of—show position of same on chart or post-mortem specimen.

Fourteenth Lecture.

Glandular system with spleen and mamma—explain function of spleen and its liability to enlargement and disease in tropical countries (malaria) function of lymphatic glands and lymphatics with special mention of liability to adenitis and elephantiasis. Mention tonsils and enlargement. Give full description of function mammary gland. Ductless glands with their internal secretion and significance can be mentioned.

Fifteenth Lecture.
Brain and Nervous System.—Simple explanation of brain mentioning centres in it for initiating and controlling all functions, voluntary and involuntary (heart action, speech, etc.). Also the organ whence all intelligence emanates, and being the clearing house of all sensations, painful or otherwise. Mention medulla, cerebellum and cranial nerve function.

Spinal Cord.—How it is the cable bearing the nerve current from the brain and distributing it through the motor spinal nerves as wires to every structure of the body and how by sensory nerve fibres a return current is borne from the periphery of the body to the brain. Illustrate motion and sensation. Function of nerve cells and nerve fibres.

Sixteenth Lecture.

Special senses, *e.g.*, of eye, ear, nose, tongue.

Eye.—Explain mechanism of eyesight with optic nerve connecting to central nervous system.

Ear.—Show mechanism of hearing on models or charts drum, ossicles, middle ear, inner ear, connecting with auditory nerve.

Nose.—Function of nose in warming and filtering air before entering lungs—as special organ of smell.

Tongue.—As organ of taste, mention papillae, glands taste buds with nervous connection to brain.

Lecture half an hour once a week, following on the Anatomy Lecture dealing with the same system—examinations after every third lecture, *e.g.*, fourth week. Course completed each six months—examination in whole subject at end and then one fortnight's rest before recommencing.

NURSING LECTURES AND DEMONSTRATIONS.

SURGICAL.

1. Explain briefly congestion, inflammations, signs of—bedsores, causation, preventive and curative treatment.

2. Define roughly sepsis, asepsis, antiseptics—causes of sepsis mentioning coccal organisms and tetanus—show results of infection, *e.g.*, suppuration, abscess, septicaemia, pyaemia, erysipelas. Personal cleanliness and hygiene of nurse—hand cleaning and wearing of white overalls and white shoes.

3. **Antisepsis-asepsis.**—(a) Sterilisation by heat (moist or dry) chemical antiseptics and how prepared—germicide, *e.g.*, carbolic acid in different strengths, hydrarg perchloride solution, biniodide of mercury, boracic acid, potass permanganate, eusol, iodoform, iodine, alcohol.

4. **Dressings.**—Gauze, white, double cyanide, iodoform, lint (boric, white) cotton wool, gamgee, wool. Jaconet, bandages—swabs preparation of—towels.

5. **Bandages.**—Roller, triangular, T. materials calico, linen, gauze, flannel, plaster of Paris, starch, paraffin, silicate of potash. How to apply bandages—demonstration. How to make and apply plaster jacket.

6. **Instruments.**—How to clean, sterilise, prepare for use: sutures and ligatures, silver wire, silk, catgut, chromic gut, silk-worm gut, horsehair, clips. Preparation and storage of above—how to set them for operation.

Drainage tubes, glass, catgut, how to clean and preserve all rubber goods including catheters (how to lay them out for use).

7. **Preparation of Theatre for Operation.**—Light, ventilation, cleansing of walls and floor. Antiseptic solutions, irrigator, mackintoshes, towels, dressing tins, dressing table, dressings, swabs, gauze, tourniquet, instrument tray, ligatures, sutures, pins, rubber gloves.

Anaesthetist's Table.—Gag, tongue forceps, sponge holders, sponge bowls for vomit.

Hypodermic syringe, anaesthetics used (general or spinal or local). Stretchers to be ready, how to place on stretcher—how to place on operation table and remove therefrom on to stretchers.

8. **Preparation of Patient for Operation.**—General preparation—give confidence and ease of mind and be cheerful—general diet—purge, enema (morning of operation) cleansing and preparation of skin—scrubbing brush—bath-soap, disinfection (iodine, picric acid, crystal violet, ether alcohol)—removal of decayed teeth and sources of sepsis days before operation, mouth washes. Clean clothes on patient, clean blanket and sheet to bring into theatre—after treatment—Effects of anaesthetics, be prepared for vomiting. note pulse frequently, position, any pain, collapse, or haemorrhage by looking at dressings frequently. Attend to thirst.

9. **Surgical Instruments.**—Names and uses of commonest instruments required for different operations, *e.g.*, on cranium, eye, ear, nose, larynx, trachea, breast, pleural cavity, abdomen, amputations, or bone surgery of extremities, hypodermic syringes, intramuscular and intravenous syringes—how to clean and prepare. Aspirator, how to prepare and clean and store.

10. **Nursing of Surgical Cases.**—Dressings renewed or packed, cages, cradles, raising head or foot of bed, care of bladder and bowel. *Special cases: haemorrhage, primary reactionary, secondary (arterial, venous, capillary, internal) signs of and treatment—arrest of haemorrhage by natural clotting, pressure—relation of large arteries to pressure.*

11. **Wounds.**—Types—show how treated, *e.g.*, clean shave, arrest haemorrhage, antiseptics, sutures, dressings, fomentations or baths.

Burns degrees—how to remove clothing from person—how to combat shock—giving of stimulants—how to treat all degrees. Water bed.

12. **Splints.**—Kinds—wooden, poroplastic, perforated metal, Thomas's, McIntyre's, Liston's, box splint, cradle, how to pad and apply—extension apparatus how to apply—plaster jackets.

13. **Fractures.**—Simple, compound, comminuted—how to treat in emergency—how to secure immobility in easy position until seen by Medical Officer.

Dislocations and sprains—how to treat as emergencies. *Special cases* fracture of skull, pelvis, compound fractures.

14. **Massage.**—Lecture and demonstration.

15. **Preparation and Setting of Meals for bed cases and walking cases.** Diets—milk, low, medium, full.

16. **Special Nursing Functions for Senior Nurses.**—Nasal feeding, nasal douche, eye irrigation, ear syringing, rectal feeding, rectal enemata (high and low) hypodermic and intramuscular injections, catheterisation, urethral irrigation, vaginal douching indications for, technique of above and dangers.

ANATOMY.

(Half hour once weekly.)

FOR TRAINING CENTRE.

Skeleton, papier models, anatomy charts (Hrk. Lewis.)

Books.—Elementary anatomy by Henry E. Clark (Blackie & Son).

First Lecture.

A short general review of the structure of the human body.

The Structure of the Tissues.—Cells, the blood, cartilage, connective tissue, epithelium, bone, muscle, nerves, vessels (blood and lymphatic).

Second Lecture.

Osteology.—Describe each bone simply—long, short, flat giving them the common nomenclature, *e.g.*, thigh, arm, leg, etc. demonstrating on skeleton—specially demonstrate skull and vertebral column—show how vital organs are protected in bony cavities skull, chest, pelvis. Explain the skeleton as framework for softer structures to be superimposed on. Stress importance of bones of limbs and those liable to fracture. How bones are nourished. Bone marrow. Periosteum.

Third Lecture.

Joints.—Structures forming them and movements they allow of: Hinge, ball and socket, sliding joints, vertebral column joints and immovable ones of cranial bone structures, sacro-iliac and pubic. *Articular cartilages.*

Ligaments.—*e.g.*, within capsules and outside capsules

Fourth Lecture.

Muscular System.—Their arrangement and grouping as flexing, extending, pronating, adducting, abducting, etc.

Structure of muscle fibre—voluntary and involuntary. Show how voluntary attached to bone by tendon—involuntary, give examples, heart, bowel.

Fifth and Sixth Lectures.

Heart and Blood Vessels.—Arteries, veins, capillaries. Structure of heart, its chambers and valves—structure of and difference between arteries, veins, capillaries. Show position of largest vessels; those proceeding from and those returning to heart. Demonstrate briefly portal system and its significance.

Seventh and Eighth Lectures.

Respiratory System.—Nose, glottis, windpipe, vocal cords, lungs, pleura. Show the structure on charts or post-mortem specimens, *e.g.*, branching tree of bronchi, bronchioles and the alveoli of lungs where blood is purified.

Ninth and Tenth Lectures.

Alimentary System.—Mouth, teeth, tongue, pharynx, gullet, stomach, duodenum, small intestine, large intestine, rectum and anus. Show orifices into and out of stomach—explain liver and pancreas and their ducts opening into duodenum. Demonstrate on chart and post-mortem specimens.

Eleventh and Twelfth Lectures.

Genito-Urinary System.—Show structure roughly and blood supply of kidneys, and where they lie. Also ureters, bladders, vesiculae seminales, vas, penis, testicles and scrotum.

Female.—Explain position and structure roughly of uterus, ovaries, fallopian tubes, vagina and vulval structures. Show on charts.

Thirteenth Lecture.

Skin, Fat and Connective Tissues.—Structure and importance of, especially as regards hypodermic injections.

Fourteenth Lecture.

Glandular System with Spleen.—Structure and position of larger lymphatic glands system and importance of lymphadenitis—mention lacteals and thoracic duct.

Spleen.—Its position, structure and importance. Mention thyroid, supra-renal and pituitary and ductless glands, their positions, show how they vary from the ordinary lymphatic glands. Give structure roughly of mammary gland.

Fifteenth Lecture.

Brain and Nervous System.—Explain position, covering membranes, convolutions, grey and white matter—mention pons, cerebellum, medulla—cranial nerves.

Spinal Cord and how it is protected in the spinal canal. Spinal nerves and how their distribution to the body generally is accomplished. Just refer to sympathetic system.

Sixteenth Lecture.

Special organs: eye, ear, nose, tongue.—Describe structure of each by dissecting sheep or ox eyes and by models of two latter.

Examinations oral or written after each third lecture. Course completed in twelve weeks. Full examination at end of this time—rest of one fortnight—then commence course again.

TRAINING OF MIDWIVES.

- References*—(1) SYLLABUS AND TEXT-BOOKS.
 (2) SUBJECTS FOR EXAMINATION FOR CERTIFICATE.
 (3) MIDWIVES ORDINANCE.
 (4) STANDARD EQUIPMENT OF TRAINING CENTRE.

Steps will be taken to pass a Midwives Ordinance for Nigeria on the lines of that adopted by the Uganda Protectorate. This will legalise the position of certified midwives.

2. Pupil midwives to pass Standard VI in the Southern Provinces—the optimum recruiting age will be the school-leaving age not excluding, however, likely candidates of more mature age who have an approved standard of education.

3. **Length of Training.**—Two and a half years—to include the six months preliminary course in general nursing. This for the Certificate.

4. The title given to those enrolled in the Training Centres will be pupil midwives.

LECTURES AND DEMONSTRATIONS—TRAINING OF NURSES.

| January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|--|---|--|---|---|--|---|--|------------|----------|-----------|-----------|
| <p><i>First Week.</i> MON. Med. Nursing. TUES. Hygiene. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Med. Nursing.</p> <p><i>Second Week.</i> MON. Med. Nursing. TUES. Demonstrations. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Med. Nursing.</p> <p><i>Third Week.</i> MON. Med. Nursing. TUES. Hygiene. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Med. Nursing.</p> <p><i>Fourth Week.</i> MON. Med. Nursing. TUES. Demonstrations. WED. Examination written or oral on subjects of foregoing lectures. THURS. } FRI. }</p> | <p><i>First Week.</i> MON. Med. Nursing. TUES. Hygiene. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Surgical Nursing.</p> <p><i>Second Week.</i> MON. Med. Nursing. TUES. Demonstrations. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Surgical Nursing.</p> <p><i>Third Week.</i> MON. Med. Nursing. TUES. Hygiene. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Surgical Nursing.</p> <p><i>Fourth Week.</i> MON. Med. Nursing. TUES. Examination written or oral on subjects lectured on during the month. WED. } THURS. } FRI. }</p> | <p><i>First Week.</i> MON. Med. Nursing. TUES. Hygiene. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Surgical Nursing.</p> <p><i>Second Week.</i> MON. Med. Nursing. TUES. Demonstrations. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Surgical Nursing.</p> <p><i>Third Week.</i> MON. } Examination in subjects of whole course up to date. TUES. } WED. } THURS. } FRI. }</p> <p><i>Fourth Week.</i> MON. } TUES. } No Lectures. WED. } THURS. } FRI. } First Session</p> | <p><i>First Week.</i> MON. Surgical Nursing. TUES. Hygiene. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Med. Nursing.</p> <p><i>Second Week.</i> MON. Surgical Nursing. TUES. Demonstrations. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Med. Nursing.</p> <p><i>Third Week.</i> MON. Surgical Nursing. TUES. Hygiene. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Med. Nursing.</p> <p><i>Fourth Week.</i> MON. Practical. TUES. Demonstrations. WED. Examination on above three weeks work. THURS. } FRI. }</p> | <p><i>First Week.</i> MON. Surgical Nursing. TUES. Hygiene. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Med. Nursing.</p> <p><i>Second Week.</i> MON. Surgical Nursing. TUES. Demonstrations. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Med. Nursing.</p> <p><i>Third Week.</i> MON. Surgical Nursing. TUES. Demonstration in Hygiene. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Surgical Nursing.</p> <p><i>Fourth Week.</i> MON. Examination, Close of Session. TUES. } WED. } THURS. } FRI. }</p> | <p><i>First Week.</i> MON. Surgical Nursing. TUES. Hygiene. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Surgical Nursing.</p> <p><i>Second Week.</i> MON. Surgical Nursing. TUES. Demonstrations. WED. Anatomy and Physiology. (half hour.) THURS. Demonstrations. FRI. Surgical Nursing.</p> <p><i>Third Week.</i> MON. Examination, Close of Session. TUES. } WED. } THURS. } FRI. }</p> <p><i>Fourth Week.</i> MON. } TUES. } No Lectures. WED. } THURS. } FRI. }</p> | <p>Whole syllabus gone through again as in 1st Session commencing 1st week in July.</p> <p>No lectures last two weeks of September.</p> | <p>No lectures last two weeks of December.</p> | | | | |

5. **Preliminary Course of General Nursing.**—The Sub-Committee is agreed that the full six months' course of general nursing should be gone through at an approved African general hospital. After passing the examination at the end of the Session (practical tests being those most stressed and the standard for pass somewhat lowered from the fifty *per cent.* marks) the pupils are passed on to the recognised Midwifery Training Centres, *e.g.*, Massey Street, Abeokuta and C.M.S. Hospital, Iyenu.

6. **Times of Enrolment.**—No pupil midwife to be enrolled except at the beginning of definitely appointed sessions. These sessions should be twice yearly for the commencement of the General Nursing Course, *e.g.*, January and July.

7. The standard syllabus adopted has been that of the Uganda Protectorate. The whole course should be gone through in one year with oral and written examinations each three months in the specific subjects of Midwifery and Infant Welfare with a complete examination on the whole subjects at the end of the year. The syllabus will be gone through completely twice in the course of the two years training.

8. Lectures to be given twice weekly to each group of pupils dealing with the juniors in an elementary fashion in classes of their own, the more senior groups should be combined in one class as much as possible. These lectures will be delivered by the Lady Medical Officer and the Nursing Sister—there should be practical demonstrations daily.

9. **Use of Text-books.**—To be discouraged except to the last year pupils. Standard text-book recommended is that of Dr. Albert Cook's, to be translated into English.

10. **Training in Infant Welfare Work.**—Should be associated with that of midwifery. While midwifery should be taught by the Lady Medical Officer at the Training Centres, the pupil midwives should in addition attend the Infant Welfare Clinics.

11. The composition of the Examining Board should follow on main lines the same body as functioning in Uganda. The examination to be in those subjects as laid down in the syllabus of the Uganda Protectorate including the general nursing, hygiene of that syllabus—the anatomy and physiology of the female pelvis and structures allied thereto.

12. All pupil midwives should be indentured after passing the examination in general nursing and before being enrolled as pupil midwives.

13. It is proposed to institute later a diploma on higher lines as has been adopted in Uganda with the same conditions as to added training and competency, deleting, however, the clause allowing instrumental practice in difficult labours.

14. **Training of Third-grade.**—The training of a lower grade tribal midwife for one year on the lines of "Sudan illiterates" is under consideration. This will be undertaken by Native Administration Dispensary and Training Centres only.

TRAINING OF MIDWIVES.

SYLLABUS OF TRAINING FOR THE EXAMINATION FOR THE CERTIFICATE.

(a) *General Nursing*.—Reception of the sick in hospital, undressing and washing the patient. Hospital clothing. Care of patient's property. Feeding the patient. Prevention of infection of bedstead and bed-clothes by vermin. Draw sheet. Pulse. Respiration. Temperature recording on charts. Feeding cup. Cleansing mouth of patient. Hot water bottle. Urine bottle. Bed pan. Douche pan. Hypodermic injections. Prevention and treatment of bed sores. Enemata. Rectal saline. Catheter. Movement of patient from bed to bed. Invalid cooking, necessity for cleanliness of nurse, patient, bed and ward.

(b) *Pharmacy*.—Weights and measures. Use of simple drugs. Preparation of stock mixtures. Precautions as to lotions. Poisons.

(c) *General instructions in disciplinary matters*.—Relations and behaviour with Europeans. Obedience. Punctuality. Willingness. Replying by question. Ready acceptance of reproof. Sulking. Responsibility for patients in charge and any accidents that may occur to them, also for all articles in charge.

Striking or ill-treating the sick. Malpraxis. Liability of medical attendant to the charge of manslaughter owing to neglecting to follow instructions. Varying medical treatment prescribed by medical officers. Selling medicines, etc., extorting money from sick persons.

(d) The elementary anatomy and physiology of the female pelvis and its organs.

(e) *Pregnancy*.—

- (i) Its hygiene; both in relation to—
(ii) Its diseases and complications, (a) the mother,
including abortion; (b) the unborn child.

(f) The symptoms, mechanism, course and management of natural labour. The use of ergot.

(g) The signs that a labour is abnormal.

(h) Haemorrhage: its varieties and the treatment of each.

(i) Antiseptics in midwifery and the way to prepare and use them.

(j) The management of the puerperal patient.

(k) The management (including the feeding) of infant.

(l) Signs of the diseases which may develop during the first ten days, especially ophthalmia, including its treatment.

(m) The duties of the midwife as described in regulations, including proper manner of keeping the register, keeping records, etc.

(n) Obstetric emergencies, and how the midwife should deal with them. This will include some knowledge of the drugs commonly needed in such case, and of the mode of their administration.

(o) Puerperal fevers, their nature, causes and symptoms.

(p) The venereal diseases (syphilis and gonorrhoea) in relation to their signs, symptoms, and dangers in women and children and to the risks of contagion to others, the dangers of mercury in large doses.

(q) The disinfection of person, clothing, and appliances.

(r) Elementary physiology, and the principles of hygiene and sanitation as regards home, food, and person. Flies, vaccination, disposal of excreta.

(s) The examination of urine.

(t) The care of children born apparently lifeless.

STANDARD EQUIPMENT OF TRAINING CENTRES FOR NURSES, MIDWIVES, ASYLUM ATTENDANTS.

C. BAKER, 244 HIGH HOLBORN.

| | £ | s. | d. |
|---|------------------------------|----|------|
| B. 3 Brain—Natural size—Can be disarticulated—Origins of nerves | Asylum Attendants Centre | 1 | 16 0 |
| B. 10 Two models—Origins of nerves in spinal marrow... | | 1 | 4 0 |
| C. 14 Eye—Horizontal section through eye 10 times enlarged | | 1 | 4 0 |
| D. 2 Ear—3 times enlarged—Can be disarticulated into anvil, malleus, stapes and membrana tympani | Training Centre for Nurses | 1 | 15 0 |
| J. 12 Circulation of the blood shown on a board—Schematically represented | | 1 | 17 0 |
| O. 4 Male Figure 3 feet 6 inches high Covering of Thorax and abdomen can be taken off—Stomach, lungs and heart made to open | | 16 | 18 6 |
| L. 11 Female pelvis—Laterally prepared, uterus, bladder and exterior genitals are opened and can be disarticulated | Training Centre for Midwives | 2 | 7 6 |
| L. 26 Foetal doll with umbilical Cord and Placenta (Leather) | | 2 | 10 0 |
| Natural female pelvis with femur heads ligaments, and foetal skull. Obstetrical charts | | 3 | 18 6 |

MILLIKIN & LAWLEY, 165 STRAND.

| | | | |
|---|----|----|---|
| Articulated Skeletons—Superior quality finely articulated | 12 | 12 | 0 |
| Phillips Life size Anatomical Model of Human body—coloured plates approximately coloured pieces of heavy paper which fold into place in the model | 3 | 3 | 0 |
| St. John's Ambulance Association Lecture Diagrams | 13 | 6 | |

TRAINING OF LABORATORY ATTENDANTS.

4.—SYLLABUS.

Standard of Education.—Candidates to possess a recognised Sixth Standard Certificate or Class IV middle school and to be verified by the Education Department. After personal interview by Pathologist a candidate may be accepted for training as a laboratory attendant and must start from the beginning in the laboratory. Financial provision for 1930-31 will have to come under heading Nurses-in-training, as no provision for separate Laboratory Attendants-in-training as a separate entity has been budgetted for.

FIRST YEAR.

During the first and second months to act as laboratory servants.

- (a) general cleanliness of apparatus;
- (b) routine procedure of receiving and registration of specimens for examination;
- (c) acquaintance with laboratory equipment;
- (d) disposal of used specimens;
- (e) a short lecture once weekly on the meaning and importance of laboratory work.

Third and fourth months.

In addition to the above—

- (a) anatomy demonstrations in connection with post-mortem work;
- (b) weights and measures; the metric system; centrifuge;
- (c) recording of results in books. Elementary statistics and percentages;
- (d) the use of the microscope, excluding oil immersion lens, and demonstration of urine sediments—filaria.
- (e) keeping of notebooks and recording personal observations;
- (f) lectures on—
 - (i) elementary anatomy;
 - (ii) faeces, urine and the larger blood parasites.

During the next eight months, the work to be a repetition of the first four months.

Examination at the end of the year.

Indenturing after six months' probation.

SECOND YEAR.

- (a) post-mortem work—removing, weighing and preserving tissues—care of gloves, boots and aprons—cleaning of post-mortem instruments; recognising gross pathological lesions;
- (b) preparation of fresh and stained smears in the laboratory;
- (c) the use of the centrifuge and general examination of urine—
 - (i) macroscopically;
 - (ii) microscopically.
- (d) the cleaning and sterilising of glassware;
- (e) lecture—demonstrations bearing on the above at suitable intervals;
- (f) all second year laboratory attendants-in-training to attend the first year lectures.

Session examination at the end of second year.

THIRD YEAR.

- (a) the histology and physiology of the blood—
 - (i) making thick and thin films;
 - (ii) examination of blood in fresh and stained films.
 - (b) faeces for ova and protozoa (oil immersion where necessary);
 - (c) staining, by the common methods, of—
 - (i) sputum;
 - (ii) blood;
 - (iii) pus;
 - (iv) urine deposits.
- Stains.*—Leishman, Giemsa, Gram, carbol thionin, methylene blue and Z. Neilsen.
- (d) very elementary bacteriology;
 - (e) frequent lecture—demonstrations on the above as pathological material permits.

Examination for Promotion to Third-class Laboratory Attendant.

Third-class Laboratory Attendants.

- (a) the study for two months each of—
 - (i) blood films;
 - (ii) stools;
 - (iii) urines;
 - (iv) pus and sputum smears.

The above to be for independent observation and subject to confirmation by the Pathologist.

- (b) independent post-mortem work;
- (c) constant repetition of (a).

Examination for Promotion to Second-class Laboratory Attendant to be almost entirely practical.

Second-class Laboratory Attendants or Third-class who have passed the qualifying examination.

- (a) preparation of sections and section-cutting, sharpening and care of knives—use of microtome—staining of sections by the commoner methods;
- (b) media making;
- (c) elementary bacteriology including the plating of stools and urines;
- (d) taking of blood and separation of serum for Kahn and Widal tests;
- (e) care of laboratory animals.

Promotion to first-class laboratory attendant and senior laboratory attendant dependent upon personal efficiency and the ability to maintain proper discipline no less than upon passing an examination of practical efficiency to be held by the staff of Pathologists.

Suggested that no text-books be allowed.

Text-book.—Medical laboratory methods by French and Nuthall if sanctioned.

It is suggested that all second-class laboratory attendants should acquire their knowledge of section-cutting at the Medical Research Institute, Yaba, or at other laboratories where there are qualified technicians to teach the art.

We wish to bring to the notice of the Committee the fact that the work of laboratory attendants at Yaba must, of necessity, be strictly limited. The delicacies of research require that such work is so personal for the sake of obviating errors that the laboratory attendant can be little more than a 'handmaid'. Dr. Connal, reviewing the new proposed scheme for a laboratory service, is of the opinion that six instead of nine laboratory attendants be posted to the Medical Research Institute, viz., two second-class for the Vaccine laboratory and four third-class elsewhere. The remaining three to be absorbed in the new Lagos laboratory which would provide more material, and consequently more teaching of the principles of clinical pathology, which, after all is going to be of the most use to the laboratory attendant, and particularly for purposes of promotion.

We wish to stress the importance of the keeping of notebooks throughout the entire course of training and up to promotion to second-class laboratory attendant. Notebooks to be examined at the end of each month.

COMMITTEE.

- (Sgd.) A. CONNAL,
- " HENRY MORRISON,
- " E. C. SMITH.

SYLLABUS FOR TRAINING OF LABORATORY ATTENDANTS.

| | FIRST YEAR. | SECOND YEAR. | THIRD YEAR. |
|---------------------|--|--|---|
| 1st and 2nd Months. | (a) General cleanliness of apparatus. (b) Routine procedure of receiving and registration of specimens for examination. (c) Acquaintance with laboratory equipment. (d) Disposal of used specimens. (e) A short lecture once weekly on the meaning and importance of laboratory work. In addition to the above. (a) Anatomy demonstrations in connection with Post Mortem work. (b) Weights and Measures—the Metric System—centrifuge. (c) Recording of results in books—Elementary Statistics and percentages. (d) The use of the microscope (Excluding oil immersion lens) and demonstration of OVA urine sediments—filaria. (e) Keeping of note books and recording personal observations. (f) Lectures on (1) Elementary Anatomy (2) faeces urine and the larger blood parasites. | (a) Post-mortem work—removing, weighing and preserving tissues—care of gloves, boots and aprons. Cleaning of P.M. instruments. Recognising gross pathological lesions. (b) Preparation of fresh and stained smears in the laboratory. (c) The use of the centrifuge and general examination of urine. (1) Macroscopically. (2) Microscopically. (d) The cleaning and sterilising of glassware. (e) Lecture—demonstrations bearing on the above at suitable intervals. (f) All second year laboratory Attendants-in-Training to attend the first year lectures. | (a) The histology and physiology of the Blood making thick and thin films. Examination of blood in fresh and stained films. (b) Faeces for ova and protozoa (oil immersion where necessary). (c) Staining by the common methods, of 1. Sputum 2. Blood 3. Pus 4. Urine deposits. <i>Stains.</i> Leishman, Giemsa, Gram, Carbol Thionin, Methylene Blue and Z. Neilsen. (d) Very Elementary Bacteriology. (e) Frequent lecture—demonstrations on the above as pathological material permits. Examination for promotion to 3rd Class Laboratory Attendant. |
| 3rd and 4th Months. | | | |
| 5th-12th Months. | Repetition of the first four months. Examination at the end of the year. | | |

Syllabus for Third-class Laboratory Attendants.

FOURTH YEAR.

First and second month—

(a) blood films;

Third and fourth month—

(b) stools;

Fifth and sixth month—

(c) urines;

Seventh and eighth month—

(d) pus and sputum smears.

The above to be for independent observation and subject to confirmation by the Pathologist.

Ninth to twelfth month—

(i) independent post-mortem work;

(ii) constant repetition of the first eight months' work.

Examination for promotion to second-class laboratory Attendant to be almost entirely practical.

Syllabus for Second-class Laboratory Attendants.

(a) Preparations of sections and section-cutting—sharpening and care of knives—use of microtome staining of sections by the commoner methods.

(b) Media making.

(c) Elementary bacteriology including the plating of stools and urines.

(d) Taking of blood and separation of serum for Kahn and Widal tests.

(e) Care of laboratory animals.

Promotion to first-class laboratory attendant and senior laboratory attendant solely dependent upon personal efficiency and the ability to maintain proper discipline among the junior laboratory attendants.

TRAINING OF DISPENSERS.

Sub-Committee—DR. L. WYNNE DAVIES, A.D.M.S.

H. H. STEWART, Specialist.

G. TAYLOR, Supt., Pharmacy School.

MR. ARTHUR, Asst Supt., Pharmacy School.

MR. McCOWAN, Education Department.

The Sub-Committee agree that:—

1. The present syllabus, as at present enforced at the School of Pharmacy, Lagos, in the three years' course is admirably suited to its purpose as regards the pupils of the Southern Provinces of Nigeria.

2. That it is inadvisable to lower the standard or modify the syllabus for pupils of the Northern Provinces but that the present syllabus should be presented in a more elementary manner for a time.

3. That the use of Latin should be simplified to the utmost possible and that English be substituted where feasible without ruthlessly cutting across old established routine. That such Latin as is required can be taught in the Pharmacy School with the aid of Professor Ince's manual.

4. As regards the teaching of elementary chemistry in the upper middle schools and in providing a suitable syllabus to conform to the rules and standards of the Pharmacy School, Mr. McCowan says that chemistry and science will be taught only to Classes V and VI of those schools and that pupils for the Pharmacy School will come after passing out of Class IV.

5. The Text-books used at the school of pharmacy are well-suited to their purpose, having been selected after long thought and experience. These books are bought by students at the C.M.S. Bookshop—the list will be given by the Superintendent.

6. The Government Dispensers after qualifying will be posted to a Training Hospital where a course of clerking—account-keeping and preparing indents will be gone through.

7. Entrance Examination.—Latin as a subject for this examination is excluded. English and mathematics are the definite subjects required.

8. The course at the Pharmacy School is completed in three years, with revision and examinations in the last six months.

LIST OF BOOKS FOR THE USE OF STUDENTS.

Dispenser's Syllabus.

| | £ | s. | d. |
|--|----|----|----|
| British Pharmacopeia | 0 | 10 | 6 |
| Text-book of Botany (Lowson) | 0 | 9 | 6 |
| Heat and Light (Jones) | 0 | 4 | 0 |
| Art of Dispensing | 0 | 9 | 6 |
| A Manual of Chemistry, Volume I. | 0 | 11 | 6 |
| A Manual of Chemistry, Volume II. | 0 | 6 | 0 |
| Elementary Physics, first year | 0 | 2 | 0 |
| Elementary Physics, second year | 0 | 2 | 6 |
| Latin Grammar of Pharmacy (Ince) | 0 | 7 | 6 |
| Southall's Materia Medica | 0 | 12 | 6 |
| Essentials of Pharmacy | 0 | 5 | 6 |
| Will's Practical Analysis | 0 | 5 | 0 |
| The Nigerian Exercise Book 7A, one dozen | 0 | 12 | 0 |
| Total ... | 24 | 17 | 6 |

Chemist and Druggist Syllabus.

In addition to the above list—

Greenish Materia Medica;

British Pharmaceutical Codex;

Practical Pharmacy (Lucas & Stevens);

Inorganic Chemistry (Newth).

REPORT OF SUB-COMMITTEE

TRAINING OF SANITARY INSPECTORS.

A.—NORTHERN PROVINCES.

All candidates should if possible read and write English. English is necessary for their work as well as to enable them to get promotion.

English is essential for Police Court work. Ex-non-commissioned officers are not considered suitable for Sanitary Inspectors.

They should if possible be recruited from Provincial Schools and the assistance of the Education Authorities should be sought whenever possible. When Katsina is a middle school recruits should be obtained from there. The Sanitary Inspectors for the Northern Provinces should be recruited locally from the district where they are likely to be working. It is not considered desirable that boys from the Northern Provinces should be trained in Lagos.

It is considered desirable that there should be one training centre for the Northern Provinces and it should be at Kano.

The teaching staff to consist of—

- (i) Medical Officer of Health;
- (ii) Two European Sanitary Inspectors.

Buildings at Kano.—At present there is the office of the Medical Officer of Health, a laboratory and a sanitary inspector's office. Not budgetted for until 1931-32.

Two more rooms are required as school-rooms:—

17' x 26' Total cost £390. Concrete floor, mud

17' x 34' building with cement facing.

Desks and chairs for twenty pupils.

Black-board.

Chalks.

Black-board compass.

Diagrams.

Syllabus of lectures (Northern Provinces).

One hour of English per week is considered desirable if it could be arranged with the Education Department. A syllabus of lectures on the lines of that in Lagos is recommended but simplified.

The following is considered suitable:—

I.—Elementary Parasitology:—

Diseases caused by and preventive measures against (1) lice; (2) fleas; (3) guinea-worm; (4) hook-worm; (5) tape-worm; (6) bilharzia.

II.—Elementary Entomology:—

1. *House fly*—Life history of—diseases caused by. How to get rid of breeding places.

2. *Tsetse fly*—How to get rid of—diseases caused by.

3. *Mosquitoes*—Breeding places. Recognition of larvae and how they may be destroyed. How to prevent breeding mosquitoes. How a danger to health—recognition of adults—diseases caused by.

III.—(a) *Infectious Diseases*—prevention against and means to prevent spread of smallpox, chicken-pox and relapsing fever; plague, cerebro-spinal meningitis, dysentery; quarantine, isolation, segregation.

(b) *Other diseases*—prevention against—malaria, sleeping sickness, yellow fever, tuberculosis.

IV.—Disinfectants and Disinfection:—

(a) natural disinfectants;

(b) physical disinfectants;

(c) chemical disinfectants;

(d) means of disinfection (fumigation, spraying, steam).

V.—Refuse:—

How a danger to health. Its removal and destruction.

VI.—Night Soil:—

Removal and disposal.

VII.—Sanitation as applied to villages in the tropics. Salgogi described.

VIII.—Public Health Ordinance, 1917:—

Rules and Regulations made thereunder. (A working knowledge of).

IX.—Water:—

Sources of supply, e.g., rain, spring, upland surface, river, well.

How water supply may be polluted. Means of prevention of pollution and purification.

X.—Air and Ventilation:—

Principles of ventilation and simple methods of ventilating living rooms and schoolrooms.

Size of windows. Danger of overcrowding. Air space for each person.

XI.—Buildings:—

Requirements of a good house.

XII.—Rat Destruction:—

Necessity for. Relation to infectious disease.

XIII.—Food and Meat Inspection.

XIV.—Methods of Inspection (including prevention and abatement of nuisances):—

Water, houses, compounds, mosquito-breeding, streets, lands, latrines, foreshore, dumping grounds, trenching grounds, offensive trades, bake-houses, corn-mills, tanneries, markets, keeping of animals, slaughter-houses, canoes, etc.

XV.—Clerical Duties in the Public Health Office.

XVI.—Procedure in Police Court Cases.

XVII.—Vital Statistics—Importance of.

Text-books.—Evan's Hygiene.

Part II of Dr. Blacklock's Book are considered sufficient at present with notes and plenty of diagrams and models, the latter being considered most important.

Length of Training.—It was agreed that the course of training should be two years, with class examinations held frequently to ascertain how candidates are progressing. If satisfactory progress is not being made by any Inspector his services should be terminated.

Certificate of the Royal Sanitary Institute.

It was agreed that if a candidate was sit for the local examination of the Royal Sanitary Institute, he would have to be brought to Lagos. This would only apply to men of outstanding merit, and recommended by Senior Sanitary Officer, Northern Provinces.

If possible a Sanitary Inspector in the Northern Provinces should be sent to Kano for a short three months' revision course every four years.

B.—SOUTHERN PROVINCES.

It was decided that the present course of training of two years' theoretical and practical in Lagos and one year's practical training in Lagos or elsewhere should be adhered to. In order to fit in with the course of training it was decided that as far as possible Sanitary Inspectors-in-Training should be appointed in July every year commencing in July, 1931. Examination to be held at the end of two years in July. Frequent Class examinations—oral—every three months—should be held to ascertain how candidates are progressing. If satisfactory progress is not being made, action should be taken to have the services of the Sanitary Inspectors-in-Training terminated. An examination will be held in July, 1930, after the examination of the Royal Sanitary Institute for the boys at present in training.

Although the opinion of the Sub-Committee was not altogether in favour of promoting a Sanitary Inspector-in-Training to second-class if he gains seventy-five per cent. of the available marks in the examination, it was decided not to alter the arrangement as it had been approved by the Secretary of State, and had been adopted by the Town Council. If at the end of three years' training, the Sanitary Inspector-in-Training gets fifty per cent. marks, he is promoted to third-class. It was agreed that Sub-Inspectors of sanitation should be replaced by Sanitary Inspectors-in-Training wherever possible. No new Sub-Inspectors are being taken on non-pensionable staff.

With regard to the standard of education required it was decided that no candidate should be appointed below Form I, Secondary or Class IV Upper Middle School.

If possible a higher standard should be sought after. The accommodation at the Health Office is sufficient at present.

The Text-book recommended is—McNally's Sanitary Handbook for India.

Numerous diagrams and models are at present in use in the Health Office.

The teaching is carried out by Dr. Oluwole, Medical Officer of Health and the European Sanitary Inspectors. There is sufficient equipment for present requirements.

The syllabus laid down is as follows:—

SYLLABUS FOR SANITARY INSPECTORS-IN-TRAINING.

I.—Elementary Parasitology:—(Brief life history with special reference to diseases caused.)

Lice, fleas, flukes, guinea-worm, hook-worm, ascaris, human tape-worms.

II.—Elementary Entomology:—

1. The house-fly; its life history; diseases caused by it; how to get rid of it.
2. The tsetse fly; its life history; how a danger to health.
3. Mosquitoes; their breeding places; the recognition of the water stages and how these may be destroyed; how a danger to health; the recognition of adult culex; anopheles and stegomyia.

III.—Communicable and Epidemic Disease:—(including some knowledge of the preventive methods against infection.)

Plague, yellow-fever, smallpox, chicken-pox, malaria, tuberculosis, sleeping sickness, relapsing fever, dysentery, cerebro-spinal meningitis, ankylostomiasis, leprosy, enteric fever, quarantine, segregation, isolation.

IV.—Disinfectants and Disinfection:—(including care of sanitary appliances.)

Natural disinfectant, physical disinfectants.
Chemical disinfectants, e.g., sulphur dioxide, formaldehyde, cyllin, lysol, carbolic acid.
Practical disinfection, fumigation and spraying; steam disinfection.

V.—Refuse:—

How a danger to health; its removal and destruction; clearing premises and land.

VI.—Night Soil:—

Removal and disposal.

VII.—Sanitary Law:—

A working knowledge of the Public Health Ordinance (1917), and the Rules and Regulations made under it.

VIII.—Water:—

Physical characteristics of good drinking water.
Quantity of water required for each person; sources of water supply, e.g., rain water, springs, wells, rivers and upland surface waters; the various ways in which it may be polluted during collection, storage and distribution, and the means of preventing such pollution.
Filters, hard and soft waters. Chlorination, softening and other purifying processes. The requirements and supply of towns and villages. Mains, pipes, fittings and storage. The taking of water samples.

IX.—Air and Ventilation:—

The composition of air and the various causes of deterioration; sources of pollution; quantity required. The principles of ventilation and simple methods of ventilating rooms; public buildings; schools, etc. Overcrowding. Air space surrounding buildings; size of windows.

X.—Dwellings:—

Requirements of a good house; sanitary defects in and around buildings, and their remedies.

XI.—Rat Destruction:—

Rat-runs, and the closing of such with cement or otherwise.

XII.—Meat Inspection:—(including examination of live cattle.)

An elementary knowledge of the following diseases:—tuberculosis, pneumonia, strongyli, pleurisy, flukes, septicaemia, abscesses, rinder-pest, anthrax, scabies.

XIII.—Food Inspection:—

Characteristics of good and bad food (e.g., meat, fish, milk, milk products, vegetables and fruit). Inspection of rice, flour, gari, elubo, maize and other foods, tinned foods.

XIV.—General Inspection:—(including prevention and abatement of nuisances.)

Especially in connection with water, houses, compounds, mosquito-breeding, streets, lands, latrines, foreshore, dumping grounds, trench grounds; also in connection with trades; bake-houses, corn-mills, tanneries, fish-curing, public markets, sale and storage of fresh provisions, keeping of animals, slaughter-houses, canoes, workshops, schools.

XV.—Vaccination:—

Theoretical and practical.

XVI.—Clerical Duties in a Public Health Office:—

Keeping, issuing and checking of stores; keeping of sanitary books and records.

XVII.—Police Court—in relation to the duties of a Sanitary Inspector. Notices and summonses.

XVIII.—Vital Statistics:—

Elementary knowledge of the terms and of the methods of calculating birth-rate, death-rate, and rate of infant mortality.

XIX.—Elementary Meteorology:—

Thermometers; rain gauge.

XX.—Principles for Calculating Areas—Cubic spaces, the

interpretation of and elementary drawing of plans to scale.

XXI.—Proper Conditions of Good Drainage:—

An elementary knowledge of various systems of drainage and their adaptability to particular conditions. Disposal of surface and rain water. The advantages and disadvantages of various sanitary appliances for houses, methods of drain testing.

XXII.—Sanitation—as applied to villages in the tropics.

XXIII.—Practical Demonstrations in the laboratory are given.

Syllabus passed in General Committee on 16th December, 1929.

SYLLABUS FOR TRAINING OF DISPENSARY ATTENDANTS.

To be purely practical—and given by Medical Officers, European Nursing Sisters and Charge Nurses in the Out-patient Departments of the Hospitals where training centres are to be set up. Age between eighteen and twenty-five years, except for Native Administration Attendants already established.

TRAINING TO BE STANDARDISED.

All Treatment to be according to Standard Plan.

- (1). How to elicit information from the patient regarding his illness.
- (2). Personal cleanliness, washing and sterilising of hands, use of nailbrush, use of clean clothes, and wearing of shoes or sandals and use of clean water in diluting lotions or in diluting medicines. Stress the boiling of water.
- (3). Showing how to clean bowls, trays, instrument tray, medicine gallipots and spoons, and how to prepare and dilute the lotions and solutions provided for use. Also the strength of permanganate solutions by depth of colour.
- (4). To know the imperial measures of capacity with signs for drachm, ounce, pint and gallon.
- (5). How to measure out and give medicines, and clean measures after use.
- (6). The necessity of shaking stock mixtures before pouring out doses.
- (7). How to prepare and apply fomentations.
- (8). How to become acquainted with different kinds of dressings in the standard list, how to sterilise and keep them clean in dressing tins.
- (9). How to apply dressings and do simple bandaging.
- (10). How to apply ointments, use liniments.
- (11). How to sterilise skin—iodine, or hot water with special reference to intramuscular injections.
- (12). How to spot commonest diseases which they probably already know by sight, e.g., yaws, syphilis, leprosy—also epidemic diseases such as smallpox, chicken-pox, cerebro-spinal meningitis, relapsing fever.
- (13). Showing how to treat clean wounds and how to stitch.
- (14). How to treat septic wounds, ulcers, especially phagedenic ulcers, specially stress treatment for guinea worm—clean septic cases.

(15). How to spot a temperature by feel, look, quickened pulse, breathing. Use of thermometer.

(16). How to sterilise instruments (standardised set) probes, scissors, forceps, needles, hypodermic and intramuscular syringes, especially how not to break syringes and how to store after use.

(17). How to give intramuscular injections and sites to be used, e.g., for yaws, syphilis, leprosy, amoebic dysentery (emetine) on the direction of Travelling Medical Officer only.

(18). How to wash eyes and syringe ears.

(19). How to treat burns—Carron oil.

(20). How to stop bleeding by learning the pressure points and putting on pressure bandage as a tourniquet. Dangers of tourniquet.

(21). How to treat snake bite and scorpion sting by scarification with pot. permang. and very hot water baths.

(22). How to spot worms and give appropriate medicines.

(23). How to irrigate urethra for gonorrhoea—standard permanganate.

(24). How to examine stools—and note diarrhoea, dysenteries, worms.

(25). How to examine urine—naked eye appearances, also presence of blood at end of micturition—schistosomiasis.

(26). How to take a blood slide for Travelling Medical Officer.

(27). How to pad and use a simple splint.

(28). How to record the simple diseases seen in the standard register.

(29). Doses of medicine in relation to age.

| Age. | Adult. | 12 years. | 4 years. | 2 years. | 9 months to 1 year. |
|--------|--------|---------------|---------------|---------------|---------------------|
| Doses. | 1 | $\frac{1}{2}$ | $\frac{1}{4}$ | $\frac{1}{8}$ | $\frac{1}{16}$ |

(30). All stock bottles to be clearly and adequately labelled, with definite instructions as to the amount of dilution required. Label should have also an appropriate number in big letters. Printed labels will be available from the School of Pharmacy, Lagos.

The tuition to be repeated again and again for a year until proficiency is attained. Examination at the end of this period by Assistant Director of Medical Service and Medical Officer of Training Centre.

N. A. DISPENSARIES—OUT-PATIENTS' REGISTER.

- | | |
|--------------------------------------|--|
| 1. Relapsing fever. | 28. Ascaris. |
| 2. Malaria. | 29. Dracunculus medinensis (guinea-worm). |
| 3. Smallpox. | 30. Arthritis. |
| 4. Chicken-pox. | 31. Chronic rheumatism. |
| 5. Influenza. | 32. Gonorrhoea. |
| 6. Trypanosomiasis. | 33. Orchitis and epididymitis. |
| 7. Cerebro spinal meningitis. | 34. Hydrocele. |
| 8. Dysentery. | 35. Vaginal discharge, leucorrhoea. |
| 9. Leprosy. | 36. Abortion. |
| 10. Yaws. | 37. Boil. |
| 11. Syphilis. | 38. Abscess. |
| 12. Conjunctivitis. | 39. Ulcer. |
| 13. Other eye diseases. | 40. Scabies—craw-craw. |
| 14. Otitis media. | 41. Other skin diseases, tinea, etc. |
| 15. Other diseases of ear, wax, etc. | 42. Lymphadenitis, buboes. |
| 16. Cough. | 43. Elephantiasis. |
| 17. Pneumonia. | 44. Chigoes (S. Prov.). |
| 18. Tuberculosis of lungs. | 45. Snake bite. |
| 19. Diseases of teeth and gums. | 46. Scorpion sting. |
| 20. Dyspepsia. | 47. Burns. |
| 21. Diarrhoea—Infants. | 48. Wounds. |
| —Adults. | 49. Fractures. |
| 22. Constipation. | 50. Tumours. |
| 23. Haemorrhoids. | 51. Paralysis. |
| 24. Jaundice. | 52. Mania. |
| 25. Dropsy, ascites. | 53. Poisoning—native medicines, juju obsessions. |
| 26. Hernia, inguinal and umbilical. | 54. Fits, epilepsy. |
| 27. Taenia. | 55. Tetanus. |

STANDARD EQUIPMENT—NATIVE ADMINISTRATION DISPENSARIES.

MIXTURES, LINAMENTS, OINTMENTS.

- Lin. Terebinth**—To be imported.
- Mist. Mag. Sulph.:**
Saturated solution in water. Attendants to be taught to make this from the salt. Dose 1-4 oz.
- Ol. Ricini**—To be imported.
- Mist. Quinine Conc.:**
Quinine hydrochlor. grs. 240.
Water oz. 12.
Dilute 1 in 4 for use. Dose of diluted mixture, 1 oz.
(In dispensaries where concentrated stock mixtures may be difficult to be kept supplied, the Attendants may be taught to mix the quinine solution by measure of powdered quinine required to make a 5 grains to 1 ounce solution).
- Filix Mas. Capsules:**
15 minim capsules. To be imported.
- Ol. Chenopodium Capsules:**
5 minim capsules. To be imported.
- Mist. Sod. Salicyl. Conc.:**
Sod. salicyl grs. 480.
Sod. bicarb grs. 960.
Water oz. 12.
Dilute 1 in 4 for use. Dose of diluted mixture, 1 oz.
- Mist. Expect. Conc.:**
Liq. ammon acet. ℥. 6.
Acet. ipecac dr. 5.
Acet. scillae dr. 6.
Water oz. 6.
Dilute 1 in 4 with water for use. Dose of diluted mixture, 1 oz.
- Mist. Alkalina Conc.:**
Ammon carb. grs. 48.
Sod. bicarb grs. 160.
Inf. Gent. Co. oz. 8.
Water oz. 4.
Dilute 1 in 4 with water for use. Dose of diluted mixture, 1 oz.

10. **Mist. Pot. Iodid. Conc.:**
 Pot. iodid. ... grs. 450.
 Ammon carb. ... grs. 144.
 Water ... oz. 12.
 Dilute 1 in 4 with water for use. Dose of diluted mixture,
 1 oz.

(Attendants to be cautioned not to use this mixture unnecessarily owing to cost of Pot. Iodid).

11. **Creta Prep.**—To be imported.
 Dose, half a teaspoonful, followed by a drink of water.
12. **Mist. Tonic Conc.:**
 Ferri et ammon. cit. ... grs. 384.
 Ammon carb. ... grs. 144.
 Water ... oz. 12.
 To be diluted 1 in 4 for use. Dose of diluted mixture, 1 oz.
13. **Hyd. Cret.**—To be imported as pills.
14. **Tr. Iod. Mittis**—To be imported.
15. **Protargol Solution**—For conjunctivitis.
 Ten per cent. in distilled water.
16. **Ung. Hyd. Ox. Flav. (B.P.)**—To be imported.
17. **Ac. Carbolic**—For phagedenic ulcers.
18. **Pot. Permang.:**
 Issued in crystal form. Attendants to be taught to make solution for use, judging by colour.
19. **Dusting Powder:**
 Ac. boric pulv. ... dr. 2.
 Zinc oxid. ... dr. 4.
 Amyli pulv. ... dr. 6.
20. **Lotio. Acid Carbolic Conc.:**
 1 in 20.
 Dilute 1 in 4 for use.
21. **Lotio. Acid Boric**—Saturated solution.
 (Attendants to be taught to make up from boric powder).
22. **Ung. Zinci.**
23. **Ung. Sulphuris.**
24. **Ung. Chrysarobin.**
25. **Carron oil.**

OTHER STANDARD EQUIPMENT FOR NATIVE ADMINISTRATION DISPENSARIES.

1. Bis. Arsenilate (or other Bismuth Preparation, to be determined later).
2. N.A.B. (for relapsing fever and for Medical Officers' use only).
3. Emetine (ampoules containing one grain in each).
4. Alepol or hydnocarpus oil and esters (will be obtainable from School of Pharmacy, Lagos, per Medical Store, Lagos).
5. Syringes, record—10 cc. (2).
 2 cc. (2).
6. Silkworm gut and horsehair sutures.
7. Minor dressing set—probe, forceps, surgical scissors, needle, lancet (2).
8. Dressing scissors (large) (2).
9. Irrigation apparatus, Bayley's E.I.
10. Spare nozzles for above (4).
11. Syringe, metal, ear.
12. Dressing bowls, E.I. (3), large medium and small.
13. Dressing trays, E.I. (2); kidney trays (2).
14. Carbolised oil for preserving needles of syringes.
15. Gauze, plain.
16. Wool, absorbent.
17. Lint, white.
18. Lint, boric.
19. Jaconet.
20. Bandages 2½ inches.
21. Tow (carbolised).
22. Ointment spreader (bone or zylonite).
23. Pint measure, E.I.
24. Urinal, E.I.
25. Chamber, E.I.
26. Measure Spoons, glazed earthenware (6).
27. Gallipots, E.I., 2 oz. (6).

28. Funnel, E.I., six inches diameter.
29. Thermometers, clinical (3).
30. Eye baths (2).
31. Nail-brushes (2).
32. Overall, white (2).
33. *Khaki knicks (1).
34. *Khaki shirt (1).
35. Sanitary pail (1).
36. White disinfectant fluid to Admiralty specification co-efficient 10 to 11 in five gall. drums for export. (This is as efficient as Izal and costs only 1s. 8d. per gallon).
37. Five gallon water drum or brass tap to fit into locally-obtained drum.

Other Equipment which can be obtained locally through the Native Administrations, or by local purchase, etc.

38. Blankets (3).
39. Buckets (2).
40. Saucepan (2).
41. Kettle, large.
42. Basin, hand washing, E.I. (2).
43. Scrubbing brushes (2).
44. Glass cloths (6).
45. Hand towel (2).
46. Carbolic soap (1 lb. per week).
47. Empty petrol tins for boiling water.
48. Empty petrol tins for cleaning ulcers.
49. Native bed (1).
50. Large biscuit tins for storing dressings.
51. Furniture—wooden counter, 2 cupboards, 3 tables, benches for patients, chairs or stools (2).
52. Stationary, ink, etc., as required from Native Administration. Should include stiff brown paper for making eye shades. Also gum for labels.
53. Simply built incinerator for soiled dressings.

* For North, Wando and Riga obtained through N.A.

N.B. Splints can be made as required by the Native Administration Carpenter.

In some dispensaries a filter may be required if water remains cloudy after boiling and standing to settle. It is not advised otherwise.

The total quantity of each drug required is not indicated as this varies in different localities; e.g. in some a large quantity of Bismuth preparation will be required owing to prevalence of Yaws, in others only a small amount need be ordered. The local Inspecting Medical Officer will advise on these points when the indents are being prepared.

ESTIMATED COST OF STANDARD EQUIPMENT.

(Sent for reference only—Indents will be priced at Headquarters as previously.)

BURGOYNE, BURBIDGE & Co.,
(High St., South, Eastham, London).

| | £ | s. | d. | £ | s. | d. |
|---|---|----|----|---|----|----|
| Lin. Terebinth, 10 lb. ... | 0 | 15 | 0 | | | |
| Mag. Sulph., 1 cwt. ... | 0 | 16 | 0 | | | |
| Ol. Ricini, 10 cwt. ... | 0 | 10 | 0 | | | |
| Quin. Hydrochlor, 4 lb. ... | 7 | 4 | 0 | | | |
| Capsules Filis Mas., 15 minim, 1,000 ... | 1 | 15 | 6 | | | |
| Capsules Ol. Chenopodium, 5 minims, 500 ... | 1 | 2 | 0 | | | |
| Sod. Salicyl, 12 lb. ... | 1 | 14 | 0 | | | |
| Pot. Iodid., 1 lb. ... | 1 | 0 | 0 | | | |
| Ferri et Ammon. Cit., 6 lb. ... | 1 | 1 | 6 | | | |
| Hyd. cum Cret., Pills, 12 gross ... | 0 | 10 | 0 | | | |
| Tr. Iodi Mitis, 12 lb. ... | 1 | 14 | 0 | | | |
| Protargol, 4 oz. ... | 0 | 12 | 0 | | | |
| Acid Carbolicum, 15 lb. ... | 1 | 1 | 8 | | | |
| Pot. Permang., 6 lb. ... | 0 | 6 | 6 | | | |
| Carron Oil, 2 gall. ... | 0 | 15 | 0 | | | |
| Zinc Oxid., 1 lb. ... | 0 | 1 | 0 | | | |
| Pulv. Acid Boric., 12 lb. ... | 0 | 9 | 0 | | | |
| Pulv. Amyli, 2 lb. ... | 0 | 2 | 8 | | | |
| Ung. Zinci, 6 lb. ... | 0 | 10 | 0 | | | |
| Ung. Hyd. Ox. Flav., 2 lb. ... | 0 | 2 | 8 | | | |
| Ung. Sulph., 12 lb. ... | 1 | 1 | 10 | | | |
| Ung. Chrysarobin, 2 lb. ... | 0 | 6 | 6 | | | |
| Sod. Bicarb., 12 lb. ... | 0 | 4 | 0 | | | |
| Acetum Ipecac., 3 lb. ... | 0 | 7 | 6 | | | |
| Acetum Scillae, 12 lb. ... | 0 | 8 | 0 | | | |
| Liq. Ammon. Acetatis, 6 lb. ... | 0 | 10 | 0 | | | |

| | £ | s. | d. | £ | s. | d. |
|---|---|----|-------|-----|----|----|
| Cret. Prep., 8 lb. | 0 | 2 | 8 | | | |
| Ammon. Carb., 12 lb. | 0 | 7 | 6 | | | |
| N.A.B., 0.6 gramme tubes, 50 tubes | 5 | 0 | 0 | | | |
| Emetine Ampoules, 7 boxes of 10 ampoules | 1 | 1 | 0 | | | |
| Alepol or Hydnocarpus Oil and Esters | | | Free. | | | |
| Bismuth Arsenilate or other Bismuth Prep. | | | | | | |
| say | 2 | 10 | 0 | | | |
| Carbolised Oil, 1 lb. | 0 | 2 | 0 | | | |
| Infus. Gent. Co. Conc., 4 lb. | 0 | 5 | 0 | | | |
| | | | | £34 | 6 | 4 |

SURGICAL MANUFACTURING CO.,
Mortimer St., London.

| | £ | s. | d. | £ | s. | d. |
|---|---|----|----|---|----|----|
| Syringes, Record, two 10 cc.; two 2 cc. | 1 | 6 | 0 | | | |
| Silkworm Gut, 400 strands | 0 | 10 | 0 | | | |
| Horsehair, 1,000 strands | 0 | 10 | 0 | | | |
| Aseptic Pocket Dressing Case (No. 307) | 1 | 12 | 6 | | | |
| Dressing Scissors (2) | 0 | 5 | 0 | | | |
| Irrigation Apparatus, Bayley's, E.I. | 0 | 5 | 6 | | | |
| Spare Nozzles for above, (4) | 0 | 5 | 0 | | | |
| Metal Ear Syringe, 2 oz., Army pattern | 0 | 8 | 6 | | | |
| Dressing Bowls, E.I., (2) large, (3) medium, (2) small | 0 | 4 | 6 | | | |
| Dressing Trays, E.I. (2), Kidney Trays, E.I. (2) | 0 | 9 | 0 | | | |
| Bone Spatula | 0 | 1 | 0 | | | |
| Pint Measure, E.I. | 0 | 2 | 9 | | | |
| Urinal, E.I. | 0 | 4 | 0 | | | |
| Chamber, E.I. | 0 | 1 | 6 | | | |
| Measure Spoons, glazed earthenware (6) | 0 | 5 | 0 | | | |
| Gallipots, E.I., 2 oz. (6) | 0 | 6 | 0 | | | |
| Funnel, E.I. 6 inch. | 0 | 1 | 9 | | | |

| | £ | s. | d. | £ | s. | d. |
|---|-----|----|----|-----|----|----|
| Thermometers, Clinical (3) | 0 | 5 | 3 | | | |
| Eye Baths, glass (2) | 0 | 1 | 0 | | | |
| Scales and Weights (No. 6,373) for use of M.O. | 0 | 15 | 0 | | | |
| Nail Brushes (2) | 0 | 3 | 0 | | | |
| Needles, Suture, 3 pkts. | 0 | 2 | 6 | | | |
| Measures, glass, for use of M.O., 2 oz. (2) | 0 | 3 | 6 | | | |
| Measures, glass, for use of M.O., minim (3) | 0 | 2 | 0 | | | |
| Measures, glass, for use of M.O., 2 dr. | 0 | 1 | 9 | | | |
| Water Drum, 5 gall., with tap | say | 1 | 0 | 0 | | |
| Brass Tap for local drum | say | 0 | 5 | 0 | | |
| Sanitary Pail | 0 | 5 | 0 | | | |
| Gauze, plain | 1 | 0 | 0 | | | |
| Wool, absorbent | 2 | 0 | 0 | | | |
| Lint, white | 2 | 0 | 0 | | | |
| Lint, boric | 1 | 0 | 0 | | | |
| Jaconet, 4 yards | 0 | 10 | 0 | | | |
| Bandages, 2½ inch., 2 gross | 2 | 2 | 6 | | | |
| Tow, carbolised, 6 lb. | 0 | 10 | 0 | | | |
| White Disinfectant Fluid, 2-5 gallon drums | 0 | 16 | 6 | | | |
| Overall (2) | 0 | 4 | 0 | | | |
| Khaki Knicks | 0 | 5 | 0 | | | |
| Khaki Shirt | 0 | 5 | 0 | | | |
| | | | | £20 | 15 | 6 |

Local Purchase and through N.A.'s.

| | £ | s. | d. | £ | s. | d. |
|-----------------|-----|----|----|------------|----------|-----------|
| Items 38-50 | say | 5 | 0 | 0 | | |
| Furniture, etc. | say | 10 | 0 | 0 | | |
| Incinerator | say | 1 | 0 | 0 | | |
| | | | | 16 | 0 | 0 |
| Total | | | | £71 | 1 | 10 |

28
4



Societas
Missionum
ad Afros

AFRICAN MISSIONS.
BLACKROCK ROAD,
CORK.

26th February 1940

Mr. A. G. H. Smart,
Assistant Medical Adviser,
29 Queen Anne's Gate,
S.W.I.

Dear Sir,

2

I beg to thank you for your kind letter of the 19th, and for the information you give as to the medical Missionary Permit for Nigeria. I note, too, that you are referring the matter to the local authorities in Nigeria for further and more detailed information.

At present a course is being arranged here in one of the public hospitals with the cooperation of some of the University medical Professors and Lecturers. The greatest difficulty is to arrange a syllabus, and as the lines of reference are so vague the Doctors are rather in a quandary as to what will satisfy the Director of medical work in Nigeria. I trust however that the ground they propose to cover will be suitable, and if more detailed information will become available later I will be grateful for it.

Thanking you for your kind interest and help,

Yours sincerely

S. Hain
Provincial.

(#3449-150) Wt. 4669-29 20,000 3/39 T.S. 696
(#3449-150) Wt. 21865-31 10,000 8/39 T.S. 696

292

C. O.

- Mr. Galt 9/12
- Mr. Smart 3/12
- Mr. A. J. Dawe. 1/12
- Sir H. Moore. 12/12
- Sir G. Tomlinson.
- Sir J. Shuckburgh.
- Permt. U.S. of S.
- Parly. U.S. of S.
- Secretary of State.

For Dr. Smart's sig Feb 19/12

Dear Sir
Feb 19/12

In the absence of
at the moment
Dr. O'Brien, I am writing to
acknowledge the receipt of your
letter to him of the 27th of
January regarding the training
of missionaries for medical
work in Nigeria.

The legislation to which
you refer requires that an
applicant for a missionary's
permit to dispense or sell
drugs and poisons shall
"produce" proof to the satisfaction
of the Director of Medical Services
that he has for a period of
not less than six months or

2 DRAFTS

The Reverend
S. Harrington.

FURTHER ACTION.

two

Two terms attended at some
recognised course of training
for missionaries in medical
subjects." Since the discretionary
power in this matter is vested
in the Director, I have
considered it advisable to
refer your enquiry to the
local authorities for ^{further} ~~the~~
^{information}
~~amplification of this requirement~~
~~and~~ ^{communities} ~~in the~~.
I will ~~write~~ ^{write} you ^{again} ~~again~~ on
the receipt of a reply.

Yours truly,

Sgt. P. J. Smart

Assistant Medical Adviser.

30



(Provincia Hiberniae)

Societas
Missionum
ad Afros

AFRICAN MISSIONS,
BLACKROCK ROAD,
CORK.

27th January 19 40

*Mr. G. J. O'Brien
Parliament Square House
Parliament Street
London
3/2*

Dr. O'Brien
Parliament Square House
Parliament Street
London.

Dear Doctor O'Brien,

May I recall myself to your mind as having called on you in May last May to discuss Missionary Medical work in Nigeria.

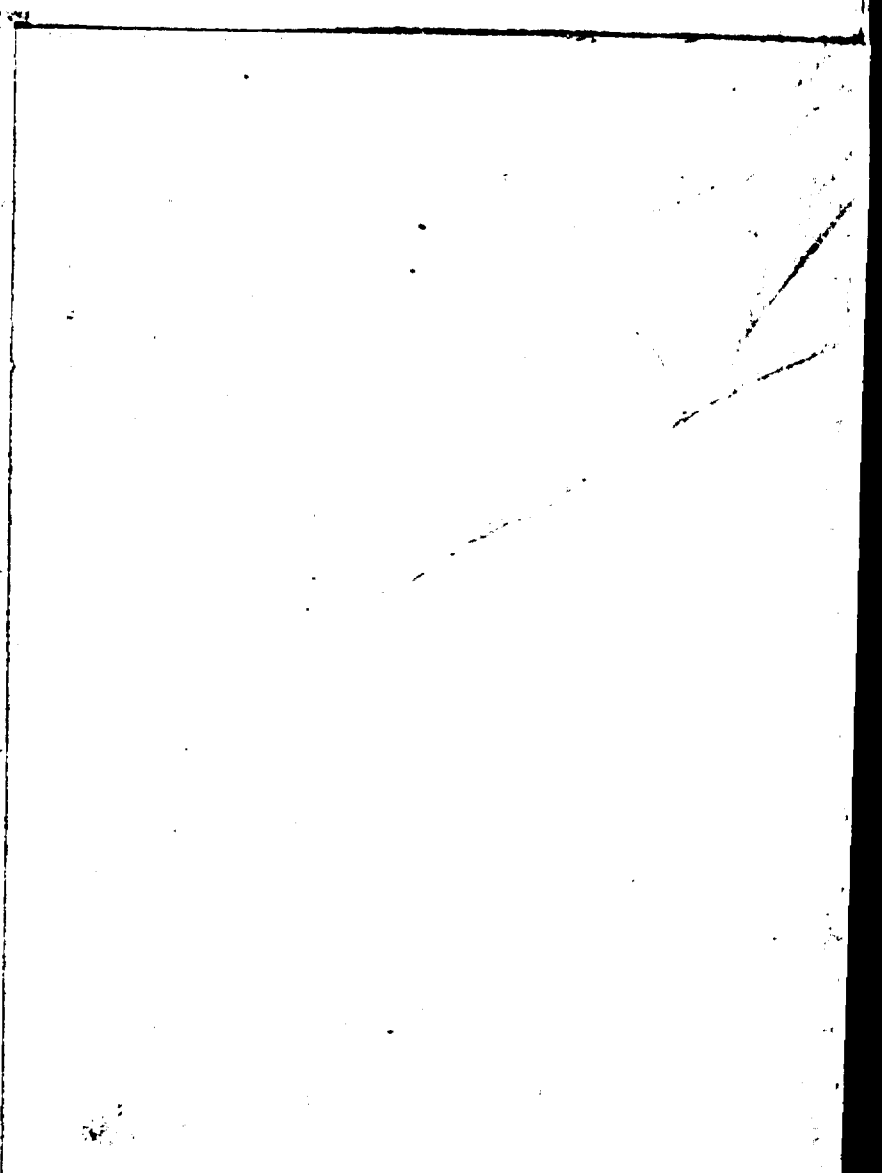
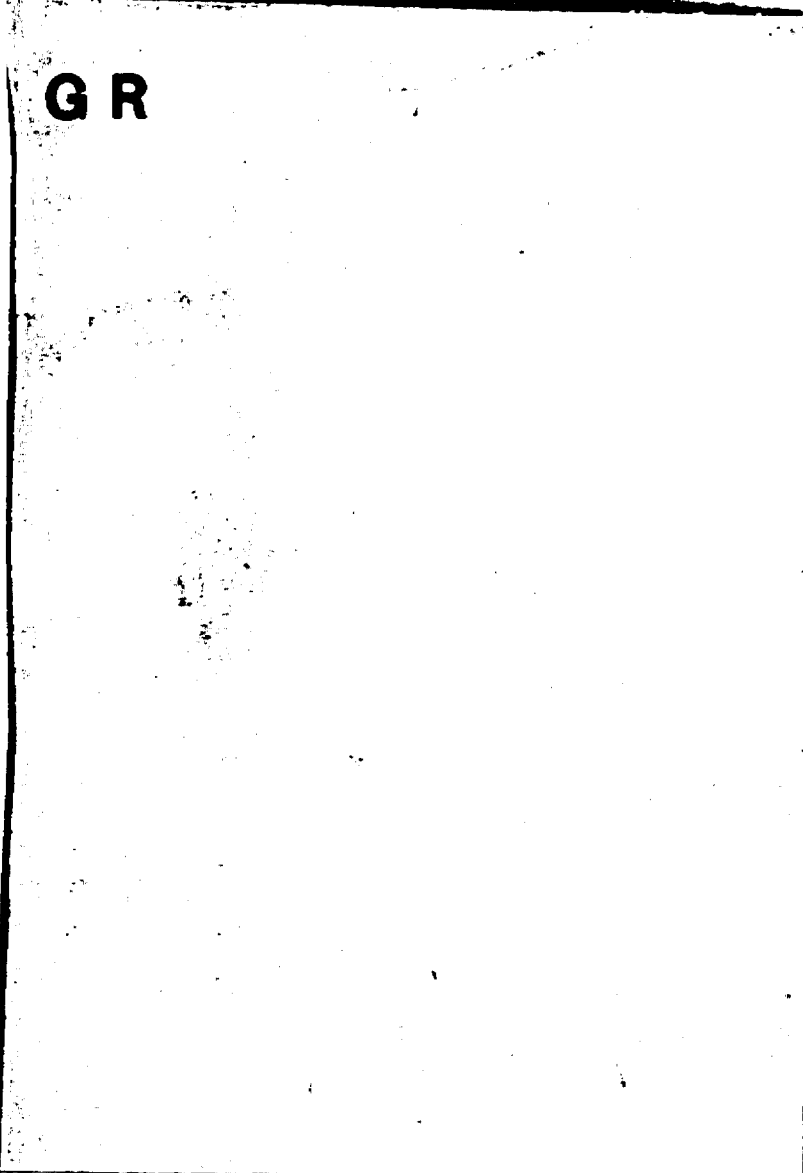
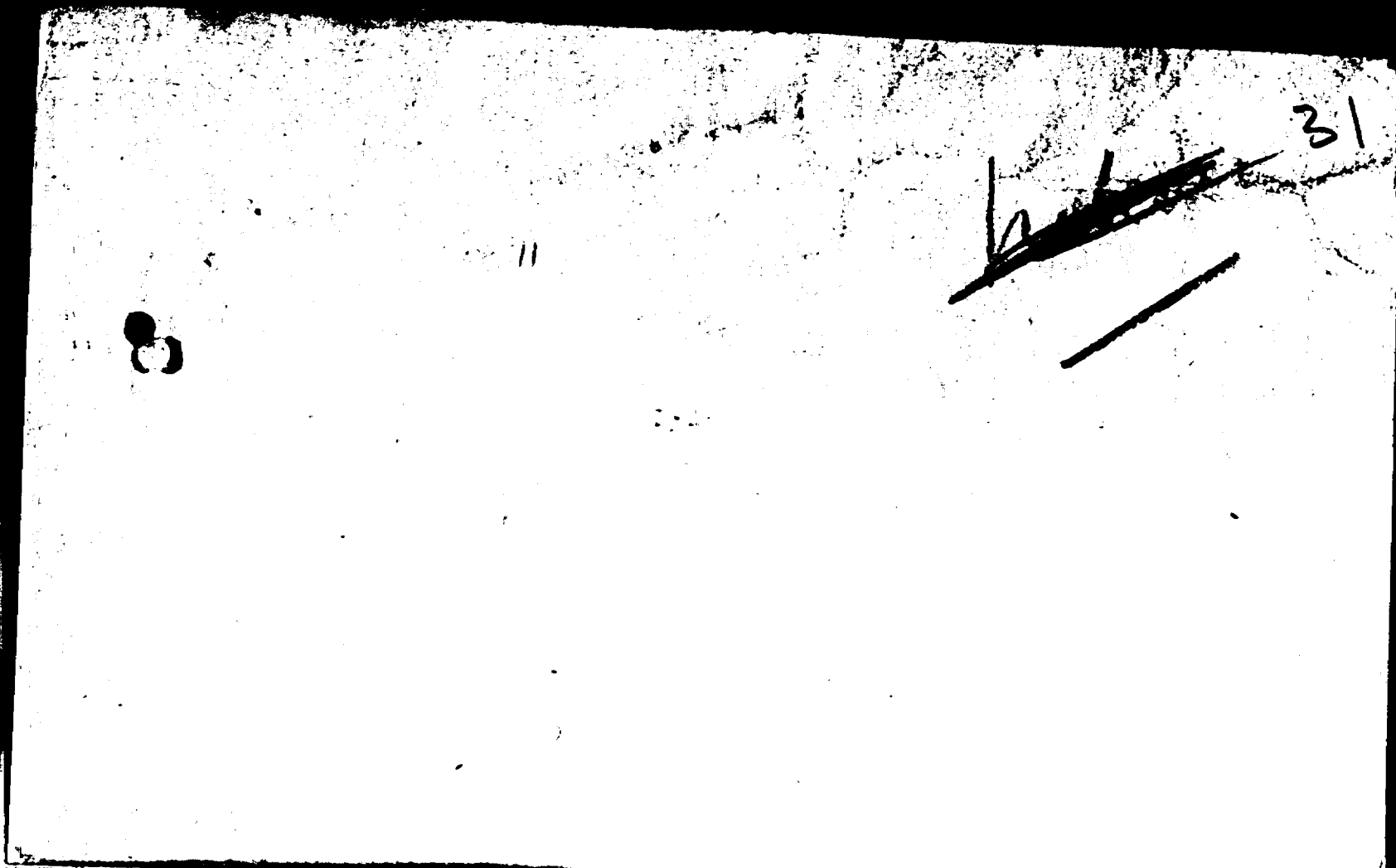
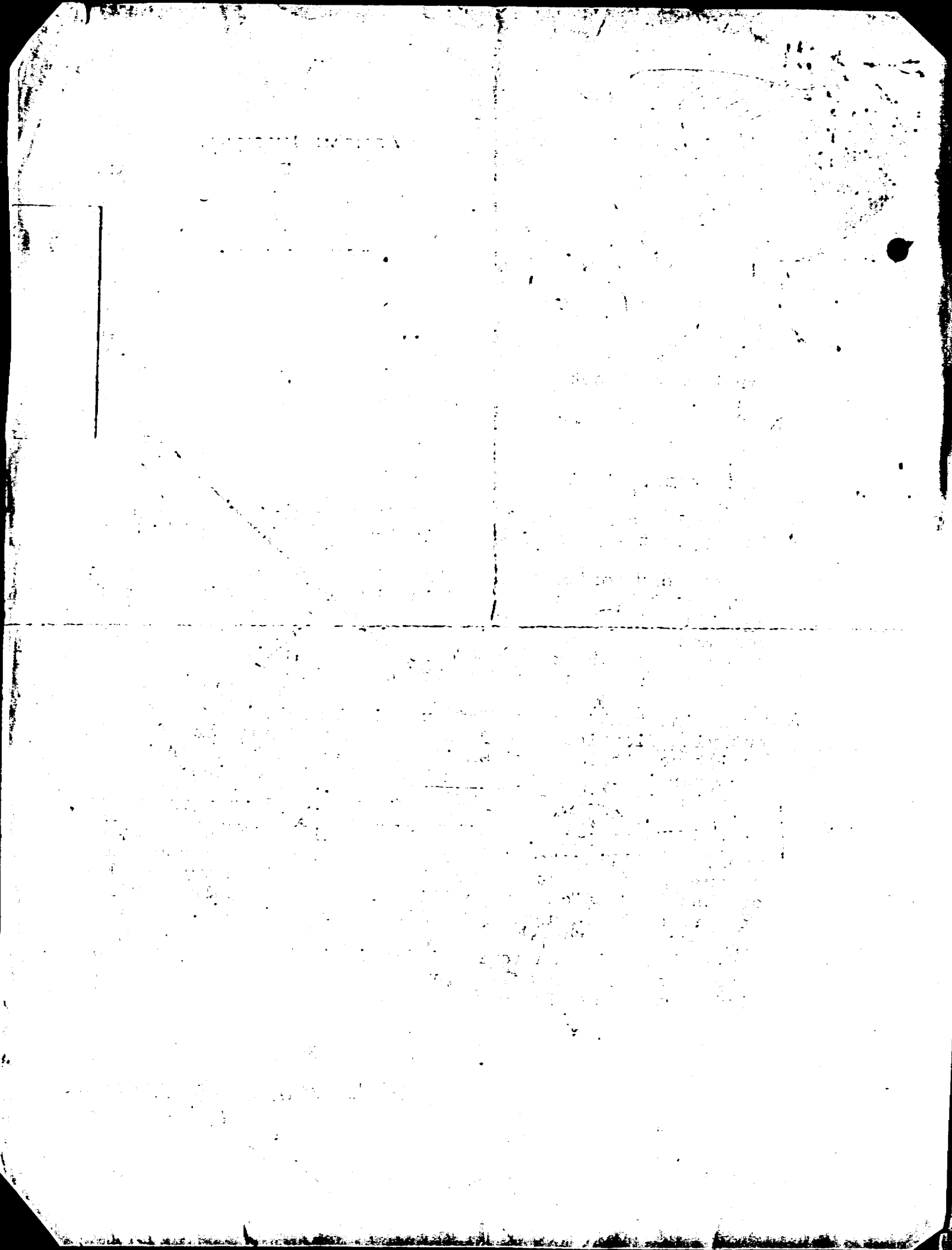
You were good enough at the time to assure me that the Government both at home and in Nigeria would give sympathetic consideration to any medical work we would undertake in connection with our Missions. I am anxious that we would extend that work more and more as opportunity offers - we have already sent out a number of trained nurses.

X
I find that a number of our Missionaries situated in outlying districts would be able to render a lot of medical assistance to the Natives if they were suitably trained for that service. The Ordinance of Nigeria requires that anyone engaging in this work should hold a Missionary Certificate which assures that they have done a six months course of dispensary training. The National University of Ireland would be willing to give such a course to a selected number of our Fathers, but I am unable to present an exact syllabus of what the Medical Authorities in Nigeria would require to approve of the course and satisfy the Ordinance.

May I ask if you would kindly indicate what such a course should cover? I would be very grateful indeed for your kindly help in this matter to enable us to render better service to Nigeria.

Yours sincerely

(Rev.) S. Hanif C. S. A.
Provincial



| | | | | | |
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Assented to in His Majesty's name in so far as the provisions hereof relate to the Colony and to the Southern Provinces of the Protectorate, and enacted by me in so far as the provisions hereof relate to the Northern Provinces of the Protectorate this 29th day of September, 1936.

B. H. BOURDILLON,
Governor.

(L.S.)

No. 42.



1936.

Colony and Protectorate of Nigeria.

IN THE FIRST YEAR OF THE REIGN OF
HIS MAJESTY KING EDWARD VIII.

SIR BERNARD BOURDILLON, K.C.M.G., K.B.E.
Governor and Commander-in-Chief.

AN ORDINANCE TO REGULATE THE SALE AND DISTRIBUTION OF DRUGS
AND POISONS AND TO PROVIDE FOR THE REGISTRATION AND
LICENSING OF CHEMISTS AND DRUGGISTS AND DISPENSERS.

Title.

[1st October, 1936.]

Date of
commence-
ment.

Enactment.

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

Short title and application.

1. This Ordinance may be cited as the Poisons and Pharmacy Ordinance, 1936, and shall apply to the Colony and Protectorate including the Cameroons under British Mandate.

PART I.

Interpretation.

Interpretation.

2. In this Ordinance unless the context otherwise requires:—

"Board" means the board of Medical Examiners established under this Ordinance.

"Registered or licensed medical practitioner" means a medical practitioner registered or licensed, as the case may be, under the provisions of the Medical Practitioners and Dentists Ordinance, 1934.

"Registered or licensed dentist" means a dentist registered or licensed, as the case may be, under the provisions of the Medical Practitioners and Dentists Ordinance, 1934.

"Registered medical assistant" means a medical assistant registered under the provisions of the Medical Practitioners and Dentists Ordinance, 1934.

"Qualified veterinary surgeon" means any person who is a fellow or member of the Royal College of Veterinary Surgeons, or who possesses a veterinary qualification recognised by the Governor in Council.

"Chemist and druggist" means a person holding a diploma granted by the board or possessing other prescribed qualifications, who, by virtue of his holding such diploma or possessing such other qualifications, has been granted a licence under this Ordinance to mix, compound, prepare, dispense and sell drugs and poisons, which licence is still in force.

"Dispenser" means a person holding a certificate granted by the board or possessing other prescribed qualifications, who, by virtue of his holding such certificate or possessing such other qualifications, has been granted a licence under this Ordinance to mix, compound, prepare and dispense drugs and poisons, which licence is still in force.

No. 20 of 1934.

No. 20 of 1934.

No. 20 of 1934.

33

"Selling Dispenser" means a dispenser whose licence has been endorsed with the endorsement prescribed in Form F in the First Schedule. Form F.

"Drug" includes any substance of vegetable, animal or mineral origin, or any preparation or admixture thereof, which is used for internal or external application to the human body in the treatment of disease.

"Poison" includes all dangerous drugs to which any part of the Dangerous Drugs Ordinance, 1935, applies and all poisonous substances, poisonous drugs, poisonous compounds, and the articles enumerated in the Second Schedule. No. 12 of 1935.

"Proprietary medicine" means any medicine held out by advertisement label or otherwise in writing as efficacious for the prevention, cure or relief of any malady, ailment, infirmity or disorder affecting human beings and which does not include a poison specified in the Second Schedule and—

(a) which is sold under a trade name or trade mark to the use of which any person has or claims or purports to have an exclusive right; or

(b) of which any person has or claims or purports to have the exclusive right of manufacture or for the making of which any person has or claims or purports to have any secret.

3. The Governor may, by notice in the Gazette, add to the Second Schedule the name of any substance, drug or compound which is advertised in the *London Gazette* and deemed to be poison by virtue of section 2 of the Pharmacy Act, 1858, or any substance of a poisonous nature which in the opinion of the Governor should be added to such Schedule. Power to add to Second Schedule. 31 and 32 Vict. C. 121.

PART II.

Examinations and Grants of Certificates and Diplomas.

4. (1) The Governor may establish a Board of Medical Examiners of Nigeria, which shall consist of the Director of Medical Services as chairman and such other members as may be appointed by the Governor, of whom at least one shall be a Government medical officer. Board of Medical Examiners.

(2) The Board shall meet at least twice a year at such times and places as may be appointed by the chairman.

(3) Three members of the Board, of whom at least one shall be a Government medical officer shall form a quorum.

(4) In the absence of the chairman from any meeting of the Board, the senior Government medical officer present shall be chairman for that meeting.

(5) At any meeting all questions shall be decided by the vote of the majority of those members present at the meeting and the chairman shall have a casting vote in addition to his original vote.

(6) The Board shall have a secretary appointed by the chairman.

(7) The secretary shall keep minutes of the proceedings of the Board.

Examina-
tions for
certificates
and diplo-
mas.

5. The Board shall arrange from time to time for the examination of candidates for certificates and diplomas under this Ordinance, and shall determine the scope of such examinations and the conditions under which candidates shall be admitted thereto and the conditions under which certificates and diplomas may be granted, subject to any regulations made under this Ordinance.

Grants of
certificates
and diplo-
mas.

Form A.

6. Upon the results of such examinations, the Board may grant to a candidate either:—

(a) a certificate, signed by the secretary, in Form A in the First Schedule certifying that the candidate has satisfied the examiners as to his fitness to mix, compound, prepare and dispense drugs and poisons;

Form B.

or (b) a diploma, signed by the chairman and at least two other members of the Board, in Form B in the First Schedule reciting that he has been examined and found proficient in the art and practice of pharmacy and witnessing that he is qualified to practise as a chemist and druggist and to mix, compound, prepare, dispense and sell drugs and poisons.

34

PART III.

Registration.

7. The Board shall keep a register of dispensers in Form C in the First Schedule, and a register of chemists and druggists in Form D in the said Schedule in which respectively the names of all persons to whom a certificate or diploma, as the case may be, has been granted shall be entered together with all particulars as therein prescribed.

Registers of
dispensers
and of
chemists and
druggists.
Form C.
Form D.

PART IV.

Licences.

8. (1) The Board shall, upon payment of the prescribed fee, issue a licence to mix, compound, prepare and dispense drugs and poisons to any of the following persons:—

Licences to
dispensers.

(a) a person who satisfies the Board that he is a duly qualified chemist and druggist in the United Kingdom or possesses such other qualifications to the satisfaction of the Board and is of good character and a fit and proper person to be licensed;

(b) a person who is registered in the register of dispensers kept under the last preceding section.

(2) Such licence shall be called a dispenser's licence and shall be in the Form E in the First Schedule.

Form E.

(3) Upon payment of the additional fee prescribed (if any), any such licence issued under sub-section 1 (b) may, at the discretion of the Board, be endorsed with an authorisation in the Form F in the First Schedule authorising the holder to sell drugs and poisons, but not to use the title of chemist or chemist and druggist.

Endorse-
ment
authorising
certain dis-
pensers to
sell drugs
and poisons.
Form F.

9. (1) The Board shall, upon payment of the prescribed fee, issue a licence to mix, compound, prepare, dispense and sell drugs and poisons to any of the following persons:—

Licences to
chemists and
druggists.

(a) a person who satisfies the Board that he is a duly qualified chemist and druggist in the United Kingdom or possesses such other qualifications to the satisfaction of the Board and is of good character and a fit and proper person to be licensed;

Chapter 50.

(b) a person whose name is on the register which was kept under the provisions of section 6 of the Drugs and Poisons Ordinance.

(c) a person who is registered in the register of chemists and druggists kept under section 7.

Form G.

(2) Such licence shall be called a chemist's and druggist's licence and shall be in the Form G in the First Schedule.

PART V.

Revocation of Certificates, Diplomas and Licences.

Cancellation of certificates, diplomas, licences and registration.

Chapter 50.

10. (1) The Board may at its discretion and subject to any regulations made under this Ordinance, by Order, cancel, revoke or suspend any certificate, diploma or licence granted under this Ordinance and cause to be removed, either temporarily or permanently, from any register kept under this Ordinance or which was kept under the Drugs and Poisons Ordinance the name of any person registered therein.

(2) An appeal to the Governor in Council shall lie from any order made under sub-section (1), provided such appeal is made within one month of the date of the service of the order upon the person affected, which may thereupon be confirmed, varied or revoked by the Governor in Council.

(3) The Board may at its discretion and subject to any regulations made under this Ordinance, by Order, restore any certificate, diploma or licence which has been cancelled, revoked or suspended under sub-section (1) and cause to be restored to any register referred to in the said sub-section any name removed therefrom under the said sub-section.

Action to be taken when dispenser or chemist and druggist becomes a qualified medical practitioner.

11. If any person holding a dispenser's or a chemist's and druggist's licence shall be registered as a medical practitioner or as a medical assistant, his name shall forthwith be removed from the register of dispensers or chemists and druggists, as the case may be, and his licence shall be cancelled.

PART VI.

Publication of Certificates and other Documents.

Publication of certificates.

12. The fact that any certificate, diploma or licence has been granted, cancelled, revoked, suspended or restored shall be published in the Gazette.

PART VII.

Practice as a Dispenser or a Chemist and Druggist.

13. No person shall mix, compound, prepare or dispense any drug or poison unless he is a dispenser or a chemist and druggist, or, being a missionary, has received a permit in that behalf issued in accordance with regulations made under this Ordinance. Restriction on dispensing drugs.

Penalty:—A fine of one hundred pounds or imprisonment for twelve months or both.

14. No person shall sell any poison specified in the Second Schedule unless he is a selling dispenser or a chemist and druggist or is authorised in that behalf by or in accordance with regulations made under this Ordinance. Restriction on selling poisons.

Penalty:—A fine of one hundred pounds or imprisonment for twelve months or both.

15. No person, other than a dispenser or a chemist and druggist shall assume or use or exhibit the title of dispenser or use or assume any name, title or sign implying that he is a dispenser, and no person other than a chemist and druggist shall assume or use or exhibit the title of chemist or chemist and druggist or use or assume any name, title or sign implying that he is a chemist or a chemist and druggist. Restrictions on use of terms "dispenser" and "chemist" and "druggist."

Penalty:—A fine of twenty-five pounds or imprisonment for three months or both.

16. (1) Any Government medical officer may at any time during the day time enter any place where any dispenser mixes, prepares, compounds or dispenses drugs or poisons and any place where any selling dispenser sells drugs or poisons, and any place where any chemist and druggist carries on his business, and inspect, test and examine the drugs and poisons and wares therein, and if he finds that any such drugs or poisons or wares are unwholesome, stale, impure or adulterated, such dispenser, selling dispenser or chemist and druggist shall be guilty of an offence and the medical officer shall seize such drugs or poisons or wares and cause them to be removed to some safe and convenient place; and shall forthwith cause a summons to be issued against the dispenser, selling dispenser or chemist and druggist whose goods have been so seized. Inspection of drugs and poisons.

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(2) Such dispenser, selling dispenser or chemist and druggist shall be liable to a fine of five pounds for the first offence and to a fine of ten pounds for any subsequent offence, and the court shall, in case of a conviction and at the request of the Government medical officer, order the drugs or poisons or wares in respect of which the conviction shall be had to be given up to the medical officer to be destroyed.

Disposal of
Poisons
Book.

Form H.

17. Every dispenser, selling dispenser and chemist and druggist shall, whether or not he dispenses or sells poisons, keep a book called "The Disposal of Poisons Book" which shall be in the Form H in the First Schedule, and shall within twenty-four hours of the transaction enter therein the prescribed details of every receipt and disposal of poison by him. Failure to comply with the provisions of this section shall be an offence.

Penalty:—A fine of five pounds.

Inspection
of Disposal
of Poisons
Book.

18. Any Government medical officer, magistrate or European officer of police may at any time in the day time inspect the Disposal of Poisons Book kept under the provisions of the last preceding section, and refusal or failure to produce such book for inspection when demanded shall be an offence.

Penalty:—A fine of five pounds.

Regulations
to be
observed in
dispensing
and sale of
poison.
Second
Schedule.

19. (1) It shall be unlawful for any dispenser, selling dispenser or chemist and druggist to dispense, sell or deliver any poison mentioned in the Second Schedule:—

- (a) to any person unknown to the dispenser or seller unless such person is introduced by some person known to the dispenser or seller;
- (b) unless before the delivery of any poison an entry is made in the Disposal of Poisons Book by the dispenser or seller and signed by him and the person, if any, who introduces any person unknown to the dispenser or seller, and by the person to whom the article is delivered; and such entry shall state the date of disposal, the name and address of the receiver, the name and quantity of the poison disposed of and the purpose for which it is required;
- (c) unless the box, bottle, wrapper or cover in which such poison is contained is distinctly labelled with the name

of the poison and the word "Poison" and with the name and address of the dispenser, selling dispenser or chemist and druggist selling, dispensing or delivering such poison.

(2) Any dispenser, selling dispenser or chemist and druggist who shall contravene any of the provisions of this section shall be liable to a fine of twenty-five pounds or to imprisonment for three months.

20. Any person who wilfully makes, procures or suffers to be made any false entry in a Disposal of Poisons Book knowing the same to be false; or who, being an assistant, apprentice or shopman, signs the name of the dispenser, selling dispenser or chemist and druggist in whose employ he is in the Disposal of Poisons Book with intent to deceive shall be liable to a fine of one hundred pounds or to imprisonment for twelve months.

Penalty for
making false
entry in
Disposal of
Poisons
Book.

21. An assistant, apprentice or shopman to a dispenser, selling dispenser or chemist and druggist shall not dispense or deliver any poison, unless he holds a dispenser's licence, and shall not sell any poison unless he holds either a dispenser's licence endorsed with the endorsement prescribed in Form F in the First Schedule or a chemist's and druggist's licence.

Restrictions
on
dispensing
and sale of
poisons by
assistants.
Form F.

Penalty:—A fine of ten pounds.

22. (1) If a selling dispenser or a chemist and druggist shall at any time wilfully refuse to mix, prepare, compound, dispense or sell or shall falsely or negligently mix, prepare, compound, dispense or sell to any person any drug or poison or appliance or thing used in medical treatment and in his shop or premises contained, as directed in any prescription or order, signed with the name or initials in his own handwriting of any registered or licensed medical practitioner or registered medical assistant, such selling dispenser or chemist and druggist shall be liable for a first offence to a fine of five pounds, and for a second offence to a fine of ten pounds, and for a third or any subsequent offence to a fine of twenty pounds.

Refusal to
dispense or
sell or
negligently
dispensing
drugs and
poisons.

(2) If a dispenser shall at any time falsely or negligently mix, prepare, compound or dispense any drug or poison or wilfully refuse to mix, prepare, compound or dispense any drug or poison as directed in any prescription signed with the name or initials in

his own handwriting of any registered or licensed medical practitioner or registered medical assistant, such dispenser shall be liable for a first offence to a fine of five pounds, and for a second offence to a fine of ten pounds, and for a third or any subsequent offence to a fine of twenty pounds.

Dispensing and selling of drugs or poisons by companies. Chapter 138 No. 5 of 1926.

23. (1) Nothing in this Ordinance shall prevent any corporate body, company (as defined in the Companies Ordinance) or firm (as defined in the Registration of Business Names Ordinance, 1926) from dispensing any drug or poison or selling any poison provided that—

(a) all premises used for such dispensing or sale are, in so far as they are so used, under the direct personal control and management of a superintendent who is a selling dispenser or a chemist and druggist;

and (b) every sale of poison is effected on behalf of such body, company or firm by a person who is a selling dispenser or a chemist and druggist;

and (c) no drug or poison shall be mixed, compounded, prepared or dispensed on behalf of such body, company or firm save by a dispenser or a chemist and druggist.

(2) Notwithstanding anything contained in section 15 any such body, company or firm lawfully dispensing drugs or poisons or selling poisons under this section may assume, use and exhibit any name, title or sign implying that it is a dispenser and, if it employs a superintendent who is a chemist and druggist, any name, title or sign implying that it is a chemist and druggist.

(3) The provisions of sections 16 to 22 shall, *mutatis mutandis* apply to any such body, company or firm dispensing drugs or poisons or selling poisons under this section, in like manner as they apply to dispensers, selling dispensers or chemists and druggists, as the case may be; provided that the prosecution of any such body, company or firm for any offence committed under any of the said sections shall not exempt from liability any individual who may have committed or been a party to the commission of any such offence.

PART VIII.

Duty of Medical Practitioner and other persons supplying Poison.

24. Every registered or licensed medical practitioner registered or licensed dentist and registered medical assistant who shall supply to his patient, and every qualified veterinary surgeon who shall supply for any animal under his care any medicine, being or containing a poison mentioned in the Second Schedule, shall cause the bottle, wrapper, or cover in which such medicine is contained to be distinctly labelled with the name of the person to whom the same is supplied and unless the medicine is for internal use, with the words "Poison—For external use only", and shall enter in a book to be kept for the purpose the ingredients of such medicine and the name of the person to whom the same is supplied.

Duty of medical practitioner and other persons supplying poison to a patient.

Any registered or licensed medical practitioner, registered or licensed dentist, registered medical assistant or qualified veterinary surgeon who fails to comply with the provisions of this section shall be guilty of an offence.

Penalty.—A fine of twenty-five pounds.

PART IX.

Exemptions.

25. (1) Nothing in sections 13 or 14 shall apply to—
- a registered or licensed medical practitioner or a registered or licensed dentist supplying medicine to his patients; or
 - a registered medical assistant supplying medicine in the course of his employment in the service of the Government; or
 - a qualified veterinary surgeon supplying medicine for animals under his care.

Exemptions from certain provisions of this Ordinance.

(2) Nothing contained in section 19 shall apply to any medicine supplied by a selling dispenser or a chemist and druggist in pursuance of a written prescription of any registered or licensed medical practitioner, registered or licensed dentist, registered medical assistant or qualified veterinary surgeon, if before delivering the same the selling dispenser or chemist and druggist causes the bottle wrapper or cover in which such medicine is contained to be distinctly labelled with his name and address and with the

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name of the person to whom the same is supplied and, unless the medicine is for internal use, with the words "Poison—For external use only", and enters in a book, to be kept by him for the purpose, the prescription, the name of the person who has signed the prescription, and the person to whom and the date on which the medicine has been delivered.

(3) Nothing contained in sections 13, 14 or 19 shall apply to a person licensed under section 26 selling any of the poisonous substances to which that section applies and which he is authorised by his licence to sell.

(4) Nothing in any of the preceding sections shall apply to the sale of any of the following articles:—

- (a) Any patent, proprietary or homoeopathic medicine—
 - (i) If the provisions of any regulations made under this Ordinance relating thereto are complied with.
 - (ii) If sold in a box, vessel or parcel under the same wrapper or cover under which it was imported into Nigeria.
 - (iii) If prepared by any person acting as a selling dispenser or a chemist and druggist in Nigeria and placed by him in some box, bottle, vessel or parcel:

Provided always that such box, bottle, vessel or parcel is properly secured and bears the seal, name or trade mark of the proprietor, inventor or manufacturer thereof, and that with each box, bottle, vessel or parcel directions for the use of the contents thereof are supplied.

- (b) Mineral or artificial waters, or the chemical or other materials employed in their preparation.
- (c) Any vegetable gum, oil or seed in its natural state, not being a poison, though the same may be employed in medicine.
- (d) Any herbal or native preparation not being a poison which is supplied by any person dealing only with herbal or other native preparations used as medicine in Nigeria.

(5) Nothing hereinbefore contained shall be deemed to extend or apply to the supply, importation, mixing or possession of any drugs or poisons

- (a) by the Agricultural or Veterinary Departments of the Government of Nigeria for agricultural, horticultural or veterinary purposes;
- (b) by a Government analyst for the practice of his profession or employment in such capacity;
- (c) by any other Government Department for any purpose approved by the Director of Medical Services;
- (d) by any person engaged in scientific or industrial research for the practice of his profession or employment and subject to the permission in writing of the Director of Medical Services and to the conditions therein prescribed.

26. Notwithstanding anything hereinbefore contained the Governor may grant licences to authorise the holders thereof to import, mix or sell subject to the prescribed conditions, poisonous substances to be used in agriculture, horticulture, or the treatment of hides or skins for export, for the destruction of insects, fungi or bacteria, or in mining, or as sheep dip, or weed killers, which are poisonous by reason of their containing arsenic, tobacco, or the alkaloids of tobacco:

Governor may grant special licences for certain purposes.

Provided that the Governor may, by Order in Council, amend this section by adding hereto any poisonous substance and by prescribing the use to be made thereof or by removing herefrom any poisonous substance or by varying the use to be made thereof and upon such order being made this section shall have effect as if the added poisonous substance and the prescribed or varied use thereof were included herein and the removed poisonous substances were excluded herefrom.

PART X.

Restriction on Sale of certain Poisonous Substances.

27. (1) It shall not be lawful to sell any substance to which this section applies by retail, unless sold in bottles or other containers rendered distinguishable by touch from ordinary bottles or containers and labelled with the name of the substance and the

Restriction on sale of certain poisonous substances.

words in red letters " Poisonous—Not to be taken ", and with the name and address of the seller of the substance, and unless such other conditions as may be prescribed are complied with.

Penalty.—A fine of five pounds.

(2) The substances to which this section applies are sulphuric acid, nitric acid, hydrochloric acid, soluble salts of oxalic acid, liquid preparations of ammonia containing more than five per cent, by weight of free ammonia, carbolic acid including carbolic substitutes, carbolic disinfectants containing not more than three per cent of phenols, and such other substances as may from time to time be prescribed by an Order of the Governor in Council.

PART XI.

As to the Sale and Possession of Poison for Unlawful Purposes.

Interpretation.

28. In this Part the terms " poison " or " poisonous matter " mean and include all animal, vegetable and mineral poisons.

Sale or possession of poison for illegal purpose.

29. Any person who shall sell or transfer, make or possess any poison or poisonous matter, with the intent that it shall be used for any illegal purpose shall be liable to a fine of one hundred pounds or to imprisonment for three years or to both.

Possession deemed to be illegal unless contrary is proved.

30. Any person found in possession of, or making, selling or transferring any poison or poisonous matter shall, unless he is a registered or licensed medical practitioner, a registered or licensed dentist, a registered medical assistant, a qualified veterinary surgeon or a person authorised under this Ordinance to deal in such poison or shall have received the same from a person authorised to deal therein, be deemed to be in possession of or to be making, selling or transferring the same for an illegal purpose unless he shall prove the contrary.

Poisoned arrows prohibited.

31. Any person found in possession of arrows or other weapons or missiles, which contain or bear upon them any poison or poisonous matter or any concoction of decomposed or other animal matter or other ingredient of a poisonous nature, shall be liable to the penalties provided in section 29 and to the forfeiture of such arrows, weapons or missiles.

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PART XII.

General.

32. The Governor in Council may make regulations for all or any of the purposes following:— Power to make regulations.

- (a) Regulating examinations for certificates and diplomas under this Ordinance;
- (b) Regulating the keeping of registers under this Ordinance and the inspection thereof;
- (c) Regulating the grant of certificates, diplomas, licences and permits under this Ordinance and the endorsement, cancellation, revocation, suspension, restoration and renewal thereof;
- (d) Prescribing the fees to be charged for any certificate, diploma, registration, licence or permit under this Ordinance, and for any matter or thing to be done under this Ordinance;
- (e) Regulating the keeping, transporting and disposal of poisonous substances;
- (f) Generally for carrying into effect the purposes and provisions of this Ordinance.

33. The Ordinances set out in the Third Schedule hereto are hereby repealed. Repeal. Third Schedule.

FIRST SCHEDULE.

FORM A.

Nigeria.

THE POISONS AND PHARMACY ORDINANCE, 1936.

Certificate of Examination.

This is to certify that.....has been examined of.....has been examined under the provisions of the Poisons and Pharmacy Ordinance, 1936, as to his fitness to mix, compound, prepare and dispense drugs and poisons and has satisfied the examiners.

Given at.....this.....day of....., 19...

Secretary to the Board of Medical Examiners of Nigeria.

FORM B.

Nigeria.

THE POISONS AND PHARMACY ORDINANCE, 1936.

DIPLOMA

granted by

THE BOARD OF MEDICAL EXAMINERS OF NIGERIA.

Whereas
of has been
examined under the provisions of the Poisons and Pharmacy
Ordinance, 1936, as to his proficiency in the art and practice of
pharmacy and has been found proficient:

Now, therefore, the said
is hereby granted this Diploma, which witnesses that he is qualified
to practise as a Chemist and Druggist and to mix, compound, pre-
pare, dispense and sell drugs and poisons.

Given under our hands thisday of....., 19.....

.....Chairman
.....Member
.....,,
*(of the Board
of Medical
Examiners of
Nigeria.)*

FORM C.

Register of Dispensers.

| Certificate. | | Name of grantee. | Residence of grantee. | Dates of licences if taken out. | Remarks. | Signature of Secretary to Board of Medical Examiners. |
|--------------|-------|------------------|-----------------------|---------------------------------|----------|---|
| No. | Date. | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

FORM D.

Register of Chemists and Druggists.

| Diploma. | | Name of grantee. | Residence of grantee. | Dates of licences if taken out. | Remarks. | Signature of Secretary to Board of Medical Examiners. |
|----------|-------|------------------|-----------------------|---------------------------------|----------|---|
| No. | Date. | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

FORM E.

THE POISONS AND PHARMACY ORDINANCE, 1936.

Dispenser's Licence.

Licence is hereby granted to.....
of..... to mix, compound,
prepare and dispense drugs and poisons within Nigeria (including
the Cameroons under British Mandate), subject to the provisions
of the Poisons and Pharmacy Ordinance, 1936.

This licence and any endorsement thereon expires on the 31st
December, 19.....

Dated this.....day of....., 19.....

.....
*Secretary to the Board
Medical Examiners.*

Fee for licence.....
Endorsement (if any).

FORM F.

Endorsement upon Dispenser's Licence.

The holder of this licence is hereby authorised to sell drugs
and poisons within Nigeria (including the Cameroons under British
Mandate) during the validity of the licence, subject to the provisions
of the Poisons and Pharmacy Ordinance, 1936.

.....
*Secretary to the Board
Medical Examiners.*

Additional fee for endorsement.....

FORM G.

Chemist's and Druggist's Licence.

Licence is hereby granted to.....
of.....to mix, compound,
prepare, dispense and sell drugs and poisons within Nigeria
(including the Cameroons under British Mandate), subject to the
provisions of the Poisons and Pharmacy Ordinance, 1936.

This licence expires on the 31st December, 19 ..

Dated this.....day of....., 19.....

.....
*Secretary to the Board
Medical Examiners.*

Fee for licence.....

FORM H.

Disposal of Poisons Book.

| Receipts. | | Disposals. | | | | | |
|-----------|---------------------------------------|-------------------------------|--|-----------------------------------|------------------------|---|---|
| Date. | Name and quantity of poison received. | Name and address of Receiver. | Name and quantity of poison disposed of. | Purpose for which it is required. | Signature of Receiver. | Signature of person introducing Receiver. | Signature of Chemist and Druggist or Dispenser. |
| | | | | | | | |

SECOND SCHEDULE.

Schedule of Poisons and substances to which section 19 applies.

Section 19.

Aconite and Aconitine, and all preparations or admixtures of.
Akocanthera, and all preparations or admixtures of.
Alkaloids. All poisonous alkaloids not specifically named in
this Schedule and their salts and all poisonous deriva-
tives of alkaloids.
Almonds, essential oil of, unless deprived of prussic acid.
Amyl nitrite.

Antimony, and all compounds and preparations of.
Arsenic, and all compounds and preparations of.
Atropine, and its salts and all preparations of.
Barium, and its salts (except barium sulphate).
Belladonna, and all preparations and admixtures of (except
belladonna plasters containing 0.1 or more per cent of
total belladonna alkaloids calculated as hyoscyamine).
Calabar bean, and all preparations or admixtures of.
Cantharides, and all preparations of.
Carbolic Acid—and liquid preparations of carbolic acid and
its homologues containing more than three per cent of
those substances except preparations for use as a
disinfectant or sheep wash or for any other purpose in
connection with agriculture or horticulture, which are
contained in a closed vessel distinctly labelled with the
word "Poisonous" the name and address of the seller
and a notice of the special purposes for which the prepara-
tion is intended.
Carbon tetrachloride.
Chloral hydrate.
Chloroform, and all preparations or admixtures containing
twenty or more per cent of chloroform.
Conium, and all preparations of.
Croton oil.
Cyanide of potassium, and all poisonous cyanides and their
preparations including prussic acid.
Diethyl barbituric acid, and other alkyl, aryl or metallic
derivatives of barbituric acid whether described as
veronal, propronal, medinal, or by any other trade name,
mark, or designation, and all poisonous urethanes and
ureides.
Digitalis, and all constituents, preparations or admixtures of
Digitalis.
Elatarium and Elaterium.
Ergot of rye and all preparations and admixtures of ergots.
Formaldehyde.
Jaborandi and all poisonous constituents of Jaborandi.
Lead, in combination with oleic acid or other higher fatty
acids whether described as diachylon or by any other
designation (except machine-spread lead plasters) and
all salts of lead.
Mercury, its salts and compounds, and all preparations and
admixtures thereof (except mercurous chloride).
Nitroglycerin, and all preparations of.
Nux vomica, and all preparations or admixtures of nux vomica
containing 0.1 or more per cent of strychnine.
Oxalic acid.
Phosphorus, and all preparations containing phosphorus in
the free state.
Picrotoxin, and all preparations of.
Poppies, and all preparations and constituents of poppies
(except the petals and preparations of papaver rhoeas).

Savin and its oil, and all preparations containing savin or its oil.

Snake poisons, and all preparations of snake poisons.

Strophanthus, and all constituents admixtures and preparations of strophanthus.

Sulphonal, and its homologues whether described as trional, tetronal or by any other trade name, mark or designation.

Thallium and all preparations containing thallium.

Veratrum viride.

Zinc chloride, and liquid preparations of zinc chloride except preparations intended for soldering or other purely industrial purposes provided that such preparations are contained in closed receptacles labelled with the word "Poisonous" and bear the name and address of the seller and a notice of the special purposes for which the preparations are intended.

Zinc sulphate, and all soluble salts and preparations of zinc.

All drugs, preparations or admixtures of drugs, not specifically named in this Schedule but which contain a poison mentioned in this Schedule or which contain a poisonous alkaloid, glucoside or other poisonous substance shall be deemed to be included in this Schedule, except preparations or admixtures the exclusion of which from this Schedule is specifically indicated therein, and except tobacco prepared for smoking or snuff.

All drugs to which the Dangerous Drugs Ordinance, 1935, applies shall be deemed to be included in this Schedule.

THIRD SCHEDULE.

| No. and Year. | Short title. |
|--------------------|---|
| No. 15 of 1927 ... | The Poisons and Pharmacy Ordinance, 1927. |
| No. 14 of 1929 .. | The Poisons and Pharmacy (Amendment) Ordinance, 1929. |
| No. 17 of 1930 ... | The Poisons and Pharmacy (Amendment) Ordinance, 1930. |
| No. 22 of 1934 ... | The Poisons and Pharmacy (Amendment) Ordinance, 1934. |

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

K. A. SINKER.

Clerk of the Legislative Council.

REGULATIONS

MADE UNDER

THE POISONS AND PHARMACY ORDINANCE, 1936,

(No. 42 of 1936).

Under section 32 of the Poisons and Pharmacy Ordinance, 1936, the following Regulations have been made by the Governor in Council:—

1. These Regulations may be cited as the Poisons and Pharmacy Regulations, 1937, and shall apply to the Colony and Protectorate (including the Cameroons under British Mandate).

EXAMINATIONS FOR CERTIFICATES AND DIPLOMAS.

2. Examinations for certificates and diplomas shall be held at such times as the Board may determine, due notice being given in the Gazette.

3. Application for admission to the examinations shall be made to the Secretary of the Board not less than two weeks before the commencement of the examinations and must be accompanied by the fees and certificates of study.

4. (a) No candidate for a certificate under this Ordinance shall be admitted to Part I of the Dispenser's Qualifying Examination until he has satisfied the Board of Medical Examiners:—

(i) that he has reached a sufficient standard of general education, and

(ii) that he has followed a course in Chemistry, Physics and Botany approved by the Board.

(b) Save as mentioned in regulation 6, no candidate for a certificate under this Ordinance shall be admitted to Part II of the Dispenser's Qualifying Examination unless he produces a certificate signed by the Superintendent of the Pharmacy Schools or other person approved by the Board, that he has subsequent to passing Part I of the Dispenser's Qualifying Examination received instruction in Pharmaceutics, Pharmaceutical Chemistry, Pharmacognosy and Forensic Pharmacy in accordance with syllabuses approved by the Board, during a period of not less than five terms, in an institution approved by the Board.

5. Save as mentioned in regulation 6 no candidate for a diploma under this Ordinance shall be admitted to the Chemists and Druggists Examination unless he produces a certificate signed by the Superintendent of the Pharmacy Schools, or other person approved by the Board:—

- (a) that subsequent to registration as a Dispenser he has spent at least two years in professional practice which period has been followed by a course of at least two terms in an institution approved by the Board, and
- (b) that during this latter period he has received instruction in Pharmaceutics, Pharmacognosy and Pharmaceutical Chemistry in accordance with syllabuses approved by the Board, in an institution approved by the Board.

6. Notwithstanding anything contained in the last two preceding regulations the Board may admit to examination any candidate who shall produce to their satisfaction evidence of having studied, at a recognised school in Great Britain or in any of His Majesty's dependencies during a period of two years (in the case of a candidate for a certificate) or three years (in the case of a candidate for a diploma), the principles and practice of pharmacy and its allied subjects.

7. A candidate for examination must present himself for and pass all the subjects of that examination at one and the same time.

8. A candidate who has failed in any examination may be referred for six months or more, or may be precluded from again entering, at the discretion of the Board.

9. A candidate shall not be allowed to sit for the same examination more than four times in all.

10. The conditions affecting the scope and manner of conducting the examinations and any other matters appertaining thereto shall be determined by the Board.

11. The decision of the Board of examiners on any matter affecting the examination shall be final.

REGISTER.

12. The Register of Dispensers in the Form C in the First Schedule to the Ordinance and the Register of Chemists and Druggists in the Form D in the First Schedule to the Ordinance shall be revised by the Board in January in each year and the names of persons who have not renewed their licences for two successive years shall be removed from the registers but may be restored on payment of the registration fees.

13. All entries and erasures in the registers shall be published in the Gazette.

CERTIFICATES, DIPLOMAS, LICENCES AND PERMITS.

14. A certificate in the Form A in the First Schedule to the Ordinance shall be granted to each candidate who has successfully completed Part II of the Dispenser's Qualifying Examination to the satisfaction of the Board.

15. A diploma in the Form B in the First Schedule to the Ordinance shall be granted to each candidate who has obtained a pass in the Chemist and Druggist Examination to the satisfaction of the Board.

16. Licences granted to dispensers or chemists and druggists shall expire on the 31st December of the year in which the licence is granted but may be renewed from year to year on payment of the prescribed fee.

17. No dispenser shall have his licence endorsed with the endorsement prescribed in Form F of the First Schedule unless he shall satisfy the Board:—

- (a) that subsequent to registration as a dispenser he has been engaged during a period of not less than two years in the practice of retail pharmacy in a shop kept open for the purpose; and
- (b) that he is a fit and proper person to be entrusted with the sale of drugs and poisons.

18. A permit (hereinafter referred to as a missionary's permit) to mix, compound, prepare or dispense or sell any drug or poison subject to the provisions of the Ordinance shall be granted to a missionary by the Director of Medical Services on the following conditions:—

- (a) The missionary's permit has received the recommendation in writing of the Resident of the Province in which such missionary is residing; and
- (b) The applicant for a missionary's permit has adduced proof to the satisfaction of the Director of Medical Services that he has for a period of not less than six months or two terms attended at some recognised course of training for missionaries in medical subjects.

19. A missionary's permit shall be subject:—

- (a) to the regulations to be observed in the dispensing and sale of poisons by virtue of the Ordinance and any regulations made thereunder; and
- (b) to such restrictions as from time to time may be imposed by the Director of Medical Services.

20. A missionary's permit shall be as in the following form:—

THE POISONS AND PHARMACY ORDINANCE, 1936.
Missionary's Permit.

Permission is hereby granted to.....
of.....a Missionary to mix, compound, prepare, dispense
and sell drugs and poisons within Nigeria (including the
Cameroons under British Mandate), subject

(a) to the provisions of the Poisons and Pharmacy
Ordinance, 1936, and any regulations made there-
under, and

(b) to the following restrictions namely—

(i)

(ii)

(iii)

This permit expires on the 31st December, 19.....

Dated this.....day of....., 19.....

Director of Medical Services.

FEEs.

21. The following fees are hereby prescribed for persons who
are not in Government employment:—

(a) Dispensers—

| | £ | s. | d. |
|--|---|----|------|
| (i) For admission to Part I or Part II of the Dispensers Qualifying Examination— | | | |
| First attempt | 1 | 0 | 0 |
| Subsequent attempts (after failure to attend or failure to pass) | 1 | 0 | 0 |
| (ii) For a certificate of examination including registration | 1 | 0 | 0 |
| (iii) For a licence, and for each annual renewal of the licence | 0 | 2 | 6 |
| (iv) For endorsement on a Dispenser's Licence as in Form F in the First Schedule to the Ordinance | 1 | 0 | 0 |
| For each annual renewal of the endorsement | | | Nil. |
| (v) For a licence granted under section 8 (a)— | | | |
| First licence | 1 | 0 | 0 |
| Each annual renewal | 0 | 2 | 6 |

94
END

(b) Chemists and Druggists—

| | £ | s. | d. |
|---|---|----|----|
| For admission to the Chemist and Druggist Examination— | | | |
| First attempt | 2 | 0 | 0 |
| Subsequent attempts (after failure to attend or failure to pass) | 1 | 0 | 0 |
| For a diploma including regis- tration | 1 | 0 | 0 |
| For a licence, and for each annual renewal of the licence | 0 | 2 | 6 |
| For a licence granted under section 9 (a)— | | | |
| First licence | 2 | 0 | 0 |
| Each annual renewal | 0 | 2 | 6 |

KEEPING OF POISONS.

22. Every person keeping any poison shall cause each bottle,
vessel, box or package containing such poison to be labelled with
the name of the poison, and also with some distinctive mark
indicating that it contains poison.

23. Every person keeping any poison shall keep it on one or
other of the following systems, viz:—

- (a) In a bottle or vessel tied over, capped, locked or other-
wise secured in a manner different from that in which
bottles containing ordinary articles are secured in the
same warehouse, shop, dispensary or other place;
- (b) In a bottle or vessel rendered distinguishable by touch
from the bottles or vessels in which ordinary articles
are kept in the same warehouse, shop, dispensary or
other place; or
- (c) In a bottle, vessel, box or package kept in a room or
cupboard set apart for poisons.

24. Where any directions are laid down in the British
Pharmacopœia for the keeping of any particular poison, every
person keeping that poison shall keep it in accordance with those
directions.

25. Every registered or licensed medical practitioner, and
every registered or licensed dentist and every qualified veterinary
surgeon and every registered medical assistant and every chemist
and druggist and every dispenser and every selling dispenser shall,
if he keeps any of the dangerous drugs to which any part of the
Dangerous Drugs Ordinance, 1935, applies or any of the poisons
enumerated in the Second Schedule to the Ordinance, cause a list
of the poisons which he is keeping to be hung in the immediate
vicinity of the cupboard or place where the poisons are kept and
shall cause to be similarly hung a list, authorised by the Board,
of poisons and their antidotes.

26. The penalty for breach of any of these Regulations shall be a fine of five pounds and in default of payment imprisonment not exceeding one month.

27. The Poisons and Pharmacy Regulations, 1927, and Regulations No. 4 of 1928, No. 5 of 1930, No. 31 of 1931 and No. 19 of 1934 are hereby revoked.

MADE in Council this 14th day of June, 1937.

J. A. MAYBIN,
Governor's Deputy.

T. FARLEY SMITH,
Clerk of the Executive Council.

30063/7

NIGERIA

30063/7

MISSION ACTIVITIES

APPLICATION FOR GRANT FROM CARNEGIE CORPORATION FOR AGRICULTURAL WORK OF CHURCH MISSIONARY SOCIETY IN NIGERIA.

| | |
|--------------------------|---------|
| Previous | |
| Subsequent | 1941-43 |
| | 1944 |
| | 1947 |
| 302 | 8/3 |
| Mrs Parkerson | 9/3 |
| Dr Company | 11/3 |
| Mrs Parkerson | 13/3 |
| Dr Company | 14/3 |
| Mrs Parkerson | 15/3 |
| 302 | 14/3 |
| Dr Company | 17/3 |
| Dr Parkerson | 17/3 |
| 321b | 29/3 |
| P. 302 | 23/3 |
| Mrs Parkerson | 23/3 |
| Dr Company | 28/3 |
| P. 302 | 23/3 |

P 302 1/1/45
 Mr Parkerson 1/1
 Mr Williams 2/1
 Mr. Parkerson 3/1
 Dr. Williams 3/1
 Dr Company 4/1
 P 302 MS 45 4/1
 Dr Company 5/1
 P 302 6/1
 R 302 15/1
 Mr Parkerson 15/1
 302 23/18
 Mr Chamberlain 28/3
 Mr. W. Williams 23/3
 R 302

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|-----------------|--------|
| R302 | 11/145 |
| Mr Parkinson | 1/1 |
| Mr Fleming | 7/1 |
| Mr Parkinson | 3/1 |
| Mr Fleming | 3/1 |
| J Company | 7/1 |
| R 202 MS 45 | 4/1 |
| J Company | 6/1 |
| L 02 | 6/1 |
| R 302 | 15/1 |
| Mr Parkinson | 15/1 |
| 302 | 23/1 |
| Mr Chamberlain | 23/1 |
| Mr. W. Dittieus | 23 |
| R 302 | |

1 - 40
 2 - 15 - 41-43
 16 - 44

C.S. file.
Agric.
nom. { Carnegie
and
Prior.

1. Rev. K. Piro.

30063/2/47 Z. 40.
16.

He. appls. for grant. beg. w/ 3 endorsements from Nigeria, & states that any assistance towards grant will be appreciated.

One decision is required as to the treatment to be accorded to the enclosed application to the Carnegie Corp.

The C. O. circular dtd. of 30 April 1936 stated that when the Carnegie Corp. is obviously at liberty to consider appl^{ns} which may reach it from any source as the Institute consent to C. O. the S. I. S. considered it desirable that he should be able to make some estimate of the relative importance & urgency of claims. The dispatch suggested that appl^{ns} should in future be submitted either through the S. I. S. or after his prior approval for submission had been obtained. The disp. implied that a recommendation should come from a Gov.

The present applⁿ. has come direct to the C. O.

I do not think it is one which can be given unqualified support but on account of its merits, but because it covers services within the scope of proposed remedy under discussion.

The Carnegie Corp. has agreed to give assistance for library expansion in Africa generally but the scheme cannot go forward for the present until we see the reaction of the Gov. to some similar programmes. This programme does as Nigeria is concerned envisage grants for school & college libraries, library centres, books, maintenance of trained East African librarians, van & drive, supply of books & materials of African library personnel.

We have also under consideration a film library to which which covers the ground suggested in the present application.

This only leaves certain items such as some duplications, typewriters, stationery, & which may be regarded as incidental to the other parts of the application.

In view of all these factors we can readily agree to letting the application be submitted.

(These delays & the removal in an endeavour to obtain the fees)

H. Rose
1/10

The papers concerned with Mr. Prior's letter of application to the Carnegie Corporation had been mislaid at the time of my green slip of 31.10.40 (on the file) and have subsequently come to light.

What Mr. Prior hoped I might perhaps give him when he originally left his letter of application with me, was a letter to him from me analogous to those he had received from the Nigerian Directors of Education and Agriculture (flagged in the file). When he called to retrieve the original of his application, I told him I thought it very doubtful whether I should be able to give him such a letter, and he made it clear that he would rather, in that case, that I did not write at all; if I found after all that I could send a simple letter that would strengthen his hand, he would like it posted off to him to the U.S.A.

I think, therefore, that there is nothing further that need be done. For, although I do not altogether agree with Mr. Boyse's case for withdrawing support, I do feel that a letter from me would amount to an expression of opinion from this Office on an application to the Corporation which has not reached them through the Governor and which has not in fact got the support of the local authorities; for Mr. Morris' and Mr. Mackie's letters of support assume that the application is going to the Agricultural Missions Foundation and make no reference to the Carnegie Corporation.

So far as the scheme itself is concerned, it is not simply a library plus film scheme. The description given ~~it~~ it is rather vague, but the principal requests in the application (see list flagged) seem to be (a) for three African assistants for the work described in the letter of application; (b) for travel grants and luggage truck for Mr. Prior and his assistants; (c) for the production, including duplication, of agricultural education pamphlets and circulars; (d) for a film strip projector, film strips and slides; (e) for a small lending library to meet the needs of the trained workers under the scheme. I agree that (d) might be brought under the general film scheme, and (e) could no doubt be operated, if thought desirable, under Miss Wrong's Library scheme, though this specific agricultural library service did not form part of her proposals. On the other hand (a), (b) and (c) are not, so far as I know, covered by existing schemes and there seems something to be said, if this scheme is considered generally sound, for its coming into being as a whole.

Mr. Prior's sailing for the U.S.A. has been delayed, and he has occupied part of his time by writing and editing pamphlets. One of these has been seen by Dr. Tempny who agrees with me, after talking with Mr. Prior, that he is a person to be encouraged. (see his slip on the file). There are very few missionaries of his type to be found at present in Africa, and he has done much useful work this summer in familiarising mission circles in this country with his own approach to mission work on the countryside.

If it is agreed that I can hardly write to him without reference to the Government of Nigeria, it might be best to let matters take their course, in which case the Carnegie people will no doubt refer Mr. Prior's application to us after he has met them.

C. W. Cox

8.1.41.

3

(COPY MINUTES).

1940 Correspondence (cont'd.).

Mr. Cox.

I agree that no action is called for.
I do not understand why Mr. Prior did
not send his application for Carnegie
assistance through the Nigerian Govt.
- but that is his affair.

(Intld.) O.G.R.W.
9.1.41

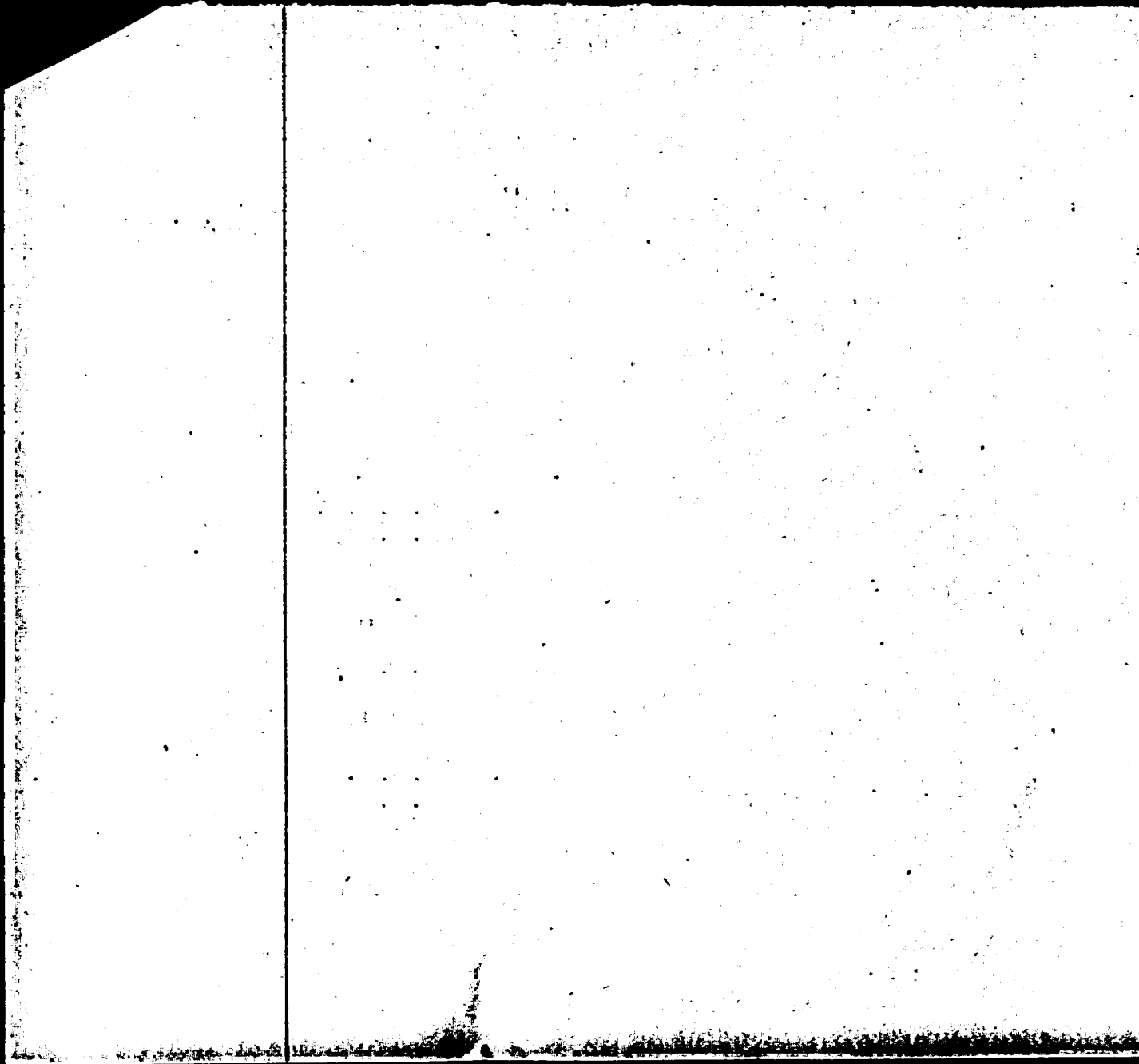
This can now be put by

(Sd.) 9.1.41

(This has just reached me).

(Intld.) J.J.P.
9.3.
at once.

*N.B. For original mins.
See 1941-43 file.*



FOREIGN MISSIONS CLUB,
151 Highbury New Park,
London. N. 5.

July 16/40.

Christopher Cox, Esq.,
29 Queen Anne's Gate,
London.

Dear Mr. Cox,

Herewith the request to the Carnegie Corporation
together with the three endorsements from Nigeria.

I quite understand the position which you
outlined over the phone, but if you are able to do anything
to strengthen my hand in making this appeal I can assure
you it will be greatly appreciated.

With many thanks,
Yours sincerely,

(Sgd) KENNETH. H. PRIOR.

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DIocese OF THE NIGER.
C.M.S. Training College,
Awka,
S. Nigeria.

27th April, 1940.

Dear Sirs:-

After twelve years service as an Agricultural Missionary, with the Angola West Africa Mission of the United Church of Canada, we decided to transfer to Nigeria where we believed we saw much greater opportunities for the type of work we were attempting to do. So far as opportunities are concerned we have not been disappointed for the only limiting factors in the situation seem to be our own inability to meet so great a need and the lack of means with which to work. Our Field is the Diocese, which is roughly 450 by 150 miles with a population of approximately 4 millions. The people of the area are for the most part interested, intelligent and willing to learn. Schools are crowded and there is a continuous demand for more schools and for higher-grade schools. Unfortunately a great many of the pupils of the past have led an exodus from rural areas to urban districts which are now over-crowded and cannot provide employment for the streams of young people who continue to pour into the towns as soon as they finish school.

Everyone realizes that something must be done to stem this unhealthy migration, from rural district to town, and the battle cry is, "Settle them in the country". But the countryside itself is not without its problems which are becoming increasingly more difficult to solve. Increased population and consequent increased demand for land and a new emphasis on export crops has caused a great change in the farming methods of the people and dangers of a colossal nature are appearing. The forest is receding, erosion is increasing at an alarming rate, life itself is becoming disjointed and verily nature and humanity groan together for a solution of their problems.

The logical answer to the present need is, obviously, Rural Improvement, in its broadest sense, and Agricultural

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Agricultural Instruction. This we are attempting through Church and School and Village Courts. At present our activities consist of:-

1. Instruction in Agriculture and Rural Betterment, to all classes in Awka College. This includes both normal students and divinity students.
2. Similar instruction in St. Monicas Girl's School and also to the Awka Women's Training Home. (This last, an experiment which if successful will be extended to a dozen other such training homes.)
3. Lectures to Church Councils, Teachers' Refresher Courses and various other groups and institutions.
4. The supervision of Church palm plots. These plots were planted on the advice of the Government Department of Agriculture and they serve not only to bring revenue to the churches, but as demonstration plots for interested villagers throughout the whole community.
5. The supervision of agriculture in the mission primary schools. The schools under Diocesan control number about 800. This number includes 1st Grade, 2nd Grade, 3rd Grade and Vernacular Schools. The Government Department of Education is definitely attempting to give a rural bias to present day training and a great effort has also been put forward by the Mission, and improved school agriculture and rural activities are being attempted in a majority of the schools. A good many farms have been laid out and are being operated, by the children, on approved lines.

Our plans for further development include:-

- (a) An Agricultural School and Rural Training Centre, for pupils who have finished the primary school course and are adrift.
- (b) A movement to improve Community Life as a whole.

7

This type of work requires a great deal of time and a great deal of travel and unfortunately just as the program is well under way, War, with all its restrictions as well as its horrors, has come upon us. The cost of goods has gone up tremendously and travel has become very expensive. The work is being greatly handicapped, just as it was getting well started and just when the vision had dawned. Today is the day of golden opportunities to-morrow may be too late.

It is for these reasons that we bring before you our request for aid, for a program which we whole heartedly believe to be of incalculable value to this great renascent Africa, but which is threatened with strangulation by the economic difficulties of the times.

The attached list of equipment and support carries the full endorsement of Government and Mission Authorities; please see accompanying letters.

For further reference I submit the name of Dr. John H. Reisner, Executive Secretary, Agricultural Missions Foundation, Inc., New York.

Yours faithfully,

(Sgd) KENNETH. H. PRIOR.

278

SUGGESTED ANNUAL OPERATING EXPENSES.

(On the basis of a 5 year scheme of endeavour.)

| | | |
|----|---|-------------|
| 1. | The support of 3 trained African Assistants for Extension work. 3 at £50 each | £150. 0. 0. |
| 2. | Grant for travel of supervisor and assistants. | £100. 0. 0. |
| 3. | Salary of clerk - librarian, who will operate the library and be used in the production of pamphlets, circulars, and other extension materials..... | £ 30. 0. 0. |
| 4. | Duplicating materials for pamphlets and circulars..... | £ 20. 0. 0. |
| | | £300. 0. 0. |

Suggested Grant for Permanent Equipment.

| | | |
|----|--|-------------|
| 1. | Light truck for extension travel, suitable for carrying teaching and demonstration material as well as personal loads..... | £. |
| 2. | Combination slide and film strip projector with 12 volt battery..... | £ |
| 3. | A supply of suitable extension equipment e.g. lantern slides, film strips, charts, and demonstration materials, estimated cost..... | £ 25. 0. 0. |
| 4. | Roneo duplicator for pamphlets and circulars..... | £ |
| 5. | Typewriter, for office and extension work.... | £ |
| 6. | Small lending library to meet the needs of trained workers who cannot hope to have extensive libraries of their own. For a beginning 3 - 4 copies each of about 50 selected books, estimated cost..... | £100. 0. 0. |

N.B. These estimates are given in pounds as pounds are the currency of the country. The need in dollars will be apt to change according to the fluctuations of the exchange rate. I do not feel justified however to make the conversion at par, when the present rate is \$4.04, but a reversion of the £ sterling to par would greatly upset calculations if the present rate were considered as fixed.

(sd) Kenneth H. Prior.

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No. D.E. 5/S/

EDUCATION DEPARTMENT,
NIGERIA.
LAGOS.

February, 1940.

Dear Bishop Lasbrey,

I am so pleased to hear that there is a possibility of your Mission obtaining a Grant for your Agricultural work from the Agricultural Missions Foundation.

The Government is most anxious to impart a strong agricultural and rural bias to the school curriculum, and your Mission is doing all it can with very limited resources to further this policy.

It is quite certain that any Grant which you may obtain will be spent to the best possible advantage.

Wishing you every success in your application.

Yours sincerely,

(sd) E.G. Morris.

Director of Education.

Right Reverend Bishop B. Lasbrey,

Bishop on the Niger.

Onitsha.

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No. S.17/1/26.

10th May, 1940.

Agricultural Department,
Ibandan,
Nigeria.

Dear Sir,

With reference to the list suggested by you of requirements for your work I have no hesitation in saying that the items you have suggested for consideration of the Agricultural Missions Foundation of New York seem to be necessary and their supply would form a useful contribution to the work you have undertaken.

2. I have quoted below for easy reference the list you have suggested.

Yours, etc.,

(sd) J.W. Mackie.

Director.

K.H. PRIOR, ESQ.,

C/o C.M.S. Bookshop,

Kano.

1. Support for 3 trained assistants, who will do extension work.
2. Grant for travel of European supervisor and African assistants.
3. Light truck for extension travel.
4. Lantern or film strip projector.
5. A quantity of extension material, slides and, or, film strip, charts, etc.
6. Grant for a lending library of 2-3 copies each of about 50 selected books suitable for trained workers, e.g. Ibandan and Umahia and Awka trained teachers, et
7. A typewriter.
8. A duplicator for production of lessons and pamphlet
9. Grant for salary of clerk, librarian, who will also prepare (type and mimeograph) extension material

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DIOCESE ON THE NIGER.

Bishopscourt,
Onitsha,
Nigeria.

April 18 /40.

The Rev. K. Prior, Agriculturalist for the Church Missionary Society, Niger Mission, has in a tour of 18 months made his influence felt throughout the Diocese. He has quickened the existing interest of schools in Agriculture and aroused much fresh interest amongst various sections of the community, African and European. The whole tendency of Education here is to become more agricultural in its bias, and the Government - especially the Departments of Education and Agriculture - are very favourable to Mr. Prior's projects. Mr. Prior's enthusiasm and whole-hearted devotion to his work are a tremendous asset, and it is the general belief that, given support and some financial help, he will succeed in spreading that enthusiasm wherever he goes.

It is unfortunate that war conditions and their demands on public and private funds throughout the countries under British rule have so affected both the Government of this country and the Church Missionary Society that we are disappointed of help which in normal times we might reasonably have expected to obtain for a purpose like this.

It is for this reason that we appeal the more urgently to you and your corporation, in the belief that such work as Mr. Prior is undertaking is desperately needed here and that we have in him one who has both the knowledge and the energy to employ what is given to the best advantage.

Speaking on behalf of the Mission we are in full agreement as to the wisdom of the lines on which Mr. Prior is working and the requests which he makes seem to us very practical and reasonable for this country. They have been submitted both to the Education Departments and Agricultural authorities of the Government and in both quarters have met with full approval.

We therefore fully endorse Mr. Prior's appeal and venture to express the opinion that any help you may feel disposed to offer will have far-reaching results, since the Ibo people here are hard-working teachable and adaptable, and when once they have grasped an idea, try and carry it out with considerable energy.

(sd) B. Lasbrey.
Bishop on the Niger.

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NIGERIA

NIGERIAN LOANS

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| Previous | | | | | |
| 1939 | | | | | |
| Subsequent | | | | | |
| 1948 | | | | | |
| R98 | 4.3.50 | | | | |
| Library Dept | 6/3 | | | | |
| Mr. Thorsley | 9.3 | | | | |
| Mr. Sidelbotham | 8/3 | | | | |
| Mr. Williams | 8/3 | | | | |
| R96 | 12/3 | | | | |
| R 295 (B) | 16/3 | | | | |
| 98 | 28/12 | | | | |
| Mr. Sidelbotham | 27/12 | | | | |
| Mr. Williams | 8/1 | | | | |
| R 95 | 15/1 | | | | |
| 295 S | 17/1 | | | | |
| 242 48 | 1/6 | | | | |
| Mr. Bacon (S) | 9/6 | | | | |
| H. 342 | | | | | |

FILE A.

(1946) W.L. 2272/25. 24,000. 8/80.
K.P.Co. G.002,776.

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6.9. Financial.

2

1. Gov. No. 160. _____ 23. 2. 40.

Seeks approval of a further re-allocation of funds remaining from the 1930 Loan, subject to the sanction of the Leg. Co. Requests early reply.

Libby Legal
PE put up a copy of Nig Ordinance No 12 of 1929. (M. at Elster)
RH Holden
4.3

This proposal seems to be on par with a similar proposal (1) on the -/39 file which was app'd at (2) on that file. I see no reason why it should not be app'd.

2 Adv mail despatch to Governor carrying approval.

Atkinson
7.3

M. Swinton
8/3.

atona
O.G.R. Williams
8. 3. 40

To Nigeria. 151. (1. Amst.)

AIR MAIL

19/1/40

DESTROYED UNDER STATUTE

3 Nigeria 881 ~~865~~ _____ 14. 12. 40.

Mr Williams . There is I think no objection

[if money is wanted for a water supply
for Sokoto later the new C.D. funds
might be able to help perhaps]

?) a paper subject to
and catching up Leg Co

J.P. Swick

27/12

O.G.R.W. 6.1.41. atona

Up to May 1941 tel 9 ————— 17/1/41

DESTROYED UNDER STATUTE

No amended
vide 8 on 30474/40

AIR MAIL.

033

NIGERIA.

NO. ~~15~~ 881.

RECEIVED
26 DEC 1940
C.O. REGD

Government House,

Nigeria.

14 December, 1940.

My Lord,

30069/40
2

I have the honour to seek your approval of a further re-allocation of funds remaining from the 1930 Loan.

In Mr. Malcolm MacDonald's despatch No.151 of the 16th of March, 1940 approval was given to transfer £10,000 from the Water Works Item to the Electricity Supply Works Item in the 1940-41 Estimates Appendix A, and it is now desired to transfer a further sum of £15,000 from the Water to the Electricity Item.

2. Additional funds are urgently needed to meet the increased cost of materials and plant required for the extension to the Ijora Power Station, Lagos, and for completion of the construction of the Ibadan Electricity Supply Undertaking, and although it was desired to retain funds under the Item for Waterworks sufficient to provide for a water supply at Sokoto, there is no immediate prospect of such a scheme being undertaken and it is expedient to re-allocate the remaining loan funds to the Electricity Item rather than provide the necessary money from revenue at a time when the utmost difficulty is being experienced in providing for recurrent services.

3. I shall be glad to receive your approval of this re-allocation, subject to the sanction of the Legislature.

I have the honour to be,
My Lord,

Your Lordship's most obedient, humble Servant,

R. H. B. B. B.

G O V E R N O R.

THE RIGHT HONOURABLE
LORD LLOYD OF DOLOBRAN, P.C., G.C.S.I., G.C.I.E., D.S.O.,
SECRETARY OF STATE FOR THE COLONIES,
LONDON, S.W.I.

AIR MAIL.

Government House,
Nigeria.

23 February, 1940.

NIGERIA.

NO. 160

RECEIVED
14 MAR 1940
O. O. REGY

Sir,

2 on 30069/39

Amos (2)

I have the honour to seek your approval of a further re-allocation of funds remaining from the 1930 Loan. In your despatch No. 185 of the 14th of March, 1939, you approved appropriations to Item 3, Electricity Supply Works, and Item 4, Water Works, of the Loan Appendix to the Estimates, which exhausted the unappropriated balance of the Loan. Progress on Electricity Supplies has been relatively greater in the current year than on Water Supplies and while there remains a substantial balance of funds under the latter item not allocated to particular sub-items, much of which is unlikely to be required in the near future, the unallocated balance under the Electricity Supplies appropriation is far from sufficient for work which is urgently required. I propose therefore to seek the sanction of the Legislative Council for the re-appropriation of the sum of £10,000 from the Water Works the item to the Electricity Supply Works item in 1940-41 Estimates.

2. The proposed re-allocation will leave a sufficient balance under the Waterworks item to provide for the one new scheme likely to be started in the immediate future, namely that for Sokoto. There is no doubt

THE RIGHT HONOURABLE

MALCOLM MACDONALD, P.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES,

etc., etc., etc.

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SECRET

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Faint, mostly illegible typed text, possibly a memorandum or report, covering the majority of the left page.

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5
END

2.

doubt, however, that there are many other areas in which the provision of such amenities is urgently required and the question of supplementing the available funds is engaging my attention.

3. I shall be glad to receive your early approval of this reappropriation, subject to the sanction of the Legislature.

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

B.H. Austin

GOVERNOR.

| | | |
|---------------|-----------------|------------|
| Room 302. | 17/8 | |
| Mr Parkinson | 14/8 | |
| Mr Maynard | 17/8 | |
| R 216. L | 18/8 | |
| 302 | 19/8 | |
| R 216 (dup) M | 20/8 | |
| 216 7 | 20/8 | |
| 302 | 22/10 | |
| Mr Parkinson | 27/10 | |
| Mr. Pelham | 30/10 | |
| R 301. | 1/11 | |
| Mr. Cohen | 1/11 | |
| 216 L | 2/11 | |
| 302 | 10/11 | |
| Mr Parkinson | 10/11 | |
| 302 | | 1 - 8 = 40 |
| | | 9 - = 43 |

I should be inclined to write now to the
 Govt saying we feel this to be a very
 distressing case and we would like him
 to find out whether there is any possibility
 that the Duke family will eventually produce
 some money. If we get a definite reply that
 no money will be forthcoming I think we
 should tell Miss Ormitt that we can do
 nothing more to help her.

X

J.L. Keith
 14/2.

I agree with Mr. Keith. The former has not
 been very helpful in this case. Even now he
 does not answer the last question in No 7
 on 20109/182/39 below. When we write
 Keith as proposed we might draw
 attention to this & ask for a reply.

Diff. among things to Mr. Keith.
 J.B. W. Stothard
 14/2 at home

Draft for case on 1/4
 C. H. B. M. C. H. M.
 16/2

21/4/40

21 FEB 1940

Done 1/11/40
 I have been any of the
 in the (L. H. M. C. H. M.) see
 2/11/40. 2/11/40
 have copy of the documents
 to be put in - at
 note in C. I.

Large 2 to Nigeria 95.
 on reply to No. 2.
 See x of the Keith's
 M. M. M. M. M.

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5

for the continuance of his (Duke's) studies in this country and for the liquidation of his debts to Miss Druitt. He went on to say that if only he could afford the cost of a cable to Mr. Henshawe saying that he was now absolutely desperate he was quite certain that sufficient funds would be forthcoming. In this he was strongly supported by Miss Druitt.

We explained to them that full enquiry into the financial position of the whole of the Duke family had been made by the Governor and that he had stated categorically that there was no prospect of the family or any member thereof providing any funds at all either for the continuance of Duke's studies or the liquidation of his debts and that there was nothing further which the S. of S. could possibly do by way of enquiry. We went on to point out that the Governor had made a generous offer to repatriate Mr. Duke and that it was our view that Mr. Duke would be taking a very grave responsibility upon himself if he failed to avail himself of this offer. We stated our opinion that, in the circumstances reported by the Governor, it was Mr. Duke's clear duty to accept the offer of repatriation and to set to work on reaching Nigeria to obtain the funds necessary to liquidate his debt to Miss Druitt.

Mr. Duke seemed ridiculously confident that it would not be necessary for him to avail himself of the offer of repatriation and both he and Miss Druitt were clearly strongly opposed to its acceptance.

Miss

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Miss Druitt was determined that a cable should be sent to Mr. Henshawe as a last desperate effort, and left the Office to make the necessary arrangements.

Finally, it was explained to Mr. Duke that the offer of repatriation could not stand indefinitely and that, although no period had been stated within which it must be accepted, he should inform us at an early date whether he wished to avail himself of it. This was also explained to Miss Druitt and the interview came to an end.

I would add that after it had been made clear that no further assistance could be expected from the S. of S., Miss Druitt had some hard words to say on the subject of the responsibility falling upon Colonial Governments which permitted Africans to sail from their shores without any sort or kind of enquiry as to their financial position. In doing so, she put forward a case to which it is difficult to find any satisfactory answer. We did not attempt to find one. We both agree, however, that it is a matter which might well be taken up with Colonial Governments.

Ch. Henshawe
6-4

En 1203/40

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There is a man of about 30 ^{and} who, I am given to understand by his luminous ~~but only~~ ^{is only} playing with the idea of reading law), who is semi destitute in London. ~~and~~ a number of them are receiving public charity.

~~It matters~~ I think ^{it} ~~is~~ ^{that} ~~it~~ ^{is} ~~worth~~ ^a talk with Sir B. Bourdillon about this and the other aspects of the problem of the colonial student in the U.K. would be helpful.

J. L. Keith
15/4

I think so too, though I doubt if we shall get very much out of Sir Bernard. We discuss the difficult question at some length in the Colonial Students' paper but the general conclusion was that it is probably too politically difficult for C.I. Govts to impose any really stringent conditions on to prevent Specious from coming to this country & becoming destitute. The subject is full of difficulties.

However? etc. to mention to Sir B. Bourdillon.

O. G. R. Williams

17. 4. 40

W. Keith
A. P. S.
19.4

MCS
over
19/4

Students W.C.
minutes regarding C.I.A.
future policy concerning
see 30/09/18/40
W.C.

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Mr. Creasy

7

I mentioned to you recently that the
question of African students in the U.K.

Draft note on 12004/40 Louis Dennis is
one of the matters which I have noted on
a list of items which Sir B. Bourdillon
wants to discuss. Mr. Keith has the paper
was preparing to talk to you about arranging
a discussion. The attached copy of a
note sent to Mr. Dawe today indicates
what is happening about discussions with
Sir B. Bourdillon. Mr. Dawe is arranging
one for himself in due course. He will let
me know when, but he does not want, I
think, to come into the discussions of items
(a) & (b) in the note. The ^{Drake} ~~Drake~~ case / this file
could conveniently be mentioned to Sir B.
Bourdillon when your discussion with
Sir B. Bourdillon takes place.

J. S. H. [Signature]
6/5

Mr. Sidebotham.

We would welcome a discussion with Sir Bernard
Bourdillon on this question of African students in
the United Kingdom. Mr. Keith, who is primarily
concerned, has gone away to-day for a week's leave,
and it would be most convenient for us if the talk
with Sir B. Bourdillon could be fitted in on or after
the 15th of May. I think that it would also be
useful if we could have a word with you about this
subject before the discussion with Sir B. Bourdillon
takes place.

Let me know what time
[Signature] will come
G. Creasy.
8. 5. 40.

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Mr. Beary.

So far as I am aware Mr. Deane has
not arranged his discussion with
the formula yet. You will remember
that I promised what you knew when
this was coming off. We have heard
nothing more from Mr. Driscoll or
Mr. Deane since the meeting headed
in Mr. Thompson's minutes of 6/4.
You may like to keep this with
the social services for a time before
students' feeding a discussion
with him (who is due to sail for Nigeria
on 18th June). Otherwise I
should propose to put it by.

J. L. Keith
28/5

Copies of the above minutes have
been put on the social services file
1205/39 on which the subject of the
proposed discussion on colonial students
with Sir B. Bourdillon can be pursued

- put by

J. L. Keith

3/6. as once.

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MM

AIR MAIL.

88

NIGERIA.

No. 256

Government House,
Nigeria.

28 March, 1940.

RECEIVED
- 6 APR 1940
C. O. REGY

Sir,

2

I have the honour to refer to your despatch No.95 of the 21st of February and to my several telegrams on the subject of Mr.Ekpo Bassey Duke and to say that a full enquiry has been made into the financial position of the Duke House Council, from which it appears that all its available assets are mortgaged for some years ahead so that its members are unable to provide for the continuance of his studies and cannot even enter into a bond to guarantee repayment of the cost of his repatriation or the liquidation of his indebtedness, nor can any member of his family be found who is willing to accept liability. In these circumstances I have asked you, by telegram, to effect his repatriation at the expense of this Government but I fear that no hopes can be entertained for recovery of the sums owing to Miss Druitt.

2. I regret that it is not possible for me to be more helpful in this matter but you will appreciate that the Nigerian Government was not consulted either before or after the departure of this young man to England and has been in no way concerned with his venture.

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

C.C. Hooley

OFFICER ADMINISTERING THE GOVERNMENT.

THE RIGHT HONOURABLE
MALCOLM MACDONALD, P.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
etc., etc., etc.

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AIR MAIL.

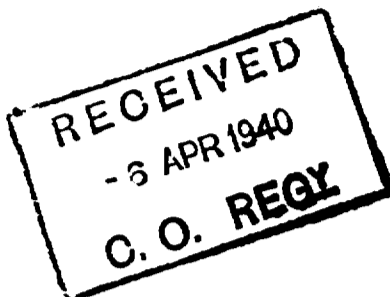
88

N I G E R I A.

NO. 256

Government House,
Nigeria.

28 March, 1940.



Sir,

2
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Your most obedient, humble Servant,

C.C. Hooley

OFFICER ADMINISTERING THE GOVERNMENT.

THE RIGHT HONOURABLE
MALCOLM MACDONALD, P.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
etc., etc., etc.

C. O.

Mr. Thornley. 1/4

Mr. Keble 1/4

Mr. Sidebottom 1/4 p

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

C. D.
2-APR
2-

6th April.
~~March~~, 1940.

Sir,

I am etc. to inform you

that he has received a communication from the Governor of Nigeria stating that there is no prospect of your family providing funds for the continuance of your studies in this country or for the liquidation of the debts which it is understood that you have contracted during the period

of

DRAFT.

MR. EKPO BASSEY DUKE,
30, St. Charles Square,
Ladbroke Grove,
London, W.10.

2 dfts.

FURTHER ACTION.

30109/182/1940. NIGERIA.

4¹⁰
C.I.
2-APR
2-

4 April
March, 1940.

C. O.

Mr. Thornley. 1/4

Mr. Kite 1/4

Mr. Sidebottom 1/4 p

Mr. C. J. Jeffries.

Mr. A. J. Dave.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

Madam,

With reference to the letter from this Department No.30109/182/39 of the 12th of December, 1939, regarding arrears of rent owing to you in respect of lodging provided for Mr. Ekpo Bassey Duke, I am etc. to inform you, with regret, that he has received a further communication from the Governor of Nigeria, in which it is stated that there is

no

DRAFT.

(9) ~ 1939 file

MISS ROSE DRUITT,
30, St. Charles Square,
Ladbroke Grove,
London, W.10.

2 dfts.

FURTHER ACTION.

of your residence here.

2. In these circumstances the Governor has indicated that he is prepared to arrange for your repatriation to Nigeria, and I am to request that you will inform this Department at once whether you wish to avail yourself of this offer.

I am, etc.,

Signed O. Q. R. WILLIAMS.

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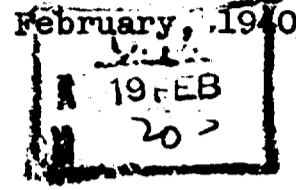
211

(P4282-150) Wt. 38815-61 10,000 12/39 T.S. 695

Annul. D.

Sz

21 February, 1940.



Sir,

I have etc. to refer to your

telegram No. 135 of the 8th of February and

to previous correspondence on the subject

of the financial embarrassment of Ekpo

Bassey Duke and to enquire whether there is

any possibility that the Duke family will

eventually provide funds for the

continuation of his studies and maintenance

in this country.

2. I feel that you should know that

Miss Druitt is herself now in serious

financial difficulties owing to her having

been unable to obtain payment of the arrears

of rent due to her by Mr. Duke and her

unwillingness to eject him in his present

circumstances. It is for this reason that

I regard this as a particularly distressing

case and that I desire to be in a position

to give some definite information to Miss

Druitt concerning her prospects of obtaining

any

G. O.

Mr. Thornley. 16/2

Mr. Keith 17/2.

Mr. Siddehew 19/2

Mr. C. J. Jeffries.

Mr. A. J. Dave.

Sir J. Shuckburgh.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

(1)

DRAFT.

NIGERIA.

NO. 25.

GOVERNOR.

*which she stated in guma
letter at the rate of 30/-
per week for the preceding
12 months.*

*Prospect of the party is
making do at 30/-
30/- per week*

FURTHER ACTION.

no prospect of Mr. Duke's family
providing funds for the continuance of
his studies in this country or for
the liquidation of the debts which
it is understood that he has contracted
during the period of his residence here.

I am, etc.,

Signed: O. Q. R. WILLIAMS.

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any of the money due to her.

3. I would observe that I have not yet received a reply to the question asked in the last sentence of my telegram No. 672 of the (7 on '39 file). 29th November, 1939 and I shall be obliged if your reply may include a statement as to whether or not Mr. Ekpo Bassey Duke is a British Protected Person.

I have, etc.,

(Sgd.) MALCOLM MacDONALD

RECEIVED COPY FOR REGISTRATION.

9 FEB 1940

C. O. REGY

TELEGRAM from the Governor of Nigeria to the
Secretary of State for the Colonies.

Dated 8th February - Received at 6.23 p.m. on 8/2/40.

No.135.

My telegram 5th December, 796. Bassey Duke.

8 or
1939 file
Relatives will not accept liability for repatriation and
I am unable to agree to repatriate him at Government
expense. Your despatch of 9th August 1938, No.613
refers.

2 or
33518/38
W.A.

12 /
END

RECEIVED COPY FOR REGISTRATION

9 FEB 1940

O. O. REGY
TELEGRAM

from the Governor of Nigeria to the
Secretary of State for the Colonies.

Dated 8th February - Received at 6.23 p.m. on 8/2/40.

No.135.

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1939 file I am unable to agree to repatriate him at Government
expense. Your despatch of 9th August 1938, No.613
refers.

2 on
35510/38
W.A.

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END

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30109

1940

30109

194

NIGERIA

194

MISCELLANEOUS

Miss C.L. Ramsay : COMPENSATION TO T.E. RENNER LEWIS

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| 1939 | | | | | | | | | | | | | | | | | | | | | | |
| Subsequent | | | | | | | | | | | | | | | | | | | | | | |
| | R. 98 | 21.5.40 | | | | | | | | | | | | | | | | | | | | |
| | Mr. Thorsley | 29.5 | | | | | | | | | | | | | | | | | | | | |
| | M. Sidgwell | 29/5 | | | | | | | | | | | | | | | | | | | | |
| | R. 295. | 30/5 | | | | | | | | | | | | | | | | | | | | |
| | R. 98. | | | | | | | | | | | | | | | | | | | | | |
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FILE A.

(1345) W.L. 237/35. 21,000. 4/36. N.P.O. G. 482/77a

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B.S.

Misc.

Reminal (2)

1.

O.A.G. No. 391.

2
8. 5. 40.

In a copy of a police report on a burglary at the house of J. E. Renner-Lewis at Jos in Dec, '38, it requests that Miss Ramsay may be informed accordingly.

The report at (1) was called for by a despatch at (3) on the -/39 file, which followed the receipt at (1) on that file of a complaint by Miss Ramsay that the police had not properly investigated the burglary which took place at the house of an African Government servant called Renner-Lewis at Jos, Nigeria; and that the Nigerian Government had refused to pay compensation to Mr. Renner-Lewis in respect of the stolen property which has never been recovered.

The despatch at (1) to my mind satisfactorily disposes of the complaint that the police were either negligent or idle and I submit a draft letter to Miss Ramsay on the lines suggested by the O.A.G. I have deliberately omitted reference to the doubts cast by the Nigerian police on the authenticity of Mr. Renner-Lewis' letter, as I do not think Miss Ramsay would be impressed and I do not think it would serve any useful purpose to mention it.

W. H. ...

29.5.40.

J. H. ...
29/5/40

2. Ramsay

30/5/40.

OK

30109/194/40.

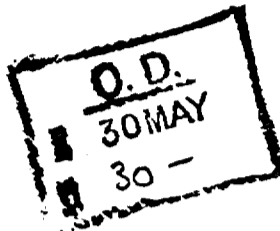
(*2643-150) WL 16318-94 15,000 7/38 T.S. 695
(*3600-150) WL 38746-16 20,000 1/39 T.S. 695

2 3

C. O.

- Mr. Thornley 29.5
- Mr. Sidebotham. 30/5/p
- Mr.
- Mr. A. J. Dawe.
- Sir H. Moore.
- Sir G. Tomlinson.
- Sir J. Shuckburgh.
- Permt. U.S. of S.
- Parly. U.S. of S.
- Secretary of State.

SL



30 May, 1940.

DRAFT. for Conson.
(2 on -/39 file)

MISS C.L. RAMSAY,
(1, Nelson Street,
Edinburgh 3.)

Madam,

With reference to the letter from this Department of the 28th of October, 1939, on the subject of a burglary which took place at the house of Mr. T.E. Renner-Lewis at Jos, Nigeria, in December 1938, I am etc. to inform you that a report has now been received from the Acting Governor of Nigeria, which shows that on the complaint being made to the police a Sergeant and Constable were immediately detailed to investigate. *the matter* Other police also took part in these investigations which resulted in the discovery of a considerable quantity of the stolen property on the same day as the burglary took place. It appears that the property which was recovered was found in two separate lots, one of which was discovered by Mr. Renner-Lewis' household and the other by the police. The report also shows that the statement by Mr. Renner-Lewis that all his property was stolen is not correct ~~for the reason that~~ none of his furniture was taken by the thieves.

FURTHER ACTION.

2. The Acting Governor has also pointed out that although the burglary took place in December 1938 and ~~as it now appears~~, ^{although, as now appears to be the case,} Mr. Renner-Lewis was dissatisfied with the steps taken by the police to investigate it, he made no complaint to higher authority locally nor did he take advantage of a visit to Jos by the Commissioner of Police himself early in 1939, to make any complaint to him concerning this matter.

3. As regards the claim by Mr. Renner-Lewis for compensation, I am to say that there is no ^{such} liability as he suggests on the Nigerian Government to compensate officials for the loss of their effects through fire, theft or otherwise. Claims by members of the African staff are, however, considered on their merits and small awards have, in fact, been made on a few occasions where the circumstances were exceptional; for example, where the loss took place at an isolated station and occurred while the official was absent from his quarters on duty and had taken every reasonable precaution to safeguard his property. In Mr. Renner-Lewis' case an advance of £30, repayable in twelve monthly instalments, was granted to him in order to assist ^{him} in his predicament.

4. In conclusion I am to say that the Acting Governor has expressed himself as being satisfied that all necessary and usual police action was taken in this case and that, although it is unfortunately correct that a large amount of the stolen property has not been recovered and that the culprits have not been traced, the statements contained in Mr. Renner-Lewis' letter to you do not ^{appear} correctly to represent the facts of the case.

I am etc.

J. B. SIDEBOTHAM

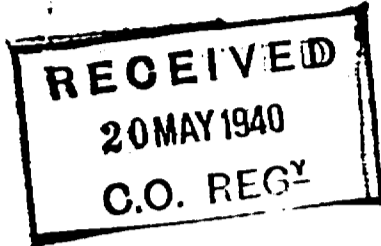
AIR MAIL.

NIGERIA.

No. 391

Government House,
Nigeria.

8 May, 1940.



Sir,

I have the honour to report as follows on the subject of representations made to you by Miss C.L. Ramsay in connection with a burglary which took place in Jos in December, 1938, at the house of Mr. T.E. Renner-Lewis, an Assistant Chief Clerk in the Accountant-General's Department, referred to in your despatch No.831 of the 31st of October, 1939.

3 on 30109/194/39

2. A copy of the Police report on the incident is attached. It will be seen that the suggestion conveyed by Mr. Renner-Lewis to Miss Ramsay to the effect that no effort was made to trace the perpetrators of the burglary is not correct. It may also be noted that although he stated that he was robbed of all his property, his furniture was left intact. The Police report also disproves the statement that none of the stolen articles has been recovered, although it is probable that he lost the most valuable items of his property.

3. A list of the stolen articles supplied by Mr. Renner-Lewis in support of a claim he made for compensation in January, 1939, is enclosed. Apart from the fact that his valuations were obviously the cost prices of new articles,

THE RIGHT HONOURABLE

MALCOLM MACDONALD, P.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES,

etc., etc., etc.

ms.

AIR MAIL.

NIGERIA.

Government House,
Nigeria.

No. 391

8 May, 1940.



Sir,

I have the honour to report as follows on the subject of representations made to you by Miss C.L. Ramsay in connection with a burglary which took place in Jos in December, 1938, at the house of Mr. T.E. Renner-Lewis, an Assistant Chief Clerk in the Accountant-General's Department, referred to in your despatch No.831 of the 31st of October, 1939.

3 on 30109/194/39

2. A copy of the Police report on the incident is attached. It will be seen that the suggestion conveyed by Mr. Renner-Lewis to Miss Ramsay to the effect that no effort was made to trace the perpetrators of the burglary is not correct. It may also be noted that although he stated that he was robbed of all his property, his furniture was left intact. The Police report also disproves the statement that none of the stolen articles has been recovered, although it is probable that he lost the most valuable items of his property.

3. A list of the stolen articles supplied by Mr. Renner-Lewis in support of a claim he made for compensation in January, 1939, is enclosed. Apart from the fact that his valuations were obviously the cost prices of new articles,

THE RIGHT HONOURABLE

MALCOLM MACDONALD, P.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES,

etc., etc., etc.

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72

5

articles, the statement of quantities of articles shown in the list, considered in the light of the discrepancies which have been disclosed between his statements to Miss Ramsay and the facts brought out in the Police report, do not inspire confidence in the veracity of Mr. Renner-Lewis's claim. His salary it may be noted is at the rate of £300 a year.

4. There is of course no liability, as suggested by Mr. Renner-Lewis, on the Government to compensate officials for loss of effects through fire or theft or otherwise. As stated, however, in the fourth paragraph of my despatch No. 304 of the 10th of April, claims by members of the African Staff are considered on their merits, and small awards have in fact been made on a few occasions where the circumstances were exceptional; for example, where the loss took place at an isolated station and occurred while the official was absent from his quarters on duty and had taken every reasonable precaution to safeguard his property. I may mention that in order to assist Mr. Renner-Lewis he was granted an advance of £30 repayable in twelve monthly instalments.

5. I suggest that it will be a sufficient answer to Miss Ramsay's representations to convey to her the substance of the Police report, together with the information contained in the preceding paragraph, adding that none of Mr. Renner-Lewis's furniture was stolen.

I have the honour to be,

Sir,

Your most obedient, humble Servant,

C.C. Hooley

OFFICER ADMINISTERING THE GOVERNMENT.

*1 or 30022/198/40
in circ. copy R.W.*

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Police Report.

6

The Superintendent of Police, Jos, to whom this matter has been referred for enquiry, reports under date 14th February, 1940, that he has now interviewed Mr. Renner-Lewis. His report is as under:-

"After I had read his letter to him he expressed the opinion that the wording seemed different from the one he wrote to Miss Ramsay. He said that he had been told by some-one that the Commissioner of Police - (meaning thereby the Superintendent of Police) - had not expressed sympathy with him but he would not give me the name of this person. He says he destroyed the anonymous letter in which it was stated his life was in danger and that he had not shewn the letter to anyone before destroying it.

"2. As regards the Police action, I attach extracts from the Diary which shew that Sgt. Audu Jebba and P.C. Ernest Okeke went to investigate and that Mr. Trumble, (the Senior Asst. Supdt. of Police who was then in charge) was aware of the burglary, as he initialled the entries. I also attach extracts from the Register of Lost and Recovered Property from which it will be seen that some property was recovered and that the entry is signed by another Sergeant named Adibe. My enquiries shewed that other Police also took part.

"3. It thus appears that there was considerable Police action although the case had eventually to be closed.

"4. Mr. Lewis contends that the property which was recovered was found by his family and friends and not by the Police. I think from my enquiries that there were two lots of property left by the thieves in the bush, and that one was found by Mr. Lewis's household and one by the Police."

2. The extracts referred to by the Superintendent of Police, Jos, are attached for your information. It will be seen from these that necessary Police action was taken, and the usual entries made in the records kept for the purpose.

3. It may be pointed out that although the burglary occurred in December 1938 and Mr. Renner-Lewis was apparently dissatisfied with the Police action or lack of action, he made no complaint to higher authority locally, although the Commissioner of Police himself visited Jos early in 1939. Mr. Renner-Lewis also states in his letter to Miss Ramsay that "up to the time of writing" - 6.9.39 - "not a single article" had been discovered. The

Police

Not forwarded

Not forwarded

Not forwarded

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Police records and the Superintendent's report show that considerable property was recovered on the very day on which the burglary occurred.

4. I am unaware of any "Regulation" entitling Mr. Renner-Lewis to compensation because his house was burgled.

5. I recommend that the Secretary of State be informed that all necessary and usual police action was taken in this case, and that the statements contained in Mr. Renner-Lewis's letter to Miss Ramsay - on the authenticity of which he himself casts doubts - do not correctly represent the facts of the case, though it is correct that a large amount of the property has not been recovered nor have the culprits been traced.

6. The delay in the submission of this report is regretted.

(Sgd.) W.C.C. King.

for COMMISSIONER.
20th February, 1940.

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List of articles stolen.

| | | | £. | s. | d. |
|-----|----------|--|--------------|------------|----------|
| 1. | 2 | White Flannel Trousers @ 25s each | 2. | 10. | - |
| 2. | 2 | Woolen Trouserine @ £2.15s " | 5. | 10. | - |
| 3. | 6 | Complete Woolen Suits @ £5.15s each | 34. | 10. | - |
| 4. | 4 | " " " @ £6. 5s " | 25. | - | - |
| 5. | 6 | " Tweed Suits @ £5. 5s " | 31. | 10. | - |
| 6. | 1 | Dinner Suit Complete | 9. | 9. | - |
| 7. | 1 | Blue Black Suit | 5. | 15. | - |
| 8. | 1 | Blue Black Flannel Blazer with crest at top pockets | 2. | 15. | 6 |
| 9. | 2 | Sundown Trousers @ 25s. each | 2. | 10. | - |
| 10. | 1 | Dozen White Drill Suits @ 15s. ea. | 9. | - | - |
| 11. | 1 | " Tussore Suits (assorted) @ 24s. ea. | 7. | 4. | - |
| 12. | 1 | Palm Beach Suit @ 25s. | 1. | 5. | 6 |
| 13. | 1 | Blue Black Jersey | - | 6. | 6 |
| 14. | 1 | Dozen Tunic Shirts (assorted) @ 7/6d each | 4. | 10. | - |
| 15. | 1 | " White Tennis and Polo Shirts @ 6/6d ea. | 3. | 18. | - |
| 16. | 2 | Dinner Shirts @ 9/6d. each | - | 19. | - |
| 17. | 1 | Gold Watch full hunter (18 carat) | 5. | 5. | - |
| 18. | 1 | Gold Chain (African Gold) | 4. | 15. | - |
| 19. | 2 | Gold Rings @ 25s and 30s. ea. | 2. | 15. | - |
| 20. | 1 | Set Gold (African) Links and Studs | 3. | 5. | - |
| 21. | 1 | Gold (African) Tie Pin | 1. | 5. | - |
| 22. | 1 | Plush Felt Hat | 1. | 5. | - |
| 23. | 2 | Ordinary Felt Hats @ 7/6d ea. | - | 15. | 6 |
| 24. | 1 | " " Hat @ 4/6d | - | 4. | 6 |
| 25. | 1 | Brown Leather Belt | - | 3. | 6 |
| 26. | 1 | Grey Flannel Coat | 2. | 15. | - |
| 27. | 1 | Gold Necklace (my daughter's) | 2. | 10. | - |
| 28. | 4 | Pairs Gold Earrings @ 10s. ea. } (my daughters) | 2. | - | - |
| 29. | 12 | Pairs Leather Shoes (Black and Brown) | | | |
| | 3 | @ 18s 9d ea. ... £2.16. 3 | | | |
| | 6 | " 21s " ... 6. 6. - | | | |
| | 3 | " 25s " ... 3.15. - | 12. | 17. | 3 |
| 30. | 1 | White Canvas Shoe | | 6. | 6 |
| 31. | 1 | Pair Grey Suede Shoes | 1. | 5. | - |
| 32. | 1 | Dress Shoe | 1. | 10. | - |
| 33. | 1 | Native Slippers | | | 8 |
| 34. | 2 | Dozen Singlets @ 1s 6d ea. | 1. | 16. | - |
| 35. | 6 | Pants @ 2s. ea. | | 12. | 6 |
| 36. | 1 | Cap | | 1. | 6 |
| 37. | 1 | Rain Coat | 1. | 15. | - |
| 38. | 1 | Over Coat (Black) | 2. | 5. | - |
| 39. | 2 | Native Wrappers @ 6s 6d and 7s 6d ea. | - | 14. | 6 |
| 40. | 3 | Sleeping Suits @ 7s 6d ea. | 1. | 2. | 6 |
| 41. | 1 | Wristlet Watch | | 18. | - |
| 42. | Over 100 | pieces: Household Linens consisting of Bed sheets, Bed spread, Table cloth, Pillow cases, etc. | 10. | - | - |
| | | | <u>£208.</u> | <u>13.</u> | <u>5</u> |

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Note:- The above is all I can remember of the loss.

(Sgd.) T.E. Renner-Lewis.
Assistant Chief Clerk,
Jos, 25th February, 1939.

REVISED LIST OF ARTICLES.

9

| | | | | | |
|-----|------------------|---|------|------|------------------|
| 1. | 1 | White Flannel Trousers | .... | .... | £1. -- - |
| 2. | 1 | Complete Woolen Suit | .... | .... | 2.10. - |
| 3. | 1 | " Tweed Suit | .... | .... | 3. 3. - |
| 4. | 1 | Dinner Suit Complete | .... | .... | 5. 5. - |
| 5. | 1 | Blue Black Flannel Blazer with crest at top pocket | .... | .... | 1.15. - |
| 6. | 1 | Sundown Trousers | .... | .... | 1. -- - |
| 7. | 3 | White Drill Suits @ 15/- each | .... | .... | 2. 5. - |
| 8. | 1 | Tussore Suit | .... | .... | 1. 4. - |
| 9. | 1 | Palm Beach Suit | .... | .... | 1. 5. - |
| 10. | 1 | Blue Black Jersey | .... | .... | -- 5. - |
| 11. | 6 | Tunic Shirts (Assorted) @ 5/- each | .... | .... | 1.10. - |
| 12. | 3 | White Tennis and Polo Shirts @ 3/6 ea. | .... | .... | --10. 6 |
| 13. | 2 | Dinner Shirts @ 6/6d. each | .... | .... | --13. - |
| 14. | 1 | Ordinary Felt Hat | .... | .... | -- 7. 6 |
| 15. | 1 | Brown Leather Belt | .... | .... | -- 2. 6 |
| 16. | 1 | Grey Flannel Coat | .... | .... | 2. -- - |
| 17. | 3 | Pairs Leather Shoes @ £1.10/- each | .... | .... | 4.10. - |
| 18. | 1 | White Canvas Shoe | .... | .... | -- 3. 6 |
| 19. | 1 | Dress Shoe | .... | .... | --17. 6 |
| 20. | 1 | Native Slippers | .... | .... | -- -- 8 |
| 21. | 7 | Singlets @ 1/6d each | .... | .... | --10. 6 |
| 22. | 6 | Pants @ 2/- each | .... | .... | --12. - |
| 23. | 1 | Cap | .... | .... | -- 1. 6 |
| 24. | 1 | Rain Coat | .... | .... | 1.15. - |
| 25. | 1 | Overcoat (Black) | .... | .... | 2. -- - |
| 26. | 2 | Native Wrappers @ 3/-each | .... | .... | -- 6. - |
| 27. | 3 | Sleeping Suite @ 7/6d each | .... | .... | 1. 2. 6 |
| 28. | Over 100 pieces: | Household Linens consisting of Bed sheets, Bed spread, Table cloth, Pillow cases etc. | | | 10. -- - |
| | | | | | <u>£46.14. 8</u> |

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17th March, 1940.

result of which he has agreed, in a letter of which a copy is enclosed, to accept a further sum of £20 in full and final settlement of his claim, and this amount has been paid to him.

4. With regard to the fourth paragraph of your despatch, I would explain, that notwithstanding the reference to European Officers in General Order 466 (1921 edition), it has been the practice to apply the principles laid down in that General Order, as far as possible, in dealing with claims by members of the African Staff for compensation for the loss of their property.

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

(Sgd) C. C. Woolley,
Officer Administering the Government.

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NIGERIA 1943

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CAMEROONS REPORT.

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|------------|-----------------------|--------------------|------|-------------------|-------|
| Previous | | Mr. Herbert | 2/5 | | |
| | | Mr. Sidobon | / | | |
| 1939 | | R 98 | 6.5 | | |
| | | Mr. Thornley | 6.5 | | |
| | | Mr. Sidobon | 6/5 | | |
| Subsequent | | R 98 | / | | |
| 1942-43 | | Mr. Thornley | 3.7 | | |
| 947 | | Mr. Sidobon | 4/7 | | |
| | | R 98 | 30/7 | | |
| | R 98 | Mr. T. T. T. T. | 12/8 | | |
| | Q 11 | Mr. Sidobon | 13/8 | | |
| | Mr. Thornley | Mr. G. R. Williams | / | | |
| | Mr. O. B. L. Williams | R 98 | 3.9 | 1-11- | 40 |
| | Mr. Dawe | Mr. Lock | 5/9 | 16 ^A - | 42-43 |
| | 89 | R 98 | 7/10 | | |
| | Del Section | Mr. Lock | 9/10 | | |
| | 98 | R 98 | 3/12 | | |
| | Q 11 | Mr. Sidobon | 4/22 | | |
| | Q 25 | R 98 | 25/2 | | |
| | R 98 | Mr. Pedler | 25 | | |
| | Q 11 | 98 | | | |
| | Q 25 | R 302 | | | |
| | Mr. Thornley | | 1.5 | | |
| | Mr. Sidobon | | 2/5 | | |

FILE A.

1943- WL 2272/25 21000 899
N.P. Co. CLASSIFIED

65. Title.

2

- 1 To Gov. Tel 186 Buf on 3515/10/40 Genl. — 25. 2. 40
- 2 Gov. Tel. No. 213 Buf _____ 1. 3. 40.
States that the 1939 report should arrive in the
B. O. before the end of May. (Orig. on 3515/10/40 Genl.)
- 3 To O. A. G. Buf. (on 3515/10/40) — 20. 3. 40.

AKS

- 4 To O. A. G. Buf. (on 3515/10/40 Genl.) 3. 4. 40.

AKS

- 5. O. A. G. Tel. No. 315 Buf. _____ 15. 4. 40.
Recommends N. B. Denton for appt. as Accredited
Representative for examination of 1939 Report.

Q11

to note & put up PF

Mr. N. C. Denton has local knowledge
of the Cameroons is considerably senior
to Mr. Sealy King who was the
representative last year, and would
seem generally to be a suitable
appointment. His PF and hours file
are attached.

? Approve by Tel (He may be due to
due to come on leave at any time
now)

Chamley
22. 4

He sounds quite suitable - assuming
at his slight deafness (1918) has not
for work. ? as proposed

O. G. R. Williams 23. 4. 40

Attn
AKS
24. 4

6 To Gov. Nigeria — tel 363-25.4.40

Copy of report
P. M. C. AM

7 O.A.G. Savary Tel. 63 Conf. — 22.6.40
Suggests that Stafford should also attend meeting
of P.M.C. if held towards end of July or in
August.

OH
925

To note & attach
files.

AMH

From file
does not seem
to be needed
here

AMH

This is a thoughtful suggestion, but
additional expense wd. be involved
at a time when we wish to save
which would not appear to me to
be justified.

I am not aware as to whether or
not there are precedents for experts
& accompanying Accredited Representatives;
but in any case I doubt the wisdom
of offering them gratuitously, which
might lead to embarrassing
requests in future years. The same
argument could be applied to any Dept of Govt!

W. H. H. W. L. E.
1.5.

W. H. H. W. L. E.

Any comments pl.

I am against this on grounds of
expense unless there is any indication
that Mr. Stafford's presence (if permissible)
would be desirable.

J. H. H. W. L. E.
2/5

W. H. H. W. L. E.

Mr. Sidebotham.

I agree that it would be unnecessary for
additional expense to be incurred by sending
Mr. Stafford as an extra representative to Geneva
or wherever the next session of the Permanent
Mandates Commission is held.

Nevertheless, up to the present the
Governor of Nigeria has furnished very little
information regarding the manner in which enemy
property has been dealt with in the Cameroons,
although the desirability of this was impressed upon
him in a despatch sent on the 31st January (No. 5
in 8104/B/39). It would therefore be very difficult
for us here to prepare an adequate brief on the
subject for the assistance of the Accredited
Representative in the event of the P.M.C. raising
this question.

Perhaps we could telegraph as in draft
herewith?

(I have made it a telegram
because I don't know how
N. D. W. L. E. is proceeding to U.K.)

J. H. H. W. L. E.

2nd May, 1940.

I agree that we should telegraph as proposed.
There is nothing on his Debuton P.F. to show
when he is arriving on leave, though he writes
- for leave now.

J. H. H. W. L. E.

3/5

8 To Nigeria tel. 394 Conf. - Forward - com - 35.40.

Copy 8 for
8104/B/39 of General
and the diary
note to be made
by General Reg

Copy reg. &
a note made
for 309 to diary
R. H. H. W. L. E.
6.5

9. To O.A.C. Ref. 379 Conf. on 3225/10/40 Genl. 30. 4. 40.
11th - Lide Shethan

I must be interested to see
We can then put by

Alhambra
6.5

See as proposed:

J.B. Shethan
6/5th at home

10. To F.O. (on 30056/40) 16.5.40

11. To F.O. 21.5.40
agrees to prepare reply about the position of mandated territories.
(Orig. in 30056/40. Regd. for record.)

MM

12. To F.O. on 3915/10/40 Genl. 7. 6. 40.

MM 11th M.C. Denton, Accredited Representative
elect for the Cameroons at the next
meeting of the P.M.C. called today to
ask what his position was. I spoke to
Mr. Hibbert and as a result of what he
told me I told Mr. Denton that the
meeting arranged for August had been
postponed sine die and that all arrangements
for accredited reps. should
be cancelled. Mr. Denton was not surprised
to hear this. Mr. Hibbert told me that an
official letter will be sent to him in due course.

? Publy.

Publy.

J.B. Shethan

4/7 at home

MM

13. To Denton. 29. 7. 40

MM

14. Nigeria 449 3. 6. 40
Two copies of Report for 1939 (in Draft.)
(Copy below)

15. Nigerian Sec. 8. 6. 40

Originals transferred to library

This seems a good Report full of interesting information, though perhaps not quite so detailed as the Togoland Report. I have looked through the minutes of the last P.M.C. meeting and all requests for information seem to have been met - the Foreword indicating where such special information is to be found. The exception to this, however, is as stated in paragraph 2 of (14), that no reference is made to the observations of the P.M.C. on the demarcation of the frontiers between the British and French Cameroons in the report on the latter Territory. These observations are to be found on pages 96-99 of the P.M.C. Report. It was pointed out that this work must raise many difficult questions since the political frontiers had been fixed when no geographical material, based on surveys, was available. In discussion it emerged that natives were permitted to state their cases before the Boundary Commission and that most problems had been solved on the spot without difficulty. At the same time it appeared probable that modifications of the frontier were desirable in order to enhance the welfare of the natives and to improve administration, as for example where it had cut in two the so-called Sultanate of Adamawa. It was accordingly suggested that the Mandatory Powers might undertake a survey of the political and social conditions of the populations now divided which had once belonged to the same political unit, with the object of ascertaining whether exchanges of territory would produce the desired result. It may perhaps be as well to keep this matter in mind, but I hardly think we should bother the Governor about it until there is at least some chance of a P.M.C. meeting - indeed, this applies to pretty well everything else in the Report as well.

So far as I am aware, the position in

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To Gov. of Nigeria tex 16444. — 30.11.40 ⁶

Gen. Probly.

J. S. B. S.
4/12 above

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16

Draft on
7005/15/40

TELEGRAM
TO High Commissioner Governor PALESTINE
" " TERRITORY
" " NIGERIA
" " GOLD COAST
Sent 30th November, 1940.00.10 hrs.

2 Pp. 1206
555
1644
1082

My circular tel. No. 146 item (k).
Annual reports for Permanent
Mandates Commission should continue
to be compiled in abbreviated form
omitting all non-essential descrip-
tive matter, but retaining as far
as practicable statistical tables
relating to financial, economic and
social questions. It is not
proposed to print the reports
during the period of the war.

Question of other documents
still under consideration.

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AIR MAIL.

814

NIGERIA.

No. 449

RECEIVED
17 JUL 1940
O.O. REC.

Government House,
Nigeria.

3 June, 1940.

My Lord,

I have the honour to refer to my Confidential telegram No.213 of the 1st of March and to transmit herewith intriplicate the draft Report for 1939 on the Cameroons under British Mandate.

(2)

1 copy
two by reason
mail)

2. The Report is prefaced by a schedule of references to the questions and observations of the Permanent Mandates Commission at its 37th Session, but does not include reference to its observations regarding the demarcation of the frontier between the Cameroons under British Mandate and the Cameroons under French Mandate, which were made during the examination of the Report on the latter territory, since the relevant Minutes forwarded under cover of your predecessor's despatch of the 17th of April were not received here until too late.

This is not 227 on
39/15/39 Gen. A. J. L.

3. With regard to the Commission's request to be supplied with a copy of the Report of the West African Governors' Conference I understand from Mr. Sidebotham's letter No.33586/39 of the 9th of January that this has already been done; no subject dealing solely with the Mandated Territory was discussed at the Conference.

103 on
33586/39
Pc. II

4. The List of Conventions given in Appendix VI of the Report is the same as that included in the 1938

Report

THE RIGHT HONOURABLE

LORD LLOYD OF DOLOBRAN, P.C., G.C.S.I., G.C.I.E., D.S.O.,

SECRETARY OF STATE FOR THE COLONIES,

LONDON, S.W.1.

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2.

Report except that the supplementary Extradition Treaty with Iceland and the Conventions regarding legal proceedings in civil and commercial matters with Greece and Iraq have been added. These conventions were dealt with in your predecessor's circular despatches of the 27th September, the 2nd February and 19th June, 1939, respectively. I trust that the position has been correctly described in paragraphs 11 to 13 of the Report but should this not be the case I would be grateful if you would cause such amendments to be made as may be necessary.

X 19th 26.
 6/11/39

5. At the suggestion of the Law Officers I have included the various Conventions with Germany, Czechoslovakia and Poland for deletion at your discretion.

6. Maps and graphs similar to those provided in 1938 have been printed by the Lands and Survey Department and 890 copies will be forwarded to the Controller, His Majesty's Stationery Office when shipping facilities are available. Specimens are attached to the Report.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

W. H. ...
 GOVERNOR'S DEPUTY.

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HC

1210

draft on
5915/10/40. Gen. IMPORTANT.

7 June, 1940.

Sir,

I am directed by Lord Lloyd to address you on the subject of the next meeting of the Permanent Mandates Commission

2. It is understood that, at the beginning of last month, the Chairman of the Commission agreed in principle that the next meeting of the Commission, which it had been proposed to hold in July, should be deferred to a later date at which Lord Hailey would be able to attend; and that it was subsequently intimated by the Secretary that, in order to suit Lord Hailey's convenience, the Commission would endeavour to meet early in August, when it would deal with as many as possible of the Annual Reports on mandated territories for the year 1939.

3. Having regard to recent developments in the military situation, and to the fact that several members of the Commission come from countries now in enemy occupation, it is in Lord Lloyd's opinion inconceivable that meetings of the Commission could be held under present conditions. He would accordingly suggest that His Majesty's Government and the French Government should notify the Council of the League of Nations that they propose to suspend sending accredited representatives to attend meetings of the Commission until after the conclusion of hostilities. There would seem no objection, so far as countries under British Mandate are concerned, to the annual reports being circulated, if the League of Nations Council so desire, to such members of the Commission as are not resident in enemy occupied territory.

4. I am to suggest that, provided Lord Halifax sees no objection, the French Government should be approached in the above sense.

5

THE UNDER SECRETARY OF STATE,
FOREIGN OFFICE.

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71

W. J. ...

5. Lord Lloyd would be grateful if the matter could be dealt with as expeditiously as possible in order that the Colonial Governments concerned may be notified without avoidable delay.

6. A copy of this letter is being sent to the Dominion Office.

I am,
Sir,

Your most obedient servant,

J. A. CALDER

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COPY

Orig. on 30056/40 Nigeria no. 6.
FOREIGN OFFICE.

O 6820/1596/98.

S.W.1.

21st May, 1940.

Sir,

10. I am directed by Viscount Halifax to refer to your letter 30056/40 of the 16th May regarding the position of mandated territories in view of the state of war existing between the Mandatory power and Germany, and to inform you that he concurs in the terms of the proposed reply to any questions on this subject which may arise when the Annual Reports on the administration of the Mandated territories are considered.

I am,

Sir,

Your obedient servant,

(Sgd.) R.L. SPEAGHT.

The Under-Secretary of State,
Colonial Office.

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145

C. D.
3-MAY
3

30112/40. NIGERIA.

Code sent 11.4 Sam.
3/5/40. J.P.

C. O.

- Mr. Hibbert. 2/5/40.
- Mr. Sidebotham. 3/5 *atance*
- Mr. C. J. Jeffries.
- Mr. A. J. Dawe.
- Sir H. Moore. .
- Permt. U.S. of S.
- Parly. U.S. of S.
- Secretary of State.

No. 394. CONFIDENTIAL.

Your telegram No. 63.

(7) Saving. Confidential. I appreciate your suggestion but would deprecate any avoidable expense being incurred and I would suggest that accredited representative should be fully briefed by person named.

I would take this opportunity of reminding you that I am still awaiting the information requested in my despatch No. 46 of the 31st January.

(5) in 8104/B/39 General.

DRAFT: CODE TELEGRAM.

GOVERNOR
LAGOS.

FURTHER ACTION.

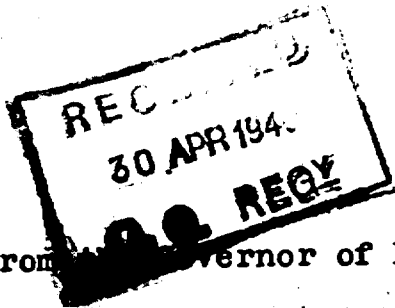
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SAVING.



AIR MAIL.

715

From Governor of Nigeria, Lagos,
To The Secretary of State for the Colonies, London.

Date 22nd April, 1940.

No. 63. Saving. CONFIDENTIAL.

dup.

5

My Confidential telegram No. 375. If meeting of Mandates Commission is held towards end of July or in August Stafford Custodian of Enemy Property would also be able to attend provided you have no objection; it has occurred to me that the Permanent Mandates Commission might wish to question him on the subject of administration of enemy property in the Cameroons. He proceeds on leave early in July.

GNPZX

30112/40 Nigeria.

C. O.

Mr. Thornley.

Mr.

Mr.

Mr. C. J. Jeffries.

Mr. A. J. Dawe.

Sir J. Shuckburgh.

Perm. U.S. of S.

Parly. U.S. of S.

Secretary of State.

R 99
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5. P.M.
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C. D.
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(5)

Your telegram No. 375.

Selection N.C. Denton for appointment as Accredited Representative for examination of Cameroons Report, 1939, is approved.

Secer.

DRAFT. TELEGRAM

GOVERNOR

LAGOS

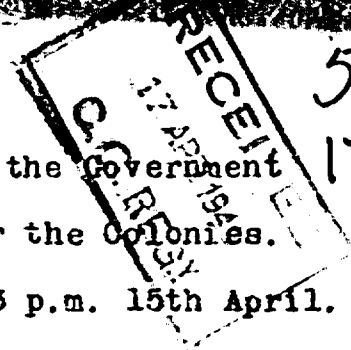
FURTHER ACTION.

COPY FOR REGISTRATION

TELEGRAM from the Officer Administering the Government
of Nigeria to the Secretary of State for the Colonies.
Dated 15th April 1940 - Received at 7.43 p.m. 15th April.

No. 375.

2. My telegram No. 213 Confidential.
Recommend N.C. Denton, Resident, for appointment as
Accredited Representative for examination of
Cameroons Report, 1939. He was in charge of the
Cameroons Province for two months at the outbreak of
war, has several years previous experience as District
Officer of three divisions of the Province and will
be on leave in July. Grateful if you will inform
me whether selected.



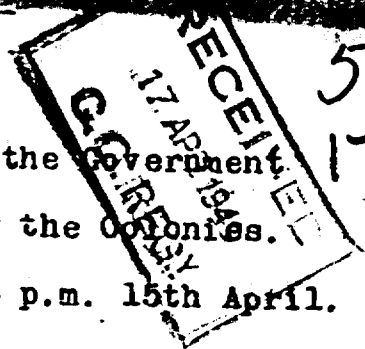
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war, has several years previous experience as District
Officer of three divisions of the Province and will
be on leave in July. Grateful if you will inform
me whether selected.

Original on 39/15/10/40

4. 18

AIR MAIL

NIGERIA
CONFIDENTIAL

Colonial Office,
Downing Street,
3 April, 1940.

Sir,

With reference to my confidential despatch of the 20th March, enclosing uncorrected proofs of the Minutes of the meetings of the Permanent Mandates Commission at which the 1939 Annual Report on the Cameroons was considered, I have the honour to transmit to you uncorrected proofs of the observations made by the Commission on the report.

2. You will, no doubt, cause the various enquiries made by the Commission to be dealt with in the Report for the year 1939 which is under preparation.

I have the honour to be,

Sir,

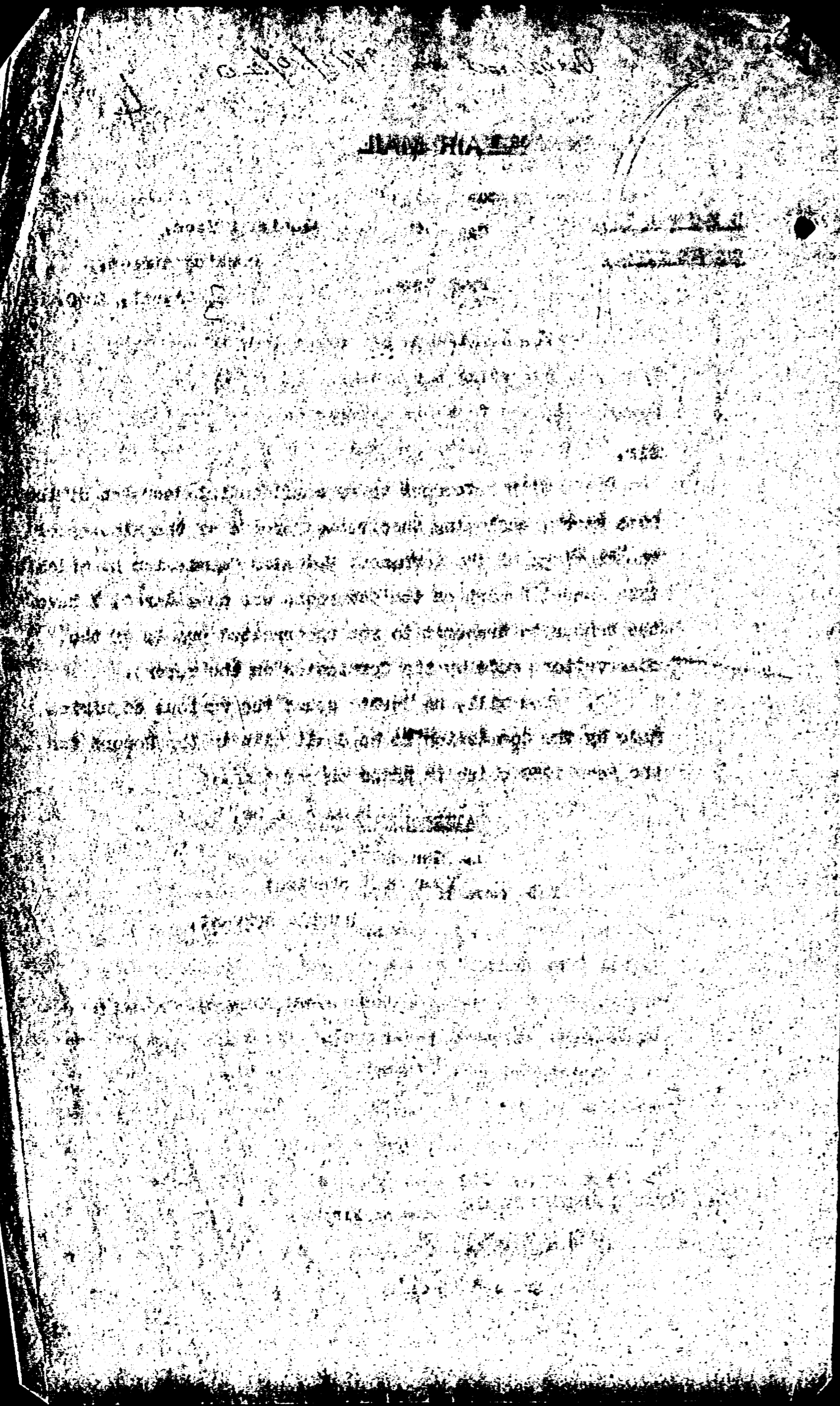
Your most obedient

humble servant,

(Sgd.) MALCOLM MACDONALD

THE OFFICER ADMINISTERING
THE GOVERNMENT OF
NIGERIA.

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TERRITORIES UNDER B MANDATE.

Observation common the the Cameroons under British Mandate and the Cameroons under French Mandate.

Frontiers.

The Commission has taken note of the information furnished regarding the continuation of the work of demarcating the frontier between the Cameroons under British mandate and the Cameroons under French mandate, and also of the instructions given to the boundary commissions with a view to safeguarding the interests of the native population in the frontier districts.

The Commission hopes that the attention of the mandatory Powers concerned will be drawn to the passages in the Minutes of the present session recording the exchanges of views which took place on this subject, particularly in connection with the examination of the annual report on the Cameroons under French mandate (pages 000).

CAMEROONS UNDER BRITISH MANDATE.

1. General Administration

The Commission noted that, in some parts of the Southern Province, it has been difficult to find in the social institutions of the natives a suitable basis for the establishment of native authorities capable of functioning as agencies of local government. It hopes that the process of amalgamation and federation may be found to provide a solution of this difficulty, and to justify a progressive devolution of local authority now necessarily retained in the hands of administrative officers (pages 000).

2. Public Finance.

The Commission learnt that the increase in the native tax had led in certain parts of the northern areas to
emigration

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...and tax evasion on a considerable scale. There
...to suggest that the increase in the tax,
amounting in some cases to one-third, may have been unduly
rapid in view of the conditions prevailing in the areas
concerned (pages 000).

3. Social Conditions of the natives.

The Commission noted the importance of the problems
created by the presence, in certain areas, of a considerable
number of "stranger natives". It will follow with interest
evidence of any progress made in the direction of assimilation
and the association of "stranger natives" in the administration
of local affairs (pages 000).

4. Labour.

The Commission welcomed the appointment of a
labour officer, and hopes that, by the institution of a
regular inspection service, the standard of employment in
the territory may be improved.

In particular, the Commission noted the undesirable
consequences of the practice of employing children of as low
an age as 8 years on the plantations, and hopes that
legislation may be enacted fixing a minimum age for child
employment (pages 000).

5. Land Tenure.

The Commission is obliged for the very full
information given regarding the part played by the natives
in the development of the system of land tenure. It would
appreciate an expression of the views of the Mandatory Power
concerning the extent to which article 5 of the mandate permits
the alienation of land, whether temporary or permanent, by
natives to "stranger natives" (pages 000).

6. Public Health.

The Commission hopes that the nutrition survey
initiated under the orders of the British Government in
Nigeria will be extended to the mandated territory of
Cameroon (pages 000).

Observation common to the Cameroons under British Mandate
and the Cameroons under French Mandate.

Frontiers.

The Commission has taken note of the information
furnished regarding the continuation of the work of
demarcating the frontier between the Cameroons under British
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2. Public Finance.

The Commission learned that the increase in the
...of certain parts of the territory...

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AIR MAIL

Colonial Office,
Downing Street,

20 March, 1940.

draft in
3915/10/40 genl.

321

Sir,

With reference to my confidential telegram No. 186 of the 25th of February and to Sir Bernard Bourdillon's confidential telegram No. 213 of the 1st of March, on the subject of the Annual Report on the Administration of the Cameroons under British Mandate for the year 1939, I have the honour to transmit to you for your information, an uncorrected proof of the portion of the Minutes of the meetings of the Permanent Mandates Commission last December at which the 1938 Annual Report on the Territory was considered. It is understood that owing to unavoidable delays the full printed report of the Commission's Session will not be available for several weeks, and the enclosed proofs have been obtained from the League of Nations in order to assist the Government of Nigeria in proceeding with the preparation of the 1939 Report with a view to its being available by the date indicated in your telegram under reference. You will note that the Accredited Representative undertook to arrange for certain information required by the Commission to be included in the 1939 Report. In particular I would invite attention to the enquiries made by the Commission as recorded in the section of the minutes headed "Labour" (pages 78-80 of the enclosed extract).

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

(Sgd.) MALCOLM MacDONALD

THE OFFICER ADMINISTERING
THE GOVERNMENT OF
NIGERIA

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AIR MAIL

Downing Street,
London, W.C.2

39.15/10/40
J. G. G. G.

CONFIDENTIAL

Sir,

With reference to my confidential telegram No. 186 of the 25th of February and to Sir Bernard Bourdieu's confidential telegram No. 213 of the 1st of March, on the subject of the Annual Report on the Administration of the Cameroons under British Mandate for the year 1939, I have the honour to transmit to you for your information an uncorrected proof of the portion of the Minutes of the meetings of the Permanent Mandates Commission last December at which the 1938 Annual Report on the Territory was considered. It is understood that owing to unavoidable delays the full printed report of the Commission's Session will not be available for several weeks, and the enclosed proofs have been obtained from the Bureau of Nations in order to assist the Government of Nigeria in proceeding with the preparation of the 1939 Report with a view to its being available by the date indicated in your telegram under reference. You will note that the Accredited Representative undertakes to arrange for certain information required by the Commission to be included in the 1939 Report. In particular I would invite attention to the paragraph in the minutes headed "Labour" (pages 78-80 of the enclosed extract).

I have the honour to be,
Sir,
Your obedient servant,
John G. G. G.

JOHN G. G. G.

Orig. on 39.15/10/40 Genl.

222

TELEGRAM from the Governor of Nigeria to the
Secretary of State for the Colonies.

Dated 1st March - Received at 2.56 p.m. on 1/3/40.

No. 213.

CONFIDENTIAL.

Your telegram No. 186 Confidential, Cameroons Report. Regret impossible but will make every endeavour to despatch the report to reach you before the end of May.

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Draft on
3917/10/40. *Paul*

TELEGRAM from the Secretary of State for the Colonies to
the Governors of Nigeria and ~~the~~ Gold Coast.

(Sent 11.45 p.m. 25th February, 1940.)

No. 186 CONFIDENTIAL.
No. 132 CONFIDENTIAL.

Understand that there will probably only be one meeting of the Permanent Mandates Commission this year, which may possibly be held early in July. Please telegraph whether report

(To 1) of Cameroons

(To 2) of Togoland.

(To both) can be forwarded to reach me by middle of April so as to admit of examination and printing here and of its reaching the Permanent Mandates Commission one month before meeting. If April impossible what is earliest date.

123
END

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NIGERIA

Enclosure to 14 on 30112/40

Previous

Subsequent

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REPORT ON THE ADMINISTRATION
OF THE CAMEROONS UNDER
BRITISH MANDATE,
1939.

3

REPORT ON THE ADMINISTRATION OF THE
CAMEROONS UNDER BRITISH MANDATE
FOR THE YEAR 1939.

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II. Status of the Native Inhabitants of the Territory.

III. International Relations

IV. General Administration

V. Public Finances

VI. Direct Taxes.

VII. Indirect Taxation

VIII. Trade Statistics

IX. Judicial

X. Police and Prisons

XI. Defence of the Territory

XII. Arms and Ammunition

XIII. Social, Moral and Material Condition of the Natives

XIV. Labour

XV. Liberty of Conscience and Worship

XVI. Education

XVII. Alcohol, Spirits and Drugs

XVIII. Public Health

XIX. Land Tenure, and the Position and Influence of "Stranger Natives"

XX. Forestry, Agriculture and Veterinary

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M A P S.

- I. Cameroons under British Mandate, 1/2,000,000.
- II. Cameroons Province, 1/1,000,000.

6

FOREWORD.

In compiling this Report every effort has been made to give such additional information as was requested by the Permanent Mandates Commission during the examination of the 1938 Report at its 37th Session. In order to facilitate reference an index is given below showing the paragraphs in which this information is to be found.

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**REPORT OF THE ADMINISTRATION OF THE
CAMEROONS MANDATED TERRITORY
FOR THE YEAR 1938.**

INTRODUCTION.

Geographical.

The boundaries of the Cameroons under British mandate were described in the Report for 1938 and have remained unaltered. Two maps of the territory are attached to this report, the second showing the Cameroons Province only.

The European War.

2. At the 37th Session of the Permanent Mandates Commission the question arose as to whether because the British Empire was at war the Cameroons Mandated Territory automatically became involved. Though this is of course the case it will in no way affect Government's plans for the development of the area and the welfare of the people, apart from certain delays likely to result from lack of funds and staff. At the end of August fifty-two younger members of the German plantation staff migrated to Fernando Po, while those who elected to stay were offered the alternative of remaining in their employment on parole (subject to certain necessary restrictions) or of being interned in Nigeria; all chose the first alternative and have given no cause for complaint, with the exception of the local 'leader' who committed a gross breach of his undertaking and was interned in November.

3. The former German plantations in the South of the Cameroons were taken over by the Custodian of Enemy Property on the outbreak of war and were placed under the control of an official of the Agricultural Department who was appointed Supervisor of Plantations with the assistance of a small British staff and such German

nationals

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REPORT ON THE ADMINISTRATION OF THE
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The European War.

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3. The former German plantations in the South of the Cameroons were taken over by the Custodian of Enemy Property on the outbreak of war and were placed under the control of an official of the Agricultural Department who was appointed Supervisor of Plantations with the assistance of a small British staff and such German nationals

nationals as remained on parole as employees of the Nigerian Government. An account of the administration of these plantations is given in Chapter XIV.

Area, Population and Nature of the Country.

4. The total area is 34,081 square miles with an African population estimated at 868,637, giving an average density of 25.31 to the square mile. There are 376 non-Africans resident in the territory, of whom all but 18 reside in the Cameroons Province; the decrease in the European population is accounted for by the migration to Fernando Po referred to in paragraph 2 and by the repatriation of other enemy aliens whose health made further residence in the tropics undesirable.

Legislation.

5. All the Nigerian Ordinances enacted in 1939 apply, or may be applied, to the whole of the Cameroons under British mandate, except the Colony Taxation (Amendment Nos. 1 and 2) Ordinances, 1939 (Nos. 2 and 17 of 1939), the Nigeria Naval Defence Force (Supplemental) (Repeal) Ordinance, 1939 (No. 15 of 1939) and the Naval Defence (Supplemental) Ordinance (No. 16 of 1939). The answer to Lord Hailey's enquiry at the 37th Session of the Permanent Mandates Commission as to whether the Companies Income Tax Ordinance 1939 applied to the Mandated Territory is in the affirmative.

6. No Ordinance or subsidiary legislation was enacted in 1939 solely in respect of the Mandated Territory.

7. Lord Hailey also enquired as to the period of actual residence necessary in the case of persons applying for British citizenship. Section 2 of the British Nationality and Status of Aliens Act, 1914 (4 and 5 George V C.17) empowers a Secretary of State to grant a certificate of naturalisation to an alien who has resided for not less than five years in His

Majesty's

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Area, Population and Nature of the Country.

The total area is 34,081 square miles with an African population estimated at 888,837, giving an average density of 25.81 to the square mile. There are 376 non-Africans resident in the territory, of whom all but 18 reside in the Cameroons Province; the decrease in the European population is accounted for by the migration to Fernando Po referred to in paragraph 8 and by the repatriation of other enemy aliens whose health made further residence in the tropics undesirable.

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Majesty's Dominions. Colonial naturalisation is regulated by the Naturalisation of Aliens Ordinance (Chapter 155 of the Laws of Nigeria) which applies to the Colony of Nigeria (Lagos) but not to the Protectorate or to the Mandated Territory; the applicant may be granted a certificate which entitles him to the privileges of a British subject. In order to obtain such a certificate he must have resided in some part of His Majesty's Dominions for not less than five years, the last year of which must have been spent in the Colony. As the Mandated Territory is neither a Dominion nor a Colony residence therein cannot qualify any alien for British citizenship.

I. STATUS OF THE TERRITORY.

8. The status of the Cameroons under British mandate remained unaltered during the year.

II. STATUS OF THE NATIVE INHABITANTS OF THE TERRITORY.

9. There has been no change in the status of the native inhabitants during the year. They are properly described as British protected persons, natives of the Cameroons under British mandate.

III. INTERNATIONAL RELATIONS.

(1) International Conventions.

10. A list of international conventions applied to the Cameroons under British mandate is given in Appendix VI of this report.

11. By Notice dated the 6th April, 1939, published in the Nigeria Gazette, the convention regarding Legal Proceedings in Civil and Commercial matters between the United Kingdom and Greece was extended to the Cameroons under British mandate with effect from the 19th January, 1939.

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12. By Notice dated the 31st August, 1939, published in the Nigeria Gazette, the convention regarding Legal Proceedings in Civil and Commercial matters between the United Kingdom and Iraq was extended to the Cameroons under British mandate with effect from the 26th March, 1938.

13. By Notice dated the 7th of December, 1939 published in the Nigeria Gazette, the Fugitive Criminals Surrender Ordinance (Nigeria and the Cameroons under British mandate) was made to apply in the case of Iceland in accordance with the Supplementary Extradition Convention signed on the 25th October, 1938, and came into effect on the 15th September, 1939.

(ii) International Frontiers.

14. Delimitation of the frontier separating the French and the British spheres of the Cameroons Mandated Territory was resumed on the 1st January, the constitution of the Commission remaining unchanged. It had been intended to end the season's work on the 15th of May, but on the 12th April the illness and subsequent death of the French Commissioner, Monsieur René Dugast, put an end to the work of demarcation and for the remainder of the season the activities of the Commission were confined to survey of the section already delimited and the beaconing of the new frontier. The cordial atmosphere in which the work of the Commission had been carried out made the tragic death of Monsieur Dugast equally regretted by British and French members of the Commission.

15. Satisfactory progress was made in the work of demarcation in which the natural features of the country were utilised to their fullest advantage. By the end of the season the boundary had been completed as far as the village

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15. Satisfactory progress was made in the work of demarcation in which the natural features of the country were utilised to their fullest advantage. By the end of the season the boundary had been completed as far as the village

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village of Poala on the northern slopes of Mount Manenguba, while the French geodetic party had almost closed the trigonometrical framework between this point and the Nun marshes far to the North.

16. The length of frontier demarcated may appear insignificant in relation to the time and labour expended, but the extreme difficulties of operating ^{over} vast expanses of virtually uncharted country, thickly covered with virgin forest, inevitably reduced the rate of progress. Progress was still further impeded by a number of minor disputes as to ownership of native lands along the frontier, which were settled by the Commissioners to the apparent satisfaction of all parties. Great care was taken to avoid separating villages from their farm lands. At the last Session of the Commission M. van Asbeck expressed the fear that other native interests such as grazing might be in danger. The Commission however has not yet reached the grazing areas, which are confined to the Bamenda Division and the corresponding area in French territory.

17. Monsieur Verges was appointed as French Commissioner to succeed the late Monsieur Dugast, but the resumption of work, fixed for the 20th of October, was postponed on account of the outbreak of war.

18. At the outbreak of war the French Authorities closed the frontier to all persons not in possession of an official "laissez passer", but since it has for some time been customary for all hona-fide travellers to carry such documents there has been little interruption of the movements of the population.

IV. GENERAL ADMINISTRATION.

(1) Cameroons Province.

19. The Cameroons Province is a single unit in charge of

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village of Puala on the northern slopes of Mount Mananguba, while the French geodetic party had almost closed the trigonometrical framework between this point and the Nun marshes far to the North.

16. The length of frontier generated may appear insignificant in relation to the time and labour expended, but the extreme difficulties of operating ^{over} vast expanses of virtually uncharted country, thickly covered with virgin forest, inevitably reduced the rate of progress. Progress was still further impeded by a number of minor disputes as to ownership of native lands along the frontier, which were settled by the Commissioners to the apparent satisfaction of all parties. Great care was taken to avoid separating villages from their farm lands. At the last session of the Commission M. van Asbeck expressed the fear that other native interests such as grazing might be in danger. The Commission however has not yet reached the grazing areas, which are confined to the Bamenda Division and the corresponding areas in French territory.

17. Monsieur Verger was appointed as French Commissioner to succeed the late Monsieur Dugast, but the resumption of work, fixed for the 30th of October, was postponed on account of the outbreak of war.

18. At the outbreak of war the French Authorities closed the frontier to all persons not in possession of an official "laissez passer", but since it has for some time been customary for all bona-fide travellers to carry such documents there has been little interruption of the movements of the population.

IV. GENERAL ADMINISTRATION.

(1) Cameroons Province.

19. The Cameroons Province is a single unit in charge

of

of a Resident, whose headquarters are at Buea on the slopes of the Cameroons mountain, 13 miles from the principal port of Victoria. The administrative divisions of the Province are shown in the following table :-

| Division | Area in Square Miles. | Adult Males. | Adult Females. | Children | Total population. | Density per Square Mile. |
|-----------|-----------------------|--------------|----------------|----------|-------------------|--------------------------|
| Victoria | 1,166 | 25,170 | 10,759 | 8,666 | 44,595 | 38.25 |
| Kumba | 4,162 | 21,466 | 23,687 | 25,251 | 70,404 | 16.92 |
| Mamfe | 4,521 | 21,323 | 24,080 | 22,736 | 68,139 | 15.77 |
| Bamenda | 6,952 | 73,693 | 95,095 | 112,171 | 280,959 | 40.53 |
| Totals .. | 16,601 | 141,652 | 153,621 | 168,824 | 464,097 | 27.98 |

20. The adult male population of Victoria Division has decreased by 2,098 as a result of reduction in the plantation labour strength at the outbreak of war, when it became necessary to postpone certain large-scale development schemes. The majority of the discharged men are believed to have returned to their homes in other parts of the Province or in French territory. The population of the Victoria Division necessarily fluctuates in accordance with the number of labourers employed and it will be noted that a large increase was recorded in paragraph 32 of the 1938 report.

21. In the Bamenda Division an increase of 20,537 in the total population is accounted for by a closer census in certain areas; the figures given represent estimates based on the latest registers of taxable males and an account of the improved methods of tax collection is given in Chapter VI. An accurate census in scattered villages situated in inaccessible mountain regions is obviously impossible without the co-operation of the people

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of a Resident, whose headquarters are at Bua on the slopes of the Garamba mountain, 13 miles from the principal port of Victoria. The administrative divisions of the Province are shown in the following

Table :-

| Division | Area in Square Miles | Adult Males | Adult Females | Children | Total population | Density per Square Mile |
|----------|----------------------|-------------|---------------|----------|------------------|-------------------------|
| Victoria | 1,166 | 25,170 | 10,759 | 8,666 | 44,595 | 38.25 |
| Kumba | 4,168 | 21,466 | 23,687 | 25,251 | 70,404 | 16.92 |
| Mamfe | 4,281 | 21,232 | 24,080 | 22,736 | 68,139 | 15.77 |
| Bamenda | 6,228 | 23,622 | 26,025 | 112,171 | 380,259 | 40.23 |
| Totals | 16,681 | 141,622 | 153,621 | 168,824 | 464,067 | 27.98 |

20. The adult male population of Victoria Division has decreased by 2,028 as a result of reduction in the plantation labour strength at the outbreak of war, when it became necessary to postpone certain large-scale development schemes. The majority of the discharged men are believed to have returned to their homes in other parts of the Province or in French territory. The population of the Victoria Division necessarily fluctuates in accordance with the number of labourers employed and it will be noted that a large increase was recorded in paragraph 22 of the 1938 report.

21. In the Bamenda Division an increase of 20,227 in the total population is accounted for by a closer census in certain areas; the figures given represent estimates based on the latest registers of taxable males and an account of the improved methods of tax collection is given in Chapter VI. An accurate census in scattered villages situated in inaccessible mountain regions is obviously impossible without the co-operation of the people

people and this has only recently been secured.

22. Each administrative division is in charge of a District Officer, who with the help of one or more Assistant District Officers, is directly responsible to the Resident. The average number of administrative officers so employed was 11.59, and 28 European departmental officers were stationed in the Province during the year.

23. Details of the European and African staffs of both Government and the Native Administrations are given in Appendix III and, in compliance with a request made at the last Session of the Commission, natives of the Mandated Territory are separately recorded. Government's policy is to employ local natives wherever suitable candidates can be found and in order to give greater effect to this policy the qualification for entry into the Government clerical service has been temporarily reduced from Form IV Middle to Form II Middle.

24. The system of indirect rule is in force throughout the Province, except in three primitive areas of the Bamenda Division still directly administered by the District Officer. At the last Session of the Commission Monsieur van Asbeck remarked that a striking feature shown in the 1938 report was the tendency towards decentralisation and federation. While these tendencies undoubtedly exist - and concrete examples of both have been furnished in 1939 - the variety of customs to be found in the different tribal areas presents an effective obstacle to any widespread policy of federation. Acceptance of the indigenous organisation within each tribe

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15

tribe or clan as the basis for administrative evolution tends to gain the confidence and support of the people themselves to a far greater extent than would any rigid empirical organisation. Official recognition now having been given to the natural organisation of each clan or group a breathing space is required in which the people can develop it according to their needs and can decide for themselves as to the desirability of further modification, or of federation with other units.

25. In the Victoria Division each of the three principal Native Authorities has its own Native Treasury while the funds of Bakole, a small unit, are administered as part of the Victoria Native Treasury. In the Mamfe Division a Native Treasury established for Kembong in April has already proved its value as a means of educating the people in administrative responsibility and has led to a request by the neighbouring Banyang clan for similar facilities.

26. Chiefs and councils are paid from Native Treasury funds and the following table shows the amounts thus spent during the financial year 1938-59, in relation to the total amount of tax collected :-

| Division | Total Direct Tax. | Amounts paid to District, Village and Family Heads. | Percentage. |
|------------|----------------------|---|-------------|
| Victoria | 8,568 | 614 | 7.17 |
| Kumba | 7,745 | 947 | 12.23 |
| Mamfe | 5,580 | 606 | 16.93 |
| Bamenda | 19,804 ^{*x} | 2,297 | 11.59 |
| Totals ... | 39,697 | 4,464 | 11.25 |

*x. Includes Cattle tax (Jangali).

Victoria Division.

27. The three principal administrative areas in the Victoria

Victoria Division are those occupied by the Balong and Bakweri clans, and the Victoria District. The latter was the subject of an Intelligence Report in 1938 and the organisation then proposed has now been put into operation. Chief Johannes Manga Williams who had been for many years the sole Native Authority is now the President of a Federal Council composed of representatives of the two clans and of four other groups which comprise the District. The Council is the principal Native Authority, but decentralisation has been carried a stage further by the appointment of the six clan and group councils as subordinate Native Authorities responsible for their own internal administration.

28. The Bakweri Clan was reorganised in 1935, but a further report submitted in 1938 showed that authority is in part inherent in the family heads, of whom there may be several in one village. Membership of the clan council, which formerly consisted of village heads, has therefore been extended during the year to include these family heads, while five group councils have also been created. Although the latter have not yet been appointed subordinate Native Authorities they have shown themselves capable of administering local affairs, and their representatives attend meetings of the clan council, where they are able to represent the views of the more distant villages.

29. The progress in the Balong clan mentioned in paragraph 29 of the last report has been fully maintained; the clan Treasury is now housed in a permanent building, and the appointment of a financial committee to which direct control

tribe or clan as the basis for administrative evolution tends to gain the confidence and support of the people themselves to a far greater extent than would any rigid empirical organisation. Official recognition now having been given to the natural organisation of each clan or group a breathing space is required in which the people can develop according to their needs and can decide for themselves as to the desirability of further modification, or of federation with other units.

23. In the Victoria Division each of the three principal Native Authorities has its own Native Treasury while the funds of each, a small unit, are administered as part of the Victoria Native Treasury. In the same Division a Native Treasury established for Kempong in April has already proved its value as a means of educating the people in administrative responsibility and has led to a request by the neighbouring Banyang clan for similar facilities.

24. Chiefs and councils are paid from Native Treasury funds and the following table shows the amounts thus spent during the financial year 1937-38, in relation to the total amount of tax collected :-

| Division | Total Direct Tax. | Amounts paid to District, Village and Family Heads. | Percent. |
|------------|-------------------|---|----------|
| Victoria | 8,288 | 614 | 7.17 |
| Kumpu | 7,745 | 247 | 13.32 |
| Manga | 3,280 | 608 | 18.53 |
| Banyang | 19,804 | 2,257 | 11.39 |
| Totals ... | 29,117 | 4,726 | 16.23 |

Victoria Division.

27. The three principal administrative areas in the Victoria

Victoria Division are those occupied by the Balong and Bakweri clans, and the Victoria District. The latter was the subject of an Intelligence Report in 1938 and the organization then proposed has now been put into operation.

Chief Johannes Manda Williams who had been for many years the sole Native Authority in the President of a Federal Council composed of representatives of the two clans and of four other groups which comprise the District. The Council is the principal Native Authority, but decentralization has been carried a stage further by the appointment of the six clan and group councils as subordinate Native Authorities responsible for their own internal administration.

36. The Bakweri Clan was reorganised in 1935, but a further report submitted in 1938 showed that authority is in part inherent in the family heads, of whom there may be several in one village. Membership of the clan council, which formerly consisted of village heads, has therefore been extended during the year to include these family heads, while five group councils have also been created. Although the latter have not yet been appointed subordinate Native Authorities they have shown themselves capable of administering local affairs and their representatives attend meetings of the clan council, where they are able to represent the views of the more distant villages.

39. The progress in the Balong clan mentioned in paragraph 39 of the last report has been fully maintained; the clan Treasury is now housed in a permanent building, and the appointment of a financial committee to which direct control

control of clan funds can be entrusted is now under consideration.

Kumba Division.

30. Although administrative progress in the Kumba Division continues to be slow, three new Native Authorities - Northern and Southern Bakundu, and Balu - have been constituted during the year. In each case the basis of the existing council has been broadened by the inclusion of family heads.

31. Experience in the Victoria and Mamfe Divisions has emphasised once more the educational value of delegating financial responsibility. But the administrative units of the Kumba Division are too small to warrant the establishment of Native Treasuries and some measure of federation is therefore necessary. Prior to 1932 for example, the Native Authority of the Bakossi area was a District Head who so abused his position that he was driven to choose between the certainties of imprisonment and the uncertainties of the hereafter - he chose the latter and committed suicide. His demise was immortalised in an Intelligence Report which resulted in the constitution of a number of Native Authorities on a more democratic basis. It now seems probable that they will eventually agree to federation, in which case it will be possible to give the clan its own Native Treasury. It is thought that similar reorganisation will be possible in the Bafaw-Balong area where the present Native Authority is also a District Head, though it is to be hoped that the removal of the latter may be achieved differently in this case.

32. At the last Session of the Commission the growth of individualism in this Division was remarked upon, due partly, it was supposed, to the influence of

control of clan funds can be entrusted is now under consideration.

Kumba Division.

30. Although administrative progress in the Kumba Division continues to be slow, three new Native Authorities - Northern and Southern Bakassi, and Baine - have been constituted during the year. In each case the basis of the existing council has been broadened by the inclusion of family heads.

31. Experience in the Victoria and Mamfe Divisions has emphasised once more the educational value of delegating financial responsibility. But the administrative units of the Kumba Division are too small to warrant the establishment of Native Treasuries and some measure of federation is therefore necessary. Prior to 1933 for example, the Native Authority of the Bakassi area was a District Head who so abused his position that he was driven to choose between the certainties of imprisonment and the uncertainties of the hereafter - he chose the latter and committed suicide. His demise was immortalised in an Intelligence Report which resulted in the constitution of a number of Native Authorities on a more democratic basis. It now seems probable that they will eventually agree to federation, in which case it will be possible to give the clan its own Native Treasury. It is thought that similar reorganisation will be possible in the Bafaw-Balong area where the present Native Authority is also a District Head, though it is to be hoped that the removal of the latter may be achieved differently in this case.

32. At the last Session of the Commission the growth of individualism in this Division was remarked upon, and partly, it was supposed, to the influence of the

the numerous "stranger-natives". This tendency is particularly noticeable in the Bakossi and Bafaw-Balong areas, but these clans are probably among the most progressive in the Division and if it is possible to achieve closer collaboration between the die-hard elders and the progressive youngsters in the administrative organisation their example could not fail to spread to neighbouring areas. A quickening of interest in administration among the younger generation is also noticeable in the Mbonge clan, where they have formed an unofficial council from amongst themselves. Administrative officers have attempted to encourage their aspirations by means of informal talks to students in the various Native Administration schools.

Mamfe Division.

33. Conditions in the Mamfe Division differ little from those in Kumba, though further progress is recorded following the inauguration of the Native Treasury in the Kembong area.

34. Kembong and Banyang lie within comparatively easy reach of the Divisional headquarters, but development in the remaining areas is considerably handicapped by lack of communications. A large part of the Division comprises low-lying forest, intersected by innumerable rivers which, during heavy rains, swell to such a size that they can only be crossed by laboriously constructed suspension bridges. The villages situated in the mountain regions are so scattered and inaccessible that it is difficult for a depleted administrative staff (see paragraph 2 of Introduction), to keep in adequate touch with them.

control of clan funds can be entrusted is now under consideration.

Kumba Division

30. Although administrative progress in the Kumba Division continues to be slow, three new Native Authorities - Northern and Southern Bafang, and Baine - have been constituted during the year. In each case the basis of the existing council has been preserved by the inclusion of family heads.

31. Experience in the Victoria and Mamfe Divisions has emphasized once more the educational value of delegating financial responsibility. But the administrative units of the Kumba Division are too small to warrant the establishment of Native Treasuries and some measure of federation is therefore necessary. Prior to 1932 for example, the Native Authority of the Bakossi area was a District Head who occupied his position that he was driven to choose between the certainties of imprisonment and the uncertainties of the hereafter - he chose the latter and committed suicide. His demise was immortalized in an Intelligence Report which resulted in the constitution of a number of Native Authorities on a more democratic basis. It now seems probable that they will eventually agree to federation, in which case it will be possible to give the clan its own Native Treasury. It is thought that similar reorganization will be possible in the Bafaw-Balong area where the present Native Authority is also a District Head, though it is to be hoped that the removal of the latter may be achieved differently in this case.

32. At the last session of the Commission the growth of individualism in this Division was remarked upon, due partly, it was supposed, to the influence of

the numerous "stranger-natives". This tendency is particularly noticeable in the Bakossi and Bafaw-Balong areas, but these clans are probably among the most progressive in the Division and if it is possible to achieve closer collaboration between the die-hard elders and the progressive youngsters in the administrative organisation their example could not fail to spread to neighbouring areas. A quickening of interest in administration among the younger generation is also noticeable in the Mbonge clan, where they have formed an unofficial council from amongst themselves. Administrative officers have attempted to encourage their aspirations by means of informal talks to students in the various Native Administration schools.

Mamfe Division

33. Conditions in the Mamfe Division differ little from those in Kumba, though further progress is recorded following the inauguration of the Native Treasury in the Kembong area.

34. Kembong and Banyang lie within comparatively easy reach of the Divisional headquarters, but development in the remaining areas is considerably handicapped by lack of communications. A large part of the Division comprises low-lying forest, intersected by innumerable rivers which, during heavy rains, swell to such a size that they can only be crossed by laboriously constructed suspension bridges. The villages situated in the mountain regions are so scattered and inaccessible that it is difficult for a depleted administrative staff (see paragraph 2 of Introduction), to keep in adequate touch with them.

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35. Now that the reorganisation of the Kempong and Bavyang areas has been completed it will be possible to devote more attention to the other communities, particularly those in the Manka-Widokum areas which have become more accessible since the opening of the Mank-Bamanda motor road. The completion of this road has done much to bring these people into contact with the outside world.

Bamanda Division.

36. The organisation of the various areas in the Bamanda Division, and in particular of the three areas which are still directly administered, was fully described in the last report, since when there have been no outstanding developments.

37. In four areas - Nkom, Baii, Bano and Bum - the hereditary chief remains the sole Native Authority. In each case the chief is advised by a council and by the petty chiefs and is therefore in closer touch with his people than might be supposed. While progress may demand a more democratic form of control, the people have not as yet expressed a desire for such a change.

38. In most other areas the Native Authority consists of a body of Chiefs-in-Council, such as the Bafut clan whose council comprises seven hereditary chiefs. There is a tendency in composite Native Authorities of this type for work to be hampered by petty squabbles over precedence and the like - inevitable among primitive peoples. The authority of these petty chiefs is nevertheless traditional and here again the people have as yet expressed no desire for their replacement by representative councils of elders.

the numerous "stranger-natives". This tendency is particularly noticeable in the Bakossi and Bafaw-Bolom areas, but these clans are probably among the most progressive in the Division and if it is possible to achieve closer collaboration between the die-hard elders and the progressive youngsters in the administrative organisation their example could not fail to spread to neighbouring areas. A widening of interest in administration among the younger generation is also noticeable in the Mponge clan, where they have formed an unofficial council from amongst themselves. Administrative officers have attempted to encourage their aspirations by means of informal talks to students in the various Native Administration schools.

Mank-Bamanda Division.

33. Conditions in the Mank-Bamanda Division differ little from those in Kumbo, though further progress is recorded following the inauguration of the Native Treasury in the Kempong area.

34. Kempong and Bavyang lie within comparatively easy reach of the Divisional headquarters, but development in the remaining areas is considerably hampered by lack of communications. A large part of the Division comprises low-lying forest, intersected by innumerable rivers which, during heavy rains, swell to such a size that they can only be crossed by laboriously constructed suspension bridges. The villages situated in the mountain regions are so scattered and inaccessible that it is difficult for a depleted administrative staff (see paragraph 3 of Introduction), to keep in adequate touch with them.

the numerous "stranger-natives". This tendency is particularly noticeable in the Bakassi and Bafra-Balong areas, but these areas are probably among the most progressive in the Division and if it is possible to achieve closer collaboration between the different elders and the progressive youngsters in the administrative organisation their example could not fail to spread to neighbouring areas. A quickening of interest in administration among the younger generation is also noticeable in the Mbonze clan, where they have formed an unofficial council from amongst themselves. Administrative officers have attempted to encourage their aspirations by means of informal talks to students in the various Native Administration schools.

Mamfe Division.

32. Conditions in the Mamfe Division differ little from those in Kumbe, though further progress is recorded following the inauguration of the Native Treasury in the Kempong area.

34. Kempong and Banyang lie within comparatively easy reach of the Divisional headquarters, but development in the remaining areas is considerably handicapped by lack of communications. A large part of the Division comprises low-lying forest, intersected by numerous rivers which, during heavy rains, swell to such a size that they can only be crossed by laboriously constructed suspension bridges. The villages situated in the mountain regions are so scattered and inaccessible that it is difficult for a depleted administrative staff (see paragraph 3 of Introduction), to keep in adequate touch with them.

35. Now that the reorganisation of the Kempong and Banyang areas has been completed it will be possible to devote more attention to the other communities, particularly those in the Nanka-Widekum area, which have become more accessible since the opening of the Mamfe-Bamenda motor road. The completion of this road has done much to bring these people into contact with the outside world.

Bamenda Division.

36. The organisation of the various areas in the Bamenda Division, and in particular of the three areas which are still directly administered, was fully described in the last report, since when there have been no outstanding developments.

37. In four areas - Nkom, Bali, Banson and Bum - the hereditary chief remains the sole Native Authority. In each case the chief is advised by a council and by the petty chiefs and is therefore in closer touch with his people than might be supposed. While progress may demand a more democratic form of control, the people have not as yet expressed a desire for such a change.

38. In most other areas the Native Authority consists of a body of Chiefs-in-Council, such as the Bafut clan whose council comprises seven hereditary chiefs. There is a tendency in composite Native Authorities of this type for work to be hampered by petty squabbles over precedence and the like - inevitable among primitive peoples. The authority of these petty chiefs is nevertheless traditional and here again the people have as yet expressed no desire for their replacement by representative councils of elders.

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35. Now that the reorganisation of the Kambang and Baniang areas has been completed it will be possible to devote more attention to the other communities, particularly those in the Manku-Widokum area which have become more accessible since the opening of the Mamfe-Bamenda motor road. The completion of this road has done much to bring these people into contact with the outside world.

Bamenda Division

36. The organisation of the various areas in the Bamenda Division, and in particular of the three areas which are still directly administered, was fully described in the last report, since when there have been no outstanding developments.

37. In four areas - Nkon, Bali, Bama and Bua - the hereditary chief remains the sole Native Authority. In each case the chief is advised by a council and by the petty chiefs and is therefore in closer touch with his people than might be supposed. While progress may demand a more democratic form of control, the people have not as yet expressed a desire for such a change.

38. In most other areas the Native Authority consists of a body of Chiefs-in-Council, such as the Bant clan whose council comprises seven hereditary chiefs. There is a tendency in composite Native Authorities of this type for work to be hampered by petty squabbles over precedence and the like - inevitable among primitive peoples. The authority of these petty chiefs is nevertheless traditional and here again the people have as yet expressed no desire for their replacement by representative councils of elders.

39. Groups such as Mbembe in the north-eastern corner of the Division fall within a different category, for here the Native Authority is a council composed of the village and family heads, an organisation similar to that found in the Southern Divisions of the Province.

40. At the last Session of the Commission Lord Hailey remarked that in certain areas described in the 1938 report it must be an almost hopeless task to find Native Authorities capable of being used as agencies of local government. The inhabitants of those areas which are still directly administered have not progressed to the point where they can be considered capable of exercising any real degree of responsibility, but evidence of a growing appreciation of the benefits of civilisation has been furnished by the spontaneous, if surprising, request of the people of Nben, Mfume, Esimbi and Ngi for an increase in the local incidence of tax in order to provide more funds for development. As in the Mamfe and Kumba Divisions, the inaccessibility of these backward areas is a serious obstacle.

(11) Northern Areas

41. The northern section of the Mandated Territory falls within the administration of the Benue, Adamawa and Bornu Provinces. At the last Session of the Commission M. Giraud wished to know with which administrative division the mandated areas of Adamawa Province were included. They are included in the Adamawa Emirate Division, (with headquarters at Yola) which is organised for purposes of convenience into touring areas, each in charge of an Assistant District Officer. The mandated area of Dikwa constitutes

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39. Groups such as Mbebe in the north-eastern corner of the Division fall within a different category, for here the Native Authority is a council composed of the village and family heads, an organization similar to that found in the Southern Divisions of the Province.

40. At the last Session of the Commission Lord Hailey remarked that in certain areas described in the 1938 report it must be an almost hopeless task to find Native Authorities capable of being used as agencies of local government. The inhabitants of those areas which are still directly administered have not progressed to the point where they can be considered capable of exercising any real degree of responsibility, but evidence of a growing appreciation of the benefits of civilization has been furnished by the spontaneous, if surprising, request of the people of Mbebe, Mbebe, Mbebe and Ngi for an increase in the local incidence of tax in order to provide more funds for development. As in the Mamfe and Kumba Divisions, the inaccessibility of these backward areas is a serious obstacle.

(ii) Northern Areas.

41. The northern section of the Mandated Territory falls within the administration of the Borneo, Adamawa and Bornu Provinces. At the last Session of the Commission M. Girard wished to know with which administrative division the mandated areas of Adamawa Province were included. They are included in the Adamawa Emirate Division (with headquarters at Yoia) which is organized for purposes of convenience into touring areas, each in charge of an Assistant District Officer. The mandated area of Dikwa constitutes

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constitutes the Emirate of that name and is administered by a District Officer stationed at Dikwa, and an Assistant District Officer whose headquarters are at Gwosa in the "unsettled" hill districts. The extent and population of the northern areas are shown in the following table :-

| | Square miles. | Adult males. | Adult females. | Children | Total population. | Density per sq. mile |
|------------|---------------|--------------|----------------|----------|-------------------|----------------------|
| Kentu | 1,386 | 2,458 | 2,503 | 2,511 | 7,472 | 5.4 |
| Adamawa | 10,965 | 70,306 | 75,112 | 80,771 | 226,189 | 20.7 |
| Dikwa | 5,149 | 48,936 | 64,763 | 57,180 | 170,879 | 33.19 |
| Totals ... | 17,500 | 121,700 | 142,378 | 140,462 | 404,540 | 23.12 |

42. It should be noted that the census on which these figures are based was made in the middle of the year and that a large number of persons who were then absent from their homes are known to have returned subsequently. In Kentu there was an apparent decrease of 433, or 5.5 per cent, but a check made later in the year suggested that the majority of these persons had evaded the census. In Adamawa the number of children shows an increase of 10,914 and the total population of 11,912 or 5.5 per cent; the greater part of this increase is ascribed to the Chamba area where the people have hitherto been reluctant to give full information about their families.

43. The Dikwa census revealed a decline of 18,413, or 9.7 per cent; the greater part of this was the direct outcome of extortion and corruption on the part of the District Head of Rann which resulted in the emigration of a large section of the population. A full investigation was held, the District Head was duly convicted in the Magistrate's Court and the majority of the emigrants had returned by the

end

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constitutes the Emirate of that name and is administered by a District Officer stationed at Dikwa, and an Assistant District Officer whose headquarters are at Gwoza in the "unsettled" hill districts. The extent and population of the northern areas are shown in the following table :-

| | Square miles. | Adult males. | Adult females. | Children | Total population. | Total population 1938. |
|------------|---------------|--------------|----------------|----------|-------------------|------------------------|
| Kantu | 1,286 | 2,458 | 2,502 | 2,511 | 7,471 | 5,4 |
| Adamawa | 10,962 | 70,306 | 75,112 | 80,771 | 226,189 | 207 |
| Dikwa | 5,149 | 48,936 | 64,762 | 57,180 | 170,878 | 23,18 |
| Totals ... | 17,500 | 121,700 | 142,376 | 140,462 | 404,540 | 23,18 |

42. It should be noted that the census on which these figures are based was made in the middle of the year and that a large number of persons who were then absent from their homes are known to have returned subsequently. In Kantu there was an apparent decrease of 43, or 2.5 per cent, but a check made later in the year suggested that the majority of these persons had evaded the census. In Adamawa the number of children shows an increase of 10,914 and the total population of 11,912 or 2.5 per cent; the greater part of this increase is ascribed to the Gwoza area where the people have hitherto been reluctant to give full information about their families.

43. The Dikwa census revealed a decline of 18,412, or 2.7 per cent; the greater part of this was the direct outcome of extortion and corruption on the part of the District Head of Rann which resulted in the emigration of a large section of the population. A full investigation was held, the District Head was duly convicted in the Magistrate's Court and the majority of the emigrants had returned by the

end

end of the year; they had of course no intention of permanently abandoning their ancestral farm lands. A number of nomadic herdsmen emigrated some years ago from the Gulfei district of the Cameroons under French mandate to the Ngala area of Dikwa division owing, it is understood, to their bad relations with the reigning Sultan of Gulfei. This year they returned to their former homes in the hope of effecting a reconciliation with his successor; there is reason to believe however that this attempt has proved unsuccessful and that the majority of the herdsmen are likely to return once more to Ngala.

44. The area and 1939 population figures of the "unsettled" districts are as follows :-

| | Square miles. | Population |
|---|---------------|------------|
| Adamawa(S) Alantika Area of the Verre District | 150 | 2,111 |
| Adamawa(N) Contiguous parts of the Mubi and Mandara Districts | 696 | 85,484 |
| Dikwa Gwoza District | 600 | 63,351 |
| Totals ... | 1,446 | 150,496 |

45. A full account of the people of these districts was given in paragraphs 69 to 72 of the 1938 report. At the last session of the Commission M. Rappard commented on the statement that the hill pagans had a reputation for shyness and truculence and he thought that two such qualities were not usually found in conjunction. It would perhaps be truer to say that they have a tendency to keep themselves aloof, and the inaccessibility of their villages as consequent lack of contact with external influences is

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and of the year; they had of course no intention of permanently abandoning their ancestral lands. A number of nomadic herdsmen emigrated some years ago from the Gufel district of the Gambia under French mandate to the Ngala area of Dikwa division owing to it is understood, to their bad relations with the returning Sultan of Gufel. This year they returned to their former homes in the hope of effecting a reconciliation with his successor; there is reason to believe however that this attempt has proved unsuccessful and that the majority of the herdsmen are likely to return once more to Ngala.

44. The area and 1939 population figures of the "unsettled" districts are as follows: -

| Population | Square miles | |
|------------|--------------|---|
| 2,111 | 150 | Verre District (S) Atlantic Area of the Adamawa |
| 82,484 | 996 | Mudi and Mandara Districts (N) Continental parts of the Adamawa |
| 63,351 | 600 | Dikwa Gwosa District |
| 150,496 | 1,446 | Totals |

45. A full account of the people of these districts was given in paragraphs 69 to 72 of the 1938 report. At the last Session of the Commission M. Rabard commented on the statement that the hill people had a reputation for shyness and reticence and he thought that two such qualities were not usually found in conjunction. It would perhaps be truer to say that they have a tendency to keep themselves aloof, and the insensibility of their villages and consequent lack of contact with external influences is apt

apt to perpetuate this tendency. In spite of their habitual aloofness there is no doubt that they are prone to sudden violence and the traditional family feuds, which are a commonplace of primitive society, die hard. Increasing contact with administrative officers in Gwosa has led to the inauguration of village and clan councils and there have been no disturbances in any of the "unsettled" districts.

Kentu Area.

46. The Permanent Mandates Commission at its last Session commented on the continued shortage of staff in this area, but as was pointed out in paragraph 42 of the report for 1937 the proportionate amount of supervision provided is little less than the average for the rest of the Mandated Territory. The people are peaceful and law-abiding and the administrative officer seldom finds any serious problems awaiting his attention on his visits from Wukari.

47. In paragraph 60 of the 1936 report it was recorded that while neither the Ndoro nor Tigon tribes favoured the idea of a common chief, the village head of Bissaula had been chosen as chief of the Kentu tribe; the fears then expressed that this arrangement might prove unsatisfactory in practice have been justified, for the appointment has proved unpopular (on account of the new Chief's tactlessness), although the people have not, as yet, made any spontaneous request for its termination.

Adamawa Districts.

48. At the last Session of the Commission M. van Asbeck asked whether, before the introduction of European rule

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apt to perpetuate this tendency. In spite of their
 partial absence there is no doubt that they are prone
 to sudden violence and the traditional family feuds,
 which are a commonplace of primitive society, die hard.
 Increasing contact with administrative officers in Gwara
 has led to the inauguration of village and clan councils
 and there have been no disturbances in any of the "unsettled"
 districts.

Kentia Area.

46. The Permanent Mandates Commission at its last
 Session commented on the continued shortage of staff in
 this area, but as was pointed out in paragraph 45 of
 the report for 1937 the proportionate amount of supervision
 provided is little less than the average for the rest of
 the Mandated Territory. The people are peaceful and
 law-abiding and the administrative officer seldom finds
 any serious problems awaiting his attention on his visits
 from Wukari.

47. In paragraph 60 of the 1936 report it was recorded
 that while neither the Ngoro nor Tigon tribes favoured
 the idea of a common chief, the village head of Bissauia
 had been chosen as chief of the Kentia tribe; the fears
 then expressed that this arrangement might prove unsta-
 factory in practice have been justified, for the
 appointment has proved unpopular (on account of the new
 Chief's tactlessness), although the people have not as
 yet made any spontaneous request for its termination.

Adamawa Districts.

48. At the last Session of the Commission M. van
 Asbeck asked whether, before the introduction of European
 rule

rule, Adamawa had constituted a single Emirate and
 a single indigenous community. The areas now mandated
 all formed part of the Emirate and were administered
 by Fulani governors appointed by the Lamido of Adamawa.
 It was not however a single indigenous community. The
 measure of control exercised by these governors varied
 considerably and there was little direct contact with the
 people of the hills. M. van Asbeck also asked for
 information about the District Headmen. These are officials
 appointed by the Native Authority (the Lamido of Adamawa)
 in accordance with traditional Fulani practice; they
 reside in the districts which they administer and in some
 cases have local affiliations. The system was fully
 described in paragraphs 51 to 53 of the report for 1936.

49. In Southern Adamawa contact has been maintained
 with the people of the "unsettled" Alantika district
 where a police patrol was necessary in 1938, following
 a treacherous attack on the District Head, two of whose
 followers were killed. The ringleader is still at large,
 but there have been no further disturbances.

50. The inauguration of the Chamba Federation was
 described in paragraphs 77 to 79 of the 1938 report. It
 is impossible as yet to gauge the future success of this
 interesting experiment, but progress so far has been
 most encouraging. The Chiefs have worked in harmony
 with their Fulani President and with each other; both
 the Native Authority and the local councils have held
 frequent meetings at which proposals for the common benefit
 of both Chamba and Fulani were considered. Such an
 achievement would have seemed impossible a few years
 ago when the Chamba units were themselves divided by mutual
 jealousies

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jealousies and intrigue and united only in suspicion of the Fulani neighbours.

51. Affairs in the vast Gashaka District, comprising the river region known as Toango and the Mambila plateau, have been far from satisfactory. The maladministration of Muhammad the Fulani District Head, appointed in 1935, who had earlier earned such good opinions, resulted in his dismissal early in the year and in the appointment of a deputy. A few weeks later a coup d'etat was executed by Mansuru, a former District Head who had been dismissed in 1929, and the deputy fled to another part of the district where he was promptly opposed by one Hamman Gabdo who, as in the case of Mansuru, is a member of the former ruling family. An administrative officer then visited the area accompanied by a police escort and had no difficulty in arresting both the pretenders. Subsequent enquiries revealed that these subversive movements had little local support and there was no evidence of serious discontent. The existing administrative system was clearly unsatisfactory however, and proposals for reorganisation are now under consideration.

52. Two administrative officers have toured Northern Adamawa throughout the year. In 1936 the former districts of Madagali and Chubunawa were combined to form the single Mandara District Head. The temptations of his position proved too great however, and extortion and other corrupt practices led to his dismissal.

53. This setback, combined with rumours at the outbreak of war that the Germans were returning to the country, led to a renewal of inter-kindred fights, market brawls and general lawlessness, but conditions had returned to normal by the end of the year. In view of the fact that

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during the war of 1914-18 the whole of the area now under
 British mandate was the scene of active operations between
 the belligerents, and of civil war among the people themselves,
 this rapid restoration of order gives much cause for
 satisfaction.

54. Reference was made in paragraph 84 of the 1938
 report to the employment of armed force to arrest a band of
 criminals in occupation of a hamlet of Za in the Mandara
 Hills; as the people persisted in harbouring the wanted men
 an enquiry was held under the Collective Punishment Ordinance
 and a fine of 1/-, levied on each adult male, (totalling
 £26.11.-) was imposed on the communities responsible.
 This sum, which represents two thirds of the aggregate
 annual tax of the communities, was collected without incident.

Dikwa.

55. The relations of the Emir with his council have
 not been as harmonious as in 1938 owing to his tactless
 discrimination in seeking advice from his councillors, and
 both the district and central administrations suffered in
 consequence. These differences have been adjusted and it
 is hoped that the promise shown in the first year of the
 Emir's rule will now be fulfilled.

56. The combination of Gwoza with Ashigashiya which
 was mentioned in the last report has proved a marked success.
 An investigation of the social organisation of the people
 has been made; seven clan councils consisting of the members
 of the various village councils have now been recognised
 as the responsible authorities in each clan, while the
 newly formed Hill Pagan Advisory Council, comprising senior
 members of the clan councils, assists the District Head at

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during the war of 1914-18 the whole of the area now under British mandate was the scene of active operations between the belligerents, and of civil war among the people themselves, this rapid restoration of order gives much cause for satisfaction.

54. Reference was made in paragraph 34 of the 1938 report to the employment of armed force to arrest a band of criminals in occupation of a hamlet of 23 in the Mandara Hills; as the people persisted in harboring the wanted men an enquiry was held under the Collective Punishment Ordinance and a fine of 1/-, levied on each adult male, (totaling 236.11.-) was imposed on the committee responsible. This sum, which represents two thirds of the aggregate annual tax of the committee, was collected without incident.

Dikwa

55. The relations of the Emir with his council have not been as harmonious as in 1938 owing to his tactics discrimination in seeking advice from his councillors, and both the district and central administrations suffered in consequence. These differences have been adjusted and it is hoped that the promise shown in the first year of the Emir's rule will now be fulfilled.

56. The combination of Gwosa with Ashgashya which was mentioned in the last report has proved a marked success. An investigation of the social organization of the people has been made; seven clan councils consisting of the members of the various village councils have now been recognised as the responsible authorities in each clan, while the newly formed Hill Pagan Advisory Council, comprising senior members of the clan councils, assists the District Head at the

centre. In addition, it is proposed to establish separate Moslem and non-Moslem Native Courts with jurisdiction throughout the area and exercising joint jurisdiction in regard to the settlement of disputes between Moslems and non-Moslems.

57. Elsewhere in the Dikwa Division the mal-practices of two District Heads have been brought to light. The District Head of Gajibo, never particularly efficient, was dismissed for embezzlement, but his successor, a literate and a former employee of the Native Administration, shows considerable promise. The case of the District Head of Rann was mentioned in paragraph 43. These lapses on the part of District Heads, both in Dikwa and other parts of the northern mandated areas, are bound to have a disturbing effect on administrative progress for the time being, but the fact, now widely known, that complaints against them are promptly and effectively dealt with should serve as an example to others.

V. PUBLIC FINANCES.

58. Details of Government revenue and expenditure for the years 1938 and 1939 are given in Appendix II (a); comparative totals were as follows :-

| | <u>Revenue.</u> £ | <u>Expenditure.</u> £ |
|------|----------------------|--------------------------|
| 1938 | 110,249 | 188,427 |
| 1939 | 109,264 | 183,912 |

A further decline in Customs revenue is revealed, despite the imposition of additional duties, but other items show little change. Although there has been a slight reduction

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centres. In addition, it is proposed to establish separate Moslem and non-Moslem Native Courts with jurisdiction throughout the area and exercising joint jurisdiction in regard to the settlement of disputes between Moslems and non-Moslems.

57. Elsewhere in the Dikwa Division the mal-practices of two District Heads have been brought to light. The District Head of Gajibo, never particularly efficient, was dismissed for embezzlement, but his successor, a literate and a former employee of the Native Administration, shows considerable promise. The case of the District Head of Bann was mentioned in paragraph 48. These lapses on the part of District Heads, both in Dikwa and other parts of the northern mandated areas, are found to have a disturbing effect on administrative progress for the time being, but the fact, now widely known, that complaints against them are promptly and effectively dealt with should serve as an example to others.

V. PUBLIC FINANCES.

58. Details of Government revenue and expenditure for the years 1938 and 1939 are given in Appendix II (a); comparative totals were as follows:-

| | Revenue. | Expenditure. |
|------|----------|--------------|
| 1938 | 110,249 | 168,437 |
| 1939 | 109,264 | 183,912 |

A further decline in Customs revenue is revealed, despite the imposition of additional duties, but other items show little change. Although there has been a slight reduction

in

in total expenditure the social services have been fully maintained and the only item in which there has been any large decrease is that of "Public Works Extraordinary" due to the completion, by the middle of the year, of the Mamfe-Bamenda road.

59. Financial statements of the Native Treasuries will be found in Appendix II(b); the accounts have been subject to the usual audit. Aggregate revenue and expenditure for the past two years has been :-

| | Revenue. | Expenditure. |
|------|----------|--------------|
| 1938 | 50,644 | 50,929 |
| 1939 | 53,513 | 53,810 |

60. There has been no change in the organisation of the Treasuries as described in previous reports apart from that mentioned in paragraph 25. Fluctuations in the revenue from direct taxes will be noted in several of the Treasuries but these are more apparent than real; the statistics are compiled in respect of the calendar year but payment of tax is spread over the financial year, (1st April - 31st March) the greater part accruing during the period from October to March. The rate of collection varies from year to year with the state of trade. Thus at first sight it would appear that the tax in Bamenda Division had more than doubled, whereas in fact much of the 1938-39 tax was not paid till the beginning of 1939, whilst payment for 1939-40 was more prompt. Similarly, the apparent decreases in Victoria, Kumba and Adamawa are accounted for by collection having taken rather longer than in the previous year. Only in Dikwa has there been any true decrease, which, as explained in paragraph 43, was due for the most part to temporary migration.

61.

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in total expenditure the social services have been fully maintained and the only item in which there has been any large decrease is that of "Public Works Extraordinary" due to the completion, by the middle of the year, of the Mamfe-Bamenda road.

59. Financial statements of the Native Treasuries will be found in Appendix II (c); the accounts have been subject to the usual audit. Aggregate revenue and expenditure for the past two years has been :-

| Year | Revenue | Expenditure |
|------|---------|-------------|
| 1938 | 50,644 | 50,232 |
| 1939 | 52,512 | 52,810 |

60. There has been no change in the organisation of the Treasuries as described in previous reports apart from that mentioned in paragraph 32. Fluctuations in the revenue from direct taxes will be noted in several of the Treasuries but these are more apparent than real; the statistics are compiled in respect of the calendar year but payment of tax is spread over the financial year, (at April - 31st March) the greater part occurring during the period from October to March. The rate of collection varies from year to year with the state of trade. Thus at first sight it would appear that the tax in Bamenda Division had more than doubled, whereas in fact much of the 1938-39 tax was not paid till the beginning of 1939, whilst payment for 1939-40 was more prompt. Similarly, the apparent decrease in Victoria, Kumba and Adamawa are accounted for by collection having taken rather longer than in the previous year. Only in Dima has there been any true decrease, which, as explained in paragraph 43, was due for the most part to temporary mitigation.

61. The same considerations apply to expenditure, e.g. development schemes are planned in respect of the financial year but may be further advanced at the end of December in one year than they are in the next; this is particularly the case in respect of undertakings in the remoter districts where the transport of materials offers considerable difficulty.

62. Thus, although the financial statements may suggest that the balancing of budgets does not receive sufficient attention, examination of such statements over a term of years will prove the contrary and the surplus funds of the Treasuries as at the end of 1939 leave ample margin for development. It may be added that each Native Administration is required to submit detailed estimates annually for approval by Government and must ensure that its revenue is sufficient to meet ordinary expenditure; permission to depart from this general rule is granted only in exceptional circumstances. Capital expenditure may be financed from surplus funds subject to retention of an adequate reserve to meet emergencies.

VI. DIRECT TAXES.

63. There has been no variation in the system of direct taxation described in paragraph 96 of the 1938 report. The following table shows the assessments of General tax and Cattle tax for the financial year 1939-40, together with the incidence of General tax on adult males and the total populations :-

29

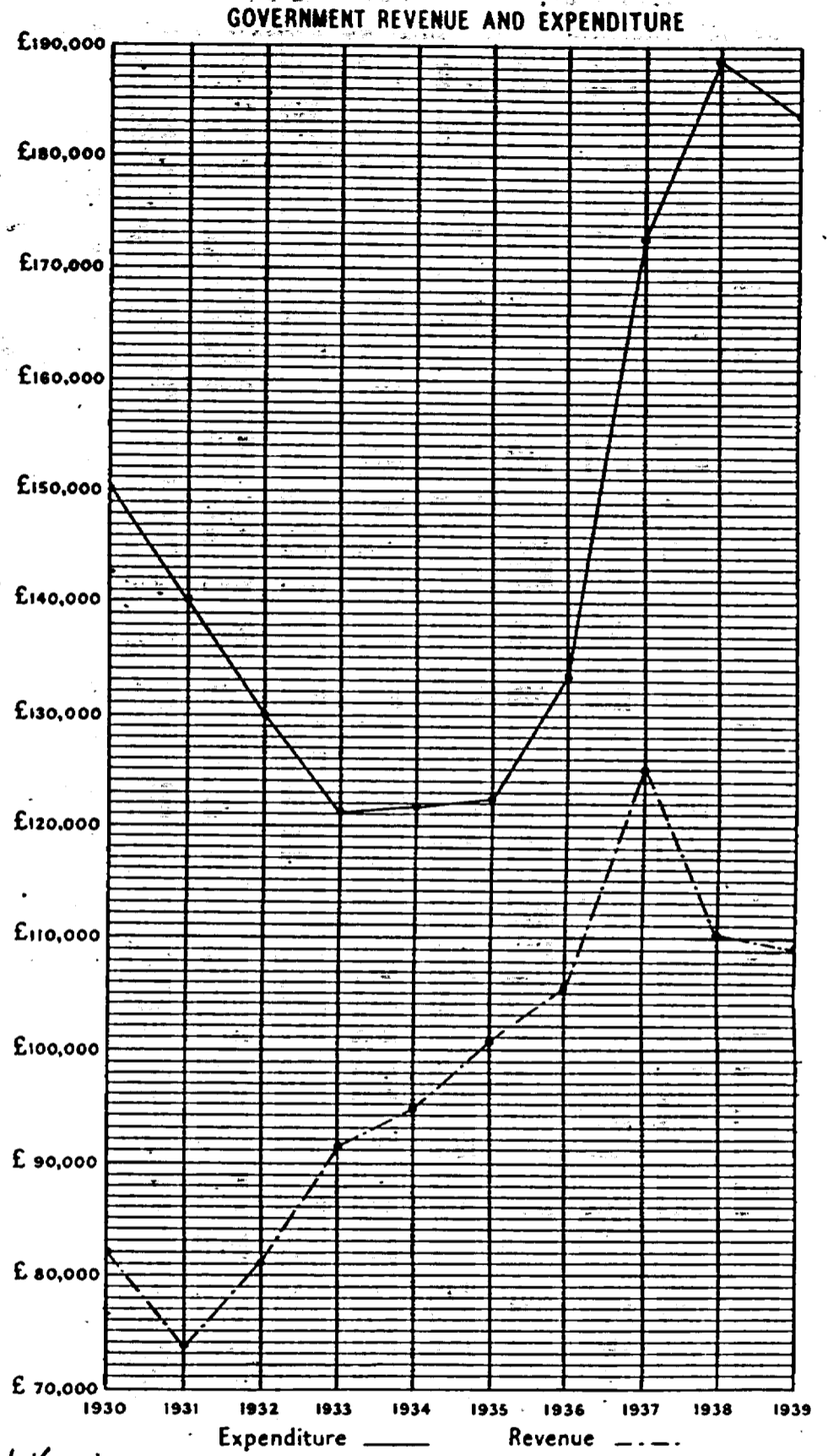
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61. The same considerations apply to expenditure, e.g. development schemes are planned in respect of the financial year but may be further advanced at the end of December in one year than they are in the next; this is particularly the case in respect of undertakings in the remoter districts where the transport of materials offers considerable difficulty.

62. Thus, although the financial statements may suggest that the balancing of budgets does not receive sufficient attention, examination of such statements over a term of years will prove the contrary and the surplus funds of the Treasuries as at the end of 1939 leave ample margin for development. It may be added that each Native Administration is required to submit detailed estimates annually for approval by Government and must ensure that its revenue is sufficient to meet ordinary expenditure; permission to depart from this general rule is granted only in exceptional circumstances. Capital expenditure may be financed from surplus funds subject to retention of an adequate reserve to meet emergencies.

VI. DIRECT TAXES.

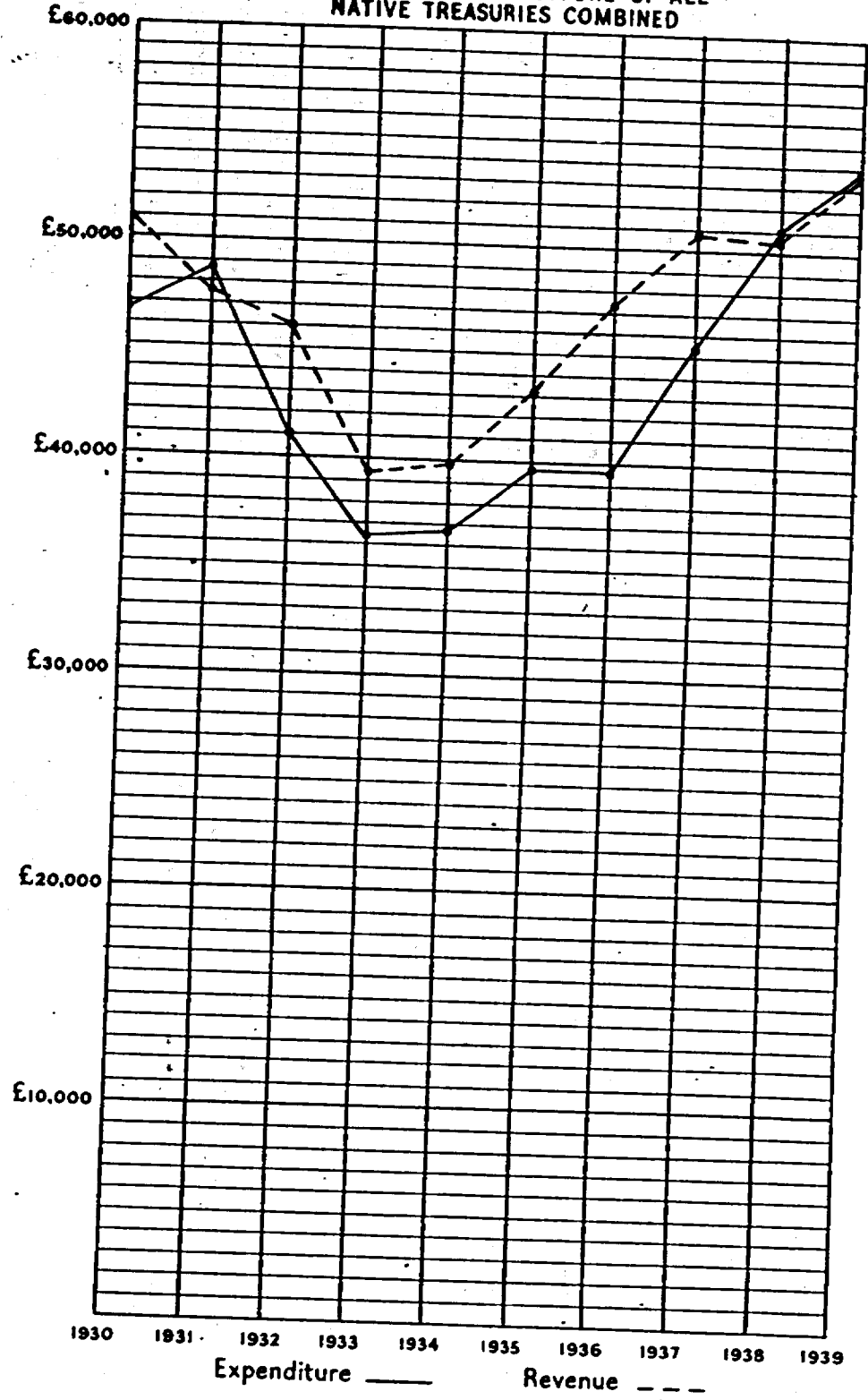
63. There has been no variation in the system of direct taxation described in paragraph 56 of the 1938 report. The following table shows the assessments of General tax and Cattle tax for the financial year 1939-40, together with the incidence of General tax on adult males and the total populations :-



07. follow para 62

31

REVENUE AND EXPENDITURE OF ALL NATIVE TREASURIES COMBINED



To follow page 62

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32

| | <u>General Tax Assessment.</u> | <u>Incidences.</u> | |
|-------------------|--------------------------------|----------------------|--------------------------|
| | | <u>Taxable Males</u> | <u>Total Population.</u> |
| | £ | s. d. | s. d. |
| Victoria Division | 8,736 | 6.11 | 3.11 |
| Kumba " | 7,793 | 7. 3 | 2. 2 |
| Mamfe " | 3,899 | 4.11 | 1. 2 |
| Bamenda " | 12,060 | 3. 5 | -1.0 |
| Kentu Area | 407 | 3. 4 | 1. 1 |
| Adamawa Districts | 12,391 | 3. 6 | 1. 1 |
| Dikwa Division | 11,555 | 4. 9 | 1. 4 |
| Totals 1939 ... | 56,841 | 4.5 | 1. 2 |
| Totals 1938 ... | 55,633 | 4.4 | 1. 4 |

| <u>Cattle Tax.</u> | | Incidence of total of Native taxes on total populations. |
|--------------------|--------|--|
| | £ | |
| Bamenda Division | 6,854 | |
| Adamawa Districts | 7,100 | |
| Dikwa Division | 3,298 | |
| Total General Tax | 17,252 | s. d |
| Total Native taxes | 56,841 | 1. 8 |
| | 74,093 | |

Cameroons Province.

64. There have been no changes in the flat rate of tax except in the Bamenda Division where as stated in paragraph 40 the assessment of the people of Ngi, Esimbi, Mfumte and Mbem was raised at their own request (they had previously been assessed at very low rates); the tax has been promptly paid and it is clear that the increase has caused no hardship.

65. In spite of the decrease recorded in the population of Victoria Division there has been a considerable increase in the tax assessment; those labourers whose discharge at the outbreak of war was the cause of the decrease in population had already paid their tax and the number of men employed immediately prior to the outbreak of war greatly exceeded the number taxed in the previous year.

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| Assessment | General Tax | Incidence of total population |
|------------|-------------------|-------------------------------|
| 2 | | a. d. |
| 8,736 | Victoria Division | 3.11 |
| 7,793 | " Kumba | 2.3 |
| 2,899 | " Mamfe | 1.3 |
| 12,060 | " Bamenda | -10 |
| 407 | Kentu Area | 1.1 |
| 12,391 | Adamawa Districts | 1.1 |
| 11,559 | Dikwa Division | 1.4 |
| 26,841 | Totals 1939 | 1.2 |
| 25,633 | Totals 1938 | 1.4 |

| Assessment | Cattle Tax | Incidence of total population |
|------------|--------------------|-------------------------------|
| 6,854 | Bamenda Division | a. d. |
| 7,100 | Adamawa Districts | 1.8 |
| 3,298 | Dikwa Division | |
| 17,252 | Total General Tax | |
| 26,841 | Total Native taxes | |
| 4,093 | | |

Gameroona Province.

64. There have been no changes in the flat rate of tax except in the Bamenda Division where as stated in paragraph 40 the assessment of the people of Ngi, Baimbi, Kima and Mben was raised at their own request (they had previously been assessed at very low rates); the tax has been promptly paid and it is clear that the increase has caused no hardship.

65. In spite of the decrease recorded in the population of Victoria Division there has been a considerable increase in the tax assessment; those labourers whose discharge at the outbreak of war was the cause of the decrease in population had already paid their tax and the number of men employed immediately prior to the outbreak of war greatly exceeded the number taxed in the previous year.

66. The assessment in the Bamenda Division has also increased; this is due partly to the higher rates prevailing in certain areas but mainly to improved methods of enumeration and collection. Hitherto village tax assessments have been computed from the census of adult male inhabitants submitted by village or family heads before the beginning of collection, metal discs being then issued to the collectors for delivery to individual tax payers. The introduction last year of individual receipts bearing the name and origin of each payer has revealed the fact that certain collectors had, in the past, made a practice of concealing a number of their young men and the new system of record has resulted in increased respect for the law in regard to taxation and to a surprising increase in the annual census of adult males. The 1939 recount in one village which, in 1938, was reported to have decimated as a result of a dysentery epidemic revealed, nevertheless, an increase of 34% in the number of tax payers. The new system has proved popular with all classes of the population except the professional evader of taxes and its introduction into the Victoria Division is being considered. Adoption of an improved system of collecting Jangali (Cattle tax) in the Bamenda Division has made it clear that there has been considerable evasion in the past.

67. Collection throughout the Province was proceeding normally at the end of the year, and was almost complete in some areas.

Northern Areas.

68. Tax collection presents no difficulties in the Kentu area and the full amount was paid by the end of the year. There has been a slight rise in the assessment for the

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66. The assessment in the Bamenda Division has also increased; this is due partly to the higher rates prevailing in certain areas but mainly to improved methods of enumeration and collection. Hitherto village tax assessments have been computed from the census of adult male inhabitants submitted by village or family heads before the beginning of collection, metal discs being then issued to the collectors for delivery to individual tax payers. The introduction last year of individual receipts bearing the name and origin of each payer has revealed the fact that certain collectors had, in the past, made a practice of concealing a number of their young men and the new system of record has resulted in increased respect for the law in regard to taxation and to a surprising increase in the annual census of adult males. The 1939 record in one village which, in 1938, was reported to have decreased as a result of a dysentery epidemic revealed, nevertheless, an increase of 34% in the number of tax payers. The new system has proved popular with all classes of the population except the professional evaders of taxes and its introduction into the Victoria Division is being considered. Adoption of an improved system of collecting Land (Cattle tax) in the Bamenda Division has made it clear that there has been considerable evasion in the past.

67. Collection throughout the Province was proceeding normally at the end of the year, and was almost complete in some areas.

68. Tax collection presents no difficulties in the Kain area and the full amount was paid by the end of the year. There has been a slight rise in the assessment for the

BAMENDA

Adamawa Districts corresponding to the increase in population already recorded. Collection did not begin until December but over half the total demand was paid during that month. The satisfactory groundnut harvest, combined with a slight rise in the price of that commodity, has facilitated payment.

69. There was a fall of £1,000 (8%) in the Mikwa assessment but this is entirely accounted for by the temporary emigration from the Rann district recorded in paragraph 43 and there has been no change in the incidence. After a careful review of economic conditions it was decided that the rates were in no way oppressive; no protests were made when the assessments were announced and collection is proceeding normally.

70. At its 37th Meeting the Commission referred to the increase in cattle tax from 1/6d to 2/- per head of cattle and suggested that the latter rate, which was stated to have led to emigration, was perhaps excessive. Prior to 1932 the rate had always been 2/- per head but was reduced in that year to 1/6d following a sharp decline in the market value of cattle; values have greatly appreciated since then and, after careful consideration, it was decided that no hardship would be caused by a reversion to the old rate.

71. It is not believed that this step has led to any appreciable evasion or emigration. The herdsmen in the more remote and inaccessible areas, safe to some extent from the unwelcome attentions of administrative officers, take every advantage of the inevitable difficulties of collection and this in all probability accounts for the evasion reported from Gashaka in 1938; there has been a slight increase in 1939. In the Dikwa area the 1939 assessment was 45% lower than that of 1938, and the reasons for this decline were given in paragraph 24; an entirely unfounded rumour that the rate was to be doubled may have been a contributory factor. The cattle census in Bamenda revealed a large increase and the assessment was almost doubled.

VII. INDIRECT TAXATION.

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Adams District corresponding to the increase in population already recorded. Collection did not begin until December but over half the total demand was paid during that month. The satisfactory groundnut harvest, combined with a slight rise in the price of that commodity, has facilitated payment.

There was a fall of £1,000 (£) in the Dikwa areas - ment but this is entirely accounted for by the temporary emigration from the Ram district recorded in paragraph 43 and there has been no change in the incidence. After a careful review of economic conditions it was decided that the rates were in no way oppressive; no protests were made when the assessments were announced and collection is proceeding normally.

At its 37th Meeting the Commission referred to the increase in cattle tax from 1/- per head of cattle and suggested that the latter rate, which was stated to have led to emigration, was perhaps excessive. Prior to 1938 the rate had always been 2/- per head but was reduced in that year to 1/- following a sharp decline in the market value of cattle; values have greatly appreciated since then and, after careful consideration, it was decided that no hardship would be caused by a reversion to the old rate.

It is not believed that this step has led to any appreciable evasion or emigration. The herdsmen in the more remote and inaccessible areas, save to some extent from the unwelcome attention of administrative officers, take every advantage of the inevitable difficulties of collection and this in all probability accounts for the evasion reported from Gambia in 1938; there has been a slight increase in 1939. In the Dikwa area the 1939 assessment was 4% lower than that of 1938, and the reasons for this decline were given in paragraph 24; an entirely unfounded rumour that the rate was to be doubled may have been a contributory factor. The cattle census in Gambia revealed a large increase and the assessment was almost doubled.

VII. INDIRECT TAXATION.

72. During the year the following alterations were made in the Customs Tariff of Nigeria, and were applied to the Mandated Territory :-

(a) On imports:

(i) By Resolution and Order No.1 of 1939, the ad valorem rates of duty were raised from 6% and 10% to 15%; the rate of duty on spirits was increased by 5/- the imperial gallon; motor cars and motor lorries became dutiable at £5 each and motor cycles at £2 each. Stationery for use in schools and other educational establishments was exempted from duty.

(ii) By Resolution and Order No.7 of 1939 a surtax was imposed equal to 25% of the duty collected at specific rates. Certain goods which had formerly been exempt also became dutiable at 10% or 15% ad valorem.

(b) On exports:

By Resolution and Order No.7 of 1939 a sliding scale of duties was imposed on raw rubber exceeding sixpence a pound in value and a specific rate of 5/- became payable on groundnuts.

73. The following table shows the revenue derived from indirect taxation in the Mandated Territory for the last two years :

| | 1938. £ | 1939. £ |
|---------------------------------------|------------|------------|
| Total Import Duties | 43,611 | 39,711 |
| Total Export Duties | 23,427 | 23,837 |
| Totals ... | 67,038 | 63,548 |
| Customs Revenue Victoria .x. | 27,723 | 26,558 |
| Customs Revenue Tiko .x. | 39,315 | 36,990 |
| Totals ... | 67,038 | 63,548 |
| Export duties fresh and dried bananas | 17,639 | 19,732 |
| Export duties cocoa | 4,417 | 3,105 |

The commodities which produce most of the revenue derived from

36

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VII. INDIRECT TAXATION.

72. During the year the following alterations were made in the Customs Tariff of Nigeria, and were applied to the Mandated Territory :-

(a) On imports:

(i) By Resolution and Order No.1 of 1939 the ad valorem rates of duty were raised from 6% and 10% to 12% and 15% respectively; the rate of duty on spirits was increased by 3/- the Imperial Gallon; motor cars and motor lorries became dutiable at £5 each and motor cycles at £2 each. Stationery for use in schools and other educational establishments was exempted from duty.

(ii) By Resolution and Order No.7 of 1939 a surtax was imposed equal to 25% of the duty collected at specific rates. Certain goods which had formerly been exempt also became dutiable at 10% or 15% ad valorem.

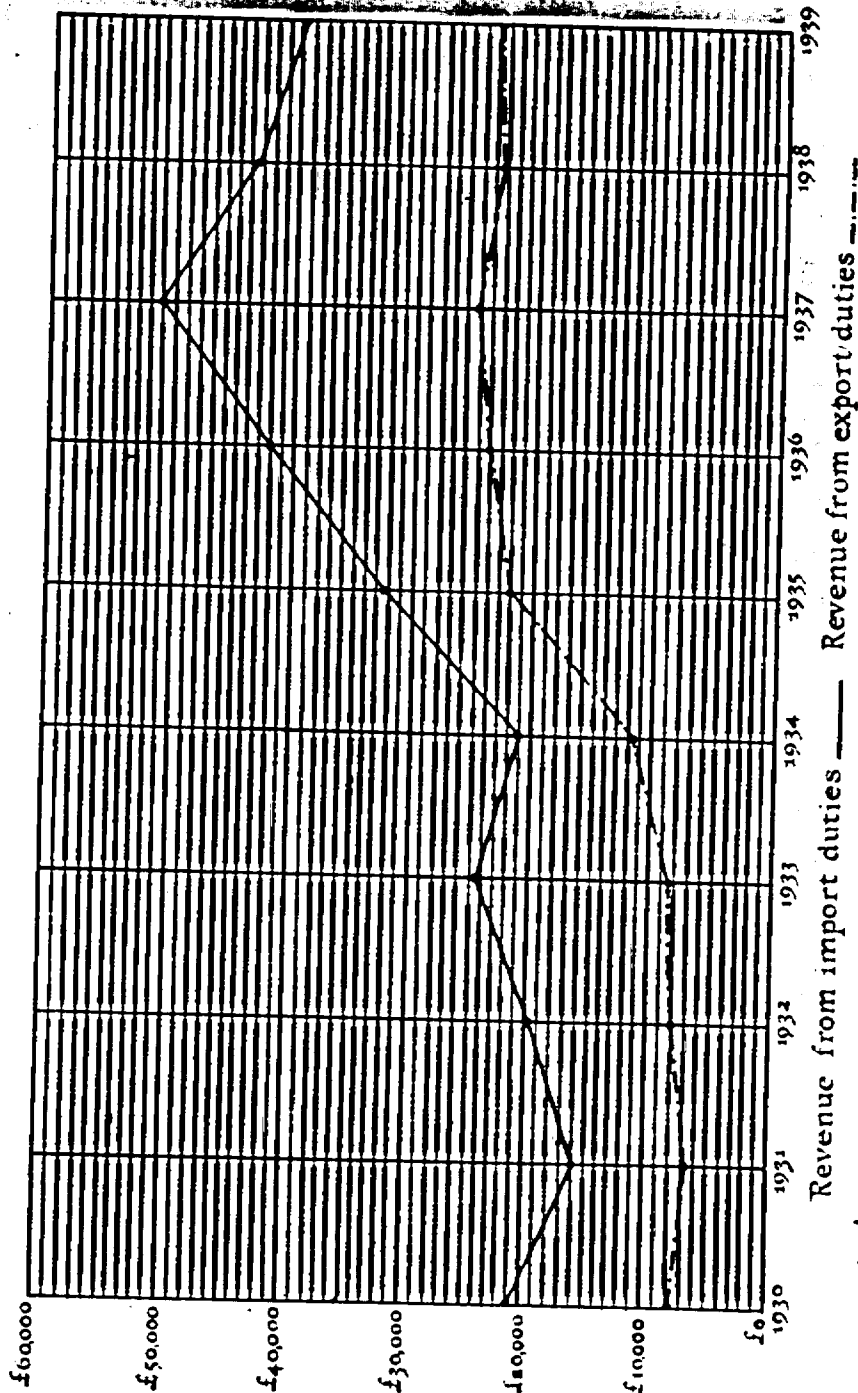
(b) On exports:

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73. The following table shows the revenue derived from indirect taxation in the Mandated Territory for the last two years :

| | 1938. | 1939. |
|---------------------------------------|--------|--------|
| Export duties cocco | 4,417 | 2,102 |
| Export duties fresh and dried bananas | 14,629 | 19,732 |
| Totals | 67,038 | 62,548 |
| Customs Revenue Tiko | 39,315 | 36,990 |
| Customs Revenue Victoria | 27,723 | 26,558 |
| Totals | 67,038 | 63,548 |
| Total Export Duties | 53,437 | 53,837 |
| Total Import Duties | 43,611 | 39,711 |

The commodities which produce most of the revenue derived from



See below para 73

from import duties are cotton piece goods, motor spirit, kerosene, rice, salt, dried fish and provisions.

1938 figures amended.
x-Including receipts from Customs Stations.

Preventive Service.

74. The authorised strength of the Eastern Frontier Preventive Service is 188 African rank and file and two European Police Officers, one in charge of each of the two sections into which the frontier is divided for this purpose. At the outbreak of hostilities the bulk of this force was transferred for emergency duty in other parts of the Province, one constable being left in charge of each of the thirty preventive posts.

75. Except by mutual adjustment of the fiscal systems of the French and British spheres of the Mandated Territory it will be impossible to stamp out smuggling, since the cost of providing sufficient police for effective patrol of the vast and sparsely populated area along the frontier would be prohibitive. Nevertheless, increased vigilance during the first eight months of the year resulted in a considerable reduction in smuggling and it was particularly unfortunate that it became necessary to suspend this service; the question of its resumption is being considered.

76. The main articles smuggled were, as hitherto, tobacco, cigarettes, salt and cotton piece goods; several large consignments of tobacco were seized. The following table reveals an increase both in the value of seizures and in revenue:

| <u>Seizures:</u> | 1938 | 1939 |
|----------------------------|---------|---------|
| Tobacco - pounds | £11,763 | £13,862 |
| Cigarettes - number | £12,967 | £60,394 |
| Total Duty value | £1,191 | £1,567 |

Proceeds

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from import duties are cotton piece goods, motor spirit, kerosene, rice, salt, dried fish and provisions.

• 1938 figures amended.
• x-Including receipts from Customs Stations.

Preventive Service.

74. The authorised strength of the Eastern Frontier Preventive Service is 188 African rank and file and two European Police Officers, one in charge of each of the two sections into which the frontier is divided for this purpose. At the outbreak of hostilities the bulk of this force was transferred for emergency duty in other parts of the Province, one constable being left in charge of each of the thirty preventive posts.

75. Except by mutual adjustment of the fiscal systems of the French and British spheres of the Mandated Territory it will be impossible to stamp out smuggling, since the cost of providing sufficient police for effective patrol of the vast and sparsely populated area along the frontier would be prohibitive. Nevertheless, increased vigilance during the first eight months of the year resulted in a considerable reduction in smuggling and it was particularly unfortunate that it became necessary to suspend this service; the question of its resumption is being considered.

76. The main articles smuggled were, as hitherto, tobacco, cigarettes, salt and cotton piece goods; several large consignments of tobacco were seized. The following table reveals an increase both in the value of seizures and in revenue:

| <u>Seizures:</u> | 1938 | 1939 |
|----------------------------|---------|---------|
| Tobacco - pounds | £11,763 | £13,862 |
| Cigarettes - number | £12,967 | £60,394 |
| Total Duty value | £1,191 | £1,567 |

Proceeds

Reference -

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from import duties are cotton piece goods, motor spirit, kerosene, rice, salt, dried fish and provisions.

1938 figures amended.
 X-Including receipts from Customs Stations.

Preventive Service.

74. The authorized strength of the Eastern Frontier Preventive Service is 188 African rank and file and two European Police Officers, one in charge of each of the two sections into which the frontier is divided for this purpose. At the outbreak of hostilities the bulk of this force was transferred for emergency duty in other parts of the Province, one constable being left in charge of each of the thirty preventive posts.

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76. The main articles smuggled were, as hitherto, tobacco, cigarettes, salt and cotton piece goods; several large consignments of tobacco were seized. The following table reveals an increase both in the value of seizures and

in revenue:

| <u>Seizures:</u> | | 1938 | 1939 |
|---------------------|-----|------|---------|
| Tobacco - pounds | ... | ... | 211,763 |
| Cigarettes - number | ... | ... | 213,267 |
| Total Duty value | ... | ... | 21,191 |
| Proceeds | ... | ... | 213,267 |

| | 1938 | 1939. |
|--|-----------|----------|
| Proceeds of Sales | £252 | £250 |
| Persons convicted of Smuggling Offences | 293 | 244 |
| Fines paid by persons convicted of Smuggling Offences | £177.10.9 | £46.17.5 |

77. The Eastern Frontier Preventive Service does not operate in the northern mandated area and the only customs station north of the Cameroons Province is at Yola. The volume of such petty smuggling as takes place in the Adamawa districts is insufficient to justify the expense of a Preventive Service. No cases were reported in the Dikwa Division during the year.

78. As no Local Treasuries exist at the Customs Preventive stations in the Cameroons Province their receipts are brought to account either at Tiko or at Victoria, and the figures given for these ports in paragraph above and in the tables annexed to Chapter VIII are inclusive of those supplied by the preventive stations. The revenue of the latter is separately analysed however, in the following table :-

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| | | | | | |
|------|------|---|-----|-----|-----|
| 1939 | 1938 | Proceeds of Sales | ... | ... | ... |
| 2880 | 2882 | Persons convicted of Smuggling Offences | ... | ... | ... |
| 244 | 293 | Fines paid by persons convicted of Smuggling Offences | ... | ... | ... |

77. The Eastern Frontier Preventive Service does not operate in the northern mandated area and the only customs station north of the Cameroons Province is at Yola. The volume of such petty smuggling as takes place in the Adamawa districts is insufficient to justify the expense of a Preventive Service. No cases were reported in the Dikwa Division during the year.

78. As no local Treasuries exist at the Customs Preventive stations in the Cameroons Province their receipts are brought to account either at Tiko or at Victoria, and the figures given for these ports in paragraph above and in the tables annexed to Chapter VIII are inclusive of those supplied by the preventive stations. The revenue of the latter is separately analysed however, in the following table :-

| Station. | Import | Export | Inspection Fees. | Certificate of Origin. | Total. |
|--------------------|---------------|------------|------------------|------------------------|--------------|
| Tiko | £ 115 | £ 5 | £ 1 | - | £ 121 |
| Mpundu | 50 | - | - | - | 50 |
| Mundame | 111 | 235 | 25 | 2 | 373 |
| Mbonzie | 304 | 373 | 26 | - | 703 |
| Misso | 29 | 1 | - | - | 30 |
| Nyan | 50 | 21 | - | - | 71 |
| Hunyapa | 26 | 21 | - | - | 47 |
| Foto | 42 | - | - | - | 42 |
| Santa | 852 | - | - | - | 852 |
| Bamunkumbit | 94 | - | - | - | 94 |
| Bangola | 76 | - | - | - | 76 |
| Totals 1939 | £1,749 | 656 | 52 | 2 | 2,459 |
| Totals 1938 | £1,609 | 501 | 41 | 5 | 2,156 |
| Increase | 140 | 155 | 11 | - | 303 |
| Decrease | - | - | - | 3 | - |

VIII. TRADE STATISTICS.

79. The following statistics illustrate the state of trade in the Cameroons Province :-

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| Station. | Import | Export | Inspection Fees. | Certificate of Origin. | Total |
|-------------|--------|--------|------------------|------------------------|-------|
| Decrease | - | - | - | 3 | - |
| Increase | 140 | 155 | 11 | - | 308 |
| Total 1938 | 21,603 | 501 | 41 | 5 | 2,156 |
| Total 1939 | 21,749 | 686 | 58 | 8 | 2,489 |
| Banjoia | 76 | - | - | - | 76 |
| Bamunkumbit | 94 | - | - | - | 94 |
| Santa | 852 | - | - | - | 852 |
| Foto | 42 | - | - | - | 42 |
| Huyaba | 26 | 21 | - | - | 47 |
| Nyan | 20 | 21 | - | - | 41 |
| Niaso | 29 | 1 | - | - | 30 |
| Hponzie | 304 | 373 | 26 | - | 703 |
| Mudame | 111 | 235 | 25 | 3 | 378 |
| Lpunda | 20 | - | - | - | 20 |
| Tiko | 115 | 5 | 1 | - | 131 |
| | 2 | 2 | 2 | 2 | 2 |

VIII. TRADE STATISTICS.

79. The following statistics illustrate the state of trade in the Cameroons Province :-

Statement of the trade of the Ports of Victoria and Tiko, Cameroons Province, 1933 - 1939 .

| | I M P O R T | | | | | E X P O R T | | | | | Total Trade. | D U T I E S. | | | | |
|------|-------------|--------------|----------------|-------------|--------|-------------|------|----------------|-------------|--------|--------------|--------------|---------|--------|----------|-----------|
| | S p e c i e | | General Cargo. | | | S p e c i e | | General Cargo. | | | | Import. | Export. | Total. | Increase | Decrease. |
| | Govt. | Com-mercial. | Govt. | Commercial. | Tons. | Govt. | Com. | Govt. | Commercial. | Tons | | | | | | |
| 1933 | - | - | 732 | 116,360 | 5,209 | - | - | 1 | 168,036 | 31,108 | 285,129 | 23,310 | 7,875 | 31,185 | 5,279 | - |
| 1934 | - | 5,107 | 972 | 110,069 | 6,053 | - | - | - | 184,012 | 36,480 | 310,160 | 19,886 | 10,515 | 30,401 | - | 784 |
| 1935 | - | 3,432 | 571 | 181,340 | 8,070 | - | 500 | - | 317,646 | 49,368 | 503,489 | 30,900 | 21,180 | 52,080 | 21,679 | - |
| 1936 | - | 402 | 477 | 242,588 | 12,337 | - | - | - | 445,459 | 63,712 | 688,926 | 39,689 | 23,277 | 62,966 | 10,886 | - |
| 1937 | - | 702 | 673 | 328,270 | 15,412 | - | - | - | 526,554 | 70,515 | 856,199 | 51,074 | 25,237 | 76,311 | 13,345 | - |
| 1938 | - | 5,591 | 654 | 290,275 | 16,549 | - | 17 | 369 | 426,544 | 67,851 | 723,450 | 43,611 | 23,426 | 67,038 | - | 9,273 |
| 1939 | - | 6,810 | 216 | 218,881 | 12,628 | - | - | 550 | 424,321 | 71,517 | 650,778 | 39,711 | 23,837 | 63,548 | - | 3,490 |

Statement of the trade of the Ports of Victoria and Tiko 1939.

| PORTS | I M P O R T. | | | | | E X P O R T. | | | | | Total Trade | D U T I E S. | | | | |
|----------|--------------|-------------|----------------|-------------|--------|--------------|-------------|----------------|-------------|--------|-------------|--------------|--------|--------|----------|-----------|
| | S p e c i e | | General Cargo. | | | S p e c i e | | General Cargo. | | | | Import | Export | Total | Increase | Decrease. |
| | Govt. | Commercial. | Govt. | Commercial. | Tons. | Govt. | Commercial. | Govt. | Commercial. | Tons | | | | | | |
| Victoria | - | 3,097 | 216 | 102,067 | 5,969 | - | - | 550 | 82,759 | 9,666 | 188,689 | 21,804 | 4,754 | 26,558 | - | 1,165 |
| Tiko | - | 3,713 | - | 116,814 | 6,659 | - | - | - | 341,562 | 61,851 | 462,089 | 17,907 | 19,083 | 36,990 | - | 2,325 |
| Total | - | 6,810 | 216 | 218,881 | 12,628 | - | - | 550 | 424,321 | 71,517 | 650,778 | 39,711 | 23,837 | 63,548 | - | 3,490 |

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Principal Imports, Victoria and Wko. 1935 - 1939.

| | <u>1935</u> | <u>1936</u> | <u>1937</u> | <u>1938</u> | <u>1939</u> |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Bags & Sacks, doz. | 7,886 | 7,656 | 8,998 | 7,776 | 2,822 |
| Cement, tons: | 801 | 1,474 | 2,378 | 2,772 | 2,120 |
| Cigars & cigarettes, hundreds: | 12,465 | 13,009 | 11,835 | 14,124 | 9,871 |
| Cottons, sq.yds. | 1,134,447 | 1,155,423 | 1,676,915 | 931,639 | 1,009,719 |
| Fish, Cwt. | 6,835 | 10,636 | 14,601 | 16,931 | 13,131 |
| Kerosene, Imp.Gals. | 40,998 | 73,560 | 54,697 | 96,050 | 53,757 |
| Motor Spirit Imp.Gals. | 69,425 | 78,356 | 64,837 | 57,504 | 30,297 |
| Rice, Cwt. | 19,938 | 36,601 | 36,425 | 44,391 | 35,618 |
| Salt, " | 10,828 | 11,085 | 12,371 | 13,789 | 13,411 |
| Tobacco, lbs. | 11,387 | 19,425 | 10,923 | 13,894 | 8,870 |

Values of certain articles imported which cannot be estimated in terms of quantity.

| | <u>1935</u> | <u>1936</u> | <u>1937</u> | <u>1938</u> | <u>1939</u> |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| | £. | £. | £. | £. | £. |
| Apparel | 6,612 | 9,243 | 21,806 | 9,689 | 8,406 |
| Implements & Tools | 3,128 | 4,437 | 5,750 | 6,601 | 2,759 |
| Iron & Steel Manufac- tures | 18,142 | 31,237 | 53,815 | 21,181 | 18,843 |
| Machinery | 2,912 | 7,832 | 8,023 | 12,357 | 5,696 |

Reference -

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Principal Imports, Victoria and New Zealand - 1932 - 1933

| | 1932 | 1933 | 1932 | 1933 | |
|-----------|-----------|-----------|-----------|-----------|----------------------------------|
| 11,387 | 12,824 | 10,222 | 12,422 | 10,222 | Tobacco, lbs. |
| 10,222 | 12,789 | 12,271 | 11,082 | 11,082 | Salt, " |
| 12,271 | 44,221 | 26,422 | 26,401 | 26,422 | Rice, Cwt. |
| 26,422 | 67,204 | 64,221 | 78,222 | 69,422 | Motor Spirit Imp. Gals. |
| 69,422 | 26,020 | 24,221 | 23,220 | 40,222 | Kerosene, Imp. Gals. |
| 40,222 | 12,121 | 14,221 | 10,222 | 6,222 | Fish, Cwt. |
| 6,222 | 1,002,212 | 1,222,422 | 1,122,422 | 1,122,422 | Cotton, Sp. Yds. |
| 1,122,422 | 14,124 | 11,222 | 12,002 | 12,422 | Cigars & cigarettes, hundreds |
| 12,422 | 2,122 | 2,222 | 1,424 | 2,01 | Cement, tons |
| 2,01 | 2,222 | 2,222 | 2,222 | 2,222 | Bags & sacks, doz. |

Values of certain articles imported which cannot be estimated in terms of quantity.

| | 1932 | 1933 | 1932 | 1933 | |
|--------|--------|--------|--------|--------|--------------------------------|
| 2,222 | 12,222 | 8,222 | 7,222 | 2,222 | Machinery |
| 7,222 | 21,121 | 22,221 | 21,221 | 18,122 | Iron & Steel Manufac- tures |
| 18,122 | 2,222 | 2,222 | 4,222 | 2,122 | Implementa & Tools |
| 2,122 | 2,222 | 2,222 | 2,222 | 2,222 | Apparel |

Reference -

| | | | | | |
|---|---|---|---|---|---|
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A2

Countries of Origin of the Principal Imports - Victoria and Tiko - 1939.

| | Bags & Sacks. | Cement | Cigars & Cigarettes | Cotton Piece Goods | Fish | Kerosene | Motor Spirit | Rice | Salt | Tobacco | Apparel | Implements & Tools | Iron & Steel Manufactures. | Machinery. |
|---------------------------------|---------------|--------------|---------------------|--------------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------------|----------------------------|--------------|
| | Doz. | Tons | Hundreds | Sq. Yds. | Cwt. | 1.Gall. | 1.Gall. | Cwt. | Cwt. | Lb. | £ | £ | £ | £ |
| United Kingdom | 143 | 257 | 8,603 | 339,180 | 128 | - | - | 3 | 3,188 | 70 | 1,089 | 61 | 1,907 | 505 |
| United Kingdom (Government) | - | 27 | - | - | - | - | - | - | - | - | 4 | 6 | 8 | 4 |
| Germany | 1,006 | 1,827 | 683 | 210,209 | 133 | - | 737 | 1 | 9,977 | 25 | 1,632 | 2,639 | 15,405 | 5,105 |
| France | 1 | 3 | 15 | 1,002 | 4 | 35 | - | 2 | 124 | 160 | 164 | - | 104 | 32 |
| United States of America ... | - | - | 451 | - | 26 | 31,340 | 17,404 | - | - | 8,367 | 134 | 53 | 10 | 34 |
| Dominions & British Possessions | 1,670 | - | 24 | - | 47 | - | - | 33,655 | - | - | 39 | - | 1 | - |
| French Cameroons | 2 | - | 9 | 642 | 12 | 1 | - | - | - | 248 | 236 | - | 11 | 9 |
| Japan | - | - | - | 444,687 | 156 | - | - | - | - | - | 5,006 | - | 38 | - |
| Norway | - | - | - | - | 10,976 | - | - | - | - | - | - | - | - | - |
| Spain & Spanish Possessions | - | - | - | 9 | 367 | - | - | - | - | - | 8 | - | 7 | - |
| Other Countries | - | 6 | 86 | 13,990 | 1,282 | 22,381 | 12,156 | 1,957 | 122 | - | 94 | - | 1,352 | 7 |
| Total | 2,822 | 2,120 | 9,871 | 1,009,719 | 13,131 | 53,757 | 30,297 | 35,618 | 13,411 | 8,870 | 8,406 | 2,759 | 18,843 | 5,696 |

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Tonnage of Principal Exports, 1935 - 1939.

| | <u>1935</u> | <u>1936</u> | <u>1937</u> | <u>1938</u> | <u>1939</u> |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Bananas (dried) | 740 | 455 | 630 | 637 | 736 |
| " (fresh) | 37,752 | 49,605 | 55,737 | 55,206 | 61,833 |
| Cocoa | 4,073 | 4,774 | 4,796 | 3,851 | 2,659 |
| Palm Oil | 1,731 | 1,648 | 1,583 | 1,586 | 1,271 |
| Palm Kernels | 1,418 | 1,506 | 1,803 | 1,427 | 1,139 |
| Rubber | 599 | 582 | 725 | 743 | 513 |
| Wood & Timber (Unmanufactured) | 3,055 | 5,142 | 5,068 | 1,502 | 2,274 |

Reference -

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Tonnage of Principal Exports, 1935 - 1939.

| | <u>1935</u> | <u>1936</u> | <u>1937</u> | <u>1938</u> | <u>1939</u> |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Bananas (dried) | 740 | 488 | 630 | 637 | 736 |
| " (fresh) | 37,752 | 49,605 | 55,737 | 55,206 | 61,833 |
| Cocoa | 4,073 | 4,774 | 4,796 | 3,851 | 2,659 |
| Palm Oil | 1,731 | 1,648 | 1,583 | 1,586 | 1,271 |
| Palm Kernels | 1,418 | 1,506 | 1,803 | 1,427 | 1,139 |
| Rubber | 599 | 588 | 725 | 743 | 513 |
| Wood & Timber (Unmanufactured) | 3,055 | 5,142 | 5,068 | 1,502 | 2,274 |

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Tonnage of Principal Exports, 1938 - 1939.

| | <u>1938</u> | <u>1939</u> | <u>1938</u> | <u>1939</u> | |
|--|-------------|-------------|-------------|-------------|---------------|
| | 789 | 620 | 485 | 140 | (Detailed) |
| | 61,822 | 52,808 | 49,602 | 37,458 | " (Total) |
| | 2,929 | 2,851 | 4,774 | 4,078 | Coconut |
| | 1,841 | 1,939 | 1,618 | 1,731 | Oil |
| | 1,139 | 1,437 | 1,802 | 1,413 | Palm Kernel |
| | 912 | 742 | 882 | 339 | Rubber |
| | 2,874 | 1,202 | 2,142 | 2,002 | Food & Timber |

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Countries of destination of the Principal Exports - Victoria and Tiko - 1939.

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| | Bananas (Dried) | | Bananas (Fresh) | | Cocoa | | Kola Nuts | |
|-----------------------------------|------------------|---------------|------------------|----------------|--------------|---------------|-----------|----------|
| | Lbs. | £ | Cwt. | £ | Tons | £ | Tons | £ |
| United Kingdom... | 61,825 | 1,059 | 299,086 | 79,001 | 560 | 9,315 | - | - |
| Germany ... | 1,471,512 | 14,422 | 887,308 | 222,099 | 1,177 | 18,997 | - | - |
| France ... | 102,044 | 997 | - | - | 121 | 1,889 | - | - |
| French Cameroons | 9,449 | 21 | - | - | 327 | 5,113 | - | - |
| Holland ... | - | - | 40,644 | 10,504 | 395 | 6,055 | - | - |
| United States of America | - | - | - | - | - | - | - | - |
| Dominions and British Possessions | - | - | - | - | - | - | - | - |
| Other Countries | 3,165 | 35 | 9,615 | 2,512 | 79 | 1,288 | - | - |
| Total ... | 1,647,995 | 16,534 | 1,236,653 | 314,116 | 2,659 | 42,657 | - | - |

| | Palm Oil | | Palm Kernels | | R u b b e r | | Wood & Timber (Unmanufactured) | |
|-----------------------------------|--------------|---------------|--------------|--------------|------------------|---------------|--------------------------------|--------------|
| | Tons | £ | Tons | £ | Lbs. | £ | Cub.Ft. | £ |
| United Kingdom... | 333 | 3,450 | 102 | 812 | 62,995 | 1,779 | 80 | 14 |
| Germany ... | 938 | 7,892 | 1,021 | 6,228 | 1,085,813 | 22,675 | 33,062 | 619 |
| France ... | - | - | - | - | - | - | 57,800 | 2,621 |
| French Cameroons | - | - | - | - | - | - | - | - |
| Holland ... | - | - | 16 | 96 | - | - | - | - |
| United States of America | - | - | - | - | - | - | - | - |
| Dominions and British Possessions | - | - | - | - | - | - | - | - |
| Other Countries | - | - | - | - | - | - | - | - |
| Total ... | 1,271 | 11,342 | 1,139 | 7,136 | 1,148,808 | 24,454 | 90,942 | 3,254 |

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Countries of destination of the Principal Exports - Victoria and Tiko - 1932.

| Countries of destination | Peanut (Dried) | | Peanut (Fresh) | | Cocoa | | Kola Nuts | |
|---------------------------|----------------|--------|----------------|---------|-------|--------|-----------|-------|
| | Tons | Value | Tons | Value | Tons | Value | Tons | Value |
| United Kingdom | 1,020 | 14,422 | 1,001 | 22,086 | 500 | 1,177 | - | - |
| Germany | 1,471 | 22,086 | 1,177 | 18,227 | 1,177 | 1,889 | - | - |
| France | 108 | 2,450 | 327 | 6,032 | 131 | 2,112 | - | - |
| Belgium | 2,450 | 31 | 327 | 6,032 | 327 | 5,112 | - | - |
| Other European Countries | - | - | 10,304 | 40,614 | 327 | 6,032 | - | - |
| United States of America | - | - | - | - | - | - | - | - |
| Other British Possessions | 32 | 9,612 | 2,312 | 9,612 | 59 | 1,288 | - | - |
| Total | 1,017,922 | 16,224 | 1,238,622 | 316,116 | 2,622 | 42,227 | - | - |

| Countries of destination | Palm Oil | | Palm Kernel | | Rubber | | Wood & Timber (Unmanufactured) | |
|---------------------------|----------|--------|-------------|-----------|--------|--------|--------------------------------|-------|
| | Tons | Value | Tons | Value | Tons | Value | Cub. Ft. | Value |
| United Kingdom | 2,450 | 1,822 | 108 | 1,031 | 1,772 | 22,086 | 14 | 14 |
| Germany | 1,822 | 1,031 | 1,031 | 1,082,812 | 22,086 | 22,086 | 2,921 | 2,921 |
| France | - | - | - | - | - | - | - | - |
| Belgium | - | - | 19 | - | - | - | - | - |
| Other European Countries | - | - | 28 | - | - | - | - | - |
| United States of America | - | - | - | - | - | - | - | - |
| Other British Possessions | - | - | - | - | - | - | - | - |
| Total | 1,271 | 11,242 | 1,139 | 1,148,802 | 24,424 | 20,242 | 3,224 | 3,224 |

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Values of Imports and Countries of Origin
with the Percentage of the total
Import Trade - Victoria
and Tiko - 1939.

| Countries of Origin | Value £ | Percentage |
|---------------------------------|----------------|---------------|
| United Kingdom | 37,024 | 16.39 |
| Germany | 108,687 | 48.11 |
| Holland | 2,932 | 1.30 |
| United States of America | 7,090 | 3.14 |
| Belgium | 1,665 | .73 |
| Japan | 15,753 | 7 |
| Norway | 17,367 | 7.68 |
| Iceland | 2,237 | .99 |
| Roumania | 1,937 | .85 |
| Dominions & British Possessions | 20,962 | 9.28 |
| Spain and Spanish Possessions | 698 | .31 |
| French Cameroons ... | 728 | .32 |
| Other Countries ... | 8,827 | 3.90 |
| Total ... | 225,907 | 100.00 |

Values of Exports and their Countries of
Destination with the Percentage of
the total Export Trade - 1939.

| Countries of Destination. | Value £ | Percentage. |
|------------------------------|----------------|---------------|
| United Kingdom | 96,360 | 22.68 |
| Germany | 296,523 | 69.79 |
| Holland | 16,656 | 3.92 |
| French Cameroons ... | 5,194 | 1.22 |
| Other Countries .. | 10,138 | 2.39 |
| Total ... | 424,871 | 100.00 |

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Values of Imports and Countries of Origin
with the Percentage of the Total
Import Trade - Victoria
and Togo - 1939

| Percentage | Value £ | Countries of Origin |
|------------|------------|-------------------------------------|
| 16.33 | 37,034 | United Kingdom ... |
| 46.11 | 108,687 | Germany ... |
| 1.30 | 2,923 | Holland ... |
| 3.14 | 7,030 | United States of America ... |
| .73 | 1,662 | Belgium ... |
| .7 | 1,783 | Japan ... |
| 7.88 | 17,367 | Norway ... |
| .99 | 2,237 | Iceland ... |
| .82 | 1,937 | Romania ... |
| 2.38 | 50,992 | Dominions & British Possessions ... |
| .31 | 688 | Spain and Spanish Possessions ... |
| .32 | 728 | French Cameroons ... |
| 2.90 | 6,837 | Other Countries ... |
| 100.00 | 322,907 | Total ... |

Values of Exports and their Countries of
Destination with the Percentage of
the Total Export Trade - 1939

| Percentage | Value £ | Countries of Destination |
|------------|------------|-----------------------------|
| 33.68 | 96,360 | United Kingdom ... |
| 66.73 | 326,223 | Germany ... |
| 2.92 | 16,626 | Holland ... |
| 1.23 | 2,194 | French Cameroons ... |
| 2.33 | 10,138 | Other Countries ... |
| 100.00 | 434,971 | Total ... |

80. Though these figures are still higher than those for 1933-35, they show a further decline in both the quantity and value of all the principal imports, with the exception of cotton piece goods. It must however be remembered that a considerable proportion of the trade of territory was in German hands before the war and that British commercial houses were unable to meet this situation immediately.

81. Exports show little decrease in value and a slight increase in tonnage, the latter being due solely to an expansion in the banana trade. After a temporary check at the beginning of the war new alternatives were quickly substituted for the original German market and shipping facilities, and since the middle of October regular consignments have been shipped to the United Kingdom.

82. Prices obtainable for palm oil, kernels and cocoa showed little improvement on those for 1938, and there was a consequent falling-off in production. A new buying-station for palm produce was however opened at Widekum, on the newly opened Mamfe-Bamenda road, and met with a ready response; Widekum is in the centre of an area rich in palm trees and with an improvement in price the volume of production would undoubtedly increase. In the southern areas the people are more concerned with cocoa production than with the sale of oil and kernels, but here again there has been a decline in exports for the reasons stated in Chapter XX. Comparative prices for the several commodities were as follows :

| | Palm oil | Kernels | Cocoa (Grade) |
|-----------------|-----------|----------|---------------|
| Best price 1937 | £10. 5. - | £7.10. - | £23. - - - |
| Best price 1938 | 6.12. - | 6. - - - | 17. - - - |
| Best price 1939 | 8. - - - | 5.17. 6 | 16. 5. - |
| December 1939 | 8. - - - | 5.17. 6 | 15.10. - |

83. The market value of local foodstuffs fluctuates seasonally

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seasonally and has been little affected by the war except in the Victoria Division where prices have risen in sympathy with, but not in proportion to, the increased cost of imported commodities. The Native Authorities are fully alive to the dangers of profiteering.

84. No machinery is available for assessing the volume of exports from the northern areas. At the last meeting of the Commission M. Giraud suggested that if greater efforts were made to exploit shea-nuts and gum the prosperity of the Adamawa and Dikwa areas might be proportionately increased. Unfortunately, the market for shea-nuts is unstable and the price offered rarely excites much enthusiasm; the principal exporting firm has recently announced the unlikelihood of any demand for shea-nuts during the year, though shea-butter may possibly find a market.

85. The production of gum is being developed in the Dikwa mandated area, but the demand is strictly limited and the price poor. Since considerable organisation and supervision is necessary it is preferable to confine production to this area, which contains the greatest number of gum-bearing trees, until a reliable market is available. Methods of tapping and preparation continued to be demonstrated in Adamawa.

IX. JUDICIAL.

86. The following Courts exercise jurisdiction in the Mandated Territory :
the Native Courts, in their respective areas;
the Magistrates' Court of the Protectorate;
the High Court of the Protectorate;
the Supreme Court of Nigeria;
the West African Court of Appeal.

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80. Through these figures are still higher than those for 1933-35, they show a further decline in both the quantity and value of all the principal imports, with the exception of cotton piece goods. It must however be remembered that a considerable proportion of the trade of territory was in German hands before the war and that British commercial houses were unable to meet this situation immediately.

81. Exports show little decrease in value and a slight increase in tonnage, the latter being due solely to an expansion in the banana trade. After a temporary check at the beginning of the war new alternatives were quickly substituted for the original German market and shipping facilities, and since the middle of October regular consignments have been shipped to the United Kingdom.

82. Prices obtainable for palm oil, kernels and coconuts showed little improvement on those for 1938, and there was a consequent falling-off in production. A new buying-station for palm produce was however opened at Wikekm, on the newly opened Mamfe-Tamenga road, and met with a ready response; Wikekm is in the centre of an area rich in palm trees and with an improvement in price the volume of production would undoubtedly increase. In the southern areas the people are more concerned with coconuts production than with the sale of oil and kernels, but here again there has been a decline in exports for the reasons stated in Chapter XX. Comparative prices for the several commodities were as follows :

| Best price 1937 | Best price 1938 | Best price 1939 | December 1939 |
|-----------------|-----------------|-----------------|---------------|
| 210.5 | 6.12.6 | 8. -- . | 8. -- . |
| 210.5 | 6. -- . | 8. -- . | 8. -- . |
| 238. -- | 17. -- . | 16. 5. -- | 15.10. -- |

83. The market value of local foodstuffs fluctuates seasonally

seasonally and has been little affected by the war except in the Victoria Division where prices have risen in sympathy with, but not in proportion to, the increased cost of imported commodities. The Native Authorities are fully alive to the dangers of profiteering.

84. No machinery is available for assessing the volume of exports from the northern areas. At the last meeting of the Commission M. Girard suggested that if greater efforts were made to exploit shea-nuts and gum the prosperity of the Adamawa and Dikwa areas might be proportionately increased. Unfortunately, the market for shea-nuts is unstable and the price offered rarely excites such enthusiasm; the principal exporting firm has recently announced the unlikelihood of any demand for these nuts during the year, though shea-butter may possibly find a market.

85. The production of gum is being developed in the Dikwa mandated area, but the demand is strictly limited and the price poor. Since considerable organisation and supervision is necessary it is preferable to confine production to this area, which contains the greatest number of gum-bearing trees, until a reliable market is available. Methods of tapping and preparation continued to be demonstrated in Adamawa.

JUDICIAL. XI

86. The following Courts exercise jurisdiction in the Mandated Territory:

- the Native Courts, in their respective areas;
- the Magistrates' Court of the Protectorate;
- the High Court of the Protectorate;
- the Supreme Court of Nigeria;
- the West African Court of Appeal.

87. As in the Protectorate of Nigeria, the jurisdiction of the Supreme Court is exercised only in cases of Probate, Admiralty, Divorce and in respect of proceedings under certain specified Ordinances. The High Court and the Magistrates' Courts, constituted under the Protectorate Court Ordinance 1933, hear causes with which the Native Courts, either on account of the nature of the issues or of the status of the parties, are not competent to deal.

88. The Cameroons Province is in the Calabar-Aba Judicial Division and the Northern Areas fall within the Kaduna-Makurdi Judicial Division. Visits are paid by circuit Judges and Area Magistrates as occasion arises, though no such visits were in fact paid during 1939. Residents of the Adamawa, Bornu and Cameroons Provinces and the District Officer Bamenda are appointed Assistant Judges and exercise jurisdiction in the High Court. Administrative Officers act as Magistrates, with powers as described in paragraph 117-8 of the 1938 report.

89. Appeal from the Magistrates' Courts lies to the High Court and thence, subject to certain limitations, to the West African Court of Appeal. Moreover, all criminal cases tried by Magistrates are scrutinised by Judges of the High Court.

90. Judgments of Native Courts may be reviewed within a specified time limit by an Administrative Officer, either on application, or of his own motion, and any order made by the District Officer in this respect is subject to further review by the Resident whose decision is final. Formal appeal from the Native Courts with full powers at Dikwa and Yola (the latter having jurisdiction in the Adamawa Districts) lies to the High Court, and from the other Native Courts in the Dikwa and Adamawa areas to the

Final

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87. As in the Protectorate of Nigeria, the jurisdiction of the Supreme Court is exercised only in cases of Probate, Admiralty, Divorce and in respect of proceedings under certain specified Ordinances. The High Court and the Magistrates' Courts, constituted under the Protectorate Court Ordinance 1933, hear causes with which the Native Courts, either on account of the nature of the issues or of the status of the parties, are not competent to deal.

88. The Cameroons Province is in the Calabar-Aba Judicial Division and the Northern Areas fall within the Kaduna-Makurdi Judicial Division. Visits are paid by circuit Judges and Area Magistrates as occasion arises, though no such visits were in fact paid during 1939. Residents of the Adamawa, Bornu and Cameroons Provinces and the District Officer Bamenda are appointed Assistant Judges and exercise jurisdiction in the High Court. Administrative Officers act as Magistrates, with powers as described in paragraph IV-8 of the 1938 report.

89. Appeal from the Magistrates' Courts lies to the High Court and thence, subject to certain limitations, to the West African Court of Appeal. Moreover, all criminal cases tried by Magistrates are scrutinised by Judges of the High Court.

90. Judgments of Native Courts may be reviewed within a specified time limit by an Administrative Officer, either on application, or of his own motion, and any order made by the District Officer in this respect is subject to further review by the Resident whose decision is final. Formal appeal from the Native Courts with full powers at Dikwa and Yola (the latter having jurisdiction in the Adamawa District) lies to the High Court, and from the other Native Courts in the Dikwa and Adamawa areas to the

Final

Final Native Courts of Appeal at Dikwa or Yola, either direct or through regional Appeal Courts. In the Kentu area appeal lies to the District Officer and thence to the Resident and Chief Commissioner; the avenue is similar in the Cameroons Province except in certain areas where appeal lies first to a Native Court of Appeal and thence to the District Officer.

Courts of the Protectorate.

Cameroons Province.

91. 1,158 persons were convicted in the Courts of the Protectorate as compared with 1,223 in 1938. Seven persons were convicted of murder, but none was executed. In the Victoria and Kumba Divisions the number of convictions for stealing and similar offences inevitably remains high, since the majority of detribalised plantation employees choose, when discharged, to remain in the neighbourhood where they live by their wits instead of returning to their own homes.

92. The following table shows the number of criminal and civil cases heard in the High Court and the Magistrates' Courts in the Province in the year 1939 :-

| | <u>Criminal.</u> | <u>Civil.</u> | <u>Total.</u> | <u>Total</u> |
|--|------------------|---------------|---------------|--------------|
| Victoria Division | 340 | 59 | 399 | 389 |
| Kumba Division | 213 | 17 | 230 | 204 |
| Mamfe Division | 72 | 9 | 81 | 111 |
| Bamenda Division | 140 | 5 | 145 | 173 |
| Assistant Superintendent of Police, Northern Section | 30 | - | 30 | 8 |
| Assistant Superintendent of Police, Southern Section | 139 | - | 139 | 141 |
| High Court Calabar-Aba Division | 78 | 5 | 83 | 37 |
| Totals | 1012 | 95 | 1107 | 1065 |

93. The following figures provide an analysis of all criminal

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Final Native Courts of Appeal at Dikwa or Yola, either direct or through regional Appeal Courts. In the Kainu area appeal lies to the District Officer and thence to the Resident and Chief Commissioner; the avenue is similar in the Kameroun Province except in certain areas where appeal lies first to a Native Court of Appeal and thence to the District Officer.

Courts of the Protectorate.
Kameroun Province.

91. 1,158 persons were convicted in the Courts of the Protectorate as compared with 1,223 in 1938. Seven persons were convicted of murder, but none was executed. In the Victoria and Kumba Divisions the number of convictions for stealing and similar offences inevitably remains high since the majority of detribalised plantation employees choose, when discharged, to remain in the neighbourhood where they live by their wife instead of returning to their own homes.

92. The following table shows the number of criminal and civil cases heard in the High Court and the Magistrates' Courts in the Province in the year 1939 :-

| Total 1939 | Total 1938 | Civil | Criminal | Victoria Division | Kumba Division | Kamfe Division | Bamenda Division | Assistant Superintendent of Police, Northern Section | Assistant Superintendent of Police, Southern Section | High Court Ombudsman-Act Division | Totals |
|------------|------------|-------|----------|-------------------|----------------|----------------|------------------|--|--|-----------------------------------|--------|
| 389 | 399 | 59 | 340 | ... | ... | ... | ... | 30 | 139 | 58 | 1018 |
| 204 | 230 | 17 | 213 | ... | ... | ... | ... | - | - | 5 | 1107 |
| 111 | 81 | 9 | 78 | ... | ... | ... | ... | - | - | 2 | 38 |
| 178 | 145 | 5 | 140 | ... | ... | ... | ... | - | - | 1 | 141 |
| 8 | 30 | - | 30 | ... | ... | ... | ... | 30 | 139 | 58 | 38 |
| 34 | 34 | - | 34 | ... | ... | ... | ... | - | - | 1 | 141 |
| 1028 | 1107 | 92 | 1018 | ... | ... | ... | ... | - | - | 5 | 1028 |

93. The following figures provide an analysis of all criminal

criminal prosecutions instituted in Protectorate Courts during 1939:-

| Charge | Convictions. | Acquittals | Sentences of Imprisonment. | Fines or other judgments |
|--|--------------|------------|----------------------------|--------------------------|
| I. Offences against Public Order :- | | | | |
| Disturbing religious worship | 1 | - | - | 1 |
| Unlawful Assembly | 7 | 12 | 6 | 1 |
| Affray | 96 | 4 | 13 | 83 |
| Breach of peace.. | 2 | - | - | 2 |
| II. Offences against the Administration of Law and Justice:-... | | | | |
| Official Corruption | 6 | 1 | 2 | 4 |
| Personating Public Officers | 4 | - | 3 | 1 |
| Perjury | 8 | - | 8 | - |
| Contempt of Court | 1 | - | 1 | - |
| Escaping from Lawful Custody | 14 | - | 13 | 1 |
| Negligently permitting escape | 1 | - | - | 1 |
| Obstructing Police and Court Officers .. | 4 | - | 4 | - |
| Assaulting Police Officers | 5 | 1 | 2 | 3 |
| Resistance to Police | 1 | - | 1 | - |
| Neglect to aid in arresting offender | 1 | - | - | 1 |
| Negligently injuring telegraph lines | 1 | - | - | 1 |
| False Declaration | 1 | - | 1 | - |
| Taking prohibited things into or out of Prison | 4 | - | 1 | 3 |
| Carried forward | 157 | 18 | 55 | 102 |

Brought forward 157

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criminal prosecutions instituted in Protectorate C

during 1939:-

| Sentences of Imprisonment. | Acquittals | Convictions | Charge |
|----------------------------|------------|-------------|---|
| - | - | 1 | <u>I. Offences against Public Order:-</u> |
| 6 | 12 | 7 | Disturbing religious worship ... |
| 13 | 4 | 96 | Unlawful Assembly |
| - | - | 2 | Arrest ... |
| - | - | 2 | Breach of peace... |
| 2 | 1 | 6 | <u>II. Offences against the Administration of Law and Justice:-</u> |
| 2 | - | 4 | Official Corruption |
| 2 | - | 4 | Personating Public Officers ... |
| 8 | - | 8 | Perjury ... |
| 1 | - | 1 | Contempt of Court |
| 13 | - | 14 | Escaping from lawful custody ... |
| - | - | 1 | Negligently permitting escape ... |
| 4 | - | 4 | Obstructing Police and Court Officers .. |
| 2 | 1 | 2 | Assaulting Police Officers .. |
| 1 | - | 1 | Resistance to Police |
| - | - | 1 | Neglect to aid in arresting offenders |
| - | - | 1 | Negligently injuring telegraph lines |
| 1 | - | 1 | False Declaration |
| 1 | - | 4 | Taking prohibited things into or out of Prison |
| 22 | 18 | 127 | Carried forward |

Brought forward

| Charge | Convictions. | Acquittals | Sentences of Imprisonment. | Fines or other judgment |
|--|--------------|------------|----------------------------|-------------------------|
| Brought Forward | 157 | 18 | 55 | 102 |
| <u>III. Acts Injurious to the public in General.</u> | | | | |
| Common Nuisance ... | 1 | - | - | 1 |
| Swearing unlawful juj | - | 2 | - | - |
| Keeping a place for the purpose of prostitution | 1 | - | 1 | - |
| Rogues and Vagabonds | 32 | 6 | - | 32 |
| <u>IV. Offences against the person:-</u> | | | | |
| Murder ... | 7 | 4 | 1 | 6 |
| Manslaughter ... | 4 | 2 | 4 | - |
| Attempted murder ... | 1 | - | 1 | - |
| Accessory after the fact to murder ... | 2 | - | 2 | - |
| Attempted Suicide | 2 | - | 2 | - |
| Wounding ... | 8 | 3 | 4 | 4 |
| Wounding with intent to do grievous harm ... | 1 | - | 1 | - |
| Failure to supply necessaries ... | 1 | - | - | 1 |
| Assault ... | 50 | 7 | 24 | 26 |
| Assault with intent to steal ... | 1 | - | 1 | - |
| Rape ... | 4 | 9 | 4 | - |
| Assault occasioning harm | 24 | 3 | 19 | 5 |
| Attempted Rape ... | 1 | - | 1 | - |
| Indecent Assault ... | 2 | - | 1 | 1 |
| Abduction ... | 2 | - | 2 | - |
| Deprivation of liberty | 11 | 1 | 9 | 2 |
| Acts intended to cause grievous harm | 2 | - | 2 | - |
| Defilement of girls under eleven ... | 1 | - | 1 | - |
| Carried Forward... | 315 | 55 | 135 | 180 |

Brought forward

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| Convictions | Acquittals | Sentences of Imprisonment. | Fines or other judgments |
|---|------------|----------------------------|--------------------------|
| 315 | 55 | 135 | 180 |
| 3 | - | 3 | - |
| 5 | - | 5 | - |
| V. Offences relating to Property:- | | | |
| 94 | 20 | 85 | 11 |
| 13 | 7 | 8 | 5 |
| 2 | - | 2 | - |
| 24 | 6 | 23 | 1 |
| 1 | - | - | 1 |
| 2 | 3 | 2 | - |
| 1 | - | 1 | - |
| 1 | 14 | 1 | - |
| 1 | - | 1 | - |
| 2 | - | 2 | - |
| 26 | 8 | 25 | 1 |
| 6 | 7 | 6 | - |
| 9 | 1 | 8 | 1 |
| 4 | - | - | 4 |
| 14 | 7 | 14 | - |
| 6 | 2 | 6 | - |
| 15 | 1 | 4 | 11 |
| 1 | - | - | 1 |
| VI. Offences relating to Coin:- | | | |
| 5 | - | 2 | 1 |
| 548 | 131 | 351 | 217 |

| Convictions | Acquittals | Sentences of Imprisonment. | Fines or other judgments |
|---|------------|----------------------------|--------------------------|
| 315 | 55 | 135 | 180 |
| 3 | - | 3 | - |
| 5 | - | 5 | - |
| V. Offences relating to Property:- | | | |
| 94 | 20 | 85 | 11 |
| 13 | 7 | 8 | 5 |
| 2 | - | 2 | - |
| 24 | 6 | 23 | 1 |
| 1 | - | - | 1 |
| 2 | 3 | 2 | - |
| 1 | - | 1 | - |
| 1 | 14 | 1 | - |
| 1 | - | 1 | - |
| 2 | - | 2 | - |
| 26 | 8 | 25 | 1 |
| 6 | 7 | 6 | - |
| 9 | 1 | 8 | 1 |
| 4 | - | - | 4 |
| 14 | 7 | 14 | - |
| 6 | 2 | 6 | - |
| 15 | 1 | 4 | 11 |
| 1 | - | - | 1 |
| VI. Offences relating to Coin:- | | | |
| 5 | - | 2 | 1 |
| 548 | 131 | 351 | 217 |

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Brought forward

Brought

| Convictions | Adults | Sentences of Imprisonment or other judgements | Fines or other judgements |
|---|--------|---|---------------------------|
| Carried forward ... | 131 | 331 | 315 |
| Uttering counterfeit coin ... | - | 3 | 1 |
| Malicious injuries to property ... | - | - | 1 |
| Arson ... | 1 | 4 | 11 |
| Being in possession of stolen property | 3 | 6 | 11 |
| Receiving stolen property ... | 7 | 14 | - |
| Obtaining goods by false pretences | 1 | 8 | 4 |
| Forbidden entry ... | 7 | 6 | 1 |
| Burglary ... | 8 | 35 | 1 |
| Demanding property with menace ... | - | 3 | - |
| Robbery by violence | 1 | 1 | - |
| Robbery ... | 14 | 1 | - |
| Stealing goods in transit ... | - | 1 | - |
| Killing animals with intent to steal | 3 | 3 | - |
| Fraudulent false accounting ... | - | - | 1 |
| Stealing by clerks and servants ... | 6 | 33 | 1 |
| Stealing by persons in public service | - | 3 | - |
| Stealing cattle ... | 7 | 8 | 2 |
| Stealing ... | 30 | 33 | 11 |
| <u>V. Offences relating to Property:-</u> | | | |
| Slave Dealing ... | - | 3 | - |
| Reckless and negligent acts ... | - | 3 | - |
| Brought forward | 55 | 135 | 130 |

VI. Offences relating to Coin:-

Uttering counterfeit coin ...

| Charge | Convictions. | Acquittals | Sentences of Imprisonment. | Fines or other judgements |
|--|--------------|------------|----------------------------|---------------------------|
| Preparation for coining ... | 1 | - | 1 | - |
| Being in possession of counterfeit coin | 3 | 1 | 3 | 1 |
| VII. Miscellaneous:- | | | | |
| Cruelty to Animals | 1 | - | - | 1 |
| Conspiracy to defraud | 2 | - | 2 | - |
| Neglect to prevent a felony ... | 1 | - | 1 | - |
| Uttering false document... .. | 2 | - | 2 | - |
| Totals | 558 | 132 | 340 | 218 |
| VIII. Under the Nigeria Ordinance:- | | | | |
| Arms Ordinance | 31 | 1 | - | 31 |
| Customs Ordinance (Smuggling) | 240 | 12 | 10 | 230 |
| Liquor Ordinance | 5 | 1 | - | 5 |
| Public Health Ordinance | 38 | - | - | 38 |
| Forestry Ordinance | 166 | 15 | 8 | 158 |
| Wild Animals Preservation Ordinance ... | 6 | 3 | - | 6 |
| Motor Traffic Ordinance | 22 | 1 | - | 22 |
| Labour Ordinance | 8 | 9 | 6 | 2 |
| Native Revenue Ordinance | 50 | 8 | 8 | 42 |
| Adulteration of Produce Ordinance | 2 | 2 | - | 2 |
| Agriculture Ordinance | 14 | 2 | - | 14 |
| Nigeria Defence Regulations | 18 | 2 | - | 18 |
| Totals | 1158 | 188 | 372 | 786 |

94. No juvenile offenders were punished by whipping during the year by order of the Magistrates' Courts.

Comparative

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| Grade | Convictions | Admittance | Sentences of Imprisonment or Other Punishment |
|--|-------------|------------|---|
| Preparation for coining ... | 1 | - | 1 |
| Being in possession of counterfeit coin | 3 | 1 | 1 |
| VII. Miscellaneous:- | | | |
| Cruelty to Animals | 1 | - | - |
| Complicity to defraud | 3 | - | 3 |
| Neglect to prevent a felony ... | 1 | - | 1 |
| Uttering false documents ... | 3 | - | - |
| VIII. Under the Nigeria Ordinance:- | | | |
| Arms Ordinance | 31 | 1 | - |
| Customs Ordinance (Smuggling) | 240 | 13 | 10 |
| Liquor Ordinance | 5 | 1 | - |
| Public Health Ordinance | 38 | - | - |
| Forestry Ordinance | 166 | 15 | 8 |
| Wild Animals Preservation Ordinance ... | 6 | 3 | - |
| Motor Traffic Ordinance | 23 | 1 | - |
| Labour Ordinance | 8 | 2 | 6 |
| Native Revenue Ordinance ... | 50 | 8 | 3 |
| Acquisition of Pro-duce Ordinance | 3 | 3 | - |
| Agriculture Ordinance | 14 | 3 | - |
| Nigeria Defence Regulations | 18 | 3 | - |
| Totals ... | 1158 | 188 | 373 |

94. No juvenile offenders were punished by whipping during the year by order of the Magistrates' Courts.

Comparative

95. Comparative figures of convictions under the various Ordinances for the five years 1935 - 39 were :-

| | 1935. | 1936. | 1937. | 1938. | 1939. |
|----------------------------------|-------|-------|-------|-------|-------|
| Persons convicted under:- | | | | | |
| Criminal Code | 554 | 601 | 498 | 612 | 558 |
| Customs Ordinance | 480 | 515 | 340 | 293 | 240 |
| Liquor Ordinance | 1 | 18 | 8 | 12 | 5 |
| Forestry Ordinance | 51 | 48 | 53 | 108 | 166 |
| Other Ordinances | 116 | 50 | 159 | 198 | 189 |
| Totals ... | 1,202 | 1,232 | 1,058 | 1,223 | 1,158 |

Northern Areas.

96. The only case tried in the Magistrate's Court was at Dikwa where the District Headman of Rann was sentenced to one year's imprisonment for official corruption. Extradition proceedings were taken in the Magistrates' Courts both in Adamawa and Dikwa. No cases were heard in the High Court.

NATIVE COURTS.

97. No subsidiary legislation under the Native Courts Ordinance was enacted during the year and there has been no change in the jurisdiction of the various grades of Native Courts as described in paragraphs 140-142 of the 1936 report.

Cameroons Province.

98. Ten new Courts of first instance and one Native Court of Appeal were constituted during the year as follows :-

Victoria Division

- Victoria District - Bimbila Clan Court Grade 'D' (limited)
 Mongo Clan Court " " " "
 Bambuko Village Group Court Grade 'D' (limited)
 Bota Village Group Court Grade 'D' (limited)
Bakweri Clan Bonjongo Village Group Court Grade 'D' (limited)
 Mutengene Village Group Court Grade 'D' (limited)

Kumba Division

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95. Comparative figures of convictions under the various Ordinances for the five years 1935 - 39 were :-

| Persons convicted under:- | 1935 | 1936 | 1937 | 1938 | 1939 |
|---------------------------|-------|-------|-------|-------|-------|
| Criminal Code | 254 | 601 | 498 | 613 | 558 |
| Customs Ordinance | 480 | 215 | 340 | 293 | 240 |
| Liquor Ordinance | 1 | 18 | 8 | 15 | 5 |
| Forestry Ordinance | 51 | 48 | 53 | 108 | 166 |
| Other Ordinances | 116 | 50 | 133 | 138 | 189 |
| Totals ... | 1,308 | 1,328 | 1,028 | 1,333 | 1,158 |

Northern Areas.

96. The only case tried in the Magistrate's Court was at Dikwa where the District Headman of Rann was sentenced to one year's imprisonment for official corruption. Extradition proceedings were taken in the Magistrate's Courts both in Adamawa and Dikwa. No cases were heard in the High Court.

NATIVE COURTS.

97. No subsidiary legislation under the Native Courts Ordinance was enacted during the year and there has been no change in the jurisdiction of the various Grades of Native Courts as described in paragraphs 140-143 of the 1936 report.

Gamboula Province.

98. Ten new Courts of first instance and one Native Court of Appeal were constituted during the year as follows:

| <u>Victoria Division</u> | |
|--------------------------|---|
| <u>Victoria District</u> | Bimbia Clan Court Grade 'D' (limited) |
| | Mongo Clan Court " " |
| | Bambuko Village Group Court Grade 'D' (limited) |
| | Bota Village Group Court Grade 'D' (limited) |
| <u>Bakwari Clan</u> | Bontongo Village Group Court Grade 'D' (limited) |
| | Mutengane Village Group Court Grade 'D' (limited) |

Kumba Division

Kumba Division

North-Eastern Appeal Court Grade 'D' (limited)

Bamenda Division
Fungom Area.

| <u>Kuwe Group Court Grade 'D' (limited)</u> | |
|---|---------------|
| Isu | " " " " (") |
| Chap | " " " " (") |
| Abar | " " " " (") |

99. The new Courts in the Victoria District, which had previously been within the jurisdiction of the Victoria and Tiké Native Courts, came into being with the inauguration of the subordinate Native Authorities mentioned in paragraph 27. The former Victoria Divisional Appeal Court, which had long been in abeyance as a result of the reorganisation of the Bakwari and Balong areas, was abolished during the year. The two additional Bakwari Courts were established in accordance with the general policy of decentralisation and there are now five Group Courts in that area. Appeal from the Victoria District and Bakwari Courts lies to the District Officer.

100. In the Kumba Division appeal from the Ninong-Muangem, Nhia, Elang and Basosi Native Courts lies to the newly constituted North-Eastern Native Court of Appeal. All Native Courts in this Division are served by a Native Court of Appeal with the exception of the Muambong Kindred Court, where appeal direct to the District Officer is still preferred.

101. The work of the Native Courts received adequate supervision by Administrative Officers. Satisfactory results cannot of course be immediately expected from a newly established Native Court with a

panel

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North-Eastern Appeal Court Grade 'D' (limited)

Kumbe Division

Kuwe Group Court Grade 'D' (limited)

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Bamenda Division
Purton Area

99. The new Courts in the Victoria District, which had previously been within the jurisdiction of the Victoria and Liké Native Courts, came into being with the inauguration of the subordinate Native Authorities mentioned in paragraph 87. The former Victoria Divisional Appeal Court, which had long been in abeyance as a result of the reorganisation of the Bakweri and Balong areas, was abolished during the year. The two additional Bakweri Courts were established in accordance with the general policy of decentralisation and there are now five Group Courts in that area. Appeal from the Victoria District and Bakweri Courts lies to the District Officer.

100. In the Kumbe Division appeal from the Ninong-Mungam, Nini, Eling and Basool Native Courts lies to the newly constituted North-Eastern Native Court of Appeal. All Native Courts in this Division are served by a Native Court of Appeal with the exception of the Mambong Kindred Court, where appeal direct to the District Officer is still preferred.

101. The work of the Native Courts received adequate supervision by Administrative Officers. Satisfactory results cannot of course be immediately expected from a newly established Native Court with a

panel

panel of members whose previous experience has been limited to the consultation of oracles, swearing of oaths or interpretation of signs. To such people the sifting of evidence is an art not readily acquired. Moreover wider representation is apt at first to be accompanied by somewhat strained relations between the newly appointed Family Heads and the Village Heads who were formerly the sole arbiters in judicial matters, and who, not unnaturally perhaps, wish to preserve their former prerogatives. Their attitude is perhaps illustrated by childish attempts to monopolise the best seats in the Court-house, leaving new members to the discomforts of crowded benches, and by jockeying for position in the Presidential stakes. The new members, for their part, resent such treatment and the Courts not infrequently break up in disorder. On such occasions firm and tactful handling rarely fails to produce order, if not harmony.

102. Africans in this area seem to be happiest when engaged in noisy and vituperative argument and to many, a Native Court which conducts its business in an atmosphere of dignified quietness would have an air of unreality. A complicated matrimonial dispute is often disentangled only after hours of fierce debate during which judges, litigants and witnesses alike seem to the inexperienced onlooker chiefly concerned to shout one another down. In those parts of the Bamenda Division where the Courts are presided over by a bench of hereditary Chiefs the sessions are more orderly, but little business is done since the prestige of the Chief usually exceeds that of the Court and the majority of disputes are settled by arbitration. There is no objection to such practice so long as the people realise that only decisions taken in the Courts can be enforced

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panel of members whose previous experience has been limited to the consultation of oracles, speaking of oracles or interpretation of signs. To such people the sitting of evidence is an art not readily acquired. Moreover, their representation is apt at first to be accompanied by somewhat strained relations between the newly appointed Family Heads and the Village Heads who were formerly the sole arbiters in judicial matters, and who, not unreasonably, wish to preserve their former prerogatives. Their attitude is perhaps illustrated by children attempts to monopolize the best seats in the Court-house, leaving new members to the discomforts of crowded benches, and by jockeying for position in the Presidential stakes. The new members, for their part, resent such treatment and the Courts not infrequently break up in disorder. On such occasions firm and tactful handling rarely fails to produce order, if not harmony.

102. Africans in this area seem to be happiest when engaged in noisy and vituperative argument and to many, a Native Court which conducts its business in an atmosphere of dignified quietness would have an air of unreality. A complicated matrimonial dispute is often disentangled only after hours of fierce debate during which judges, litigants and witnesses alike seem to the inexperienced onlooker chiefly concerned to shout one another down. In those parts of the Bechuanaland Division where the Courts are presided over by a bench of hereditary Chiefs the sessions are more orderly, but little business is done since the prestige of the Chief usually exceeds that of the Court and the majority of disputes are settled by arbitration. There is no objection to such practice so long as the people realize that only decisions taken in the Courts can be enforced

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enforced and that submission to arbitration is voluntary.

103. Appeal, except to a Native Court of Appeal, is not a popular method of redress and the alternative of seeking review by an Administrative Officer is still preferred as being both quicker and cheaper, since no fee is charged by the latter.

104. The following table shows the comparative figures of criminal and civil cases tried by the various courts for the past five years :-

| | 1935 | 1936 | 1937 | 1938 | 1939. |
|-----------|-------|--------|--------|--------|--------|
| Criminal | 2,762 | 3,347 | 3,639 | 3,538 | 3,840 |
| Civil | 6,599 | 9,697 | 10,694 | 10,388 | 9,976 |
| Totals... | 9,361 | 13,044 | 14,333 | 13,926 | 13,816 |

At the last Session of the Commission M. van Asbeck referred to the discrepancy between the number of civil cases brought before Protectorate Courts and the number of similar cases dealt with in Native Courts and enquired whether criminal cases brought before a Magistrate could be transferred to a Native Court. This is the case and the Magistrate's power of transfer is commonly used if he is satisfied that the issue is within the capacity of the Native Court and that the accused person desires such a transfer. Frequently however, as the accredited representative pointed out, the accused prefers the greater impartiality of a Magistrate's Court. Moreover, as stated in paragraph 91 detribalised natives in the south of the Province are responsible for most of the crime; many of these persons have no fixed abode and the Police are better able to deal with them than are the Native Authorities. Offences committed on plantation properties

or

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enforced and that submission to arbitration is voluntary.

103. Appeal, except to a Native Court of Appeal, is not a popular method of redress and the alternative of seeking review by an Administrative Officer is still preferred as being both quicker and cheaper, since no fee is charged by the latter.

104. The following table shows the comparative figures of criminal and civil cases tried by the various courts for the past five years :-

| | 1935 | 1936 | 1937 | 1938 | 1939 |
|----------|-------|--------|--------|--------|--------|
| Criminal | 2,762 | 3,347 | 3,639 | 3,238 | 3,840 |
| Civil | 6,222 | 9,027 | 10,604 | 10,388 | 9,976 |
| Total | 9,984 | 12,374 | 14,243 | 13,626 | 13,816 |

At the last session of the Commission H. van Asbeck referred to the discrepancy between the number of civil cases brought before Protectorate Courts and the number of similar cases dealt with in Native Courts and enquired whether criminal cases brought before Magistrate could be transferred to a Native Court. This is the case and the Magistrate's power of transfer is commonly used if he is satisfied that the issue is within the capacity of the Native Court and that the accused persons desire such a transfer. Frequently however, as the accredited representative pointed out, the accused prefers the greater impartiality of a Magistrate's Court. Moreover, as stated in paragraph 91 detailed natives in the south of the Province are responsible for most of the crime; many of these persons have no fixed abode and the Police are better able to deal with them than are the Native Authorities. Offences committed on plantation properties

or in Government stations are normally dealt with by Magistrates, but this does not preclude plantation labourers from taking their petty grievances to the nearest Native Court. It will be noted that the total number of criminal cases heard in Protectorate and Native Courts in 1939 was only 4,852, as compared with 10,071 civil cases.

105. The work of the Native Courts is analyzed in the table below. It will be noted that of the 3,840 criminal cases 13.7% were subject to appeal or review, and that in 6.7% of these judgments were modified or annulled, the corresponding figures for the 9,976 civil cases being 10.9% and 3.9% respectively.

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or in Government stations are normally dealt with by
 Magistrates, but this does not preclude plantation
 labourers from taking their petty grievances to the
 nearest Native Court. It will be noted that the total
 number of criminal cases heard in Protectorate and Native
 Courts in 1939 was only 4,822, as compared with 10,071
 civil cases.

105. The work of the Native Courts is analysed
 in the table below. It will be noted that of
 the 3,840 criminal cases 12.7% were subject to appeal
 or review, and that in 6.7% of these judgments were
 modified or annulled, the corresponding figures for
 the 2,976 civil cases being 10.2% and 3.2% respectively.

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NATIVE COURT CASES - CAMEROONS PROVINCE.

SUMMARY OF CRIMINAL CASES.

| Courts and Grades | Robbery, Stealing, Buglary, etc., | Theft of livestock or Farm Produce. | Wounding and Assault. | Disturbing the Peace. | Adultery. | Witchcraft and Juju. | Offences against Rules or Orders of a Native Authority. | Offences against Nigeria Ordinances | | Other Offences. | TOTAL CRIMINAL CASES. | CRIMINAL CASES - REVIEWS. | | CRIMINAL CASES - APPEALS | | PUNISHMENTS. | | | | | |
|----------------------------|-----------------------------------|-------------------------------------|-----------------------|-----------------------|------------|----------------------|---|-------------------------------------|----------------|-----------------|-----------------------|---------------------------|---|--|---|---------------|------------|-------------|--------------------|----------|-------------|
| | | | | | | | | Native Revenue | Forced Labour. | | | Number of Cases reviewed. | Percentage of Criminal Cases which were modified or annulled. | Number of Cases in which there were Appeals. | Percentage of Criminal Cases which were modified or annulled. | Imprisonment. | Fines. | Whipping. | TOTAL PUNISHMENTS. | | |
| <u>Victoria Division.</u> | | | | | | | | | | | | | | | | | | | | | |
| 1 "C" Grade (limited) | 70 | 41 | 174 | 19 | 23 | 1 | 2 | 100 | 35 | 157 | 622 | 51 | 1.6 | - | - | - | 87 | 448 | - | 2 | 537 |
| 17 "D" " " (") | | | | | | | | | | | | | | | | | | | | | |
| <u>Kumba Division.</u> | | | | | | | | | | | | | | | | | | | | | |
| 2 "C" Grade (limited) | 106 | 54 | 135 | 20 | 74 | - | 42 | 57 | 28 | 735 | 1251 | 91 | 4.1 | 55 | 2.4 | - | 93 | 616 | - | 2 | 711 |
| 21 "D" " " (") | | | | | | | | | | | | | | | | | | | | | |
| <u>Mamfe Division.</u> | | | | | | | | | | | | | | | | | | | | | |
| * 1 Native Court of Appeal | 36 | 23 | 151 | 1 | 5 | 67 | - | 17 | - | 249 | 549 | 97 | 6.6 | - | - | - | 3 | 300 | - | - | 303 |
| + 25 "D" Grade (limited) | | | | | | | | | | | | | | | | | | | | | |
| <u>Bamenda Division.</u> | | | | | | | | | | | | | | | | | | | | | |
| 34 "D" Grade (limited) | 92 | 154 | 330 | 31 | 89 | 6 | 11 | 325 | - | 380 | 1418 | 227 | 9.0 | 4 | .21 | - | 280 | 787 | - | 5 | 1072 |
| Total 1939 ... | 304 | 272 | 790 | 71 | 191 | 74 | 55 | 499 | 63 | 1521 | 3840 | 466 | 5.90 | 59 | .86 | - | 463 | 2151 | - | 9 | 2623 |

Ø Includes 4 without criminal jurisdiction.

* Without original jurisdiction.

+ Includes 14 without criminal jurisdiction.

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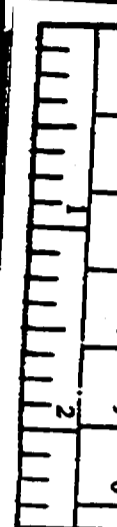
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| 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 |
| 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 |
| 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 |
| 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
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MEMORANDUM FOR THE RECORD
 SUBJECT: [Illegible]

| No. | Date | Name | Address | City | State | Country | Occupation | Remarks | Classification | | Status |
|-----|------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|--------|-------------|
| | | | | | | | | | Top Secret | Secret | |
| 1 | 1945 | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | TS | S | [Illegible] |
| 2 | 1945 | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | TS | S | [Illegible] |
| 3 | 1945 | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | TS | S | [Illegible] |
| 4 | 1945 | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | TS | S | [Illegible] |
| 5 | 1945 | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | TS | S | [Illegible] |
| 6 | 1945 | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | TS | S | [Illegible] |
| 7 | 1945 | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | TS | S | [Illegible] |
| 8 | 1945 | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | TS | S | [Illegible] |
| 9 | 1945 | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | TS | S | [Illegible] |
| 10 | 1945 | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | [Illegible] | TS | S | [Illegible] |

Included in this list is a list of names of persons who are known to be active in the [Illegible] movement in the [Illegible] area. This list is being furnished to you for your information.



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NATIVE COURT CASES - CAMEROONS PROVINCE.

SUMMARY OF CIVIL CASES.

| Courts & Grades. | Matrimonial including Guardianship of children. | Debts and other Contracts. | Land and Trespass. | Adultery. | Other Cases. | TOTAL CIVIL CASES. | CIVIL CASES - REVIEWS | | CIVIL CASES - APPEALS. | | Number of Persons committed to Prison for debt. | TOTAL CIVIL AND CRIMINAL CASES. | |
|---------------------------|---|----------------------------|--------------------|-----------|--------------|--------------------|---------------------------|--|--|--|---|---------------------------------|--|
| | | | | | | | Number of Cases reviewed. | Percentage of Civil Cases which were modified or annulled. | Number of Cases in which there were Appeals. | Percentage of Civil Cases which were modified or annulled. | | TOTAL CIVIL AND CRIMINAL CASES. | Percentage of total cases which were modified or annulled on Review or Appeal. |
| <u>Victoria Division.</u> | | | | | | | | | | | | | |
| 1 "C" Grade (limited) | 492 | 841 | 57 | 124 | 309 | 1829 | 294 | 1.8 | 29 | .7 | 58 | 2445 | 2.2 |
| 17 "D" " (") | | | | | | | | | | | | | |
| <u>Kumba Division.</u> | | | | | | | | | | | | | |
| 2 "C" Grade (limited) | 792 | 1230 | 22 | 23 | 407 | 2474 | 64 | .8 | 107 | 2.5 | 34 | 3725 | 4.4 |
| 21 "D" " (") | | | | | | | | | | | | | |
| <u>Mamfe Division</u> | | | | | | | | | | | | | |
| 1 Native Court of Appeal | 1483 | 956 | 81 | 2 | 376 | 2898 | 95 | 1.2 | 161 | 3.2 | 46 | 3447 | 4.8 |
| 25 "D" Grade (limited) | | | | | | | | | | | | | |
| <u>Bamenda Division.</u> | | | | | | | | | | | | | |
| 34 "D" Grade (limited) | 1270 | 776 | 288 | 75 | 372 | 2781 | 321 | 4.7 | 13 | .1 | 243 | 4199 | 6.3 |
| Totals | 4037 | 3803 | 488 | 224 | 1464 | 9976 | 774 | 2.20 | 310 | 1.73 | 381 | 13816 | 4.69 |

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| 61 | 62 | 63 | 64 |
| 65 | 66 | 67 | 68 |
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| 73 | 74 | 75 | 76 |
| 77 | 78 | 79 | 80 |
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Northern Areas.

Kentu.

106. The Ndoro and Tigon Courts continued to give satisfaction. The work of the Kentu Court also shows improvement, though the Village Head of Bissaula, mentioned in paragraph 47, proved a disturbing influence.

107. At the last Session of the Commission Lord Hailey referred to the practice of requiring convicted prisoners to walk approximately 100 miles to Wukari, where the District Officer was merely able to review their cases by reference to the Native Court records and enquired whether this arrangement was satisfactory. In view of the inaccessibility of the area and the trivial number of cases heard (only two persons were imprisoned in 1939) no alternative system of review is at present practicable. In any doubtful case it is within the discretion of the District Officer to transfer it to his own Court or to suspend judgment until he is able to visit Kentu. During his routine visits he makes a practice of attending each Court for several days.

Adamawa Bistricts.

108. In the Southern area, the Chamba Courts constituted in 1938 have worked smoothly and efficiently. The Alkali of Gashaka, whose headquarters are at Mayo Daga, also visits the Mambila area and his circuits are becoming increasingly popular. He is assisted by local assessors in hearing disputes in which non-Moslems are involved.

109. The Courts in the Northern area are also reported to be satisfactory with the exception of that of the Alkali of South Mandara who was dismissed for corrupt practices.

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Northern Areas.

Kentia.

106. The Hboro and Tigon Courts continued to give satisfaction. The work of the Kentia Court also shows improvement, though the Village Head of Bissula, mentioned in paragraph 47, proved a disturbing influence.

107. At the last Session of the Commission Lord Hailey referred to the practice of retaining convicted prisoners to work approximately 100 miles to Wukari, where the District Officer was merely able to review their cases by reference to the Native Court records and enquired whether this arrangement was satisfactory. In view of the inaccessibility of the area and the trivial number of cases heard (only two persons were imprisoned in 1939) no alternative system of review is at present practicable. In any doubtful case it is within the discretion of the District Officer to transfer it to his own Court or to suspend judgment until he is able to visit Kentia. During his routine visits he makes a practice of attending each Court for several days.

Agumawa Districts.

108. In the Southern area, the Chamba Courts constituted in 1938 have worked smoothly and efficiently. The Alkali of Gashaka, whose headquarters are at Mayo Daga, also visits the Mambla area and his circuits are becoming increasingly popular. He is assisted by local assessors in hearing disputes in which non-Moslems are involved.

109. The Courts in the Northern area are also reported to be satisfactory with the exception of that of the Alkali of South Mandara who was dismissed for corrupt practices.

practices. Special mention is made of the regional non-Moslem courts established in 1938 for kindred groups of the Higi and Margi in which 309 cases were tried during the year.

Dikwa Division.

110. In the Dikwa Courts there has been a tendency for District Heads to misuse their position when their personal interests are involved, particularly in cases of inheritance, and in spite of instructions given by the Emir that all such cases of interference should be reported to him by the Alkalai the latter are naturally reluctant to expose the District Heads for fear of retribution. The fact that touring administrative officers seldom find it necessary to modify judgments on review suggests that there is nothing seriously wrong with the working of these Courts.

111. Statistics of the volume of work accomplished by the Native Courts in the Northern Mandated areas are given in the following table. It will be noted that of the 1,756 criminal cases 12.7% were submitted for appeal or for review and that in 2.2% of these judgment was modified or annulled, the corresponding figures for the 3,133 civil cases being 4.9% and 0.6% respectively.

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C.O. 583 / 248

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Special mention is made of the regional
non-licensing courts established in 1936 for kindred groups
of the High and Low in which 509 cases were tried
during the year.

State Division

100. In the various courts there has been a tendency
for judicial ends to become their position when their
personal interests are involved, particularly in cases
of inheritance, and in other instances given
by the courts. It is not a matter of interference should
it be noted that a judicial officer is naturally
reluctant to accept the district heads for fear of
retribution. It is the duty of the administrative
officers before that it is necessary to modify judgments
on review and to see that there is nothing seriously wrong
with the working of these courts.

101. Statistics of the volume of work accomplished
in the various courts in the Northern District areas are
given in the following table. It will be noted that
of the 1,142 judicial cases in V. were decided
for appeal to the review court in 1936. Of these, 100
and 100 were decided, the corresponding figures for
the 3,100 cases being 4.91 and 0.61 respectively.

NATIVE COURT CASES - NORTHERN AREAS.

SUMMARY OF CRIMINAL CASES.

| A r e a . | Courts & Grades. | Homicide. | Robbery, Stealing, Burglary, etc., | Theft of livestock or Farm Produce. | Wounding and Assault. | Disturbing the Peace. | Adultery. | Witchcraft and Juju. | Offences against Rules or Orders of a Native Authority. | Offences against Nigeria Ordinances. | Native Revenue. | Forced Labour. | Other Offences. | TOTAL CRIMINAL C A S E S . | CRIMINAL CASES REVIEWS. | | CRIMINAL CASES APPEALS. | | PUNISHMENTS. | | | | | TOTAL PUNISHMENTS. | |
|----------------------|--|-----------|------------------------------------|-------------------------------------|-----------------------|-----------------------|-----------|----------------------|---|--------------------------------------|-----------------|----------------|-----------------|----------------------------|---------------------------|---|--|---|--------------|---|--------------------|--------------------------|-----------|--------------------|----|
| | | | | | | | | | | | | | | | Number of Cases reviewed. | Percentage of Criminal Cases which were modified or annulled. | Number of Cases in which there were Appeals. | Percentage of Criminal Cases which were modified or annulled. | Over 1 year. | Over 6 months and not exceeding 1 year. | 6 months and under | Fines. Not exceeding £5. | Whipping. | | |
| | | | | | | | | | | | | | | | | | | | | Adults. | Juveniles. | | | | |
| Kentu Area ... | 3 "D" (limited) | - | - | - | 10 | - | 11 | - | 6 | - | - | - | 2 | 29 | 29 | 3.45 | - | - | - | - | 2 | 38 | - | - | 40 |
| Adamawa Districts .. | 4 "B" (limited) 6 "C" (limited) 5 "D" (limited) | - | 399 | 174 | 307 | 151 | - | 17 | 81 | 4 | - | 77 | 1210 | 100 | 2.06 | 84 | .41 | 7 | 54 | 462 | 687 | 9 | - | 1219 | |
| Dikwa Division ... | 1 "A" (limited) 3 "B" (limited) 1 "C" (limited) 1 "D" (limited) | .x. 4 | 108 | 122 | 103 | - | 6 | - | 22 | 2 | - | 150 | 517 | 9 | .77 | 1 | .19 | 42 | 31 | 82 | 241 | 2 | - | 398 | |
| Totals ... | ... | 4 | 507 | 296 | 420 | 151 | 17 | 17 | 109 | 6 | - | 229 | 1756 | 138 | 1.70 | 85 | .34 | 49 | 85 | 546 | 966 | 11 | - | 1657 | |

.x. Four Cases of Manslaughter.

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| Serial | Year | Volume | Page | Index | Remarks |
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| 1 | 1888 | ... | ... | ... | ... |
| 2 | 1889 | ... | ... | ... | ... |
| 3 | 1890 | ... | ... | ... | ... |
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| 50 | 1937 | ... | ... | ... | ... |
| 51 | 1938 | ... | ... | ... | ... |
| 52 | 1939 | ... | ... | ... | ... |
| 53 | 1940 | ... | ... | ... | ... |
| 54 | 1941 | ... | ... | ... | ... |
| 55 | 1942 | ... | ... | ... | ... |
| 56 | 1943 | ... | ... | ... | ... |
| 57 | 1944 | ... | ... | ... | ... |
| 58 | 1945 | ... | ... | ... | ... |
| 59 | 1946 | ... | ... | ... | ... |
| 60 | 1947 | ... | ... | ... | ... |
| 61 | 1948 | ... | ... | ... | ... |
| 62 | 1949 | ... | ... | ... | ... |
| 63 | 1950 | ... | ... | ... | ... |
| 64 | 1951 | ... | ... | ... | ... |
| 65 | 1952 | ... | ... | ... | ... |
| 66 | 1953 | ... | ... | ... | ... |
| 67 | 1954 | ... | ... | ... | ... |
| 68 | 1955 | ... | ... | ... | ... |
| 69 | 1956 | ... | ... | ... | ... |
| 70 | 1957 | ... | ... | ... | ... |
| 71 | 1958 | ... | ... | ... | ... |
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| 73 | 1960 | ... | ... | ... | ... |
| 74 | 1961 | ... | ... | ... | ... |
| 75 | 1962 | ... | ... | ... | ... |
| 76 | 1963 | ... | ... | ... | ... |
| 77 | 1964 | ... | ... | ... | ... |
| 78 | 1965 | ... | ... | ... | ... |
| 79 | 1966 | ... | ... | ... | ... |
| 80 | 1967 | ... | ... | ... | ... |
| 81 | 1968 | ... | ... | ... | ... |
| 82 | 1969 | ... | ... | ... | ... |
| 83 | 1970 | ... | ... | ... | ... |
| 84 | 1971 | ... | ... | ... | ... |
| 85 | 1972 | ... | ... | ... | ... |
| 86 | 1973 | ... | ... | ... | ... |
| 87 | 1974 | ... | ... | ... | ... |
| 88 | 1975 | ... | ... | ... | ... |
| 89 | 1976 | ... | ... | ... | ... |
| 90 | 1977 | ... | ... | ... | ... |
| 91 | 1978 | ... | ... | ... | ... |
| 92 | 1979 | ... | ... | ... | ... |
| 93 | 1980 | ... | ... | ... | ... |
| 94 | 1981 | ... | ... | ... | ... |
| 95 | 1982 | ... | ... | ... | ... |
| 96 | 1983 | ... | ... | ... | ... |
| 97 | 1984 | ... | ... | ... | ... |
| 98 | 1985 | ... | ... | ... | ... |
| 99 | 1986 | ... | ... | ... | ... |
| 100 | 1987 | ... | ... | ... | ... |

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NATIVE COURT CASES - NORTHERN AREAS.

SUMMARY OF CIVIL CASES.

| Courts & Grades. | Matrimonial including Guardianship of children. | Debts and other Contracts. | Land and Trespass. | Adultery. | Other Cases. | TOTAL CIVIL CASES. | CIVIL CASES - REVIEWS. | | CIVIL CASES - APPEALS. | | TOTAL CASES. | |
|---------------------------|---|-------------------------------|--------------------|-----------|--------------|--------------------|------------------------------|---|--|---|---------------------------------------|--|
| | | | | | | | Number of Cases Reviewed. | Percentage of Ci- vil Cases which were modified or annulled. | Number of Cases in which there were Appeals. | Percentage of Ci- vil Cases which were modified or annulled. | TOTAL CIVIL AND CRIMINAL CASES. | Percentage of to- tal cases which were modified or annulled on Review or Appeal. |
| <u>Kentu Area.</u> | | | | | | | | | | | | |
| 3 "D" Grade (limited) | 67 | 39 | 1 | 6 | 9 | 122 | 122 | .82 | - | - | 151 | 1.32 |
| <u>Adamawa Districts.</u> | | | | | | | | | | | | |
| 4 "B" Grade (limited) | 551 | 597 | 87 | 31 | 455 | 1721 | - | - | 18 | - | 2931 | 1.02 |
| 6 "C" " (") | | | | | | | | | | | | |
| 5 "D" " (") | | | | | | | | | | | | |
| <u>Dikwa Division.</u> | | | | | | | | | | | | |
| 1 "A" Grade (limited) | 573 | 417 | 26 | 42 | 232 | 1290 | 16 | .08 | - | - | 1807 | .28 |
| 3 "B" " (") | | | | | | | | | | | | |
| 1 "C" " (") | | | | | | | | | | | | |
| 1 "D" " (") | | | | | | | | | | | | |
| Totals | 1191 | 1053 | 114 | 79 | 696 | 3133 | 138 | .06 | 18 | - | 4889 | .78 |

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| <p>1. Name of person or body of persons</p> | | <p>2. Address</p> | | <p>3. Date of birth</p> | | <p>4. Date of death</p> | | <p>5. Date of entry</p> | | <p>6. Date of exit</p> | |
| <p>7. Name of person or body of persons</p> | | <p>8. Address</p> | | <p>9. Date of birth</p> | | <p>10. Date of death</p> | | <p>11. Date of entry</p> | | <p>12. Date of exit</p> | |
| <p>13. Name of person or body of persons</p> | | <p>14. Address</p> | | <p>15. Date of birth</p> | | <p>16. Date of death</p> | | <p>17. Date of entry</p> | | <p>18. Date of exit</p> | |
| <p>19. Name of person or body of persons</p> | | <p>20. Address</p> | | <p>21. Date of birth</p> | | <p>22. Date of death</p> | | <p>23. Date of entry</p> | | <p>24. Date of exit</p> | |
| <p>25. Name of person or body of persons</p> | | <p>26. Address</p> | | <p>27. Date of birth</p> | | <p>28. Date of death</p> | | <p>29. Date of entry</p> | | <p>30. Date of exit</p> | |
| <p>31. Name of person or body of persons</p> | | <p>32. Address</p> | | <p>33. Date of birth</p> | | <p>34. Date of death</p> | | <p>35. Date of entry</p> | | <p>36. Date of exit</p> | |
| <p>37. Name of person or body of persons</p> | | <p>38. Address</p> | | <p>39. Date of birth</p> | | <p>40. Date of death</p> | | <p>41. Date of entry</p> | | <p>42. Date of exit</p> | |
| <p>43. Name of person or body of persons</p> | | <p>44. Address</p> | | <p>45. Date of birth</p> | | <p>46. Date of death</p> | | <p>47. Date of entry</p> | | <p>48. Date of exit</p> | |
| <p>49. Name of person or body of persons</p> | | <p>50. Address</p> | | <p>51. Date of birth</p> | | <p>52. Date of death</p> | | <p>53. Date of entry</p> | | <p>54. Date of exit</p> | |
| <p>55. Name of person or body of persons</p> | | <p>56. Address</p> | | <p>57. Date of birth</p> | | <p>58. Date of death</p> | | <p>59. Date of entry</p> | | <p>60. Date of exit</p> | |
| <p>61. Name of person or body of persons</p> | | <p>62. Address</p> | | <p>63. Date of birth</p> | | <p>64. Date of death</p> | | <p>65. Date of entry</p> | | <p>66. Date of exit</p> | |
| <p>67. Name of person or body of persons</p> | | <p>68. Address</p> | | <p>69. Date of birth</p> | | <p>70. Date of death</p> | | <p>71. Date of entry</p> | | <p>72. Date of exit</p> | |
| <p>73. Name of person or body of persons</p> | | <p>74. Address</p> | | <p>75. Date of birth</p> | | <p>76. Date of death</p> | | <p>77. Date of entry</p> | | <p>78. Date of exit</p> | |
| <p>79. Name of person or body of persons</p> | | <p>80. Address</p> | | <p>81. Date of birth</p> | | <p>82. Date of death</p> | | <p>83. Date of entry</p> | | <p>84. Date of exit</p> | |
| <p>85. Name of person or body of persons</p> | | <p>86. Address</p> | | <p>87. Date of birth</p> | | <p>88. Date of death</p> | | <p>89. Date of entry</p> | | <p>90. Date of exit</p> | |
| <p>91. Name of person or body of persons</p> | | <p>92. Address</p> | | <p>93. Date of birth</p> | | <p>94. Date of death</p> | | <p>95. Date of entry</p> | | <p>96. Date of exit</p> | |
| <p>97. Name of person or body of persons</p> | | <p>98. Address</p> | | <p>99. Date of birth</p> | | <p>100. Date of death</p> | | <p>101. Date of entry</p> | | <p>102. Date of exit</p> | |
| <p>103. Name of person or body of persons</p> | | <p>104. Address</p> | | <p>105. Date of birth</p> | | <p>106. Date of death</p> | | <p>107. Date of entry</p> | | <p>108. Date of exit</p> | |
| <p>109. Name of person or body of persons</p> | | <p>110. Address</p> | | <p>111. Date of birth</p> | | <p>112. Date of death</p> | | <p>113. Date of entry</p> | | <p>114. Date of exit</p> | |
| <p>115. Name of person or body of persons</p> | | <p>116. Address</p> | | <p>117. Date of birth</p> | | <p>118. Date of death</p> | | <p>119. Date of entry</p> | | <p>120. Date of exit</p> | |
| <p>121. Name of person or body of persons</p> | | <p>122. Address</p> | | <p>123. Date of birth</p> | | <p>124. Date of death</p> | | <p>125. Date of entry</p> | | <p>126. Date of exit</p> | |
| <p>127. Name of person or body of persons</p> | | <p>128. Address</p> | | <p>129. Date of birth</p> | | <p>130. Date of death</p> | | <p>131. Date of entry</p> | | <p>132. Date of exit</p> | |
| <p>133. Name of person or body of persons</p> | | <p>134. Address</p> | | <p>135. Date of birth</p> | | <p>136. Date of death</p> | | <p>137. Date of entry</p> | | <p>138. Date of exit</p> | |
| <p>139. Name of person or body of persons</p> | | <p>140. Address</p> | | <p>141. Date of birth</p> | | <p>142. Date of death</p> | | <p>143. Date of entry</p> | | <p>144. Date of exit</p> | |
| <p>145. Name of person or body of persons</p> | | <p>146. Address</p> | | <p>147. Date of birth</p> | | <p>148. Date of death</p> | | <p>149. Date of entry</p> | | <p>150. Date of exit</p> | |
| <p>151. Name of person or body of persons</p> | | <p>152. Address</p> | | <p>153. Date of birth</p> | | <p>154. Date of death</p> | | <p>155. Date of entry</p> | | <p>156. Date of exit</p> | |
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| <p>163. Name of person or body of persons</p> | | <p>164. Address</p> | | <p>165. Date of birth</p> | | <p>166. Date of death</p> | | <p>167. Date of entry</p> | | <p>168. Date of exit</p> | |
| <p>169. Name of person or body of persons</p> | | <p>170. Address</p> | | <p>171. Date of birth</p> | | <p>172. Date of death</p> | | <p>173. Date of entry</p> | | <p>174. Date of exit</p> | |
| <p>175. Name of person or body of persons</p> | | <p>176. Address</p> | | <p>177. Date of birth</p> | | <p>178. Date of death</p> | | <p>179. Date of entry</p> | | <p>180. Date of exit</p> | |
| <p>181. Name of person or body of persons</p> | | <p>182. Address</p> | | <p>183. Date of birth</p> | | <p>184. Date of death</p> | | <p>185. Date of entry</p> | | <p>186. Date of exit</p> | |
| <p>187. Name of person or body of persons</p> | | <p>188. Address</p> | | <p>189. Date of birth</p> | | <p>190. Date of death</p> | | <p>191. Date of entry</p> | | <p>192. Date of exit</p> | |
| <p>193. Name of person or body of persons</p> | | <p>194. Address</p> | | <p>195. Date of birth</p> | | <p>196. Date of death</p> | | <p>197. Date of entry</p> | | <p>198. Date of exit</p> | |
| <p>199. Name of person or body of persons</p> | | <p>200. Address</p> | | <p>201. Date of birth</p> | | <p>202. Date of death</p> | | <p>203. Date of entry</p> | | <p>204. Date of exit</p> | |
| <p>205. Name of person or body of persons</p> | | <p>206. Address</p> | | <p>207. Date of birth</p> | | <p>208. Date of death</p> | | <p>209. Date of entry</p> | | <p>210. Date of exit</p> | |
| <p>211. Name of person or body of persons</p> | | <p>212. Address</p> | | <p>213. Date of birth</p> | | <p>214. Date of death</p> | | <p>215. Date of entry</p> | | <p>216. Date of exit</p> | |
| <p>217. Name of person or body of persons</p> | | <p>218. Address</p> | | <p>219. Date of birth</p> | | <p>220. Date of death</p> | | <p>221. Date of entry</p> | | <p>222. Date of exit</p> | |
| <p>223. Name of person or body of persons</p> | | <p>224. Address</p> | | <p>225. Date of birth</p> | | <p>226. Date of death</p> | | <p>227. Date of entry</p> | | <p>228. Date of exit</p> | |
| <p>229. Name of person or body of persons</p> | | <p>230. Address</p> | | <p>231. Date of birth</p> | | <p>232. Date of death</p> | | <p>233. Date of entry</p> | | <p>234. Date of exit</p> | |
| <p>235. Name of person or body of persons</p> | | <p>236. Address</p> | | <p>237. Date of birth</p> | | <p>238. Date of death</p> | | <p>239. Date of entry</p> | | <p>240. Date of exit</p> | |
| <p>241. Name of person or body of persons</p> | | <p>242. Address</p> | | <p>243. Date of birth</p> | | <p>244. Date of death</p> | | <p>245. Date of entry</p> | | <p>246. Date of exit</p> | |
| <p>247. Name of person or body of persons</p> | | <p>248. Address</p> | | <p>249. Date of birth</p> | | <p>250. Date of death</p> | | <p>251. Date of entry</p> | | <p>252. Date of exit</p> | |
| <p>253. Name of person or body of persons</p> | | <p>254. Address</p> | | <p>255. Date of birth</p> | | <p>256. Date of death</p> | | <p>257. Date of entry</p> | | <p>258. Date of exit</p> | |
| <p>259. Name of person or body of persons</p> | | <p>260. Address</p> | | <p>261. Date of birth</p> | | <p>262. Date of death</p> | | <p>263. Date of entry</p> | | <p>264. Date of exit</p> | |
| <p>265. Name of person or body of persons</p> | | <p>266. Address</p> | | <p>267. Date of birth</p> | | <p>268. Date of death</p> | | <p>269. Date of entry</p> | | <p>270. Date of exit</p> | |
| <p>271. Name of person or body of persons</p> | | <p>272. Address</p> | | <p>273. Date of birth</p> | | <p>274. Date of death</p> | | <p>275. Date of entry</p> | | <p>276. Date of exit</p> | |
| <p>277. Name of person or body of persons</p> | | <p>278. Address</p> | | <p>279. Date of birth</p> | | <p>280. Date of death</p> | | <p>281. Date of entry</p> | | <p>282. Date of exit</p> | |
| <p>283. Name of person or body of persons</p> | | <p>284. Address</p> | | <p>285. Date of birth</p> | | <p>286. Date of death</p> | | <p>287. Date of entry</p> | | <p>288. Date of exit</p> | |
| <p>289. Name of person or body of persons</p> | | <p>290. Address</p> | | <p>291. Date of birth</p> | | <p>292. Date of death</p> | | <p>293. Date of entry</p> | | <p>294. Date of exit</p> | |
| <p>295. Name of person or body of persons</p> | | <p>296. Address</p> | | <p>297. Date of birth</p> | | <p>298. Date of death</p> | | <p>299. Date of entry</p> | | <p>300. Date of exit</p> | |

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X. POLICE AND PRISONS.

(1) Police.
Cameroons Province.

112. The authorized strength of the provincial force of the Nigeria Police at the end of the year was 137, and an additional European Officer was posted to Victoria; all but 15 of the rank and file are natives of the Mandated Territory. In spite of the fact that emergency duties in the southern divisions have been taken over by the preventive police force the work of the local detachment has been greatly increased by the war. Nevertheless the task of preventing and detecting crime has not been neglected, the number of cases reported to the Police being 1,434, as compared with 1,417 in 1938. Discipline was well maintained, and such difficult situations as arose were tactfully handled.

Northern Areas.

113. In Northern Adamawa and the "unsettled" Gwoza district of Dikwa detachments of twenty Government police were employed as usual on escort and patrol duty. The administrative officer responsible for the arrest of the ringleaders of the rebellious faction in Gashaka District referred to in paragraph 51 of this report was accompanied, as a precautionary measure, by an escort of one non-commissioned officer and twelve men, but no armed force was actually used either then or on any other occasion during the year.

114. A full description of the various Native Administration police forces was given in paragraph 150 of the 1938 report. At the last Session of the Commission M. Giraud

asked

POLICE AND PRISONS.

X.

(1) Police.
Cameroons Province.

112. The authorized strength of the provincial force of the Nigeria Police at the end of the year was 134, and an additional European Officer was posted to Victoria; all but 16 of the rank and file are natives of the Mandated Territory. In spite of the fact that emergency duties in the southern divisions have been taken over by the preventive police force the work of the local detachment has been greatly increased by the war. Nevertheless the task of preventing and detecting crime has not been neglected, the number of cases reported to the Police being 1,434, as compared with 1,417 in 1936. Discipline was well maintained and such difficult situations as arose were tactfully handled.

Northern Area.

113. In Northern Adamawa and the "unsettled" Gwosa district of Dikwa detachments of twenty Government police were employed as usual on escort and patrol duty. The administrative officer responsible for the arrest of the ringleaders of the rebellious faction in Gwaska District referred to in paragraph 81 of this report was accompanied, as a precautionary measure, by an escort of one non-commissioned officer and twelve men, but no armed force was actually used either then or on any other occasion during the year.

114. A full description of the various Native Administration police forces was given in paragraph 150 of the 1938 report. At the last session of the Commission Mr. Giraud asked

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asked what was the approximate strength of the "yan-doka" and "harisin" corps. These officials are more highly trained and are supplementary to the ordinary Native Administration police ("dogarai"), who may be described as village constables; in 1939 there were 24 "harisin" and 32 "dogarai" in Dikwa, and 6 "yan-doka" and 44 "dogarai" in Adamawa. These men display great keenness, and the standard of discipline is high.

(11) Prisons.

Cameroons Province.

115. Government prisons are established at Buea, Kumba, Mamfe and Bamenda, with accommodation for prisoners serving sentences up to two years. The Kumba prison however, in which there is also an asylum for six lunatics, is in practice only used for the detention of prisoners with sentences not exceeding six months; long-sentence prisoners are transferred to a Nigerian convict prison. The average number of prisoners detained for the past five years is as follows :-

| <u>Prison</u> | <u>1935.</u> | <u>1936.</u> | <u>1937.</u> | <u>1938.</u> | <u>1939.</u> |
|---------------|--------------|--------------|--------------|--------------|--------------|
| Buea | 113 | 98 | 86 | 85 | 109 |
| Kumba | 71 | 58 | 56 | 57 | 53 |
| Mamfe | 54 | 54 | 40 | 57 | 52 |
| Bamenda | 104 | 157 | 175 | 149 | 126 |

116. The prisons are under the direct supervision of administrative officers and are regularly inspected by Government medical officers and by visiting committees, the membership of which includes a number of Missionaries and other non-officials, of whom two are prominent Africans.

117. Medical statistics for 1939 are as follows :-

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asked what was the approximate strength of the "yan-doka" and "harlain" corps. These officials are more highly trained and are supplementary to the ordinary Native Administration police ("dogarai"), who may be described as village constables; in 1937 there were 24 "harlain" and 28 "dogarai" in Dima, and 6 "yan-doka" and 44 "dogarai" in Adamawa. These men display great keenness, and the standard of discipline is high.

(ii) Prisons.

Cameron Province.

115. Government prisons are established at Buea, Kumba, Mamfe and Bamenda, with accommodation for prisoners serving sentences up to two years. The Kumba prison however, in which there is also an asylum for six inmates, is in practice only used for the detention of prisoners with sentences not exceeding six months; four-sentence prisoners are transferred to a Nigerian convict prison. The average number of prisoners detained for the past five years is as follows :-

| Prison | 1932 | 1933 | 1934 | 1935 | 1936 | 1937 |
|---------|------|------|------|------|------|------|
| Buea | 103 | 113 | 88 | 86 | 85 | 109 |
| Kumba | 53 | 71 | 88 | 88 | 57 | 53 |
| Mamfe | 53 | 54 | 54 | 40 | 57 | 53 |
| Bamenda | 139 | 104 | 157 | 175 | 149 | 139 |

116. The prisons are under the direct supervision of administrative officers and are regularly inspected by Government medical officers and by visiting committees, the membership of which includes a number of Missionaries and other non-officials, of whom two are prominent Africans.

117. Medical statistics for 1937 are as follows :-

| Prison. | Daily average | Number of prisoners excused hard labour on grounds of ill-health | Removed to Hospital | Removed to infectious diseases Hospital | Deaths | Death rate per 1,000. |
|-------------|---------------|--|---------------------|---|--------|-----------------------|
| Buea | 109.36 | 32 | 30 | - | 2 | 18.29 |
| Kumba | 53.81 | 23 | 16 | 1 | 1 | 18.58 |
| Mamfe | 52.14 | 39 | 33 | 3 | - | - |
| Bamenda | 126.67 | 130 | 77 | 37 | 7 | 55.26 |
| Totals | 341.98 | 224 | 156 | 38 | 10 | 29.07 |
| Totals 1938 | 349.44 | 203 | 174 | 4 | 21 | 60.9 |
| Totals 1937 | 359.51 | 243 | 107 | 81 | | 58.41 |

118. The causes of death were as follows :-

- Buea
 - 1 Pneumonia
 - 1 Dementia praecox
- Kumba
 - 1 Heart failure.
- Bamenda
 - 1 Enteritis
 - 1 Heart failure aggravated by chronic bronchitis
 - 1 Status epilepticus
 - 1 Myocardial degeneration.
 - 1 Bronchitis and pleurisy
 - 1 Acute toxæmia following multiple abscesses of the liver.
 - 1 Abscess of the liver.

The death rate in Bamenda prison, although still high, has fallen from 133.91 to 55.26 per mille, and it is to be noted that this year there were no deaths from dysentery. During the past few years attempts have been made to renovate the existing accommodation, but this has not proved

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proved a satisfactory solution, and new buildings are in course of construction at an estimated cost of £2,000. It is to be hoped that better conditions will lead to a further and permanent reduction in the death rate, though it will be noted that the high mortality in 1939 was from causes that cannot be specifically attributed to detention in prison.

119. All prisons in the Province conform, as far as is practicable, with the standards recommended by the International Penal and Penitentiary Commission.

Northern Areas.

120. There are no Government prisons in the Northern areas; prisoners with sentences not exceeding three months are detained in the various lock-ups as described in paragraphs 144-6 of the report for 1937, those with longer sentences being transferred to the larger Native Administration prisons in neighbouring non-mandated territory. There were seven deaths among the Adamawa prisoners, five being due to pneumonia, a mild epidemic of which persisted in various parts of the area during the year. There were also two deaths in the Dikwa prison, one of these also being from pneumonia. The general health of the prisoners was satisfactory however, and the incidence of guinea-worm at Dikwa was considerably lower than in 1938. Statistics of prison populations are as follows :-

| | <u>Daily Average.</u> | <u>Average daily sick.</u> | <u>Deaths.</u> | <u>Death rate per 1,000.</u> |
|-----------------|-----------------------|----------------------------|----------------|------------------------------|
| Kentu | .49 | .01 | - | - |
| Adamawa | 73.73 | 1.43 | 7 | 94.94 |
| Dikwa | 119.82 | 2.2 | 2 | 16.68 |
| Totals | 194.04 | 3.64 | 9 | 45.34 |

XI. DEFENCE OF THE TERRITORY.

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| Prison. | Average Daily | Number of prisoners excused hard labour on grounds of ill-health | Removed to Hospital | Removed to infectious diseases Hospital | Death rate per 1,000. |
|-------------|---------------|--|---------------------|---|-----------------------|
| Bues | 109.36 | 32 | 30 | - | 16.39 |
| Kumpu | 22.81 | 23 | 16 | 1 | 16.78 |
| Mamfe | 22.14 | 29 | 23 | 17 | - |
| Bamenda | 126.67 | 120 | 77 | 37 | 22.36 |
| Totals | 341.98 | 224 | 186 | 38 | 22.07 |
| Totals 1938 | 342.44 | 202 | 174 | 4 | 60.9 |
| Totals 1937 | 229.21 | 242 | 107 | 81 | 28.41 |

118. The causes of death were as follows :-

- Bues
1 Pneumonia
- 1 Dementia praecox
- 1 Heart failure.
- Kumpu
1 Enteritis
- 1 Heart failure aggravated by chronic pro-nitric
- 1 Status epilepticus
- 1 Myocardial degeneration.
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- 1 Abscess of the liver.

The death rate in Bamenda prison, although still high, has fallen from 133.91 to 22.36 per mille, and it is to be noted that this year there were no deaths from dysentery. During the past few years attempts have been made to renovate the existing accommodation, but this has not proved

XI. DEFENCE OF THE TERRITORY.

121. Increasing uncertainty as to international developments made special arrangements necessary for the defence of a territory inhabited by considerable numbers of German nationals and frequently visited by the German-owned vessels employed in the banana trade. On the 25th April, when the threat of war was imminent, a force of 100 Police under the command of two European Officers was drafted from Nigeria to Victoria and remained there until the 27th of August, when it was replaced by a Company of the Nigeria Regiment. Active preparations for defence were carried out by this detachment and in September the major portion of the Preventive Police Force (normally employed on the suppression of smuggling) was drafted to Victoria, Tiko and Kumba to carry out such emergency duties as coastal control and the guarding of enemy property and Government buildings.

122. As previously stated, the majority of the German nationals still resident in the Province have pursued their normal occupations on parole and only one - the local "Leader" - has been interned for a flagrant breach of his undertakings. The presence of troops exercised a steadying effect on the people who, in Victoria Division especially, had suffered considerably in the last war and were beginning to fear a repetition of past experiences.

XII. ARMS AND AMMUNITION.

123. The sale, importation and possession of firearms and ammunition are governed by the provisions of the Arms Ordinance (Chapter 132 of the Laws of Nigeria) and the issue of permits to Africans to bear arms of precision

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proved a satisfactory solution, and new buildings are in course of construction at an estimated cost of £2,000. It is to be hoped that better conditions will lead to a further and permanent reduction in the death rate, though it will be noted that the high mortality in 1939 was from causes that cannot be specifically attributed to detention in prison.

119. All prisons in the Province conform, as far as is practicable, with the standards recommended by the International Penal and Penitentiary Commission.

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120. There are no Government prisons in the Northern Areas; prisoners with sentences not exceeding three months are detained in the various lock-ups as described in paragraphs 144-6 of the report for 1937, those with longer sentences being transferred to the larger Native Administration prisons in neighbouring non-mandated territory. There were seven deaths among the Adamawa prisoners, five being due to pneumonia, a mild epidemic of which prevailed in various parts of the area during the year. There were also two deaths in the Dikwa prison, one of these also being from pneumonia. The general health of the prisoners was satisfactory however, and the incidence of guinea-worm at Dikwa was considerably lower than in 1938. Statistics of prison populations are as follows :-

Table with 5 columns: Area, Daily Average, Average daily sick, Deaths, Death rate per 1,000. Rows include Kentu, Adamawa, Dikwa, and Totals.

DEFENCE OF THE TERRITORY. XI.

is carefully controlled. Imports of arms and ammunition by private persons during the past five years were as follows:-

| <u>Arms.</u> | 1935 | 1936 | 1937 | 1938 | 1939 |
|--------------|------|------|------|------|------|
| Revolvers | 11 | 18 | 16 | 19 | 4 |
| Rifles | 14 | 23 | 23 | 15 | 4 |
| Shot-guns | 20 | 24 | 33 | 28 | 15 |
| Cap-guns | 3 | 48 | 57 | 45 | 14 |

| <u>Ammunition (rounds).</u> | | | | | |
|-----------------------------|--------|--------|--------|--------|-------|
| Revolver | 449 | 5,730 | 860 | 2,238 | 443 |
| Rifle | 3,418 | 4,976 | 3,759 | 6,395 | 1,570 |
| Shot-gun | 11,363 | 13,440 | 23,155 | 14,969 | 5,883 |
| Percussion Caps | - | 25,000 | 15,800 | 13,050 | 3,500 |

194. The following arms were licensed during 1939:-

| | <u>New Issues</u> | <u>Renewals and Transfers.</u> |
|------------------|-------------------|--------------------------------|
| <u>Revolvers</u> | | |
| Europeans | 5 | 52 |
| <u>Rifles</u> | | |
| Europeans | 4 | 88 |
| Africans | - | 4 |
| <u>Shot-guns</u> | | |
| Europeans | 3 | 27 |
| Africans | 13 | 91 |
| <u>Cap-guns</u> | | |
| Africans | 205 | 19 |

ARMS AND AMMUNITION. XII.

The sale, importation and possession of firearms and ammunition are governed by the provisions of the Arms Ordinance (Chapter 133 of the Laws of Nigeria) and the issue of permits to Africans to bear arms of precision is

As previously stated, the majority of the German nationals still resident in the Province have pursued their normal occupations on parole and only one - the local "Leader" - has been interned for a flagrant breach of his undertakings. The presence of troops exercised a steady effect on the people who, in Victoria Division especially, had suffered considerably in the last war and were beginning to fear a repetition of past experiences.

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is carefully controlled. Imports of arms and ammunition by private persons during the past five years were as follows:-

| Year | 1932 | 1931 | 1930 | 1929 | 1928 | 1927 |
|---------------------|--------|--------|--------|--------|--------|--------|
| Revolvers | 11 | 18 | 10 | 10 | 10 | 10 |
| Rifles | 14 | 23 | 23 | 23 | 23 | 23 |
| Shot-guns | 20 | 24 | 23 | 23 | 23 | 23 |
| Cap-guns | 3 | 48 | 24 | 24 | 24 | 24 |
| Ammunition (rounds) | | | | | | |
| Revolvers | 443 | 2,720 | 880 | 880 | 880 | 880 |
| Rifles | 2,418 | 4,276 | 2,752 | 2,752 | 2,752 | 2,752 |
| Shot-gun | 11,363 | 13,440 | 22,152 | 22,152 | 22,152 | 22,152 |
| Perussion Caps | - | 22,000 | 12,200 | 12,200 | 12,200 | 12,200 |

The following arms were licensed during 1932:-

| Category | Number | Year |
|------------|--------|------|
| Revolvers | 2 | 1932 |
| Rifles | 4 | 1932 |
| Shot-guns | 3 | 1932 |
| Cap-guns | 13 | 1932 |
| Ammunition | 302 | 1932 |

XIII. SOCIAL, MORAL AND MATERIAL CONDITIONS OF THE NATIVES.

Cameroons Province.

125. The outbreak of hostilities in September occasioned some alarm throughout the Province, particularly in the Victoria Division, but this quickly subsided and the people returned to normal, showing little interest in European affairs except in so far as they might affect the cost of imported goods. A number of Chiefs and Councils at once addressed loyal messages to the Administration.

126. At its 37th Session the Commission noted the importance of problems created by the presence of "stranger natives" in the Victoria and Kumba Divisions and asked to be kept informed of any progress made in the direction of assimilation and the association of these strangers in the administration of local affairs. In an agricultural community social organisation must to a great extent be based on land tenure and the Victoria Native Authority has shown its appreciation of this fact by a spontaneous request for the introduction of a system of land registration by which the terms under which strangers occupy their holdings may be definitely recorded. The possibilities of such a system are discussed in Chapter XIX, and it is not considered that strangers can really be regarded as part of the community until their status has been defined.

127. Meanwhile contact is maintained between village councils and the headmen of the various groups of strangers; although these headmen lack official status they give valuable assistance in the collection of tax and the maintenance of order while in native court cases, in which the parties are strangers, they are frequently called upon

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to explain the customs of their particular tribe. As has been stressed in previous reports these strangers are drawn from many different tribes in other parts of the Province, in the Cameroons under French mandate and in Nigeria; each section desires to preserve its individuality and due regard to this ^{fact} will be necessary when formulating any scheme for the absorption of strangers within the indigenous administrative system.

128. The influence of European contact is naturally more noticeable in Victoria and in parts of the Kumba Division than elsewhere. The number of young men's societies and clubs increases and this is in many ways a desirable development; provided that proper respect for the constituted native authorities is retained, such bodies through the greater intelligence of their members prove a beneficial influence. The discharged plantation labourer, on the other hand, is a most undesirable influence and, as stated elsewhere, is responsible for the bulk of the crime in these two Divisions. On his discharge he may either settle down in one of the numerous stranger settlements as a farmer or petty trader until such time as an opportunity for re-employment offers, or he may return home with his savings or he may stay on in the vicinity of the plantations until his savings are exhausted and then embark on a career of petty pilfering. These last represent the minority but they are a source of constant anxiety to the Native Authorities and embarrass the relations between the latter and the respectable majority of native foreigners in the settlements.

129. Only one recrudescence of the "Makka" movement (described in paragraph 164 of the 1938 report) has been reported and it subsided quickly. The Commission enquired what was the attitude of the people and more particularly of the chiefs towards this movement. As stated previously

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the areas affected, Mbaw and Mfumte, are directly administered and have no constituted native authorities but even if the chiefs are not yet fully responsible they are firmly opposed to the movement and did much to assist the District Officer in its suppression; as for the people themselves, they have now realised that the cult does not provide the panacea it claimed to do and there is little danger of any widespread revival. It may be mentioned that the Baptist Missionary living in the area was of great assistance to the authorities in suppressing the movement and was in fact the first to report its appearance.

130. The status of women in the territory was described in paragraphs 166 to 182 of the 1934 report and paragraphs 150 to 154 of the 1935 report. At the 37th Session of the Commission Mlle. Dannevig expressed the opinion that legislation to improve their status might now be desirable.

131. This question has been studied by the Mandatory authorities but it is not considered that such legislation would serve any useful purpose unless it were found that women were living in conditions that were repugnant to natural justice and humanity; there is no evidence that this is the case and it is extremely doubtful whether the women themselves would welcome any such well-meaning attempt to regulate their mode of life. It is admitted that they work extremely hard as for the most part do their sisters elsewhere in West Africa but they have won for themselves a degree of freedom far greater than they possessed before the advent of the European. Even in the most primitive areas a woman is comparatively unfettered in the choice

+ Col. No.108 pages 58 et seq.,
/ Col. No.118 pages 55 et seq.,

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As has been explained in previous reports these strangers are drawn from many different tribes in other parts of the Province, in the Cameroons under French mandate and in Nigeria; each section desires to preserve its individuality and due regard to this will be necessary when formulating any scheme for the absorption of strangers within the indigenous administrative system.

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129. Only one resurgence of the "Maka" movement (described in paragraph 164 of the 1938 report) has been reported and it subsided quickly. The Commission enquired what was the attitude of the people and more particularly of the chiefs towards this movement. As stated previously

the areas affected, Mbaw and Mfunte, are directly administered and have no constituted native authorities but even if the chiefs are not yet fully responsible they are firmly opposed to the movement and did much to assist the District Officer in its suppression; as for the people themselves, they have now realised that the cult does not provide the panacea it claimed to do and there is little danger of any widespread revival. It may be mentioned that the Baptist Missionary living in the area was of great assistance to the authorities in suppressing the movement and was in fact the first to report its appearance.

130. The status of women in the territory was described in paragraphs 166 to 182⁺ of the 1934 report and paragraphs 150 to 154⁺ of the 1935 report. At the 37th Session of the Commission Mlle. Dannevig expressed the opinion that legislation to improve their status might now be desirable.

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+ Col. No. 108 pages 58 et seq.,
/ Col. No. 118 pages 55 et seq.,

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130. The status of women in the territory was described in paragraphs 188 to 192 of the 1934 report and paragraphs 150 to 154 of the 1935 report. At the 37th Session of the Commission Mr. Darnley expressed the opinion that legislation to improve their status might now be desirable.

131. This question has been studied by the Mandatory authorities but it is not considered that such legislation would serve any useful purpose unless it were found that women were living in conditions that were repugnant to natural justice and humanity; there is no evidence that this is the case and it is extremely doubtful whether the women themselves would welcome any such well-meaning attempt to regulate their mode of life. It is admitted that they work extremely hard as for the most part do their sisters elsewhere in West Africa but they have won for themselves a degree of freedom far greater than they possessed before the advent of the European. Even in the most primitive areas a woman is comparatively unfettered in the choice

+ Col. No. 108 pages 28 et seq.
 Col. No. 118 pages 25 et seq.

choice of her own husband and in her power to leave him if the marriage proves unsatisfactory. She takes pride in the possession of her house and her farm and there are many women's societies, whose opinions the men dare not lightly disregard. In the Bansa area (Bamenda Division), probably the greatest stronghold of feudal conservatism in the Province, the chief's mother is an important member of his inner council. There is evidence in the Education and Medical chapters of this report that a real effort is being made to improve the general well-being of women; this effort is capable of indefinite expansion which is impeded only by lack of funds and by the innate conservatism of the women themselves.

132. While the advance of the healthier aspects of civilisation is more apparent in the larger centres, western influence is also noticeable in the outlying villages in the trim appearance of the village Church and vernacular school and by improvements in housing and sanitation. The opening of the Mamfe-Bamenda road has already, as stated elsewhere, had a considerable stimulating effect and lorries have been purchased by several Bamenda chiefs. Given opportunity, the virile people of the Bamenda highlands should show themselves to be more capable of progressive development than the somewhat lethargic forest dwellers in the other Divisions.

Northern Areas.

133. The people of these northern areas are entirely absorbed in their agricultural pursuits full accounts of which have been given in previous reports. With good harvests, good hunting and freedom from molestation they remain happy in their isolation. That they can be receptive of progressive ideas is shown however by the progress of the newly formed Chamba federation and by the inauguration of advisory councils

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in towns. Improved communications might well lead to a development in trade but until this is possible, and brings with it the stimulus for change, little is likely to result from an attempt to promote artificial alteration of the social conditions of a people who appear well satisfied with their present simple mode of life.

Post Office Savings Banks.

134. M. Girard asked that the information relating to Post Office Savings Banks given in paragraph 116 of the 1938 report might be repeated in subsequent years. On the 31st December, 1939 the number of depositors at Victoria, Tiko, Buea, Kumba, Mamfe and Bamenda was 618 and the amount standing to their credit was 24,104, the corresponding figures for 1938 being 514 and 23,240.

Slavery.

135. Two cases of slave dealing are reported from the Beba-Befang area of the Bamenda Division; in each case the subject was a woman who had been deceived and sold to a third party. Five persons were convicted and were awarded sentences ranging from nine months to three years imprisonment.

XIV. LABOUR.

General.

136. In the Mamfe and Bamenda Divisions of the Cameroons Province and throughout the Northern areas the only labourers in regular employment are those engaged by the Public Works Department and the Native Administrations for work on roads and buildings or those serving as porters for European officers on tour. The pay and conditions of work of such persons remain as described in paragraph 182 of the 1938 report.

All labour is voluntary and there is an ample supply. The population consists almost entirely of peasants and craftsmen, who are normally assisted by their wives and near relatives and only call upon their fellow villagers for assistance when involved in some heavy task such as the hoeing of a new farm or the building of a house; on such occasions the workers are given a feast on the completion of the work and can depend on the help of their host when any one of them should need it for a similar purpose.

137. Many of the cocoa farmers in the southern divisions rely on outside assistance for picking the crop and must pay for that help, whether in cash or kind, at the rates prevailing on the European plantations. Such labourers either reside with their employers or erect houses of their own in the neighbourhood. A number of young men in the northern areas emigrate seasonally in search of casual employment as described in paragraph 181 of the 1938 report.

Plantations.

138. It will be convenient to preface this section by a description of the changes in the organisation and management of the former German estates which, on the outbreak of war were taken over by the Nigerian Government and vested in the Custodian of Enemy Property. A centralised organisation was set up in Buea for the control of all these estates; the local head of this organisation is the Supervisor of Plantations, a senior Agricultural officer, but he is subject to the control and instructions of the Custodian of Enemy Property, to whom full facilities and technical advice are supplied by the Government of Nigeria. Close co-operation is maintained with the Resident and other departmental officers. The Supervisor is assisted by three Agricultural officers, one Accountant and one Assistant District Officer.

139. Some 110 German nationals have continued to work in the

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plantations under the control of the Supervisor and are in receipt of subsistence allowances varying from £14 to £21 per month in accordance with the degree of responsibility attached to their respective duties. Additional allowances are given in respect of wives and children.

140. Every effort is being made to maintain the level of production and to carry out development schemes which had been planned by the former owners. In September a comprehensive financial report was prepared for each plantation by a firm of chartered accountants in Nigeria, acting on behalf of the Custodian. A system of accounting has been adopted by which a detailed record for each plantation will be kept as well as consolidated accounts for the estates as a whole.

141. As had been shown in previous reports the financial stability of many of these estates has for many years depended on the development of the banana trade. Export was however directed almost entirely to Germany, the bananas being carried in specially constructed German ships. Deprived of any outlet for this trade, many plantations would have been forced to close down and this would have involved the retrenchment of thousands of labourers: it is estimated that at current prices the average annual value of the bananas grown on these estates amounted to over £350,000, while the combined figures of palm oil, palm kernels, cocoa and rubber together were only £90,000. Arrangements were, however, made for the sale of bananas elsewhere and in October Messrs. Elders and Pyffes initiated a service of special steamers running between the Cameroons and the United Kingdom. Two

ships

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Plantations under the control of the Supervisor and are in receipt of subistence allowances varying from 2/6 to 3/6 per month in accordance with the grade of responsibility attached to their respective duties. Additional allowances are given in respect of wives and children.

140. Every effort is being made to maintain the level of production and to carry out development schemes which had been planned by the former owners. In September a comprehensive financial report was prepared for each plantation by a firm of chartered accountants in Nigeria, acting on behalf of the Custodian. A system of accounting has been adopted by which a detailed record for each plantation will be kept as well as consolidated accounts for the estates as a whole.

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ships were loaded in October, four in November and six in December. The financial stability of the estates is assured as long as the sale of fruit continues; a contract has been entered into which provides for the continuance of the present arrangements for the period of the war and its terms are satisfactory. The production of high quality grades of palm oil, palm kernels, cocoa and rubber has been continued.

142. Several estates had maintained a series of stores on their various plantations, chiefly for the sale of imported goods to the labourers. These were taken over at the outbreak of war and continued in operation for a time but they have now been closed down as, at the end of the year, arrangements were being made for the more important of them to be taken over by British firms under a lease agreement for the duration of the war.

143. All sea going and river craft belonging to the various estates were seized in prize at the outbreak of hostilities but the plantations were allowed to continue using them under Government requisition. The craft are now organised as a single unit for the sake of efficient running and their maintenance has been undertaken by the Nigerian Marine on behalf of the Custodian of Enemy Property.

144. Plantation motor cars and lorries have been put in the care of the Provincial Engineer, Public Works Department, Victoria, all transport again being organised as a separate unit so that economy may be observed in maintenance and running costs by means of a centralised allocation of vehicles. The Provincial Engineer has also

assumed

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assumed control of all work connected with the construction and maintenance of buildings and is responsible for the ordering and allocation of materials and stores. Owing to lack of materials it was necessary to suspend construction at the outbreak of war, but the delay was only temporary and it has since been possible to continue building permanent labour camps, hospitals and other buildings in accordance with the programmes which had been prepared by the German management with the approval of the Health authorities, before the war.

Plantation Labour.

145. The actual number of labourers employed on the plantations is as follows :-

| Division | 1935 | 1936 | 1937 | 1938 | 1939 |
|-----------|--------|--------|--------|--------|--------|
| Victoria | 11,769 | 14,036 | 15,230 | 19,299 | 17,211 |
| Kumba | 3,922 | 4,084 | 4,360 | 5,814 | 6,311 |
| Totals... | 15,691 | 18,120 | 19,590 | 25,113 | 23,522 |

Particulars of the origin of the labourers are given in Appendix IV but are summarised in the following table :-

| | 1938 | 1939 | Increase or decrease |
|---------------------------------|--------|--------|----------------------|
| Cameroons under British mandate | 17,799 | 14,888 | - 2,911 |
| Cameroons under French mandate | 4,805 | 4,538 | - 267 |
| Natives of Nigeria | 2,430 | 4,028 | + 1,598 |
| Other territories | 79 | 68 | - 11 |
| Totals... | 25,113 | 23,522 | - 1,591 |

146. The influx of Ibo and Ibibio labourers from Nigeria was mentioned in the 1938 report, and it has been even more marked during 1939. The Commission asked for further information about the system under which these men were brought to the Cameroons by Efik food contractors and

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Plantation Labour.

145. The actual number of labourers employed on the plantations is as follows :-

| Division | 1938 | 1937 | 1936 | 1935 | 1934 |
|----------|--------|--------|--------|--------|--------|
| Victoria | 11,769 | 14,030 | 15,230 | 15,230 | 17,211 |
| Kumba | 3,233 | 4,084 | 4,360 | 4,360 | 6,211 |
| Total | 15,002 | 18,114 | 19,590 | 19,590 | 23,422 |

Particulars of the origin of the labourers are given in Appendix IV but are summarized in the following table :-

| 1938 | 1937 | 1936 | Increase or decrease |
|--------|--------|--------|----------------------|
| 14,769 | 14,030 | 14,888 | - 3,011 |
| 3,233 | 4,808 | 4,538 | - 265 |
| 2,430 | 2,430 | 4,030 | + 1,598 |
| 11 | 11 | 11 | - |
| 23,422 | 23,280 | 23,422 | - 1,391 |

146. The influx of Ibo and Ibibio labourers from Nigeria was mentioned in the 1938 report, and it has been even more marked during 1939. The Commission asked for further information about the system under which these men were brought to the Cameroons by food contractors and

and sought for further light on the undesirable features of this traffic. As stated by the accredited representative the primary object of these contractors' journeys has been to supply food to the plantations and they have on occasion brought with them labourers in search of work. The journey is accomplished in native canoes which though starting by way of the creeks must travel from Bamusso, a village near the Nigerian border, to Victoria by sea. Many Ibos are unaccustomed to canoes and are unable to swim; there is always the danger of a canoe capsizing though fortunately no accidents have occurred during 1939.

147. Provided that the labourers reach the Cameroons in safety there is nothing objectionable in their being brought there by these food contractors. They are of a more virile stock than the inhabitants of the Victoria and Kumba Divisions and should they decide to settle there and intermarry with the local people much good may result.

148. The Commission also commented unfavourably on the practice of employing children as young as eight years of age for rubber tapping and weeding and hoped that legislation would be enacted fixing a minimum age for such employment. This question has been actively considered during the year and an amendment to the Labour Ordinance will shortly be introduced forbidding the employment of children below the age of twelve in any class of work. Meanwhile every care is taken to safeguard the welfare of children so employed.

149. In paragraph 193 of the 1938 report it was stated that a Labour Officer had been appointed to examine conditions in Nigeria and the Cameroons under British mandate and that one of his first duties would be to make a thorough investigation of conditions in the Cameroons Plantations. This officer assumed duty in September 1939 after a period of training

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training in England and has not yet been able to conduct the investigation though he paid brief visits to a number of plantations in December in company with Major G. St. J. Orde Browne, O.B.E., Labour Adviser to the Secretary of State for the Colonies.

150. All plantations were visited by Administrative officers during the year and details of their inspections are given in Appendix IV(d). It will be noted that in many cases housing and sanitary conditions are still described as unsatisfactory although the frequent reference to improvements brought about by the building of new camps shows that there has been a definite advance in this direction. As stated earlier, the building programme drawn up prior to the war is being adhered to and the fact that all the plantations are now under unified control could result in a general improvement of conditions. M. Rappard remarked that when conditions were unsatisfactory grievances were often inaudible. This may perhaps have been the case when detailed inspections were only carried out annually but the plantations are now frequently visited by British members of the supervisory staff and will be still more frequent when, as is hoped, the supervisory staff is increased. It may be added that a supervisor is always present when wages are paid which gives the labourers every opportunity for expressing such grievances as they may have.

151. Ninety three accidents were reported of which ten were fatal. Deaths were due to drowning, electrocution, falling from heights and accidents on the plantation light railway systems. Compensation was paid to the victims or their heirs as provided by Regulation under the Labour Ordinance.

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152. A full account of the system of credit notes ("trust-books") was given in paragraphs 187-191 of the 1938 report and the Commission expressed the hope that it would be suppressed. A particularly unsatisfactory feature of the system was that it was compulsory on certain plantations. When the plantations were taken over by the Custodian of Enemy Property the compulsory acceptance of credit notes which had persisted in two of the plantations was at once abolished, though the system was continued on a voluntary basis until the plantation stores were taken over by English firms. The issue of credit notes then ceased altogether and as far as can be stated at present it will not be resumed. In order that the labourers may have every facility for making purchases native traders are now permitted to enter plantation land - a practice which was formerly prohibited - and competition between them is usually sufficient to ensure reasonable prices.

153. There has been no change in the general wage rates but the purchase and distribution of food supplies for labourers on all the plantations has been placed under centralised control and this has proved beneficial. Here, too, the regular visits of the supervisory staff ensure an adequate distribution of foodstuffs.

Health on the Plantations.

154. The plantations have been regularly inspected during the year by the Medical Officer of Health and the Sanitary Superintendent who have devoted particular attention to housing. Although, as previously stated, there are still a number of unsatisfactory camps the inspections have been

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 approved type and that the lay-out is in accordance with
 present day sanitary requirements. The general standard of
 cleanliness in the new camps is very fair and in some
 cases grass lawns have been provided which greatly improve
 their appearance and afford relief from the glare of
 the sun. Sanitation arrangements still leave room
 for improvement.

155. New African hospitals have been completed for
 the Likomba Plantation and the African Fruit Company, and
 the full European staff consisting of four Medical
 Officers, a Nursing Sister and three dressers, has been
 retained since the outbreak of war.

156. Particulars of provision for medical treatment and
 statistics of morbidity and mortality are given in Appendix
 IV(B) and (C) respectively. The very large increase in
 out-patients recorded by the Deutsch Westafrikanische
 Handelsgesellschaft is explained by the fact that full
 statistics have not previously been kept.

157. At the 37th Session of the Commission M. Rappard
 was "greatly struck by the tone of detached leniency and
 almost fatalistic resignation which characterized the des-
 cription given by the authors of the report of the rather
 low standard of labour conditions prevailing in the Cameroons.
 It must be stated emphatically that the mandatory
 authorities have been fully aware of the defects in
 conditions on the plantations but considered it better to
 concentrate on a gradual improvement brought about by care-
 ful planning and with a minimum of friction than to insist
 on the immediate execution of large-scale building programmes.
 This latter policy would have involved the plantation
 companies in heavy capital expenditure which they could ill
 afford (many of them were only saved from financial disaster
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by the development of the banana trade) and might well have led to large numbers of labourers being thrown out of employment. The appointment of a Labour Officer and the present system of control by an officer appointed by Government would do much to further the improvement which has undoubtedly been achieved in recent years.

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and the present system of control by an officer
appointed by Government would go much to further the
improvement which has undoubtedly been achieved in
recent years.

XV. LIBERTY OF CONSCIENCE AND WORSHIP.

158. There is complete liberty of conscience and
worship throughout the territory, subject to prohibition
of any rites or ceremonies which may be considered repug-
nant to humanity or public morals.

Missions.

Cameroons Province.

159. There were 65,839 registered Christians at
the end of 1939, 14% of the total population. At the
last Session of the Commission Mlle. Dannevig asked for
further information regarding the relations between
the Roman Catholic Mission and certain native chiefs
referred to in paragraph 39 of the 1937 report. Relations
have improved during the year, neither party having made
any serious complaint against the other, but it is feared
that the old antagonism still simmers beneath the surface
and may easily be revived by any act of tactlessness on
the part of either. Elsewhere, pagans, Moslems and
Christians live peacefully together and the latter
resort freely to the Native Courts.

160. German members of the Basel and Baptist Missions
have been permitted to continue their normal activities
on parole and both these Missions are carrying on their
good work in the face of increasing difficulties
brought about by shortage of funds. The educational
and medical activities of the Missions are dealt with
in the relevant chapters of the report, but the following
summary may be of interest :-

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158. There is complete liberty of conscience and worship throughout the territory, subject to prohibition of any rites or ceremonies which may be considered repugnant to humanity or public morals.

Missions.

Cameroons Province.

159. There were 62,839 registered Christians at the end of 1932, 14% of the total population. At the last Session of the Commission Mlle. Demmevåg asked for further information regarding the relations between the Roman Catholic Mission and certain native chiefs referred to in paragraph 33 of the 1931 report. Relations have improved during the year, neither party having made any serious complaint against the other, but it is feared that the old antagonism still simmers beneath the surface and may easily be revived by any act of tactlessness on the part of either. Elsewhere, pagans, Moslems and Christians live peacefully together and the latter resort freely to the Native Courts.

160. German members of the Basel and Baptist Missions have been permitted to continue their normal activities on parole and both these Missions are carrying on their good work in the face of increasing difficulties brought about by shortage of funds. The educational and medical activities of the Missions are dealt with in the relevant chapters of the report, but the following summary may be of interest: -

| Mission. | European Staff. | | African Staff. | Stations. | Schools. | Patients treated at dispensaries, clinics &c. |
|-------------------------|-----------------|---------|----------------|-----------|----------|---|
| | Male | Female. | | | | |
| Roman Catholic | 43 | 12 | 446 | 16 | 71 | 33,017 |
| Basel | 35 | 35 | 618 | 13 | 201 | 6,789 |
| German-American Baptist | 4 | 4 | 97 | 3 | 25 | 14,752 |

Northern Areas.

161. The year has witnessed increased activity in the northern areas, for in addition to the long-established station of the Sudan United Mission at Gurumpawo, the American Baptist Mission has started work at Warwar on the Mambilla plateau and the Roman Catholic Mission has been granted a site at Tsugu amongst the Chamba; an application by the latter Mission for a site in the Verre hills was refused on account of local objections. The progress of these two experiments amongst primitive people will be watched with interest and sympathy, for the people have thus far shown themselves indifferent to religious teaching whether Christian or Moslem and it must be admitted that the Sudan United Mission at Gurumpawo, for all its long residence there, has made comparatively little headway.

162. There are no Missions in Kentu, Northern Adamawa or Dikwa, but in the two latter areas the people make increasing use of the hospital maintained by the Church of the Brethren Mission at Lassa in the neighbouring Nigerian territory, and its school is well attended by children of both sexes.

XVI. EDUCATION.

Cameroons Province.

163. The outstanding event of the year has been the establishment of a Middle School by the Roman Catholic

Mission

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| Mission | Male | Female | European Staff | African Staff | Stations | Schools | Patients treated at dispensary |
|-------------------------|------|--------|----------------|---------------|----------|---------|--------------------------------|
| Roman Catholic | 43 | 18 | 18 | 446 | 16 | 17 | 33,017 |
| Basel | 32 | 32 | 32 | 618 | 13 | 201 | 6,789 |
| German-American Baptist | 4 | 4 | 4 | 97 | 3 | 32 | 14,782 |

Northern Areas.

161. The year has witnessed increased activity in the northern areas, for in addition to the long-established station of the Sudan United Mission at Gumbawa, the American Baptist Mission has started work at Warwar on the Mandilla plateau and the Roman Catholic Mission has been granted a site at Tangu amongst the Gumbas; an application by the latter Mission for a site in the Verre Hills was refused on account of local objections. The progress of these two experiments amongst primitive people will be watched with interest and sympathy, for the people have thus far shown themselves indifferent to religious teaching whether Christian or Moslem and it must be admitted that the Sudan United Mission at Gumbawa, for all its long residence there, has made comparatively little headway.

162. There are no Missions in Kudu, Northern Adamaus or Dikwa, but in the two latter areas the people make increasing use of the hospital maintained by the Church of the Brethren Mission at Bassa in the neighbouring Nigerian territory, and its school is well attended by children of both sexes.

IV. EDUCATION.

Gamboua Province.

163. The outstanding event of the year has been the

establishment of a Middle School by the Roman Catholic

Mission at Sasse in the Victoria Division to which Protestant pupils are also admitted. This school, referred to in paragraph 206 of the 1938 report, is staffed by three Europeans and one certificated African teacher and in 1939 received a Government grant of £150. There are at present only two Middle Class (I and II), but Class III will be added in 1940 and Class IV in 1941. An important advance will then have been made, for this will be the first school in mandated territory to provide facilities from its own resources for higher education.

164. The Elementary Training College at Kake had a satisfactory year. 33 students are now in residence, while 24 candidates have applied for admission in 1940, of which only 16 can be accepted owing to limited accommodation, but there is no doubt that this institution serves a useful purpose and is much appreciated.

Third-year students gain practical experience by teaching in the Kumba Government school under the direct supervision of the Superintendent in charge of the Centre. Technical training receives equal attention, and a teacher specially trained in agricultural work is joining the staff in 1940. In the village of Kake the students have built a clinic in which they do excellent work under the guidance of the Medical Officer: minor ailments are treated, the under-nourished are fed, and talks are given on hygiene. This form of training will undoubtedly be most valuable when the students come to take up their work in the elementary schools in the bush. They have also constructed a new water supply for the village and have thus further earned the gratitude of the community.

165. Evening classes for adults, held regularly at Bua Government School, provide popular instruction for both

sexes

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 but Class III will be added in 1940 and Class IV in 1941.
 There are at present only two Middle Class (I and II),
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 is staffed by three Europeans and one certificated African
 school, referred to in paragraph 202 of the 1938 report.
 Protestant pupils are also admitted. This
 Mission at Basse in the Victoria Division to which

sexes in the rudiments of reading, writing and arithmetic.

166. Refresher courses attended by 151 teachers
 were held during the vacation at Kake, Victoria, Bamenda
 and Mamfe. As in former years, a number of interesting
 lectures were followed by discussions while two mornings
 were devoted to handicrafts. At the Kake course the wives
 of three teachers attended and received instruction
 in crochet and needlework from the wife of one of the tutors
 who had herself received special training in a Nigerian
 school.

167. Although one secondary school has now been
 opened educational activities in the Province generally
 must be classed as "Elementary". Schools fall into
 four groups: Government, Native Administration, Mission
 'English' and Mission 'Vernacular'. Of the Government
 schools, those at Victoria, Buea and Kumba, which benefit
 from the constant supervision of the Education Officers
 stationed at Buea and Kake, naturally attain a higher
 standard of efficiency than the more distant Mamfe and
 Bamenda schools which can only be visited once a year.
 Nevertheless, the standard of work in all the schools may
 be considered well up to the average of Government Schools
 in Nigeria. In 1939 two boys from the Buea Government
 School, both natives of mandated territory, won scholarships
 to Umahia Government College. The first School Leaving
 Certificate examination has been discontinued and all
 pupils who have spent a full year in Higher Elementary
 Class II, with not less than 75% attendances, will be
 given a certificate showing that they have completed the
 full Elementary course enabling them to sit for
 any entrance examination for junior clerical appointments.

168. Particulars of the second "five year plan" for
 Native Administration schools were given in paragraph 202 of

the

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the 1938 report. At the last Session of the Commission Mlle. Dannevig commented on the fact that although the plan contemplated a smaller number of schools than the earlier scheme, the number of teachers showed a considerable increase and she enquired whether it was the policy of the authorities to concentrate on improving the standard of existing schools rather than to extend educational facilities to the more distant areas. Her assumption is correct, and is aptly illustrated in the case of the Mamfe Division. Here inaccessibility has proved a severe handicap and the original enthusiasm in outlying areas has gradually given way to indifference, perhaps partly due to an unavoidable lack of supervision. In Assumbo this apathy became so marked that the school had to be closed down. It is now proposed that all funds available for education in the several Native Administrations of the Division should be pooled for the maintenance of two central schools at Tali and Mfuni, which will provide a complete elementary training. Scholarships to these schools will be allocated to each Native Administration in proportion to its population and it is hoped that the better educational facilities provided will reawaken interest in the remoter areas.

169. Taken as a whole however, Native Administration schools are developing satisfactorily and nine of them added elementary classes in 1939; it is hoped that within a few years all will provide a complete elementary course. In the Kumba and Bamenda Divisions facilities will be given for promising pupils to proceed to Umuahia College for secondary education.

170. The Native Authorities and people are showing

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sexes in the rudiments of reading, writing and arithmetic.

166. Further courses attended by 131 teachers were held during the vacation at Kake, Victoria, Bamenda and Mamfe. As in former years, a number of interesting lectures were followed by discussions while two mornings were devoted to handicraft. At the Kake course the wives of three teachers attended and received instruction in crochet and needlework from the wife of one of the tutors who had herself received special training in a Nigerian school.

167. Although one secondary school has now been opened educational activities in the Province generally must be classed as "Elementary". Schools fall into four groups: Government, Native Administration, Mission, 'English' and Mission 'Vernacular'. Of the Government schools, those at Victoria, Buea and Kumba, which benefit from the constant supervision of the Education Officers stationed at Buea and Kake, naturally attain a higher standard of efficiency than the more distant Mamfe and Bamenda schools which can only be visited once a year. Nevertheless, the standard of work in all the schools may be considered well up to the average of Government Schools in Nigeria. In 1939 two boys from the Buea Government School, both natives of mandated territory, won scholarships to Umuahia Government College. The first school leaving Certificate examination has been discontinued and all pupils who have spent a full year in Higher Elementary Class II, with not less than 75 attendances, will be given a certificate showing that they have completed the full elementary course enabling them to sit for any entrance examination for junior clerical appointments.

168. Particulars of the second "five year plan" for Native Administration schools were given in paragraph 505 of

the 1938 report. At the last session of the Commission
 Mrs. Denny commented on the fact that although
 the plan contemplated a smaller number of schools than
 the earlier scheme, the number of teachers showed a
 considerable increase and she enquired whether it was the
 policy of the authorities to concentrate on improving
 the standard of existing schools rather than to extend
 educational facilities to the more distant areas. Her
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 within a few years all will provide a complete elementary
 course. In the Kumba and Bamenda Divisions facilities
 will be given for promising pupils to proceed to
 Umuhia College for secondary education.

190. The Native Authorities and people are showing

a growing appreciation of the fact that these schools
 are financed by themselves and form part of their own
 organisation. Greater co-operation has been promoted
 by the employment of an increasing number of locally-
 born teachers who are in more intimate touch with the
 villagers than the best qualified stranger could hope
 to be. An example of this spirit of co-operation may
 be quoted from Nyasoso in the Kumba Division where the
 elders and young men have combined with the school
 children to construct a football field in the school
 compound. Attendance at the Bimbia School in Victoria
 Division was so poor in 1938 that it was about
 to be closed when the appointment of a new headmaster,
 trained at Kake, led to an immediate revival of interest.
 The headmaster attends meetings of the Clan Council at
 which school affairs are discussed with the village elders
 and he has opened a clinic in the school compound where
 he applies his knowledge of simple medicine for the
 relief of minor ailments.

171. There are in all some seventeen assisted Mission
 schools in the Cameroons Province of which six are managed
 by the Basel Mission and two by the German Baptists.
 These Missions have hitherto received financial support
 mainly from Germany and will now be forced to economise
 and to restrict their efforts to consolidation. The
 case of the German Baptists has been sympathetically
 considered by the Baptist Missionary Society and by the
 President of the Baptist World Alliance who at the end
 of the year was planning to launch an appeal for funds for
 their assistance. Of the remaining schools, seven
 (additional to the Middle School at Sasse) belong to the
 Catholic Mission and one is managed on behalf of the
 Native

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Native Papists by a retired teacher from Mandated Territory.

172. Each Mission has organised its schools in such a way that pupils may graduate from the lowest to the highest class. Thus in Kuaba Division, children from the numerous vernacular schools in the district pass through the Nyasoro school to the Higher Elementary School of the Basel Mission at Eassong. The Roman Catholic schools at Ntinkwa and Kwabo in the Bembwa Division have made exceptionally good progress, the former having two Higher Elementary classes.

173. Of the eight assisted schools in the Victoria Division two are for girls only. The Roman Catholic convent at Little Gopu provides an educational syllabus up to Higher Elementary Class II standard, with vocational training in needlework, domestic science, child welfare, cookery and housewifery. These subjects are also taught at the Basel Mission School at Victoria where instruction is essentially vocational. The classes in cookery, conducted by one of the lady missionaries, who has made a special study of this subject, are said to be particularly good.

174. There are nineteen Elementary unassisted schools. With a few notable exceptions such as the Basel Mission School at Dikwa Baine in Kuaba Division which has been recommended for a Government grant, the standard does not compare with that of the assisted schools, owing to lack of trained teachers. Two of these schools, one under the management of the Basel Mission at Bafu in Bembwa Division and the other under that of the Roman Catholic Mission at Kwabo, provide vocational training for girls.

175. Finally there are some 226 vernacular schools which are inspected in turn by the Government visiting

92
teacher, a native of mandated territory, whose task is extremely arduous, often involving long journeys through difficult country. The warmth of his welcome testifies to the value of his encouragement and advice to the teachers. Reports on each school visited are submitted by him to the Education Officer at Buea who is thus able to keep in touch with the work of even the most distant schools.

176. Apart from the steady progress made in the four girls schools mentioned earlier, there has been little advance in female education. The Native Administrations are on the whole ready enough to provide funds for the purpose, but parents are reluctant to send their daughters far away to schools in neighbouring Nigerian territory, while insufficient funds are available within the Province for the establishment and maintenance of a local training centre. Nevertheless assistance is given where possible by the offer of scholarships to intelligent girls and in Victoria two young women have been appointed as probationary teachers in Native Administration Schools.

177. The following statistics will be found in Appendix V :

1. Teaching Staff: Government and Native Administrations.
2. Enrolment and average attendance at
 - (i) Government Schools, by schools and classes;
 - (ii) Native Administration Schools, by schools and classes;
 - (iii) Assisted Schools, by denominations and classes;
 - (iv) Unassisted Schools, including vernacular schools, by denominations and classes.

[1938 figures are given for (iv) those for 1939 are not yet available]
3. Finance:
 - (1) Revenue and expenditure in respect of Government Schools.

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[1938 figures are given for (iv) those for 1939 are not yet available]

3. Finance:

(i) Revenue and expenditure in respect of Government Schools.

- (ii) Native Administration expenditure on Education.
- (iii) Assisted Schools: fees, Government grants-in-aid, expenditure on staff and equipment.

Details of the schedules I and II above are summarised in the following table ("vernacular schools" excluded):

| | | I. | | | |
|-------------------------|--------|-------------|------------------------|-----------|-------|
| Schools | 1938 | Government. | Native Administrations | Assisted. | Total |
| | | 6 | 19 | 16 | 41 |
| | * 1939 | 6 | 19 | 17 | 42 |
| Teachers Certificated | 1938 | 35 | 23 | - | 58 |
| " | * 1939 | 33 | 25 | - | 58 |
| Teachers Uncertificated | 1938 | 7 | 30 | - | 37 |
| " | * 1939 | 9 | 41 | - | 50 |
| | | II. | | | |
| Average Attendance Boys | 1938 | 893 | 1,431 | 1,609 | 3,933 |
| " | " 1939 | 843 | 1,524 | 1,849 | 4,216 |
| Increase or decrease | | -50 | +93 | +240 | +283 |
| Girls | 1938 | 184 | 100 | 266 | 550 |
| " | " 1939 | 192 | 116 | 262 | 570 |
| Increase or decrease | | +8 | +16 | -4 | +20 |
| Boys and Girls | 1938 | 1,077 | 1,531 | 1,875 | 4,483 |
| | 1939 | 1,035 | 1,640 | 2,111 | 4,786 |
| | | -42 | +109 | +236 | +303 |

(It will be observed that the attendance of boys has gone up by 7.2%, that of girls by 3.6% whilst aggregate attendance of all pupils has increased by 6.7%)

Unassisted Schools - Average Attendances.

| Year | Schools | Boys | Girls | Total. |
|-------------------|---------|-------|-------|--------|
| 1937 | 212 | 4,724 | 741 | 5,465 |
| 1938 | 245 | 5,068 | 856 | 5,924 |
| Increase | 33 | 344 | 115 | 459 |
| Increase per cent | 15.6 | 7.3 | 15.5 | 8.4 |

Northern Areas.

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Northern Areas.

178. There is still no school in Kentu, but ten boys from this district attended the Takum Elementary School as boarders.

179. At the last Session of the Commission Mlle. Dannevig enquired why the Native Administration expenditure on education in the Northern areas had decreased in 1938; 1939 shows a further decrease in Adamawa and an increase in Dikwa. These figures do not however reflect the true position, since expenditure is planned to cover the financial rather than the calendar year. In Dikwa for instance, expenditure has increased steadily during the last three financial years as is shown by the following figures :-

| | |
|----------|-------|
| 1936 - 7 | £ 507 |
| 1937 - 8 | 595 |
| 1938 - 9 | 635 |

The Adamawa statement for 1937 included expenditure on buildings and equipment, but in 1938 and 1939 such items are shown under the heading of "Works", which included the provision of semi-permanent buildings at Mubi Elementary School. In both Dikwa and Adamawa Government expenditure on education has increased, amounting in the case of Adamawa to £1,653, exclusive of a proportionate share of the salaries of the staff at the Yola Middle School.

180. The Sudan United Mission at Gurumpawo still provides the only elementary school in Southern Adamawa; attendance was maintained at 36 boys and 4 girls. The Permanent Mandates Commission enquired whether the Mission has yet applied for a grant-in-aid; no application has been received nor, regrettably, has the school attained a sufficiently high

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(ii) Native Administration expenditure on Education.
 (iii) Assisted Schools: fees, Government grants-in-aid, expenditure on staff and equipment.

Details of the schedules I and II above are summarised in the following table ("vernacular schools" excluded):

| I. | | II. | |
|------------------------------|-------------|-----------------------|--------|
| Schools 1938 | Government. | Native Administration | Total. |
| 8 | 19 | 19 | 41 |
| 6 | 19 | 17 | 42 |
| Teachers Certified 1938 | 35 | 33 | 68 |
| " " | 33 | 32 | 65 |
| Teachers Uncertificated 1938 | 7 | 30 | 37 |
| " " | 9 | 41 | 50 |
| Average Attendance Boys 1938 | 893 | 1,431 | 1,608 |
| " " | 843 | 1,354 | 1,549 |
| Increase or decrease | -50 | +77 | +283 |
| Girls 1938 | 184 | 100 | 280 |
| " " | 132 | 116 | 250 |
| Increase or decrease | +52 | -16 | +30 |
| Boys and Girls | 1,077 | 1,531 | 1,878 |
| 1938 | 1,032 | 1,470 | 1,786 |
| Increase or decrease | +45 | +60 | +303 |

(It will be observed that the attendance of boys has gone up by 7.2% that of girls by 3.2% whilst aggregate attendance of all pupils has increased by 6.7%)

Unassisted Schools - Average Attendance.

| Year | Schools | Boys | Girls | Total |
|------------------------|---------|-------|-------|-------|
| 1937 | 313 | 4,784 | 741 | 5,485 |
| 1938 | 342 | 5,088 | 828 | 5,934 |
| Increase | 29 | 304 | 115 | 489 |
| Increase per cent 1937 | 9.3 | 6.4 | 15.5 | 8.4 |

Northern Areas.

Northern Areas.

178. There is still no school in Kentu, but ten boys from this district attended the Takum Elementary School as boarders.

179. At the last session of the Commission Mr. Dunnington enquired why the Native Administration expenditure on education in the Northern areas had decreased in 1938; 1939 shows a further decrease in Adamawa and an increase in Dikwa. These figures do not however reflect the true position, since expenditure is planned to cover the financial rather than the calendar year. In Dikwa for instance, expenditure has increased steadily during the last three financial years as is shown by the following figures:--

| | |
|----------|-----|
| 1938 - 9 | 635 |
| 1937 - 8 | 505 |
| 1936 - 7 | 507 |

The Adamawa statement for 1937 included expenditure on buildings and equipment, but in 1938 and 1939 such items are shown under the heading of "Works", which included the provision of semi-permanent buildings at Mubi Elementary School. In both Dikwa and Adamawa Government expenditure on education has increased, amounting in the case of Adamawa to £1,655, exclusive of a proportionate share of the salaries of the staff at the Yola Middle School.

180. The Sudan United Mission at Garkida still provides the only elementary school in Southern Adamawa; attendance was maintained at 66 boys and 4 girls. The Permanent Mandates Commission enquired whether the Mission has yet applied for a grant-in-aid; no application has been received nor, regrettably, has the school attained a sufficiently high

high standard to justify such a step. It has been necessary to give further training to the teacher destined for the proposed Native Administration elementary school at Jada referred to in paragraph 217 of the 1938 report and its opening has been unavoidably postponed. In Northern Adamawa an Education Officer has been stationed at Mubi for the whole-time supervision of the experimental non-Moslem Boarding School; seventeen pupils are in their third year and it is hoped to employ them as teachers in prospective elementary schools and as scribes to the non-Moslem courts and councils.

181. The Moslem elementary school also maintained by the Adamawa Native Administration at Mubi, continues to make satisfactory progress; it has 47 pupils and a class for adults with 28 Moslem and 33 pagan pupils, of whom 14 are women. 22 pupils left the elementary school at the end of the year, having completed the full course and seven of them are being sent to Yola Middle School to continue their education. Great interest is taken in this school by the District Head of Mubi whose enlightened administration and paternal manner have done much to encourage the pagans and to kindle their enthusiasm.

182. Of the eleven pupils from mandated territory in residence at the Middle School four completed their course and have been employed by the Native Administration. The three boys at the Church of the Brethren Mission Training Centre at Garkida have now completed their training and two of them have been employed by the Native Administration, while the third is receiving practical teaching experience with the pagan class at Mubi. The

increasing

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increasing number of local youths now available for teaching and clerical work shows that the education policy in this area, despite its slow beginning, is sound.

183. There are now five elementary schools in Dikwa, a new school having been opened at Gulumba in 1939. A complete elementary course is provided at Dikwa school, where 79 boys and 18 girls are enrolled and much attention is given to instruction in crafts, gardening and physical training. Games are popular and include hockey played with locally made sticks.

184. The other schools are developing satisfactorily although their teachers are as yet less well qualified; considerable interest is shown by the community and the practical side of the training is especially appreciated. Hambagda School has a smithy where the pupils make their own hoes, and training is also given in weaving. Hygiene has a special place in the syllabus and boys construct their own incinerators and latrines of an approved type. The District Head of Gulumba takes a great interest in his new school and at his request a second elementary class will be added in 1940. All the schools have been regularly inspected by Officers of the Education Department.

185. There are now twenty-seven boys from Dikwa at the Middle School at Maiduguri, four of whom were admitted during the year. One, who was the outstanding pupil of the year, passed the examination for Kaduna College with great ease; another passed out from the latter institution and was immediately employed by the Dikwa Native Administration. There are also three Dikwa boys at the Garkida Mission Training Centre, but their progress has proved disappointing.

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It has been necessary to justify such a step. It has been necessary to give further training to the teacher destined for the proposed Native Administration elementary school at Jada referred to in paragraph 214 of the 1938 report and its opening has been unavoidably postponed. In Northern Adamawa an Education Officer has been stationed at Mubi for the whole-time supervision of the experimental non-Moslem Boarding School; seventeen pupils are in their third year and it is hoped to employ them as teachers in prospective elementary schools and ascribes to the non-Moslem courts and councils.

181. The Moslem elementary school also maintained by the Adamawa Native Administration at Mubi, continues to make satisfactory progress; it has 44 pupils and a class for adults with 38 Moslem and 33 pagan pupils, of whom 14 are women. 22 pupils left the elementary school at the end of the year, having completed the full course and seven of them are being sent to Yola Middle School to continue their education. Great interest is taken in this school by the District Head of Mubi whose enlightened administration and paternal manner have done much to encourage the pagans and to kindle their enthusiasm.

182. Of the eleven pupils from mandated territory in residence at the Middle School four completed their course and have been employed by the Native Administration. The three boys at the Church of the Brethren Mission Training Centre at Garkida have now completed their training and two of them have been employed by the Native Administration, while the third is receiving practical teaching experience with the pagan class at Mubi. The

increasing

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 hockey played with locally made sticks.

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 for teaching and clerical work shows that the education
 increasing number of local youths now available

XVII. ALCOHOL, SPIRITS AND DRUGS.

186. The Liquor Ordinance (Chapter 131 of the Laws of Nigeria) applies to all parts of the Mandated Territory and provides that intoxicating liquor may not be sold except under licence; except in the Victoria and Kumba Divisions of the Cameroons Province it may not be sold to natives. There is no control over the sale of native liquor; palm wine, whether tapped from the raphia palm as in the Bamenda Division or from the oil palm, is the native beverage throughout the Cameroons Province and contains a valuable vitamin. The non-Moslems of the northern areas and some of the Bamenda clans drink a kind of beer brewed from guinea corn and maize. The Moslem population is (in theory at least) precluded by religious precepts from drinking any form of intoxicant.

187. The following table shows the number of licences to sell imported liquor which were granted in 1939:-

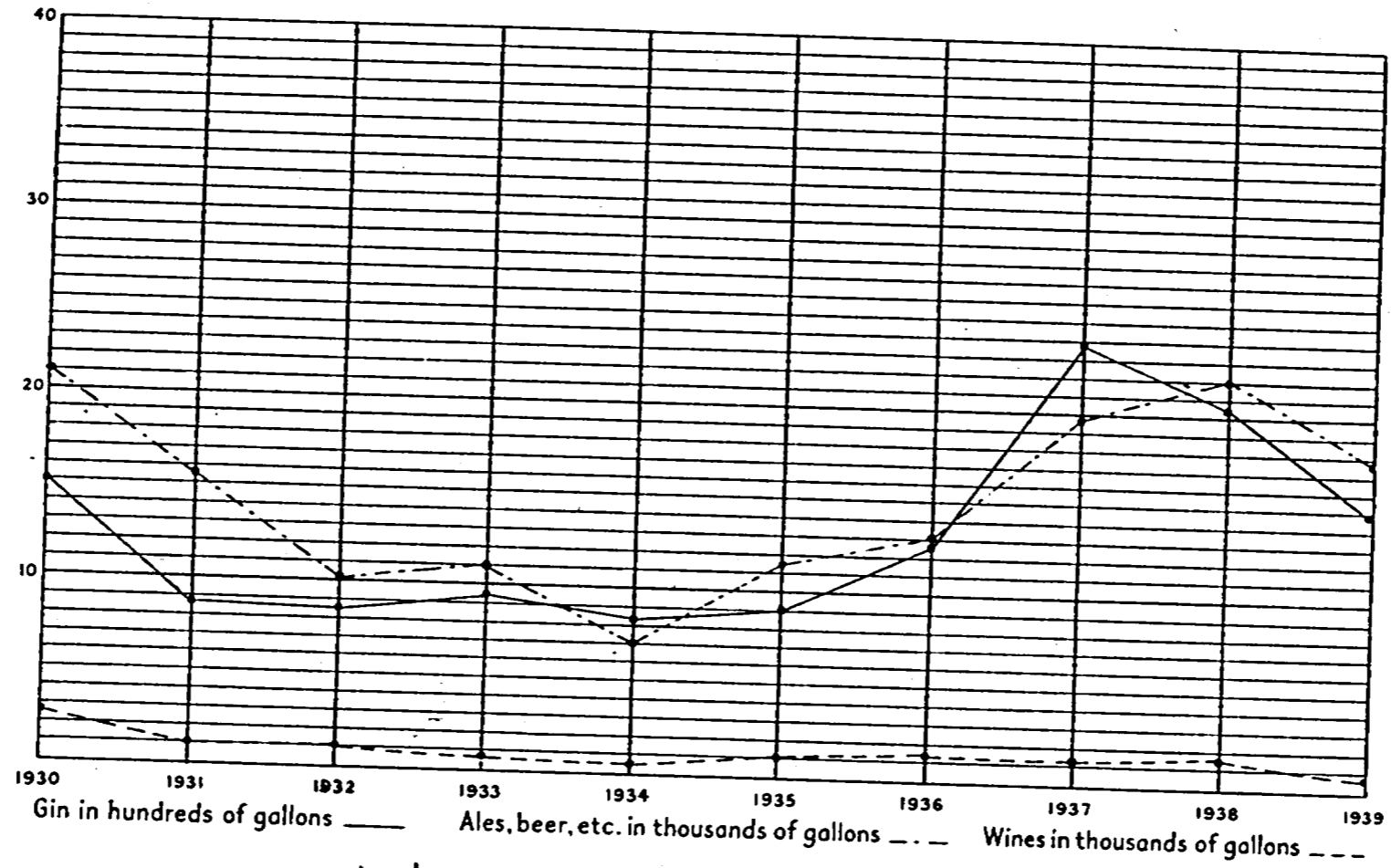
| <u>Liquor</u> | <u>Victoria</u> | <u>Kumba</u> | <u>Mamfe</u> | <u>Bamenda</u> | <u>Total</u> | <u>Revenue.</u> |
|--------------------|-----------------|--------------|--------------|----------------|--------------|-----------------|
| Store Liquor | 8 | 6 | 1 | 1 | 16 | |
| General Retail | - | 3 | - | - | 3 | |
| Wine and Beer 'On' | 2 | - | - | - | 2 | |
| " " " 'Off' | 11 | 3 | - | - | 14 | |
| Total 1939 | 21 | 12 | 1 | 1 | 35 | £366.10. - |
| Total 1938 | 22 | 14 | 2 | 1 | 39 | £345. -. |

188. The importations of alcoholic liquor for the last five years were as follows :-

Reference -

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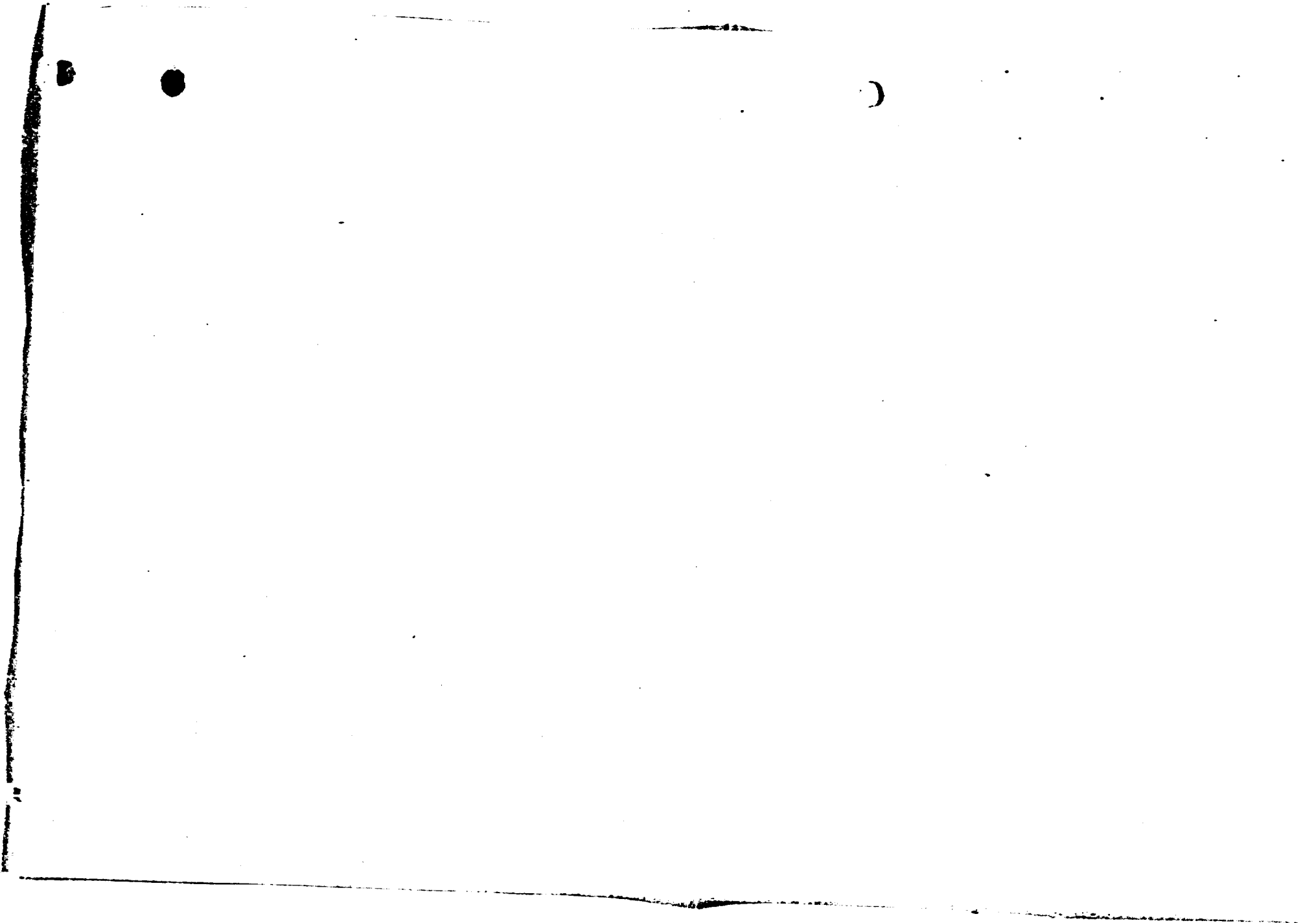


To follow page 188

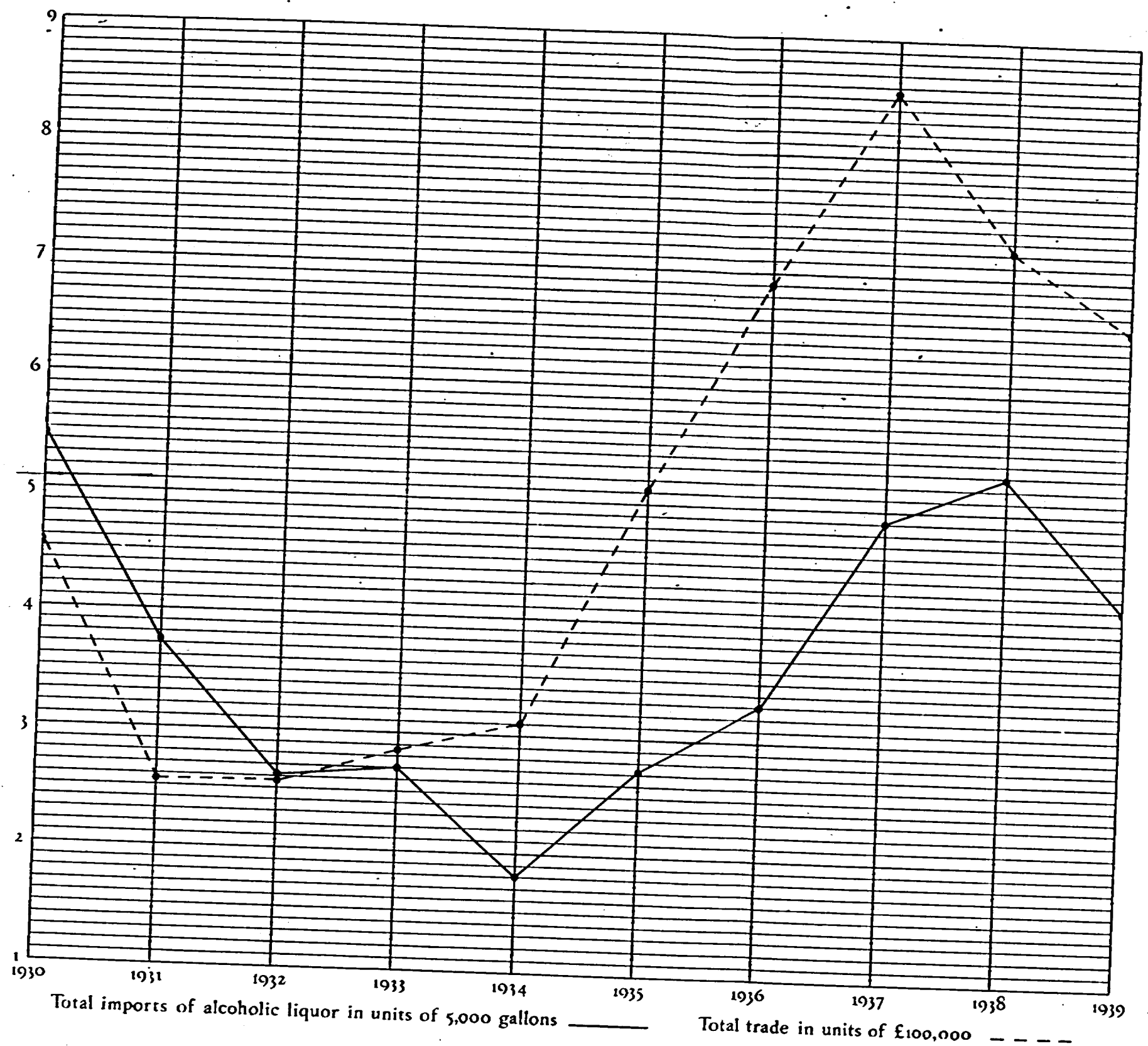
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| | 1935 | 1936 | 1937 | 1938 | 1939 |
|----------------------------------|--------|--------|--------|--------|--------|
| Ale, Beer, etc., Imp., Galls. | 11,206 | 13,297 | 19,804 | 22,183 | 17,846 |
| S p i r i t s: | | | | | |
| Brandy | 56 | 82 | 149 | 113 | 102 |
| G i n | 898 | 1,329 | 2,378 | 2,056 | 1,492 |
| R u m | 8 | 6 | 6 | 8 | 6 |
| Whisky | 536 | 767 | 844 | 654 | 708 |
| Liqueurs | 27 | 66 | 27 | - | - |
| Wines | 904 | 1,257 | 1,373 | 1,406 | 828 |

Only ale, gin and wine are drunk in any considerable quantity by the natives; the graph on the opposite page shows the amount imported during the last ten years. A second graph illustrates the relation between the total imports of alcoholic liquor and the total trade of Victoria and Tiko during the same period.

189. The remaining statistics available in regard to the liquor trade are as follows :-

Importation of Gin: countries of origin.

| | 1937 | 1938 | 1939. |
|-----------------------------------|-------|-------|-------|
| United Kingdom - Imperial Gallons | 1,099 | 862 | 480 |
| G e r m a n y | 16 | 20 | 10 |
| Holland | 1,263 | 1,174 | 1,002 |
| Totals... .. | 2,378 | 2,056 | 1,492 |

Importation of Gin and Whisky: analysis by alcoholic content.

| Strength | <u>Gin - Imperial Gallons.</u> | | | <u>Whisky-Imperial Gallons.</u> | | |
|----------------|--------------------------------|-------|-------|---------------------------------|------|------|
| | 1937 | 1938 | 1939 | 1937 | 1938 | 1939 |
| Tralles Degree | | | | | | |
| 42 | 1,257 | 1,106 | 883 | - | 23 | - |
| 43 | 6 | 20 | - | 494 | 606 | 703 |
| 44 | 12 | - | 10 | 347 | 15 | 2 |
| 45 | 271 | 256 | 116 | - | - | - |
| 46 | 796 | 524 | 483 | - | - | - |
| 47 | - | 40 | - | - | 4 | - |
| 48 | - | 108 | - | - | - | - |
| 49 | 36 | - | - | - | - | - |
| 50 | - | 2 | - | 3 | 6 | 3 |
| Totals... | 2,378 | 2,056 | 1,492 | 844 | 654 | 708 |

| Year | Wines | Liquors | Whisky | Rum | Gin | Brandy |
|------|--------|---------|--------|-----|-------|--------|
| 1935 | 11,208 | 27 | 238 | 8 | 898 | 58 |
| 1936 | 13,287 | 68 | 787 | 6 | 1,358 | 88 |
| 1937 | 19,804 | 27 | 844 | 6 | 2,378 | 148 |
| 1938 | 22,183 | - | 624 | 8 | 2,028 | 113 |
| 1939 | 17,846 | - | 708 | 6 | 1,433 | 103 |

Alc, Beer, etc.,
Imp., Galles.
S p i r i t s :

Only ale, gin and wine are drunk in any considerable quantity by the natives; the graph on the opposite page shows the amount imported during the last ten years. A second graph illustrates the relation between the total imports of alcoholic liquor and the total trade of Victoria and Tiko during the same period.

189. The remaining statistics available in regard to the liquor trade are as follows :-

Importation of gin: countries of origin.

| Year | Holland | Germany | United Kingdom - Imperial Gallons | Total |
|------|---------|---------|-----------------------------------|-------|
| 1935 | 1,003 | 10 | 480 | 1,493 |
| 1936 | 1,174 | 20 | 883 | 2,077 |
| 1937 | 1,283 | 18 | 1,099 | 2,399 |
| 1938 | 1,174 | 20 | 883 | 2,077 |
| 1939 | 1,003 | 10 | 480 | 1,493 |

Importation of gin and whisky: analysis by alcoholic content.

| Year | Whisky-Imperial Gallons | Gin - Imperial Gallons | Strength |
|------|-------------------------|------------------------|----------|
| 1935 | 3 | 2 | 50 |
| 1936 | 3 | 2 | 50 |
| 1937 | 3 | 2 | 50 |
| 1938 | 3 | 2 | 50 |
| 1939 | 3 | 2 | 50 |
| 1935 | 3 | 2 | 50 |
| 1936 | 3 | 2 | 50 |
| 1937 | 3 | 2 | 50 |
| 1938 | 3 | 2 | 50 |
| 1939 | 3 | 2 | 50 |

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Revenue derived from duties on Imports of Liquor 1939 -

| | Victoria | Tiko | Total |
|----------------------|----------|-------|-------|
| | £. | £. | £. |
| Ale, Beer, etc., | 1,510 | 611 | 2,121 |
| Spirits:- | | | |
| Brandy | 158 | 48 | 206 |
| Gin | 1,669 | 952 | 2,621 |
| Rum | 14 | - | 14 |
| Whisky | 1,050 | 370 | 1,420 |
| Methylated | 17 | - | 17 |
| Perfumed | 22 | 64 | 86 |
| Unenumerated potable | 177 | 77 | 254 |
| " not potable | 21 | 41 | 62 |
| Totals... | 4,686 | 1,660 | 6,346 |

XVIII. PUBLIC HEALTH.

Cameroons Province.

190. The disposition of the Government and Native Administration staff is shown in the following table :-

Reference :-

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Revenue derived from duties on imports of liquor 1929 -

| Total | Victoria | Other |
|-------|----------|-------|
| 3,131 | 1,810 | 1,321 |
| 308 | 188 | 120 |
| 2,823 | 1,622 | 1,201 |
| 14 | 14 | 0 |
| 1,420 | 1,080 | 340 |
| 17 | 17 | 0 |
| 88 | 88 | 0 |
| 224 | 177 | 47 |
| 68 | 81 | -13 |
| 6,346 | 4,686 | 1,660 |

PUBLIC HEALTH
 GENERAL PROVINCE

Administration staff is shown in the following table :-
 190. The disposition of the Government and Native

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Victoria Kumba Mamfe Bamenda Bansa Total

| | Victoria | Kumba | Mamfe | Bamenda | Bansa | Total |
|-------------------------------------|----------|-------|-------|----------------|----------------|-------|
| Government | | | | | | |
| <u>European.</u> | | | | | | |
| Senior Medical Officer | 1 | - | - | - | - | 1 |
| Medical Officer of Health | 1 | - | - | - | - | 1 |
| Medical Officers | - | 1 | - | 1 | 1 | 3 |
| Nursing Sister | 1 | - | - | - | - | 1 |
| Sanitary Superintendent | 1 | - | - | - | - | 1 |
| Government | | | | | | |
| <u>African.</u> | | | | | | |
| Medical Officer | - | - | 1 | - | - | 1 |
| Assistant Medical Officer | 1 | - | - | - | - | 1 |
| Clerk | 1 | - | - | - | - | 1 |
| Dispensers | 2 | 1 | 1 | 1 | 1 | 6 |
| Male Nurses | 9 | 4 | 4 | 5 | 2 | 24 |
| Female Nurses | 4 | - | - | 1 | - | 5 |
| Ward Servants | 4 | 2 | 2 | 5 | 1 | 14 |
| Leper Attendant | 1 | - | - | - | - | 1 |
| Sanitary Inspectors and Vaccinators | 4 | 1 | 1 | 1 | - | 7 |
| Native Administration. | | | | | | |
| <u>African.</u> | | | | | | |
| Dispensary Attendants | 3 | 7 | 2 | 5 | - | 17 |
| Travelling Dressers | - | - | 6 | - | - | 6 |
| Female Nurses | 3 | 1 | - | - | - | 4 |
| Sanitary Inspectors | 6 | 1 | - | 2 | 1 | 10 |
| Dressers | - | 1 | - | 1 ^x | 1 ^x | 3 |

x employed as leper attendants.

191. African Hospitals are maintained at Victoria, Buea, Kumba, Mamfe, Bamenda and Bansa, and there is a small European Hospital at Victoria. The following table illustrates the work of the past three years :-

| Total | Banso | Bamenda | Mamfe | Kumba | Victoria | |
|-------|-------|---------|-------|-------|----------|-------------------------------------|
| | | | | | | Government |
| 1 | - | - | - | - | 1 | Senior Medical Officer |
| 1 | - | - | - | - | 1 | Medical Officer of Health |
| 3 | 1 | 1 | - | 1 | - | Medical Officers |
| 1 | - | - | - | - | 1 | Nursing Staff |
| 1 | - | - | - | - | 1 | Sanitary Superintendent |
| | | | | | | Government |
| | | | | | | African |
| 1 | - | - | 1 | - | - | Medical Officer |
| 1 | - | - | - | - | 1 | Assistant Medical Officer |
| 1 | - | - | - | - | 1 | Clerk |
| 8 | 1 | 1 | 1 | 1 | 3 | Dispensers |
| 24 | 3 | 3 | 4 | 4 | 9 | Male Nurses |
| 8 | - | 1 | - | - | 4 | Female Nurses |
| 14 | 1 | 2 | 3 | 3 | 4 | Ward Servants |
| 1 | - | - | - | - | 1 | Labor Attendant |
| 7 | - | 1 | 1 | 1 | 4 | Sanitary Inspectors and Vaccinators |
| | | | | | | Native Administration |
| | | | | | | African |
| 1 | - | 2 | 3 | 7 | 3 | Dispensary Attendants |
| 1 | - | - | 2 | - | - | Travelling Dispensers |
| 1 | - | - | - | 1 | 3 | Female Nurses |
| 1 | 1 | 2 | - | 1 | 6 | Sanitary Inspectors |
| 1 | 1 | 1 | - | 1 | - | Dispensers |

x employed as labor attendants

191. African Hospitals are maintained at Victoria, Buea, Kumba, Mamfe, Bamenda and Banso, and there is a small European Hospital at Victoria. The following table illustrates the work of the past three years :-

| | Victoria. | | Kumba | Mamfe | Bamenda | Banso | Totals. |
|-------------------|------------|----------|-------|-------|---------|-------|---------|
| | Euro-pean. | African. | | | | | |
| In-patients 1937 | 21 | 1039 | 758 | 560 | 1285 | 823 | 4486 |
| " 1938 | 24 | 1008 | 545 | 468 | 1235 | 954 | 4228 |
| " 1939 | 35 | 1282 | 746 | 424 | 1436 | 1194 | 5115 |
| Beds ... 1939 | 4 | 102 | 74 | 61 | 102 | 56 | 399 |
| Out-patients 1937 | 84 | 11540 | 7782 | 7210 | 4831 | 4300 | 35747 |
| " 1938 | 85 | 11441 | 4891 | 7913 | 9649 | 4984 | 38963 |
| " 1939 | 78 | 10020 | 4561 | 7211 | 9495 | 5254 | 36619 |
| Operations 1937 | 7 | 467 | 510 | 347 | 265 | 486 | 2082 |
| " 1938 | 4 | 528 | 229 | 330 | 368 | 731 | 2190 |
| " 1939 | 2 | 515 | 337 | 290 | 343 | 543 | 2030 |

192. There has been no reappearance of the serious dysentery epidemic which occurred in the Bamenda Division in 1938, though there have been minor localised outbreaks in Kumba Division and in the plantations. Four cases of enteric fever were reported in the Banso area but happily there were no cases of smallpox; 30,440 plantation labourers and their families were vaccinated.

193. Count de Penha Garcia asked for details of the results of the Sleeping Sickness Survey which was begun in the Kumba Division at the end of 1938. The team, which consisted of a sleeping sickness officer, two African nurses, eighteen African dispensary attendants and one scribe was accompanied by an Administrative Officer who visited each village shortly before the examination was held and secured the full co-operation of the people. A thorough survey was made of a number of villages in the low-lying area near the frontier of the Cameroons under French mandate; some 20,069 persons were examined

(about

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| Totals | Banso | Bamenda | Mamfe | Kumba | Victoria | | |
|--------|-------|---------|-------|-------|----------|---------|-------------------|
| | | | | | European | African | |
| 4488 | 823 | 1288 | 560 | 758 | 1032 | 81 | In-patients 1937 |
| 4328 | 854 | 1235 | 462 | 545 | 1008 | 84 | " |
| 5115 | 1124 | 1422 | 424 | 746 | 1228 | 22 | " |
| 322 | 86 | 102 | 61 | 74 | 102 | 4 | Beds ... 1932 |
| 22474 | 4200 | 4821 | 7210 | 7788 | 11240 | 84 | Out-patients 1937 |
| 22268 | 4284 | 4842 | 7212 | 7821 | 11441 | 82 | " |
| 22212 | 4224 | 4722 | 7211 | 7521 | 10220 | 78 | " |
| 2082 | 482 | 222 | 247 | 210 | 427 | 7 | Operations 1937 |
| 2120 | 421 | 222 | 230 | 222 | 222 | 4 | " |
| 2020 | 242 | 242 | 220 | 227 | 212 | 2 | " |

192. There has been no reappearance of the serious dysentery epidemic which occurred in the Bamenda Division in 1938, though there have been minor localized outbreaks in Kumba Division and in the plantations. Four cases of enteric fever were reported in the Banso area but happily there were no cases of smallpox; 30,440 plantation labourers and their families were vaccinated.

193. Count de Penha Garcia asked for details of the results of the Sleeping Sickness Survey which was begun in the Kumba Division at the end of 1938. The team, which consisted of a sleeping sickness officer, two African nurses, eighteen African dispensary attendants and one scribe was accompanied by an Administrative Officer who visited each village shortly before the examination took place and secured the full co-operation of the people. A thorough survey was made of a number of villages in the low-lying area near the frontier of the Cameroons under French mandate; some 20,000 persons were examined (about

(about a third of the population of this Division) and of these 222 were found to be infected. The results varied considerably; at Malende-Mukonye for instance, the percentage of positive cases was 11% while at the neighbouring estate of the Kamerun Kautschuk Compagnie, where the surrounding bush had been well cleared, it was only 0.1%. A treatment centre was set up in Malende-Mukonye. All infected persons were given treatment throughout the survey and few failed to complete the course.

194. After the potentially vulnerable areas in Kumba Division had been examined the team moved at the beginning of August to the Mamfe Division where the position was reported to be serious. Unfortunately, the outbreak of war necessitated the withdrawal of the team for duty elsewhere but in the short time available 6,826 persons were examined and of these 228 were found to be infected. It is hoped to resume the survey in this area at a later date.

195. Count de Penha Garcia also expressed the hope that the Commission would be kept fully informed of the progress of the anti-leprosy campaign and particularly in regard to the results obtained from the use of certain specified drugs. It must be emphasised that ^{no} definite campaign is being waged against the disease though there are small settlements at Victoria, Kumba, Bamenda and Banso under the supervision of the Medical officers; in the Mamfe Division treatment is given at the "wayside clinics" and by travelling dressers. As was stated in the last report, lepers are reluctant to submit to segregation until irretrievably maimed by the disease. Intramuscular injections have been given with a mixture of hydrocarpus

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oil ninety parts, olive oil ten parts and creosote added to make a four per cent mixture. Intradermal injections are also given with a similar mixture which is found to be less expensive and almost as effective as hydnocarpus esters.

196. The work of the thirteen Native Administration dispensaries is summarised in the following table :-

194. After the potentially virulent areas in Kumba Division had been examined the team moved at the beginning of August to the Mamfe Division where the position was reported to be serious. Unfortunately, the outbreak of war necessitated the withdrawal of the team for duty elsewhere but in the short time available 6,826 persons were examined and of these 38 were found to be infected. It is hoped to resume the survey in this area at a later date.

195. Count de Penha Garcia also expressed the hope that the Commission would be kept fully informed of the progress of the anti-leprosy campaign and particularly in regard to the results obtained from the use of certain specified drugs. It must be emphasised that definite campaign is being waged against the disease through these small settlements at Victoria, Kumba, Bamenda and Bango under the supervision of the Medical Officers; in the Mamfe Division treatment is given at the "way-side clinics" and by travelling dressers. As was stated in the last report, lepers are reluctant to admit to segregation until irretrievably maimed by the disease. Intramuscular injections have been given with a mixture of hydnocarpus

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oil ninety parts, olive oil ten parts and creosote added to make a four per cent mixture. Intradermal injections are also given with a similar mixture which is found to be less expensive and almost as effective as hydnocarpus esters.

196. The work of the thirteen Native Administration dispensaries is summarised in the following table :-

| Division | Dispensaries | Cases 1938 | Treated 1939 | Attendances | |
|-----------|--------------|------------|--------------|-------------|---------|
| | | | | 1938 | 1939 |
| Victoria | 2 | 4,112 | 3,685 | 23,350 | 18,492 |
| Kumba | 6 | 17,553 | 16,937 | 95,342 | 113,674 |
| Mamfe | 2 | 3,409 | 3,108 | 8,754 | 10,605 |
| Bamenda | 3 | 8,262 | 9,114 | 28,942 | 33,100 |
| Totals... | 13 | 53,336 | 32,844 | 156,388 | 175,871 |

The decrease in the number of treatments and attendances in the Victoria Division is thought to be due largely to the substitution of stovarsol in tablet form for the injections which had formerly been given by visiting Medical Officers and were popularly believed to cure all ills. The administration of injections, other than by persons holding a recognised medical qualification, is no longer permitted except under licence which would only be given in the case of a Native Administration Dispensary Attendant - where the latter's work was under the immediate supervision of a Medical Officer. This probably explains the decrease in the number of cases dealt with by the travelling dressers in Mamfe Division. Count de Penha Garcia hoped that future reports would give fuller information on the work of these dressers, the value of which lay in the fact that they were in closer contact with the native population and could make a valuable contribution towards mapping out the distribution of the various diseases. The Commission's

comments

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all mixed parts, olive oil ten parts and crotone added to make a four per cent mixture. Intralesional injections are also given with a similar mixture which is found to be less expensive and almost as effective as hydrocarbons esters. 196. The work of the thirteen Native Administration dispensaries is summarized in the following table :-

| Division | Dispensaries | Cases 1937 | Treated 1937 | Attendances 1937 |
|-----------|--------------|------------|--------------|------------------|
| Victoria | 2 | 4,112 | 3,682 | 18,422 |
| Kumba | 6 | 14,522 | 16,927 | 92,342 113,674 |
| Mamfe | 2 | 2,402 | 2,102 | 8,724 10,602 |
| Bamenda | 2 | 8,222 | 9,114 | 32,942 32,100 |
| Totals... | 12 | 23,258 | 32,644 | 126,388 175,871 |

The decrease in the number of treatments and attendances in the Victoria Division is thought to be due largely to the substitution of stovarsol in tablet form for the injections which had formerly been given by visiting Medical Officers and were popularly believed to cure all ills. The administration of injections, other than by persons holding a recognized medical qualification, is no longer permitted except under licence which would only be given in the case of a Native Administration Dispensary Attendant - where the latter's work was under the immediate supervision of a Medical Officer. This probably explains the decrease in the number of cases dealt with by the travelling dressers in Mamfe Division. Count de Penna Garcia hoped that future reports would give fuller information on the work of these dressers, the value of which lay in the fact that they were in closer contact with the native population and could make a valuable contribution towards mapping out the distribution of the various diseases. The Commission's comments

comments reached the mandatory authorities too late for such information to be provided in this report but full details will be given next year. Their work is at present confined to applying simple dressings to wounds and ulcers and providing innocuous medicines compounded for them at the central hospital. A large number of persons have received antihelminthic treatment which, while given primarily for ascaris lumbricoides may also be expected to reduce the incidence of hookworm infestation which is so firmly established in the Division. The following table provides an analysis of the principal diseases treated in the past three years :-

| Disease | 1937 | 1938 | 1939 |
|------------|-------|-------|-------|
| Yaws | 2,234 | 3,338 | 2,048 |
| Syphilis | 203 | 794 | 521 |
| Gonorrhoea | 329 | 519 | 373 |
| Leprosy | 150 | 318 | 147 |
| Ascaris | - | 3,210 | 3,599 |
| Totals... | 2,916 | 8,719 | 6,888 |

197. The "wayside clinics" held by the Medical Officer have maintained their popularity, possibly because injections are still administered. Comparative figures are :-

| Disease | 1937 | 1938 | 1939 |
|------------|-------|-------|-------|
| Yaws | 6,500 | 6,250 | 6,102 |
| Syphilis | 250 | 210 | 198 |
| Gonorrhoea | 80 | 98 | 57 |
| Leprosy | 250 | 312 | 59 |
| Ascaris | - | 846 | 2,101 |
| Totals... | 7,080 | 7,716 | 8,517 |

198. Experiments with the oral administration of stovarsol for the treatment of yaws have been continued in the Bamenda and Kumba Divisions. In Bamenda, the first experiments

... comments reached the mandatory authorities too late for such information to be provided in this report but full details will be given next year. Their work as at present confined to applying simple dressings to wounds and ulcers and providing innocuous medicines compounded for them at the central hospital. A large number of persons have received antihelmintic treatment which, while given primarily for ascaris lumbricoides may also be expected to reduce the incidence of hookworm infestation which is so firmly established in the Division. The following table provides an analysis of the principal diseases treated in the past three years:-

| Disease | 1937 | 1938 | 1939 |
|------------------|--------------|--------------|--------------|
| Yaws | 2,324 | 2,338 | 2,048 |
| Syphilis | 203 | 794 | 181 |
| Gonorrhoea | 329 | 219 | 373 |
| Leprosy | 150 | 318 | 171 |
| Ascaris | - | 3,310 | 3,599 |
| Totals... | 3,016 | 8,719 | 6,888 |

197. The "waxide clinics" held by the Medical Officer have maintained their popularity, possibly because injections are still administered. Comparative figures are:-

| Disease | 1937 | 1938 | 1939 |
|------------------|--------------|--------------|--------------|
| Yaws | 6,200 | 6,250 | 6,103 |
| Syphilis | 280 | 310 | 198 |
| Gonorrhoea | 80 | 98 | 57 |
| Leprosy | 250 | 313 | 29 |
| Ascaris | - | 846 | 3,101 |
| Totals... | 7,030 | 7,716 | 8,311 |

198. Experiments with the oral administration of stovarsol for the treatment of yaws have been continued in the Bamenda and Kumba Divisions. In Bamenda, the first experi-

ments proved disappointing but in a recent course of treatment given to 67 persons 42 were believed to be cured; the Medical Officer expressed the opinion however that injections of sobita presented a better method of control in rural districts. In Kumba Division, results were also disappointing though they were better in the case of school children whose daily attendance could be assured. The virtues of 'the needle' are it would appear so firmly established in the native mind that alternative treatment will be difficult to popularise; the drug employed should preferably be one of high therapeutic value with low toxicity so as to enable maximum doses to be given over a period of a few days. It is clear that while stovarsol is of value in the treatment of individual cases its position in the mass control of yaws is not yet assured.

199. The valuable medical work undertaken by the Mission was described in paragraph 242 of the 1938 report, and their activities have been greatly expanded as is shown by the fact that 54,558 patients were treated, twice as many as in the previous year. The work of the Roman Catholic Mission's clinic at Kumbo in the Bamenda Division is, as stated last year, particularly efficient thanks to the supervision of the Mother Superior who is a certified Midwife; there has also been a great increase in the number of cases treated by the Baptist Mission whose construction of a new Maternity hospital at Soppo in Victoria Division would have been completed but for the outbreak of war.

200. The activities of the Health Department are inevitably concentrated on the improvement of sanitary conditions in the main centres; particular attention has been paid to the swamp areas at Tiko where new drains and wells have been installed. Elsewhere the problem is one for the Native Authorities, who are constantly advised of the necessity for improved

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ments proved disappointing but in a recent course of treatment given to 67 persons 42 were believed to be cured; the Medical Officer expressed the opinion however that injections of soda presented a better method of control in rural districts. In Kumba Division, results were also disappointing though they were better in the case of school children whose daily attendance could be assured. The virtues of 'the needle' are it would appear so firmly established in the native mind that alternative treatment will be difficult to popularise; the drug employed should preferably be one of high therapeutic value with low toxicity so as to enable maximum doses to be given over a period of a few days. It is clear that while stovarsol is of value in the treatment of individual cases its position in the mass control of yaws is not yet assured.

199. The valuable medical work undertaken by the Mission was described in paragraph 242 of the 1938 report and their activities have been greatly expanded as is shown by the fact that 54,528 patients were treated, with as many as in the previous year. The work of the Roman Catholic Mission's clinic at Kumbo in the Bamenda Division is, as stated last year, particularly efficient thanks to the supervision of the Mother Superior who is a certified Midwife; there has also been a great increase in the number of cases treated by the Baptist Mission whose construction of a new maternity hospital at Soppo in Victoria Division would have been completed but for the outbreak of war.

200. The activities of the Health Department are inevitably concentrated on the improvement of sanitary conditions in the main centres; particular attention has been paid to the swamp areas at Tiko where new drains and wells have been installed. Elsewhere the problem is one for the Native Authorities, who are constantly advised of the necessity for

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improved methods of sanitation but premature attempts to enforce regulations in the villages are to be deprecated as likely to do more harm than good.

Rainfall.

201. The following table shows the rainfall recorded at the various meteorological stations :-

| | <u>Inches.</u> | |
|------------|----------------|--------|
| | 1938 | 1939. |
| Victoria | 157.86 | 180.21 |
| Buea | 92.93 | 99.04 |
| Debundscha | 383.10 | 396.26 |
| Kumba | 93.22 | 88.33 |
| Mamfe | 134.35 | 144.95 |
| Bamenda | 87.83 | 112.64 |

Northern Areas.

202. A sleeping sickness team visited Kentu at the beginning of the year when 97% of the population were examined of whom 14% were found to be infected and were given treatment. The Sleeping Sickness Medical Officer took the opportunity of attending other sick persons throughout the area; the prevalence of goitre was noted, some 240 cases being treated. A dispensary attendant travelled with this team and also accompanied the Administrative officer on his various visits to the area; he treated 674 cases and there were 2,939 attendances. There was a slight outbreak of smallpox which occasioned six deaths.

203. In Adamawa good work continues to be done at the two Native Administration dispensaries and at the dressing station at Mayo Daga. Comparative figures are :-

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Improved methods of sanitation and pressure attempts to enforce regulations in the villages are to be deprecated as likely to do more harm than good.

Rainfall.

201. The following table shows the rainfall recorded at the various meteorological stations :-

| <u>Inches.</u> | |
|----------------|--------|
| 1938 | 1939 |
| Victoria | 187.86 |
| Bua | 92.93 |
| Debungacha | 282.10 |
| Kumba | 93.22 |
| Mamba | 134.35 |
| Bamanga | 87.83 |

Northern Areas.

202. A sleeping sickness team visited Kentu at the beginning of the year when 9% of the population were examined of whom 14% were found to be infected and were given treatment. The sleeping sickness Medical Officer took the opportunity of attending other sick persons throughout the area; the prevalence of botse was noted, some 240 cases being treated. A dispensary attendant travelled with this team and also accompanied the Administrative officer on his various visits to the area; he treated 674 cases and there were 2,939 attendances. There was a slight outbreak of smallpox which occasioned six deaths. In Adamawa good work continues to be done at the two Native Administration dispensaries and at the dressing station at Mayo Daga. Comparative figures are :-

| | Cases | Attendances |
|--------------|-------|-------------|
| Mubi | 1,529 | 6,623 |
| Jada | 3,357 | 7,151 |
| Mayo Daga | 1,097 | 3,585 |
| Total...1939 | 5,983 | 17,359 |
| " 1938 | 6,289 | 23,757 |

204. There was a severe outbreak of small-pox in Northern Adamawa 301 cases being reported with 154 deaths. Over 2,000 persons were vaccinated by staff sent specially to the affected area and this protection is slowly gaining favour with the people. Minor epidemics of dysentery and pneumonia are also reported. There are no leper settlements in the area but patients from Mandated Territory receive treatment at the settlement maintained by the Church of the Brethren Mission at Garkida.

205. Particulars of cases treated at the four Native Administration Dispensaries in Dikwa are :-

| Dispensary. | Cases. | Attendances. |
|--------------|--------|--------------|
| Dikwa | 6,469 | 50,886 |
| Bama | 4,403 | 31,064 |
| Hambagda | 2,764 | 12,204 |
| Ngala | 6,005 | 39,116 |
| Totals/ 1939 | 19,641 | 133,270 |
| " 1938 | 26,839 | 134,885 |

The number of cases treated at Ngala has declined from 12,218 to 6,005; this dispensary is situated near the international boundary and, when first opened, it attracted a large number of patients from the neighbouring area of French territory in which medical facilities were not at that time readily available; that situation has now been remedied with the result that the Ngala dispensary

has

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| Attendants | Cases | Male | Female | Mayo Dava | Total... | " |
|------------|-------|------|--------|-----------|----------|---|
| 1,538 | 1,538 | | | | | |
| 7,181 | 3,357 | | | | | |
| 2,385 | 1,097 | | | | | |
| 17,350 | 2,982 | | | | | |
| 23,757 | 6,388 | | | | | |

204. There was a severe outbreak of small-pox in Northern Adamawa 301 cases being reported with 124 deaths. Over 2,000 persons were vaccinated by staff sent especially to the affected area and this protection is slowly gaining favour with the people. Minor epidemics of dysentery and pneumonia are also reported. There are no fever settlements in the area but patients from Mandated Territory receive treatment at the settlement maintained by the Church of the Brethren Mission at Garkele.

205. Particulars of cases treated at the four Native Administration Dispensaries in Dikwa are :-

| Dispensary | Cases | Attendants |
|------------|-------------|------------|
| Dikwa | 6,499 | 20,886 |
| Bama | 4,403 | 21,064 |
| Hambaga | 2,764 | 12,204 |
| Ngala | 6,005 | 32,116 |
| Total | 19,671 | 123,270 |
| " | 1938 28,839 | 134,887 |

The number of cases treated at Ngala has declined from 12,218 to 6,005; this dispensary is situated near the international boundary and, when first opened, it attracted a large number of patients from the neighbouring areas of French territory in which medical facilities were not at that time readily available; that situation has now been remedied with the result that the Ngala dispensary

had only to cater for local needs. There were no serious epidemics during the year.

206. At the 37th Session of the Commission Mlle. Dannevig enquired as to training given to the female dressers employed at the Dikwa dispensaries; they receive one year's training from the Medical Officer at Maiduguri Hospital. She also asked whether it would be possible to train midwives for work in Moslem areas; it would undoubtedly be possible, but it is improbable that there would be much response among these conservative people until much patient propaganda has been carried out.

Nutrition.

207. Count de Penha Garcia asked that full information might be given as to how the recommendations of the "Committee on Nutrition in the Colonial Empire" were being applied in the Mandated Territory. The Government of Nigeria is still examining this report and has not yet decided upon the best methods to be adopted; no Ordinance has been enacted, but the importance of the problem is fully appreciated.

208. It is clear that there is a considerable degree of malnutrition in the southern part of the Cameroons Province; here plantains and coco-yams form the staple diet and good quality protein is the main food deficiency. Palm oil is available, but little meat can be procured; fish can be caught in the local rivers during the dry season and the industry offers scope for development but the people who are not very energetic rely mainly on imported and dried varieties. Imported salt is sold in all markets and a coarse variety is produced in small quantities in Mamfe and Bamenda. The real difficulty facing the authorities

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the is conservatism of the people who prefer to be self-supporting and grudge spending money on unaccustomed foods. They are not prone to admit that the European is more capable than they are of judging what food is best for them and very careful preparation will be necessary before any attempt is made to persuade them to change their habits in this respect. Meanwhile a balanced diet is provided on all plantations and this object lesson together with the influence of Native Administration school teachers, dispensary attendants and the Missions is likely to prove more effective for the present than any official campaign.

209. The position in the hill country of Bamenda Division is somewhat better. Here the staple diet is maize and guinea corn and plenty of meat is available both from the Fulani cattle and from game. Fish are obtainable in the river valleys but the majority of the inhabitants are not adept fishermen. The diet of the people of the Northern areas is similar and - among the Moslems - includes milk.

XIX. LAND TENURE AND THE POSITION AND INFLUENCE OF "STRANGER NATIVES".

210. A full description of the position of "stranger natives" with regard to land was given in paragraphs 250-270 of the 1938 report. At the last meeting of the Commission M. van Asbeck concluded that a change in title from native to a "stranger native" was not considered to be alienation within the meaning of Article 5 of the mandate and thought that this was rather an extensive interpretation of the provisions of the article.

211. According to the definition contained in paragraph 251 of the 1938 report, it follows that a "stranger native" can

can

has only to enter for local needs. There were no serious epidemics during the year.

206. At the 57th Session of the Commission Mr. Denmark enquired as to training given to the female dressers employed at the Dima dispensaries; they receive one year's training from the Medical Officer at Maiduguri Hospital. She also asked whether it would be possible to train midwives for work in Moslem areas; it would undoubtedly be possible, but it is improbable that there would be much response among these conservative people until such patient propaganda has been carried out.

Nutrition.

207. Count de Penna Garcia asked that full information might be given as to how the recommendations of the "Committee on Nutrition in the Colonial Empire" were being applied in the Mandated Territory. The Government of Nigeria is still examining this report and has not yet decided upon the best methods to be adopted; no Ordinance has been enacted, but the importance of the problem is fully appreciated.

208. It is clear that there is a considerable degree of malnutrition in the southern part of the Cameroons Province; here plantains and coco-yams form the staple diet and good quality protein is the main food deficiency. Palm oil is available, but little meat can be procured; fish can be caught in the local rivers during the dry season and the industry offers scope for development, but the people who are not very energetic rely mainly on imported and dried varieties. Imported salt is sold in all markets and a coarse variety is produced in small quantities in Lake Chad. The real difficulty facing the authorities at

the conservation of the people who prefer to be self-supporting and spend money on unseasoned foods. They are not prone to admit that the European is more capable than they are of judging what food is best for them and very careful preparation will be necessary before any attempt is made to persuade them to change their habits in this respect. Meanwhile a balanced diet is provided on all plantations and this object lesson together with the influence of Native Administration school teachers, dispensary attendants and the Mission is likely to prove more effective for the present than any official campaign.

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XIX. LAND TENURE AND THE POSITION AND INFLUENCE OF "STRANGER NATIVES"

210. A full description of the position of "stranger natives" with regard to land was given in paragraphs 200-210 of the 1938 report. At the last meeting of the Commission M. van Asbeck concluded that a change in title from native to a "stranger native" was not considered to be alienation within the meaning of Article 5 of the mandate and thought that this was rather an extensive interpretation of the provisions of the article.

211. According to the definition contained in paragraph 201 of the 1938 report, it follows that a "stranger native" can

can only be treated as a native for the purpose of the Land and Native Rights Ordinance if he is qualified by parentage or has obtained a certificate from the Governor in the form in the Second Schedule to the Ordinance. This certificate reads :

" This is to certify that A.B. having declared his intention of making the Northern Provinces or the Cameroons under British mandate his permanent domicile, and having satisfied me that he has obtained the consent of the native communities concerned, is entitled to the rights and privileges preserved to or conferred upon the natives of the Northern Provinces of the Protectorate or of the Cameroons under British mandate by the Land and Native Rights Ordinance.

Dated this ... day of

Governor."

No such certificates have been issued.

212. A right of occupancy is defined as follows in the Land and Native Rights Ordinance :-

" A 'right of occupancy' means a title to the use and occupation of land/and includes the title of a native or native community lawfully using or occupying land in accordance with native law and custom."

The Governor has the power to grant such rights to stranger natives, and certificates of temporary occupancy have been granted to a few persons who have erected semi-permanent dwellings. The certificate is in the following form:-

" This is to certify that A.B. of is entitled to a right of occupancy in and over the land described in the schedule, and more particularly delineated

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to meet a term of (for a term of
 years from the date hereof) according to the
 true intent and meaning of the said Ordinance and
 subject to the provisions thereof and to the following

special terms and conditions, viz:-

1. (Commencing rent).
2. (Term of reversion).
3. (Etc., etc., etc.).

Given under my hand and the public seal of
 the Protectorate the day and the year
 above written.

(Sgd.)

G O V E R N O R

215. All rents collected from holders of such certificates
 are paid to the Government in the first instance and then
 handed over to the Native Treasury concerned. The
 authority of strangers are not in possession of certificates
 and it follows that there is no legal sanction for them to
 occupy land; this fact suggests that M. van Asbeck is correct
 in his assumption that the terms of Article 5 of the mandate
 are being contravened.

214. It has however been pointed out in previous reports
 that strangers are generally regarded as assets by the
 indigenous community though Native Authorities fully realize
 that it is essential for their status and terms of
 occupation to be more clearly defined, particularly in the
 case of those who have planted permanent crops such as coconuts.
 This object could be secured by the widespread grant
 of Certificates of Occupancy by the Governor but it would
 be a laborious procedure, as the issue of a very large
 number of certificates would be entailed. Moreover,
 although the Native Authority and the local landowners would
 be consulted before the grant of any certificate, they

might well gain the impression that the transaction was
 one between the Government and the stranger in which they
 themselves had no real part.

215. It has therefore been suggested that the
 Governor's power to grant certificates might be delegated -
 in the case of certificates awarded to stranger natives but
 not to non-natives - to the Native Authorities. This would
 be a far simpler procedure and the prestige and
 responsibility of the Native Authorities would be greatly
 increased. Article V of the mandate would not be
 contravened as the certificate would only be granted for a
 stated period and on terms laid down by the Native Authority.

216. This suggestion has only recently been made and has
 not yet received the full consideration of the Nigerian
 Government. Meanwhile some Native Authorities have
 advocated the introduction of a simple system of
 registration by which they would themselves record the terms
 under which each stranger occupies his holding. No
 particular form of registration has ^{yet} been prescribed and it
 is considered better to leave this in the hands of the
 Native Authorities until a decision has been reached on the
 question of the issue of formal certificates. As stated in
 Chapter XIII, in reply to the Commission's request for
 further information regarding progress made in the direction
 of the assimilation of these strangers in the local
 administration, no real progress can be expected
 until the problem of land tenure has been settled
 and it is hoped to provide more definite information in
 the next Report.

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XX. FORESTRY, AGRICULTURE AND VETERINARY.

(1) Forestry.

Cameroons Province.

217. The area assigned for reservation in the Bambuko clan area (Kumba Division) was constituted a Forest Reserve during the year. It is also intended to constitute as a Reserve a small area surrounding Barombi Lake near the Government Station by way of sanctuary for the troops of monkeys and chimpanzees which abound in this stretch of forest; two other Reserves await constitution in the same Division. In the Mamfe Division the proposals for slight modification of the Nta-Ali, Takamanda and Kembong Reserves referred to in the 1938 Report have been approved and amending orders will shortly be made. The existing Reserves are shown in green on the map of the Cameroons Province attached to this Report.

218. In May shortage of staff in the department necessitated the withdrawal of the European Forestry Officer from the Province, his routine duties being carried on by Administrative Officers for the remainder of the year. Fortunately the African staff has for the most part been well trained and is capable of maintaining the status quo, but no real progress can be expected until the return of the Conservator.

Northern Areas.

219. In Adamawa the African demonstrator employed by the Native Administration has continued to tour the areas producing gum and shea nuts and has given advice on their preparation for export. In Dikwa an experimental nursery was established in 1938 and valuable information as to the most suitable species and methods of treatment has been obtained. A Native Administration Forest Guard has toured

the

might well gain the impression that the transaction was one between the Government and the stranger in which they themselves had no real part.

215. It has therefore been suggested that the Governor's power to grant certificates might be delegated in the case of certificates awarded to stranger natives but not to non-natives - to the Native Authorities. This would be a far simpler procedure and the prestige and responsibility of the Native Authorities would be greatly increased. Article V of the mandate would not be contravened as the certificate would only be granted for a stated period and on terms laid down by the Native Authority.

216. This suggestion has only recently been made and has not yet received the full consideration of the Nigerian Government. Meanwhile some Native Authorities have advocated the introduction of a simple system of registration by which they would themselves record the terms under which each stranger occupies his holding. No particular form of registration has been prescribed and it is considered better to leave this in the hands of the Native Authorities until a decision has been reached on the question of the issue of formal certificates. As stated in Chapter XIII, in reply to the Commission's request for further information regarding progress made in the direction of the assimilation of these strangers in the local administration, no real progress can be expected until the problem of land tenure has been settled and it is hoped to provide more definite information in the next Report.

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Cameroons Province.

217. The area assigned for reservation in the Bamunko plain area (Kumba Division) was constituted a Forest Reserve during the year. It is also intended to constitute as a Reserve a small area surrounding Bamunko Lake near the Government Station by way of sanctuary for the troops of porters and chimpanzees which abound in this stretch of forest; two other Reserves await constitution in the same Division. In the Kumba Division the proposals for all the modification of the Itaba, Itabanda and Kombong Reserves referred to in the 1938 Report have been approved and existing orders will shortly be made. The existing Reserves are shown in green on the map of the Cameroons Province attached to this Report.

218. In view of shortage of staff in the Department necessitated the withdrawal of the European Forestry Officer from the Province, his routine duties being carried on by Administrative Officers for the remainder of the year. Fortunately the African staff has for the most part been well trained and is capable of maintaining the Itaba and Kombong Reserves until the return of the Conservator.

Northern Areas.

219. In addition the African demonstrators employed by the Native Administration has continued to tour the areas producing gum and other products and have given advice on their preparation for export. In 1938 an experimental nursery was established in 1938 and valuable information as to the most suitable species and methods of treatment has been obtained. A Native Administration Forest Officer has been

the

the Division explaining the principles of forest protection and utilisation, and encouraging farmers to plant hedges round their farms in order to stem the erosive action of wind and water. Thus, although no intensive work has yet been possible the foundations of a sound forest policy are being laid.

(2). Agriculture.

Cameroons Province.

220. Cocoa is the principal export product in all Divisions of the Province except Bamenda and the year has on the whole been a difficult one for farmers. Before the outbreak of war Germany offered a reliable market for all grades of cocoa irrespective of quality or condition, and this fact, together with the very low premium offered for higher grade beans, encouraged the native in careless and uneconomic methods of production in the Victoria Division. In order to protect the interests of the farmers and the market reputation of Nigerian cocoa it was decided in May to enforce the existing regulation prohibiting the sale of wet or unfermented cocoa; this regulation was already in operation in other parts of the mandated territory but its application to the Victoria Division had been postponed for two years in order to allow native farmers an opportunity to improve their methods of production. In spite of such long notice the majority made no attempt at preparation, allowing a considerable percentage of the crop to rot on the trees while drying sheds were being constructed, which should of course have been in readiness for the new season. It is to be hoped that the results of their fecklessness

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the Division explaining the principles of forest protection and utilisation, and encouraging farmers to plant hedges round their farms in order to stem the erosive action of wind and water. Thus, although no intensive work has yet been possible the foundations of a sound forest policy are being laid.

(3). Agriculture.

Cameroons Province.

Cocoa is the principal export product in all Divisions of the Province except Bamenda and the year has on the whole been a difficult one for farmers. Before the outbreak of war Germany offered a reliable market for all grades of cocoa irrespective of quality or condition, and this fact, together with the very low premiums offered for higher grade beans, encouraged the native in careless and uneconomic methods of production in the Victoria Division. In order to protect the interests of the farmers and the market reputation of Nigerian cocoa it was decided in May to enforce the existing regulation prohibiting the sale of wet or unfermented cocoa; this regulation was already in operation in other parts of the mandated territory but its application to the Victoria Division had been postponed for two years in order to allow native farmers an opportunity to improve their methods of production. In spite of such long notice the majority made no attempt at preparation, allowing a considerable percentage of the crop to rot on the trees while drying sheds were being constructed, which should of course have been in readiness for the new season. It is to be hoped that the results of their lackadaisical

will be remembered by the people next year.

221. In Kumba Division, though there has been a slight increase in the membership of the Co-operative Marketing Union this followed a large decrease in the previous year and is therefore more apparent than real. Lack of adequate supervision, resulting from the inevitable preoccupation of the Agricultural Officer in the latter part of the year with his duties as Supervisor of Enemy Plantations, has had an adverse effect on the members, who have shown a disturbing tendency to sell their cocoa independently to middlemen, thus avoiding the labour of preparing their crop for the market while at the same time profiting by the privilege conferred by the Union to obtain ready cash for themselves.

222. Shortly after the outbreak of war the Government of the United Kingdom undertook to buy the entire cocoa crop of Nigeria and the mandated territory at a fixed price. The fact that the undertaking did not at first extend to the purchase of Grade III cocoa caused considerable misgiving in the Mamfe Division where most of the crop has hitherto been confined to that grade; but a subsequent concession as regards the purchase of Grade III cocoa, which applied only to the Cameroons, did much to mend matters, though even so there was some difficulty in disposing of the large stocks which had accumulated. Apart from this the Mamfe Cocoa Farmers' Union has had a satisfactory year with a slight increase in membership. At the end of the year an Administrative Officer, seconded for co-operative duties, was posted to the Division and his influence should do much to improve the status and organisation of this union.

223. It

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will be remembered by the people next year.

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223. It

223. It is evident that the principal difficulty confronting the Agricultural Department in the Province is to find a means of improving the quality of the cocoa produced. As already mentioned the premium on the higher grades of cocoa has hitherto been insufficient to encourage the native producer in the careful fermenting and drying of his crop and in the provision of suitable storage; and further, the already large incidence of black-pod cocoa in the Province has in fact increased during the season. Now that the war has closed the German market for poor grade cocoa, and a fixed premium of £2.10.- per ton has been granted for 2nd grade produce, it is to be hoped that the farmer slipshod and shortsighted methods of production will be abandoned.

224. The Bamenda Division holds out great promise of agricultural development - a promise which must gain stimulus from the present importance of substituting internally produced foodstuffs for importations from Europe. Development of the cattle trade with its minor industries such as dairy produce and prepared hides also offers great scope, and intensified cultivation of potatoes, coffee, groundnuts, maize and beans should go some way towards meeting the requirements of other parts of Nigeria. Lack of communications has hitherto handicapped development but the opening of the Mamfe-Bamenda road is already having a beneficial effect on local trade; the productive areas of Bamenda cannot however be brought within effective reach of the markets and ports of the south until this road has been extended to Kumba.

Northern Areas.

225. Rainfall, as in 1938, was exceptionally heavy and prolonged

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prolonged, resulting in correspondingly excellent harvests which fortunately escaped any serious damage by locusts. Foodstuffs were still cheap but a higher price for groundnuts was guaranteed for farmers before the planting season, so that production naturally increased, particularly in the Chamba area of Adamawa. The long and expensive haul from Dikwa to rail-head and the consequent poor prices continue to retard economic development in that area.

226. Although expert reports on the 1938-39 ginger crop at Mubi in the Adamawa area showed much improvement on the unfavourable ones of the previous season no sales for export were possible owing to a sudden collapse of the market. This was a most unfortunate setback to the new venture, and organised assistance to the farmers has necessarily been suspended until prospects appear brighter.

(3). Veterinary.

Cameroons Province.

227. Paragraph 285 of the Report for 1938 referred to the opening of a Veterinary inspection station at Tamya in the Bamenda Division; actually, this village is situated in the mandated area of the Adamawa Province and was shown to be so in the map attached to the Report. This control post is however of primary importance to Bamenda, as many of the cattle inspected there travel by various routes through the Division on their way to Nkongsamba in the Cameroons under French mandate and to the markets of Southern Nigeria. 2,471 head of cattle were inspected at the Bamenda control post.

228. A Government African Veterinary Assistant has been stationed

It is evident that the principal difficulty confronting the Agricultural Department in the Province is to find a means of improving the quality of the coconuts produced. As already mentioned the premium on the higher grades of coconuts has hitherto been insufficient to encourage the native producer in the careful fermenting and drying of his crop and in the provision of suitable storage; and further, the already large incidence of black-bog coconuts in the Province has in fact increased during the season. Now that the war has closed the German market for poor grade coconuts, and a fixed premium of £2.10. per ton has been granted for 2nd grade produce, it is to be hoped that the farmer's attitude and short-sighted methods of production will be abandoned.

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Northern Areas.

225. Rainfall, as in 1932, was exceptionally heavy and prolonged

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prolonged, resulting in correspondingly excellent harvests which fortunately escaped any serious damage by locusts. Foodstuffs were still cheap but a higher price for groundnuts was guaranteed for farmers before the planting season, so that production naturally increased, particularly in the Gambia area of Adamawa. The long and expensive haul from Diwa to rail-head and the consequent poor prices continue to retard economic development in that area.

289. Although expert reports on the 1938-39 ginger crop at Mubi in the Adamawa area showed much improvement on the unfavourable ones of the previous season no sales for export were possible owing to a sudden collapse of the market. This was a most unfortunate setback to the new venture, and organised assistance to the farmers has necessarily been suspended until prospects appear brighter.

(3) Veterinary

Cameroons Province.

287. Paragraph 285 of the Report for 1938 referred to the opening of a Veterinary inspection station at Tamnya in the Bamenda Division; actually, this village is situated in the mandated area of the Adamawa Province and was shown to be so in the map attached to the Report. This control post is however of primary importance to Bamenda, as many of the cattle inspected there travel by various routes through the Division on their way to Ikinganga in the Cameroons under French mandate and to the markets of Southern Nigeria. 2,471 head of cattle were inspected at the Bamenda control post.

288. A Government African Veterinary Assistant has been stationed

stationed at Bamenda throughout the year and two local men, trained at the Veterinary School at Kano, have now also taken up their duties. Reports indicate that apart from tuberculosis, which appears to be endemic, the area is singularly free from cattle epizootics. There has been no decrease in the incidence of tuberculosis: of the 249 head of cattle slaughtered at Bamenda during the year 11.2% were found to be infected, while at the Calabar abattoir in Southern Nigeria 831 head of Cameroons cattle were similarly examined, the percentage of positive cases being 12.2.

289. An increasing number of animals is brought to the Veterinary Assistant for treatment each month and there is no doubt that he is gaining the confidence of the people. It is proposed to establish a Native Administration Veterinary dispensary at Kishong in the Bansa area in 1940. The livestock census for 1939 produced a further large increase in the number of cattle, viz. from 67,228 to 94,403, but this may be partly ascribed to a new system of "Jangali" (Cattle Tax) collection which showed clearly enough that there had been considerable evasion of the census in previous years.

Northern Areas.

Adamawa District.

290. Some 30,000 head of cattle, of which half came from French territory, passed through the Veterinary inspection stations of Toango, Jada, Sorau and Tamnya during the year. Although immunisation treatment was continued to its fullest possible extent at the seasonal camps of Gurumpawa and Uba, where 9,430 cattle were treated, there have been further outbreaks of rinderpest.

Outbreaks

| | | | | | |
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Local outbreaks of rinderpest were reported throughout the year and two local stations at Bamenda and Buea, trained at the Veterinary School at Kabon, have now also taken up their duties. Reports indicate that apart from tuberculosis, which appears to be endemic, the area is singularly free from cattle epizootics. There has been no decrease in the incidence of tuberculosis: of the 249 head of cattle slaughtered at Bamenda during the year 1942 were found to be infected, while at the Oshana station in Southern Nigeria 881 head of Cameroonian cattle were similarly examined, the percentage of positive cases being 12.7.

230. An increasing number of animals is brought to the Veterinary Assistant for treatment each month and there is no doubt that he is gaining the confidence of the people. It is proposed to establish a Native Administration Veterinary Dispensary at Nkongsamba in the same area in 1943. The livestock census for 1939 produced a further large increase in the number of cattle, viz. from 67,828 to 94,408, but this may be partly ascribed to a new system of "tagging" (cattle tax) collection which showed clearly enough that there had been considerable evasion of the census in previous years.

Northern Areas.

Adamawa District.

231. Some 30,000 head of cattle, of which half came from French territory, passed through the Veterinary inspection stations of Banga, Jaba, Bora and Tanga during the year. Although immunisation treatment was continued to its fullest possible extent at the seasonal camps of Gurupawa and Jaba, where 2,430 cattle were treated, there have been further outbreaks of rinderpest.

121
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Outbreaks of bovine pleuro-pneumonia, foot-and-mouth disease, blackquarter, and haemorrhagic septicaemia are also reported and the following prophylactic inoculations were carried out:-

| | | |
|--------------------------|---|--------|
| Blackquarter | - | 19,496 |
| Haemorrhagic Septicaemia | - | 10,066 |
| Rinderpest | | 6,047 |
| Trypanosomiasis | | 1,290 |

231. A hides and skins inspector carried out a thorough tour of the area to demonstrate improved methods of drying and flaying in the numerous controlled markets; it is also his business to ensure that only the best hides are guaranteed as to quality, since Nigerian hides and skins have now acquired a reputation in home markets where they meet with an increasing demand.

Dikwa Division.

232. The inspection station at Ngala dealt with 10,813 head of cattle, the majority coming from French territory; of these 7,084 were vaccinated against rinderpest and 3,678 against pleuro-pneumonia; so small was the incidence of these diseases during the year that no immunisation camp was required. Of the cattle permanently settled in this area 2,245 were inoculated against pleuro-pneumonia and 1,458 against blackquarter.

233. As in the Adamawa area there is a steady demand for hides and skins, as also for locally made butter which is clarified and subsequently exported in increasing quantities. Improvements have recently been made in the methods of clarification.

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Outbreaks of bovine pleuro-pneumonia, foot-and-mouth disease, blackwater, and haemorrhagic septicaemia are also reported and the following prophylactic inoculations were carried out:-

| | | |
|--------|---|--------------------------|
| 19,498 | - | Blackwater |
| 10,008 | - | Haemorrhagic Septicaemia |
| 6,047 | - | Rinderpest |
| 1,290 | - | Trypanosomiasis |

A hides and skins inspector carried out a thorough tour of the area to demonstrate improved methods of drying and tanning in the numerous controlled markets. It is also his business to ensure that only the best hides are guaranteed as to quality, since Nigerian hides and skins have now acquired a reputation in home markets where they meet with an increasing demand.

Dikwa Division.

The inspection station at Ngala dealt with 10,813 head of cattle, the majority coming from French territory; of these 7,007 were vaccinated against rinderpest and 3,808 against pleuro-pneumonia; so small was the incidence of these diseases during the year that no vaccination camp was required. Of the cattle permanently settled in this area 3,215 were inoculated against pleuro-pneumonia and 1,608 against blackwater. As in the Adamawa area there is a steady demand for hides and skins, as also for locally made butter which is clarified and subsequently exported in increasing quantities. Improvements have recently been made in the methods of clarification.

XI. MINES.

234. No mining operations have been undertaken since the Cameroons Alluvial Gold Syndicate suspended work in Adamawa at the end of 1936.

235. Unfortunately it has not been possible to investigate further the discovery of magnetite which was reported in paragraph 295 of the 1938 report. A few crystals of molybdenum found during the year in the granite formation near Saddle Camp on the Mamfe-Bamenda road have been submitted to the Geological Survey Department for examination, but owing to lack of funds it has not so far been possible to make an intensive mineralogical survey of this area, from which most valuable results might be obtained. A proposal to apply for assistance from the Colonial Development Fund to enable a geological survey to be undertaken is now under consideration.

XII. POPULATION STATISTICS.

236. The following tables show the distribution of the African population of the territory in 1939 :-

| <u>Region.</u> | <u>Adult Males.</u> | <u>Adult Females.</u> | <u>Children.</u> | <u>Total.</u> |
|----------------------|---------------------|-----------------------|------------------|----------------|
| Victoria Division | 25,170 | 10,759(c) | 8,666 | 44,595 |
| Kumba Division | 21,466 | 23,687 | 25,251 | 70,404 |
| Mamfe Division | 21,323 | 24,080 | 22,736 | 68,139 |
| Bamenda Division | 73,693 | 95,095 | 112,171 | 280,959 |
| Kentu Area | 2,458 | 2,503 | 2,511 | 7,472 |
| Adamawa Districts | 70,306 | 75,112 | 80,771 | 226,189 |
| Dikwa Division | 48,936 | 64,763 | 57,180 | 170,879 |
| Totals | 263,352 | 295,999 | 309,286 | 868,637 |

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XI. MINES.

234. No mining operations have been undertaken since the Cameroons Alluvial Gold Syndicate suspended work in Adamawa at the end of 1936.

235. Unfortunately it has not been possible to investigate further the discovery of magnetite which was reported in paragraph 295 of the 1938 report. A few crystals of molybdenum found during the year in the granite formation near Saddle Camp on the Mamfe-Bamenda road have been submitted to the Geological Survey Department for examination, but owing to lack of funds it has not so far been possible to make an intensive mineralogical survey of this area, from which most valuable results might be obtained. A proposal to apply for assistance from the Colonial Development Fund to enable a geological survey to be undertaken is now under consideration.

XIII. POPULATION STATISTICS.

236. The following tables show the distribution of the African population of the territory in 1939 :-

| Region. | Adult Males. | Adult Females. | Children. | Total. |
|-------------------|--------------|----------------|-----------|---------|
| Victoria Division | 25,170 | 10,759(c) | 8,666 | 44,595 |
| Kumba Division | 21,466 | 23,687 | 25,251 | 70,404 |
| Mamfe Division | 21,323 | 24,080 | 22,736 | 68,139 |
| Bamenda Division | 73,693 | 95,095 | 112,171 | 280,959 |
| Kentu Area | 2,458 | 2,503 | 2,511 | 7,472 |
| Adamawa Districts | 70,306 | 75,112 | 80,771 | 226,189 |
| Dikwa Division | 48,936 | 64,763 | 57,180 | 170,879 |
| Totals | 263,352 | 295,999 | 309,286 | 868,637 |

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Outbreaks of Bovine Pleuropneumonia, Foot-and-mouth disease, blackquarter, and haemorrhagic septicaemia are also reported and the following prophylactic inoculations were carried out:-

| | | |
|--------|----|--------------------------|
| 10,438 | -- | blackquarter |
| 10,000 | -- | haemorrhagic septicaemia |
| 6,047 | | ringbone |
| 1,290 | | trypanosomiasis |

327. A hides and skins inspector carried out a thorough tour of the area to demonstrate improved methods of drying and tanning in the numerous controlled markets. It is also his business to ensure that only the best hides are guaranteed as to quality, since Nigerian hides and skins have now secured a reputation in home markets where they meet with an increasing demand.

Dikwa Division.

328. The inspection station at Dikwa dealt with 10,813 head of cattle, the majority coming from French territory; of these 7,024 were vaccinated against ringbone and 3,278 against pleuro-pneumonia; so small was the incidence of these diseases during the year that no vaccination camp was required. Of the cattle permanently settled in this area 3,245 were inoculated against pleuro-pneumonia and 1,428 against blackquarter. As in the Adamawa there is a steady demand for hides and skins, as also for locally made butter which is clarified and subsequently exported in increasing quantities. Improvements have recently been made in the methods of clarification.

334. No mining operations have been undertaken since the Cameroons Alluvial Gold Syndicate suspended work in Adamawa at the end of 1936. Unfortunately it has not been possible to investigate further the discovery of magnetite which was reported in paragraph 325 of the 1938 report. A few crystals of molybdenum found during the year in the granite formation near Badje Camp on the Mamfe-Bamenda road have been submitted to the Geological Survey Department for examination but owing to lack of funds it has not so far been possible to make an intensive mineralogical survey of this area, from which most valuable results might be obtained. A proposal to apply for assistance from the Colonial Development Fund to enable a geological survey to be undertaken is now under consideration.

POPULATION STATISTICS. XXII.

335. The following tables show the distribution of the African population of the territory in 1939 :-

| Region. | Adult Males. | Adult Females. | Children. | Total. |
|-------------------|--------------|----------------|-----------|---------|
| Dikwa Division | 48,936 | 64,763 | 67,180 | 170,879 |
| Adamawa Districts | 70,306 | 72,113 | 80,771 | 323,189 |
| Kentu Area | 3,488 | 3,503 | 3,511 | 7,473 |
| Bamanga Division | 73,693 | 92,095 | 113,171 | 380,959 |
| Mamfe Division | 31,323 | 34,080 | 33,736 | 99,139 |
| Kumba Division | 21,466 | 23,687 | 22,251 | 70,404 |
| Victoria Division | 22,170 | 10,750(c) | 8,666 | 44,586 |
| ... .. | 363,323 | 332,999 | 302,286 | 998,608 |

Cameroons Province, 1939

| | Adult Males. | Adult Females | Children | Total |
|--------------------|--------------|---------------|----------|-----------|
| Cameroons Province | | | | |
| " " 1938 | 138,368 | 146,671 | 160,714 | 445,753 |
| " " 1939 | 141,652 | 153,621 | 168,824 | 464,097 |
| Increase | 3,284 | 6,950 | 8,110 | 18,344(a) |
| Northern Areas | | | | |
| " " 1938 | 124,820 | 145,595 | 141,059 | 411,474 |
| " " 1939 | 131,700 | 142,378 | 140,462 | 404,540 |
| Decrease | 3,120 | 3,217 | 597 | 6,934(b) |
| Grand Total | | | | |
| " " 1938 | 263,188 | 292,266 | 301,773 | 857,227 |
| " " 1939 | 263,352 | 295,999 | 309,286 | 868,637 |
| Increase | 164 | 3,733 | 7,513 | 11,410 |

- (a) Paragraph 21 above refers.
- (b) Paragraph 43 above refers.
- (c) The very low proportion of adult females is accounted for by the fact that a large number of "stranger" plantation labourers are unmarried.

237. The following table shows the distribution of pagans and moslems in each of the Mandated Districts of Adamawa :-

| | Pagans | Moslems | Total. | Percentage of Moslems to total population. |
|-------------------------|---------|---------|---------|--|
| Gashaka | 20,939 | 5,474 | 26,413 | 20.7 |
| Toungo | 4,754 | 1,809 | 6,563 | 27.5 |
| Chamba | 54,233 | 9,122 | 63,355 | 14.4 |
| Verre | 1,380 | - | 1,380 | - |
| Belel | 187 | 4,312 | 4,499 | 95.8 |
| Zummo (partly mandated) | 353 | 731 | 1,084 | 67.4 |
| Holma (do do) | 119 | 4,262 | 4,381 | 97.3 |
| Maiha | 6,503 | 4,726 | 11,229 | 52.9 |
| Mubi | 24,861 | 17,787 | 42,648 | 41.7 |
| Uba (partly mandated) | 3,988 | 1,457 | 5,445 | 26.8 |
| Mandara | 51,412 | 7,780 | 59,192 | 13.1 |
| Total | 168,729 | 57,460 | 226,189 | 25.4 |

238. The Non-African population of the Territory is shown by Nationalities in the following table :-

| Residence | Nationality. | Adult Males | Adult Females | Children | Total. | |
|--------------------|--------------|-------------|---------------|----------|--------|---|
| Cameroons Province | British | 74 | 19 | 1 | 94 | |
| | German | 127 | 51 | 22 | 200 | |
| | Dutch | 24 | 4 | - | 28 | |
| | U.S.A. | 1 | 2 | - | 3 | |
| | Danish | 1 | - | - | 1 | |
| | Swiss | 5 | 7 | 6 | 18 | |
| | Italian | 3 | 9 | - | 12 | |
| | Syrian | 1 | 1 | - | 2 | |
| | Kentu Area | - | - | - | - | - |
| | | - | - | - | - | - |
| Adamawa Districts | British | 9 | 3 | - | 12 | |
| | American | 1 | 2 | 1 | 4 | |

Dikwa

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| | | | | |
|----------------|-----|-----|----|-----|
| Dikwa Division | | | | |
| British | 2 | - | - | 2 |
| Total | 248 | 98 | 30 | 376 |
| Total 1938 | 306 | 102 | 40 | 448 |

The decrease is explained by the fact that a considerable number of German nationals left the territory during the year.

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| | | | | |
|--------------------|-------------|---------------|----------|------------|
| | Adult Males | Adult Females | Children | Total |
| Cameroons Province | 138,388 | 146,871 | 160,714 | 445,973 |
| " " | 141,832 | 153,821 | 168,824 | 464,477 |
| Increase | 3,444 | 6,950 | 8,110 | 18,504 (a) |
| Northern Areas | 134,830 | 145,225 | 141,089 | 421,144 |
| " " | 131,700 | 143,378 | 140,468 | 415,546 |
| Decrease | 3,130 | 2,317 | 57 | 5,524 (b) |
| Grand Total 1938 | 273,218 | 292,096 | 301,803 | 867,117 |
| " " | 276,262 | 294,623 | 307,336 | 878,221 |
| Increase | 3,044 | 2,527 | 5,533 | 11,104 |

(a) Paragraph 21 above refers.
 (b) Paragraph 43 above refers.
 (c) The very low proportion of adult females is accounted for by the fact that a large number of "strangers" plantation labourers are unmarried.

237. The following table shows the distribution of Germans and Moslems in each of the Mandated Districts of ADAMAWA :-

| | | | | |
|-------------------------|---------|---------|---------|---|
| | Paras | Moslems | Total | Percentage of Moslems to total population |
| Gaehaka | 30,939 | 5,474 | 36,413 | 30.7 |
| Toungo | 4,724 | 1,809 | 6,533 | 27.6 |
| Chamba | 24,233 | 9,122 | 33,355 | 14.4 |
| Verre | 1,380 | - | 1,380 | - |
| Befel | 187 | 4,312 | 4,499 | 32.8 |
| Zummo (partly mandated) | 383 | 781 | 1,164 | 67.4 |
| Holms (do) | 119 | 4,282 | 4,401 | 27.3 |
| Maina | 6,503 | 4,736 | 11,239 | 22.3 |
| Hudi | 24,861 | 17,787 | 42,648 | 41.7 |
| Uba (partly mandated) | 3,988 | 1,437 | 5,425 | 26.8 |
| Mandara | 21,412 | 7,780 | 29,192 | 13.1 |
| Total | 168,729 | 57,460 | 226,189 | 25.4 |

238. The Non-African population of the Territory is shown by Nationalities in the following table :-

| | | | | | |
|--------------------|-------------|-------------|---------------|----------|-------|
| Residence | Nationality | Adult Males | Adult Females | Children | Total |
| Cameroons Province | British | 74 | 19 | 1 | 94 |
| | German | 127 | 21 | 22 | 200 |
| | Dutch | 24 | 4 | - | 28 |
| | U.S.A. | 1 | 2 | - | 3 |
| | Danish | 1 | - | - | 1 |
| | Swiss | 2 | 7 | 6 | 15 |
| | Italian | 2 | 3 | - | 5 |
| | Syrian | 1 | 1 | - | 2 |
| Kentu Area | - | - | - | - | - |
| Adamawa Districts | British | 3 | 3 | - | 6 |
| | American | 1 | 1 | - | 2 |

Chapter XXIII. Public Works.

(1) Roads.

Cameroons Province.

239. The Mamfe-Bamenda road, 96 miles in length, was completed during the year after twelve years work, at a total cost of £33,334. This road passes through mountainous and forest-clad country, and its construction was a task of exceptional difficulty; the last thirty miles between Batibo and Bamenda follow the trace of the existing Native Administration road which requires some improvement to bring it up to Public Works Department standard. The full benefit of this important road will not be obtained until the link from Mamfe to Kumba is completed; extensive survey work has been carried out on this stretch during the year but here again the country is extremely difficult and it is uncertain whether sufficient funds will be available for its completion in present circumstances.

240. In addition to the Mamfe-Bamenda system the Public Works Department now maintains 127 miles of motorable roads in the Province. The difficulties of the engineer do not cease with construction, for the numerous stream-fed gullies of the mountain side serve as catchments which after heavy rain become impassable torrents; moreover the physical characteristics of the country require a road surface of broken stone upon a hard foundation, a combination which has a very punishing effect on motor tyres. Sections of the main roads in the south of the Province which serve the plantations have been greatly improved in the past two years by the application of a coating of bituminous emulsion, and it is hoped to extend this treatment.

241. The

| Divisions | | British | | Total |
|-----------|----|---------|-----|------------|
| S | - | - | S | Total 1938 |
| 378 | 30 | 88 | 848 | Total |
| 448 | 40 | 101 | 808 | |

The decrease is explained by the fact that a considerable number of German nationals left the territory during the year.

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(1) Roads.

Gameroon Province.

239. The Mamfe-Bamenda road, 98 miles in length, was completed during the year after twelve years work at a total cost of 232,384. This road passes through mountainous and forest-clad country, and its construction was a task of exceptional difficulty; the last thirty miles between Bambo and Bamenda follow the trace of the existing Native Administration road which requires some improvement to bring it up to Public Works Department standards. The full benefit of this important road will not be obtained until the link from Mamfe to Kumba is completed; extensive survey work has been carried out on this stretch during the year but here again the country is extremely difficult and it is uncertain whether sufficient funds will be available for its completion in present circumstances.

240. In addition to the Mamfe-Bamenda system the Public Works Department now maintains 124 miles of motorable roads in the Province. The difficulties of the engineer do not cease with construction, for the numerous stream-bed gullies of the mountain side serve as catchments which after heavy rain become impassable torrents; moreover the physical characteristics of the country require a road surface of broken stone upon a hard foundation, a combination which has a very punishing effect on motor tyres. Sections of the main roads in the south of the Province which serve the plantations have been greatly improved in the past two years by the application of a coating of bituminous emulsion, and it is hoped to extend this treatment.

The

241. The Native Administrations of the Province maintain a total of 345 miles of motor road, which is 55 miles less than the total given in the 1938 Report. The Bamenda-Batibo road (30 miles) has been taken over by the Public Works Department and the remaining decrease is accounted for by the closing of two roads for reconstruction on a more permanent basis.

242. Hitherto, supervision of the construction and upkeep of these Native Administration roads, and of other similar undertakings, has necessarily devolved upon Administrative Officers, cheerful amateurs who made up in zeal and enthusiasm for what they lacked in knowledge and experience. But, during the year a readjustment of the Public Works Department organisation has enabled the technical direction of such activities to be undertaken by the Provincial Engineer, while the Native Administrations retain financial control. The European staff of that Department have become familiar figures at the council meetings of the Native Authorities, which they attend for discussion of proposed developments and the Native Administrations derive further benefit from the specialised training which it is now possible to give to their own technical employees.

243. Attention has been chiefly directed towards the improvement of existing roads and to the strengthening of bridges which had originally been designed to carry only light-weight vehicles. In Mamfe Division a permanent suspension bridge has been built over the river Ma, the hitherto inaccessible Menka-Widekum area being thus brought within reach of the Mamfe-Bamenda system.

Northern Areas.

244. The

| | | | | | |
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Northern Areas.

244. The position regarding road development in these areas remains as described in paragraph 302 of the Report for 1938. Schemes for the gradual conversion of the existing purely dry-season roads to an improved standard by the construction of culverts and drifts at the principal stream crossings are under consideration, but the nature of the terrain is such that the cost of conversion to all-season roads would be out of all proportion to the benefits likely to result until such a time as there appears to be some prospect of commercial development in this area. The Native Administrations in the Dikwa and Adamawa areas maintain a considerable mileage of dry-season roads which are of essentially administrative value.

(ii) Other Public Works.

Cameroons Province.

245. Existing water supplies have been maintained by the Public Works Department, which has also built new Health and Produce offices and a Customs transit shed at Victoria.

246. The Native Administrations are responsible for the upkeep of their own numerous buildings to which they have this year added a Native Court and school buildings in the Kumba Division and African Staff quarters in the Victoria Division. Various improvements to existing buildings have been carried out in the Mamfe and Bamenda Divisions.

Northern Areas.

247. In Adamawa a semi-permanent building was provided for the Elementary School at Mubi and four new market stalls were constructed, at a total cost of £450. From the financial statement given in Appendix II (b) it will be seen that a sum of £1,900 has been expended on Capital

Works

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241. The Native Administrations of the Province maintain a total of 342 miles of motor road, which is 55 miles less than the total given in the 1938 Report. The Bamenda-Batibo road (30 miles) has been taken over by the Public Works Department and the remaining decrease is accounted for by the closing of two roads for reconstruction on a more permanent basis.

242. Hitherto, supervision of the construction and upkeep of these Native Administration roads, and of other similar undertakings, has necessarily devolved upon Administrative Officers, clerical assistants who made up in zeal and enthusiasm for what they lacked in knowledge and experience. But, during the year a readjustment of the Public Works Department organization has enabled the technical direction of such activities to be undertaken by the Provincial Engineer, while the Native Administrations retain financial control. The program staff of that Department have become familiar figures at the council meetings of the Native Authorities, which they attend for discussion of proposed developments and the Native Administrations derive further benefit from the specialized training which it is now possible to give to their own technical employees.

243. Attention has been chiefly directed towards the improvement of existing roads and to the strengthening of bridges which had originally been designed to carry only light-weight vehicles. In Kumba Division a permanent suspension bridge has been built over the river, the Mamfe-Widom area being thus brought within reach of the Mamfe-Bamenda system.

Northern Areas.

244. The

Works; these include a proportionate share of the cost of the construction of a new central gaol at Yola and of an extension to the Native Administration workshops both of which institutions serve mandated territory.

(iii). Posts & Telegraphs.

248. There has been no change in the departmental arrangements described in paragraph 351 of the 1937 Report. Nine new telephones have been installed during the year and since the outbreak of war the former twelve-hour service has been extended to the full twenty-four hours. The public telephones at Victoria, Buea and Tiko are extensively used.

249. The wireless stations at Bamenda, Mamfe and Buea have been maintained without incident throughout the year. In August a postal agency was opened at Muyuka in the Victoria Division for the sale of stamps, transaction of postal order business and the receipt and despatch of mails. Internal mail services were improved in September by the introduction of a regular motor service to carry mails twice weekly in each direction between Victoria, Buea, Tiko and Kumba. Details of Savings Bank deposits are given in paragraph 134.

Chapter XXIV. Marine.

250. The Marine Department has been fully occupied in the supervision and maintenance of its fleet of launches and minor craft, which has been considerably enlarged by seized enemy vessels for the service of the Plantations.

251. The following tables illustrate the work of the ports of Victoria and Tiko, excluding vessels of the Royal Navy and those of the Nigerian Government.

Victoria.

| | | | | | |
|---|---|---|---|---|---|
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Northern Areas.

244. The position regarding road development in these areas remains as described in paragraph 303 of the Report for 1938. Schemes for the gradual conversion of the existing purely dry-season roads to an improved standard by the construction of culverts and drains at the principal stream crossings are under consideration but the nature of the terrain is such that the cost of conversion to all-season roads would be out of all proportion to the benefits likely to result until such time as there appears to be some prospect of commercial development in this area. The Native Administration in the Dima and Abawa areas maintain a considerable mileage of dry-season roads which are of essentially administrative value.

(ii) Other Public Works.
Cameroons Province.

245. Existing water supplies have been maintained by the Public Works Department, which has also built new Health and Police offices and a Customs transit shed at Victoria. 246. The Native Administration are responsible for the upkeep of their own numerous buildings to which they have this year added a Native Court and school buildings in the Kumba Division and African Court buildings in the Victoria Division. Various improvements to existing buildings have been carried out in the Tiko and Kumba Divisions.

Northern Areas.

247. In Agawa a semi-permanent building was provided for the Elementary School at Kibi and two new water tanks were constructed, at a total cost of £250. The financial statement given in Appendix II (c) is the first to be seen that a sum of £1,000 has been expended on capital works.

Victoria.

251. The following tables illustrate the work of the ports of Victoria and Tiko, excluding vessels of the Royal Navy and those of the Nigerian Government.

Plantations.

enlarged by seized enemy vessels for the service of the launches and minor craft, which has been considerably in the supervision and maintenance of its fleet of

250. The Marine Department has been fully occupied

Chapter XXIV. Marine.

are given in paragraph 134.

Bues, Tiko and Kumpé. Details of Savings Bank deposits

mailed twice weekly in each direction between Victoria,

by the introduction of a regular motor service to carry

mailed. Internal mail services were improved in September

postal order business and the receipt and despatch of

Victoria Division for the sale of stamps, transaction of

In August a postal agency was opened at Wuyika in the

have been maintained without incident throughout the year.

extensively used.

The public telephones at Victoria, Bues and Tiko are

and since the outbreak of war the former twelve-hour

service has been extended to the full twenty-four hours.

Nine new telephones have been installed during the year

arrangements described in paragraph 251 of the 1939 Report.

248. There has been no change in the departmental

(iii). Posts & Telegraphs.

both of which institutions serve mandated territories.

and of an extension to the Native Administration workshops

of the construction of a new central goal at Yofa

works; these include a proportionate share of the cost

Victoria.
OCEAN-GOING VESSELS.

| Nationality | Entered | | Cleared | |
|---------------|------------|---------------------|------------|---------------------|
| | No. | Registered Tonnage. | No. | Registered Tonnage. |
| British | 113 | 265,796 | 112 | 262,498 |
| German | 34 | 88,409 | 34 | 88,409 |
| American | 1 | 2,976 | 1 | 2,976 |
| Dutch | 4 | 9,800 | 4 | 9,800 |
| Totals | 152 | 366,981 | 151 | 363,683 |

LAUNCHES (UNDER 100 TONS)

| | | | | |
|---------------|----------|-----------|----------|-----------|
| Spanish | 2 | 32 | 2 | 32 |
| Totals | 2 | 32 | 2 | 32 |

Tiko.
OCEAN-GOING VESSELS

| Nationality | Entered | | Cleared | |
|---------------|-----------|---------------------|-----------|---------------------|
| | No. | Registered Tonnage. | No. | Registered Tonnage. |
| British | 20 | 48,321 | 20 | 48,321 |
| German | 53 | 105,179 | 54 | 106,667 |
| Norwegian | 4 | 5,128 | 4 | 5,128 |
| Totals | 77 | 158,628 | 78 | 160,116 |

LAUNCHES (UNDER 100 TONS)

| | | | | |
|---------------|-----------|--------------|-----------|--------------|
| British | 1 | 12 | 2 | 17 |
| German | 46 | 2,135 | 47 | 2,147 |
| Dutch | 6 | 33 | 6 | 33 |
| French | 15 | 480 | 15 | 480 |
| Totals | 68 | 2,660 | 70 | 2,677 |

252. The Transport and Lighterage service of the Port Department has been satisfactorily maintained; the total cargo dealt with in 1939 amounted to 3,608 tons, compared with 3,314 tons in 1938, and in addition 4,229 passengers and their baggage were handled. The six ships brought into use towards the end of the year in transporting monthly consignments of bananas from Tiko and Victoria made additional demands upon the Department, which undertook the loading of part of the cargo from lighters at Victoria since

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Victoria.
OCEAN-GOING VESSELS.

| Registered | | Registered | | Nationality |
|------------|----------|------------|----------|-------------|
| No. | Tonnage. | No. | Tonnage. | |
| 113 | 382,488 | 113 | 382,488 | British |
| 34 | 88,403 | 34 | 88,403 | German |
| 1 | 2,976 | 1 | 2,976 | American |
| 4 | 2,800 | 4 | 2,800 | Dutch |
| Totals | | 152 | 388,267 | |

(UNDER TONS)

| | |
|----|----|
| 33 | 33 |
| 33 | 33 |

Tiko.
OCEAN-GOING VESSELS.

| Registered | | Registered | | Nationality |
|------------|----------|------------|----------|-------------|
| No. | Tonnage. | No. | Tonnage. | |
| 80 | 43,231 | 80 | 43,231 | British |
| 25 | 102,179 | 25 | 102,179 | German |
| 4 | 2,128 | 4 | 2,128 | Norwegian |
| Totals | | 109 | 157,538 | |

(UNDER TONS)

| | |
|----|-------|
| 17 | 2,128 |
| 47 | 2,128 |
| 15 | 430 |
| 10 | 2,800 |

252. The transport and lightage service of the Port Department has been satisfactorily maintained; the total cargo dealt with in 1932 amounted to 3,208 tons, compared with 3,214 tons in 1931, and in addition 4,223 passengers and their baggage were handled. The six ships brought into use towards the end of the year in transporting monthly consignments of bananas from Tiko and Victoria made additional demands upon the Department, which undertook the loading of part of the cargo from lighters at Victoria since

since the vessels drew too much water to cross the Bimbia river bar from Tiko when fully loaded.

253. The Dockyard staff has been constantly engaged in the maintenance and repair of Marine craft which, owing to their use in an open roadstead, require careful and frequent attention. Occasional work is also undertaken for other Departments and for members of the public. The stone revetment constructed by the Public Works Department to prevent erosion along the spit separating the Dockyard from the sea has proved entirely effective and it is proposed to continue it in a westerly direction.

254. There were 55 privately owned craft (apart from native canoes) in the territory at the beginning of hostilities, including 19 launches, 31 lighters, 3 surf boats and 2 steel canoes. All launches were surveyed and all lighters and boats licensed with the exception of those laid up for overhaul. The 52 Germans who emigrated to Fernando Po at the end of August took with them two motor barges, the property of the plantations.

255. The lighthouses were put out of action at the outbreak of war as a precautionary measure. All buoys have been maintained during the year, the light buoy at Rio del Rey being replaced by a 'Black Can' buoy in October. There were no shipping casualties in mandated waters.

Aviation.

256. The four-seater monoplane owned by Herr Blaich of the Likomba plantation was shipped by him to Germany in June, his remaining light monoplane being left at Tiko until the outbreak of war, when it was seized in Prize and shipped to Nigeria. It was afterwards discovered however that Herr Blaich had effectively 'clipped its wings' by removing

the

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since the vessels drew too much water to cross the
 Biafra river bar from Tiko when fully loaded.
 253. The Dockyard staff has been constantly engaged
 in the maintenance and repair of marine craft which,
 owing to their use in an open roadstead, require careful
 and frequent attention. Occasional work is also undertaken
 for other Departments and for members of the public.
 The stone revetment constructed by the Public Works
 Department to prevent erosion along the spit separating
 the Dockyard from the sea has proved entirely effective
 and it is proposed to continue it in a westerly direction.
 254. There were 55 privately owned craft (apart from
 native canoes) in the territory at the beginning of
 hostilities, including 19 launches, 31 lighters, 3 samp
 boats and 2 steel canoes. All launches were unpowered
 and all lighters and boats licensed with the exception
 of those laid up for overhaul. The 33 Germans who emigrated
 to Fernando Po at the end of August took with them two
 motor barges, the property of the plantations.
 255. The lighthouses were put out of action at the
 outbreak of war as a precautionary measure. All buoys
 have been maintained during the year, the light buoy at
 Rio del Rey being replaced by a 'black can' buoy in October.
 There were no shipping casualties in navigated waters.

Aviation.

256. The four-seater monoplane owned by Herr Blach of
 the Likiep plantation was shipped by him to Germany in
 June, his remaining light monoplane being left at Tiko until
 the outbreak of war, when it was seized in Tiko and shipped
 to Nigeria. It was afterwards discovered however that Herr
 Blach had effectively 'clipped its wings' by removing
 the

the propeller hub-cap before returning to Germany. The
 landing-ground at Tiko has been maintained and used by
 visiting French aircraft, while a site for a landing-ground
 has been provisionally selected some four miles from
 Bamenda.

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the propeller hub-cap before returning to Germany. The
landing-ground at Tino has been maintained and used by
visiting French aircraft, while a site for a landing-ground
has been provisionally selected some four miles from
Remond.

| | | | | | |
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APPENDIX I.
GENERAL STATISTICS.

| Year | Population | | Trade (a). | | Financial Year | Public Finance. | | | | | | | | | | | |
|------|------------|-------------|------------|---------|----------------|--------------------------------|-----------------------------|---|------------------------|-----------------|-------|--------------|----------|----------------|-------|---------------|--------|
| | African | Non-African | Imports. | Exports | | Revenue from External Sources. | | Revenue other than from External Sources. | | Expenditure on. | | | | | | | |
| | | | | | | Loans | Non-recoverable grants (b). | Government. | Native Administration. | Education. | | Agriculture. | | Public Health. | | Public Works. | |
| | | | | | | | | | | Government. | N.A. | Government. | N.A. (c) | Government. | N.A. | Government. | N.A. |
| £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | £. | |
| 1931 | 774,585 | 278 | 103,866 | 154,552 | 1930-31 | - | 68,007 | 81,945 | 51,071 | 10,033 | 3,395 | 4,761 | 786 | 16,224 | 1,029 | 22,815 | 13,170 |
| 1932 | 781,611 | 254 | 103,462 | 158,296 | 1931-32 | - | 66,688 | 73,461 | 47,480 | 9,887 | 3,102 | 4,115 | 722 | 15,507 | 1,634 | 15,624 | 14,418 |
| 1933 | 780,811 | 304 | 117,092 | 168,037 | 1932-33 | - | 48,787 | 81,042 | 46,234 | 9,032 | 2,248 | 3,476 | 608 | 13,092 | 1,460 | 14,763 | 9,302 |
| 1934 | 778,352 | 316 | 116,148 | 194,012 | 1933-34 | - | 29,844 | 91,336 | 39,402 | 8,491 | 2,090 | 3,275 | 497 | 12,764 | 1,409 | 10,435 | 9,106 |
| 1935 | 817,616 | 354 | 185,343 | 318,146 | 1934-35 | - | 27,167 | 94,624 | 39,655 | 8,037 | 2,030 | 3,155 | 500 | 12,966 | 1,697 | 13,584 | 9,972 |
| 1936 | 825,234 | 382 | 243,467 | 445,459 | 1935-36 | - | 21,688 | 100,730 | 43,327 | 8,171 | 2,008 | 3,180 | 528 | 12,583 | 1,755 | 16,177 | 12,480 |
| 1937 | 830,695 | 410 | 329,645 | 526,554 | | - | 48,017 | 125,075 | 50,455 | 14,298 | 2,552 | 4,706 | 779 | 20,180 | 1,887 | 23,940 | 17,448 |
| 1938 | 857,227 | 448 | 296,520 | 426,930 | | - | 78,178 | 110,249 | 50,644 | 14,965 | 2,497 | 4,529 | 900 | 21,230 | 2,549 | 27,483 | 20,320 |
| 1939 | 868,637 | 376 | 225,907 | 424,871 | | - | 74,648 | 109,264 | 53,513 | 14,419 | 2,868 | 5,245 | 984 | 22,789 | 3,000 | 20,318 | 18,950 |

Area 34,081 Square miles.
Public Debt, Nil.

(a) Including specie, through Customs stations.

(b) The non-recoverable grants are the estimated annual deficits which are met from the general revenue of Nigeria.

(c) Includes Forestry and Veterinary.

(d) Subsequent figures are for the calendar year.

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CAMEROONS REPORT 1939.

APPENDIX II(A).
GOVERNMENT FINANCES.

| | Jan.-Dec. <u>1938</u> | Jan.-Dec. <u>1939.</u> |
|------------------------------------|--------------------------|---------------------------|
| Expenditure | £ 188,427 | £ 183,912 |
| Revenue | 110,249 | 109,264 |
| Excess of Expenditure over Revenue | <u>78,178</u> | <u>74,648</u> |

SUMMARY OF REVENUE.

| | Jan.-Dec. <u>1938.</u> | Jan. - Dec. <u>1939.</u> |
|--|---------------------------|-----------------------------|
| Head 1. Licences and Internal Revenue | 3,314 | 3,725 |
| 2. Fees of Court or Office ... | 3,190 | 3,050 |
| 3. Customs | 70,827 | 66,897 |
| 4. Posts and Telegraphs | 4,137 | 4,428 |
| 5. Marine and Harbour | 3,915 | 4,233 |
| 6. Water Supply Undertakings ... | 297 | 319 |
| 7. Earnings of Government Departments and Sale of Government Property) | 872 | 1,126 |
| 8. Rent of Government Property ... | 1,638 | 1,600 |
| 9. Direct Taxes | 21,170 | 23,471 |
| 10. West African Currency Board ... | 504 | - |
| 11. Miscellaneous | 373 | 415 |
| 12. Land Sales | 12 | - |
| | <u>£110,249</u> | <u>£109,264</u> |

CAMEROONS REPORT 1939.

APPENDIX II(A).
GOVERNMENT FINANCES.

| | Jan.-Dec. <u>1938</u> | Jan.-Dec. <u>1939.</u> |
|------------------------------------|--------------------------|---------------------------|
| | £ | £ |
| Expenditure | 188,427 | 183,912 |
| Revenue | <u>110,249</u> | <u>109,264</u> |
| Excess of Expenditure over Revenue | <u>78,178</u> | <u>74,648</u> |

SUMMARY OF REVENUE.

| | Jan.-Dec. <u>1938.</u> | Jan. - Dec. <u>1939.</u> |
|--|---------------------------|-----------------------------|
| Head 1. Licences and Internal Revenue | 3,314 | 3,725 |
| 2. Fees of Court or Office . . . | 3,190 | 3,050 |
| 3. Customs | 70,827 | 66,897 |
| 4. Posts and Telegraphs | 4,137 | 4,428 |
| 5. Marine and Harbour | 3,915 | 4,233 |
| 6. Water Supply Undertakings . . . | 297 | 319 |
| 7. Earnings of Government Departments and Sale of Government Property) | 872 | 1,126 |
| 8. Rent of Government Property . . . | 1,638 | 1,600 |
| 9. Direct Taxes | 21,170 | 23,471 |
| 10. West African Currency Board . . . | 504 | - |
| 11. Miscellaneous | 373 | 415 |
| 12. Land Sales | 12 | - |
| | <u>£110,249</u> | <u>£109,264</u> |

GOVERNMENT FINANCES
(A) II

| Jan.-Dec. 1938 | Jan.-Dec. 1939 |
|----------------|----------------|
| 183,345 | 188,487 |
| 140,384 | 140,384 |
| 42,961 | 48,103 |

SUMMARY OF REVENUE

| Jan.-Dec. 1938 | Jan.-Dec. 1939 |
|----------------|----------------|
| 3,752 | 3,241 |
| 3,030 | 3,150 |
| 10,827 | 10,827 |
| 4,450 | 4,457 |
| 4,333 | 3,912 |
| 319 | 327 |
| 4,456 | 375 |
| 1,600 | 1,638 |
| 23,171 | 24,170 |
| - | 504 |
| 412 | 373 |
| - | 12 |
| 210,284 | 210,284 |

DETAILS OF REVENUE
HEADS 2, 4, 5 and 9.

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| | Jan.-Dec. 1938. | Jan.-Dec. 1939. |
|---|-----------------|-----------------|
| Head 2. Fees of Court or Office. | | |
| Miscellaneous Fees | 2,424 | 2,386 |
| Widows' and Orphans' Pension Scheme | 766 | 664 |
| | <u>£3,190</u> | <u>£3,050</u> |
| Head 4. Posts and Telegraphs. | | |
| Sale of Stamps | 1,016 | 1,061 |
| Transmission of Telegrams ... | 1,159 | 1,311 |
| Rental of Telephones and Trunk Calls | 1,462 | 1,551 |
| Postage on Parcels | 253 | 245 |
| Commission on Money and Postal Orders | 117 | 110 |
| Miscellaneous | 130 | 150 |
| | <u>£4,137</u> | <u>£4,428</u> |
| Head 5. Marine and Harbour. | | |
| Government Craft | 1,374 | 1,370 |
| Lighthouse and Buoyage Dues ... | 1,769 | 1,819 |
| Berthage Dues | 313 | 332 |
| Miscellaneous | 459 | 712 |
| | <u>£3,915</u> | <u>£4,233</u> |
| Head 9. Direct Taxes. | | |
| General Tax - Northern Provinces | 4,086 | 9,548 |
| Jangali Tax - do - | 2,899 | 2,840 |
| General Tax - Cameroons Province | 11,457 | 8,790 |
| Jangali Tax - do - | 1,601 | 1,220 |
| Income Tax - Non-Natives | 1,127 | 1,073 |
| | <u>£21,170</u> | <u>£23,471</u> |

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DETAILS OF REVENUE
1938 and 1939

| 1938 | 1939 | |
|---------|---------|--|
| 1,001 | 1,016 | Head A. Posts and Telegraphs |
| 1,311 | 1,152 | Sale of Bonds |
| 1,251 | 1,448 | Transmission of Telegrams |
| 212 | 222 | Rental of Telephones and Trench Calls |
| 110 | 117 | Postage on Parcels |
| 110 | 110 | Contribution on Money and Postal Orders |
| 24,428 | 24,127 | Miscellaneous |
| 1,270 | 1,274 | Head B. Marine and Harbour |
| 1,819 | 1,769 | Government Grant |
| 222 | 212 | Lighthouses and Buoyage Lines |
| 712 | 752 | Bargeage Fees |
| 24,222 | 23,912 | Miscellaneous |
| 2,218 | 4,086 | Head C. Direct Taxes |
| 2,810 | 2,829 | General Tax - Northern Provinces |
| 8,730 | 11,421 | Land Tax - do - do |
| 1,220 | 1,601 | General Tax - Cameron's Province |
| 1,072 | 1,121 | Land Tax - do - do |
| 221,170 | 221,122 | Income Tax - Non-Natives |

SUMMARY OF EXPENDITURE.

| | Jan.-Dec. 1938. | Jan.-Dec. 1939. |
|---------------------------------------|-----------------|-----------------|
| 1. Governor's Office P | 528 | 499 |
| 2. Accountant-General P | 1,696 | 1,704 |
| 3. Administrator-General P | 79 | 71 |
| 4. Agriculture | 4,529 | 5,245 |
| 5. Audit | 200 | 205 |
| 6. Customs | 5,827 | 7,450 |
| 7. Education | 14,965 | 14,419 |
| 8. Forestry | 3,254 | 1,998 |
| 9. Judicial | 519 | 481 |
| 10. Land & Survey | 3,352 | 2,410 |
| 11. Legal P | 490 | 470 |
| 12. Marine | 6,802 | 7,221 |
| 13. Medical | 21,230 | 22,789 |
| 14. Military P | 12,396 | 16,647 |
| 15. Miscellaneous P | 9,345 | 7,704 |
| 16. Pensions and Gratuities P | 12,146 | 12,473 |
| 17. Police | 17,624 | 18,853 |
| 18. Posts and Telegraphs | 7,201 | 7,129 |
| 19. Printing and Stationery P | 1,763 | 1,607 |
| 20. Prisons | 5,409 | 4,878 |
| 21. Provincial Administration | 28,389 | 27,049 |
| 22. Public Works Department | 7,154 | 6,288 |
| 23. Public Works Recurrent | 10,182 | 9,355 |
| 24. Public Works Extraordinary | 10,147 | 4,675 |
| 25. Secretariat P | 1,205 | 1,058 |
| 26. Transport Directorate P | 188 | 145 |
| 27. Veterinary | 1,807 | 1,089 |
| | <u>£188,427</u> | <u>£183,912</u> |

P = Proportionate Figures.

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SUMMARY OF EXPENDITURE.

| Jan.-Dec. 1938 | Jan.-Dec. 1939 | | | | |
|----------------|----------------|---|-----|-----|--------------------------------|
| 1,499 | 258 | P | ... | ... | 1. Governor's Office |
| 1,704 | 1,696 | P | ... | ... | 2. Accountant-General |
| 71 | 79 | P | ... | ... | 3. Administrator-General |
| 2,275 | 4,529 | | ... | ... | 4. Agriculture |
| 202 | 200 | | ... | ... | 5. Audit |
| 7,450 | 2,827 | | ... | ... | 6. Customs |
| 14,419 | 14,999 | | ... | ... | 7. Education |
| 1,998 | 3,254 | | ... | ... | 8. Forestry |
| 181 | 219 | | ... | ... | 9. Judicial |
| 2,410 | 2,322 | | ... | ... | 10. Land & Survey |
| 470 | 490 | P | ... | ... | 11. Legal |
| 7,221 | 6,302 | | ... | ... | 12. Marine |
| 22,789 | 24,230 | | ... | ... | 13. Medical |
| 16,947 | 12,326 | P | ... | ... | 14. Military |
| 7,704 | 2,275 | P | ... | ... | 15. Miscellaneous |
| 12,472 | 12,446 | P | ... | ... | 16. Pensions and Gratuites |
| 18,822 | 17,627 | | ... | ... | 17. Police |
| 7,129 | 7,204 | | ... | ... | 18. Posts and Telegraphs |
| 1,607 | 1,723 | P | ... | ... | 19. Printing and Stationery |
| 4,878 | 2,409 | | ... | ... | 20. Prisons |
| 27,049 | 28,209 | | ... | ... | 21. Provincial Administration |
| 6,288 | 7,127 | | ... | ... | 22. Public Works Department |
| 9,222 | 10,182 | | ... | ... | 23. Public Works Recruitment |
| 4,672 | 10,447 | | ... | ... | 24. Public Works Extraordinary |
| 1,028 | 1,202 | P | ... | ... | 25. Secretariat |
| 47 | 128 | P | ... | ... | 26. Transport Directorate |
| 1,089 | 1,307 | | ... | ... | 27. Veterinary |
| <u>318,242</u> | <u>318,427</u> | | | | |

P = Proportionate Figures.

DETAILS OF EXPENDITURE HEADS.

| | Jan.-Dec. 1938. | Jan.-Dec. 1939. |
|---------------------------------------|-----------------|-----------------|
| <u>Head 1. Governor's Office.</u> | | |
| Personal Emoluments P | 434 | 429 |
| Other Charges P | 94 | 70 |
| | <u>£528</u> | <u>£499</u> |
| <u>Head 2. Accountant-General.</u> | | |
| Personal Emoluments P | 1,608 | 1,632 |
| Other Charges P | 88 | 72 |
| | <u>£1,696</u> | <u>£1,704</u> |
| <u>Head 3. Administrator-General.</u> | | |
| Personal Emoluments P | 74 | 68 |
| Other Charges P | 5 | 3 |
| | <u>£79</u> | <u>£71</u> |
| <u>Head 4. Agriculture</u> | | |
| Personal Emoluments | 3,604 | 4,490 |
| Other Charges | 577 | 359 |
| Share of H.Q. Administration ... | 348 | 396 |
| | <u>£4,529</u> | <u>£5,245</u> |
| <u>Head 5. Audit.</u> | | |
| Personal Emoluments | 67 | 67 |
| Other Charges | 27 | 32 |
| Share of H.Q. Administration ... | 106 | 106 |
| | <u>£200</u> | <u>£205</u> |
| <u>Head 6. Customs.</u> | | |
| Personal Emoluments | 4,742 | 6,303 |
| Other Charges | 565 | 693 |
| Share of H.Q. Administration ... | 520 | 454 |
| | <u>£5,827</u> | <u>£7,450</u> |
| <u>Head 7. Education.</u> | | |
| Personal Emoluments | 10,413 | 10,526 |
| Other Charges | 3,809 | 3,204 |
| Share of H.Q. Administration ... | 743 | 689 |
| | <u>£14,965</u> | <u>£14,419</u> |
| <u>Head 8. Forestry.</u> | | |
| Personal Emoluments | 2,236 | 1,285 |
| Other Charges | 553 | 380 |
| Share of Headquarters Administration | 465 | 333 |
| | <u>£3,254</u> | <u>£1,998</u> |

PUBLIC RECORD OFFICE

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DETAILS OF EXPENDITURE HEADS.

| Jan.-Dec. 1938 | Jan.-Dec. 1939 | | | | |
|----------------|----------------|---|-----|--------------------------------------|--|
| 1424 | 1434 | P | ... | Head 1. Governor's Office. | |
| 70 | 94 | P | ... | Personal Emoluments | |
| 1354 | 1528 | | ... | Other Charges | |
| 1,638 | 1,608 | P | ... | Head 2. Accountant-General. | |
| 55 | 88 | P | ... | Personal Emoluments | |
| 1,693 | 1,696 | | ... | Other Charges | |
| 1,748 | 1,784 | P | ... | Head 3. Administrator-General. | |
| 3 | 2 | P | ... | Personal Emoluments | |
| 1,751 | 1,782 | | ... | Other Charges | |
| 1,150 | 1,104 | | ... | Head 4. Agriculture. | |
| 359 | 377 | | ... | Personal Emoluments | |
| 396 | 345 | | ... | Other Charges | |
| 1,845 | 1,826 | | ... | Share of H.Q. Administration | |
| 67 | 67 | | ... | Head 5. Audit. | |
| 32 | 27 | | ... | Personal Emoluments | |
| 102 | 102 | | ... | Other Charges | |
| 1302 | 1300 | | ... | Share of H.Q. Administration | |
| 6,303 | 6,745 | | ... | Head 6. Customs. | |
| 692 | 562 | | ... | Personal Emoluments | |
| 171 | 250 | | ... | Other Charges | |
| 6,774 | 7,257 | | ... | Share of H.Q. Administration | |
| 10,256 | 10,413 | | ... | Head 7. Excise. | |
| 3,204 | 3,809 | | ... | Personal Emoluments | |
| 689 | 743 | | ... | Other Charges | |
| 6,363 | 6,861 | | ... | Share of H.Q. Administration | |
| 1,282 | 1,232 | | ... | Head 8. Forestry. | |
| 300 | 223 | | ... | Personal Emoluments | |
| 333 | 102 | | ... | Other Charges | |
| 1,915 | 1,531 | | ... | Share of Headquarters Administration | |

| | Jan.-Dec. 1938 | Jan.-Dec. 1939. |
|--|----------------|-----------------|
| Head 9. Judicial. | | |
| Personal Emoluments P | 147 | 107 |
| Other Charges P | 212 | 214 |
| Share of H.Q. Administration .. | 160 | 160 |
| | <u>£519</u> | <u>£481</u> |
| Head 10. Land & Survey. | | |
| Personal Emoluments | 1,868 | 1,439 |
| Other Charges | 1,016 | 527 |
| Share of H.Q. Administration .. | 468 | 444 |
| | <u>£3,352</u> | <u>£2,410</u> |
| Head 11. Legal. | | |
| Personal Emoluments P | 437 | 427 |
| Other Charges P | 53 | 43 |
| | <u>£490</u> | <u>£470</u> |
| Head 12. Marine. | | |
| Personal Emoluments | 3,405 | 4,400 |
| Other Charges | 2,919 | 2,296 |
| Share of H.Q. Administration .. | 478 | 525 |
| | <u>£6,802</u> | <u>£7,221</u> |
| Head 13. Medical. | | |
| Personal Emoluments | 14,192 | 16,783 |
| Other Charges | 5,934 | 4,911 |
| Share of H.Q. Administration .. | 1,104 | 1,095 |
| | <u>£21,230</u> | <u>£22,789</u> |
| Head 14. Military. | | |
| Personal Emoluments P | 7,852 | 10,079 |
| Other Charges P | 4,544 | 4,033 |
| Special Expenditure P | - | 2,535 |
| | <u>£12,396</u> | <u>£16,647</u> |
| Head 15. Miscellaneous. | | |
| Miscellaneous Charges P | £9,345 | £7,704 |
| Head 16. Pensions and Gratuities .. | | |
| Pensions and Gratuities P | 11,042 | 11,434 |
| Widows' & Orphans' Pension Scheme P | 1,104 | 1,039 |
| | <u>£12,146</u> | <u>£12,473</u> |

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| Jan.-Dec. 1938 | Jan.-Dec. 1939 | | |
|----------------|----------------|-----------------------------------|--------------------------------------|
| 107 | 117 | Personal Emoluments | Head 16. Judicial. |
| 244 | 242 | Other Charges | |
| 160 | 160 | Share of H.Q. Administration | |
| 511 | 519 | | |
| 1,439 | 1,438 | Personal Emoluments | Head 15. Land & Survey. |
| 257 | 1,016 | Other Charges | |
| 144 | 168 | Share of H.Q. Administration | |
| 22,410 | 22,322 | | |
| 157 | 157 | Personal Emoluments | Head 14. Land. |
| 17 | 23 | Other Charges | |
| 3,730 | 3,730 | | |
| 14,400 | 3,402 | Personal Emoluments | Head 13. Marine. |
| 2,296 | 2,219 | Other Charges | |
| 227 | 178 | Share of H.Q. Administration | |
| 27,224 | 26,802 | | |
| 16,783 | 11,422 | Personal Emoluments | Head 12. Medical. |
| 4,211 | 2,221 | Other Charges | |
| 1,022 | 1,101 | Share of H.Q. Administration | |
| 222,789 | 221,220 | | |
| 10,079 | 7,822 | Personal Emoluments | Head 11. Military. |
| 4,033 | 1,211 | Other Charges | |
| 2,222 | - | Special Emoluments | |
| 216,617 | 212,226 | | |
| 27,707 | 22,212 | Miscellaneous Charges | Head 10. Miscellaneous. |
| 11,421 | 11,012 | Pensions and Gratifications | Head 9. Pensions and Gratifications. |
| 1,032 | 1,101 | Widows' & Orphans' Pension Scheme | |
| 212,472 | 212,416 | | |

| Jan.-Dec. 1938. | Jan.-Dec. 1939. | | |
|-----------------|-----------------|------------------------------|-------------------------------------|
| | | Personal Emoluments | Head 17. Police. |
| | | Other Charges | |
| | | Share of H.Q. Administration | |
| 15,255 | 16,214 | | |
| 2,047 | 2,124 | | |
| 322 | 515 | | |
| £17,624 | £18,853 | | |
| | | Personal Emoluments | Head 18. Posts & Telegraphs. |
| | | Other Charges | |
| | | Share of H.Q. Administration | |
| 5,802 | 5,702 | | |
| 680 | 592 | | |
| 719 | 835 | | |
| £7,201 | £7,129 | | |
| | | Personal Emoluments | Head 19. Printing and Stationery. |
| | | Other Charges | |
| | | Share of H.Q. Administration | |
| 763 | 869 | | |
| 1,000 | 738 | | |
| £1,763 | £1,607 | | |
| | | Personal Emoluments | Head 20. Prisons. |
| | | Other Charges | |
| | | Share of H.Q. Administration | |
| 2,302 | 2,345 | | |
| 2,832 | 2,275 | | |
| 275 | 258 | | |
| £5,409 | £4,878 | | |
| | | Personal Emoluments | Head 21. Provincial Administration. |
| | | Other Charges | |
| | | Share of H.Q. Administration | |
| 21,390 | 20,619 | | |
| 5,696 | 5,559 | | |
| 1,303 | 871 | | |
| £28,389 | £27,049 | | |
| | | Personal Emoluments | Head 22. Public Works Department. |
| | | Other Charges | |
| | | Share of H.Q. Administration | |
| 5,488 | 4,600 | | |
| 784 | 777 | | |
| 882 | 911 | | |
| £7,154 | £6,288 | | |

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| Jan.-Dec. 1938 | Jan.-Dec. 1939 | | | |
|----------------|----------------|-----|-----|------------------------------------|
| 16,514 | 15,552 | ... | ... | Head 17. Police |
| 5,187 | 5,017 | ... | ... | Personal Emoluments |
| 212 | 328 | ... | ... | Other Charges |
| 410,823 | 417,687 | ... | ... | Share of H.C. Administration |
| 2,705 | 2,605 | ... | ... | Head 18. Posts & Telegraphs |
| 285 | 680 | ... | ... | Personal Emoluments |
| 832 | 719 | ... | ... | Other Charges |
| 27,129 | 27,201 | ... | ... | Share of H.C. Administration |
| 889 | 783 | ... | ... | Head 19. Printing and Stationery |
| 128 | 1,000 | ... | ... | Personal Emoluments |
| 21,207 | 21,783 | ... | ... | Other Charges |
| 5,342 | 5,305 | ... | ... | Head 20. Prisons |
| 5,342 | 5,335 | ... | ... | Personal Emoluments |
| 288 | 342 | ... | ... | Other Charges |
| 21,278 | 21,402 | ... | ... | Share of H.C. Administration |
| 20,619 | 21,320 | ... | ... | Head 21. Provincial Administration |
| 2,829 | 2,696 | ... | ... | Personal Emoluments |
| 214 | 1,303 | ... | ... | Other Charges |
| 227,619 | 226,319 | ... | ... | Share of H.C. Administration |
| 1,600 | 2,188 | ... | ... | Head 22. Public Works Department |
| 177 | 787 | ... | ... | Personal Emoluments |
| 211 | 385 | ... | ... | Other Charges |
| 22,288 | 22,111 | ... | ... | Share of H.C. Administration |

Head 23. Public Works Recurrent.

| | Jan.-Dec. 1938. | Jan.-Dec. 1939. |
|---|-----------------|-----------------|
| Current Repairs and Maintenance) | | |
| Public Building and Quarters) | 2,133 | 2,070 |
| Furniture - Quarters & Public Buildings | 231 | 348 |
| Improvement to Margins and) | | |
| Permanent Drainage. ...) | 390 | 343 |
| Uniforms ... | 22 | 29 |
| Maintenance - Roads & Bridges ... | 4,940 | 4,630 |
| " Township Roads ... | 395 | 317 |
| " Water Supplies ... | 146 | 100 |
| Maintenance & Running of Motor Vehicles | 1,008 | 1,075 |
| Supply of Water ... | 92 | 126 |
| Tools and Repairs to Plant ... | 25 | 15 |
| Upkeep of Cemeteries ... | 6 | 3 |
| " " Condensers ... | 1 | 1 |
| Foreshores, Walls and Piers ... | 750 | 245 |
| Labour, Packing & Handling Charges ... | 36 | 30 |
| Water and Road Transport ... | 7 | - |
| Station & Motor Transport ... | - | 13 |
| Preliminary Works Investigations ... | - | 10 |
| | <u>£10,182</u> | <u>£9,355</u> |

Head 24. Public Works Extraordinary.

| | | |
|---------------------------------------|----------------|---------------|
| Minor Works ... | 768 | 626 |
| Mamfe-Bamenda Road ... | 7,137 | 3,801 |
| Survey of Kumba-Mamfe Road ... | 285 | 161 |
| African Staff Quarters - Victoria ... | 1,454 | 87 |
| Re-surfacing Tiko Road ... | 90 | - |
| Houses of Local Construction ... | 388 | - |
| Bamenda Hospital - New Ward ... | 25 | - |
| | <u>£10,147</u> | <u>£4,675</u> |

Head 25. Secretariat.

| | | |
|---------------------------|---------------|---------------|
| Personal Emoluments ... P | 1,171 | 1,004 |
| Other Charges ... P | 34 | 54 |
| | <u>£1,205</u> | <u>£1,058</u> |

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| Jan.-Dec. 1938. | Jan.-Dec. 1939. | |
|-----------------|-----------------|---|
| 2,070 | 2,133 | Head St. Public Works Department |
| 844 | 838 | Current Repairs and Maintenance (Public Buildings and Structures) |
| 344 | 380 | Paints - (Repairs & Public Buildings) |
| 29 | 28 | Improvement to Lighting and Permanent Drainage |
| 4,030 | 4,000 | Uniforms |
| 317 | 312 | Maintenance - Roads & Bridges |
| 400 | 400 | " " " " " " " " |
| 1,070 | 1,000 | Maintenance & Repair of Motor Vehicles |
| 182 | 28 | Supply of Water |
| 12 | 20 | Tools and Repairs to Plant |
| 3 | 6 | Use of Compressors |
| 1 | 1 | " " " " " " " " |
| 145 | 100 | Researches, Trials and Plans |
| 30 | 30 | Labour, Packing & Handling Charges |
| - | 7 | Water and Road Transport |
| 12 | - | Station & Motor Transport |
| 10 | - | Refinery Works Investigations |
| 2,312 | 2,312 | |

| Jan.-Dec. 1938. | Jan.-Dec. 1939. | |
|-----------------|-----------------|--|
| 620 | 710 | Minor Works |
| 3,401 | 3,417 | Maintenance - (Public Buildings) |
| 161 | 202 | Survey of Roads - (Public Buildings) |
| 37 | 1,000 | Asphalt - (Public Buildings) |
| - | 10 | Re-surfacing - (Public Buildings) |
| - | 308 | Repairs of Local Construction |
| - | 25 | Repairs of Local Construction - New Road |
| 2,070 | 2,070 | |

| Jan.-Dec. 1938. | Jan.-Dec. 1939. | |
|-----------------|-----------------|---------------------|
| 1,000 | 1,117 | Personal Emoluments |
| 1,070 | 883 | Other Charges |
| 2,070 | 2,000 | |

| | Jan.-Dec. 1938. | Jan.-Dec. 1939. |
|--|-----------------|-----------------|
| Head 26. Transport Directorate. | | |
| Personal Emoluments P | 182 | 141 |
| Other Charges P | 6 | 4 |
| | <u>£188</u> | <u>£145</u> |
| Head 27. Veterinary. | | |
| Personal Emoluments | 555 | 729 |
| Other Charges | 1,087 | 200 |
| Share of H.Q. Administration ... | 165 | 160 |
| | <u>£1,807</u> | <u>£1,089</u> |

P = Proportionate Figures.

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| | | | | | |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | 2 | 3 | 4 | 5 | 6 |

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| 1938 | 1939 | | | | |
|----------------|----------------|-----|-----|-------------------------|---------------------|
| 141 | 133 | ... | ... | Personal Accounts | Head S.S. Transfers |
| 4 | 0 | ... | ... | Other Charges | |
| <u>145</u> | <u>133</u> | | | | |
| 137 | 132 | ... | ... | Personal Accounts | Head S.S. Transfers |
| 000 | 700 | ... | ... | Other Charges | |
| 100 | 100 | ... | ... | Share of Administration | |
| <u>100,000</u> | <u>700,000</u> | | | | |

Proportionate Figures = 7

141

ANNEX II (B).
REVENUE AND EXPENDITURE OF NATIVE TREASURIES
FOR THE CALENDAR YEARS 1938 AND 1939.

Victoria Division.

| <u>Revenue.</u> | <u>1938.</u> | <u>1939.</u> |
|------------------------|---------------|---------------|
| General Tax | £ 2,429 | £ 1,815 |
| Native Courts :- | | |
| Fines | 116 | 108 |
| Fees | 525 | 509 |
| Other Receipts | 321 | 441 |
| Totals | <u>£3,391</u> | <u>£2,873</u> |

| <u>Expenditure.</u> | <u>1938.</u> | <u>1939.</u> |
|----------------------------------|---------------|---------------|
| Central | - | - |
| District Heads | 265 | 267 |
| Village Heads | 106 | 114 |
| Judicial | 498 | 563 |
| Treasurers | 67 | 180 |
| Prisons | 3 | 7 |
| Miscellaneous | 88 | 152 |
| Works Recurrent | 750 | 669 |
| Works Staff | 73 | 76 |
| Education | 136 | 134 |
| Medical and Sanitary | 391 | 482 |
| Forestry and Agriculture | 20 | 21 |
| Works Extraordinary | <u>1,077</u> | <u>1,255</u> |
| Totals | <u>£3,474</u> | <u>£3,920</u> |

1.1.38 to 31.3.38, 50%; 1.4.38 to 31.12.39, 60%.

Financial Statement.

| | |
|---|------------------|
| Surplus, 1st January, 1939 | £4,922 |
| Revenue, 1st January to 31st December, 1939 | <u>2,873</u> |
| | £7,795 |
| Expenditure, 1st January to 31st December, 1939 | <u>3,920</u> |
| Surplus, 31st December, 1939 | <u>£3,875.</u> * |

* Includes fixed deposit with Bank and Investments with Crown Agents.

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| |
|----|
| 1 |
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APPENDIX II (B).
REVENUE AND EXPENDITURE OF NATIVE TREASURIES
FOR THE CALENDAR YEARS 1938 AND 1939.

Victoria Division.

| Revenue. | | Expenditure. | |
|---------------|---------------|---------------|---------------|
| 1938. | 1939. | 1938. | 1939. |
| 1,815 | 2,452 | - | - |
| 108 | 116 | 267 | 307 |
| 202 | 222 | 114 | 106 |
| 441 | 321 | 262 | 498 |
| <u>22,872</u> | <u>22,321</u> | 181 | 27 |
| | | 7 | 3 |
| | | 122 | 88 |
| | | 692 | 720 |
| | | 78 | 78 |
| | | 124 | 120 |
| | | 482 | 321 |
| | | 21 | 20 |
| | | 1,222 | 1,077 |
| | | <u>22,220</u> | <u>22,474</u> |

1.1.38 to 31.3.38, 50%; 1.4.38 to 31.12.38, 60%.

Financial Statement.

| | |
|---|--------|
| Surplus, 1st January, 1939 | 24,222 |
| Revenue, 1st January to 31st December, 1939 | 2,872 |
| Expenditure, 1st January to 31st December, 1939 | 27,792 |
| Surplus, 31st December, 1939 | 3,902 |

* Includes fixed deposit with Bank and Investments with Crown Agents.

Bakweri Native Treasury.

| Revenue. | 1938. | 1939. |
|--------------------------|---------------|---------------|
| | £ | £ |
| General Tax | 2,677 | 1,355 |
| Native Courts :- | | |
| Fines | 42 | 65 |
| Fees | 372 | 423 |
| Other Receipts | 452 | 359 |
| Totals | £3,543 | £2,202 |
| <u>Expenditure.</u> | | |
| Central | - | - |
| District Heads | 144 | 153 |
| Village Heads | 87 | 103 |
| Judicial | 367 | 402 |
| Treasury | 39 | 70 |
| Prisons | 10 | 10 |
| Miscellaneous | 61 | 121 |
| Works Recurrent | 416 | 305 |
| Works Staff | 200 | 197 |
| Education | 84 | 85 |
| Medical and Sanitary | 107 | 227 |
| Forestry and Agriculture | - | - |
| Works Extraordinary | 575 | 722 |
| Totals | £2,090 | £2,395 |

1.1.38 to 31.3.38, 50%; 1.4.38 to 31.12.38, 60%.

Financial Statement.

| | |
|---|--------|
| Surplus, 1st January, 1939 | 23,717 |
| Revenue, 1st January to 31st December, 1939 | 2,202 |
| Expenditure, 1st January to 31st December, 1939 | 2,395 |
| Surplus, 31st December, 1939 | 23,524 |

* Includes fixed deposit with Bank and Investments with Crown Agents.

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Balong Native Treasury.

| Revenue. | 1938. | 1939. |
|----------------------------|---------------|-------------|
| | £ | £ |
| General Tax ϕ | 1,062 | 273 |
| Native Courts :- | | |
| Fines | 18 | 12 |
| Fees | 92 | 85 |
| Other Receipts | 100 | 100 |
| Totals | £1,272 | £470 |

Expenditure.

| | | |
|----------------------------------|-------------|-------------|
| Central | - | - |
| District Heads | 48 | 72 |
| Village Heads | 32 | 30 |
| Judicial | 188 | 232 |
| Treasury | 24 | 47 |
| Prisons | - | 1 |
| Miscellaneous | 25 | 40 |
| Works Recurrent | 38 | 43 |
| Works Staff | 13 | 11 |
| Education | 144 | 172 |
| Medical and Sanitary | 54 | 96 |
| Forestry and Agriculture | 26 | 27 |
| Works Extraordinary | 233 | 23 |
| Totals | £825 | £794 |

ϕ 1.1.38 to 31.3.38, 50%; 1.4.38 to 31.12.39, 70%.

Financial Statement.

| | |
|---|--------------------|
| Surplus, 1st January, 1939 | £ 968 |
| Revenue, 1st January, to 31st December, 1939.. | 470 |
| | <u>£1,438</u> |
| Expenditure, 1st January to 31st December, 1939 | 794 |
| Surplus, 31st December, 1939 | <u>£644</u> ϕ |

ϕ Includes fixed deposit with Bank.

Barkeri Native Treasury.

| Revenue. | 1938. | 1939. |
|----------------------------------|---------------|---------------|
| | £ | £ |
| General Tax ϕ | 1,232 | 8,677 |
| Native Courts :- | | |
| Fines | 82 | 48 |
| Fees | 428 | 278 |
| Other Receipts | 329 | 428 |
| Totals | £2,071 | £9,431 |
| Expenditure. | | |
| Central | 131 | 144 |
| District Heads | 103 | 87 |
| Village Heads | 408 | 367 |
| Judicial | 70 | 39 |
| Treasury | 10 | 10 |
| Prisons | 131 | 61 |
| Miscellaneous | 305 | 416 |
| Works Recurrent | 197 | 300 |
| Works Staff | 82 | 84 |
| Education | 327 | 107 |
| Medical and Sanitary | - | - |
| Forestry and Agriculture | 428 | 278 |
| Works Extraordinary | 233 | 23 |
| Totals | £2,071 | £9,431 |

ϕ 1.1.38 to 31.3.38, 50%; 1.4.38 to 31.12.39, 70%.

Financial Statement.

| | |
|---|--------------------|
| Surplus, 1st January, 1939 | £ 968 |
| Revenue, 1st January to 31st December, 1939 | 470 |
| | <u>£1,438</u> |
| Expenditure, 1st January to 31st December, 1939 | 794 |
| Surplus, 31st December, 1939 | <u>£644</u> ϕ |

ϕ Includes fixed deposit with Bank and Investments with Crown Agents.

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Balances Native Treasury.

| 1938 | 1939 | Revenue |
|-------------|-------|--------------------------|
| 278 | 1,068 | General Tax |
| | | Native Courts :- |
| 18 | 18 | Fines |
| 88 | 98 | Fees |
| 100 | 100 | Other Receipts |
| 278 | 1,274 | Totals |
| Expenditure | | |
| | | Central |
| 48 | 48 | District Heads |
| 30 | 38 | Village Heads |
| 333 | 188 | Judicial |
| 44 | 34 | Treasury |
| 1 | | Prisons |
| 40 | 32 | Miscellaneous |
| 43 | 38 | Works Recurrent |
| 11 | 13 | Works Staff |
| 178 | 141 | Education |
| 30 | 44 | Medical and Sanitary |
| 34 | 30 | Forestry and Agriculture |
| 33 | 33 | Works Extraordinary |
| 373 | 383 | Totals |

1.1.39 to 31.3.39, 50%; 1.4.39 to 31.12.39, 60%.

Financial Statement.

| | |
|---|--------|
| Surplus, 1st January, 1939 | 26,928 |
| Revenue, 1st January to 31st December, 1939 | 4,630 |
| Expenditure, 1st January to 31st December, 1939 | 11,558 |
| Surplus, 31st December, 1939 | 5,207 |

* Includes fixed deposit with Bank.

Kumba Division.

| Revenue. | 1938. | 1939. |
|--------------------------|-------|-------|
| General Tax | 4,712 | 2,418 |
| Native Courts :- | | |
| Fines | 318 | 309 |
| Fees | 1,177 | 1,040 |
| Other Receipts | 1,190 | 863 |
| Totals | 7,397 | 4,630 |
| Expenditure. | | |
| Central | - | - |
| District Heads | 66 | 70 |
| Village Heads | 904 | 475 |
| Judicial | 1,259 | 1,338 |
| Treasury | 184 | 274 |
| Prisons | 11 | 18 |
| Miscellaneous | 237 | 187 |
| Works Recurrent | 2,027 | 1,864 |
| Works Staff | 247 | 246 |
| Education | 487 | 577 |
| Medical and Sanitary | 569 | 474 |
| Forestry and Agriculture | 127 | 149 |
| Works Extraordinary | 2,215 | 679 |
| Totals | 8,333 | 6,351 |

1.1.39 to 31.3.39, 50%; 1.4.39 to 31.12.39, 60%.

Financial Statement.

| | |
|---|--------|
| Surplus, 1st January, 1939 | 26,928 |
| Revenue, 1st January to 31st December, 1939 | 4,630 |
| Expenditure, 1st January to 31st December, 1939 | 11,558 |
| Surplus, 31st December, 1939 | 5,207 |

* Includes fixed deposit with Bank and Investments with

Crown Agents.

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Kembong Native Treasury.

| <u>Revenue.</u> | <u>April-Dec. 1939.</u> |
|--|-------------------------|
| General Tax 70% | £ 485 |
| <u>Native Courts :-</u> | |
| Fines | 15 |
| Fees | 177 |
| Other Receipts | 55 |
| Special Revenue (Share of Surplus Funds) | 1,073 |
| Total | £1,805 |

| <u>Expenditure.</u> | |
|----------------------------------|-------------|
| Central | - |
| District Heads | - |
| Village Heads | 69 |
| Judicial | 135 |
| Treasury | 37 |
| Prisons | 4 |
| Miscellaneous | 18 |
| Works Recurrent | 42 |
| Works Staff | 28 |
| Education | 95 |
| Medical and Sanitary | 30 |
| Forestry and Agriculture | 33 |
| Works Extraordinary | - |
| Total | £491 |

Financial Statement.

| | |
|---|-----------------|
| Revenue, 1st April to 31st December, 1939 | £1,805 |
| Expenditure, 1st April to 31st December, 1939 | 491 |
| Surplus, 31st December, 1939 | £1,314 * |

* Includes Investments with Crown Agents.

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Revenue.

| | | | | | | | |
|---------------|--------------|----|----|----|----|----|----|
| 1939 | 1938 | | | | | | |
| 8,388 | 1,930 | .. | .. | .. | .. | .. | .. |
| 103 | 38 | .. | .. | .. | .. | .. | .. |
| 983 | 1,387 | .. | .. | .. | .. | .. | .. |
| 338 | 703 | .. | .. | .. | .. | .. | .. |
| <u>28,783</u> | <u>3,758</u> | .. | .. | .. | .. | .. | .. |

Expenditure.

| | | | | | | | |
|--------------|--------------|----|----|----|----|----|----|
| 1939 | 1938 | | | | | | |
| 40 | 40 | .. | .. | .. | .. | .. | .. |
| 168 | 218 | .. | .. | .. | .. | .. | .. |
| 989 | 732 | .. | .. | .. | .. | .. | .. |
| 153 | 87 | .. | .. | .. | .. | .. | .. |
| 11 | 7 | .. | .. | .. | .. | .. | .. |
| 1,328(a) | 123 | .. | .. | .. | .. | .. | .. |
| 303 | 246 | .. | .. | .. | .. | .. | .. |
| 76 | 103 | .. | .. | .. | .. | .. | .. |
| 331 | 327 | .. | .. | .. | .. | .. | .. |
| 123 | 121 | .. | .. | .. | .. | .. | .. |
| 100 | 122 | .. | .. | .. | .. | .. | .. |
| 322 | 221 | .. | .. | .. | .. | .. | .. |
| <u>2,218</u> | <u>2,221</u> | .. | .. | .. | .. | .. | .. |

Financial Statement.

| | | | | | | | |
|--------------|--------------|----|----|----|----|----|----|
| 1939 | 1938 | | | | | | |
| 2,218 | 2,221 | .. | .. | .. | .. | .. | .. |
| 491 | 491 | .. | .. | .. | .. | .. | .. |
| 1,727 | 1,730 | .. | .. | .. | .. | .. | .. |

Crown Agents.

(a) Includes share of surplus paid to Kembong Treasury.

* Includes fixed deposit with Bank and Investments

Kempson Native Tribunal

| Revenue | 1938 | 1939 |
|------------------------------------|---------------|------|
| General Tax 70% | 15 | 177 |
| Native Courts :- | | |
| Fines | 15 | |
| Fees | 177 | |
| Other Receipts | 22 | |
| Special Revenue (Share of Surplus) | | |
| Total | 21,802 | |

Expenditure

| | | |
|--------------------------|-----|---|
| Central | - | - |
| District Heads | - | - |
| Village Heads | 62 | |
| Judicial | 132 | |
| Treasury | 37 | |
| Prisons | 4 | |
| Miscellaneous | 18 | |
| Works Recurrent | 42 | |
| Works Staff | 22 | |
| Education | 22 | |
| Medical and Sanitary | 30 | |
| Forestry and Agriculture | 22 | |
| Works Extraordinary | - | |

Financial Statement

| | |
|--|--------|
| Revenue, 1st Jan to 31st Dec, 1939 | 21,802 |
| Expenditure, 1st Jan to 31st Dec, 1939 | 19,386 |
| Surplus, 31st Dec, 1939 | 2,416 |

Bamenda Division.

| Revenue | 1938 | 1939 |
|----------------------|---------------|----------------|
| | £ | £ |
| General Tax | 3,473 | 8,163 |
| Jangali (Cattle Tax) | 446 | 2,820 |
| Native Courts :- | | |
| Fines | 162 | 207 |
| Fees | 1,284 | 1,439 |
| Other Receipts | 626 | 404 |
| Totals | £5,991 | £13,053 |

Expenditure

| | | |
|--------------------------|---------------|----------------|
| Central | - | - |
| District Heads | 989 | 985 |
| Village Heads | 435 | 990 |
| Judicial | 1,224 | 1,379 |
| Treasury | 189 | 373 |
| Police | 325 | 370 |
| Prisons | 3 | 25 |
| Miscellaneous | 569 | 569 |
| Works Recurrent | 2,273 | 1,483 |
| Works Staff | 155 | 210 |
| Education | 369 | 396 |
| Surveys | 68 | 57 |
| Medical and Sanitary | 333 | 502 |
| Forestry and Agriculture | 135 | 219 |
| Works Extraordinary | 1,796 | 3,471 |
| Totals | £8,863 | £11,029 |

1.1.38 to 31.3.38, 50%; 1.4.38 to 31.12.39, 65% and 70%.

Financial Statement

| | |
|---|---------|
| Surplus, 1st January, 1939 | £6,412 |
| Revenue, 1st January to 31st December, 1939 | 13,033 |
| | £19,445 |
| Expenditure, 1st January to 31st December, 1939 | 11,029 |
| Surplus, 31st December, 1939 | £ 8,416 |

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Revenue Division

| 1938 | 1939 | |
|--------|--------|--------------------------|
| 8,163 | 8,473 | General Tax |
| 3,830 | 446 | Jangali (Cattle Tax) |
| | | Native Courts :- |
| 307 | 163 | Fines |
| 1,439 | 1,394 | Fees |
| 407 | 336 | Other Receipts |
| 12,803 | 12,802 | Totals |
| | | Expenditure :- |
| | | Central |
| 987 | 939 | District Heads |
| 330 | 433 | Village Heads |
| 1,373 | 1,334 | Judicial |
| 183 | 183 | Treasury |
| 370 | 332 | Police |
| 35 | 3 | Prisons |
| 239 | 269 | Miscellaneous |
| 1,433 | 3,373 | Works Recurrent |
| 310 | 122 | Works Staff |
| 399 | 393 | Education |
| 37 | 69 | Surveys |
| 303 | 333 | Medical and Sanitary |
| 319 | 132 | Forestry and Agriculture |
| 1,733 | 3,471 | Works Extraordinary |
| 11,033 | 11,033 | Totals |

Revenue for 1.1.38 to 31.3.38, 50%; 1.4.38 to 31.12.39, 65% and 70%.

| 1938 | 1939 | |
|--------|--------|-------------|
| 12,803 | 12,802 | Revenue |
| 11,033 | 11,033 | Expenditure |
| 1,770 | 1,769 | Surplus |

Bansa Native Treasury.

| Revenue. | 1938 | 1939 |
|----------------------|------|--------|
| General Tax | 61 | 1,703 |
| Jangali (Cattle Tax) | 650 | 928 |
| Native Courts :- | | |
| Fines | 11 | 10 |
| Fees | 30 | 57 |
| Other Receipts | 72 | 96 |
| Totals | £824 | £2,794 |

| Expenditure. | 1938 | 1939 |
|--------------------------|--------|--------|
| Central | - | - |
| District Heads | 131 | 150 |
| Village Heads | 115 | 172 |
| Judicial | 66 | 41 |
| Treasury | 25 | 81 |
| Police | 28 | 34 |
| Prisons | 1 | - |
| Miscellaneous | 22 | 47 |
| Works Recurrent | 137 | 327 |
| Works Staff | 12 | 54 |
| Education | 3 | 6 |
| Surveys | 16 | 7 |
| Medical and Sanitary | 67 | 136 |
| Forestry and Agriculture | 72 | 63 |
| Works Extraordinary | 459 | 516 |
| Totals | £1,154 | £1,634 |

Revenue for 1.1.38 to 31.3.38, 50%; 1.4.38 to 31.12.39, 65% and 70%.

| Financial Statement. | |
|---|--------|
| Surplus, 1st January, 1939 | £1,962 |
| Revenue, 1st January to 31st December, 1939 | 2,794 |
| | £4,756 |
| Expenditure, 1st January to 31st December, 1939 | 1,634 |
| Surplus, 31st December, 1939 | £3,122 |

* Includes Fixed Deposit with Bank.

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Kentu Area.

| Revenue. | 1938. £ | 1939. £ |
|--------------------------------|------------|------------|
| General Tax (60%) | 244 | 244 |
| Native Courts | 15 | 20 |
| Interest on Investments | 13 | 3 |
| Miscellaneous | 1 | 6 |
| Totals | 273 | 273 |

| Expenditure. | 1938. £ | 1939. £ |
|--|------------|------------|
| Kentu Native Authority | 30 | 30 |
| Ndono " " | 33 | 33 |
| Tigon " " | 51 | 70 |
| Scribes, Kentu Area | 21 | 21 |
| Works Recurrent | 26 | 6 |
| Central Services performed at Wukari Native Treasury, etc. | 51 | 79 |
| Works Extraordinary | - | 48 |
| Totals | 222 | 287 |

| Financial Statement. | |
|---------------------------------------|----------------|
| Balance 1st January 1939 | £1,247 |
| Revenue 1/1/39 to 31/12/39 | 273 |
| Expenditure 1/1/39 to 31/12/39 | 287 |
| Balance 31st December 1939 | £1,233. |

∅ The interest of £10 due on a Fixed Deposit in December 1939 was not received till January 1940.

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Barso Native Treasury.

Revenue.

| | | |
|--------------------------------|--------------|--------------|
| General Tax & | 1,703 | 1,703 |
| Land Tax (Cattle Tax) & | 938 | 938 |
| Native Courts :- | | |
| Fines | 10 | 11 |
| Tees | 27 | 30 |
| Other Receipts | 90 | 73 |
| Totals | 2,738 | 2,734 |

Expenditure.

| | | |
|---------------------------------|--------------|--------------|
| Central | - | - |
| District Heads | 130 | 131 |
| Village Heads | 175 | 175 |
| Judicial | 41 | 66 |
| Treasury | 81 | 32 |
| Police | 3 | 38 |
| Prisons | - | 1 |
| Miscellaneous | 47 | 32 |
| Works Recurrent | 327 | 137 |
| Works Staff | 24 | 13 |
| Education | 9 | 3 |
| Surveys | 7 | 16 |
| Medical and Sanitary | 139 | 37 |
| Forestry and Agriculture | 63 | 73 |
| Works Extraordinary | 210 | 459 |
| Totals | 1,233 | 1,234 |

Financial Statement.

| | |
|--|---------------|
| Balance 1st January, 1939 | £1,247 |
| Revenue, 1st January to 31st December, 1939 | 273 |
| Expenditure, 1st January to 31st December, 1939 | 287 |
| Balance, 31st December, 1939 | £1,233 |

* Includes Fixed Deposit with Bank.

| Kent Area | | Revenue | |
|---------------------|------------|--|------|
| 1938 | 1939 | 1938 | 1939 |
| 344 | 344 | General Tax (60%) | ... |
| 20 | 15 | Native Courts | ... |
| 3 | 13 | Interest on Investments | ... |
| 6 | 1 | Miscellaneous | ... |
| <u>373</u> | <u>373</u> | Totals | ... |
| Expenditure | | Revenue | |
| 1938 | 1939 | 1938 | 1939 |
| 30 | 30 | Kent Native Authority | ... |
| 33 | 33 | " " Ngoro | ... |
| 70 | 51 | " " Tigon | ... |
| 21 | 21 | Stripes, Kent Area | ... |
| 6 | 28 | Works Recurrent | ... |
| 78 | 51 | Central Services performed at Kwara Native Treasury, etc. | ... |
| 48 | - | Works Extraordinary | ... |
| <u>287</u> | <u>233</u> | Totals | ... |
| Financial Statement | | | |
| 31,347 | ... | Balance 1st January 1939 | ... |
| 313 | ... | Revenue 1/1/39 to 31/12/39 | ... |
| 31,530 | ... | Expenditure 1/1/39 to 31/12/39 | ... |
| 337 | ... | Balance 31st December 1939 | ... |

The interest of £10 due on a Fixed Deposit in December 1939 was not received till January 1940.

| Adanawa Districts. | | 1938. | 1939. |
|--|-----|----------------|----------------|
| Revenue. | | £ | £ |
| General Tax (60%) | ... | 5,205 | 4,452 |
| Cattle Tax (60%) | ... | 4,349 | 4,260 |
| Native Courts | ... | 412 | 352 |
| Interest on Investments | ... | 426 | 414 |
| Miscellaneous | ... | 26 | 21 |
| Totals | ... | <u>£10,418</u> | <u>£9,499</u> |
| Expenditure. | | | |
| (a) Central | ... | 1,511 | 1,516 |
| District Heads | ... | 1,638 | 1,554 |
| Village Heads | ... | 1,023 | 955 |
| (a) Judicial | ... | 636 | 608 |
| (a) Treasury | ... | 211 | 223 |
| (a) Police | ... | 552 | 604 |
| (a) Prisons | ... | 831 | 801 |
| (a) Works Recurrent | ... | 1,990 | 1,818 |
| (a) Works Staff | ... | 625 | 871 |
| Education | ... | 417 | 334 |
| (a) Survey | ... | 25 | 46 |
| (a) Medical and Sanitary | ... | 405 | 452 |
| (a) Forestry Agriculture and Veterinary | ... | 267 | 220 |
| (a) Miscellaneous | ... | 232 | 264 |
| (a) Capital Works | ... | 1,399 | 1,900 |
| Totals | ... | <u>£11,762</u> | <u>£11,566</u> |

(a) = proportional; .48 in 1938, .49 in 1939.

| Financial Statement. | |
|--------------------------------|--------------------|
| Balance 1st January 1939 | ... £14,862 |
| Revenue 1/1/39 to 31/12/39 | ... 9,499 |
| Expenditure 1/1/39 to 31/12/39 | ... £ 24,361 |
| Balance 31st December, 1939 | ... <u>£12,795</u> |

150

| | | | | | |
|--|---|---|---|---|---|
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| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |
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151

Dikwa Emirate.

| Revenue. | 1938. £ | 1939. £ |
|-------------------------|----------------|----------------|
| General Tax (65%) | 9,146 | 7,505 |
| Cattle Tax (65%) | 3,427 | 4,008 |
| Native Courts | 530 | 160 |
| Interest on Investments | 516 | 500 |
| Miscellaneous | 142 | 28 |
| Totals | £13,761 | £12,201 |

Expenditure.

| | | |
|--------------------------------------|----------------|----------------|
| Central | 2,611 | 2,987 |
| District Heads | 1,431 | 1,649 |
| Village Heads | 907 | 1,076 |
| Judicial | 653 | 590 |
| Treasury | 160 | 220 |
| Police | 770 | 557 |
| Prisons | 562 | 517 |
| Miscellaneous | 216 | 174 |
| Works Recurrent | 1,264 | 990 |
| Works Staff | 204 | 222 |
| Education | 470 | 848 |
| Survey | 7 | - |
| Medical and Sanitary | 472 | 443 |
| Agriculture, Forestry and Veterinary | 118 | 132 |
| Special Expenditure | - | 261 |
| Works Extraordinary | 414 | 145 |
| Totals | £10,859 | £10,831 |

Financial Statement.

| | |
|--------------------------------|-----------------|
| Balance 1st January 1939 | £21,382 |
| Revenue 1/1/39 to 31/12/39 | 12,201 |
| Expenditure 1/1/39 to 31/12/39 | £33,583 |
| Net unallocated expenditure | £10,831 |
| Balance 31st December 1939 | £22,752 |
| | 2,818 |
| | £19,934. |

Adamas District.

| Revenue. | 1938. £ | 1939. £ |
|-------------------------|----------------|----------------|
| General Tax (60%) | 4,423 | 2,308 |
| Cattle Tax (60%) | 4,360 | 4,349 |
| Native Courts | 393 | 413 |
| Interest on Investments | 414 | 432 |
| Miscellaneous | 31 | 32 |
| Totals | £10,439 | £11,434 |

Expenditure.

| | | |
|--|----------------|----------------|
| (a) Central | 1,211 | 1,216 |
| District Heads | 1,638 | 1,294 |
| Village Heads | 1,032 | 952 |
| (a) Judicial | 932 | 808 |
| (a) Treasury | 311 | 323 |
| (a) Police | 923 | 604 |
| (a) Prisons | 821 | 801 |
| (a) Works Recurrent | 1,930 | 1,918 |
| (a) Works Staff | 622 | 371 |
| Education | 417 | 324 |
| (a) Survey | 32 | 42 |
| (a) Medical and Sanitary | 402 | 423 |
| (a) Forestry, Agriculture and Veterinary | 267 | 230 |
| (a) Miscellaneous | 223 | 264 |
| (a) Capital Works | 1,333 | 1,300 |
| Totals | £11,434 | £11,292 |

(a) = proportional; as in 1938, as in 1939.

Financial Statement.

| | |
|--------------------------------|---------|
| Balance 1st January 1939 | £14,863 |
| Revenue 1/1/39 to 31/12/39 | 11,434 |
| Expenditure 1/1/39 to 31/12/39 | £24,397 |
| Balance 31st December 1939 | £11,292 |

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**EUROPEAN AND AFRICAN STAFF EMPLOYED SOLELY WITHIN
THE MANDATE TERRITORY.**

(a) European

| Service. | Cameroons Province | | Northern Areas |
|--------------------------|--------------------|--|----------------|
| | | | |
| Administrative | 11.59 | | 5 |
| Medical and Sanitary ... | 7 | | - |
| Education | 2 | | 1 |
| Police | 4 | | - |
| Public Works | 4 | | - |
| Marine | 2 | | - |
| Agriculture | 1 | | - |
| Forestry | - | | - |
| Posts and Telegraphs ... | 1 | | - |
| Customs | 1 | | - |
| Plantations | 6 | | - |

(b) African
Government Staff.

| Region. | Professional | Clerical | Non- ^φ Clerical | | Total. |
|----------------------------------|--------------|-----------|----------------------------|--|------------|
| | | | | | |
| Victoria Division | 1 | 60 | 50 | | 111 |
| Kumba " | - | 11 | 35 | | 46 |
| Mamfe " | 1 | 4 | 13 | | 18 |
| Bamenda " | - | 7 | 20 | | 27 |
| Total Cameroons Province. | 2 | 82 | 118 | | 202 |
| Kentu Area | - | - | - | | - |
| Adamawa Districts | - | - | 4 | | 4 |
| Dikwa Division | - | 1 | 6 | | 7 |
| Grand Total ... | 2 | 83 | 128 | | 213 |

φ Excluding members of the Police Force.

Dikwa Balance.

| Revenue. | |
|-------------------------|----------------|
| General Tax (62%) | 9,148 |
| Cattle Tax (62%) | 3,431 |
| Native Courts | 230 |
| Interest on Investments | 216 |
| Miscellaneous | 142 |
| Totals | 213,301 |

| Expenditure. | |
|--------------------------------------|----------------|
| Central | 3,381 |
| District Heads | 1,431 |
| Village Heads | 331 |
| Judicial | 623 |
| Treasury | 160 |
| Police | 110 |
| Prisons | 223 |
| Miscellaneous | 316 |
| Works Recruitment | 1,264 |
| Works Staff | 204 |
| Education | 110 |
| Survey | 1 |
| Medical and Sanitary | 413 |
| Agriculture, Forestry and Veterinary | 118 |
| Special Expenditure | - |
| Works Extraordinary | 114 |
| Totals | 210,233 |

Financial Statement.

| | |
|-----------------------------------|----------------|
| Balance 1st January 1933 | 231,383 |
| Revenue 1/33 to 31/12/33 | 213,301 |
| Expenditure 1/33 to 31/12/33 | 210,233 |
| Net unallocated expenditure | 3,818 |
| Balance 31st December 1933 | 219,931 |

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(a) Europeans

| Service. | Cameroons Province | Northern Area |
|----------------------|--------------------|---------------|
| Administrative | 11.59 | 8 |
| Medical and Sanitary | 7 | - |
| Education | 8 | 1 |
| Police | 4 | - |
| Public Works | 4 | - |
| Marine | 3 | - |
| Agriculture | 1 | - |
| Forestry | - | - |
| Posts and Telegraphs | 1 | - |
| Customs | 1 | - |
| Plantations | 8 | - |

(b) African Staff

| Region. | Professional | Clerical | Non-Clerical | Total. |
|---------------------------|--------------|----------|--------------|--------|
| Victoria Division | 1 | 60 | 50 | 111 |
| " Kumba | - | 11 | 38 | 49 |
| " Mamfe | 1 | 4 | 13 | 18 |
| " Bamenda | - | 7 | 30 | 37 |
| Total Cameroons Province. | 2 | 82 | 118 | 302 |
| Kentu Area | - | - | - | - |
| Adamawa Districts | - | - | 4 | 4 |
| Dikwa Division | - | 1 | 6 | 7 |
| Grand Total ... | 2 | 83 | 138 | 323 |

Excluding members of the Police Force.

The following numbers of the Government staff are natives of Mandated Territory :-

| | Clerical. | Non-clerical. | Total. |
|--------------------|-----------|---------------|--------|
| Cameroons Province | 20 | 37 | 57 |
| Adamawa Districts | - | - | - |
| Dikwa Division | 1 | 2 | 3 |

(b) Native Administration Staff.

| Service. | Victoria Division | Kumba Division | Mamfe Division | Bamenda Division | Total Cameroons Province. | Kentu Area. | Adamawa Districts. | Dikwa Division. | Grand Total. |
|---|-------------------|----------------|----------------|------------------|---------------------------|-------------|--------------------|-----------------|--------------|
| Administration .x. | 8 | 3 | 4 | 10 | 25 | 50 | 229 | 141 | 445 |
| Education | 12 | 21 | 11 | 13 | 57 | - | 3 | 23 | 83 |
| Forestry, Agriculture and Veterinary. | 2 | 9 | 6 | 6 | 23 | - | 4 | 12 | 39 |
| Judicial | 58 | 58 | 68 | 82 | 266 | - | 15 | 11 | 292 |
| Medical | 13 | 9 | 9 | 9 | 40 | - | 4 | 14 | 58 |
| Police | - | - | - | 65 | 65 | - | 50 | 56 | 171 |
| Survey | - | - | - | 2 | 2 | - | - | - | 2 |
| Public Works | 12 | 5 | 2 | 37 | 56 | - | 14 | 30 | 100 |
| Prisons | - | - | - | - | - | - | 10 | 23 | 33 |
| Totals ... | 105 | 105 | 100 | 224 | 534 | 50 | 329 | 310 | 1223 |
| Number who are natives of Mandated Territory. | | | | | 522 | 47 | 236 | 307 | 1112 |

.x, Includes Treasury Staff.

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DERIVATION OF LABOUR EMPLOYED ON PLANTATIONS IN VICTORIA DIVISION, 1939.

| Cameroons under British Mandate. | | | Cameroons under French Mandate. | | Nigeria and other Territories. | |
|----------------------------------|----------|-------|---------------------------------|------|-------------------------------------|-----|
| Clan or Local Group. | Division | No. | Clan or Local Group. | No. | Linguistic or Territorial Category. | No. |
| Bakweri | Victoria | 639 | Babute | 60 | Benin | 3 |
| Balong | " | 14 | Bafia | 229 | Congo | 31 |
| Bambuko | " | 66 | Bafusang | 2 | Efik | 74 |
| Mungo | " | 2 | Bagam | 53 | Fulani | 4 |
| Bafaw | Kumba | 21 | Bakoko | 370 | Gold Coast | 6 |
| Bakossi | " | 618 | Bamenji | 120 | Hausa | 10 |
| Balundu | " | 1151 | Bamum | 100 | Ibo | 830 |
| Basosi | " | 7 | Bana | 390 | Liberia | 9 |
| Bangwa | Mamfe | 131 | Banen | 24 | Togo | 17 |
| Banyangi | " | 2113 | Bangante | 14 | West Indies | 1 |
| Bamumbu | " | 2 | Bangisa | 125 | Yoruba | 5 |
| Keaka | " | 182 | Bangivang | 40 | | |
| Bafum | Bamenda | 217 | Bassa | 86 | | |
| Babanki | " | 109 | Batanga | 17 | | |
| Bafanji | " | 129 | Bawang | 91 | | |
| Bambalang | " | 19 | Bule | 3 | | |
| Bafuwum | " | 104 | Dschang | 539 | | |
| Bafut | " | 35 | Duala | 44 | | |
| Bali | " | 2602 | Ebolowa | 3 | | |
| Bamenda | " | 2021 | Makia | 13 | | |
| Bamessi | " | 90 | Mbesas | 35 | | |
| Bameta | " | 158 | Mbo | 132 | | |
| Baminge | " | 80 | Munkule | 6 | | |
| Bamukong | " | 696 | Ngongo | 149 | | |
| Bande | " | 250 | Sanaga | 291 | | |
| Bo Gave | " | 2 | Tikari | 15 | | |
| Kumbo Kumbo | " | 145 | Yabassi | 10 | | |
| Njali | " | 152 | Yaunde | 1204 | | |
| Nsungli | " | 301 | | | | |
| Total | | 12056 | Total | 4165 | Total | 990 |

The following members of the Government staff are

-- natives of mandated territory --

| Grand Total. | Dikwa Division. | Adamawa Districts. | Kernu Vles. | Provinces. Lower Cameroons. | Bamenda Division | Kumbo Division | Dikwa Division | Agriculture | Services. | |
|--------------|-----------------|--------------------|-------------|-----------------------------|------------------|----------------|----------------|-------------|--|--|
| | | | | | | | | | Administration | Police, Forest, Veterinary, Judicial, Medical, Police, Survey, Public Works, Prisons |
| 442 | 141 | 339 | 80 | 32 | 10 | 4 | 2 | 8 | Administration | 102 |
| 82 | 32 | 3 | - | 27 | 13 | 11 | 21 | 13 | Administration | 102 |
| 30 | 13 | 4 | - | 33 | 6 | 6 | 6 | 3 | Police, Forest, Veterinary, Judicial, Medical, Police, Survey, Public Works, Prisons | 102 |
| 303 | 11 | 12 | - | 308 | 32 | 68 | 68 | 68 | Administration | 102 |
| 58 | 14 | 4 | - | 40 | 2 | 2 | 2 | 13 | Administration | 102 |
| 171 | 50 | 60 | - | 62 | 62 | - | - | - | Administration | 102 |
| 3 | - | - | - | 3 | 3 | - | - | - | Administration | 102 |
| 100 | 30 | 14 | - | 26 | 27 | 3 | 2 | 13 | Administration | 102 |
| 32 | 33 | 10 | - | - | - | - | - | - | Administration | 102 |
| 133 | 310 | 329 | 80 | 224 | 224 | 100 | 102 | 102 | Administration | 102 |
| 1113 | 307 | 329 | 47 | 233 | | | | | Administration | 102 |

x, includes Treasury staff.

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The following members of the Government staff are

:- natives of Mandated Territory :

| Total | Non-clerical | Clerical | |
|-------|--------------|----------|--------------------|
| 87 | 37 | 50 | Cameroons Province |
| - | - | - | Adama Districts |
| 3 | 3 | 1 | Dikwa Division |

(b) Native Administration Staff

| Grand Total | Dikwa Division | Adama Districts | Korup Area | Locations Korup Camp | Bamanga District | Kuma District | Kumba District | Division | District | Service | Number who are natives of Mandated Territory | | | | | | | |
|-------------|----------------|-----------------|------------|-------------------------|------------------|---------------|----------------|----------|----------|--------------------------------------|--|-----|-----|-----|-----|----|-----|-----|
| | | | | | | | | | | | 102 | 102 | 100 | 324 | 224 | 50 | 339 | 310 | 332 |
| 442 | 141 | 339 | 50 | 22 | 10 | 4 | 3 | 8 | 8 | Administration | | | | | | | | |
| 88 | 33 | 3 | - | 27 | 13 | 11 | 21 | 12 | 12 | Education | | | | | | | | |
| 39 | 13 | 4 | - | 23 | 9 | 9 | 9 | 2 | 2 | Forestry, Agriculture and Veterinary | | | | | | | | |
| 303 | 11 | 12 | - | 39 | 33 | 98 | 28 | 28 | 28 | Judicial | | | | | | | | |
| 28 | 14 | 4 | - | 40 | 9 | 9 | 9 | 13 | 13 | Medical | | | | | | | | |
| 171 | 28 | 59 | - | 92 | 92 | - | - | - | - | Police | | | | | | | | |
| 3 | - | - | - | 3 | 3 | - | - | - | - | Survey | | | | | | | | |
| 100 | 30 | 14 | - | 29 | 27 | 3 | 2 | 12 | 12 | Public Works | | | | | | | | |
| 33 | 33 | 10 | - | - | - | - | - | - | - | Prisons | | | | | | | | |
| 332 | 310 | 339 | 50 | 224 | 324 | 100 | 102 | 102 | 102 | Totals ... | | | | | | | | |

x, includes Treasury Staff.

DERIVATION OF LABOUR EMPLOYED ON PLANTATIONS IN VICTORIA DIVISION, 1939.

| Cameroons under British Mandate. | | | Cameroons under French Mandate. | | Nigeria and other Territories. | |
|----------------------------------|----------|-------|---------------------------------|------|-------------------------------------|-----|
| Clan or Local Group. | Division | No. | Clan or Local Group. | No. | Linguistic or Territorial Category. | No. |
| Bakweri | Victoria | 639 | Babute | 60 | Benin | 3 |
| Balong | " | 14 | Bafia | 229 | Congo | 31 |
| Bambuko | " | 66 | Bafusang | 2 | Efik | 74 |
| Mungo | " | 2 | Bagam | 53 | Fulani | 4 |
| Bafaw | Kumba | 21 | Bakoko | 370 | Gold Coast | 6 |
| Bakossi | " | 618 | Bamenji | 120 | Hausa | 10 |
| Balundu | " | 1151 | Bamum | 100 | Ibo | 830 |
| Basosi | " | 7 | Bana | 390 | Liberia | 9 |
| Bangwa | Mamfe | 131 | Banen | 24 | Togo | 17 |
| Banyangi | " | 2113 | Bangante | 14 | West Indies | 1 |
| Bamumbu | " | 2 | Bangisa | 125 | Yoruba | 5 |
| Keaka | " | 182 | Bangivang | 40 | | |
| Bafum | Bamenda | 217 | Bassa | 86 | | |
| Babanki | " | 109 | Batanga | 17 | | |
| Bafanji | " | 129 | Bawang | 91 | | |
| Bambalang | " | 19 | Bule | 3 | | |
| Bafuwum | " | 104 | Dschang | 539 | | |
| Bafut | " | 35 | Duala | 44 | | |
| Bali | " | 2602 | Ebolowa | 3 | | |
| Bamenda | " | 2021 | Makia | 13 | | |
| Bamessi | " | 90 | Mbesas | 35 | | |
| Bameta | " | 158 | Mbo | 132 | | |
| Baminge | " | 80 | Munkule | 6 | | |
| Bamukong | " | 696 | Ngongo | 149 | | |
| Bande | " | 250 | Sanaga | 291 | | |
| Choko | " | 2 | Tikari | 15 | | |
| Kumbo | " | 145 | Yabassi | 10 | | |
| Njali | " | 152 | Yaunde | 1204 | | |
| Nsungli | " | 301 | | | | |
| Total | | 12056 | Total | 4165 | Total | 990 |

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| No. | Linguistic or Territorial Category. | Cameroons under French Mandate. | | Cameroons under British Mandate. | | Total |
|-------|-------------------------------------|---------------------------------|----------------------|----------------------------------|------------|-------|
| | | No. | Clan or Local Group. | No. | Division. | |
| 1 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 2 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 3 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 4 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 5 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 6 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 7 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 8 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 9 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 10 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 11 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 12 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 13 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 14 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 15 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 16 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 17 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 18 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 19 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 20 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 21 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 22 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 23 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 24 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 25 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 26 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 27 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 28 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 29 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 30 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 31 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 32 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 33 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 34 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 35 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 36 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 37 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 38 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 39 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 40 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 41 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 42 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 43 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 44 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 45 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 46 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 47 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 48 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 49 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 50 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 51 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 52 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 53 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 54 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 55 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 56 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 57 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 58 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 59 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 60 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 61 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 62 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 63 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 64 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 65 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 66 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 67 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 68 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 69 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 70 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 71 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 72 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 73 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 74 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 75 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 76 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 77 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 78 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 79 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 80 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 81 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 82 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 83 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 84 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 85 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 86 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 87 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 88 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 89 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 90 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 91 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 92 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 93 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 94 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 95 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 96 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| 97 | Yoruba | 10 | Yoruba | 10 | Yoruba | 20 |
| 98 | Ibo | 15 | Ibo | 15 | Ibo | 30 |
| 99 | Hausa | 20 | Hausa | 20 | Hausa | 40 |
| 100 | Gold Coast | 5 | Gold Coast | 5 | Gold Coast | 10 |
| Total | | 2832 | | 373 | | 3106 |

DERIVATION OF LABOUR EMPLOYED ON PLANTATIONS
 IN KUMBA DIVISION, 1939.

| Cameroons under British Mandate. | | | Cameroons under French Mandate. | | Nigeria and other Territories. | |
|----------------------------------|-----------|------|---------------------------------|-----|-------------------------------------|------|
| Clan or | Division. | No. | Clan or Local Group | No. | Linguistic or Territorial Category. | No. |
| Banyangi | Mamfe | 504 | Yaunde | 252 | Ibo | 1767 |
| Bangwa | " | 35 | Bafang | 38 | Ibibio | 1272 |
| Bamenda | Bamenda | 629 | Duala | 16 | Ogoja | 25 |
| Balundu | Kumba | 1056 | Bafia | 52 | Hausa | 8 |
| Bakossi | " | 265 | Various | 15 | Gold Coast | 4 |
| Various | | 343 | | | Yoruba | 5 |
| | | | | | Ikom | 25 |
| Total ... | ... | 2832 | Total | 373 | Total | 3106 |

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DESIGNATED BY THE GOVERNMENT OF NIGERIA
AGRICULTURAL DIVISION, 1939.

| Nigeria and other Territories. | | Cameroons under French Mandate. | | Cameroons under British Mandate. | | |
|--------------------------------|-------------------------------------|---------------------------------|----------------------|----------------------------------|-----------|----------------------|
| No. | Linguistic or Territorial Category. | No. | Clan or Local Group. | No. | Division. | Clan or Local Group. |
| 3 | Ibo | 60 | Baite | 833 | Victoria | Bakossi |
| 31 | Gongo | 333 | Baite | 14 | " | Bakossi |
| 44 | Kain | 2 | Baite | 88 | " | Bakossi |
| 4 | Ibo | 22 | Baite | 3 | " | Bakossi |
| 6 | Gold Coast | 20 | Baite | 21 | Kumba | Bakossi |
| 10 | Ibo | 133 | Baite | 213 | " | Bakossi |
| 333 | Ibo | 100 | Baite | 133 | " | Bakossi |
| 6 | Ibo | 333 | Baite | 4 | " | Bakossi |
| 14 | West Indies | 31 | Baite | 131 | Mamfe | Bakossi |
| 1 | Ibo | 14 | Baite | 313 | " | Bakossi |
| 2 | Ibo | 133 | Baite | 3 | " | Bakossi |
| | | 40 | Baite | 133 | " | Bakossi |
| | | 66 | Baite | 214 | Bamenda | Bakossi |
| | | 14 | Baite | 103 | " | Bakossi |
| | | 31 | Baite | 133 | " | Bakossi |
| | | 3 | Baite | 13 | " | Bakossi |
| | | 333 | Baite | 104 | " | Bakossi |
| | | 41 | Baite | 32 | " | Bakossi |
| | | 3 | Baite | 303 | " | Bakossi |
| | | 13 | Baite | 303 | " | Bakossi |
| | | 33 | Baite | 30 | " | Bakossi |
| | | 133 | Baite | 133 | " | Bakossi |
| | | 0 | Baite | 30 | " | Bakossi |
| | | 133 | Baite | 333 | " | Bakossi |
| | | 333 | Baite | 333 | " | Bakossi |
| | | 13 | Baite | 3 | " | Bakossi |
| | | 10 | Baite | 133 | " | Bakossi |
| | | 133 | Baite | 133 | " | Bakossi |
| | | 133 | Baite | 133 | " | Bakossi |
| | | 133 | Baite | 133 | " | Bakossi |
| 133 | Total | 133 | Total | 1333 | Total | Total |

DERIVATION OF LABOUR EMPLOYED ON PLANTATIONS
IN KUMBA DIVISION, 1939.

| Cameroons under British Mandate. | | | Cameroons under French Mandate. | | Nigeria and other Territories. | |
|----------------------------------|-----------|------|---------------------------------|-----|-------------------------------------|------|
| Clan or | Division. | No. | Clan or Local Group | No. | Linguistic or Territorial Category. | No. |
| Banyangi | Mamfe | 504 | Yaunde | 252 | Ibo | 1767 |
| Bangwa | " | 35 | Bafang | 38 | Ibibio | 1272 |
| Bamenda | Bamenda | 629 | Duala | 16 | Ogoja | 25 |
| Balundu | Kumba | 1056 | Bafia | 52 | Hausa | 8 |
| Bakossi | " | 265 | Various | 15 | Gold Coast | 4 |
| Various | | 343 | | | Yoruba | 5 |
| | | | | | Ikom | 25 |
| Total ... | | 2832 | Total | 373 | Total | 3106 |

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| Nigeria and other Territories | | Cameroon under French Mandate | | Cameroon under British Mandate | | |
|-------------------------------|--|-------------------------------|----------------|--------------------------------|----------|----------------|
| No. | Administrative or Territorial Category | No. | Class or Group | No. | Division | Class or Group |
| 197A | Indo | 228 | Yamou | 204 | Harfe | Yamou |
| 197B | Indio | 22 | Belou | 22 | " | Belou |
| 22 | Ogou | 16 | Doua | 629 | Bamou | Bamou |
| 8 | Hava | 23 | Bala | 1026 | Kouba | Boum |
| 4 | Gold Coast | 15 | Varica | 262 | " | Harou |
| 5 | Yorou | | | 243 | | Varica |
| 22 | Ika | | | | | |
| Total | | 273 | Total | 2828 | ... | Total ... |

ANNEXE A LA LISTE DES TERRITOIRES
 DE LA DIVISION 1939

APPENDIX IV(B)
MEDICAL ARRANGEMENTS: VICTORIA DIVISION.

156

| Name of Estate. | Doctor whose services are retained. | European Dressers | African Staff | | Hos-pitals | Beds | Isol-ation wards | Average No. of labourers employed | No. of deaths | No. of In-pa-tients. | No. of Out-pa-tients. | |
|--|-------------------------------------|--|---------------|-----------|------------|------|------------------|-----------------------------------|---------------|----------------------|-----------------------|------|
| | | | Dispen-sers. | Dres-sers | | | | | | | | |
| West African Plantation Company "Victoria" :- | | | | | | | | | | | | |
| Victoria | Dr. Charton | 1 | - | 5 | 1 | 40 | 3) | 3192 | 30 | 1480 | 10028 | |
| Bimbia | | - | - | 1 | 1 | 14 | | | | | | |
| Misselele | | - | - | 2 | 1 | 62 | | | | | | |
| Molyko | | Dr. Pauli-Magnus | - | - | 2 | 1 | 20 | 1 | 2054 | 15 | 520 | 6760 |
| Moliwe Plantation Company | | Dr. Charton | - | - | 5 | 1 | 34 | | | | | |
| Holtfoth Plantations | | Dr. Pauli-Magnus | - | - | 1 | 1 | 16 | - | 465 | 1 | 160 | 2375 |
| Oechelhausen Plantation | | Dr. Charton | - | - | 1 | 1 | 6 | 1 | 100 | - | - | - |
| African Fruit Company | | Dr. Pauli-Magnus | - | - | 8 | 1 | 60 | 1 | 3045 | 39 | 725 | 9719 |
| Debundscha Plantation | | Dr. Charton | - | - | 1 | 1 | 6 | 1 | 430 | 2 | 358 | 1781 |
| Bibundi Plantation Company :- | | | | | | | | | | | | |
| Bibundi | Dr. Charton | - | - | 4 | 2 | 24 | 1 | 1938 | 8 | 407 | 2338 | |
| Isongo | | Dr. Pauli-Magnus | - | - | 1 | 1 | 3 | 125 | 2 | 16 | 280 | |
| Mokundange | | - do - | 1 | - | 8 | 1 | 30 | 1 | 2171 | 37 | 941 | 7063 |
| Ombe Plantation | Dr. Charton | - | - | 1 | - | - | - | 246 | 18 | 139 | 972 | |
| Likomba Kamerun Bananen Gesellschaft, A.G. | | | | | | | | | | | | |
| Isobi Plantation | Dr. Pauli-Magnus | 1 | - | 3 | 1 | 36 | 1 | 1959 | 7 | 360 | 1730 | |
| N.V. Handelsmaatschappij "Weesoba" :- | | | | | | | | | | | | |
| Ekona-Mpundu | Dr. Charton | - | - | 1 | 1 | 18 | - | 1152 | 3 | 293 | 1807 | |
| Meanja | | Government Medi-cal Officer, Victoria. | - | - | 1 | 1 | 10 | 1 | 334 | - | 66 | 619 |
| Idenau Estate | | | | | | | | | | | | |
| Swenga Plantation | | | | | | | | | | | | |

MEDICAL ARRANGEMENTS: KUMBA DIVISION.

| Name of Plantation. | Doctor whose services are retained. | European Dressers | African Staff | | Hos-pitals | Beds | Isol-ation wards | Average No. of labourers employed. | No. of deaths | No. of In-pa-tients. | No. of Out-pa-tients. |
|--|--|-------------------|---------------|------------|------------|------|------------------|------------------------------------|---------------|----------------------|-----------------------|
| | | | Dispen-sers. | Dres-sers. | | | | | | | |
| United Africa Company, Ndiar | Government Medi-cal Officer, Gala-bar. | - | - | 2 | 1 | 17 | 1 | 800/800 | 3 | 341 | 943 |
| Gesellschaft Sud Kamerun, Ikassa | Dr. Kort, K.K.C. | - | - | 2 | 1 | 12 | 1 | 430 | 2 | 238 | 1590 |
| Deutsch-Westafrikanische Handelsgesellschaft, Mbonge | Government Medi-cal Officer, Kum-ba. | - | - | 3 | 1 | 18 | 1 | 2600 | 10 | 410 | 26704 |
| Boa | -do- | - | - | 1 | 1 | 12 | - | 500 | 1 | - | 268 |
| Kamerun Kautschuk Compagnie, Mukonje | Dr. Kort, K.K.C. | - | - | 2 | 1 | 34 | 2 | 1000 | 8 | 445 | 1853 |
| Kamerun Eisenbahn Gesellschaft, Tombel | -do- | - | - | 1 | 1 | 15 | 2 | 1000 | 6 | 343 | 2903 |
| Bai Rubber Cocoa Estate | Government Medi-cal Officer, Kum-ba. | - | - | 1 | 1 | 10 | 1 | 250 | 4 | 5 | 1398 |

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5

RECORDS OF THE PUBLIC RECORD OFFICE

| No. of the Record | Date of the Record | Name of the Party | Description of the Record | Reference | Index | | Remarks |
|-------------------|--------------------|-------------------|---------------------------|-----------|-------|--------|---------|
| | | | | | Page | Volume | |
| 1000 | 1900 | ... | ... | ... | ... | ... | ... |
| 1001 | 1901 | ... | ... | ... | ... | ... | ... |
| 1002 | 1902 | ... | ... | ... | ... | ... | ... |
| 1003 | 1903 | ... | ... | ... | ... | ... | ... |
| 1004 | 1904 | ... | ... | ... | ... | ... | ... |
| 1005 | 1905 | ... | ... | ... | ... | ... | ... |
| 1006 | 1906 | ... | ... | ... | ... | ... | ... |
| 1007 | 1907 | ... | ... | ... | ... | ... | ... |
| 1008 | 1908 | ... | ... | ... | ... | ... | ... |
| 1009 | 1909 | ... | ... | ... | ... | ... | ... |
| 1010 | 1910 | ... | ... | ... | ... | ... | ... |

| No. of the Record | Date of the Record | Name of the Party | Description of the Record | Reference | Index | | Remarks |
|-------------------|--------------------|-------------------|---------------------------|-----------|-------|--------|---------|
| | | | | | Page | Volume | |
| 1011 | 1911 | ... | ... | ... | ... | ... | ... |
| 1012 | 1912 | ... | ... | ... | ... | ... | ... |
| 1013 | 1913 | ... | ... | ... | ... | ... | ... |
| 1014 | 1914 | ... | ... | ... | ... | ... | ... |
| 1015 | 1915 | ... | ... | ... | ... | ... | ... |
| 1016 | 1916 | ... | ... | ... | ... | ... | ... |
| 1017 | 1917 | ... | ... | ... | ... | ... | ... |
| 1018 | 1918 | ... | ... | ... | ... | ... | ... |
| 1019 | 1919 | ... | ... | ... | ... | ... | ... |
| 1020 | 1920 | ... | ... | ... | ... | ... | ... |

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APPENDIX IV(O).

Morbidity and Mortality Statistics, Victoria Division, 1939.

| Disease. | West African Plantations, Victoria. | | African Fruit Company. | | Likamba Plantation. | | Holtroth Plantation. | | Swanga Plantation. | | Gube Plantation. | | Moliva Plantation. | | Krona Plantation. | | Bibundi and Moundange. | | Debed-scha Plantation. | | Isobi Plantation. | | Idenau Plantation. | | Total. |
|----------------------------------|-------------------------------------|---------------|------------------------|---------------|---------------------|---------------|----------------------|---------------|--------------------|---------------|------------------|---------------|--------------------|---------------|-------------------|---------------|------------------------|---------------|------------------------|---------------|-------------------|---------------|--------------------|---------------|---------------|
| | Deaths. | In-pa-tients. | Deaths. | In-pa-tients. | Deaths. | In-pa-tients. | Deaths. | In-pa-tients. | Deaths. | In-pa-tients. | Deaths. | In-pa-tients. | Deaths. | In-pa-tients. | Deaths. | In-pa-tients. | Deaths. | In-pa-tients. | Deaths. | In-pa-tients. | Deaths. | In-pa-tients. | Deaths. | In-pa-tients. | |
| Malaria | - | 75 | - | 7 | - | 82 | - | 10 | - | 10 | - | 1 | 1 | 54 | - | 17 | - | 31 | - | 36 | - | 25 | 3 | 29 | 361 |
| Small Pox | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Measles | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dysentery | 4 | 49 | 3 | 30 | 2 | 55 | 4 | 4 | 4 | 4 | 4 | 17 | 2 | 11 | 2 | 4 | 1 | 13 | - | - | - | - | 11 | 214 | |
| Plague | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Yellow Fever | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Leprosy | - | - | - | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 |
| Elephantiasis | - | - | - | 14 | - | 3 | - | - | - | - | 1 | - | 3 | - | - | - | - | - | - | - | 2 | - | - | - | 23 |
| Chickenpox | - | 29 | - | 27 | - | 21 | - | 3 | - | - | - | 18 | - | 6 | - | 8 | - | 3 | - | 7 | - | - | 7 | 129 | |
| Yaws | - | 40 | - | 6 | - | 14 | - | - | - | - | - | 29 | - | 5 | - | - | - | 115 | - | 12 | - | - | - | 221 | |
| Sleeping Sickness | - | 10 | - | 2 | - | 7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 19 | |
| Tuberculosis | 1 | 1 | 1 | 1 | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 8 | |
| Syphilis | - | 8 | - | 2 | - | 11 | - | - | - | - | - | - | - | - | - | 6 | - | 3 | - | - | - | - | 2 | 32 | |
| Gonorrhoea | - | 51 | - | 25 | - | 37 | - | 3 | - | - | - | 11 | - | 8 | - | 12 | - | 22 | - | 13 | - | - | - | 182 | |
| Rheumatism | 1 | 156 | - | 27 | 1 | 15 | - | 10 | - | 2 | 2 | 1 | 54 | - | 10 | - | 13 | - | 28 | - | 18 | - | 4 | 332 | |
| Apoplexy | - | - | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 | 3 | |
| Nervous Diseases | 1 | 1 | - | 11 | - | - | - | - | - | - | - | 1 | - | - | - | - | - | - | - | 1 | - | - | - | 15 | |
| Diseases of Eye | - | 11 | - | 2 | - | 8 | - | - | 2 | - | - | 11 | - | 10 | - | 4 | - | 3 | - | 12 | - | 8 | - | 71 | |
| Diseases of Ear | - | 10 | - | 2 | - | 2 | - | - | 1 | - | - | 7 | - | 4 | - | 2 | - | 3 | - | 1 | - | 1 | - | 33 | |
| Diseases of Heart | 1 | 2 | - | - | 3 | 6 | - | - | - | - | 1 | 1 | 2 | 4 | 2 | 2 | - | - | - | 5 | - | 3 | - | 32 | |
| Diseases of Nose, Mouth & Throat | - | 9 | - | 7 | - | 5 | - | - | - | - | - | 2 | - | 8 | - | - | - | 1 | - | - | - | 1 | - | 33 | |
| Diseases of Lymphatic Glands | - | 26 | - | - | - | - | - | - | - | - | - | 10 | - | - | - | - | - | - | - | - | - | - | - | 36 | |
| Bronchitis | - | 42 | 2 | 29 | - | 12 | - | 3 | 3 | - | - | 24 | - | 17 | - | - | - | 4 | - | 4 | - | 4 | 32 | 172 | |
| Pneumonia | 17 | 140 | 28 | 119 | 18 | 84 | - | 22 | - | - | 5 | 39 | 2 | 6 | 4 | 20 | 1 | 15 | - | 3 | - | 26 | - | 551 | |
| Pleurisy | - | - | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 | - | 1 | - | 4 | |
| Intestinal Diseases | 1 | 105 | 1 | 31 | - | 2 | - | 5 | 10 | - | - | 14 | - | - | - | - | 8 | - | 4 | - | - | - | - | 181 | |
| Headache Diseases | - | 5 | - | - | - | 4 | - | - | - | - | - | 9 | - | 8 | - | - | - | 18 | - | - | - | - | - | 44 | |
| Appendicitis | - | - | - | - | - | - | - | - | - | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - | - | 2 | |
| Diseases of Liver | - | - | - | 2 | 3 | 4 | - | - | - | 1 | 1 | 1 | - | - | - | - | - | - | - | - | - | - | 1 | 13 | |
| Diseases of Kidney | - | - | 1 | 4 | - | 8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | 14 | |
| Diseases of Bladder and Urethra | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5 | - | 1 | - | - | - | - | - | 4 | |
| Superficial Abscesses | - | 141 | - | 12 | - | 12 | - | - | 7 | - | - | 1 | 12 | - | - | - | 36 | - | 7 | - | 5 | - | 18 | 251 | |
| Deep Abscesses | - | 56 | 3 | 104 | 1 | 47 | - | 42 | 8 | 1 | - | 5 | 1 | 17 | - | 32 | - | 4 | - | 2 | - | 10 | - | 333 | |
| Tropical Ulcer | - | 325 | - | 120 | - | 323 | - | 28 | 10 | 4 | - | 56 | - | 119 | - | 180 | - | - | - | 3 | - | 36 | - | 1204 | |
| Diseases of Skin | - | 53 | - | 3 | - | 12 | 1 | 1 | - | - | - | 33 | - | - | - | 7 | - | 3 | - | 4 | - | - | - | 116 | |
| Diseases of Joints | - | - | - | 32 | - | 18 | - | - | 2 | - | - | 2 | - | 10 | - | - | - | 2 | - | 1 | - | 2 | - | 69 | |
| Major Injury | 1 | 21 | - | 5 | 1 | 25 | - | - | 3 | 2 | 2 | 4 | - | 4 | - | 12 | - | - | - | - | - | - | 14 | 94 | |
| Minor Injury | - | 104 | - | 48 | - | 70 | - | 18 | 4 | 1 | - | 84 | - | 16 | - | 27 | - | 44 | - | 8 | - | 83 | - | 507 | |
| New Growths | - | - | - | 5 | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5 | - | - | 11 | |
| Major Operations | 3 | 26 | - | 32 | - | 8 | - | 9 | - | - | - | 8 | - | - | - | - | - | - | - | - | - | - | 1 | 90 | |
| Minor Operations | - | 4 | - | 1 | - | 1 | - | - | - | - | 2 | 11 | - | - | - | - | - | - | - | - | - | - | - | 26 | |
| Miscellaneous | - | - | - | 2 | 6 | 42 | - | - | - | - | - | - | - | 80 | - | 8 | - | 12 | - | 5 | - | - | - | 156 | |
| Total Deaths ... | 30 | | 39 | | 37 | | 1 | | 2 | 15 | | 7 | | 8 | 2 | | 2 | | 3 | | | | | 5,609 | |
| Total In-Patients ... | | 1,480 | | 725 | | 941 | | 160 | | 667 | | 1,615 | | 530 | | 360 | | 407 | | 358 | | 139 | | 298 | |
| Total Out-Patients ... | | 10,028 | | 9,719 | | 7,063 | | 2,375 | | 519 | | 2,201 | | 6,760 | | 3,743 | | 2,558 | | 1,781 | | 972 | | 1,807 | 45,472 |

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Mortality and Morbidity Statistics, Victoria District, 1922.
A P P E N D I X (C)

| Year | Males | Females | Total | Males | | Females | | Total | | Males | Females | Total |
|------|-------|---------|-------|--------|------|---------|------|--------|------|-------|---------|-------|
| | | | | Deaths | Rate | Deaths | Rate | Deaths | Rate | | | |
| 1922 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1921 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1920 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1919 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1918 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1917 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1916 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1915 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1914 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1913 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1912 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1911 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1910 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1909 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1908 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1907 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1906 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1905 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1904 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1903 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1902 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1901 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 1900 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |

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A P P E N D I X IV (C) Contd.
Morbidity and Mortality Statistics, Kamba Division, 1959.

157

| Diseases. | U.A.C. Ndian | | G.S.K. Ikassa. | | | D.W.H. Mbonge. | | Bai Rubber and Cocoa Estate. | | Boa Plantation. | | K.K.C. Mukonje | | K.E.G. Tombel. | | Total. |
|----------------------------------|--------------|-------------|----------------|-------------|--------------|----------------|--------------|------------------------------|-------------|-----------------|-------------|----------------|-------------|----------------|-------------|--------------|
| | Deaths | In-patients | Deaths | In-patients | Out-patients | In-patients | Out-patients | Deaths | In-patients | Deaths | In-patients | Deaths | In-patients | Deaths | In-patients | |
| Malaria | - | 27 | 1 | 8 | 2 | 10 | - | 2 | 1 | - | 35 | - | 34 | - | 37 | 157 |
| Measles | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 |
| Dysentery | - | 4 | - | 23 | 3 | 37 | - | - | - | - | 22 | - | 8 | - | 8 | 108 |
| Leprosy | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Elephantiasis | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Chicken-pox | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Small Pox | - | 30 | - | 7 | - | 10 | - | - | - | - | - | - | - | - | - | 50 |
| Yaws | - | - | - | - | - | - | - | - | - | - | 4 | - | - | - | - | 4 |
| Sleeping Sickness | - | 2 | - | - | - | 2 | - | - | - | - | - | - | - | - | - | 4 |
| Tuberculosis | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | 35 | 56 |
| Syphilis | - | 3 | - | - | - | - | - | - | - | - | - | 1 | - | - | - | 3 |
| Gonorrhoea | - | 1 | - | - | - | - | - | - | - | - | 3 | - | - | - | - | 6 |
| Rheumatism | - | 7 | - | 4 | - | - | - | - | - | - | 27 | - | - | 6 | - | 36 |
| Apoplexy | - | - | - | - | - | 25 | - | - | 1 | - | 13 | - | - | - | 32 | 118 |
| Nervous Diseases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 |
| Diseases of Eye | - | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | 9 |
| Diseases of Ear | - | 28 | - | 25 | - | 7 | - | - | - | - | - | - | - | 3 | - | 64 |
| Diseases of Heart | - | 1 | - | 9 | - | - | - | - | - | - | - | - | - | - | - | 10 |
| Diseases of Nose, Mouth & Throat | 2 | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | 10 |
| Diseases of Lymphatic Glands | - | - | - | 7 | - | - | - | - | - | - | - | - | - | 3 | - | 9 |
| Diseases of Stomach | - | 8 | - | - | - | - | - | - | - | - | - | - | 11 | - | 5 | 25 |
| Diseases of Liver | - | - | - | 12 | - | - | - | - | - | - | 15 | - | - | 10 | - | 33 |
| Diseases of Kidney | - | 3 | - | - | - | 21 | - | - | - | - | 4 | - | - | 1 | - | 40 |
| Diseases of Bladder & Urethra | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 |
| Diseases of Skin | - | 1 | - | - | - | - | - | - | - | - | 2 | - | - | - | - | 1 |
| Diseases of Joints | - | 1 | - | - | - | - | - | - | - | - | 26 | - | - | - | - | 2 |
| Bronchitis | - | 1 | - | 10 | - | - | - | - | - | - | 6 | - | 44 | - | - | 71 |
| Pneumonia | - | 19 | - | 38 | - | 25 | - | - | - | - | 20 | - | - | 1 | - | 18 |
| Plurisy | 1 | 7 | 1 | 5 | 3 | 14 | 2 | - | - | - | 7 | - | - | 3 | - | 113 |
| Superficial Abscesses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 57 |
| Deep Abscesses | - | - | - | 26 | - | 37 | - | - | - | - | - | - | - | - | - | - |
| Tropical Ulcers | - | - | - | 15 | - | 2 | - | - | - | - | - | - | - | - | - | 65 |
| Major Injuries | - | - | - | 20 | - | 60 | - | - | - | - | - | - | - | - | - | 17 |
| Minor Injuries | - | - | - | 5 | - | - | - | - | - | - | - | - | - | - | - | 80 |
| Influenza | - | - | - | 21 | - | - | - | - | - | - | - | - | - | - | - | 5 |
| Hernia | - | - | - | 2 | 2 | 27 | - | - | 2 | - | - | - | - | - | - | 23 |
| Intestinal Diseases | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - | 31 |
| Unclassified *x. | - | 193 | - | - | - | 13 | 119 | - | - | - | - | 217 | - | 147 | - | 1 |
| Total Deaths ... | 3 | | 2 | | 10 | | | 4 | | | 5 | | 5 | | | |
| Total In-Patients ... | | 341 | | 238 | | 410 | | | 5 | | 100 | | 445 | | 343 | 1911 |
| Total Out-Patients ... | | 945 | | 1590 | | 26704 | | 1398 | | 268 | | 1853 | | 2903 | | 35659 |

*x. Certain plantations do not classify returns under minor headings in the above form such as, Superficial Abscesses, Minor Injuries, Helminthic Diseases, etc.,

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 1931
 1932
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 1949
 1950

| 1930 | 1931 | 1932 | 1933 | 1934 | 1935 | 1936 | 1937 | 1938 | 1939 | 1940 | 1941 | 1942 | 1943 | 1944 | 1945 | 1946 | 1947 | 1948 | 1949 | 1950 |
|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 |
| 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 |
| 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 |
| 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 |
| 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 |
| 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 |
| 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 |
| 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 |
| 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 |
| 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 |
| 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 |
| 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

Obtain the name of the person under
 whose name the property is held in
 the name of the person, the name of the
 person, the name of the person, etc.

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VICTORIA DIVISION.

APPENDIX IV (D).

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LABOUR ON PLANTATIONS : INSPECTION REPORTS.

| Name of Plantation. | Name of Owner at beginning of year. | Date Inspected | No. of African Staff. | | | Number of European Staff. | Number of Labourers | Percentage who have wives. | Percentage who are permanent. | Are Labourers' huts satisfactory? | Is Sanitation satisfactory? | Wages | Ration Scale | Means of Discipline. | Date of last Inspection. | Area of Estate | Area Cultivated | Any Complaints by Labour. | |
|--|--|----------------|-----------------------|------------|----------|---------------------------|---------------------|----------------------------|-------------------------------|-----------------------------------|-----------------------------|--|--------------|----------------------|--------------------------|----------------|-----------------|---------------------------|-------------------------------|
| | | | Clerks. | Overseers. | Artisans | | | | | | | | | | | | | During Inspection. | During previous three months. |
| W.A.P.V. Bota | West African Plantation Company, Victoria | 21. 9.39 | 11 | | | | | | | | 4d-8d. | 3 kg. rice or 4 kg. cocoyams or 2 bunches plantains or 4kg. garri; 250 gr. fish; 150 gr. salt. | Dismissal. | 9.11.38 | 18,790 | | No. | One. Not settled. | |
| W.A.P.V. Ngeme and Sachsenhof Sections. | -do- | 12. 4.39 | 2 | | | | | | | | -do- | -do- | -do- | 9.11.38 | | | No. | One. Not settled. | |
| W.A.P., Molyko including Malende. | -do- | 29.11.39 | 1 | 14 | 32 | 92 | 3,192 | 20.5 | available | No | -do- | -do- | -do- | 15.10.38 | 5,687 | 17144 | No. | No. | |
| W.A.P.V. Prinz Alfred Plantation, Missellele | -do- | 23. 9.39 | 3 | | | | | | Unsatisfactory. | No | -do- | -do- | -do- | 16.12.38 | 6,042 | | No. | No. | |
| W.A.P.V. Bimbia and Mabeta | -do- | 22. 9.39 | 1 | | | | | | not available | No | -do- | -do- | -do- | 12.12.38 | 11,083 | | No. | No. | |
| Ekona Plantation. | N.V. Handelsmaatschappij | 13. 9.39 | 10 | 43 | 110 | 51 | 1,959 | 20.9 | not available | No | -do- | -do- | -do- | 25.11.38 | 29,640 | 10,185 | No. | No. | |
| African Fruit Company. | African Fruit Company, Hamburg. | 30. 9.39 | 22 | 9 | 35 | 357 | 3,045 | 16.5 | not available | No | -do- | -do- | -do- | 7.12.38 | 12,172 | 7,784 | No. | No. | |
| Likomba Plantation. | "Likomba" Kamerun Bananen Gesellschaft, A.G. | 30.11.39 | 8 | 8 | 9 | 37 | 2,171 | 11.1 | not available | Only in new camps | -do- | -do- | -do- | 11.11.38 | 15,672 | 6,426 | No. | No. | |
| Moliwe Plantation. | Moliwe Plantation Coy. | 30.11.39 | 7 | 9 | 20 | 32 | 2,054 | 19.3 | not available | No | -do- | -do- | -do- | 26.11.38 | 34,000 | 8,482 | No. | No. | |
| Holtfoth Plantation Company | Otto Holtfoth | 29. 9.39 | 2 | 2 | 5 | 26 | 465 | 25.3 | not available | Yes | -do- | -do- | -do- | 11.11.38 | 1,637 | 1,637 | No. | No. | |
| Bwenga Plantation, U.A.C. | United Africa Company, Ltd. | 30.11.39 | 1 | 2 | 2 | 13 | 334 | 11.9 | not available | Yes | -do- | -do- | -do- | 17.11.38 | 1,125 | 1,125 | No. | No. | |
| Ombe Plantation | Rein & Wessel | 30.11.39 | 1 | 1 | 5 | 5 | 125 | 52 | not available | No | -do- | -do- | -do- | 17.11.38 | 603 | 595 | No. | No. | |

APPENDIX V.

EDUCATIONAL STATISTICS, CAMEROONS PROVINCE.

(Elementary and Middle).

1. TEACHING STAFF, 1939.

(a) Government Schools.

| School. | Certificated. | | | Uncertificated. | | | Total. | |
|------------------|----------------------------------|---------------------------------|---------|----------------------------------|---------------------------------|---------|--------|------|
| | Came-rooms under British Mandate | Came-rooms under French Mandate | Foreign | Came-rooms under British Mandate | Came-rooms under French Mandate | Foreign | 1939 | 1938 |
| Amenda | 4 | - | 4 | - | - | - | 8 | 8 |
| Buea | 2 | 1 | 3 | 1 | 2 | - | 9 | 9 |
| Kumba | - | - | 4 | 1 | - | 1 | 6 | 6 |
| Kake | 1 | 1 | 2 | - | - | - | 4 | 4 |
| Mamfe | 1 | - | 5 | 2 | - | - | 8 | 8 |
| Victoria | - | - | 4 | 1 | 1 | - | 6 | 6 |
| Visiting Teacher | 1 | - | - | - | - | - | 1 | 1 |
| Totals 1939 | 9 | 2 | 22 | 5 | 3 | 1 | 42 | - |
| Totals 1938 | 10 | 2 | 23 | 4 | 2 | 1 | - | 42 |

(b) Native Administration Schools.

| | Certificated | | | Uncertificated | | | Total. |
|-------------------|----------------------------------|---------------------------------|----------|----------------------------------|---------------------------------|---------|--------|
| | Came-rooms under British Mandate | Came-rooms under French Mandate | Foreign | Came-rooms under British Mandate | Came-rooms under French Mandate | Foreign | |
| 1939 (19 Schools) | 22 | 1 | 2 ϕ | 38 | - | 3 | 66 |
| 1938 (19 Schools) | 20 | 1 | 2 ϕ | 28 | - | 2 | 53 |

ϕ Includes one Government Teacher on loan.

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| |
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APPENDIX V.
ENROLMENT AND AVERAGE ATTENDANCE.
 (Elementary and Middle)
 F. THE NIGERIA STATE, 1939.
 (a) Government Schools.

| Total | Uncertificated | | | Certificated | | | School |
|-------|----------------|---------------------------------|----------------------------------|--------------|---------------------------------|----------------------------------|-------------|
| | Foreign | Game-rooms under Branch Mandate | Game-rooms under British Mandate | Foreign | Game-rooms under Branch Mandate | Game-rooms under British Mandate | |
| 1938 | 8 | - | - | 4 | - | 4 | Bamenda |
| 1939 | 8 | - | 3 | 3 | 1 | 3 | Buea |
| 1938 | 6 | 1 | - | 4 | - | - | Kumba |
| 1939 | 4 | - | - | 3 | 1 | 1 | Kake |
| 1938 | 8 | - | - | 3 | - | 1 | Mamfe |
| 1939 | 6 | - | 1 | 4 | - | - | Victoria |
| 1938 | 1 | - | - | - | - | - | Totals 1938 |
| 1939 | 1 | - | - | - | - | 1 | Totals 1939 |
| 1938 | - | 1 | 3 | 3 | 3 | 3 | Totals 1938 |
| 1939 | 1 | 1 | 3 | 3 | 3 | 3 | Totals 1939 |

Includes one Government Teacher on loan.

8. ENROLMENT AND AVERAGE ATTENDANCE.
 (1) GOVERNMENT SCHOOLS, 1939.
 (a) By Schools.

| School | Number on Roll. | | | Average Attendance. | | |
|-----------------|-----------------|--------|--------|---------------------|--------|--------|
| | Boys. | Girls. | Total. | Boys. | Girls. | Total. |
| Bamenda ... | 251 | 18 | 269 | 238 | 17 | 255 |
| Buea ... | 114 | 55 | 169 | 119 | 55 | 174 |
| Kumba ... | 138 | 39 | 177 | 142 | 40 | 182 |
| Kake ... | 57 | 8 | 65 | 48 | 7 | 55 |
| Mamfe ... | 183 | 33 | 216 | 180 | 32 | 212 |
| Victoria ... | 116 | 40 | 156 | 116 | 41 | 157 |
| Totals 1939 ... | 859 | 193 | 1052 | 843 | 192 | 1035 |
| Totals 1938 ... | 945 | 191 | 1136 | 893 | 184 | 1077 |

(b) By Classes.

| Class. | Number on Roll | | | Average Attendance. | | |
|---------------------|----------------|--------|--------|---------------------|--------|--------|
| | Boys. | Girls. | Total. | Boys. | Girls. | Total. |
| Infants ... I | 171 | 56 | 227 | 166 | 53 | 219 |
| " ... II | 145 | 39 | 184 | 136 | 39 | 175 |
| Elementary I | 109 | 34 | 143 | 115 | 32 | 147 |
| " II | 108 | 15 | 123 | 100 | 18 | 118 |
| " III | 104 | 21 | 125 | 103 | 22 | 125 |
| " IV | 111 | 14 | 125 | 112 | 16 | 128 |
| Higher Elementary I | 61 | 9 | 70 | 61 | 8 | 69 |
| " II | 50 | 5 | 55 | 50 | 4 | 54 |
| Totals 1939 ... | 859 | 193 | 1052 | 843 | 192 | 1035 |
| Totals 1938 ... | 945 | 191 | 1136 | 893 | 184 | 1077 |

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(1) GOVERNMENT SCHOOLS, 1938

(a) By Schools

| School | Enrolment | | | Average Attendance whole year | | |
|----------------------|-----------|-------------|-------------|-------------------------------|------------|-------------|
| | Boys | Girls | Total | Boys | Girls | Total |
| Bimbila | 21 | 8 | 29 | 21 | 8 | 29 |
| Muyuka | 148 | 10 | 158 | 137 | 12 | 149 |
| Muea | 104 | 9 | 113 | 98 | 8 | 106 |
| Tiko | 62 | 15 | 77 | 53 | 14 | 67 |
| Badun | 34 | 5 | 39 | 31 | 5 | 36 |
| Lobe Balunde | 58 | 14 | 72 | 62 | 14 | 76 |
| Kurume | 72 | 8 | 80 | 81 | 10 | 91 |
| Lipenja | 19 | - | 19 | 42 | - | 42 |
| Massaka | 111 | 11 | 122 | 108 | 9 | 117 |
| Nyasoso | 190 | 5 | 195 | 184 | 5 | 189 |
| Indian Estate | 66 | 5 | 71 | 55 | 10 | 65 |
| Assa | 28 | - | 28 | 28 | - | 28 |
| Mfumi | 146 | 5 | 151 | 133 | 5 | 138 |
| Tali | 133 | 7 | 140 | 125 | 8 | 133 |
| Bali | 68 | 1 | 69 | 67 | 1 | 68 |
| Fungom(WE) | 9 | - | 9 | 10 | - | 10 |
| Meta-Mogamo (Gwofon) | 59 | 3 | 62 | 56 | 3 | 59 |
| N d o p | 162 | 2 | 164 | 151 | 2 | 153 |
| Nkom(Belo) | 92 | 2 | 94 | 87 | 2 | 89 |
| Totals 1939 | 19 | 1624 | 1734 | 1524 | 116 | 1640 |
| Totals 1938 | 19 | 1527 | 1636 | 1431 | 100 | 1531 |

(b) By Classes

| Class | Enrolment | | | Average Attendance | | |
|---------------------|------------|------------|------------|--------------------|------------|------------|
| | Boys | Girls | Total | Boys | Girls | Total |
| Infants ... I | 147 | 28 | 175 | 147 | 28 | 175 |
| " II | 145 | 28 | 173 | 145 | 28 | 173 |
| Elementary I | 108 | 34 | 142 | 108 | 34 | 142 |
| " II | 108 | 12 | 120 | 108 | 12 | 120 |
| " III | 106 | 21 | 127 | 106 | 21 | 127 |
| " IV | 111 | 14 | 125 | 111 | 14 | 125 |
| Higher Elementary I | 61 | 9 | 70 | 61 | 9 | 70 |
| " II | 50 | 2 | 52 | 50 | 2 | 52 |
| Totals 1939 | 133 | 843 | 976 | 133 | 843 | 976 |
| Totals 1938 | 131 | 832 | 963 | 131 | 832 | 963 |

(11) NATIVE ADMINISTRATION SCHOOLS, 1939

(a) By Schools

| School | Division | Enrolment | | | Average Attendance whole year | | |
|----------------------|-----------|-------------|------------|-------------|-------------------------------|------------|-------------|
| | | Boys | Girls | Total | Boys | Girls | Total |
| Bimbila | Victoria | 21 | 8 | 29 | 21 | 8 | 29 |
| Muyuka | " | 148 | 10 | 158 | 137 | 12 | 149 |
| Muea | " | 104 | 9 | 113 | 98 | 8 | 106 |
| Tiko | " | 62 | 15 | 77 | 53 | 14 | 67 |
| Badun | Kumba | 34 | 5 | 39 | 31 | 5 | 36 |
| Lobe Balunde | " | 58 | 14 | 72 | 62 | 14 | 76 |
| Kurume | " | 72 | 8 | 80 | 81 | 10 | 91 |
| Lipenja | " | 19 | - | 19 | 42 | - | 42 |
| Massaka | " | 111 | 11 | 122 | 108 | 9 | 117 |
| Nyasoso | " | 190 | 5 | 195 | 184 | 5 | 189 |
| Indian Estate | " | 66 | 5 | 71 | 55 | 10 | 65 |
| Assa | Mamfe | 28 | - | 28 | 28 | - | 28 |
| Mfumi | " | 146 | 5 | 151 | 133 | 5 | 138 |
| Tali | " | 133 | 7 | 140 | 125 | 8 | 133 |
| Bali | Bamenda | 68 | 1 | 69 | 67 | 1 | 68 |
| Fungom(WE) | " | 9 | - | 9 | 10 | - | 10 |
| Meta-Mogamo (Gwofon) | " | 59 | 3 | 62 | 56 | 3 | 59 |
| N d o p | " | 162 | 2 | 164 | 151 | 2 | 153 |
| Nkom(Belo) | " | 92 | 2 | 94 | 87 | 2 | 89 |
| Totals 1939 | 19 | 1624 | 110 | 1734 | 1524 | 116 | 1640 |
| Totals 1938 | 19 | 1527 | 109 | 1636 | 1431 | 100 | 1531 |

(N.B. (a) Assumbo(Oliti) School was closed owing to poor attendance.

(b) Nkom(Belo) School which was taken over by the German Baptist Mission in 1938 was handed back to the Native Administration in 1939.

(c) Schools with only Infant Classes.

(+) Newly opened.

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| School | Enrolment | Boys | Girls | Total | Average Attendance | Boys | Girls | Total |
|--------|-----------|------|-------|-------|--------------------|------|-------|-------|
| | | | | | | | | |
| 1 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 2 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 3 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 4 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 5 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 6 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 7 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 8 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 9 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 10 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 11 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 12 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 13 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 14 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 15 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 16 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 17 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 18 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 19 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 20 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 21 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 22 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 23 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 24 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 25 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 26 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 27 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 28 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 29 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 30 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 31 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 32 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 33 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 34 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 35 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 36 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 37 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 38 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 39 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 40 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 41 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 42 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 43 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 44 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 45 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 46 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 47 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 48 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 49 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 50 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 51 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 52 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 53 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 54 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 55 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 56 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 57 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 58 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 59 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 60 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 61 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 62 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 63 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 64 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 65 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 66 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 67 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 68 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 69 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 70 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 71 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 72 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 73 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 74 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 75 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 76 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 77 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 78 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 79 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 80 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 81 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 82 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 83 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 84 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 85 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 86 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 87 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 88 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 89 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 90 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 91 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 92 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 93 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 94 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 95 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 96 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 97 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 98 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 99 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |
| 100 | 8 | 80 | 80 | 160 | 80 | 80 | 80 | 160 |

(a) ...
 (b) ...
 (c) ...
 (d) ...

(b) By Classes.

| Class | Enrolment. | | | Average Attendance, whole year. | | |
|-----------------|------------|--------|-------|---------------------------------|--------|--------|
| | Boys. | Girls. | Total | Boys. | Girls. | Total. |
| Infants I | 563 | 51 | 614 | 520 | 57 | 577 |
| " II | 427 | 32 | 459 | 405 | 31 | 436 |
| Elementary I | 275 | 19 | 294 | 263 | 19 | 282 |
| " II | 204 | 6 | 210 | 194 | 6 | 200 |
| " III | 124 | 1 | 125 | 110 | 2 | 112 |
| " IV | 31 | 1 | 32 | 32 | 1 | 33 |
| Totals 1939 ... | 1624 | 110 | 1734 | 1524 | 116 | 1640 |
| Totals 1938 ... | 1527 | 109 | 1636 | 1431 | 100 | 1531 |

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| Enrolment. | | | Average Attendance. | | | Class |
|------------|--------|-------|---------------------|--------|-------|-----------------|
| Boys. | Girls. | Total | Boys. | Girls. | Total | |
| 282 | 21 | 303 | 282 | 21 | 303 | I Infants |
| 424 | 32 | 456 | 424 | 32 | 456 | II " |
| 282 | 19 | 301 | 282 | 19 | 301 | I Elementary |
| 304 | 6 | 310 | 304 | 6 | 310 | II " |
| 128 | 1 | 129 | 128 | 1 | 129 | III " |
| 31 | 1 | 32 | 31 | 1 | 32 | IV " |
| 1284 | 119 | 1403 | 1284 | 119 | 1403 | Totals 1939 ... |
| 1431 | 100 | 1531 | 1431 | 100 | 1531 | Totals 1938 ... |

(111) ASSISTED SCHOOLS (MISSIONS), 1939.

| Mission | Schools | Class. | Enrolment | | | Average Attendance | | |
|------------------------|----------|----------------|-------------|------------|-------------|--------------------|------------|-------------|
| | | | Boys. | Girls. | Total | Boys. | Girls. | Total |
| Roman Catholic Mission | 8 | Infants I | 169 | 62 | 231 | 148 | 49 | 197 |
| | | " II | 157 | 28 | 185 | 138 | 18 | 156 |
| | | Elem. I | 186 | 21 | 207 | 171 | 19 | 190 |
| | | " II | 138 | 18 | 156 | 125 | 16 | 141 |
| | | " III | 134 | 8 | 142 | 113 | 8 | 121 |
| | | " IV | 108 | 8 | 116 | 111 | 7 | 118 |
| | | Higher Elem. I | 40 | 5 | 45 | 39 | 4 | 43 |
| | | " II | 21 | 1 | 22 | 21 | 2 | 23 |
| | | Middle I | 45 | - | 45 | 44 | - | 44 |
| | | " II | 19 | - | 19 | 19 | - | 19 |
| Total... | 8 | | 1017 | 151 | 1168 | 929 | 123 | 1052 |
| Basel Mission | 6 | Infants I | - | - | - | - | - | - |
| | | " II | 35 | 3 | 38 | 29 | 3 | 32 |
| | | Elem. I | 134 | 3 | 137 | 120 | 3 | 123 |
| | | " II | 111 | 7 | 118 | 105 | 6 | 111 |
| | | " III | 111 | 5 | 116 | 107 | 4 | 111 |
| | | " IV | 83 | 2 | 85 | 78 | 2 | 80 |
| | | Higher Elem. I | 29 | - | 29 | 29 | - | 29 |
| | | " II | 29 | - | 29 | 28 | - | 28 |
| | | Vocational I | - | 26 | 26 | - | 23 | 23 |
| " II | - | 19 | 19 | - | 22 | 22 | | |
| Total | 6 | | 532 | 65 | 597 | 496 | 63 | 559 |

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| Mission | Schools. | Class | Enrolment. | | | Average Attendance. | | | | |
|--------------------------------|-----------|-------------------------|-------------|------------|-------------|---------------------|------------|-------------|-----------|------------|
| | | | Boys. | Girls. | Total | Boys. | Girls. | Total. | | |
| German Baptist Mission. | 2 | Infants I | 68 | 9 | 77 | 64 | 7 | 71 | | |
| | | " II | 86 | 9 | 95 | 68 | 6 | 74 | | |
| | | Elem. I | 45 | 3 | 48 | 42 | 3 | 45 | | |
| | | " II | 48 | 4 | 52 | 44 | 4 | 48 | | |
| | | " III | 37 | 1 | 38 | 32 | 1 | 33 | | |
| | | " IV | 36 | 2 | 38 | 32 | 2 | 34 | | |
| | | Higher Elem. I | 29 | 1 | 30 | 26 | 1 | 27 | | |
| | | " II | 29 | - | 29 | 28 | - | 28 | | |
| | | Total ... | 2 | | 378 | 29 | 407 | 336 | 24 | 360 |
| | | Native Baptist Mission. | 1 | Infants I | 22 | 14 | 36 | 18 | 10 | 28 |
| " II | 15 | | | 10 | 25 | 10 | 12 | 22 | | |
| Elem. I | 16 | | | 10 | 26 | 16 | 10 | 26 | | |
| " II | 9 | | | 8 | 17 | 17 | 8 | 25 | | |
| " III | 15 | | | 6 | 21 | 14 | 6 | 20 | | |
| " IV | 14 | | | 7 | 21 | 13 | 6 | 19 | | |
| Total ... | 1 | | 91 | 55 | 146 | 88 | 52 | 140 | | |
| Total all Schools, 1939 | 17 | | 2018 | 300 | 2318 | 1849 | 262 | 2111 | | |
| Total all Schools, 1938 | 16 | | 1818 | 315 | 2133 | 1609 | 266 | 1875 | | |

Includes Roman Catholic Mission Middle School, Sasse, not yet permanently placed on the Assisted List but has received a Special Grant of £150 per annum.

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UNASSISTED SCHOOLS (MISSIONS) (iii) 1938 - 1939

| Mission | Schools | Enrolment | | | Class | Missions | Average Attendance | | |
|------------------|---------|-----------|------|-------|----------------|----------|--------------------|------|-------|
| | | Total | Boys | Girls | | | Total | Boys | Girls |
| Basel Mission | 2 | 179 | 4247 | 553 | Infants I | 3 | 179 | 4247 | 553 |
| | | | | | Infants II | | | | |
| | | | | | Elementary I | | | | |
| | | | | | Elementary II | | | | |
| | | | | | Elementary III | | | | |
| | | | | | Elementary IV | | | | |
| Total ... | 179 | 4247 | 553 | 3304 | 445 | 3749 | | | |
| Roman Catholic | 46 | 1645 | 337 | 1982 | Infants I | 1 | 46 | 1645 | 337 |
| | | | | | Infants II | | | | |
| | | | | | Elementary I | | | | |
| | | | | | Elementary II | | | | |
| | | | | | Elementary III | | | | |
| | | | | | Elementary IV | | | | |
| Total ... | 46 | 1645 | 337 | 1436 | 297 | 1733 | | | |
| German Baptist | 19 | 372 | 157 | 529 | Infants I | 1 | 19 | 372 | 157 |
| | | | | | Infants II | | | | |
| | | | | | Elementary I | | | | |
| | | | | | Elementary II | | | | |
| | | | | | Elementary III | | | | |
| | | | | | Elementary IV | | | | |
| Total ... | 19 | 372 | 157 | 301 | 114 | 415 | | | |
| American Baptist | 1 | 30 | - | 30 | Infants I | 1 | 30 | - | - |
| | | | | | Infants II | | | | |
| Total ... | 1 | 30 | - | 27 | - | 27 | | | |
| Totals 1938 ... | 245 | 6294 | 1047 | 7341 | 5068 | 856 | 5924 | | |
| Totals 1937 ... | 212 | 5779 | 916 | 6695 | 4724 | 741 | 5465 | | |

Includes Roman Catholic Mission which school has received a Special Grant of £150 per annum. Not yet permanently placed on the Mission list.

(iv) UNASSISTED SCHOOLS (MISSIONS), 1938.

(Figures for 1939 not yet available)

| Mission | Schools | Enrolment | | | Attendance | | |
|--------------------------|------------|---------------|-------------|--------------------------------|-------------|------------|-------------|
| | | Boys | Girls | Total | Boys | Girls | Total |
| | | | | | | | |
| Basel Mission. | 179 | - | - | - | - | - | - |
| Infants I | | 2717 | 410 | 3127 | | | |
| " II | | 1049 | 119 | 1168 | | | |
| Elementary I | | 252 | 10 | 262 | 3304 | 445 | 3749 |
| " II | | 163 | 8 | 171 | | | |
| " III | | 46 | 3 | 49 | | | |
| " IV | | 20 | 3 | 23 | | | |
| Total ... | 179 | 4247 | 553 | 4800 4790 | 3304 | 445 | 3749 |
| Roman Catholic. | 46 | - | - | - | - | - | - |
| Infants I | | 937 | 171 | 1108 | | | |
| " II | | 451 | 80 | 531 | | | |
| Elementary I | | 144 | 17 | 161 | 1436 | 297 | 1733 |
| " II | | 70 | 10 | 80 | | | |
| " III | | 38 | 3 | 41 | | | |
| " IV | | 5 | + 56 | 61 | | | |
| | | +(Vocational) | | | | | |
| Total ... | 46 | 1645 | 337 | 1982 | 1436 | 297 | 1733 |
| German Baptist. | 19 | - | - | - | - | - | - |
| Infants I | | 196 | 103 | 299 | | | |
| " II | | 145 | 54 | 199 | | | |
| Elementary I | | 17 | - | 17 | 301 | 114 | 415 |
| " II | | 14 | - | 14 | | | |
| Total ... | 19 | 372 | 157 | 529 | 301 | 114 | 415 |
| American Baptist. | 1 | - | - | - | - | - | - |
| Infants I | | 19 | - | 19 | | | |
| " II | | 11 | - | 11 | 27 | - | 27 |
| Total ... | 1 | 30 | - | 30 | 27 | - | 27 |
| Totals 1938 ... | 245 | 6294 | 1047 | 7341 | 5068 | 856 | 5924 |
| Totals 1937 ... | 212 | 5779 | 916 | 6695 | 4724 | 741 | 5465 |

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FINANCIAL
... (1) Government Schools, 1939.

| Expenditure | Revenue | | | School |
|-------------|------------|---------|----------|-------------|
| | Salaries | Grants | Fees | |
| 316.14.0 | 3100.12.11 | 23.17.0 | 232.6.6 | Victoria |
| 10.12.10 | 18.12.0 | 1.16.3 | 67.2.6 | Victoria |
| 14.3.8 | 1084.0.7 | 3.12.7 | 77.2.2 | Victoria |
| 14.6.2 | 203.12.0 | 2.7.2 | 106.6.6 | Victoria |
| 14.6.2 | 830.2.1 | 2.10.2 | 141.12.6 | Victoria |
| - | 78.0.0 | - | 20.0.6 | Victoria |
| 381.6.4 | 2271.12.7 | 23.7.4 | 231.12.0 | Totals 1938 |
| 384.1.11 | 2287.12.11 | 24.0.2 | 234.12.0 | Totals 1939 |

(1) Native Administration.
 * Supplied from the Elementary Training Centre.
 † Includes salary of one teacher on loan to Native Administration.
 ‡ Includes salaries of teachers at Elementary Training Centre, Kaituma.
 § Includes salaries of teachers at Elementary Training Centre.
 ¶ Includes salary of visiting teacher.

| Division | Expenditure on Education | | Decrease |
|--------------|--------------------------|------|--------------------|
| | 1938 | 1939 | |
| Victoria ... | 2321 | 2321 | - |
| Victoria ... | 2317 | 2317 | - |
| Victoria ... | 2327 | 2327 | 271 |
| Victoria ... | 2302 | 2302 | - |
| Totals ... | 2180 | 2188 | Net Increase = 276 |

(iii) Assisted Schools, 1939.

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| | Basel Mission. | Roman Catholic Mission. | German Baptist Mission. | Native Baptist Mission. |
|---|----------------|-------------------------|-------------------------|-------------------------|
| School Fees | £269. 7. 3 | £436.14.11 | £152.12. 6 | £63.16. 6 |
| Government Grants-in-Aid. | £900. 0. 0 | £1180. 0. 0 | £270. 0. 0 | £60. 0. 0 |
| Expenditure on European and African Staff Salaries. | £1392. 1.11 | £1807. 9. 10 | £423.19. 6 | £122.14. 6 |
| Expenditure on Equipment etc. | £1680.15. 3 | £1773.19.11½ | £209.15. 6 | £17. 9. 9 |

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| Native Mission | German Mission | Roman Catholic Mission | Esse Mission | |
|----------------|----------------|------------------------|--------------|---|
| 0 . 11 . 222 | 0 . 11 . 222 | 11 . 11 . 222 | 3 . 7 . 222 | 2000 Fees |
| 0 . 0 . 222 | 0 . 0 . 222 | 0 . 0 . 222 | 0 . 0 . 222 | Government Grants in-Aid |
| 0 . 11 . 222 | 0 . 11 . 222 | 01 . 2 . 222 | 11 . 1 . 222 | no expenditure on the mission and the mission staff |
| 0 . 2 . 222 | 0 . 21 . 222 | 11 . 01 . 222 | 3 . 21 . 222 | no expenditure on the mission etc. |

APPENDIX VI.

List of Treaties, Conventions etc., applied to Cameroons under British Mandate.

(A) Multilateral Agreements and Conventions applied to Cameroons under British Mandate.

Note:- Article 8 of the Mandate in respect of the Cameroons under British Mandate stipulates that adherence to any general International Convention on behalf of Nigeria implies adherence on behalf of the Mandated Territory also. In the case of such Conventions, adherence to which on behalf of Nigeria was notified on or before 20th July, 1922, (date of British Mandate for the Cameroons), the adherence on behalf of the Mandated Territory may be regarded as having effect from that date. In the case of such Conventions adherence to which on behalf of Nigeria was notified after 20th July, 1922, the date of accession of Nigeria may be regarded as the date of accession of the Mandated Territory.

| Name. | Date of Signature | Date of Application |
|---|--------------------|---------------------|
| General Act of the Brussels Conference relative to the African Slave Trade. | 2.7.90 Brussels | 20.7.22 |
| Convention for the Publication of Customs Tariffs. | 5.7.90 Brussels | 20.7.22 |
| Convention for the Preservation of Wild Animals, Birds and Fish in Africa. | 19.5.00 London | 20.7.22 |
| Agreement for the Suppression of the White Slave Traffic. | 18.5.04 Paris | 20.7.22 |

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APENDIX VI

List of Treaties, Conventions, Agreements, etc. applied to Cameroons under British Mandate.

(A) Initial Agreements and Conventions applied to Cameroons under British Mandate.

Note: - Article 8 of the Mandate in respect of the Cameroons under British Mandate stipulates that adherence to any general international Convention on behalf of Nigeria implies adherence on behalf of the Mandated Territory.

also. In the case of such Conventions, adherence to which on behalf of Nigeria was notified on or before 30th July, 1922, (date of British Mandate for the Cameroons), the adherence on behalf of the Mandated Territory may be regarded as having effect from that date. In the case of such Conventions adherence to which on behalf of Nigeria was notified after 30th July, 1922, the date of accession of Nigeria may be regarded as the date of accession of the Mandated Territory.

| Date of Application | Date of Signature | Name |
|---------------------|-------------------|---|
| 20.7.22 | 27.7.20 | General Act of the Brussels Conference relative to the African Slave Trade. |
| 20.7.22 | 27.7.20 | Convention for the Publication of Customs Tariffs. |
| 20.7.22 | 12.5.00 | Convention for the Preservation of Wild Animals, Birds and Fish in Africa. |
| 20.7.22 | 18.6.04 | Agreement for the Suppression of the White Slave Traffic. |

| Name. | Date of Signature. | Date of Application. |
|--|---------------------------------|----------------------|
| Convention prohibiting the use of White (Yellow) Phosphorus in Manufacture of Matches. | 26.9.06 Berne | 20.7.22 |
| Agreement regarding the Creation of an International Office of Public Health. | 9.12.07 Rome | 26.9.29 |
| Convention relative to the Protection of Literary and Artistic works, revising that signed at Berne, 9.9.86 | 13.11.08 Brussels | 20.7.22 |
| Agreement for the Suppression of Obscene Publications. | 4.5.10 Paris | 20.7.22 |
| Convention respecting collisions between Vessels. | 23.9.10 Brussels | 20.7.22 |
| Convention respecting assistance and salvage at sea. | 23.9.10 | 20.7.22 |
| Opium Convention and subsequent relative papers. | 23.1.12 The Hague | 20.7.22 |
| Radio-telegraph Convention. | 5.7.12 London | 20.7.22 |
| Additional Protocol regarding the Convention relative to the Protection of Literary and Artistic Works. | 20.3.14 Berne | 20.7.22 |
| Convention relating to Liquor Traffic in Africa and Protocol. | 10.9.19 St. Germain-en-laye | 20.7.22 |
| Convention revising the General Act of Berlin, 26.2.1885, and the General Act and Declaration of Brussels, 2.7.90. | 10.9.19 St. Germain-en-laye. | 20.7.22 |
| Convention relating to the Regulation of Aerial Navigation and additional Protocol of May, 1920. Certain provisions of this Convention are applied to Cameroons under British Mandate by the Air Navigation (Mandated Territories) Order-in-Council, 1927. | 13.10.19 Paris | 20.7.22 |
| Convention and Statute on Freedom of Transit. | 20.4.21 Barcelona | 2.8.22 |
| Convention and Statute on the Régime of Navigable Waterways of International Concern. | 20.4.21 Barcelona | 2.8.22 |
| Additional Protocol to the Convention on the Régime of Navigable Waterways of International Concern. | 20.4.21 Barcelona | 2.8.22 |
| Declaration recognising the Right to a Flag of States having no Sea-Coast. | 20.4.21 Barcelona. | 9.10.22 |

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| Date of Application | Date of Signature | Name |
|---------------------|-------------------|---|
| 30.7.33 | 30.7.30 | Convention prohibiting the use of White (Yellow) Phosphorus in Manufacture of Matches. |
| 30.7.33 | 27.10.22 | Agreement regarding the Creation of an International Office of Public Health. |
| 30.7.33 | 13.11.28 | Convention relative to the Protection of Literary and Artistic Works, revised, signed at Bern, 9.9.48. |
| 30.7.33 | 4.5.10 | Agreement for the Suppression of Obscene Publications. |
| 30.7.33 | 23.9.10 | Convention respecting collisions between Vessels. |
| 30.7.33 | 23.7.10 | Convention respecting assistance and salvage at sea. |
| 30.7.33 | 23.1.18 | Optional Convention and subsequent relative papers. |
| 30.7.33 | 2.7.13 | Radio-telegraph Convention. |
| 30.7.33 | 30.3.14 | Additional Protocol regarding the Convention relative to the Protection of Literary and Artistic Works. |
| 30.7.33 | 10.9.19 | Convention relating to Light Traffic in Africa and Protocol. |
| 30.7.33 | 10.9.19 | Convention revising the General Act of Berlin, 8.7.1888, and the General Act and Declaration of Brussels, 2.7.1900. |
| 30.7.33 | 13.10.19 | Convention relating to the Regulation of Aerial Navigation and additional Protocol of May, 1930. Certain provisions of this Convention are applied to Cameroun under British Mandate by the Air Navigation (Mandated Territories) Order-in-Council, 1931. |
| 30.7.33 | 30.4.31 | Convention and Statute on Freedom of Transit. |
| 30.7.33 | 30.4.31 | Convention and Statute on the Régime of Navigable Waterways of International Concern. |
| 30.7.33 | 30.4.31 | Additional Protocol to the Convention on the Régime of Navigable Waterways of International Concern. |
| 30.7.33 | 30.4.31 | Declaration recognizing the right to a flag of States having no Sea-Coast. |

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| Name | Date of Signature | Date of Application |
|---|------------------------|---------------------|
| Declaration regarding the Convention relating to the Regulation of Aerial Navigation of 13.10.19. | 1.6.22 Paris | 20.7.22 |
| Protocol regarding ditto. | 27.10.22 London | 14.12.26 |
| Protocol regarding ditto. | 30.6.23 London | 14.12.26 |
| Convention for the Suppression of the Circulation of Traffic in Obscene Publications. | 12.9.23 Geneva | 3.11.26 |
| Convention relating to the Simplification of Customs Formalities. | 3.11.23 Geneva | 29.8.24 |
| Convention relating to the Development of Hydraulic Power affecting more than one State, and Protocol of Signature. | 9.12.23 Geneva | 22.9.25 |
| Convention and Statute on the International Régime of Railways, and Protocol of Signature. | 9.12.23 Geneva | 22.9.25 |
| Convention relating to the Transmission in Transit of Electric Power, and Protocol of Signature. | 9.12.23 Geneva | 22.9.25 |
| Convention and Statute on the International Régime of Maritime Ports, and Protocol of Signature. | 9.12.23 Geneva | 22.9.25 |
| Convention for the Unification of Rules relating to Bills of Lading. | 25.8.24 Brussels | 2.6.31 |
| Convention relating to Dangerous Drugs, with Protocol. | 19.2.25 Geneva | 17.2.26 |
| Convention relating to the Circulation of Motor Vehicles. | 24.4.26 Paris | 14.3.36 |
| Sanitary Convention. | 21.6.26 Paris | 9.10.28 |
| Slavery Convention. | 25.9.26 (Geneva.) | 18.6.27 |
| Radio-telegraph Convention. | 25.11.27 Washington | 15.8.30 |
| Convention relative to the Protection of Literary and Artistic Works. | 2.6.28 Rome | 1.10.31 |
| Convention for the Regulation of International Exhibitions. | 22.11.28 Paris | 17.1.31 |
| Protocol regarding the Convention relating to the Regulation of Aerial Navigation of 13.10.19. | 15.5.29 Paris | 17.5.33 |

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| <u>Name.</u> | <u>Date of Signature.</u> | <u>Date of Application.</u> |
|---|---------------------------|-----------------------------|
| Declaration regarding the Convention relating to the Regulation of Aerial Navigation of 13.10.19. | 1.6.22 Paris | 20.7.22 |
| Protocol regarding ditto. | 27.10.22 London | 14.12.26 |
| Protocol regarding ditto. | 30.6.23 London | 14.12.26 |
| Convention for the Suppression of the Circulation of Traffic in Obscene Publications. | 12.9.23 Geneva | 3.11.26 |
| Convention relating to the Simplification of Customs Formalities. | 3.11.23 Geneva | 29.8.24 |
| Convention relating to the Development of Hydraulic Power affecting more than one State, and Protocol of Signature. | 9.12.23 Geneva | 22.9.25 |
| Convention and Statute on the International Régime of Railways, and Protocol of Signature. | 9.12.23 Geneva | 22.9.25 |
| Convention relating to the Transmission in Transit of Electric Power, and Protocol of Signature. | 9.12.23 Geneva | 22.9.25 |
| Convention and Statute on the International Régime of Maritime Ports, and Protocol of Signature. | 9.12.23 Geneva | 22.9.25 |
| Convention for the Unification of Rules relating to Bills of Lading. | 25.8.24 Brussels | 2.6.31 |
| Convention relating to Dangerous Drugs, with Protocol. | 19.2.25 Geneva | 17.2.26 |
| Convention relating to the Circulation of Motor Vehicles. | 24.4.26 Paris | 14.3.36 |
| Sanitary Convention. | 21.6.25 Paris | 9.10.28 |
| Slavery Convention. | 25.9.26 (Geneva. | 18.6.27 |
| Radio-telegraph Convention. | 25.11.27 Washington | 15.8.30 |
| Convention relative to the Protection of Literary and Artistic Works. | 2.6.28 Rome | 1.10.31 |
| Convention for the Regulation of International Exhibitions. | 22.11.28 Paris | 17.1.31 |
| Protocol regarding the Convention relating to the Regulation of Aerial Navigation of 13.10.19. | 15.5.29 Paris | 17.5.33 |

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| <u>Title</u> | <u>Date of Signature</u> | <u>Date of Ratification</u> |
|--|--------------------------|-----------------------------|
| Convention for the Unification of certain rules relating to International Carriage by Air. | 12.10.23 Warsaw | 3.12.34 |
| Protocol regarding the Convention relating to the Regulation of Aerial Navigation of 13.10.19. | 11.12.23 Paris | 17.5.33 |
| Protocol relating to Military Obligations in certain cases of Double Nationality. | 12.4.30 The Hague | 25.5.37 |
| Protocol relating to a certain case of Statelessness. | 12.4.30 The Hague | 1.7.37 |
| Convention on certain questions relating to the Conflict of Nationality Laws. | 12.4.30 The Hague | 1.7.37 |
| Convention regarding the Taxation of Foreign Motor Vehicles, with Protocol | 30.3.31 Geneva | 11.9.36 |
| Convention for Limiting the Manufacture and Regulating the Distribution of Narcotic Drugs. | 13.7.31 Geneva | 18.5.36 |
| Convention for the Regulation of Whaling. | 24.9.31 Geneva | 17.2.37 |
| Convention regarding Telecommunications. | 9.12.32 Madrid | 23.8.35 |
| Sanitary Convention for Aerial Navigation. | 12.4.33 The Hague | 3.4.35 |
| Convention for the Protection of the Fauna and Flora of Africa. | 8.11.33 London | 14.1.36 |
| Universal Postal Convention. | 20.3.34 Cairo | 30.3.35 |
| Agreement concerning Insured letters and boxes. | 20.3.34 Cairo | 30.3.35 |
| Agreement Dispensing with Bills of Health. | 22.12.34 Paris | 31.8.38 |
| Agreement Dispensing with Consular Visas on Bills of Health. | 22.12.34 Paris | 31.8.38 |

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(B) **Restoration Treaties between the United Kingdom and Foreign Countries which have been applied to Cameroons under British Mandate.**

| <u>Country.</u> | <u>Date of signature.</u> | <u>Date of application (effective)</u> |
|--------------------------------|---------------------------|--|
| Albania | 22.7.26 | 11.7.27 |
| Belgium | 29.10.01 | |
| Belgian Congo Ruanda-Urundi | 5. 3.07 | 1.8.28 |
| | 3. 3.11 | |
| | 8. 8.23 | |
| | 2. 7.28 | |
| Bolivia | 22. 2.92 | 18.2.28 |
| Chile | 26. 1.97 | 13.1.28 |
| Colombia | 27.10.88 | 5.12.30 |
| | 2.12.29 | |
| Cuba | 3.10.04 | 12.12.31 |
| | 17. 4.30 | |
| Czechoslovakia | 11.11.24 | 15. 7.27 |
| | 4. 6.26 | |
| Denmark | 31. 3.73 | 10. 2.28 |
| | 15.10.35 | 30. 6.36 |
| Ecuador | 29. 9.80 | 10. 2.28 |
| | 4. 6.34 | 8.11.37 |
| Estonia | 18.11.25 | 10. 3.27 |
| Finland | 30. 5.24 | 25.11.26 |
| France | 14. 8.76 | 13.11.23 |
| | 13. 2.96 | |
| | 17.10.08 | |
| Germany | 14. 5.72 | 17. 8.30 |
| Greece | 24. 9.10 | 19. 4.28 |
| Guatemala | 4. 7.85 | 11. 9.29 |
| | 30. 5.14 | |
| Hayti | 7.12.74 | 13. 1.28 |
| Hungary | 3.12.73 | 25. 4.28 |
| | 26. 6.01 | |
| | 18. 9.36 | |
| Iceland | 31. 3.73 | 25.11.37 |
| | 25.10.38 | 15.9. 39 |

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| Country. | Date of Application | Date of Application (effective) |
|-----------------------------|-------------------------------------|---------------------------------------|
| Iraq | 2. 5.33 | 5. 5.33 |
| Latvia | 16. 7.24 | 7. 6.26 |
| Liberia | 16.12.93 | 16.10.28 |
| Lithuania | 18. 5.26 | 11. 6.27 |
| Luxemburg | 24.11.80 25. 1.37 | 28. 1.28 1. 8.38 |
| Monaco | 17.12.91) 27.11.39) | 5.7.31 |
| Netherlands | 26. 9.98 | 27. 1.28 |
| Nicaragua | 19. 4.05 | 12. 1.28 |
| Norway | 26. 6.73) 18. 2.07) | 13.12.29 |
| Panama | 25. 8.06 | 24. 1.28 |
| Paraguay | 12. 9.08 | 16. 1.28 |
| Peru | 26. 1.04 | 16. 1.28 |
| Poland | 11. 1.32 | 12. 3.34 |
| Portugal | 17.10.92) 30.11.92) 20. 1.32) | 23. 6.34 |
| Roumania | 21. 3.93) 13. 3.94) | 12. 1.29 |
| Salvador | 25. 6.81 | 8. 8.30 |
| San Marino | 16.10.99 | 19. 7.34 |
| Siam Thailand | 4. 3.11 | 27. 2.28 |
| Spain | 4. 6.78) 19. 2.89) | 13. 2.28 |
| Switzerland | 26.11.80) 29. 6.04) 19.12.34 | 19. 9.29 6.9. 35 |
| United States of America | 22.12.31 | 24. 6. 35 |
| Yugoslavia | 6.12.00 | 1.11.28 |

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STANDARD

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(c) Commercial Treaties between the United Kingdom and Foreign Countries which have been applied to ~~Germany~~ under British Mandate.

| Country. | Name | Date of Application (effective). |
|---------------------------------|---|----------------------------------|
| China | Treaty relating to the Chinese Customs Tariff, 30.12.28 | 1.2.29 |
| Czechoslovakia | Customs Duties on Printed Matter advertising British Products. Notes | 1.2.26 <i>delete</i> |
| Egypt | Commercial Modus Vivendi Notes | 5/7.6.30 12.6.30 |
| Estonia | Treaty of Commerce and Navigation, 18.1.26, Commercial Agreement and Protocol, 11.7.34 | 11.7.27 8.9.34 |
| Finland | Agreement respecting Commerce and Navigation, 29.9.33. | 23.11.33 |
| Germany | Treaty of Commerce and Navigation, 2.12.24 Agreement respecting Commercial Payments, 1.11.34. Agreement respecting Commercial Payments, 1.7.38. | 4.3.26 1.11.34. 1.7.38 |
| Hungary | Treaty of Commerce and Navigation, 23.7.26 | 17.4.28 |
| Italy | Agreement and Notes respecting Commercial Exchanges and Payments, 18.3.38 | 28.3.38 |
| Lithuania | Notes respecting Commercial Relations, 6.5.22 Notes respecting Commercial Relations, 28.11.29/10.12.29. Agreement and Protocol respecting Commerce and Navigation, 6.7.34 Notes, 6.2.35 | 24.4.23 10.12.29 12.8.34. |
| Netherlands | Notes respecting Commercial Relations, 18.12.35. | 1.1.36 |
| Norway | Commercial Agreement, 15.5.33 | 7.7.33 |
| Panama | Treaty of Commerce and Navigation, 25.9.28 | 10.6.30 |
| Poland | Treaty of Commerce and Navigation, 26.11.23. Commercial Agreement, etc., 27.2.35 | 22.1.25 14.8.35 |
| Portugal | Notes respecting Commerce and Navigation. Flag discrimination, 14.10.35. | 14.10.33 |
| Siam Thailand | Treaty of Commerce and Navigation, 23.11.37. | 8.12.33 |
| Spain | Commercial Treaty, 31.10.22 Treatment of Companies. Agreement, 27.6.24 | 1.11.28 11.7.1 |

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STANDARD

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| Country. | Name. | Date of application (effective). |
|---------------------------|--|----------------------------------|
| Spain (contd.) | Convention, etc., Commerce and Navigation, 5.4.27. | 1.12.28 |
| | Notes respecting Commercial Relations, 6.2.28 | 6.2.28 |
| | Notes respecting Commercial Relations, 31.5.28 | 31.5.28 |
| Turkey ... | Treaty of Commerce and Navigation, 1.3.30 | 3.9.30 |
| United States of America. | Cameroons (Mandated Territory), 10.2.25 | 8.7.26 |
| Yemen ... | Friendship and Mutual Co-operation, 11.2.34 | 4.9.34 |
| Yugoslavia ... | Treaty of Commerce and Navigation, 12.5.27 | 4.4.28 |

STANDARD
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(B) Conventions regarding legal proceedings in civil and commercial matters between the United Kingdom and Foreign Countries which have been applied to Cyprus under British Mandate.

| Country | Date of signature | Date of application (effective) |
|------------------------------|---------------------|---------------------------------|
| Belgium | 21.6.22 4.11.32 | 23.8.25 27.6.35 |
| Czechoslovakia Supplementary | 11.11.24 15.2.35 | 17.2.27 5.1.37 |
| Denmark | 29.11.32 | 27.3.34 |
| Estonia | 22.12.31 | 11.10.33 |
| Finland | 11.8.33 | 4.6.35 |
| France | 2.2.22 | 27.1.24 |
| Germany | 20.3.28 | 18.5.32 |
| Greece | 27.2.36 | 19.1.39 |
| Hungary | 25.9.35 | 25.6.37 |
| Iraq | 25.6.35 | 26.3.38 |
| Italy | 17.12.30 | 25.8.32 |
| Lithuania | 24.4.34 | 29.6.37 |
| Netherlands | 31.5.32 | 23.5.34 |
| Norway | 30.1.31 | 14.11.31 |
| Poland | 26.8.31 | 3.5.33 |
| Portugal | 9.7.31 | 30.4.33 |
| Spain | 27.6.29 | 23.2.31 |
| Sweden | 28.8.30 | 3.9.31 |
| Turkey | 28.11.31 | 14.12.33 |
| Yugoslavia | 27.2.36 | 20.11.38 |

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(2). Visa abolition Agreements between the United Kingdom and certain countries which have been applied to Submarine cables under British patents.

| Country. | Date of application. |
|--------------------------------------|----------------------|
| Denmark | 21.11.31 |
| France | 10.2.31 |
| Germany | 1.1.29 |
| Netherlands | 1.12.29 |
| Norway | 21.11.31 |
| Spain | 1.1.26 |
| Sweden | 21.11.31 |
| Switzerland and Liechtenstein | 21.11.31 |

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(F) Arrangements regarding Documents of Identity
for Aircraft Personnel which have been
applied to Cameroons under British
M a n d a t e.

| Country. | Date of signature | Date of application |
|--------------------|-------------------|---------------------|
| Belgium | 29.4.38 | 29.4.38 |
| Denmark | 21.7.37 | 21.7.37 |
| France | 15.7.38 | 15.7.38 |
| Italy | 13.4.31 | 13.4.31 |
| Norway | 11.10.37 | 11.10.37 |
| Sweden | 30.5.38 | 1.7.38 |
| Switzerland | 17.5.38 | 17.5.38 |

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(3) Agreements respecting the Tonnage Measurement of Merchant Ships which have been applied to Cameroons under British Mandate.

| Country | Date of signature | Date of application. |
|----------|-------------------|----------------------|
| Estonia | 24.6.26 | 24.6.26 |
| Greece | 30.11.26 | 30.11.26 |
| Japan | 30.11.22 | 30.11.22 |
| Latvia | 24.6.27 | 24.6.27 |
| Poland | 16.4.34 | 20.4.35 |
| Portugal | 20.5.26 | 20.5.26 |

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(H) Other Treaties between the United Kingdom and Foreign Countries which have been applied to Cameroons under British Mandate.

| Country. | Name. | Date of application (effective). |
|---------------------------|--|----------------------------------|
| Finland | Convention regarding Liquor Smuggling (with Declaration) Also Exchange Notes regarding Interpretation of Article 2, 12.3.36 | 13.10.35. |
| France | Exchange of Notes regarding the Boundary between the British and French Mandated Territories of Cameroons, 9.1.31. Convention, etc., for the abolition of Capitulations in Morocco and Zanzibar, 29.7.37 | 9.1.31 1.38 |
| Germany... .. | Exchange of Notes regarding the application of Treaties between the United Kingdom, Germany and Austria, 6.5.38/10.9.38. | 10.9.38 |
| United States of America. | Convention concerning Rights of the two countries and their respective Nationals in part of the former German Protectorate of Cameroons, 10.2.25. (Also under Commercial Treaties.) | 8.7.26 |

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7. The Boundary Commission shall establish throughout the extent of the boundary as many cement boundary pillars as appear necessary to them, but these pillars will in no case be further apart than 10 kilometres along the land boundary when the boundary follows strongly defined natural features and along the river boundary or 2 kilometres along the land boundary when the boundary does not follow strongly defined natural features.

8. On all boundary pillars the words "British-French Cameroons" or at the discretion of the Commissioners letters indicating those countries shall be inscribed on the sides corresponding to the territory of each country, and each pillar will be marked with its serial number.

9. In placing each pillar a report will be drawn up stating the nature of its construction and its serial number and giving a description of its position by compass bearing and by other data where possible.

Besides these reports regarding the placing and establishment of pillars, an agreed general report will be drawn up when the Commission has finished its work describing the whole of the demarcated boundary. These reports will be drawn up in triplicate in English and French and signed by both Commissioners.

10. The work may be carried on simultaneously at different points on the boundary, the Commission being divided for this purpose into sub-commissions or parties in which both countries, unless otherwise agreed by the Commissioners, shall be represented.

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11. In demarcating the boundary strict regard should be paid to the provisions of Article 2(1), (2) and (3) of the Appendix to the Mandate. Account should also be taken of the Agreement regarding the Boundary as recorded in the Declaration confirmed in the notes exchanged between the French Ambassador in London and His Majesty's Secretary of State for Foreign Affairs on the 9th January, 1931.

12. Disagreements between the British and French commissions which are not settled amicably shall be referred to their respective Governments.

13. Roads and rivers in the British Cameroons shall be accessible to the French commission and roads and rivers in the French Cameroons to the British commission so long as the work of demarcating the boundary lasts.

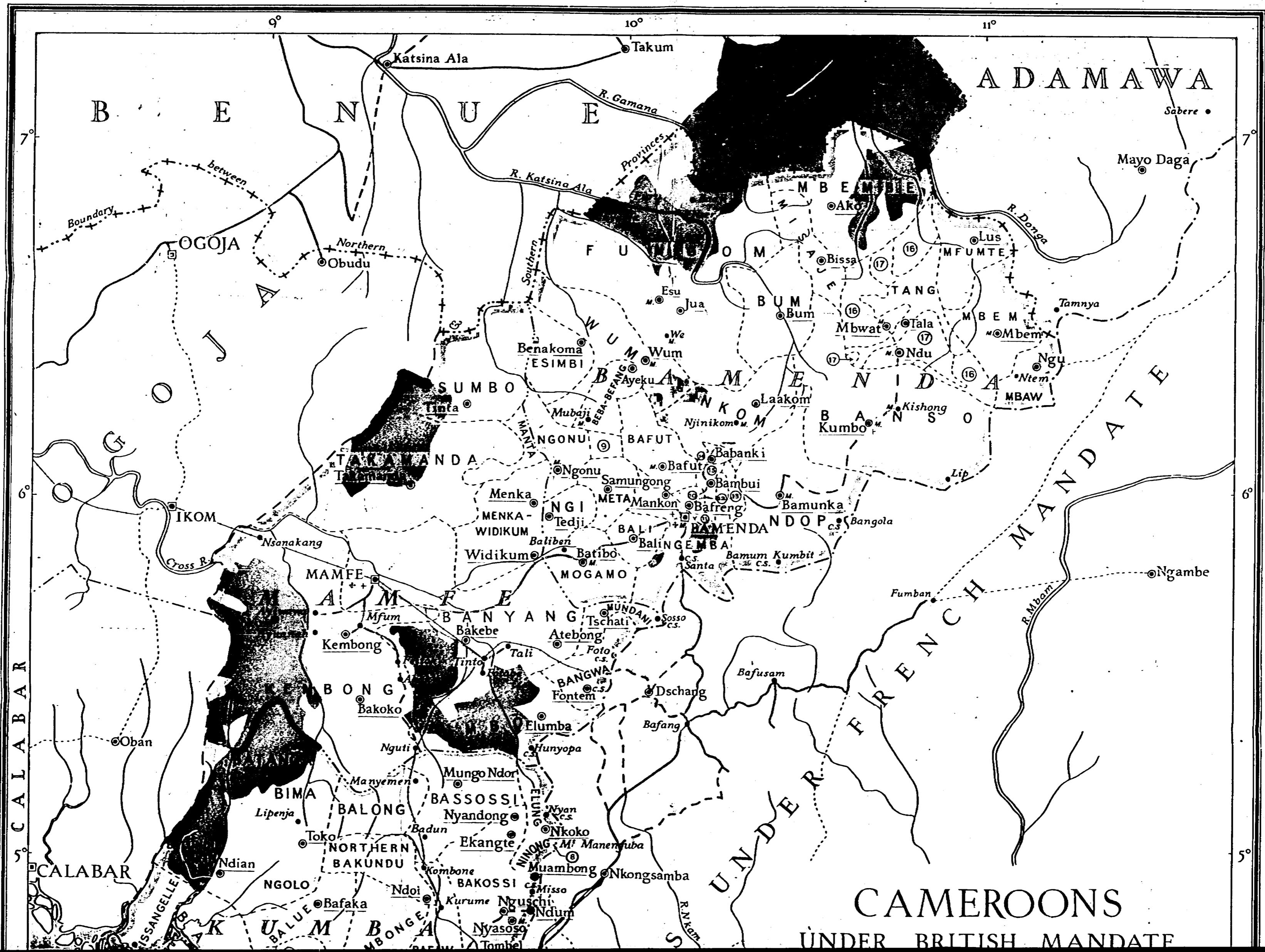
14. Articles shipped, provisions, instruments and any articles which the commissions have to transport from one territory to the other for the discharge of their labours shall enter both territories free of Customs duties and any other internal tax.

15. The Commissions shall present to their respective Governments a signed map in triplicate of the region demarcated. The map shall be produced to the scale of 1/100,000 with form lines at a vertical interval to be decided by mutual agreement. In sections of greater difficulty, larger scales and/or closer vertical intervals may, if necessary, be adopted at the discretion of

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