

CORRUPTION IN NIGERIA: A COLONIAL LEGACY

By

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CORRUPTION IN NIGERIA: A COLONIAL LEGACY

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DEDICATION

I dedicate this Inaugural Lecture to Jesus Christ, my Saviour, my good Shepherd, the coming King, "The same yesterday, today, and forever". (Heb. 13:8)

INTRODUCTION

Since the end of the Second World War in 1945 scholars have identified various forms of corruption and have conducted research according to different disciplinary perspectives. So far scholars in the social sciences have maintained a lead in their study of causes, characteristics, impacts of and solutions to the problems of corruption in the contemporary world. No doubt, they have made tremendous and impressive contributions to our understanding of their theoretical frameworks such as the micro models, system dynamic model, general equilibrium model, trickle down theory and working class theory of corruption to mention a few.

But there is a gap in their scholarship which this lecture hopes to fill. It is the historical approach which affords an insight into the genesis of corruption in public service via imperialism, capitalism, colonialism and neo-colonialism. The latter is generally perceived as globalisation in the Third World countries.

Out of several competing themes which emanate from my area of specialization which is Economic History with a focus on colonial financial administration in Nigeria. Corruption is singled out as a topical issue, otherwise one could address such other topics as colonial budgeting system, taxation and tax evasion, debt management, commercial mal-practices, audit, expenditure control mechanisms, remittances of surplus revenue to Great Britain, financing socio-economic infrastructures and the award of contracts.

Corruption, today, as a serious problem of governance, is high on the international policy agenda as a result of globalization, the spread of democracy, and major scandals and reform initiatives. For many, the concept has been a focus for social scientists and with the proliferation of new findings and data, we have the benefit of richer meaning when viewed in the context of long term developments and enduring conceptual debates.

DEFINITION OF CORRUPTION

Corruption in public life is the use of public power for private profit, preferment or prestige or for the benefit of a group, or class, in a way that constitutes a breach of the law or of standards of high moral conduct (Gould and Kolb,

1964). A corrupt act, when perpetrated, involves a violation of a public duty in exchange for (or in anticipation of) personal pecuniary gain, power or prestige. Such an illegal act constitutes a departure from ethical or moral standards. Such a violation of the law includes such practices as bribery of public officers, the falsification of public records, the embezzlement of public funds and the fraudulent sale of public lands and other natural resources: partiality in the grant of licences, the 'sale' of honours, favouritism in the award of contracts, illegal tax refunds, favouritism in the enforcement of statutes against such immoral conduct as prostitution, child trafficking, child kidnapping, swamping of babies in hospitals; the deposit of public funds in friendly banks, the disclosure to friends or to former or prospective business or professional associates of information on the basis of which these individuals may reap pecuniary benefits; aiding and abetting examination malpractices or misconduct, and providing protection for certain interests that are guilty of some crimes. Some types of corruption have been identified as bureaucratic, political, banking, judicial and moral. There are other several definitions that are predicated on disciplinary perspectives of scholars. (Olurode and Anifowose, 2005; Ward, 1989; Odekunle, 1983).

CORRUPTION IN COLONIAL ADMINISTRATION

Prior to the colonial conquest and control of African polities, the traditional African societies, though not morally perfect, were not characterized by the evils of imperialism, capitalism and colonialism which became prevalent later. Hitherto, the study of African history has confirmed the prevalence of moral ideals in precolonial societies and has concluded that corruption in public service was an inevitable result of the dynamism of imperialism, capitalism and colonialism. The imperialists employed the theory of Social Darwinism in implementing their predetermined programme of conquest and control of Africa and other parts of the Third World. Inherent in imperialism, capitalism and colonialism were individualism, dishonesty, inequality, hypocrisy, militarism, divide and rule, exploitation, dictatorship, racial prejudice, enslavement, racial arrogance and superiority, double standard, forced labour, capital accumulation, discrimination, segregation, economic underdevelopment and various forms of oppression. (Rodney, 1973; Ake, 1986; Ofonagoro, 1979; Suret – (Anale, 1976).

It is unfortunate that Africans, on account of their lack of comparable military muscle, succumbed to the whims and caprices of the wolves that swooped on them, and in the process they lost their independence and initiative. Hence they were compelled to imbibe the new value system of their overlords. Eventually corruption in all its ramifications evolved from colonial administration, especially the Indirect Rule in Nigeria. Historical research in Nigeria and Great Britain has confirmed that many British personnel in various colonial departments committed financial frauds and were apprehended and punished, but in certain cases were exonerated. African subordinates who were guilty of the same offence were however victims of a high degree of injustice, racial prejudice and excruciating punishments. Whenever an African colluded with a British officer to commit fraud and the two of them were apprehended, they were made to appear before two separate boards of inquiry, one for Africans and the other for Europeans. The latter were thereby shielded from the African in the process of cross-examination to avoid charges and counter-charges and public ridicule. In the process the European culprit would be seen to be honest and pardoned, but their cover-ups, aided and abetted by their superiors like the colonial governors soon became known to the African officers, who having been stunned by this brazen hypocrisy continued to engage in similar malpractices in the prevailing socio-economic inequalities occasioned by rising prices, discriminatory wages and salaries, and poverty.

In their eurocentric analysis of corruption in developing countries, Wraith and Sempkins (1963), attributed the causes of bribery, misappropriation and theft of public funds to some unverified factors which included lack of tradition of savings, ostentation in all classes, poverty and lack of public responsibility. Their sweeping generalizations are at variance with the conduct of some British personnel in Nigeria whom they claimed were heirs of "a standard of public integrity which is perhaps without any precedent".

THE SCHEMATIC MODEL OF FINANCIAL MALPRACTICE

Corruption can be defined simply as an unsanctioned, illicit and unacceptable act. In terms of public immorality, it can be an unsanctioned use of public resources or goods for private ends. Thus in an administrative establishment, it could be a transaction which evidently violates written and unwritten norms of official behaviour by which public resources are converted into

private goods. This paper focuses on malversation and malfeasance in the colonial setting and attempts to explain how colonial authorities tackled the problem.

Perhaps a conceptual framework is necessary in order to have an insight into the procedural machinery that is employed in perpetrating administrative and financial malpractices. This conceptual framework is an abstraction from a comprehensive survey of financial malpractices in several British colonial territories. Indeed, empirical data are available to verify all aspect of the framework with particular reference to colonial administration in Nigeria.

The initial stage begins with an office holder, who in the course of performing his official duties resolves to commit fraud whenever he sees an opening for it. He therefore knows how and when to manipulate administrative regulations to commit fraud. In anticipation of a later detection, which he must prevent, he concocts a cover-up. This initial stage is tagged "the core process". (Hussein, 1968, 80).

The second stage is the extended process when fraudulent practices transcend a single office and becomes widespread within the whole department. At this stage office-holders within the department or institution, as the case may be, have to establish a certain kind of relationship which facilitates the perpetration of frauds. It involves regular contacts and communication and monitoring of movement of public resources and those entrusted with their security. The extended process therefore can only be effective on the basis of transaction relationships that are developed by officials either from different offices or departments.

For both core and extended processes, the administrative procedures of performing official duties are corrupted in order to commit fraud. Through the network of corrupt relationship, already developed across the echelons of the departmental hierarchy, administrative procedure is still perverted by the members of the same interest group. This is exemplified by forgery or accounting malpractices in a public treasury which may not be detected or exposed because of existing corrupt relationship among the rank and file of treasury workers. (Le Vine, 1975).

The conclusion from the foregoing is that fraudulent practices often materialize when the administrative process is perverted or when administrative powers and regulations are abused. The core process does not require transaction relationships as it concerns only an individual whose fraudulent practices are confined to the walls of his office. But the extended process entails a large scale fraud, intra-departmental or inter-departmental malpractices. This scale of operation requires inbuilt conversion networks as well as transaction relationships which serve as channels through which public goods find their ways into private hands.

FINANCIAL MALPRACTICES IN COLONIAL NIGERIA

Early writers on financial malpractices in Nigeria were Perham (1937), Heussler (1968) and Crocker (1971) who directed their attacks to local clerks, treasurers and guards. Heussler in particular lambasted the various Northern emirs for their greed and incurable temptation to misappropriate public funds. These writers gave an erroneous impression that European officials in the colonial service were not involved in the same nefarious scandal. However, archival investigation has demonstrated that there were a few bad eggs among the British colonial officials who worked in Nigeria. They were apprehended, found guilty and punished where necessary. In certain instances, they were covered up by their kith and kin in the office.

At the inception of colonial rule in Northern Nigeria, Lord Lugard, in anticipation of official corruption and financial malpractices, issued a proclamation which was translated into Hausa on 29 November 1899 by Robinson Canon (Heussler, 1968:36). The proclamation affirmed that Lugard had been invested with powers to appoint a commission of enquiry whenever he received reports of fraudulent practices. In 1901 another proclamation was broadcast in Hausa (Lawal, 1987), which stated in clear terms that those found guilty of official misconduct would be dismissed summarily.

Indeed, Europeans in the colonial audit departments, treasuries and post offices were equipped with financial and accounting instructions, by which they were guided in their day-to-day transactions for the purpose of balancing their accounts. These accounts were to be submitted, on demand, to auditors for necessary inspection.

But before long, and despite all the precautionary measures introduced by colonial officialdom, accounting malpractices were being entrenched in the various treasuries. Figures were manipulated to cover up mistakes in the vouchers, invoices and other documents.

BOARDS OF ENQUIRY

Separate boards of enquiry were instituted whenever and wherever financial malpractices were reported in Nigeria. Each board was endowed with judicial powers to cross-examine any official that was apprehended for fraudulent acts or embezzlement. Eye witnesses, wherever possible, were also invited to give accounts of what they knew about the circumstances surrounding such frauds that led to loss of public funds. The board would then submit a report of its findings to the colonial governor for his actions. At times, he complied with the recommendations of the board of enquiry on the punishments to mete out, but generally, he exercise his discretion on its recommendations. However, whatever action he took, he had to inform the Secretary of State for his approval.

Whenever officials were held responsible and culpable for losses of public funds, they were made to refund part thereof in instalments while a small fraction of the losses was written off. Invariably the colonial governor formally sought the approval of the Secretary of State to write off irretrievable losses. Yet, the latter did not always give his sanctions when in his opinion the officials were culpable because they failed to comply with financial instructions and regulations governing the safe custody of public funds. He would then authorize the governor to make them refund the whole losses or part thereof.

Generally, losses of public funds could be ascribed to contravention of financial instructions, accounting inconsistencies and outright theft. At times stories were concocted by culprits to escape the rigours of the law. Indeed, European officials were fond of this habit whenever they were apprehended and arraigned before the board of enquiry.

FRAUDS IN COLONIAL ADMINISTRATION

The earliest report of embezzlement was made in 1901 involving one Mr. C. V. Loughland, an assistant accountant, who contravened the financial regula-

tions and lost £88. Rather than accept the verdict of the board of enquiry which required that he refunded the money, he denied any knowledge of the requisite financial regulations and even attributed the loss to an unauthorized Nigerian clerk who had access to the box of money. The Secretary of State reacting to the culprit's appeal for leniency, ruled that the amount be written off. He was thereby saved from the hardship of making good the loss and the case was closed. The claim of ignorance of the requisite financial regulations was a pretext and a smart cover-up employed by Mr. Loughland. This cover-up was reinforced by his attribution of the loss to an unauthorized Nigerian clerk who was at large. The board of enquiry disbelieved his statement and therefore held him responsible although the Secretary of State ruled otherwise.

In the same year, Captain Gonstedt, master of 'Heron' at Lokoja, embezzled £3 out of government money. The loss was discovered while he was on leave in Britain. The Secretary of State ruled that whatever his defence and whether he returned to Nigeria or not, he should be dismissed forthwith. (Lawal, 1987)

Losses of public fund by theft were again reported in 1902 at Ilorin, Kabba and Illo. The auditors held Major Hall of the West African Frontier Force responsible for the loss of £28 at Ilorin. On hearing about the charge, he deserted the army but was later apprehended by a search party for trial. After cross-examination, it was discovered that Major Hall did not comply with the Frontier Force Order 443 which reads "In cantonments and the line of March and on all occasions whenever possible, double sentries will invariably be posted over treasure". Rather, Hall placed the boxes of money under a guard, private Awudu Zaria of 1st Northern Nigeria Regiment. According to an eye witness Assistant Resident K. Dougan Harrison, the cash box was placed in the guard room in his presence and was securely locked by Major Hall. He added that the key was still in Hall's possession until the robbery, which was alleged to have been committed about 4.00a.m. Wednesday 5 March, 1902, was reported to him by Sergeant Sharpe. It is interesting to note that the board of enquiry did not invite Private Awudu for interrogation and neither did it investigate the circumstances under which the loss was discovered.

The board just considered the theft practicable because of lack of necessary precautions, the inadequate number of sentries, the portable nature of the

dispatch box and the ease with which it could be hidden. In the end however, Major Hall was exonerated and the amount was written off as irrecoverable. It is apparently clear that the board of enquiry intentionally begged the question of robbery and left important areas of the incident unexamined. For example, why was private Awudu Zaria not interrogated? Why did Major Hall flee when he first heard about the charge? The board, while working in concert, did not bother to consider the possibility of making a duplicate key by the culprit. This is a classical procedure used by the colonial administrators to cover-up financial malpractices by their kith and kin.

Another similar incident of theft of £250 at Illo was reported by the auditors in 1902 and Captain Maclachlan of Northern Nigerian Regiment was apprehended for embezzlement (Lawal, 1987). He protested against the decision of the board of enquiry, which demanded that he paid part of the loss. In his defence he stated that an empty cash box was mistakenly substituted for the locked one that contained money. While the empty one was kept in the guard-room, the one containing money was left outside and at night the box of money was stolen. It is ridiculous that on account of this single stupid behaviour, Lord Lugard got the consent of the Secretary of State to write off the loss. Thus far, the cases cited were symptomatic of perversion of administrative process in the colonial setting whereby European culprits were exonerated. The active involvement of the colonial governor and his administrative relationship with the colonial office already constituted a conversion network by which the captain was prevented from bearing the brunt of his negligence and carelessness.

One can at this juncture notice the development of a trend in the perpetration of fraud by the colonial personnel whereby stories were concocted to escape the full penalty of their crimes. While fully aware of this trend, the various boards of enquiry tried to reverse it by applying rigid punitive measures. Perhaps this is exemplified by another case of theft of public fund by Mr. Kentish Rankin, Assistant Resident Kabba in 1902. While explaining to the board of enquiry how £28 was lost, he concocted a story that when he went to bed at night (because of his sickness), he kept the key to the safe under his pillow. While he was fast asleep, one of his servants abstracted the key from his bed

and stole the money. Rankin could not produce any of his servants to testify; whereas it was discovered that he kept public money in his private quarters instead of complying with the financial instructions which demanded that he kept the money in the guardroom garrisoned by about forty soldiers. It was therefore clear that Rankin misappropriated the money and was thereby entitled to the full penalty of his crime, but Lord Lugard in his dispatch to the Colonial Office clandestinely attempted to reverse the verdict of the board of enquiry and demanded the Secretary of State to write off the loss on the ground that Rankin was ill when the money was stolen. The Secretary of State objected to his request and ruled that Rankin should refund the money. This was another case of outright violation of official instruction in order to embezzle public fund. The colonial governor repeatedly perverted the course of justice to safeguard the career of Rankin, contrary to the verdict of the board of enquiry. This was an example of aiding and abetting frauds by the godfathers of colonial officials.

Because of an urgent need to check the rising wave of financial malpractices, several circulars were sent to all colonial officers throughout the length and breadth of Nigeria concerning their strict adherence to financial regulations. More than that, the Imperial Treasury and the Secretary of State dispatched letters of warning to all officers concerned to desist from fraudulent practices otherwise those apprehended would be dismissed. (Lawal,1987).

Yet the contravention of the financial regulation by Mr. S. Charters, a District Superintendent of Police at Bassa in 1908, led to the loss of £20. The sum in his care was meant for the expenses of Tobe station. When queried by the board, he quickly paid back the amount but thereafter forwarded an appeal to exonerate himself. In his appeal, Charters explained that he suspected the key of the safe would be taken from under his pillow during his sleep; he thereby decided it would be safer if he kept it behind a bookshelf. He reasoned that the place of concealment must have been discovered and the money stolen, the safe relocked and the key put back in its place of concealment. This concocted story, funny as it was, amused the Secretary of State, who in his reply to Governor Hesketh Bell said that inter alia "It would be very easy for a dishonest official to concoct similar stories of robbery with the object of making out a claim for the refund of a portion of the supposed loss". Charters lost his appeal to the shame of his kith and kin who gave him moral

support, in particular the Resident of Bassa and his god-father who pleaded thus "I consider Mr. Charters took every precaution for the safe-guarding of his money and it would be kind of the Secretary of State to write off the amount". The Secretary of State blamed Charters for his carelessness in not locking the door of the room where the safe was kept. Charters was thus made to learn his lessons the hard way. The foregoing has described the core process where colonial officials single-handedly planned and carried out frauds by violating official regulations and by concocting stories to cover up. Where god-fathers like the colonial governor, the residents and other senior political officers pleaded on behalf of the culprits for exoneration, they formed a transaction relationship which aimed at perverting the administrative process to achieve their aim.

Similar fraudulent practices were also prevalent in Lagos Colony and Southern Nigeria among the ranks and files of some British personnel. In 1901, a British officer, Lieutenant Byrne, commanding the Detachment of Southern Nigerian Regiment at Ogota, lost £100 out of £600 being public money in his care for the payment of his men who were engaged in the Aro expedition. Byrne kept the money in the magazine, but at night the money was reportedly stolen. He was blamed for not keeping the money in the guardroom and was asked to refund £10 out of the total loss. The balance was written off as irrecoverable. Captain C. J. O'connell of the West African Frontier Force was exonerated in 1904, from a charge of stealing £255 which was lost in transit from Degema to Owerri. According to the culprit, an anonymous deserter stole the money. Also in Lagos, a local auditor discovered in 1907 that Butler Wright, the Deputy General manager of Government Railway, misappropriated £150 from the construction account. (Lawal, 1987). When called upon to account for the loss, he became nervous and dumb-founded. Neither could he concoct any story. He instantly paid back the money and no punishment was meted out to him. Indeed, between 1905 and 1906, the total sums recovered from culprits apprehended for fraudulent practices in Southern Nigeria was £942 while queries involving £640 were yet to be replied. Yet the central government did not relent in its effort to minimize these dishonest practices. By the 1920s and thereafter, more qualified auditors and accountants were employed and were made to conduct frequent tours of inspection of accounts of the various central departments and Native Administrations. The

construction of roads and network of railway in the country, which facilitated the movement of personnel and accounted for improved communication, helped a lot in unraveling various forms of official misconduct. The colonial office was even embarrassed at receiving an avalanche of frequent reports of misappropriations, stolen funds and stores in the 1940s.

CORRUPT PRACTICES IN THE BANKING INSTITUTIONS

Apart from these personnel in the colonial service, European officials in the Bank of British West Africa were also hands in glove in corrupt practices. Through their dishonesty, robbery, forgeries, and falsification of accounts from 1912 to 1960, the bank sustained several losses although those apprehended were made to face the full rigours of the law. In 1920, a European bank manager was arrested on a charge of forgery and sentenced to eighteen months hard labour. In 1929, two European officers at Ibadan branch of the bank, were held responsible for the loss of £400. As a result they resigned and returned to England after being black-listed. (Fry.1976:128-129).

Thus one can postulate at this juncture that corruption was a pervasive phenomenon in all the sectors of the colonial economy – an economy that was super-imposed on the traditional society. With its introduction, Nigeria inherited all the follies of sophistication imported by Europeans. A research into the corrupt practices in the European commercial houses and companies will no doubt educate us more about the malpractices of the later-day Nigerian middle-men who cause artificial inflation through hoarding and price-hike.

COLLUSION OF EUROPEAN FIRMS WITH COLONIAL OFFICIALS

Perhaps an interesting account of how European firms colluded with the customs officers in the first decade of last century, to avoid payment of duties, will afford some insight into the kinds of sharp practices European business magnates introduced to Nigeria. This was a sensational and orchestrated case about the manipulation of institutional deficiency and official conspiracy to corrupt the process of customs collection for self-enrichment. Some European firms at the Lagos port provided an impetus for maladministration of customs by which they avoided payment of customs duties from 1901 to 1904 on trade in spirits.

The sordid deal between the firms and members of the customs department was exposed by one Mr. Brown, a European ship magnate. He decidedly spotted a particular European firm for a showdown because that firm was underselling him. His was therefore a calculated attempt to bungle the firm's fraudulent practices which involved a default in paying cumulative customs duties amounting to £11,847 in four years. Mr. Brown unceremoniously leaked the secret to the government of Lagos Colony. Governor Egerton, who calculated that his government had suffered an annual average loss of £4,000 as a result of this fraud, enthusiastically instituted a legal action against the firm, confident that all the documents placed at his disposal by Mr. Brown, the informant, would guarantee his triumph in checking such common malpractices among, the firms, and even making the firms a scape-goat. (Lawal, 1987).

Mr. Sapara Williams was employed as the government's advocate. With the documentary evidence in his possession, he performed so brilliantly well that the firm lost the case and was ordered to pay £5,000 out of £11,847 at once but to refund the balance in three months unflinchingly to the government. For a brilliant performance, Governor Egerton had approved a reward of six hundred guineas for Sapara Williams, while Mr. Brown, the informant was to receive £500, subject to the final approval of the Secretary of State.

THE REACTION OF THE COLONIAL OFFICE

The report of the orchestrated case excited the personnel of the Colonial Office. Their opinions on the actions taken by the colonial governor so far, influenced the reaction of the Secretary of State who had the final say. While Governor Egerton was rubbing his hands with glee that he had scored a point over an influential firm, the parent body of the firm was at the same time contacting the Secretary of State in London over the same issue. Not much can be highlighted here about what went on behind the screen other than that the parent body filed an application for a redress in the British Court of Appeal, fuming with rage that the guilt was not well proved or established in Lagos and that the documentary evidence that was used and accepted for convicting the firm for dodging customs duties, was the fabrication of a genius.

In short, the dispatch of the Secretary of State, in terms of its content and tone,

confirmed beyond any reasonable doubt that he was prevailed upon to reverse the judgement in favour of the firm. His order to the colonial governor was that the case must be terminated on the ground that a comprehensive investigation was not conducted in order to rope in officials of the customs department. He believed that through their collusion with the said firm the fraud was covered up and abetted. His panacea for an immediate eradication of such moral lapses lay therefore in executing a general purge and the reorganization of the customs department. The dispatch deprecated the kind of gesture of Egerton in rewarding Sapara for a good defence and neither was Mr. Brown to receive his reward for blackmailing the firm at the centre of the storm.

The colonial government would be seen to have taken the right decision; a criminal offence had been punished as a deterrent to other firms, but the Secretary of State countercharged that the firm must not be made a scapegoat out of many other firms that were involved in the same dishonest practice, because doing so would be sheer injustice to punish only one of them.

A fraudulent practice of this considerable dimension was thereby facilitated by firm's collusion with the members of the customs department. This involved the extended process which necessitated the establishment of intra-departmental relationship for effective monitoring and counterfeiting of the firm's waybill and manifest in order to cover up and abet fraud. Thus the process of customs collection has been perverted through the transaction relationship between the firm and the customs personnel. Through the network of conversion methodology already established, administrative loopholes were created for converting customs duties to personal accumulation. The extended process was further reinforced by the relationship between the parent body of the firm and the colonial office by which considerable pressure was exerted on the latter for perversion of written norms of official behaviour, hence the reversal of the judgement in favour of the firm and the termination of the case.

The list of the cases cited is very long, but suffice it to say that European expertise in perpetrating corrupt practices in public life was incidentally introduced to Africa from the inception of colonial administration. While the paper

concentrates on Europeans, it does not pretend to prove that Africans were not involved in similar malpractices. Indeed, official correspondences were replete with reports of fraudulent practices by Africans as well as misappropriations jointly committed by African's and Europeans in concert.

Nevertheless, one may be emotionally relieved to discover that the economic effect of the cumulative misappropriations and thefts on Nigeria was very small in relation to the revenue during any financial year. This is exemplified by the case of Northern Nigeria from 1901 to 1910. Total losses in 1901/2 amounted to £728 as against the revenue of £318,424, thus losses represented 0.22 per cent of the annual revenue. The percentage losses for other years are as follows:

Financial Revenue	1902/3	1903/4	1904/5	1905/6	1907/8	1909/10
Annual Revenue	£340,316	£508,727	£559,526	£505,203	£508,00	£505,000
Total Annual Losses	£278	£80	£1,151	£984	£560	£335
Percentage of Losses over revenue	0.08%	.016%	0.2%	0.19%	0.11%	0.06%

Yet, this situation was a lamentable one because the tax payers were being robbed either directly in cash or indirectly by illegitimate expenditure being made on their behalf. The tax payers who knew nothing about this moral issue were eventually made to bear the brunt of making good the losses which had been written off.

THE TRADING COMMUNITY AND COMMERCIAL IRREGULARITIES

In Southern Nigeria, the trading community comprised the Afro-Brazilians, the Sierra Leonians, Europeans and Nigerians who settled in major urban centers like Lagos, Calabar, Port-harcourt, Benin etc. While the Europeans dominated the import and export trade, the other groups procured export crops from producers in the hinterland for sale to European agents. They also acquired European merchandise on credit for distribution to various consumers in various towns.

In course of this commercial intercourse, Africans discovered that commercial frauds pervaded every aspect of trading transactions with the European firms. In particular, the liquour trade, gin and rum were extensively adulterated with water and were later sold in West African markets to make Africans drunkards. The Akarigbo and Chiefs of Ijebu Remo remarked in 1895 that the habitual consumption of the liquour rendered men impotent and women barren. (Ofonagoro, 1979.80).

Another aspect of the commercial fraud was the practice of deceptive bottling liquour. According to the Lagos Chamber of Commerce, gin was imported in cases and rum in demijohns which were larger than the contents required to deceive the prospective buyers and make them believe that they were buying more than their money could get. The same practice applied to cigarettes and the introduction of smoking with the attendant implications for human health.

European merchants imported inferior cotton goods which after washing them twice, Africans discovered that they faded and became threads. When they boycotted their purchase and began to buy and use the indigenous cloth spun by hand in the loom, the colonial officers banned the practice, whereas the local cotton goods were more durable and cheaper. It must be remembered that in the 1940s, the adire manufacturers in Abeokuta were forbidden to export their finished products to Sierra Leone and the Gold Coast, now Ghana, even though the Nigerian nationalists and members in the Legislative Council protested to no avail. Similarly, our local gin, ogogoro, was banned in the South to preserve the local market for European monopoly. The local distillers were threatened with arrests and prosecution and despite frequent confiscation of their facilities, they relocated to obscure areas and continued their business.

Another ingenious form of fraud was the system of multifolding of cloth imported by Europeans. In the hinterland, African consumers were ignorant of European ideas of inches, feet and yards to determine the exact measurement of the clothing material. So prior to buying it, Africans were fond of counting the number of folds which represented the number of yards con-

tained in the piece displayed for sale, to enable them determine subsequent sale and calculate how much profit would be realized. Thus European traders took advantage of the ignorance of African traders and their trust in the honesty of European traders by importing cotton goods folded in such a way as to make local buyers believe that they bought more than they really got. This hypocrisy was a disgrace to the acclaimed commercial integrity of European merchants in their advertisements and trade promotions. It was the pressure by the Lagos, Liverpool, Manchester and London Chambers of Commerce that compelled the colonial government to issue the Folded Woven Good Proclamation in 1900 which prohibited the importation of all short-folded cotton goods. Henceforth such goods were to be in folds of not less than 36 inches in length, so that each was marked to show its actual length. Similar legislative measures regularized and standardized weights and measures and the receptacles in which spirituous liquours were to be sold in Southern Nigeria. (Ofonagoro, 1979:114).

Lastly, European merchants were fond of fraudulent advertising of imported liquours. According to a label,

"J. Van Telman's pure Scheidam Schnapps – a tonic, diuretic, anti-dyspeptic and invigorating cordial specially patronized and recommended for medical purposes by leading continental and American physicians. A safe and reliable remedy for dyspepsia, liver complaints and constitutional disability; an infallible cure for fever and ague and other periodic disorders; valuable in diarrhoea, colic, cramps, and choleric maladies and a superior antibilious and tonic medicine for general family use. These schnapps by their excelling tonic properties, have maintained an enviable reputation as a life giving panacea to the weakly and debilitated and enfeebled constitution. A trial is all that is asked by the proprietor and a few drops' use is all that is needed by the most skeptical. People whose constitution has become nervous and debilitated through sedentary habits and close confinement to office and other duties, will find in these, a tonic possessed of intrinsic virtues, able at all times to establish a healthy standard and bestow a new lease of pristine health, cheerfulness and alacrity of spirit, so necessary to the happiness of men" (Ofonagoro, 1979:96).

These exaggerated claims of the advertisement were believed by majority of the illiterate consumers who disseminated the information about the product by verbal communication in the hinterland. Before long the general belief in the medicinal qualities of schnapps as a panacea for all physical maladies – became widespread and since then schnapps has had a permanent imprint on our cultural practices.

Perhaps we ask at this juncture, how African producers reacted to the above-mentioned European malpractices. Of course it is natural to hit them back in the same coins. Africans reacted in some subtle ways to prove to their exploiters that they were no fools. In no time Africans began to adulterate such export crops as cocoa, palm oil, palm kernels, cotton and rubber. Various interest groups began to protest colonial injustice, discrimination, segregation, hypocrisy and commercial frauds by engaging in a large-scale practice of counterfeiting of British colonial currency notes and coins in all the provinces and districts (Olukoju, 2000). Other expressions of anti-colonial protest included tax evasion, smuggling, burglaries in European stores and vandalization of public utilities. Despite a number of arrests and prosecutions, anti-colonial protests continued till the end of colonialism in 1960.

CORRUPTION IN THE NATIVE TREASURIES

The Native Treasuries were notorious for misappropriations and the colonial government did not relent in checking the recklessness of the emirs, Obas and local treasurers. Initially a separate panel of inquiry investigated cases of frauds or losses in the Native Treasuries; then the Native Courts were empowered to prosecute those traditional rulers who misappropriated public funds in their treasuries (Lawal, 1979).

Financial malpractices prevailed among the traditional rulers because of insufficient number of sub-auditors to check the accounts of the Native Treasuries regularly. An important factor was the poor communication and transport system which prevented sub-auditors from visiting the various Native Treasuries in both southern and northern provinces at regular intervals. Hence accounting and auditing fell so much in arrears. Hence the trend of frauds and embezzlement by the rulers escalated on account of the relative freedom

they enjoyed in the management of their Native Treasuries.

Also under indirect rule, the traditional rulers exercised wide powers over their subjects in matters of taxation and payment of tributes. The British did not see the need to curb their political authority, hence they regarded the Native Administration Treasuries as an extension of their own personal and traditional treasuries.

Of course at a stage these malpractices became a serious concern to the British, who advised the traditional rulers to desist from such practices. When this liberal approach – moral suasion, failed, a more drastic measure of purging the traditional rulers and district heads was introduced, on the authority of the governor. Great care was taken to avoid direct and open confrontations with the rulers' subjects in different localities. (Lawal, 1979).

Despite the improved transportation and communication system by 1917 fraudulent practices in the Native Administrations had become worse and the Residents were authorized by the Governor to demote, destool or prosecute culpable traditional rulers.

From the foregoing, both Europeans and Africans perpetrated embezzlement in the colonial period contrary to the contention of British writers like Margery Perham, Robert Heasler and Walter R. Crocker that only the local African clerks, emirs, Obas and guards were fond of financial malpractices.

FINANCIAL EXPLOITATION IN THE FIRST WORLD WAR AND DEPRESSION PERIOD

As Nigeria received grants-in-aid from Britain on various occasions, she was later robbed of its surpluses by the same imperial benefactor, during and after the First World War. War exigencies compelled Lord Lugard to pressurize the Northern emirs to make available a large proportion of their emirates' revenue to Britain to win the war. In 1917, twelve emirates responded with a total contribution of £51,530 to the war fund despite their abject poverty. At Lugard's instigation, all the Northern Native Administrations agreed to pay about £50,000 annually to the Imperial Government for 30 years or more. The plan was aborted by the instant objection of the Secretary of the State for the colonies.

(Lawal, 1987). Notwithstanding, Lugard's pressure and persuasion made the North contribute a total of £98,351 apart from the personal contributions of £10,000 and £7,000 by the emirs of Kano and Katsina respectively out of their personal money. Although the practice was condemned by the Secretary of State, it was not clear in the records whether the contributions were returned or not.

By the end of the war in 1918, the colonial government alone had spent a total sum of £1.495,000 on the war efforts. Yet Lord Lugard thought that enough was yet to be done to his satisfaction. He therefore committed Nigeria to the payment of £6 million as its share of British war debt of about £2 billion. He argued that Nigeria should lead other colonies in giving financial assistance to Britain. He reassured the Nigerian Council about Nigeria's financial buoyancy to pay £6 million. His eloquence and insistence discouraged any critique and he thereby secured the unanimous approval of his decision that Nigeria should pay the first instalment of £3 million six months after the war, and the balance, two years later. (Lawal, 1978).

During the trade boom of 1920-21, Nigeria recorded a surplus of assets over liabilities of £3,297,000. Her foreign investments had a market value of £1,649,244 while her total debt was estimated at £10,245,593. In the 1927-28 fiscal year, 40 percent of the total surplus of the Native Administrations of Northern Nigeria was on fixed deposit with the British Banks in the colony, while another 40 per cent of the surplus was invested overseas. The same financial exploitation was enthusiastically adopted in the Southern Native Administrations to promote British businesses in Nigeria and overseas.

Table 1. Administration of Surplus Revenue of the Northern Native Administrations 1927-1934

Year	Total of Northern Nigeria	Total Invested abroad	Total Fixed Deposit with the British Banks in Nigeria	Balance
1927-28	£1,329,354	£509,583	£525,484	£294,287
1930-31	£1,346,380	£606,873	£389,709	£349,798
1931-32	£1,365,222	£622,341	£431,925	£210,956
1932-33	£1,458,913	£636,921	£393,579	£128,413
1933-34	£1,418,700	£642,217	£472,839	£303,644
		£3,017,935	£2,213,536	

Source: Ikime 1975:680

In the fiscal year 1933-34, when the Nigerian economy was agonizing under the Depression, the colonial government demanded that £44,470 out of the total surplus of the NAS in the Southern provinces (including the British Cameroons) which was £390,886, must be invested abroad while £248,770 was on fixed deposit (Ikime, 1975:680). This trend persisted throughout the colonial period as an effective means of exploitation and underdevelopment of Nigeria. Indeed the annual surplus revenue of the central administration was not spared. It was remitted to the Crown Agents for investment in British bonds at some moderate interest.

Table II. Central Administration's Remittances of Surplus Revenue, 1919 – 1925.

1919	1920	1921-22	1922-23	1923-24	1924-25
£2,149,000	£378,000	£899,000	£1,644,000	£2,245,000	£3,347,000*

Source: Annual Report, 1924-25. National Archives, Ibadan.

The remittance of the year 1924-25 was the largest ever made since 1919. Yet a surplus of over £6 million was recorded in 1926/27. Although some accumulated interest from the various overseas investments augmented Nigeria's reserves abroad, it was however not made available immediately when needed for development purposes. (Lawal, 1979). This practice continued till the 1950s when £75,000 being the accumulated surplus of the marketing boards, was included in the sterling balance of Nigeria in the United Kingdom and invested in sterling securities of the British Government at 3% interest. The surplus fund was released for sharing among the regional marketing boards in 1954 for development projects in response to nationalists' agitations. (Sklar, 1983:162-163).

CORRUPTION: SUPERVISORY AND OVERSIGHT MEASURES IN THE 1950s

To curb bureaucratic corruption, the colonial authorities established more institutions and legal structures. New measures of preventing stealing and losses of public funds were enforced. Disappointingly, the measures were abused and the colonial administration became helpless. Between 1954 and 1960 colonial civil servants indulged in deliberate over padding of estimates and purchasing orders, outright theft of public funds, destruction or hiding of payment vouchers and disregard for audit queries. In many departments, funds were committed to expenditure without any regard to warrants and statutes. Rather than respond to audit queries, some officials hid records concerning the lost revenue while others who were already indicted were not punished by oversight authorities. (Report, 1951-1965).

These malpractices in all federal ministries accounted for the loss of £25,354,000 from 1951 to 1964 or an average of £3,116,000 per year. Within the same period, about 12,799 audit queries, which would have led to the discovery of the lost/stolen funds were disregarded by the senior public officers. The foregoing therefore supports an observation that the Nigerian public sector, since the colonial period, had nurtured the culture of non-accountability which to a large extent had undermined our development. (Report, 1951-1965).

GOVERNMENT ANTI-CORRUPTION EFFORTS SO FAR

In response to pressures from the general public and the Nigerian intelligentsia within and abroad, the Federal government has effected a number of reforms that addressed the problems of mismanagement, lack of transparency and accountability, corruption and fiscal indiscipline to reduce high levels of poverty and a rising HIV infection rate of over 5.8 percent of the population. About 50 to 70 percent of Nigerians still live under a dollar a day despite the monthly windfall from oil export. No wonder Nigeria is generally believed to be rich but poor! (Olurode and Anifowose, 2005).

With regular international supports, some appreciable advances have been recorded in the reform efforts to create an enabling environment for the private sector to grow the economy but we are yet to witness the impact on poverty and unemployment.

However the Independent Corrupt Practices Commission (ICPC) has made some progress with over 1000 cases of contract fraud in courts and kick backs for government contracts – the biggest sources of corruption in Nigeria. Another agency, the Economic and Financial Crimes Commission (EFCC) fights advance fee fraud sometimes called 4-1-9 fraud after the article in the Nigerian Criminal Code that condemns it and has got some kingpins of 4-1-9 behind bars.

BASIC REQUIREMENTS FOR LONG LASTING SOLUTION TO THE PROBLEM OF CORRUPTION: SOME RECOMMENDATIONS

1. Operation of a genuine democratic system in which the electorate can hold their leaders accountable. The electorate must have adequate political education and socialization to recognize/identify corrupt political leaders and reject them whenever they stand for election or re-election. People must insist on integrity among elected officials.
2. An independent prosecuting agency to ferret out corruption in government regardless of the rank of officials involved. It must be free from any outside interference by the most senior levels of government into the conduct of investigations. Members of the investigative workforce must be well-trained and skilled in

standardized law enforcement techniques: they must possess adequate tools and resources necessary to do its work and must be impartial and free of corruption.

3. Promotion of ethics in government and public integrity and accountability – to advance national and economic interests in public and private sectors.
4. An enabling environment for effective operation of anti-corruption mechanism within government.
5. Measures must be in place to safeguard most sensitive information or assets of the organisation to prevent leakages to shady characters or to restrict the circulation of such information.
6. An effective internal communication system for easy identification of problems and dissemination of same quickly to those that are charged with solutions to them.
7. A system of checks and balances for monitoring activities in an organisation. Certain accountability mechanisms must be in place to deal with non-compliance with rules and regulations of the organisation.
8. We must acknowledge the essential role of the media for disclosure of government operations to the public. By this we mean that all audit reports are made public to assure tax payers of public accountability in government. The media must have full access to all audit reports, to inform and educate the public so as to hold government officials accountable.
9. Certain safeguards must be in place to protect the privacy of individuals to ensure that their credibility is not discounted by mere allegations of misconduct.
10. There must be adequate safeguards and protections for those in government who bring to public attention fraud, waste or abuse in government i.e. protection against reprisals or retaliation for those who have the courage to bring forward some evidence of wrong doing in government. They are known as whistle-blowers in the United States.
11. Whistle-blowers must be rewarded for their patriotic acts by

government in cash or in kind.

12. The University of Lagos should blaze the trail by introducing a course to be known as Postgraduate Certificate in Corruption Studies to be jointly administered by the Faculties of Arts and Social Sciences. The course will be beneficial to anti-corruption agencies and other law enforcement agencies as well as the public and private organizations.

CONCLUSION

That Nigeria had a nauseating colonial experience cannot be over-emphasised. Indeed, colonialism fostered corruption, exploitation and roguery. In the dispensation of imperialism and colonialism, the white man came to loot and plunder; he combined diplomacy with his superior military strength to overawe the indigenous population and in the process found willing and obsequious collaborators to promote the cause of colonialism. (Ikime, 1982; Crowder, 1978). The docile supporters accepted some promised rewards in joining the freebooters against their people. In the process, the offer of bribes ensnared more supporters into colonial slavery. On the other hand, those who resisted and refused to compromise bore the brunt of imperial savagery and subjugation.

The white man later proceeded to establish a well-fabricated system of administration that fostered subterfuge and stratagems in dividing, ruling and exploiting the colonial subjects. (Rodney, 1973). While colonial propaganda applauded the virtues and heroism of the descendants of Francis Drake, before the home audience, the colonial office gave the required material support for advancing the goals of colonialism just as Queen Elizabeth I knighted Francis Drake for sea piracy against the Spanish in the 16th century. Under the Indirect Rule system, the traditional rulers were coerced to accept the British over-rule or lose their political status. (Ikime and Crowder 1970).

One lesson we learn from colonial corruption is the way the white man concocted and used it. He succeeded in fostering materialism and subterfuge to disintegrate the traditional social structures. "Understanding that corruption was only a means to amass wealth and sustain his own country's economy in the very competitive world of his time, the white man made sure he didn't transfer the habit back home" (Emetulu, 2005). If the European firms were

permitted by the colonial administration to remit their profits to Europe rather than invest in the colonies, why do Nigerian political leaders still continue the practice of stashing stolen public funds in Swiss banks etc?

While the British Parliament and the Colonial Office overlooked colonial debauchery, British governance was still organized on the same principles of accountability, the rule of law and transparency. While colonial corruption was predicated on domination and exploitation, such a practice was not adopted in Britain. We should therefore stop blaming colonialism for our underdevelopment. Rather we should accept our failure to understand colonial history, interpret it and use the knowledge to discourage rather than perpetrate colonial mentality and abuses.

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