

Mr. Harding however, his New Brunswick Colleague of that period, denied and admitted and didn't remember, but on the whole would not acknowledge that their action at that time was final.

14. The action of the recent Commission, and its powers, were therefore very simple. There being no actual concert of agreement as to what had been done or agreed to after the date of the last completed report of the old commission, this Commission was authorized to take up the matter just as it stood, where the said last completed report of the former Commissioners (Dawson and Harding) had left it by their adjudications of 12th November 1856—the date at which all the liabilities and expenditures, on either side had become fixed, and determinate—and examining the accounts of expenditure by either Province and the amount in the hands of each for the purpose of the Service, declare what was the legal liability resulting therefrom under the Imperial Act—in short produce a balance sheet between the Provinces on the basis of the joint fund, as found in the hands of each and the joint expenditure as disbursed by each.

15. The sole work of the Commission therefore resolved itself into an audit of the respective expenditures by New Brunswick and Canada on the boundary survey, and, taking these things into account with the respective amounts—already determined—of the joint fund in the hands of each Province for that purpose, produce the correct balance resulting therefrom.

16. The New Brunswick account of expenditure had never been audited by Canada. It was not and it never had been objected to or inquired into. The whole work of the boundary survey, on which the expenditure took place, was the work of three Imperial Commissioners *each and all of whom were alike responsible for the whole outlay*. Two of these however, although Imperial Commissioners, were chosen, one each from the two Provinces, Mr. Bouchette and Mr. Botsford thus watching the interests of their respective provinces.

17. The accounts of what each Province had supplied were rendered to the respective Governments and, it is presumed, properly investigated and audited and under these circumstances Canada has, from the first, accepted the account rendered by New Brunswick without hesitation or objection and without investigation or audit, taking it for granted that the good faith of the sister Government was sufficient guarantee of its accuracy, that is to say the mere accuracy of the account, but as for the expenditure, it was not and had not been within her control; the three Imperial Commissioners were responsible for that, *each and all of them alike*. To have taken that responsibility from any one of them individually, it would have been necessary that he should have objected to, or protested against any improper or excessive expenditure—of which he knew his Province had to bear an equal share—at the time. This would have enabled the Governments to have taken some means to have a stop put to any undue expenditure, if it existed, and would at all events have relieved the protesting Commissioner from any complicity in the extravagance objected to—and perhaps his Province from liability therefor, had the other Province refused to join in finding some means of restraining it, by representation to the Imperial authorities or otherwise.