What Marie Tremaine Did Not Find: An Exploration of Archival Back Rooms

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Archivists describe their mandate as acquiring, preserving, and making available the historical record, but a crucial distinction must be recognized between what is preserved and what is accessible. Archival descriptions generally highlight the subjects about which information may be found in a collection, but rarely do they explain how that data is to be found. Even after 'processing,' the records preserved in archives may not be rendered truly accessible to all researchers, nor their potential opened to exploitation. Therefore, one's awe at what Marie Tremaine did find and record in her *A Bibliography of Canadian Imprints, 1751-1800* is tempered by a nagging intuition that many records were not fully accessible to her.

The exploration reported here was confined to sources available at the Public Archives of Canada,¹ most particularly those in the Manuscript Division relevant to government imprints from the provinces of Quebec, Lower Canada and Upper Canada. For the Maritimes, the PAC holds little beyond microfilm of Colonial Office records; the fullest range of sources is available in the respective provincial archives.

The identification of imprints is a neglected area in archives. The *format* of documents is often imprecisely described and virtually never indexed.² There were fewer research tools available in Marie Tremaine's time. But was the archivist then any better at serving as the human finding aid? The exploration began with a proposition: imagine that Marie Tremaine was starting out today. Would she find more imprints, and more information about them? What records could or should she consult? The first exploratory step was to review her citations and to consider what she might have consulted but not reported. Next came delving into the dusty files and testing hypotheses. Very rapidly, it became clear that Tremaine did not get access to all the sources.

The implications of that statement, for archivists and for bibliogra-

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phers, must be discussed from perspectives both of directions in and the methodology of research. Before doing so, it should be noted that the PAC has not acquired any significant, major body of records, public or private, crucial to pre-1800 bibliography, since 1950. The raw material was all there when Tremaine visited. Are the sources more accessible today?

Then, as now, getting to the records can pose problems. The first step is to find the right repository.³ The second is to overcome weaknesses in the research tools. Consultation of an appropriate archivist may compensate in such circumstances, but the person best qualified as the human finding aid is not always available. What can the researcher do?

Finding the keys to the back rooms

What are the keys to the treasury⁴ for an exploration of the archival back rooms? The keys are concepts: an understanding of records-creation or generation and records-keeping (accumulation and preservation), including the reporting relationships of the creators and the keepers. The records-generating process refers to who created a record, why, in what forms, when and where, and how. The reasons for making a record, the materials available to make it and the facilities to store it, haste or leisure and other circumstances, all have their effects. The record-keeping process refers to why, where, how, and by whom the records were preserved. One transaction might be recorded in several formats, and those records kept in several places by different custodians, and put to various uses. The records-creator is also a records-keeper, but it is reporting relationships that most directly determine what he accumulates. The better one understands the interplay of these processes, the better one can surmise what records might have been created and accumulated, by whom and where, and then discover where they survive and determine how to exploit what can be found.

At the beginning of the exploration, these key concepts were applied to the Tremaine bibliography itself as well as to the sources she cited. What was her own record-creating process: what sources did she report using, and in what fashion?⁵ Charting that out is illuminating. She appears to have been selective in her citations, reporting the 'preferred' or most comprehensive source. Allusions in her longer notes indicate that she drew information from a wide range of sources, particularly for identifying officials or events. The overall impression is that she used the Executive Council minutes, the Governor's despatches, and other official administrative records for the general history elements, but preferred the financial records for the best data on printing history. What *cannot* readily be determined is the dividing line between what she may have seen without reporting and what she did not see. She used the account books of the printers – Brown & Gilmore and the Neilson brothers – in the Neilson Col-

lection,⁶ extensively but selectively. Her notes for almanacs and calendars suggest that she drew information both from the account books and from *Quebec Gazette* advertisements, but she often cited only one of the two. She cited both Statements for Audit and Minutes of Audit from the public accounts of Quebec and Lower Canada, but only the Minutes for Upper Canada. Was that an informed, voluntary selection?

Before discussing Tremaine's sources, it should be noted that few of her citations can be traced without a conversion table. Responsibility for this must be shared. She used some rather imprecise short titles, but the context of her notes and her appendix of *Authorities* provide the dates and other clues necessary to trace the modern references. Archivists have a predilection for reorganizing things. The Neilson Collection has been completely restructured. Records such as the 'Land Sundries' have new locations, new names, and new call numbers. Table A summarizes Tremaine's sources and provides a correlation of references.

The most significant change between then and now is the availability of microfilm. Of the manuscript *fonds* or collections at PAC cited in Tremaine's notes and *Authorities*, only three are not accessible via microfilm loans. Photoduplication facilities are another matter. Consideration of such modern conveniences when assessing not only what sources Tremaine investigated but also how she appears to have approached them contributes to one's appreciation of her accomplishments.

Tremaine reported using the despatches from the Governor to London,⁷ but seems to have ignored or discounted the replies (in RG 7, series G 1). She used the incoming letters and petitions accumulated by the Civil Secretary and the Clerk of the Executive Council for Quebec and Lower Canada,⁸ but seems to have been unaware of the letterbooks recording outgoing correspondence,⁹ including letters to officials within the colony. Had these been presented to her as isolated volumes, she may have been prevented from assessing their potential.

The frequency of references to financial records suggests that she understood what were the best sources to look for. Yet there is cause to question how she investigated some *fonds*. The role played by PAC staff in research has ranged from indifference to interference. The manner in which *fonds* were organized and described half a century ago indicates that true archivists were rare in those years. Rarely, then or now, could the research tools be said to provide significant advice on how to determine which sources might be relevant to a particular question, or on how to interpret and analyse the records.¹⁰

Tremaine knew of some 175 'volumes and portfolios' of documents accumulated by Brown & Gilmore and the Neilson family. Those papers are now organized in 191 volumes, several of which contain small books

which if counted separately would make the total 245. Out of that, some seventy-five volumes, ranging from a pocket notebook to a folio-size 500-page ledger, contain accounts antedating 1800 (see Table C). These fall into the categories of ledger (11), journal and daybook (17), blotter or waste-book (18), cashbooks (9) and 'other' (20). Tremaine reports using 11-15% of them. (Table B identifies the volumes and provides the modern references for them.) She also refers to some of the correspondence, but apparently only to those few volumes calendared in the *Reports* of the PAC for 1913 and 1918, shortly after their acquisition (and since reorganized out of all recognition). Whether or not she consulted two other major series within the Neilson Collection cannot be determined from her citations. It is entirely possible that the correspondence relating to the *Quebec Gazette* (vols. 157-82) and the accounts and orders (vols. 183-90) were an amorphous mass, not open to researchers when she visited. She rightly ignores the records of sales for cash, since those give extremely little detail of the merchandise (books or stationery). By contrast, the Printing Office seems to have operated as a distinct branch of the business, on credit. She shows a very wise preference for journals and daybooks over ledgers (of which more will be said below).

More telling is her apparent ignorance of several volumes recording the work of compositors and press-men. An octavo notebook entitled 'Work Book – Printing Office – Quebec'¹¹ contains broken sequences of entries between 1 February 1775 and 3 July 1790 recording the work of 'contractors.' It details Thomas Smith's work as compositor and press-man in the production of Cognet's *Laws* (T 197-200),¹² for which Tremaine cites the less informative Blotter (Neilson 57). She missed knowing that William Brown shared the work of composition and who was responsible for which signatures. The same volume documents proclamations (T 216-217) which she apparently did not find mentioned in the Blotter, as well as several she did (T 218-219, T 221-222). The entries in this notebook may appear too brief to be informative, yet data can be squeezed out of them. Where the number is not specified in the press run, it may be extrapolated from the charges recorded. Considering her assiduous analysis of other volumes, one can only conclude that Tremaine did not have access to this little treasure. She did not have keys to all the back rooms.

Eighteenth-century accounting records

To appreciate Tremaine's use of financial records, one should have some understanding of those records. This includes not merely the general structure of eighteenth-century accounting records – the ledgers, journals, daybooks, etc. – but also the terminology and style of entries. The general

structure of accounting records is the key to locating data; the terminology and style are the keys to interpreting the data.

The aversion to examining accounting records exhibited by researchers is equalled by the aversion to describing them demonstrated by archivists.¹³ The belief that nobody would want to look at such records becomes a self-fulfilling prophesy when the archivist fails to provide appropriate means of access through the arrangement and description of the documents. Yet consideration of the full range of documents humans create, and why, makes it stunningly obvious that the most detailed documents are those created to record matters of some financial concern. Records-keepers were also motivated to preserve financial records. Even in archives, a very satisfying proportion of what was created has been preserved.

The account books in the Neilson Collection, and many other volumes in the Archives, were rebound in the 1930s and 1940s. No longer is there the evidence of spine titles and other labelling to know what the volumes were termed by their creators. Nonetheless, the volumes exhibit characteristics which make categorization possible, the classic elements of contemporary accounting in half a dozen categories of books.¹⁴

William Brown and William Gilmore, and their successors Samuel and John Neilson, as printers and publishers, maintained separate accounts for different kinds of work: printing of the *Quebec Gazette* and general printing, general stationary, etc. The accounting system is quite sophisticated,¹⁵ yet not beyond investigation. Exploiting this treasure trove of information requires only a modest understanding of accounting practices and contemporary terminology. An understanding of double-entry book-keeping is not necessary.

The Ledger is at the apex of the formal accounts. These volumes generally are folio in size with the entries occupy facing pages, numbered in tandem and headed *Dr* (debit) and *Cr* (contra). The sequence of entries is by account. Each client (a person or a corporate body) dealt with as a customer or a supplier had a separate account. The most active accounts were assigned a whole page, lesser accounts a half-page. When the recording of transactions had filled the available space on the designated page, the account was transferred to the next available page in the ledger. The practice of recording entry numbers at the beginning of the *Dr* and the end of the *Cr* columns permits tracing backward and forward in such cases – not merely within a ledger but between ledgers forming a sequence over long periods. The entries on the pages followed the classic T format, with the name of the account next to the heading *Dr* on the left side and ‘contra’ next to *Cr* on the right. Information was posted to the Ledger from the general Journal, although occasionally transfers were made between accounts

in the Ledger without a corresponding entry in the journals. The goods and services supplied to the client are specified as *Dr*. Payments on account are noted as *Cr*. Ledger entries are structured in columns: the date of the transaction, the Journal page or entry number, 'to' plus a specification of the transaction, and the charges to the client, the date of payment, 'by' plus a specification of cash or other method, and the amount. Certain entries, particularly the nominal accounts headed 'Cash' will be of interest only to accounting historians tracing the cash flow or inventory control processes. For bibliography or printing history, the important feature of the Ledger entries is that where several transactions of the same date by one client will be detailed in the Journal, the information was summarized and the entries combined into one with only the total amount posted in the Ledger, with a notation 'in [so many] entries.'

The printers maintained a second type of ledger, using the designation *B* on the general ledger and *A* on the less formal version. The informal ledger was usually smaller in size, with entries confined to one page (not run across facing pages), and held withing soft marbled covers rather than heavy boards. These records of 'accounts receivable' often lack the 'contra' columns and balancing. The relationship between the informal Ledger *A* and the formal Ledger *B* may be likened to that between the Daybook and the Journal (see below). Various annotations indicate that both types were called ledgers and that the entries were posted up from the *A* to the *B*. Regrettably, the uneven pattern of survival for Ledgers *A* and *B* inhibits investigation of their relationships and their relative value for certain types of research.

Two characteristics – content and format – facilitate the recognition of account book by type. Where ledgers are focused on the client and have a strong vertical pattern in the physical layout of their entries, journals and daybooks are focused on chronology and have a strong horizontal pattern in the physical layout of their entries.

The general Journal is the most formal chronological record of accounts. Journals are generally consistent in size with the Ledgers, but entries occupy single pages. Two columns at the left record *Dr* and *Cr* references to the corresponding Ledger pages. The name of the account and the identity of the transaction are specified in the central column. The amount is specified to the right. The printers used both simple and compound entries (possibly to distinguish between printing, stationery, and other branches of operations); in compound entries, sub-totals appear in the central column.

The information for the Journal entries was first collected in the Daybook, a memorandum record book the contents of which were in turn drawn from the Blotter or Waste book in which transactions were given an

immediate if hasty and rough first record. Brown & Gilmore's 'Memorial A' (Neilson 49) is this intermediate stage between Journal and Blotter. Day-books were generally folio in size but not usually paginated, with entries neatly laid out and written in a clear hand. Blotter books are often long and narrow and conform to no standard size. Their common characteristics are the roughness of the entries and the crossing-out of entries to indicate that they had been posted up in the formal books.

The chronological sequence of entries permits tracing of detail, from blotter through daybook to journal or vice-versa. The identity of the purchaser or the nature of the goods and services contracted for may be clearer at once stage of recording than at another. The daybook may clarify details omitted from the blotter (as being 'common knowledge' or not immediately essential to the record). The formal Journal may be less detailed than the Daybook. Thus the daybook of 1785-89 (Neilson 65) specifies the nature and quantities with the charges for each element of stationery sales, but the transaction is summarized in the corresponding journal (Neilson 68) under a general reference 'to Stationery,' with the amounts totalled.

It is this 'common knowledge' factor that camouflages many entries. The client is identified as an individual, by name rather than official title. Government printing was ordered by many individual officials, in whose name it was recorded. Knowing the clients' official positions is essential to knowing what was going on. Plurality of office-holding (of which more will be said below) adds to the challenge of deciphering the entries in these accounts.

Whereas the participants in the transactions and the dates of the activity are the focus of sequence in the Ledgers and Journals, the cash flow may be characterized as the focus in the Cashbook. The entries are summary, often frustratingly brief and unspecific for the historian. Each month is balanced, with the balance being carried forward to the next month as the opening amount.¹⁶

A wide variety of subsidiary books came to be used for various purposes. The rarity of such volumes for the Brown & Gilmore years may reflect either increasing sophistication of systems over time, or losses in the fire at the printing office. (Some of the surviving volumes exhibit fire damage.) Amongst these volumes are wage books, recording payments to compositors and press-men; nominal lists of accounts receivable, a sort of checklist of billings, presumably used by agents sent out to collect monies owing; books for cash sales 'at the till;' and notebooks of *Quebec Gazette* subscriptions, etc.

Tremaine's investigation of the Neilson Collection

While there are many gaps in the sequence of the surviving volumes over

the years, the Neilson Collection generally presents the researcher with a choice of three or four to document any one year (see Table C). This should be kept firmly in mind when asking which volumes Marie Tremaine consulted and how she used them. She chose five volumes in the category of Daybook (that memorandum record lying between the blotter or waste-book as first notation of transactions and the formal general Journal), three Journals, one Blotter, and two Cashbooks (see Table B). That this was a conscious, reasoned choice is clear when the surviving volumes are graphically represented in categories (see Table C). Preference, not mere circumstance, guided her choice of the chronologically-focused Journal, Daybook, or Blotter over the client-focused Ledger. Cashbooks were used *faute de mieux* for the least well documented years, 1774-77. She chose from the volumes available those most likely to contain the detail she wanted. How successful she was in locating the data within those volumes and in analyzing it is another matter. Did she consider the possibility of errors and omissions in the posting up of entries through this elaborate system of books? That possibility should not be ignored by her successors.

The entries in Journals and Daybooks, by their chronological sequence, lend themselves well to a search for proclamations and other dated items. The specifics of each transaction are usually laid clear, and are less likely to be summarized as might be the case in a Ledger. Blotters have similar advantages, but were intended as temporary *aides-memoires* rather than final records, so research suffers from their use of abbreviations and other short-cuts.

For a study of the goods and services supplied to specific clients, the Ledger has certain advantages: all transactions with that client will be recorded on one page, and lengthy accounts cross-referenced when continued to or from other pages. The nature of 'sundry printing for the Quebec Theatre' at £2-23-0 on 25 February 1783 entered in the Ledger (Neilson 60, folio 175) is specified in the Daybook (Neilson 59) under that date as 300 tickets, a quantity of fine wax, and fifty playbills, with details of the paper stock used.

Tremaine chose not to make an entry for each playbill about which information could be located but of which no copies were known to survive. The explanation given in her entries T 409 and T 1016 are typical of her entries for the more ephemeral types of printing, including circulars and forms. Starting with the ledgers would be advisable for anyone wishing to study the printing of such ephemera as playbills, handbills, and broadsides for commercial enterprises or for elections (to many of which Tremaine saw references, but which she consciously omitted from her bibliography).

While there is an explicit or implicit rationale for Tremaine's omission

of certain categories of handbills and broadsides, there are specific omissions which cannot readily be accounted for. Are they unconscious, unwitting? The printing of police regulations for the government on 22 November 1783 was overlooked. The ledger entry (Neilson 60, folio 206) makes clear that the work was for the government: 'To printing 100 Regulations police' charged at £1-17-6. The phrasing is unequivocally in the style for general printing, not gazette work. The following entries on that page of the Ledger, for work done 29 November 1783 and 28 February 1784, however, are phrased less specifically and may have distracted her. The absence of any number suggests an insertion in the *Quebec Gazette*, but also there is no indication of repetition over several weeks, the common practice for official announcements.

Interpreting account-book entries

From the earliest years, there is a clear pattern in the terminology used by the printers. The wording is rarely as specific as 'to printing in Gazette;' rather, it is a combination of words and format: 'Double Advert. 3 weeks' versus 'to printing 200 rules.' A similar pattern can be found in the statements from the King's Printer in Upper Canada, where gazette printing was commonly phrased as 'to inserting ...' and 'to continuing,' whereas separate printing jobs were quantified. An understanding of this linguistic usage is essential to analysis of both the printer's account books and of the statements and vouchers preserved with the audited public accounts of the government.

Examination of *how* the printing work is reported reveals even more peculiarities. The terminology in which printing was recorded is one aspect. The name of the person who ordered it and to whom it was billed is another. The significance of the names and titles scattered through Tremaine's citations to the Neilson Collection are not immediately apparent. They give the impression of an amorphous mass at worst, a maze at best. When one stops thinking in twentieth-century fashion and looks closely at contemporary modes of expressions, the printers' accounts become more informative. On leafing through a ledger, two things strike the reader's eye: that almost every officer of government is entered as a client for printing and stationery, by personal name, with only vestigial identification of titles; and that no distinction is made between purchase for public use and those for private use. Furthermore, the various work occasioned by separate offices held by one man in plurality would all be entered under one client account in the printers' ledgers. (No wonder that Tremaine preferred the Journals.) The printers were not concerned with the reason why their clients placed an order for goods and services, but with obtaining payment from the client.

There was no comprehensive checklist or handbook detailing the structure and personnel of government for Marie Tremaine to consult, and not much in the way of administrative histories. The identity of officials could be tracked down only through the annual statements of salaries in the public accounts and other time-consuming ways. The records are still a maze and it still requires a plod through almanacs and the public accounts to determine who held which offices at what times,¹⁷ but the search will pay off.

Investigation of the audited public accounts

The audited public accounts represent a different sort of financial reporting system, but exhibit the same terminology and style of reporting as the printers' account books. The public accounts of Quebec and Lower Canada¹⁸ give the government's perspective on the supply of goods and services, including stationery and printing. In them, the responsibilities of each office are clearly recognized. Hugh Finlay had no difficulty in separating the charges he had incurred for printing in relation to his duties as a member of the Executive Council and its Committees, as Maitre des Postes (responsible for posting houses), or as Postmaster. For him and for other officials, the practice was to submit, office by office, a statement of contingent or incidental expenses, including printing of notices to the public and of forms, and to attach as vouchers the receipted bills, from the printer and other suppliers of goods or services.¹⁹

From recognition of this process, it is a short step to uncovering numerous references to printing in the *Montreal Gazette* on behalf of the Sheriff, as well as some fourteen vouchers for stationery and printing supplied by Fleury Mesplet to officials at Montreal. They confirm that 1241-242 were printed by Mesplet, and identify at least five other items he produced, as well as a variety of job printing (warrants, writs, summonses, etc.) and the supply of stationery.

Marie Tremaine clearly had limited access to the public accounts of Quebec and Lower Canada. She cites only four of the original volumes and focuses on the formal Minutes of Audit as entered in the State Books.²⁰ She appears to have examined only the statements submitted directly by the printers for audit. Although practice varied quite markedly over time, direct billing seems to have been limited to work ordered by the Governor's Secretary, the Clerk of the Executive Council, or the Provincial Secretary. Too substantial to be called the tip of an iceberg, considering the types of documents and quantities they report being printed, those accounts are nonetheless only a fraction of the evidence available. In the absence of an index or other detailed description of the documents, to go further and to locate the fullest range of information, as well as to interpret

it, requires an understanding of the record-generating systems and the record-keeping structures on the government's part.

Just as there are volumes missing from the printer's accounting system in the Neilson Collection, there are gaps in the audited public accounts. The documents exhibit similar hierarchical layers of reporting and overlapping sequences with duplication of data. Extrapolation of data to fill in gaps is often possible. The nature of the audit process – the examination or verification of accounts – makes these records more informative than the printers' accounts books. The reporting is more detailed and more clearly phrased for the auditors. The records answer questions researchers may not yet have formulated, and offer fascinating sidelights on people and events. They are the ultimate source for administrative history, laying clear both the structure and the operations of government, as well as for 'material culture' and social history.

The Minutes record the deliberations of the Board of Audit on accounts submitted for verification and approval.²¹ These included both questions raised about specific accounts and decisions taken to approve or adjust claims. They are the least revealing of the records, in that most charges and claims were summarized, yet the most revealing when the questioning of accounts brought forth explanations.

The Board followed an agenda set in the Schedule of accounts, which generally specified the name and title of each officer submitting a statement of salary claimed, fees collected, or contingent expenses incurred, noting the type of statement and the time-frame for which he reported as well as the sums involved. Schedules are a satisfying source to confirm who held which offices and when, but they are not particularly informative otherwise. Minutes and Schedules might be likened to Ledgers; they focus on the office (as equivalent to the client) and tend to summarize the reasons for transactions.

Presentation of a General Statement of Revenues and Expenditures for the province was the responsibility of the Receiver General. This summary tabulation confirmed that salaries, pensions, and other disbursements had been made pursuant to the Warrants authorized by the preceding audit. General Statements offer somewhat more detail than do Schedules, and provide a crucial link (through numeric or alpha-numeric references) to the registers and entrybooks known as Warrant Books. The latter volumes recorded either an abstract or the full text of each Warrant issued to the Receiver General as authorization for him to pay salaries or pensions, to reimburse officials their contingent expenses, or otherwise to dispose of government funds. Warrants contain a brief statement in justification for the disbursements, in the same terms as the corresponding entry in the General Statement.

The lowest level of the accounting structure is the most revealing. Each officer heading a government agency submitted a Statement of fees collected, where appropriate, and of incidental or contingent expenses incurred. Statements specified the date, the nature, and the source of the fees, goods, or services. Attached to them would be vouchers and receipts to justify claims for reimbursement. Unusual claims would be justified or explained by a covering letter. Responses to questions raised by the Board during the audit may have been filed as a submission or the text may have been written into the Minutes.²² The chronological sequence of entries in these Statements and vouchers, and their detail, puts them on par with the printers' Journals and Daybooks as a source of information.

The structure of the public accounts reflects the government structure – the Civil Establishment and the Judicial Establishment.²³ Regardless of how many offices he held in plurality, each official submitted separate statements of account to reflect specific responsibilities. For the Provincial Secretary and Registrar, this meant separate statements for the functions of Secretary (engrossing and sealing 'public instruments') and of Registrar (recording the texts in 'registers' and making certified copies). Printing done by Fleury Mesplet for John Burke is reported in his statement as Clerk of the Peace, never as Coroner of Montreal.²⁴

The public accounts confirm or add to the details found in the printers' account books. The statements and vouchers document the printing of items undocumented by Tremaine, such as T 327, and identify the printing of other items, especially for officers of the judicial establishment.²⁵ A rough count after surveying the public accounts indicates that they document some seventy-eight items Tremaine had listed, including two by Mesplet, and some 120 that she had not, including a further six by Mesplet. Her access appears to have been restricted to a search of the Schedules and General Statements as entered in the Minute Books.

The statements and vouchers detail a wide range of stationery and job printing as well as work on statutes, proclamations, handbills or broadsides, circular letters, etc., for all principal officers of government. The style of description varies with time; type size, paper quality, stitching or binding, and postage or 'pasting up' are not reported in consistent fashion. The manner of distinguishing between gazette publication and separate printing also varies. On the other hand, there is a clear and consistent distinction between the terms *printing* and *publishing*. The latter was used in the Sheriff's accounts to describe the work of the Town Crier in making public all manner of official notices.

The public accounts offer further information; sidelights on people and events range from the charming to the macabre. In 1781, Nicholas Davis, as Messenger to the Council, requested reimbursement of £3-9-0 for travel-

ling around the district to deliver a proclamation, and reported not only his route and the distance travelled but also that his means of conveyance was the carrier's cart.²⁶ Two years later, the Sheriff of Quebec paid Black Bob the executioner £10 for hanging Tool and Wallace (see T 385).²⁷ The author of T 201 was Captain Peter Napier, acting as Captain of the Port or harbour-master at Quebec in the place of Zachariah Thompson, taken prisoner by the Americans during their invasion of 1775-76.

Some patterns in these records will be of particular interest for administrative history, but some have special significance for bibliography and printing history. With the coming of representative government in 1791, responsibility for ordering the printing of statutes changed from the Clerk of the Legislative Council (the Executive Council sitting in committee of the whole) to the Provincial Secretary – not to an officer of the new Parliament.²⁸

Marie Tremaine reported using neither the correspondence nor the public accounts for Upper Canada. A brief look at the calendar describing the correspondence yielded not only a reference to the price list submitted by Gideon Tiffany on 26 January 1797, but also the location of a printed proclamation of 26 April 1800.²⁹

The public accounts for Upper Canada³⁰ can be fully exploited after one recognizes the many officials who might have ordered printing and made claims for reimbursement of the resulting charges. As for Lower Canada, there may be a Printer's Statement entered as a separate item for audit, usually for work done on behalf of the principal officers of government; but the most interesting detail will come in the statements of incidental or contingent expenses for other officials. Not everything survives, but it should be possible to extrapolate information from what can be found, such as the reference in 1800 by the Provincial Secretary to 'furnishing copy of the reserved Bills to the Printer.'³¹

The statements and vouchers serve to verify details about some eighteen items Tremaine documented from other sources, or to clarify and correct details such as the print runs for T 815-816 (not 500 but 300 in French). Such overlap between the printer's accounts and the audit records is rare, for little printing was ordered by Upper Canadian officials from Neilson, but advantageous in this case where legibility is a factor. In the absence of an equivalent to the Neilson Collection for Upper Canada, the public accounts take on new significance. They tell who translated items T 818 and 819. They tell the printing charges and the press runs for items Tremaine could not document. In some cases (T 1148 and T 1151), they provide a break-down of the charges for printing and paper, for the composition of marginal notes, and for the cutting, folding, and stitching. They confirm exactly who printed specific items (T 1106). They identify at least

eleven separate items of which Tremaine apparently had no knowledge.

The first statements from the Provincial Secretary for 1792 report seven proclamations copied by hand before the arrival of the printing press. Statements of 1798 detail the costs of moving the press from Newark to York. Other statements reveal associated processes, such as the transcribing of statutes on parchment for shipment to London in 1795 and 1798 at a shilling per 100 words. As a means of confirming who held which offices and performed which duties, nothing can equal the public accounts. They offer a remarkable picture of government operations and use of printing, and some remarkable things about the printers. An outstanding bill for printing on behalf of the Attorney General ended speculation about the cause and date of Gideon Tiffany's departure from office in 1797.³²

Conclusions

Findings of this exploration were quite beyond expectations. It is distressing to think that so much of what has been at the Archives for so long – the early public records since 1906 – was inaccessible in Tremaine's time and possibly is still so. Researchers cannot readily get to the real treasures through current finding aids. When reconstruction of the original order for the public accounts was first attempted, a simple explanation was expected to suffice as a guide. The Minutes were known to be indexed in the State Books, so what more than instructions on how to trace from them via the Schedules to the Statements would be needed? The reconstruction made archivists aware that no simple listing of the offices for which accounts had been audited gives an inkling of the treasure trove here. Something more was needed.

Occasionally, when feeling staggered by the sheer volume of data awaiting analysis, one may entertain the sneaking suspicion that Marie Tremaine recognized a great deal more than she let on – that she knew she had to draw some very sharp lines if she were to finish in her lifetime. Her notes tell us of many conscious decisions to omit playbills and other ephemera. Pressure of time and distance may account for some omissions and inconsistencies. One can speculate about why she missed some things – T 1106 in the land records, T 118 in the Dartmouth papers. The former is buried in a mass of submissions; the latter was not indexed in the calendar for the Dartmouth papers. The only effective method was leafing through each series or collection. The wonder is how much she found. She recognized the superior informational value of financial records, made a wise choice of the most promising volumes, and then plodded through them. The quantity and complexity of the records, and the lack of order or a good description of them, were severe limitations. To be a pioneer in analyzing this data, determining the meaning of what was recorded in such peculiar

terminology and procedures, would have daunted a less dedicated bibliographer.

For whatever reason, she either did not see or did not report a great deal. While she listed many circular letters to curés, those addressed to the militia captains she commonly omitted. Yet evidence from the public accounts shows how those letters might serve in lieu of a reward poster or relate to local administration. Her choice of the printers' account books limited the information she was able to accumulate as to the contents of circulars and hence her conclusions as to their value. The printers' disinterest in the contents of imprints and incautious descriptions – as for the documents summoning the Legislative Council – may explain her decision to omit mention of many items. Her notes provide limited explanation of her criteria for omission, or for creating entries to describe those imprints of which no copies were known to survive.

Could she do better today? Undoubtedly. Even with the limitations of PAC finding aids, she could use microfilm and photocopying facilities to advantage. Indeed, the crucial data is most effectively found through a systematic search rather than consultation of an index. The procedures of records-creation have an evidential value (deriving from association and the creative process) over and above the informational value of the records themselves (as individual, isolated items). Exploiting the records to the fullest necessitates examining not only content but also structure and context.

Could archivists do better? Certainly. Yet there is a danger in the trend of looking to automated systems as a panacea. Automating an inadequate manual research tool will not correct its faults. In joy at the ease with which automation improves access to the informational value of records, archivists must not overlook the evidential values. The intricacies of the record-generating and record-keeping processes require explanation in a different sort of research tool. As archivists cannot describe all the documents in detail, they must provide alternate means of access to the contents and the inter-relationships of the documents. The preparation of this paper has been an experimental first step toward designing just that sort of guide.

NOTES

- 1 Prior to June 1987, the National Archives of Canada was known as the Public Archives of Canada. The traditional acronym PAC has been used in this text for convenience and in references to the Annual Reports for accuracy. The official acronym is NA.
- 2 A series of coincidences led to Dr. Patricia Fleming being informed of the 'duplicate despatches' in MG 40, A 2 while there was still time for her to

- identify in them a surprising number of unique imprints and to include them in her *Upper Canadian Imprints, 1801-1841* (Toronto: University of Toronto Press, 1988).
- 3 The *Union List of Manuscripts in Canadian Repositories*, first published in 1968, has had no Supplement produced since 1985. A revised and enlarged *Directory of Canadian Archives* (Ottawa: Canadian Council of Archives, 1990) has recently appeared.
 - 4 The alternative metaphor is 'navigational aids,' but such nautical imagery is not a happy choice. One prefers no allusions to water in the storage areas.
 - 5 Tremaine apparently left no record of her research beyond the printed text itself. (Interview with Dr. Patricia Fleming, 24 April 1990.)
 - 6 PAC, MG 24, B 1. The complete collection has been microfilmed. The records are described in Finding Aid 119 (available on microfilm reel C-15618). There are some thirty-six feet of personal and business papers accumulated by the partnership of William Brown and William Gilmore, and by Brown's nephews Samuel and John Neilson, between 1762 and 1848. Marie Tremaine was apparently unaware that the Archives nationales du Québec held a further nineteen feet of Neilson material, dating from 1793 to 1848.
 - 7 The transcripts designated the Q Series were not superceded by the microfilm of Colonial Office 42 until the 1950s. The same relationship between transcripts and microfilm holds true for CO 217 and other series of despatches for the Maritime Provinces.
 - 8 Originally part of the s Series; this series of correspondence received, having survived an infamous reorganization and dismemberment, retains the original title under the call number RG 4, A1.
 - 9 The scattering of the letterbooks in RG 1, E 14, and in RG 7, G 15 C and G 16 C does nothing to improve their accessibility.
 - 10 Various types of guides focus on listing sources on a topic or in a collection. The missing element is guidance on methodology, directions on how to find what has not previously or currently been specifically listed. One example of methodological advice stands out: the principles for footnotes are explained in *Archival Citations* (Ottawa: Public Archives of Canada, 1983).
 - 11 PAC, MG 24, B 1, vol. 88, file 2; hereafter for convenience identified in the style 'Neilson 88/2'.
 - 12 References to specific entries in Tremaine's bibliography are given in the style 'T 409.'
 - 13 Terror at the thought of financial records is magnified by the mention of accounts kept in pounds, shilling, and pence. The reaction deepens with mention of the conversion from Sterling to Halifax currency, or vice versa. Neither the *Halifax currency* nor *Quebec* or *provincial currency* existed as coinage; these were an accounting convenience used to convert the myriad coinages in circulation to one standard. The Spanish silver dollar (or *real de a*

ocho, the piece of eight) was a reference point for the standard. Legal and financial records of the period demonstrate the bewildering variety of coins in regular use – see for example the payment of wages recorded in Neilson 88/2 – but the *value* of the coinage was recorded in Halifax currency in the formal accounts. The equivalence between Halifax currency and Sterling is regularly recorded in parallel columns in government documents, or there will be some statement of the contemporary standard, such as the dollar being rated at 5s (also expressed as 5/) provincial currency or 4/6 Sterling in Upper Canada in the 1790s.

- 14 For the outline of eighteenth-century accounting records which follows, I am indebted to Dr. Harvey Mann, late of Concordia University and now of Brock University, who kindly provided me with copies of two papers on the subject. Most helpful was his report to the Third International Congress of Accounting Historians (London, 1980) on a study comparing the accounting systems used by the printers Brown & Gilmore and those of the merchants Trye & Ermatinger in the 1760s.
- 15 According to Dr. Mann, 'the bookkeeper of B & G, who was Brown, was well versed in the art', not untypically for a Scot of this period.
- 16 The monthly total of both the receipts and the disbursements columns from the Cashbook, less the opening and closing balances, are recorded in the Cash Account in the general Ledger. Their significance is limited largely to accountants.
- 17 Fred Armstrong's *Handbook of Upper Canadian Chronology* (Toronto: Dundurn Press, 1985) offers excellent lists of officials but suffers from the absence of a nominal index. A companion volume for Quebec and Lower Canada has yet to see print.
- 18 The records in RG 1, E 15 A at the PAC include not only the vouchers and statements submitted to the Board of Audit (a committee of the Executive Council) for verification and approval, but also drafts and fair copies of the Minutes of Audit and a range of associated documents, as well as Schedules of papers presented at various meetings of the Board, correspondence with and petitions from officials explaining their accounts and actions, and some of the entrybooks recording Warrants for payment. The series covers 1759-1841, albeit with many gaps. Reconstruction of the original order in the 1980s has brought together the statements and related vouchers under the name of the office they document, by year of audit.
- 19 Investigation of Tremaine's work has yielded new perspectives on the early public records. My understanding of administrative history has expanded with my admiration of Marie Tremaine's undaunted persistence in attacking the records. Archivists will have to find ways to express the perceptions of government structure and operations in order to pass on that understanding, considering the role it plays in providing access to the records. One problem is

how best to describe or explain the peculiar status of the Government or King's Printer. This office was not an office or department on a par with the Provincial Secretary or the Receiver General, part of the regular Civil Establishment. The salary of the King's Printer was recompense for the duties of publishing government notices in the official gazette. Other printing for the government, however, was contracted for by various officials and not necessarily to the King's Printer after other printers set up shop in the province. Recognizing this is essential to comprehending the processes by which records of government printing were created, and how and where they would be preserved. The documents created by the King's Printer are not accumulated and preserved in a series analogous to the records of officials who played strong records-keeping roles. To find records the printers created, one must look for the recipients, the officials to whom reports were made and by whom they were preserved. The lesser-known series are equal to or better than the Neilson Collection as sources for bibliography and printing history.

- 20 Minutes of the Board of Audit for Quebec to 1791 and Lower Canada after 1791 survive in several formats: drafts and fair copies with submissions from various meetings (RG 1, E 15 A), and fair copies in the minute books of the Board of Audit (RG 1, E 15 A) are entered in the minute books of the Executive Council known as the State Books (RG 1, E 1).
- 21 Accounts were customarily audited on a half-yearly basis. The half year ran May-October and November-April in Quebec and Lower Canada, January-June and July-December in Upper Canada. Some accounts were submitted for longer periods, or after a delay. An incumbent's death, absence, or removal from office could cause considerable distortion in the pattern of submissions for audit.
- 22 The office of Inspector General of Provincial Public Accounts was established in both provinces in the mid-1790s. Comments on the suitability and accuracy of accounts may be found endorsed on the Statements over the initials 'IGPA.' The practice of producing *Remarks* on the accounts submitted for audit as a separate document did not evolve until after the period of this study.
- 23 Matters of defence would have been charged on the Military Chest, which is not documented in the audited public accounts. A re-examination of the Haldimand papers (see MG 21, Add. MSS 21661 to 21892) is warranted, for that *fonds* includes a very substantial quantity of military accounts. Further records are known to be with the British Military and Naval Records in RG 8. In both cases, the documents may be found to exhibit a similar layered structure of reporting relationships.
- 24 The necessity of reporting in triplicate (or quintuplicate in the case of the Naval Officer) caused many officials to have remarkable quantities of forms printed and books of record bound up. Hugh Finlay, acting in any of several of his official capacities, ordered broadsides, bills of exchange, receipts, and forms by the hundreds, in addition to general stationery items, and received one massive

bill for that plus any personal purchases. His statements in the public accounts, however, apportion the charges under the heading of the office in which each printed item was used. The arrival of Fleury Mesplet at Montreal proved a great convenience to the Sheriff and the Clerk of the Peace, who had previously been hand-writing every recognizance, summons, or writ.

- 25 The many references to printing for the judicial establishment given in these audited accounts point up the need for an investigation of the Judicial Archives. The text of the various regulations and orders should be available in the Minutes of the Court of Quarter Sessions or the registers of the Clerk of the Peace, even where copies of the handbills and broadsides have not survived. The judicial archives are administered by the Archives nationales du Québec and are located in its regional centres. Similarly, the account books of Edward William Gray, sometime Sheriff of Montreal (see MG 19, A 2, series 3) merit an investigation. Few of them have been accurately identified in the finding aid, but a preliminary examination indicates that they contain ledgers, journals, and daybooks. Some correspondence and vouchers have also survived.
- 26 RG 1, E 15 A, vol. 6, account of the Provincial Secretary, 1781.
- 27 RG 1, E 15 A, vol. 7, account of the Sheriff of Quebec, 1783.
- 28 This responsibility as custodian of the statutes is reported by the Provincial Secretary in a general statement of duties for all officers of the Civil Establishment in 1809 (in Colonial Office 325, vols. 8 and 9); its origins are manifest in the performance of duties reported in the public accounts from 1792 onward.
- 29 Correspondence, petitions, and other documents accumulated by the Civil and Provincial Secretaries of Upper Canada form a series known as the Upper Canada Sundries (RG 5, A 1). The price list is found as pp. 2-3, the proclamation as pp. 816-18.
- 30 The audited public accounts for Upper Canada (RG 1, E 15 B) begin in 1792. Some items printed for 'the Upper Part of the Province' of Quebec are documented in RG 1, E 15 A. Recent efforts to reconstruct the original order of the accounts, facilitating the tracking from one level of reporting to another, have brought statements and vouchers together in files according to the sequence indicated by the Schedules.
- 31 RG 1, E 15 B, vol. 8, statement 9 for audit on 4 August 1800.
- 32 Gideon Tiffany was able to claim his salary for the half-year January-June 1797 (RG 1, E 15 B, vol. 4, statement 11 for audit 22 March 1798) and requested payment for printing done during that period. Titus Simons claimed the salary from mid-July 1798. The accounts of judicial expenditures (RG 1, E 15 B, vol. 4, statement 16 for audit 22 March 1798) list Tiffany not as a supplier of goods and services but as a participant in a legal process. Biographies of Gideon Tiffany have hinted at a trial and speculation tended toward a charge of seditious libel, the usual problem for printers of the period. Tiffany, however, was indicted for

blasphemy in the Court of King's Bench for the Home District in the Easter Term, 1797. No record of the specific charge has yet been found. Prosecution by the Solicitor General indicates that the charge was under statute rather than common law. Tiffany pleaded guilty, which suggests it was something he had printed. On 19 July the sentence was recorded: that he be fined £20 and confined one calendar month in the gaol at Newark, there to remain until the fine was paid, and that he find securities for good behavior for three years, himself in the amount of £100 (twice his annual salary) and two others of £50 each. (Archives of Ontario, RG 22, series 125, vol. 1: Court of King's Bench Term Book, 1794-1796, pp. 51-2 and 55-6. I am indebted to Alix McEwan for her investigation of this source on my behalf.) By law, that conviction disqualified him from holding public office.

Table A

Modern references for the private papers and public records in the National Archives of Canada cited by Marie Tremaine

<i>Fonds</i>	<i>References</i>	<i>microfilm</i>
<i>Private papers:</i>		
John Askin	MG 19, A 3; Finding Aid 5	—
Claus Family	MG 19, F 1; Finding Aid 41	*with FA 41
Dartmouth	MG 23, A 1; Finding Aid 588	*with FA 588
Hugh Finlay	MG 23, G 11 1; indexed	—
Sir Frederick Haldimand	MG 21, Add. MSS 21661-21892; calendar in PAC Report	*[originals & transcripts]
Inglis	MG 23, C 6; Finding Aid 671	*
Neilson	MG 24, B 1; Finding Aid 119	*with FA 119
John Graves Simcoe	MG 23, H 1 1; Finding Aid 139	—
Society for the Propagation of the Gospel...	MG 17, B 1, Finding Aid 283	*with FA 283

Colonial Office records:

[The transcripts of despatches and other records sent to London have largely been superceded by the microfilm of the originals. Conversion of old references can be avoided through consultation of the microfilm of the transcripts.]

New Brunswick A	MG 11, Colonial Office 188	*
Nova Scotia A, B, C, D	MG 11, Colonial Office 217, 220	*
Prince Edward Island A, B, C	MG 11, Colonial Office 226, 229	*
Q Series	MG 11, Colonial Office 42	*

Public records:

New Brunswick Executive

Council records	MG 9, E 1	*
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[Finding Aid 121 describes the former arrangement of the records: as seen by Tremaine and as microfilmed. The originals, now in the Provincial Archives of New Brunswick, have been reorganized.]

E and S Series	RG s 1, 4, 5, 7, 14, etc.
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[Records accumulated by the Clerk of the Executive Council, the Civil Secretary and the Provincial Secretary and Registrar in Quebec, Lower Canada, Upper Canada, and the Province of Canada were reorganized about 1950 into

record groups. Tremaine referred to the Council Minute Books variously by their letter designations or by their dates; the province must be identified by the context of her notes. Dates are essential clues to identify volumes within series and to locate documents within volumes through consultation of the inventory entries and shelf lists for the appropriate modern series.]

Executive Council

Minute Books – *State* RG I, EI *

Executive Council

Minute Books – *Land* RG I, LI *

Quebec Gazette RG 4, DI *with FA 1807

Quebec Legislative Council

Minute Books RG I, EI *

's' Internal Correspondence RG 4, AI *[to 1813]

's' Land Sundries RG I, L 4? *with FA 1804

's' Legislative Council papers RG 4, B 6 & RG 14, AI —

's' Proclamations RG 4, B 3 & RG 4, B 7 —

's' Public Accounts RG I, E 15A —

Upper Canada Gazette RG 5, DI *

Table B

Correlation of References to the account books in the Neilson Collection
(MG 24, B1) cited by Marie Tremaine

<i>Dates</i>	<i>Category</i>	<i>Tremaine designation</i>	<i>modern reference</i>
1763-1774	daybook	Brown & Gilmore Memorial A	volume 49
1774-1782	cashbook	Neilson, v. 45	volume 102
1775-1778	blotter	Neilson, v. 46	volume 57
1779-1785	daybook	Neilson, v. 47	volume 59
1785-1789	daybook	Neilson, v. 84	volume 65
1785-1789	cashbook	Neilson, v. 49	volume 103
1789-1793	journal	Neilson, v. 70	volume 69
1793-1794	journal	Neilson, v. 71	volume 70
1794-1799	journal	Neilson, v. 54	volume 80
1796-1798	daybook	Neilson, v. 66	volume 143
1800-1810	daybook	Neilson, v. 55	volume 81

[A summary shelf list of the Neilson Collection and the corresponding microfilm reel numbers is given on pages xxii-xxxiv of Finding Aid 119. That finding aid is itself available on microfilm reel C-15618.]

Table C

Pre-1800 account books in the Neilson Collection

[Using modern volume numbers and simplified correlation of volumes with years.]

Year	Ledger A	Ledger B	Journal	Daybook	Blotter	Cashbook/other
1763		v. 125	v. 50	v. 49		
1764						
1765						
1766						v. 100
1767						
1768					v. 52	& 51
1769						
1770					v. 53	
1771					v. 54	
1772					v. 55 & 93/1	
1773						
1774						v. 101-102
1775						
1776						
1777	v. 58				v. 56 & 57	88/2
1778						
1779				v. 59		
1780						
1781		v. 60				
1782	v. 61 & 62					
1783						
1784						
1785		v. 126	v. 68	v. 65		
1786						v. 103
1787						
1788						

<i>Year</i>	<i>Ledger A</i>	<i>Ledger B</i>	<i>Journal</i>	<i>Daybook</i>	<i>Blotter</i>	<i>Cashbook/other</i>
1789		v. 71	v. 69	v. 73	v. 67	
1790					v. 93/2	v.74
1791						
1792					v.75	
1793	v. 77 & 78	v. 127		v. 138	v. 76	v. 104
1794	v. 79		v. 70	v. 139		
1795			v. 80	v. 93/5		v. 140
1796				v. 141		
1797				v. 143		v. 105
1798				v. 144		v. 106
1799					v. 94/7, 94/8	
1800						v. 107 & 81