“Presents” for the “Indians”: land, colonialism and accounting in Canada

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Abstract

The Oka Crises, Gustafsen Lake, Ipperwash. This last decade of visible confrontations between the Canadian army/police and first nations people have been, and are, about land. Land that the First nations’ people claim is rightfully theirs and which the government claims has been appropriately paid for. But what constitutes a purchase, were these exchanges ever completed, and what role(s) did accounting play in not only these particular exchanges but in the process of colonization itself? The current study returns to the 1830–1860 period in an attempt to answer these questions. Starting from a “governmentality” perspective, we argue that accounting discourses and techniques were located within the logic of imperialism and enmeshed within colonial systems of government. More specifically, we observe accounting discourses being used to rationalize colonial relations, and accounting techniques being used as both a general and specific mode of colonial government. © 2000 Elsevier Science Ltd. All rights reserved.

1. Introduction

The (Ipperwash) camp… is on land that was seized from the Chippewas during the second World War for emergency training purposes, with the promise that it would be returned when it was no longer needed. It has remained in military hands for more than half a century, despite repeated demands for its return. In the past few years, it has been used as a summer cadet camp and recreational facility for the Canadian forces (Moon, 15 July 1995, p. A1).

Ontario native Dudley George, who was killed by police in the occupation of Ipperwash Provincial park in 1995 may have been “extrajudicially executed”, Amnesty International says in a report to be released today (Skelton, 18 June 1997, p. A1).

The Oka Crises, Gustafsen Lake, Ipperwash. This last decade of visible armed confrontations between the army/police and First nations people have been, and are, about land. Land that the First nations’ people claim is rightfully theirs and upon which non-indigenous peoples with the help of their elected officials continue to encroach upon (cf. York & Pindera, 1992). Land which the government and its supporters claim has been adequately paid for many times over.

Despite their spontaneous appearance, these disputes must be viewed as a consequence and continuance of Canada’s colonial history. The Royal Proclamation of 1763 recognized the rights
of indigenous peoples to unceded land and stated that the government would purchase any land that it desired for settlement. But what constitutes a purchase and is it even possible to talk about notions such as the purchase and sale of land, given the asymmetrical bargaining positions of the two parties? Furthermore, what role(s) did accounting play in not only these particular exchanges but in the process of colonization itself?

The current study returns to the 1830–1860 period in an attempt to answer this latter question. The paper’s thesis is that accounting discourses and techniques played a significant role in the subjectification and control of indigenous peoples. More specifically, accounting functioned as a “software of imperialism” (Bell, Butlin & Heffernan, 1995) and technology of ruling/government (Smith, 1990, p. 6; Miller & Rose, 1990, p. 8) facilitating action at a distance and helping to translate imperial objectives into practice. It functioned as an “indirect mechanism — aligning economic, social and personal conduct [on the part of indigenous peoples] with [the] socio-political objectives” of colonial powers (Miller & Rose, p. 1). As we attempt to illustrate throughout the analysis, softwares such as accounting were central to the imperial project, complementing and extending methods of force.

The theoretical framing for this study draws on the notion of governmentality (Foucault, 1991; Miller & Rose, 1990) situating it within literatures on imperialism and colonialism; (Adams 1995; Fanon, 1963; Said 1993; Williams & Chrisman, 1994). Following from Miller and Rose (1995, p. 591) we conceptualize governmentality not as an overarching theory but as a “field of investigation”. As such, it is important to situate techniques of government within the colonial context under consideration. As we suggest in the next section, the colonial context offers different opportunities and constraints on the usage of techniques of government vis-a-vis core countries.

Given our interest in the functioning of accounting within processes of colonization, the 1830–1860 period is important because it represents an apparent shift in colonial policy toward First nations’ peoples, away from the nation-to-nation status implicit in the 1763 Royal Proclamation toward a more paternal and controlling relationship. As we argue in the conclusion, current-day disputes over land and the issue of self-government can be viewed as both the consequence of this shift in government policy some 150 years ago and resistance to continuing forms of colonization. Fortuitously, information from a series of government reports (RAIC, 1845, 1847, 1857/58) along with government correspondence and other archival sources allow us to document and analyse not only the shift in colonial policy but also the role(s) played by accounting.

It is our expectation that this study will contribute to current-day discussion in two ways. First, the study documents the importance of accounting within colonial processes. Although the case focuses on the colonization of Canada’s indigenous peoples, similar processes occurred elsewhere — as Headrick (1981, p. 3) states, between 1800 and 1914 the amount of the world’s land surface controlled by Europeans increased from 35 to 84%. And in the majority of these places, the “problem of indigenous peoples” was, and continues to be, a pervasive theme in internal politics (cf. Barta 1987; Wright 1993). The provided analysis not only makes visible the role(s) played by accounting during the initial colonization of Canada but also raises questions regarding both the functioning of accounting in other colonial sites and the present-day role(s) in mediating relations between states and indigenous peoples. Thus, while it is not possible to state more generally that accounting always functioned “for colonialism”, the study contradicts Solomon’s (1991, p. 297) assertion that accounting techniques were neutral with respect to colonialism. Second, the study contributes to our understanding of the notion of governmentality and modes of societal governance. Prior studies of the role of accounting in enabling action at a distance have tended to focus on the deployment of these techniques within “first-world” industrialized countries such as Britain, and the United States. The current study complements and extends this prior work by illustrating the intersection of accounting knowledge (what we refer to as “softwares”) with techniques of force (i.e. “hardwares”) in the colonial context. By situating techniques of government within this context, the study hints at how different
settings and different populations may influence the usage of techniques of government.

2. Colonialism and government

Imperialism, according to Said (1993, p. 8), refers to the “practice, the theory, and the attitudes of a dominating metropolitan centre ruling a distant territory” whereas colonialism is “the implanting of settlements on distant territory”. As Said goes on to suggest, “imperialism is simply the process of maintaining an empire” through a variety of direct and indirect means.

Dominance of a distant territory, of course, involves doing something about the territory’s previous occupants. Sometimes — as in the case of North America or South Africa — this involves the crowding out of indigenous peoples with settlers from the dominating country (cf. Wright, 1993). Sometimes it involves the genocide of indigenous peoples in order to make the territory both “more controllable” and to free up lands for settlement (Adams, 1995, p. 28). Or it may involve the importation of an elite to oversee the operations of the territory. Under all these different strategies the dominating nation takes active steps to render the distant territory and its indigenous inhabitants “controllable”.

In thinking about the control of distant inhabitants and territory, a distinction can be made between the “hardwares” and “softwares” of imperialism (cf. Bell et al., 1995; Headrick, 1981, 1988). Hardwares refer to technologies such as steam gunboats and breech-loading guns which provided the means for imperial expansion (Headrick, 1981, p. 42). In contrast to these technologies which facilitate the use of force, a number of authors have also hinted at the importance of softwares — i.e. knowledge such as geography (Bell et al., p. 2), medicine and accounting (Miller and Rose, 1990, p. 9) — to imperial rule.

The focus of much of the literature on colonialism has been on the imposition of control through force. For example, Fanon notes that force is always present in early encounters between the imperial power and indigenous inhabitants of distant territories (Fanon, 1963, p.38). Sovereign power (Foucault, 1984, p. 119) is exercised through the military, its objective being the “neutering” of indigenous inhabitants (Fanon, p. 38). These direct methods of rule, whether used at the current juncture or not, are part of the history of colonial relations and form the backdrop to current interactions. In this way, force provides the conditions of possibility for the subsequent usage of other techniques of ruling (cf. Nandy, 1983, p. xi).

The notion that softwares are also important to imperial rule has received much less attention, perhaps because imperialism has been assumed to be primarily an act of force. However, the recent interest in the intersection of culture and imperialism has brought to the fore the salience of the discursive to imperial rule (cf. Ascroft, Griffiths & Tiffin, 1995; Nandy, 1983; Said, 1979). And in doing so, this literature has hinted at the ways in which softwares may help imperial powers come to “know” distant territories and their inhabitants, thereby facilitating indirect rule. For example, Said (p. 36) highlights the dialectic between indirect knowledge and control when he states:

Knowledge of subject races...is what makes their management easy and profitable; knowledge gives power, more power requires more knowledge, and so on an increasingly profitable dialectic of information and control.

The work of Said is important to the current study because it highlights the importance of such softwares to imperial rule, suggesting that both hardwares and softwares were integral to the processes of imperialism.

Within the accounting literatures, consideration of the functioning of accounting techniques within the context and processes of imperialism has received scant attention. However, work on governmentality (Burchell, Gordon & Miller, 1990; Miller & Rose, 1990, 1995; Preston Chua & Neu, 1997) has examined the micro-processes through which accounting knowledge and techniques facilitate action at a distance, albeit in different contexts. In the remainder of this section we briefly outline the contours of a governmentality perspective, proposing that this perspective provides a useful starting point for considering the
manner in which accounting functions as a software of imperialism.

Starting from the notion of government as elaborated by Foucault, Miller and Rose and others emphasize the roles played by mundane and indirect mechanisms such as accounting in the act of governing. Miller and Rose refer to these mechanisms as technologies of government:

We use the term technologies to suggest a particular approach to the analysis of the activity of ruling, one which pays great attention to the actual mechanisms through which authorities of various sorts have sought to shape, normalize and instrumentalize the conduct, thought, decisions and aspirations of others in order to achieve the objectives they consider desirable (Miller & Rose, 1990, p. 8).

This idea that accounting encourages governance from a distance has been central to studies examining the introduction of discounted cash flow analysis (Miller & Rose, 1990), the practice of auditing (Power, 1994), and the use of DRG costing in health care (Preston et al., 1997). In these studies, the focus has been on the regulative and distributive effects made possible by the use of accounting techniques — for example, Preston et al.’s examination of DRG costing techniques illustrates how accounting techniques both regulate the behaviour of health participants and serve to ration the provision of health care to the elderly.

The notion that accounting enables action at a distance is consistent with the suggestion that accounting be thought of as a “software” of imperialism. Although the contexts under consideration differ, in both the colonial context and in the more familiar first-world contexts, accounting is envisioned as a method of indirect societal governance. Furthermore, Miller and Rose’s (1995, p. 594) suggestion that governmentality be viewed as a “field of investigation” implies that, although the application of techniques of government will differ across time and space, accounting can function as a mode of governmentality in different sites. Indeed, Miller and Rose (1990, p. 9) hint at the usefulness of accounting in the imperial context when they state that eighteenth-century navigators were able to colonize distant places “because, in various technical ways, these distant places were ‘mobilized’ and brought home to centres of calculation.

Work on the governmentality aspects of accounting starts from Foucault’s suggestion that government be thought of as the general and specific “ensemble of institutions, calculations and tactics” (Foucault, 1991, p. 102) deployed to arrange things in such a way that certain ends — in this case the maintenance of empire — are achieved. It refers to “the right manner of disposing of things so as to lead not to the form of the common good..., but to an end which is convenient for each of the things that are to be governed” (Foucault, p. 95, emphases added). But, in the colonial context, what is meant by the phrase “the right manner”, the word “convenient”; and what “things” are we referring to? Furthermore, how does the use of accounting in the colonial context differ from its usage in present-day Britain or the US?

We interpret the “right manner” as denoting the appropriate/acceptable means for maintaining the empire. Discussions about the right manner of disposing of things are framed and located within a wider discursive field in which conceptions of the proper ends and means of government are articulated (Miller & Rose, 1990, p. 6). This wider discursive matrix would include discourses about colonialism, imperialism and the apparent inferiority of “native” peoples (Said, 1993, p. 8). As Said notes, colonialism/imperialism was supported and “perhaps even impelled by impressive ideological formations that include notions that certain territories and people require and beseech domination” (Said, p. 8).

Note, that the “right manner” in the context of maintaining the empire likely differs from the “right manner” in the homeland. For example, Foucault proposes that given modern government’s concern with the population, the right manner is about introducing economy (Foucault, 1991, p. 92) and ensuring that “the greatest possible quantity of wealth is produced, that the people are provided with sufficient means of subsistence, that the population is enabled to multiply” (p. 95). In the colonies, imperial governments may have
been concerned with the population and issues of economy but it is a hierarchy of populations that influences the “right manner”. Wider discursive formations which construct indigenous inhabitants as “inferior”, “savages”, etc. (Adams, 1989, p. 12; Fanon, 1963, p. 39; Said, 1993, p. 8) not only prioritise the interests of people living in the dominant country and the “white” settlers sent to the colonies, but also condone the use of force in a manner that would not be possible in the homeland. Thus the “right manner” in a colonial context is more likely to include a mix of softwares such as accounting and methods of force.

“Things” denotes people in their relations with territory, customs, habits etc and, of course, with other people. For Foucault, writing from a euro-centric vantage point, government was less about the control of territory and more about the management of the territory’s occupants:

One governs things, but what does this mean? I do not think it is a matter of opposing things to men but rather of showing that what government has to do with is not territory but rather a sort of complex composed of men and things. The things with which government is to be concerned with are in fact men, but men in their relation to that other kind of things, customs, habits, ways of acting and thinking.

Although Foucault appears to downplay the salience of territory, his comments draw attention to the importance of examining the relation of people to other kinds of things such as customs, habits etc. As we will see in subsequent sections, accounting attempted to encourage changed habits and customs.

In the colonial context, the notion of “convenience” and the suggestion that things be disposed of in a manner that is convenient for each of the things governed is more equivocal. Foucault states that government involves the balancing of numerous, often incompatible and sometimes opposing ends (Foucault, 1991, pp. 93–94). Furthermore, the achievement of certain ends has distributive effects in that the disposal of things involves decisions about which things to dispose of, and to whom they will be provided (Preston et al., 1997, p. 150). However, the existence of both incompatible ends and a belief in the inferiority of indigenous peoples (Prasad, 1997, p. 289) encourages politicians, government bureaucrats and “experts” to make decisions about what is convenient for indigenous peoples. Thus, it is important to acknowledge that “convenience for all” is firmly grounded in the perspectives of the dominating nation. As we document in subsequent sections, accounting facilitated solutions that were “convenient” for bureaucrats and settlers.

The preceding theoretical framing has proposed that accounting knowledges be viewed as a technology of government which helps to translate colonial policies into practice. Starting from the distinction between hardwares and softwares of imperialism, we have proposed that while military force often forms the backdrop, technologies of government such as accounting are an important indirect method of encouraging action at a distance. Starting from this vantage point, we argue in subsequent sections that accounting discourses and accounting techniques mediated relations between Britain and indigenous peoples subject to its rule. Consistent with Tinker’s (1980) observations regarding the operations of Delco in Sierra Leone, we suggest that accounting inscribed into measurement the unequal power relations that existed between indigenous peoples and colonial powers. However, we also observe accounting discourses being used to rationalize colonial relations, and accounting techniques being used as both a general and specific mode of colonial government. We elaborate on these ideas in subsequent sections.

3. Historical struggles over land

Said (1993, p. 5) remarks that “imperialism means thinking about, settling on, controlling land that you do not possess, that is distant, that is lived on and owned by others”. And this means that something must be done about the land’s indigenous residents (Said, p. 5). In the case of the Canadian Provinces, the Royal Proclamation of 1763 ostensibly set out how land was to be acquired from its indigenous occupants:
Whereas it is just and reasonable, and essential to our interest, and the Security of our Colonies, that the several Nations or Tribes of Indians with whom we are connected, and who live under our Protection, should not be molested or disturbed in the Possession of such Parts of Our Dominions and Territories as, not having been ceded to or purchased by us, are reserved to them, or any of them, as their Hunting Grounds (Royal Proclamation of 7 October, 1763).

The Royal Proclamation was an attempt on the part of the British government to consolidate its imperial position after the fall of New France by introducing formal, constitutional relations with aboriginal peoples (Milloy, 1983, p. 56). It was thought that such formal relations would encourage and ensure the continued loyalty of indigenous peoples to Britain, both as military allies and as loyal subjects (Tobias, 1983, p. 40). The Royal Proclamation recognized aboriginal title to unceded lands. It indicated that lands desired for European expansion and settlement would have to be “purchased”. Furthermore, although some ambiguity existed in the Proclamation itself (cf. Royal Commission, 1996), it stated that negotiations between Britain and aboriginal peoples would be on a nation-to-nation basis (Milloy, 1983, p. 56).

Although land was to be “purchased”, the interpretation and application of this notion was contested. From Britain’s perspective, successful colonization of the Canadian Provinces required two separate and distinct exchanges with Canada’s aboriginal peoples. First, was the relatively straightforward purchase of lands for settlement. Lands ceded by aboriginal peoples were used primarily for European settlement (cf. Colonial Magazine 1840, p. 215) and occasionally to re-settle other tribes that had been loyal to Britain in its war with the United States (RAIC 1847, S3, p. 5.1). The consideration given for the ceded land was either money or goods: “The terms were sometimes for a certain quantity of Presents, such as have been before described, once delivered, or for an annual payment in perpetuity, either in money, or more generally in similar Presents” (RAIC, S3, p. 5.1).

Although Britain technically “purchased” the land from indigenous peoples, the threat of military force throughout colonial history formed the backdrop to negotiations: indigenous leaders “such as Crowfoot and Red Crow were aware that military force was being used to slaughter indigenous people in the United States” (Hildebrandt, Carter & First Rider, 1996, p. 198). Also, indigenous peoples were simply trying to ensure their physical survival in the wake of the devastation of buffalo herds, the introduction of “European diseases” which were killing sizable numbers of indigenous peoples, and the encroachment of settlers on unceded lands (Hildebrandt et al., p. 210). From this vantage point the decision of indigenous people to surrender vast tracts of land in return for the provision of reserve lands and a small annuity payment was less an exchange than a tactical surrender in an attempt to avoid annihilation.

Successful colonization not only depended on subjugating indigenous peoples but also on securing and maintaining this territory against other nations with imperialist intentions, first from France and then from the United States. Thus the second transaction, from Britain’s perspective, was the securing of military support from aboriginal peoples. This support was obtained by the yearly distribution of goods, consisting chiefly of clothing and ammunition (RAIC, 1847, S3, p. 5.2). From Britain’s viewpoint it was entering into two separate exchanges with aboriginal peoples — the first a purchase of land in exchange for money or goods, and the second an exchange of goods in return for military support. The distinction between the two exchanges allowed the subsequent reconsideration of annual present distributions, an issue we later return to.

Aboriginal peoples did not see these two transactions as separate. Instead they believed that their initial surrender of land to France and the military support given to both France and Britain were part and parcel of a single agreement. This sentiment is nicely captured by one of the notes to the 1847 Report:

1 Sections I and II (S1 & S2) were published in 1845 and Section III in 1847. Since page numbers are not present on every page of the original text, we have numbered “in-between” pages in reference to the original numbering — i.e. p 5.1 refers to the first page after the number 5 appears in the original text.
Father, these presents are not in fact presents. They are a sacred debt contracted by the Government, under the promise made by the Kings of France to our forefathers, to indemnify them for the lands they had given up, confirmed by the Kings of England since cession of the country, and up to this time, punctually paid and acquitted (RAIC, 1847, S3, p. 5.1).

As the quote suggests, the yearly distributions were assumed to be an annuity payment for the land, not a separate payment for military support. As the subsequent analysis illustrates, these differing interpretations and struggles over land — was there a single exchange or two exchanges and was the provision of “presents” on the part of the colonial government gratuitous or akin to mortgage payments on a purchased property — came to the fore during the 1830–1860 period.

4. Increasing land pressures

The early 1800s witnessed increased land pressures throughout the Canadas. At the end of the American revolution, “thousands of Loyalists poured into the Maritimes, sharply increasing pressures on the Aboriginal land and resource base” (Royal Commission, 1996, p. 6). With this influx and other immigration, settlers outnumbered indigenous peoples by 10:1 in upper Canada by the early 1800s (p. 6). Settlement activity encouraged not only “incursions on the Aboriginal land base” (p. 6) by these “landless new immigrants” (p. 6) but also resulted in a shift in economic activity away from fur trading to wheat farming and timber (Francis, Jones & Smith, 1988, p. 223). These changes resulted in a situation where:

As Aboriginal economies declined because of the loss of the land, the scarcity of game and the continuing ravages of disease, relief payments to alleviate the threat of starvation became a regular feature of colonial financial administration. In short order, formerly autonomous Aboriginal nations came to be viewed, by prosperous and expanding Crown colonies, as little more than an unproductive drain on the public purse (Royal Commission on Aboriginal Peoples, 1996, Vol 1 Ch. 5).

The increasing land pressures resulting from immigration and the incompatibility of settler activities (i.e. agriculture) vis-à-vis the subsistence lifestyle of indigenous peoples was exacerbated by the increasing unwillingness of Britain to fund colonial expansion activities (Cook & McNaught, 1963, p. 316). In Britain at this time there was increasing discussion of the costs of empire, particularly the costs of maintaining a military presence in the colonies. Following the Napoleonic wars, economic retrenchment and, hence, reducing the national debt took on increasing importance (Spiers, 1980, p. 74) with the military as a primary target (Sweetman, 1984, p.15). Britain was also reluctant to fund the costs (i.e. land costs) associated with the increased settlement over this time period (Cook & Mcnaught, p. 316).

Although indigenous peoples had been valued allies, military support in the Canadian provinces seemed less necessary. In terms, of other imperial powers this was probably true — France had vacated the continent some 60 years earlier and American pretensions for Canadian land had subsided after 1812. And in the case of indigenous peoples, the population had declined from an estimated 7 million people spread across North America in 1492 (Wright, 1993, p. 123, footnote 23) to less than 10,000 in upper Canada by 1830 (Head, 1836, p. 127) thereby reducing the threat of armed resistance.

While these demographic shifts and funding problems appeared to encourage a “pro-settlement” solution to the land problems plaguing the Canadas, the humanitarian movement in Britain tempered colonial policy. As a consequence of pressure from both missionaries in Canada and from humanitarians in Britain, government and public discourse increasingly referred to the importance of “civilizing the Indian” (Milloy, 1983, p. 56; Tobias, 1983, p. 41). As Tobias notes:

Much of the propaganda in North America was made by Protestant sects which were in
the throes of Evangelical and Revivalist movements stressing the need to Christianise all men. Many of these sects established missions among the Indians... Such missions were intended not only to teach the Indian a new religion, but also to encourage him to adopt European or American values (Tobias, p. 41).

According to Tobias, Romantic writers likewise advocated the need to both protect and civilize the Indians.

These events encouraged a series of government reports. In Britain, a Military Expenditure Committee (1835) appointed by Parliament examined the military costs of maintaining Britain’s far-flung empire. One of the Report’s resolutions was that the Indian Department in the Canadas — the Department that administered the provision of presents to aboriginal peoples — be either greatly reduced or eliminated entirely. This Report, in conjunction with the other events, encouraged the “discovery” of the indigenous population as a site for cost-cutting (Neu, 1999, p. 17).

In the Canadas, these shifting events and colonial objectives came together in a series of government reports. In 1845 the Report on the Affairs of the Indians in Canada (RAIC) was presented to the legislative assembly outlining the history and background of colonial relations in Canada (Sections 1 and 2). In 1847 the recommendations of this report were presented to the Legislative assembly (Section 3). This report was followed by another report in 1857/58 revisiting many of the same issues. Together these reports provide the framework for much of the subsequent legislation that was introduced — for example, the Civilization of Indian Tribes Act (1857), Civilization and Enfranchisement Act (1859) and the Act for the Gradual Enfranchisement of the Indians (1869). For the purposes of this study, these reports were important because they melded together these separate events and sought to outline a solution to the problem of land. In this solution the software of accounting was salient: accounting techniques provided a tentative method of reconciling the competing goals of colonial self-sufficiency, cost containment and the civilizing of indigenous peoples. Subsequent sections examine not only the intertwining of these colonial objectives but also the role(s) played by accounting in these processes.

5. Accounting as a general technology of government

As a general technology of government, accounting helped to administer and support Britain’s colonial empire. Accounting techniques and calculations were embedded within the administrative and military apparatuses of the period (Sweetman, 1984, p. 3). Accounting techniques and calculations functioned “not only as the guidance system for the empire’s military machinery but also as a useful technology for interrogating military costs” during periods of economic retrenchment (Neu, 1999, p. 64). We propose that it was the success of accounting techniques in helping to govern the military machinery of the empire which encouraged the transferal of such techniques to the problems of colonial governance, specifically the problems pertaining to land and indigenous peoples.

At the level of the empire itself, Reports such as the 1835 Select Committee Report on Military Expenditures document the salience of accounting. Accounting data provided a map of distant military operations, it made visible distant locales, thereby, allowing local knowledges to be mobilized by imperial powers (Neu, 1999, p. 64). Such apparently stable, combinable and comparable data (cf Miller & Rose, 1990, p. 7, 9) not only allowed the military to operationalize the discourse of economy (cf. Power 1992, p. 478) so prevalent during this time period but also provided government bureaucrats with a starting point for interrogating the decisions of the military (cf Neu, 1999, p. 60). In this sense, accounting calculations and techniques both guided and interrogated military activities during the early 1800s.

These guiding and interrogating activities of accounting within the military domain impacted upon other areas of colonial administration. For example:

In 1832, the Secretary of State recommended that the charge for the Indian Department in the Canadas should be submitted to Parliament.
in a separate estimate. Previously to this period the charges for the presents, including those given on account of the annuities payable for land surrendered, had been yearly granted by the British Parliament in a separate vote, while the salaries and pensions of the Indian Department had been paid from the military chest, and provided for out of the army extraordinaries (RAIC, 1845, S1, p.9).

The recommendation that “all costs” associated with the Indian Department be grouped together and presented to parliament made visible the costs of maintaining the Indian Department. In turn this visibility contributed to the recommendation of the 1835 Select Committee on Military Expenditure that:

the Indian Department may be greatly reduced, if not altogether abolished; and they therefore call the attention of the House to the same, and also to the expense of articles annually distributed to the Indians, and whether any arrangement may not be made to dispense with such distribution in the future, or to continue the presents for money (RAIC, 1845, S1, p.9).

Within this chain of events we see how the use of accounting allocations and techniques within one arena (i.e. the military) impacted and ultimately spilled over into other areas of colonial governance. Over the 1830–1860 period colonial administrators came to rely upon such techniques to deal with the general concerns of colonial governance. Furthermore, these techniques were applied to both an increasing number of sites and to more-and-more micro concerns. While it is unclear from the archival evidence as to the impetus for this transferal of accounting technique, the evidence suggests that, by the 1860s, accounting technique was integral to colonial governance.

The application of accounting techniques to general colonial governance was mediated by broader discursive formations and concerns. For example, the belief that Canadian colonies be self-sustaining — in keeping with retrenchment sentiments of the times — encouraged Lord Goderich to propose that:

land-payments, or annuities payable for land surrendered, which were confined to upper Canada, should be charged on the Casual and Territorial Revenue of that Province, while the remaining charge, having been originally incurred with the view of securing the services of the Indians in wars, for British, and not exclusively colonial interests, ought, according to his Lordship’s view, to be provided by the Imperial Parliament (RAIC, 1845, S1, p.9).

Thus, by advocating a finer partitioning of total costs into a military component and land component, and by “matching” the land costs with the revenues generated from selling the land, it appears that Goderich hoped to encourage self-sufficiency. This partitioning and matching simultaneously made visible the apparent military costs of the empire and the revenue, costs and income from settlement activities. Interestingly, Goderich’s recommendation also reinforced the colonial view that military expenditures were separate from land expenditure while focussing attention on the issue of land — an issue that was central to colonial governance at this juncture. As the 1845 RAIC Report notes, “this arrangement was completed in 1834, when the annuities were definitely ordered to be charged on the Territorial Revenue” (RAIC, S1, p.9).

Not surprisingly, the manner in which allocations were applied reflected and concretized the hierarchies of population (itself a discursive formation) previously alluded to. For example, ensuing discussions regarding the costs of the Indian department utilized similar partitions, distinguishing the monies spent on indigenous peoples from those being spent on British personnel. The 1847 RAIC recommendations contain tables summarizing the expenditure in Upper and Lower Canada, (RAIC, 1847, S3, Appendix T, p.10). The categories used distinguish between the cost of presents etc. and the costs associated with British personnel. Likewise other discussions regarding the Indian department by senior bureaucrats justify certain courses of action on the basis of differential populations. F.B. Head’s letter (1836) to Lord Glenelg contains a similar categorization of
costs — i.e. costs of presents, pay and allowances, pensions and contingencies — to that which subsequently appears in RAIC reports. In this letter he uses these categorizations to buttress his argument that the pension costs of the Indian Department should not be abrogated because of the service the officers have given to Britain: “in the Evening of his long and well-spent life this Officer may not be neglected by His Majesty’s Government to whose Service he has been for more than Half a Century unremittingly and devotedly attached” (Head, 1836, p.358). This argument is supported by a table containing the names of Indian Department personnel and their pensions (only one of the pensions was payable to a “Warrior wounded in Action”) (p. 360). This letter makes similar arguments regarding current Indian Department personnel, again supported by the inclusion of a table listing current personnel, their remuneration and their period of service (p. 359).

In contrast to the concern shown toward the future well-being of British personnel, Head states that the future well-being of indigenous peoples is beyond Britain’s control. Thus for “humanitarian” reasons, the distribution of presents should not be abrogated because:

this Expense will shortly be defrayed altogether by the Sale of Lands they have this Year Liberally surrendered to me; and even if that were not the Case, I do think, that, enjoying as we do Possession of this noble Province, it is our bounden Duty to consider as Heirlooms the Wreck of that simple-minded, ill-fated Race, which, as I have already stated, is daily and yearly fading before the Progress of Civilization. We have only to bear patiently with them for a short Time, and with a few Exceptions, principally Half-castes, their unhappy Race, beyond our Power of Redemption, will be extinct (Head, 1836, p. 357, emphasis added).

As these quotes imply, a hierarchy certainly existed vis-à-vis the different populations. While it could be said that the government was concerned that the population of British emigres be “allowed to multiply” (Foucault, 1991, p. 95), no such concern existed vis-à-vis the indigenous population.

The usage of tables of accounts throughout the Reports to summarize the costs of the Indian Department or to highlight the loyal service provided by British officers is consistent with Miller and Rose’s (1990, p. 7) comments regarding the power of such written tabulations:

The events and phenomena to which government is to be applied must be rendered into information — written reports, drawings, pictures, numbers, charts, graphs, statistics... This form enables pertinent features of the domain... to literally be re-presented in the place where decisions are to be made about them.

In this case the written tabulations and the accounting allocations (i.e. the separation of costs payable to British personnel versus that payable to indigenous peoples) upon which they were based served to highlight “pertinent” data regarding the Indian Department and the yearly distributions.

The decision to partition the Indian Department costs into a land component and a military component—which presumably comprised everything else—may have convinced British government officials that colonial land sales were self-sustaining but it also appears to have encouraged increased calls for the reduction/elimination of the military expenditures component. One response of colonial administrators was to propose a different accounting allocation, one that both encouraged and signalled self-sufficiency on the part of the Indian Department. Picking up on F.B Head’s suggestion some 20 years earlier, the 1857/58 RAIC Report (unsuccessfully) proposed that the Indian Department itself become self-sustaining by:

paying the Officers connected therewith out of the funds which they administer. To effect this, [it was] proposed to devote the sum annually granted for charitable purposes among the Tribes in Lower Canada by the Provincial Government to meet the annual expenditure of the Department in that part of the Colony, and to raise means for the support of the Indians themselves by the sale of their Reserves (RAIC 1857/58, p. 2.1).
Under this plan the costs of administering the distribution of presents in return for military support would be borne by both settlers and aboriginal peoples. A portion of Indian Department costs would be deemed to be an expenditure on “charity” and paid for out of provincial revenues. Since provincial revenues and expenditures were ultimately expected to balance, this proposal implied that a portion of Indian Department costs would be covered by the costs of land sales to settlers. The remainder would be borne by aboriginal peoples who would be “compelled” to use a portion of the proceeds from the sale of their land to, in essence, cover the costs of distributing presents to themselves. Like Goderich’s proposal in the 1830s, this re-allocation of costs would demonstrate the self-sufficiency of colonial operations. However, it also represented an attempt to both re-define responsibility for the Indian Department costs as being, in part, the responsibility of indigenous peoples and to label the settler’s portion of these costs as charity. We return the ideological effects of such labelling practices in subsequent sections.

Throughout the 1830–1860 period we observe the penetration of accounting techniques to more and more sites of colonial governance, apparently in the belief that accounting could function as a “ready-made” technology to instill economy. For example, one of the recommendations of the 1847 RAIC report was that “the management of the Indians be placed under the Civil Secretary, with the view of its being brought more immediately under the notice of the Governor General” (S3, p. 10.1). In turn the report recommended that:

An accountant be employed under him (the civil secretary), who will be specially charged with the management of the various accounts of the Department connected with the estimates, requisitions, annuities, sales of land, &c., and devote any spare time which he may have to the general business of the office (RAIC, 1847, S3, p. 10.1).

The discussion contained in the report implied that the employment of an accountant would serve to order, organize and render the Indian Department more controllable.

The preceding proposes that, over the 1830–1860 period, accounting came to be viewed and utilized as a general technology of government within Canadian colonial administrative practices. Initially, accounting calculations were gathered and returned to the imperial centre (cf. Select Committee on Military Expenditure, 1835) for military purposes. This information made visible selective aspects of affairs in the colonies thereby allowing “local” knowledges to be mobilized by imperial powers (Said, 1979, p. 44). Over time, accounting techniques of allocation and computation spilled over into other arenas and came to be applied to the problems of government facing colonial administrators—notably concerns that settlement activities and land sales be self-sustaining. The next section turns to the discursive aspects of such accounting techniques.

6. Accounting as discursive field

Miller and Rose (1990, pp. 4–5) state that “governmentality has a discursive character: to analyse the conceptualizations and calculations that inhabit the governmental field requires attention to language.” Accounting discourses intertwined with other colonial discourses to rationalize certain government initiatives directed at indigenous peoples.

The notion of “presents” is perhaps one of the best examples of the discursive character of governmentality. In current-day accounting terminology, we might substitute the term annuity payment for the term presents. Although there was disagreement about the basis of this annuity payment, there was agreement that the payment of such an annuity was a longstanding feature of government-aboriginal people relations:

From the earliest period of the connexion between the Indians and the British government it has been customary to distribute annually certain presents, consisting chiefly of clothing and ammunition (RAIC, 1845, S1, p. 5).

The usage of the term “presents” instead of an alternative term such as annuity payment had
certain ideological effects (Eagleton, 1991, p. 194) whereby colonial interests were “masked, rationalized, naturalized, universalized, legitimated in the name of certain forms of political power” (p. 202). For example, the dictionary definition of presents is “to make a gift to” or “to give or bestow formally” — the implication being that the present is voluntarily given and not predicated upon, or part of, a previous exchange. Thus, the term itself had the effect of masking and erasing the historical rationales for the annuity payments. In doing so, this phrasing emphasized the voluntary nature of the payments and thus made it possible for Britain to reconsider both the amount and type of presents to be distributed.

The notion of presents was part of a broader colonialist discursive formation which constructed indigenous peoples as inferior and dependent on government support (cf. Adams, 1989, p. 65; Said 1993, p. 96). Throughout the correspondence between government bureaucrats and official government reports are references to the inferiority of indigenous people. For example, the introduction to the 1847 RAIC report outlines the failings of indigenous peoples:

The chief obstacles to the advancement of the race are, their want of self-dependence, and their habits of indolence, which have been fostered, if not created, by the past policy of the Government; their ignorance or imperfect knowledge of the language, customs, and mode of traffic of the whites; and that feebleness of the reasoning powers, which is the necessary consequences of the entire absence of mental cultivation (RAIC, 1847, S3, p. 1.1).

This construction of indigenous peoples made it possible for government bureaucrats to argue that the distribution of presents created a dependency relationship:

This reliance has doubtless had the effect of encouraging their natural indolence and improvidence; of keeping them a distinct people; of fostering their natural pride and consequent aversion to labour; and of creating an undue feeling of dependence upon the protection and bounty of the Crown (RAIC, 1847, S3, p. 2).

Thus, in linking the notion of voluntary presents with these broader constructions, “appropriate” modes of government were framed. As Miller and Rose (1990, p. 6) note, “it is out of such linguistic elements that rationalities of government... are elaborated and seek to specify appropriate basis for the organization and mobilization of social life.” Central to the framing contained in the government reports of this period was the assumption that these distributions were voluntarily given and that indigenous people were inferior; we doubt that government bureaucrats would argue that interest payments made to debtholders encourage the indolence and dependency of the propertied classes.

Although the term “presents” itself masked the historical basis of the distributions, at other places in government documents there was some acknowledgement of this history:

There is no record of any agreement on the part of the British Government, to establish or to maintain these gratuities, nor of any regulation as to the parties who are entitled to share in them. For many years, however, they have been issued annually, and latterly according to a fixed Schedule, to all the Indians resident in Canada, and to those Tribes who took part with the British Government in their wars on this continent, but who continued to reside on their ancient hunting grounds, within the Territory of the United States (RAIC, 1847, S3, p. 2).

As the quote implies, there was an acknowledgement that the distributions had been occurring since 1759, with this fact interpreted within a frame which constructed the distributions as part of an exchange for military support. Interestingly, this quotation also hints at the importance of written techniques to the act of governing (Miller and Rose, 1990, p. 5) and the manner in which this served to reinforce colonialist relations. Hildebrant et al. (1996, pp. 185–215) note that colonial powers privileged the written documents of treaties and land and sales over the oral histories of indigenous
peoples. Furthermore, as Adams, (1989, p. 63) notes, the verbal agreement often differed from the subsequent written English text. Thus, the accepted histories which subsequently “remembered” past agreements and which framed current policy decisions were those of the colonial powers, not the indigenous peoples.

At this juncture, accounting notions seemed to serve several purposes. Accounting not only measured and “fixed” the unequal terms of exchange that existed within this particular colonial context (Tinker, 1985, p. 87), but also helped to accomplish and facilitate unequal exchanges. In this way accounting was both active and passive — it helped colonial officials take advantage of the tenuous position of indigenous peoples and allowed these unequal relations to be represented in monetary terms. Yet, accounting also rationalized and justified these values by reference to alternative, and even lower, values and by reference to the “natural laws of society”. In this way accounting simultaneously functioned as a discursive field constructing/rationalizing the culture of colonialism, an active agent in expropriation and as a settling up mechanism that apportioned the spoils of colonialism and represented them in monetary terms.

Land cessions in upper Canada during the early 1800s illustrate some of these varied roles for accounting. In 1818 in an attempt to minimize the cost of land purchases, colonial officials changed the method of payment (Surtees, 1983, p. 70). It was decided that instead of making a lump-sum payment for land purchased, the colonial government would instead pay the interest component in perpetuity. The interesting part of such an agreement is that the rewards and risks associated with the land are transferred to the crown yet the payment of interest in perpetuity is akin to a rental payment for the use of the land since no payment of capital occurs and since the amount of the payment was often denominated in nominal dollars (cf. Surtees, pp. 74–75). This changed method of structuring the transaction allowed the colonial government to make settlement activities self-sustaining by virtue of the fact that the actual land cost did not have to be paid for.

Indigenous peoples were suspicious of these changed arrangements but their tenuous bargaining position made it difficult to resist. The following exchange nicely captures both the promises made by colonial officials and the recognition by indigenous peoples that they had little bargaining power:

[The colonial official] told the chiefs that the king was buying lands in order to provide for the settlement of ‘his children’. And then he introduced the new method of payment, and stressed its advantage by saying the king ‘does not mean to do as formerly to pay you at once, but as long as any of you remain on the Earth to give you Cloathing in payment every year, besides the presents he now gives you.’ (Surtees, 1983, p. 74, emphases added)

[Response by chief]: Father; If I was to refuse what our Father has requested, our Women and Children would be more to be pitied. From our lands we receive scarcely anything and if your words are true we will get more by parting with them, than by keeping them — our hunting is destroyed and we must throw ourselves on the compassion of our Great Father the King.

Thus, in this example, we see how the changed payment method is constructed by the colonial official as being in the best interests of indigenous peoples and how this same official implicitly promises to continue the current payment of presents. We also get a sense as to the desperate circumstances that indigenous peoples found themselves in — increased settlement and a changing economy had devastated the subsistence lifestyle of indigenous peoples. These changes along with activities of colonial officials to keep indigenous peoples divided — i.e. careful use of interpreters, the location of the distribution of gifts, or the assignments of Indian agents — (Surtees, 1983, p. 68), weakened the bargaining position of indigenous peoples to such an extent that indigenous peoples had little choice but to enter into these pseudo purchase agreements. As Surtees concludes, “the picture one receives from these arrangements is one of a demoralized, even docile, race of people submitting to the will of government” (p. 80).
In this example we observe accounting numbers representing not only the amount indigenous peoples received for their land, but perhaps more importantly the value that colonial officials placed on indigenous peoples themselves. The land that colonial officials desired for settlement activities had to be purchased, but the colonial government was the sole purchaser since individual settlers were prohibited from purchasing land directly. The absence of any external market or alternative purchasers coupled with the colonial government’s desire to save money and the desperate position of indigenous peoples encouraged colonial officials to not only minimize purchase prices wherever possible but also to structure the transactions in such a way that a capital payment for the land was not required.

If accounting techniques were used to help appropriate land and to measure/represent the values implicit within these exchanges, accounting notions were also used after-the fact to rationalize these unequal outcomes. For example, the 1845 RAIC report acknowledges that the consideration given by the government for ceded land was low but states that this amount was better than simply having the land taken away:

It has been alleged that these agreements were unjust, as dispossessing the natives of their ancient territories, and extortiansate, as rendering a very inadequate compensation for the lands surrendered. If, however, the Government had not made arrangements for voluntary surrender of the lands, the white settlers would gradually have taken possession of them, without offering any compensation whatever; it would, at that time, have been impossible to resist the natural laws of society, and to guard the, Indian territory against the encroachment of whites (RAIC, 1845, p. 5, emphasis added)

Accounting notions of present and future values were also used to rationalize previous exchanges:

Nor can the friend of the Indian claim for him a monetary compensation based on the present value of the land, which has been created solely by the presence and industry of white citizens. Its only value to the denizens of the forests, was as a hunting ground, as the source of his supply of game and furs. Of the cultivation of the soil, he knew nothing. The progress of settlement, and the consequent destruction of the forests, with the operations of the lumberer, and fur trader, was shortly to destroy this value; in every case the Indians had either the opportunity of retreating to more distant hunting grounds, or they were left on part of their old possessions, with a reserve supposed at the time to be adequate for all their wants, and greatly exceeding their requirements as cultivators of the soil at the present day, to which were added.

To paraphrase, the “value” paid by the government represented the value of the land to indigenous peoples at the time. Any increase or value added since that time was a consequence of the industry of settlers. This line of argument was intended to suggest that the compensation received by indigenous peoples, while low, was higher than what might have been expected in the absence of the government purchasing the land and, hence, represented a “fair price”. As mentioned previously regulations prevented settlers from purchasing land directly since the government had a monopoly over land purchases.

As the preceding analysis suggests, accounting discourses were part of the discursive frame within which decisions of government regarding indigenous peoples were made. Accounting discourses “echoed, enlisted, and harmonized with” (Lehman & Tinker, 1987, p. 507) other colonialist discourses, particularly those that emphasized the inferiority of indigenous peoples. The ideological effect of the term presents was itself consistent with the interests of the colonial government as it attempted to minimize the costs of empire. Additionally, accounting techniques were used by colonial officials to help structure land transactions to their benefit and to justify the compensation paid by the government for land. In these ways, accounting discourses were part of the ideological apparatuses that sustained the colonial project.
As we see in the next section, accounting also functioned as a specific technique of government.

7. Accounting as specific technology of government

Foucault (1991, p. 93) comments that government involves employing tactics to arrange things in such a way that certain ends are achieved; furthermore, he states that one of the targets of such techniques are the habits and customs of the population in question. From the late 1830s onward, we observe accounting techniques being used as a specific technology of government in the attempt to change the relationship of indigenous peoples to land.

By 1840 colonial administrators had come to the conclusion that containment and/or assimilation of indigenous peoples were the only viable policy options since “the work of the humanitarians and their organizations had effectively ruled out extermination and slavery” (McNab, 1983, p. 87). However, the framing, translation and implementation of these two policy options was mediated by the broader pressures and concerns facing colonial administrators alluded to previously—the demands of settlers that indigenous people not interfere with settler economic activities, the demands by Britain for cost minimization, and the demands of humanitarian organizations for the civilization of indigenous peoples (cf. McNab, p. 87).

Adjustments to the nature and amount of annuity payments and yearly distributions (i.e. presents) provided colonial officials with a method for accomplishing these diverse objectives. Initially, it was thought that the commutation of the current distributions for money would satisfy the goal of cost minimization. However, this suggestion was contrary to other policy objectives since commutation would decrease colonial influence over the habits and behaviours of indigenous peoples. Lord Glenelg (the Colonial Secretary), in his correspondence with the governors of upper and lower Canada, indicated that the commutation of presents for money had been previously proposed but that such a scheme was opposed by both colonial administrators and missionarainies. Referring to comments made by Lord Dalhousie, Lord Glenelg notes:

The idea...of proposing to the chiefs of tribes to convert the payment of presents or other tribute to them, into money would be received with the utmost alarm. His Majesty’s Government would be loaded by the execration of the country, were they to pay, in money...All the societies labouring for the moral and religious improvement of the Indians would fly to His Majesty’s government to implore a recall of the order (Glenelg, 1836, p. 2)

Lord Glenelg then indicates that although he is not opposed in principle to the commutation of presents for money, the goals of religious and moral improvement must be kept firmly in mind. As such, instead of commuting presents for money, he encourages the Governors to consider modifying the type of presents being distributed:

Looking, however, to the moral and religious improvement of the Indians, and their instruction in the arts of civilized life, as the principal object to be kept in view in our intercourse with these tribes, I am anxious that your inquiry should be specifically directed to the practicability of effecting a commutation of the presents for some object of permanent benefit and utility to the parties now receiving them (Glenelg, 1836, p. 3).

Although the text of Glenelg’s comments is framed with the apparent goal of civilization in mind, other archival sources hint that the real concern with the commuting of presents for money would be the loss of control by both government officials and missionaries. Under the current scheme colonial officials dictated what indigenous peoples received, they controlled the nature of the distribution. However, this control would be lost if money was distributed.

Not surprisingly, there was greater support for the proposal to modify the nature of both annuity payments and presents in the attempt to change
habits and customs. These modifications sought to change both the relationship of indigenous peoples to land and their more micro behaviours. One of the first adjustments made was to change the type of consideration given in payment of the yearly annuity. Instead of providing clothing, blankets and hunting supplies General Darling proposed that agricultural implements be distributed:

General Darling pointed out the necessity of more active steps to civilize and educate the Indians, and suggested the substitution of stock and agricultural implements for the goods given them in payment of their annuities (RAIC, 1845, S1, p. 7).

This proposal was almost immediately implemented: the Lieutenant Governor of Upper Canada saw this as a way of discouraging the spending of annuity payments on liquor and as a way of encouraging indigenous peoples to give up their wandering lifestyle. As the 1847 RAIC report states:

Previously to the year 1829, the custom was to pay these annuities in goods of the same description as the annual presents, by which practice the Indians, having already received an adequate supply of clothing, had a strong inducement to dispose of the remainder for any object of more immediate want or attraction; among which liquor ranked foremost (RAIC, 1847, S3, p. 7).

Thus the Lieutenant Governor:

being desirous of checking the evils of this system, and of promoting the civilization of the Indians, obtained permission from the Secretary of State to apply the annuities towards building houses and purchasing agricultural implements and stock for such members of the several Tribes (RAIC, 1847, S3, p. 7).

As these quotations imply, it was believed that a shift in the type of annual annuity payment would both constrain the abilities of indigenous peoples to engage in undesirable activities (i.e. drinking) but would also encourage them to take up a more settled (i.e. European) lifestyle.

Interestingly, the shift in the type of annuity payment also necessitated the introduction of additional techniques of accounting which, in turn, tightened the degree of control exercised by the government over indigenous affairs. Suddenly it was necessary to account for the differences between the amount spent on agricultural implements and the annuities owing. This necessitated additional record-keeping:

In consequence of this change, it became necessary to credit each Tribe yearly with the amount of its annuity, and to direct the expenditure of the money for the benefit of the Indians. This has further led to the admission of the Indians to a voice in the disbursement of their annuities. The Government has not abandoned its control over these funds, which it still exercises, either to restrain improvident or improper expenditure, or to direct undertakings for their advantage; but the general practice is for the Indians to determine among themselves how the money is to be spent; and to apply to the Indian Department, from time to time, for such sums as they require (RAIC, 1847, S3, p. 7).

The above quotation is illuminating in that it makes visible the shifting relations between the colonial government and indigenous peoples. From an apparent nation-to-nation relationship at the time of the Royal Proclamation, we see a movement to a paternal relationship in which the colonial government has the majority of the say in how annuity payments will be distributed. Again it is interesting to juxtapose this relationship to other debtee/debtholder relations and to notice the inversion of influence — usually we think of the debtholder as having significant influence over the structuring of the interest payment. From the available documents it appears that this shifting construction of the government–indigenous peoples relationship was consistent with the shifting colonial objectives outlined previously and with the changing demographics/economy of the Canadian Provinces.
Although shifts in the nature of annuity payments appeared primarily directed at changing the relationship of indigenous peoples to land, shifts in the nature and amount of yearly distributions (i.e. presents) also emphasized the reduction of expenditure. For example, in 1829 Sir J. Kempt recommended changes in the treatment of indigenous peoples which were subsequently approved by the Secretary of State (RAIC, 1845, S1, p. 7). In his preface, he acknowledges the objective of cost reduction:

It appears that the most effectual means of ameliorating the condition of Indians, of promoting their religious improvement and education, and of eventually relieving his Majesty’s Government from the expense of the Indian Department are... 

A second shift in the nature of annuity payments was to encourage schooling and to discourage a nomadic hunting lifestyle. Recommendations were made as early as 1838 that a portion of the yearly distribution “now expended in the purchase of stores and presents, (be directed) to the erection of school houses, the purchase of elementary books, and the payment of resident school-masters, for the benefit of the Indian tribes” (RAIC, 1845, S1, p. 10). It was also suggested that “prizes” be distributed to indigenous children that did well in school to “stimulate their exertions” (RAIC, 1845, p. 10). In 1845 such a shift was effected with the annual distribution of gunpowder being withheld and the saved amount being directed toward education:

On the 30th of January, 1849, the Earl of Elgin reported the arrangement made by Lord Metcalf in 1845, with most of the settled Tribes, where by the annual issue of gunpowder was withheld on the understanding that the sum thus saved would be applied in promoting education among them... “I am disposed to think it advisable that the system of withdrawing from such Indians as can dispense with them all presents which tend to perpetuate a hunter’s life” (1858, p. 2).

The effect of this shift simultaneously encouraged education and discouraged the hunter’s lifestyle on two levels — by withholding hunting supplies and by introducing schooling which encouraged semi-permanent residence in a fixed location.

These attempts to encourage action at a distance via changes in the nature of yearly distributions were directed not only at relatively macro issues as to whether to farm or to hunt, but also at the minutiae of daily life. For example, the 1847 RAIC report recommends shifting from the provision of ready-made clothes to the provision of material with which to make clothes. It was thought that this shift would discourage idleness:

Although a general change of the present equipment does not appear desirable, every encouragement should be given to heads of families, to receive Agricultural or Mechanical implements, or Stock, in lieu of clothing, the domestic manufacture of which should be introduced and encouraged among the Tribes. For this purpose, worsted and other materials for warm clothing might be substituted for the made articles, and employment be found for the many hours during which agricultural labours are suspended, and which are now usually spent in idleness (RAIC, 1847, S3, p. 4).

The discussion continued as to the type of material to be provided, as to whether to provide kettles since they “are useful in the manufacture of sugar and culinary purposes” and whether to provide shoes since they are “part of the European Costume” (RAIC, S3, p. 4). Thus it appears that, through the careful consideration as to the type of yearly distribution, government bureaucrats hoped to influence the minutiae of daily life.

Eventually, the goal of cost reduction came to dominate the other goals of containment and civilization:

In 1851, the urgent instructions of the Imperial Government for the more speedy reduction of the Indian Grant, gave rise to a scheme for this end which originated by the Honorable Colonel Bruce, then Superintendent General of Indian affairs. It applies almost exclusively to the issues of presents, which he proposed to diminish among the
settled Tribes of Western Canada in a more rapid ratio than had been contemplated (RAIC, 1857/58, p. 2).

Note, however, it is the “present” portion of Indian Department expenditures — as opposed to the amount spent on British personnel — that was subject to reduction. Similar to the aforesaid discussions regarding minutiae, discussions regarding what portion of the yearly distributions to eliminate were framed within the goal of civilization. For example, “the supply of Thread, Needles, Combs, Awls and Knives, should be granted every second year; the change being recommended with the view of encouraging habits of thriftiness” (RAIC, 1857/58, p. 4).

Finally:

On the 15th of March, the Secretary of State in reviewing the expenditure of the English Parliamentary Grant, came to the conclusion that the gradual extinction of this vote would not conflict with any just claims on the part of Indians. In announcing the decision of Her Majesty’s government that the issue of presents should cease in the year 1858, he expressed his confidence that the Provincial Legislature “would never be insensible to the claims which the former occupants of the Canadian Territory have upon the consideration of the great and flourishing European Community by which it is now inhabited” (RAIC, 1857/58, p. 2, emphases added).

The preceding analysis has emphasized the ways in which accounting, as a specific technology of government, sought to encourage changed habits and customs, especially pertaining to land. These changes were consistent with the objectives of colonial officials and the wishes of settler society. Encouraging pursuits which were tied to a particular location via agricultural and schooling initiatives made it easier to observe (Foucault, 1984, p. 198) and, hence, govern indigenous peoples while at the same time limiting the possibility of confrontations with settlers. It was through these micro techniques that colonial officials simultaneously sought to contain and assimilate indigenous peoples into settler society. Herman Merivale, Undersecretary for the Colonies, aptly sums up the intent of such techniques when he states that amalgamation is the “only possible Euthanasia of savage communities” (Merivale, 1967, p. 511).

To state that accounting functioned as a specific technology of government is not to imply the absence of resistance on the part of indigenous peoples. Although archival records documenting the views of indigenous peoples are scant, there are hints of resistance to colonial policies. McNab (1983, p. 87), for example, notes the “active resistance of the native people against those persons who wanted to change their way of life” at this juncture. Of course, this resistance was tempered by the dire circumstances that indigenous peoples found themselves in — disappearing game and encroachment by settlers (cf. Surtees, 1983, p. 75). Thus, instead of resisting requests for land cessions and changed annuity payments, indigenous peoples attempted to negotiate, within this framing, improvements for current and future generations. In early land cessions, indigenous peoples requested lands to be reserved for farming (Surtees, p. 75); in subsequent treaties indigenous leaders insisted on the inclusion of government promises to assist indigenous peoples in developing new livelihoods if the buffalo disappeared (Dyck, 1997, p. 13). Archival evidence suggests that many indigenous leaders were resigned to a changing world and thus supported both the importance of education (cf. Dyck, p. 13) and the need to adopt new agricultural livelihoods (Carter, 1993, p. 13) — the two targets of accounting techniques of government. Rather the resistance was to the disinterested and paternal manner in which the government subsequently translated these objectives into practice. As numerous commentators note, cost minimization was almost always the over-riding criteria when implementing these policies (cf. Milloy, 1983; Carter; Dyck).

**8. Reconsidering the “present(s)”**

The Six Nations is asking the Ontario Court’s General Division for an accounting
of money — it would now be billions of dollars including interest — from the sale of a large swath of land that takes in the urban core of Kitchener, Brantford and Cambridge.... The brief said there was unexplained withdrawals from their trust fund. Just the amount the research indicates was withdrawn for... (unrelated purposes) would, with interest surpass $82 billion — more than double Canada’s annual deficit (Platiel, 10 October 1995, p. A10).

The issue of land has not disappeared. First nation’s peoples continue to struggle against unilateral decisions on the part of the federal government regarding the amount of annuity payments to be received for lands previously ceded. In other cases such as the Ipperwash occupation mentioned in the Introduction, the protests relate to land unilaterally seized with no compensation provided. Although the federal government may acknowledge that there is a basis for First nation’s claims, the political will to settle doesn’t appear to exist, with the government offering no “more than a few cents on the dollar” (Platiel, 10 October 1995, p. A10). In light of these current disputes, this study provides insights into not only the more general history surrounding government–indigenous peoples relations but also the roles played by accounting.

The analyses suggest that, during the 1830–1860 period, government strategies towards indigenous peoples changed. We see the emergence of technologies of government (especially accounting technologies) directed at the indigenous population with these technologies being used in the attempt to change the habits, customs and behaviours of indigenous peoples. We also observe the emergence of relations of funding as a site for technologies of government. From our reading of archival documents, it appears that this was the first time in the context of government–indigenous peoples relations that accounting techniques were systematically manipulated in the attempt to achieve certain ends. The unilateral change in the form of payment of yearly annuities and the eventual discontinuance of yearly distributions (i.e. “presents”) set the precedent for such accounting interventions — interventions which continue, in slightly varied forms, to the present day.

In documenting and analysing these historical changes, the current study provides a necessary context for understanding not only the centrality of land but also techniques of government to current-day federal government–First Nation’s relations. The inability of indigenous peoples to sustain themselves at present is, in part, a direct consequence of the manner in which governments have historically appropriated the most useful territory for the use of “white” settlers. However, it is also a consequence of techniques of government which have attempted to control action with “as little actual expenditure as possible”. These techniques of governance — whether the notion of “presents” in the 1800s or “alternative funding arrangements” in the 1980s and 1990s — seek to bend individual behaviour to the objectives of the state. Not surprisingly, current-day disputes over the issues of mineral/resource rights on reservation land, the tax-free status of businesses on reservation land and self-government illustrate Miller and Rose’s (1990, p. 10) statement that “whilst ‘governmental’ is eternally optimistic, ‘government’ is a congenitally failing operation”. Current-day struggles over land are a continuation of these earlier struggles as indigenous peoples continue to resist colonization and neo-colonization attempts to control, contain and assimilate.

In terms of accounting scholarship, the current study has attempted to blend the insights of prior work on societal governance and on political economy. Our premise was that it is possible to view governmental not as an overarching theory but as a site of investigation and to use the vocabularies of colonialism and political economy to complement/extend prior governmentality explanations. We believe that this blending complements and stretches these explanations. For example, prior work in the area of societal governance has tended to examine societal governance in a first-world context (cf. Miller & Rose, 1990; Power, 1994; Preston et al., 1997). The current study complements this work by illustrating the ways in which accounting techniques attempt to encourage action at a distance on the part of specific
populations and by documenting how accounting solutions “spill over” from one arena to another. However, it also stretches these understandings by highlighting the ways in which hierarchies of population shape the use of accounting technique and by making visible the intersection between disciplinary knowledges such as accounting and techniques of force. In the present-day, the importance of this intersection is made visible by a journalist writing at the time of the military–First Nation’s confrontation at Oka:

Writing during the Oka crisis of 1990 in Quebec, Amiel says that although she does not want to see men or women massacred, “it seems to me that a really strong show of force now is the only way to keep the casualties down to a minimum. . . . Perhaps at long last, we will bite the bullet and understand that the gun barrel created this country and that once more it will have to be used if Canada is to remain our home and native land” (quoted in Barlow & Winter, 1997).

Likewise, previous political economy studies — notably the work of Tinker (1980) — draws attention to the manner in which, within the colonial context, accounting inscribes into measurement unequal power relations. The current study builds upon this insight by illustrating the ways in which accounting techniques simultaneously functioned as a discursive field constructing/rationalizing the culture of colonialism, an active agent in expropriation and as a settling-up mechanism that apportioned the spoils of colonialism and re-represented them in monetary terms.

Despite these contributions, several caveats are necessary. First, it is important to acknowledge both the tentativeness of the interpretation and the salience of the theoretical framing to this interpretation. Like all historical research, the provided interpretation is limited by the availability of archival documents and the theoretical framing chosen to examine these documents. In the provided analysis we have tried to convey the complexity of the account and to not simplify the data to fit the theoretical framing. We have also attempted to juxtapose our interpretation of primary documents to those of other historians examining this same juncture (cf. McNab, 1983; Milloy, 1983; Surtees 1983) as a way of providing readers with some comfort regarding the adequacy of the account. This being said, the provided analysis is both theory-dependent and tentative.

Second, it is important not to read this account as a case of accounting heroism. Would colonialism have been possible without accounting techniques? We do not think so if the alternative was the exercise of sovereign power via direct military rule. Although military force formed the backdrop against which technologies of government were deployed, the continual use of military force would likely have been too costly to maintain. After all, Canada is a huge territory with a widely dispersed population. Technologies of government are efficient in that they operate at the level of the everyday, acting to “incite, induce and seduce” (Foucault, 1991, p. 427; 1984, p. 174) behaviour. They are not dependent on the immediate presence of soldiers or police for their effectiveness. However, this being said, other technologies of government may have been equally effective in encouraging action at a distance. From the data available, it is impossible to answer this latter question.

In closing, the current study pushes us to consider both the role of accounting in societal governance and the manner in which softwares of imperialism continue to be used to “control, contain and civilize” indigenous peoples. Such “histories of the present” are important if we wish to challenge claims that accounting and colonialism are unrelated.

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