This is the manner in which the Liberal Administration loaded the superannuation fund, the load still continuing, for most of these gentlemen are alive and drawing their allowance. And these are only a few cases out of many, for which they are responsible.

Opposition apologists, endeavoring to shirk their responsibility for these cases and to throw it upon the Conservatives, describe them as examples showing "how the present act works." This is a wilful misrepresentation; the act under which the Liberals placed these burdens on the revenue has been repealed by the Conservatives, and the present act makes the fund self-sustaining for all new cases.

A superannuation system for the civil service is generally considered desirable as tending to promote its efficiency. In the absence of some such provision there is a very natural reluctance to discharge old public servants without strong reason, and a tendency to show leniency in the case of failing powers as long as possible, while a superannuation allowance removes this hesitation, as soon as a change seems to promise greater efficiency, which often means also greater economy. For this and other reasons, not only governments, but also banks, railway companies, &c., having large staffs have established and maintained superannuation funds.

The Dominion of Canada enacted a superannuation system for its civil service in 1870, a rate of abatement on official salaries being fixed that would have carried it through with little or no cost to the country. In 1872, however, the unfortunate sympathy of Parliament overcame its discretion, and the abatement was lowered to one and a quarter per cent. on salaries under $600, and two per cent. on salaries of $600 or more.

The abatement thus reduced was insufficient, especially in view of the recklessness of the Mackenzie Administration in superannuating prematurely to make vacancies for their friends, and adding inordinately to the years of actual service in computing the allowance, so that not only no reserve could be formed, but the superannuation fund, from the receipts exceeding the expenditures, as was the case when they took office, was brought, under their administration, to the position of the expenditures far more than doubling the receipts.

In 1893 the Finance Minister procured the enactment of a law establishing the superannuation fund for all civil servants appointed thereafter on a sure basis, the abatement being made three per cent. on salaries under $600 and three and a half per cent. on salaries of that amount or more, and a fund established with interest calculated to maintain a reserve actually sufficient to meet future demands. Thus the civil service has secured to it a permanent superannuation system, while the country is ensured against excessive cost.

Such is the actual record of the Liberal Administration as compared with that of the Conservatives in respect to superannuation.