Inventory No. 1/9

Inventory of the Archives of the Treasury of the Cape Colony,
1794 - 1923

J.H. Snyman, B.A. assistant

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This inventory is written in English.
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Abstract:
Under the Dutch East India Company the financial affairs of the Cape were transacted in the office of the Secretary to the Council of Policy, and it was only during the first British Occupation that an independent office for the collecting and spending of public revenue was established, known as the Receiver - General. Under the government of the Batavian Republic the office of the Receiver - General remained in existence. All accounts due by the government were paid by the Receiver - General, he also saw to exchange of old and defaced paper money. Accounts and receipts were audited by the Auditor of Accounts.
CONTEXT

BIOGRAPHICAL HISTORY

During the regime of the Dutch East India Company the financial affairs of the Colony were transacted in the office of the Secretary to the Council of Policy, and it was only during the first British Occupation of the Cape Colony, that an independent office for the collecting and spending of public revenue was established. This happened on the 10th October, 1795, when J.J. Rhenius was appointed "Collector General and Treasurer".

Rhenius was, however, not known as Treasurer, but as Receiver - General. [2] Into his hands all income of government was paid by the district collectors. The accounts and receipts were audited, and when certified correct by the Auditor of accounts, the Receiver - General was authorised by the Colonial Office to receive the money and carry it to public account. He paid all accounts due by the government on authority of a warrant issued by the Governor. The Receiver - General also saw to the exchange of old and defaced paper money, and made a list of the worn money, which was examined and destroyed under his supervision and that of a special commission. [3]

Under the government of the Batavian Republic the office of the Receiver - General remained in existence. In his "Memorandum" De Mist recommended the appointment of a "Generaal Ontvanger...die de produkten van alle middelen uit handen der subaltern Ontvangers, Baliluwen, Collecteurs of Pagters behoorde overteneemen met elk derselve te sluiten - en alle die Ontvangsten,met zyne Uitgaven, door Ordonnantien en quitantien, te Justificeeren, in een Boek, te verantwoorden". [4] It was also stipulated that in future the Receiver - General should be under direct control of the "Rekenkamer", the established of which De Mist also recommended. No payments should be made without a warrant of the Governor and Council of Policy, countersigned by the "Rekenkamer". [5] Furthermore, no money could be received and brought to public account, without a qualification from the Governor, Council of Policy and "Rekenkamer". [6] He also laid down that the books of the Receiver - General should annually, in March, be audited by the "Rekenkamer". [7]

In 1806 when the British for the second time occupied the Cape Colony, the "Rekenkamer" was abolished, but the Receiver - General continued with his duties. In 1828 the first change of importance took place when the title of the office was changed to that of Treasurer and Accountant General. [8] As the documents left by the Receiver General and Treasurer and Accountant General form a unity, they were kept as such in the inventory.

During the next years the amount of work and the importance of this office increased. In 1872 the title was changed to "Treasurer of the Colony" and promoted to cabinet rank. It was, however, not before Act. No.14 of 1893 was passed that the title of "Treasurer" was officially recognised. [9]

5. Ibid., p.140.
9. Venter, op. cit. p.229
The Treasury was no longer a depository of revenues and moneys, charged only with the custody and issue, but had all the duties and responsibilities such as the Chancellor of the Exchequer of England had. The Treasurer was now in charge of revenue, responsible for the proper collection thereof, he had to devise new taxation to meet any shortage of revenue, to state whether there were any funds to meet contingencies improvised for, and to recommend to the Governor to issue a covering warrant. He was also in charge of the Pension and Guarantee Funds, and had to make an annual budget speech before Parliament. Furthermore, the following departments were controlled by Treasury: Customs, Licenses and Stamps, Income Tax, Excise, Post and Telegraphs, Audit office and High Commissioner. [10]

During 1888 an important reorganisation took place. The Treasury was divided into two branches, viz. Receiver General and Paymaster General. The Permanent chief, the Assistant Treasurer acted as Receiver General of Revenue, and all Civil Commissioner as receivers of revenue. The Assistant Treasurer also acted as Paymaster General. [11]

On the 18th July, 1889, all matters relating to the administration of protocols and registers of Notaries Public were transferred to Treasury from the Colonial Office. [12]

Important additional functions, were imposed on the Treasury from the 18th September, 1892. From the Colonial Office were transferred Agriculture, and from the Commissioner of Crown Lands and Public Works the following: crown forests and plantations, manufacture of Colonial wood sleepers, geological explorations, irrigation and water supply, mines, surveyor - General and miscellaneous services.

During the following year further additions came from the Colonial Secretary's Department. These were: Agent - General for the Colony in London, Controller and Auditor General, general Post Office, and conveyance of Mails. [13]

In 1897 the Sinking Fund Commission was created of which the Treasurer was ex officio chairman. [14] From 1898 the Treasurer was also responsible for the administration of the "Friendly Societies". [15]

The next change in the duties of the Treasurer took place in 1906 when the Auditing Act was passed. According to the provisions of this act accounting officers were appointed for the different departments. These functions devolved on the Treasury and the accounting work of the following departments was transferred to the Treasury: Prime Minister, Native Affairs, Controller of Customs (exclusive of Revenue), Controller and Auditor General and Public Works Department. It was further stipulated "that all expenditure and receipts other than Revenue hitherto paid and received by the Civil Commissioner, Cape, will be performed by the Treasury". To carry out these functions a "Chief Paymaster and Accounting Officer of the Treasury" was appointed. [16]

When Union came into being, Treasury was transferred to Pretoria, but a Treasury Representative in the person of the Civil Commissioner, Cape, cared for the local interests of Treasury.

10. Botha, op. cit. p.36
12. Ibid. p.235.
15. Ibid. p.235.
CONTENT AND STRUCTURE

SCOPE AND CONTENT

It will be noted that, with a few exceptions there is a gap in the records between approximately the years 1850 and 1890. Although a thorough search has been instituted, the whereabouts of the missing documents could not be established. It is presumed, however, that they were destroyed before the transfer to the Archives took place.

In accordance with the general practice the chronological system of filing letters was followed up to the year 1903 when the folio or subject system was introduced.
DESCRIPTION OF THE SUBORDINATE COMPONENTS
A  RECEIVER GENERAL AND TREASURER GENERAL

LETTERS RECEIVED

1 - 3  Letters received from Government
1806 and 1817 - 1826
   Records after 1806 are not listed.
1   1806

4  Miscellaneous Letters received
1797 - 1843 and 1866 - 1867

LETTERS DESPATCHED

5 - 7  Letters despatched to Government
1806 - 1828
   Records after 1806 are not listed.
5   1806 - 1825

WARRANTS

8 - 128a  Warrants
1795 - 1827
   Records after 1806 are not listed.
8   1795 November - 1797 April
9   1797 June - 1798 November
10  1798 November - 1799 December
11  1799 December - 1801 September
12  1800 December
13  1801 March - June
14  1801 September
15  1802 December
16  1803 February - June
17  1803 June - July
18  1803 August - September
19  1803 September - October
20  1803 November - December
21  1803 December
22  1804 January - February
23  1804 February - March
24  1804 March - June
25  1804 June
26  1804 July - September
27  1804 September
28  1804 October - November
29  1804 December
30  1805 January - February
31  1805 March
32  1805 March - April
33  1805 May - June
34  1805 June - July
35  1805 July - September
<table>
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<tr>
<th>Year</th>
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<td>1806</td>
<td>October - December</td>
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**QUALIFICATIONS**

129 - 145 Qualifications
1803 - 1827
Records after 1806 are not listed.

129 1803 - 1805
130 1806 April - December

**MONTHLY CASH ACCOUNTS**

146 - 173 Monthly Cash Accounts
1795 - 1805

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CASH BOOKS

174 - 186  Cash Books  
1803 - 1824  
Records after 1806 are not listed.  
174  1803 March - 1804 August  
175  1804 August - December  
176  1804 October - 1805 December  
177  1806 - 1809

GENERAL STATEMENTS OF COLONIAL REVENUE & EXPENDITURE
All records after 1806.

ACCOUNTS WITH THE GOVERNMENT

194 - 197  The Receiver General in Account with the Government  
1799 - 1846  
Records after 1806 are not listed.  
194  1799 - 1823

COLONIAL REVENUE AND EXPENDITURE ACCOUNTS
Records after 1806 are not listed.

198  Colonial Revenue and Expenditure Accounts  
1794 - 1795  
199  Colonial Revenue and Expenditure Accounts  
1831 - 1835  
200  Colonial Revenue and Expenditure Accounts (quarterly)  
1832 - 1842  
201  Colonial Revenue and Expenditure Accounts (monthly)  
1841 - 1845  
202  Colonial Revenue and Expenditure Accounts (miscellaneous statements)  
1797 - 1835  
203  Colonial Revenue and Expenditure Accounts (abstracts)  
1809, 1820, 1830

COLONIAL REVENUE ACCOUNTS

204 - 205  Colonial Revenue Accounts  
1798 - 1838  
204  1798 - 1838  
205  1833 - 1838
CONTROL REGISTER OF COLONIAL REVENUE

206 Control Register of Colonial Revenue
1805

COLONIAL EXPENDITURE ACCOUNTS

207 - 211 Colonial Expenditure Accounts
1805 - 1849.
Records after 1806 are not listed.
207 1805 - 1806

DISTRICT REVENUE AND EXPENDITURE ACCOUNTS
All records after 1806.

MISCELLANEOUS DOCUMENTS
Records after 1806 are not listed.

213 Return of payments made by receiver upon Warrants issued Statements of Revenue Account of salaries and Contingencies paid by Receiver General Statement of Expenditure
1795 - 1800;1795 - 1800;1795 - 1800;1799 - 1800

214 Miscellaneous loose documents, drafts etc.
1799 - 1867

215 Documents relating to the destruction of paper money
1801 - 1802, 1825 - 1831

220 Receipts
1803 - 1857
B TREASURER
All records after 1806.