

Inventory No. 1/9

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

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This inventory is written in English .

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FONDS SPECIFICATIONS**Title:**

Archives of the Treasury of the Cape Colony

Period:

1794 - 1923

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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 middellen uit handen der subaltern Ontvangers, Bailluwen, 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]

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2. Ibid., pp.199 - 201. Venter, dr. P.J. Government Departments of the Cape of Good Hope, 1806 - 1910, p.228.
 3. Botha, C.G. The Public Archives of South Africa, p.36.
 4. De Mist, J.A. "Memorandum". V.R.S. No.3, p.140.
 5. Ibid., p.140.
 6. Provisionele Instructie voor den Ontvanger - Generaal. para. 6.
 7. De Mist, op. cit. p.140.
 8. Venter, op. cit. p.228. Government Gazette No.1147 of the 4th January 1828.
 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 improvided 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 Parlaiment. 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 devided into two branches, vz. Receiver General and Paymaster General. The Permanent chief, the Assistant Treasurer acted as Receiver General of Revenue, and all Civil Commissioners 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

11. Venter, op. cit. p.232.

12. Ibid. p.235.

13. Ibid. pp.230 - 231.

14. Ibid. p.234.

15. Ibid. p.235.

16. Ibid. pp.233 - 234. Government Notice No. 648 dated 11th July 1908.

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

36	1805 September - October
37	1805 October - December
38	1805 December
39	1806 January - April
40	1806 April - June
41	1806 June - September
42	1806 October - December

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
146	1795 October - December
147	1796 January - April
148	1796 May - Augustus
149	1796 September - December
150	1797 January - May
151	1797 July - December
152	1798 January - May
153	1798 June
154	1798 July - December
155	1799 January - May
156	1799 June - December
157	1800 January - February
158	1800 April - June
159	1800 Augustus - November
160	1801 January - March
161	1801 April
162	1801 Augustus
163	1801 October
164	1801 November
165	1801 December
166	1802 January
167	1802 February - April
168	1802 January - July
169	1802 Augustus - November
170	1802 December - 1803 February
171	1803
172	1804
173	1805

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.