

can safely say that more or better work is not done by an equal number of employees in any other branch of the public service.

That it is quite useless to make the Auditor General a parliamentary officer with the object of securing an independent examination of the expenditure of \$40,000,000 and of the collection of the same amount of revenue, as well as of giving an intelligible statement in detail of all, while there is left entirely in the hands of those whose financial transactions he is to criticise, the power to give or withhold assistance and the power to promote the clerks or keep them for ever in the same position. It is true the Auditor General has the power to promote when there is money to pay the increases of salary, but if the recommended increases are refused, as they have been, the power to promote never becomes effective.

That, excluding Ministers, Deputy Ministers and messengers from the estimates of the several departments, and himself with the messengers from that of the Audit Office, the percentage of chief and first-class clerks in the Audit Office compared to the whole number there is 16 $\frac{2}{3}$ , while that for the whole service is 26, there being but one department—the Post Office—which has a smaller percentage.

That if your petitioner made a comparison between the Audit Office and a department in which no provision is being made for promotion, it might be said that all which can be done by the Government in the case of a department which is now too expensive, is to depend upon deaths and superannuations to restore the annual salary charges of the department to what they should be. It might also be said that, if no superannuations are indicated by the Estimates, it is because none of the staff have reached superannuation age. No one can, however, object to his comparing the Audit Office with the Finance Department, claimed, he supposes, by the Minister of Finance to be well governed, and admitted by the Opposition to be well and economically conducted. Your petitioner assents to the favourable view taken of that department. There are already 5 first-class clerks in the Finance Department, besides 4 chief clerks, and the Minister of Finance says that it is in so great need of another first-class clerk that he is justified in advising its having one, and in advising also the doing away with every restriction to the appointment that exists in the Civil Service Act. The Minister of Finance thus proposes that there shall be 10 higher grade men out of 28, or more than 35 per cent. On the other hand, the Audit Office, having now but 3 chief clerks and 1 first-class clerk, must be considered by the Government as making an extravagant demand when it asks to have two of its second-class clerks promoted to the first class, making 6 higher grade men out of 24, or 25 per cent. Your petitioner thinks that there ought to be 4 first-class clerks in the Audit Office instead of 3. He asked for only 3, two besides the one now in the office, because he understood that there were to be no increases except statutory. As the estimates show that clerks in the Customs and other departments are to be promoted, while they are much below the maximum of their classes, he thinks it is his duty to press for parliamentary authorization of the promotion of a third second-class clerk who is now at \$1,350.

If this request were granted, the percentage of the Audit Office would be less than 30 as against 35 in the Finance Department.

That the average cost per clerk in the Audit Office is \$1,074, while that of the Finance Department is \$1,551, and of the whole inside service \$1,228. That, while the Audit Office contributes,

like all other departments, to the superannuation fund, not a dollar is now being paid out of that fund for any one whose right to an allowance arose from service in the Audit Office. If you take into account as chargeable to the other departments, the amount paid for superannuation allowances to those who were in the inside service, the average per clerk of the whole service is increased to \$1,313.92, as compared to \$1,078.96 for the Audit Office.

That there is no friendship between any of the staff and your petitioner, except such as naturally arises in the performance of the daily work of the office for a number of years, and that all the clerks have been appointed by the party who are now in power. That, therefore, there is nothing to interest him in the advancement of any of them, except the success of the work and the desire that any honest man feels to see those who are assisting him get the reward of industry and intelligence.

That, while your petitioner does not desire it to be supposed that all the clerks of the Audit Office are of equal usefulness, it is his duty to state that no improved method of selecting the staff could be the means of providing a more zealous and loyal staff than that which the Audit Office now possesses.

That he should be glad to afford any member of the House who may desire to test the accuracy of his view that the Audit Office gives as good value for its salaries as is given in a well-conducted merchant's office, every opportunity of doing so.

That your petitioner need scarcely say what is likely to be the effect on the work, of giving advancement to men in one department and leaving men of at least equal industry and intelligence in another without recognition. It must be dissatisfaction and ultimate abatement of zeal in the latter. No fair-minded man can conclude that the Audit Office clerks should remain at \$1,074, while the general service is at \$1,228, and is advancing.

It should not be left to the executive of the day to determine the number of employees of the Audit Office, and particularly the number of the respective grades. That should be done by Parliament. If the Auditor General does his duty, he and his staff will be unpopular with the Government, no matter what may be the political complexion of the dominant party.

That you may restrict all departments, the Audit Office among the rest, in the matter of promotions, to cases where persons have reached the maximum of the class from which promotion is to take place. It is well, however, to remind you that the theoretical organization of the Audit Office, as already established by the Government, permits the promotions which he has sought.

Your petitioner has heard an objection made with reference to the Audit Office expenditure, which, as it appears to him, will not bear a moment's consideration. It is, that men have come in at more than the minimum of their classes. Let him here repeat what was said in his letter in the Report of 1893: "Isn't it better to show the clear-headed, industrious men that you appreciate their intelligence and zeal by giving with pleasure to 3 the salaries you would be forced to give to 4, and get from them more work than from 6 of the other kind, and of an immeasurably better quality? Then, the man who is brightened by his work being appreciated, respects himself and takes an interest in everything connected with his department." There are two questions to ask with reference to the cost of work: 1. What does it cost? 2. What should it cost? Apply the test to the Audit