

# REPORT

OF

BOARD APPOINTED TO REPORT ON

PLAN FOR PROVIDING PENSIONS AND ALLOWANCES

UNDER THE CIVIL SERVICE ACTS.

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PRESENTED TO BOTH HOUSES OF THE GENERAL ASSEMBLY BY COMMAND OF  
HIS EXCELLENCY.

---

WELLINGTON.

—  
1871.



## REPORT OF BOARD APPOINTED TO REPORT ON PLAN FOR PROVIDING PENSIONS AND ALLOWANCES UNDER THE CIVIL SERVICE ACTS.

**REPORT** of a BOARD appointed to inquire and report what practicable plan could be adopted for providing for Allowances and Pensions under the Civil Service Acts, by combining a system of proportionate contributions from Salaries of Officers of the Civil Service to a fund in connection with the Government Insurance and Annuity Department.

The subject submitted for the consideration of the Board appears to resolve itself into the following questions :—

1. Whether provision in the form of deferred annuities purchased by premiums deducted from salaries could be substituted for the present system of retiring allowances?
2. Whether, if the above plan be impracticable, provision for such allowances should be made out of a general fund to be created by proportionate deductions from salaries? or,
3. Whether any other practicable plan could be adopted for the creation of a fund applicable to the payment of retiring allowances?

With regard to the substitution of annuities for retiring allowances, the Board considers that it would be inexpedient, if not impracticable, for the following reasons :—

It would be inexpedient, because the Government would be taking upon itself an undefined and undefinable risk; it would add greatly to the business of the Government Annuity Department, not only without profit, but with a certainty of loss, unless the premiums exacted were at a rate altogether out of proportion to the prospective benefit.

It would, moreover, be most unpopular among the officers concerned, because in the case of officers leaving the service before the time at which they would become entitled to a retiring allowance, they would forfeit their claims upon a fund which they had perhaps for several years contributed to create. Further, it would be impracticable for the reason already given—that it would be impossible, in the face of the numerous contingencies by which the payment of retiring allowances is affected, to fix even approximately the rate of premium which should be paid.

As regards the ~~mode~~ suggested by the second question, it appeared to the Board to be desirable to ascertain whether that ~~mode~~ of creating a fund had been adopted elsewhere, and what success had attended the experiment.

The Board finds that the system has been ~~tried~~ and abandoned in Great Britain and in South Australia. It was introduced in the Imperial Service on the 4th August, 1829, under a Treasury Minute of that date; but the arrangement was altogether prospective in its operation, and referred solely to allowances accruing to persons entering the service after that date. In pursuance of the Minute referred to, an annual abatement was made in the salaries of all officers entering the public service after the 4th August, 1829, and was continued to the 25th July, 1834, at which date the Act 4 and 5 Will. IV. c. 24 was passed. By this Act, section 27, legal sanction was given to the deductions made under the Treasury Minute, and the practice was extended to Departments which in the first instance do not appear to have been subject to it; but while the Act includes a variety of provisions applicable to the whole of the Civil Service, that clause which refers to the abatement of salaries is expressly restricted to officers entering the service after the passing of the Act, and to those who had entered it subsequent to the date of the Treasury Minute referred to.

In 1857, an Act (20 and 21 Vict. c. 37) was passed, which recites the inexpediency of enforcing the provisions of section 27 above referred to, and thereupon, in one clause (the only one contained in the Act), declares that the same is repealed.

In his remarks upon this Bill, Lord Monteagle said that “it was founded on the Report of a Royal Commission, consisting of men admirably selected, who had reported that, after full consideration, they had come to the conclusion that, for the sake of the public service as well as for the interests of the parties concerned, it was absolutely necessary that the system of deductions from the salaries of the Civil servants should cease.”

In South Australia the system was introduced in 1854, under the Act No. 21 of that year. In this case the deduction was fixed at the rate of  $2\frac{1}{2}$  per cent., and the system was made applicable not only to persons thereafter entering the service, but to those who were already in it. In 1860 this Act was repealed, on the ground, as stated in the preamble, that it had “failed to secure the objects sought to be obtained,” and the Treasurer of the Colony was directed by section 2 to refund all sums of money deducted from salaries under the Act of 1854 to the persons by whom they were paid, with compound interest thereon, at the rate of 10 per cent. per annum.

In the Colony of New South Wales, the system of a Superannuation Fund, created by contributions deducted from salary at the rate of 4 per cent., was established in 1864, by the Act of that year, No. 11. This Act is still in operation, though a Bill to amend it was submitted to the Legislature during the Session of June, 1871. The Superannuation Fund created under the Act had become insolvent, and it was proposed, by reducing the scale of allowances to that now in operation in this Colony, to remedy this state of things; but the Bill, after passing the Legislative Assembly, and being returned by the Legislative Council with amendments, was ultimately rejected.

The Board has endeavoured to ascertain under what circumstances the Acts to which attention is above directed were passed, and it finds that in each case the Act establishing the system of deductions fixed likewise the scale of allowances to be granted. The extreme liberality of those allowances, as compared with the standard since adopted in Great Britain, and copied both in Victoria and in New Zealand, has the aspect of an endeavour on the part of the two Governments (Great Britain and South Australia), to compound by a liberal prospective expenditure in the form of pensions, for a present reduction in the amount payable for salaries. The experiment, as already stated, has failed in Great Britain as well as in South Australia; while in New South Wales, where the scale of allowances was nearly double that in force in New Zealand, and where gratuities have been granted altogether disproportioned to the rate of contributions, the fund has become hopelessly bankrupt.

The question of the establishment of a fund, by deductions from salary, for the payment of retiring allowances, was considered by the New Zealand Civil Service Commission appointed in May, 1866. In their first report (Appendix 1866, D. 7, page 4), they state that the creation of a fund by such means "would be inexpedient;" that it "would be a fictitious and an inconvenient mode of paying a less salary than that assigned to the office;" and that it "would complicate the relations of the Government with its officers, and give rise to embarrassing questions." The experience of its operation in Great Britain and in South Australia confirms the soundness of these views.

The Board is indeed of opinion that the system cannot fail to be unsatisfactory, because, as a measure of economy, it must be deceptive. If it be admitted, as the Board believes it must, that the source from whence both the expenditure for salary and that for retiring allowance must flow is the same, it follows that where the last is provided by deductions from the first, the Legislature, in voting the salaries of the public servants, is voting in the guise of salary a superannuation allowance likewise. To this extent, the system is delusive as regards the action of Parliament; while to the officer concerned it is objectionable, because, while professedly providing him with an annual salary of fixed amount, that amount is diminished by compulsory deductions.

In reporting on the third question, the Board proceeds upon the assumption that the superannuation allowance emanates originally from the Government, whether the fund from whence it is directly paid be created by deductions from salaries or otherwise. On this hypothesis, the process by which the fund is created, or whether it be created at all, becomes wholly unimportant as a question of expenditure. For administrative purposes the creation of such a fund might be desirable, and, supposing this to be the case, it appears to the Board that the most satisfactory mode would be to set aside annually a sum equal to a given percentage on the amount of salaries voted for the year. By this means the Legislature, in voting the salaries of the public servants, would be freed from embarrassing considerations as to their liability to deduction; while the Government on the one hand, and its officers on the other, would be relieved of that irksome pretence of payment and receipt which is an unavoidable incident of the system of deduction.

In making this suggestion, it must be understood that the Board is not advocating the creation of such a fund, but is simply indicating a mode by which its creation could be accomplished without those objectionable features which characterize the system of deductions. But assuming that it is thought advisable to constitute such a fund, the Board desires to point out that, in addition to the grant referred to in the foregoing paragraph, provision would require to be made for the interests already accrued. In New South Wales these interests were provided for, on the passing of the Act of 1864, by a grant from the Consolidated Revenue of £20,000. As there had been no previous legislation in that Colony in favour of superannuation allowances, the interests of the Public Servants up to that date were necessarily undefined; and it must be assumed that the sum of £20,000 above referred to, aided by the annual contribution of 4 per cent., was considered to be a sufficient provision, not only for the accrued though latent interests created by the Act, but for the retiring allowances to accrue under the system then for the first time sanctioned. The present condition of the Superannuation Fund in that Colony shows that this provision was altogether inadequate. In Great Britain the rates of superannuation allowance now in force are fixed by an Act passed in 1859 (22 Vict. c. 26). The effect of this Act was to reduce the rate of allowances previously in force; but it specifically exempted from that reduction officers appointed prior to the 4th August, 1829, and in whose favour a similar exemption had been embodied in the previous Act (4 and 5 Will. IV. c. 24), and also those appointed subsequent to the date mentioned, but previous to the passing of the Act (19th April, 1859). In its legislation on this subject, the Imperial Parliament has studiously guarded such rights as had accrued under previous enactments, and the Board must acknowledge the no less scrupulous regard for those interests which has been evinced under like circumstances by the Parliament of this Colony.

It is therefore with no feeling of doubt as to the recognition of such interests that the Board has felt called upon to refer to them, but only as a ground for the opinion which it has formed, that a Superannuation Fund created by deductions from the annual salaries would require, as incident to its creation, that a sufficient provision should be made from some other source for rights already accrued. To require that the annual percentage to be deducted from salaries should be fixed at a rate so high as to cover rights accrued during a long antecedent period, would be manifestly unjust to the officers now in the service, and would be still more unjust to those who may enter it hereafter. An annual grant, irrespective of salaries, would be free from this objection; and a rate of computation might be resorted to sufficiently high to cover all claims, accruing and accrued.

In suggesting the constitution of a Superannuation Fund by means of an annual grant, it may at first sight be supposed that the Board has failed of the duty imposed on it—viz., that of “indicating a practicable plan for providing for allowances and pensions by a system of deductions from salaries.” The Board desires therefore to remark, that, as it is at all times in the power of the Government to make such a reduction in the rate of salaries as would be equivalent to the annual grant to the Superannuation Fund, it has, in effect, fulfilled the task assigned to it.

While, however, the Board perceives no objection to the creation of a Superannuation Fund on the principle of an annual grant, it fails to recognize any advantage to be derived from it; and it believes that economy, both of expenditure and administration, will be best secured by meeting claims for these allowances as they occur.

CHARLES KNIGHT.  
J. WOODWARD.  
C. T. BATKIN.  
G. S. COOPER.

Wellington, August, 1871.

STATEMENTS are annexed as follows:—

1. An Analysis of the provisions of the several Acts passed in New Zealand, for granting Retiring Allowances to Officers of the Civil Service.
2. Table showing the Allowance to which an Officer would be entitled on retirement under the Acts of 1858, 1861, or 1866, after a length of service of ten years or upwards, supposing that the Salary received at the date of his retirement amounted to £100 per annum.
3. A Statement showing the total Sums actually disbursed for Retiring Allowances and Gratuities under the Civil Service Superannuation Acts in each year, from 1859–60 to 1870–71.
4. A Statement showing the Allowances paid during each year from 1859–60 to 1870–71.
5. A Comparison of the Sums paid as Retiring Allowances and Gratuities in the Colonies of New South Wales and New Zealand during the years 1865 and 1866. (No more recent accounts of the Colony of New South Wales available.)

### No. 1.

ANALYSIS of the several Acts passed in New Zealand for granting Retiring Allowances to Officers of the Civil Service.

#### *Act of 1858.*

Under this Act:—

Allowances are granted at the rates specified in the table following. (No. 2.)

Gratuities are authorized as follows,—

To family of an officer dying while in the service, any sum not exceeding one year's salary.

No officer can retire except under medical certificate of incapability, unless he has been thirty years in the service.

#### *Act of 1861.*

This Act applies solely to officers appointed prior to the 10th August, 1858, and who at the time of retirement are of the age of fifty years or upwards.

It authorizes allowances at the rates shown in the table following. (No. 2.)

And it permits retirement without medical certificate, provided the officer has served fifteen years and is fifty years of age.

#### *Act of 1866.*

This Act provides:—

Retiring allowances at the rates shown in the table following. (No. 2.)

Special allowance to any officer disabled by bodily injury while in performance of duty, at a rate not exceeding the then salary of such officer.

Gratuities,—

To widow or family of any officer killed while in active discharge of duty, at a rate not exceeding one year's salary.

To widow or family of any officer dying while in the service, at a rate not exceeding two months' pay for each year of service, but not to exceed the amount of one year's salary except in consideration of special or lengthened service, and then not to exceed two years' salary.

No officer can retire under this Act until he attains sixty years of age, except on medical certificate. Any officer attaining sixty years of age within ten years after the passing of the Act (8th October, 1866) may retire on half salary, provided he has served for fifteen years. And any officer of sixty-four years of age on or before the 8th October, 1866, may retire on two-fifths of annual salary, provided he has served for twelve years.

No. 2.

TABLE showing the Allowance to which an Officer would be entitled on retirement under the Acts of 1858, 1861, or 1866, after a length of Service of Ten Years or upwards, supposing that the Salary received at the date of his retirement amounted to £100 per annum.

Length of Service.		Act of 1858.		Act of 1861.		Act of 1866.
		£ s. d.		£ s. d.		£ s. d.
Over 10 years	...	25 0 0	...	...	...	16 13 4
" 11 "	10 to 17 years,	25 0 0	...	...	...	18 6 8
" 12 "	3-12ths of	25 0 0	...	...	...	20 0 0
" 13 "	annual salary.	25 0 0	14 to 17 years,	...	...	21 13 4
" 14 "	...	25 0 0	4-12ths of	33 6 8	...	23 6 8
" 15 "	...	25 0 0	annual salary.	33 6 8	...	25 0 0
" 16 "	...	25 0 0	...	33 6 8	...	26 13 4
" 17 "	...	34 10 5	...	50 0 0	...	28 6 8
" 18 "	...	35 14 3	...	51 13 10	...	30 0 0
" 19 "	...	36 18 1	...	53 7 8	...	31 13 4
" 20 "	...	38 1 10	17 to 31 years,	54 11 6	...	33 6 8
" 21 "	...	39 5 8	6-12ths of	55 15 4	...	35 0 0
" 22 "	...	40 9 6	annual salary,	56 19 2	...	36 13 4
" 23 "	...	41 13 4	and 1-84th	58 3 0	10 to 40 years,	38 6 8
" 24 "	...	42 17 1	added for	59 6 10	1-60th of	40 0 0
" 25 "	...	44 0 11	each year	60 10 8	annual salary	41 13 4
" 26 "	...	45 4 9	above 17.	61 14 6	for each year's	43 6 8
" 27 "	17 to 45 years,	46 8 6	...	62 18 4	service.	45 0 0
" 28 "	4-12ths of	47 12 4	...	64 2 2	...	46 13 4
" 29 "	annual salary,	48 16 2	...	65 6 0	...	48 6 8
" 30 "	with 1-84th	50 0 0	...	66 9 10	...	50 0 0
" 31 "	added for	51 3 10	...	66 13 4	...	51 13 4
" 32 "	each year	52 7 7	...	66 13 4	...	53 6 8
" 33 "	above 17.	53 11 5	...	66 13 4	...	55 0 0
" 34 "	...	54 15 3	...	66 13 4	...	56 13 4
" 35 "	...	55 19 1	...	66 13 4	...	58 6 8
" 36 "	...	57 2 10	...	66 13 4	...	60 0 0
" 37 "	...	58 6 8	...	66 13 4	...	61 13 4
" 38 "	...	59 10 6	31 years and	66 13 4	...	63 6 8
" 39 "	...	60 14 3	upwards,	66 13 4	...	65 0 0
" 40 "	...	61 18 1	8-12ths of	66 13 4	...	66 13 4
" 41 "	...	63 1 11	annual salary.	66 13 4	...	66 13 4
" 42 "	...	64 5 9	...	66 13 4	...	66 13 4
" 43 "	...	65 9 6	...	66 13 4	...	66 13 4
" 44 "	...	66 13 4	...	66 13 4	...	66 13 4
" 45 "	...	66 13 4	...	66 13 4	40 years	66 13 4
" 46 "	45 years and	66 13 4	...	66 13 4	and upwards,	66 13 4
" 47 "	upwards,	66 13 4	...	66 13 4	40-60ths of	66 13 4
" 48 "	8-12ths of	66 13 4	...	66 13 4	annual salary.	66 13 4
" 49 "	annual salary.	66 13 4	...	66 13 4	...	66 13 4
" 50 "	...	66 13 4	...	66 13 4	...	66 13 4
and upwards.	...	66 13 4	...	66 13 4	...	66 13 4

No. 3.

STATEMENT showing the Sums actually disbursed for Retiring Allowances and Gratuities to Widows under the Civil Service Superannuation Acts, 1858 and 1861, and "The Civil Service Act, 1866," during the Twelve Years from 1859-60 to 1870-71.

YEAR.	RETIRING ALLOWANCES.			GRATUITIES TO WIDOWS.		TOTAL.
	Under Act of 1858.	Under Act of 1861.	Under Act of 1866.	Under Act of 1858.	Under Act of 1866.	
1859-60 ...	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1859-60 ...	136 9 0	50 1 8	...	...	...	186 10 8
1860-61 ...	189 19 1	50 1 8	...	450 0 0	...	690 0 9
1861-62 ...	209 5 3	125 16 10	...	400 0 0	...	735 2 1
1862-63 ...	209 5 3	158 17 8	...	591 5 0	...	959 7 11
1863-64 ...	209 6 6	158 17 8	...	439 19 10	...	808 4 0
1864-65 ...	182 6 6	221 3 1	...	...	...	403 9 7
1865-66 ...	180 1 8	1,959 11 2	...	1,186 16 2	...	3,326 9 0
1866-67 ...	249 18 4	2,232 15 1	50 13 1	...	890 0 0	3,423 6 6
1867-68 ...	233 2 2	2,258 0 9	342 13 0	...	706 7 9	3,540 3 8
1868-69 ...	352 11 8	3,957 16 2	920 16 8	...	123 11 8	5,354 16 2
1869-70 ...	417 12 1	4,528 4 8	947 16 10	...	974 13 4	6,868 6 11
1870-71 ...	412 0 5	5,641 11 9	1,273 10 4	...	825 0 0	8,152 2 6
Totals...	2,981 17 11	21,342 18 2	3,535 9 11	3,068 1 0	3,519 12 9	34,447 19 9

C. T. BATKIN,  
Paymaster-General.

STATEMENT showing the Amount actually paid as Allowances under the various Civil Service Acts during each Year from 1859-60 to 1870-71, inclusive.

## UNDER CIVIL SERVICE ACTS.

7 G.—No. 11.

NAMES.	PENSIONS.		1859-60.	1860-1.	1861-2.	1862-3.	1863-4.	1864-5.	1865-6.	1866-7.	1867-8.	1868-9.	1869-70.	1870-1.
	When granted.	Annual Amount.												
J. G. Johnson	1859-60	£ 75 0 0	£ 75 0 0	£ 75 0 0	£ 75 0 0	£ 75 0 0	£ 75 0 0	£ 56 5 0	£ 75 0 0	£ 93 15 0	£ 18 15 0	£ 75 0 0	£ 112 10 0	£ 75 0 0
W. L. Howard	"	61 9 0	61 9 0	61 9 0	61 9 0	61 9 0	61 9 0	61 9 0	15 7 3	73 9 0	25 14 11	...	...	...
B. Woods	"	73 9 0	73 9 0	73 9 0	73 9 0	73 9 0	73 9 0	73 9 0	73 9 0	73 9 0	17 3 9	22 16 3	3 3 9	...
T. Byron	"	22 16 3	22 16 3	22 16 3	22 16 3	22 16 3	22 16 3	22 16 3	28 10 0	22 16 3	50 0 0	50 0 0	50 0 0	50 0 0
J. Saunders	1860-1	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0	50 0 0
H. G. Goulard	1861-2	85 8 8	85 8 8	85 8 8	85 8 8	85 8 8	85 8 8	85 8 8	106 15 11	85 8 8	64 1 6	85 8 8	106 15 10	85 8 8
B. Eginton	1863-4	71 7 4	71 7 4	71 7 4	71 7 4	71 7 4	71 7 4	71 7 4	71 7 4	71 7 4	53 10 6	71 7 4	89 4 2	71 7 4
F. P. Kawan	1861-5	31 17 4	...	...	...	...	...	...	...	...	23 18 1	23 18 1	47 16 0	31 17 4
H. St. Hill	1863-4	310 7 8	...	...	...	...	...	...	543 3 6	61 14 3	...	...	...	...
C. H. McIntosh	1865-6	165 0 0	...	...	...	...	...	...	123 15 0	206 5 0	123 15 0	165 0 0	165 0 0	206 12 0
E. F. Porter	"	352 8 6	...	...	...	...	...	...	352 8 6	352 8 6	264 6 4	352 8 6	352 8 6	440 10 7
W. Young	"	350 0 0	...	...	...	...	...	...	175 0 0	350 0 0	262 10 0	350 0 0	350 0 0	437 10 0
T. Outhwaite	1864-5	330 6 10	...	...	...	...	...	...	424 3 6	339 6 10	254 10 2	339 6 11	339 6 10	424 3 6
J. White	"	30 16 1	...	...	...	...	...	...	28 14 2	20 4 0	34 1 5	30 16 1	30 16 1	30 16 0
S. Bolton	"	28 17 3	...	...	...	...	...	...	60 14 3	303 11 2	364 5 4	13 8 7	...	...
A. W. Shand	1865-6	364 5 4	...	...	...	...	...	...	...	139 13 0	129 4 0	364 5 4	455 6 8	364 5 4
J. Matthews	1866-7	81 13 6	...	...	...	...	...	...	...	81 13 4	66 0 0	81 13 4	...	430 13 0
R. Lytle	"	88 0 0	...	...	...	...	...	...	...	49 4 1	66 0 0	88 0 0	88 0 0	110 0 0
W. Aldmarsh	1867-8	69 7 1	...	...	...	...	...	...	...	...	46 4 9	69 7 1	69 7 3	86 14 3
D. Berry	"	72 5 1	...	...	...	...	...	...	...	...	72 5 1	72 5 1	72 5 1	90 6 4
C. Sharp	1866-7	204 15 4	...	...	...	...	...	...	...	...	255 19 1	204 15 4	255 19 2	204 15 4
D. Ross	1867-8	66 13 4	...	...	...	...	...	...	...	...	50 0 0	66 13 4	83 6 8	66 13 4
C. A. Calvert	"	148 19 6	...	...	...	...	...	...	...	...	120 10 7	148 19 3	161 8 3	148 19 6
B. Walmaley	1866-7	150 0 0	...	...	...	...	...	...	...	...	118 6 8	150 0 0	197 18 4	175 0 0
P. A. Deek	1867-8	47 19 8	...	...	...	...	...	...	...	...	31 19 9	47 19 8	47 19 8	59 19 7
J. R. Clendon	"	225 17 9	...	...	...	...	...	...	...	...	169 8 4	282 7 2	225 17 8	225 17 8
E. Catchpool	"	273 5 0	...	...	...	...	...	...	...	...	11 7 8	273 5 0	273 5 0	341 11 3
R. Chapman	"	255 19 0	...	...	...	...	...	...	...	...	63 19 9	255 19 0	303 11 0	319 18 9
R. R. Strang	"	303 11 0	...	...	...	...	...	...	...	...	75 17 9	303 11 0	379 8 9	303 11 0
G. Bowron	"	89 18 3	...	...	...	...	...	...	...	...	...	112 7 7	97 8 4	89 18 3
W. Culpan	1868-9	62 10 0	...	...	...	...	...	...	...	...	...	20 16 8	62 10 0	78 2 6
D. S. Durie	"	191 3 6	...	...	...	...	...	...	...	...	...	145 16 4	209 17 4	209 17 4
J. Flight	1867-8	175 0 0	...	...	...	...	...	...	...	...	...	218 15 0	175 0 0	175 0 0
J. Hawkins	1868-9	83 6 8	...	...	...	...	...	...	...	...	...	62 10 0	90 5 6	83 6 8
S. P. King	"	151 0 0	...	...	...	...	...	...	...	...	...	125 17 3	60 9 10	...
H. C. Lawlor	1867-8	130 18 0	...	...	...	...	...	...	...	...	...	109 1 8	130 18 0	163 12 6
J. Lynch	1868-9	71 8 6	...	...	...	...	...	...	...	...	...	53 11 4	71 8 6	89 5 10
G. M. Mitford	"	196 15 0	...	...	...	...	...	...	...	...	...	32 15 10	196 15 0	245 18 9
D. Poole	"	55 0 0	...	...	...	...	...	...	...	...	...	13 15 0	68 15 0	41 5 0
J. Poynter	"	429 11 0	...	...	...	...	...	...	...	...	...	71 11 10	...	...
D. Rough	1867-8	277 1 8	...	...	...	...	...	...	...	...	...	415 12 6	415 12 6	277 1 8
W. Corbett	1869-70	273 4 0	...	...	...	...	...	...	...	...	...	66 16 8	66 16 8	341 10 0
J. Watson	"	178 11 5	...	...	...	...	...	...	...	...	...	...	...	119 0 9
J. Creamer	"	51 2 0	...	...	...	...	...	...	...	...	...	...	...	1 4 8
J. Gillies	"	134 6 8	...	...	...	...	...	...	...	...	...	...	...	113 6 8
J. J. Symonds	1870-1	138 14 4	...	...	...	...	...	...	...	...	...	...	...	89 19 6
W. Fitzherbert	"	325 0 0	...	...	...	...	...	...	...	...	...	...	...	325 0 0
			186 10 8	240 0 9	335 2 1	368 2 11	368 4 2	403 9 7	2,139 12 10	2,533 6 6	2,833 15 11	5,231 4 6	5,893 13 7	7,327 2 6

## COMPARATIVE

ALLOWANCES and GRATUITIES payable in New South Wales for the Years 1865 and 1866.

	1865.	1866.
	ANNUAL AMOUNT	ANNUAL AMOUNT
<b>Allowances :—</b>	£ s. d.	£ s. d.
Stephen Greenhill, late Chief Clerk in the Pay Branch of the Treasury ...	600 0 0	600 0 0
John Crook, late Harbour Master, Sydney ...	433 6 8	433 6 8
Charles Wilkinson, late Clerk in the Treasury ...	350 0 0	350 0 0
M. D. Ferguson, late Accountant in the Government Printing Office ...	266 0 0	266 0 0
R. A. Hunt, late Superintendent of the Money Order Office ...	576 0 0	576 0 0
J. H. Grummer, late Police Magistrate, Port Macquarie ...	254 6 8	254 6 8
John Kingsmill, late Sheriff's Bailiff, Maitland ...	192 0 0	192 0 0
J. G. Lennon, late Chief Clerk in the Revenue Branch of the Treasury ...	344 0 0	344 0 0
Nicholas Nelson, late Clerk in the General Post Office ...	297 10 0	297 10 0
E. C. Brewer, late Sheriff's Bailiff, Sydney ...	121 6 8	121 6 8
Robert Brindley, late Draughtsman in the Survey Department ...	310 0 0	310 0 0
J. R. Humbley, late Clerk in the Audit Office ...	236 10 0	236 10 0
Samuel Morgan, late Clerk in the Survey Department ...	138 13 4	138 13 4
W. H. Christie, late Postmaster-General ...	785 6 8	785 6 8
George Brett, late Tidewater, Customs ...	...	103 16 8
W. C. Still, late Landing Surveyor, Customs ...	...	536 0 0
John Wills, late Under Secretary for Finance and Trade ...	...	714 13 4
William Vallack, late Chief Clerk, Chief Secretary's Department ...	...	624 0 0
Thomas Jones, late Sheriff's Bailiff, Bathurst ...	...	144 0 0
William Thomson, late Official Postmaster, Bathurst ...	...	138 0 0
James Kidd, late Overseer, Botanic Gardens ...	...	132 0 0
T. K. Abbott, late Secretary, General Post Office ...	...	420 9 4
W. C. Mayne, late Auditor-General ...	504 0 0	...
<b>Total ...</b>	<b>5,409 0 0</b>	<b>7,717 19 4</b>
<b>Gratuities granted to Officers retired from ill health :—</b>	<b>1865.</b>	<b>1866.</b>
Thomas Vawser, late Schoolmaster, Bathurst Gaol ...	160 0 0	...
R. Murphy, late Schoolmaster, Goulburn Gaol ...	206 5 0	...
C. F. Aldrich, late Station Master, Railway Department ...	164 11 4	...
J. Callaghan, late Principal Warder, Darlinghurst Gaol ...	262 10 0	...
William Bowden, late Clerk in the Customs Department ...	...	112 10 0
R. C. Davis, late Clerk in the Money Order Office ...	...	25 0 0
Mortimer McDermott, late Clerk in the Legislative Council ...	...	29 3 4
<b>Gratuities granted to relatives of deceased Officers :—</b>		
Samuel North, late Water Police Magistrate (balance) ...	210 0 0	...
Thomas Freeman, late Clerk in the Treasury ...	200 0 0	...
G. R. Uhr, late Sheriff ...	1,245 16 8	...
William Elyard, late Under Secretary, Chief Secretary's Department ...	2,733 6 8	...
P. Morrissey, late Telegraph Line Inspector ...	60 0 0	...
H. C. Halloran, late Clerk in the General Post Office ...	107 10 0	...
Colin McLeod, late Clerk in the Immigration Department ...	183 6 8	...
C. K. Murray, late Parliamentary Draughtsman ...	333 6 8	...
E. A. Dewhurst, late Clerk in the Office of the Inspector-General of Police ...	...	29 3 4
Charles Jessop, late Steward and Housekeeper, Legislative Council and Assembly ...	...	243 15 0
Peter White, late Clerk of Petty Sessions, Bathurst ...	...	37 10 0
William Cummings, late Locker, Customs Department ...	...	112 10 0
Matthew Lennon, late Clerk in the Chief Secretary's Department ...	...	125 0 0
John Debenham, late Surveyor, Survey Department ...	...	166 13 4
L. H. Sibthorpe, late Sub Gold Commissioner ...	...	320 16 8
George West, late Visiting Surgeon, Gaol, Darlinghurst, and Penal Establishment, Cockatoo Island ...	...	433 6 8
Richard Greenup, late Superintendent of the Lunatic Asylum, Paramatta ...	...	700 0 0
Edward Forde, late Chief Surveyor and Draughtsman, Harbours and River Department ...	...	133 6 8
<b>Total ...</b>	<b>5,866 13 0</b>	<b>2,468 15 0</b>
<b>Total Retiring Allowances</b>	<b>5,409 0 0</b>	<b>7,717 19 4</b>
<b>Total Gratuities</b>	<b>5,866 13 0</b>	<b>2,468 15 0</b>
<b>Total ...</b>	<b>£11,275 13 0</b>	<b>£10,186 14 4</b>



No. 5.

STATEMENT.

ALLOWANCES and GRATUITIES payable in New Zealand for the Years 1865-66 and 1866-67.

	1865-66. — ANNUAL AMOUNT OF PENSION.	1866-67. — ANNUAL AMOUNT OF PENSION.
	£ s. d.	£ s. d.
Civil Service Superannuation Acts, 1858-61 :—		
J. G. Johnson, late Land Purchase Commissioner ... ..	75 0 0	75 0 0
W. L. Howard, late Postmaster, Nelson ... ..	15 7 3	...
B. Woods, late Bailiff, Resident Magistrate's Court, Auckland ... ..	73 9 0	73 9 0
T. Sanders, late Bailiff, Resident Magistrate's Court, Auckland ... ..	50 0 0	50 0 0
H. G. Goulard, late Resident Magistrate, Lyttelton ... ..	85 8 8	85 8 8
B. Eglinton, late Bailiff, Wellington ... ..	71 7 4	71 7 4
J. Byron, late Boatman, Customs ... ..	22 16 3	22 16 3
C. H. McIntosh, late Chief Clerk, Land Claims Office, Auckland ... ..	165 0 0	165 0 0
H. St. Hill, late Resident Magistrate, Wellington ... ..	310 7 8	211 4 7
R. F. Porter, late Assistant Treasurer... ..	352 8 6	352 8 6
W. Young, late Collector, Customs, Auckland ... ..	350 0 0	350 0 0
T. Outhwaite, late Registrar, Supreme Court, Auckland ... ..	339 6 10	339 6 10
J. White, late Clerk to the Bench, Howick ... ..	25 0 0	25 0 0
J. Boulton, late Messenger, Post Office, Auckland ... ..	28 17 3	28 17 3
S. Carkeek, late Secretary and Inspector, Customs ... ..	364 5 4	364 5 4
A. W. Shand, late Resident Magistrate, Chatham Islands ... ..	...	172 5 4
J. Matthews, late Locker, Customs Department... ..	...	81 13 6
Piri Kawau, late Clerk, Native Office ... ..	...	31 17 4
C. Sharp, late President, Marine Board ... ..	...	102 7 8
" Civil Service Act, 1866 " :—		
R. Lyle, late Clerk, Crown Lands Office, Auckland ... ..	...	49 4 1
J. White, late Postmaster, Howick ... ..	...	2 18 0
B. Walmsley, late Sheriff and Chief Postmaster, Nelson ... ..	...	7 1 8
Total ... ..	2,328 14 1	2,661 11 4
	1865-66. —	1866-67. —
Gratuities—Civil Service Superannuation Acts, 1858-61 :—		
Widow of the late T. A. White ... ..	399 6 2	...
" " W. Miller ... ..	200 0 0	...
" " W. B. Baker ... ..	300 0 0	...
" " G. Provost ... ..	87 10 0	...
" " P. H. Dale ... ..	100 0 0	...
" " M. Kilfoyle ... ..	45 0 0	...
" " Watts ... ..	55 0 0	...
" " J. C. McCready ... ..	...	56 13 4
" " Rawiri Te Ua ... ..	...	50 0 0
Gratuities—" Civil Service Act, 1866 " :—		
Widow of the late C. Logie ... ..	...	750 0 0
" " T. W. Downes ... ..	...	33 6 8
Total ... ..	1,186 16 2	890 0 0
Total Retiring Allowances ... ..	2,328 14 1	2,661 11 4
Total Gratuities ... ..	1,186 16 2	890 0 0
Total ... ..	3,515 10 3	3,551 11 4

