

# **Revisiting the Budgetary Deficit Factor in the 1914 Amalgamation of Northern and Southern Protectorates: A Case Study of Zaria Province, 1903-1914**

**Dr Attahiru Ahmad SIFAWA**

Department of History,  
Faculty of Arts and social sciences,  
Sokoto State University  
Sokoto, Nigeria  
Email: [ahmadasifawa@gmail.com](mailto:ahmadasifawa@gmail.com)

**Dr SIRAJO Muhammad Sokoto**

Faculty of Arts and Social Sciences,  
Department of Arabic and Islamic Studies  
Sokoto State University,  
Sokoto, Nigeria

**Murtala MARAFA**

Department of History  
Faculty of Arts and Social Sciences,  
Sokoto State University,  
Sokoto, Nigeria  
Email: [marafamurtala02@gmail.com](mailto:marafamurtala02@gmail.com)

**Corresponding Author:**

**Dr Attahiru Ahmad SIFAWA**

**Sponsored by:**

**Tertiary Education Trust Fund, Nigeria**

**Abstract**

*One of the widely propagated notion on the British Administration of Northern Nigeria, and in particular, the 1914 Amalgamation of Northern and Southern protectorates was that the absence of seaboard and custom duties therefrom, and other sources of revenue, made the protectorate of Northern Nigeria depended mostly on direct taxation as its sources of revenue. The result was the inadequacy of the locally generated revenue to meet even the half of the region's financial expenditure for over 10 years. Consequently, the huge budgetary deficit from the North had to be met with grant – in-aid which averaged about a quarter of a million sterling pounds from the British tax payers' money annually. Northern Nigeria was thus amalgamated with Southern Nigeria in order to benefit from the latter's huge budgetary surpluses and do away with imperial grant –in- aid from Britain. However, recent studies are beginning to seriously question the validity of this dominant hypothesis in the study of the evolution of modern Nigeria. Fika, et al. (2014) raises considerable doubt, with empirical data, over the validity of this long standing perspective on the reasons for the amalgamation of Northern and Southern Nigeria. Another research which reviewed the Political economy of colonial Sokoto Province, amazingly reveals the erroneousness of this long standing perspective. That notwithstanding, though the thesis is found not to be valid in the case of Sokoto province, that does not mean it may not be applicable in other provinces of the colonial Northern Nigeria. Therefore, no responsible academic conclusions can be reached over the validity or otherwise, of the dominant, or the counter thesis at the regional (Northern Nigeria) level, until the political economy of other constituent provinces is carefully reviewed. It is in the light of the above, that this paper examines the political economy of colonial Zaria province from 1903 – 1914. Interestingly, since the establishment of Beit-el-mal system of Treasury in Zaria province, the Native Authority was able to cater for its cost of administration, from its share of revenue generated in the province. More so, throughout the period under review (1903-1914), there was not a single year when Zaria Native Authority received a penny grant-in-aid, to finance either the administrative overhead cost, or capital projects executed under the N. A. Works Department. Therefore, taking the example of Zaria province, the budgetary deficit/surplus versus imperial grant-in-aid theses were neither relevant in explaining the economic reality of the province, nor in the reasons why the province as a constituent part of Northern protectorate was amalgamated with Southern protectorate of Nigeria in 1914.*

**Key Words:** Budgetary, Deficit, Amalgamation, Protectorates, Northern, Southern, Nigeria

**1. Introduction**

By January 2014, Nigeria was 100 years old. But despite its century of existence as a nation, the country is faced with a lot of challenges that continue to question the basis and workability of this project of one and united Nigeria Usman, (2006). More clearly, the 2014 national conference demonstrated that despite 100 years of matrimony, the political marriage between the different British colonial entities that produced a united Nigeria still has a lot of unresolved issues and systemic challenges threatening the continued survival of the Union. Organisations such as Arewa Consultative Forum (ACF), Movement for the Actualisation of Sovereign State of Biafra (MOSSOB), Oduduwa Peoples' Congress (OPC), Movement for the Emancipation of Niger Delta (MEND) etc. and in recent years the escalating problem of Boko Haram insurgency in the north east, the Niger Delta avengers in the South – South, the Arewa Youth Consultative Forum (AYCF) and the Independent People of Biafra (IPOB), among others, are serious problems threatening the continued survival of Nigeria as a nation, Sifawa, (2009, pp. 348-9). Early March 2015, the MOSSOB has launched the Biafran

currency, driver's license, and motor vehicle plate number, further confirming their secessionist agenda. More so, the same group has embarked on secessionist protest early 2016, airing different divisive gospels in the country. Similarly, Niger Delta avengers have recently released their official currency. More threatening of all in recent times had been the activities of IPOB under Nnamdi Kanu vis a vis the quit notice to Igbos living in the north by Arewa Youth.

The theme of the 1914 Amalgamation of Northern and Southern Nigeria has widely attracted scholarship. It is however important to note that the theme is among the critical national issues that are heavily politicised and misrepresented in the intellectual Academic circle. Though most of this misrepresentation had its root from the Colonialists Authorities on Nigerian history, it is amazing that even the most respected intellectuals sometimes fall into serious erroneous conclusions simply because of their overreliance on secondary data bequeathed by Imperial scholars which are in many instances full of deliberate misrepresentations. The common and widely propagated perspective on the circumstances leading to the emergence of modern Nigeria was that the Northern and Southern Protectorates were amalgamated in 1914 as a result of the budgetary deficit which was the characteristics of the Administration of Northern Nigeria vis - as - vis the budgetary surpluses in Southern Nigeria. In line with the British philosophy that colonies must be self-sustaining free from any monetary grant from Britain, the two protectorates were amalgamated in 1914 so that the budgetary surpluses from Southern protectorate could be extended to cover up the budgetary deficit in the North. However, recent investigations in some parts of Northern Nigeria such as the Sokoto province probed the fallacy of this hypothesis. This research carries the investigation further and look at the situations in Zaria province of the defunct Northern Region in order to examine the epistemological validity of the budgetary deficit and imperial grant-in-aid phenomenon in the Political economy of the Province, as one of the major constituent Provinces of Northern Nigeria. The research equally investigates the extent or the amount of grants deployed to the province to cover its budgetary deficits before and probably after the Amalgamation of the North with its wealthier Southern Neighbor, in the 1914 and beyond.

## **2. Background to the 1914 Amalgamation of Northern and Southern Protectorates: A Review of Related Literature.**

The 1914 Amalgamation of Northern and Southern Protectorates of Nigeria is among the widely commented themes of Modern Nigerian History.

Lugard, the chief Architect of the amalgamation project, behind whom most future commentators took their cue, is the main proponent of this long-standing thesis. For him, the absence of seaboard and custom duties therefrom, and other sources of revenue made the protectorate of Northern Nigeria defended largely on direct taxation as its sources of revenue, leading to the problem of inadequate funds to cater for the administration and development of the region. Consequently, the region had to depend on monetary grant from Britain. As a result, Lugard saw the need to amalgamate the Protectorate of Northern Nigeria with Southern Protectorate, in order to use the budgetary surpluses in the South to meet the Northern financial shortfall. There was however other administrative, technical, security and other reasons considered to have prompted the unification of Nigeria in 1914. Moreover, according to Geary, (1965, p. 250)

To return to the Politics and history and economics of Nigeria as and from the date of the amalgamation, 1st January, 1914... The practical result of the amalgamation was to enable the large revenue of Southern Nigeria to be spread out for the development of the whole of Nigeria now amalgamated, to put an end to the financial difficulties of Northern Nigeria, and to do away with the necessity of an Imperial Grant –in-aid, which reduced to £ 100,000 annually, and finally ceased in 1918.

This particular notion of the reason and benefit of the 1914 amalgamation, though erroneous, it has gotten a lot of popularity among both the intellectuals and the political elites alike. In fact, even some serious academics are surprisingly accepting and adopting this view without any empirical evaluation of it, in the light of the material condition in both the Northern and Southern Nigeria, before and after the amalgamation. Although the budgetary deficit thesis has been variously brought to question, Usman, (1994, pp. 40-43) and Abubakar, (2012, pp. 31-35), the notion seems to continuously remain a valid theory in examining the causes and consequences of the 1914 amalgamation. Even more obnoxious to Geary, has been the recent account of the causes of the amalgamation by Olaniyan, and Alao, (2003, pp. 6). According to them:

The amalgamation of the protectorates of Northern and Southern Nigeria was in practical terms an attempt to solve the problem of financial administration of the North... The economic and social infrastructural backwardness of the North made amalgamation with the South virtually inevitable and urgent. The colonial office was not prepared to spend British tax payers' money on a commercially unprofitable colonial administration. The immediate concern of the British government was how to use the resources of the South to reduce the financial burden of the North.

Although most students of the evolution of Nigeria tend to narrow their search light on the 1914 amalgamation to have marked the beginning of the political developments that produced Nigeria as a nation, there are clear indicators to the fact that, since before the annexation of most of the Nigerian territories, the British colonial government belief that Nigerian area constituted one geographical and economic unit which if to be adequately exploited, had to be put under one administration. Kwanashie, (2012) has cogently demonstrated how since in the 1880s, there were concerted efforts and pressure by British imperial proconsuls to place the entire Niger territory under one administration. People like Ralph Moor, the Consul General of the Niger coast Protectorate, between 1896 and 1898, the African trade section of the Liverpool Chamber of Commerce in 1897, and a host of others, all insisted in their call on placing the whole of Niger territories within British sphere of influence, under one imperial control. This was what led to the setting up of the Niger Committee to advise the British on the future of the Niger territories. The committee submitted its report in August 1898 and recommended among other things, that there should be a united administration under the Governor General with provincial governors, and that there should be a unified Customs service for the entire territory. Similar pleas for the amalgamation from different angles continued after the establishment of British rule on the Niger territories. Lugard, Temple, Wallace and Bell, from Northern Nigeria, and Sir W. MacGregor, the Governor of Lagos in 1901, and Morel, among others, all concur on having a single Colonial administration in the area, Kwanashie, (2012).

Usman, (1994, pp. 38-39) states that: The British were driven into these series of amalgamations which produced the Nigerian colonial entity, by the simple logic of why they wanted to colonise this part of the world...They found that ... efficient utilisation of Lagos was not possible without the control of its hinterland, which by the end of the 19th century clearly extended to lower Niger. But this hinterland also included the powerful southern emirates of Ilorin and Bida. Bida had established its control on Akoko and Afenmai areas, within one hundred kilometres of Benin. Ilorin together with Bida, were deeply involved in the contest with the successor states of the Oyo Alafinate, of which Ilorin was one of the most important. The significance of these two emirates was also derived from their own economic and political relations with what may be called their 'hinterland', stretching to the capital of the caliphate at Sokoto and Gwandu, and on to Kano, Zazzau, Katsina, Bauchi and beyond, into the Sheikdom of Borno, and into Fombina.

Elsewhere, Usman, and Abba (2000, pp. 49-50) quoted Ajayi and Alagoa saying:

Nigeria is really the Basin of the lower Niger south of the Bussa rapids with the Benue, their tributaries and the enormous delta spreading out into several creeks and lagoons...There is compactness about the Nigerian geographical environment, which encouraged greater movement and interaction of people within it than with people outside. ... It is because of this compactness that despite the fortuitous manner in which the political unity of Nigeria came to be achieved, culturally and economically, Nigeria was not really an arbitrary creation.

### **3. Sources and methodology**

This research is fundamentally a historical research set to attempt a review of the Political Economy of the defunct Zaria Province. The methodology employed in this research therefore involves the extensive use of archival and library research, with limited oral interview in the collection and collation of data on the Political economy of colonial Zaria Province. Thereafter, the data was objectively and professionally interpreted, using both the Primary and Secondary Sources, one to examine the other, with a view to arriving at valid conclusions that can withstand future empirical tests.

Generally, however, the research methodology of this work included two types of source materials namely, primary and secondary sources. In the course of this study, primary sources were consulted and used. Various research centers in the country were visited, particularly the Northern History Research Scheme (NHRS) Zaria; National Archives Kaduna and Arewa House, Kaduna were visited and a number of Archival and other Primary source materials were obtained and used. Similarly, oral interview was conducted with some elderly and knowledgeable people in the area under review. Moreover, reasonable number of secondary sources were consulted in the course of this research. Such materials include: books, seminar papers, journals, projects, dissertation, theses, articles, government reports, publications and other related materials. The data obtained from these primary and secondary sources was closely studied and examined, using one, to evaluate the other, in the process of interpreting the data.

#### 4. The British Conquest and Administration of Zaria Province

Zaria province has a total landmass of 39,850 square kilometers. It falls between longitude 7°E and 9°10'E and latitude 9°5'N and 11°30'N. It is the Southernmost of the Great Hausa States. The natural boundaries to the north and west are rivers Tapa and Jos escarpment, respectively, while to the north and west by Kano and SarkinPawa River respectively. Politically, the province was surrounded by Kano and Plateau provinces to the north-east and east-south respectively. Sokoto province to the north and Kontagora/Niger provinces to the west and south respectively (Oyedele, E. O, 1987; and Udo, R. K, 1981, p. 156).

Zara Emirate, like other Emirates of Northern Nigeria started to witness the gradual penetration of European activities/influences in her territories, since in the first half of the 19<sup>th</sup> century. However, the visit of Bishop Tugwell in 1899, on his way to Kano, could be considered as the beginning of the series of events that led to the British conquest and colonial domination of the province. According to Ikime, Tugwell was well received by the Emir of Zaria, perhaps in fear of the unrivalled might of the British. However, when Tugwell later attempted to settle at Zaria following his return from Kano where he was denied permission to settle, the Emir of Zaria refused him permission to settle in Zaria city, instead, he allowed them to settle at Girku (Ikime, O. 1977, pp. 185 – 186).

After the famous Lokoja declaration of 1<sup>st</sup> January, 1900, Lugard and his men, embarked on series of activities marking the direct colonial conquest of Northern Nigeria. In Zaria, Kemball, presented the British offer of friendship to Zaria in 1900. However, the emir replied that his acceptance or otherwise depended on the approval of the Caliph (*Amirul-Mu'min*) at Sokoto. Conversely, the British conquest of Kwantagora in 1901 forced Ibrahim, the Emir, to flee. In order to cater for his large fighting men and followers, Ibrahim embarked on raiding the neighboring Zaria territories. When all his efforts at stopping the rampaging activities of Ibrahim failed, the Emir of Zaria finally appealed to the Sultan at Sokoto, who directed Ibrahim to stop his activities, but to no avail. Unable to dislodge Ibrahim, the Emir of Zaria reluctantly accepted the long offer of British help. In March 1902, British captured Ibrahim and took him to Lokoja for trial. Unfortunately, in April 1902, Britain stationed Captain Abadie as the Resident of Zaria province, thus marking the beginning of British colonial domination of Zaria Emirate Hogben, S. J. and Kirk-Green, A.H.M, (1966, p. 231; and Adeleye, R. A., 1971, pp. 38 and 352).

British military and imperial presence at Zaria became a very serious source of anxiety both to the Emir and the people of Zaria. Relations quickly deteriorated, and all attempts made by the Emir to flee were failed by the British, who finally arrested him and assigned Galadima Suleiman to take over the functions of the Emir. That development marked the beginning of the British occupation and colonial administration in Zaria (Ikime, O. 1977, pp. 188 – 189).

In 1907, Zaria province was divided into 32 Districts which were placed under the Resident Hakimmai (District Heads). The Jakada system was abolished, allowing the resident Hakamai to take the full-charge of the district administration (Smith, M.G, 1960, pp. 210 – 212; and NAK, SNP7, 563/1908; Paragraph, hereafter referred to as prg., plural, Prgs. 13). Note: In case of archival documents, paragraph instead of pages, pp. is used. Archival documents during the colonial periods are paragraphed, and paragraphs are found to be safer and accurate than the pages which are sometimes missing.

However, despite the fact that Zaria fell and the colonial administration was established, the greater part of southern division, the so-called pagan territories were not brought under effective colonial control. From 1902 up to the end of the first decade of British colonial administration in Zaria, there were frequent, and sporadic cases of riots and uprisings from different parts of the southern division. Thus, both the proper assessment and the administration of the area remained nominal for most part of the period under review. In fact, in addition to regular patrols by constabulary and military, military regiment had to be occasionally and severally stationed in different parts of the area (NAK, SNP7, 563/1908; prgs. 2 and 14 – 15; and NAK, SNP7, 819/1909; prg.45; and NAK, SNP7, 986/1910).

As a result of the difficulties and challenges associated with the stability of the pagan districts, the British in league with the Native Administration embarked on massive community policing, before relative peace could be restored in the area. Large number of Native Police (*Dogarai*) were recruited and, or, employed by the British colonial government, to help restore peace in the province. Yet, despite the good efforts performed by the *Dogarai* and the community leaders towards restoring peace in the area, occasional riots and uprisings continue to occur up to the end of the first decade of the administration (NAK, SNP7, 930/1911, prgs.6 – 7; and NAK SNP7, 975/1912, prg.7)

Consequently, the first decade of the British administration, 1900 – 1910 was more or less the period of pacification in Zaria province, as such neither the administrative machineries, nor fiscal policies were adequately laid down in the province.

##### **5. Administrative Overhead Cost: Revenue Generation and Administration in Zaria Province, 1902 – 1914**

Self-sufficiency of the colonies, devoid of any imperial Grant-in-Aid from Britain, had been a cardinal philosophy and guiding principle of the British colonial enterprise Lugard, F. (1906, p.9). In order to achieve that, native revenue proclamation was made in 1903 by Lugard, therefore, taxation was imposed in the various emirates of Northern Nigeria, depending on the success of the British subjugation of the area.

In Zaria, like other provinces of Northern Nigeria, Taxation (Tribute System) was immediately imposed on the province. Land tax (individual cultivator) and Jangali (on cattle and livestock) were the two major areas which immediately attracted the attention of the British colonial officers. However, owing to the political arrangement, and the system of taxation operating in the province prior to the imposition of the British colonial domination, the colonial government was faced with serious challenges in ensuring the smooth administration of colonial taxation in Zaria province. One, in pre-colonial times, territorial/district administrators in Zaria emirate resided at Zaria, and only administered their territories from there, through the agency of *Jakadu*(messengers). Among the functions of *Jakadu* were; conveying orders/instructions from the District/territorial chief to his subject, collection of taxes on his behalf, settlement of minor cases and administrative matters, etc. Tukur, M.M, (1979, pp. 336 – 8).

Another problem was the territorial/geographical arrangement of the Districts. The *Hakimai* (District Heads) controlled a number of villages, scattered over different parts of the emirate. This arrangement became a serious source of headache to the British as it hinders the smooth collection of land rent from

the peasant farmers. As far as the British was concerned, their conquest of the emirates usurped the ownership of land and right to impose/collect taxes from the emirate aristocracies to the crown. Thus, the political and geographical arrangement of the district administration became a problem. To address these challenges, the colonial authorities embarked on District re-organization, whereby on the basis of geographical realities, districts were re-organized. This process was otherwise called the creation of homologous district'. Moreover, the District Heads who were hitherto mostly residing at the emirate Headquarters were sent out to reside in their districts. The new arrangement not only ensure the smooth assessment, imposition and collection of taxes from the districts, but considerably reduced the cost of administration by abolition the offices of the much resented *Jakadu*Tukur, M.M., (1979, pp. 335 – 38; Gwadabe, M.M, 2003, p. 8; NAK, SNP7, 81/1904;prgs. 1 – 4; and NAK, SNP, 2001/1907, prgs. 10 – 12).

Strikingly, in 1906, the British colonial government re-organized taxation system in Zaria province. Instead of land tax, compound tax and *Jangali* (cattle or livestock) tax, the British abolished the lump sum system of land tax and replaced it with Hoe tax. According to the Resident, Zaria province:

The idea of the “hoe” as a basis of assessment is to tax each individual cultivator, in the same manner as each tax-paying artiza is assessed. It is an attempt to approximate the land tax in proportion to the land cultivated, whereas compound tax is a tax per capital (NAK, SNP7, 819/1906; prg.18).

Thus, every individual farmer was taxed on the basis of the land he cultivated. As observed earlier, in addition to the hoe tax, compound tax (rent) also continued. More so, *Kuridin Rafi* (tax on water resources and perishables) was introduced. Such crops/legumes as onion, tobacco, cassava, *kara*, etc., attracted taxation in the province.

In 1907, 32 Districts were created in Zaria province. The *Hakimai*(District Heads) who formerly resided mostly at Zaria were sent out to their districts, carrying on the census and assessment of their districts. Although, such re-organization facilitated the assessment and collection of taxes particularly at the Northern part of the province, to be precise the Hausa dominated districts, most of the southern division was not yet brought under complete control by the administration. As earlier noted, for almost throughout the first decade of the British colonial domination, the southern Zaria, the so-called Pagan districts, continued to record sporadic riots and uprisings. Thus, both the census, assessment and collection of taxes remained largely nominal. (NAK, SNP7, 563/1908, prgs. 2 – 16; and Smith, M. G, 1960, pp. 210 – 14 & 247 – 250)

As a result of the challenges recorded in the collection of taxes during the early years of the British administration of Zaria province, taxation continue to record significant changes and re-structuring in the province. Initially, whereby a village or community would pay a particular amount as their lump sum levy of taxation. The inefficiency of that system apart, the fact that the greater part of the southern division remained restive and not properly assessed contributed to the low taxation incidence from the province. Moreover, even in the Northern Hausa Districts, the census and assessment was still very rough and un-reliable to serve as the basis of taxation (NAK, SNP7, 563/1908; prgs.2 – 15 and NAK, SNP7, 819/1909; prg. 8).

There were other forms of taxation apart from Land tax and *Jangali*. For instance, *Kuridin Sana'a* was tax on traders and craftsmen. Those crafts which attracted taxation included the; blacksmiths, dyers, butchers, etc. (NAK, SNP10, 178p/1913; prg.2). In assessing and collecting tax on craft and businesses, craft units were counted, daily earning of each craftsmen was estimated, multiplied by 30 to give a monthly earning, then multiplied by 12 to arrive at annual income. It was based on the postulated annual income that the crafts tax was based Muktar, (M. I, 2012, p. 101). Efforts were equally made to make the *Jangali* more effective. There were rigorous assessment tours, with special interest in exposing, as much as possible, the number of cattle concealed by the cattlemen in league with the native chiefs. Ironically, apart from those mundane sources, the colonial government was to consciously or unconsciously pound itself strictly religious sources of revenue, such as *Zakka(t)*muslimtith, and *Jizya*, a tax levied on non-muslims living under the protection of Islamic State (NAK, SNP10, 178p/1913; prg.2). From the foregoing, it has been clear that the cardinal motive of the colonial taxation policy was the maximization of revenue, irrespective of why, where and how the revenue was raised. This was particularly so, when it is realized that in addition to all these forms of taxation, there was Caravan Tolls, Canoe Tax, in addition in indiscriminate licenses on traders and guildsmen, including hunters (Game) licenses, Liquor Licenses, Servant Licenses, among others (NAK, SNP7, 563/1908; prg. 31 and NAK, SNP7, 986/1910; prgs. 60 – 69).

Despite all these measures taken, revenue generated in the province, up to 1910, was not commensurate with the size of the province. The reason as earlier mentioned was largely as a result of the fact that the greater part of the southern Districts continued to record risings and skirmishes, thus making proper assessment and imposition of taxation difficult. More also, even in the Hausa Districts, the assessment was still rough as concealment of both men and livestock continue to affect the revenue generated in the area (NAK, SNP7, 819/1909; prgs.2 – 18 and NAK, SNP7, 986/1910; prgs.22 – 69).

Eventually, the colonial government embarked on drastic reform and re-organization of both the acquisition and management of tax generated revenue in Zaria province. In 1910, the colonial government was determined to improve the assessment and revenue outlets in Zaria province, thus, the *Dagarai* (Native police) were officially sanctioned and a number of them were recruited by the colonial regime, despite their earlier refusal to acknowledge their role in the administration. The *Dogarais* were employed in the assessment and collection of taxation in the province. Strikingly, in addition to opening up a number of places for tax assessment which drastically increased the revenue generated, peace was considerably restored in the province, including the southern pagan Districts. Similarly, sporadic riots, market disputes and other related crises significantly reduced (NAK, SNP7, 930/1911; prgs.6 – 7 and 43 – 45).

Another significant step taken in the administration of tax generated revenue was the inauguration and reorganization of *Beit-el-mal* (Native Treasury) to manage the native share of revenue. A Treasurer and *Mallammai* (Treasury Staff) were employed and trained to handle the *Beit-el-mal*. With the establishment of the *Beit-el-mal*, the native share of revenue was not only deposited, but properly managed in the Treasury. Unlike before such development when Emir and District Heads lived on percentages of revenues generated in their domains, immediately after the inauguration of the *Beit-el-mal*, both the Emir and the District Heads were placed on salary. Although, it took one to two years before the Emir fully surrendered to the new colonial fiscal policy, the establishment of the N.A. Treasury was a very important milestone in the history of the political economy of colonial Zaria

province. Apart from the native chiefs, the hitherto unwanted native officials (the *Dogarai*/messengers) were also placed on stipends in appreciation of their useful service to the administration. For instance, the 56 government recognized *Dogarai* were paid the sum of £504 as their annual salary in 1911 (NAK, SNP7, 930/1911; prgs.6 – 8; and NAK, SNP7, 975/1912; prgs. 26 – 30).

Coupled with improved management processes, the colonial government intensified efforts to increase the sources of revenue in the province. Although, Caravan Tolls and Canoe tax were abolished in 1907 and that *Zakat* was merged with hoe tax in 1912, there were other new sources of revenue initiated in the province. House Rent (compound tax) was consolidated. Every *Maigida* (head of family) pays one and a half shilling (1/6) as compound rent. In addition to craft tax, *kurdinGari*, for non-farmers, particularly at SabonGari area was introduced. Every resident paid three and a half shillings (3/6) as *kurdinGari*. Similarly, flouting laborers in the city or at the railway lines were also made to pay tax. The laborers tax in 1912 was four shillings (4/-) for mining laborers while Railway laborers paid three shillings (3/-) as their tax. Little wonder therefore, there was drastic increase in the revenue generated in the province as a result of some of these punitive measures. The revenue rose from £15,405. 18.8 in 1910 to £23,639. 13.2, and £33,430. 0.2, in 1911 and 1912 respectively (NAK, SNP7, 975/1912; prg.83. See also; NAK, SNP10, 178p/1913; prgs.2 – 3 and 16 – 23). Furthermore, *Taki* system of Taxation was inaugurated in Zaria province in 1913. It was a situation whereby land tax was based on the size, fertility and annual yields of each and every plot of land. So, an individual farmer can pay as much amount as possible, depending on the size and fertility of his land (NAK, SNP10, 107p/1914; prg.74).

On the part of *Jangali*, drastic measures were equally taken to ensure maximum exertion of money from the cattle owners. Although it pays, owing to the increase in the revenue generated from *Jangali*, but as a result of heavy cattle tax, cattle owners were driven out of Zaria province. Thus, in 1911, only eleven thousand pound (£11,000) was raised as the amount of money generated from *Jangali* in the province. This if added with the twenty seven thousand seven pounds, eighteen shillings and five pence (£38,027. 18.5) as the revenue generated from Land tax, it would amount to forty nine thousand and seven pounds, eighteen shillings and five pence £ 49,007, 18. 5. Was the total annual revenue generated from the province (NAK, SNP10, 178p/1913; prgs. 16 and 28).

It was hardly surprising therefore, that Zaria province like other provinces of Northern Nigeria, was not only self-sustaining province, but recorded annual budgetary surpluses at the N. A., Treasury. The province, particularly after the establishment of the Native Treasury popularly called *Beit-el-mal* and the placement of the Emir, District Heads, other N.A. and government/European Staff on salaries, continued to record annual budgetary surpluses, up to 1914 when the Northern and Southern protectorates were amalgamated. Another point worthy of note, was that in addition to meeting its cost of administration, the province was handsomely contributing to the regional and by extension, central colonial authorities in Lagos. As earlier noted, prior to the establishment of *Beit-el-mal*, revenue generated in the province was shared between the Native Authority and the British, represented by the Resident. The colonial authorities took the lion share of the land tax and *Jangali*, in addition to the other sources of revenue which were on the exclusive list of privileges to the colonial government. Thus, up to 1914 when the north of Nigeria was amalgamated with the south, the British used to go with the lion share of the locally generated revenue, leaving the Emir of Zaria and other staff of the

N.A. with less than half, the share of revenue generated in the province (NAK, SNP10, 107p/1914; prg.17). Strikingly, in 1906, the total amount of money spent to pay the officers under the provincial government, exclusive of the white men (Resident and his few colleagues), was seven hundred and sixty five pounds (£765), which dropped to £689 in 1907 as a result of decrease in the number of staff at the provincial office (NAK, SNP7, 563/1908; prg.46). Although, the figure fluctuated from £430 to £496 in 1908 and 1909 respectively, it is apparently certain, that the colonial government shares of Land tax and Jangali alone, were far more than the cost of administration incurred by the provincial office. This was apart from mineral royalties in the mines and other sources monopolized by the colonial government, through the provincial Resident (NAK SNP7, 819/1909; prg.40; and NAK, SNP7, 986/1910; prg.85)

On the part of the Native Authority under the Emir, prior to the inauguration of the *Beit-el-Mal* system, after giving the District Heads their share of the revenue generated, the Emir reserved the power to expend the remaining funds in accordance with the needs of his domain. Thus, all the annual surpluses were by chance, the Emir's wealth. However, with the inauguration of the *Beit-el-Mal* system in 1910, the native chiefs and other personnel were placed on salaries. Thereafter, after meeting the capital and recurrent expenditure within the jurisdiction of the Emir and the payment of salaries of all N. A. staff, the remaining funds were usually deposited at the *Beit-el-Mal* as annual Provincial budgetary surpluses before expatriation to Britain, either through non-interest loan, or other technicalities. According to the Resident, Zaria province, after meeting the salary needs of the native chiefs and other personnel of the N.A, the Zaria N. A rendered valuable public works in the construction of city gates, roads and other services in 1911. Yet, the resident reported that at the end of the financial year, there was surplus funds at the N.A. Treasury *Beit-el-Mal*. This according to him, was partly as a result of good accounting procedure at the Treasury. This, as earlier mentioned, was after meeting all the financial needs of the N. A. including the cost of maintenance of prisons and other related services. (NAK, SNP7, 975/1912; prg.12).

Reporting on the N. A. revenues and financial expenditure in 1913, the Resident Zaria province stated that:

The 26 District Heads were placed on salaries as from January 1<sup>st</sup>, drawing their salaries monthly after June, when the scheme came into force. There was six grades, from £100 to £600. The Head of poorest District now has sufficient for his needs, which minimizes any temptation to extort. At the other end of the scale, no District Head receives a share in excess of his requirements as far can be judged. (NAK, SNP7p, 1914; prg. 39).

According to the Resident, not only the District Heads were placed on salaries, but also the Village Heads. In addition to the payment of the salaries of the Native Chiefs and other N. A. personnel, the Zaria N.A. executed many public works in the province. Some of the works executed include the construction of bridge and provision of labor at the Railway line. Surprisingly, even the works which ideally supposed to be executed by the colonial authorities within their share of revenue, were left to the Native Administration. For instance, the school established in the province was placed under the N.A. instead of the colonial government under the Resident. Commenting on the rationale behind leaving almost every work or services of importance to the N.A, the Resident confided in the High Commissioner Northern Regional Government, that it was better to allow the N.A to shoulder the

financial obligation of the school and other projects, so that; ‘it funds were insufficient, it would be better for the Government to make a contribution to the Native Administration, rather than vice versa’. (NAK, SNP10, 107p/1914; prgs.83 – 84, 99 and 120). But despite all these huge financial responsibilities, Zaria province was able to meet these burdens, and yet recorded surpluses at the end of the financial year.

It is interesting to note that even in 1914, when the amalgamation of Northern and Southern protectorates took place, Zaria province recorded annual budgetary surplus at the N.A Treasury. This was particularly important when it is realized that not all the native share of revenue was managed in the *Beit-el-mal*. The Resident reports that in 1914, there were average of six European staff in the entire province. Moreover, the total number of non-European staff at the provincial office were 8, whose total emolument was less than £400. Therefore, out of the thousands of pounds appropriated by the British officers, less than £1,000 was used to pay the entire non-British officers in the service of the provincial office. It is on record that the same year, the total revenue generated from land tax alone was £22,388. Therefore, the government (British) share of revenue was apparently beyond the cost of maintaining the European staff employed in the administration of the province (NAK, SNP10, 175p/1915; prgs. 5 – 6 and 54 – 62 and 94).

More striking indeed, after meeting the salaries of District Heads whose average was £600 to £400, as well as the Village Heads and other personnel of the Native Administration, including over 100 *Dogarai*, yet there was surplus funds at the Native Treasury by the end of the financial year. Similarly, the N.A have had to execute the routine capital and recurrent expenditure and made handsome monetary and material contribution to the British war efforts that year. According to the Resident, the Emir of Zaria contributed £1750 to the war funds with 500 pairs of Sandals for the military carriers conscripted from his province. This was apart from other contributions in grains and other military requirements. After meeting all these financial responsibilities, there was a handsome of £3022. 3. 10½ at the Zaria Native Treasury, by the end of the financial year, in 1914. This, the Resident further added that, not all the Native share of revenue was managed in the Native Treasury. By implication, apart from the surplus funds of £3022. 3. 10½ by the end of the financial year, 1914, there was other funds at the Zaria Emirate (NAK, SNP10, 175p/1915; prgs.6, 54 and 62).

## 6. Conclusion

The budgetary deficit has been a popular factor in the amalgamation of northern and southern protectorates of Nigeria in 1914. Beginning from the colonial administrators and the European historiographers, down up to the Africanist and contemporary writers, the argument is still found relevant in explaining the reasons why the two protectorates were amalgamated. That the absence of the sea boards and revenue accruing from the custom duties therefrom, placed the Northern protectorate at a disadvantaged position, financially, compared with its counterpart southern protectorate. Thus, this state of affairs made the north financially weak and depends on annual Grant-in-Aid from Britain, to make up its budgetary deficit. In order to relieve itself, or the British tax payers from the burden of meeting up the budgetary deficit from northern protectorate, the British colonial government amalgamated the two protectorates, so that the budgetary surpluses from southern protectorate could be used to meet up the deficit from the northern protectorate. Strikingly, recent studies at both micro and macro levels of the political economy of colonial northern Nigeria, are beginning to question the validity of the budgetary deficit/ surplus factors as the basis of the 1914

amalgamation of northern and southern protectorates. (Fika, A. M, 2014, pp. 6 – 9; Sifawa, A. A, 2014, pp. 210 – 224 and Rufa’i, M.A. and Bako, N.L, 2014, pp. 189 – 204)

Arising from these and other similar findings appearing in the public and academic domains, this study find it relevant to further test this thesis in other provinces of Northern Nigeria. That if Sokoto and other similar provinces, perhaps like Kano, were buoyant enough not to attract or benefit from the imperial Grant-in-Aid or the budgetary surpluses from the south, there might be some economically weaker emirates who had benefited from either of the two funds. In other word, until when detailed and adequate review of the political economy of the constituent provinces and the northern protectorate government is accomplished, no serious conclusion could be reached, regarding the substance of the budgetary deficit thesis in the 1914 amalgamation of the Northern and Southern Protectorates, or otherwise.

Interestingly, this research carried the investigation further, by studying the political economy of Zaria province, from 1902 – 1914, in the light of the revenue generation, administration and expenditure. One noteworthy fact, of the British administration of Zaria province was that unlike Sokoto and other northernmost provinces of Northern Nigeria, the events of either 1902 or 1903 never brought the entire province under the British administration. The Emir surrendered in 1902 and he was replaced in 1903, thus marking the beginning of the British administration in Zaria province. However, the greater parts of the southern division, the pagan districts, remained restive throughout the first decade of the British administration of the province. Thus, the area could neither be properly assessed nor mainstreamed into the colonial taxation scheme. Ironically, from 1902 up around 1910, not all the southern Districts in Zaria province were properly paying their taxation. Moreover, the period coincided with the railway construction in the area, and that many thousands men were conscripted, and or subjected to work at the Railway lines and in the mining sites, further depriving agriculture and other sectors of the economy, benefiting from their labor.

Despite all these challenges, however, there was no any recorded incidence of the province depending on any external source to fund its administration even during the period of participation (1902-1910). More also, since the establishment and inauguration of the N.A. Treasury (*Beit-el-mal*) in the province, in 1910, there were clear records indicating that the province not only met its administrative overhead cost, but used to record annual budgetary surpluses which was systematically expatriated by the colonial regime.

On the whole, Zaria province like Sokoto province was a self-sustaining province during the British colonial administration of the protectorate of Northern Nigeria. The province neither benefited from the so-called imperial Grant-in-Aid, nor any budgetary surpluses from southern Nigeria. Therefore, taking Zaria province as area case study, the budgetary deficit and imperial Grant-in-Aid thesis are not in any way relevant in explaining the political economic reality of the province, nor a factor in the amalgamation of the province and by extension Northern Protectorate with its Southern counterpart in 1914.

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