

to consider, before transmitting my memorandum, any objection or changes you may deem fit to make.

I purpose taking up each class of revenue under control of your Department in a similar manner.

Yours truly,

The Dep. Min. Marine.

J. L. McDOUGALL, A. G.

STEAMBOAT INSPECTION.—*Rules and Regulations necessary to be enforced to render possible an efficient Audit.*

1. An official list of steamboat inspectors shall be furnished to the Audit Office. 2. All certificates issued by Inspectors shall be on forms prepared and furnished by the Department, bearing printed consecutive numbers, and whenever forms are sent to inspectors, a statement shall be furnished to the Audit Office stating numbers of those sent. 3. Each inspector shall return to the Department at the close of each season, any forms not used, any spoiled or cancelled, and a statement of same shall be furnished to the Audit Office. 4. Each inspector shall make a monthly return to the Department, stating:—(a) Date of inspection of each vessel; (b) No. of certificate issued; (c) name of vessel inspected; (d) gross tonnage; (e) registered tonnage; (f) charge of inspection; (g) charge of tonnage; (h) port where payable (if possible). 5. Collectors of Customs shall be furnished by the Department with books of receipts with stubs, and bearing printed consecutive numbers, and whenever any such books of receipts are forwarded to collectors, a statement shall be furnished to the Audit Office stating number of first and last receipts sent. 6. Each collector of Customs in receipt of fees for steamboat inspection shall make a monthly return of all such fees collected, stating:—(a) Date when received; (b) Name of vessel; (c) gross tonnage; (d) registered tonnage; (e) charge for inspection; (f) charge for tonnage; (g) date when deposited. 7. The returns of collectors of Customs together with the corresponding stubs of receipts issued and any receipts spoiled or cancelled shall be forwarded to the Department of Customs, and there compared with the deposits made, and the following certificates endorsed on each:—“ I certify that a deposit receipt (or receipts) has been received by this Department and forwarded to the Receiver General, with statement of receipts No. for the sum of \$, in acquittance of this return.” To be countersigned by the officer directly engaged and signed by the Accountant. 8. The returns and corresponding stubs shall then be transmitted to the Department of Marine. 9. The Department of Marine shall examine and certify the returns of both the inspectors and collectors. 10. The Department of Marine shall forward monthly, and as early as possible in each month, the returns of both inspectors and collectors for the previous month, and a summary of each. 11. The summary of the inspectors' returns shall state: (a) The names of Inspectors; (b) the number of vessels inspected; (c) gross tonnage of vessels inspected; (d) registered tonnage of vessels inspected; (e) total charges for inspection; (f) total charges for tonnage; and the following certificate: “ I certify that each steamboat inspector has made a return of inspections made during the month of ; that the above is a correct summary of all the returns for said month; that each return has been examined and compared with the forms issued, and is arithmetically correct; and that the amounts charged are the amounts which should have been charged.” Countersigned by accountant, and signed by Deputy Minister. 12. The summary of collectors' returns shall state: (a) The names of Collectors; (b) the ports of collection; (c) the number of vessels on which fees were paid; (d) the gross tonnage; (e) the registered tonnage; (f) charges for inspection; (g) charges for tonnage; and the following certificate: “ I certify that each collector of Customs usually in receipt of fees for steamboat inspection has made a return of collections for the month of ; that the above is a correct summary of all the returns for the said month; that each return has been examined and compared