

As a provision towards making good the above allowances, a reduction is made of 2 per cent per annum on all salaries over \$600, and of one and a-quarter per cent on those under that amount.

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 that from which the officer retired.

1436. The Superannuation Act was brought into force in 1871. The following table shows the receipts and expenditures in account of the fund from the beginning :—

RECEIPTS AND EXPENDITURES, 1871-94.

YEAR.	Receipts.	Expenditure.
	\$	\$
1871.....	49,470	12,880
1872.....	53,213	38,842
1873.....	54,757	53,026
1874.....	34,620	64,442
1875.....	36,678	77,298
1876.....	38,476	101,627
1877.....	40,890	104,826
1878.....	41,856	106,588
1879.....	41,959	113,531
1880.....	43,531	127,792
1881.....	44,995	147,362
1882.....	46,426	160,319
1883.....	46,372	186,236
1884.....	51,882	192,692
1885.....	52,701	203,636
1886.....	57,075	200,655
1887.....	62,600	202,285
1888.....	62,967	212,473
1889.....	63,031	218,933
1890.....	61,513	241,764
1891.....	62,824	241,110
1892.....	63,862	253,670
1893.....	64,433	263,710
1894.....	63,974	262,302

Upon the question of the wide divergence between the receipts and expenditures, the Civil Service Commission of 1892, said: "Your commissioners are of opinion that much misapprehension exists in the public mind in connection with this expenditure, especially as regards those officers who have been retired on account of abolition of office or to promote efficiency and economy. It will be found in many cases of persons so retired that the superannuation was entirely for the benefit of the State and resulted in real economy, although the allowance paid is charged to superannuation and swells the expenditure under that head, to that extent."