Rank.	SALARY.		
	Minimum.	Maximum.	Average.
			\$ cts.
Audit	2,600	2,600	2,600 00
Assistant Auditor	2,000	2,400	2,200 00
1 1st Class Clerk, appropriation clerk	1,200	1,800	1,500 00
1 Sr. 2nd, auditing	I,100	1,400	1,250 00
I 3rd or junior 2nd	400	1,000	700 00
1 1st Class Clerk, book-keeper	1,200	1,800	1,500 00
Senior 2nd, assisting book-keeper	1,100	1,400	1,250 00
1 3rd or junior 2nd	400	1,000	700 00
1 1st Class, Statistics, &c	1,200	1,800	1,500 00
3rd or junior 2nd, general work	400	1,000	700 00
Chief Clerk, Inspector	2,000	2,000	2,000 00
do Accountant of Contingencies	2,000	2,400	2,200 00
3rd or junior 2nd, assisting	<b>´400</b>	1,000	700 00
Messenger	<b>300</b> ·	<b>´</b> 500	400 00
Total Staff14	16,300	22,100	19,200 00
Present Staff14	Present Cost		18,797 50

## THEORETICAL ORGANIZATION,

## CUSTOMS DEPARTMENT.

In our second Report upon the outside services, we shall have to enter at large into many points connected with the Customs arrangements which may materially affect the constitution of the Department at head-quarters; we desire however, in alluding to these probable changes, to guard ourselves against being supposed to cast any reflection upon the former management. The mere fact of its being now erected into a separate Department naturally calls for some important changes in the distribution of the duties belonging to it, and there is no other Department which is so largely affected by the increase of business consequent upon Confederation, the number of separate ports being now 181 against 71 which formerly existed in Canada. The system of books and returns now required from 110 of these is very different from what they have been accustomed to, involving much correspondence, and some confusion in the returns; and as so much that is new must necessarily be introduced in assimilating the methods in the different Provinces, it is very desirable to take the opportunity of thoroughly examining the whole system, with a view of making, once for all, any changes which our experience of defects in our own system, and the example of other nations, may make advisable.

The most important of these changes which has been suggested, and which commends itself to us at first sight as correct in principle, is the introduction of a system somewhat similar to that established in England. At present each port sends its entries to the Department to be checked, but the tabulating of all the business, the arrangement of it under the different heads of articles imported free or dutiable, whence imported, &c., in short all the sta-tistical information relating to the business of each individual port, is prepared in the ports themselves. From them monthly, quarterly and annual returns are received, which are all added together in the Department to shew the whole business of the country, forming the Trade and Navigation Returns which are laid before Parliament. In England, each port sends copies of its entries to London, and all statistical information is compiled there. We believe that this centralization of the work must result in a considerable aggregate saving of