METHODS AND TECHNIQUES OF CORRUPTION, EMBEZZLEMENT AND MISAPPROPRIATION OF LOCAL GOVERNMENT FUNDS IN THIRD WORLD COUNTRIES: REVISITING THE CONTINUUM IN CAMEROON

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Abstract

This paper examines the methods and techniques used by local government officials in the embezzlement and misappropriation of funds. It contends that these officials destroyed records in order to obliterate any trace or suspicions and in this way, knowledge on the existence of such revenue was concealed. Furthermore, mayors co-conspired with contractors and payments were made to incomplete or unexecuted contracts. The non-registration of money collected by revenue collectors in the cash booklet and the deliberate use of temporary tickets instead of receipts and the money siphoned was one of the methods used in embezzling and misappropriating local government funds. Others techniques included pretentious borrowing without any intention of paying back and outright stealing. In order to tackle these ills, the paper contends that the people should be adequately involved in the management process of their resources/revenue and only men of integrity and dignity who have the love of their community should be given the opportunity to serve as local government officials. It has also called on the government of Cameroon to adopt legislation that will fight these ills and put in place conditions that will make local government officials more accountable to their people.

INTRODUCTION

CORRUPTION HAS BECOME A SERIOUS PROBLEM to the development of third world countries.[1] Most governments have been faced with this problem and there have been strides in eradicating it along the years. While a lot of focus or concentration has been placed on tracking down culprits and bringing them to book, more and more sophisticated methods have been employed and this vice seem to have continued unabated. Though much blame has been directed towards the senior state officials, many have given a blind eye to what is going in the lowest tiers of government where acts of corruption, embezzlement ad misappropriation of funds have been carried out with impunity. This has greatly hindered and affected the provision of services to the poor especially in the rural communities and has resulted in the poor delivery of services and ineffectiveness in its mission for development.[2]

This situation is further compounded by politicians who have taken hold on these institutions and sees it as a tool for the entrenchment of their influence on these communities. They have become dominant over the development process of the interior and without real power in the hands of local government officials and the locals, accountability is absent and officials or personnel have been doing whatever they can to line their pockets with local government funds. Such methods and techniques are similar in most rural local government institutions in third countries in general and Cameroon in particular. This study draws specific examples from Menchum and Boyo Divisions of Cameroon on methods and techniques that have been used over the years in milking dry the coffers of these institutions rendering them ineffective in the delivery of services.

It is common knowledge that corruption has remained a cankerworm and has perverted all segments of the Cameroonian society and has continued

unperturbed since independence. Though common in third world countries, as fore mentioned, the case of Cameroon is endemic and it has generally been accepted by the people as a political system. This explains why Cameroon has continuously been given the honour rule by the Transparency International rankings over the years.[3] Though minimal efforts have been made over the years by the government in addressing it, the cankerworm is difficult to wipe out because government itself is greatly infected with the virus and almost all Cameroonians are linked to it directly or indirectly. This therefore implies that all sectors of the society is concerned from the Presidency, Prime Ministry, Ministries, State owned companies, the Regional services, Divisional, Sub Divisional and above all, municipal or Local Government authorities.

However, the anti-corruption efforts that have taken steam over the years with the country's Audit Bench, the National Anti-Corruption Commission, the National Financial Investigation Agency, and tenders boards, parts of the anti-corruption machinery, waxing strong in their campaign for a Cameroon free corruption, those who have fallen in their dragnets are mostly high government officials.[4] It seems corruption has been limited to high offices of the state and government owned corporations and not in the lowest tiers of government, the local authorities. Though some efforts have been made recently in arresting some mayors in the North West Region of the country, much is still desired in this direction. This is because local governments are created for the efficient management of local resources. When people are given control over their own resources, accountability is high and there is efficiency in the provisions and delivery of services. However, this goal has been defeated in Cameroon to a greater extent and communities have remained destitute with regards to the availability of basic services as most of its revenue is lost through the corruption practices of its managers.

In spite of all these, the government has given a blind eye or little attention to the plundering of local government resources and seem to have been preoccupied with those of senior state officials. It is because of the negligence of the corrupt practices inherent in these institutions that this paper presents the various methods and techniques that are used in the embezzlement and misappropriation of local government funds. The focus is on these institutions in Menchum and Boyo Divisions which is a rural area and has been hit hard by this vice since independence. Such methods and techniques used in defrauding the institutions are not particular to the area as is the same in almost all of these institutions in rural areas in the World.

The choice of analysing the problem historically is because many people are scared of giving information on the subject for the fear of being victimised. Besides, documented and concrete evidences of corruption could only come from old documents as authorities rejected giving access to recent convictions and reports in that direction and allegations. Before moving into the crux of the matter, there is necessity to conceptualise the concept of corruption for a better understanding of corruption in Cameroons' local governments. This is because the concept has been difficult to define and several attempts have been made by different writers in discussing the meaning of corruption.

UNDERSTANDING CORRUPTION

Corruption covers a wide range of activities and these include fraud which entails the stealing of funds through misrepresentation, embezzlement which has to do with misappropriation of corporate or public funds and bribery whereby payment may be made to gain an advantage or to avoid a disadvantage.[5] According to Dury, this is the abuse of power by individuals or groups for their own benefits rather than that of the public or

community.[6] In other words it is any behavioural attitude that is contrary with the set rules and agreed norms of a society or state.[7] In relation to this, one can argue that this involves a series of activities and has been summarised, by Harsh, to mean dishonesty, immoral behaviour, theft, embezzlement of funds and state property, nepotism, and giving preferences or favours to those close to an official.[8] This stems from bribery, embezzlement, and misappropriation of public funds among others.[9]

The resultant effects have been a claw back to development as funds that would have been used in the provision or delivery of services to citizens ends up in the pockets of individuals. Hence, money from taxes, levies and fees and other sources of revenue are lost.[10] This therefore undermines sustainable development as resources that are needed to improve on the lots of citizens are instead diverted to the benefit of a few.[11]

Some of the causes of corruption have been addressed by Lawal and Victor who argue that some government officials detach themselves from government and do not care whether policies or goals are met. They thus tried to make themselves rich from the services they provide in the name of the state as much as they can. Greed is another factor as the quest for money by some individuals who are offered any position finds this as opportunity to loot and acquire wealth. Added to these, the buying and selling of goods and services creates incentives and avenues for corruption. This is because the involvement of the state in the buying or selling of services as a contractor makes it easy for its officials to be paid off as a firm may be ready to offer money in exchange for its inclusion in the list of qualified bidders, to be given the specificities of the bidding structures so that it becomes the only qualified supplier and also to be selected as the winning contractor. Again when it is selected, it may pay to get inflated prices or supply low quality products.[12] The authorities may even be paid

off to disburse funds for improperly executed contacts or those not executed at all.

It should be noted that the funds constantly embezzled came from poll tax[13], jangali, fines and fees from Native Courts, toll gates and markets. Licenses were/is another source of revenue and came from the exploitation of forest products. Funds also came from veterinary products, rents and hire of Council properties. The Council farms and nurseries as well as grants from the government were other sources of revenue. Though meagre, they were/are often embezzled or misappropriated by officials charged with its collection and management. This is done through the using of fake tickets or receipts, falsification of figures, outright stealing, borrowing, taking advance pay, under recording of payments and payment of uncompleted and unexecuted contracts. The paper ends with some proposals that if taken into consideration may improve accountability and bring the problem under control.

EMBEZZLEMENT AND MISAPPROPRIATION OF FUNDS BY REVENUE COLLECTORS THROUGH RECEIPTS

It has been reported that the receipt booklets and toll tickets which are supposed to be printed by the National Printing Press of Cameroon have often been done by local or other printing houses. This gives room for the circulation of fake receipts and tickets and caused the councils the loss of revenue.[14] This makes it difficult to know the exact amount collected as some of these receipts are at times not found in Council or Local Government offices and money collected using them hardly go into the coffers of the councils but swindled with the complicity of revenue collectors and their administrators.[15] Though rampant, this has hardly gone

unnoticed by the authorities as Senior Divisional Officers and some supervisory authorities have constantly called for an end to such malpractices though hardly heeded to and the problem has continued unabated.

Even when proper tickets are used, different figures are recorded on the receipts and revenue collectors' cash books. Though the same amounts are often inscribed in some duplicates and the receipts, different figures may be found in the cash books. Techniques are even used whereby those on the duplicate are different with those on the original receipts.[16] This can be illustrated by a series of examples like the case of Oscar O. Mendi, Court Clerk for the Abar Customary Court, as found on receipt no. 204165 of 26 July 1967 where he recorded 200frs instead of 2000frs that he collected on the duplicate of the receipt and same on the cash book as seen on page No. 102. He again collected 20.560frs as tax and education rates from Chief Trysell Akpwa Ngu of Missong village but entered only 18.360 in the duplicate receipt and on the same cash book on page No. 031.[17]

This method is not limited to the 1960s and it has continued right up to today especially when revenue collectors are dealing with those who cannot read and write. Moving to the 70s, the case of Patrick K. Kahone, who was Customary Court Clerk for Njinikom, is well documented as he had signed and received receipts nos. 528601 – 528700 and collected revenue but was never recorded into his Revenue Collector's cash book. This was against the law which provided for the recording of revenue in the cash book before a receipt was detached and presented to the tax payer. However, he used the receipts in collecting the money and concealed the counterfoil. He went ahead to pay part of the money collected secretly into the treasury without specifying the source. This scenario again repeated itself but this time around, he did not even bother in paying in the amount received from receipts nos. 741901 – 941950 and 641950 – 645600 and concealed the

counterfoils. On his transfer to another Customary Court, Bum, he never handed the counterfoil to his counterpart who had to take over him or launch any complain that the cash books were missing only for him to accuse some unknown colleagues in the office for maliciously throwing them away though in his handing over, he had declared that everything was in order.[18]

Without that, others collected money without issuing tickets or receipts to payers especially in markets that were principal sources of revenue to the councils and embezzled and misappropriated the money. This move is embedded in the area and forms one of the most corrupt sectors of the finance departments of Councils in Cameroon. The first glaring scene was discovered in the area of study in 1986 in the Weh Cattle Market, which is one of the biggest in the North West Region and attracts many buyers from all over the country. Alexander Ngum, the Weh Market attendant, started collecting tolls and cattle transit fees in 1985 but a year after, nothing came from his activities into the council coffers. He had skilfully collected the money without issuing out transit and toll receipts to payers. This came to the notice of the authorities only in 1986 and when forced to provide revenue collected, the amount presented was only 15000frs for market transit fee and nothing for cattle market tolls. Though the process took steam as far back as 1986, the sector has been hard hit by corruption as administrators who have little or nothing to do with the collection of revenue are always present in these markets even though there are appointed revenue collectors.[19] Even where the revenue is collected in the markets, different amounts lesser than the actual amounts collected are found on receipts issued.

In the daily markets, revenue collectors under collect the official rates and receipts are not issued and people given access to the Markets and the amounts collected are misappropriated. While some use these tricks, others

out rightly collect the amount and refuse handing over the unsold tickets and amounts collected to the Councils, like the case of Mfua George, Esu Market Attendant and others.[20] Faced with these problems, Councils' revenues were always outstanding and between 1985 and 1989 the amount stood at 38.704.800frs. This amount was owed by seventy six revenue collectors and ranged between 3000frs and 531000frs. This amount was excluded from that collected and misappropriated by those who were responsible for the collection of Jangali and more than 2.012.400frs could not be accounted for by 1989. The situation was so deplorable that the Senior Divisional Officer had to arrest about twenty eight revenue collectors in connection with the embezzlement of about 7.391.000frs and detained until the money was paid or charged in court.[21]

The act of embezzlement was so glaring in the Wum Market that Cecilia Mungo Dooh embezzled close to 5.176.050frs between 1987 and 1989 alone. Though difficult to trace the techniques that she used in defrauding the Council from so huge an amount, a Commission that was put in place by the General Assembly of the Council had to force all users of the market to present their revenue collectors' receipts issued from 1st July 1987 and 31st December 1989 for a period of two days. Anyone who failed was deemed not to have paid his market fees. Following this method, they discovered that she used the following methods:

a) Underpaid revenue arising from original receipts did not correspond to the amount found in the cash book amounted to 3.150.650frs.

b) Underpaid revenue that came from receipt numbers entered into the market register but not corresponding with the amounts in the cash book was 1.591.700frs.

c) Revenue that was discovered in the original receipts of individuals and not accounted in the treasury stood at 4.33.700frs.

With these huge amounts, she was asked to pay in the sum of 4.787.950frs and 3.80.200frs deducted from her salary at the rate of 48.525frs monthly.[22]

Unused or sold tickets were never returned in many occasions to the treasury nor did tax clerks present a list of outstanding taxes at the end of the year. The lack of accountability and the poor management mechanism created loopholes and gave Local Government staff, revenue collectors and even the divisional executive opportunities to help themselves as they lined their pockets with Council revenue. Misappropriation and embezzlement became the order of the day as each and every one concerned with this sector sought to use any means available to siphon Council funds.[23]

Instead of providing tax payers with tax tickets, revenue collectors offered them with warning notices and misappropriated the money. This was when dealing with the illiterate population. This was so severe in the Beba, Befang and Esimbi settlements and the Senior Divisional Officer found it difficult to understand how people could be deceived and manipulated so easily by these collectors. He was so perplexed and that "Why should they pay money and will not demand for a receipt and instead receive a warning notice in place of a ticket. If till now they cannot differentiate a warning notice from a tax ticket and cannot demand a receipt when money is paid [...] when will they ever know?"[24]

This left the people with the feeling that they had paid their taxes but when tax recovery teams visited, these tax clerks struggled to cover up their wrong deeds and tax payers resisted paying for the second time. This brought unnecessary social conflict between these officials and the tax payers. Confidence was lost and some payers decided to pay only when recovery teams came or when brought to the courts for defaulting. This was frowned upon by the Council and though revenue collectors have

continuously been warned and asked to desist from such atrocious and deplorable acts, this has persisted in some localities of Cameroon.[25]

USE OF TEMPORARY TICKETS AS MEANS OF CORRUPTION

Other tax payers were provided with temporary tickets in place of tax tickets. Much money was lost through this means as it was impossible to know the exact amount collected through temporary receipts. This was so conspicuous in the Kom area and loses incurred by the Councils were so great that this called for the attention of the administration leading to the disbanding of the use of temporary receipt and only acknowledged receipts were to be offered to tax payers.[26] These tactics were also used by the Aghem court clerk and he was sentenced to eighteen months imprisonment under hard labour.[27] The high level of corruption among tax clerks reported all over Southern Cameroons was so much so that authorities called on all tax collectors to hand in all taxes collected directly into the treasury and not to tax clerks.[28]

Messengers also siphoned money collected on behalf of the Councils. Z. B. Kum did so when he collected five hundred francs from Kudi Ihimbru who moved into the area from Gushu as part of tax. He also collected a Dane gun estimated at three thousand four hundred and sixty francs from Bache Anyime who was accused of adultery. No receipts were issued nor did he deposit the money at the court clerk's office.[29] Kelly, the Kom messenger, was also dishonest. He failed in handing in tax money when asked to do so by the court clerk. Though payment was not effected, he claimed to have done so with the Divisional Officer's orders and no deposit receipt was offered to him. Based on his bad records, he could not be pardoned and was dismissed from office.[30]

NON INCLUSION OF AMOUNTS COLLECTED IN THE CASH BOOKLET, BORROWING AND OUTRIGHT STEALING

Misappropriation of revenue also came from Local Government stores Keepers. N. K Bame was guilty of collecting four tickets in Kom during tax assessment. He stubbornly refused returning them and as a punitive measure, he was transferred to the court as a court clerk and any act of misconduct was to warrant his dismissal.[31] Stephen Ibua, the court clerk of Fungom was also accused of embezzling 138.540frs from the Fungom area.[32] The Judicial Police investigations reported a case whereby the Dog license fee had brought in 148.000frs but only two hundred and sixty francs was found in the records or cash book. Gama and Kuk were responsible and they were charged and detained for this irresponsible act.[33]

Many officials took advance payments wilfully and went on transfer without repaying the money. For example, A. N. Yongabi and A. W. Ndonyi of the Kom Bum Council took 31.733frs and 128.549frs respectively and went on transfer.[34] This was also true with the case of R. M. Ngute who took 211.564frs .[35] Members of staff and even the supervisory authorities borrowed from Council stores and also went on transfer without paying their debts. Others just ignored and remained indifferent to their debts. Properties were rented out like the hiring of the Community Hall and the purchase of timber from the Council Forest but the money was not paid into the treasury or receipts issued to the buyers. This implied that the money ended up in private pockets.[36]

Funds disappeared and no reasons could be accounted for. For instance, the treasurer, C. Fokemban stole two hundred and sixty seven out of six hundred and forty eight pounds he collected from the Bamenda treasury. He claimed that this was stolen by Thomas Mua, John Bamenda and James

Fokwa who travelled with him from Bamenda. A Commission of Enquiry set up by the Resident found him guilty of misconduct and he was relieved off his duties.[37]

The Divisional administrators also delve their hands into Council revenue and property. In 1964, the Prefect for Wum illegally assessed local government stores for petrol. This resulted in the disappearance of thirty gallons of petrol which could not be accounted for and he was responsible. The Secretary/Treasurer also took kerosene and distilled water from the unallocated stores and claimed that this would be returned in kind. It amounted to 19.279frs and he went on transfer without paying or replacing them.[38] Meanwhile, in the Kom Bum Council area, Ndanga, the Divisional Officer signed and received 147.105frs and claimed they were out of pocket expenses in respect of fuel said to have been purchased for Council vehicles and used for administrative purposes. He also obtained 171.035frs for the purchase of two twelve volt batteries, one dynamo, three Michelin tires and other vehicle spare parts on 20th November 1967. He had also collected 60.000frs two months earlier for other tires bringing the number of tires to six. The Audit Commission found him guilty of embezzlement and was called upon to return 384.140frs to the Kom Bum Council.[39]

Such acts of embezzlement and misappropriation of funds were accentuated by inadequate personnel in tracking them down. The Judicial police was responsible for regular auditing but their numbers on the ground was not enough. For instance, between 1967 and 69, no auditing took place in the Division due to limited staff. Those appointed to do the job were withdrawn for duties elsewhere leading to the continuous swindling of funds with impunity.[40] The situation became so glaring that the state of affairs raised problems and councillors were looked upon as the real perpetuators of the acts.[41]

PAYMENT OF CONTRACTS WITHOUT WORK DONE

Contracts are often handed down to the highest bidder, on political lines, friends and relatives against the laid down rules and regulations that govern the sector in Cameroon. Competence and the financial backing of these contractors have remained questionable as the criteria used in granting them the contracts cannot be well explained. The resultant effect has been the poor execution of contracts. This is because money that could be used in carrying out the project is often used in bribing officials that are concerned with the exercise leaving the contractor with very little money in carrying out the work efficiently. When it is time for assessing the work done, officials have no choice but to grudgingly accept them because they had been bribed and cannot go against those they protected when the tender was not properly done. In this regards they issue payments on works not properly done, abandoned and not even started at all.

This is evident in a contract that was handed to Ezekiel Ali but abandoned, money paid to him and the Council had to use its own labour in finishing the job. This is also true for the case of Che Daniel who was paid 84.2500frs for the purchase of materials in carrying out repair works in the Wum Rural Council Hall, that is buying of 14 triple windows that took fourteen louvers each. He also had to paint and electrify the building for the first phase but the nature of work done was not satisfactory when compared to the amount of money provided. This move was not welcomed by the community and the resultant effect was their refusal to pay taxes as they claimed that "...this was not used to supply services for their benefit and administration".[42]

DESTRUCTION OF RECORDS TO CONCEAL EMBEZZLED FUNDS

When attempts were made at tracking down defrauders, they were fast to destroy records and any attempts at recovering them proved futile. For instance, attempts by the Senior Divisional Officer in recovering it bear little fruits as he stated that "... the stores ledgers are reported missing and no staff of the present council could provide an insight into such information. Contacting debtors was easy but when asked to provide full details of the outstanding amounts, the council could never provide."[43]

THE WAY FORWARD

The methods used in embezzlement and the misappropriation of public funds have remained in force in the area of study and there is the fear that some new ones that will take time to be discovered if this phenomenon is not checked. It is because of this that the following proposals have been made for its eradication.

Leadership in the councils should be guaranteed for people who are honest and hold their communities at heart. This is because, in Cameroon, most of those who win elections into local government services do not have their communities at heart. Most often than not, they are centrally based elites that show up only once a while. These managers, thus, abandon the administration of their areas to unscrupulous fellows who feed fat on the Local Government resources. Hence, only those who are based in local areas and holds the people at heart should be given the opportunity to act as mayors or local government chairpersons.

Besides, many politicians venture into Local Government management not for the good of the community but for personal gains. They borrow money

to carry out campaigns and immediately after moving into office, they now prey on the Council's resources in order to pay back loans incurred. Things are further complicated by their patrons who fund these elections in exchange for privileges. Once their candidates win elections they are forced to pay allegiance to them. This explains why many of the patrons abandon contracts offered to them by these mayors and receive pay for no work done. Furthermore, some pose as suppliers of goods and services to the Councils and end up not delivering them but are paid. Some of these Mayors are powerless because they owe their office to them.

Added to these, supporters of Local Government officials and relations are often promised jobs and other benefits especially during campaign and election periods. When these candidates move into office, they tend to offer them jobs and privileges not merited. With this patron client relations and favouritism, it is difficult for the mayor to control these persons and they allow them to misappropriate, steal and embezzle government funds with impunity and little or no action is taken. At times they even form networks with these mayors and tactically swindle funds. But if these managers elected into these offices were honest and hold the people at heart they will not tolerate such malpractices to the detriment of the development of their Local Government areas.

Furthermore, it is necessary for communities to be given a say in the way councils are managed by local government officials rather than wait only when their terms of office come to an end for them to be voted out. In this direction, they should be able given the opportunity to assess the activities of local government officials, follow up and confirm contracts or projects in which they are the beneficiary rather than allow this in the hands of the authorities. Laws should be adopted that gives citizens the right to take a local government official to court for corruption and this should not only be a preserve of the government. This is incumbent because at times, most of

the corrupted officials are protected by government officials and their patrons and it becomes difficult for any action to be taken against them. The state should take away immunities of elected officials especially parliamentarians (who have turn into businessmen and contractors to Local Governments) for this stalls any move that can be taken against them by the people.

Awareness of the different ways of corruption should be imbibed on the people so that they should be able to dictate corruption and shun it and avenues should be created for them to report incidents of corruption. Mayors should declare their assets so that it is easy for the people to dictate the amassment of wealth through the embezzlement and misappropriation of funds when they leave office. Finally, terms of imprisonment should be instituted without any room for the payment of fines when found guilty. This is when they steal and are incarcerated, it is the community that suffers for nothing is refunded in most instances and when their terms of imprisonment are over, they enjoy the resources stolen leaving the community still in need of the resources that was forfeited because of their crimes.

CONCLUSION

This paper discussed the methods and techniques used by corrupt local government officials in embezzling and misappropriating funds. It revealed that while focus has been placed by the government of Cameroon in fighting the ill in the central level, the local authorities have continuously deprived its citizens of basic services through the siphoning of money meant for development. The methods that have been used by LG officials include; the destruction of records in order to conceal embezzled funds, payment of contracts without work done, non-inclusion of amounts collected in the cash booklet, borrowing, outright stealing, use of temporary

tickets and the embezzlement and misappropriation of funds by revenue collectors through receipts. The granting of office to only honest men who hold their communities at heart, the avoidance of favouritism, clientalism and affective legislation remains the best measures that can be used in bringing accountability, sanity and improve on the management of local government revenue.

NOTES

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4 Many high ranking government officials have been arrested in Cameroon since 2006 and some of them include: the former prime Minister Ephraim Inoni, Marafa Hamidou Yaya and Jean Atangana Mebara, former Secretaries at the Presidency of the Republic, Siyam Siwe, Policarp Abah Abah, Monchipo Seidou, Gervais Mendoze, former General Manager of the Cameroon Radio and Television, among others.

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BOOK REVIEWS

Chima J. Korieh. The Land Has Changed: History, Society and Gender in Colonial Eastern Nigeria. Alberta: University of Calgary Press, 2010. xx-370 pp. Bibliography, Index (paperback) ISBN 978-1-55238-268-4

Chima Korieh's The Land Has Changed: History, Society and Gender in Colonial Eastern Nigeria analyses the transformation of agriculture in Southeastern Nigeria during the colonial and post - colonial periods and the role of the rural population in the process. It emphasizes the role of the local people in shaping the colonial process. Quite interestingly, it brings to the fore, direct accounts of the experiences of peasant farmers during colonialism. With primary focus on central Igboland (present Abia and Imo states), Korieh's work undoubtedly fills an important gap in the existing studies dealing with economic transformations in colonial Nigeria. Although his scope is mainly the colonial and early post - colonial periods, he briefly takes his readers back in time to explain the economic, social and political structures of pre-colonial Igboland. The author affirms that 'a high level of intensive internal exchange had developed in the region before the overseas trade in slaves', thus debunking, in some sense, the Eurocentric notion of Tropical Abundance which holds that the people were generally lazy and needed an external force to put their idle hands to work. It carefully surveys a wide range of issues such as the impact of agriculture on gender relations and changes in gender roles, effects of such phenomena as the slave trade, 'legitimate commerce', colonialism, the two World Wars and independence, on the local population upon whose shoulders the burdens of these transformations rested.

The study further reveals how agricultural practices shaped gender relations in Igboland and how gender roles were in turn, shaped by state intervention in local economic arrangements during the colonial period and after. The

work can be said to be people - oriented, as the author relies heavily on oral evidence to explore the experiences of the people under colonialism and their contributions in shaping the economy during the period. Korieh