year, while I have explained distinctly to the permanent clerks, that, although they have had to work extra time for nearly six months of this year, they must during next year do as much more as would have been done by the extra clerks who would have been paid by the reduction in the amount for that class.

If there is any more specific certificate which can be suggested for me to make as to the clerks earning the recommended salaries I shall be ready to make it. There are just as strong reasons for every individual in the Civil Service getting all that he earns

as there are that no man should get more than he earns.

I need scarcely remark that if one wants to manage a department satisfactorily he is much more likely to be successful by seeing that there is work for an assistant before he gets him than by getting the assistant first on the hope that he may find work for him to do.

Respectfully submitted,

J. L. McDOUGALL, A.G.

AUDITOR GENERAL'S OFFICE-ESTIMATES, 1898-99.

Number.			Salaries.	ries.
1897-8.	1898-9.	•	1897-98.	1898-99,
	`	CIVIL GOVERNMENT-SALARIES.	8 ets.	
3 4 4	3 4 4	Chief Clerks: 1 at \$2,200, 2 at \$2,150 First Class Clerks: 1 at \$1,800, 3 at \$1,450 Second Class Clerks: 1 at \$1,400, 1 at \$1,350, 1 at \$1,250, 1 at	6,350 00 6,000 00	6,500 00 6,150 00
13	12	\$1,150 Third Class Clerks: 3 at \$1,000, 1 at \$900, 2 at \$800, 2 at \$700, 2 at \$650, 2 at \$500	5,000 00	5,150 00
2	1	Messenger.	9,250 00 750 00	9,200 00 500 00
26	24	CIVIL GOVERNMENT—CONTINGENCIES.	27,350 00	27,500 00
		Clerical and other assistance. Printing and stationery. Sundries.	2,500 00 1,250 00 450 00	2,000 00 1,250 00 450 00

COMPARATIVE STATEMENT FOR 1897-98 AND 1898-99.

Fiscal year 1897-98— Civil Government salaries Clerical and other assistance Superannuation allowances		
Total for 1897-98. Fiscal year 1898-99— Civil Government salaries. Clerical and other assistance.	97 500 00	30,215 00
Superannuation allowances Total for 1898-99	730 00	30.230 00