These payments are contrary to sec. 51, Civil Service Act, as amended by 51 Vic. chap. 12, sec. 12, which enacts that "no extra salary or additional remuneration of any kind whatsoever shall be paid to any deputy head, officer or employee in the Civil Service of Canada, or to any other persons permanently employed in the public service." Why were the provisions of this section disregarded in these cases?

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.

A. 1896

## Allowances to Superannuated Cullers.

AUDIT OFFICE, OTTAWA, January 20, 1896.

SIR,—I notice that three superannuated cullers, viz.:—Messrs. Wm. Duggan, D. Morency and J. McCormack, were paid an allowance of \$233.33 each for the year 1894-95. Kindly let me have your explanation of the payment in these cases of an allowance greater than that fixed by the Cullers' Act.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.