

1910.
NEW ZEALAND.

PUBLIC SERVICE SUPERANNUATION BOARD

(SECOND ANNUAL REPORT OF THE), FOR THE YEAR ENDED 31st DECEMBER, 1909.

Presented to Parliament pursuant to the provisions of the Public Service Classification and Superannuation Act, 1908.

REPORT.

THE Board has the honour to submit the following report upon the transactions in connection with the Public Service Superannuation Fund.

The Revenue Account, Balance-sheet, and statements regarding membership and retiring and other allowances will be found appended.

Contributors.—The following table contains particulars of new contributors who joined the scheme during the year:—

| Rate per Cent. of Contribution as provided by the Act. | Number. | | | Annual Salary. | Annual Contributions. |
|--|---------|---------|--------|----------------|-----------------------|
| | Male. | Female. | Total. | | |
| 5 | 253 | 166 | 419 | £ 29,669 16 8 | £ 1,483 9 10 |
| 6 | 79 | 16 | 95 | 13,298 10 10 | 797 18 3 |
| 7 | 48 | 12 | 60 | 9,299 11 8 | 650 19 5 |
| 8 | 37 | 8 | 45 | 7,818 2 6 | 625 9 0 |
| 9 | 20 | 3 | 23 | 3,937 1 8 | 354 6 9 |
| 10 | 72 | 2 | 74 | 13,663 19 2 | 1,366 7 11 |
| By transfer, 6% | 1 | ... | 1 | 190 0 0 | 11 8 0 |
| Total ... | 510 | 207 | 717 | 77,877 2 6 | 5,289 19 2 |

The following table contains particulars of the public servants who were contributing to the Fund at the end of the year (after allowing for deaths, retirements, and withdrawals), grouped according to their respective rates of contribution:—

| Rate per Cent. of Contribution as provided by the Act. | Number. | | | Annual Salary. | Annual Contributions. |
|--|---------|---------|--------|----------------|-----------------------|
| | Male. | Female. | Total. | | |
| 5 | 3,314 | 597 | 3,911 | £ 406,203 18 4 | £ 20,310 3 11 |
| 6 | 784 | 94 | 878 | 155,980 12 6 | 9,358 16 9 |
| 7 | 640 | 62 | 702 | 139,156 5 0 | 9,740 18 9 |
| 8 | 528 | 42 | 570 | 126,941 19 7 | 10,155 7 2 |
| 9 | 474 | 24 | 498 | 126,506 13 4 | 11,385 12 0 |
| 10 | 734 | 29 | 763 | 190,207 17 6 | 19,020 15 9 |
| Total ... | 6,474 | 848 | 7,322 | 1,144,997 6 3 | 79,971 14 4 |

Full particulars regarding contributors, including those who have retired from the Government service and are now on the fund, will be found in the statements appended.

Retiring and other Allowances.—Pensions for £19,747 14s. 9d. per annum were granted during the year, as follows: For age or length of service, £17,038 8s. 8d. per annum, to 153 members (147 male and 6 female members). For medical unfitness for duty, £1,958 6s. 1d. per annum, to 19 members (all male). To widows and children of deceased members, £504 per annum to 28 widows, and £247 per annum to 19 children. The allowances in the case of two widows and one child were deferred under section 45 until 23rd May, 1916, 28th August, 1918, and 3rd July, 1922, respectively.

The largest retiring-allowance granted during the year to a contributor was £533 6s. 8d., and the smallest £8 8s. 10d. per annum, while the average was £110 8s. 11d.

The total retiring-allowances for the year (£19,747 14s. 9d.) may seem unusually large as compared with the previous year (£8,950 18s. 10d), but it must be remembered that these officers were entitled to a sum of £54,786 6s. 1d. compensation accrued under the Civil Service Act, 1866, if they had not become participants of the Fund under the Public Service Superannuation Act.

Eight retiring-allowances were discontinued by death, and 3 children reached age 14, and their allowances consequently expired.

The annual amount payable at the close of the year was £27,588 17s. 10d., as shown in the statement attached.

Income.—The total income for the year was £108,339, made up as follows:—

| | |
|--|----------------|
| Members' ordinary contributions | £ 81,610 |
| Transferred from other funds | 27 |
| Members' contributions to enable previous service to be counted, as provided by the Act | 1,253 |
| Contributions from Government | 20,000 |
| Fines | 130 |
| Interest | 5,319 |
| Total income for the year | 108,339 |

Eleven contributors availed themselves of the provisions of section 50 of the Amendment Act, enabling them to count previous service by paying five years' contributions. The amount so paid was £1,253.

Outgo.—The pensions paid to retired contributors or to the dependants of deceased contributors during the year amounted to £17,862 5s. 9d.—viz., £17,051 9s. 4d. to members, and £810 16s. 5d. to widows and children.

Refunds of contributions to contributors who have left the service amounted to £3,454 2s. 8d., while the refunds to personal representatives of deceased contributors amounted to £148 7s. 6d.

One contributor elected under section 38 to receive a refund of his contributions amounting to £20 11s. 8d., plus his compensation from the Government under the Civil Service Act, 1866, in lieu of a retiring-allowance.

Three contributors were transferred to other Funds in accordance with the provisions of section 48 of the Amendment Act, and their contributions, amounting to £4 11s. 6d. were accordingly transferred to such other Funds. The salaries of the staff (excluding that of the Secretary, paid out of the Consolidated Fund as provided under section 25 of the Act) and other office expenses were £672 16s. 8d. and £43 18s. 3d. respectively.

The travelling expenses of the elected members of the Board amounted to £62 4s. 1d.

The Public Trustee's charges for commission (at the rate of $\frac{1}{2}$ per cent. on all contributions received, excluding the Government contribution of £20,000, and 5 per cent. on all interest collected, excluding interest paid by his own office), including that accrued due, amounted to £659 19s. 8d.

Accumulated Funds.—These amounted at the end of the year to £154,548.

The Balance-sheet.—On the 31st December the total assets of the Fund, which include provision for the outstanding accounts, amounted to £157,457. The balance-sheet appended gives full particulars as to the assets. In terms of the Act the moneys received on account of the Fund are placed with the Public Trust Office for investment, and at the close of the year were invested by the Public Trustee as follows:—

| | £ | s. | d. |
|------------------------------------|-----------------|----------|----------|
| On mortgage at 5 per cent. | 85,735 | 0 | 0 |
| " 4½ per cent. | 57,500 | 0 | 0 |
| In common fund at 4 per cent. | 5,105 | 9 | 5 |
| | <u>£148,340</u> | <u>9</u> | <u>5</u> |

General.—Since the date of the last report the Public Service Classification and Superannuation Amendment Act of 1909 was passed. By this Act the following important changes (to take effect from 1st April, 1910) have been made in the scheme:—

Contributors who, before becoming entitled to a retiring-allowance, are compulsorily retired after twenty years' service, for any reason other than misconduct, shall receive, in addition to refund of contributions, interest at 3½ per cent. thereon.

Retiring allowances may now be granted before the qualifying age or length of service, subject to approval of the Minister, who may impose conditions as to payment to the Fund or otherwise, if the following qualifications are complied with:—

1. If a contributor's age is not less than sixty years (male); fifty years (female).
2. If a contributor's length of service is not less than thirty-five years.
3. If a male contributor's age is not less than fifty-five years, and his service not less than thirty years.

The time imposed by section 50 of the Amendment Act, 1908, within which a contributor must pay five years' contributions to enable him to bridge a break of less than one year has been extended until the 10th October, 1910.

To all contributors joining the Fund after the 24th December, 1909, the maximum pension which can be granted is fixed at £300.

The option allowed to officers in the service who neglected to join at the proper time of becoming contributors on conditions to be fixed by the Board ceased on the 31st March, 1910, after which only persons permanently appointed subsequent to that date to the service become contributors of the Fund.

The Police Provident Fund is to be merged into the Public Service Superannuation Fund as from the 1st April, 1910, and an additional member is to be elected to the Board within three months after that date by contributors in the Police Department. The members of the Police Force from that date will be under the same conditions in regard to superannuation as the rest of the Public Service, except that they have an additional benefit in that a special retiring allowance may be granted to a member rendered medically unfit by injuries received in execution of duty. The annual Government contribution to the Public Service Superannuation Fund is increased from £20,000 to £23,000.

It will be noted that these amendments are mainly in the direction of improving the benefits already provided under the Act, and the service has therefore good reason for gratification at their becoming law.

Wellington, 14th April, 1910.

D. BUDDO,
Chairman.

PUBLIC SERVICE SUPERANNUATION FUND.

Revenue Account for the Year ended 31st December, 1909.

| | £ | s. | d. | | £ | s. | d. |
|--|-----------------|----------|----------|---|-----------------|----------|----------|
| Amount of funds at the beginning of the year | 71,481 | 1 | 5 | Retiring-allowances— | | | |
| Members' contributions— | | | | To members | 17,051 | 9 | 4 |
| Under section 29 (ordinary) | 81,610 | 0 | 1 | To widows and children | 810 | 16 | 5 |
| Under section 50, Amendment Act, 1908 | 1,253 | 4 | 2 | Contributions returned— | | | |
| Transfers from other superannuation funds | 27 | 6 | 0 | Under section 46, A. A.* (left service) | 3,454 | 2 | 8 |
| Government contribution | 20,000 | 0 | 0 | Under section 42 or 43 (death) | 148 | 7 | 6 |
| Fines | 130 | 1 | 6 | Under section 38 (retirement) | 20 | 11 | 8 |
| Interest | 5,318 | 10 | 11 | Transfers to other superannuation funds | 4 | 11 | 6 |
| | | | | Compensation (section 32, (f)) | 2,343 | 4 | 8 |
| | | | | Expenses— | | | |
| | | | | Salaries | 672 | 16 | 8 |
| | | | | Office expenses | 43 | 18 | 3 |
| | | | | Board members' travelling-expenses | 62 | 4 | 1 |
| | | | | Public Trust commission | 659 | 19 | 8 |
| | | | | Amount of funds at the end of the year | 154,548 | 1 | 8 |
| | | | | | | | |
| | <u>£179,820</u> | <u>4</u> | <u>1</u> | | <u>£179,820</u> | <u>4</u> | <u>1</u> |

* Amendment Act, 1908.

Balance-sheet at the 31st December, 1909.

| Liabilities. | | | Assets. | | |
|--|----------|-------|--|----------|-------|
| | £ | s. d. | | £ | s. d. |
| Fund as per Revenue Account .. | 154,548 | 1 8 | Amount invested with the Public Trustee .. | 148,340 | 9 5 |
| *Retiring and other allowances due, in course of payment— | | | *Contributions due, in transmission— | | |
| Members .. | 373 | 19 2 | Under section 29 (ordinary) .. | 7,449 | 3 3 |
| Widows and children .. | 21 | 12 8 | *Fines due, in course of transmission .. | 4 | 19 6 |
| *Refunds of contributions due, in course of payment— | | | *Interest— | | |
| Under section 46 A. A., † (left service) | 412 | 11 6 | Due, in course of transmission .. | 16 | 10 7 |
| Under section 42 or 43 (deaths) .. | 30 | 0 7 | Accrued, but not due .. | 1,646 | 0 3 |
| Transfers to other funds due, in course of payment .. | 2 | 11 8 | | | |
| *Compensation due, in course of payment | 1,724 | 12 6 | | | |
| Unclaimed contributions .. | 12 | 8 1 | | | |
| Suspense Account (contributions paid in advance and in error) .. | 26 | 13 5 | | | |
| *Expenses due, in course of payment— | | | | | |
| Public Trust commission (accrued but not due) .. | 301 | 2 1 | | | |
| Office expenses .. | 3 | 9 8 | | | |
| | £157,457 | 3 0 | | £157,457 | 3 0 |

* Included in the corresponding items in the Revenue Account. † Amendment Act, 1908.

AMELIUS M. SMITH, Secretary.
M. FRASER, N.Z.S.A., Accountant.

Wellington, 7th April, 1910.

Examined and found correct.—ROBERT J. COLLINS, Controller and Auditor-General. 12th April, 1910.

PUBLIC SERVICE SUPERANNUATION FUND.

Statement of Contributors for the Year ending 31st December, 1909.

| | Number. | | | Annual Salary. | Annual Contributions. |
|---|---------|-----|--------|-----------------|-----------------------|
| | M. | F. | Total. | | |
| Contributors at the beginning of the year .. | 6,469 | 766 | 7,235 | £ 1,112,235 8 9 | £ 79,831 0 7 |
| New contributors entered during the year .. | 509 | 207 | 716 | 77,687 2 6 | 5,278 11 2 |
| Contributors transferred from other funds .. | 1 | .. | 1 | 190 0 0 | 11 8 0 |
| Increase by promotion during the year .. | .. | .. | .. | 58,283 18 4 | 3,425 9 1 |
| Total .. | 6,979 | 973 | 7,952 | 1,248,396 9 7 | 88,546 8 10 |
| Contributions discontinued during the year .. | 505 | 125 | 630 | 103,399 3 4 | 8,574 14 6 |
| Total contributors at end of year .. | 6,474 | 848 | 7,322 | 1,144,997 6 3 | 79,971 14 4 |

Particulars of Contributions discontinued during the Year.

| How discontinued. | Number. | | | Annual Salary. | Annual Contributions. | Amount paid on Retirement. | Retiring and other Allowances granted. |
|---|---------|-----|--------|----------------|-----------------------|----------------------------|--|
| | M. | F. | Total. | | | | |
| By death before retiring-allowance entered upon (secs. 42 and 43) | 36 | 1 | 37 | £ 7,667 6 8 | £ 666 18 10 | £ 148 7 6 | *£ 676 0 0 |
| By retirement before retiring-age (sec. 46, A. A., 1908) | 299 | 118 | 417 | 46,581 18 4 | 3,058 8 5 | 3,454 2 8 | .. |
| By retirement medically unfit (sec. 36) .. | 19 | .. | 19 | 4,727 13 4 | 444 9 10 | .. | 1,958 6 1 |
| By retirement at retiring-age or for length of service (sec. 35) | 148 | 6 | 154 | 42,838 15 0 | 4,283 17 6 | 20 11 8 | 17,038 8 8 |
| By transfers to other funds .. | 3 | .. | 3 | 120 0 0 | 6 0 0 | 4 11 6 | .. |
| By reduction .. | .. | .. | .. | 1,463 10 0 | 114 19 11 | .. | .. |
| Total .. | 505 | 125 | 630 | 103,399 3 4 | 8,574 14 6 | 3,627 13 4 | *19,672 14 9 |

(Includes annuity of £18 deferred under section 45 to 23rd May, 1916.
* Includes annuity of £18 deferred under section 45 to 28th August, 1918.
(Includes annuity of £13 deferred under section 45 to 3rd July, 1922.)

Progress of Contributors since Date of Establishment of the Fund to 31st December, 1909.

| | Number. | | | Annual Salary. | Annual Contributions. |
|--|---------|-------|--------|------------------|-----------------------|
| | M. | F. | Total. | | |
| Total entered .. | 7,239 | 1,024 | 8,263 | £ 1,291,027 15 5 | £ 92,020 5 4 |
| Total discontinued .. | 765 | 176 | 941 | 146,030 9 2 | 12,048 11 0 |
| Total existing at 31st December, 1909 .. | 6,474 | 848 | 7,322 | 1,144,997 6 3 | 79,971 14 4 |

PUBLIC SERVICE SUPERANNUATION FUND.

Statement of Retiring and other Allowances for the Year ending 31st December, 1909.

| | Section 35: On Attainment of Retiring-age or for Length of Service. | | | Section 36: Medically unit. | | | Section 42: Widows. | | | Sections 42 (c), and 43 (d): Children. | | | Total Retiring and other Allowances. | | |
|---|---|----|-------------------|--------------------------------|----|-------------------|------------------------|----|-------------------|---|----|-------------------|---|----|-------------------|
| | Number. | | Annual Amount. | Number. | | Annual Amount. | Number. | | Annual Amount. | Number. | | Annual Amount. | Number. | | Annual Amount. |
| | M. | F. | | M. | F. | | M. | F. | | M. | F. | | Total | | |
| Retiring and other Allowances— | | | £ s. d. | | | £ s. d. | | | £ s. d. | | | £ s. d. | | | |
| Existing at beginning of year .. | 71 | 2 | 6,600 9 9 | 17 | 3 | 1,838 9 1 | 13 | 6 | 208 0 0 | 10 | 6 | 208 0 0 | 98 | 24 | 8,880 18 10 |
| Granted during year at retirement .. | 147 | 6 | 17,038 8 8 | 19 | .. | 1,958 6 1 | 26 | 5 | *468 0 0 | 11 | 16 | *468 0 0 | 171 | 43 | *19,672 14 9 |
| Granted during year after retirement .. | .. | .. | .. | .. | .. | .. | 2 | .. | 36 0 0 | .. | 3 | 39 0 0 | .. | 5 | 75 0 0 |
| Total .. | 218 | 8 | 23,638 18 5 | 36 | 3 | 3,796 15 2 | 41 | 15 | *738 0 0 | 20 | 35 | *455 0 0 | 269 | 72 | *28,628 13 7 |
| Discontinued during year .. | 4 | .. | 323 13 8 | 4 | .. | 677 2 1 | .. | 1 | .. | 2 | 3 | 39 0 0 | 9 | 2 | 1,039 15 9 |
| Existing at end of year .. | 214 | 8 | 23,315 4 9 | 32 | 3 | 3,119 13 1 | 41 | 14 | *738 0 0 | 18 | 32 | *416 0 0 | 260 | 70 | *27,588 17 10 |

Particulars of Retiring and other Allowances discontinued during the Year.

| | Number. | | Annual Amount. |
|--------------------|---------|----|-------------------|
| | M. | F. | |
| How discontinued,— | | | |
| By death .. | 4 | .. | 323 13 8 |
| By expiry .. | .. | .. | .. |
| Total .. | 4 | .. | 323 13 8 |

Progress of Retiring and other Allowances since Establishment of the Fund to 31st December, 1909.

| | Number. | | Annual Amount. |
|--|---------|----|-------------------|
| | M. | F. | |
| Total granted .. | 219 | 8 | 23,695 18 5 |
| Total discontinued .. | 5 | .. | 380 13 8 |
| Total existing at 31st December, 1909 .. | 214 | 8 | 23,315 4 9 |

* Includes annuity of £18 deferred under section 45 to 23rd May, 1916.
 † Includes annuity of £18 deferred under section 45 to 26th August, 1918.
 ‡ Includes annuity of £18 deferred under section 45 to 3rd July, 1922.

Wellington, 7th April, 1910.
 Examined and found correct.—ROBERT J. COLLINS, Controller and Auditor-General. 12th April, 1910.

AMELIUS M. SMITH, Secretary.
 M. FRASER, N.Z.S.A., Accountant.

PUBLIC SERVICE SUPERANNUATION FUND.

LIST OF RETIRING AND OTHER ALLOWANCES CURRENT ON 31st DECEMBER, 1909.

Under Section 35 (Age or Length of Service).

| Registered No. | Name. | Annual Amount. | Registered No. | Name. | Annual Amount. |
|----------------|-------------------------|----------------|----------------|---------------------------|----------------|
| | | £ s. d. | | | £ s. d. |
| 121 | Adair, W. ... | 31 14 6 | | Brought forward ... | 5,425 18 1 |
| 85 | Alfrey, A. ... | 17 13 10 | 141 | Fair, P. T. ... | 70 6 0 |
| 122 | Allingham, R. ... | 20 8 8 | 143 | Flannery, M. ... | 194 8 11 |
| 64 | Anderson, J. J. ... | 74 10 8 | 249 | Forster, W. L. ... | 29 16 0 |
| 247 | Anderson, R. C. ... | 58 6 0 | 144 | Frankham, Walter ... | 88 12 6 |
| 193 | Annand, W. ... | 34 16 9 | 226 | Franklin, W. ... | 166 3 6 |
| 238 | Arden, F. J. ... | 17 6 0 | 68 | Fraser, Alex. ... | 150 6 3 |
| 123 | Armstrong, A. ... | 145 16 0 | 51 | Fullarton, B. ... | 120 9 11 |
| 192 | Arnott, J. ... | 18 14 2 | 195 | Furniss, J. B. ... | 19 6 7 |
| 124 | Arns, F. ... | 97 13 10 | 227 | Galvin, P. ... | 67 6 0 |
| 222 | Atkinson, James ... | 40 18 9 | 228 | Gardner, R. ... | 61 10 0 |
| 65 | Austin, Thomas ... | 23 9 6 | 52 | Gibson, J. ... | 13 0 10 |
| 125 | Barclay, W. M. deR. ... | 82 8 0 | 245 | Gill, R. W. ... | 53 4 0 |
| 224 | Barr, James ... | 31 12 0 | 199 | Gould, Mrs. E. S. ... | 8 8 10 |
| 254 | Barron, Alex. ... | 533 6 8 | 53 | Graham, C. C. ... | 180 0 0 |
| 208 | Barron, David ... | 350 0 0 | 78 | Grant, John ... | 76 4 7 |
| 6 | Barron, John ... | 96 5 0 | 43 | Greenwood, G. L. ... | 247 10 0 |
| 40 | Beasley, Kate ... | 12 9 9 | 262 | Grix, J. J. D. ... | 152 17 0 |
| 7 | Beere, G. A. ... | 48 6 5 | 142 | Hall, T. W. ... | 63 4 0 |
| 66 | Bell, James ... | 46 7 2 | 17 | Hargood, H. H. ... | 36 5 8 |
| 194 | Bellett, T. D. ... | 45 4 9 | 18 | Harlow, W. B. ... | 42 0 0 |
| 48 | Bentley, W. H. ... | 41 2 10 | 197 | Hawkins, G. F. K. ... | 23 19 4 |
| 200 | Benzoni, C. T. ... | 87 7 1 | 252 | Hawley, J. E. ... | 35 2 0 |
| 126 | Biggs, Mrs. M. D. ... | 10 11 2 | 145 | Heidenstrom, C. P. S. ... | 44 19 7 |
| 127 | Black, Prof. J. G. ... | 26 3 11 | 146 | Heron, Mrs. S. ... | 24 14 5 |
| 128 | Black, John ... | 199 5 3 | 147 | Hill, George ... | 20 10 1 |
| 117 | Black, M. J. ... | 49 14 1 | 229 | Hird, W. J. ... | 27 18 0 |
| 239 | Blackmore, J. C. ... | 69 14 0 | 196 | Hodge, J. G. ... | 57 8 0 |
| 259 | Blake, Francis ... | 58 13 0 | 148 | Holz, J. ... | 83 3 5 |
| 129 | Blake, W. J. ... | 32 10 2 | 234 | Hume, Arthur ... | 339 5 11 |
| 9 | Bloxam, A. R. ... | 207 16 8 | 149 | Humphries, Thomas ... | 466 13 4 |
| 191 | Blundell, Henry ... | 247 1 11 | 150 | Hursthouse, C. W. ... | 341 4 4 |
| 130 | Bond, William ... | 31 2 9 | 151 | Hustwick, T. H. ... | 64 14 9 |
| 131 | Bratby, J. H. ... | 212 16 9 | 152 | Ironside, Alex. ... | 115 8 10 |
| 10 | Brock, Sarah ... | 66 9 2 | 82 | Jacobs, N. ... | 47 11 7 |
| 244 | Bronberger, O. K. ... | 17 17 0 | 3 | Janion, Charles ... | 53 6 8 |
| 133 | Buller, F. T. H. ... | 106 13 4 | 253 | Jeffries, Henry ... | 152 8 11 |
| 134 | Burke, Julia ... | 28 19 10 | 198 | Johnson, G. J. H. ... | 13 0 0 |
| 11 | Burrows, P. F. M. ... | 47 13 4 | 153 | Johnson, H. D. ... | 119 8 0 |
| 135 | Bybles, A. E. R. ... | 84 14 3 | 154 | Jones, Edmund ... | 59 4 5 |
| 13 | Campbell, Duncan ... | 77 13 8 | 255 | Jordan, George ... | 106 4 0 |
| 232 | Carr, Henry H. ... | 88 3 6 | 243 | Kennaway, Sir W. ... | 474 15 0 |
| 225 | Caverhill, T. W. ... | 48 1 0 | 210 | Kenny, H. E. ... | 179 9 0 |
| 136 | Chilton, Thomas ... | 111 3 9 | 20 | Kent, Samuel ... | 80 12 0 |
| 49 | Christie, Walter ... | 126 13 4 | 55 | Kilfoyle, F. ... | 78 1 5 |
| 137 | Cleary, M. M. ... | 266 13 4 | 211 | King, John ... | 190 11 8 |
| 70 | Clough, T. E. ... | 142 9 3 | 113 | King, W. J. ... | 3 13 0 |
| 207 | Corbett, L. ... | 79 12 0 | 155 | Knowles, Walter ... | 55 5 4 |
| 14 | Cox, O. C. ... | 81 6 8 | 79 | Larchin, Thomas ... | 204 16 2 |
| 260 | Craig, W. L. ... | 59 13 3 | 212 | Laseron, E. W. ... | 44 6 7 |
| 256 | Cunningham, C. A. ... | 102 11 0 | 69 | Lawton, James ... | 83 5 0 |
| 83 | Dick, John ... | 20 18 0 | 156 | Lloyd, J. O. ... | 117 18 0 |
| 100 | Dickson, James ... | 125 6 8 | 213 | Loveday, L. W. ... | 169 18 0 |
| 138 | Dodd, M. M. ... | 30 2 5 | 101 | Macdonald, J. S. ... | 90 19 11 |
| 15 | Donovan, Edward ... | 35 9 6 | 22 | MacGoun, D. M. ... | 48 0 0 |
| 16 | Douglas, C. E. ... | 85 0 0 | 24 | MacKenzie, G. ... | 82 10 0 |
| 67 | Douglas, Thomas ... | 92 11 2 | 217 | MacLean, A. H. ... | 178 15 11 |
| 139 | Driscoll, J. ... | 18 0 0 | 157 | Mair, W. G. ... | 131 13 2 |
| 140 | Drummond, John ... | 186 6 1 | 47 | March, J. E. ... | 265 3 8 |
| 204 | Erecson, J. F. R. ... | 104 0 3 | 158 | Marr, Beaton ... | 53 15 0 |
| 50 | Evans, W. B. ... | 90 8 4 | 214 | Martin, George ... | 101 9 5 |
| | Carried forward ... | 5,425 18 1 | | Carried forward ... | 12,098 2 6 |

LIST OF RETIRING AND OTHER ALLOWANCES CURRENT ON 31ST DECEMBER, 1909—*continued.**Under Section 35 (Age or Length of Service)—continued.*

| Registered No. | Name. | Annual Amount. | Registered No. | Name. | Annual Amount. |
|----------------|---------------------------|----------------|----------------|---------------------------|----------------|
| | | £ s. d. | | | £ s. d. |
| | Brought forward... | 12,098 2 6 | | Brought forward... | 17,177 17 5 |
| 215 | Martin, Henry ... | 110 5 10 | 175 | Seager, R. W. ... | 58 15 6 |
| 205 | Martin, William ... | 51 2 4 | 108 | Sessions, W. E. ... | 228 17 10 |
| 44 | Mason, Henry ... | 51 2 0 | 109 | Shand, Miss E. W. ... | 18 13 4 |
| 159 | Meddings, W. G. ... | 300 12 10 | 33 | Shanks, C. B. ... | 231 5 0 |
| 257 | Medland, R. H. ... | 106 9 0 | 176 | Shannon, G. V. ... | 275 10 2 |
| 56 | Miller, Robert ... | 13 10 1 | 94 | Sheridan, P. ... | 335 4 3 |
| 87 | Mills, Alfred ... | 61 5 4 | 32 | Shirley, T. E. ... | 77 12 6 |
| 88 | Mitchell, James ... | 77 11 7 | 114 | Smith, H. ... | 81 18 4 |
| 160 | Moffatt, James ... | 34 10 7 | 220 | Seth-Smith, H. G. ... | 51 13 5 |
| 45 | Monaghan, Charles ... | 104 0 0 | 46 | Smith, L. ... | 246 13 4 |
| 161 | Montgomerie, J. A. ... | 218 15 5 | 120 | Smith, William ... | 146 13 4 |
| 202 | Moore, George ... | 103 6 10 | 177 | Snodgrass, J. ... | 171 4 0 |
| 57 | Moore, John ... | 125 0 0 | 178 | Spencer, W. C. E. ... | 70 9 3 |
| 21 | Morcom, George ... | 81 15 7 | 106 | Stevens, G. T. ... | 69 11 6 |
| 81 | Morrow, Arthur ... | 199 10 9 | 271 | Strauchon, T. H. ... | 55 18 2 |
| 223 | Munro, Donald ... | 17 5 0 | 80 | Sutton, W. A. P. ... | 19 18 5 |
| 163 | Murphy, S. ... | 32 19 4 | 35 | Taylor, H. S. ... | 47 2 0 |
| 162 | Murray, W. D. B. ... | 222 0 8 | 179 | Taylor, James ... | 29 19 8 |
| 107 | McEnnis, James ... | 366 13 4 | 180 | Tennent, R. ... | 71 15 0 |
| 264 | McGonagle, R. ... | 21 11 0 | 181 | Thom, W. A. ... | 98 12 3 |
| 89 | McKay, Alex. ... | 240 4 5 | 36 | Thompson, Henry ... | 170 0 0 |
| 58 | McKellar, John ... | 71 13 11 | 110 | Thompson, Samuel ... | 248 17 10 |
| 246 | McLaren, James ... | 45 1 0 | 60 | Thomson, James E. ... | 75 0 0 |
| 164 | McLeod, W. A. ... | 49 1 7 | 263 | Thomson, John ... | 102 14 0 |
| 206 | Neale, John ... | 105 19 11 | 182 | Thorburn, J. ... | 25 12 4 |
| 75 | O'Callaghan, W. G. P. ... | 210 10 0 | 37 | Tole, William ... | 79 12 1 |
| 218 | O'Neill, W. C. ... | 28 17 8 | 221 | Trent, Henry ... | 312 19 0 |
| 5 | Oxner, B. E. ... | 19 14 9 | 183 | Tuckey, Rev. H. E. ... | 27 0 5 |
| 219 | Palmer, W. J. ... | 55 4 8 | 90 | Turnbull, R. ... | 43 16 4 |
| 25 | Parlane, William ... | 86 17 10 | 92 | Ussher, E. R. ... | 339 18 11 |
| 165 | Pearson, John ... | 81 11 7 | 258 | Waddell, Ed. ... | 103 14 0 |
| 118 | Perry, John ... | 16 11 4 | 111 | Wadie, H. T. ... | 212 4 6 |
| 166 | Peterson, William ... | 27 7 0 | 184 | Walmsley, F. J. M. D. ... | 236 14 2 |
| 167 | Poynter, J. B. ... | 31 13 9 | 104 | Walsh, David ... | 101 10 7 |
| 95 | Price, I. G. ... | 144 16 9 | 185 | Ward, T. L. F. ... | 42 18 7 |
| 168 | Pyper, Alex. ... | 34 10 5 | 112 | Warne, L. ... | 104 1 0 |
| 103 | Rafter, Thomas ... | 79 19 0 | 186 | Watkis, E. P. ... | 50 5 5 |
| 59 | Raymond, J. W. ... | 58 11 8 | 38 | Weaver, J. H. ... | 56 18 8 |
| 26 | Read, E. K. ... | 75 12 10 | 187 | Webb, Col. W. H. ... | 243 5 0 |
| 27 | Reade, George A. ... | 233 6 8 | 188 | Welch, Jos. S. ... | 214 9 7 |
| 28 | Revell, F. W. ... | 41 14 8 | 62 | Williams, W. H. ... | 63 18 10 |
| 169 | Roberts, J. M. ... | 186 5 4 | 251 | Williamson, G. M. ... | 25 11 0 |
| 170 | Robertson, Andrew ... | 41 10 0 | 236 | Willis, Alex. ... | 282 12 8 |
| 171 | Robinson, G. F. ... | 218 15 6 | 189 | Wilson, F. J. ... | 200 12 6 |
| 30 | Rodger, James ... | 46 9 7 | 76 | Witheridge, J. ... | 100 17 2 |
| 98 | Ross, George ... | 24 10 3 | 241 | Withers, W. ... | 59 11 0 |
| 172 | Runcie, W. G. ... | 215 15 3 | 190 | Wolff, Bernard ... | 50 5 5 |
| 173 | Russell, C. J. ... | 53 14 11 | 63 | Wood, Charles ... | 67 10 0 |
| 31 | Sage, Clifford ... | 89 8 11 | 231 | Wright, John ... | 35 4 10 |
| 174 | Sampson, Andrew E. ... | 95 8 7 | 105 | Young, R. A. ... | 72 4 3 |
| 34 | Schwartz, A. J. E. ... | 69 7 8 | | | |
| | Carried forward ... | 17,177 17 5 | | Total ... | 23,315 4 9 |

Wellington, 7th April, 1910.

AMELIUS M. SMITH, Secretary.
M. FRASER, N.Z.S.A., Accountant.

Examined and found correct.—ROBERT J. COLLINS, Controller and Auditor-General. 12th April, 1910.

Under Section 36 (Medically Unfit).

| Registered No. | Name. | Annual Amount. | Registered No. | Name. | Annual Amount. |
|----------------|------------------------|----------------|----------------|-----------------------|----------------|
| | | £ s. d. | | | £ s. d. |
| 248 | Barraud, F. ... | 109 4 0 | | Brought forward... | 1,608 4 10 |
| 41 | Beasley, R. T. N. ... | 98 16 4 | 1 | McKellar, M. J. ... | 34 0 0 |
| 39 | Bell, John ... | 155 0 0 | 250 | Manley, N. B. K. ... | 103 4 0 |
| 132 | Buckle, E. ... | 88 5 8 | 240 | Mooney, Thos. ... | 30 7 0 |
| 86 | Clegg, A. J. ... | 63 12 10 | 265 | Moss, Jesse ... | 35 18 0 |
| 42 | Connell, Alex. ... | 90 13 4 | 7 | Mundy, E. J. ... | 55 8 3 |
| 233 | Cook, John ... | 90 12 0 | 216 | Murphy, E. ... | 60 16 0 |
| 74 | Cutler, A. H. ... | 34 11 2 | 97 | McCabe, Kate ... | 22 18 8 |
| 96 | Dow, David ... | 74 16 2 | 203 | McGowan, R. S. ... | 262 11 11 |
| 116 | Gee, George ... | 36 8 1 | 23 | McIsaac, W. R. ... | 71 11 2 |
| 84 | Gentles, James ... | 83 11 5 | 115 | Pickford, T. H. ... | 53 17 3 |
| 266 | Greene, Francis ... | 49 2 0 | 73 | Ready, Lizzie ... | 28 3 4 |
| 209 | Grey, Thos. F. ... | 157 6 0 | 29 | Richardson, T. E. ... | 104 3 4 |
| 242 | Hargood, J. D. ... | 65 15 0 | 230 | Roberts, G. J. ... | 296 4 8 |
| 237 | Howe, Robt. ... | 55 13 0 | 119 | Rogers, C. P. ... | 28 18 9 |
| 235 | Ibbetson, G. R. H. ... | 179 18 0 | 2 | Samuel, Fredric ... | 153 0 0 |
| 924 | Jackson, E. ... | 123 4 9 | 77 | Smyth, James R. ... | 119 12 7 |
| 54 | Jones, Thomas ... | 51 15 1 | 4 | Wheeler, J. M. ... | 50 13 4 |
| | Carried forward ... | 1,608 4 10 | | Total ... | 3,119 13 1 |

Wellington, 7th April, 1910.

AMELIUS M. SMITH, Secretary.
M. FRASER, N.Z.S.A., Accountant.

Examined and found correct.—ROBERT J. COLLINS, Controller and Auditor-General. 12th April, 1910.

Under Section 42 (Widows and Children).

| Regd. No. | Name. | Annual Amount. | Regd. No. | Name. | Annual Amount. |
|-----------|--------------------------------------|----------------|-----------|--|----------------|
| | | £ s. d. | | | £ s. d. |
| W. 1 | Biddell, Mrs. Susannah ... | 18 0 0 | | Brought forward ... | 599 0 0 |
| W. 12 | Blandford, Mrs. Elizabeth ... | 18 0 0 | W. 35 | Livick, Mrs. Louisa ... | 18 0 0 |
| W. 13 | Budge, John Archibald (child) ... | 13 0 0 | W. 24 | Matthews, Mrs. Grace Annie ... | 18 0 0 |
| W. 2 | Burgess, Mrs. M. M., and 4 children | 70 0 0 | W. 15 | McLean, Mrs. C. E. ... | 18 0 0 |
| W. 14 | Burns, Clements Nisbett (child) ... | 13 0 0 | W. 30 | †McPhail, Mrs. Mary F. ... | 18 0 0 |
| W. 10 | Butler, Mrs. Mary A., and 1 child | 31 0 0 | W. 41 | Newby, Mrs. Sarah C., and 2 children | 44 0 0 |
| W. 7 | Cleland, Mrs. Annie M. ... | 18 0 0 | W. 37 | Pascoe, Mrs. Jane ... | 18 0 0 |
| W. 38 | Devereux, Mrs. M. P. ... | 18 0 0 | W. 5 | Ramsay, Mrs. Elizabeth, and 5 children | 83 0 0 |
| W. 23 | Edger, Mrs. Augusta A. ... | 18 0 0 | W. 20 | Reeve, Mrs. M. E. W., and 1 child | 31 0 0 |
| W. 26 | Fannin, Mrs. Georgina R. ... | 18 0 0 | W. 21 | Reid, Mrs. Mary ... | 18 0 0 |
| W. 29 | Featon, Mrs. Sarah Ann ... | 18 0 0 | W. 42 | Richardson, Mrs. Augusta M. ... | 18 0 0 |
| W. 28 | Fountain, Mrs. Jane M., and 1 child | 31 0 0 | W. 27 | Scott, Mrs. Te Anu ... | 18 0 0 |
| W. 32 | Greatbatch, Adeline Annie C. (child) | 13 0 0 | W. 9 | Sparrow, Mrs. Mary J. ... | 18 0 0 |
| W. 36 | Harrison, Mrs. Lydia ... | 18 0 0 | W. 22 | Staunton, Mrs. E. M. ... | 18 0 0 |
| W. 3 | Horwood, Mrs. F. E., and 1 child | 31 0 0 | W. 6 | Summers, Mrs. Elizabeth M. ... | 18 0 0 |
| W. 4 | Houchen, Mrs. Mary ... | 18 0 0 | W. 43 | Tillman, Mrs. Eugenie ... | 18 0 0 |
| W. 31 | Hume, Mrs. Jane ... | 18 0 0 | W. 44 | Turnbull, Mrs. Alice ... | 18 0 0 |
| W. 18 | Hunter, Mrs. Marie, and 2 children | 44 0 0 | W. 39 | Turner, Mrs. Jane ... | 18 0 0 |
| W. 8 | Hurrell, Mrs. S. C., and 1 child ... | 31 0 0 | W. 17 | Upham, Mrs. Edith, and 6 children | 96 0 0 |
| W. 40 | Jackson, Mrs. Kate, and 2 children | 44 0 0 | W. 25 | Waddell, Mrs. Elizabeth ... | 18 0 0 |
| W. 45 | *Jackson, Mrs. Lucy, and 1 child | 31 0 0 | W. 33 | Wall, Mrs. Margaret G., and 1 child | 31 0 0 |
| W. 11 | Johnstone, Mrs. Mary ... | 18 0 0 | | Total ... | 1,154 0 0 |
| W. 34 | Kilvington, Mrs. Nina, and 1 child | 31 0 0 | | | |
| W. 19 | Latham, Mrs. Harriet ... | 18 0 0 | | | |
| | Carried forward ... | 599 0 0 | | | |

* (Widow's allowance deferred under section 45 until 28th August, 1918.

† Child's allowance deferred under section 45 until 3rd July, 1922.

† Allowance deferred under section 45 until 23th May, 1916.

Wellington, 7th April, 1910.

AMELIUS M. SMITH, Secretary.
M. FRASER, N.Z.S.A., Accountant,

Examined and found correct.—ROBERT J. COLLINS, Controller and Auditor-General. 12th April, 1910.

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