

227. The total debt of the Province of Quebec, including Provincial debts. temporary loans, on 30th June, 1885, was \$18,871,592, with assets amounting to \$13,833,403, leaving a net debt of \$5,038,189. The debt of New Brunswick on 31st December, 1884, was \$1,381,100, of Nova Scotia on 31st December, 1885, \$700,000, and of British Columbia, on 30th June, 1885, \$771,535, this Province had assets amounting to more than the total gross debt. The total gross amount of Provincial debts, therefore, in 1885, was \$21,723,727, and the total value of assets \$14,631,849, making the net amount of Provincial debts \$7,091,878. The value of the net Provincial debt per head of population in 1885, was \$1.51, which added to the Dominion debt would make the proportion per head for that year \$43.34.

228. No figures are at present available for determining Debt of the city of Montreal. either the county or municipal debts in Canada or the debts of its several cities. The debt of the city of Montreal is \$12,680,000, which in proportion to population is larger than that of almost any city in the United States.

229. Under the provisions of the Civil Service Superannuation Act, 1883, retiring allowances are granted to such Superannuation. members of the Civil Service coming within the scope of the Act, who have served for not less than ten years and have attained the age of sixty years, or become in some manner incapacitated from properly performing their duties, or whose office may be abolished for the better promotion of efficiency or otherwise.

230. These allowances are calculated on the average yearly salary received during the then last three years, as follow Calculation of allowances. for ten years but less than eleven years service an allowance of ten-fiftieths of such average salary, for eleven years but less than twelve years service an allowance of eleven-fiftieths, and a further allowance of one-fiftieth for each