

1234. 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.

1235. These provisions practically apply to all officers, clerks and employees of the Inside and Outside Service, including those of the Senate, House of Commons and Library of Parliament.

As a provision towards making good the above allowances, a reduction was 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.

In 1893 by an amendment to the Civil Service Superannuation Act, the rate of deduction was increased to $3\frac{1}{2}$ per cent and 3 per cent per annum on the salaries of persons (except those persons whose age exceeds 45 years) entering the service after that date.

1236. 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.

1237. 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, 1871-95.

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	253,679
1893.....	64,433	263,710
1894.....	63,974	262,302
1895.....	63,275	265,386