

1916.
NEW ZEALAND.

EDUCATION:
TEACHERS' SUPERANNUATION FUND.

[In continuation of E.-9, 1915.]

Presented to both Houses of the General Assembly by Command of His Excellency

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PART 1.

EXTRACT FROM THE THIRTY-NINTH ANNUAL REPORT OF THE
MINISTER OF EDUCATION.

THE balance at the credit of the fund on the 31st December, 1915, was £340,582, an increase over that on the 31st December, 1914, of £37,882. The income for 1915 was £83,319, and the expenditure £45,438. During the year 428 members were admitted, while 253 left the fund, a net increase of 175.

At the end of 1915,—

The number of contributors was	4,444
Of whom members under Part IX of Education Act, 1908, numbered	86
And members admitted under sections 3 and 4 of the Public Service Classification and Superannuation Amendment Act, 1908 (universities), numbered	66
The annual rate of contribution paid as at the end of the year was	£52,795
The number of allowances in force at the end of the year was	555
representing an annual charge of	£39,000

viz.,—

Ordinary retiring - allowances	£
were	346, representing
Retiring - allowances in medi-	31,845
cally unfit cases	61, .. 4,803
Allowances to widows	83, .. 1,507
Allowances to children	65, .. 845
The amount held by the Public Trustee at the end of the year was	£333,117

In terms of the provisions of the Public Service Classification and Superannuation Amendment Act, 1908, section 4, and the regulations thereunder, all moneys belonging to the fund are paid to the Public Trustee for investment, and form part of the common fund of the Public Trust Office. In accordance with the regulations under the Public Trust Office Act interest is paid to the fund on daily balances in the hands of the Public Trustee— $4\frac{1}{2}$ per cent. on the first £6,000 and $4\frac{1}{4}$ per cent. on the balance. No charge is made for investment. It has been suggested that better terms should be obtained; or, failing this, that, as in the case of the Public Service Superannuation Fund, legislative authority be obtained to enable the Superannuation Board to make its own investments. The matter is receiving careful consideration. On arrears outstanding from contributors 5 per cent. interest is charged.

Provision has been made for the payment by the Government of the contributions of contributors to the fund who have enlisted with the Expeditionary Forces engaged in the war, until the release of the contributors from military duties. The amount paid by the Government on this account in 1915 was £1,351. The number of contributors who had joined the Expeditionary Force up to the 31st December, 1915, was 183, of whom twenty have been killed in action or died of wounds, and two have returned to New Zealand and have resumed their duties in the Education service.

The triennial investigation of the fund, as provided for under the Public Service Classification and Superannuation Amendment Act, 1908, section 38, was made by the Actuary appointed by the Governor for the purpose; and in his report, which was laid before Parliament during last session, he recommends that the annual subsidy to the fund be increased from £17,000 to £33,000. In view, however, of the special circumstances at present existing it was decided, as in the case of other superannuation funds, that the former rate of subsidy be continued.

PART 2.

TENTH REPORT OF THE BOARD CONSTITUTED BY THE PUBLIC SERVICE CLASSIFICATION AND SUPERANNUATION AMENDMENT ACT (PART I), 1908.

FOR THE YEAR ENDED 31ST DECEMBER, 1915.

The Honourable the Minister of Education.

SIR,—

Wellington, 3rd April, 1916.

The Board has to submit the following report for the year ended the 31st December, 1915:—

Meetings.—The usual quarterly meetings of the Board were held in February, May, August, and November.

Contributors.—The number of contributors increased from 4,269 at the end of 1914 to 4,444 at the end of 1915, an increase of 175. Table A shows the contributors arranged according to percentage of contribution, together with the number admitted and the number left during the year.

Retiring and other Allowances.—Allowances amounting to £5,140 17s. per annum were granted during the year. Details are given in Table 3. The annual amount payable at the end of the year was £38,999 17s.

Eleven allowances were discontinued by death, and thirteen from other causes—viz., eleven children attained the age of fourteen years; one annuitant (retired medically unfit) was considered by the Board to have recovered, and she rejoined the Education service, her allowance consequently ceasing; and one widow's allowance ceased on her remarriage.

Income.—The total income for the year was £83,319, made up as follows :—

	£
Members' ordinary contributions	52,644
Government subsidy	17,000
Interest from Public Trustee	13,359
Interest on arrears of contributions	244
Contributions transferred from other funds	72
Total for year	£83,319

It will be seen on reference to the balance-sheet that considerable amounts of contributions and interest were outstanding at the end of the year, the figures being £3,943 0s. 3d. and £684 0s. 5d. respectively. That these sums are so large is due to the fact that many of the contributors who failed to join in 1906, and who were admitted in 1913 under section 5 of the amending Act of 1912, have not yet paid up the full amount of arrears due from the 1st January, 1906, payment of which was a condition of their admission. The regulations allow them to pay the arrears by annual or monthly instalments. Of outstandings on the 31st December, 1914, £1,377 19s. 8d. contributions and £340 7s. 2d. interest were paid off in 1915.

Expenditure.—The allowances paid to contributors who have retired, and to dependants of deceased contributors, and annuitants, amounted to £37,375 15s. 2d., an increase of £3,891 3s. 10d. over that of 1914.

Refunds of contributions on voluntary retirement from the Education service amounted to £4,493 16s. 10d., the refunds to personal representatives of deceased contributors amounted to £2,552 12s. 10d., while contributions amounting to £874 16s. 1d. were transferred to other superannuation funds.

Net Revenue.—The total for the year was £37,882.

Accumulated Funds.—These amounted at the end of the year to £340,582 9s. 4d.

Government Subsidy.—The Government subsidy of £17,000 was received during the first quarter of the year. The total subsidies paid by the Government since the inception of the fund amount to £84,000.

Investment of the Fund.—The fund receives interest on daily balances in the hands of the Public Trustee of $4\frac{1}{2}$ per cent. on the first £6,000 and $4\frac{1}{4}$ per cent. on the remainder. The rates are the maximum allowed by the Public Trust Office Act. The Board has given this matter earnest consideration during the year, and is of opinion that a higher rate of interest could be earned. Legislation is necessary, however, before this can be done, and the Board has drawn the attention of the Government to the matter.

Actuarial Investigation.—The report of the Actuary, appointed by the Governor for the purpose, on his investigation of the fund for the years 1911, 1912, and 1913 was laid before Parliament during the session of 1915. He recommends that the annual subsidy be increased from £17,000 to £33,000.

Contributors on Active Service.—The number of contributors who joined the Expeditionary Force up to the end of 1915 was 183. Of this number twenty have been killed in action or died of wounds, while two have returned to New Zealand and have resumed the duties of their previous positions. As intimated in last year's report, the Government has undertaken to pay the contributions of members during the period they are members of the Expeditionary Force. The amount thus paid by the Government in 1915 amounted to £1,351 3s. 7d. Of the deceased contributors nineteen were unmarried, and their contributions to the fund (together with the amounts paid by the Government on their behalf up to the date of their decease), amounting to £660 1s. 6d., were refunded to their respective estates. One contributor was survived by a widow and three children under the age of fourteen years, to each of whom the usual allowance was granted.

Statistics.—The statements and accounts prescribed by regulations under the Act, together with other additional statements, are attached hereto.

I have, &c.,

J. A. HANAN, Chairman.

STATEMENTS IN ADDITION TO THOSE PRESCRIBED BY THE ACT AND REGULATIONS.

A. (i.) NUMBER OF CONTRIBUTORS ON THE 31ST DECEMBER, 1915, ARRANGED ACCORDING TO PERCENTAGE OF CONTRIBUTION.

	5 per Cent.		6 per Cent.		7 per Cent.		8 per Cent.		9 per Cent.		10 per Cent.		Totals.		
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Total.
Numbers as at 31st December, 1914	927	1,595	252	320	248	252	206	141	147	69	100	12	1,880	2,389	4,269
Numbers admitted during year ..	94	249	13	22	10	11	2	7	3	8	7	2	129	299	428
Numbers left during year ..	1021	1,844	265	342	258	263	208	148	150	77	107	14	2,009	2,688	4,697
	39	121	7	16	4	19	6	8	4	8	19	2	79	174	253
Numbers at end of year ..	982	1,723	258	326	254	244	202	140	146	69	88	12	1,930	2,514	4,444

(ii.) NUMBER OF CONTRIBUTORS UNDER SECTIONS 3 AND 4 OF AMENDMENT ACT, 1912 (UNIVERSITIES), (INCLUDED IN ABOVE FIGURES).

Numbers as at 31st December, 1914	12	1	4	..	7	1	11	..	5	1	14	..	53	3	56
Numbers admitted during year ..	8	1	1	..	2	..	1	..	..	..	..	..	12	1	13
Numbers left during year ..	20	2	5	..	9	1	12	..	5	1	14	..	65	4	69
	2	..	..	..	..	..	1	..	..	..	..	..	3	..	3
Numbers at end of year ..	18	2	5	..	9	1	11	..	5	1	14	..	62	4	66

(iii.) NUMBER OF CONTRIBUTORS UNDER PART IX, EDUCATION ACT, 1908 (INCLUDED IN (i) ABOVE).

Numbers at 31st December, 1914	5	5	6	8	9	13	6	13	9	7	8	1	43	47	90
Numbers admitted during year ..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	1
Numbers left during year ..	5	5	6	9	9	13	6	13	9	7	8	1	43	48	91
	..	..	..	..	..	..	..	3	..	..	2	..	2	3	5
Numbers at end of year ..	5	5	6	9	9	13	6	10	9	7	6	1	41	45	86

B. TOTAL NUMBER OF CONTRIBUTORS WHO HAVE JOINED AND LEFT THE FUND SINCE ITS ESTABLISHMENT (1ST JANUARY, 1906, TO 31ST DECEMBER, 1915).

	Number.			Annual Salary.	Annual Rate of Contributions.
	M.	F.	Total.		
Total entered (including net increases in salary and contributions)	2,570	3,769	6,339	£ 1,184,266	£ 74,939
Total discontinued	640	1,255	1,895	324,244	22,144
Total existing at 31st December, 1915	1,930	2,514	4,444	860,022	52,795

C.—TABLE SHOWING PROGRESS OF FUND SINCE ITS INCEPTION (1ST JANUARY, 1906).

	Year ended 31st March, 1907.	Year ended 31st December,			Years 1906-1915.
		1909.	1912.	1915.	
Total number of contributors ..	2,812	3,152	3,641	4,444	...
Total amount of contributions ..	£32,320	£35,122	£40,130	£52,716	£399,987
Interest received	£864	£4,751	£8,433	£18,603	£70,337
Subsidy from Government	£5,000	£7,000	£7,000	£17,000	£84,000
Number of allowances payable ..	84	216	376	555	...
Total amount paid on account of re-tiring and other allowances	£3,147	£8,754	£21,313	£37,376	£172,836
Total amount of contributions re-funded and transferred	£260	£1,776	£4,912	£7,921	£38,694
Accumulated fund	£34,734	£120,409	£214,298	£340,582	...

STATEMENTS AND ACCOUNTS AS PRESCRIBED BY REGULATIONS, IN TERMS OF SECTION 37 OF THE PUBLIC SERVICE CLASSIFICATION AND SUPERANNUATION AMENDMENT ACT, 1908.

1. STATEMENT OF CONTRIBUTORS, SHOWING ANNUAL RATES OF SALARIES AND CONTRIBUTIONS AS AT THE 31st DECEMBER, 1915.

	Number.			Annual Rate of Salary.			Annual Rate of Contributions.		
	M.	F.	Total.	£	s.	d.	£	s.	d.
Contributors at 31st December, 1914 ...	1,880	2,389	4,269	766,884	12	8	47,831	7	2
New contributors entered during the year ended 31st December, 1915	129	299	428	55,791	18	6	3,695	5	8
Net increase in salaries and contributions by promotions during the year	...	...	...	79,773	5	10	4,609	13	11
Totals ...	2,009	2,688	4,697	902,449	17	0	55,536	6	9
Contributions discontinued during the year ended 31st December, 1915, by resignation, &c.	79	174	253	42,427	10	0	2,741	15	0
Total at 31st December, 1915...	1,930	2,514	4,444	860,022	7	0	52,794	11	9

2. PARTICULARS OF CONTRIBUTIONS DISCONTINUED AND ALLOWANCES GRANTED AND REFUNDS OF CONTRIBUTIONS MADE DURING THE YEAR ENDED 31st DECEMBER, 1915.

How discontinued.	Number of Contributors.			Annual Rate at Date of Retirement.		Allowances granted.			
	M.	F.	Total.	Salary.	Contributions.	Pensions: Annual Rate.	Other Payments (non-recurring).		
				£ s. d.	£ s. d.	£ s. d.	£ s. d.		
By death before pension entered upon—									
(a.) Contributions paid to personal representatives	22	3	25	4,528 0 0	239 16 0	..	1,482 8 2		
(b.) Leaving widow or child*	9	1	10	2,940 0 0	218 0 0	285 0 0	1,008 4 1		
By voluntary retirement—									
(a.) Ordinary ..	18	116	134	19,270 0 0	1,037 3 4	..	4,123 11 10		
(b.) University ..	3	..	3	670 0 0	48 10 0	..	85 7 11		
By lapsed membership ..	4	24	28	2,792 0 0	146 19 4	..	371 7 11		
By transfer to other funds ..	4	..	4	1,619 0 0	132 5 4	..	877 10 1		
By allowances granted on retirement—									
(a.) Ordinary ..	3	18	21	4,133 10 0	344 3 0	1,922 9 0	..		
(b.) Medically unfit ..	3	5	8	1,585 0 0	119 16 0	722 11 0	..		
(c.) Extended provisions ..	9	..	9	3,070 0 0	296 11 0	1,648 4 0	..		
(d.) University ..	2	..	2	485 0 0	48 10 0	137 13 0	..		
(e.) Part IX, Education Act, 1908	2	3	5	990 0 0	87 6 0	260 0 0	..		
By ineligible contributors withdrawn	..	4	4	345 0 0	22 15 0	..	18 6 0		
Totals ..	79	174	253	42,427 10 0	2,741 15 0	4,975 17 0	7,966 16 0		

* Five widows and fifteen children were granted allowances, and four widows were granted refunds of contributions. Seven widows and three children of deceased annuitants were also granted allowances during the year, amounting to £165. The total allowances granted during the year therefore amounted to £5,140 17s.

3. STATEMENT OF RETIRING-ALLOWANCES (INCLUDING ALLOWANCES TO WIDOWS AND CHILDREN) FOR THE YEAR ENDED 31ST DECEMBER, 1915.

(1.) Particulars.	(2.) Total Allowances.			(3.) Details of Column (2).									
	Total Allowances.			Retiring-allowances.					Allowances to				
				Ordinary (Age or Service).		Medically unfit.			Widows.		Children.		
				Number.	Annual Rate.	Number.	Annual Rate.	Number.	Annual Rate.	Number.	Annual Rate.	Number.	Annual Rate.
	M.	F.	Total	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Allowances as at 31st December, 1914 ...	227	277	504	161	157	33	23	72	1,309	3	0	33	25
Allowances granted during the year at retirement of contributor (including deceased contributors)	27	38	65	16	21	3	5	5	90	0	0	8	7
Allowances granted during the year to widows and children of deceased annuitants	...	10	10	...	...	...	...	7	126	0	0	...	3
Total	254	325	579	177	178	36	28	84	1,525	3	0	41	35
Allowances discontinued during the year†	16	8	24	7	2	2	1	1	18	0	0	7	4
Allowances existing at end of year†	238	317	555	170	176	34	27	83	1,507	3	0	34	31

* Particulars of Allowances discontinued during the Year.

How discontinued—													
By death ...	9	2	11	1,121	11	0	7	2	832	6	0	2	...
By expiry ...	7	6	13	213	0	0	...	...	...	...	...	...	...
Total	16	8	24	1,334	11	0	7	2	832	6	0	2	...

Progress of Allowances since Establishment of Fund to the 31st December, 1915.

Total granted ...	...	315	376	691	45,490	8	0	215	185	35,888	11	0	47	33	6,370	14	0	95	1,723	3	0	53	63	1,508	0	0	
Total discontinued	...	...	77	59	136	6,490	11	0	45	9	4,043	13	0	13	6	1,567	18	0	12	216	0	0	19	32	663	0	0
Total existing	...	...	238	317	555	38,999	17	0	170	176	31,844	18	0	34	27	4,802	16	0	83	1,507	3	0	34	31	845	0	0

† Full details are given in Return No. 4 (a) and (b).

I. FURTHER DETAILS OF ALLOWANCES.

(a.) ALLOWANCES DISCONTINUED DURING THE YEAR :—

(i.) *Return of Retiring-allowances discontinued during the Year 1st January to 31st December, 1915, and Date from which Allowances became payable to the Widows and Children.*

Annuitant.	How discontinued.	Annual Rate of Lapsed Retiring-allowances.	Date from which (a) Retiring - allowance discontinued, and (b) Payment of Benefits to Widow and Children began.		Refund of Contributions.	Act under which Allowance granted. E, Education Act, 1908; A, Superannuation Amendment Act, 1908; U, Superannuation Amendment Act, 1912.
			(a.)	(b.)		
Bedford, Bernard S. . .	Death . .	£ s. d. 52 0 0	June 29	June 30	£ s. d.	E.
Benge, Alfred* . . .	.. ..	237 5 0	Mar. 12	.. ..	245 19 11	A.
Butcher, Anthony G. . .	.. ..	52 0 0	Oct. 11	Oct. 12	.. ..	E.
Dunning, Eliza L. . .	.. ..	52 0 0	Jan. 30	.. ..	.. ..	E.
Gillman, Alfred I. . .	.. ..	52 0 0	July 16	July 17	.. ..	E.
Grant, James . . .	.. ..	52 0 0	Nov. 8	Nov. 9	.. ..	E.
Haultain, Frances A. . .	.. ..	52 0 0	Feb. 18	.. ..	.. ..	E.
Hill, Charlotte J.* . .	Expiry† . .	52 0 0	Aug. 31	.. ..	.. ..	E.
Miller, James* . . .	Death . .	52 0 0	.. 14	Aug. 15	.. ..	E.
Moore, William J. . .	.. ..	148 19 0	.. 7	.. 8	.. ..	A.
Rice, Vincent E. . .	.. ..	319 7 0	Dec. 3	Dec. 4	.. ..	A.
Scott, James . . .	.. ..	52 0 0	Jan. 24	.. ..	.. ..	E.
Total . . .	.. ..	1,173 11 0	.. ..	.. ..	245 19 11	

* Retired on grounds of medical unfitness for further duty.

† Re-entered Education service.

(ii.) *Return of Widows and Children who during the Year 1st January to 31st December, 1915, ceased to be entitled to Benefits.*

Name.	Widow or Child.	Annual Rate of Allowance.	Date of Termination of Payment of Allowance.	Remarks.
Appleby, William T. D. . .	Child . .	£ 13	6 August . .	Attained age of 14 years.
Barnett, Wilfred E. . .	.. ..	13	12 October . .	.. ..
Braik, Elaine I. . .	.. ..	13	19 June . .	.. ..
Bramley, Winifred M. . .	.. ..	13	14 August . .	.. ..
Christie, Margaret* . .	.. ..	13	22 June . .	.. ..
Look, William John . .	.. ..	13	2 September . .	.. ..
Marshall, Eliza F., Mrs. . .	Widow . .	18	14 June . .	Remarried.
Osmers, Eric A. . .	Child . .	13	23	Attained age of 14 years.
Rocke, Max W. . .	.. ..	13	5 December . .	.. ..
Turner, Alexander K. . .	.. ..	13	17 November . .	.. ..
Warren, Francis M. . .	.. ..	13	16 July . .	.. ..
Webber, Mina H. O. . .	.. ..	13	13 .. ..	.. ..
Total . . .	.. ..	161		

* £95 8s. 5d., balance of contributions in excess of allowances drawn, paid over to estate.

(b.) ALLOWANCES EXISTING (EXCEPT WHERE OTHERWISE SHOWN) AT THE END OF THE YEAR:—

(i.) Allowances granted to Contributors (other than medically unfit cases).

Name.	Occupation.	Annual Rate Allowance.	Act under which Allowance granted.
			E, Education Act, 1908 A, Superannuation Amendment Act, 1908; U, Superannuation Amendment Act, 1912.
Men.			
Allard, Charles	Treasurer, North Canterbury Education Board	£ 192 s. 7	A
Amoore, Albert H.	Teacher, Taranaki Education Board	52 0	E
Amos, Edward W.*	Caretaker, Canterbury College	40 12	U
Anderson, Andrew	Teacher, Wellington Education Board	118 1	A
Ballance, Alfred C.	" Auckland Education Board	96 5	A
Bannerman, Edward	" South Canterbury Education Board	52 0	E
Barton, James	" Otago Education Board	52 0	E
Binnie, Archibald	" North Canterbury Education Board	103 9	E
Blair, James	Secretary, Nelson College Board	52 0	E
Bolton, Edwin C.	Teacher, Hawke's Bay Education Board	72 3	A
Bonnin, John L.	" Otago Education Board	52 0	E
Booth, Frederick	" Auckland Education Board	106 5	A
Boyd, Donald	Truant Officer, Southland Education Board	52 0	E
Brown, Charles C.	Teacher, Native school	52 0	E
Brown, Frederick D.	Professor, Auckland University College	194 3	U
Bryant, James T.	Teacher, Otago Education Board	115 17	A
Budd, George W. E.	" North Canterbury Education Board	52 0	E
Bullock, Samuel	"	52 0	E
Burgoyne, Henry W.*	" Native school	52 0	E
Burns, Andrew	"	52 0	E
Burns, Trevethan*	" North Canterbury Education Board	140 2	A
Campbell, John T.	" Taranaki Education Board	107 11	A
Carrington, George W.*	" Otago Education Board	125 18	A
Clemance, Philip H.	" Native school	78 2	A
Comerford, William H.	"	63 11	A
Cooke, Charles J.	" Hawke's Bay Education Board	129 1	A
Corbet, William	" South Canterbury Education Board	81 16	A
Cowles, Edward	" Nelson Education Board	135 3	A
Cronin, Bartholomew	" Auckland Education Board	180 5	A
Culverhouse, George	" North Canterbury Education Board	124 6	A
Cusack, James*	" Southland Education Board	52 0	E
Dale, Joseph	Janitor, Timaru High School Board	52 0	E
Daly, Michael F.	Teacher, Auckland Education Board	81 7	A
Dawe, James A.	" North Canterbury Education Board	106 8	A
Easther, Henry A.	Truant Inspector, Wanganui Education Board	94 11	A
Edridge, Edward	Teacher, Nelson Education Board	106 18	A
Evans, Albert	" Wanganui Education Board	97 17	A
Everiss, Andrew	" North Canterbury Education Board	64 2	A
Everiss, George	" Marlborough Education Board	52 0	E
Ferguson, William	" Otago Education Board	52 0	E
Field, John L.	" Southland Education Board	52 0	E
Fisher, Esau	"	52 0	E
Fisher, John	" Auckland Education Board	131 16	A
Fitzgerald, William S.	Inspector, Otago Education Board	251 7	A
Gates, Thomas A.	Teacher, North Canterbury Education Board	147 16	A
Geissler, Herman W.	" Native school	52 0	E
Gerring, Albert	" Auckland Education Board	52 0	E
Glenny, Joseph	"	52 0	E
Goldsbury, Alfred*	" Wanganui Education Board	107 1	A
Goulding, Richard T.	" Hawke's Bay Education Board	118 0	A
Gover, Frederick	" Wellington Education Board	52 0	E
Goyen, Peter	Inspector, Otago Education Board	278 16	A
Gray, George*	Lecturer, Lincoln Agricultural College	97 1	U
Gray, John, A.	Teacher, Otago Education Board	111 14	A
Greaves, Joseph	" South Canterbury Education Board	106 0	A
Green, Richard E.	" Nelson Education Board	114 19	A
Green, William*	" Auckland Education Board	104 19	A
Gribble, Charles	"	52 0	E
Grierson, James	Inspector,	174 5	A
Hanna, John	Physical Instructor, Otago Education Board and Otago High School Board	165 4	A
Harbidge, James	Teacher, North Canterbury Education Board	98 18	A
Hardy, Charles J.	" Wellington Education Board	77 15	E
Harre, John	" Wanganui Education Board	106 4	A

* Allowances granted during the period from 1st January to 31st December, 1915.

(i.) Allowances granted to Contributors (other than medically unfit cases)—continued.

Name.	Occupation.	Annual Rate of Allowance.	Act under which Allowance granted. E, Education Act, 1908; A, Superannuation Amendment Act, 1908; U, Superannuation Amendment Act, 1912.
Men—continued.			
Haslam, Francis W. C. ...	Professor, Canterbury College ...	£ 242 10	U
Hassing, George M. ...	Teacher, Southland Education Board ...	52 0	E
Hendry, James* ...	Inspector, " ...	308 17	A
Hill, John D. C. ...	Teacher, Wanganui Education Board ...	208 16	A
Hogben, George* ...	Director of Education ...	459 14	A
Hogwood, Robert ...	Teacher, Auckland Education Board ...	116 7	A
Horau, Thomas ...	" Native school ...	52 0	E
Howard, Charles C. ...	" Marlborough Education Board ...	68 8	E
Hubbard, Charles C. ...	" Native school ...	65 14	A
Hughes, Thomas ...	Inspector, North Canterbury Education Board ...	214 1	A
Hughson, William ...	Janitor, Otago High School Board ...	52 0	E
Humphreys, Joseph W. ...	Teacher, Marlborough Education Board ...	98 2	A
Ingpen, Edward L. ...	" Wanganui Education Board ...	52 0	E
Jefferson, Alfred ...	" Otago University ...	39 2	U
Jeffery, James ...	" Otago Education Board ...	148 14	A
Johnston, Robert ...	" Wellington Education Board ...	52 0	E
Jones, Thomas A. ...	" Auckland Education Board ...	52 0	E
Kilburn, Joseph ...	" Southland Education Board ...	52 0	E
Kirby, James H. ...	" Wellington Education Board ...	52 0	E
La Prelle, John J. ...	" Auckland Education Board ...	52 0	E
Law, Henry* ...	" Native school ...	92 11	A
Lawrence, Basil K. S. ...	" Christchurch Boys' High School ...	212 11	A
Lee, Clement W. ...	" Wellington Education Board ...	129 5	A
Lee, Wesley ...	" Auckland Education Board ...	52 0	E
Lock, Charles H. W. ...	" Wanganui Education Board ...	156 11	A
Lothian, John, Rev. ...	" Auckland Education Board ...	52 0	E
Lyon, Christopher, Rev. ...	" Native school ...	52 0	E
Lyttle, John ...	" Southland Education Board ...	52 0	E
Mabbett, Arthur ...	" Auckland Education Board ...	52 0	E
Macandrew, Colin ...	Secretary, Otago High School Board ...	84 7	A
Macandrew, William ...	Teacher, Southland Education Board ...	172 0	A
McDonald, Kenneth ...	" " ...	52 0	E
McFarlane, Henry ...	" Wellington Education Board ...	79 18	A
McGavin, John ...	" Native school ...	52 0	E
Macky, John ...	Accountant, Auckland Education Board ...	147 5	A
McNicoll, David A. ...	Teacher, Otago Education Board ...	188 10	A
Maddison, John ...	" North Canterbury Education Board ...	52 0	E
Mathias, Vincent W. ...	Inspector of Reserves, Canterbury College ...	97 16	A
Matthews, Ernest W. D. ...	Teacher, Native school ...	52 0	E
Mehaffey, William G. ...	" Southland Education Board ...	229 0	A
Menzies, Edward M. ...	" Wanganui Education Board ...	52 0	E
Menzies, George ...	" Otago Education Board ...	52 0	E
Menzies, John* ...	" South Canterbury Education Board ...	107 10	A
Millar, William ...	" Southland Education Board ...	104 17	A
Millington, Edward W. ...	" Auckland Education Board ...	88 14	A
Monteath, Thomas ...	" Southland Education Board ...	99 6	A
Moore, Peter ...	" Auckland Education Board ...	52 0	E
Morgan, Richard ...	" Taranaki Education Board ...	62 1	A
Mossman, Edwin ...	" Wanganui Education Board ...	160 11	A
Mulhern, John ...	" Native school ...	52 0	E
Mulligan, Thomas ...	" North Canterbury Education Board ...	52 0	E
Murdoch, James ...	" Southland Education Board ...	52 0	E
Murray, David ...	" Otago Education Board ...	172 11	A
Murray, George W. ...	" Auckland Education Board ...	129 7	A
Murray, James B. ...	" " ...	84 10	A
Neill, John ...	Secretary, Southland Education Board and Southland High School Board ...	310 2	A
Nicholls, Alfred ...	Teacher, North Canterbury Education Board ...	56 6	E
O'Donoghue, Denis ...	" Auckland Education Board ...	114 16	A
Officer, John ...	" Southland Education Board ...	116 15	A
Orr, James ...	" " ...	126 12	A
O'Shea, Jeremiah ...	" Nelson Education Board ...	52 0	E
Overton, William R. ...	" Southland Education Board ...	52 0	E
Paterson, William A.* ...	" Otago Education Board ...	125 10	A
Patrick, John H. ...	" " ...	122 14	A
Petrie, Donald ...	Inspector, Auckland Education Board ...	325 17	A

* Allowances granted during the period from 1st January to 31st December, 1915.

(i.) Allowances granted to Contributors (other than medically unfit cases)—continued.

Name.	Occupation.	Annual Rate of Allowance.	Act under which Allowance granted.
<i>Men—continued.</i>			
Porritt, Thomas, Rev. ...	Teacher, Wellington Education Board ...	£ 52 0	E
Pridham, Ernest ...	" New Plymouth High School ...	201 15	A
Pryde, Patrick G. ...	Secretary, Otago Education Board ...	277 1	A
Reid, George B. ...	Teacher, Auckland Education Board ...	102 11	A
Reid, James ...	" Otago Education Board ...	89 1	E
Reid, John ...	" " ...	103 15	A
Robertson, James ...	" Auckland Education Board ...	79 14	A
Salmond, William ...	Professor, Otago University ...	138 7	U
Schmidt, Peter E. ...	Architect to North Canterbury Education Board ...	52 0	E
Scott, John L. ...	Teacher, Auckland Education Board ...	205 13	A
Scott, Samuel M. ...	" Nelson Education Board ...	69 12	A
Short, Arthur* ...	" Auckland Education Board ...	96 13	A
Simmers, George Annaud* ...	" Dannevirke High School ...	210 9	A
Sloman, John F. ...	" Auckland Grammar School Board ...	87 8	E
Smith, Aaron Y. ...	" Southland Education Board ...	106 7	A
Smith, John ...	Secretary to Marlborough High School Board and Education Board ...	79 0	E
Smith, John A. ...	Inspector, Hawke's Bay Education Board ...	222 16	A
Stenhouse, John ...	Teacher, Otago Education Board ...	230 2	A
Stevens, Joseph E. ...	" " ...	118 5	A
Stewart, Alexander ...	" " ...	88 6	E
Stewart, Ralph D. ...	Inspector, Auckland Education Board ...	213 17	A
Stewart, Washington S. ...	Teacher, Wanganui Education Board ...	55 10	E
Stott, Alexander ...	" Southland Education Board ...	93 11	A
Thomas, Algernon P. W. ...	Professor, Auckland University College ...	189 6	U
Tomlinson, Thomas E. ...	Teacher, South Canterbury Education Board ...	66 11	A
Turkington, Samuel* ...	" Taranaki Education Board ...	98 4	A
Ward, Joseph ...	" Marlborough Education Board ...	52 0	E
Ward, William ...	" " ...	52 0	E
Watson, Clement ...	" Wellington Education Board ...	229 18	A
Webber, Edmund ...	" Southland Education Board ...	236 7	A
White, David R. ...	Principal, Dunedin Training College ...	350 0	A
Whyte, John ...	Teacher, Otago Education Board ...	55 2	E
Wild, Herbert A. ...	" Southland Education Board ...	80 10	A
Wilding, Charles B. ...	" Native school ...	52 0	E
Williamson, Alex. W. ...	" Wellington Education Board ...	127 4	A
Williamson, John ...	" Otago Education Board ...	94 14	A
Wood, John ...	" South Canterbury Education Board ...	138 16	A
Woods, George E. ...	" Native school ...	52 0	E
Worley, William F. ...	" Nelson Education Board ...	146 7	A
Yeats, Duncan M. ...	" Wellington Education Board ...	213 19	A
Young, Andrew ...	" Southland Education Board ...	146 2	A
Young, Henry, Rev. ...	" Native school ...	52 0	E
Total (170 men) ...		18,718 6	
<i>Women.</i>			
Alexander, Helen ...	Teacher, Otago High School ...	139 14	A
Allan, Mary, K. ...	" Otago Education Board ...	92 1	A
Anderson, Annie C. ...	" " ...	100 12	A
Anderson, Barbara C. ...	" Auckland Education Board ...	52 0	E
Anderson, Elizabeth, Mrs. ...	" Native school ...	52 0	E
Anderson, Helen ...	" Hawke's Bay Education Board ...	103 13	A
Andrews, Helen B. ...	" " ...	52 0	E
Baker-Gabb, Mary, Mrs. ...	" Wellington Education Board ...	104 18	A
Bannister, Matilda E.* ...	" " ...	85 4	A
Barton, Annie, Mrs. ...	" Auckland Education Board ...	52 0	E
Batchelor, Bessie ...	" Grey Education Board ...	94 9	A
Batten, Annie E. B. ...	" Westland Education Board ...	52 0	E
Beale, Arundel M. ...	" Auckland Education Board ...	52 0	E
Beattie, Jane, Mrs. ...	" Native school ...	52 0	E
Birkett, Emma, Mrs.* ...	" Taranaki Education Board ...	52 0	E
Blades, Bithiah ...	" Auckland Grammar School Board ...	71 8	A
Blair, Jessie, Mrs * ...	" Otago Education Board ...	79 10	A
Byth, Sarah F. R. ...	" Wanganui Education Board ...	52 0	E
Bond, Jane A. ...	" Nelson Education Board ...	111 14	A

* Allowances granted during the period from 1st January to 31st December, 1915.

(i.) Allowances granted to Contributors (other than medically unfit cases)—continued.

Name.	Occupation.	Annual Rate of Allowance.	Act under which Allowance granted.
<i>Women—continued.</i>			
Keesing, Kate ...	Teacher, Auckland Education Board ...	£ s. 86 2	A
Kells, Isabella F. R. ...	" " ...	62 13	A
Kemple, Frances M. ...	" Grey Education Board ...	103 13	A
Kitching, Lucy H. ...	" Nelson Education Board ...	82 13	A
Kitchingman, Eliza ...	" North Canterbury Education Board ...	52 0	E
Langford, Marg. H., Mrs. ...	" Wellington Education Board ...	125 4	A
Latimer, Ella, Mrs. ...	" Auckland Education Board ...	52 0	E
Lawson, Mary K. ...	" Wellington Technical School ...	100 0	A
Leaman, Frances E., Mrs. ...	Caretaker, Christchurch Girls' High School ...	52 0	E
Leighton, Lucy J. ...	Teacher, Wellington Education Board ...	87 16	A
Lightband, Sarah J., Mrs. ...	" Auckland Education Board ...	82 19	A
Lindsay, Jean G., Mrs. ...	" South Canterbury Education Board ...	52 0	E
Lissaman, Martha H. ...	" Hawke's Bay Education Board ...	52 0	E
Litchfield, Mary E., Mrs. ...	" Auckland Education Board ...	52 0	E
Little, Edith J. E. ...	" Otago High School ...	95 2	A
Longmore, Frances ...	" Auckland Education Board ...	52 0	E
Lovatt, Mary, Mrs. ...	" " ...	50 19	A
McCarthy, Mary A. R. ...	" South Canterbury Education Board ...	93 10	A
Macdonald, Isabella ...	" Wanganui Education Board ...	94 19	A
McEwan, Mary* ...	" Otago Education Board ...	110 7	A
McGavin, Jessie, Mrs. ...	" Native school ...	52 0	E
McIntosh, Janet ...	" Otago Education Board ...	80 1	A
McIntyre, Isabella ...	" South Canterbury Education Board ...	90 8	A
Mackay, Christina F. ...	" " ...	52 0	E
Mackay, Ida O., Mrs. ...	" Westland Education Board ...	52 0	E
Macky, Mary A. F., Mrs. ...	" Auckland Education Board ...	95 19	A
McLaren, Mary ...	" Otago Education Board ...	83 5	A
Maxwell, Elizabeth L., Mrs. ...	" " ...	101 4	A
Mellish, Marion A. ...	" Wanganui Education Board ...	87 16	A
Menzies, Margaret ...	" North Canterbury Education Board ...	101 7	A
Metherell, Rosa M. ...	" " ...	52 0	E
Mills, Jessie G. ...	" Otago Education Board ...	57 16	A
Mills, Mary W.* ...	" " ...	97 0	A
Milne, Robertina M. M., Mrs.* ...	" Wellington Education Board ...	28 12	A
Möller, Louisa A. ...	" Nelson Education Board ...	52 0	E
Murrish, Charlotte ...	" Auckland Education Board ...	62 12	A
Nicholson, Maud ...	" " ...	81 10	A
Nixon, Elizabeth A.* ...	" " ...	88 1	A
Page, Margaret ...	" Wellington Education Board ...	101 6	A
Pascoe, Ada ...	" Auckland Education Board ...	87 19	A
Paterson, Jane ...	" Otago Education Board ...	52 0	E
Peake, Sarah N. ...	" Marlborough Education Board ...	52 0	E
Pearson, Agnes A. ...	" South Canterbury Education Board ...	73 3	A
Pettit, Barbara M. ...	" Nelson Education Board ...	66 15	A
Phillips, Leonora M. ...	" South Canterbury Education Board ...	89 8	A
Phillips, Mary ...	" Auckland Education Board ...	52 0	E
Plummer, Mary ...	" " ...	52 0	E
Quinn, Elizabeth C.* ...	" " ...	90 17	A
Ritchie, Christian ...	" South Canterbury Education Board ...	52 0	E
Roberts, Mary A. ...	Clerk, Nelson Education Board ...	52 0	E
Rooney, Christina ...	Teacher, Otago Education Board ...	52 0	E
Rosie, Wilhelmina J. ...	" Hawke's Bay Education Board ...	117 4	A
Rowley, Elizabeth M. ...	" North Canterbury Education Board ...	58 7	A
Ryder, Maud H. ...	" Wellington Education Board ...	96 1	A
Ryan, Arabella C. ...	" Auckland Education Board ...	103 12	A
Satchell, Edith E. ...	" Nelson College ...	52 0	E
Sayers, Mary A., Mrs. ...	" North Canterbury Education Board ...	52 0	E
Simpson, Margaret E. ...	" " ...	52 0	E
Sinclair, Elizabeth ...	" Auckland Education Board ...	92 15	A
Smart, Marion, Mrs.* ...	" " ...	97 8	A
Snodgrass, Margaret T., Mrs. ...	" Southland Education Board ...	32 6	A
Sotheran, Jane ...	" Grey Education Board ...	76 12	A
Spence, Mary L. ...	" North Canterbury Education Board ...	76 0	A
Stephens, Mary M. ...	" " ...	82 9	A
Stevens, Dora S. ...	" Otago Education Board ...	52 0	E

* Allowances granted during the period from 1st January to 31st December, 1915.

(i.) Allowances granted to Contributors (other than medically unfit cases)—continued.

Name.	Occupation.	Annual Rate of Allowance.	Act under which Allowance granted.
<i>Women—continued.</i>			
Stevens, Emma M. ...	Teacher, Otago Education Board ...	£ 86 s. 12	A
Stewart, Jessie ...	Industrial school ...	52 0	E
Stoddart, Frances* ...	Nelson Education Board ...	52 0	E
Stuart-Forbes, Emma L. ...	Wellington Education Board ...	100 16	A
Taylor, Mary ...	North Canterbury Education Board ...	52 0	E
Tennent, Margaret I. ...	Native school ...	52 0	E
Thomson, Annie* ...	Southland Education Board ...	95 17	A
Tosswill, Ellen M., Mrs. ...	North Canterbury Education Board ...	88 6	A
Tregear, Mary C. ...	Auckland Education Board ...	52 0	E
Tregoning, Mary* ...	Otago Education Board ...	78 4	A
Truscott, Kate, Mrs. ...	Auckland Education Board ...	81 15	A
Tulley, Catherine M. ...	North Canterbury Education Board ...	86 8	A
Turnbull, Isabella ...	Otago Education Board ...	89 7	A
Wakelin, Ellen A. ...	Cookery Instructress, Wellington Education Board ...	52 0	E
Walker, Mary M. ...	Teacher, Otago Education Board ...	69 19	A
Wallace, Eliza G. ...	Auckland Grammar School ...	135 5	A
Watt, Margaret, Mrs. ...	Otago Education Board ...	67 11	A
Webb, Frances E., Mrs. ...	Nelson Education Board ...	67 16	A
Wilding, Mary, Mrs. ...	Native school ...	10 7	A
Williams, Alice L. ...	Taranaki Education Board ...	80 10	A
Williams, Mary A., Mrs.* ...	Wellington Education Board ...	53 9	A
Willis, Effie, Mrs. ...	North Canterbury Education Board ...	92 12	A
Willis, Eliza M. ...	" ...	66 15	A
Wimperis, Frances M. ...	Otago Girls' High School ...	52 0	E
Woodford, Kate S. ...	North Canterbury Education Board ...	73 14	A
Woodward, Laura ...	Auckland Education Board ...	52 0	E
Wraytt, Christina ...	Southland Education Board ...	52 0	E
Wright, Lydia ...	Auckland Education Board ...	126 8	A
Total (176 women) ...		13,126 12	
Grand total (346) ...		31,844 18	

* Allowances granted during the period from 1st January to 31st December, 1915.

(iii.) Allowances granted to Widows of Deceased Contributors.

Widows.	Occupation of Deceased Contributor.	Annual Rate of Allowance.	Act under which Allowance granted.
		£ s.	E, Education Act, 1906; A, Superannuation Amendment Act, 1908; U, Superannuation Amendment Act, 1912.
Adams, Annie, Mrs. ...	Teacher, Thames High School Board ...	18 0	E
Appleby, Hannah, Mrs. ...	" Otago Education Board ...	18 0	E
Bannerman, Marg., Mrs. ...	" " ...	18 0	E
Barnett, Laura, Mrs. ...	" " ...	18 0	A
Bedford, Fanny E., Mrs.*	" Auckland Education Board ...	18 0	E
Bennett, Mary R., Mrs. ...	" Otago Education Board ...	18 0 5 4	E
Berry, Alice M., Mrs. ...	" North Canterbury Education Board ...	18 0	E
Bramley, Charlotte, Mrs. ...	" " ...	18 0	E
Broughton, Esther, Mrs. ...	" Native school ...	18 0	E
Browne, Ellen, Mrs. ...	Assistant Truant Officer, Wellington Education Board	18 0	E
Brownlee, Lilian G., Mrs. ...	Teacher, Marlborough Education Board ...	18 0	A
Burns, Ruby M., Mrs.*	Inspector, Education Department ...	18 0	A
Butcher, Elizabeth M.*	Teacher, Taranaki Education Board ...	18 0	E
Closs, Jane, Mrs. ...	" Otago Education Board ...	18 0	E
Crummy, Sarah, Mrs. ...	Clerk to Canterbury College Board ...	18 0	E
Danaher, Mary, Mrs. ...	Teacher, Native school ...	18 0	E
Dawson, Annie, Mrs. ...	" Wanganui Education Board ...	18 0	E
Duncan, Jane, Mrs. ...	" Southland Education Board ...	18 0	E
Dunnett, Elizabeth, Mrs. ...	" North Canterbury Education Board ...	18 0	A
Duthie, Grace, Mrs. ...	" Native school ...	18 0	E
Ellis, Elizabeth, Mrs. ...	Secretary to Nelson Education Board ...	18 0	E
Evans, Margaret A. T., Mrs. ...	Teacher, Taranaki Education Board ...	18 0	A
Fannin, Martha, Mrs. ...	" Hawke's Bay Education Board ...	18 0	A
Ferguson, Elizabeth, Mrs. ...	" North Canterbury Education Board ...	18 0	E
Foster, Frances, Mrs. ...	" South Canterbury Education Board ...	18 0	A
Gillman, Emma, Mrs.*	" North Canterbury Education Board ...	18 0	E
Gloy, Margaret, Mrs. ...	" Hawke's Bay Education Board ...	18 0	E
Goodwin, Zillah, Mrs. ...	Inspector, Auckland Education Board ...	18 0	E
Goulding, Vera F., Mrs.*†	Teacher, Marlborough High School ...	18 0	A
Gow, Annie, Mrs. ...	" Taranaki Education Board ...	18 0	A
Grant, Annie E., Mrs.*	" " ...	18 0	E
Greenwood, Margaret, Mrs. ...	" Native school ...	18 0	E
Hogwood, Mary E. A., Mrs. ...	" Auckland Education Board ...	18 0	A
Hutchinson, Margaret G., Mrs. ...	" Southland Education Board ...	18 0	E
Hutton, Helen B., Mrs. ...	Principal, School of Art, Otago ...	18 0	A
Judkins, Anne, Mrs. ...	Teacher, Native school ...	18 0	A
Kerr, Catherine S., Mrs. ...	" North Canterbury Education Board ...	18 0	E
Ladley, Ada, Mrs. ...	" Marlborough Education Board ...	18 0	A
Lindsay, Lillias, Mrs. ...	" Otago Education Board ...	18 0	E
Look, Bertha R., Mrs. ...	" Wellington Education Board ...	18 0	E
Maber, Grace M., Mrs. ...	" Hawke's Bay Education Board ...	18 0	E
Macan, Agnes, Mrs. ...	" Southland Education Board ...	18 0	A
Macbeth, Helen G., Mrs. ...	Clerk, North Canterbury Education Board ...	18 0	E
McClelland, Elizabeth J., Mrs. ...	Teacher, Otago Education Board ...	18 0	E
McCullough, Kate, Mrs. ...	" Otago High School Board ...	18 0	A
McIntosh, Emily, Mrs. ...	" Auckland Education Board ...	18 0	A
McKinnon, Grace, Mrs. ...	" Southland High School Board ...	18 0	E
Marshall, Louisa J., Mrs. ...	" Auckland Education Board ...	18 0	E
Mason, Margaret H. R., Mrs. ...	" Wellington Education Board ...	18 0	A
Mehaffey, Mary E. A., Mrs. ...	" Southland Education Board ...	18 0	A
Miller, Ellen M., Mrs. ...	" Auckland Education Board ...	18 0	A
Miller, Margaret A., Mrs.*	" " ...	18 0	E
Moore, Phoebe J., Mrs.*	" Otago Education Board ...	18 0	A
Morgan, Gertrude, Mrs.*	" Wellington Education Board ...	18 0	A
Osborn, Ethel, Mrs. ...	" North Canterbury Education Board ...	18 0	A
Parry, Kate, Mrs. ...	" Auckland Education Board ...	18 0	A
Patrick, Mary J., Mrs. ...	" Native school ...	18 0	E
Paul, Sybil F. M., Mrs. ...	" " ...	18 0	A
Peacock, Ivy C. C., Mrs. ...	" North Canterbury Education Board ...	18 0	A
Peterson, Elizabeth S., Mrs. ...	" Southland Education Board ...	18 0	E
Pole, Alice, Mrs. ...	" North Canterbury Education Board ...	18 0	E
Potts, Rosamond, Mrs. ...	" Taranaki Education Board ...	18 0	E

Allowances granted during the period from 1st January to 31st December, 1915.

† Wife of contributor killed on active service.

APPENDIX.

1. HISTORICAL OUTLINE :—

The Teachers' Superannuation Act, which was passed by Parliament on the 31st October, 1905, and came into force on the 1st January, 1906, was amended by a supplementary Act on the 29th October, 1906.

Every person who at the date of the coming into operation of the principal Act was permanently employed for not less than twenty hours a week in the Education service had the option of electing within six months to become a contributor to the fund. Those who so elected became "original members," and, as such, are entitled to special benefits. A person who did not so elect to join the fund at its commencement might, however, be allowed to join it on certain conditions to be imposed by the Superannuation Board. All teachers in public schools, and in Native and other schools under the control of the Education Department who were subsequently permanently employed, were compelled to become contributors as from date of appointment; other persons in the Education service had the option of becoming contributors.

On the 10th October, 1908, the former Acts were repealed by the Public Service Classification and Superannuation Amendment Act, 1908, Part I; but existing contributors were allowed six months in which to elect to remain subject to the provisions of the former Acts if they so desired. On the 24th December, 1909, this Act was amended, providing, among other things, for the extension of time allowed in which to make the election referred to above to the 30th June, 1910; the amending Act also fixed a maximum retiring-allowance of £300 per annum in the case of persons who become contributors to the fund after the passing of the Act (24th December, 1909).

The chief difference between the Act of 1908 and the former Acts affected the basis of calculation of the retiring-allowance of a contributor. The retiring-allowance was to be one-sixtieth of the average rate of salary received during the three years next preceding retirement, for each year of service, provided that in no case may the allowance exceed two-thirds of that salary. Under the former Acts the basis had been one-sixtieth of the total salary received by the contributor during the period of contributing to the fund (or, in other words, one-sixtieth of his average salary for each year of service during the whole period of contribution), and, in addition, in the case of original members, one one-hundred-and-twentieth of the salary during the years of service between the 1st January, 1878, and the 1st January, 1906, with a further proviso that in no case should an original member receive a retiring-allowance of less than £52 per annum.

By the same Act of 1908 the right to be admitted at a future date was taken away from those persons employed on the 1st January, 1906, as teachers in public schools or under the Education Department, and also from those persons who, being first permanently employed in other branches of the Education service after the 1st January, 1906, had the option of joining within six months after the date of appointment but did not do so. By the Amendment Act of 1912, however, the first-named persons were given a further opportunity of joining the fund. They had to make an election before the 30th June, 1913, if they wished to join, the regulations under the Act providing that contributions had to be paid from the 1st January, 1906, together with 5 per cent. compound interest thereon.

By the amending Act of 1912 the definition of "Education service" was extended so as to admit of the staffs of universities joining the fund. Any person in the employ of the University of New Zealand, the Auckland University College, Victoria University College, Canterbury College, the University of Otago, or the Canterbury Agricultural College at the date of passing of the Act (7th November, 1912) had the option (to be exercised before the 30th June, 1913) of joining. Any person first permanently employed on the staff of any one of those institutions after the passing of the Act is compelled to become a contributor. The basis of calculation of the retiring-allowance in the case of persons appointed under the

provision in respect of universities differs from that in respect of contributors under the Act of 1908. The retiring-allowance is one-sixtieth of the average rate of salary for the three years next preceding retirement, for each year or part of a year of contribution to the fund, together with a one-hundred-and-twentieth part of such salary for each complete year of service between the 1st January, 1878, and the date of passing of the Act (7th November, 1912). These allowances are subject to the limitation of a maximum of £300 prescribed by the amending Act of 1909.

2. Provision for the Government contribution to the fund has been made as follows :—

(a.) Under the (section 23) Teachers' Superannuation Act, 1905 (the original Act), £5,000 was paid during the first quarter of 1906. No payment was made in 1907 or 1908.

(b.) Under the Public Service Classification and Superannuation Amendment Act, 1908 (section 39), £7,000 was paid during the first quarter of the years 1909, 1910, 1911, and 1912.

(c.) Under the Public Service Classification and Superannuation Amendment Act, 1912 (section 9), £17,000 has been paid during the first quarter of each year subsequent to the date of the Act.

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Prior 9d.]