

Tax Burden, Conflict and Political Wrangles in Bafut, Cameroon in the Late 1940s

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Abstract : The politics of taxation reveals that people are obliged to contribute financially towards their social welfare and economic development. Government adopts strategies to ensure tax collection from the people and also harnesses the socio-economic development projects for the benefit of the people or communities contributing the tax. In Bafut, since colonial rule, the Germans and the British levied taxes on the people. At the end of British colonial rule in 1961, the socio-economic development of Southern Cameroons was far from satisfactory. The post independent government continued to levy taxes on the people for their own development. By 2016, the socio-economic development of English speaking Cameroon was fundamentally not different from the colonial situation. Questions were raised concerning the payment of taxes and service delivery to the local people. Embittered by the pain of tax payment and inadequate development of the English speaking regions, the Anglophone crisis ensued. Bafut served as an epicentre of this crisis and the anger of the people could be traced to the colonial period. Some sub chiefdoms in Bafut evaded taxes. The bone of contention was the payment of taxes for which the people benefited very little or nothing in return. Since the Fon of Bafut was the sole tax agent (collector) for the government, the people vented their agony and venom on him thus destabilising the Bafut political system and the community as a whole. From our sources, we conclude that taxation without representation, remuneration or fallouts to the people concerned, is a serious vector for conflict in communities. For any meaningful peace to reign, stake holders must review strategies or useful policies towards taxation.

Keywords: Taxation, Burden, Conflict, Political wrangles, Bafut, Cameroon

I. INTRODUCTION

Background

Bafut is a kingdom¹ with two types of settlements. First we have the semi-autonomous villages each with its own chief (*atangchuo* – war planner). The villages were linked to the centre under various conditions governing their relationship. According to Hook (1934), seventeen villages fell in this category. They were: Bawum, Mambu, Mankaa, Mankwi, Banji, Akofunguba (south in the *ntare* area); Beno, Buwi, Manta, Tingo, Mbekong, Butang, Bugiri, Aba, and Bukabunano (Obang). Most of them were located north in the upper Mentchum valley. There was Bukari and Buwe, being among the oldest villages in Bafut located to the northeast of the capital (Intelligence Report, 1934).

¹ 'Kingdom'. The British Colonial Masters called it *fondom* and called their king *fon* so as to make the difference between the status of the British king and size of his own kingdom with that of the black man.

The most important factor in their relations was the tribute they paid for the upkeep of the palace. The type of tribute was determined by the special commodity which each produced. Thus from the Mentchum valley came smoked fish, game and palm oil; from the *ntare* area came raffia palm wine and game. The Fon never interfered with the enthronement of a local chief, provided it did not compromise their links and obligations to the central palace. All of them had their *kwifor* though with reduced powers over life and limb. To keep in touch with these villages, the Fon appointed liaison officers who lived near the palace to receive the tribute from these villages (Nchotu, Personal Communication, 1999).

The second type of settlement constituted those villages clustered around the palace, and ruled directly by the Fon. These were: Mbebali, Mbebeli, Manji, Njibujang, Bujong, Njinteh, Niko, Mankaha, and Nchum (Hook, 1934). The inhabitants here consisted mostly of the Tikari immigrants, who were closely allied to the Fon. These villages had no chiefs with any hereditary title as such but an appointed head (*tanukuru* – father of the quarter) existed. He was appointed by the Fon among the *bukum* of the village, that was, any one of them whom he deemed competent. In some cases, a prince was appointed. That was one way the Fon involved his relations in the administration. The *tanukuru*, along with the other elders of the village constituted a governing council (*butabenukuru*), which met often to deliberate on matters of immediate concern to their village. The matters might be the implementation of the Fon's directives, collecting and transmitting their own tribute to palace and arranging for community projects.

II. SUBSISTENCE POLITICAL ECONOMY

The Bafut people depended on the land for their livelihood with agriculture being the main occupation. Different crops were grown in the different geographical zones of the *fondom*. In the warm, lowland areas of the upper Mentchum valley, oil palms which yielded oil, kernels, palm wine and building materials, were grown. In the cooler and hilly *ntare* zone, the raffia palm was grown for its wine, building materials and weaving fibres. In addition to these two staple perennial crops, the people also grew plantains and in the cooler areas, kola nuts and tobacco were grown. Concerning other crops, the men cleared the land to enable the women till and plant crops like maize, groundnuts, cocoyam (taro), yams, beans, and vegetables.

Apart from food crops, such domestic animals like goats, sheep, pigs, and fowls were reared. Domestic animals and crops apart, the land also abounded with such big game as elephants, leopards, deer, buffalo, and smaller game as cane rats, squirrels, and birds which the people systematically hunted. From the rivers and streams they got fish. Outside the farming season, when their hands were free, the people engaged themselves with handicrafts, such as carving, weaving, pottery, and smithing. There were, however, specialists in these fields.

The Fon had overall control of the economy. Despite his control of the land and its produce, the Fon still had his own special farms which were worked by communal labour organised by *kwifor*. Each village usually had a plot of land which constituted the Fon's farm, worked by communal labour, supervised by the village head. The people also brought food items for the upkeep of the palace. These consisted of palm oil, wine, meat, fish, game, plantations which were collected at different times of the year. There were also special tributes brought during the *abin* festival. This festival, *abin-a-nfor* (dance of the Fon) was a weeklong celebration which took place around December at the end of the farming season. This involved offering sacrifices at the shrines coupled with the display of sacred objects. The ceremony or festival ended with military display and dance at the palace piazza (Nwana, Ndagam & Nti, 1978, 8-15).² The Fon also had a share of the fees paid by the people wishing to be admitted into palace societies like the different arms of *kwifor* and those who wanted to get titles. This was paid in kind consisting of goats, palm oil, food, and drinks.

The market system also contributed to the maintenance of the Fon and hence the palace. Apart from the exchange of goods and services privately by citizens, there was also a thriving internal trade network with the central market as its focal point where the people brought different items for exchange. Following the general trend in West Africa as studied by Hopkins, the market occupied a very important place in the life of the *fondom* (Hopkins, 1973, 54; Smith, 1971, 341-343). The Bafut central market, also called Fon's market was among those markets which held on the first day of the eight day week and was directly under the control of the Fon. For this reason it was located a short distance from the palace. Its layout was a replica of the palace piazza, complete with its own signal drum, stone monolith and a ceremonial tree. There is no evidence of any toll paid to the Fon by traders but the Fon's messengers could descend on the market, if the need arose, "to pick things" (*nsie njo*), that is, confiscate items, for the palace. These ranged from foodstuffs and palm wine to handicrafts.

The movement of goods and services from the people to the palace was an element of strength for the head of the Bafut *fondom*. The Fon was thus in control of the economy of his realm but he also depended to some extent on external

resources to supplement what he owned. Among the rulers of the different kingdoms there existed a tradition of gift exchanges. This was necessary since none of the kingdoms was self-sufficient in everything. The demand was usually for royal regalia, such as clothes, carved drinking horns and brass pipes. The procedure was for a Fon to send a messenger with a diplomatic bag (*abaa nto'o* – the palace bag) which was festooned with a porcupine quill. This provided the carrier with diplomatic immunity, that is, anybody meeting him would know that he was on a royal errand and so would not harm him. Behind him walked other messengers carrying gifts which were determined by the nature of the mission. Bafut usually exchanged gifts with the kingdom of Nso, Baba and Kom, using palm oil and slaves to get cloths from these areas (Chilver, 1961, 241).

When sufficient goods could not be procured by gift exchanges, they had to be got somewhere else and hence the need for long distance trade. This arm of trade also appeared to be under the patronage of the Fon. This must have been dictated by the need for both essential and ornamental goods on which the welfare and prestige of the kingdom depended. Some of the trade items which have been identified by Chilver (1961) like guns and gunpowder, cloth, salt and beads, as being in demand in the Grassfields in the nineteenth century, were both of European and African origins. On account of her position Bafut did not have direct access to these goods and so depended on intermediaries.

However, areas of conflict were conspicuous within the political economy the Fon according to Bafut tradition had overall control of the economy but it was the people who exploited it to maintain the palace without demanding payment in return. Some loyal people considered it a privilege and honour to render gifts (*njoo*) to the palace, some usually resisted. Sanctions followed any recalcitrant behaviour thus resulting sometimes in conflict. Tribute was also paid to the Fon in such goods as palm oil, palm wine, meat, fish, and plantains at different times of the year especially during the *abin* festival. The Fon also had a share of the fees paid by people wishing to be initiated into palace societies. If anything was lacking in the palace, the Fon's messenger could be sent out to collect it from people's private property without permission (Chilver and Kaberry, 1963, 9-13). It might involve harvesting of palm wine from peoples palm groves, catching animals or even "picking things" (*nsie njooh*) from traders in the market. Some of these extreme measures bred resistance, tension, and conflict against the palace messengers. On the eve of colonial conquest therefore, a well-structured political economy existed and thus provided a good foundation for the establishment of colonial rule.

III. COLONIAL RULE

Colonial rule in Bafut started with the Germans. The introduction of German rule in Bafut was facilitated by the German explorer, Dr. Eugen Zintgraff who arrived in 1889 on his way to Adamawa. He had the mission of establishing

² This institution was found in nearly all the Grassfield Kingdoms.

trading relations between the Germans and the Cameroon hinterland as the first step towards introducing alien political control in the area. The Germans on establishing their administration, upheld the influential position of the Fon as it existed before colonial rule. While this arrangement worked for the interest of the German colonialist, it did not favour or benefit the sub-chiefs and the peoples in the Bafut *fondom*. This was henceforth going to intensify dissatisfaction and frustration among the chiefs of the *fondom*.

The Germans recognised the Fon as the sole convenient agent of German administration in charge of tax collection and the supply of labour. No other local chief in Bafut was recognised or bestowed with such functions. In effect, whatever economic gains or advantages accrued from this position or *fon's* services to the German colonial administration, he alone enjoyed them. Also, this arrangement made German colonial rule to be visibly centred on the Fon as the source of political economic and religious life of the people thus enhancing his position and strong grip over local control in the entire *fondom*. But then, as portrayed by the pre-colonial set-up, the Fon was merely a coordinator of a complex social and political organisation in which princes, *kwifor*, chiefs, and lineage heads were involved. Since they played a great role in ensuring territorial administration, cohesion and relative stability in the system, any superstructure which failed to recognise any of these sub-structures or neglected their importance would result in conflict within the Bafut political system (Niba, 1986, 97; TBS Ordinance N° 49, 1933).

However while the German colonial administration reinforced the power of the Fon in one aspect, they also destroyed it in another. For instance, in 1912, new instructions were issued by the German colonial Governor, Karl Ebermaier, stating that the practice whereby chiefs had a lien on the earnings of plantation labourers and the claim that the prolonged absence of their subjects on the coast was treasonable must be stopped. The Station Commanders were instructed to sensitise the local people that tax was a tribute owed to the government which had replaced the chiefs who no longer had claim to tribute (Nkwi, 1976, 138-139). Though this new doctrine did not cause conflict in Bafut during German rule; it had long term effect later on. Here, some Bafut sub-chiefs and their peoples refused to pay tributes to the Fon thereby not recognising his authority or power over them. The issue later sparked waves of conflict between the Fon, his sub-chiefs, and peoples who became entangled in endless court cases.

By 1914, more privileges and a new status were attributed to the big chiefs of the Bamenda area. They were made the official tax collectors with an officially recognised 10 percent rebate. In Bafut, while the Fon enjoyed this benefit alone, those who assisted him in collecting the tax like the sub-chiefs and other local authorities licked their wounds in agony. Also, the power and authority of the Fon over these subordinates were strengthened in the sense that as a minor agent of government, the Fon was protected from his detractors, political opponents, and rivals by the German administration.

Colonial troops and court messengers were available to enable the Fon to enforce his authority over recalcitrant subordinates or groups of people who refused to pay their taxes through the main head chief as a way of minimising his authority or asserting theirs. The Germans severely dealt with recalcitrant cases that were reported in the *fondoms* of the Bamenda area when it came to taxation and labour supply. Hence the Fon of Bafut, like his colleagues of Kom, Nso and Bali, enjoyed protection from the Germans against any internal challenges to his authority (Nkwi, 1976, 141).

But, this act simply postponed a precarious situation for as long as the Fon continued to exploit the colonial situation to consolidate his grip over local control in the entire *fondom*. The disgruntled subordinate leaders continued to look for strategies to puncture the authority of the Fon. Generally, the local subordinates who participated in the territorial administration in the pre-colonial period felt rejected or sidelined in the new German administrative system. This contributed in sowing the seeds of discord, rivalry, and conflict between the Fon and his sub-chiefs during the colonial era (Chilver, 1986, 133-139). In 1914, the First World War started and eventually disrupted German colonial administration in Bafut. By 1916, they finally packed out of Cameroon. Following the German expulsion, the Bamenda Grassfields was administered by the British who applied a uniform policy of colonial administration. This policy gave greater autonomy to chiefs in the management of local affairs.

The British on taking over from the Germans decided to identify the principal chiefs and enhance their powers (Podevin's, Annual Report, 1916). To achieve that objective, the Fon of Bafut was co-opted as auxiliary of the administration in Bamenda Division. In 1917, some innovations were effected in the judicial set-up in the area. Here, G.S Podevin, the District Officer, inaugurated an "Instructional (Grade C) court" in Bamenda. The court was an assembly of 27 chiefs of Bamenda who were summoned to be educated on the new Native Court Ordinance introduced from Nigeria. The Fon of Bafut, Abumbi I was appointed president with the Fon of Bali-Kumbat as vice president (Resident's Letter of June 19, 1916).

Initially, lesser chiefs and even ward heads within the principal communities were also recognised and brought in to support the chiefs as court members. But, no evidence exists to show that the sub-chiefs in Bafut were co-opted as members of the court created to decide on civil and criminal cases that affected their populace. They saw it as a deliberate attempt to exclude them from taking part in the exercise of justice over their subjects. They also considered that all the judicial powers in the *fondom* were gradually being concentrated in the hands of the Fon thus consolidating his grip over them, stepping up from what the Germans left behind (Files CB/1, 1916, 2-3 and CB/2, 1921, 24-25). From 1922 Bafut was made a composite Native Authority, reorganised according to the assessment report of E.G. Hawke worth in 1926 (File Ab2, 1926). The Fon of Bafut, Abumbi

was gazetted as the Native Authority for the area and President of the Native Court created in Bafut in 1927, assisted by the Chief of Babanki, Vubangsi, as Vice President.

This arrangement was in a bid to enhance the power of the Bafut Fon even beyond the limits of his *fondom* (Niba, 1981, 68). The Fon of Bafut as the Native Authority was charged with the collection of taxes from subordinate chiefs for onward transmission to the District Officer. Other chiefs in the Bafut Native Authority Area and within the Bafut *fondom* thought that the payment of taxes through the Fon would foster loyalty and allegiance to him. Thus afraid of becoming subordinates to the Fon, these chiefs were reluctant to pay taxes through the Fon of Bafut. They also refused to receive their tax discs from the Native court at Bafut and preferred to have them directly from the Divisional Office in Bamenda where they also preferred to pay their taxes (Che-mfombong, 1980, 99). Some of them, on their part preferred to pay their tax at the Ndop Native Authority Area where the Fon would not have the opportunity to see, let alone touch the money.

If there was one thing that the British learned from the administrative experiment of the 1920s, it was the power tussle and conflict that emanated among gazetted chiefs and between them and their subordinate rulers, which ultimately defeated the objective of strengthening local cooperation and solidarity among the indigenes. For this reason the British decided to undertake another reorganisation in the 1930s with the hope of solving this problem (Che-mfombong, 1980, 123). The reorganisation effectively took place between 1930 and 1940. Here the British advocated a new native administrative structure and policy where authority would be built in accordance with the people's idea of what such authority should be. That is, if any authority had to exist, it must be willingly accepted by the people and not imposed on them. This decision of the British was coming at a time when experience had shown that Native Authority not accepted by the people and maintained only by imposition was almost certainly bound to fail. Thus, aware of the conflict which developed between the chiefs and their subordinates in Native Administration, the British decided to overhaul the administrative set-up. Economic problems in the early 1930s also precipitated a modification of Indirect Rule policy during which major changes in the application of the policy in Bamenda and Bafut were effected.

Hence from 1931, British administrators called for the reorganisation of Native Authorities to be broad based. Traditional institutions as an integral part of local government machinery was henceforth going to have well defined powers and functions recognised by government and the law, and not dependent on the caprices of the political officer (File Cb/1, 1934). With this in mind, Sir Donald Cameron, Governor of Nigeria, revised the principles of Indirect Rule between 1931 and 1935 (NA Ordinance No 43, 1933). One conspicuous innovation was the recognition of the council of elders of the gazetted chiefs-in- council as subordinate Native Authorities. In brief, the Native Authority Ordinance of 1933 broadened

the membership of the Native Authority councils and courts to involve subordinate rulers (lower chiefs) and elders (File Cb/1, 1935). This new approach to Indirect Rule was almost a return to the pre-colonial council system where chiefs and their village elders sat in council together in order to administer their villages.

Nevertheless, problems occurred in the Bafut *fondom* following this new administrative arrangement. One of the problems was that many gazetted Native Authorities hated the idea of sitting in court benches with their councilors, subordinates, and subjects of common origin. According to the chiefs, the act reduced their authority and economic benefits, such as sitting fees within the system (File Cb/1, 1938). This allegation seemed to have touched the Fon of Bafut directly because several complaints were written to British administrators by his sub-chiefs blaming him for never wanting to recommend them for admission into the Native Authority council or court. They also accused him of being a selfish Fon who wanted to enjoy or keep to himself all the colonial economic benefits. The chiefs were further irritated by the establishment of a treasury in Bafut in 1941. According to the sub-chiefs, the treasury reinforced the authority and control of the Fon over them. Consequently, some Bafut sub-chiefs refused to pay their taxes through this treasury which was directly under the control of the Fon (Letter No 363/517 of November 14, 1950; File NA 363/vol.2, 1949). All these became a cause for conflicts in the late 1940s.

However, while the Native Authorities were still trying to test the functioning of this new approach to Indirect Rule, the demands of the Second World War generated a new set of problems which necessitated further administrative changes. Thus after the war, new forces generated by it inspired the promulgation of the Richards Constitution in 1946. This Constitution introduced new Native Administration institutions and an elective principle in Native Administration and Authority councils.

One of the new forces which emanated from the war concerned men who were recruited to fight abroad. When these people returned from the war, they became a problem to the rulers of their local communities. British colonial administrators in Bamenda reported how ex-service men of "bush lawyer types" did not only compete or fight for positions in the Native Administration Councils and courts, but they also incited the Sub-Chiefs of the chiefdoms where they lived to rise against the authority of the Fon, the Native Authority, by declaring their autonomy (Goodliffe, SDO, personal Communication, 1949).

The chiefs also declared certain native laws and customs repugnant and derogatory to human rights and personality. Such customs, in their opinion, were equally bridges of oppression and exploitation (Annual Report for Bamenda Division, 1945). So, these arguments instigated by the new class opened another dimension of tense relations between the Fon, his sub-chiefs, and people in the late 1940s. In view of

this tension, it became evident that British Colonial policy and administration had to change if really she had to maintain her rule over the people. The weaknesses of the Native Administration, coupled with the forces generated by the war also made the British officials in Bamenda to start contemplating on grouping smaller and more effective administrative units to form viable Native Authorities composed of more enlightened and literate elements capable of adapting themselves to the changes that were now evident. The plans to regroup the Native Authorities reached fruition between 1948 and 1949 when new administrative and judicial recommendations finally received the approval of the colonial government, sanctioning the creation of federations and the new Bamenda Province. In fact, the impact of colonial administration on the indigenous institutions of Bafut was conspicuous.

The League of Nations Mandate stipulated that the Mandatory shall be responsible for the peace, order, and good government of the territory and of the promotion to the utmost of the material and moral wellbeing and social progress of its inhabitants (CSE 5//10/4, 1922). In the Cameroons, in comparison with Nigeria, the British apparently thought that it would not be in their interest to do anything better beyond the incidental development associated with Native Administration. With no capital grants forthcoming from the British government, the local administration depended on Native Administration funds to carry out development projects. These funds came from taxes and court fees which were collected and disbursed by the District Officer at his will. Since the amount collected from this source was small, it meant the achievements were limited. This development towards achieving administrative goals, and not the benefit of the people, pre-occupied the officials. Thus there was general economic neglect. Bafut had its own share of this economic neglect despite her proximity to the Divisional capital Bamenda.

The status of the British Cameroons changed from a League of Nations Mandate to a Trust Territory of the United Nations in 1946. In the Bamenda Province, District Officers of the various Divisions were mandated to examine the feasibility of amalgamating the Native Authorities into Federations (File Cb/1, 1948). In reconstructing the Native Authorities into Federated units, Bafut fell under the South Eastern Federation Native Authority (SEFNA). The reforms were built on the political, economic and social conditions prevailing at the time. For example, the war expenses had inflicted enormous financial and economic hardship on the local people who had been called upon to contribute financially and materially towards the war. After the war, an atmosphere of misery and poverty loomed large among the people. This generated complaints and unrest in some communities (Ngoh, 2001, 16-23).

In 1954, while the Federal experiment in Native Administration was on, a new chapter in the political and administrative history of Southern Cameroons opened. This

was the attainment of quasi-regional status by the Southern Cameroons. That year, the two Provinces of Bamenda and Cameroons were abolished. In 1958, full regional status was attained, followed by the advent of Ministerial Government in Southern Cameroons headed by Dr. EML Endeley. It became necessary that local Government should actually develop into a live force capable of assuming more responsibilities (File Cb/1, 1959). The new Government still under British tutelage discussed the matter with all the Native Authorities in the Region. At the end of consultations, all the Native authorities agreed that the reforms of Local Government from 1959 were to assume the form of Divisional Councils with subordinate Native Authorities based on clan areas. They were responsible for the collection of rates and taxes and maintenance of local services. This new arrangement prevailed until independence and re-unification in 1961. However a number of conflicts were rife in Bafut as far as the collection of taxes was concerned.

IV. CONFLICTS RELATED TO TAXATION

After the Second World War, the British carefully tailored their economic policy to exclude them, where possible, from further financial commitments that might require the use of British resources for development projects in the Division and Province. In effect, the fiscal policy provided that the Native Authorities bore the cost of all administrative and economic development, including the salaries of British political officers. The increase in staff salaries during this period and the need to spend more money on development in each administrative unit called for substantial increases in taxes. By 1949, tax rates were up in Bafut to eight shillings. From 1950, poll tax rates more than double the amount initially paid in the past (File Cb/2, 1949; File Cb/1, 1955).

These tax increases came at a time when the economic crisis engendered by World War II emergency was still being felt by the people (Annual Report for Bamenda Division, 1948; Report on Cameroon under the United Kingdom Trusteeship, 1947). In Bafut, new post war tax measures were adopted in 1948. The Direct Taxation Ordinance of 1940 was revised and reinforced while a new Income Tax Ordinance was introduced. These taxes were to be paid simultaneously by the people (Report on U.K Trusteeship, 1948, 317). Most of the chiefs and people in the sub-chiefdoms of Bafut complained aloud that their financial situation could not permit them to pay both income and Direct Tax.

For instance, on 22 October 1948, Chief Nanoh, village chief of Obang, on behalf of his people, wrote a complaint to the Resident of the Cameroons Province in Buea complaining about unjustified demands of poll tax from their people by the Fon of Bafut. He also sought to know why poor and suffering old people were asked to pay yearly tax of eight shillings and six pence. According to him, the age of the people did not permit them to do any profitable work that could fetch them money to pay tax or even sustain their own lives. They depended on younger people who could work on the farms or

do fishing in the streams and rivers (File B.3137, 1948). (See picture of some purported poor and old people in Obang unable to pay tax in Plate1). This complaint from the Obang leader seemed exaggerated, but it painted a realistic picture of the prevailing economic situation of the local people after the Second World War.

The situation was further aggravated by the income tax. It was difficult to ascertain the income of non-salaried villagers accurately. Assessment officers did not take into account the sources of income of those assessed for income tax (File Cb/1, 1947). Assessments were apparently arbitrarily done and the impression created in the minds of the populace was that they were over-taxed.

Plate 1: Old and Sick People of Obang, 1948



Source: BDA, File B.3137

This impression was not far-fetched. The D.O for Bamenda, F.A. Goodliffe, in a circular to all assessment clerks in the Province, pointed out the irregularities that were found in nominal rolls submitted by the officers. Only three of the assessment clerks were able to respect or observe the rules regarding assessment. Thus the D.O called on them to be more careful on the method of assessment. This call did not concern Bafut alone; similar cases had been reported in Nkambe and Ndop where some of the officers conducted the 1948-49 assessment (Circular Letter No. NA 363/ 401 of November 5, 1948).

Complaining about inaccurate assessment, many villagers in Bafut generally paid one of the taxes and evaded the other. Income tax was often evaded. From 1950, the people of Obang evaded taxes indiscriminately. Cases of tax shortages were widely reported. The Fon, Achirimbi, in his capacity as the overall tax collector, supported by the administrative authorities, insisted on coercing the villagers to pay both taxes (File B. 3137/13/08/54, 1948). In turn the people resisted. This was the case in Obang, Tingo, Otang and Banji where the chiefs and their people in 1949, refused to be assessed under

the Bafut Native Area Treasury (see group of Banji and Obang people who came together in 1949 in Plate 2). Under the pretext that the Fon of Bafut was ill-treating them by means of high taxes and double tax assessment, the Obang vowed that nothing would ever convince them to pay their taxes in the presence of the Fon again.

Hence, when the assessment clerk came to Obang for the assessment exercise, Chief Nanoh and his quarter heads openly told the tax officer that they would not pay tax under Bafut through the Fon. They revealed that they told the D.O in a previous meeting on 3 January 1949 to show them a different treasury where they could pay their taxes. They would welcome an assessment clerk from that treasury but not from Bafut. The treasury workers from Bafut tried to clarify some of the decisions taken by the D.O during the meeting but the attempts infuriated the Obang people more. The chief and quarter heads swore that it would only be through bloodshed that they would co-operate with Bafut again (Tax Assessment Bafut Area, 1949). The tense atmosphere caused the assessment officers to return to Bafut without accomplishing their mission.

After the departure of the assessment officers, Chief Nanoh, on 25 March 1949, mobilised the quarter heads of Obang and Otang to write a petition to the D.O explaining why they refused to be assessed under the Bafut Area for the 1949 fiscal year. The petitioners explained that the 1949 assessment which again placed them under Bafut created the impression in their minds that the D.O and Resident had suppressed their petition, thus ignoring their complaints about suffering under the ‘tyrannical’ Fon of Bafut, whose rule the British administrators had been ‘exulting’.

Plate 2: Obang and Banji Villagers, 1948



Source: BDA, File B.3137
In the middle Right is Chief Nanoh,
middle left is Chief Tallah

Consequently, they wanted to reiterate their determination for war should it be decided that the Obang and Otang people continue under the rule of the Fon of Bafut (Ref. No. NA 363/vol.12, 1949). They felt that the administration had been condoning the oppressive attitude of the Fon of Bafut. Hence from that date of their petition, they had declared themselves free villages (Petition from Village Heads and Quarter Heads of Obang and Otang Villages March 25, 1949). This was accompanied by a warning to the administration that any opposition to their action would be resisted and that the administrators should allow them to join a different Native Authority Area without further delay.

In respect to this declaration, Chief Nanoh collected the taxes for Obang, Tingo, Otang and Buwi to the tune of seventy-three pounds, twelve shillings and sent the amount directly to the Native Authority Treasury at Ndop. He also denounced the idea of obtaining tax tickets from the Bafut Fon. He insisted on having them from the Native Authority Treasury at Ndop or from the D.O himself and that nothing concerning his village should pass through the Fon of Bafut. Tax tickets should be sent directly to him in future (File NA /363/488, 1950). The Treasury clerk for South Eastern Federation was not happy with the attitude of Nanoh, especially with the procedure he used to send tax money to the central treasury. He had violated administrative financial procedures. This eventually created more problems between chief Nanoh and the authorities.

In fact, Nanoh's determination to pay the tax collected from his village directly to the Central Treasury created accounting problems, since he could not account for all the tax tickets given him. This caused Nanoh and his village elders to be dragged to court and imprisoned on several occasions. Thus, in 1953, angered by the treatment received by Chief Nanoh at the Ndop Central Treasury, he wrote a letter to the Native Authority Treasurer for S.E.F and the Ndop Native Authority, informing them not to waste their time sending workers to come to Obang for any assessment related to the 1953 fiscal year. Henceforth, Obang would pay their tax at the Wum Divisional Native Authority Area (File B 3137, 1952).

Before the authorities could finish with Nanoh, the chief of Banji joined in the fight. On 19 June 1953, the chief, Talah of Banji wrote a petition to S.D.O for Bamenda Division requesting for a special assessment clerk to come and assess his people for the 1953-54 poll tax. The chief insisted that the clerk should not come from the Bafut Native Authority Treasury. Talah pointed out that a lot of inconveniences were involved in the payment of tax between the Banji people and the Bafut. This was because the Bafut people took them for their horses and were determine to ride them the way they liked. Talah reminded the S.D.O of previous petitions stating that he and his people did not want to have any dealings with the Bafut people. This was, firstly, because the Banji and Bafut were not from the same tribe.

Secondly, they were a group from Widikum tribe who settled in the area before the arrival of the Bafut people from Ndop

(File B.3137/13/08/54, 1953). Besides, during German rule, the Banji people paid their taxes directly to the Imperial German Government without any problem. But the Germans later grouped them together with Bafut people without any inquiry or referendum conducted to get the opinion of both peoples as to whether they wished to live together. Consequently, Bafut people seized the opportunity to claim their land on the pretext of capture (Application for Tax Assessment, 1953). Since then, the Bafut oppressed them without due reason. The chief further advanced that henceforth, they would not want to be part of the Bafut Native Authority Area nor would they like to pay taxes through Bafut.

The British authorities in Bamenda examined the petition and concluded that they (the Banji) wanted to use the same tricks which Bamendum I used to occupy Bafut land in 1933 (File NW/QF/1, 1933). Thus, the demand of the Chief of Banji to have assessment clerks from somewhere else to come and assess his village for the 1953 fiscal year was rejected. The Bafut Native Treasury was asked to continue with the assessment and collection of taxes in Banji. In 1955, the Banji chief openly opposed the authority of the administration and instigated his people to chase away tax collectors and assessment clerks. They claimed that these workers represented the Bafut people and their Fon (File B 3137/106, 1955).

The Chief of Banji went further on to stop Bafut people resident in Banji from paying taxes direct to the Fon. He saw no reason why people residing in Banji should pay taxes to the Fon of Bafut. If that was a formal principle then it was obvious for him to also collect tax from any Banji citizen who might chose to reside across the River Mezam, which according to him was the boundary between Banji and Bafut. Hence the chief informed Bafut elements and other strangers residing in Banji to quit his land and return to Bafut if they were not willing to pay their taxes through him (Petition from the Village Head of Banji, 1955).

The problem, as analysed above, was not just about payment of the taxes. Individual and group interests in the system were at stake. The Ordinances were fashioned in such a way that those who benefited from the system had an obligation to ensure its success regardless of the economic and financial hardship it inflicted on the people. Things were made worse by conflicts which occurred too often among tax collectors over rebates. This was the case in Obang where Chief Nanoh and his village councillors complained that since the advent of British administration, they had not received the ten per cent dash or rebate from tax collection which the government allocated to traditional rulers yearly (File NW/La/c. /1, 1948). Because of this situation, Nanoh accused Achirimbi of swindling the tax rebates meant for the Chief of Obang. Nanoh went on to sue Achirimbi at the Magistrate court to recover the rebate. Furthermore, Nanoh accused Achirimbi of being unreliable and selfish. According to him, Achirimbi

seldom gave him gifts, yet he siphoned what duly belonged to him from the government.

Achirimbi, on his part, was stung by the accusations and court case which Nanoh brought against him concerning tax rebates. In turn he decided to sue Nanoh and his subordinates for alleged shortage of tax for the 1948-49 fiscal year (File NA 363/405, 1948). When the Obang leaders appeared in Court, they were asked to make up for the shortage for which they had been accused. The Obang chief vehemently refused to do so. This led to his detention at the Native Court cell in the Bafut palace. With this, tension between the Obang people and the Fon increased and on 7 June 1954, the Obang people wrote a petition to the administration protesting against bad treatment (File B 3137, 1954). The Obang recounted their sufferings under the Fon of Bafut concerning tax rebates and stood by their position that no assessment clerk from S.E.F would enter Obang until their current situation was improved. Failure to solve the problem concerning their tax rebate would push them to collect the tax and pay to any Federation in the Province that would accept to pay them the rebate. Any attempt to force them to pay tax to the Ndop or Bafut treasuries under the present circumstances would also be resisted.

Next on the list of complainants was the Chief of Otang and his subjects. On 21 November 1948 they had written a petition to the Resident of the Cameroons Province, against the Fon of Bafut for bad treatment. Achirimbi had summoned the Chief, Acha, to his palace on 1 November 1948 and given him the sum of one pound eight shillings and ten pence as his tax rebate for the year. Chief Acha took the money home and summoned a meeting to share the rebate to all those who were helping with tax collection in the village. In the meeting, the people refused to accept the rebate on grounds that it had never been paid to them before. Chief Acha returned to Bafut with the response of his people and informed the Fon that the Otang people refused the rebate and that it should be refunded to him (File NW/Lac./1, 1948).

Achirimbi was furious and drove away the Chief with stern instructions to take the money back to the people. Placed in a fix, Acha decided to go to Bamenda to complain to the District Officer. In doing this, he did not limit himself to the issue of tax rebate. He accused the Fon and his clerk of corruption. To him, Achirimbi used their tax money and rebates to build a mansion which had become a prison cell for their brothers of Obang. Chief Acha asked the administration to conduct a public auction sale of the house and whatever amount was got from the operation, it should be shared to the various villages from where the tax was collected. Chief Acha stressed that if the authorities did not accede to their wish immediately, they would be compelled to sue Achirimbi as a means of pursuing their death struggle against him.

In fact, the Otang were categorical that they did not want Fon Achirimbi to rule them anymore, but that before his hands stayed off Otang, he had to refund all the huge sums of money

that he forcefully extorted from them. This involved money that the people were called up to contribute to defray the cost of the Fon's movements each time he had to attend Divisional and Provincial meetings. It was unreasonable for Achirimbi to exploit the Otang on issues that did not bring any material benefit to them except oppression and unnecessary tyranny (Complaint against Bafut Chief by Chief and People of Otang, 1948).

Reacting to all these complaints, the Fon of Bafut wrote to the District Officer on 27 December 1948, talking about some trouble makers in his *fondom*. These were Talah, Chief of Banji, the Chiefs and people of Otang and Obang. He informed the D.O that he had repeatedly called the said chiefs to come and collect their tax rebates, which they refused. Their intention was to make their own full-fledged chiefs and hence autonomous villages. The Fon added that these trouble makers went round scandalising his name for not paying their tax rebates. It baffled him why out of 28 villages in the *fondom*, he should pay rebates to twenty-six, leaving out only four. Achirimbi thus concluded that these villages were struggling to secede from Bafut and should they be allowed to have their own autonomous chiefs as they intended, the rest of the twenty-six villages in Bafut would also want to make their own chiefs and obtain their own autonomy. In fact, Achirimbi could not hide his feelings when he wrote to the S.D.O lamenting:

Talah Banji, Buguri quarter, Butang quarter, Buka or Obang quarter[...] are saying they will make their own full chiefs and also to form their own villages[...]the same as my village. If these four quarters are made four chiefs as they say, then twenty six outstanding quarters will also want to make their own chiefs, then what town is this like? (File B 3137, 1948).

A more critical look beyond the polemics shows that much more was at stake than the tax issue. Other factors and perceptions were at play. Firstly, there was the problem of ethnicity. The Federated Native Authorities were organised on clan basis. A clan in this case is a collection of groups or ethnic groups claiming descent from an eponymous ancestor. Within the clans, there were minorities that did not share the same traditions. The Tikar *fondoms* of the South Eastern Federation, like Bafut and Nso, had a good number of villages and chiefdoms of different origins under their control. The failure to take these small groups into consideration led to complaints and frustrations among them. This was the case with the Obang, Banji and Otang that were semi-autonomous chiefdoms of Widikum origin in Bafut. The basis of their bid for secession was that their origin was totally different from that of Bafut Tikars with whom they had never shared a common ancestral origin. Consequently, they could never be united under the control of the Fon of Bafut nor pay taxes through him (Open Letter to the Resident Cameroons, 1948).

Chief Nanoh and his village councillors kept reminding the British administrators in written petitions that they and their people did not originate from Tikari. For this reason, the Bafut

Tikars had reduced them to slaves to be exploited. According to them, Achirimbi II of Bafut was the number one exploiter who used their tax money and rebates to build personal mansions for himself. In their words, the Obang were being called up to pay tax or contribute to pay for occasions whose benefits satisfied only the personal interest of the Tikar Fon to their detriment. After 1948, the Obang people gave notice that they were no longer prepared to entertain any task or unwarranted demands from the Tikar leader. It was therefore their intention to be separated from the “wicked and undemocratic administration of the Tikar Fon” (NW/Lac./1, 1948).

Consequently the Obang villagers went ahead to demand that their chief be given autonomy to do business directly with the administration. In one complaint to the administration, the Obang people questioned why their chief should be addressed a quarter head instead of chief. The petitioners once more drew the attention of the D.O to the fact that they were a different village and spoke a different language from Bafut. In this capacity therefore, it was their right to live freely and peacefully under their own ruler. But since the Chief of Bafut would not allow them to live in peace, the D.O should, with immediate effect, recognise their leader as paramount chief and an appropriate appellation be given to their village. They demanded that from henceforth all administrative correspondence to their leader should bear the title chief and not quarter head. Failure to do so meant that the collection of taxes would not be effected in Obang (File 3437, 1949). Like the Chief of kejom keku (Big Babanki) who acted in the 1940s by soliciting the co-operation of other chiefs against the Bafut Fon, Nanoh did the same thing. Moving on the foot prints of Vuga, he challenged the paramountcy of Achirimbi II. In doing this, he solicited the support of the Chiefs of Banji, Otang, Buguri and Buwi who had the same origin with Obang.

In his turn the Chief of Banji did not particularly ask for the autonomy of his village but he insisted that the British colonial administration should demarcate the boundary between Banji and Bafut by planting Cairns. According to the Chief, this move would check the frequent ethnic strife and tension between the Widikum and the Tikar in Bafut (File 361/223, 1955). Besides, the bitter feelings expressed by the leaders of the Widikum groups in petitions against their Tikar brothers portrayed the degree of ethnic tension during this period. For example, in one of the petitions to the British administration, the Chiefs of Obang and Otang expressed disgust that the Fon of Bafut and his people called them bush men and beasts from the Widikum forest. The Chiefs asked the D.O to inform Achirimbi that he himself did not come from an enlightened community as well. This was evident by the fact that the wives of “a primitive Fon that he was, were still moving naked in front of people including even guests that visited the village.” They reminded Achirimbi that they and Bafut people were all at the same primitive stage. He should therefore not think that he had become a European

because he was given the privilege to attend meetings with District Officers and Residents. Thus it was time he gave them rest by leaving their land to meet the Europeans wherever they were (File NA 363/vol.12, 1949). From the complaints and reactions of the Widikum people in Bafut, one could deduce that ethnic tensions in the *fondom* came along with hatred, discrimination, and envy. These vices deepened their roots in the society during the last decade of colonial rule.

Underlying the episodes examined above, was the way the chiefs and people perceived governance through the Native Authority system during this period. The Bafut chiefs understood Native Authority rule through the Fon to mean corruption, extortion, exploitation, and oppression. This perception tied with similar notions of the British indirect rule system among other African communities during the same period. For example, in Ghana, Nana Brempong (2006) observed that the imposition of colonial rule and its legitimization through various Orders-in-Council and Ordinances meant the loss of sovereignty by the local state which became what he termed “deformed.” (Brempong, 2006, 28) It was deformed because the reason for its existence, its mode of operation and its financial system were recast to suit the purpose of indirect rule. The local state ceased to be the custom-based institution known to its people. Sanctioned by an alien government, it lost sanctity and its imposed development levies were perceived as extortion and instruments of oppression. The levies it enforced for development had no basis in tradition and regarded as despotic acts. The experience of the subjects of the traditional rulers with the British administration and what was perceived as the despotic local government divided the people. This ultimately led to violence which manifested in the disturbances in the Gold coast in 1948.

Although the situation in Bafut did not lead to violence the chiefs protested in their own way. According to the chiefs, since the Fon exploited the presence of the British to encroach and usurp their rights and privileges in violation of age-old customs and traditions, they decided to retaliate by withholding some of the customary privileges which the Fon got from them. In other words, it was an attempt to cut their traditional and customary links piecemeal with the Bafut Fon.

V. THE CONFLICT MANAGEMENT AND RESOLUTION PROCESS

While waiting for the response of colonial hierarchy and the Chief Commissioner to the tax conflicts, the D.O for Bamenda in his own little effort, continued to seek ways of resolving the problem out of court. The D.O wrote to the Fon of Bafut expressing the view that the repeated imprisonment sentences in such a complex matter were becoming useless. Hence the Resident asked him to suspend further sentences with the hope that he and the D.O would meet the Fon for a discussion that could bring the troublesome matter to an end soonest (File 5389/1b, 1954).

On 3 August 1954, the Chief Commissioner's response was received by the Resident. It stated that the Commissioner had declined responsibility to intervene (Letter No. 24008/31 of August 3, 1954). That said the D.O for Bamenda opted for a compromise. This gradual shift from relentless support of the Fon in the conflict can be explained. The British authorities initially stood firm behind the Fon in total respect of the policy of the time. As Peter Geshier puts it: "British officials were never tired of quoting Lugard's memo for Indirect Rule, which emphasised that the chief was a crucial link in the development of Native Administration. Only by reinforcing the chief's position could a viable Native Authority emerge – a structure to which the British hoped to transfer as many tasks as possible" (Geschier 1993).

Hence, in the face of accusations and slander around the Bafut paramountcy, the British remained firm in their support of the Fon, Achirimbi II. To the British, it was unreasonable for them to lower the influence or prestige of the Fon in the wake of challenges to his authority from his subordinates. The court was particularly seen as a forum used by the Fon to foster his personal interest and authority, which were in line with those of the colonial authorities. It soon became obvious that the courts could not foster any peace in Bafut but persistent conflicts. For peace and co-existence to actually reign as wished by the administration, negotiations for such peace had to be sought out of the courts. Other avenues, strategies and sources of dialogue had to be exploited. For this reason, the administration in 1954 opted for a round table conference for peace among the Bafut leaders (File 5389/1b, 1954).

Thus on 20 November, 1954, the D.O for Bamenda invited the chiefs of Obang and Banji to a meeting at the small market square in Obang on Tuesday 25th November, 1954 at 10 a.m (Letter No. B. 3137/95 of November 20, 1954). This meeting in Obang eventually prepared the grounds for a peace conference which took place in the Fon's palace on 29 November 1954 between the Fon of Bafut and the villagers of Obang and Banji (Peace Accord of November 29, 1954). After expressing the grievances each leader bore against the other, the following decisions were unanimously arrived at: All three parties - Achirimbi, Nanoh and Talah earnestly desired peace in Bafut. Tax would be paid directly to the taxation office and the rebate paid directly to the village in question. Never again would the parties involved resort to the courts for enforcement of their customs. Chiefs were invited to visit the Fon periodically as the need arose but were not compelled to do so. The D.O, A.B. Westmacott then congratulated the Fon and chiefs on the success of the meeting. He said that the village heads would in future be regarded as chiefs and not as sub-chiefs as heretofore. The D.O further said that he would recommend to the Commissioner of the Cameroons the appointment of the village Head of Obang as a member of the Bafut court (File 361/223, 1954).

On 1 December, 1954, the D.O asked the Bafut Native Court Clerk to furnish his office with a list of the civil and criminal

cases between the Fon of Bafut against Banji and Obang people. On 23 December, 1954, he officially informed the Bafut Native Court Clerk and appeal Court Clerk at Ndop that Achirimbi had decided to withdraw all cases from the Native Court, on appeal or review between him and the village heads or elders of Banji and Obang. In future, no further cases of that nature should be accepted in court without prior reference to him (Letter No. B. 3137/ 77 of December 23, 1954).

From this action, one may interpret the withdrawal of these cases to be a genuine pursuit of the British desire to maintain harmony and cordial relations amongst the Bafut. But in reality the dimensions of the issues were more than the British to handle, partly, because of lack of personnel and partly because of their shallow knowledge of local realities. However, one fact stood clear and it was that the cancellation of the cases portrayed that the peace accord was being enforced as a means of restoring harmony in Bafut.

A major problem with the accord came when the Chiefs of Obang and Banji interpreted it to mean that their villages had become autonomous and their status raised from sub-chiefs to autonomous chiefs. From 1955, they began to act as such, demanding from the British administration the privileges and advantages that other chiefs within the colonial administration enjoyed. These attitudes created new areas of conflict between the Fon and these chiefs. Other semi-autonomous villages in Bafut soon followed the example of Banji and Obang and they continued to create problems for the Fon of Bafut in post-colonial era.

With independence came a change of government and administration. A Federal Government and two State Governments came into being. The legislation and policies of the new governments generated new conflicts and sustained old ones. Bafut traditional political system had to adjust itself to the new situation. Administrative organisation between 1961 and 1972, addressed the situation in Bafut within the context of the Cameroon Federal structure.

In the Federated State of West Cameroon, local government was put under the jurisdiction of the Ministry of Local Government (File Ja/a//1, 1957), which was later renamed the Ministry of Interior. Local governance was affected through local council which had replaced the colonial Native Authorities. Thus the South-Eastern Federation Native Authority under which the Bafut *fondom* fell was progressively dismantled. Nso was the first component to be cut off leaving Bafut and Ndop in the same council (West Cameroon Law No 107, 1963). In 1968, Ndop was also cut off. What remained was renamed the Bafut Area Council, which was made up of seven chiefdoms, namely, Bafut, Nkwen, Bambui, Bambili, Mendankwe, Kejom Keku and Kejom Ketingo. Councillors were elected democratically by universal adult suffrage to mark the dawn of the independence era. The council in plenary session was the regulatory organ of local government. The Senior Divisional Officer, like his colonial counterpart, remained the supervisory authority.

Where to place the chiefs in the new structures remained a thorny problem for the post-colonial governments in Cameroon.

Concerning taxation, the Local Authority was in charge of collection. The colonial Taxation Ordinance (See section 15 cap. 54 of the Direct Taxation Ordinance; File 813, 1951) had empowered the Resident or D.O to appointing the tax collecting authority of an area. This authority in turn appointed tax agents who were usually respected family heads or quarter heads in the community. In 1962 the West Cameroon Government enacted its own version of the Taxation Ordinance. One of the sections of the Ordinance clearly stated that the collection and payment of tax by individuals would be made to the village head personally. Upon payment, the village head will issue the tax payer with a tax ticket and then proceed to the Local Authority Treasury where all the flat rate taxes collected by him had to be paid within the shortest time possible.

The village head took along the nominal roll to back up the amount of tax paid in the Treasury. The Treasurer then checked the payments against the roll and issued to the village head the original of the tax receipt - noting details in the register of tax collectors. The village head had to submit the names of all tax defaulters in his village to the tax liaison clerk. The proof of default was to be justified by remaining tax tickets which the village head was asked to bring along with him. From there, the court Clerk issued a summons to pursue them to pay the tax (File Kb/b /1, 1963). Only the tax payer, tax collector and the local Authority Treasurer were authorised by the Ordinance to touch money.

Following this arrangement, in 1963, twenty-three tax collectors were appointed in twenty-three quarters and villages in Bafut. Most of them were the sub-chiefs of the semi- autonomous chiefdoms such as Ntoh Bawum, Talah Banji and a host of others (File Kb/b/3, 1963). These were merely tax collecting agents. The Fon of Bafut, Achirimbi II, as the first Local Authority-in-Council within the Bafut Area group remained the chief tax collector for his particular *fondom*. All the agents therefore brought the taxes collected under their jurisdiction to him for onward transmission to the Treasury. This exalted position of the Fon of Bafut in his own locality certainly generated some conflict in the Bafut community during this period because tax rebates were paid to him by the Council.

Within the Bafut *fondom*, in particular, as we mentioned earlier, the West Cameroon Government carried forward the colonial Indirect Rule policy of maintaining the Fon of Bafut as the sole local authority. The fact that none of the sub-chiefs, not even those who had been the Fon's closest traditional collaborators, was registered as a chief, constituted a sufficient source of discontent and hence potential conflict. Some of these collaborators, had played important roles in the Bafut traditional government before the coming of the white man. The British colonial administration had acknowledged

and recognised these roles. That is why they were co-opted to help the Fon of Bafut to implement the policy of Indirect Rule. Normally, with the advent of independence, these rulers expected better treatment and reward from their own national government. When this deal was not forthcoming they felt marginalised and disappointed. Some of them had to react. Thus, incidents like the Mankwi-Banji dispute ensued.

The Mankwi and Banji land problem was partly the outcome of the tax crisis during colonial rule. It would be recalled that at the end of the crisis in 1954, although the District Officer, Westmacott, expressed satisfaction that the Fon and his sub-chiefs had earnestly declared their intention to seek peace and live happily, the Fon saw the arrangement as a major victory of the sub-chiefs over him and thus a serious setback for him. Following the withdrawal of the whiteman from Cameroon, coupled with Cameroonians taking over the affairs of their country, Achirimbi felt that the issue should be revisited. He therefore wrote to the administration stating inter alia:

Even if there was an agreement of that nature signed in 1954 by the colonialist, then, that should not arise now because you know the importance of native laws and custom and should not at all keep such bad decision taken by the colonialists on matters that damage greatly native laws and customs. I will want that decision of 1954 to be revoked (File B 3137, 1954).

In fact, Achirimbi had been provoked by the behaviour of some chiefs who interpreted the peace accord as legal and official acknowledgement of their autonomy by the state. For example, the Chief of Banji at the time, Ben Ngwa, had been particularly excited by the accord that accompanied the rank of an autonomous chief in the colonial system. He had written letters to the D.O in Bamenda asking for privileges befitting the status of an autonomous chiefdom at the time. In one of his letters he wrote:

I want the D.O to put a helping hand on my market. Make it go ahead. I am now digging the main road to my village so that you can be able to reach there too, and I have asked for tools and you have not given them why? Try and give me the work things. Yours most humble petitioner Village Head of Banji (File B 2127/3/08/54, 1955).

In another related letter written in 1959, the same chief stated that the Fon of Bafut for long had imposed undue pressure on him and his people, claiming them as his subjects. In 1954, he and the Fon had agreed to establish permanent and lasting peace. The terms of the peace accord clearly spelt out that village heads in future would be regarded as chiefs and not sub-chiefs. Thus, it was clear that he, the chief of Banji, was an autonomous chief and not a sub-chief under the Fon of Bafut. If Achirimbi for any reason desired to change the decision of the peace settlement, he could not do so alone (File B 3137/3, 1954).

Achirimbi viewed such petitions as disobedience and affront from a sub-chief. In reaction he adopted a strategy, which would effectively clip the wings of Chief Ben Ngwa. Achirimbi intensified the allocation of farm land and raffia bushes (*akooh*) to Bafut people and strangers who paid allegiance to him in Banji. The aim was to curb the influence and control of the Banji Chief over land and people in the area. By so doing, his authority would be reduced and minimised. One area which suffered and irked the Banji chief was the fall in taxes passing through him. Most Bafut and stranger elements settled in Banji, by-passed the chief and paid their taxes directly to the Fon of Bafut. This angered the Chief of Banji who wrote a petition to the D.O for Bamenda expressing his discontent. In the petition, which read:

The following people [...] some of whom are the Bafut people and strangers reside in my village Banji and paying their taxes direct to the Fon of Bafut [...] torment me and my people. I beg if the District Officer would write the people respectively to quit and stay on the land of Bafut if they cannot pay their tax to me (File B 3137, 1954).

It was evident, all along, that the Fon of Bafut had been taking advantage of his privileged position as the sole Local Authority in Bafut, to exercise full control over land and the people who had to settle on it. He also had to decide how and through whom people were to pay taxes. But in so doing he obviously stepped on the toes of the Chief of Banji given that he too was an officially appointed tax collector or agent in his village. The decision of Bafut people and strangers residing in Banji to pay tax directly to the Fon of Bafut did not only create problems of rebate earnings, assessment, accountability and collection of tax for the Chief, but it also challenged the authority of the head of that village. Indeed, many of such challenges over the authority of the Banji Chief were recorded from Bafut people resident in Banji.

This incident resulted in strain relations anew between the Fon and the Banji Chiefdom and leader. On 8 May 1961, the D.O. for Bamenda wrote to the Permanent Secretary at the Ministry of Local Government Buea, stating the position of the administration on the issue. The D.O wrote

Banji people are of Widikum origin conquered by Bafut in the past. Although in reality a Quarter of Bafut, Banji is regarded as a village in so far as certain customs are concerned by courtesy of the Fon. But it would be unwise to agree to this for in due course, the Banji would attempt to set-up a separate village with a village head who would want to regard himself as an equal to the Fon (LGP 294/S.5/12A, 1960).

Eventually, the position of the administration in Bamenda was endorsed by the West Cameroon Government in October 1961. In a letter written to both parties involved in the conflict, the Permanent Secretary in the Ministry of Local Government, Buea wrote:

I am directed to inform you that His Honour has received and considered the positions forwarded by you to him on the above subject. His Honour considers that the dispute occurred as a result of misunderstanding. His Honour feels sure that you will resume the friendly and peaceful relations you have enjoyed in recent years (File 3137/ L.G.P 294/S.5 /12, 1961).

From the above, it is clear that the West Cameroon Government like their colonial predecessors out-rightly rejected any centrifugal forces that attempted to balkanise the Bafut *fondom*. They also upheld the position of the Fon of Bafut to the detriment of his Sub-Chiefs. According to the Government, the Fon continued to be the single leader to wield power and authority over the entire Bafut community. It was therefore in the interest of Government that if peace had to prevail, the status quo had to be maintained. The Sub-Chiefs in turn were embittered by government support of the Fon. Some of them reacted by making their voices heard in various ways ranging from civil disobedience to more petition writing.

The Federal system was scrapped in 1972, ushering in the unitary state. A new constitution was voted in a referendum on 20 May 1972. The objective of the Unitary State, as proclaimed by President Ahidjo, was to consolidate national unity so as to enhance the economic, social and cultural development of the nation. How did the Bafut *fondom* adapt itself to the new constitutional arrangement? Concerning traditional administration, the imposition of republican rule and its attendant institutions actually got into full gear with the carving and re-carving out of administrative units and council areas in local communities. Following the Presidential Decree of 24 July 1972, the United Republic of Cameroon was carved out into Provinces (Decree No 72/349 of 24th July, 1972). Seven Provinces were created in the whole national territory. Former West Cameroon which was a region was divided into two Provinces namely, North West and South West Provinces with headquarters in Bamenda and Buea respectively. Bafut fell under the North West Province and precisely in Mezam Division. Also, following the Decree, the Provinces were further divided into Divisions and the Divisions into Sub-Divisions and Districts.

The old sub-divisions and districts which existed under the Federal government were maintained. Each Sub-division was under the authority of a Sub-Prefect and each District under a District Head (D.H). All these local administrative authorities were appointed by decree. The functioning of the administrative units, as well as the power of the authorities in charge were equally fixed by decree (File 3137/ L.G.P 294/S.5 /12, 1961). The Sub-Prefect also executed the social and economic development plan of his local community. He had at his disposal the forces of law and order, that is, police, the gendarmes and the army to enforce the decisions as delegated to him by the laws and regulations of government.

As local governance was centralised in the hands of MINAT, issues concerning the grassroots were therefore treated by civil servants in MINAT and not by their local leaders. Their role as coordinators of government policies and services in the local communities was drastically diminished. The powers and functions allocated to them, created an opportunity for such officials to influence local politics, governance and administration in the local communities. It was easy for this to happen given that the exercise of powers and authority were mostly spelt out through decrees, *arrêtes* and administrative circulars. MINAT officials often inevitably stepped on the toes of local chiefs following the arrogant and provocative utterances, orders and administrative circulars they often addressed to the chiefs in relation to local issues that concerned their areas of command.

The Unitary Government effected a reorganisation of the Local Council structure. The aim was to strengthen “modern local administration” at the grassroots. Here, the former East and West Cameroon local council laws were harmonised. It was now defined as a decentralised legal entity of the community; that is, it was a structure collectively owned by people within a specific area legally recognised by common law. How did this structure operate in East and West Cameroon before harmonisation? The Mayor was the council administrator appointed by the Minister of Interior from a list of three elected councillors proposed to him by the Council in question. Such persons must be well versed in the French language. The number of Councillors in each council was fixed by an *arrête* of the Minister of Interior.

Local chiefs and other state functionaries and civil servants in active service were not eligible for elections into the “*commune rurale*” unless they accepted to resign from their previous positions. An *arrête* of the Minister of Interior convoked the Electoral College and also fixed it (*Loi No. 67-4-COR du 1^{er} mars 1967 fixant les conditions d’élection des conseillers municipaux des Communes du Cameroun Oriental, 1967*; Also see *JOCOR Supplémentaire, 1967*). The attributions of the Mayor were defined as follows: He ensured the day to day running of the Municipality. He conserved and administered Council property, revenue and also supervised communal establishments.

Concerning tax collection, all taxes in the local community were collected by the Municipal Council. However, the collection was done by various methods. The tax payer himself could pay his tax directly into the Council Treasury or to a special agent occupying an administrative post in the area. The Council had its own special tax collectors who were civil servants. All those in charge of collection in the various positions mentioned were entitled to allowances instituted by the Council (*JOC, 1959, 813; Loi No. 59-44 du 17 Juin 1959 régissant les communes mixtes rurales; Loi No. 62-4 du 11 Juillet 1962 autorisant les communes à établir des tax municipales, 1956-1964*)

It became evident therefore that civil servants in positions of responsibility handled most of the functions within the Council and the local community at large. The indigenous leaders like the chiefs and other traditional authorities were relegated to the background in matters of local administration including tax collection (a situation which had lived up till date). In this way tax conflicts among the Bafut leaders and people was laid to rest and attention directed to other political wrangles which are beyond the scope of this article.

VI. CONCLUSION

As discussed above, the period from 1948 was characterised by rapid changes in the British Southern Cameroons. The Fon of Bafut was called up to play new roles in the new institutional structures, the chiefs and sub-chiefs who had helped him govern, found themselves increasingly side-lined as their economic and social standing deteriorated. Taking advantage of the new freedoms guaranteed under the new dispensation some of the chiefs vented their grievances in petitions to the administrative hierarchy at the time. The two chiefs who were most vocal were Nanoh of Obang and Talah of Banji. These were semi-autonomous frontier chiefdoms on the periphery of the Bafut *fondom*. Matching words with actions, they refused to pay taxes collected in their villages through the Fon of Bafut. Then they resorted to withhold customary tribute due the Fon. The local British authorities easily found a way out of the tax impasse since it was in their interest that money got into the treasury. But, concerning the tribute issue, they left it to the Fon of Bafut to fight for his customary rights in the native courts. Since the court process was long and protracted, the Fon ended being the loser. The court battles further weakened his hold on his subordinate chiefs. Hence the unity and cohesion of his *fondom* was compromised. Moreover other chiefs with similar grievances copied the examples of Nanoh and Talah as they watched from the side lines. With the advent of independence and re-unification thus ushering in the Federal Republic of Cameroon, more avenues for protest and petitioning cropped up.

The spirit of taxation in Cameroon today has hardly changed from the colonial situation. On yearly bases government continue to bug the poor people with exorbitant taxes. Yet no benefit, development, social amenities and health infrastructures are provided in return. Disguised administrative machinery is put in place to swindle or embezzle the tax payers’ money through fictitious development projects. Even when some of the projects are realised they do not last. They were meant to blindfold the communities. Such is the case with roads constructed in local communities in Cameroon today. What then is the essence of tax if it cannot be used for the good of the people who contribute? Tax is more of a source of conflict and disorder than the role of harmony and peaceful coexistence it is supposed to play in society. Governments need to review their tax policies and strategies towards the poor masses and

downtrodden (who barely subsist) for peace to reign in such communities.

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