

Colonial Agro Policies: The Bane of Economic Development in Eastern Region Nigeria (1939-2000)

Orji Boniface Ifeanyi

Abstract

Evidence had shown that before the advent of colonialism in Nigeria, the industrial tradition, entrepreneurship and economic activities have been practiced by the people of the Eastern region. British interest on agricultural development in Nigeria during the colonial era was mainly for the purpose of acquiring raw materials, predominantly for British manufacturing industries. Therefore, they introduced Marketing Boards and some policies that retarded the development of economic and entrepreneurship activities in Nigeria which marked the beginning of Nigeria's economic woos and dependency in the later years to come. This study historically examines the various colonial polices put in place by the colonial authority in the eastern region that didn't encourage the growth and development of entrepreneurship development in the region even long after the exodus of colonialism. The study adopts a historical and multidisciplinary method in gathering and analyzing the data for this study. The study concludes that the British colonial economic policies were carefully put in place to stop the region's (country) economic and entrepreneurship activities from developing which had made Nigeria to continue to be depending on foreign economy for all her needs many years after her independence.

Keywords: Colonialism, Policies, Economic Development, Entrepreneurship

Introduction

There is no gain saying the fact that Agriculture, to a large extent was the linchpin of Nigeria colonial economy. Before 1914 and after, British interest on agricultural development in Nigeria was mainly for the purpose of acquiring raw materials, predominantly for British manufacturing industries. There was neither concrete plan nor any policy for the development of agriculture by the colonial authority, despite the pivotal interest in agricultural produce. Agricultural production in colonial Nigeria was divided into two i.e. domestic and export production. The former involved the production of food crops and other items like livestock and kolanut. The dominant sector of the economy was export production which laid emphasis on the production of export or cash crops for external market¹.

It had been argued that it was only at the end of the Second World War that some policies were introduced. That the aim was simply to encourage Nigerians to produce those crops (cash crops) needed by the European industries². Hence, agricultural export became the most essential aspect of British Programme (policy) of exploitations³. The effect of this was that, some major parts of Nigeria respectively came to specialize in the production of certain cash crop for export. Palm oil and kernel were predominant in parts of Eastern Nigeria, cocoa in Western part while cotton was heavily domiciled in the Northern Nigeria.

The British colonial agricultural policy turned Nigerian peasants in the Eastern part into producers of raw materials for the benefit of metropolitan economy and European Exporters. The economic policy saw the introduction of tax and for peasants to be able to pay their taxes, the need to cultivate cash crops almost became unavoidable. The policy formation was “cultivate cash crops and earn cash money” in order to pay tax, buy foodstuffs, and luxury goods. The British economic policy on agriculture in Eastern region encouraged peasants to over-exploit their land with the effect that land became unproductive and impoverished. Crops that could compete with those manufactured in Britain and Europe were not encouraged while the colonial government encouraged the learning of skills suitable only to the newly established cottage industries in various schools rather than proper industrial training essential for rapid economic development⁴.

It is against this backdrop that this paper discusses the nature of colonial agricultural policy on the Nigerian economy during the period under review. The paper examines some of the policies particularly with the outbreak of the World War II, when the imperial master introduced new policies and intensified efforts at mobilizing the Nigerian farmers for

production of export crops. New regulations and laws were introduced to ensure effective control of peasant farmers to meet up with the growing demand for export crops. The era marked the beginning of a more direct intervention in the colonial economy, and the neglect of entrepreneurial development which the country suffers till date.

The Peoples of the Eastern Region

The most distinct ethnic groups are the Igbos, the Ibibios, the Annangs, the Efiks, the Ekois and the Ijaws of the East. The largest ethnic group among them is the Igbo, which enjoys reputation for industry and agricultural practices during the pre-colonial period. The Ibibios and the Annangs were for the most part farmers and were found in palm oil belt between Calabar and Aba. The Efik who lived mainly around Calabar and the lower reaches of the Cross River were the wealthiest traders during the slave trade era⁵. The Ijaws, part of who live in the western Nigeria are mostly fishermen. This is as a result of its terrain and habitat for adaptation and survival.

The Eastern people known as the people of the forest belt, like the Yoruba and Edo of the west Nigeria live mainly in small villages and not in towns. R. K. Udo reiterated that the complete dispersal of family compounds over the village territory is one of the most prominent features of the cultural landscape of part of Awka, Owerri, Nsukka, Abak and Ikot Ekpene areas of eastern Nigeria⁶. The cultural heritage of the region dates back in antiquity. Two major cultures that emerged in the region are taken to be the Igbo-Ukwu bronzes and Ikom Stone Monoliths. Igbo-Ukwu is a town in present day Anambra State where bronze objects were discovered accidentally in 1938⁷. Between 1959 and 1964, the first scientific excavations were carried out by Thurstan Shaw, a renowned archaeologist⁸.

However, the people of the region have been described as segmentary or an acephalous people. The reason was because the people had no centralized government and operated a kind of government system without kings before colonial period⁹ with the exception of the Nri, Onitsha and Aboh Kingdom. The issue on the origins is not quite certain, as a result of this; linguistic affiliation would be used to place the various people. According to A. E. Afigbo, he opined that the largest ethnic group-the Igbo belong to one of the languages which linguists designated as KWA, a sub-group of the Niger- Congo group of Negro Languages¹⁰. The demography of the region was about 12,000,000 with average density of about 400 persons to the square mile¹¹.

Pre-Colonial Economy of the Eastern Peoples

Before 1900, the economy of the Igbo, like that of virtually every other West African community centered mostly on agriculture, craft and trade. The industrial tradition of the Eastern people from early times showed that a number of craft have been practiced by the people. Findings of Iron Slag in the hills around Enugu showed the evidence of iron-smelting, i.e. the craft has continued until very recent times in Awka area¹². Lately, archaeologists have discovered bronze castings of a high standard at Igbo-Ukwu. At Uburu, salt was still extracted from brine. Weaving, carving and pottery were traditional skills. Akwete cloth, Inyi pottery, Awka carving and Ikot Ekpene raffia goods were famed for their artistic excellence.

Agriculture in pre-colonial period was the most important economic activities, with regard both to the number of people engaged in it, either on full or part-time bases, and to the prestige it carried¹³. This does not definitely imply that traders were relegated to the background in the people's economic life. This significantly implies that the Igbo saw farming as their main occupation and trading as subsidiary, not a substitute. The main crops were yam, pumpkin, egusi (melon), ede (cocoyam) and wild palm trees. In the humid (terrain) rain forest plantain, banana, and cocoyam were the agricultural staples.

Land tenure system in Eastern Nigeria allows for acquisition, retention and transfer of land. Every man was entitled to at least a small portion for subsistence. The largest land-holding unit was the independent village and its claim to land was based on the right of first occupation¹⁴. This practice was visible in Enugu, Ogoja, Calabar axis. Therefore the availability of land for agricultural purposes was realizable and practicable. However, the organization of labour for agriculture in pre-colonial period resorted to various forms of labour such as labour for family heads, household labour, contracted labour and hired labour, especially for large agricultural practices. Some communities whose soils were so fertile and who gave so much of their time to farming were able to produce for outside market, other than for subsistence. Among these were the north-eastern Igbo fondly referred as "nde ogu ukwU" (people of big hoe), and the eastern Igbo-Ikwere, Ogoja, Ikom and those at cross rivers estuary.

THE COLONIAL AGRICULTURAL POLICY IN THE EASTERN REGION

The introduction of colonial administration in the early 1900s altered the Eastern region's traditional farming systems. Henceforth, farmers were induced to cultivate those

crops that were needed in Europe, although the policy was not pursued with any consistency. Rather, the government's interest at any given time seemed to have been limited to the products needed overseas. Once such an emergency was over, the products and even the producers were left to their fate. For instance, a campaign was mounted for the production of cassava in the British Empire because of the great demand for starch in the United Kingdom in 1904. As soon as people responded to the appeal and began to cultivate cassava, there was a fall in demand in the United Kingdom. Consequently, the colonial governments stopped accepting the product and made no further attempt to find an alternative market for the cassava to which much investment had been devoted by the farmers¹⁵.

It is important to note that even though agriculture was the mainstay of the Igbo economy and constituted the main source of income for the rural dwellers, not much effort was made by the colonial administration to modernize and industrialize agriculture, especially in the area of food crop production. Rather, their emphasis was on cash crop production for export purposes. Emphasis on cash crops production made many farmers to abandon food crop production. Some of the cash crops are discussed below:

Oil Mill Industry:

Palm oil was one of Nigeria's principal sources of export earnings. It was also a basic ingredient in the manufacture of soap, margarine, pharmaceutical products and candle, while the residual kernel cake became a valuable livestock feed. Colonial interest palm oil saw the export of the product raised over four folds between 1935 and 1960, while that of kernel rose from 312,000 tons in 1935 to more than 400,000 tons by 1960. Palm produce exports totally rose in value from about 3.9m in 1935 to over £40 million in 1960¹⁶.

Table One: Volume of Palm Produce Export: 1935 - 1960

Year	Palm Kernel		Palm Oil	
	Tons	£000	Tons	£000
1935	312,746	*2,245	142,628	*1,656 = 3.901
1940	235,521	1,500	132,723	1,099
1945	292,588	3,496	114,199	1,894
1950	415,906	16,696	173,010	12,072
1955	433,234	19,196	182,1431	13,151
1960	418,176	*26,062	183,360	*13,982 = 40.044

Source: NAE Oil 10278.8, RIVPROF 10171978

Before and during the Second World War, its production remained in the hands of individual farmers. The plantations or estates accounted for only about 6-7 percent of Nigeria output. However, close attention was given to the industry after the Second World War, precisely 1949. It was an attempt to formulate a policy for palm oil industry that led to the development of Pioneer Oil Mills¹⁷. The establishment of Pioneer Oil Mills was championed by the Eastern Regional Production Development Board on 23rd June 1949, with F. K. Kay (Esq), a colonial officer in charge of finance and development as the chairman of the board.

The nature of the industry itself, together with colonial policy of forbidding the alienation of land to European firms for the plantations, both created special difficulties. To meet up with the difficulties, the Pioneer Oil Mill was designed to improve the efficient methods of production into the industry¹⁸. The first oil mill industry was installed at Amuro near Okigwe and came into operation in 1946. As a result of its success further 27 orders were placed, and out of this 27, 18 were earmarked for the Eastern Region²⁰. By 1949 six oil mill industries had been erected at Amansi, Amuro, Umuchima, Ahoada, Azumini and Akpabuyo. It was decided at the start to adopt a policy whereby the Department of Commerce and Industries should run the mills at the initial stages, until when experience had been gained and staff had been trained. With the intention of “handing them over to private Nigerian enterprise only when they have proved themselves economic success”²⁰.

On the re-organization and development of palm produce industry in existing areas of production, the Eastern Regional Production Development Board (ERPDB) agreed to devote a large proportion of its funds to the industry. On this note, two categories of oil palm plantations were planned to feed the new oil mill industry. First, the development of large oil palm plantation and second was the development of small oil palm plantations. Two areas in particular were suggested for the large oil palm plantation-Calabar Division (north of Calabar and east of Cross River) and Ikom Division (north-east of Ikom). The colonial motive was that both areas “have the advantage of easy evacuation to Calabar River²¹.”

Development of Pioneer Oil Mills and hand-presses stepped up considerably the quality and quantity of oil extracted from the fruits. It is worthy to note that by 1960 more than 125 Pioneer Oil Mills were in operation in Nigeria and four-fifth of these were found in Eastern Nigeria. The exercise however, met with rigorous opposition. Palm oil production at

this period was largely a female industry, and the women engaged in labour production received a proportion of oil and kernels as compensation. Under the new mechanize industry, the women sources of income was automatically lost²². The situation created rift couple with unemployment. Colonial policy makers did little or nothing to ameliorate the loss of incentives and wages by the women in the region.

Cashew Nut Industry:

Cashew nut industry was established in the region mainly to thrive in the eroded sandy areas of Onitsha and Owerri provinces. Soil was inherently infertile and unsuitable for growing food crops in the areas. The second reason that led to the establishing of the industry was to arrest erosion ravaging the region and thirdly, to restore fertility to the soil over a period of years. The plan in 1949 was to plant nothing less than 6,000 acres of cashew orchards, and to supply a factory in which the nuts and fruits could be processed²³.

For the development of the industry, two major policies were formulated as follows:

- a. The establishment of a cashew nut industry in Onitsha province with expenditure for the purpose would not exceed £200,000.
- b. The establishment of a cashew nut industry “is highly desirable in that it would provide oil palm producers in the area with a valuable secondary cash crop, assist in arresting further soil erosion and would bring into production land at present virtually useless²⁴.

Cocoa Industry:

The colonial office through Eastern Regional Production Development Board (ERPDB) designed a policy that the development of virtually unoccupied forest lands North-East of Ikom were suitable for cocoa industry and had certain advantages, for example, ready access to the Cross River for evacuation purpose. Initial attempt to establish cocoa industry at Onitsha failed as a result of unproductive nature of the plantation. The new areas between Ikom and Umuahia were preferred choice for the industry. However, production in Eastern Nigeria rose considerably from 1954. By this period, production already stood at 3,800 tons²⁵.

Marketing Boards:

The British colonial government established the Marketing Boards in Nigeria at the end of the Second World War in 1940s. The Cocoa Marketing Board was set up in 1947, while the Groundnut, Cotton and Palm Produce Marketing Boards were established in 1949²⁶. The boards were established primarily to stabilize Nigerian producers' prices in order to eliminate the seasonal price fluctuations of the export produce. Other reasons were to provide funds for regional governments and economic development of the production areas and scientific research in agriculture; improvement of the quality of the crops through the grading system; and putting to an end a series of producer protests. The Marketing Boards only succeeded to some extent in stabilizing seasonal producers' prices, but achieved little in stabilizing producers' income. The profits accrued to Nigerian peasant producers were used by the colonial administration to cushion the internal contradictions in the economy that was devastated during the Second World War²⁷. The British colonial government enunciated the policies to subtly protect her imperial and economic interests at the expense of the Nigerian peasants as the accumulated funds were used for other purposes by the British and their Nigerian compradors rather than the purposes they were meant for. The Boards were British monopoly statutory institutions created to safeguard her imperial interests and ensure the domination of Nigerian economy.

Effects of Colonial Agric. Policies on Eastern Nigeria Economic Development

There are controversies surrounding the impact of colonial policies in Eastern Nigeria and West Africa at large. There are two main schools of thoughts that have reaffirmed its support overtime either for or against the impact of colonial economic policy. The colonial "apologists" on the one hand had unearthed the glorification of colonial period in West Africa. On the other hand, other proponents from African historiographical point of view like Aime Cesaire, Cosnier, Walter Rodney, Njoku and Falola are of the conviction that colonial economic policies had no other effect than exploitation of raw materials, imposition of colonial rule and domination of West African markets for the promotion of imperial British economy²⁸.

On the domain of agriculture, the policies tended to favour the production of cash crops (palm oil and kernel) in the region at the expense of food crops. Colonial government conducted "trade exhibitions" to showcase the potentials of the region in production of palm produce²⁹. The Eastern Region's contribution to war effort through its financial resources

from agriculture had enormous impact on the people. Outlining how the colonial government intended to raise money in support of the British government against Nazi-Germany, Sir Bernard Boundillon explained that “government sourcing of finance for the war would be through donations, loans and taxes from agriculture”³⁰. Three of the various funds to which Eastern people were called upon to contribute included; the Nigerian War Relief Fund; Win-the-war fund and troops’ comfort fund. Calabar and Nsukka initiated the Calabar war efforts fund and the Nsukka Victory Fund; respectively. The women groups participated actively in various fund raising functions, like the Port Harcourt Women’s Emergency Committee at Owerri provincial unit. They were able to raise £100031 in support of War Relief Fund which was generated through agricultural proceeds.

Table Two: Eastern Nigeria People’s Financial Resources Contributions in 1941

Province	TYPES OF FUND			
	War Relief Fund	Troop Comfort Fund	Win-the-War Fund	Total
Owerri	1,398	-	4,917.00	6,315.00
Onitsha	1,396.10	26.11.10	1,395.19.10	3,509.59
Ogoja	172.75	9.19.8	386.12.3	568.19.4
Calabar	1,612.5.9	305.0.3	705.10.1	4,625.18.1
Total	4,578.19.0	349.119	7,405.2.2	15,019.3.2

Source: NAE File No: 18834, CSE. 1/85/9295

Another important element of change that affected agriculture during the colonial era was in the area of land holding or land tenure system. Firstly, land was revalued and this brought about an enhanced sense of value and the economic resources therein. Afigbo³² had argued that: By introducing the idea of deliberately experimenting with the plantation of new cash crops for instance, cocoa, the colonial regime created among the Igbo the new desire to acquire land on free hold terms. Hitherto, all land, whether family or community owned, could not be alienated in perpetuity from the unit in question.

A crucial factor that gave land enhanced economic value was the huge population which created an unprecedented pressure on the available land in the area. With the activities of land speculators, land gradually became a commodity that could be offered for sale to individuals which would then confer on such person freehold titles. The practice of outright alienation of land by either gift or sale has become a common feature in the whole of Igbo land³³.

The tax policy of the period was not only a time of financial contribution, but a time of extra taxation also. The Governor-General Bourdillon enjoined the people of Eastern Nigeria to support the British war effort by “cheerfully submitting to increased taxation³⁴. Increase in the rate of direct taxation (agriculture) was restored as the only permanent means of obtaining more revenue. Colonial government justified the tax increase on two major grounds. First, colonial authority contended that Nigeria had to look inwards to raise the additional revenue needed to bridge the gap between government expenditure and revenue. Second, the imposition of extra tax burden on the people was to reduce the purchasing power of people at a time when there was too much money in circulation and less imported goods on which people could spend their income.

Anti-tax agitations occurred at various times were as a result of colonial government’s incessant tax increase in the region such as Okigwe, Orlu, Bende and Ikot Ekpene Division of Eastern Nigeria, between 1939–1943³⁵. On the anti-tax agitation, women played significant role in the region by demonstrating at various point in solidarity for their husbands or love ones³⁶.

Finally, it should be noted that the colonial government did not make appreciable effort to modernize the traditional system of agriculture in eastern region because their view was that the peasant farmers were backward, unchanging, and conservative and was fearful of abandoning the methods of their forefathers³⁷. In spite of the long history and the importance attached to it, the Eastern region agricultural production continued to be categorized as subsistence. The small-holding system of farming, the use of family labour to work in the farms, the use of little capital, simple tools and farm implements, and more importantly, the long established methods of production had not undergone any significant changes. The people engaged in subsistence agriculture as the hoe and machete, which constituted the basic farm implements and the household, an important unit of farm labour remained the major elements in the production process.

Conclusion:

It is evident that from the onset the British Government perfectly knew what it wanted from the colonies and indeed the economic roles it wanted these colonies to play. Hence, their intervention policy on agriculture was geared to achieve economic exploitation. Whereas they introduced measures that conformed broadly to the crops and the methods of

cultivation that obtained in each region, the objectives however, remained the same - the expansion of export agriculture and the ability of peasants to remit the much needed taxes.

While Eastern region peasants grew agricultural products especially cash crop, the colonial master designed a rigid system that allowed only European trading companies to process and marketed them. Farmers were put at disadvantage and short changed as they did not receive commensurate price for their crops through the agency of Marketing Boards. Through this, the freedom of the people were restricted as they could not trade with all prospective buyers on first come first served basis. The poor returns from farming had discouraged young people from embracing agriculture and related investments. This no doubt, constitutes the bane as well as impediment to the development of agriculture and economy of the eastern region.

The agricultural policy was designed not only to complement the British trade in the colony, but also to enable her manipulate the monetary system to her economic advantage. The surplus was repatriated to Europe to develop the western economy neglecting Nigeria economic development. The intruding colonial regime, whose intent was the exploitation of the hinterland economy, did not do much to modernize the agricultural sector. It rather channeled available resources, incentives and techniques towards large-scale production of cash crops with the aim of exporting same to promote the metropolitan industries in Britain and other parts of Western Europe.

The intensive development of export economy led to neglect of food production consequently leading to over dependence on imported food items to feed the people. The consequence of the policy was the complete neglect of food crops leading to severe food shortages, and dependence of almost entirely on the importation food to feed its teeming population.

Reference

1. H. A. Oluwasanni, *Agriculture and the Nigeria Economic Development*, (Oxford: OUP. 1966), p.17.
2. Toyin Falola et al, *History of Nigeria: Nigeria in the Nineteenth Century*, Vol. 3, (Lagos: Longman, 1991), P. 35.
3. J. O. Ahazuem and T. Falola, "Production for the Metropolis: Agriculture and Forest Products" in Toyin Falola (ed), *Britain and Nigeria: Exploitation or Development?* (London: Zeb Book, 1987), P. 80.
4. A. A. Lawal, "Industrialization as Tokenism" in T. Falola (ed) *Britain and Nigeria: Exploitation or Development?* (London: Zeb Bks, 1987), P. 117.
5. National Archives of Nigeria, Enugu (Herein after refers as NAE) *Investment Opportunities in Eastern Region of Nigeria*,(Min. of Information: Publicity Division, 1960), p. 3.
6. R. K. Udo, *Geographical Regions of Nigeria*, (Ibadan: Heinemann, 1970), pp. 186-187.
7. E. N. Arinze, "Cultural Heritage, Atlas Map of Nigeria" P. 68.
8. T. Shaw, *Igbo Ukwu: An Account of Archeological Discovery in Eastern Region*, (London: OUP, 1970), pp.9-12.
9. J. I. Osagie, *Nigerian History in Pre-colonial Times-Southern Nigeria in A.D* Nzemeke and E. O. Erhagbe (eds) *Nigeria Peoples and Culture*,(Benin City: Mindex Pub, 2002), P. 20.
10. A. E. Afigbo, *Igbo land before 1800 in Obaro Ikime (ed) Groundwork of Nigerian History*, (Ibadan: Heinemann Edu. Bk. 1980) P. 75.
11. NAE. File No: 10/2/147, *Demography of Eastern Region*.
12. NAE, *Investment Opportunities in Eastern Region*. P. 6.
13. Afigbo A. E. *Ropes of Sand: Studies in Igbo History and Culture*, (Nsukka:University of Nigeria Press. 1981) p.6.
14. C. A. Menkiti, Chief Land Officer, East Central State Government, "Land Tenure in Enugu", (unpublished 11 Feb, 1970), Pp. 1 and 2.
15. B.A. Maliki. "The History of Agricultural Development in Western Nigeria during the Colonial Period, 1900 - 1945", (M.A. Thesis, University of Lagos: 1989), p.20.
16. NAE RIVPROF 10/7/978 *Volume of Palm Produce: 1936 - 1960*.
17. NAE, File No: 7392/1, PHDIST 10/1/1147, *Policy for the Development of Pioneer Oil Mills*, 23 June 1949,p.3.

18. NAE File No: 7393/1, PHDIST 10/1/1147, Memorandum on the Development of Pioneer Oil Mills in the Eastern Provinces, 1949, P. 9.
19. Ibid.
20. NAE, Colonial Annual Report, 1957, pp. 92-102.
21. NAE, No 7392/2, PHDIST 10/1/1149 Development of New Areas of Palm Production, 1949. P. 56.
22. Chima J. Koriah, *The Invisible Farmers? Women, Gender and Colonial Agricultural Policy in Igbo Region of Nigeria: 1913-1954*, *Journal of African Economic History* v: 29 (2001), PP: 117-162. (Dept. of History, Central Michigan University).
23. NAE No: 7392/1, PHDIST 10/1/1148, Development of New Agricultural Industries in Populated but Unproductive Areas, 1949. P. 58.
24. Ibid.
25. Ibid. pp: 58-59. See also NAE, "The Resources of Investment", *Investment Opportunities in Eastern Region (1960)* Min. of Information and Publicity Division, 1960, P. 12.
26. D. O. Iweze *A Critique of the Establishment of the Marketing Boards in Nigeria in the 1940s*. *Journal of History and Diplomatic Studies*. Vol. 10, No.1, 2014
27. Ibid
28. W. Rodney, *How Europe Underdeveloped Africa*, (Washington DC: Howard University Press, 1972), pp.246-320.
29. NAE, No. 3778, "Austrian Trade Exhibition", *Commerce and Industries Department (General Correspondence)*, 1953. P. 5.
30. NAE, *Legislative Council Debates*, 4 December, 1939, P. 9.
31. NAE, No: 4277/7, RIVPROF 9/1/817, *Annual Report, Port Harcourt Division, 1940-1941*, P. 9.
32. Afigbo A. E. *Ropes of Sand: Studies in Igbo History and Culture* p.335
33. P. U. Mbakwe. *The Impact of Colonial Rule on the Agricultural Economy of Mbaise, Imo State, 1500-1960*. *African Journal of History and Culture*. Vol.7 No.6, pp133-140.
34. NAE *Legislative Council Debates*, 17 March 1941, P. 38.
35. NAE MINLOC 17/1/44, *Annual Report, Calabar Province, 1944*.
36. NAE, *Fiscal Situation, 1939*
37. Philip C et al. *African History*, (London: Longman Group Press, 1981) p. 503.