additional year of service up to 35 years, when the maximum allowance of thirty-five-fiftieths may be granted but no addition is made for any service over thirty-five years.

To wh**o**m applicable.

231. These provisions practically apply to all officers, clerks and employés of the Inside and Outside Civil Service, including those of the Senate, House of Commons and Library of Parliament.

Assessment of salaries.

232. As a provision towards making good the above allowances a reduction is made of two per cent. per annum on all salaries over \$600, and of one and a quarter per cent. on those under that amount.

Liability to serve.

233. All persons under sixty years of age, in receipt of a superannuation allowance, and not mentally or bodily disabled, are liable to fill, if required, under pain of forfeiture of such allowance, any public position in any part of Canada, for which their previous services have rendered them eligible. No such position, however, is to be lower in rank or salary than the position retired from.

**Gratuities** 234. Provision is also made for the granting of gratuities in cases where an allowance has not been earned by duration of service.

Amcunt paid in 1886.

235. The total amount paid out on account of superannuation allowances and gratuities in 1886 was \$200,655, and the following table shows the manner in which that sum was divided among the different departments and divisions :—