The Invention of Corruption:

Political Malpractice and Selective Prosecution in Colonial Northern Nigeria

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ABSTRACT Although corruption is overwhelmingly important in Nigerian political discourse and studies of contemporary politics, the topic has received surprisingly little attention from historians. This article considers an instance of corruption that took place in Kano emirate, Northern Nigeria, in 1924. The government’s response to the case was instructive: although the likeliest reconstruction of events suggested wide-ranging, severe political malpractice, the official inquiry took only the most moderate of steps, all the while avoiding the language of “corruption” or indeed of official criminality. Although more recent forms of corruption are profoundly different from this case, they are the recognizable inheritors of some of the politics of corruption that originated nearly a century ago.

RÉSUMÉ Bien que la corruption parasite de manière écrasante le discours politique et les études en politique contemporaine au Nigéria, le sujet a étonnamment peu retenu l’attention des historiens. Cet article se penche sur un cas de corruption qui a eu lieu dans l’émirat de Kano, dans le Nord du Nigéria, en 1924. La réaction qu’il a suscitée de la part du gouvernement fut édifiante: même si les reconstructions les plus vraisemblables des événements ont pointé les pratiques politiques déplorables menées à une grande échelle, l’enquête officielle a donné
lieu à un nombre très restreint de démarches qui avaient soin d’éviter le terme de “corruption” ou de parler officiellement de criminalité. Malgré que les formes plus récentes de corruption diffèrent sensiblement du cas examiné, elles sont à l’évidence les héritières de diverses politiques de corruption qui ont fait leur apparition il y a presque un siècle.

In international discourse, Nigeria has become almost a synonym for corruption, a problem that predates the country itself. Despite that long history, Nigeria’s fame as a hotbed of corruption is of more recent vintage. Stanislav Andreski, who popularized the term “kleptocracy,” called Nigeria’s First Republic (1960–66) the “most perfect example” of that unfortunate political form, but Nigeria’s popular international notoriety started after 1970, when the country became wealthy from its oil exports and the flamboyant embezzlement of oil revenues garnered enormous press coverage. More recently, Nigeria’s international reputation was consolidated through its “419” emails, promising the recipient a share of stolen government money as a lure into convoluted confidence schemes. The 419 messages have dwindled in the past several years, and increasingly originate from other countries, but their earlier prevalence underlines the twin questions of why corruption became prevalent in Nigeria, and why it became famous. Commentators have pointed to an array of factors that have contributed to Nigeria’s exceptional corruption—its oil wealth, ethnic diversity, and the recurrent weakness of political institutions and bureaucratic controls. The persistence of precolonial, patronage-driven political structures has been blamed, as has the destruction of traditional checks on official malfeasance. All of these factors have contributed to the development of official malpractice, but none serves as a single-factor explanation. To date, we lack a rigorous history of how political malpractice in Nigeria has developed and changed. Indeed, although a huge literature on corruption in Nigeria and elsewhere has developed in the past forty years, little of that work has been done by historians. Much of the historiography examines the intellectual history of “corruption” as a doctrine within Western political theory.

The 419 messages offer a rich point of entry into the long history of Nigerian corruption. Although they initially would appear a canny attempt to capitalize on Nigeria’s reputation and foreigners’ greed, they persist within a long tradition of dissimulation and pretense about state institutions. They represent a long struggle between state functionaries and ordinary Nigerians, and they help to track how malpractice among government functionaries has mapped onto other projects of misrepresentation and individual enrichment. The term “419” refers to the section of the Nigerian criminal code outlawing confidence schemes. The code’s relevant section begins: “Any person who by any false pretense, and with intent to defraud, obtains from any other person anything capable of being stolen,
or induces any other person to deliver to any person anything capable of being stolen, is guilty of a felony, and is liable to imprisonment for three years." The acts outlawed by section 419—pretense and misrepresentation for profit—have been a focus of state concern from the days immediately following Great Britain’s annexing the Protectorate of Northern Nigeria in 1900. Termed generically “personation,” the earliest versions of these schemes involved people who dressed up in army uniforms or represented themselves as interpreters for British military or political officers and extorted money on the basis of their assumed position. The colonial regime deemed personation a threat to its legitimacy and treated the practice severely. At a time when the colonial government was being criticized in southern Nigeria and the United Kingdom for flogging its subjects, it nonetheless insisted on applying that controversial penalty for crimes deemed particularly grave. Personation and corruption on the part of state officials were two such crimes. Attempting to install a political order that was culturally alien, the government used the spectacle of public flogging to underline its disavowal of those who would use the symbols of state authority for private and dubious ends. Indeed, Nigeria’s governor, Sir Frederick Lugard, recommended that personation (along with robbery with violence) should be carried out at the precise scene of the crime “in order to show the people that such crimes are not tolerated by the Government.” The condemnation of personation has persisted to the present, even though the specific practices engaged in have changed almost beyond recognition, and such schemes of misrepresentation are often represented as “corruption” in Nigerian popular discourse.

The intimate relationship between misrepresentation and official malpractice suggests a long-term continuity between this early twentieth-century category of crime and the condemnation of 419 today, demonstrated by a tendency in Nigerian English to use “corruption” to designate these practices of deception as well as official malpractice and by the jurisdiction of Nigeria’s corruption-fighting body, the Economic and Financial Crimes Commission, which prosecutes corrupt officials and advance-fee fraudsters alike. This long-term juxtaposition of corruption and personation demonstrates how words and categories—the term “corruption,” features of criminal codes—can make somewhat disparate phenomena seem to be one thing (in this case corruption), and it underlines the close relationship between practices of deception and official corruption as they have for decades complicated the Nigerian state’s attempts to bolster its legitimacy. Indeed, this article will demonstrate how the history of Nigerian corruption is inseparable from the basic structures of the Nigerian state. Government reform—often for the explicit purpose of addressing official malpractice—has only created new arenas for corrupt behavior. Far from eliminating corruption, official attempts to contain it have a long history of perverse effects. Although Nigeria’s recent woes
and recent notoriety are tied to its status as an oil producer and the idiosyncratic (though hardly unique) pressures of its ethnic and religious heterogeneity, the basic dynamics of corruption, reform, and crackdowns on corrupt officials were established long before oil was discovered or federalism brought politicians from different areas of the country into competition with one another. Even so, writing a history of Nigerian corruption is difficult.

The term “corruption” itself is not straightforward. Contemporary international usages, such as Transparency International’s definition, “the abuse of entrusted power for private gain,” map imperfectly onto local usages denoting broader practices of deception. Both represent considerable transformations from earlier uses in ancient and Renaissance political theory, which used corruption as a biological metaphor for the degeneration of the body politic. An adequate account would therefore need to trace the shifting meanings of “corruption” across the twentieth century in parallel with a history of the institutions that had officials who might be termed corrupt and with a cultural history of local and vernacular understandings of political malpractice. Thus, the history of corruption in Nigeria is not simply a history of government malpractice but of malpractices that were described as “corruption” in a manner analogous to current usage.

Contemporary commentators frequently identify some relatively recent point of departure—often the start of the oil boom in 1970, the Second Republic (1979–83), or the military regimes of Ibrahim Babangida (1985–93) and Sani Abacha (1993–98)—as the start of Nigeria’s extraordinary corruption. However, it is well-documented that the colonial and early independence periods witnessed systematic and all-pervasive corruption. In what follows, I examine an instance of corruption in Northern Nigeria in 1924, the height of the colonial period. The case is a minor one, and the circumstances that allowed it to develop were particular to that area of the country. Nonetheless, it is instructive. The drama chronicled below is significant because it demonstrates how the Nigerian state came to treat even relatively minor instances of government malpractice. The politics of corruption in this early period were somewhat counterintuitive, and in this they parallel characteristics that would become notorious later. In particular, official malpractices that could be called “corrupt” were much more common than were cases in which “corruption” was identified and formally punished. A careful attention to corruption in the past may provide unexpected insight into the problems of the present. This colonial history ultimately demonstrates not that corruption is an intractable problem, but that it cannot be addressed through monitoring, transparency, and reform. The small, sad history developed here demonstrates the centrality of corrupt acts to government functions, and the political role accusations of corruption can play. In this way, history points to uncomfortable, even counterintuitive conclusions about the present.

This work originally appeared in Journal of West African History, 2.2, Fall 2016, published by Michigan State University Press.
Colonialism and Indirect Rule

The emergence of corruption as an explicit discourse of governance and reform took on its contemporary forms in northern Nigeria in the aftermath of the Conference of Berlin, where Great Britain was allocated a vaguely delineated territory covering much of what is now Nigeria, after which the British government granted a charter to the Royal Niger Company to establish a protectorate over what is now northern Nigeria. The company’s interests lay in trade, and accordingly its protectorate established effective control only in the extreme southern portion of Northern Nigerian territory along the Niger and Benue rivers, which facilitated trade to the south. Major powers like Borno and the Sokoto Caliphate remained independent, their manufacturing sectors producing textiles and leather goods for the Middle Eastern and north African markets and their traders relying on caravans across the Sahara Desert. Although this trade (along with the considerable profits to be made selling slaves) made them prosperous, it did not prove attractive for European commerce. Toward the end of the century, French and German activities intensified along Northern Nigeria’s frontiers, and Britain increasingly worried about the possibility of their encroachment on what was supposed to be a British sphere of influence.

Despite these dangers, the Company was disinclined to establish more of a presence further north. In response, the government cancelled its charter and declared a royal protectorate in 1900. It appointed Sir Frederick Lugard as its first high commissioner but gave him strict instructions to avoid unnecessary military conquest. British taxpayers were unenthusiastic about subsidizing new African colonies, even though they appreciated the glory of imperial possession, and there was little convertible currency to be gained in the northern emirates. Only an external subvention would make a European administration self-sustaining, and London’s object was a presence as small and cheap as would be compatible with keeping territory out of French or German hands. Lugard and his subordinates, by contrast, were determined to make names for themselves as heroes of the empire by presiding over imperial expansion. Missionaries enthusiastically supported their imperial ambitions in the hopes of gaining access to the vast territory’s population, which had been blocked by emirate authorities. Missionaries and colonial officers were joined by anti-slavery campaigners, who considered Africa to be the last frontier for abolition. This confluence of forces provided a degree of political cover as Lugard and his subordinates found *casus belli* against emirates that had remained independent during the first years of the protectorate, directly annexing the major emirates by 1903, and they used the corruption of the precolonial regime as a justification for the endeavor. Thus, when justifying his conquest of Kano and Sokoto, Lugard wrote of the rulers of the Sokoto Caliphate:
Greed was one of the chief characteristics of the new dynasty, and tax after tax was enforced upon the people, so that at the present day there is no conceivable trade and no profession which has not its own special tax. Every form of handicraft, the dyers, weavers, blacksmiths, &c., was taxed. Even the collectors of honey in the woods paid their dole to the chiefs, and there exists, I believe, a complete system of death duties. Though only some eighty or ninety years have passed since the Fulani conquest, the decadence which was already apparent in the time of Barth had reached its extreme before the end of the nineteenth century. Bribery, corruption, and extortion marked the so-called administration of justice, whilst the multiplication of harems and the growth of a large class of idle “princes” led to nepotism and imposition of tax after tax to meet the necessities of the rulers and their idle sons and relatives. No man’s life was safe; common people were killed without compunction; notables were removed by poison or secret murder. Trade was paralysed by extortionate levies and rendered difficult by the insecurity of the roads.

Having conquered territories that produced little convertible currency, the regime’s marginal financial situation created a substantial practical problem of how to govern a vast territory with a relative handful of European officials—nine when the protectorate first was declared. The solution was to evolve an extreme version of the near-universal imperial tactic of governing through indigenous political institutions. Precolonal political structures remained more or less intact; emirs who had fought against colonial annexation were replaced by successors swearing allegiance to Great Britain. Because these officials could be supported by local tax collection, the resulting regime needed relatively little in the way of convertible currency. But an ideological difficulty emerged in the metropole. When Fulani emirs were represented as brutal tyrants, sponsors of slave raids that terrorized the population and degenerate inheritors of a once-proud imperial tradition, it was a contradiction to retain those in power. The African masses (in this portrait) desperately needed good European governance, which was not immediately compatible with the extant structures of emirate governments. Lugard’s considerable skills as a propagandist helped to paper over this contradiction, and has had a legacy of enshrining his system of indirect rule as a coherent and innovative policy that Britain extended to all its African colonies, enabling a distinctive form of colonial rule. Lugard’s extensive writings and those of his admirers fleshed out indirect rule as a theory of imperial administration uniquely suited “to tribal government, in order to secure maintenance of law and order through the least disturbance of tradition by the imposition of civilized authority,” as the journal Nature ecstatically described it. Existing governments were corrupt (at least in the sense of having degenerated), but they also had many admirable traits. Africans would not easily accept European systems of rule because they were conservative and hidebound. It was much better, Lugard argued, to retain familiar systems,
which would be cultivated and gradually modernized under British tutelage. In the end, indirect rule was significant for dictating the terms in which policy debate was conducted, constraining what was politically possible. The preservation of tradition was unassailable, but indirect rule also implied a mandate for change and reorganization, often cast justification as a means of preserving tradition itself. Indirect rule elevated tradition (and culture in general) to being a central principle of government.

Whatever indirect rule’s ideological successes, the regime faced pressing administrative problems. The political staff genuinely was spread thin. The protectorate was organized as a group of provinces, each headed by a political officer called “the resident.” In general, provinces contained several emirates or other political units that were grouped into divisions, each headed by a district officer who reported to the resident. For example, Kano Emirate was large enough to constitute its own division, and Kano city was also the headquarters for Kano Province. Until 1926, Kano Province contained, in addition to Kano, Katsina division (which administered Katsina, Daura, and Kazaure emirates) and Katagum division (with responsibility for Gumel, Hadejia, Katagum, Misau, Dambam, and Jama’are). The political officers spent much of their time touring the rural areas of their territories and reviewing the administrative decisions of emirate authorities. Pre-colonial practices of territorial administration were almost impossibly opaque to British review. In the precolonial period, emirs had—at least in theory—been responsible to the sultan of Sokoto, and in administering their emirates they were assisted by subordinate officials who occupied functional offices in the capital but also were granted rights of taxation and administration over outlying settlements. This system garnered immediate British hostility, because it depended on a class of slave messengers (called jakadu, sing. jakada) to convey messages from an officeholder to the towns and villages under his or her authority. The jakadu were assailed by officers as immoral and arbitrary, their vices the cause of much of the oppression in precolonial administration. In truth, the embarrassment stemmed more from their slave status and the complexity of a system in which officials held responsibility for a constellation of habitations rather than a contiguous territory. The officeholders and the jakadu together represented a system that was complex, personalistic, and negotiable. As such, it was intrinsically difficult to monitor.

As a result of this, the colonial government engaged in a thoroughgoing reorganization of territorial administration during the early years of colonial rule, which was accomplished at different times in different emirates. Rural settlements were grouped together geographically and then placed under one officeholder, who then was responsible for administering one contiguous district, and known in the capacity of district head as a hakimi (plur. hakimai). Hakimai retained the
responsibilities implied by their offices, but they were also expected to spend the bulk of their time living in their districts and personally running territorial administration. In theory, they were prevented from retaining jakadu on their staffs, but in practice a number remained. At the same time, the categories of tax being administered were consolidated and simplified, whereas their absolute incidence increased considerably.  

Difficulties emerged almost immediately. Soon after the reorganization took effect, officials were switched from being compensated through a share of tax revenues to being salaried employees of the government. However, salaries were far too low to cover officeholders’ responsibilities to their constellations of clients. Moreover, salary levels were set according to British officers’ assessments of individual officeholders’ responsibilities rather than by indigenous conceptions of rank and propriety. This by itself was deeply problematic, because it created a class of officials in dire need of money. It also placed them geographically in rural areas and with staffs of unprecedented size, which increased their ability to monitor rural areas and place pressure on the people living there.

At the same time, the advent of British supervision implied the superimposition of an alien set of bureaucratic imperatives, often with no explicit recognition of a change. The intensely personalistic system of precolonial administration had placed a premium on an officeholder’s ability to control subordinate officials. Emirs and other officeholders needed to consolidate their access to revenue streams so they could control patronage and thereby operate the apparatus of governance, but this was not always possible when British officers demanded explanations for their decisions; decision making needed to be structured by particular forms of bureaucratic logic. Discourses of corruption emerged in this conjuncture—a practical and material administrative reorganization that put officials in rural areas with new powers—and a real shortage of money—intersected with an ideological context in which the use of office to “personal” ends counted as corruption. But one should be clear about the distinctive characteristics of this moment. “Corruption” existed as a charge that could be leveled against state officials that emerged from the colonial political regime simultaneously dictating and proscribing “irregular” behavior in office. One aspect of this was a pathologization of indigenous political culture—where exercising authority was deemed “corruption” or “oppression”—but another aspect was an erratic colonial response to activities that might be considered irregular. This principle is better demonstrated in the concrete than explained in the abstract.
Missing Taxes or Taxpayers in Kacako

In 1924, Mohama Sani, formerly the village head (Hausa dagaci) of Kacako in the Sumaila district of Kano emirate went to the northern capital of Kaduna to make a complaint to a British official, the secretary of the Northern Provinces. Sani reported that he had been improperly forced to resign only a year after taking office. He had been appointed just as tax collection was getting underway in the autumn of 1922. He claimed he had discovered shortly afterward that his list of taxpayers included a number of dead people whose farms had been abandoned. These dead people would have been liable, he said, for tax totaling roughly £40. He had duly reported the discrepancy to Kano’s Emir Usman, but he was told that he was personally liable for the 1922–23 short-fall. However, the error would be rectified for the 1923–24 tax season. Sani borrowed the £40 he owed, and the district head, who held office as the makama of Kano, sent a revenue official to inspect the farms in question. The resulting adjustment in the tax list did not correct all of its errors, and there was another shortfall for 1923–24. As collection got underway in 1923, Sani returned to the emir to report his dilemma, only to be told he would again be liable for the missing tax. Sani declined to go further into debt, and he was detained in Kano. He was later deposed.

A political officer visited Kacako on tour in November 1923. Commenting on his report, the district officer noted he did not think Sani’s resignation had been entirely voluntary, because Sani was initiating a complaint before Emir Usman against servants of the district head. As it turned out, Sani charged the district head’s son, Mohammadu, along with two of his servants, with having received gowns as compensation for helping get Sani’s tax list revised. Although the charge was the gift of gowns—that is, accepting bribes—Sani was later to report to the secretary that his grievance was that the revision was not made. Mohammadu proved his innocence by taking an oath, so no further action was taken against him. Or rather, no temporal action was taken against him: he died within the month; swearing a false judicial oath was held to lead to damnation but also to more immediate, earthly misfortune such as premature death. Mohammadu’s two servants did not take exculpatory oaths, and on the basis of Sani’s complaint were convicted of bribery. There matters remained for seven months, until Sani made his trip to Kaduna and swore out his complaint.

The emir’s conclusions about Mohammadu and his servants did not satisfy the British staff, and the secretary queried the Kano provincial office, which insisted on further investigation. In July, the emir sent a party out, which included both Sani and a member of the revenue department, to enumerate abandoned farms and their tax liabilities. They returned with a list whose total noncollectable revenue was £16.3.3. Sani objected to this conclusion, complaining that the revenue
official had refused to look at an additional list of abandoned farms he had, so a second party was sent out, returning with more abandoned farms, which would have paid £13.7.4½ in tax. The resident suspected that this latter list was made up of farms that had not been abandoned in 1922–23, so he was inclined to discount it.34

At this point, Sani made an explosive allegation. He produced a second supplementary list of farms, all duplicates of holdings on his original list. He claimed the district head had ordered him “to collect the sum shown as additional to the amount recorded in the Official Tax lists.” Although the total liability from this supplementary list was £20.11.6, he reported having paid only £13.6.9, saying he did not collect this sum from the taxpayers but took it from his own pocket.

The government took this allegation very seriously: the resident used every possible means to try and trace the writer of these lists and have compared the calligraphy with those of the District Head’s Malams, the Village Head’s Malam, and the Members of the Central Revenue Staff but without result. Appellant has no evidence as to how the lists came into his hands and all the persons named by him (including the D.H.) have taken oaths that they know nothing of the papers and have never seen them before.

The implication of Sani’s claim was that the district head or his staff was attempting to collect tax from certain households twice, once on account of the official tax list and a second time from the mysterious supplemental list. According to Sani, the £13-odd he passed on was out of his own pocket rather than extralegally extorted from put-upon peasants, but the resident’s report leaves ambiguous whether this bit of self-sacrifice was voluntary or not. The resident concluded that Sani had been unjustly deprived of his office, but admitted that restoring him was not really feasible. His tenure in office and his subsequent complaint had won him no friends in the emirate hierarchy. If he were reappointed “sooner or later trouble would inevitably ensue.” Moreover, his successor had already been turbaned, and it would have been an injustice to deprive the new village head of office through no fault of his own. Instead, the resident ordered Sani be given £20 in compensation for the loss of office, in addition to £16 for his out-of-pocket payment for 1922–23. Half of the latter was to be paid by the district head, half by the emirate treasury. The resident concluded his report by noting the entire incident showed serious deficiencies in emirate administration. Tax records had been demonstrated to be riddled with errors, but worse the central administration had declined to rectify them until the resident had intervened personally.36

This conclusion was relatively sanguine, and it appears more calculated to withstand casual scrutiny than to come to terms with any serious structural deficiency. Sani’s allegation about the second supplementary list implied certain unfortunates
were being squeezed by a double tax burden, whose surplus would presumably go to the district head or the emir. The resident implicitly acknowledged the gravity of the charge through his reaction in forcing district and emirate officials to take oaths of innocence. Nonetheless, in the absence of any confession, the resident simply dropped the matter. But attention to any aspect of this resolution underlines how unsatisfactory it really was. Sani’s own figures indicated he was £42.17.4½ out of pocket, but the resident was inclined to discount the supplementary list of abandoned farms—because, he avowed, the odds were that they had only been abandoned for the 1923 growing season. He also discounted the farms on the mysterious second supplementary list—due, he claimed, to his inability to identify the list’s origin. If no one could identify the list’s calligraphy, there was no reason not to conclude Sani had manufactured it himself. But this reasoning is not compelling. There is a more obvious reason for the resident’s skepticism—the tax liabilities on the two lists were almost identical: £13.7.4½ and £13.6.9, only 7½d different. The resident’s inclination to ignore both suggests he was inclined to view the serial production of the two lists as an attempt to claim essentially the same compensation twice. Under this assumption, when frustrated in his attempt to claim reimbursement for taxes paid on recently abandoned farms (which presumably he had collected in 1922–23, before they were abandoned), Sani managed to generate a compelling claim to scandal. In either case, he really wanted £13-odd, increasing his claim from £16 to £29.

A less comforting but more likely possibility is that Sani was telling the truth and really was £42 out of pocket. Sani’s claim to have paid villagers’ spurious tax liability from his own pocket shows admirable charity and public spiritedness—but what if he actually had initially attempted to collect the tax? Farmers unable to pay their tax bills were usually forced to abandon their farms. Closer to Kano, officials sometimes took advantage of that fact to obtain farms they would allocate to followers or use for their own purposes.37 In less land-hungry regions like Kacako, such farms simply went out of cultivation. But if farmers faced with a double tax bill had fled before paying during the 1922–23 tax season, Sani would have been faced with a £26-odd liability and a collection of farms abandoned at the beginning of 1923, which perfectly accords with the allegations made in his complaint.

The whiff of scandal emanating from the district head’s son, Muhammadu, grows stronger when one considers that the district head himself was deposed for embezzlement at precisely the time his son was tried for accepting bribes. Makama Aminu had been criticized earlier for administering his large district ineffectively, and the provincial administration used the excuse of another accusation of tax embezzlement to remove him, both from the district headship and from his central office.38 Indeed, Dokaji Abubakar, the noted historian of Kano

This work originally appeared in Journal of West African History, 2.2, Fall 2016, published by Michigan State University Press.
emirate, reports Makama Aminu presented a great contrast to his father and predecessor, Makama Dahiru. Although Dahiru was “famous for kindness,” in Aminu’s time the people of his district “feared him very much indeed.” At least according to Sani’s testimony, Muhammadu was not implicated in the problems with assessment. Instead, he was capitalizing on Sani’s urgent need to get the abandoned farms off his tax list. Muhammadu’s present was presumably more lavish than the gowns given his servants, but Sani’s strategy did not succeed. The tax list remained unrevised, and Sani was deposed. Only then did he move forward with his complaint to the emir about the gift-giving. And it was only after his relatively open invitation to revise the tax list and quietly overhaul its questionable contents was rejected by the revenue official that Sani proceeded with his more shocking revelations. By then, the district head had been deposed. The reform went further, in response to claims that, the district was too unwieldy even for a head more competent than the unfortunate makama. It was divided in two and Kacako put under a newly appointed official, the dan darman. The somewhat disingenuous refusal of emirate officials even to entertain the notion that there was something wrong with the £13 tax liability and with the farms abandoned after the 1922 harvest suggests one of two things. Either they were attempting tactfully to overlook further evidence of the previous district head’s malfeasance, or someone else in the emirate hierarchy was implicated in the scheme to double-tax certain inhabitants of Kacako. The resident’s resolute inattention to these sinister possibilities after his initial attempt to ascertain who had produced Sani’s second list suggests he was acutely aware of the scandal that might cut deep into the emirate hierarchy.

The resident’s attempt at euphemization was masterful. The only time his report to the secretary of the Northern Provinces even uses a term that might suggest corruption was an instance in which he states that Muhammadu’s servants were convicted of receiving “bribes.” Other than that, his investigation simply noted Sani had suffered an “injustice” and that the case had “unsatisfactory features,” including that revenue records were “defective” and emirate authorities only corrected them under pressure. He attributed this to the emir’s anxiety that Sani’s successor as village head of Kacako might unfairly lose his office. The resident himself was no one’s fool, and none of these aspects of the case would have escaped him. Despite the fact that the district head—already deposed for corruption—provided a ready-made scapegoat for all of these intimations of malpractice, both he and emirate authorities chose to overlook it. Why? The claim that it was an over-delicate sense of justice for Sani’s successor is hardly convincing. The £20 compensation paid for Sani’s loss of office did not entirely compensate him for the £26 he may have lost from the double-counted households, much less offset the injury of losing his office. Instead, it is clear that the resident lacked the desire to pursue a line of investigation that might ultimately implicate the emir.
himself, or at least demonstrate that the previous district head was not simply a bad apple but was part of a much more systematic set of problems in rural administration.

**Northern Nigeria and High Colonialism**

In one regard, this vignette simply illustrates the difficulties of being a village head, caught between a set of rural realities and the demands of a complex and powerful administrative apparatus. But it also marks an important point of transition in the logics of Nigerian discourses about malpractice in the Nigerian government. The political pressures on Sani were not entirely dissimilar to the difficulties that had plagued the protectorate for two decades already. Sani took office at a time when systems of rural administration had become reasonably systematized and, at least formally, were bound by a certain form of bureaucratic rationality. The language of complaint and accountability only imperfectly conceals the multiple dramas from which Sani’s case emerges. His year-long career as village head—a position he could have assumed only at considerable personal expense—was personally ruinous, but the damage was deeper. Sani was obviously a man of means, because he was able to borrow substantial sums to make up the shortfalls in his tax collection. The erstwhile owners of the abandoned farms he discussed, whatever the precise circumstances of their dispossession, were obviously not so lucky. The lingering question is of what went wrong. Who got in trouble, and why? Cases of corruption from this period demonstrate a political logic in which a set of relatively constant administrative (mal)practices, many of which were structurally determined, resulted in verified charges of corruption only when political considerations led the British political staff to assess an official as a liability rather than an asset. “Corruption” in other words did not describe anything distinctive in someone’s conduct but rather was a label that served as post hoc justification for a separate political calculation.

In this case, the administrative decision to compensate Sani only partially required ignoring malfeasance at multiple levels. Under other circumstances this might have been called corruption. The investigations undertaken in direct response to Sani’s complaint specifically did not find evidence of systematic problems in the administration, even though other undertakings (deposing the *makama*, splitting the district, conducting a reassessment) demonstrated an awareness of organizational shortcomings. Putting aside the issue of the “real” reasons for deposing the *makama* of Kano, the case is notable for the government’s stern inattention to matters of malfeasance and irregularity. No attempt was made to trace the owners of the abandoned farms or to investigate whether
villagers really were being double-taxed. The government pursued the relatively minor issue of intermediaries who demanded presents for lobbying their superiors for administrative favors (which, ultimately, was the crime of Muhammadu’s servants). This was prosecuted, but a systematic problem with the machinery of taxation got nothing but an abstract assurance of official concern and a mild admonishment to the emir. Anything more extreme would have been politically delicate, an acknowledgment that the tax system had grave administrative problems. But that should not obscure what is truly novel about this conjuncture. Without publicly acknowledging wrongdoing, the government did address some of the issues involved. The makama was deposed, the district was reorganized as two, and a political officer was dispatched in 1924 to do a thorough reassessment of its tax burden.

Other cases of corruption from the period—such as the deposition of Emir Aliyu of Zaria in 1921—were likewise confined to somewhat minimal questions of misbehavior and individual acts of wrongdoing, albeit interpreted through a rational-legal framework that represented a fundamental departure. This emerged from a series of bureaucratic reforms that transformed officials’ misbehavior as surely as it did their formal duties. Problems with tax collection, by contrast, were embedded within a new administrative logic. By the second decade of the protectorate attempts at reorganization began to extend beyond issues of administration and the political structure of the new districts. Methods of tax assessment and collection were radically reworked, sometimes with dramatic consequences, and at the same time the structures of emirate governance began a systematic transformation that would result in their ultimately paralleling structures of the colonial government in Kaduna. Some of these developments were central to the problems Sani had encountered.

Tax revenue had always been central to the colonial government’s plans for the region. During the first decade of colonial rule, the hope was that peasant producers would begin to grow cotton as a cash crop, which would then be exported along the railroad that was extended to Kano in 1911. A gradual consolidation of the precolonial land tax and the charitable donations (zakkat) collected from Muslims formed the basis for a unified land tax that was assessed under the general rubric haraji (Ar. kharaj). When the Report of the Northern Nigeria Lands Committee was codified by the Land and Native Rights Ordinance in 1910, land rights in the region were systematized, allegedly along traditional lines, in a way that was meant to accord with the paradigms of land rent propounded by the American socialist Henry George, whose theories had influenced Northern Nigeria’s second high commissioner, Percy Girouard, and one of the most senior residents, Charles Temple. As a result, Northern Nigeria’s land tax was designed to collect the value of agricultural produce that emerged from the natural fertility
of the soil and from any publicly funded improvements (e.g., accessibility to the rail line, public irrigation projects). Output beyond that dictated by natural fertility and improvements were the result of a farmer’s own efforts and would not be taxed, lest industry not be sufficiently rewarded. The theory required a tax system that would reflect what was naturally there, which required careful monitoring of individual farmers’ situations and landholdings. Beginning in 1909 in areas close to major urban centers, a land survey began to be conducted of farmers’ individual holdings, which were surveyed by a staff of African officials who calculated farm size by pacing them out. They recorded these measurements on maps, which were then revised to reflect subsequent transfers of ownership or usufruct. The survey process was called taki (footstep) assessment, and the surveyors were called taki malamai (malam being the term for Islamic scholars, which by extension is used for all educated people and more generally as an honorific).

The difficulty was that these maps frequently bore a somewhat attenuated relationship to actual farm tenures. The taki malamai frequently demanded bribes from farmers. Those who paid would be listed as having smaller farms than they actually possessed; those who did not were listed with larger farms and larger tax bills. These methods also allowed higher ranking officials to intervene in the process as well, adjusting maps and tax bills for their own purposes. In this way, an elaborate bureaucratic edifice both covered and enabled various kinds of administrative malpractice. When the system of taki assessment was first used to set levels of taxation in 1911, it was intended to be applied only in densely populated areas around well-established major cities like Kano, Katsina, and Sokoto. These were areas where land hunger was acute and where the infrastructural improvements (e.g., roads, the railway) made peasant agriculture a more profitable concern than it was in more outlying areas. For this reason, agricultural production was imagined to be more closely tied to the acreage farmers could place under cultivation. A more systematic regime of tax assessment was unlikely to increase the marginal costs of extending acreages sufficiently to decrease overall production. And at first areas like Kacako were supposed to be assessed through a less bureaucratic system, in which individual village heads were given an overall tax burden for a village (based on the adult male population), which they then allocated as fairly as they could. However, the system of taki assessment resulted in greatly increased notional revenues. That is, officers repeatedly discovered that with taki assessment farming families’ theoretical tax burden remained constant, but villages’ and districts total liability substantially increased, leading to much greater revenues overall. In practice this indicated vastly greater tax burdens on farming families, which was a problem given the overall increase in tax assessment. Nonetheless,
with this incentive structure, *taki* assessment was extended ever further (including to Kacako) well into the 1920s.48

The *taki* assessment system began to generate complaints almost immediately, leading to recommendations that less densely populated regions be moved back to lump-sum assessment. Indeed, that was proposed in the reassessment report of Sumaila conducted in 1924, which ascribed some of the problems in the land tax to the administrative complexities of *taki* assessment, and others to the personal failings of the *taki malam* on staff.49 As a result, beginning in 1924 a more complicated, reformed system began to be put into place. The *taki malamai* were gradually removed from their duties in outlying districts. In theory, this was because they were so far away from supervision that their malpractices were difficult to detect. In its place, assessment reverted to the earlier system of lump-sum assessment, in which village heads were assigned a total tax to collect from a village and then shared it out among the families under their control at their discretion. When reapplied to the outlying villages, it resulted in higher overall tax receipts, which suggests that by the 1920s small-scale farmers had learned effective ways of minimizing their burdens under *taki* assessment. Officials anxiously outlined a procedure for reverting to the older style of assessment: A British officer would conduct a census of all households in the district in order to determine the adult male population and to get a sense of a town’s general level of prosperity. Then the officer would compare the district under consideration with the tax levels of similar districts and with the tax incidence the district had paid under the *taki* system. The overall level of tax would be set to approximate the previous revenues as closely as possible, and then individual incidences would be distributed accordingly. Meanwhile, densely populated districts would be moved from *taki* assessment to the more methodologically sophisticated revenue survey, whose surveyors measured farms using chains and more modern survey techniques.50

*Taki* assessment and the revenue survey created an appearance of bureaucratic rationality while in many ways maintaining modes of rule that were fundamentally personalistic and negotiable.51 In the 1910s, the colonial government installed an administrative infrastructure to ensure regularity and accountability in governance, at least in theory. Officials’ decisions were recorded and could then be monitored by their superiors. *Taki* assessment was not the only part of this new infrastructure. Records of tax collection began to be kept, and *hakimai* were warned that any sums collected that were not reflected in these ledgers would be considered evidence of a crime.52 Taxpayers and other people who owed money to the government began to be provided with receipts. Courts were increasingly required to keep records, though for the most part this was in Arabic, a language few colonial officers could read. In this way, both systems of rural administration
and the judiciary were supposed to become more easily monitored by the British colonial staff and more accountable to the populations they administered.

Likewise, the central organs of emirate administration were gradually reorganized. A major point of departure was the establishment of emirate treasuries, into which the proceeds of tax collection were to be deposited. The first official colonial-era bayt al-mal was instituted in Katsina in 1907 as the formalization of an arrangement in which Katsina's ma'aji kept the emir’s treasury. Up until 1907, the ma'aji kept these funds at his house. With the reform, the practice continued but in a formalized way and under new accounting control: half of the tax revenue was passed directly to the British colonial administration whereas the remaining half remained in the new bayt al-mal and was deposited into bank accounts. One portion was used to pay the salaries and fund public works projects; the other was transferred to district and village heads. The new approach was extended to Kano in 1910. This was such a success the governor ordered it implemented in all emirates the following year. At the same time, other functional divisions within the emirate hierarchies were also being systematized and deepened. One of the other major offices of state, the madaki, had during the precolonial period been the commander of the cavalry, but with the inauguration of the district system, the new structures of territorial administration were placed under his control, and he also administered the process of revenue collection. The galadima, who had long functioned as a key administrator, retained responsibility for the emirate administration’s functional organs such as prisons, sanitation, and public works.

In this process, the departments of the emirate hierarchies began to parallel those of the British secretariat running the northern government in Kaduna, and indeed some of them began to be led by British officials.

In the years after World War I and before the onset of the Great Depression, these functional organs of the emirate government became increasingly important. Especially in the second half of the 1920s, new initiatives in medicine, public works, and rural sanitation increased the expenditures of emirate departments considerably. In this period, however, the most significant effects were in the domain of tax collection. The institution of receipts given taxpayers provided them with a means of defending themselves from illegal exactations. Nonetheless, as Watts suggests, the procedure for making complaints was “Kafkaesque.” And in that regard, the manner in which the British political staff and superior emirate officials monitored those on the front lines of rural administration show some fundamental continuities with the earlier period of less bureaucratic administration.

The administration of the tax system is instructive to the extent it provides an illustration of the principles of rural administration that had emerged by the 1920s, outlining how official malpractice was imagined to occur. The implementation of
such principles provided, at least in theory, a means through which such malpractice might be controlled. The dual system of taxation (revenue survey in densely populated regions, lump-sum assessment elsewhere) was a matter of administrative practicability, because only close-in areas permitted sufficient monitoring of the surveyors. It also accommodated land of differing economic value: far-flung locations could not market their cash crops as profitably, and they also enjoyed less in the way of infrastructural improvement that might make agriculture more efficient. From the 1920s onwards, therefore, the legally sanctioned system was superficially transparent and provided both a mode of tax collection and a means of supervising its administrators. But that regularity and transparency was an illusion.

The illicit was transformed in tandem with the licit. The advent of the regularized apparatus for conducting and monitoring tax collection influenced the ways in which revenue could be diverted into officials’ pockets. The reorganization that placed hakimai on salaries and required that taxes be collected as “public” money and deposited into the bayt al-mal helped to create an explicit class of malpractices as crimes where none had existed so precisely in the past. New groups of officials—such as those within the revenue survey—were also put in place, creating both an administrative apparatus that could be used to “corrupt” ends and a cadre of new consumers of corrupt rewards. The deposing of Sani as village head of Kacako demonstrates these dynamics in play as early as 1924. Indeed, it is important to be precise about how changing administrative structures both constituted the conditions of possibility for material malpractices and determined the ways in which those malpractices were conceptualized and, to some extent, were dealt with. The administrative reforms of the preceding two decades determined the form that Sani’s tax list had taken. Before the colonial-era reform of local administration, Sani would have set individuals’ tax levels in consultation with the jakada who represented Kacako’s fief holder, the predecessor of Kacako’s hakimi, the makama of Kano. Instead of a tax list whose somewhat notional mapping of individual farms determined a family’s tax liability, the dagaci and jakada would have collected tax under a variety of headings, adjusting liabilities according to specific circumstances. Although these negotiations would have been somewhat flexible—and would doubtless have been accompanied by gift-giving as gestures of respect and obedience, the primary effect of the reforms was to make rigid the levels of tax that emerged from being listed as cultivator of a particular amount of land and to define as “bribes” presents inferiors might give superiors. Extorting money from unlucky farmers became defined as misuse of office, and the possibilities for increasing the amounts collected were constrained by the bureaucratic requirements of the maps and tax lists. These, once generated, dictated the amounts that needed to be handed over to the hakimi and thence to
the central administration. Collecting more therefore required either revising the lists, falsifying receipts, or double collection. Thus, the material forms in which money was extorted from farmers were transformed by the advent of colonialism.

The other transformation was of territorial administration. The makama’s move out from Kano City to the district capital at least partially displaced the old jakadu from their roles as intermediaries. But the makama’s presence in his district capital (Wudil when Sani first became dagaci, Suma’ila after the reorganization and Kacako’s half of the district came under its new head) created a new body of government actors. The demands Sani received from the hakimi’s son Muhammadu and his servants were enabled by the inauguration of the districts as a new level of government, and the district capital became a new space where dagatai like Sani negotiated the instruments of administration. Although it is impossible to know the originator of the improper demands (Muhammadu? the hakimi? the emir? Sani?), it is entirely clear that the forms the demands took—and their intensity—were determined by the reorganization of government.

As surely as material practices of exploitation shifted, so did the political logic behind charges of corruption. The adjudication of potential charges of malpractice is always intensively political, and so the new politics of district administration inevitably constituted a novel arena for charges of malpractice. It is striking here that the only crime Emir Usman was willing to consider was that of Muhammadu and his servants’ receiving bribes, and that the servants did not manage to prove their innocence through oath. (This may have been lucky for them; unlike their master they did not die the following month.) But the issue of improperly refusing to adjust the tax lists was never taken up at all, and the issue of double-taxing households was treated so gingerly that only the faintest traces remain in the archives. Thus, not only did the rank of the various protagonists help to determine their fates, but “corruption” only emerged as a charge in a limited (and less serious) subset of the ways it could have. This was despite the fact that the makama was almost immediately deposed for irregularities in other aspects of his administration. In order for “corruption” even to be explicitly articulated as a possible charge, the crimes in question needed to be among those the government could acknowledge as actually having occurred. And the double taxation of individuals was, presumably, a step too far. The charge was so serious that the possibility it had actually occurred could not be seriously contemplated.

At the same time, the semantic range of “corruption” could hardly remain unaffected. Although as late as 1920 it clearly denoted a wider range of crimes than the term does in early twenty-first-century international usage, the reorganization of government helped to change crimes termed “corruption” by altering the nature of official malpractice. The functional transformation of emirate administration continued after the 1920s, but at a slower pace. The financial constraints of the
Great Depression and then of administration during World War II greatly diminished the colonial government’s ability to invest in new administrative infrastructure. And for this reason, the fifteen years between 1930 and 1945 were more a matter of particular logics playing out than they were of fundamental departures. In 1922, the inauguration of Katsina College, a secondary school for boys, created a class of official with advanced proficiency in English, and by the 1930s alumni were beginning to assume high office within emirate administrations. As one would expect, the paper flows within the emirate hierarchy and between emirate officials and British ones increasingly resembled those of bureaucratic institutions in the metropole. However, absolute levels of investment were substantially diminished.57

In this conjuncture, “corruption” had taken on a powerful if somewhat counterintuitive role. The emergence of a bureaucratic, administrative state helped to give the charge the sense of an abuse of office. At the same time, the political logic of the colonial state made it as much a weapon as an objective crime. “Corruption” was only prosecuted—or even admitted as a possibility—in some of the cases it might have been. This development took place in parallel with administrative reorganizations that made malpractice more feasible and more likely. As early as the 1920s, corruption had emerged as a problem in Nigeria that was simultaneously recognizable as a phenomenon that might be generalized around the world and enmeshed in local meanings and relationships. The story does not stop there. After World War II, the start of party politics across the country occurred in tandem with the inauguration of responsible government at the center, which brought politicians from all regions into competition with one another. That ethnicized and regionalized political competition, and the political economy of oil would fundamentally alter government malpractice, even as “corruption” retained its status as an ambiguous and highly selective political weapon.

In this way, the early colonial intermingling of personation and “corruption”—both crimes that threatened to delegitimize the state and were punished with public flogging—can be seen to have persisted, jointly transformed by a changing governmental order. Sani’s complaint resulted in no floggings, nor did it directly result any coherent finding of official malfeasance. The categories of those considered to hold public office were somewhat blurry, as the successful prosecutions only of Muhammadu’s servants attested, but the selective nature of how the state addressed claims of corruption was already well along the way to its contemporary forms. Sani’s sad career as a village head has little historical importance by itself, but it illustrates how deeply embedded corruption is in practices of government—not as a pathological deformation of a set of bureaucratic rules but as a natural consequence of the constitutive logic of basic government structures. Selective prosecution, ubiquity, and ambiguity of what even counts as corrupt
are all qualities of Nigerian corruption even today. Sani’s story, like the 419 letters more recently, are remarkably revealing about how we got to this point. Policy makers and anti-corruption activists tend to search for reformist programs that might bring malpractice under control—greater transparency, enhanced prosecution, incentives for officials not to misbehave. Sani Kacako reminds us such reforms will accomplish little if the constitutive logic of patron–clientage persists in public life, and access to public money remains the primary avenue to economic advancement. Government reform in such contexts only alters how corruption will be accomplished and changes the political work corruption allegations achieve. Real change must await a closer account of the history that produced this impasse. And that lesson is difficult indeed.

NOTES

Research for this article was supported by grants from the British Academy, Tulane University, and the University of Manchester. Writing was enabled by a membership in the School of Social Science, Institute for Advanced Study, Princeton, and a senior fellowship at the Centre for Global Cooperation Research, University of Duisburg-Essen. I am grateful to the anonymous reviewers for the Journal of West African History for their helpful comments, which greatly improved the final version.

1. Stanislav Andreski, *The African Predicament: A Study in the Pathology of Modernisation* (London: Michael Joseph, 1968), 108. Andreski is often cited as coining the term, but its use has been traced back as far as English-language newspaper coverage of Spain in the nineteenth century. Andreski nonetheless was the commentator who brought it into popular modern usage.


4. One of the most subtle and influential formulations of this argument for African polities in general may be found in Jean-François Bayart, *The State in Africa: The Politics of the Belly* (London: Longman, 1993).


16. See, e.g., Apter, Pan-African Nation. Apter suggests that the flamboyant corruption of the 1970s is a consequence of the oil boom in that the petro-naira enabled and dictated an attenuated relationship between production and consumption (which is a burlesque of a complex and insightful argument). Peter Lewis, by contrast, suggests that the military regimes of the 1980s and 1990s represented a transition from prebendalism to predation.

18. In this article, I make a distinction between northern Nigeria, which is the northern part of what is now the Federal Republic of Nigeria, and Northern Nigeria, which is a political unit. It was created with the proclamation of the Royal Niger Company protectorate, and it persisted (under different guises, including the Northern Provinces and the Northern Region) until 1967, when what was then a federation of four regions was broken up into twelve-state federal system. For more extended versions of these arguments, see Steven Pierce, *Farmers and the State in Colonial Kano: Land Tenure and the Legal Imagination* (Bloomington: Indiana University Press, 2005); *Moral Economies*.


26. For a discussion of Lugard as propagandist, see also Anthony I. Nwabughuogo, “The Role of Propaganda in the Development of Indirect Rule in Nigeria, 1890–1929,” *International Journal of African Historical Studies* 14, no. 1 (1981): 65–92. Nwabughuogo contends Lugard’s propaganda in favor of his system did not stem from an attempt to euphemize an extreme strategy emerging from colonial poverty but rather was an attempt to make distinctive a tenure that otherwise would have appeared a failure given the protectorate’s lack of economic development. Nwabughuogo suggests indirect rule was then picked up by Liberal critics of the colonial enterprise such as Mary Kingsley and E. D. Morel, a position that somewhat oversimplifies the context of early twentieth century politics. The governor who followed Lugard (and who was aligned with reformist factions) adopted indirect rule as a rhetoric to explain policies that differed greatly from Lugard’s. They were, he claimed, necessary for achieving true indirect rule, which was the
overarching (and entirely Lugardian) imperative. See Pierce, *Farmers and the State*, chapter 3.

27. The following discussion summarizes arguments developed in Pierce, *Farmers and the State*, chs. 1, 3.


30. NAK SNP 15 Acc. 372 (1907), Papers by Messrs. Festing and Palmer on Fixed salaries for District Sarikis, with the original letters from the Secretary in Kaduna.

31. For example, SNP 10/2 150P/1914, Kano Province—District Heads—Salaries for, in which the resident of Kano objected to paying the *ciroma* of Kano a higher salary than that of the *waziri*, on the basis that the waziriship was a more onerous office and that the work of administering the *ciroma's* huge district was largely taken up by his subordinates. The resident acknowledged that the *ciroma* was the emir's oldest son, but ignored the issues of status and responsibility that emerged from that fact. The *ciroma* would become Emir Abdullahi Bayero in 1926. See generally the excellent discussions in Ubah, *Administration of Kano*; Fika, *Kano Civil War*.

32. During the colonial period, taxes were payable after the harvest came in at the end of the rainy season, which generally ended in September. From the second decade of colonial rule, taxes were levied in sterling rather than in kind or in cowries. Thus, the tax season ran into the new year, and there were occasions in which farming families increasingly needed to convert a portion of their crops into cash in order to meet their tax burdens. As Michael Watts notes, even without the increase in the absolute incidence of tax that accompanied colonial rule, this schedule substantially increased the burden taxation placed on families' food supply. In the precolonial period, tax was levied toward the end of the dry season. Thus, in the colonial period poor families were forced to sell agricultural produce to cover their tax liabilities at harvest time, just when produce prices were at their lowest. See Watts, *Silent Violence*.

33. NAK SNP 17/8 K.761, vol. II, Complaint by Mohama Sani, 18 June 1924. N.B. The complainant's name is rendered as “Mohama Sani” in the documentation, which is a highly unusual form. I take this as a typo for the more common “Muhammad Sani,” even though it is used twice, in the heading of the file and in the heading of his complaint itself.

34. NAK SNP 17/8 K. 761, vol. II, Resident Kano to Secretary Northern Provinces, 24 September 1924, 1–3.

35. Ibid., 3–4.

36. Ibid., 5–6.
37. Pierce, *Farmers and the State*.
41. NAK SNP 17/8 K. 761, vol. II, Resident Kano to Secretary Northern Provinces, 24 September 1924, 2.
42. HCB SNP 9 603/1924, Sumaila District Kano Emirate, Re-Assessment Report.
43. In the event, the regime’s hopes for cotton production were dashed, and what cotton was grown was absorbed by the local textile industry, which paid higher prices than merchant exporters would offer. Instead, both small producers and large landholders concentrated on producing groundnuts for export. Florence A. Okediji, “An Economic History of Hausa-Fulani Emirates of Northern Nigeria, 1900–1939” (Indiana University, 1972); Jan S. Hogendorn, *Nigerian Groundnut Exports: Origins and Early Development* (Zaria: Ahmadu Bello University Press, 1978); Mohammed Bashir Salau, “The Role of Slave Labor in Groundnut Production in Early Colonial Kano,” *Journal of African History* 51, no. 2 (2010): 147–64.
44. Pierce, *Farmers and the State*, chapter 3.
45. I am using “farm” as the most graceful equivalent for the Hausa term gona, which might also be rendered as “farm-plot.” Individual farmers often cultivate several gonaki, which are frequently not contiguous and indeed may be at some remove from one another. Forms of tenure are also complex. Some farmers have access to their land because they have a clear and unambiguous right to cultivate it. Some are loaned it by others, some cultivate it on behalf of someone else (this is particularly true of gonaki owned by women), and some engage in a form of cash-cropping. See Pierce, *Farmers and the State*, chapters 2, 3, 6; William Starns, “Land Tenure among the Rural Hausa,” in *Occasional Papers* 6 (Madison: African Studies Program, University of Wisconsin, 1974).
49. HCB SNP 9 603/1924, Sumaila District Kano Emirate, Re-Assessment Report.
50. NAK SNP 17/8 K.5093, Kano Emirate Assessment, 30 April 1927.
51. See Pierce, “Looking Like a State.”
52. NAK Kanoprof 5/1 2953, Emir’s Instructions to District Headmen (1922–1948). The most pointed warning, dated February 6, 1922, reads “Any hakimi or dagaci, or ward head, or subordinate of theirs who takes land or cattle tax, except for that written in the land or cattle tax register, has committed a crime.” Translation mine.

54. *Administration of Kano*; Fika, *Kano Civil War*; Smith, *Government in Kano*. Peter Tibenderana is perhaps too extreme in his characterization of the sultan of Sokoto as having lost control of the structures of his own emirate government, but his basic point is well taken, that extreme characterizations of indirect rule as having allowed emirs absolute latitude are inaccurate. Instead, British authorities intervened consistently and systematically into emirate affairs, and the modes of government that emerged were different from those in the precolonial period. Nonetheless, Nigerian authorities retained considerable freedom to maneuver in these new circumstances. See Peter K. Tibenderana, “The Irony of Indirect Rule in Sokoto Emirate, Nigeria, 1903–1944,” *African Studies Review* 31, no. 1 (1988): 67–92.


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*This work originally appeared in Journal of West African History, 2.2, Fall 2016, published by Michigan State University Press.*
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