6 From Coast to Hinterland: Fiscal Capacity Building in British and French West Africa, c. 1880–1960

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Introduction

With the exception of a string of coastal settlements, most of West Africa was incorporated into the expanding British and French African empires during the final two decades of the nineteenth century.[1] In West Africa, colonial conquest coincided with the expansion and development of embryonic fiscal systems that had financed the coastal settlements in earlier times. Since Britain and France were reluctant to channel large sums of domestic tax revenues into ever-growing empires, colonial governments were pressed to pay their own way as quickly as possible.[2] The lack of central funds to consolidate the newly acquired territories gave rise to what Crawford Young has called 'the revenue imperative' (1994, 38–9 and 124–33). Colonial state expansion depended crucially on the capacity to centralize revenue from *local* sources. This chapter compares the development of fiscal capacity in British and French West Africa from the 'scramble' to independence and discusses the opportunities and constraints that have shaped this process.

[1] We are grateful for the comments we received from Kleoniki Alexopoulou, Anne Booth, William Clarence-Smith, Kent Deng, Leigh Gardner, Abel Gwaindepi, Montserrat Lopez Jerez, Tirthankar Roy, Krige Siebrits and two anonymous referees on earlier versions of this chapter. We also acknowledge the generous financial support of the European Research Council under the European Community's Seventh Framework Programme (ERC Grant Agreement no. 313114), as part of the project 'Is Poverty Destiny? A New Empirical Foundation for Long-Term African Welfare Analysis'; the Netherlands Organisation for Scientific Research, as part of the project 'Is Poverty Destiny? Exploring Long Term Changes in African Living Standards in Global Perspective' (NWO VIDI Grant no. 016.124.307); the Economic History Association; and the Balzan Foundation/Center of Economic History at Northwestern University.

[2] The British converted part of the financial burden of military conquest into colonial government debt and thus passed part of the bill on to African taxpayers (Gardner 2017, 247). French military expenses were covered by the French treasury (Huillery 2014, 2).

Our narrative is structured around five interrelated arguments. First, the environmental conditions that had restricted pre-colonial state centralization also complicated colonial state-building efforts. However, the approach of colonial governments was somewhat different, as they had access to a combination of advanced transport and military technologies to enforce taxes and labour duties and to stimulate international trade, which had been unavailable to local African regimes.

Second, even though European pre-colonial trade relations with West Africa were more developed than in most other parts of Sub-Saharan Africa, the opportunities to use ocean-bound trade as a revenue basis for colonial state formation were very unevenly distributed. Within West Africa, the differences were most pronounced between parts of the coast and vast interior hinterlands. Whenever local conditions permitted, taxing trade became the default option (Frankema 2011, Frankema & van Waijenburg 2014). But in most places, colonial officials were mainly concerned with stimulating or 'enforcing' commercial production through labour taxes before they could start tapping revenues from custom duties (Frankema and van Waijenburg 2014, van Waijenburg 2017).

Third, British and French approaches to fiscal expansion in West Africa differed partly because opportunities to tax trade were lower in large parts of French West Africa, and partly because of different visions of imperial administration. Where the French pursued the idea of *assimilation* in their colonies through more direct forms of rule and a strong emphasis on 'emancipation' through (forced) 'civilization', British colonial governance was based on notions of 'indirect rule', which included a mission to civilize, but without visions of extending British 'citizenship' across the empire (Crowder 1968, 165–72, Conklin 1997). We will not dwell on the question whether this was a distinction in kind or rather one of degree, but we will discuss the implications for systems of revenue centralization.

Probably the most important difference in governance structure was the federal organization of French West Africa, which became operational in 1904. The introduction of a federal structure (*Afrique Occidentale Française*, or AOF) had implications for the allocation and flows of tax revenues that were levied on external revenues. Under the new system, individual colonies were asked to hand over all customs revenues to the federation, which then financed certain collective expenses (e.g. large public works) from these revenues. Additionally, albeit at a minor scale, the federation provided subsidies to fiscally struggling colonies.

This siphoning off of customs revenues to the federal level meant that direct taxes played a larger role in the individual colonies of the AOF, as

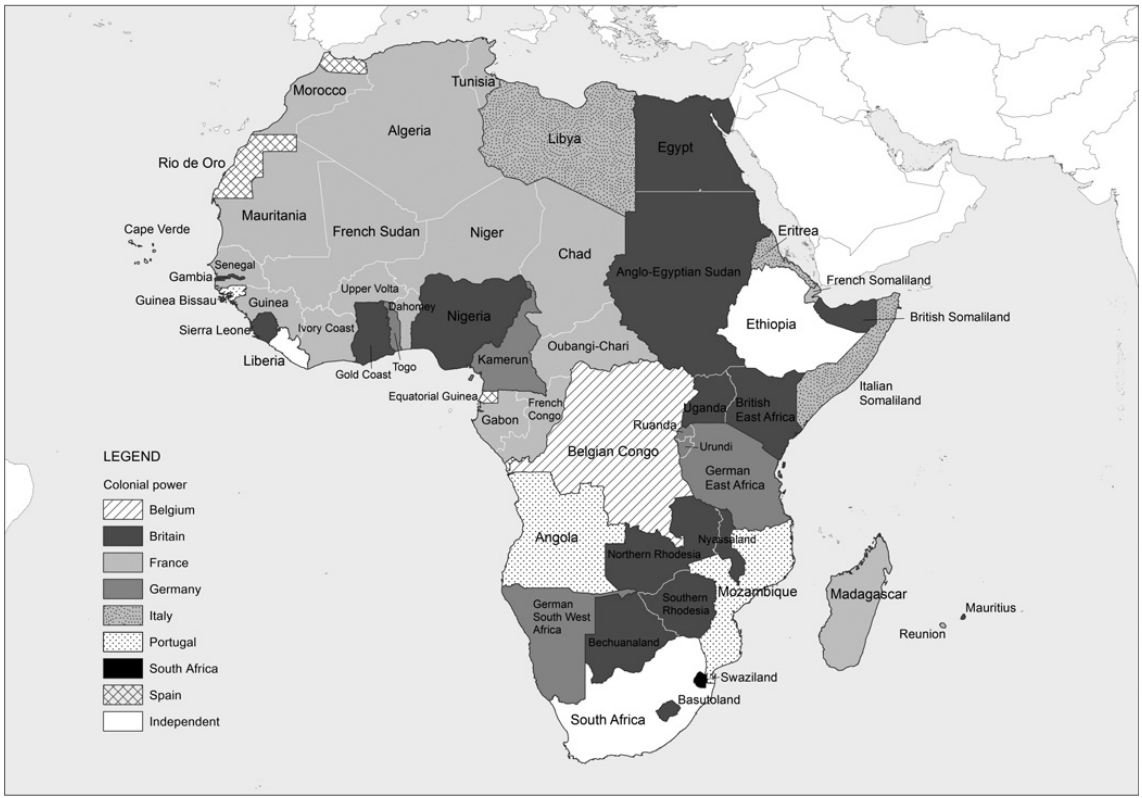
they could no longer depend on customs revenues.[3] As an unintended result of a greater emphasis on direct taxes, the imposition of a federal system likely fostered the development of a more fine-grained fiscal administration in the French colonies. Additionally, the federal structure, which became the centre for colonial loan schemes, created tighter financial ties between the AOF and France than were seen in the British West African colonies, which in contrast, operated independent fiscal budgets. Cross-subsidies were largely restricted to investments in a joint colonial army (the West African Frontier Force [WAFF]).

Fourth, British administrations enjoyed scale advantages in revenue collection, because they ended up controlling four riverine areas that were relatively well integrated in the wider Atlantic economy, and at the same time included much larger populations than French West Africa. As Map 6.1 shows, the British territories were smaller, but in 1900, they contained roughly twice as many people (Frankema & Jerven 2014, online database). The physical distances that had to be bridged in French West Africa were much larger and the costs of fiscally integrating people in the distant hinterlands were higher. This variation in local conditions is important in explaining why the French opted for a federal system.

Fifth, it can be argued that in terms of revenue centralization, commercialization and monetization, the colonial state imposed a programme of fiscal 'modernization' onto a variety of West African societies. However, the central fiscal regimes remained too weak to function as a solid basis for sovereign debt creation after independence. In that sense, colonial rule bequeathed to African taxpayers a fiscal state that was limited in its reach. The difficulties in raising government loans were partly the result of central budgets remaining too small and too vulnerable to market shocks and political instability to serve as security. More important, however, was the fact that the prevailing system of colonial debt financing remained dependent on metropolitan capital markets (Coquery-Vidrovitch 1986, 381, Sunderland 2007). Unlike in British India (see Roy, Chapter 3, this volume), there was no tradition of 'national' African citizens investing in 'national' state bonds.[4] Despite tendencies to develop more

[3] These individual colonies, of course, did receive some revenues back through indirect means (e.g., investments that were made by the federation in public works), but lost autonomy over the allocation over these funds.

[4] That said, the introduction of a common colonial currency in the AOF, the Franc CFA, survived independence and gave former French African colonies a degree of monetary stability that was not witnessed in the former colonies of British West Africa. The *Franc des Colonies Françaises d'Afrique* (Franc-CFA) was introduced in 1945 with a value equal to 1.7 French Franc.



Map 6.1 Colonial borders in Africa in 1914
Source: Authors' own.
Notes: The status of Upper Volta changed several times during the colonial era, being subdivided between surrounding colonies at several moments.

accountable forms of colonial governance after the Second World War, the institutional foundations proved too weak to secure a stable post-colonial political environment.

The remainder of this chapter is organized as follows. We first discuss the fiscal challenges to pre-colonial and colonial state formation in (West) Africa in greater detail. Then we provide some descriptive statistics on colonial state revenue and highlight differences in the trends, the size and the sources of colonial state revenue. We proceed with a discussion of the role of forced labour services and then survey the main trends in expenditure patterns, focusing on trends in welfare spending (health and education). Finally, we analyse the structure of colonial government loans. In the concluding section we reflect on the legacies of colonial fiscal systems in West Africa, taking the broader comparative framework of this volume into account.

Environmental Constraints to Pre-colonial State Formation

Sub-Saharan Africa's low population density has often been regarded as a key constraint to state formation in the pre-colonial era. The basic idea, as put forward most powerfully by Herbst (2000), is that low densities complicate the broadcasting of state power from specific political cores into vast rural hinterlands. Building on the work of Tilly (1990), Herbst also points to the contrast between the territorial conception of the European nation state and the lack of well-defined territorial boundaries of African polities. African state borders were fluid and porous and most African polities were separated by vast open spaces inhabited by acephalous societies. Reasoning from a simple cost–benefit perspective, the control of territorial borders will be weaker where the expected marginal returns from additional tax revenues are outweighed by the expenses the state has to incur to defend its borders and secure the livelihoods of the inhabitants living in these more remote areas.

With the exception of a few areas of concentrated settlement in the Ethiopian highlands and parts of the Great Lakes region, the non-desert parts of pre-colonial West Africa were more densely populated than East, Central or Southern Africa. However, there is no denying that West Africa remained lightly populated compared to considerable parts of Europe and Asia. Comprising a land surface of a little over 5 million km^2, population guesstimates of 20 to 30 million people between the fifteenth to nineteenth centuries translate into an average of four to six people per square kilometre. To put this into perspective, around 1500,

the average densities in Western Europe and China were about ten to fifteen people per square kilometre, while India could already have surpassed 30 per square kilometre (Frankema 2015).[5]

Yet, *average* densities may not be as important as some suggest, and fiscal capacity building in West Africa was certainly not constrained by an iron law of population scarcity. States are always characterized by uneven spatial distributions of population, and there are examples of extremely skewed spatial distributions in rural societies that have provided a basis for vigorous state building, especially if the costs of migration out of core regions are high. Carneiro (1970) formalized the idea of 'environmental circumscription' in a theory on the origins of the state. The clustering of population in ancient Egypt serves as a principle example: moving away from the densely settled Nile valley into the desert was extremely costly for farmers as it basically meant giving up their subsistence basis. This created favourable conditions for elites to extract surpluses and invest in the consolidation of state power. In other words, what matters is how human settlements are *distributed* across space and how centres of high population concentration (cities, or densely settled rural areas) were *connected* to one another.

Osafo-Kwaako and Robinson (2013) have shown that 'guesstimates' of historical population density and pre-colonial state centralization do not correlate well in Africa. To make this point more clearly, in nineteenth-century West Africa, the area that was to become British Nigeria may have contained about 15 to 20 million people (Frankema & Jerven 2014, 917–18); a level comparable to early-modern France (c. 1500–1800). With a possible density of sixteen to twenty people per square kilometre in Nigeria and twenty-three to thirty in France, it is not obvious why early-modern France would experience strong tendencies towards political unification and power centralization, while Nigeria would comprise of a combination of strong, but smaller states and large areas with acephalous societies. Moreover, Russia had far lower population densities, but this did not impose prohibitive barriers for the dissemination of state power via landed elites, as Domar (1970) noted in his famous study on slavery and serfdom.

[5] Population estimates for pre-colonial, colonial and post-colonial sub-Saharan Africa suffer from a high degree of uncertainty and are subject to ongoing debate, with different views on the comparative densities of West African populations over time and the possible effect of, amongst others, the Atlantic and trans-Saharan slave trades, the introduction of non-African diseases in the wake of intensifying contact with European traders, soldiers, missionaries and settlers.

What really mattered was the resilience of economic networks that could be used to impose taxes and centralize revenue flows. Hence, the largest and most powerful states emerged in the lightly populated West African savannah belt, where the commercial nodes of the trans-Saharan trade network were under control of horseback warriors who were effective in enforcing tribute from a range of vassal states. These states were tied together by Islamic law and associated identity politics (Lydon 2012). The general absence of feudal relations, and especially of inheritable land tenure, put these empires on a weaker footing in terms of elite control over resources than most Asian or European states (Goody 1971). Moreover, the smaller states that emerged in the tsetse infested forest zones were spatially more confined and their foot soldier armies had a much shorter reach (Reid 2012, 75–8). In the absence of horses and donkeys, military logistics depended on human porterage and opportunities for food storage to keep armies going. Warfare usually took the form of raiding and collecting booty, including human captives, rather than prolonged campaigns with the aim of establishing a permanent presence in alien territory. These raids had to be timed in the dry months and between agricultural peak seasons. Hence, environmental conditions, commercialization and the structure of social relations all shaped conditions for pre-colonial state formation, including their fiscal foundation.

Apart from major trade routes and local concentrations of specific mineral resources, such as salt and gold mines, pre-colonial states in West Africa tried to control human labour in the form of slaves, or alternative forms of bondage. The Sokoto Caliphate in Northern Nigeria promoted the construction of small fortified towns, known as *ribats*, to stabilize the frontier areas. These *ribats* provided a basic level of security to their inhabitants and served as local markets and centres of Islamic schooling. In order to extend the fiscal basis of the Caliphate, the state undertook deliberate attempts to settle the pastoral Fulani people and set up agricultural slave plantations (Lovejoy 2005, 179–80). These observations tie into a debate in the 1970s regarding the extent to which pre-colonial African states relied on direct taxation of farmer households, as opposed to taxing trade. Coquery-Vidrovitch (1969) and Hopkins (1973) have argued that there were few opportunities to extract feudal rents in West Africa, given extensive open land frontiers and the absence of land markets. Therefore, centralizing power depended on the presence of trade networks and the possibilities to monopolize the production of marketable handicraft, mineral resources or tropical cash crops such as palm oil and kola nuts. Ajayi, Ade and Smith (1971) have opposed this view, arguing that land and taxable peasants were

much more important for the production of state revenue, and made their case in particular for Nigeria.

Law (1978) has added two arguments to this debate. First, he noted that West African leaders generally preferred to force people into slave-based food production in the vicinity of their courts, rather than collecting in-kind taxes from distant areas. Apparently, the perceived costs of raiding and maintaining considerable numbers of slaves were lower than the costs of transporting large quantities of food to the centre. Second, Law noted that the distinction between direct and indirect taxes was dubious anyway, since farm produce could be converted into money and tradable commodities (low weight, high value; i.e. cowry shells, copper rods, gold, salt, luxury textiles) in order to integrate decentralized collection systems into consolidated state funds.

The long-term growth in Atlantic trade in both slaves and commodities slowly widened the opportunities for this type of fiscal expansion. Slave raiding did not just undermine processes of state building as some have argued (Inikori 2003, Nunn & Wantchekon 2011, Obikili 2016), it also incentivized political leaders to pool resources and centralize revenue in order to invest in military power. Slave exports thus produced the rents needed to sustain the process of state building. Cases of societal disintegration, as among the Igbo in Eastern Nigeria, have to be set against cases of increasing state power, such as the militarized polities of Asante, Oyo and Dahomey (Manning 1982, Reid 2012, Dalrymple-Smith 2017). Moreover, the Atlantic slave trade also led to an expansion of the commodity trade in various regions (Dalrymple-Smith & Woltjer 2016). The expanding money supply, and the growing influx of gold, copper rods and cowry shells, facilitated the centralization of tax revenue in state centres.

The key point is that, contrary to British India, and parts of East and Southeast Asia, and to some extent Portuguese Africa as well (see discussion of the *prazo*-system in Mozambique by Alexopoulou, Chapter 8, this volume), sedentary food crop agriculture did not provide a tax base that colonial powers could exploit to finance the West African colonial state. The commercial transition, in which slave exports were gradually replaced by commodity exports, did create a modest foundation for early colonial states to generate trade revenues (Frankema & van Waijenburg 2014). As Figure 6.1 shows, commodity export growth accelerated after 'pacification', but it was preceded by an impressive terms of trade boom that started in the mid 1830s (Frankema et al. 2018). Indeed, without the deeper integration of West Africa into the Atlantic commodity trade, the economic rationale for colonization would have remained absent, and the possibilities to

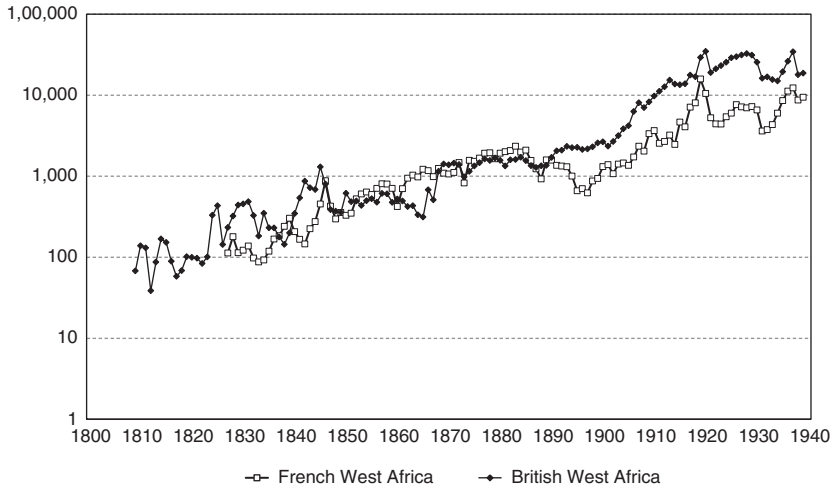


Figure 6.1 Total sea-bound exports from British and French West Africa, c. 1800–1940 (in British Pounds)
Source: Frankema et al. (2018, 243).

erect even the most rudimentary colonial state structures would have been too weak to shield metropolitan taxpayers against a real burden of empire.

Fiscal Challenges to Colonial State Formation in West Africa

The pre-colonial systems of revenue production were generally scattered and the chronically understaffed colonial governments found them difficult to integrate into centralized revenue systems. The challenge for the colonial state formation project in West Africa – and for many other parts of sub-Saharan Africa, as well as parts of Asia – was that substantial investments were needed to assess, monitor and collect taxes, while such investments, in turn, exceeded the available resources, both monetary and manpower.[6] Opportunities to bridge the resource gap between ex-ante investments and ex-post returns through debt creation via financial markets were low and dependent on metropolitan politics. Grants-in-aid helped to bridge this gap and helped to finance projects of 'utmost

[6] See for a similar argument, Gardner, Chapter 7 of this volume.

importance', but were quickly reduced as soon as local revenues started to rise (Frankema 2011, Gardner 2012).

Land taxes were absent in virtually all West African societies. Most of the land under cultivation was regulated by communal forms of land tenure, without centrally recorded registers of ownership. Practices of shifting cultivation and seasonal migration of pastoral communities also complicated the development of a formal system of land registration. Similar administrative constraints applied to the imposition of differentiated systems of income taxation. The prospects for levying indirect taxes were clearly better, although these should not be exaggerated. Trade taxes, and more specifically customs duties, had large cost advantages. Since exports and imports were passing through a limited number of port cities, the monitoring and collection of taxes was relatively easy to organize, although smuggling remained difficult to contain (Nugent 2002). Since the price effects of import tariffs were less obvious to consumers than the income effects of direct taxes to income earners, the risk of violent resistance and tax evasion was also lower. Moreover, given that imported goods mainly consisted of 'luxury' commodities such as textiles, alcohol, soap, tobacco and a range of other manufactured products, the duties were mainly borne by the wealthier strata of African consumers, as well as by small communities of European colonists.

A distinctive feature of colonial state formation in most parts of West Africa was the limited involvement of Europeans investors and entrepreneurs in African export production. Compared to the substantial numbers of European plantations set up in various parts of Central, East and Southern Africa, the production of exports crops, including plantation systems, was primarily undertaken by Africans (Tosh 1980). In some areas, such as the Gold Coast and Northern Nigeria, foreign land ownership was even formally prohibited. West Africa also lacked the big concentrated mining enclaves that attracted foreign investors in the Belgian Congo, Angola, the Rhodesias and South Africa. The French introduced schemes of forced cultivation of cotton and groundnuts in the savannah areas, and also experimented with European-owned cocoa plantations in the rainforests of Cote d'Ivoire, but the scale of European involvement remained low, and the economic viability of European investments in African cash-crop sectors was poor (Frankema et al. 2016, 256–60). Hence, African farmers, both smallholders and larger capitalist farmers, became the linchpin between the local economy and the colonial treasury.

Direct taxes usually took the form of a flat, albeit regionally differentiated, hut, head, or poll tax. Local chiefs were key in this process,

as they had the political authority and inside information required to collect these direct 'native taxes'. The lack of legitimacy in the eyes of taxpayers could provoke serious resistance, and there are several examples of violent resistance against the imposition of direct taxes (Crowder 1968, 154–5, Martin 2006). In the context of such latent opposition, it was often difficult to adjust tax rates for inflation, so that real revenues could erode in periods of significant price hikes. And although reliance on indigenous rulers was generally an effective way to collect direct taxes, the information asymmetries between African chiefs and colonial officials also created new opportunities for corruption and tax evasion, or what Mamdani has called 'decentralized despotism' (1996, 37).

Prevailing levels of monetization complicated the centralization of taxes collected in distant provinces and districts. Especially in the early phases of colonial rule, tax obligations were often fulfilled in kind, which was inefficient given the leakages involved in converting agricultural commodities (including cattle) into the currencies needed to pay the wages, salaries and pensions of government staff. In landlocked colonies, where possibilities to raise custom duties were absent, forced labour and direct taxes were the only alternatives to meet the expenses of colonial state expansion. The uneven concentration of revenue collection thus raised issues of redistribution, which were particularly sensitive in the federation of French West Africa, where the coastal colonies, such as Dahomey, Côte d'Ivoire and Senegal in particular, contributed the lion's share of custom revenues (Frankema & van Waijenburg 2014, 384–6).

Even in coastal areas where international trade did offer a revenue basis, revenue possibilities remained limited, as colonial governments did not have the power to set tariffs. Tariffs were negotiated in the metropole, applied to imperial customs unions and sometimes even negotiated between metropoles to curb smuggling. Moreover, the negotiated *ad valorem* rates of 5 to 10 per cent were fairly low. Compared to import duties, export taxes were more contested as they often affected the profit margins of metropolitan enterprises, as well as indigenous African producers. Therefore, export taxes were less frequently imposed, and if they were, they tended to target a major commodity, rather than the full range of exports. The establishment of marketing boards since the 1930s, which set the purchase price of major export crops in order to dampen world market price volatility, proved another effective instrument to hive off large surpluses in times of rapid recovering markets, especially after the Second World War (Bauer 1956, Meredith 1986, Jones 1987, 378).

The main alternative to taxation and the creation of state monopolies and monopsonies was the exploitation of human labour in order to produce rents for the state (Young 1994, van Waijenburg 2017). In pre-colonial Africa, political, spiritual and military leaders operating outside the 'productive economy' exploited labour in the form of slavery, debt bondage and human pawning, as well as through structural labour services, including military services. Colonial governments discarded the incorporation of African slaves into colonial systems of revenue production on moral grounds, but initiatives to abolish the use of slaves in African production systems were pursued with only modest pressure, in order not to damage the strategic relations with African political elites (Austin 2005). Moreover, colonial governments resorted to large-scale schemes of labour coercion, which were not always easy to distinguish from indigenous practices of slavery, as Klein (1998) has demonstrated for French West Africa.

Central Government Revenue: Levels, Trends and Sources

We now turn to a survey of the main trends of central government revenue (CGR). Since our focus is on *local* revenue-raising capacity, we exclude loans that governments raised on metropolitan financial markets, occasional grants-in-aid, reimbursements and withdrawals from the reserve funds from our series. Additionally, our CGR figures exclude railway receipts, which, although substantial in some colonies, were mostly balanced by equally large expenditures. Finally, the government revenues that were derived from state-enforced labour services neither appear in the fiscal records as part of the revenue account, nor as expenditure on public works. We will, however, dive deeper into this less visible component of taxation in the next section.

It should also be mentioned that central government accounts, of course, shed no light on decentralized taxes imposed by native administrations, chiefs or village heads. In British Africa, these consisted of two types. First, the state sanctioned and officially registered taxes, which were levied and kept by native administrations. The contribution of these revenues to the overall public budget were, in most places, relatively modest. Second, the additional local taxes and labour services that were imposed by chiefs and were not formally registered. The share of these contributions is impossible to estimate and will have varied from one community to another. Hence, the revenue series shown here give us an important part of the picture, but by no means a total overview of the 'public' revenues that were raised in West African colonial states.

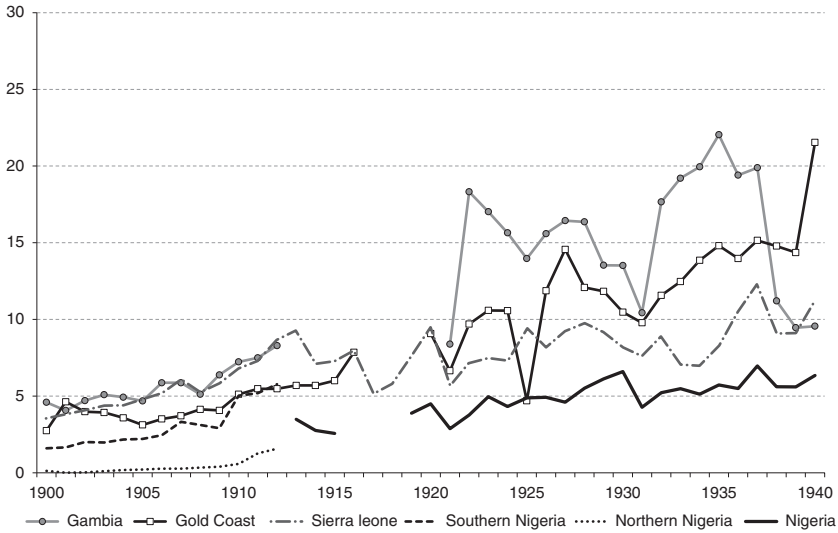


Figure 6.2a Central government revenue per capita/unskilled day wages, British West Africa, c. 1900–40.
Sources: Revenue data from Blue Books; wage data from Frankema and van Waijenburg (2012); population data from Frankema and Jerven (2014).
Notes: For our wage series we took the average of rural and urban unskilled wages. For Northern Nigeria, we only took the rural series, as separate wage observations for this area were not available. Based on other inland-coastal area series, wage differentials were observed for French West Africa, we thus assume that average wage rates were lower here. For years in which we were missing rural observations, we maintained the following principles: for a single missing year, we interpolated on the basis of the trend in surrounding years (both urban and rural). For more than one year, we interpolated rural wages on the basis of the trend in urban wages.

Figures 6.2a and 6.2b present the development of real per capita government revenues for the period 1880–1940 in British and French West Africa.[7] To deflate the nominal revenue series we have taken the day wage series for unskilled labour. Ideally, one would use a price index for government expenditures that takes both wages and unit prices of material expenses into account. However, while there is a rudimentary consumer price index based on a household subsistence basket, such indices do not capture commodities that governments are likely to consume in large quantities. Since colonial governments, like most other governments, spent most of their money on wages and salaries of government

[7] Our focus here is confined to the pre–World War II era, as the post-war period saw large amounts of development funds and loans come into the equation.

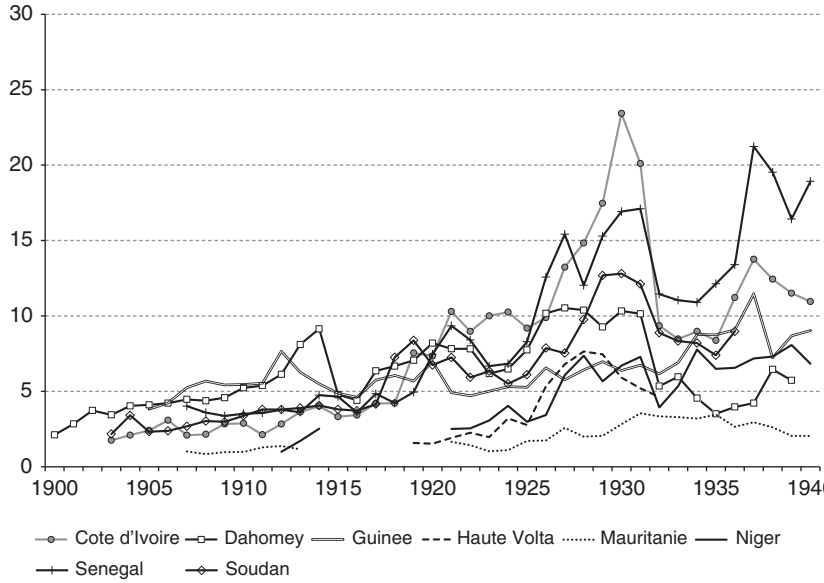


Figure 6.2b Central government revenue per capita/unskilled day wages, French West Africa, c. 1900–40.
Sources: Revenue data from van Waijenburg (2017); wage data from van Waijenburg (2018); population data from Frankema and Jerven (2014), with territorial adjustments for Upper Volta following van Waijenburg (2017).

employees, the wage series offer a better indication of the cost of government services. Hence, we may read Figures 6.2a and 6.2b as a reflection of the purchasing power of the colonial state, and, more precisely, its capacity to hire unskilled urban wage labour, controlled for the size of the theoretically taxable population.

Comparative Levels and Trends

Despite some significant volatility, especially around the era of the Great Depression, the series for both the British and French colonies show an upward trend, going from very small revenues early in the twentieth century to substantially higher revenues on the eve of the Second World War. The *variation* in growth rates of government revenue, however, was large, with colonies like the Gambia, the Gold Coast and Senegal reaching levels far higher than Nigeria, Mauritania and Soudan. What we cannot deduce from these graphs is whether *tax pressure* was also higher in colonies with greater fiscal capacity, as we do not know to what extent centralized revenues were

complemented by revenues assessed at the local level. In the more autonomous region of Northern Nigeria, the British deliberately allowed indigenous leaders to levy and retain significant portions of direct taxes (Hailey 1939, 417–18). Reported difficulties in Sierra Leone of bringing local chiefs into the central system of revenue collection also suggest that the arm of the state was limited (Frankema 2010, 467–8).

In the AOF, the approach to revenue centralization was somewhat different. Customs duties of the individual colonies were levied at the federal level and subsequently allocated to the colonies and the federal administration in Senegal, while the remainder of tax and non-tax revenue stayed at the level of the individual colony. This structure gave the federal administration the opportunity to subsidize the fiscally less viable colonies and to finance commerce-boosting projects (e.g. railway construction) in specific parts of the federation. The extent to which the 'poorer' states benefitted from such transfers can be debated, especially because one of the richer colonies, Senegal, which hosted the federal government, attracted substantial amounts of additional revenue. But the public loans that were concluded through the federal structure would have been impossible to levy for places like Niger, Haute Volta, Mauritania or Soudan had they been independent fiscal entities.

In a wider comparative perspective, the real per capita revenue series suggests that the share of central public revenue in the total economy was not very large, especially before the Second World War. Assuming an average per capita income level equal to about 200 urban days of wage labour, total government revenues would, in most cases, have remained below 10 per cent of total national income. Of course, this is a rough calculation, but for the post-war era we can use GDP estimates to construct an alternative estimate of the relative weight of the public sector in the total economy. Figure 6.3 presents a bar graph of the share of CGR in total GDP. It shows that the state of Ghana, which was granted independence in 1957, had reached a revenue/GDP ratio of about 20 per cent around 1960. This was comparable to the highest levels that were reached by Britain in the late eighteenth century, and considerably higher than the share in Britain in 1850, as British government revenue collection in the nineteenth century did not keep pace with economic expansion. It was also higher than in mid-nineteenth-century France. However, in the other colonies, the development of fiscal capacity had progressed (much) more slowly, resulting in shares of 6 to 14 per cent of GDP, levels that were comparable to France and Britain around 1850.[8]

[8] The GDP data used to calculate these ratios are unlikely to be fully comparable, as margins of error will vary, so these figures should be taken as an indication of public sector size, rather than a precise estimate.

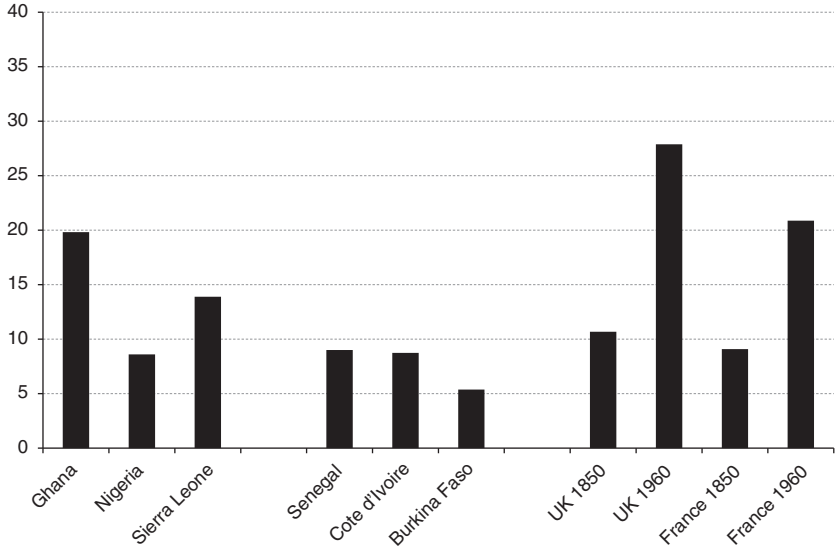


Figure 6.3 Central Government Revenue as percentage of total GDP, c. 1960
Sources: Central Government Revenue and GDP data from Mitchell (2007a and 2007b).
Note: Estimate for Ghana 1959, Nigeria 1959, Sierra Leone 1963, Senegal 1964, Cote d'Ivoire 1960, Burkina Faso 1962.

Revenue Sources

The most important distinction between British and French West Africa in the composition of government revenue was in the share of direct taxes, as Table 6.1 shows. These direct taxes mainly consisted of hut, head or poll taxes, including increasing buy-outs of labour services in the AOF. In British West Africa the share of direct taxes ranged from zero in the Gold Coast to 29 per cent in Sierra Leone in 1937.[9] In French West Africa the range was 12 per cent in Senegal in 1937 to 71 per cent in Mauritania in the same year. The regional averages show that there was a slightly declining trend in the AOF, from 51 per cent in 1911 to 46 per cent in 1937, but the AOF never reached the shares that were common in British West Africa. This is an important observation because it shows that British colonial governments in West Africa were relying to a greater extent on trade tax revenues. It would be wrong, however, to interpret this reliance on indirect taxes as a specifically 'British' type of colonial fiscal policy, for in British East Africa the share of

[9] The exception here is Northern Nigeria in 1911, where the share of direct taxes is much in line with Niger.

Table 6.1 *Share of direct native taxes in total government revenue, 1911–37*

French Africa	1911	1925	1937	British Africa	1911	1925	1937
Côte d'Ivoire	0.35	0.41	0.35	Gambia	0.05	0.04	0.04
Dahomey	0.20	0.20	0.27	Gold Coast	0.00	0.00	0.00
Guinée	0.57	0.61	0.51	Nigeria	0.19	0.15	0.14
Haute Volta		0.77		Sierra Leone	0.15	0.08	0.29
Mauritanie	0.66	0.64	0.71	**BWA average**	**0.10**	**0.07**	**0.12**
Niger	0.71	0.79	0.68				
Senegal	0.33	0.22	0.12	Bechuanaland	0.50	0.58	0.56
Soudan	0.72	0.54	0.58	Kenya	0.47	0.25	0.12
AOF average	**0.51**	**0.52**	**0.46**	Northern Rhodesia	0.69	0.30	0.12
				Nyasaland	0.52	0.35	0.24
				Tanganyika		0.36	0.30
				Uganda	0.61	0.29	0.35
				BEA average	**0.56**	**0.35**	**0.28**

Source: van Waijenburg (2017, appendix tables A5.1, A5.3, and A5.6).
Note: Regional averages are unweighted.

direct taxes exceeded that in French West Africa. As shown in the introduction to this volume, higher custom revenues strongly correlated with per capita values of international trade, and were thus mainly predicated on local economic conditions (Frankema and Booth, Chapter 1, this volume, Figure 1.1; see also Frankema 2011, Frankema & van Waijenburg 2014, van Waijenburg 2017).

There are three more observations to make on the revenue mix. First, states in the interior depended more on direct taxes than states at the coast, as a result of the latter's greater opportunities to rely on revenues from ocean-bound trade. This is not to say that there were no possibilities to tax trade in the West African interior – from the trans-Saharan trade network, for example – but the value of the trade was smaller and more difficult to tap into. Historians have long emphasized the pivotal role of direct taxes in achieving other colonial policy objectives, such as pushing Africans into the wage labour market, stimulating the monetization of the economy, and creating a 'governable subject' (Young 1994, Bush & Maltby 2004). But colonial governments did seem to reduce their relative reliance on such taxes as soon as more trade tax revenues became available (Frankema & van Waijenburg 2014).

Second, if the governments of Senegal and Côte d'Ivoire could have reserved the custom duties for their local budgets, their revenue mix would probably have had much more in common with the British West African colonies than with the remaining part of the AOF.[10] Third, in pastoral areas, where the mobility of people and taxable commodities added a further constraint to fiscal capacity building, the French tried to integrate existing taxes such as the *zekkat*, the traditional Muslim tax on wealth, including cattle, into the colonial tax system. It shows that colonial administrations were eager to adopt existing institutional arrangements, but on the whole the contribution of such taxes remained modest (Young 1994, 124–5). The exception is Mauritania, where the *zekkat* was the most important direct tax, and where alternative revenue sources were extremely limited.

Forced Labour

The financial records of the colonial state do not document a potentially large source of additional government revenues: that of forced labour

[10] The simple coast–interior distinction needs some further nuancing. What really mattered was the distance to existing infrastructural connections from the interior to the coast. That is to say, the costs of extracting revenues from farmers living in the remote forest areas in Guinea or pastoral groups living in the desert areas of Mauritania were prohibitive not because they were living so far from the coast, but rather because there was literally no way to reach out and integrate these people into a central fiscal system.

contributions (Fall 1993, van Waijenburg 2017, 2018). State-endorsed labour coercion schemes were implemented throughout all of colonial Africa, including British and French West Africa, and took on several forms. Of those generating direct government revenues, the two most important ones were corvée labour and conscript labour. Corvée labour, which had been practiced in many societies throughout history, obliged all adult males to work a fixed number of days per year on public works projects in the vicinity of their communities. In most places, this classic 'labour tax' concerned non-remunerated labour, although some payments were introduced in parts of British Africa by the 1930s.

Conscript labour, in contrast, was used to secure workers for longer periods of time and usually concerned work on larger projects located far away from home villages. These workers were compelled to sign long-term contracts, in which they agreed to carry out the requested labour for a fixed (and below market rate) wage, together with often-inadequate housing and rations. In some cases, such as the Congo-Ocean railway construction in French Equatorial Africa, the hazardous work sites and poor sanitary conditions resulted in excessive mortality rates (Sautter 1967). This system of conscript labour was also employed on a large scale by private companies. In the major mining areas for example, such as the Central African copperbelt, mining companies relied on the legal and military support of the state to garner recruits (Northrup 1988, Juif and Frankema 2018).

Despite the fact that all colonial powers relied on labour coercion, there were some differences in the way these systems were organized and administered. The French recorded the corvée component of their forced labour practice in a systematic way, documenting the number of days, as well as the money rates charged to those who wanted to pay off their labour duties, in the appended sections of their annual budgets. In British West Africa, in contrast, there was little formal registration of the incidence, type and spread of labour duties, although there is scattered evidence that it was practiced on a large scale (Akurang-Parry 2000). In both systems though, and much like regular tax collection, chiefs were made responsible for the implementation of labour taxes. As chiefs received compensation for their recruitment efforts, they maintained a major say in the communal distribution of the labour service tax.

The systematic recording by the French gives us the opportunity to get a better sense of the relative magnitude of these additional 'invisible' labour tax revenues. The most straightforward way of monetizing such revenues, is by asking how much the colonial state would have had to pay to hire the recruited amount of corvée labour for a cash wage (van Waijenburg 2018). Figure 6.4 shows the relative magnitude of corvée

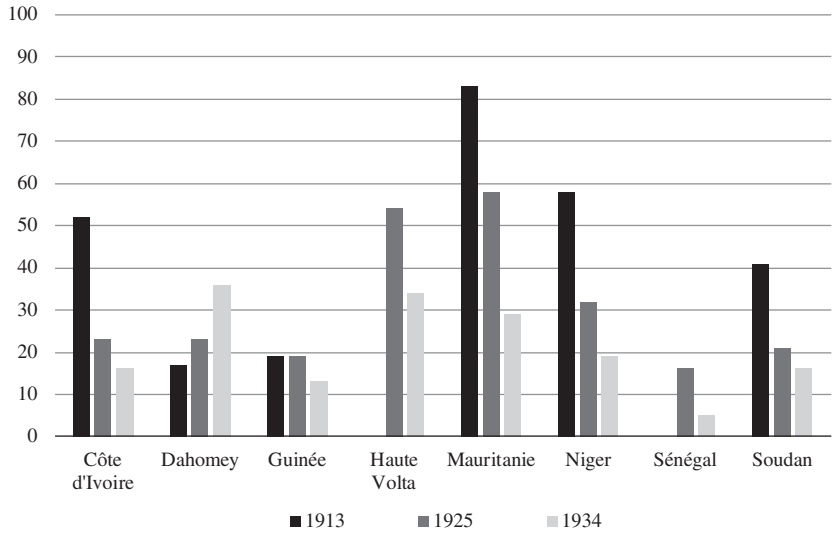


Figure 6.4 Additional per capita state revenue from corvée labour in French Africa, in 1913, 1925 and 1934 (in percentages)
Source: van Waijenburg (2018, 65).

revenues for three benchmark years: 1913, 1925 and 1934. The figure reveals that, in most colonies, these labour services contributed significant additional revenues to the cash component of the fiscal base, and that they were an especially vital source of fiscal capacity in the 'poorer' colonies, such Mauritania, Niger and Upper Volta. The declining trend over time, which is visible in most colonies, reflects the growing amount of cash taxes that were flowing in the treasury, most notably from trade revenues. It should be mentioned though, that this figure does not capture other revenues from forced labour schemes, such as conscript labour or abuse of the formal corvée rules. The figure should therefore be interpreted as a lower-bound estimate.

There are three major reasons why colonial states relied so heavily on forced labour in the early phase of colonial state formation. First, every bit of revenue that could be raised, whether monetary, in-kind, or 'in-service', aided the objective of fiscal self-reliance. Second, slavery and communal labour duties had been standard practice in large parts of the region. Even though one of the official 'justifications' for colonization was to outlaw slavery, the deeply rooted traditions of 'unfree' labour persisted as a foundation for the implementation, or integration, of labour taxes into the

colonial fiscal regime. According to Klein (1998, 252–6), a substantial share of the population in Senegal, the French Soudan and Guinée remained enslaved until at least the 1920s, despite 'formal' emancipation policies. The strong grip indigenous authorities still had in such places on their enslaved populations likely facilitated the colonial state's efforts to coerce African labour through their cooperation. Finally, in order to enhance the commercialization of local economies, infrastructural investments (railways, roads, ports, telegraph lines) were key. For these construction works, large amounts of unskilled labour were required. But in the labour-scarce areas, labour was relatively expensive to hire at "market-clearing" rates (Frankema & van Waijenburg 2012). In other words, forced labour offered, in many respects, the key to relieving budget constraints in the short run and permanently solving the problem of revenue mobilization in the longer run (van Waijenburg 2017).

Expenditure Patterns

There were several trends in the way colonial governments in West Africa converted state revenues into expenditure budgets. These trends hold, to a greater or lesser extent, for most of the colonial empires in Africa and Asia. In the early phase of colonial state formation, most of the resources were allocated to securing law and order, to government administration, and to public works. Depending on the available funds, the shares allocated to social spending, in particular healthcare and education, increased gradually, but never gained priority. Moreover, at times of war, or during the severe depression of the early 1930s, these expenses were cut back. Colonial governments cut back on the financing of large railway construction projects, and for the most part did not engage in debt financing to give a major push to social provisions. Table 6.2 illustrates these patterns by showing the so-called resources-to-order ratio of government expenditure in British West Africa. This ratio divides the total amount spent on healthcare and education in the central government budget by the total amount spent on administration and security, including police and the army (for details on the construction of this ratio, see Frankema 2011).

Table 6.2 shows the growing share of welfare spending from 1910 to 1929.[11] It also shows that the Gold Coast government, which experienced the biggest rise in purchasing power during this period, spent a

[11] While fiscal literature often refers to education and health expenditure as "welfare spending", this may also be regarded as "investment in people", with the aim to increase the quality of labour. We thank Anne Booth for making this point.

Table 6.2 *Resources-to-order ratio in British West Africa, 1910–38*

	1910/13	1925	1929	1934	1938
Gambia	0.25	0.36	0.44	0.33	0.39
Sierra Leone	0.29	0.37	0.50	0.42	0.35
Gold Coast	0.29	0.48	0.59	0.50	0.52
Nigeria	0.21	0.23	0.37	0.35	0.39
Unweighted average	**0.26**	**0.36**	**0.47**	**0.40**	**0.41**

Source: Data from Frankema (2011, 144).

substantially higher share on health and education than the other three British West African colonies. In the early 1930s, when severe austerity measures were implemented, budget cuts on healthcare and education were larger than on other spending categories. In Sierra Leone, for instance, the budgets were reduced by 25 per cent between 1929 and 1934, and only after the Second World War did spending on health and education get back to pre-depression levels.

For French West Africa, the calculation of a resource-to-order ratio is complicated by the fact that the metropole incurred the costs of the military. Huillery has estimated that military expenditure accounted for about 80 per cent of the metropolitan contribution to the AOF (Huillery 2014, 5). Taking all financial flows into account, she found that the annual contribution of France to the AOF was about 0.29 per cent of the annual French budget. She argued that the costs of maintaining an exceptionally expensive government bureaucracy, in turn, placed a much heavier burden on African taxpayers (2014, 1). A similar argument applies to British Africa, where Frankema has shown that the expenses on the growing pension schemes of retired government officials took an increasing chunk out of local central budgets, which were financed from local revenues (Frankema 2011, 140).

Another way to compare trends in welfare spending in British and French West Africa is to calculate the per capita, or the per student, expenses on education. This approach reveals that spending levels in the 1920s and 1930s varied widely both between and within the colonial empires, but that they were nowhere impressive. The shares devoted to education ranged between 1 and 8 per cent of the annual budget. In the mid 1920s, the education budget of the Gold Coast was nearly as large as in Nigeria, while the Nigerian population was at least six times bigger. In absolute terms, the expenses in 1925 in the Gold Coast were about

£0.03 per capita, while the total budget in the AOF (including federal and local state expenses), was about £0.01 per capita.[12] This was considerably lower than in the Gold Coast, but twice as high as in Nigeria.

When we extend the comparison to the expenses *per student*, however, the AOF spent considerably more (Frankema 2012). Whereas public, state-funded education was an important tool for the French to train an African elite that could be employed in the bureaucracy, the British relied to a greater extent on private initiatives to extend primary education, most notable those of Christian missionaries. Before 1940, enrolment rates in the AOF were significantly lower, but they partially caught up to levels prevalent in British West Africa after the Second World War (Frankema 2012, supplementary table A2; see also attainment database of Barro and Lee, 2015).

The different approaches to missionary education were partly informed by the strong sentiment in French society that the state and the Church have a separate role, and that the provision of education was a state task (Cogneau & Moradi 2014). Decisions to allow missionary access should also be seen in relation to the influence of Islam and Islamic education. Muslims constituted a large proportion of the indigenous population in the AOF and the admission of Christian missions into Muslim territories provoked serious tensions. For similar reasons, the British prohibited activities of Christian missionaries in Northern Nigeria, and the Dutch colonial government remained reluctant to give Protestant or Catholic missions unlimited access to core Muslim areas in Indonesia. The provision of private missionary education, with or without government funding, also reflects a more persistent aspect of the African colonial and post-colonial state. NGOs still play a key role in the provision of health and education services, services which in the 'modernizing' fiscal states of the European metropoles from the late nineteenth century onwards were increasingly provided by government agencies.

Capital Investment and Public Debt

Perhaps the most convincing statistic underpinning our argument that the constraints to fiscal capacity building were higher in French than in British West Africa, was already provided by Frankel's classic study on *Capital Investment in Africa*, published in 1938. The data Frankel

[12] These estimates were obtained using official 1925 exchange rates: 1£ = 101 FFr. An alternative approach would be to use the PPP-based conversion rate from Frankema and van Waijenburg (2014, 395): 1£ = 49 FFr, which takes relative expenses on public sector salaries into account. In this case educational expenditures in FWA would compare more favourably to BWA, at around £0.02 per capita.

gathered reveal that almost four-fifth of total invested capital in Africa had gone into British controlled territories. More than 40 per cent of the 1.2 billion pounds he reports for 1935 went to South Africa alone. British West Africa had attracted 9.6 per cent (6.2 per cent for Nigeria, 2.9 per cent for the Gold Coast), while French West Africa only recorded 2.5 per cent, less than a quarter of the Belgian territories (11.7 per cent) and equal to Mozambique (2.8 per cent) and Angola (2.6 per cent). We cannot tell how large the margins of error in these estimates are, but given the fact that most of these investments were secured via recorded government loans, these figures probably have some factual foundation. Even if we take the differences in population size into account, the invested capital in British West Africa was twice the amount of the AOF (Frankel 1938, table 48, 202–3).

Comparing the histories of debt creation in British-ruled Sierra Leone and independent Liberia, Gardner (2017) has shown how colonial states benefitted from their connections to metropolitan capital markets. Whereas the Liberian regime faced great difficulties in attracting international loans, the government of Sierra Leone had access to cheap borrowing, since the backing provided by the British government removed most of the default risk.[13] This part of the so-called 'empire effect' should not be pushed too far, however, since imperial backing of loans also implied stronger metropolitan supervision. In the AOF, public loans could only be concluded by the federal government, and only through the governor-general, and not by the local colonial states (Crowder 1968, 179). Alexopoulou (Chapter 8, this volume) shows that the Salazar dictatorship in Portugal curtailed the possibilities of debt financing to tiny amounts.

Yet, compared to the small annual revenue base, the debt burden in West African colonies did take on significant proportions, also in comparison to other parts of British Africa (see Gardner, Chapter 7, this volume). Table 6.3 shows the accumulation of public debt in British and French West Africa as a ratio of total annual government revenue for a number of benchmark years between 1905 and 1935. The table shows that the debt burden increased in all colonies, and especially in the 1920s and 1930s. In French West Africa, public debt levels rose spectacularly because of the Great French Colonial Loan authorized in 1931, which injected 1.57 billion French Francs into the depressed economies of the federation (Frankel 1938, 342). The loan was substantial, but compared to current EU norms of state debt as a

[13] This argument has been made for the British Empire as a whole by, amongst others, Davis and Huttenback (1988) and Ferguson and Schularick (2006).

Table 6.3 *Ratio of accumulated public debt over total annual government revenue, 1905–35*

	1905	1913	1920	1929	1935
Sierra Leone	4.5	2.1	1.7	2.4	2.5
Gold Coast	3.9	1.9	2.0	3.5	3.6
Nigeria	1.9	2.5	1.5	3.9	4.7
French West Africa	2.3	3.1	1.9	1.8	6.2

Source: Frankel (1938, 316–47).

proportion of GDP (i.e. 60 per cent) the debt cannot be considered excessive. If government revenue did not exceed 10 per cent of GDP before the 1940s (see Figure 6.3), the share of government debt will have remained far below this bar.

With the exception of Nigeria, the share of debt servicing in the annual expenditure accounts also remained modest. This was partly due to favourable loan conditions – i.e. low interest rates. In the Gambia, Sierra Leone and the Gold Coast, debt servicing consumed less than 10 per cent of the budget in most years between 1900 and 1940, which was below the shares that were common in Britain during the interwar era (c. 20 to 30 per cent). Sierra Leone started out with a relatively high debt-to-revenue ratio in 1905 as a consequence of the Hut Tax War (1896–8), the costs of which were partly converted into colonial state debt. In French West Africa, debt payments were largely made from the federal budget. These payments rose from around 24 per cent of the federal budget in 1925 to about 40 per cent in 1936, but when we take the debt payments as a share of total consolidated revenue in the AOF (including the state budgets), the debt charges went up from about 8 per cent to 15 per cent. These shares remained well below Nigerian proportions. In Nigeria, the burden of debt payments increased from about 17 per cent in 1913 to 31 per cent in 1938. At this point the Nigerian ratio exceeded the share of debt servicing in the metropole.

Occasionally, grants-in-aid were provided by the metropole to fund infrastructural projects, but the amounts involved were, at least up to 1940, fairly small. In British West Africa, Nigeria again formed the exception. Between 1897 and 1919 it received c. £4.9 million in aid, in addition to £12.0 million of accumulated public debt (Frankel 1938, 317). Why Nigeria stands out is an interesting question and will require further in-depth research. One of the likely explanations, which would

also make sense in view of the much higher levels of debt loaded onto the British Indian government (see Roy, Chapter 3, this volume) is that the economic potential of both societies, with vast populations, was assessed differently from those of the smaller states.

After the Second World War, grants-in-aid became more substantial and these transfers formed the basis for structural development aid in the post-independence era. It reflects changing visions on the main rationale of colonial rule. At the same time, rapidly growing funds were extracted via marketing boards controlling the export crop sectors (Meredith 1986, 77–8). Even though the intensification of financial transfers between the metropole and the West African colonies may not have delayed political independence, the financial dependence on the metropole and, later, on international institutions such as the IMF and World Bank, lasted much longer. At the eve of independence, the colonial office was forced to buy up large proportions of colonial state bonds in order to issue new colonial loans (Sunderland 2007). Increasing revenues from oil in the 1970s solved the credit constraint, at least in the short run, and enabled the Nigerian government to attract loans from Nigerian investors. At the same time, however, cheap credits sowed the seeds of a severe debt crises and a long period of retrogression, from which African economies have only recently recovered.

The question remains open to what extent the tendency to run budget deficits, especially in Ghana and Nigeria, in the years from 1900 to 1940, contributed to a 'fiscal management culture' that aggravated the post-independence debt crisis. The possibility to run deficits contrasted with the situation in Southeast Asia (Booth 2008, table 8) where, in several cases, revenues exceeded expenditures, even in the 1930s. These budget deficits were funded by government borrowing and the favourable terms in the London market may have contributed to this, even though fiscal affairs were closely supervised by the colonial office. It would be interesting to explore why budget surpluses and limited borrowing were the norm in some colonies (e.g. parts of British Malaya and Burma), and not in others (e.g. Nigeria).

Conclusions

Summing up, on the eve of independence, the centralization of state revenues had progressed substantially in both French and British colonies. Per capita revenues in 1960 were considerably larger in all colonies than in they had been in 1900, and most of the monetary revenues were collected into consolidated government budgets. The in-kind and in-service (i.e. labour duties) components of government revenue were largely phased out. Government borrowing had extended the fiscal

leverage of the colonial state, and considerable infrastructural investments had in many cases given a major impetus to commercial production.

Yet, state revenues were nowhere sufficient and stable enough to offer the degree of credibility required by global capital markets which would allow independent countries to continue to borrow at favourable interest rates. The disintegration of the imperial ties left the newly independent states in West Africa in a precarious situation. Their growing populations demanded more investment in infrastructure, education and health but resources were limited. Shifts to local investors and other foreign investors (the USSR and the Middle East) were made, but lack of experience in macro-economic management, corruption and a legacy of states that were not really nations put stable financial governance on a very shaky footing. The inheritance of the CFA system in French West Africa (which was continued in most AOF colonies, except for Guinée) offered more stability, but also constrained possibilities to adjust exchange rates in line with swings in terms of trade and deteriorating external trade balances.

The common currency adopted in French West Africa (*franc CFA*) was intended to offer an effective shield against the inflation monster that compromised state budgets and macro-economic stability in former British West Africa which all adopted their own currencies at independence. But the CFA franc did not protect the former AOF colonies against the debt crisis of the 1980s, which was aggravated by collapsing world markets for primary commodities and the attractions of cheap credit in the wake of the oil crises of the 1970s. The collapse of West African state finances during the closing decades of the twentieth century was linked to the structural weaknesses inherent to the fiscal systems that were left behind after eight decades of European rule. There were no deeply rooted institutions to control state budgets, and insufficient mechanisms to prevent reckless debt accumulation. Nor was the legitimacy problem solved with the transfer of political autonomy.

On the expenditure side, there was a general trend in the decades from 1900 to 1960 towards increased spending on education and health, which was consistent with the growing commitment of metropolitan powers to their 'civilization' and 'development' missions. Yet, the white man's burden was never fully disconnected from the black man's burden. The growing revenue base was, in many cases, forged from the forced labour efforts of subjected African peoples, from forced cultivation programmes and from contested conceptions of the social contract held by African taxpayers, local tax collectors

(chiefs) and state representatives, in which ethnic dividing lines, religious affiliations and class distinctions all played their part. Moreover, the extension of public services such as education and healthcare did not lead to an elaborate 'national' system of social security provisions. Many of the welfare services were supplied by private agents, principally European and African missionaries, who operated local schools and hospitals, rooted in local communities and finances. In this sense, state centralization only went half way. The independent states of West Africa are still wrestling with this legacy in the twenty-first century.

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