

its railway expenditure, but these annuities are paid off by a fixed term every year, out of consolidated revenue, and, while a liability, do not stand on exactly the same footing as ordinary public debt. The province moreover has assets very largely in excess of the above sum. No figures are at present available for determining either the county or municipal debts in Canada, or the debts of its several cities and towns, other than those given on page 108.

271. 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. Superannuation.

272. These allowances are calculated on the average yearly salary received during the then last three years, as follows: 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. Calculation of allowances.

273. These provisions practically apply to all officers, clerks and employees of the Inside and Outside Civil Service, including those of the Senate, House of Commons and Library of Parliament. To whom applicable.

274. 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. Assessment of salaries.

275. 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. Persons superannuated still liable to serve.

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

277. The total amount paid out on account of superannuation allowances and gratuities in 1892 was \$253,680, and the following table shows the manner in which that sum was divided among different departments and divisions:— Superannuation allowances paid in 1892.