

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."

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

1238. Pensions, which are of a different nature to superannuation allowances, are also granted, in accordance with various Acts of Parliament, to retired judges and to a certain number of persons, or their widows and children, for military services. The total amount paid under this head in 1895 was \$84,349, being \$2,578 less than in the preceding year.

The amount paid out for pensions in the United States during 1895 was no less than \$141,395,229.

1239. The following table gives the gross debts, assets and net debts of the several provinces:—

PROVINCIAL DEBTS.

PROVINCES.	Gross Debt.	Dominion Government Debt Allowance.	*Other Assets.	Net Debt, including Col. 3.	Debt per Head.
1895.	\$	\$	\$	\$	\$ cts.
Quebec	32,057,554	2,549,214	11,300,400	18,207,940	11 77
Nova Scotia.....	3,346,899	1,056,238	302,567	1,988,094	4 37
New Brunswick	2,912,987	530,908	60,666	2,321,413	7 23
Manitoba (1894)	4,656,920	3,707,196	†3,388,037
British Columbia.....	6,499,688	583,021	2,491,990	3,424,677	26 06

* Not including public buildings.

† Including public buildings and lands.