

## THEORETICAL ORGANIZATION.

RANK.	SALARY.		
	Minimum.	Maximum.	Average.
	\$	\$	\$ cts.
Commissioner.....	2,600	2,600	2,600 00
Assistant Commissioner.....	2,000	2,400	2,200 00
1 1st Class Clerk, correspondence.....	1,200	1,800	1,500 00
1 Junior 2nd, with allowance as private secretary.....	700	1,000	850 00
1 Senior 2nd, seizures, registration of ships, &c....	1,100	1,400	1,250 00
1 1st Class Clerk, Book-keeper.....	1,200	1,800	1,500 00
1 Junior 2nd, Assistant.....	700	1,000	850 00
1 Senior 2nd, Canal returns.....	1,100	1,400	1,250 00
4 " Check Clerks and Statistics.....	4,400	5,600	5,000 00
8 3rd or Junior 2nd, do.....	3,200	8,000	5,600 00
2 Messengers.....	600	1,000	800 00
Total Staff..... 22	18,800	28,000	23,400 00
Staff July 1..... 18	Present cost.....		19,577 50

## DEPARTMENT OF INLAND REVENUE.

This Department has charge of Excise, Licenses, Weights and Measures, Bill-stamps, Slides, Ferries, and the Cullers' office. As it is as yet in its infancy as a separate Department, and as at the time of our visit there was no Minister having exclusive charge of it, we cannot speak with great confidence as to the organization which may ultimately be required. In our report upon the outside services we shall return to the subject, and in the meantime we only give an organization such as would be required for the work as we find it.

Almost the only thing which calls for special remark in the present stage of our report is the anomalous position of the gentleman who fills the united offices of Assistant Commissioner and Chief Inspector. As the latter, his fixed residence is at Toronto, whilst as Assistant Commissioner he is constantly wanted at the seat of government and he has in fact been at Ottawa for eight months out of the twelve on travelling allowance. We think that the Assistant Commissioner, as second in command in the office, should reside permanently at head quarters. There can be no objection to his travelling to preserve a proper supervision over the District Inspectors, but Ottawa should be his permanent residence.

Our attention has been called to a subject connected with the Inspectors, which would more properly perhaps have found a place in our report on the outside services, but which is, we think, of sufficient importance to call for remark upon this the first opportunity which we have of bringing it under the notice of government. The Inspectors not only participate in the seizures, but almost all the seizures since the Department was established have been made by the Inspectors. This we think is wrong in principle, unless the duties of inspection are to be considered very different from what is usually implied by the title. The proper functions of an Inspector would seem to be to act as the Agent of the Department, and to see that the subordinate officers strictly perform their duties. If any fraud occurs, in consequence of which a seizure is made, the Inspector is the person from whom Government would expect a report as to the circumstances, and he should have no personal interest in the matter. The subordinate officers necessarily do not occupy a very high position, and their salaries are small; they are exposed to great temptations, and it is proper to give them a considerable share of seizures, so as to make it their personal interest to be true to Government. But the