

The Challenges of Financial Responsibility in the Tribal Administration of Bechuanaland Protectorate, 1919–1966

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ABSTRACT

This account of tribal finances in Bechuanaland Protectorate under British colonial rule argues that while the treasury dispensation made the tribes responsible for their finances, it also brought about a new dynamic and challenge in tribal communities as a result of a new monetary and financial system. Little or inadequate remuneration led to low morale, theft, and the employment of incompetent personnel in some instances. The colonial authority needed the chiefs to run tribal affairs and for political stability. As a result, chiefs often escaped unpunished whenever they were involved in peculation of funds. On the other hand, when tribal revenue workers did the same they were harshly dealt with. Efficiency and corruption in the treasury system differed from one area to another and was dependent on the character of the chief in the area.

Keywords: Financial responsibility; colonial government; tribal administration; Dikgosi

INTRODUCTION

Until around the turn of the twentieth century there were no bureaucratic or administrative organs executing tribal duties on a day-to-day basis in the Bechuanaland Protectorate (colonial Botswana). Tribal duties were carried out on an *ad hoc* basis.¹ The only agencies utilised were messengers and age-regiments ordered periodically to carry out errands or tribal public works. Initially the work concerned mostly correspondence and registration of Hut Tax, introduced in 1899.² At about the same time the Dikgosi (tribal rulers of independent states before colonisation in 1885) also began imposing levies on tribesmen to finance tribal public works such as schools and churches. Some Dikgosi opened 'tribal accounts' with Barclays Bank in Mafikeng, the capital of Bechuanaland (at the time still part of the Cape Colony). Kgosi Seepapitso II of the Bangwaketse controlled tribal revenue strictly and kept an up-to-date tribal account. He instantly

dismissed from duty any headman he saw as incompetent in handling revenue. Hence, Leonard Barnes described the Kgosi in a Tswana state as 'both Chancellor of the Exchequer and Comptroller and Auditor General'.³

Therefore, the tribal governments were ceasing to operate on an *ad hoc* basis, and were gradually becoming more complex and modernised. For instance, in the first decade of the twentieth century different management committees were established to run the service-providing agencies of the tribal governments. These management committees 'introduced into the system of tribal government separate organs for dealing with relatively specialised matters [such] as education, finance, and agricultural development'.⁴ They consisted of local people elected annually in a *kgotla* (a public forum). In 1919 the British colonial government instituted African Advisory Council (AAC)⁵ whereby tribal representatives met with the colonial administration to discuss issues of mutual interest or concern to the tribes. One of the key functions of the AAC was to discuss matters dealing with the so-called 'native' fund, also established in 1919. Its purpose was to finance educational, health and agricultural developments in the tribal reserves. However, because this fund barely had enough revenue to provide for any meaningful developments, Dikgosi imposed extra levies on the taxpayers.

Here we examine tribal finances, beginning with the native fund and tribal trust funds and finally the tribal treasuries which were introduced in 1938. The treasuries were the key to the tribal or African administration in accordance with British tropical Africa's policy of indirect rule. A closer study is made of the tribal treasuries in five of the tribal reserves, namely those of Ngwato, Kgatla, Kwena, Ngwaketse and Tawana. Margery Perham states that the tribal treasury was 'the third pillar of indirect rule',⁶ others being taxation and the tribal courts.⁷ However, to Ormsby-Gore the tribal treasury was 'the most essential feature of the system'.⁸ The treasury system 'was so successful in Katsina [where it was established in 1907] that it was rapidly introduced in nearly all

the emirates of Northern Nigeria'.⁹ The essential idea of the tribal treasury was that it paid monthly salaries to the Dikgosi and some tribal administration staff. The treasury's finance committees also coordinated the functions of other departments of tribal administration by control over tribal budgets. During the early years, the marginalised subject tribes were largely unrepresented in these committees, but later some gained representation. The treasuries worked under the surveillance of the relevant British district commissioners who (until 1936) were called resident magistrates.

While the modifications to the tribal courts and taxation system (which were meant to introduce indirect rule and regulate chiefly power in Bechuanaland during the first half of the 1930s) were fiercely contested by the Dikgosi, they embraced the introduction of the tribal treasuries in 1938.¹⁰ During this time their relations with the government were cordial following the recruitment in 1936 of experienced officials Charles Arden-Clarke¹¹ and Forsyth-Thompson, who had previously worked in Nigeria and Uganda respectively, two colonial states where indirect rule was already firmly entrenched. Moreover, the treasury system restored tax collection to the Dikgosi – a function that had been the responsibility of the colonial government since the early 1930s. Although the treasuries were seen as the nerve centre of the tribal administration, lack of trained personnel led to treasury work being executed on a trial and error basis. Shoestring budgets led to pitifully low salaries for tribal administration employees, making it difficult to attract and keep qualified and experienced workers, which in turn engendered irregularities and theft. Nonetheless, while tax collection bred self-aggrandizement by some tax collectors, treasury functionaries were often caught and paid dearly for engaging in lucrative intrigues. Although the government was swift in meting out penalties to members of the tribal administrations for these irregularities, it condoned the Dikgosi's delinquency in financial matters. In some instances, employees became scapegoats for the Dikgosi's incompetence because the colonial government and the Dikgosi each needed the other to sustain their own authority.¹²

An earlier parochial outlook in some quarters concerning the functioning of the native fund was replaced, in the 1950s, by the Dikgosi's desire to pool together tribal resources under a common treasury. This paper also examines the degree of consultation between the custodians of the tribal revenue and the tribes themselves. The dialogue between the Dikgosi or tribal representatives and the colonial government in treasury matters is also explored.

Perhaps it should be pointed out here that we use the word 'tribe' and 'tribes' as the terms are currently used, but owing to the length of this piece we have not detailed the basic processes by which authority and political entities grew in historical Botswana. There is already an impressive corpus of literature that provides a general understanding of imperialism as a historical entity and sheds light on the trajectories of the Dikgosi, administrators, European missionaries and the ordinary people (the tribe) in the period preceding the one this article concentrates upon.¹³

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THE NATIVE FUND, 1919–1932

This apparatus was established in 1919 with a contribution from each taxpayer of 3/-, which rose to 5/- in 1923 with the exception of the Ngwato and Tawana reserves until 1929. The fund financed education, abatement of contagious diseases, stock improvement, and other tribal projects. The estimates and expenditure of the fund, which were prepared by the colonial government officials, were discussed in the AAC. This fund was entirely under the high commissioner's control. When different tribes applied for money from the fund the amount they received was not necessarily proportional to a tribe's contribution. Although this did not cause widespread discontent, in 1925 the resident magistrate for the Tawana reserve, Gerald Nettelton, wrote to the government secretary:

Up to date the Batawana have contributed £1500 to the Native Fund and I think the only thing they have received is a little free medicine, in certain cases, probably valued at a few pounds. About six months ago I wrote to you on the subject of the Native Fund pointing out that the Batawana received practically no benefit at all despite the fact that they have contributed 3/- since the inauguration of the Fund. The Chief and his Headmen came to see me yesterday on the subject of education and wished me to place before His Honour the question of paying teachers' salaries from the Native Fund. They observe that they were made certain promises when the Fund was begun but they see very little for the extra taxation – I must say I am in entire agreement with them and can sympathise in the attitude they took up over the increase of the amount from 3/- to 5/-. They have seen nothing for their 3/- and it is very difficult to persuade them that they will benefit any more by paying 5/-.¹⁴

Moreover, in 1927 Regent Ntebogang of the Ngwaketse moved that:

the contributions to the native Fund as made by the Bangwaketse tribe, be used separately from other tribes, and this amount be wholly and solely expended on the development of our people and territory. That we have the right to decide as to how our contributions be expended. That to us it does not seem right that portion of our contribution should in any way go to assist in the furtherance or betterment of any other tribe, other than our own.¹⁵

From 1919 to 1932 the amount of money paid to the fund was £88,307 constituting the following:

Table 1: 'Native Fund' Expenditure, 1919-32

	£
Education (including bursaries, grants to institutions, etc).....	50,615
Veterinary measures.....	24,155
Water supplies.....	5,851
Free issue anthrax vaccine.....	1,665
Fencing.....	1,387
Purchase pedigree stock.....	1,356
Water Supplies. Special expenditure:- Bamangwato Reserve.....	1,925
Miscellaneous.....	1,353

Source: Pim, *Report*, 99.

THE TRIBAL TRUST FUNDS, 1928-1938

Complaints of incompetence and allegations of squandering tribal funds and tax monies by the Dikgosi in the Tawana and Kwena reserves led to the colonial government taking over responsibility for tribal revenue from the Dikgosi in 1928 and 1929 respectively. The remoteness of the Tawana (or Ngamiland) in the northwest and inadequate resources on the part of the government made the management of tribal affairs in the reserve difficult to control. Kgosi Mathiba of the Tawana was held in extremely low regard by the government officials to the extent that in January 1932 the acting resident magistrate in the reserve, Vivian Ellenberger, wrote that Moremi, Mathiba's son and heir, would inherit from his father 'a practically hopeless legacy'.¹⁶ Mathiba so mismanaged the tribal revenue that in 1928 the government took over tax collection and created a tribal fund.

In the Kwena reserve Kgosi Sebele II, although very popular with Kwena commoners, faced strong opposition from the Christian headmen. On several occasions they unsuccessfully petitioned him to the government with the intention of ousting him. Official enquiries held in 1921, 1923, 1926, 1928, and 1929 showed that Sebele had strong support from the commoners.¹⁷ Since the imposition of colonial rule by the British in 1885 the Kwena Dikgosi had been strong headed and openly defied colonial officials. Sebele (1892-1911) had running battles with the government which threatened to depose him during the South African War (1899-1902) as he was said to be against the British war effort.¹⁸ His successor Sechele II (1911-1918) inherited his father's problems. The

Kwena Dikgosi faced relentless opposition from royal Christian headmen. These headmen 'generally identified themselves with the semi-established congregational church and colonial state', observes Jeff Ramsay.¹⁹ Between 1921 and 1925 Sebele was accused of criminal and civil offences ranging from stealing hut tax monies²⁰ to wife beating. Despite his drinking problem and more petitions by his detractors, Sebele's position remained so strong that in 1926 he imposed a levy on the tribe for the construction of a new tribal office in his capital of Molepolole.²¹ However, in 1929 the government established the Kwena tribal fund supervised by the resident magistrate after reports that Sebele was not making proper use of tribal revenue.²² The revenue which went into these funds was in the form of royalties from mineral prospectors, tribal levies and stand rents from traders and blacksmiths.²³

However, Kgosi Tshekedi Khama in the Ngwato reserve was an enlightened and sophisticated leader and husbanded tribal revenue. The tribal fund in the Ngwato reserve was instituted with Tshekedi's full support and cooperation and its revenue was £50 a month from the British South Africa Company (BSAC). The need for sound financial control in the tribal areas emanated from both the modern duties performed by tribal administrations and the Sir Alan Pim's Report of 1933 following his investigation of the financial and economic condition of Bechuanaland.²⁴ The tribal administrations generally operated on inadequate budgets, and their financial situation was exacerbated by the Great Depression and the South African embargo on cattle from Bechuanaland.²⁵

From 1934 Resident Commissioner Charles Rey, who had been appointed in 1930 by Secretary of State Leo Amery to introduce indirect rule in Bechuanaland,²⁶ tried to ameliorate the 'ill-defined and unregulated' sources of tribal revenue by setting up

'Tribal Trust Funds, distinct from the Native Fund, in the principal Native Reserves'.²⁷ Tribal trust deeds were drawn up to regulate these trust funds. Their revenue mostly came from tribal levies, court fines, stand rents and in some reserves royalties from mineral prospectors. These trust funds were under the care of trustees, consisting of a treasurer and three other members elected by the tribes, while a district commissioner became chairman in each reserve. The Kwena Trust Fund was constituted in 1934, Kgatla and Ngwaketse in 1935. In spite of prolonged negotiations it was found impossible to establish trust funds for the Tawana and Ngwato reserves on a firm basis.²⁸ Unlike the tribal trust funds in other reserves, the Ngwato Tribal Fund did not receive stand rents from European traders, losing about £900 from this source²⁹.

During this time dire financial straits forced the Dikgosi to swallow their pride and approach the colonial government cap in hand for financial handouts:

The position has now arisen which I have foreseen for some time, and to the possibility of which I have referred in the previous despatches. I had there stated that the Chiefs' financial position was becoming serious and that they would have applied to the Government long ago for financial assistance had it not been for their fear that once they received financial assistance from the Government they would be in the position of paid servants to the Government- a position to which they were all much opposed. Their present financial need, however, has overcome this prejudice.³⁰

So bad was the situation that Tshekedi claimed to be financing tribal projects from his own pocket and asked the colonial government to intervene.³¹ 'In these circumstances', wrote Rey, 'the Chiefs are unable to maintain a decent standard of living'. He cautioned that 'as the position is likely to become worse rather than better, there must be a tendency to native mal-administration'.³² Tshekedi himself was accused of 'mis-using' tribal revenue by making 'unnecessary' provision for legal consultation.³³ This was attributed to his 'distrust of everything to do with the colonial Government, and to his constant practice of consulting his lawyers as regards every order and Proclamation that is issued by the Government'.³⁴

In the development of the tribal trust funds Rey also received advice from Lord Lugard, the doyen of indirect rule, who had established the policy in Nigeria in 1906. After

Lugard had expressed surprise at the non-existence of tribal treasuries in Bechuanaland, Rey informed him that 'out of the tribal funds I hope to evolve native Treasuries'.³⁵ Then Lugard explained how he constituted the tribal treasuries in Nigeria and how they functioned, and also referred Rey to the *Dual Mandate*, the bible of indirect rule he had published more than a decade earlier.³⁶

With the constitution of the Kgatla Trust Fund, eventually the councillors presiding over the Chief's Tribunal (court) in Mochudi were to be paid, but only when funds permitted.³⁷ In Ngamiland a permanent and paid court clerk was appointed in late 1937.³⁸ However, district headmen and the chief's representatives upcountry were not remunerated.

After becoming resident commissioner following Rey's retirement in June 1937, Arden-Clarke argued for the need to replace tribal trust funds with proper tribal treasuries. Unlike the previous arrangement the treasuries were to receive tax commission hitherto paid to the Dikgosi, and they and other tribal administration staff were to be paid monthly salaries. The treasuries were also to coordinate the other departments of the tribal administrations. The native fund would be abolished and direct financial control by the colonial administration reduced to supervision by the district commissioners. Arden-Clarke justified his proposal with citations from the *Dual Mandate*.³⁹ In addition he drew from Ormsby-Gore's report on his visit to West Africa in 1926:

I cannot overestimate the importance of the part played by the existence of native treasuries with clearly defined sources of revenue. Without such treasuries the chieftainship cannot be adequately maintained, and in the absence of such treasuries the tendency to irregular methods of obtaining money on the part of the native chiefs would be encouraged. I regard the allocation of the proceeds of taxation to the native treasuries as the most essential feature of the system.⁴⁰

Arden-Clarke was determined to use his Nigerian experience to make indirect rule work in Bechuanaland through the treasury system:

The principal objects which it is hoped to achieve by the transfer to the Native Treasuries are the transfer to the Native Administrations in accordance with the principles of indirect rule of those functions of Government which directly affect the lives of the natives and which should properly be exercised by themselves, the education of the natives in the management of their own financial affairs and training in principles of financial integrity⁴¹

He enumerated problems caused by the tribal trust funds and proposed the establishment of tribal treasuries. He also opposed the absolute control of the native fund by the high commissioner. Theoretically the AAC discussed matters concerning the native fund, although 'in practice the natives have little real say in the allocation of expenditure and no financial responsibility whatsoever'.⁴² He also pointed out that the Ngwato, who were not members of the AAC (until 1940), were not benefiting in any way from the native fund despite being 'the principal contributors'. On the other hand the Kgatla had made impressive developments in education by utilising a share supposedly belonging to the Bangwato.

While acknowledging the capability demonstrated by the tribes in managing their trust funds, Arden-Clarke complained that 'the system suffers from grave defects and omissions'. The major problem lay in collection of fines imposed by the tribunals. This resulted in insufficient revenue for tribal duties to be carried out efficiently. Furthermore, he said, 'the powers of the administrative staff are inadequate to provide effective control and supervision'.

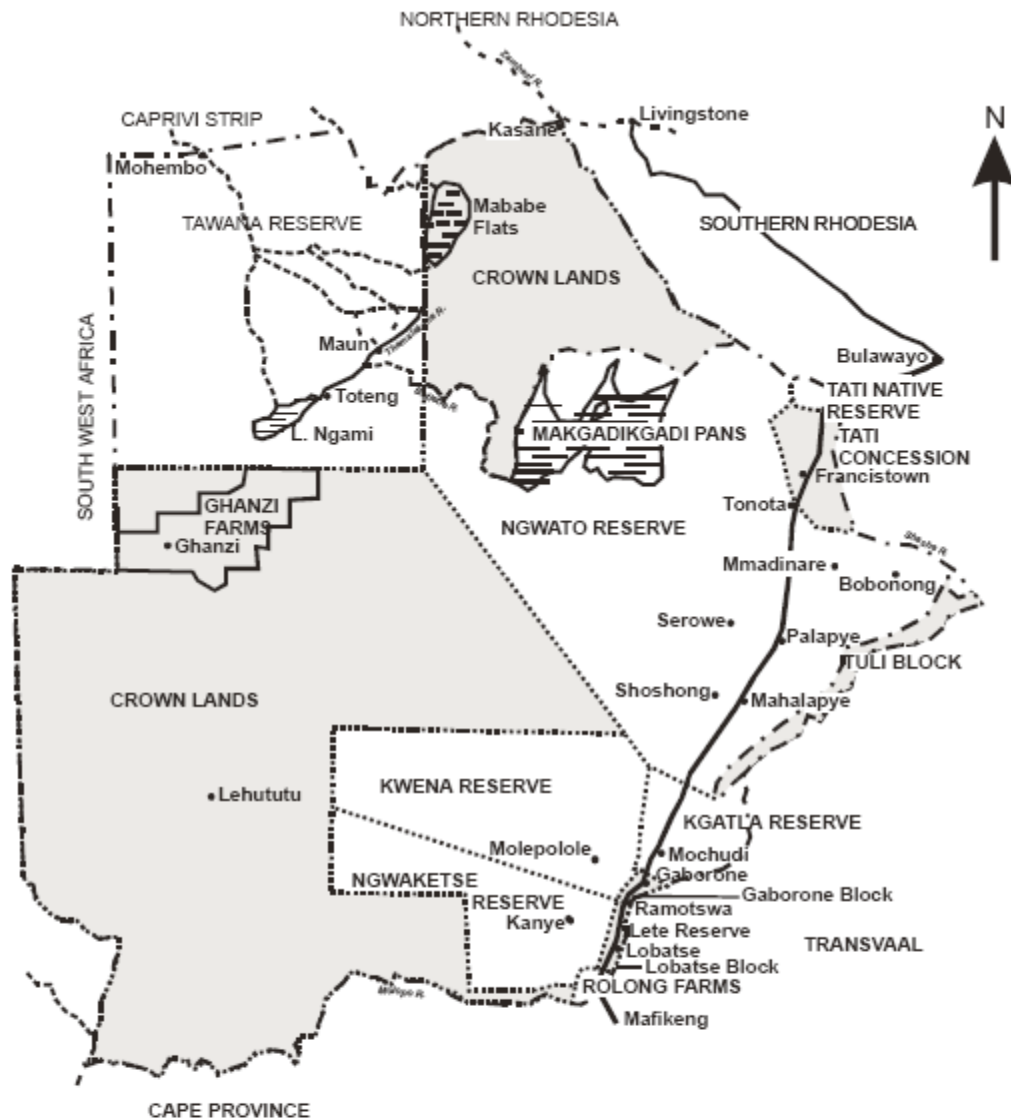
THE INTRODUCTION OF TRIBAL TREASURIES, 1938

'In Nigeria, as in Uganda and elsewhere where the British policy of indirect rule has been evolved, the local Native Treasury has become almost the central and most significant feature', wrote Lord Harlech.⁴³ To Arden-Clarke a 'Native Administration without a Native Treasury is like a three legged stool without the third leg, lacking balance and stability'.⁴⁴ As a start in creating treasuries, prior to the AAC session of 1938 the members were given draft 'Tribal Treasuries Regulations' to discuss with the people in *kgotlas* (tribal public fora). According to Arden-Clarke the regulations were 'based on similar regulations in Nigeria and Uganda'. During the session of the AAC he invited comments and suggestions:

Some of you have already suggested to me that 35 % of the tax does not represent a substantial increase in the money formerly provided from the native fund and from various Government grants for education and other tribal purposes. The Native Treasury proposals represent an increase in the Government expenditure of £1, 700. This is not a vast sum but the point is that you are to be given control of £15, 000 which has hitherto been under the immediate control of the Government. We must learn to walk before we can run. You have got to prove that you are capable of handling this money with wisdom and integrity and with a full sense of responsibility before I can recommend that Government should hand over to the Native Treasuries a greater proportion of the tax.⁴⁵

The most significant suggestion was the amendment of Section 3 'in order to provide for the High Commissioner to consult with the Chief and Tribe'. It was unanimously agreed to adopt regulations similar to those governing tribal treasuries in Nigeria and Uganda.⁴⁶ The experience that the resident commissioner and his deputy's had gleaned in the two territories was instrumental.⁴⁷ Indeed H.N. Tait, at the Dominions Office in London, remarked that 'we have not subjected the draft regulations to any close scrutiny, since we assume that they have been prepared in the light of Clarke's experience in Nigeria'. Therefore, tribal treasuries came into existence through Proclamation No. 35 of 1938 and supplanted the tribal trust funds.

The tribal revenue hitherto paid into trust funds, which now included 35% of taxes collected, was deposited into the tribal treasuries. The Dikgosi and other employees of the tribal administrations began to be paid salaries from the treasuries. Each treasury had its own finance committee which handled all the tribal financial matters including annual estimates and expenditure, and employment of tribal administration workers on the recommendation of various tribal committees. The appointment in a *kgotla* of a finance committee of five members, including a treasurer, was the responsibility of a Kgosi, although the tribes were frequently consulted.⁴⁸ A finance committee usually met quarterly but could meet more often if the need arose. Due to calamities such as drought and cattle diseases which affected tax and tribal revenue, treasuries had to place a sum equal to 50 per cent of their annual revenue in Special Reserve Funds to be used when key sources of revenue ran dry.



Map 1: Bechuanaland Protectorate

A SURVEY OF TRIBAL TREASURIES IN FIVE RESERVES

The efficiency of the tribal treasuries differed from one area to another. In the Ngwato reserve, for instance, while the treasury was enterprising, its keenness resulted in overspending which almost tipped it into a financial tailspin. The colonial government blamed this on the tribal administration employees whom it claimed were misleading Kgosi Tshekedi. In the main, though, the treasury enjoyed the services of well educated

and responsible staff. However, there was no clear distinction between Tshekedi's private property and tribal property, which caused misgiving among colonial authorities. In the Ngwaketse reserve the treasury was also fairly efficient but less ambitious, with honest and well educated staff. Here Kgosi Bathoen II wanted a clear distinction between his personal belongings and tribal property. The Kgatla treasury's efficiency was intermittent and lack of payment to some tribal functionaries did not help matters. This created conflict between the progressives and the traditionalist Regent who was backed by the colonial government. Lack of payment to councillors affected their work and later they had to be remunerated. The finance committee here was dominated by the ruling family as young men were not interested.

The Kwena treasury was less efficient, more corrupt and its incompetent Kgosi capitalised on the Bechuanaland government's fictitious confidence in him and squandered tribal revenue. From early on the finance committee members, though weak, insisted on remuneration against the colonial government's objection. Nevertheless, the treasury was able to recruit educated personnel without much difficulty. In Maun, capital of the Tawana reserve, the treasury was beset with lack of suitable personnel, rampant irregularities and defalcation. Poor tax collection and weakling rule of Kgosi Moremi made things worse. So desperate was the situation that an unpopular and untrustworthy ex-convict, fresh from prison, was appointed as treasurer immediately after its establishment. Furthermore, there was a great deal of interference by the Bechuanaland government owing to inefficiency and defalcation. However, the colonial administration was careful not to have Moremi's authority affected when reprimanding him for peculation. The situation improved in the mid 1940s after Moremi's death, although dynastic feuding affected the treasury's smooth running.

The Ngwato Tribal Treasury

This treasury worked well, although Tshekedi's over-zealousness led to overspending which almost put it in financial crisis in the late 1940s. Moreover, the colonial government's concern for Tshekedi's inclination of spending tribal funds on legal consultation, expressed by Rey in 1935, continued.⁴⁹ In 1940 it was pointed out that Tshekedi had paid, on behalf of the Ngwato, 180 and 120 guineas in legal expenses to South African lawyers Buchanan and Reay regarding negotiations with a mineral prospector in the reserve. This should be understood as a political matter because on numerous

occasions Tshekedi was forced to go up against the Bechuanaland government.⁵⁰ The colonial government wanted tribal administrations to rely on its legal advisers whose service was free⁵¹ but the Dikgosi continued consulting private solicitors.

In situations of drought and famine, 'poor condition of cattle and long waterless stretches render[ed] it impossible for ... [relief] grain to be transported by animal-drawn vehicles'.⁵² Therefore, in 1942 drought conditions forced the Ngwato treasury to propose procurement of two trucks at approximately £1,000 for transportation of grain, but the Bechuanaland government objected.⁵³ Since the government did not heed this plea the treasury had to hire private vehicles for food delivery. Even by December 1947 this issue was still being followed, the argument being that although it was cheaper to hire than buy trucks, 'the advantage of purchasing two vehicles is that they would be available to the administration thereafter for other purposes such as work with the two dam making units'.⁵⁴

Theft was not a serious problem in this treasury although in March 1944 the head tax collector, Mathiba, lost about £596 of tax money under mysterious circumstances and made good the loss from his own pocket.⁵⁵ The government's financial secretary blamed the small size, easy access and poor security at Mathiba's office for the misfortune:

it is well within the bounds of possibility that some unscrupulous person may have taken the money whilst Mathiba's attention was diverted I suggest that the Head Tax Collector should be supplied with a large office with a counter and grill similar to those provided in post offices. The office should be so arranged that no one can gain access to the Head Collector's office from outside the grill. It is also very necessary for the Treasurer to have an office to himself. The office that he has at present is in the front of the building, which results in continuous interruptions from people wishing to interview the Chief and Head Tax Collector. The Tribe has reserve funds available and I recommend that authority should be obtained for the building of two additional offices.⁵⁶

Meanwhile spending without authority persisted, and £1, 089.1.5 was spent on wagons in 1944–5 although no provision was made for these in the estimates.⁵⁷ According to the government officials it was 'difficult for an African Finance Committee to deal satisfactorily with such large sums of money, and a certain amount of patience is probably necessary'.⁵⁸ In 1946–7 the treasury's actual revenue was £23, 297.17.9 while expenditure stood at £26,076.8.0 and the Special Reserve Fund balance (accrued since 1938) stood at £9, 587.6.2.⁵⁹ By January 1948 the treasurer was reported to be engaged in both public affairs and Tshekedi's private matters simultaneously, and the general position of the treasury inspired little confidence.⁶⁰ Thus far there had been scarcely any division between the Kgosi's personal matters and the state and Tshekedi responded to his critics by pointing out that his private servants and property were used for tribal purposes and if this was to stop the tribal administration's work would stall.⁶¹ This illustrates the rather thin division between a Kgosi's personal property and that of the tribal administration which in the pre-treasury days were almost indistinguishable. Nonetheless, on the issue of overspending, the financial secretary stated that 'Tshekedi himself cannot be held entirely to blame, since he has been the victim of his own employees, some of them doubtful Europeans for whom he seems to have a penchant'.⁶² (Tshekedi was the highest paid Kgosi at £1, 000 per annum with a charge allowance of £300.) But it was being reported that there was a 'complete lack of control over expenditure and there is no co-operation by departments with the Treasury',⁶³ and that the situation could be described 'financial indigestion':

The Ngwato Native Authority under the leadership of Tshekedi Khama has in recent years shown great enterprise and initiative. A real attempt is being made to perform services and to carry out works with funds from the Native Treasury and the Native Authority is becoming a genuine organ of regional self-government and has developed beyond the stage of being merely a salary paying machine. This is a most welcome development since the Bamangwato control by far the most important Native Authority in the Bechuanaland Protectorate and their Treasury receives the largest revenue. During the last year the work has suddenly increased and as a result the Treasury may be said to be suffering from financial indigestion. There has been the money collected for the Moeng Secondary School, an institution built from Tribal funds, and this amounted to £63, 000 at 31st March 1948.⁶⁴

Table 2: Ngwato Tribal Treasury Overspending, 1947

Subhead			
Recurrent	Estimate	Expenditure	Excess
Mtce. of buildings	£350	£1, 241	£ 891
Mtce. Water Supplies	250	365	115
Mtce. Tribal Lorries	400	1, 451	1,051
Agriculture: Contingencies	60	409	349
Miscellaneous: Contingencies	100	202	102
Special Development Reserve			
Quarters for A.L.O.	1, 365	2, 470	1, 105
Quarters for Artisans	900	1, 476	576
Desks for Shoshong School	800	1, 224	424
Sanitary Conveniences	80	217	137
Two Dam making Units			
Water Development	1, 200	2, 456	1, 256

Source: BNA, S.477/3, Financial Secretary to Government Secretary, 29 June 1948.

In 1949 the Ngwato tribal administration collapsed owing to conflict between Seretse, the heir apparent, and Tshekedi, and the treasury was transferred to the office of the district commissioner, who acted as 'native authority'. Nevertheless, the 1951–2 revenue stood at £29, 140 with expenditure of £27, 830, and education received the lion's share of £13, 945.⁶⁵ After the political situation had calmed down Rasebolai Kgamane was appointed native authority in 1953 to resurrect the tribal administration and in September 1953 Mout Nwako, who was assistant treasurer, took over the treasury.⁶⁶ While initially the Ngwato Treasury did not charge stand rents from traders, later it began to do so; by 1956 this source had brought in £35 a store per year and 5/- per head for each trade animal.⁶⁷

It is important to note how advanced the tribal administration had become by the mid-twentieth century. There was something amounting to equivalence of powers between the colonial and chiefly at the level of revenue. The tribal authorities assisted and had taken strides in this direction as 'innovators' and modernisers.⁶⁸ The tribal administration had ceased operating on an *ad hoc* basis as had been the case at the turn of the century. However, effort by Dikgosi to venture into private commercial trading had been nipped in the bud since this conflicted with European interests. A good example is that of Khama III, Tshekedi's father, whose Bangwato Trading Company had been forced to fold up in 1916.⁶⁹

The Ngwaketse Tribal Treasury

This treasury showed responsibility in terms of discipline. The major item of expenditure was education which was usually allocated more than 40 per cent of the budgets in all the tribal reserves. In 1937 the principal medical officer suggested that public health should also be included in the estimates.⁷⁰ He wrote,

I see that the amount to be spent on Education is roughly 41% of their total revenue. Whilst having no grudge against education, I certainly do not think that medical work and sanitation should be summarily dismissed simply because those responsible for framing the estimates consider that no funds are available... At the same time it must not be forgotten that healthy children are essential in order to obtain the maximum results from money spent on education. In fairness, however, it must be admitted that education has become more concrete than public health in the minds of the people.

The close relations between tribes and religious denominations occasionally caused confusion, and this had a long history among the Tswana.⁷¹ For instance in July 1943 an audit queried the Ngwaketse treasury's expenditure on repairs to a London Mis-

sionary Society (LMS) church.⁷² Overall the Ngwaketse Finance Committee seemed to have been a vibrant body, consisting in 1944 of seven members.⁷³ Nevertheless, like Tshekedi, Kgosi Bathoen felt that the treasury system disadvantaged him financially:

According to the working of the Treasury the Chief is expected to use his salary for all Tribal obligations ... Apart from his salary he receives a charge allowance which I maintain is very much insufficient. There are no other financial allowances made to the Chief. The latter has always got to struggle out of his private income and make ends meet in order to carry out his duties as Chief.⁷⁴

Due to its thrift this treasury in 1946–7 had actual revenue of £10, 135.10.8, expenditure being £9, 752.9.4, while the Special Reserve Fund had £9,361.18.5 that had accrued since 1938.⁷⁵ In 1948 a surplus of £2, 582.2.6 was realised from capital receipts from

72. BNA, S. 478/1/1, Assistant District Commissioner to Government Secretary, 1 November 1943. In Mochudi District Commissioner Sullivan wrote that 'the church buildings in the Bakgatla Reserve are the property of the Tribe which is also responsible for their maintenance. Since the inauguration of Native Treasuries, few repairs have been performed so the annual thanks giving or *ditebogo*, an offering delivered in the *kgotla* and formerly transmitted by the Native Authority to the Dutch Reformed Mission, has discharged the Tribe's obligation' (S. 478/1/1, Sullivan to Financial Secretary, 30 November 1943). When District Commissioner Mackenzie was contacted in Serowe, he stated that 'African Church buildings in this district were erected by the Tribe to whom they still belong. Responsibility for repairs lies with the Native Administration. Provision was made last year for expenditure of a considerable sum of money on repairs to the Serowe Church but these were not carried out owing to the death of the contractor. Such repairs as have been recently carried out to Churches have been of a minor nature' (BNA, S. 478/1/1, Mackenzie to Financial Secretary, 1 December 1943) The dispute between a tribe and a religious denomination over ownership of a 'public' facility still continues in Botswana. For instance in 2000 a Commission of Enquiry was appointed to look into a dispute between Kgosi Linchwe II of the Kgatla and the Dutch Reformed Church over the ownership of the Deborah Retief Memorial Hospital in Mochudi. Kgosi Linchwe contended that the hospital belonged to the tribe since it was built with tribal labour while the Church also claimed ownership of the hospital.
73. BNA, S. 476/1, Financial Secretary to Government Secretary, 'Bangwaketse Tribal Treasury for Financial Year ended 31 March 1947', 11 August 1947.
74. BNA, S. 476/3, Bathoen to District Commissioner, 18 December 1947. Bathoen was responding to an audit query that he had spent Treasury money on an attendant who had accompanied him on a trip to Cape Town. 'I am inclined to the view that it was the duty of the Native Administration to ensure that the Chief was accompanied as required by Native Law and Custom and I consider that this expenditure is a fair charge to the vote "Administrative Messengers"', he wrote.
75. *Ibid.*, 'Statement showing actual Revenue and Expenditure of the Tribal Treasuries for Financial Year 1946/1947', 1948.

the sale of livestock due to closing of the Ngwaketse Livestock Improvement Centre (LIC.)⁷⁶ The closing of the LIC also diminished expenditure under the category Agriculture and Veterinary.

In November 1949 Bathoen sought permission for the treasury to buy a lorry. 'At present', charged Bathoen:

the Tribe is entirely dependent on my private vehicles for the conveyance of goods. Such state of affairs is unorthodox and most unreliable and inconvenient'. He continued, 'time has now come when the Tribe should possess both movable and immovable property which they can proudly feel belong to them.'⁷⁷

Interestingly, Bathoen, unlike Tshekedi, wanted a clear distinction between tribal property and his personal belongings.

In July 1950 the Finance Committee's secretary, who was also the tribal treasurer, was replaced by a woman named M. Tlhokoyame.⁷⁸ However, it appears Miss Tlhokoyame only served on the committee for a short period of time because in May 1953 one G.A. Gare became the committee's secretary replacing a certain B.H. Keakitse, although there is no mention of when he was appointed as secretary.⁷⁹ By December 1951 the Ngwaketse treasury privatised the Moshaneng Asbestos Mine which it had operated since October 1950. In 1953 the royalties from this source were £3,100, £700 more than estimated.⁸⁰ Embezzlement was not a problem here and incidents of theft are hard to find. One such occasion was when the long serving treasurer, John Modise, was imprisoned for defalcation of £2, 521 in 1956.⁸¹ The revenue for 1955-6 amounted to £29, 706.10.7, which was £3,383.9.5 less than estimated.⁸² One of the reasons given was that for six months no royalties were received from the Moshaneng mine. At one point the district commissioner himself was accused by his superiors of neglecting his supervisory duties,⁸³ while the treasury staff did their best to be efficient.

The Kgatla Tribal Treasury

The efficiency of the Kgatla treasury was intermittent. Unreliable remuneration or lack of it affected the workers' morale. Unlike the Ngwaketse treasury, provision for medical purposes was made in the first Kgatla treasury estimates for 1938–9. Again a principle was adopted that labourers employed on tribal dams and roads should be remunerated. This differed from an argument made earlier against remuneration of councillors presiding over tribunal courts due to a belief that the spirit of free tribal labour would be doomed. The Finance Committee was dominated by the ruling Pilane clan: the tribal secretary, Maganelo Pilane was treasurer, and the other members were Isang Pilane, Aron Sefako Pilane, Molefi B. Pilane, Bogatsu Matlapeng and Molefi K.K. Pilane.⁸⁴ Although the Kgatla reserve was said to have made larger strides in education than other tribes,⁸⁵ young people were apparently unwilling to take up jobs in the tribal administration, leaving the Pilane family to do so.⁸⁶

Among sources of revenue for this treasury was a grant-in-aid of £350 from the Bechuanaland government for education purposes of which the Kgatla treasury was the sole recipient.⁸⁷ In January 1939 the Finance Committee 'recommended to the Government that sitting fees payable to Chief's Tribunal should be increased by £50, to be made up by taking £30 from saving effected in payment of 2.5% to Headmen, and £20 being saving on payments to Presidents of Junior Tribunals'.⁸⁸ In the past, councillors presiding over tribunals were paid only when funds were available, therefore this time 'care was taken in making it quite clear to the Councillors that this is not a payment for services rendered, but a gift by the Chief on behalf of the Tribe'.⁸⁹ During the committee's meeting in January 1939 it was resolved that the president of the Sikwane Senior Tribunal be paid £4, while one president of a Junior Tribunal was to receive £2, the rest were to 'receive nothing as their work has not been satisfactory'.⁹⁰

In May 1940 eight members of the Kgatla Tribal Council petitioned the district commissioner about lack of remuneration for their work.⁹¹ Ignoring the fact that lack of

payment sometimes led to low morale and inefficiency, District Commissioner Sinclair expressed the prevailing colonial government's tolerance of incompetent Dikgosi:

I am not prepared to recommend that the Councillors be paid a fixed annual salary or that any provision be made for them out of the funds from the Treasury. There is no doubt that the Councillors shoulder most of the tribal work and that they are weary of [M]Musi's [Regent] inactivity and supine ness. Beyond complaining to the District Commissioner, however, they do little themselves to rectify matters. In addition, it is the primary duty of the Councillors to advise the Chief, however weak he may be and however disorganised tribal affairs are, without asking for remuneration for their services.⁹²

Nevertheless, in 1942 it was felt that all members of tribal committees, not only the Finance Committee, should be remunerated by about £8 per annum each.⁹³ Despite this recommendation, even as late as September 1943 the tribal councillors did not receive any payment, a fact that was of concern to the outgoing acting district commissioner, Cairns:

I would again strongly recommend that the payments be approved as from 1st April and that the question be treated as a very urgent one. It has attained serious proportions in the minds of the Councillors and I think that on my departure they are going to cease attending kgotla and Committee meetings for the reason that Government is with-holding the payment authorized by the Tribe and the Regents. Such a step would seriously embarrass my successor and the Regents.⁹⁴

The Finance Committee resolved that two most important councillors be paid £36 per annum while three others were to receive £24.⁹⁵ However, in the early 1940s the annual reports showed that the operation of the treasury was an on and off situation. For instance, in 1940 it was stated that the Finance Committee carried out its duties splendidly in consultation with the people.⁹⁶ However, the report for 1941 was a far cry from the previous one. The tribal treasury 'suffered from lack of revenue and carelessness and slackness amongst its staff'. This was due to the tribal administration which was 'handicapped by the weakness of the acting Chief and by the general slackness of tribal discipline following the disputes and divisions of the past years'.⁹⁷

On the other hand, in 1942 it was noted that 'the work of the Tribal Treasury has improved considerably and may now be regarded as satisfactory'.⁹⁸ According to the 1944 report,

the absence in the armed forces [in the Second World War] of many men of intelligence, education and energy must be felt in all spheres of life and society. The efficiency of the Treasury is due to the ability and integrity of the Treasurer, Moses Komane'.⁹⁹

The year 1945 saw the reinstatement of Kgosi Molefi, who had been suspended in 1936, as well as the retirement of Komane, who was replaced by Kenalemang Matlapeng. Before long he was reported as being 'not up to the standard of ex-Treasurer Moses Komane', hence, 'the Treasury work suffered accordingly'.¹⁰⁰ He soon retired and Komane was re-engaged as treasurer from April 1946. However, in 1950 one Butler Phiri and Ratsatsi (ex-tribal treasurer) were imprisoned for theft of £352 and £132.11.0. from the Treasury.¹⁰¹

In the Finance Committee's meeting in October 1947 a complaint was raised to the effect that young men in the tribe did not come forward to take up administrative tasks and simply left this to the Pilanes.¹⁰² In Northern Rhodesia (Zambia), by contrast, 'it became increasingly common for returning labour migrants (many of them younger men) from the Copperbelt, from emergent towns, and from as far afield as Zimbabwe, Zaire, South Africa and East Africa, to campaign for Native Authority jobs'.¹⁰³

Nevertheless, in 1946–7 the tribal balance sheet showed £4,763.9.3 actual revenue and £4,874.8.7 expended revenue, while £3,722.6.6 was saved in the Reserve Fund since 1938.¹⁰⁴ However, like other Dikgosi in Bechuanaland, Molefi's salary of £480 with a charge allowance of £90, 'though intended as a compensation for the loss of Revenue they had enjoyed previously, never did so, and the Chiefs were the losers and still are', wrote the resident commissioner.¹⁰⁵ 'On the other hand it must be accepted that he still receives some tributes [£300 in 1952–53] and also that the calls on his pocket for remuneration of tribal servants are now to a large extent met by the Treasury'.¹⁰⁶ The

tribal balance sheet in 1951–52 showed £8, 557 estimated revenue while expenditure was £8, 367, the main item being education, which received £3,517.¹⁰⁷

There was also a problem of key tribal administration employees not allowed leave to engage in their agrarian pursuits to supplement their otherwise paltry wages,¹⁰⁸ whereas in Northern Rhodesia 'Boma class personalities were stumping trees and investing in ploughs, harrows and ox-drawn related technology, in addition to purchasing cattle, grinding mills, tractors and pick-ups, and other forms of motorised transport. Some even opened butcheries in emergent towns along the line-of-rail'.¹⁰⁹ They were able to do so using money borrowed or stolen from tribal treasuries.¹¹⁰ Generally what we see in the Kgatla reserve is a clash between the customary free tribal labour, on the one hand, and new administrative obligations and the remunerative nature of the money economy, on the other hand. This led to neglect of private means of livelihood by tribal administration workers.

The Kwena Tribal Treasury

This treasury was also besieged by problems of inefficient staff and theft. Moreover, lack of payment, in the early days, affected the morale and functioning of the Finance Committee members. "The proposal of £12 p.a. to each of the five members of the Finance Committee", wrote District Commissioner Joyce, "would in my opinion, introduce a dangerous and undesirable procedure. It would create a precedent which members of other Committees would not be slow to follow".¹¹¹ However, Joyce could not prevent the Finance Committee members from inserting this provision into the estimates as 'they claim that they are entitled to remuneration in the same way as a herd[man] receives milk from the cows he tends'. Meanwhile Kgosi Kgari (appointed by Resident Commissioner Rey after deposing Kgosi Sebele in 1931) flouted the treasury regulations in matters which concerned him personally. Sullivan wrote:

The work of repairing his house was under the personal supervision of the Chief who is entirely responsible for the infringement of the regulations. I warned him to take care and to do nothing until he had framed a full estimate of cost. With his usual impetuosity he incurred expenditure regardless of the money available. For this he was rebuked by the Finance Committee and by myself.¹¹²

In April 1942 Sam Kgalaeng and Supang Bolele were tried and convicted of theft of £171.12/- and £2 respectively from the treasury. Although the treasurer, Tau Kgosidintsi, according to the acting district commissioner, was efficient, he nevertheless supported the treasurer's dismissal by the Finance Committee, whose members also resigned en masse:

The position now is that there are no people in the Tribal Office who have any office experience whatsoever, and I have to start from the very beginning, even to the extent of shewing (sic) the new Treasurer how to write out a receipt.... At a Finance Committee meeting held on the 28th, the whole Committee resigned and are to be put up for re-election by the Tribe to-morrow as they want a vote of confidence and state that they are afraid that they will be blamed for shortages. They also objected to the practice of the Treasurer in getting them to sign blank cheques. I think that the resignation of the Finance Committee is really due to the fact that they are not paid and I should suggest that members of the new Committee be paid at the rate of £24 per annum. None of the members of the old Committee had ever looked at the books during the time they were on the Committee and regarded themselves as a body whose sole function was to appoint men to the salaried posts of the Bakwena Administration.¹¹³

He also recommended that his interpreter, David Kgosidintsi, be included in the new committee as he was 'an African with some knowledge of financial affairs'.¹¹⁴ The acting district commissioner approved the idea, by the new committee, to procure a lorry for the tribe.¹¹⁵ However, as elsewhere, the resident commissioner had reservations about this item pointing out 'acute shortage of petrol and tyres and new motor vehicles'.¹¹⁶ In 1947 this treasury had £7, 770.18.4 in actual revenue but incurred only £5, 864.3.9 in expenditure, while the amount that had accumulated in its Reserve Fund since its inception was an astronomical £14, 924.8.7.¹¹⁷

A salary register for 1950–1 financial year shows that two Europeans were employed as drill foremen and earned £610 and £590 per annum respectively.¹¹⁸ This treasury also benefited from the collapse of the Ngwato tribal administration as Mout Nwako¹¹⁹ and Mokgalo L. Selepeng became treasurers in the Kwena tribal administration in 1949 and 1951 respectively.¹²⁰ Around the same time Tshekedi was an 'honorary councillor'

to Kgosi Kgari although his name does not appear in the tribal salary register. Furthermore, there was a provision under 'Medical and Sanitation' held since April 1951 by a health assistant named B.P. Sechele, who earned £36 per annum.¹²¹ It appears that by this time everybody working for the Kwena tribal administration was being paid for their services. In 1951–2 the treasury's revenue was estimated at £10, 803, with expenditure being £10, 297 of which £4, 869 went to education.¹²²

However, theft continued. After returning from the war Kgari resumed, with impunity, his exploitation of the government's unfounded confidence in him. He used tribal revenue and property for personal amusement.¹²³ When Michael Fairlie, a new district commissioner, tried to stop Kgari's waywardness he was ordered not to meddle in what had crystallised into a tradition.¹²⁴ Fairlie wrote in his autobiography, 'Kgari scarcely did any work in his office or in tribal treasury and it was a good thing that the treasurer, Moutlakhgola Nwako, was dependable and trustworthy, if not very experienced'. Furthermore, in 1955–6 'the Treasurer was known to be an unsatisfactory man, but all efforts to find a replacement were in vain'.¹²⁵ However, after the treasurer was convicted of stealing £146.14.0 in January 1957, he was replaced 'by a better qualified man, Mr. B.R. Seboni'.¹²⁶

The Tawana Tribal Treasury

The Tawana tribal administration faced a serious problem of scarcity of suitable personnel for its key positions. So desperate was the situation that Moanaphuti Segolodi, released from prison in July 1938, and still being perceived as a loose cannon, was soon employed to double as tribal secretary and treasurer. In September 1938 Kgosi Moremi pleaded with the resident commissioner for his salary to be raised to £500 per annum. The resident commissioner objected, arguing that tax collection in the Tawana

reserve was too low to warrant salary increment.¹²⁷ 'Ultimately the Chief realised, as he put it "because the Batawana do not pay tax, I am to suffer"'. However, in 1939 the Finance Committee accepted the tribe's decision for postponement of erection of a school, instead building a house costing £600 for Moremi.¹²⁸ The government endorsed this idea because permit fees accruing to the Tribal Treasury exceeded the estimated figure by £638.14.0.¹²⁹ While the high commissioner rejected the idea on the grounds that building projects were set aside for the time being¹³⁰ due to war exigencies, Arden-Clarke strongly supported the tribe's decision arguing that Moremi's status and authority were being affected by his shabby residence.¹³¹

In December 1938 Moremi, Moanaphuti and others were involved in an automobile accident after which Moanaphuti's leg had to be amputated. Moremi and the Tawana 'recommended that hospital expenses, amounting approximately to £32.10.0, and the provision of an artificial limb, amounting to £9.0.0', be met from the cash-strapped Tawana treasury for Moanaphuti.¹³² Nonetheless, in mid 1939 the Bechualand government, seeing Moanaphuti as a liability, advised Moremi to dispense with his services. During this discussion, the 'Resident Commissioner proceeded to explain how Moanaphuti invariably caused trouble between Chief, people and Government wherever he had been and had been banished from other Reserves'.¹³³

However, the replacement, one S.K. Maoto, was tried and convicted for stealing £40 in 1940.¹³⁴ His successor had 'neither the knowledge nor the ability to carry out his duties and ... no interest in doing his work', and resigned soon afterwards.¹³⁵ It became hard to find 'a man of character, intelligence and dignity'¹³⁶ as treasurer. Applications for the job came from far flung places such as Rustenburg in South Africa.¹³⁷ A certain Yane was employed, but soon there was the usual lament. 'Yane is careless and quite indifferent', wrote Sullivan,

his work has been explained to him many times the man needs somebody to stand over him constantly, practically doing the work and that is impossible and undesirable ... This man was appointed against his will and does not mind if he is discharged.¹³⁸

In 1942 Yane was duly fired for defalcation. This led to the resident commissioner reprimanding Sullivan as he 'did not appear to realise his responsibilities regarding the supervision of the Native Treasury'.¹³⁹ In an attempt to attract competent workers a *kgotla* meeting was convened by Kgosi Moremi some time in 1942 and the tribe agreed to raise the tribal levy from 3/- to 5/-. This was also meant to reward the chief's representatives (district governors) and tax collectors to ensure 'honesty and efficiency'.¹⁴⁰

Nevertheless, misappropriation of tribal funds continued unabated. During Moremi's 1941 tour of the Okavango area, where he went about fining the inhabitants for obscure reasons, he did not deposit the fines into the tribal treasury but was merely ordered to do so, the government ensuring that his authority was not affected.¹⁴¹ We see a similar scenario in Northern Rhodesia where 'the state was eager to keep the educated chiefs, to a point that it was willing to tolerate their peculations for several years, contrary to its usual policy of meting out "swift but just punishment"'.¹⁴² By 1943 the position of the Tawana Treasury was stated to be pathetic and hopeless to a point where the Bechuanaland government even toyed with the idea of abolishing it.¹⁴³ However, the treasury was only removed to the District Commissioner's Office while members of the Finance Committee were tried and some convicted for defalcation while others were suspended. In August 1943 it was reported that Moremi had appointed a new Finance Committee consisting of 'respected elders of known integrity'.¹⁴⁴ However, there was no treasurer hence Moremi recommended his wife, Pulane, for the job and the 'recycled' Moanaphuti for the tribal secretariat. While the acting district commissioner warmly approved of Pulane, 'the appointment of Moanaphuti Segolodi is recommended for the reason that in spite of his past history he is the only really suitable African for the post of Secretary'.¹⁴⁵

In January 1944 the tribe requested the purchase of a tribal truck.¹⁴⁶ The resident commissioner objected,¹⁴⁷ and it was only after two years that he recommended the purchase on condition that the district commissioner should control the truck and a driver paid £48 yearly.¹⁴⁸ However, even as late as June 1944 the treasury books were still kept at the District Commissioner's Office with his wife paid £5 monthly from tribal coffers for assisting in keeping the books.¹⁴⁹

In June 1945 a *kgotla* meeting was convened in Maun and the tribe voiced its concern on low and inadequate salaries which failed to keep or attract employees.¹⁵⁰ The tribe also opposed a decision by the Finance Committee to reduce the salary of tax collector Chaka Sethoko for alleged incompetence. 'The tribe is confident that Chaka Sethoko has long been in service and has done fairly well', it was minuted. Moreover, the tribe was against the hiring of 'outsiders' 'especially in financial matters where the tribe is wholly responsible in case of mismanagement'.¹⁵¹ Nonetheless, teachers were recruited from everywhere.¹⁵²

In December 1945, after Pulane Moremi's resignation as treasurer, one Segosebe was appointed treasurer at a salary of £104 per annum.¹⁵³ However, not only tribal treasurers had difficulties with book-keeping – so too did district commissioners. Michael Fairlie, who was an official in Maun in 1946, wrote that 'the system of accountancy seemed to be designed to entrap not only the book-keeper but also the auditing district officer rather than safeguard public money. Segosebe, and some of us district officers, never got the hang of it'.¹⁵⁴ However, in 1945 'the ... Treasury which was presided over by Mrs Moremi enjoyed a year ... [free from] defalcations and shortages' which was 'something of an event in Ngamiland history'.¹⁵⁵ After Moremi's death in 1946 Pulane became regent. Under her administration the treasury's actual revenue for 1946–7 was £4,116.13.10 with a roughly equivalent expenditure of £4,901.16.10 while the reserve fund had accumulated the comparative sum of £4,900.4.2.¹⁵⁶

At a tribal meeting in September 1946 the tribe approved the Finance Committee's request to hire a tribal secretary and tax organiser. Since a suitable tribal secretary could not be found locally it was resolved that a 'foreigner' would be acceptable.¹⁵⁷ The secretary was to be paid £180 per annum. In 1948 Leetile Raditladi, who was banished from his native Ngwato reserve by Tshekedi and worked for the colonial government for sometime, was employed as tribal secretary. In 1949 a vote was held on building a house for Raditladi, which the Finance Committee recommended without authority.¹⁵⁸ However, the estimates for 1951–2 showed £8, 018 revenue and expenditure of £7, 807 of which £3, 255, was spent on education plus capital works.¹⁵⁹ Unfortunately, while Raditladi proved competent, his employment polarised the Tawana into two bitterly opposed groups. One faction believed that he had exceeded his authority and was he was also rumoured to be engaged in a clandestine love affair with the regent, Pulane who had replaced her husband Moremi after he died in an automobile wreck in 1946.¹⁶⁰ In 1952, as the pressure mounted, Raditladi was sent packing. Pulane continued with the regency and by 1953 the Finance Committee included members from the marginalised Hambukushu, Wayei and Damara subject tribes.¹⁶¹ In 1956 it was stated that 'a Moyei was once a Tribal Treasurer, a most important post in the Tribal Administration, but he was prosecuted for dishonesty and dismissed from his position of trust'.¹⁶² As a result a Tawana named Tsheko Tsheko became both secretary and treasurer. Attempts to find a capable treasurer to relieve Tsheko Tsheko led to the collapse of the treasury grain account after one Matengane was appointed treasurer on a probationary basis in late 1957.¹⁶³ This grain account was closed down as it was running at a loss, because it 'had to bear the costs of the lorry driver's, lorry labourer's and the storeman's travelling expenses when collecting the grain, in addition to the cost of sacks, needles, twine, etc'. Although during this time the Tawana were experiencing political upheaval, the tribal administration at least had a sense of direction in comparison to the late Moremi's administration.

THE CALL FOR A COMMON TRIBAL TREASURY

On numerous occasions the Dikgosi discussed the establishment of a central tribal treasury for unification of the tribes and 'to meet payments of certain obligations com-

mon to all tribes'.¹⁶⁴ During their 1957 meeting in Molepolole it was resolved that this issue 'be discussed with individual tribes after which the Chiefs should meet to make concrete suggestions for the information of the Government'.¹⁶⁵ However, this meeting did not include representatives from Rolong reserve, Tati reserve and the Crown areas. Nevertheless, from 1950 a 'federated' tribal treasury was instituted for the eight tribal authorities in the Tati reserve. The move for a central tribal treasury shows unity among tribes and a departure from the narrow tribal interests displayed by Ntebogang of the Ngwaketse in the days of the native fund.

Amalgamation of tribal treasuries for financial and 'efficiency' purposes was a fairly common practice elsewhere in British Africa. For instance, this was done in Northern Rhodesia in 1947.¹⁶⁶ The tribal financial machinery there resembled Bechuanaland's during the era of the native fund and tribal trust funds to some extent, although in Bechuanaland tribal administration largely relied on levies from the people. Below is an account of the situation in Northern Rhodesia:

From the outset special grants had been made to the poorer Treasuries to enable them to balance their budgets, and in 1944 a sum of £25,000 was voted by the legislature to enable the Native Authorities to build up adequate Reserve Funds. A Central Native Treasury Board was set up to advise on the disbursement of this sum, and on its recommendations there was created a permanent Native Treasury Fund, into which was paid a sum equal to 1s. from every Native taxed ... [I]n 1949 ... a change was made in the proportion of the tax payable to central revenues and that retained by the Treasuries. The Central Native Treasury Fund was abolished and replaced by Provincial Funds.¹⁶⁷

On the other hand, in 1952 in Tanganyika, 386 tribal authority units 'were combined for financial purposes in[to] 51 Treasuries'.¹⁶⁸ By the same token, in Nyasaland 'nearly everywhere the practice has been adopted of combining all the Treasuries of an administrative district in a Federal Treasury under the formal control of a Council of the Chiefs concerned'.¹⁶⁹

However, the idea of a common tribal treasury did not materialise until after independence in 1966 when the Department of Tribal Administration was formed under

the Ministry of Local Government. Whereas the Dikgosi were retained in the post-colony they lost most of the administrative functions they performed during the British colonial rule. New ministries, government departments and units assumed most the duties hitherto undertaken by the tribal administrations including financial matters and budgetary arrangements.

CONCLUSION

This has been an account of the financial history of Botswana from around the turn of the twentieth century to the country's attainment of independence in 1966. It has shown that in the early days the Dikgosi were responsible for tribal revenue but with time the British colonial government became increasingly involved in providing guidance. Although the tribal trust funds and later, the tribal treasuries in Bechuanaland went some way in providing the tribal administrations with 'financial responsibility', this had attendant problems. Most of the treasurers had no basic training in accounting and bookkeeping and this led to irregularities and inefficiency. It is doubtful whether even some of the district commissioners were able to grasp the intricacies of bookkeeping and accounting. Inadequate remuneration of the treasuries' staff also frequently compelled many to resort to misappropriation of tribal revenue. Others muddled the treasury books out of ignorance and had to make good the deficits from their own pockets.

The efficiency or lack of it differed from one reserve to another depending on the character and abilities of the Kgosi. The Ngwato tribal treasury was enterprising although at times teetered on the brink of bankruptcy. In the Ngwaketse reserve the treasury was faced with fewer problems. The efficiency of the Kgatla treasury was intermittent and the initial lack of payment to some tribal functionaries did not help matters. While the Kwena treasury paid its functionaries, the colonial government was forced to condone speculation by Kgari. In Maun the treasury was beset by lack of suitable personnel, rampant irregularities and theft.

Consultation with the tribes in treasury matters also ensured transparency in tribal administration. However, the Dikgosi with poor financial management capability or involvement in speculation were protected by the government from facing the consequences often meted out to treasury workers.

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