

No. 73

Treasury Returns-Statement Nos. 1-4



- JAN - 7 1969

Vol. 55

# Federal Republic of Nigeria Official Gazette

LAGOS-31st October, 1968

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# NEW APPOINTMENTS AND OTHER STAFF CHANGES

The following are notified for general information:-

#### NEW APPOINTMENTS

	111111 1111			
Department	Name	Appointment	Date of Appointment	Date of Arrival
Administration	Ogunyemi, Mrs R. O.	Secretary-Typist	24-4-68	_
Cabinet Office	Radermacher, Capt. B.	Pilot	1-8-67	_
Customs and Excise	Salami, I. A.	Collector of Customs	26-6-68	-
Ministry of Agriculture and Natural Resources	Fabiyi, J. P.	Research Officer (Parasitologist)	20-4-68	_
Ministry of Communi- cations	<sup>1</sup> Mumuni, Miss S. T.	3rd Class Clerk	18–1–67	-
Ministry of Defence	Brisibe, A	Lecturer (Geography)		-
Ministry of Education	Coker, Miss V. M. I.	Education Officer	25-9-68	-
Ministry of Education	Ejiwunmi, Miss S. S. O.	Lecturer (Biology)	9-6-67	-
Ministry of Transport	Idi, F. I.	Technical Assistant		3 <del></del> 0 =
Ministry of Works and Housing	Oladipo, J. A	Technical Assistant	1-4-65	-
Statistics	Adeyanju, Mrs E. W.	Statistical Officer	7 -8-68	_
Notification in Gazet		espect of Miss O. Olabode, Cleric	cal Assistant,	Ministry of

Notification in Gazette No. 59 of 22-8-68 in respect of Miss O. Olabode, Clerical Assistant, Ministry of Education is hereby cancelled.

<sup>1</sup> Notification in Gazette No. 66 of 19-9-68 amended.

	P.	ROI	MOTIONS	
Department	Name		Appointment	Date of Promot
iministration	<sup>1</sup> Enwefah, F. D. O.		Administrative Officer, Class IV .	. 14-9-
ıdit	Adeosun, A.		1st Class Clerk	
	Aribigbola, E. O.		1st Class Clerk	. 29-1-
inistry of Communi-	Amosun, Á.		Chief Supervisor, Grade II (Telegraphs)	2-10-
cations	Eitokpah, A. O.		Technical Officer	. 2–10–
-	Ejakita, A.		A	. 11-7-
	Ekpiteta, F. I.		Technical Officer	. 2-10-
<u> </u>	Ekot, J. E.		1	. 11-7-
	Elendu, S. U. W.	505	Assistant Chief Clerk	44 7
	Folarin, O.			. 11-7-
		• • •	1st Class Clerk	44 **
	Mellemson-Osho M	LS.	Chief Supervisor, Grade II (Telegraphs)	
	Obuma, M. O.		Assistant Chief Clerk	
	Orbuma I O		m i " 10m	0 40
	Oghuma, J. O. Oke, M. O.	• •	m	
2	Ore, M. O.	• •	m 1 : 10m	0 40
	Onwuka, S. U.	• •		. 11-7-
	Sambo, F.	• •		11-7-
	Samuel, A. N.	• •		
	Taylor, Mrs C. T.	• •	4	44 7
	Wakama, N. T.	••		
linistry of Economic	Abifarin, J. A.	• •	1	00.0
Development	Ademoyo, G. A.	• •		
	Adeosun, S. A.	• •		400
	Adesulu, I. O.	• •		. 16-8-
	Adunola, A.			. 16-8-
	Akanki, D. O.		1st Class Clerk	. 16-8-
	Akindele, L. A.		Assistant Statistical Officer	. 23-8-
	Akintoye, E. I.			. 16-8-
	Akotipopo, L.	• •		. 16-8-
	Ale, A. L.			. 16-8-
	Alhassan, H.			. 23-8-
	Anwo, S. A.		Statistical Assistant, Grade I .	. 16-8-
	Asubiojo, A. F.		Assistant Statistical Officer	. 23-8-
	Cole, A. B.			. 23-8-
	Durojaiye, R. O.		Statistical Assistant, Grade I .	. 16-8-
	Ekpiken, I.		1st Class Clerk	. 16-8-
2	Ezeana, G. I.			. 23-8-
	Fadairo, S. O.	0000		. 23-8-
	Iduh, F. E.		4.01 01 1	. 16-8-
	Ileubare, M. O.	• •		23-8-

# PROMOTIONS—continued

D.1			ONS—continued		Date of
Department	Name		Appointment		Promotion
Ministry of Economic	Kannike, R. A.	••	Assistant Statistical Officer		23-8-68
Development—	Karimu, R. O.	• •	Assistant Statistical Officer	••	23-8-68
continued	Kudehinbu, M. O.	••	Programming Assistant, Grade I	• •	16-8-68 23-8-68
	Olagbaiye, I. O. Olufemi, J. A.	• •	Senior Statistical Assistant, Grade II Assistant Statistical Officer	•••	16-8-68
* * *	Omotola, Mrs B. R		1st Class Clerk	••	16-8-68
(1)	Onitilo, S.		Statistical Assistant, Grade I		16-8-68
# # N	Oyelohunnu, M. O.		Senior Statistical Assistant, Grade II	••	16-8-68
** ** ** ** ** ** ** ** ** ** ** ** **	Oyetoro, S. O. Salu, M. I.	::	Senior Statistical Assistant, Grade I Statistical Assistant, Grade I	• • •	23-8-68 16-8-68
	Sanawiyu, F. A.		Assistant Statistical Officer		16-8-68
y a fi	Shittu, B. A.		Senior Statistical Assistant, Grade II		23-8-68
(12) N <sub>ext 12</sub> (2)	Soleye, D. O.	• •	Assistant Statistical Officer	• •	23-8-68
	Sowande, M.	• •	Senior Statistical Assistant, Grade II	• •	23-8-68 16-8-68
Na	Yesufu, Y. A.	• •	1st Class Clerk	• •	
Ministry of Transport	Abasi, B. O. Adebomi, T. A.	••	Communicator, Grade II Assistant Communications Officer	• •	27 <del>-4-</del> 68 27 <del>-4-</del> 68
**	Adekoya, D. S. A.		Assistant Communications Officer		27-4-68
	Adeniyi, A.		Communicator, Grade I		27-4-68
	Adenle, A. A.		Assistant Communications Officer		27-4-68
13	Adeyemi, J.	••	Assistant Communications Officer Assistant Communications Officer	••	27-4-68 27-4-68
	Afinni, H. O. Agboola, S. O.	••	Assistant Communications Officer	• •	27-4-68
	Agoro, A. O.		Assistant Communications Officer	::	27-4-68
(6 <b>4</b> 0	Aideyan, A.		Senior Coastal Assistant		27-4-68
	Ajayi, J. O. O.		Communications Officer	*	14-10-68
	Ajayi, M. O. Ajufo, D. O.		Communicator, Grade II	• •	27 <del>-4-</del> 68 27 <del>-4-</del> 68
*	Akemi, P. S.	• •	Assistant Communications Officer	• • •	27-4-68
× 20	Akinsodi, C. O.		Communicator, Grade II		27-4-68
₩	Akintunde, J. O.		Assistant Communications Officer		27-4-68
1	Akinwole, J. O.	٠.,	Assistant Communications Officer	. • •	27 <del>-4-</del> 68
	Animashaun, A. R. Arajuwa, B. O.		Assistant Freight Officer Assistant Communications Officer	• •	27 <del>-4-</del> 68 27 <del>-4-</del> 68
Ties	Aruna, G. A.	• •	Communicator, Grade II	••	27-4-68
76 ST	Awoleye, S. A.		Assistant Communications Officer		27-4-68
7/97	Awowale, J. S.	• •	Communicator, Grade II	••	27-4-68
	Awudu, J. A.	• •	Assistant Communications Officer	••	27 <del>-4-</del> 68 27 <del>-4-</del> 68
₩ 1811	Badewa, S. A. Banjoko, E. A.	• •	Communicator, Grade II	••	27-4-68
Ø	Bassey, B. E.		Communicator, Grade II	• • •	27 4-68
	Bassey, E. E.		Communicator, Grade II	٠.	27-4-68
*	Bassey, O. E.	• •	Communicator, Grade II	••	27-4-68
	Danisa, S. B. Dasaolu, A. O.	• •	Communications Officer Assistant Freight Officer	••	14-10-68 27-4-68
NA THE STATE OF TH	Docemo, A. B.	• • •	Air Traffic Control Assistant, Grade I	• • •	27-4-68
	Dokun, Í. O.		Communicator, Grade II		27-4-68
· 181	Edun, I. A.		Communicator, Grade II		27-4-68
<b>19</b> (8)	Effere, M. E.	, ••	Assistant Communications Officer Communicator, Grade II	• •	27 <del>-4-</del> 68 27 <del>-4-</del> 68
	Effiong, D. P. Egun, L. A.	• • •	Communicator, Grade II	••	27-4-68
247	Egunshula, P. O.		Assistant Communications Officer		27-4-68
Sec. 1997	Egharevba, J. I.		Assistant Communications Officer		27-1-68
	Ekere, B. A.	ъ.,	Communicator, Grade I		27-4-68
	Ekpedekumo, J. S. Ekpenyong, J. B.	P	Head Storekeeper, Grade II Assistant Communications Officer	• • •	27-4-68 27-4-68
	Ekpo, A. S.		Communicator, Grade II		27-4-68
li i	Enuaghe, J.	• •	Assistant Communications Officer		27-4-68
	Essien, E. E.		Assistant Communications Officer		27-4-68
	Eto, O. E. Fadairo, J. O.	• •	Communicator, Grade II	••	27 <del>-4-6</del> 8 14-10-68
(8.0)	Falana, M. B.	: ::	Communications Officer Assistant Communications Officer	• • •	27-4-68
	Foster, E. W.	• • •	Assistant Communications Officer	• •	27-4-68
	Gborogo, D.	• •	Communicator, Grade II	٠.	27-4-68
	Igun, S. A.	• •	Communicator, Grade II		27-4-68
	Ikpe, S. A.	• •	Assistant Superintendent (Shipping)	••	27-4-68 27-4-68
	Ikono, B. E. Ishola, J. A.	• • •	Communicator, Grade I Assistant Communications Officer	::	27-4-68
		127 127			

#### PROMOTIONS—continued

Department	Name	Appointment	96	Date of Promotion
Ministry of Transport	Iyala, A. N. C	Assistant Communications Officer	. :	27-4-68
-continued	Iyekowa, R. E.	Communicator, Grade II	٠.	27-4-68
	Izevbehai, S	Assistant Communications Officer		27-4-68
	Kanike, I. M	Communicator, Grade I		27-4-68
	Kighiga, B. I	Assistant Technical Officer (Hydrology)		27-4-68
	Koffie, Í. A. C	Assistant Communications Officer		27-4-68
	Kojo, A	Communicator, Grade I		27-4-68
	Lawani, J. S	Communicator, Grade I		27-4-68
	Longe, A. S.	Communicator, Grade II		27-4-68
	Mannah, T. E	Communicator, Grade I		27-4-68
	Mordi, É. O	Communicator, Grade II		27-4-68
	Nya, B. E. E	Communicator, Grade II	• •	27-4-68
A)	Obadun, J. B	Air Traffic Control Assistant, Grade I		27-4-68
	Obayinro, I. J.	Communicator, Grade II		27 <del>-4-6</del> 8
	Obong, E. E	Communicator, Grade II		27 <del>-4-</del> 68
	Odeseye, A. A	Assistant Communications Officer		27-4-68
	Odiachi, F. O.	Assistant Communications Officer		27-4-68
	Odukoya, O. O	Communicator, Grade II	• •	27-4-68
	Odumosu, S. A	Assistant Communications Officer		27-4-68
	Oduwusi, T. O	Communicator, Grade II	• •	27-4-68
	Ogborho, T. O	Assistant Communications Officer		27-4-68
	Ogunji, A. A	Assistant Communications Officer		27-4-68
. *	Ogunnaike, J. O	Communicator, Grade II		<del>27-4-68</del>
	Ogunmuyiwa, D. A	Communicator, Grade II	• •	27-4-68
	Ogweze, J. I.	Communicator, Grade II		27-4-68
	Okobi, F. C. N	Communicator, Grade II	• •	27-4-68
	Okpani, O	Communicator, Grade I		27-4-68
<u> </u>	Olajide, I. O	Communicator, Grade II		<sup>27-4-68</sup>
	Olanitori, A.	Communicator, Grade I	• •	27-4-68
	Olaofe, I. O	Communicator, Grade I	••	27-4-68
	Olaoye, G. A	Assistant Communications Officer	• •	27-4-68
# 91	Olomukoro, D. E	Assistant Communications Officer	••	27-4-68
	Oloyede, M. A.	Communicator, Grade II	• •	27-4-68
	Olumaiyegun, J. B	Communicator, Grade II	•.•	27-4-68
	Olutayo, C	Communications Officer	• •	14-10-68
	Orogun, J. O	Assistant Communications Officer	• •	27-4-68
	Oshinowo, J. A	Communicator, Grade II	• •	27-4-68
4.	Pedro, I. A	Communicator, Grade II	• •	27-4-68
*	Peregrino, E. O	Communicator, Grade II	••	27-4-68
	Salaam, S. L	Communicator, Grade I	• •	27-4-68
T 2	Sholoye, J. O Shonubi, M. O	Communicator, Grade II	• •.	27 <del>-4-</del> 68 27 <del>-4-</del> 68
	CL C A	Communicator, Grade I Communicator, Grade I	••	27-4-68
			• •	
2,807	Sideso, S. S	Assistant Communications Officer	• •	27-4-68
	Tukuru, L. A Umoeren, A. A	Communicator, Grade I	• •	27 <del>-4-</del> 68 27 <del>-4-</del> 68
**	Usen, E. A	Communicator, Grade II Assistant Communications Officer	••	27-4-68
	Cour, D. r	110010talit Collabilitations Cilical	• •	21-T-00

<sup>1</sup> Notionally promoted w.e.f. 4-9-67.

# CONFIRMATION OF APPOINTMENTS

Department	Name	* *	Appoin	tment	٠.				c	Date of confirmation
Audit	 Ogundana, T. O.		Auditor	• •						2-10-68
Customs and Excise	 Adekola, A.		Preventive (	Officer						1-7-68
	Adubiagbe, K.		3rd Class O		3				• •	7-6-68
	Ajenifuja, R. O.		3rd Class C	fficer	I. 3					9-6-68
	Ajuyah, R.		3rd Class C	fficer	55					2-6-68
	Alagoa, E. I.		3rd Class C	fficer	13					17-1-66
	Borokinni, K.		Preventive	Officer	192		320		• •	1-7-68
	Coker, J. E.		3rd Class C	fficer	:18			19		28-4-68
	Ekanem, L. O.		3rd Class C	officer						22-6-62
18	Eromosele, S.	• •	3rd Class C			• •			• •	9-6-65
				s . N					9	

14			d		
31st October, 1968	OI	FFICIAL GAZETTE			1387
*	CONFIRMATIO	ON OF APPOINTMENTS-C	ontinued		
Department	. Name	Appointment		c	Date of Confirmation
Customs and Excise	Fajebe, O.	3rd Class Officer			28-4-68
-continued	Faotu, C. C.	3rd Class Officer		• •	7-9-68
	Farinre, O.	3rd Class Officer	50 <b>30</b> %	• •	4-6-68
	Guoti, J.	Preventive Officer			17-2-68
	Ikuomola, L. A.	3rd Class Officer	200 XX		4-6-68
	Imonikhe, K.	Preventive Officer			1-7-68
	Kolawole, E.	Preventive Officer	••	**	1-7-68

Preventive Officer Preventive Officer

3rd Class Officer ...

3rd Class Officer ...

Telephone Operator

Technical Instructor

Instructor, Grade II

Clerical Assistant

Clerical Assistant

Clerical Assistant

Clerical Assistant

Clerical Assistant

**Executive Officer** 

Artisan Electrician

Artisan Electrician

Artisan Machinist

Artisan, Grade III

Technical Assistant

Artisan, Grade II

Artisan, Grade II Artisan, Grade II

Stores Assistant ...

Artisan, Grade II
Driver-Mechanic

Artisan, Grade II

Typist, Grade II

Clerical Assistant

Artisan, Grade II Driver-Mechanic

Driver-Mechanic

Clerk, Grade I

Labourer

Timekeeper, Grade I

Data Processing Assistant, Grade III

Data Processing Assistant, Grade III

Timekeeper

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Ableseaman

Assistant Labour Inspector

Artisan (Plant Attendant)

Information Officer

Assistant Technical Officer

Assistant Technical Officer

<b>**</b>	CONFIRMATION	OF	APPOINTMENTS
Department	. Name		Appointment
	<b>5</b> 6		
Customs and Excise	Fajebe, O.	• •	3rd Class Officer
—continued	Faotu, C. C.		3rd Class Officer
	Farinre, O.		3rd Class Officer
	Guoti, J.		Preventive Officer
	Ikuomola, L. A.		3rd Class Officer
	Imonikhe, K.		Preventive Officer
	Kolawole, E.		Preventive Officer
	Kalio, R. N.		3rd Class Officer
	Kayode, E. A.		Preventive Officer
38	Kazeem, T. B.		Preventive Officer
	Mboho, E. J.		3rd Class Officer
	Nkeaka, A.		3rd Class Officer
	Ogbakpah, E.		3rd Class Officer
	Ogunnusi, N. O.		3rd Class Officer
25	Olajide, F. O.		Preventive Officer
	Omahomi, A.		Preventive Officer

Salami, M. O.

Agbeye, T. M.

Obaseki, G. O.

Emesone, O. A.

<sup>2</sup>Akiba, Mrs H. O.

Phil-Ebosie, D. C. E.

James, C. A.

Ojo, S. A. O.

Sokunbi, R. O.

Kassim, R. A.

Anola, B.

Oke, J. O. Okorokpa, J. B.

Okosa, R. A.

Onunkwo, J.

Durosimi, S.

Emmanuel, K.

Guobadia, I.

Ihunwa, M.

Afudah, A.

Aibueku, I.

Emovon, O.

Essien, S. J.

Jagun, T/O.

Okoh, J.

<sup>8</sup>Øjo, W. ..

1 Notification in Gazette No. 67 of 26-9-68 amended. Notification in Gazette No. 59 of 22-8-68 amended. 3 Notification in Gazette No. 13 of 15-3-51 amended.

Ohikhokhai, J.

Osayamwen, P.

Shehu, M. U.

Shodipo, A. O. Showole, A. T.

Mbukpa, B. E. O.

Enoma, S. O. E.

Edehen, V.

Taiwo, S.

<sup>1</sup>Ogunsanwo, Z. O.

Owoade, Miss A. B.

Adeyemi, Mrs H. O.

Talabi, B. Ugbe, J. U.

Ojo, B. A.

Ministry of Communi-

Ministry of Education

Ministry of Establish-

Ministry of External

Ministry of Internal

Ministry of Labour

Ministry of Transport

Ministry of Works and

Nigerian Institute for

Oil Palm Research

Housing

Railways

**Statistics** 

Ministry of Trade

Ministry of Information

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Affairs

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Shorinola, F. O.

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# ACTING APPOINTMENTS

			TOINTIMBINED		8
Department	Name		· Acting Appointment	Date of Acting Appointment	Date of Reversion
Administration	<sup>1</sup> Akinsunmade, J. M. Harriman, Mrs I.		Administrative Officer, Class II Assistant Editor (Official	22-12-67	_
W 2	<sup>2</sup> Osibogun, O. A.		Report) Administrative Officer, Class II	28-2-68 22-12-67	14–10–68
Customs and Excise	Azodeh, K. U.	•	Senior Preventive Officer,		,
a .	D : ** **		Grade I	1-5-68 19-8-68 23-7-68	30-9-68  2-10-68
General Executive Class	Akinlotan, S. A.		Senior Executive Officer		
· ·	Akinyeye, A. A.		(Accounts)	16-9-68	•
	Kassim, G. A.		(Accounts) Higher Executive Officer	10-8-68	_
	Odukoya, J. A.			30-9-68	· — 🔬 .
	Olugbodi, M. O.		(Accounts)	15-8-68	
-2 ·	Osakwe, N. A.		(Accounts)	3-9-68	
	3		(Accounts)	16-9-68	
Inland Revenue	0 1 77 0 1		Chairman Deputy Chairman, Board of	12-9-68	_
* ,	<sup>4</sup> Olatunde, S.		Inland Revenue Deputy Chairman, Board of	1-8-68	11-9-68
	C		Inland Revenue Higher Executive Officer (I.R.) Senior Investigating Officer	12968 28968 12968	=
Ministry of Agriculture and Natural Resources	Ononokpono, A. O.		Senior Technical Officer Higher Technical Officer Senior Meteorological Officer	16-9-68 15-10-68 21-10-68	14-10-68
Ministry of Communi- cations	A1 1 11 3' AF	• .	Senior Technician, Grade I Senior Workshop Supervisor	21-10-68 1-4-68	1–10–68
3	<sup>4</sup> Adeniji, A.		Higher Technical Officer	21-10-68	<del>-</del>
	Ajayi, P. A.		Head Postmaster, Grade III Postmaster, Grade II	1 <del>-4-</del> 67 25-10-68	1-10-68
	A T TT	• •	Head Postmaster, Grade I Supervisor (Postal)	5-10-68 21-9-67	=
*	<sup>6</sup> Ayo-Vaughan, C. A.		Chief Supervisor, Grade II (Postal)	30-9-68	-
8	Babatunde, J. A. d'Almeida, C. S. A.	• •	Senior Supervisor (Telephones)	13-9-68	18-10-68
	Fagbamila, J. O.		Workshops Foreman	1-11-67 20-1-68	14-10-68
	Guama, J. N.		Senior Technical Officer Senior Supervisor (Postal)	18-7-68 6-11-67	1-10-68
	T 11 1 TO 1	• •	Supervisor (Telephones) Supervisor (Postal)	6-10-67 6-11-67	
	Ineghedion, J. A. O.		Head Postmaster, Grade I	5-8-68	2-10-68
	Macarthy, R. O.	. 1	Supervisor (Postal) Civil Service Administrator	27-10-67 15-10-68	= .
	UTITE D G	• •	Assistant Controller Supervisor (Telephones)	10 <del>-4-</del> 68 6-10-67	29-7-68
	Ogbechie, E. A.		Senior Technical Officer	18-11-67 22-9-67	28-10-68
	Ogunsanwo, Z	:	Technical Officer	29-10-68	- 10 (0
\$*************************************	<sup>5</sup> Ohiagara, J. O.	• •	Senior Technician, Grade I Senior Technician, Grade I	29-12-67 31-10-68	6-10-68
*	Ohiro, J. U.	• •	Supervisor (Telephones) Supervisor (Telephones)	6-10-67 19-8-68	21-10-68
	Ojo, R. O		Supervisor (Telephones) Senior Technical Officer	6-10-67	
	Oleana II	141	(Exchange)	28-10-68 14-10-68	· · —
ş × 1 * * *	Okuromade, O.		Stores Officer	5-10-67	30-9-68
報 統	Omoraka, G.	• •	Senior Technician, Grade II	29–12–67	13-10-68

31st October, 1968	OFFI	CIA	L GAZETTE			
*	ACTING A	PPC	DINTMENTS—continued		Date of	Date of
Department	Name	80 ±	Acting Appointment	Аp	Acting pointment	Reversion
· · · · · · · · · · · · · · · · · · ·	Onerio C V		Supervisor (Postal)		1-11-67	<u> </u>
Ministry of Communi-	Osagie, G. Y.	••	Postmaster, Grade II		24-9-68	29-10-6
cations—continued	Oshundele, A.	• •		•	10-4-68	1-10-6
74.5	Saidu, P. U.	• •	Chief Supervisor, Grade II	• •	20 . 00	15 55 5
	Sanni, D. A.	••	(Postal)	you.	13-8-67	26-8-6
	Sanni D A		Chief Supervisor, Grade II	•		
	<sup>6</sup> Sanni, D. A.	• •	(Postal)		5-10-68	
	0.1		Senior Technician, Grade II	٠.	18-5-67	13-10-6
	Sogbesan, S. O.	• •			31-10-68	10 10 0
	Toyon, Z. H. E.		Senior Technician, Grade II		29-12-67	6-10-6
60	Toyon, Z. H. E.	• •	Senior Technician, Grade II		6-10-67	-
	Ugbodaga, J. C.	• •	Supervisor (Telegraphs)	• •	3-10-68	
- CE	Uwatt, M. B.	• •	Technical Officer	• •	28-10-68	100
	Wilson, C. O.	••	Postmaster, Grade II	• •	29-12-67	6-10-6
	Woghiren, B. U.	• •	Senior Technician, Grade II			0-10-0
	Woghiren, B. U.	• •	Senior Technician, Grade II		31-10-68	
Ainistry of Economic	Abasi, S.		Statistical Officer	• •	3-9-68	_
Development	<sup>4</sup> Adelana, G. A.		Statistical Officer	• •	25-6-68	
	Agbalaya, B. A.		Statistical Officer	• •	26-10-67	9-9-1
8	Bankole, E. I.		Statistician		8-1-68	20-3-
	Do-Regos, C. O.	200	Statistical Officer		1-5-67	13-5-0
a 9	Jebutu, J. O.	***	Data Processing Officer		12-10-68	, <del></del>
14 O O O O	Mumuny, S. O.		Statistical Officer		1-7-68	-
Windston - C Dinames			Principal Accountant		21-6-68	13-9-
Inistry of Finance	Damola, D. B.					202
	Molade, Mrs S. A.	• •	Senior Mechanical Accounting		2-10-68	
(A) (A) (A)			Assistant, Grade II	• •	2-10-00	=7000
**	Peters, J. O.	• •	Controller, Finance and		22-10-68	
		.72	Accounts	••	22-10-00	9
	Okolie, Mrs E. U.	• •	Senior Mechanical Accounti		2-10-68	140 NA <u>LLEA</u> N
			Assistant, Grade I	• •		
	Oluwasanmi, A. A.	• •	Principal Accountant	• •	23-5-68	
	Vanderpuye, P. H.		Accountant-General of the			
•		*	Federation		9-9-68	
	Yebovi, S. O. A.		Principal Accountant	• •	9-2-67	23-9-
Ministry of Health	Awosika, Miss T.		Nutrition Officer		28-8-68	_
viillistry of Iteatti	King, A. B.		Stores Officer		1-9-68	
		••	Higher Graphic Arts Officer	400	26-8-68	
Ministry of Information	Akinola, R. O.	• •			19-8-68	19-9-
	Bepo, J. O. A.	• •	Senior Cameraman	••	26-8-68	9-10-
2.1	Brown, S. E.	• •	Apprentice Master	••		9-10-
	Joda, S. O.	• •	Higher Technical Officer	• • •	15-10-68	
	<sup>6</sup> Okanlawon, E. A.	••	Stores Officer	••		
Ministry of Internal Affairs	Otokuefor, G. O.	•••	Assistant Chief Clerk	• •	15-7-67	16-4-
Ministry of Justice	10Omotosho, Mrs R.	A.	Registrar of Commercial			
envisor vita render inderne Manualin (ART EST ) To E. B			Legislation	••	15-8-68	-
	4Shitta-Bey, B. A.	• •	Principal State Counsel	••	21-8-68	
Ministry of Labour	Alli, A. R.		Senior Labour Inspector		1-10-68	-
ATTITION OF DADOUT	Oshodi, Mrs A.	• •	Mechanical Accounting	05000	, and a district of the state o	
3000	Ositoui, Mils A.	••	Superintendent	(0 <u>0</u> 0000	3-10-68	
				••	22-8-68	
Ministry of Trade	Kazaura, Isa	• •	Technical Officer	• •		
Ministry of Transport	Ibrahim, F. H.		Assistant Chief Clerk		18-8-66	12-10-
Ministry of Works and	Adegor, M. E.		Electrical Superintendent		7-10-68	_
	<sup>4</sup> Aikpokpo, O. J.		Assistant Works Manager		30-9-68	
Housing		• •	Assistant Works Wanager Assistant Chief Clerk		10 0 60	
35	Ajayi, P. A.		Senior Survey Assistant,		20 / 30	
20	Atiri, M. O.	• •,	Grade I		16-10-68	_
	<sup>4</sup> Benibo, E.		Head Storekeeper, Grade II		16-10-68	
H		4	Senior Mechanical Superin-			
	Eni, U. O.	• •			30-9-68	
**	me to the		tendent	• •	30-3-00	9
g2	<sup>4</sup> Effick, O. W.		Senior Survey Assistant,		16 10 40	0
	471.74		Grade I	• •	16-10-68	
*	Ibitowa, K. A.	• • •	Electrical Superintendent	• •	10-10-68 8-10-68	
E. 161	Karimu, S. B.		Head Storekeeper, Grade I		8-10-68	
es th	Ogunsulire, S.		Architect, Grade I	• •	8-10-68	
	Omolayole, P. K.	٠	Technical Officer		11-10-68	
18	<sup>4</sup> Osadebe, C. I.		Senior Stores Officer		15-10-68	
#0		<b>₩</b>	· · · · · · · · · · · · · · · · · · ·			
#0		¥	76 1 T			

	ACTING A	PPOI	NTMENTS—continued		
Department	Name		Acting Appointment	Date of Acting Appointment	Date of Reversion
Ministry of Works and Housing	Osika, T. Sawyerr, A. O.	••	Head Store-Keeper, Grade II Senior Survey Assistant,	16-10-68	e ( <del>1</del>
—continued	Dawyell, II. O.	• •	Grade II	16-10-68	
LOMEIMAGE	<sup>4</sup> Ukpe, A. R.		Head Store-keeper, Grade II	16-10-68	
	Yousuff, A. K. A.		Head Store-keeper, Grade I	16-10-68	
Police	4Olarinde I O		Assistant Commissioner	1-10-68	-

Notification in Gazette No. 71 of 17-10-68 in favour of Mr L. A. Kokobili, Technical Officer, Ministry of Communications, is hereby cancelled.

2 Full Acting Allowance payable with effect from 2-10-68. Notification in Gazette No. 8 of 1-2-68

amended.

3 Full Acting Allowance payable up to 30-9-68 in salary Group 6; and in salary Group 4 with effect from 1-10-68.

4 50 per cent Acting Allowance payable.

5 Full Acting Allowance payable in salary Scale P 9.

6 No Acting Allowance payable.

7 50 per cent Acting Allowance payable with effect from 1-4-68. Notification in Gazette No. 45 of 30-5-68 amended.

8 Notification in Gazette No. 69 of 10-10-68 amended.

9 Full Acting Allowance payable. Notification in Gazette No. 62 of 29-8-68 amended.

10 50 per cent Acting Allowance payable up to 31-8-68 and full thereafter.

#### LEAVE OF ABSENCE

10,000			97	
Department	Name	Appointment	Date of Departure	Leave Granted
Administration	Akpieyi, W. E. Udoffa, S. M.	Administrative Officer (Principal Grade) Administrative Officer (Principal Grade)	11-6-68 23-9-68	86 days 14 dyas
General Executive Class  Judicial	<sup>1</sup> Adenmosun, T. A. Osikomaiya, L. Osikomaiya, L. Dawodu, G. M.	Higher Executive Officer Principal Executive Officer Principal Executive Officer Assistant Registrar, Grade I	12-8-68 10-6-68 23-7-68 6-8-68	42 days 28 days 70 days 35 days
Ministry of Agriculture and Natural Resources	Adewale, B. S. O.  Hopson, A. J.  Karst, O. Oso, F. A.	Senior Meteorological Superintendent Principal Research Officer Veterinary Education Officer Senior Meteorological Superintendent	19-8-68 8-6-68 5-8-68 5-7-68	42 days 154 days 49 days 42 days
Ministry of Communications	Adebanjo, A. Adekoya, C. A. Cadmus, J. G. Falusi, R. A. Hogan, E. C. Lawal, T. A. Obebe, P. B. Okedeyi, S. O. Oshoko, F. F. Oshoko, F. F. Williams, T. A.	Pupil Engineer Investigation Officer Executive Officer Investigation Officer Instructor, Grade II Principal Accountant Executive Officer Traffic Officer Pupil Engineer Pupil Engineer Senior Technical Officer	19-8-68 22-4-68 12-8-68 15-8-68 5-8-68 19-8-68 3-6-68 14-12-67 10-6-68 5-8-68	43 days 70 days 42 days 35 days 15 days 35 days 35 days 4 days 60 days 56 days
Ministry of Education	얼마 영역에 가장하는 하다.	Lecturer Education Officer Education Officer Assistant Lecturer Education Officer Master, Grade I Education Officer	17-7-68 5-8-68 5-8-68 10-8-68 14-8-68 24-6-68 30-7-68 17-8-68 15-7-68	35 days 30 days 42 days 35 days 26 days 35 days 24 days 39 days 35 days

<sup>1</sup> Full Acting Allowance payable with effect from 2-10-68. Notification in Gazette No. 25 of 21-3-68 amended.

1	LEAVE OF A	ABSENCE—continued	*	
Department	Name	Appointment	Date of Departure	Leave Granted
Ministry of Education —continued	Fasina, Mrs A. A Idonibove-Obu, B. E.	Lecturer, Grade I	12-8-68	35 days 17 days
	Okungbowa, Mrs G. R.	Lecturer	7-5-68	42 days
	Oniko, G. C	Lecturer	17-7-68	20 days
of the second second	Osawaru, S. E.	Technical Instructor Technical Instructor	29-7-68 5-8-68	35 days 35 days
	Oshin, A. A.	Education Officer	16-7-68	51 days
	Robinson, N. A	Education Officer	17-7-68	47 days
	Thomas, K. C.	Lecturer	12-8-68	27 days
	Warmann, Miss F. W. Williams, Mrs G. M.	Woman Education Officer Senior Education Officer	3-3-00	11 days
Ministry of External	Ameh, G. A	Executive Officer	31-8-68	1# days
Affairs	· Ibrahim, A	External Affairs Officer,	- 40 /8	
		Grade VIII Executive Officer	7-12-67	17 days
# ** **	Iruene, B. T. D	Executive Officer	8-7-68	21 days
	Sam, M.	Executive Officer	10 7 00	7 days
Ministry of Health	Ademola, Dr. G. A	TO STANIS TO STANIS STA		39 days
Ministry of Industries	Alikah, A	Executive Officer	. 19–8–68	35 days
	Edwards, Mrs C. C. A.	Research Officer	. 20–5–68	79 days
Ministry of Information	Kamba, M. B.	Information Officer	17-8-68	35 days
	Okhio, C. B.	Higher Technical Officer	** * **	40 1
	1000	(Press)	AA # CA	42 days
Ministry of Labour	Daranijo, S. B			73 days
Ministry of Mines and Power	Thomas, W. A. L	Chief Inspecting Engineer .	. 26-8-68	28 days
Ministry of Trade	Jibrin, S. U	Executive Officer .	. 5-9-68	24 days
Ministry of Transport	Egbumokei, M	Technical Officer	. 16-9-68	11 days
Ministry of Transport.	Oweifawari, G	· · · · · · · · · · · · · · · · · · ·	. 17-6-68	70 days
Ministry of Works and	Adenuga, J. A	Executive Engineer, Grade I	18-12-67	126 days
Housing	Adu, J. A	D !! Paramations Provinces	. 20-8-68	35 days
	Babatunde, A. A	Mechanical Superintendent		70 days
_W = 0	Donaldson, J.	Works Superintendent .		151 days
4	Ghista, S. P. J.	Senior Architect	40 0 10	159 days
29	Koiki, M. A.	Pupil Surveyor	45 / /0	28 days
	Lawal, Mrs B.		4 0 60	67 days
*	Omage, L. A. O.	Technical Instructor		35 days
Nigerian Institute for	Baldry, D. A. T.	Principal Research Officer		156 days
Trypanosomiasis Research	Owo-Odusi, T. F	Accounting Machine Superintendent	. 26-6-68	35 days
Police ·	Danmadami, M.	. Superintendent		42 days
	Lamurde, J.		. 1-6-68	35 days
12	Meme, L. C.	A	M 0 (0	40 days
	Mott, D. H.	. Chief Superintendent .		41 days
	Thompson, B.	. Deputy Superintendent .	. 1-9-68	40 days
Prisons	Erighono, C. O	. Assistant Superintendent .		59 days
10 D 10 D	Giwa-Osagie, F. S		2-9-68	
0	Tswanya, S. S.	2000	- 40 0 /0	45 days
Statistics	Coker, J. B.	. Statistician	. 28-8-68	35 days
	- A - 1			

<sup>1</sup> Notification in Gazette No. 69 of 10-10-68 amended.

# RESUMPTION OF DUTY

			11011 01 2011	
Department	Name	4	Appointment	Date of Resumption
Administration	Akpieyi, W. E. Udoffa, S. M.	••	Administrative Officer (Principal Grade) Administrative Officer (Principal Grade)	9–9–68 7–10–68
General Executive Class	Adenmosun, T. A. Osikomaiya, L.	::	Higher Executive Officer	. 23-9-68 . 8-7-68
Iudicial	Oşikomaiya, L. Dawodu, G. M.	::	Principal Executive Officer Assistant Registrar, Grade I	. 2-10-68
Ministry of Agriculture and Natural Resources	Adewale, B. S. O.	::	Senior Meteorological Superintendent .	. 30-9-68 . 1-10-68
and Natural Resources	Hopson, A. J. Karst, O. Oso, F. A.	::	Veterinary Education Officer Senior Meteorological Superintendent	. 7–10–68 . 19–8–68

## RESUMPTION OF DUTY-continued

Department	Name	Appointment	Date of Resumption
Ministry of Communications	Adekoya, C. A. Cadmus, J. G.	Pupil Engineer	. 1-10-68 1-7-68 23-9-68
•	Falusi, R. A. Hogan, E. C. Lawal, T. A.	Investigation Officer Instructor, Grade II Principal Accountant	26-8-68 23-9-68
¥ %	Obebe, P. B. Okedeyi, S. O. Oshoko, F. F. Oshoko, F. F.	Executive Officer	28-9-68 13-8-68
Ministry of Education	Williams, T. A. Agbalajobi, F. B.	Senior Technical Officer	24 0 40
	Ağun, S. O. Ajepe, A. Ajijola, E. O. Akintola, J. M.	Education Officer Education Officer Assistant Lecturer Education Officer	16-9-68 14-9-68 9-9-68
	Alabi, N. A. Anderson, R. W. Coker, Miss V. M. I Erhahon, S. O.	Master, Grade I Education Officer Education Officer Assistant Lecturer	8-9-68 25-9-68
,3 %	Fasina, Mrs A. A. Idoniboye-Obu, B. I Okungbowa, Mrs G. Oniko, G. C.		2-9-68 8-7-68
*	Osawaru, S. E. Oshin, A. A. Robinson, N. A. Thomas, K. C. Warmann, Miss F. I	Technical Instructor Technical Instructor Education Officer Lecturer	4-9-68 11-9-68 7-9-68 19-9-68 10-9-68
Ministry of External Affairs	Williams, Mrs G. M Agbebi, G. A. Ameh, G. A. Ibrahim, A. Iruene, B. T. D.	Senior Education Officer Executive Officer Executive Officer External Affairs Officer, Grade VIII Executive Officer	14-9-68 31-7-68 18-9-68 24-12-67 2-8-68
Ministry of Health Ministry of Industries	Sam, M. Ademola, Dr G. A. Alikah, A.	Fi Off	2-10-68
Ministry of Information	Edwards, Mrs C. A. Kamba, M. B.		7-8-68
Ministry of Labour	Okhio, C. B. Daranijo, S. B.	Higher Technical Officer (Press) Compliance Inspector	9-10-68
Ministry of Mines and Power	Thomas, W. A. L.	Chief Inspecting Engineer	
Ministry of Trade Ministry of Transport	Jibrin, S. U. Egbumokei, M. Oweifawari, G.	Executive Officer Technical Officer Assistant Waterways Officer	1-10-68
Ministry of Works and Housing	Adenuga, J. A.	Executive Engineer, Grade I	22-4-68
la .	Adu, J. A. Babatunde, A. A. Donaldson, J. Ghista, S. P. J. Koiki, M. A. Lawal, Mrs B. Omage, L. A. O.	Pupil Executive Engineer  Mechanical Superintendent  Works Superintendent  Senior Architect  Pupil Surveyor  Architect, Grade II  Technical Instructor  Accounting Machine Superintendent	2-10-68 5-9-68 30-9-68 16-9-68 5-9-68 9-9-68
Nigerian Institute for Trypanosomiasis Research	Owo-Odusi, T. F. Baldry, D. A. T.	Principal Research Officer	. 1–10–68
Police	Danmadami, M. Lamurde, J. Meme, L. C. Mott, D. H. Thompson, B.	Superintendent Assistant Superintendent Assistant Commissioner Chief Superintendent Deputy Superintendent	10-7-68 18-9-68 23-6-68

Reasons for

### RESUMPTION OF DUTY-continued

Department	Name	Appointment	,		Date of Resumption
Prisons	Erighono, C. O.	Assistant Superintenden		1.	. 21-6-68 . 12-9-68
A 14	Giwa-Osagie, F. S. Tswanya, S. S.	Director Assistant Superintenden	nt		2-4-68 2-10-68
Statistics	Coker, J. B.	Statistician		*	. 2-10-00

<sup>1</sup> Notification in Gazette No. 69 of 10-10-68 amended.

# TRANSFERS

	(#1 at 548		, , , , , , , , , , , , , , , , , , , ,	¥	(8)	50
	Department	Name	Appointment	Service Post to which Transferred		Date of Transfer
	General Executive Class	<sup>1</sup> Sule, A. R	Assistant Chief Clerk (North-Eastern State Public Service)	Assistant Executive Office	r	13-8-68
	Federal Public Service	Adeosun, J. A.	Secretary (Defence Industries Corpor- ation of Nigeria)	Assistant Parliamentary Counsel	•••	20-9-68
1	Ministry of Labour	<sup>1</sup> Alamu, S. O	Assistant Labour Inspector	Labour Officer	••	24-9-68
	Ministry of Works and Housing	Alakija, Miss A.	3rd Class Clerk	3rd Class Library Clerk (Ministry of Trade)	٠.,	22-1-68
	Police	Oyakhiromen, G. I.	Clerical Officer (Mid- Western State Public Service Commission)	Cadet Sub-Inspector	••	1-8-68
	Statistics	Ajanaku, A. O.	Statistical Officer	Statistical Officer (Lagos State Public Service)	• •	11-9-68

Notification in *Gazette* No. 55 of 19-9-68 in respect of Mr I. S. U. Emah, Assistant Dental Technologist, Ministry of Health is hereby cancelled.

# LEFT THE SERVICE

Department	Name		Appointment		leaving Service	leaving Service
Ministry of Agriculture and Natural Resources	<sup>1</sup> Fadayomi, T.		3rd Class Agricultural Laboratory Technician		30-8-68	Resigned
	Obarotimi, A.	• •	Meteorological Assistant, Grade II	• •	23-9-68	Resigned
	Olufemi, B. E.	••	Agricultural Assistant, Grade III		25-9-68	Resigned
	1:1 00			• •	1-1-67	Retired
Ministry of Communi-		• •	Technician	• •	20-9-68	
cations	Danisa, A.	• •	Postal Officer	• •	20-9-08	Resigned
(10)	Edako, M. A.		Postal Officer and		oleme ser	19 <u>22</u> 1921 1931 19
6 9			Telegraphist		25-2-67	Terminated
Ministry of Education	Ugborogho, R. E.		Education Officer		1-9-68	Resigned
Ministry of External	Adebo, Chief S. O.		External Affairs Officer,			* 15 NO
Affairs			Grade I		18-10-68	Retired
	Ekpo, U. J.		3rd Class Clerk		29-9-68	Resigned
	*** 1 D		Executive Officer		6-8-68	Terminated
Ministry of Finance		• •	3rd Class Clerk	::	1-10-68	Resigned
Willistry of Thianec	Olaniyan, Miss M.	• •	3rd Class Clerk	• •	30-9-68	Resigned
Ministry of Health	Johnson, Mrs G. A.	٠.,	Social Welfare Worker	***	31-12-67	Retired
Ministry of Industries			Clerical Assistant		2-10-68	Resigned
Willistry of Industries		•.•	경프스(1973년대) 2대 회원인 (1973년 1887년 1987년 1987년 1987년	2000	7-10-68	Resigned
	Oderinde, D. O.	• •	Accountant		7-10-00	Resigned
Ministry of Information	Banjo, K.	••	Photographic Printer-in-		1-9-68	Resigned
Ministry of Labour	Okuh, F.		Co-operative Inspector,	5050. N		
, annually of Habout	· · · · · · · · · · · · · · · · · · ·	• •	Grade II	••	10-5-67	Dismissed
~~~			137			

<sup>1</sup> Transferred-on-promotion.

	- 5		LEFT TH	$\mathbf{E}$ S	ERVICE—continued			- S
Departi	nent		Name		Appointment		Date of leaving Service	Reasons for leaving Service
Ministry o	of Mines ar	ıd	<sup>2</sup> Oriola, T. O.	••	Sub-Inspector of Mines		7-12-67	.Dismissed
Ministry o	of Trade		Akinyemi, Miss O.		3rd Class Clerk		24-9-68	Resigned
Ministry	of Transpor	rt	Okeowo, Miss O. T.	0 E	Coastal Assistant, Grade	III	27-9-68	Resigned
Ministry o	of Works ar	nd	Ituen, A.		Air Mapping Assistant,			
Housin					Grade II		8-4-67	Dismissed
			Lanisa, R. A.		3rd Class Clerk		7-9-68	Resigned
	0.00		Omitiran, A.	1168	Air Mapping Assistant		30-9-68	Resigned
Police			Arikpo, Íkpi		Assistant Superintendent		22-2-68	Dismissed
Statistics		• •	Osinuga, Mrs E. O.		Statistical Assistant,			1004 1004 10 10
	2		1		Grade III		1-10-68	Resigned
			Soniyi, T.		Data Processing Assistant		17-9-68	Resigned

1 Notification in Gazette No. 65 of 12-9-68 amended.

2 Notification in Gazette No. 66 of 19-9-68 amended.

#### **OBITUARY**

The Head of the Federal Military Government and Commander-in-Chief of the Armed Forces announces with regret the death of the following:—

MR C. A. ILOANYA, late Chief Produce Inspector, Federal Ministry of Trade on 24th December, 1966. MR E. A. EKPAGHA, late Sub-Inspector of Police, on 5th October, 1967.

#### Government Notice No. 1378

Minerals Regulation 74 (3)

PROVISIONAL ROYALTY ON THORIUM AND ZIRCON ORES

In exercise of the powers conferred on me by the above regulation, it is notified that for the purpose of computing provisional royalty, the price per ton of the minerals detailed in the first column of the subjoined schedule is fixed at the amount shown in the second column therefor; and the provisional royalty chargeable thereon during the period 1st November to 30th November, 1968, is indicated in the third column thereof.

2. Attention is drawn to regulation 75 of the Minerals Regulations and the obligation on the part of every exporter of thorium or zircon minerals to forward to the Deputy Chief Inspector of Mines an authenticated account sales not later than six months from the date on which the mineral was exported.

J. F. AWONIYI,
Acting Chief Inspector of Mines

Government Notice No. 1379

Minerals Regulation 71 (3)

#### PROVISIONAL ROYALTY ON COLUMBITE

In exercise of the powers conferred on me by the above regulation, it is notified that for the purpose of computing provisional royalty, the price per unit of columbite is fixed at 140s.

- 2. The rate of provisional royalty payable on exportation of columbite during the period 1st November to 30th November, 1968 is therefore 8.8s per unit or £28-12s-0d per ton.
- 3. Attention is drawn to regulation 72 (1) of the Minerals Regulations and the obligation on the part of every exporter of columbite to forward to the Deputy Chief Inspector of Mines an authenticated account sales not later than six months from the date on which the columbite was exported.

J. F. AWONIYI,
Acting Chief Inspector of Mines

Government Notice No. 1380

Minerals Regulation 76A
PROVISIONAL ROYALTY ON TANTALITE

In exercise of the powers conferred on me by the above regulation, it is notified for the purpose of computing provisional royalty, that the price per ton of tantalite has been fixed at the amount shown in column (1) below:—

Low Grade Tantalite 2,000 0 0 200 0 0 High Grade Tantalite 4,000 0 0 600 0 0

- 2. The rate of provisional royalty payable per ton on exportation of tantalite during the period 1st November to 30th November, 1968 is therefore as shown in column (2) above.
- 3. Attention is drawn to regulation 75 of the Minerals Regulations and the obligation on the part of every exporter of tantalite to forward to the Deputy Chief Inspector of Mines an authenticated account sales not later than six months from the date on which the tantalite was exported.

J. F. AWONIYI,
Acting Chief Inspector of Mines

#### NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 45

Excise Revenue Control-Manufacture of Spirits by Distillation

Commencement: 28th October, 1968

The attention of manufacturers of spirits by distillation is invited to this Notice which contains the Board's requirements and directions for the Excise Revenue Control of distilleries.

#### PART I-GENERAL

- 2. Laws.—The laws relating to the collection of Excise duties on spirits manufactured by a process of distillation are contained in:—
  - (a) Excise (Control of Distillation) Act 1964, No. 22;
  - (b) Excise (Control of Distillation) (Amendment) Act 1965 No. 27;
  - (c) The Excise Tariff Act 1965 No. 30—as amended from time to time;
  - (d) The Still Regulations 1965—Legal Notice 67 of 1965;
  - (e) The Manufacture of Spirits Regulations 1965—Legal Notice 79 of 1965, as amended by Legal Notice No. 80 of 1968.
- 3. Permit to Import a Still.—Any person who intends to import a still is required to make prior written application to the Board for a permit—(Imports Prohibition Order, 1959, Second Schedule, Item (3)—L.N. 81 of 1959). The application is to contain full details of the make, type, pattern, construction and operation of the still or stills intended to be imported and the country from whence consigned.

#### PART II—CONSTRUCTION AND CONNECTION OF DISTILLERY VESSELS, UTENSILS, ETC.

- 4. General.—All corks, plugs, pumps, pipes and other utensils are to be fixed and kept, at the expense of the distiller to the satisfaction of the proper officer.
- 5. Brewing and Related Vessels.—These may be constructed in any manner provided that they are easily accessible and open at all times for the inspection of the proper officer.
- 6. Wash Backs.—These may be constructed in any manner provided that they are capable of being gauged.
- 7. Wash Chargers and Low Wines, Feints and Spirit Vessels, Utensils and Pipes.—These may be constructed in any manner provided that all vessels and connections used in the distillation process between the wash charger and the spirit receiver are close-covered and connected throughout by close metal pipes capable of being examined throughout the whole length. They are not to have any opening or communication with any other vessels or utensils, etc. not connected with the process unless specially allowed by the Board.
- 8. Stills.—These may be of any opattern, form and construction provided that it is impracticable to introduce wash or other materials, or extract spirit or vapour otherwise than in the approved manner. The spent lees receiver or a syphon pipe in the discharge, and a revenue lock is to be provided so that spent lees may be sampled.
- 9. Safes.—These may be of any form provided that when they are locked, spirits cannot be abstracted therefrom by the introduction of a pipe or syphon to cause an overflow, or by any other method.
- 10. Sample Pipes.—A sample pipe to test all spirits running from the stills may be attached to the safe or to the worm before it enters the safe provided that the end of such pipe is enclosed in a glass case having the same standard of security as the safe. Arrangements are to be made for the samples to flow out of such case directly into a feints receiver.
- 11. Pipes.—(a) The ends of pipes required by the proper officer to be secure are to be fastened by soldering, welding, sweating, brazing or riveting. If screw belts and nuts are used the bolts are to be riveted over the ends. If pipes are jointed by flanges, it is sufficient to rivet two opposite bolts in each flange.
- (b) Every pipe, unless need exclusively for the discharge of water or spent wash, is to be placed and fixed so as to be capable of being examined throughout its whole length.
- 12. Corks.—Every type of cork used by a distiller requires the Board's prior approval. There is no objection to the use of any type of valve or cork on water pipes, wash backs, wash chargers or stills provided that when such valve or cork is shut it can be secured by a revenue lock. Ordinary turning corks are to be used on receivers and the pipes connected therewith, and on pipes through which feints or spirits pass. The plug of such ordinary turning cork is not to be riveted in, but is to be so made that it can be removed by the proper officer for examination. The key head is to be legibly marked to show whether the cork is open or shut.

- 13. Fastenings.—(a) A distiller is required to provide and maintain fastenings for securing the main-doors in chargers and receivers, the check-dipping holes in spirit receivers and the corks, plugs, pumps, vessels and utensils required by the Board to be secured. If it is necessary for a distiller's operations that corks on closed pipes are to be opened when no officer is present, working fastenings are to be provided so as to allow the plug to be turned but not withdrawn from its proper position in the cork.
- (b) Fastenings are, as far as practicable, to be in one piece. Whenever hinges are necessary, they are to be constructed by welded joints and not by riveted pins. The attachment of any fastening to a vessel or utensil is to be by rivets and not by screws. Fastenings on corks are to be made to fit so closely that it is not possible to partially turn or open the cork or lift or take out the plug once the fastening has been applied.
- 14. Dipping Rods.—(a) A distiller is required to provide dipping rods in low wines, feints and spirit vessels. Such rods are to be certified correct in accordance with the Weights and Measures Regulations, 1965 (L.N. 57 of 1965).
- (b) The dipping rod in low wines and feints receivers and chargers is to be fitted so as to slide through a metal plate riveted to the cover through which it cannot be withdrawn.
- (c) The dipping rod for spirit receivers is to be fitted so as to slide through a brass guide securely fixed to the cover of the vessel through which it cannot be withdrawn. When not in use the rod is to be drawn right out of the liquor and kept in its position by a screw. Other rods fixed in vessels are to be kept out of the liquid by attaching a cord or chain with counterpoise over a pulley.
  - (d) Two check dipping holes with dipping rods are to be provided for every spirit receiver.
- 15. Alteration of Position of Vessels.—A distiller is not to alter the position or level or the dipping place of any vessel without first receiving the Board's written permission.

#### PART III.—APPROVAL AND LICENSING

- 16. Provisional Approval.—(a) The written approval of the Board is required before any person commences to erect a distillery.
- (b) Provisional approval is granted when the Board is satisfied that the application may be approved in principle. A distiller is required to submit a written application to the proper Area Chief Collector, accompanied by plans in quadruplicate, distinctly showing the course, construction and use of all fixed pipes to be used and every branch thereof and cork thereon and every place, vessel, or utensil with which any such pipe connects and the following particulars:—
  - (i) Name and address in Nigeria of the person or firm making the application;
  - (ii) Address of the proposed distillery;
  - (iii) Date when the distillery is expected to be ready for production;
  - (iv) Type of spirits to be produced;
  - (v) Estimated annual production and the proportions for home use and exportation, respectively;
  - (vi) Materials to be used;
  - (vii) Full description of the plant and process;
  - (viii) Brand names and labels;
  - (ix) Size of containers;
  - (x) Working hours in the distillery;
  - (xi) Method of packaging;
  - (xii) Method of marking and numbering packages;
  - (xiii) Storage arrangements;
  - (xiv) Delivery arrangements and types of trader to be supplied.
- 17. Premises.—The Board may refuse to approve any premises on which, from their situation in relation to the premises used by a rectifier, blender, methylator or brewer, it considers it inexpedient to allow the manufacture of spirits.
- 18. Situation of Vessels.—(a) Each vessel or utensil on the premises is to be placed and kept in a convenient situation, easy and safe of access and with sufficient headroom for official examination and account and permanently fixed so as to admit of the contents being accurately gauged.
- (b) A distiller is required to provide ladders, lights and such assistance as the officer may require for the proper performance of his duties.
  - (c) A distiller is to ensure that the premises are adequately ventilated.
- 19. Materials Store.—A distiller is required to provide a Sugar, Mollasses or other Materials Store for the separate and exclusive storage of these materials. All materials are to be deposited in the Sugar. Mollasses or other Materials Store immediately they are received at the distillery.

- 20. Accommodation for Official Staff-
- (a) Office Accommodation.—The Board may require a distiller to provide and maintain suitable office, layatory and sanitary accommodation with furniture, lighting and other amenities for the use of the proper officer.
- (b) Living Accommodation.—The Board may require a distiller to provide at his own expense, and lease to the Board, suitable living accommodation for the proper officer (and his household) responsible for the control of the licensed premises.
- 22. Marking of Pipes.—A distiller is required to paint and maintain so painted in oil colours every pipe as follows according to the purpose for which it is to be used:—

Wort or w	ash		 		 	 	• •	red
·Low wines	s or fei	nts	 • •	• •	 	 		blue
spirits	••	• •	 ••	• •	 	 		black
water			 		 	 		white.

- 23. Gauging vessels.—Unless otherwise directed by the Board, a distiller is required to gauge, under official supervision, all tanks, vats or vessels and is to provide the necessary tables and implements so that the quantity of liquid in such tank, vat or vessel may at any time be accurately determined. A certificate to the effect that the gauging (of named vessels, etc.) has been accurately carried out is to be signed by a Director of the distilling company and lodged with the proper Area Chief Collector. A distiller is required to renew the certificate of gauging annually on the 1st day of January.
- 24. Small Stills.—The Board may refuse to grant a distiller's licence or may grant it only subject to such conditions as it sees fit to impose, in respect of any premises to be used for the manufacture of spirits by distillation of a fermented liquor where the still to be used is of less than 400 gallons capacity.
- 25. Scales, Weights and other appliances.—The Board may require a distiller to provide and maintain such appliances and other facilities as are in its opinion necessary to enable the proper officer to take account of wash, worts, feints or spirits, or to examine them, or to perform any other official duties on the licensed premises. Such appliances, etc., need not be for the exclusive use of the officer. All weighing and measuring appliances are to be certified correct in accordance with the Weights and Measures Regulations, 1965 (L.N. 57 of 1965) and to be maintained in such a way that they retain their accuracy.
- 26. Signboard.—A distiller is required to erect a signboard at the main entrance of his licenced premises to display the business name of the licensed distillery. Such name is to be displayed in letters not less than three inches high and followed by the words, in letters not less than two inches high, "Licensed by the Board of Customs and Excise as a Distiller, Excise Factory No......"
- 27. Bond or deposit to secure Excise Duty.—Before approving the issue of a distiller's licence the Board requires the distiller to make a cash deposit or enter into a Bond on Form Sale 32—Bond to Secure Excise Duty (see Annex "A"). The amount of the deposit or the penalty of the Bond is ordinarily not less than twice the amount of the estimated monthly excise duty payable and is subject to official review.
- 28. Entry of premises.—(a) A distiller is required to make and deliver to the Board, an entry of his premises showing detailed particulars of all rooms, plant, equipment and places in which any part of his trade is carried on or any spirits are to be kept and of all vessels, utensils, pipes, and fittings therein. The entry is to describe in detail the precise use to which all rooms, plant, equipment, etc., will be put. No storage of materials or products, and no manufacture is permitted in any room, plant, etc., which is not included on the entry.
  - (b) No room or place is to be entered for more than one purpose unless so permitted by the Board.
- (c) Officers of Customs and Excise are legally empowered to have access at any time to the "entered" premises.
- (d) After entry has been made and delivered to the Board, a distiller is not to alter the size, shape, position or capacity of any "entered" room, plant, or equipment without first obtaining the approval of the proper Area Chief Collector, who may require a new entry to be made when the alterations have been completed.
- (e) Signatories to entries.—Every entry is to be signed by the person to whom the relevant distiller's licence is to be issued. If the licence is issued to a body corporate, the entry is to be signed by a director, general manager, secretary or other similar official and, except where authority for that person to sign has been given under the seal of the body corporate, the signing is to be done under the seal of the body corporate.
- (f) Form of entry.—(i) An entry is to be prepared on Form Sale 41—"Entry of Premises Licensed for the Manufacture of Excisable Goods"—(see Annex "B") and three additional copies marked "copy" which need not be signed are to be submitted.
- (ii) Distinguishing marks and numbers on every room, plant, equipment or place are to be shown, together with the use to which each is to be put and their position in relation to each other.

- (iii) An entry is a legal document and all matters therein are to be contained in the body of the document, above the signature of the person making the entry. In the case of an entry for large premises consisting of more than one page, all the pages are to be tied together with tape and the knot sealed with sealing wax. Each page is to be serially numbered and reference made at the bottom of each page to the page number and the total number of pages of the entry and the date of the entry to which it relates. Each additional page is to be signed by the signatory to the entry at the bottom in such manner as to ensure that no insertion of any other particulars can be made between the signature and the body of the entry. In no circumstances are unsigned or unrelated "enclosures" acceptable as part of an entry.
- (g) A distiller is not to withdraw the entry whilst there remains in any place mentioned therein any still, or in any place, vessel or utensil mentioned therein any materials prepared or fit for distillation, or any spirits liable togduty.
- 29. Still Licence.—(a) A distiller requires a "Still Licence"—Form Ex. 5, to possess and use any still in the entered distillery premises.
- (b) Application is to be made to the Board through the proper Area Chief Collector on Form Sale 40—"Application for Still Licence". (See Annex "C").
  - (c) If the Board approves the application on Form Sale 40, the Area Chief Collector issues the licence.
- (d) There is no licence fee but the licence is renewable on the 1st day of January each year. Written application for renewal is to be made to the proper Area Chief Collector.
- (e) A distiller is required to inform the Board in writing through the proper Area Chief Collector within fourteen days after a licensed still has been broken up, removed from the premises or otherwise disposed of. Particulars are to be furnished of the manner of disposal and of the name of the person, if any, to whom it has been disposed and the address of the premises to which the still has been removed.
- 30. Final Approval.—When construction or the distillery has been completed and all requirements met, application for final approval and issue of a distiller's licence is to be made by a distiller to the Board through the proper Area Chief Collector on Form Sale 39—"Application for distiller's Licence". (See Annex "D").
- 31. Variations to Approval.—Where a distiller desires subsequently to vary any approved process or to add to, alter, move or use in any way other than in accordance with the manner approved, any vessel, utensil, pipe or fitting, he is to submit all proposals to the proper Area Chief Collector in duplicate with drawings and full descriptions of the variations or alterations. A distiller is to comply with all conditions or directions prescribed by the Board in its grant of such approval.
- 32. Distiller's Licence.—(a) Issue of Licence.—A distiller's licence is issued by the proper Area Chief Collector after the Board's grant of approval to the application on Form Sale 39.
- (b) The Validity of Licence.—A distiller's licence is issued in respect of one set of premises only and expires on the 31st day of December next following the date of issue.
- (c) Licence fee.—A fee of One hundred pounds (£100) is payable on each occassion when a licence is issued or renewed.
- (d) Renewal of Licence.—A distiller is required to make written application to the proper Area Chief Collector for renewal of licence.
- 33. Licence Bussiness Discontinued.—(a) Whenever a distiller discontinues business whether voluntarily or by reason of revocation of his licence he is required to:—
  - (i) pay duty on all spirits on which duty has not been paid;
  - (ii) permit the proper officer to seal all plant and equipment so that it cannot be used for further distilling purposes; and
    - (iii) surrender the distiller's licence to the proper Area Chief Collector.
- (b) The Board has legal powers to distrain for duty due under sub-paragraph (a) (i) above not paid forthwith.
- (c) If any sealed plant or equipment is to be permanently removed from the premises, the owner is to give the Board a written notice of his intention to do so and furnish it with the address to which the plant or equipment is to be removed.
  - 34. Excise Factory Numbers.—Every licensed distiller is allocated an excise factory number by the Board.

#### PART IV-DISTILLER'S RECORDS OF MANUFACTURE

- 35. Distilling Book—(a) A Distilling Book—Book Ex. 13 is provided by the proper officer for a distiller to enter prior notice of his intended distillery operation and declarations.
- (b) The Distilling Book is to be kept by a distiller in some place approved by the proper Area Chief Collector in the entered premises. It is to be available at all times to the proper officer and is not to be removed except when taken up by the proper officer at the end of a month.

- (c) Each entry made by a distiller in the Distilling Book is to be made on a seperate line and a straight line drawn through the unused portion of that line. At the time of making an entry, a distiller is required to enter the date and hour when such entry is made.
- (d) If a distiller requires to cancel any notice given in the Distilling Book, he is to write the word "void" along the line on which the notice is given and add his initials and the date and hour of cancellation.
- 36. Stock Account of Materials for Manufacture—(a) Except with the written consent of the Board, all sugar and other materials received for use in the manufacture of spirits are to be accompanied by full suppliers' invoices, and immediately on receipt, such sugar or other materials are to be deposited in the Sugar or Other Materials Store. (See paragraph 19). A distiller is to deposit in a store only the materials for which such store is entered.
- (b) A distiller is required to keep a register in a form approved by the proper Area Chief Collector showing the quantity of sugar or other materials received and supported by the suppliers' invoices and the quantity of sugar or other materials used in manufacture, and the balance in stock of each kind of sugar and other material is to be balanced at the close of each working day.
- 37. Distiller's Return for Period.—At the end of each period (see paragraph 53) a distiller is required to sign and deliver to the proper officer a return in duplicate on Form Sale 84—"Distiller's Return of Materials Used, Etc., and Spirits Produced" (see Annex "E") specifying for the period—
  - (i) the quantity of each description of material used in making wort or wash;

(ii) the quantity of wort or wash distilled;

- (iii) the quantity of spirits computed at the strength of 50 per centum by volume of pure alcohol as ascertained by Tralles' Alcoholometer;
  - (iv) the quantity of feints remaining at the end of the period.
- 38. Distiller's Stock Book and Monthly Return—(a) A distiller is required to provide a Stock Book in a pattern approved by the proper Area Chief Collector. Each day the distiller is required to enter in his stock book the quantity of spirits manufactured and so received into stock and the quantity of spirits sent out and the aggregate balance of spirits remaining at the close of business each day. In all cases quantities are to be computed at the strength of 50 per centum by volume of pure alcohol.
- (b) The stock book is to be kept in such part of the entered premises as approved by the proper Area Chief Collector and is to be available at all times for inspection by the proper officer who is to be permitted to make extracts therefrom.
- (c) On or before the 7th day of each month, a distiller is required to submit to the proper officer a transcript in duplicate of the stock book showing all transactions entered therein during the previous month.

#### PART V-DISTILLING OPERATIONS

- 39. Materials.—Except with the consent of the Board and subject to such conditions as it may prescribe, a distiller is not to use in the brewing or making of wort or wash any material of such nature that the gravity of the wort or wash produced therein cannot be ascertained by the approved saccharometer, nor is he to have in his possession any wort, wash, low wines, feints, or spirits or fermented liquor not brewed, made or distilled in his distillery.
- 40. Removal of Materials for Manufacture.—(a) A distiller is not, without the consent of the Board, to remove any sugar, mollasses or other material for fermentation from the place entered as a Sugar, Mollasses or Other Materials Store, except for use in the manufacture of spirits.
- (b) Before removing any sugar, mollasses or other materials for this purpose, a distiller is required to give written notice in the Distilling Book specifying the time of the intended removal and the quantity and kind to be so removed.
- (c) At the time specified, a distiller is to convey the specified sugar, mollasses or other materials immediately from their place of storage to the mash-turn, sugar cane crusher or other entered vessel or utensil for immediate use therein.
- (d) Any sugar, mollasses or other material so removed but not used immediately is to be returned forthwith to the Store and the distiller is immediately required to give written notice in the Distilling Book of the quantities so re-deposited.
- 41. Notice to Commence or Re-commence Brewing.—At least six days before first commencing to brew wort, or, if he has discontinued brewing wort for more than one month, before re-commencing to brew wort, a distiller is required to give written notice in the Distilling Book, specifying the day and time at which he intends to begin brewing or re-commence brewing.
- 42. Notice to Brew.—Before a distiller mashes any materials, or brews for making wort, he is required to give at least 24 hours prior written notice in the Distilling Book, specifying the day and the hour when the mashing or brewing is to be commenced.

- 43. Declaration of Worts Collected.—Immediately the collection of wort in any fermenting vessel is completed, a distiller is required to enter a written declaration in the Distilling Book, specifying the number of the vessel in which the wort is contained, the true original gravity of the wort therein and the quantity thereof as measured by the number of dry inches and tenths of one inch which is the number of inches and tenths of an inch between the dipping plate of the vessel and the surface of the wort contained therein.
- 44. Addition of Yeast.—Unless the Board has given consent and subject to such conditions as it may prescribe, a distiller is not to add yeast or other matter capable of causing fermentation, to wort or wash in any vessel except an entered fermenting vessel.
- 45. Preparation of Bub, etc.—Before commencing to make bub or any other composition which promotes fermentation of wort or wash, a distiller is required to give at least 24 hours prior written notice in the Distilling Book, specifying the day and hour when, the vessel in which the bub or composition is to be made, the fermenting vessel into which it is to be put, and the quantity to be put into such vessel.
- 46. Removal of Wash.—(a) Immediately prior to the removal of wash from a fermenting vessel, a distiller is required to give a declaration in the Distilling Book, specifying the date and hour of commencing removal, the vessels from and to which the wash is to be removed, and the gravity of the wash immediately prior to removal.
- (b) Wash is normally to be removed direct to a still or to a wash charger to charge a still, for immediate distillation. If a considerable time elapses between the removal of any wash and the commencement of distillation of that wash during which time further attenuation may have taken place, then immediately before removing such wash for distillation, a distiller is required to give a further declaration in the Distilling Book specifying the particulars required in subparagraph (a).
- 47. Mixing Wort.—(a) There is no objection to wash removed from successive fermenting vessels mixing in a wash charger provided the proper notices to remove wash have been given and the wash in the wash charger is being used for continuous distillation.
- (b) If wort or wash is to be mixed otherwise than for immediate distillation, the mixing is only to take place in a fermenting vessel or wash charger. Prior written notice of the intention to mix is required to be given by a distiller in the Distilling Book, specifying the vessels to be affected. Immediately on completion of the mixing, the distiller is required to make a declaration in the Distilling Book, specifying, in respect of each vessel affected, the dry dip and original gravity immediately before the operation and the dry dip and actual gravity immediately after the operation.
- 48. Removal of Yeast.—(a) A distiller is not to dispose of wash removed from a fermenting vessel for the recovery of yeast except in such a manner as the Board has approved. Before removing wash for the recovery of yeast, a distiller is required to give notice in the Distilling Book, specifying the quantity and original gravity of the wash so removed and the vessels from which it has been removed.
- (b) A distiller is to make written application through the proper Area Chief Collector to the Board for such allowance as the Board considers reasonable, from any charge for duty arising from wort or wash made. Satisfactory proof is to be shown that such duty charge arises wholly or in part on account of the removal of wort or wash for the separation of yeast.
- 49. Removal of Low Wines and Feints.—Not less than four hours before the removal of any low wines or feints from a receiver, a distiller is required to give written notice in the Distilling Book, specifying the day and hour of intended removal and the vessels affected, and immediately after the proper officer has taken account of the contents of the receiver, such low wines and feints are to be removed forthwith into the proper charger. If, however, a distiller has secured his low wines and feints pumps to the satisfaction of the Board, he may at any time without notice, remove low wines and feints from a receiver to a charger and re-distill them.
- 50. Removal of Spirits to Distiller's Warehouse.—At least four hours before a distiller intends to warehouse any spirits, he is required to give written notice in the Distilling Book for the proper officer to take account of such spirits, specifying the day and hour of the intended warehousing and the vessels which contain the spirits.
- 51. Collection of Spirits.—(a) Where a distiller does not provide a distiller's warehouse in association with his distillery (See Part VIII), he is required to collect spirits in one receiver at a time and he is not to begin to collect in another receiver until the collection in the first is complete.
- (b) If at any time a distiller requires to take delivery of spirits being collected, he may declare the collection in that receiver as complete and give notice to take account of spirits.
- 52. Notice to take Account of Spirits.—(a) Where a distiller does not provide a distiller's warehouse in association with his distillery, the official account of spirits collected in a spirit receiver is to be taken as soon as the collection is completed.
- (b) At least two hours before the collection in a spirit receiver is completed and a distiller intends to collect spirits in a different receiver, he is required to give written notice in the Distilling Book to take account of the spirits collected, specifying the day and hour that the account is to be taken and the vessel or vessels affected.

- 53. Distillation Periods.—(a) A distiller is required to conduct his manufacturing operations in distillation periods which are to be of a duration not exceeding one month from the date of commencement of brewing or from the date of termination of the last preceeding period whichever is the later.
- (b) Periods are to be serially numbered by a distiller in an annual series commencing at 1 for the first period in January or for the first period when distilling commences in the case of a new distiller or recommences in the case of a distillery which has been silent (see paragraph 56) since the end of the previous year.
- 54. Notice to Terminate Period.—(a) A distiller is required to give written notice to the proper officer on form Sale 83—"Distiller's Notice and Declaration to Terminate Period" (see Annex "F") of his intention to terminate a period, specifying the wort or wash to be included therein and such wort or wash is to be distilled immediately and the stills worked off. A distiller is also required to give notice in the Distilling Book to take account of the feints and spirits produced therefrom.
- (b) A period is deemed to terminate when all wort or wash specified in the distiller's declaration on Form Sale 83 has been distilled and all the resulting feints and spirits produced therefrom have been conveyed into the respective receivers.
- (c) A distiller is required to keep all the produce of any one period unmixed with any other matter and separate from all other produce except "depending feints" until an account has been taken by the proper officer.
- 55. Depending Feints.—Any feints which were produced by and remain from a previous distillation are referred to as "depending feints" and such feints may be mixed with low wines or feints produced by a subsequent distillation and such feints may be re-distilled as many times as a distiller thinks fit.
- 56. Silent Distilleries.—If the furnace doors or steam valves of ALL stills have been locked off and a full account of all spirits and feints on the premises has been taken by the proper officer and all wort brewed has been distilled and no wort has been brewed for a period of at least one month, a distillery is regarded as "silent".
- 57. Vessels open for Cleaning, Repair, etc.—Whenever a distiller requires vessels or utensils, etc., to be left open for cleaning, repair, etc., he is to give written notice in the Distilling Book.

#### PART VI.—CHARGE AND PAYMENT OF EXCISE DUTY

- 58. Basis of Charge—(a) The excise duty on spirits produced by distillation is chargeable at the rates prescribed in the Excise Tariff Act on the actual quantity of spirits produced or the quantity of spirits deemed to have been produced from the attenuation charge, whichever is the higher;
- (b) Attenuation Charge.—This charge is to be calculated on the quantity of spirits, at the strength of fifty per centum by volume of pure alcohol, capable of being produced from any wort or wash made at the distillery. It is assumed that from every one hundred gallons of wort and wash, one gallon and fourteen hundreths of a gallon of spirits at the strength of fifty per centum by volume of pure alcohol will be produced for every five degrees of difference between the highest gravity of the wort and the lowest gravity of the wash before distillation, and so in proportion for any less number of gallons of wort and wash or any less number of degrees of attenuation. No allowance is made for waste, bub, dregs, yeast or other matter and the gravity is taken as that declared by the distiller provided that if either gravity is found by the proper officer before distillation to be, in the case of wort, higher or, in the case of wash, lower than that declared by the distiller, the gravity to be taken is that found by the proper officer.
- (c) Production Charge.—The quantity of spirits and feints computed at a strength of fifty per centum by volume of pure alcohol, produced at the distillery, is to be ascertained for each distillation period. Due allowance is to be made for any feints remaining at the end of the last preceding distillation period and accounted for in the last account of spirits and feints produced.
- (d) If the quantity calculated according to the attenuation charge exceeds that actually produced, the excise duty on the excess becomes due at once and must be paid forthwith.
- 59. Duty Point.—Duty becomes due at the time that the spirits are collected in the official receiving vessels unless the spirits are:—
  - (a) transferred immediately to an approved bonded warehouse; or
  - (b) removed for an approved use or purpose in accordance with the provisions of the customs and excise laws, without payment of duty; or

1: 1: ....

- (c) subjected to a process of denaturing approved by the Board.
- 60. Ascertainment of Gravity.—(a) The gravity of wort of wash is to be ascertained by the approved saccharometer.
- (b) When fermentation has commenced in any wort or wash so that the original gravity of the words from which the wort or wash is made cannot be ascertained by the approved saccharometer, such gravity is to be determined by such means as the Board may approve.

- 61. Ascertainment of Strength of Spirits.-The excise duty of spirits distilled or manufactured by any process whatsoever in Nigeria is charged in relation to the quantity in gallons and the percentage by volume of pure alcohol contained therein determined at a temperature of 15.56°C or 60°F. For the purpose of ascertaining the percentage by volume of pure alcohol in a spirituous liquor, Tralles' Alcoholometer and its associated tables are used.
- 62. Notice to pay excise duty on manufactured Spirits.—Where a distiller's warehouse is not provided in association with a distillery, the proper officer prepares and delivers to the distiller Form Ex. 11—"Notice to Pay Excise Duty on Manufactured Spirits" (See Annex "G" at the end of each month.
- 63. Payment of duty.—(a) The excise duty on manufactured spirits delivered for home use without prior deposit in a distiller's warehouse is payable immediately the duty point (see paragraph 59) is reached, but the Board is prepared to consider written applications from distillers for payment to be deferred and for payment to cover the aggregate of duty for a month provided such payment is made not later than the 21st day of the month following that in which the duty became due,
- (b) The Board has powers to distrain generally for any excise duty which remains unpaid after the time within which such duty is payable.

#### PART VII.—DELIVERIES OF SPIRIT FROM A DISTILLERY

- 64. Conditions on delivery.—(a) Spirits which have been manufactured in a distillery may be delivered only
  - on payment of duty for home use in accordance with the provisions of the Excise Tariff Act 1965; or (i)
  - (ii) for exportation or loading as aircrafts'/ships' stores; or
  - for removal under bond for re-warehousing in an approved bonded warehouse; or (iii)
  - for removal for use in accordance with the provisions of the Customs and Excise laws without pay-(iv) ment of duty.
- (b) Once spirits have been delivered in accordance with this paragraph, they are not to be returned to the distillery in which they were manufactured or to any other distillery unless in special circumstances, prior written permission is sought and received from the Board.
- 65. Request to remove Spirits.—Before commencing to deliver any spirits manufactured in his distillery, a distiller is required to give the proper officer prior written request on Form Sale 85—"Request to Remove Spirits" (See Annex "H").
- 66. Permit to remove Spirits.—Except as permitted by the Board, all spirits sent out from a distillery are to be accompanied by Form Sale 86—"Excise Permit to Remove Spirits" signed by the proper officer. (See Annex "I").
- 67. Method of delivery.—(a) Spirits may be delivered from the distillery of manufacture in casks, drums containers, or in bottles of a uniform size packed in cases. The Board's prior approval is to be obtained if delivery is sought by any other means such as by pipe-line, tank wagon or tank craft.
  - (b) Deliveries under bond are to be secured as directed by the proper officer
- 68. Hours of delivery.—The hours during which spirits manufactured in a distillery may be delivered therefrom are prescribed by the Board (in the conditions of approval) and may be varied at the discretion of the Board.
- 69. Removal of Spirits to another Distillery .-- A distiller is not to remove any spirits distilled by him from his distillery to any other distillery unless, in special circumstances, it is shown to the satisfaction of the Board to be necessary and written application is first made and the Board's permission is given in writing.
- 70. Duty-Paid Spirits to be removed forthwith. As soon as the excise duty has been paid or secured on any spirits which are intended for home use, such spirits are to be removed forthwith from the entered distillery premises or distiller's warehouse.
- 71. Duty-Free deliveries.—(a) Scope—Where a distiller does not provide a distiller's warehouse in association with his distillery, spirits manufactured in that distillery may be delivered therefrom without payment of duty for-
  - **(i)** exportation;
  - (ii) loading as stores on ships or aircraft;
  - (iii) deposit in bonded warehouse :
  - use in Nigeria by Persons and Organisations as defined in the Diplomatic Immunities and Privileges (iv) Act, 1962, No. 42 and approved by the Board;
  - (v) denaturing by a process approved by the Board; or
  - (vi) for other purposes approved by enactment or authority.
- (b) Distiller's Notice of Intention to deliver .- In all cases the distiller is required to give notice of his intention to deliver spirits duty-free by presenting the prescribed form of entry to the proper officer and producing packed spirits for examination before delivery from the distillery.
  - (c) Entry Forms.—(i) The following entry forms in quintuplicate are to be used—
    Form Sale 54—for deposits in bonded warehouse; (See Annex "J").
    Form Sale 56—for exportation or use as aircrafts'/ships' stores; (See Annex "K").
    Form Sale 57—for delivery to Privileged Persons or Organisations or for other approved

purposes or for denaturing. (See Annex "L").

- (ii) Except where spirits are exported by Government Departments, Marketing Boards, Statutory Corporations or Diplomatic or other Privileged Persons or Organisations, an additional copy of every entry for exports, conspicuously marked "for Inland Revenue", is required.
- (iii) An additional copy—for the distiller's use—may also be submitted, provided that it is conspicuously marked "Manufacturer's Copy—for reference purposes only". After machine stamping it will be returned to the distiller.
- (iv) The entry (Form Sale 57) in respect of deliveries to Diplomatic and other Privileged Persons or Organisations is to bear the following receipt certified by the Privileged Persons or the authorised signatory on behalf of Privileged Organisations:— "Received into my/our own premises the spirits entered overleaf for use only for the duty-free purpose allowed by law."
- - (ii) Deliveries in bulk are required to be secured as directed by the proper officer (See paragraph 67).
  - (e) Pre-entry.—When delivery has been permitted by the proper officer a distiller is required:—
  - (i) in the case of exports and stores, to submit the entry to the cashier in the Long Room at the port or place of exportation or loading as stores and produce the spirits to the proper officer for examination and shipment;
  - (ii) in the case of deposits in warehouse, to submit the entry to the cashier in the Long Room at the port or place where the warehouse of deposit is situated, and to forward the spirits to the warehouse keeper:
  - (iii) in the case of delivery for use by Privileged Persons and Organisations, to despatch the spirits together with the entry direct to such Persons or Organisations for certificate of receipt and then submit the entry to the cashier in the Long Room at the nearest Custom House.
- (f) Accounting Procedure,—Credit for duty in respect of duty-free deliveries is effected by deduction on Form Ex. 11 (see paragraph 62) for the month during which an entry with certificates of shipment, etc., has been received by the proper distillery officer.
- (g) It is to be noted that relief from excise duty is only allowed on spirits removed DIRECT from a distillery for duty-free purposes.
- 72. Specimen Signatures of Privileged Persons and Authorised Signatories on Behalf of Organisations.—
  (a) The names of persons and organisations entitled to receive duty-free goods under the Diplomatic Immunities and Privileges Act, 1962, are published periodically by the Ministry of External Affairs in a booklet entitled "Diplomatic and Consular List".
- (b) Privileged Persons and Organisations referred to in sub-paragraph (a) who intend to avail themselves of duty-free deliveries are required to forward to the proper Area Chief Collector specimen signatures on form Sale 79—"Specimen Signatures of Privileged Persons and Authorised Signatories on behalf of Organisations entitled to Receive Excisable Goods Duty-Free. (See Annex "M").
- (c) Heads of approved Missions and Organisations are required to appoint signatories in respect of deliveries for official use and to forward to the proper Area Chief Collector letters of appointment for, and specimen signatures of authorised signatories.
- 73. Certificate of Landing—(a) Where spirits are exported overland or by inland waters a distiller is required to produce a certificate of landing to the proper officer within three months from the date of delivery of the spirits from the distillery.
- (b) If a distiller fails to produce the certificate of landing within the prescribed period and is unable to give a satisfactory explanation for such failure, the spirits in question will be deemed to have been put to dutiable home use and credit for duty (see paragraph 71 (f)) will not be allowed.

#### PART VIII-DISTILLER'S WARRHOUSE

- 74. General.—A distiller may provide in association with his licensed distillery a place of security for the deposit without payment of duty of spirits manufactured at that distillery. Such place of security is referred to as a "Distiller's Warehouse", and may be situated within of outside the distillery premises.
- 75. Construction and Security.—(a) Any building for which application is made for approval and licensing as a distiller's warehouse is to be substantially built, all windows are to be barred and the outer door provided with fastenings for both revenue and distiller's locks.
- (b) The discharge corks of all vats in the warehouse are to be so constructed as to preclude their being locked in the open position and are to be fitted with fastenings for revenue locks and locked shut when not in use. The end of every pipe line for conveying water into the warehouse is to be secured by revenue lock, and if such pipe is attached to a vat it is to be fitted flush with the inner side of the cover so as to preclude the abstraction of spirit by sucking out of the vats.
  - (c) The provisions of paragraphs 18 to 23 and 25 are to apply to any licensed distiller's warehouse.

- 76. Approval, Bond and Licence.—Before depositing any spirits in a distiller's warehouse, a distiller is required to make written application to the Board for approval and licensing of the proposed warehouse and make entry thereof. The application for provisional approval is to be made in accordance with paragraph 7 of Customs and Excise Notice No. 9 and the accompanying plans or drawings are to show the construction of the warehouse and its relative situation to the Still House and other buildings, rooms or places in the vicinity and the course, construction and use of all fixed pipes to be used and every branch thereof and cork thereon and every vessel or utensil with which any such pipe connects within the warehouse. Bond, Final Approval and Licensing are to be dealt with according to paragraphs 2 and 8 of Customs and Excise Notice No. 9.
- 77. Situation.—If a distiller's warehouse is outside the entered distillery premises, the Board may attach to its approval such conditions as it sees fit, and if at any time a distiller fails to comply with any of these conditions, the Board's approval shall be deemed to be revoked.
- 78. Entry of Premises.—The warehouse is to be included in the entry of premises required under paragraph 28. Warehouse Vats may also be entered as Spirit Receivers subject to the Board's approval of a distiller's written request.
- 79. Alterations.—Once a distiller's warehouse has been approved and licensed by the Board, a distiller is not to make any alteration or addition thereto without first making written application to the Board through the proper Area Chief Collector and receiving the Board's written approval.
- 80. Hours of Opening.—(a) The hours during which a distiller's Warehouse may be open are prescribed in the Board's approval (see paragraph 76 and Customs and Excise Notice No. 9, paragraph 12). The warehouse is to be open only when necessary for the distiller's legitimate purposes and at all other times is to be locked under revenue and distiller's locks.
- (b) Where warehouse vats in a distiller's warehouse are also entered and approved as spirit receivers, a distiller is allowed access to such receivers at any time for the sole purpose of changing the charge corks to divert the collection of spirits into a different receiver, provided prior notice of this intention is given in the Distilling Book.
- 81. Notice to Warehouse Spirits.—(a) At least four hours before he intends to warehouse spirits in a distiller's warehouse, the distiller is required to give written notice in the Distilling Book to take account of spirits specifying the day and hour of the intended warehousing and the vessels which contain the spirit.
- (b) If the spirits specified are contained in a spirit receiver which is not also entered as a warehouse vat, the distiller is required to remove such spirits to the distiller's warehouse immediately the account has been taken by the proper officer and under the proper officer's supervision.
- (c) If the spirits specified in sub-paragraph (a) above are contained in a spirit receiver which is also entered as a warehouse vat, such spirits are deemed to be warehoused immediately the account has been taken by the proper officer.
- 82. Quantity deemed Warehoused.—The account of spirits taken in the spirit receiver is in all cases deemed to be the quantity warehoused.
- 83. Time limit for warehousing spirits.—All the spirits produced in a distillation period are to be warehoused by the distiller within 10 days of the termination of that period. (See paragraph 54).
- 84. Spirits which may be warehoused.—(a) Only spirits which have been manufactured in the distillery to which the warehouse is attached are to be deposited therein.
- (b) In special circumstances, if a distiller requires to warehouse any spirits manufactured elsewhere, he is to make written application to the Board through the proper Area Chief Collector explaining the circumstances and is to receive the Board's written permission and comply with all the conditions the Board may see fit to impose.
- 85. Notice to rack spirits from Vat.—A distiller is required to give prior notice on Form Sale 87—Notice to Rack Spirits from Warehouse Vat—(see Annex "N") to the officer in charge of the warehouse before the first racking of spirits from a vat.
- 86. Reduction of Spirits with Water.—Except with the prior approval of the Board, a distiller is not to reduce spirits with water unless such reduction takes place prior to or at the time of:—
  - (a) their removal from the warehouse vat for immediate delivery; or
  - (b) their first racking into a cask.
- 87. Minimum content of containers warehoused.—A distiller is not to warehouse casks or drums whether full or on ullage which contain less than 9 gallons. A vat remnant, however, of any quantity not exceeding 150 gallons may be temporarily warehoused in one ullage cask for inclusion in a subsequent racking.
- 88. Marking, numbering and stowage of casks in warehouse.—(a) A distiller is required to cause to be legibly cut, branded or painted with oil paint on the outside of every cask or drum, his name, the name of the distillery or place, the mark and number of the cask or drum, the year in which it is warehoused and the number of gallons the cask is capable of containing, and if that number is less than 80, the quarters of a gallon of capacity above the number of entire gallons.

(b) No cask, drum or other package filled in a distiller's warehouse is to bear the same mark, number and year as any other cask, drum or package filled in the warehouse.

(c) All casks or drums warehoused in any one year are to be consecutively numbered beginning with

number one in each year.

- (d) A distiller is required to arrange all casks or drums in warehouse so that the marks thereon are at all times easily visible.
- 89. Bottling absolute alcohol in warehouse.—(a) Provided the Board has given prior consent in writing, a distiller may bottle absolute alcohol in an approved compartment of his warehouse and pack the bottles in cases and warehouse the bottles so packed. The minimum quantity of absolute alcohol which may be so warehoused at any time must not be less than 9 bulk gallons.
  - (b) Absolute alcohol may also be warehoused:-

(i) in approved vessels each containing not less than four and one half bulk gallons; or

(ii) in bottles of a uniform size of a capacity not less than one reputed quart, packed in cases each containing not less than one point seven eight nor more than two liquid gallons.

(c) The cases and vessels are, if so required by the Board, to be secured and marked by the distiller in such manner as the Board may direct.

#### PART IX.—DELIVERIES FROM DISTILLER'S WAREHOUSE

90. Conditions of delivery.—See paragraphs 64 to 70.

91. Ex-warehouse entry.—(a) A distiller is required to give prior notice of his intention to deliver spirits by presenting the prescribed form of entry to the proper officer.

(b) The following entry forms are to be used-

Form Sale 55— for home use (in quadruplicate); (See Annex "O").
Form Sale 58— for exportation or use as aircrafts'/ships' stores (in quadruplicate); (See Annex "P").

Form Sale 88— for removal for re-warehousing (in quintuplicate).—(See Annex "Q").

(c) See also paragraph 71 (c) (ii) and (iii).

92. Deliveries to Diplomatic and other Privileged Persons and Organisations.—The entry (Form Sale 55) in respect of deliveries to Diplomatic and Other Privileged Persons or Organisations is to bear the following receipt certified by the Privileged Person or the authorised signatory on behalf of Privileged Organisations :-

"Received into my/our own premises the spirits entered overleaf for use only for the duty-free purposes allowed by law.

(See also paragraph 72).

93. Duty-Free Deliveries.—See paragraph 71 (d) and (e).

94. Account of Spirits Delivered .- (a) The account of spirits delivered by pipe line is to be determined by the proper officer by reference to the account of spirits in the vat from which the delivery is made before and after the delivery.

(b) The account of spirits delivered to cask or drum is to be determined by weight by the proper officer.

95. Gross Payment Account.—(a) Manufactured spirits may not be delivered for home use from a distiller's warehouse without prior payment of duty. As an expedient a distiller may pay duty by means of a Gross Payment Account, i.e., by pre-payment of duty in a bulk sum to the proper officer who may accept individual entries against such payment so long as a balance remains.

(b) A distiller who wishes to set up and maintain a Gross Payment Account is required to make written application to the proper Area Chief Collector for approval, together with a Banker's Guarantee covering the

maximum amount of duty to be deposited at any one time.

(c) Where a distiller pays duty by means of a Gross Payment Account each entry for home use (Form Sale 55) is to be endorsed "Duty paid previously to Gross Payment Account".

(d) A distiller is required to maintain a credit balance in the Gross Payment Account by making periodical payments to the proper officer of sufficient amounts to cover anticipated dutiable removals.

96. In addition to the special provisions of this Notice, the attention of distillers is invited to the information contained in-

Customs and Excise Notice No. 9 (Government Notice No. 698 of 1959)-Approval of General and Private Warehouse; Customs and Excise Notice No. 10 (Government Notice No. 699 of 1959)-Goods in Warehouse: Deposit, Operation and Delivery; and

Customs and Excise Notice No. 15 (Government Notice No. 703 of 1959)—The Entry and Loading of Goods for Exportation or Shipment as Stores.

97. Forms mentioned in this Notice may be printed privately provided they conform in all respects to the approved forms, specimens of which can be seen at any Custom House. By Order of

The Board of Customs and Excise. Lagos.

MINISTRY OF COMMUNICATIONS

MEKO POSTAL AGENCY

#### WITHDRAWAL OF SAVINGS BANK FACILITIES

It is notified for general information that Savings Bank facilities have been withdrawn from Meko Postal Agency in Egbado Division of Abeokuta Province with effect from 2nd October, 1968.

C. O. LAWSON,

Permanent Secretary,

Ministry of Communications

Government Notice No. 1384

RESTRICTION OF HEAVY VEHICLES ON AFI BRIDGE ON BANSARA-IKOM ROAD (A.11)

It is notified for general information that with effect from the date of the publication of this notice, no motor vehicle weighing more than 3 tons will be permitted to travel over the AFI BRIDGE on the Bansara-Ikom Trunk Road A.11, until further notice.

J. ANANA, for Director of Federal Public Works

Government Notice No. 1383

NORTH-CENTRAL STATE NOTICE LOSS OF FEDERAL GOVERNMENT PAYABLE ORDER

It has been reported that Federal Government Payable Order No. 196754 for £48-3s-6d in favour of Miss B. Owoade is lost.

The above Federal Government Payable Order is hereby declared cancelled.

Anybody who comes in possession of it or is able to give any information relating to it should please report the facts to the nearest Police Station or this office.

> Muh. Yakubu, Acting Accountant-General, North-Central State

Government Notice No. 1385

NIGERIAN PETROLEUM OPERATORS' UNION REGISTER NO. 876

CANCELLATION OF CERTIFICATE OF REGISTRATION OF A TRADE UNION

The Certificate of Registration of the above-named Trade Union is hereby cancelled with effect from 20th June, 1968, failure to file Financial Return for 1964, 1965, 1966 and 1967.

DATED this 19th day of October, 1968.

MODUPE MAJA-WASSIAMAL (MRS), Acting Registrar of Trade Unions

Government Notice No. 1386

CENTRAL BANK OF NIGERIA

# RETURN OF ASSETS AND LIABILITIES AS AT THE CLOSE OF BUSINESS ON 15TH OCTOBER, 1968

			***
LIABILITIES	£N £N	Assets	EN EN
Capital subscribed and paid up General Reserve	1,250,000 1,8589,010	Gold Convertible Currencies: Foreign Government securiti and Balances with Foreign Banks	7,074,890 ies 30,556,809
Currency in Circulation	76,393,575	Total External Reserve	37,631,699
Deposits:	9	Federal Government Securities	43,125,560
Federal and State Govern-		90 12 30 30 30 30 30 30 30 30 30 30 30 30 30 3	10 NE
ments Bankers	3,422,176 1,404,697 6,739,830	Other Securities	539,828
Old Notes	16,995,450 28,562,153	Rediscounts and Advances	38,857,392
Other Liabilities	14,052,128	Other Assets	1,692,387
	£N121,846,866		£N121,846,866
1			

A. O. G. OTITI, Deputy General Manager

> F. A. IJEWERE, Secretary

### STATEMENT No. 1

Public Debt of the Federal Government of Nigeria as at 31st March, 1968

	Corresponding	989	84		•			* 5	•
Total	Period Last Year	in the			*				a a e
120		**	EXTER	NAL DE	BT			0	£
£	£ 4,250,000	Funded						4,250,000	
70,246,946	65,996,946	Unfunded	••	••	.:		٠	79,796,781	84,046,781
9			e_2						
	*	2	INTER	NAL DE	вт	-			, p.
	98,955,360	Funded	• •		٠.	*:*	٠.	118,955,360	
	10,198,582	Unfunded				**	• •	9,028,021	
173,153,942	64,000,000	, Floating D	ebt	••	•••		٠.,	85,000,000	212,983,381
£243,400,888	tr.	5. (5)		7.0		1, 1		Ţ.	£297,030,162
				Incr	EASE		••	W	£53,629,274

Note.—For details see Statements Nos. 1.1 and 1.2.

C/F

# STATEMENT No. 1.1

EXTERNAL PUBLIC DEBT OF THE FEDERAL GOVERNMENT OF NIGERIA AS AT 31ST MARCH, 1968

		Funded 1	LOAN		80		
Total	Corresponding Period Last Year	Description	2		Repayment Date	Amount	Total
£	£	*				£	£
	1,250,000	2½ per cent 1947 Loan			1966-71	1,250,000	
	3,000,000	3 per cent 1949 Loan			1975-77	3,000,000	*
4,250,000		(Sinking Fund in respec	t of the	e abov	re £1,204,538)	-	4,250,000

### UNFUNDED LOAN

Amount		Amount	Amount
Outstanding	Description	Borrowed	
Outstanding	Description		Outstanding
		to Date	
£		£	£
752,624	U.K. Special List 'B' Loans	3,670,595	678,944
2,640,142	U.K. Exchequer Loan 1961-85	3,000,000	2,565,807
8,590,000	U.KNigeria Credit Agreement		TOTAL PROPERTY OF THE PARTY OF
	1960-80	12,000,000	7,970,000
0 704 116		12,000,000	7,570,000
8,724,116	I.B.R.D. Loan for Railway Develop-		
	ment 1962-78	10,000,000	8,309,245
1,097,263	Israeli Loan 1960	2,804,018	696,689
8,190,000	U.KNigeria Credit Agreement		
	1963	8,926,000	8,698,000
1,272,000	U.KNigeria (NRC) Credit Agree-	. 0,720,000	0,070,000
1,2/2,000		4 450 000	4 004 000
	ment 1963	1,470,000	1,206,000
1,537,000	U.KNigeria (Telecom.) Credit		
	Agreement 1964	1,589,000	1,589,000
2,093,000	U.KNigeria (Telecom.) Credit	5.	
	Agreement 1965	2,448,000	2,448,000
140,000			2,770,000
140,000	Barclays Overseas Development Cor-		
	poration Loan	140,000	140,000
6,256,070	Italian Loan for Niger Dam Project	8,515,669	8,515,669
600,489	U.S.A.I.D. Loan for Calabar-Ikom		\$2.40 AV
	Road	1,340,600	1,340,600
1,969,828	U.S.A.I.D. Loan for Ibadan Water	-, ,	2,0 10,000
1,505,020		2 225 220	2 225 220
E40.440	Supply	3,325,328	3,325,328
510,163	U.S.A.I.D. Loan for Niger Dams	510,163	510,163
1,917,343	Contractor Finance-Niger Bridge	2,567,343	1,447,343
386,700	Otta-Idiroko Road	644,500	145,050
746,904	Victoria Island Reclamation Pro-	C1551 1411 141 141 141 141 141	
\$1.5500 <b>*</b> \$10000\$	iect	1,244,842	497,936
336,845	Escravos Bar Dredging Project		204.075
		668,983	204,075
2,524,716	Bauchi-Gombe-Yola Road	2,866,472	2,866,472
1,723,034	Gusau-Sokoto Road	2,562,108	2,562,108
120,555	Shaki Water Dam Project	217,000	72,333
1,149,500	Ife University	1,414,764	861,500
804,591	Mid-West Roads Project	1,190,266	1,066,482
328,288	Mid-West Roads Reconstruction	404,128	
			227,168
270,000	Mid-West Water Project 'A'	450,000	180,000
735,000	Mid-West Water Project 'B'	980,000	735,000
545,248	Sapele Bridge Contract	684,275	429,719
812,760	Western Region Water Works 'A'	1,688,040	750,240
3,249,097	Second Mainland Bridge	4,873,646	4,873,646
270,758	Northern Region—Cottage Hos-	1,070,010	1,070,010
210,730		750 104	750 104
1 140 070	pital	758,126	758,126
1,140,870	Dumez-Onitsha-Owerri Road	1,197,698	1,000,626
1,944,612	Dok-en-Werf-Frigate	3,241,020	1,621,465
	281		
63,379 516		87,392,584	68,292,734

# STATEMENT No. 1.1-continued

# UNFUNDED LOAN-continued

		ONFUNDED LOAN-COMMITMEN		`\	
12	Amount Outstanding	Description	Amount Borrowed to Date	Amount Outstanding	
	<b>c</b>		£	£	20 00
	<0.000 E4<		07 202 504	68,292,734	53
B/F	63,379,516	G 777 1 1 G Timbel	87,392,584	840,000	D (3)
	840,000	Copoil United Company Limited	840,000	204,750	Į.
	273,000	Ibadan Hotel Project	341,250	204,730	ь,
	586,000	Northern Region Water Supply	=10.000	CDC 471	
		Scheme	740,000	696,471	
	689,184	Beini-Sheik-Maiduguri Road	975,587	954,406	
	229,246	Kaduna-Zaria Road	. 517,500	257,500	4
	,	Hawker Siddeley Aircraft Contract	294,880	265,392	
		BEWAC Motor Vehicles	212,398	176,998	
	515	U.S.A.I.D. Loan for Port Harcourt-			+5
	5	Umuzeala Road	120,718	120,718	
		U.S.A.I.D. Loan for Agriculture	120,710	220,120	
31	F	Contract—Umudike	6,955	6,955	
(2)		U.S.A.I.D. Loan for Telephone	y,933	0,755	
			236,764	236,764	
	9	Instruments	230,704	250,701	
	· · · · · ·	U.S.A.I.D. Loan for Telecommuni-	000 500	000 500	
		cations	888,599	888,599	
		U.S.A.I.D. Loan for Port Harcourt			<b>*</b>
		Comprehensive School	27,629	27,629	-
	_	I.D.A. Education Project	104,981	104,981	07
	_	United Africa Motors	230,240	220,647	
	10 S	I.B.R.D. Loan for Western State			
÷		Roads	557,156	557,156	
	_	I.B.R.DLoan for Northern States		NO. 20	
E(		Roads	3,544,622	3,544,622	
		I.B.R.DLoan for Apapa Road			
		and Ijora Causeway	664,295	. 664,295	
	6	Netherlands Government Loan—		201014	
¥1	-		1,000,000	1,000,000	
65,996,946		Niger Dams Authority		1,000,000	
05,990,940		Netherlands Government Loan—Es-	736,164	736,164	79,796,781
		cravos Bar Project	730,107	730,101	17,170,102
				TOTAL EXTER-	
070 044 044			£99,432,322		£84,046,781
£70,246,946	¥		277,432,322	NAL LIEBI	201,010,102
Name of the Owner, where the Owner, which is the Own	10	T 10			
3/4/	100				
1900				1.00	
	W	On-Lending of Unfunded Lo	ANS		

#### UN-LENDING OF UNFUNDED LOAN

			Amount Outstanding
			£
	8,724,116	Nigerian Railway Corporation (I.B.R.D. Loan)	8,309,245
	3,677,593	Former Eastern Region	4,296,981
	3,750,293	Former Northern Region	7,772,295
	5,247,835	Western State	6,466,187
	2,992,909	Mid-Western State	3,048,650
	1,272,000	Nigerian Railway (U.KNigeria (NRC) Credit	1,206,000
*:	6,256,070	Niger Dams Authority (Italian Loan)	8,515,669
	510,163	Niger Dams Authority (U.S.A.I.D. Loan)	510,163
		Niger Dams Authority (Netherlands)	1,000,000
	415,331	E.C.N. (U.KNigeria) Credit Agreements 1963	426,246
11	4,978,516	N.R.C. (U.KNigeria) Credit Agreements 1963	5,584,436
£	37,824,826		£47,135,872
		a a si	

# STATEMENT No. 1.2

INTERNAL PUBLIC DEBT OF THE FEDERAL GOVERNMENT OF NIGERIA AS AT 31ST MARCH, 1968

				FUNDED		IOEMIA AS AT SES	i minion, 1900	
	Corresponding				*:	Repayment	76	
n 2	period		Description			Date	Amount	Total
100	Last year				8	Duit	, 21111011111	1 otat
£	£					7	0	c
	600,000	5½ per cent 1959 D	evelonment I on			1969	£00.000	£
	1,355,360	6 per cent 1959 D			• •	4070	600,000	
	4,000,000	51 per cent 1959 D	evelopment Loa	n .,	• •	1979	1,355,360	
		5½ per cent 1961 D	evelopment Loa	n	• •	1977	4,000,000	
	4,000,000	6 per cent 1961 D	evelopment Loai	n		1985	4,000,000	
	5,000,000	6 per cent 1962 D	evelopment Loai	n		. 1986	5,000,000	*
x	2,000,000	5 per cent 1963 D	evelopment Loai	n.,	• •	1968	2,000,000	
	3,000,000	51 per cent 1963 D	evelopment Loai	n	• •	1972	3,000,000	
	10,000,000	54 per cent 1963 D	evelopment Loan	n		1987	10,000,000	,**
	1,000,000	5 per cent 1964 D	evelopment Loai	n		1970	1,000,000	* *
50	4,000,000	51 per cent 1964 D	evelopment Loan	n		1978	4,000,000	
	5,000,000	5½ per cent 1964 D	evelopment Loan	n		1984	5,000,000	
	10,000,000	53 per cent 1964 D	evelopment Loan	n	52547	1988	10,000,000	
	2,000,000	5 per cent 1965 D			69/20	1971	2,000,000	
	3,000,000	5½ per cent 1965 D				1980	3,000,000	
2 V	10,000,000	6 per cent 1965 D	evelopment Loa		(***)	1989		
15 E	2,000,000	5 per cent 1966 D	evelopment I on	1	**	7 1973	10,000,000	
	3,000,000	5½ per cent 1966 D	evelopment Loai	1	•••		2,000,000	
	9,000,000	6 per cent 1966 D	evelopment Loai	ı	• •	1981	3,000,000	5.00
			evelopment Loar	n		1990	9,000,000	
a <sup>N</sup> a	2,000,000		evelopment Loar	n		1974	2,000,000	100
	3,000,000	51 per cent 1967 D	evelopment Loai	n		1982	3,000,000	
	5,000,000	54 per cent 1967 D	evelopment Loar	n		1987	5,000,000	
124	10,000,000	6 per cent 1967 D	evelopment Loar	n		1992	10,000,000	<b>2</b> 0
		5 per cent 1968 D	evelopment Loar	n		1973	2,000,000	
		5½ per cent 1968 D	evelopment Loar	n		1983	3,000,000	
		53 per cent 1968 D	evelopment Loar	n		1989	5,000,000	*
98,955,360	· —	6 per cent 1968 D	evelopment Loan	ı	72/12/5	1993	10,000,000	118,955,360
4	-						10,000,000	110,755,500
					3			
					100			
a * w		0	N-LENT TO REG	OME			970	2
	9 8		M-12ENT TO INEG	IONS				
	13,239,000	Former Eastern Reg	rion			n 14,	12 220 000	
	19,976,000	Former Northern R				• •	13,239,000	
70	10,850,000	Western State	egion		• •	• •	19,976,000	
				•	••	••	10,850,000	
	4,600,000	Mid-Western State			• •	355 D	4,600,000	19
3 * K_ %	£48,665,000	•	8				£48,665,000	
		i i					210,000,000	
, J.		(Sin	king Fund in re	spect of	above (£1	2,110,006)	0.5	

Unfunded  Corresponding Corresponding Total period Last Year  Unfunded Repayment Original Amount Date Loan Outstanding	Tetal Sign
Corresponding Repayment Original Amount Total period Source Date Loan Outstanding Last Year	Total
Total period Source Date Loan Outstanding	Total
Last Year	Total
	£
2. 2	£ §
250,000 University College, Ibadan 1973-88 250,000 250,000	[ ]
200,000 University College, Ibadan 1974-89 200,000 200,000	
25,000 University College, Ibadan 1974-90 25,000 25,000	1968
1,550,731 Western Nigeria Government 1990 2,200,000 1,502,349	۱×
123.854 Western Nigeria Government	
514.945 Western Nigeria Government	2
2.489.161 Western Nigeria Government 1977 4,092,000 2,286,596	v •
405.695 Northern Region Marketing Board 1977 693,300 371,113	î " n
1,961,157 Northern Region Marketing Board 1977 3,224,000 1,801,560	
218,442 Eastern Region Marketing Board 1978 373,300 218,442	
1,056,008 Eastern Region Marketing Board 1978 1,736,000 1,056,008	
33,821 . Southern Cameroons Marketing Board 1977 53,400 33,821	*1
162,606 Southern Cameroons Marketing Board 1977 248,000 162,606	
6,712 Telecommunication Loan	7/2-
987,160 Contractor Finance—Trunk "A" Roads 3,705,456 294,008	. 19
212 200 D 1 D 1 1 C 1 C 1 C 1 C 1 C 1 C 1 C 1 C	9,028,021
10,198,582 213,290 Premium Bonds and Savings Certificates 213,250 254,250	,,020,022
£18,402,607	9,028,021
210,102,007	. 12
	19
On-Lent to Regions	GAZETTE
	į t
	15
1,000,000 Western State 1,000,000	16
£2,000,000	
£2,000,000	1
	. 1
FLOATING DEBTS	
64,000,000 64,000,000 Treasury Bills (Ordinary Issue) 85,000,000	85,000,000
64,000,000 64,000,000 Treasury Bills (Ordinary Issue) 85,000,000	45,000,000
£173 153 942 Total Internal Debt	£212,983,381
£173,153,942 Total Internal Debt	2212,705,501
	-
On-Lent to Regions	1
3,000,000 Western State 3,000,000	1
— Former Northern Region	1
2,500,000 Former Eastern Region 2,500,000	
1,000,000 Mid-Western State 1,000,000	i
	.
	1 77
£6,500,000	I È
£6,500,000	} <b>:</b>

#### STATEMENT No. 2

		STATEMENT	r of Assets and Liabili	ITIES AS AT 31ST MARCH, 1968		200		
Corresponding		*				(	Corresponding	!
Period		LIABILITIES		Assets			Period	
Last Year		Market Color (Color Color Colo	960	AND	1990	7001	Last Year	0201
£,	£	PUBLIC FUNDS:	£	CASH:	£	£	£	£
49,197,783	575.0	Consolidated Revenue Fund (a) 66,	,527,299	WORKING BALANCES:				150
1,000,000		Contingencies Fund 1.	.000.000	Sub-Treasury Lagos/Cash Offices	487,708+		887,722	1
39,961,154*	10,236,629	Development Fund (b) 73,	,084,233* 5,556,934*	Remittances	2,957,172		519,353	1
07/702/201	,,			Imprests	9,858		13,803	200
		SPECIAL AND TRUST FUNDS:		Payable Orders Western Region	40,844		291,613	-0.1
		Revolving Loans Fund-Tin Buffer	1/4	Deposits on Call	13,582,427		9,545,862	
		Stock	89,000	J.C.F	543,000		859,000	
18,080		Revolving Loans Fund-Sporting and	0,,000	J.C.F A.I.D. Counterpart		16,805,573	159,980	12,277,333
10,000			6 <u>1000</u>	Taran Counceput	207,700	10,000,010	2071700	
42,399		Revolving Loans Fund for Industry Post Office Savings Bank Fund 2, Nigeria Ex-Servicemen's Welfare Fund Government Servants' Provident Fund	42,897	INVESTMENTS:				
2,079,626		Post Office Savings Rank Fund 2	2,102,027	General		1,024,397	100	1,286,692
14,370		Nigaria Ev. Saggicaman'a Walfara Fund	14,370	Ochida		1,02,7,000		1,200,072
15,366		Covernment Sements' Provident Rund	16,722	SPECIAL AND TRUST FUNDS:				
47,075		Police Reward Fund	51,559	Revolving Loans Fund for Sporting	36			9
1,112,475	39	African Staff Housing Scheme Fund 1	1,077,485	and Social Clubs	<u></u>			
677		Prison Warders' Reward Fund	539	Post Office Savings Rank Fund	1,982,148		2,082,148	
		National Provident Fund 24	4,916,189	Post Office Savings Bank Fund Nigerian Ex-Servicemen's Welfare	1,702,170		2,002,170	
20,522,816		National Provident Fund—Reserve	4,510,103	Fund	13,629		12 620	
510,511		Fund	651,297	Government Servants' Provident Fund	15,066		13,630 14,286	81.0
		runa	031,297	African Staff Housing Scheme Fund	741,585		488,781	
740		Fire Service Reward Fund	487		26,074		25,774	77
512	N:		278,716	Police Reward Fund	24,792,417		20 517 469	7 8
271,975		Gulf Oil Company Training Fund		National Provident Fund—Reserve	24,792,417		20,517,468	
34,397 55,157	04 805 436	Public Trustee	34,809 56,740 29,332,837	Fund Fund Keserve	651,204		510,502	⊈
55,157	24,725,436	Miscellaneous	30,740 29,332,637	Gulf Oil Company Training Fund	247,195		246,185	13
		Banana Americana Desar	**************************************	Public Trustee	30,962		30,397	
	/FO 000	PERSONAL ADVANCES FUND :				20 520 210	30,397	22 067 220
	650,000	Allocation from Consolidated Revenue	650,000	Miscellaneous	28,030	28,528,310	38,159	23,967,330
		Fund	050,000	Administration of the Property		1		755
		m		Advances made against the Personal		005 004		400 000
	400 000	TREASURY CLEARANCE FUND:		Advances Fund		885,094		475,528
	100,000	Allocation from Consolidated Revenue	100.000	Advances made against the Treasury		7 120 000		F F70 00F
		Fund	100,000	Clearance Fund Miscellaneous		7,239,898		5,578,985
	6,734,323	Deposits received to the Fund	27,550,515	Course Commissions				101
	(3.6)			STATE GOVERNMENTS:				
		STATE GOVERNMENTS:	275 440	Western State	11 - 12 - 12 - 12 - 12 - 12 - 12 - 12 -		902 976	
1,319,520			2,375,640	Northern States	1 100 260		893,876	
835,195		Eastern States	1 200 744	Eastern States	1,199,369	1 240 520	101 250	1 017 007
_			1,299,744	Mid-Western State	69,161	1,268,530	121,359	1,015,235
	2,154,715	Mid-Western State	- 3,675,384					
	43 604 402		55,751,802			55,751,802		44,601,103
	44,601,103		33,731,802	<u> </u>	-	33,731,002		77,001,103
					STR 38 8 10			

This Statement does not include the Public Debt or Assets held in respect of Statutory Sinking Funds, nor does it include loans made to Government-sponsored Organisations or contingent liabilities in respect of various guarantees.

(a) For details of Consolidated Revenue Fund see Statement No. 3.

(b) For details of Development Fund see Statement No. 4.

Floating Debt:

Treasury Bills—Ordinary on issue £85,000,000.

Debit † Credit

Treasury Division, Federal Ministry of Finance, Lagos, 18th October, 1968.

P. H. VANDERPUYE, Acting Accountant-General, Federation of Nigeria

Government Notice No. 1391

Balance as at 1st April, 1967 ...

Issues from Contingencies Fund

Treasury Division, Federal Ministry of Finance, Lagos, 18th October, 1968.

Reimbursement to Contingencies Fund

Add

# STATEMENT No. 3

938,766

938,766

# CONSOLIDATED REVENUE FUND

STATEMENT OF ACCOUNTS AS AT 31ST MARCH, 1968

19		9 2 2		***	25			
	Treasury Bills:	e	<b></b>		F 2			
	Add ·			-4			~~, <b>~</b>	11_ 11 m
	Ordinary Issues:-	<ul><li>Issued 1st Ap</li></ul>	ril, 1967-31	st March,	1968	317,000,000		37 <sub>4</sub> = 40
		Repaid 1st Ap	pril, 1967-31	ist March,	1968	296,000,000	21,000,000	
								20
1360	10 10 <b>4</b> 000000		· · · · · · · · · · · · · · · · · · ·		•	e 1, .	3 10.	
	Less			- 1				
	On-Lending to St			87	9.32		8	20040 10
		Issued: 1st A				15,000,000		-1 000 000
	(A)	Repaid: 1st A	April, 1967-	31st March	ւ, 1968	15,000,000		21,000,000
	***	₹	- 1				•	70,197,783
	490 <b>%</b> 0 0000 48		26 ap		¥:			17/50#Annener@Alexanien
								,
	Less	c D 4!4			10	*	SI SI	•
	Deficit being exce						5	8
		1st April, 196	57-31st Mar	ch, 1968		153,746,624	* * *	
96		Over Revenu	ne 1st April	, 1967-31	t March,	150,087,941	3,658,683	
(č)	··· H	1968	***	••	••	130,007,571	3,030,000	
							. 34	
			3		*	2) 16	7.0	<u>#</u>
	Less				22		11,801	3,670,484
	Net Depreciation	in Revaluation	of Investm	ents	••	A NI		
	Balance of Fund a	at 31st March,	1968			0		£66,527,299
	Disanto V			130			1841 1841	
	(a) For details	of Devenue an	d Evnendite	See S	totements	Nos. 3.1 and 3	.2 respectivel	v.
	1 14				IN COLUMN TO THE PARTY OF THE P			<b>*</b>
	Treasury Bills on-le	ent to State Go	vernments:		J	ı :		•
					12	£	74	in i
Ê	Western S	tate				3,000,000		58 58
	Eastern St	ates		••		2,500,000		
	Mid-West	ern State				1,000,000	*:	

#### STATEMENT No. 3.1

#### THE FEDERAL GOVERNMENT OF NIGERIA

STATEMENT OF REVENUE FOR THE MONTH OF MARCH 1968 AND FOR THE PERIOD 1ST APRIL, 1967 TO 31ST MARCH, 1968

Comparative figures as at 31st March, 1967		. F	Head .			15	Estimates 1967-68	Actual Revenue March 1968	Actual Revenue 1st April, 1967 to 31st March, 1968
108,666,590	1.	Customs and Exci	se				103,829,020	7,563,094	93,334,126
16,041,411	2.	Direct Taxes					18,774,700	6,599,454	22,059,975
1,291,215	3.	Licences and Inte	rnal Re				1,854,570	192,952	1,297,587
18,371,826	4.	Mining					20,422,430	1,200,274	16,955,424
593,456	5.	Fees			• •	• • .	608,780	72,852	583,746
1,703,951	6.	Earnings and Sale				••	1,724,580	97,567	1,004,079
606,212	7.	Rent of Governme		perty			538,010	64,912	472,185
10,360,478		Interest and Repa					4,189,170	524,051	4,035,752
5,433,251		Interest and Repa				0.00	,,,,,,,,,	,,	.,,
	8,50	Governments	• • • • • • • • • • • • • • • • • • • •		• •		5,604,290	996,869	6,856,296
1,329,364	10.	Reimbursements	• •				1,472,730	83,178	1,214,558
56,392	11.	Armed Forces					80,570	173,440	205,293
5,143,806	12.	Miscellaneous	••	••		••	2,015,520	630,703	2,068,920
£169,597,952							£161,114,370	18,199,346	150,087,941

Proportion of Estimates for Twelve months £161,114,370.

P. H. VANDERPUYE, Acting Accountant-General, Federation of Nigeria

Treasury Division, Federal Ministry of Finance, Lagos, 18th October, 1968.

#### STATEMENT No. 3.2

# THE FEDERAL GOVERNMENT OF NIGERIA

STATEMENT OF RECURRENT EXPENDITURE FOR THE MONTH OF MARCH 1968 AND FOR THE PERIOD 1ST APRIL, 1967 TO 31ST MARCH, 1968

20 TO 10 TO	1st April, 1967 to 31st Marc	CH, 1968	2.0	NEW DESCRIPTIONS
Comparative			7	Actual
Figures as at		Estimates		Expenditure 1st
31st March,	Head	1967-68	Expenditure	April, 1967 to
1967			March 1968	31st March,
1907			21241 512 27 00	1968
		c	<b>c</b>	£.
± = = = = = = = = = = = = = = = = = = =	A4 C+ - TY	£0 E10	13,962	60,853
58,510	21. State House	68,520		
5,008,736	22. Cabinet Office	5,357,070	1,117,291	4,565,485
8,139,044	23. Police	8,948,610	1,116,130	6,604,352
706,983	24. Ministry of Agriculture and Natural		•	
	Resources	840,840	132,610	707,274
284,142	AT 1 1. (D) (1)	328,550	63,898	257,717
	Of Pink and Complete	78,520	5,765	59,163
69,586		162,880	34,221	108,848
123,527	27. Forestry (Research)		17 670	
205,389	28. Veterinary (Research)	265,310	17,670	203,107
76,689	29. Ministry of Communications	190,980	77,556	179,233
7,826,842	30. Ministry of Defence	18,218,690	10,826,864	
256,490	31. Ministry of Economic Development	310,490	69,430	290,542
426,154	32. Statistics	444,180	47,881	339,769
2,950,615	33. Ministry of Education	3,339,120		2,998,982
2,750,015	24 Antiquisian	92,650	12,702	71,272
84,137	34. Antiquities			46 520
73,753	35. National Archives	77,160	11,586	46,530
400,174	36. Ministry of Establishments and Service		1 = 1 = 4	105 160
	Matters	528,540	45,472	405,469
492,084	37. Pensions and Gratuities	685,250	37,922	296,450
3,760,510	38. Ministry of External Affairs	3,471,930	467,248	3,686,386
2,442,901	20 NA:	1,794,201	281,204	1,219,405
		1,174,290	156,232	894,867
1,172,424	40. Board of Customs and Excise	261,930	30,193	219,822
231,022	41. Board of Inland Revenue		1 057 706	6,048,803
5,566,477	42. Ministry of Health	6,736,160		224,002
333,468	43. Ministry of Industries	393,140	36,366	
2,833,227	44. Ministry of Information	2,983,230	397,469	
1,580,093	45. Ministry of Internal Affairs	2,013,863	169,839	1,910,865
1,648,145	46. Prisons	1,647,100	205,571	1,012,886
278,688	47. Ministry of Justice	320,320	26,885	259,530
849,639	40 NG:-:	904,980		728,325
		181,320		173,027
179,080	49. National Provident Fund	210 700	22,377	223,394
266,022	50. Ministry of Mines and Power	318,790	23,237	
116,353	51. Geological Survey	149,820	12,935	76,076
431,336	52. Ministry of Trade	508,190		409,693
1,816,313	53. Ministry of Transport	2,071,912	328,475	1,630,250
139,964	54. Coastal Agency	152,070	16,204	119,298
7,428,997	55. Ministry of Works and Surveys	7,881,850		6,947,070
	PC A	121,740		114,169
112,415		122,110	11,022	
	57. Office of the Military Administrator of	10,000	2,834	9,424
	Lagos			240 450
243,861	58. Judicial	269,230		240,450
147,504	59. Parliament ·	142,590	23,009	112,210
57,906	60. Federal Public Service Commission	72,990	7,310	60,075
6,629,395	<ol><li>Contribution to the Development Fund</li></ol>	3,157,990	50	
19,557	62. Non-Statutory Appropriations of Revenue	106,700	22,888	35,175
17,001	63. Consolidated Revenue Fund Charges:		500 SECTION (SECTION )	
40 502 004	(a) Statistant Appendiction of Devenue			
68,583,821	(a) Statutory Appropriation of Revenue	67,646,990	23,752,771	61,386,696
AH 644 4	to Regional Governments	06,040,990		
35,023,377	(b) Other	26,048,507	7 2,367,883	25,604,065
<u> </u>	64. Office of the Military Administrator of			
250	the Liberated Areas of the East-Central			e configuration
	State	50,000	35,121	35,121
169,075,350		170,529,19	3 45,566,164	153,746,624
. 107,073,030		,,		
			ACTUAL DESIGNATION AND ACTUAL AND	

Proportion of Estimates for Twelve months £170,529,193.

Treasury Division, Federal Ministry of Finance, Lagos, 18th October, 1968.

P. H. VANDERPUYE, Acting Accountant-General, Federation of Nigeria

#### STATEMENT No. 4

#### DEVELOPMENT FUND

STATEMENT OF ACCOUNT FOR THE MONTH ENDED 31st March, 1968 (FIGURES TO THE NEAREST £)

Balance at 1st April, 1967					£ 39,961,154*
Add Receipts:	a 17	*	$\varphi$	1 * *	105
Head		Estimates 1967-68	Actual March 1968	Actual 1st April, 1967 to 31st March, 1968	
•		£	£	£	8
611 Contribution from Reven 612 Capital Grants 613 Internal Loans 614 External Loans	ue	3,157,990 240,000 15,054,000 46,966,320	179,988 20,064,373 2,531,237	28,247 1,211,376 20,099,448 14,480,143	2 30
7	12	£65,418,310	22,775,648	35,819,214	35,819,214
	¥				4,141,940*
Less Expenditure	19				
621 Primary Production		1,868,460 2,406,844 26,100,000 16,001,990 596,000 1,741,540 8,550,820 480,000 2,411,188 430,220 1,277,000	85,483 29,404 1,583,033 1,150,039 387,007 136,144 1,328,309 108,585 231,499 61,830 29,621	314,617 1,057,626 11,984,661 8,121,582 389,309 930,480 1,845,496 110,051 1,023,316 179,487 596,993	
Miscellaneous Mi		55,496 202,550 315,150 1,176,290 6,379,780 31,995,752 1,100,000 18,736,000	7 30,084 10,048 147,701 16,196 16,789,642 11,779 1,227,465	27,361 115,871 92,055 327,447 919,518 33,252,676 43,846 7,609,901	·
		£121,825,080	23,363,876	68,942,293	68,942,293
(A)		,020,000	20,000,010	00,7 12,270	00,712,270

P. H. VANDERPUYE, Acting Accountant-General, Federation of Nigeria

Treasury Division, Federal Ministry of Finance, Lagos, 18th October, 1968.

<sup>\*</sup> Debit

West African Examinations Council Private Mail Bag 1022, Yaba, Lagos

WEST AFRICAN SCHOOL CERTIFICATE EXAMINERS' TRAINING COURSE

#### **MARCH 1969**

The West African Examinations Council will be holding training courses for potential examiners in some subjects at the Universities of Ife and Ibadan from 19th March to 9th April, 1969. The courses will be in the following subjects:—

English Language 1A
English Language 1B
English Language 2B
English Literature
Bible Knowledge
History of West Africa
Economics
Government.

Applicants should be teachers in schools or colleges with relevant degrees and preferably not less than 18 months teaching experience in the subjects of their choice. They should be available in Nigeria for the next five years.

Application forms are obtainable from the Acting Senior Deputy Registrar, West African Examinations Council, Private Mail Bag No. 1022, Yaba, Lagos and should be returned not later than 30th October, 1968.

Board and lodging will be provided free of charge in the Universities and an allowance for incidental expenses will be paid at the rate of 10s per day. Travelling allowance will be paid at the rate of 4d per mile.

In view of the fact that this period of training will fall in term time for schools, it is essential for teachers applying to obtain permission from their Principals.

Successful applicants will be informed and will receive further information by the end of January 1969.

'DOTUN OYEWOLE, Acting Senior Deputy Registrar

10th October, 1968.

# Government Notice No. 1371 (2nd publication) PURCHASE OF POLICE BOARDED STORES

Tenders are invited for the purchase of the following boarded Police Stores:-

11 Airconditioners . . Lot 13 Refrigerators • Lot 3 1 Cooler . . 8 Cookers Lot 4 . . Lot 5 4 Table Fans ٠. Lot 6 1 Ceiling Fan . . Lot 7 3 Wall Clocks . . Lot 8 1 Grass Cutting Machine . . Lot 9 8 Mattresses . . Lot 10 8 Cushions Lot 11 14 Cushion Covers Lot 12 27 Pillows

2. Permission to view the stores may be obtained from the Assistant Commissioner of Police, Works Department, Force Headquarters, Lagos, between the hours of 9 a.m. to 3 p.m. on any week (Monday to Friday), and from 8 a.m. to 1 p.m. on Saturdays from whom application forms may be obtained.

- 3. Every tender must be submitted in a sealed envelope in respect of the boarded Police Stores and marked "Confidential—Tender for the Purchase of Police Boarded Stores" and addressed to the Commissioner of Police, Force Headquarters, Moloney Street, Lagos, to reach him not later than 30th November, 1968, before 1 p.m.
- 4. The successful tenderers will be required to make full settlement for the accepted Tenders, before the stores are removed and such settlement and removal must be completed within 7 days of notification of acceptance.
- The Chairman of Tenders Board is not bound to accept the lowest or any tender.

E. J. ESIET,

Deputy Superintendent of Police,
Force Quartermaster,
for Inspector-General of Police

Government Notice No. 1372 (2nd publication)

# University of Ife, Nigeria

#### VACANCY

Applications are invited for the post of Senior Technician in the Department of Geology.

Applicants should possess, preferably, a Higher National Certificate in an appropriate subject, or a Science Laboratory Technicians Advanced Certificate of the City and Guilds in conjunction with the Institute of Science Technology. A special knowledge of photography and preparation of photomicrographs is essential.

Salary scale. - £1,200-50-1,500.

20 per cent supplementation basic salaries in appropriate cases under the British expatriates supplementation scheme. Other conditions include: return family passages; children's and car allowances; medical scheme; part-furnished subsidised accommodation; annual U.K. leave, where applicable.

Detailed applications (six copies) stating age, full qualifications and experience and naming 3 referees should be addressed to the Registrar, University of Ife, Ile-Ife, to reach him not later than 10th November, 1968.

#### Government Notice No. 1373 (2nd publication)

# COCOA RESEARCH INSTITUTE OF NIGERIA STAFF VACANCY

Applications are invited from suitably qualified candidates for the post of Stenographer II in the Service of this Institute.

Qualifications.—(a) West African School Certificate or Class IV Certificate.

- (b) 80 words per minute R.S.A. Certificate in shorthand plus 35 words per minute in typing.
- (c) Federal Government or States Government Certificate at appropriate speed level will also be accepted.

Previous knowledge of filing system will be an advantage.

Scale of salary.—The scale of salary attached to the post is Federal Government Scale D. 2, 3, i.e., £271-448. Point of entry depends upon qualification and experience.

All applications should be addressed to the Director, Cocoa Research Institute of Nigeria, Private Mail Bag 5244, Moor Plantation, Ibadan to reach him not later than 31st October, 1968.

Government Notice No. 1374 (2nd publication)

#### LAGOS UNIVERSITY TEACHING HOSPITAL VACANCY FOR LAUNDRY MANAGER

Applications are invited from suitably qualified and experienced candidates for the post of Laundry Manager in the above Teaching Hospital.

Duties.—Organisation and supervision of the Hospital's Laundry Department and staff employed in the Laundry.

Qualification.—Candidates must hold the Certificate of the Institute of British Launderers and must have had considerable experience in a supervisory capacity in laundry management in a hospital or commercial laundry.

Salary.—£1,212-1,314 per annum. The post is pensionable but appointment will be on probation for an initial period of three years. Other conditions are similar to those obtained in the Federal Public Service.

Method of application.—Application forms are obtainable from the Acting Secretary to the Management Board, Lagos University Teaching Hospital, Private Mail Bag 12003, Lagos, to whom completed application forms should be returned not later than 4th November, 1968.

Government Notice No. 1396

University of Ibadan

#### VACANCY

Applications are invited from suitably qualified persons for the post of Senior Lecturer/Lecturer in (i) Animal Breeding and Genetics; and (ii) Meat Technology and Processing in the Department of Animal Science.

The successful applicant will be required to take charge of the teaching of these subjects to the Special and General Honours Degree B.Sc. (Agric.) and to supervise post-graduate students working towards M.Sc. and Ph.D. degrees in these subjects under the general direction of the Head of the Department. They will also be required to participate in the research programme connected with these subjects within the overall policy of the department. Appointment for three years initially and subject to review thereafter to commence as soon as possible.

Salary scale.—Senior Lecturer: £2,275-75-2,575. Lecturer: £1,200-75-1,650 (bar): £1,725-75-2,175 a year. 20 per cent supplementation of basic salaries payable to U.K. staff. Point of entry depends on qualification and experience.

Family passages paid on appointment, approved overseas leave, and termination where applicable. F.S.S.U. Children's and car allowances. Parturnished accommodation (rent 7 per cent of salary).

Detailed application (six copies) stating age, full qualifications and experience and naming three referees, by 16th November, 1968 to the Registrar, University of Ibadan, from whom further particulars may be obtained.

16th October, 1968.

Government Notice No. 1397

#### LAGOS UNIVERSITY TEACHING HOSPITAL

#### VACANCY

Applications are invited from suitably qualified female candidates for the posts of Staff Nurse in the above Teaching Hospital.

Qualifications.—(i) S.R.N. or R.G.N.
(ii) S.R.N. with S.C.M.

Salary.—(i) £397-476 per annum. (ii) £518-615 per annum.

The posts are pensionable but appointment will be on probation for an initial period of three years. Other conditions are similar to those obtained in the Federal Public Service.

Method of application.—Application forms and further particulars are obtainable from the Matron, Lagos University Teaching Hospital, Private Mail Bag 12003, Lagos, to whom completed application forms should be returned.

Government Notice No. 1398

#### University College Hospital, Ibadan VACANCY—SENIOR PHYSIOTHERAPIST

Applications are invited from suitably qualified Nigerians who are members of the Chartered Society of Physiotherapy, with the requisite experience, for the above post.

Salary.—Pensionable: £1,212-1,314 per annum.

Application forms and further particulars are obtainable from the House Governor on receipt by him of a stamped self-addressed foolscap envelope.

Closing date: 16th November, 1968.

#### Government Notice No. 1399

University College Hospital, Ibadan VACANCY FOR MEDICAL SOCIAL WORKER

Applications are invited from Associate Members of the Institute of Medical Social Workers for two posts.

Salary.—Pensionable: £702-1,116 per annum.

Contract: £768-1,224 per annum.

Previous experience will be taken into account in

A Nigerian will normally be offered pensionable terms and an expatriate contract terms. Contract

appointment initially two tours of 12-18 months renewable by mutual agreement.

Application forms and further particulars are

Application forms and further particulars are obtainable from the House Governor on receipt by him of a stamped self-addressed foolscap envelope. Closing date: 15th December, 1968.

University College Hospital, Ibadan Department of Paediatrics

(a) SENIOR REGISTRAR

#### (b) SENIOR HOUSE OFFICER/REGISTRAR

Applications are invited from suitably experienced registered Medical Practitioners for the above appointments. Candidates for the Senior Registrar post must possess the M.R.C.P. qualifications or equivalent.

Salaries.—(a) Senior Registrar—£1,776-1,980 per annum plus £300 per annum for an expatriate.

(b) Registrar—£1,452-1,512 per annum. S.H.O—£1,392 per annum.

Gratuity.—£37-10s-0d per completed quarter.

The successful candidates will be required to register with the Nigeria Medical Council before assuming duty.

Appointments initially for one tour of 12 months, renewable by mutual agreement.

Application forms and further particulars are obtainable from the House Governor on receipt by him of a stamped self-addressed foolscap envelope. Closing date: 9th November, 1968.

#### Government Notice No. 1401

University College Hospital, Ibadan

#### SENIOR REGISTRAR IN NEUROLOGY— DEPARTMENT OF PSYCHIATRY & NEUROLOGY

Applications are invited from suitably experienced registered Medical Practitioners for the above post. Candidates must possess the M.R.C.P. or equivalent.

Salary.—£1,776-1,980 per annum plus £300 per annum for an expatriate.

Gratuity.-£37-10s-0d per completed quarter.

The successful candidate will be required to register with the Nigeria Medical Council before assuming duty.

Appointments initially for one tour of 12 months, renewable by mutual agreement.

Application forms and further particulars are obtainable from the House Governor on receipt by him of a stamped self-addressed foolscap envelope. Closing date: 11th November, 1968.

Government Notice No. 1402

University College Hospital, IBADAN

# VACANCY FOR ASSISTANT MAINTENANCE OFFICER

Applications are invited from suitably qualified Nigerians for the above post. Candidates should possess the West African School Certificate or equivalent and have served four years recognised apprenticeship in the building trade. In addition, possession of one of the following would be an advantage:—

(a) Higher National Certificate or Ordinary

National Certificate (Building).

(b) Full Technological Certificate or Senior course Diploma of a Nigerian College of Technology.
Previous experience in a supervisory capacity is

necessary.

Salary.—(pensionable) £684-996 per annum.

Application forms and further particulars obtainable from the House Governor on receipt by him of a stamped self-addressed foolscap envelope. Closing date: 16th November, 1968.

#### Government Notice No. 1403

#### LAGOS UNIVERSITY TEACHING HOSPITAL

#### VACANCIES

Applications are invited from suitably qualified candidates for the post of Stenographer, Grade II.

Qualifications.—Good general education plus R.S.A. or Pitman's Certificates in Shorthand and Typewriting at speeds of 80/35 words per minute respectively.

Salary.—£271-448 per annum. (Point of entry will depend on qualifications and experience).

Method of application.—Applications (3 copies) stating names in full, age, schools attended, qualification and experience together with copies of certificates should be addressed to the Acting Secretary, Lagos University Teaching Hospital, Private Mail Bag 12003, Lagos, so as to reach him not later than 14th November, 1968.

Only the applications of candidates selected for interview will be acknowledged.

Government Notice No. 1404

#### CORRIGENDUM

(Supplement to Official Gazette Extraordinary No. 70, Vol. 55, of 16th October, 1968)

THE COMPANIES DECREE 1968 (1968 No. 51)

In the Arrangement of Sections, (at page A 199) after the entry relating to Schedule 14 add the following entry:

"Schedule 15—Applied Subsidiary Legislation"

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Annual Subscription from 1st January each year is: Overseas and Local £4-15s-0d post free. Overseas Second Class Air Mail £6-10s-0d. Present issue (including Supplement) 3s-0d per copy. Subscribers who wish to obtain Gazette after 1st January should apply to the Permanent Secretary, Ministry of Information, Printing Division, Lagos for amended Subscription.