

Original Paper

Reflections on the Contributions of Sir Charles Rey to the Development of Financial Control and Accountability in the Bechuanaland Protectorate (1929-1937)

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Abstract

This essay examines the diaries of Sir Charles F. Rey, Resident Commissioner of Bechuanaland, covering the years 1929-1937. The paper summarizes and reviews the accounting thoughts, activities and practices during a period of British colonial rule in Bechuanaland Protectorate. It illustrates early accounting and budgetary practices, as well as their role in influencing and shaping political and socio-economic development. The paper reveals that nuances of accounting history are contained in literary and archival documents, and that accounting practitioners and researchers should explore these scripts in order to understanding the introduction and development of accounting in the African continent. It further suggests that Sir Charles Rey's memoirs show him to be a financial manager and administrator of note, albeit one who used financial management techniques to maintain control over natives, European businesses, and colonial administrators. This notwithstanding, this paper encourages researchers and practitioners to locate accounting history from such writings.

Keywords

Sir Charles Rey, Accounting and Financial Management, Colonialism, Bechuanaland Protectorate

“Deeds of endurance, which seem ordinary in philosophy, are rare in conduct, and Bathsheba was astonishing all around her now, for her philosophy was her conduct, and she seldom thought practicable what she did not practise. She was of the stuff of which great men's mothers are made. She was indispensable to high generation, hated at tea parties, feared in shops, and loved at crises”
-Thomas Hardy, *Far from the Madding Crowd* (1993), Chapter 54.

1. Introduction

Throughout history our understanding of accounting and its development has been traced through record keeping systems maintained in medieval times, and adopted by institutions during the middle ages and beyond. These ancient accounting system practised by Greeks and Romans remained in use until the nineteenth, and featured a “charge” and “discharge” technique which had arisen in recording the relationship of principle and agent (James, 1955). The similarity between the “charge” and “discharge” technique, the British manorial accounting system, and the double entry bookkeeping system attributed to Luca-Pacioli is that are all maintained on the creation of numerical records. For example Boyns and Edwards (2016) note that accounting texts published in Britain in between 1780 and 1850 focused on the periodic preparation of financial statements based on the contents of existing records. It is these records that have become the premise of researchers and practitioners’ understanding of accounting histories.

But what of narratives and non-numerical records that translate the operation of accounting in society and mechanisms of accountability? How do they work their way into our understanding of accounting histories and the development of financial control systems that exist in society. Narratives are defined as a mode of thinking and persuading, as legitimate as calculations but embedded in different forms of discourses including letters, biographies and memoirs (Llewellyn, 1999; Seal & Mattimoe, 2016). According to Polkinghorne (1988) the use of narratives has been used widely in the fields of history, literature and psychology. It is only in recent decades that accounting and management accounting research have begun to explore methodological possibilities of using narratives in the reconstruction of histories (Parker, 1997; Funnell, 1998; Parker, 1999; Potter, 2003). A study by Potter (2003), for example, uses a collection of letters, articles, poems and similar narrative sources to explore the use of the collection of Louis Goldberg’s for future scholastic work in the field of accountancy while. Maltby and Tsamenyi, (2010) used annual general meeting and financial reports to demonstrate the use of accounting by colonial companies to control and exploit investors and unions.

This paper undertakes a similar narrative accounting disclosure exploration by examining the work of Sir Charles Rey, Former commissioner of Bechuanaland (1930-1937) in shaping financial control and accountability as expounded through his diaries, letters, and various writings by other researchers.

2. Motivation for the Paper

We need to understand why we study accounting history, and what our study of accounting history will achieve (Gaffikin, 2011). The departure point is that accounting has been created in a political and socio-cultural setting, and that there is no universal convention in the development of accounting (Choi & Mueller, 1992; Hopper & Powell, 1985; Cooper & Puxty, 1996). Though relating to the issue of profit being used as an example, Lukka (1990, p. 253) notes that through social interaction the development of accounting;... derives its significance in organizations and society as an integral part of a system involving a large number of collective agreements and their subjective interpretations at the individual

and intersubjective levels.

It is this interaction that we need to understand. As Ijiri (1967, p. 308) notes:

... the past is even more meaningful if you can use it to influence the future in desired directions.

Tucker (1997, p. 102) shares a similar view, calling for researchers to understand the;

... causal chain that leads from dead history to its present effect.

Thus, the first motivation for undertaking this study came from the realization that the scope of our studies in accounting need to involve, or at least incorporate, more of the “diaspora” of accounting that is rarely visited in the African continent. Many accounting academics and practitioners who study accounting in formerly colonized countries are taught the “modern and prevailing” technologies and practices of the accounting craft. Hence research on the history of Accounting in Africa either focuses on the accounting professionalism and standard adoption (Boolaky, 2004; Oberholster, 1999), or the antecedent histories of ancient Egyptian and Mesopotamian accounting history (Farag, 2009; Ezzamel, 2009; Akinyemi, Okoye, & Izedonmi, 2015). However as Fourie and Green (2015) observe, *Africa* has a past that can be shed through the use colonial reports and similar archival records of colonizers.

At a personal level this study undertaken for reasons emanating primarily from my interest in understanding *our* history, as well as the pursuit of how the accounting craft evolved in our context. The void in our understanding of the development of accounting in the continent appears to be rooted in the continuous and often simplistic reference to colonialism as the vehicle which delivered the accounting craft (Briston, 1978; Afolabi, 2016; Phatshwane & Mbekomize, 2017), with no clarification of actual processes involved in this transfer. Unpacking the role of different people, stories, and institutions involved in this journey will improve our understanding of accounting as a craft, as well as our histories.

3. The Times Prior

Often referred to as the inter-war years, the period between 1919 and 1939 is noted for the economic depression and hardships that made their impressions on many nations and their on financial histories (Crafts & Fearon, 2010). The spoils of war accrued by France, Britain and their coalition partners were often accompanied by a gruelling realization of the human and financial loss brought upon its population. With the destruction of 3.6% of its human capital and the destruction of 24 % of its overseas assets, and the use of over 25% of its Gross Domestic Product (GDP) in war efforts (Broadberry & Harrison, 2005). Britain faced the daunting task of rebuilding its economy while maintaining legislative and administrative control over colonial territories acquired prior to the onset of World War I. However with colony empires registering low income levels and newly formed international agencies calling for intensive social and economic reform in African colonies, British policies and attitude towards the development of colonies were subject to review (Ottuh, Ayetin, Okoro, & Dukuye, 2015).

Having been subjected to British rule in 1885 as a territory to be ruled directly from Britain, Bechuanaland was established as a “protected” British territory in 1895. The political history of the

territory was chequered, with the balance between economic and political interest exhibited by Britain vacillating depending on external threats and propensity for lucrative gains on the part of white settlers (Hermans, 1974). Often subjected to threats of occupation and eventually annexed to the Cape Colony in 1895 under the administrative powers of South African legislators, Bechuanaland was to be neglected by Britain for the next fifty years (Steenkamp, 1991; Mogalakwe, 2006). Either the result of the physical distance between the High Commissioner Territory of Bechuanaland and the legislative centre in Cape Town, or a deliberate act intent on giving colonial administrators inordinate power, administration of Bechuanaland was largely vested on the Resident Commissioner. The administrative powers of Commissioners increased further in the 1920's following tensions between native chiefs and leaders of colonial administration (Hailey, 1953).

Prior to the appointment of Sir Charles Rey, Resident Commissioners were sourced from "sons and friends" of colonial administrators and missionaries (Ratshosa, 1931, p. 193), or from the frontier police force operating in the region (Parsons & Crowder, 1988). Noted for their basic and often "military-style" administration, the resident commissioners appointed to office prior to Rey were slated for maintain rudimentary records, lack of accountability, and allowing inexperienced frontier police, army officers, and trained-in apprentices to be segued into financial management positions (ibid). In 1918 a missionary, Haydon Lewis, was reportedly dumbfounded by the commitment of administrators towards their duties. In his writings he notes that they saw their primary occupation as being "to collect taxes, and receive salaries, a business which seems to exhaust the whole of its administrative energies, if such can be called administration" (Parsons, 1988, pp. xvii). Simon Ratshosa, a native critic of the British administration system laments how "how thousands of pounds derived from us have been blindly spent to unnecessary purpose" (Ratshosa, 1931, p. 193). However the harshest criticism of the former administrative regimes was reserved for Rey's predecessor, Colonel Daniel (Resident Commissioner of Bechuanaland 1928-1930) who is accused of presiding over waning regime of bureaucrats who were just holding on to their jobs. Nowhere is this better illustrated than in deficient financial administration practices of the time. Despite waning revenue, the administration of the Colonel Daniel prided itself on its good house-keeping skills by never allowing expenditure to exceed revenue (Parsons, 1988, p. xix).

It is against this economic and administrative background that Charles Rey was appointed to the position of Resident Commissioner of Bechuanaland. Although hand-picked and deliberately by Leo Amery, Colonial and Dominions Secretary, for the explicit purpose of prevailing as the "new broom to sweep out the cobwebs of decades of administrative neglect" (Parsons, p. vii). In his own words, Rey set out to develop and organize the affairs of the protectorate (Rey, 1988, p. 4). Thus, the processes of financial management and accountability discussed in this paper appear to be part of the administrative reform referred to in fourteen of his personal diaries.

4. Administration Legacy

Sir Charles Rey's is probably most remembered for his implausible honesty, uncanny humour, and vanity as depicted in his diaries (Comaroff, 2001). Few were spared the sharp and critical quip visited on both friends and foes, and with outmost fairness and a nonchalant attitude. Yet for those who explore his journals for the purpose of understanding the administrative wit with which he is reported to have executed his duties, his diaries provide an unprecedented glimpse of financial management in action. His mission was admittedly aided the institution of the dual policy of development propagated by Lord Lugard which combined the development of the colonies with the continuance of European interests in Africa (Lugard, 1965). The balance of this paper examines his memoirs, and reflects on his financial management strategies, his thoughts, and his interventions.

5. Budget Administration and Practices

One of the notable aspects of Rey's financial control abilities was the control expenditure and to maintain balanced accounts, particularly the budget. This is an important element in financial control as it ensures that deficits are avoided, and that plans are rolled out in good time. In addition to this, he continuously scrutinized the accounts, and took measures to ensure that funds were available for projects. As a submission in his diary suggest, the measures taken to achieve these ends may have made him unpopular, but his handling of some financial transactions helped achieve the balanced budget as noted below:

I have invented £ 17,000 worth of new taxes which will make everyone swear, cut down expenditure by another £ 5,000 (making it £ 16,000 in all) and pinched £ 17,000 out of reserves—thus we acquire £ 39,000 and just balance (Rey, 1988, p. 91).

In 1932 when the Hut Tax was abolished and replaced by a revised, more comprehensive Native Tax¹, Rey records the following in his memoir:

I have balanced my budget by the most horrible expedients—cutting down expenditure ruthlessly; increasing European poll-tax by fifty per cent—from £2 to £3; putting three shillings on to native hut-tax; an export tax of two shillings and six pence per head of cattle; many other details, and cutting ten per cent off all salaries! What might be called a really popular budget! But I'm getting £8,000 (I hope) from my new issue of stamps, and £6,000 from a tax on railway tickets. Now I know what it feels like to be a Chancellor of the Exchequer—as I think I've said before' (Rey, 1988, pp. 96-97).

Though arguable, the above quote encapsulates much of the thesis of monarchical governance espoused by title of Rey's diaries. The ability to manage and preside over the financial activities of the territory was a central theme in both the execution of his responsibilities, and in maintaining controlling over the conflicting ventures under his administration.

In pursuance of his budgetary control principles Rey appears to have been weary of practices that could be promulgated by commercial entities as a means of reducing, or even avoiding, their tax liability. This was especially the case with the "large" corporations of the time. According to his memoirs

financial estimates factored in the contribution of commercial enterprises which were often substantial. These antiquities often forced his hand as they threatened financial viability if the budget. An example is this submission in relation to the 1931-1932 estimates;

During the last few days of our stay I had to do a little work and browsed through our Estimates for the budget for the coming year. Very gloomy—we are faced with a possible drop of £30,000 in income tax as the Railway has been relaying the line and wants to charge it to income—so that there will be no income and so no income tax from them. Of course I shall fight it, but it's a beastly nuisance (Rey, 1988, pp. 52-53).

Though seemingly slight, this amount is significant given that native tax for the financial period financial year 1931-1932 amounted to £ 40,740, whilst income tax collected in the same year totalled £ 37, 871². Balancing the budget was not just about ensuring that expenditure approximated revenue, but also entailed ensuring that each sector of the economy made a contribution to the budget commensurate to current and future benefits derived from their investments. As he later laments;

... completing the budget proposals for 1931-1932—a ghastly business as the Railway Company are trying to rob us off £30,000 in income tax and I can't see easily how on earth I'm going to make it up. But it's got to be done (Rey, 1988, p. 55).

Despite the aforementioned, it is probably his emotive dedication to the “balanced” budget that exposes his commitment to financial management. Yet he was strategic and diplomatic in his efforts as consulted the various constituents in an effort to ensure that he achieved his desired end. The political and socioeconomic tensions that existed between the native chiefs and the European administrators (including the High Commissioner) were moderated by Rey personally through consultation with both parties. Almost in dire frustration he once noted;

I am struggling to frame Estimates for next year—a perfectly heartbreaking job, all receipts are down and I don't see how we can possibly balance our budget. The one hope I have is the Mining Proclamation. It has been published, the Magistrates are explaining it to the natives, the European Advisory Council have agreed it unanimously, and the last (and most difficult) thing to be done is to get it through the Native Advisory Council. This I propose to do myself early in December (Rey, 1988, pp. 87-88).

In fact Rey appears to have placed the approval of this budget and initiatives therein very high in this successes agenda. Towards the end of this tenure as resident commissioner he was eager to make a final mark on his legacy in relation to a pending project, and went on to lament:

And if only they will approve my £130,000 water scheme before June, I shall depart happily (Rey, 1988, p. 229).

In summary, Rey's commitment to financial administration was matched by his passion and continuous monitoring of the bottom-line. He appears to have preferred working alone in the exclusion of these activities, and with little input from appointed Financial Secretaries³. His efforts at ensuring that the estimates he made were lengthy and supported by the necessary notes to ensure approval were part of

his passion. He occupied his Financial Secretaries, especially Goodman who he saw as amassing some financial competency, with laborious tasks designed to ensure that the Treasury endorsed his budget. It was probably the might of his fight with the Treasury that coxed his passion for ensuring that his estimates were approved. He saw the treasury as a wasteful but frugal “parsimonious stepmother” (Parson, 1988, p. xii), “a rotten lot” (Rey, 1988, p. 190) who controlled native administrators by controlling the budget. But even more than this, he had a great passion for ensuring the success of his plans. As he showed great pleasure and delight when he succeeded in controlling expenditure, while delivering on development projects.

6. Financing of Projects in the Territory

During this period Rey motivated for increased financing towards the development of the Protectorate. This was started in earnest as the notion of developing the territory gained increasing support, resulting in the colonial development fund increasing from £ 2,689 to £ 69,508 in the four years between the financial periods ending 1935 to 1938. This corresponded with a gradual reduction in Grant-in-aid from £ 98,000 to £ 25,000 over the same period. This single endeavour of project financing appears to have driven Rey towards financial “dictatorship”, a venture with which he achieved his financial targets at level, often at the detriment of native budgets presided over by chiefs at local administration level. Tax collection, be it Hut Tax or similar levies intended on supporting development of the territory. As time progressed, Rey reviewed and implemented previously unenforced corporate taxes on business enterprises owned by settlers. As Rey (1988) notes, the European-controlled commercial sector in Bechuanaland was hardly taxed until 1934 when a tax law of 1897 was put into full effect. The estimated loss in revenue from this single tax avenue is said to have exceed tax collected annually from all other tax sources in most years since 1899 (Parsons, 1988, p. xix). This was met by resistance from European settlers and the High Commissioner, yet he appeared to be intent in ensuring that all constituents participated in the financing projects in the Protectorate. . Prior to this, the tax policies enforced by his predecessors and Africa colonial administrators were often lenient and not enforced on settlers, even those who had amassed sizable wealth as farmers or merchants (Lonsdale & Berman, 1979)⁴. By the same token Rey extended drought loans to Europeans and settlers alike during a heavy drought season, all in an effort to balance treatment given to both parties in periods of financial distrait. Interestingly, Sir Rey’s departure in 1939 many of the tax regimes and licence levied on European businesses were either questioned or outrightly repealed by colonial administrators in the territory, or by the High Commissioner in Pretoria⁵.

Despite these numerous administrative and development efforts, accounting for resource and their disbursement was impacted by the political environment within which colonial administration operated in the territory. Chiefs and native administrators were required to participate in many aspects of tax collection, administration and reporting. In the eyes of both local and colonial administrators, tax collection and receiving salaries exhausted much of the administrative space. Yet reports of malpractice

on the parts of chiefs and their councils marred accountability and validity of tax collection activities as they often introduced their own fines and tax items, misappropriating collected tax funds, or demanded that they be retain alarger share of collected tax funds for their own administration (Rey, 1988). Even though natives abhorred such practices, they were reluctant to report them to colonial administrators because the political tensions that existed between the chiefs and the tax collecting regime.

7. Implications and Lessons

Sir Charles Rey was arguably one of the most financially adept colonial administrators able to execute his responsibilities with proficiently. Yet, one cannot overlook the exclusion of native administrators from most, if any, of the financial decision processes undertaken by him and other colonial administrators⁶. The failure to expose natives to such administrative and financial skills may explain the poor financial management abilities and systems' transfer at the end of the colonialism. Technologies of monetization, numeracy, and calculation (Neu, 2000) were not imparted to new administrative systems. Instead of emphasizing contemporary and contingent practices, systems "disparate practices" of financial management that reflected economic calculations, as well as investment decisions, were *forced* on post-colonialism administrative governments (Miller & Napier, 1993). Also apparent is that accounting was a governmental and political skill that it existed solely for administrative purpose, not one that was prevailed at the individual or household level.

Another revelation is the use of accounting and budgetary functions for "securing" a balance between the receipt and disbursements in government accounting, a social form of financial management (Haruna, Makama, & Andokari, 2015). Yet the comparison of fiduciary practices advocated by Rey versus those of some of his predecessors who were also were obsessed with balancing budgets is a lesson in solid financial governance. One of his earlier financial secretaries, Earnest Goodman, was almost equally enamoured with balanced budgets. Yet the difference between them was that Rey did so in the interest of efficiency and societal development, a lesson for governance in developing economies which are able to generate fund which are "unfortunately" plunged into unproductive or personal ventures. This serves as a historical lesson that a balanced budget is not necessarily indicative of good governance if it is not accompanied by social and economic development.

As mentioned earlier, the journals of Sir Rey give accounting practitioners and researchers insight into the journey of accounting and financial management from the perspective of one of the authorities vested with managing key elements of early accounting practices in Bechuanaland Protectorate. The processes and technologies of the time are narrated more explicitly, as are the contributions of individuals versus political and administrative forces. His work contributes to our appreciation of the times and ventures involved in our (accounting) histories. At a personal level, Rey appears to have used financial management skills in prevailing and maintain control over the colony; over the native, chiefs, European settlers and European administrators. He was hated by some, even feared by others, but his financial and administrative ploys were marvelled and "loved at crises" (Hardy, 1993).

8. Conclusion

The intention and purpose of this paper are retrospective. More specifically, the paper was set on addressing whether suggestions of a lack of accounting history in our territories were indeed correct, or if there exist places and crevices in our past where we can locate and begin to amass knowledge on our accounting histories. The work and autographs of Sir Charles Rey provide analogies and documented evidence of a lived accounting experience. Though crude and rudimentary, accounting practitioners and researchers are both challenged and encouraged to look beyond accounting journals and financial statements for antecedents of our accounting pathways.

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Notes

Note 1. Bechuanaland Protectorate, Hut Tax Proclamation, 1932 (No. 11 of 1932).

Note 2. Botswana National Archives (BNA): Annual Reports: Bechuanaland Protectorate, 1933, p. 31.

Note 3. During the time of his administration financial secretaries were appointed to office. He often thought little of them, or at best as mediocre. He proclaimed that one such administrator would “pass in a crowd” (Rey, 1988, p. 9) for his poor, laughable financial management skills.

Note 4. Lonsdale and Berman (1979) refer to this economic state as a “palimpsest of contradictions of accumulation and control” (p. 491). It was not confined to European settlers and their business practices, but extended to chiefs over subjects, the rich over the poor, amongst others.

Note 5. See for example Botswana National Archives (BNA), S 202 / 3 which archives various communications in 1942 between Government Administrative Secretary F. MacKenzie, High Commissioner’s office in Mafikeng, and High Commissioner’s Office in Cape Town questioning and eventually repealing Tariff 17 of the Schedule to Act No. 3 of 1864 of the Cape of Good Hope (payment of duty of Joint Stock Companies).

Note 6. The exclusion of local administrators and chiefs from financial management practices of the colony is not indicative of interest in maintaining sound financial management. As early as 1900 some tribal administrators showed good practice and diligence in handling of revenues and upkeep of financial records. Such was the case with Kgosi Seepapitso II of the Bangwaketsi in maintaining tribal accounts (Makgala & Botlhale, 2008).