

A. I think they did, as we decided when we first met to be governed by our instructions from Government, to adjust the accounts.

*By the Honorable Mr. Lewin :*

Q. Did your co-Commissioners agree with you in other matters, with the exception of the expenditure made by Canada in conducting its survey ?

A. That was the principal point on which we differed, but there was an amount of £175 on the New Brunswick side of the expenditure to which I objected, being the expenses incurred by Sir Edmund Head and Attorney-General Wilmot, on a visit to Toronto, to confer with the Governor General of the late Province of Canada on the subject. My ground for objecting to this item, and refusing to acquiesce with my co-Commissioners, on the point, was that it was excluded by the terms of the Cutler and Dawson report, which define the items to be admitted as those which represented the expenditure made by the consent of both parties.

*By the Honorable Mr. Lewin :*

Q. You think that the objection to items in the Canada account, taken by your co-Commissioners, was that they considered the expenditure made by Canada was useless ?

A. Yes; that was the reason.

*By the Chairman :*

Q. Did you think you were justified in going back of the Dawson and Cutler and the Dawson and Harding Reports, or did your co-Commissioners think so ?

A. No; we did not; after discussion we decided that we had no right to review matters dealt with by the Dawson and Cutler and the Dawson and Harding reports. Our investigations were (confined to the auditing of accounts principally) connected with the boundary survey expenditure.

*By the Honorable Mr. Lewin :*

Q. Did you go back to accounts prior to 1856 ?

A. We did.

*By the Chairman :*

Q. You say that the Commissioners did not have the power to annul any of the proceedings of the Imperial Commissioners. Did they not do so by striking off any part of the actual expenditure proved after deduction of errors of account to have taken place under the Imperial Commissioners ?

A. It was my view that they had encroached on the proceedings of the Imperial Commissioners and thereby annulled them to that extent. They expressed themselves, however, as not having done so.

Questions by different members of the Committee.

A. *By Mr. McDougall.*—My reading of the order of reference made it clear that it was intended that the Commissioners should confine themselves to investigating the accuracy of the accounts, and not the supposed extravagance or economy shown in conducting the boundary survey. The examination carried on to the extent of our powers according to my view above expressed, showed that a deduction of £428 17s. was agreed on as proper. The further deductions of Mr. Fiset's salary and of one-eighth of the balance of account were made by my colleagues on the ground that the services of Mr. Fiset were unnecessary, and that the balance of account to the extent of the deduction represented extravagance. I did not agree with them on the general grounds of the exclusion of the consideration of such deductions by the order of reference, and, further, firstly, so far as Mr. Fiset's salary was concerned, because work similar to his must have been done for the New Brunswick Government either by Mr. Botsford himself or by some one for him, and must have been introduced into their account under a different heading. Secondly, as to the charge of extravagance, an item of £15 for walnut tables did in my view show extravagance to that extent; but as the balance of the account was mainly for cash to pay wages and procure provisions, it appeared to me that there could have been but little expenditure beyond what was absolutely necessary.

*By the Honorable Mr. Lewin :*

Q. Was there any objection raised to other items, such as prices charged for provisions, and like items ?