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.

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.

Persons superannuated still liable 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.

Superannuation allowances paid in 1891. 235. The total amount paid out on account of superannuation allowances and gratuities in 1891 was \$241,110, and the following table shows the manner in which that sum was divided among different departments and divisions:—

SUPERANNUATION ALLOWANCES AND GRATUITIES-1891.

DEPARTMENT.		Number
Department of Customs		145
" Inland Revenue		26
" Marine and Fisheries		62
" Public Works		110
" Post Office		75
" Finance		23
" Agriculture		20
" Justice		11
" Secretary of State		3 3 3
" Militia		3
" Railways		3
" Interior		19
" Indian Affairs		4
ueen's Privy Council		$\frac{4}{3}$
Iouse of Commons		7
enate		1
overnor General's Secretary's Office		1
ibrary of Parliament		1
ligh Commissioner's Office, London, Eng		1