

\$1,012,000, with assets \$403,689 ; the debt of New Brunswick on 31st December, 1887, was \$1,991,700, with assets \$596,449 ; and the debt of British Columbia on the 30th June, 1887, was \$1,157,001, with assets \$797,165. The total net provincial debts therefore amounted to \$11,599,657. If this amount is added to the public debt the amount per head of the total population will be \$49.50. No figures are at present available for determining either the county or municipal debts in Canada, or the debts of its several cities, except those given on page 63 ante.

Superannuation.

183. Under the provisions of the Civil Service Superannuation Act, 1883, retiring allowances are granted to such 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.

Calculation of allowances.

184. These allowances are calculated on the average yearly salary received during the then last three years, as follow : 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 additional year of service up to thirty-five 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 whom applicable.

185. 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.

186. 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.