

1939.  
NEW ZEALAND.

# GOVERNMENT RAILWAYS SUPERANNUATION FUND.

REPORT OF BOARD.

*Laid before Parliament in pursuance of Section 124 of the Government Railways Act, 1926.*

THE Board has the honour to transmit for the information of Parliament the following report upon the transactions of the Government Railways Superannuation Fund for the year ended 31st March, 1939. The Revenue Account, Balance-sheet, and statements in connection therewith will be found appended.

The income for the year exceeded the expenditure by £9,631 1s. 9d.

*Members' Contributions.*—The income under this heading showed an increase of £7,627 13s. 11d. The number of contributors at 5, 6, 7, 8, 9, and 10 per cent. increased by 1,027, 87, 47, 36, 30, and 26, while contributors at 3 and 4 per cent. decreased by 125 and 9 respectively. The increase in amount of contributions is due to appointments to the permanent staff.

*Contingent Contributors.*—During the year 323 casual employees elected to contribute to the fund so that in the event of their subsequently being permanently appointed they would not be faced with a liability in respect of service prior to permanent appointment. The total number of employees so contributing at the end of the year under review was 684, and the amount standing to their credit £13,043 8s. 9d.

*Subsidy.*—In addition to the sum of £170,000 paid into the fund by the Working Railways Department, a subsidy of £52,000 was received from the Treasury in accordance with the provisions of section 17 of Finance Act (No. 2), 1934.

*Interest.*—The interest earned amounted to £63,997 11s. 5d., a decrease of £591 9s. 5d. as compared with the previous year. Table D, Statement of Investments, shows that the average rate of interest on securities held at the 31st March, 1939, was 4.254 per cent., and the average rate earned on the mean funds for the year 5.123 per cent., as against 4.315 per cent. and 5.213 per cent. respectively for the previous year.

*Life Allowances.* The expenditure on account of life allowances to members amounted to £433,369 9s. 10d., an increase of £8,518 9s. 1d. as compared with the figures for the previous year. Year ended 31st March, 1938, showed an increase under this heading of £4,642 6s. 6d. Table A, Statement of Allowances, shows that the average amount of the 181 allowances granted during the year was £189 8s. 4d. and the average amount of 124 allowances discontinued was £163 6s.

*Allowances to Widows and Children.*—The expenditure under the heading of allowances to widows and children showed an increase of £1,249 8s. 4d. The sum of £13,151 17s. 4d. was received from the Working Railways Account during the year on account of the increased payments to widows and children, as provided in section 114, Part III, of the Government Railways Act, 1926.

Approval was received for the continuance of the cost-of-living bonus to annuitants in cases of special hardship where the allowance was less than £100, the amount of bonus granted being sufficient to bring the allowance up to £100, but with a maximum bonus of £26. The bonus is provided for out of the Working Railways Account, and is not a charge on the Superannuation Fund.

At the 31st March, 1939, there were 2,388 members, 662 widows, and 353 children, making a total of 3,403 persons actually on the fund, involving an annual liability of £454,691 13s. 2d.

D. G. SULLIVAN,  
Chairman, Government Railways Superannuation  
Fund Board.

TABLE A.—STATEMENT OF ALLOWANCES FOR THE YEAR ENDED 31st MARCH, 1939.

	Section 102. On Attainment of Retiring Age or for Length of Service.			Section 111. Medically Unfit.			Section 113. Widows.			Section 113. Children.			Total Retiring and other Allowances.			
	Number.		Annual Amount, £ s. d.	Number.		Annual Amount, £ s. d.	Number.		Annual Amount, at £31 per Annum, £ s. d.	Number.		Annual Amount, £ s. d.	Number.		Annual Amount, £ s. d.	
	M.	F.		M.	F.		M.	F.		M.	F.		M.	F.		Total.
Retiring and other allowances—																
Existing at beginning of year	1,739	1,740	355,140 17 10	591	591	72,231 2 3	653	20,243 0 0	178	176	354	9,204 0 0	2,508	830	3,338	456,819 9 1
Granted during year	140	140	28,297 19 6	41	41	5,986 19 6	34	1,054 0 0	25	34	59	1,534 0 0	205	68	274	36,872 9 0
Total	1,879	1,880	383,438 7 10	632	632	78,218 1 3	687	21,297 0 0	203	210	413	10,738 0 0	2,714	898	3,612	493,691 9 1
Discontinued during year	105	105	17,829 10 7	19	19	3,419 11 4	25	775 0 0	26	34	60	1,560 0 0	150	59	209	22,584 1 11
Existing at end of year	1,774	1,775	365,608 17 3	613	613	75,798 9 11	662	20,522 0 0	177	176	353	9,178 0 0	2,564	839	3,403	471,107 7 2
<i>Particulars of Retiring and other Allowances discontinued during the Year.</i>																
How discontinued—																
By death	105	105	17,829 10 7	18	18	2,378 5 4	12	372 0 0	..	..	..	..	123	12	135	29,579 15 11
By expiry	..	..	..	1	1	41 6 0	13	463 0 0	26	34	60	1,560 0 0	27	47	74	2,004 5 0
Total	105	105	17,829 10 7	19	19	3,419 11 4	25	775 0 0	26	34	60	1,560 0 0	150	59	209	22,584 1 11
<i>Progress of Retiring and other Allowances since Establishment of the Fund to 31st March, 1939.</i>																
Total granted*†	3,440	2,342	565,755 2 2	1,015	1,016	112,529 14 3	1,105	31,655 0 0	991	978	1,969	42,185 0 0	5,146	2,086	7,232	752,124 16 5
Total discontinued*	1,666	1,667	299,146 4 0	402	1,493	36,731 4 4	443	11,133 0 0	814	802	1,616	33,967 0 0	2,882	1,247	4,129	281,917 9 3
Total existing at 31st March, 1939	1,774	1,775	365,608 17 3	613	613	75,798 9 11	662	20,522 0 0	177	176	353	9,178 0 0	2,564	839	3,403	471,107 7 2
Less amount receivable from the Working Railways Account																16,415 14 0
																£454,691 13 2

\* Total allowances granted and discontinued include 266 widows at £18 only, and 688 children at £18 only, exempt prior to increase of allowances.  
 † These figures include 134 allowances totalling £15,620 11s. per annum granted under section 14, Finance Act, 1931. Of these allowances, 115 were, as provided for by section 27, Statutes Amendment Act, 1934, increased by £3,553 8s.

TABLE B.—STATEMENT OF CONTRIBUTORS.

	3 per Cent.	4 per Cent.	5 per Cent.	6 per Cent.	7 per Cent.	8 per Cent.	9 per Cent.	10 per Cent.	Total.
Contributors at commencement of year	1,242	30	11,502	1,415	247	32	23	20	14,511
New contributors during year	..	..	1,460	155	64	39	30	26	1,774
Total	1,242	30	12,962	1,570	311	71	53	46	16,285
Contributors discontinued during year	125	9	433	68	17	3	..	..	655
Total contributors at 31st March, 1939	1,117	21	12,529	1,502	294	68	53	46	15,630

TABLE C.—PROGRESS OF THE FUND.

	Balance forward.			Allowances granted.		
	£	s.	d.	£	s.	d.
1903 .. .. .	7,056	11	9	..	..	..
1904 .. .. .	40,357	17	3	12,010	14	8
1905 .. .. .	68,670	7	8	8,519	7	8
1906 .. .. .	90,984	11	10	6,348	13	7
1907 .. .. .	110,736	12	3	4,398	14	11
1908 .. .. .	126,642	18	11	7,332	7	11
1909 .. .. .	157,151	14	9	6,359	11	0
1910 .. .. .	173,876	1	8	11,828	0	6
1911 .. .. .	207,242	7	11	8,064	11	5
1912 .. .. .	233,457	8	6	7,065	16	4
1913 .. .. .	264,455	5	4	8,568	6	6
1914 .. .. .	295,469	11	6	9,865	17	8
1915 .. .. .	346,155	18	2	11,871	14	3
1916 .. .. .	362,810	4	2	9,662	2	5
1917 .. .. .	377,585	2	1	11,733	11	11
1918 .. .. .	373,097	12	7	8,386	4	0
1919 .. .. .	363,804	4	4	9,252	17	8
1920 .. .. .	408,232	10	8	20,341	7	3
1921 .. .. .	464,490	17	0	20,346	8	9
1922 .. .. .	543,531	10	8	23,050	2	0
1923 .. .. .	584,219	2	4	22,791	1	0
1924 .. .. .	671,827	6	6	21,272	4	0
1925 .. .. .	734,112	8	11	36,409	14	0
1925 (increased allowances to children)	..	..	..	12,246	0	0
1926 .. .. .	862,139	3	6	23,509	6	0
1927 .. .. .	985,828	4	0	28,281	4	0
1928 .. .. .	1,111,199	11	2	21,120	12	0
1929 .. .. .	1,238,673	11	8	23,006	11	0
1930 .. .. .	1,371,918	12	3	27,986	14	0
1931 .. .. .	1,488,565	18	3	40,573	13	0
1932 .. .. .	1,454,173	8	4	143,807	12	0
1933 .. .. .	1,333,245	8	1	26,199	19	0
1934 .. .. .	1,240,830	15	8	12,970	9	0
1935 .. .. .	1,239,705	5	0	13,394	7	0
1936 .. .. .	1,246,984	7	11	14,637	7	0
1937 .. .. .	1,250,860	10	2	13,863	2	0
1937 (increased allowances, section 27, Statutes Amendment Act, 1936)	..	..	..	3,553	8	0
1938 .. .. .	1,272,724	7	5	24,622	14	0
1939 .. .. .	1,282,354	0	2	36,872	9	0
				752,124	16	5
Less members died, &c.	281,017	9	3			
Less liability of Working Railways Account	16,415	14	0			
				297,433	3	3
Annual liability at 31st March, 1939				£454,691	13	2

TABLE D.—STATEMENT OF INVESTMENTS.

Funds invested at 31st March.				1939.		1938.	
At	per cent.	..	..	£	s. d.	£	s. d.
3	3.375	..	..	3,198	0 0	..	..
3.5	..	..	..	25,000	0 0	25,000	0 0
4	..	..	..	172,081	16 1	143,940	15 2
4.125	..	..	..	229,145	10 0	227,145	10 0
4.25	..	..	..	1,704	7 2	1,725	0 0
4.4	..	..	..	341,483	6 10	317,886	17 6
4.5	..	..	..	335	0 0	335	0 0
4.75	..	..	..	293,946	15 8	269,064	8 10
5	..	..	..	3,379	16 11	1,510	18 6
6	..	..	..	185,403	0 5	262,873	0 5
Cash in hand	..	..	..	1,748	5 0	1,796	11 8
				3,991	3 7	1,708	15 8
				1,261,417	1 8	1,252,986	17 9

  

	1939.	1938.
	Per Cent.	Per Cent.
Average rate of interest on securities held at 31st March	4.254	4.315
Average rate of interest earned on the mean funds, including reimbursements made by the Treasury in respect of reduction of interest .. .. .	5.123	5.213

## STATEMENT OF ACCOUNTS IN ACCORDANCE WITH SECTION 123, GOVERNMENT RAILWAYS ACT, 1926.

*Receipts and Payments Account for Year ended 31st March, 1939.*

<i>Receipts.</i>		<i>Payments.</i>	
<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
Balance in hands of Public Trustee on 31st March, 1938 .. .. .	10,966 15 1	Retiring-allowances paid to members .. .. .	432,862 9 5
Contributions by staff .. .. .	203,695 13 11	Allowances to widows and children .. .. .	29,600 15 10
Contributions by contingent contributors .. .. .	9,070 6 8	Contributions refunded to members who have left the Service .. .. .	33,031 8 1
Fines .. .. .	233 15 0	Contributions refunded to contingent members who have left the Service .. .. .	1,913 6 7
Working Railways Account—		Rebates of contributions .. .. .	288 9 9
Subsidy .. .. .	170,000 0 0	Refund to legal representatives of deceased beneficiaries under section 120 (c) of Government Railways Act, 1926 .. .. .	1,152 0 2
Increased allowances to annuitants as provided for by Statutes Amendment Act, 1936 .. .. .	3,313 6 7	Contributions transferred to other funds .. .. .	1,016 3 4
Increased allowances to widows and children .. .. .	13,153 1 0	Travelling-expenses of Board members .. .. .	79 15 0
Cost-of-living bonus to annuitants .. .. .	1,471 3 6	Public Trust charges (legal costs) .. .. .	178 9 8
Subsidies from—		Public Trust Commission .. .. .	1,439 9 3
Consolidated Fund .. .. .	52,000 0 0	Audit Office fee .. .. .	50 0 0
New Zealand Railway Officers' Institute .. .. .	14 6 4	Salaries .. .. .	1,415 0 8
Railway Tradesmen's Association .. .. .	15 16 3	Postages .. .. .	204 13 5
New Zealand Engine-drivers', Firemen and Cleaners' Association .. .. .	23 14 5	Printing and stationery .. .. .	160 3 7
Amalgamated Society of Railway Servants .. .. .	15 3 11	Cost-of-living bonus to annuitants .. .. .	1,462 12 6
Interest—		Investments .. .. .	14,726 15 4
Investments .. .. .	57,077 2 7	Contributions paid (in suspense) .. .. .	75 0 0
Treasury Department .. .. .	10,876 1 7	Balance in hands of Public Trustee at 31st March, 1939 .. .. .	12,490 14 5
	67,953 4 2		
Rates and fees (recovered) .. .. .	174 0 4		
Commission on collection of Government Life Insurance premiums .. .. .	46 19 10		
	£532,147 7 0		£532,147 7

STATEMENT OF ACCOUNTS, ETC.—continued.  
Revenue Account for the Year ended 31st March, 1939.

EXPENDITURE.	1938-39.		1937-38.		INCOME.		1938-39.		1937-38.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
Retiring-allowances to members .. .. .	433	369 9 10	424,851	0 9	Members' contributions .. .. .	..	..	197,862	15 5	172,007	10 5
Allowances to widows and children .. .. .	29,658	2 10	28,408	14 6	Members' contributions on account of casual service .. .. .	..	..	19,280	15 2	37,508	6 3
Refund of total contributions .. .. .	33,291	6 9	24,060	4 5	Fines .. .. .	..	..	249	10 0	161	0 0
Refund of contributions in excess of allowance drawn by deceased beneficiaries .. .. .	1,119	7 5	1,481	14 10	Subsidies—	..	..	..	..	..	..
Transfers to other funds .. .. .	1,016	15 3	429	6 6	Consolidated Fund .. .. .	..	..	52,000	0 0	45,000	0 0
Reserve for bad and doubtful debts .. .. .	8,610	11 1	1,054	13 8	Working Railways .. .. .	..	..	170,000	0 0	170,000	0 0
Administration charges—	..	..	..	..	Increased allowances to annuitants as provided for by Statutes Amendment Act, 1936 .. .. .	..	..	3,298	15 5	3,404	1 8
Travelling-expenses of Board members .. .. .	79	15 0	72	15 0	Working Railways, on account of increased allowances to widows and children .. .. .	..	..	13,151	17 4	12,596	12 3
Public Trust Office commission .. .. .	1,154	2 10	1,299	4 9	New Zealand Railway Officers' Institute .. .. .	..	..	14	1 10	13	7 10
Public Trust charges (legal costs) .. .. .	195	17 11	175	11 1	New Zealand Railway Tradesmen's Association .. .. .	..	..	15	18 1	16	4 7
Audit Office fee .. .. .	50	0 0	50	0 0	New Zealand Engine-drivers, Firemen, and Cleaners' Association .. .. .	..	..	23	9 9	24	6 10
Salaries .. .. .	1,415	0 8	1,373	12 1	Amalgamated Society of Railway Servants .. .. .	..	..	14	14 1	..	..
Postages .. .. .	204	13 5	154	4 7	Interest—	..	..	..	..	..	..
Printing and Stationery .. .. .	160	8 7	181	18 5	Investments .. .. .	..	..	53,121	9 10	..	..
Balance carried down, being excess of income over expenditure for the year .. .. .	9,631	1 9	21,863	17 3	Treasury Department .. .. .	..	..	10,876	1 7	..	..
					Commission on Government Life Insurance collections .. .. .	..	..	63,997	11 5	64,589	0 10
								46	19 10	46	7 2
								519,956	8 4	505,456	17 10
Amounts previously written off now claimed—											
Widows' allowances .. .. .	1	9 0	..	..	Accumulated funds brought forward on 1st April .. .. .	..	..	1,272,724	7 5	1,250,860	10 2
Balance accumulated funds as at 31st March .. .. .	1,282,354	0 2	1,272,724	7 5	Balance brought down .. .. .	..	..	9,631	1 9	21,863	17 3
								1,282,355	9 2	1,272,724	7 5



## LIFE ALLOWANCES GRANTED, YEAR ENDED 31ST MARCH, 1939.

Name.	Amount. £ s. d.	Name.	Amount. £ s. d.	Name.	Amount. £ s. d.
Aberley, J. C. . . . .	129 2 6	Ewart, J. . . . .	495 11 0	O'Brien, W. E. A. . . . .	131 15 0
Aitken, J. . . . .	151 14 0	Fisher, W. . . . .	141 15 0	O'Connell, M. . . . .	279 0 0
Anderson, A. . . . .	143 18 0	Floyd, J. . . . .	119 11 0	O'Kane, W. J. . . . .	250 9 0
Anderson, D. F. . . . .	152 0 0	Franklyn, H. W. F. . . . .	115 17 0	Olson, A. E. . . . .	138 18 0
Ausell, F. T. . . . .	164 1 0	Fraser, J. D. . . . .	521 15 0	Oman, L. M. . . . .	78 4 0
Ashby, S. G. . . . .	148 2 0	Gamble, D. . . . .	332 18 0	Page, F. . . . .	196 15 0
Bain, W. G. . . . .	128 7 0	Gasson, P. W. . . . .	133 13 0	Patterson, J. . . . .	333 19 0
Baldoock, H. H. . . . .	49 18 0	Gdanitz, M. P. . . . .	117 5 0	Patterson, R. W. J. . . . .	127 12 0
Barclay, D. . . . .	138 7 0	Glasgow, T. G. . . . .	275 7 0	Pattinson, H. . . . .	107 1 0
Barnett, R. . . . .	206 0 0	Gorinski, B. . . . .	133 12 0	Peacock, G. A. . . . .	154 9 0
Bell, J. . . . .	142 4 0	Greenwood, W. H. . . . .	217 9 0	Perry, G. . . . .	213 7 0
Bentley, J. R. . . . .	213 18 0	Gruschow, J. . . . .	171 18 0	Pickering, J. . . . .	247 9 0
Beswick, C. J. . . . .	65 13 0	Guthrie, E. J. . . . .	399 15 0	Pickering, W. . . . .	223 0 0
Biggs, R. W. G. S. . . . .	143 8 0	Hanning, D. J. . . . .	61 0 0	Pickup, P. . . . .	141 1 0
Blanchard, B. W. . . . .	49 12 0	Hedford, J. B. . . . .	125 14 0	Piper, W. J. . . . .	165 16 0
Bono, A. C. . . . .	33 16 0	Hartnell, W. E. . . . .	146 19 0	Pluck, A. W. . . . .	132 13 0
Bosch, A. W. . . . .	175 11 0	Hervy, G. E. . . . .	266 14 0	Pratt, T. W. . . . .	250 3 0
Bowman, C. P. . . . .	169 2 0	Hewson, E. . . . .	166 14 0	Quarvis, G. W. . . . .	159 6 0
Brennan, J. . . . .	190 10 0	Heywood, C. . . . .	113 16 0	Quinn, M. . . . .	153 14 0
Brown, A. W. . . . .	214 0 0	Hill, G. H. . . . .	177 4 0	Rae, J. McI. . . . .	149 5 0
Brown, C. J. . . . .	139 16 0	Hills, F. W. . . . .	145 4 0	Ralph, E. J. . . . .	53 7 0
Brown, W. N. . . . .	214 2 0	Hope, G. G. M. . . . .	257 12 0	Rigby, H. L. . . . .	247 19 0
Bull, G. . . . .	213 10 0	Hunt, P. T. . . . .	143 7 0	Robertson, L. W. . . . .	300 0 0
Burns, J. . . . .	155 16 0	Jackson, P. T. . . . .	155 19 0	Rodgers, W. J. . . . .	128 19 0
Butchart, T. A. . . . .	248 16 0	Jenkins, C. A. . . . .	189 10 0	Rowe, A. A. . . . .	245 15 0
Cladman, W. J. . . . .	220 19 0	Johnson, A. . . . .	282 8 0	Rule, W. A. . . . .	167 7 0
Campbell, V. H. . . . .	188 3 0	Johnson, H. B. . . . .	266 15 0	Russell, J. W. . . . .	175 16 0
Carter, E. W. P. . . . .	359 3 0	Johnson, M. . . . .	161 9 0	Ryall, J. . . . .	317 1 0
Cassidy, J. . . . .	142 0 0	Judd, G. J. . . . .	111 12 0	Ryan, F. L. S. . . . .	280 2 0
Chambers, A. . . . .	99 16 0	Kennedy, J. . . . .	120 13 0	Schierring, W. . . . .	549 8 0
Chambers, G. H. . . . .	308 0 0	Keogh, M. . . . .	113 5 0	Schub, A. M. . . . .	263 19 0
Chesterman, B. W. . . . .	169 19 0	Knight, A. J. . . . .	168 5 0	Sharman, H. . . . .	186 6 0
Christie, N. C. . . . .	122 17 0	Laming, J. B. . . . .	232 12 0	Shupe, C. A. . . . .	227 16 0
Christopher, H. H. . . . .	190 3 0	Lane, A. S. . . . .	229 13 0	Sharp, J. A. . . . .	214 15 0
Clancy, S. P. . . . .	215 19 0	Layther, W. . . . .	124 11 0	Simpson, E. G. . . . .	215 8 0
Clark, W. . . . .	129 13 0	Leacher, F. H. . . . .	97 16 0	Slight, G. M. . . . .	305 13 0
Cleveland, J. . . . .	139 18 0	Leeden, W. J. . . . .	224 8 0	Smith, R. . . . .	133 2 0
Coles, C. W. . . . .	227 15 0	Lindsay, J. A. . . . .	464 4 0	Smolenski, F. . . . .	128 12 0
Cornett, G. S. . . . .	181 4 0	Macdrew, J. M. . . . .	154 9 0	Solomon, N. . . . .	166 0 0
Corbishley, J. . . . .	125 5 0	Mackay, L. P. . . . .	82 18 0	Steffensen, A. G. . . . .	288 13 0
Cortes, R. L. . . . .	176 19 0	Mackley, F. M. . . . .	243 16 0	Swift, W. . . . .	98 1 0
Cornish, J. . . . .	319 4 0	Mair, G. L. . . . .	117 4 0	Taylor, B. . . . .	140 2 0
Crawford, R. . . . .	171 14 0	Mann, W. . . . .	173 15 0	Terry, T. E. . . . .	313 7 0
Cruikshank, J. . . . .	167 11 0	Marble, J. A. . . . .	176 19 0	Thomson, J. B. . . . .	123 4 0
Curran, P. C. . . . .	367 12 0	Mathews, J. B. . . . .	166 5 0	Thorn, J. S. . . . .	162 6 0
Cupid, T. P. . . . .	139 19 0	McCos, F. C. . . . .	391 3 0	Thrippis, J. . . . .	104 3 0
Currie, S. . . . .	309 0 0	Milbin, H. . . . .	126 0 0	Toner, R. S. . . . .	188 2 0
Dawson, T. C. . . . .	159 5 0	Millington, B. B. . . . .	397 7 0	Wallace, J. H. . . . .	165 5 0
Dennison, J. S. . . . .	155 5 0	Moore, J. P. . . . .	149 4 0	Wardell, J. . . . .	171 14 0
Dick, C. J. . . . .	178 14 0	Morgan, P. . . . .	139 4 0	Washington, W. J. . . . .	153 16 0
Donaldson, R. . . . .	169 13 0	Myron, G. J. . . . .	166 13 0	Watson, S. B. . . . .	80 8 0
Downing, A. J. . . . .	207 6 0	McBain, G. L. . . . .	172 3 0	Webb, S. G. . . . .	283 7 0
Doyle, S. G. . . . .	162 0 0	McEwen, E. M. . . . .	190 5 0	Whyman, A. V. . . . .	274 4 0
Dunlop, A. . . . .	161 5 0	McNair, J. . . . .	494 2 0	Widdie, R. . . . .	148 4 0
Dwight, S. J. . . . .	127 9 0	McPherson, B. . . . .	150 14 0	Williams, W. A. . . . .	48 7 0
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