

1909.  
NEW ZEALAND.

# POLICE PROVIDENT FUND:

ACTUARIAL EXAMINATION FOR THE TRIENNIUM ENDED 31st MARCH, 1909.

*Laid before Parliament in pursuance of Section 39, (4), of "The Police Force Act, 1908."*

## REPORT

By the Actuary appointed by His Excellency the Governor to make the Actuarial Examination of the Police Provident Fund for the Triennial Period ended 31st March, 1909, as provided by section 39 of "The Police Force Act, 1908."

Wellington, 31st August, 1909.

1. I HAVE made an actuarial examination of the Police Provident Fund as at the 31st March, 1909, as required by "The Police Force Act, 1908." Subsection (2) of section 39 of that Act is as follows: "The actuary shall set forth the result of such examination in a report showing the state of the Fund at the close of the period, and its expectant state at the close of the next ensuing triennial period, having regard to the prospective receipts and charges during such period." My report has accordingly been prepared on these lines.

2. Particulars of the benefits provided by the Act, together with statements showing the progress of active membership, the withdrawals from various causes, and the progress of the pensions for each year, will be found in Tables I to IV attached to the report. The ages of the contributors at the date of the valuation, together with their contributions and other particulars, are shown in Table V, and the ages at which pensions have been granted in Table VI.

3. The number of pensioners on the Fund at 31st March, 1909, was 79, and their pensions amounted to £7,530 per annum; the number of contributors at the same date was 770, and their annual contributions £7,773.

4. The valuation: The Fund came into operation on the 1st December, 1899, and, as will be seen from Table III, between that date and the 31st March, 1909, 373 members died or withdrew from the Fund. The members leaving the Fund were made up as follows:—

30 died	..	..	..	All contributions returned.
2 "	..	..	..	Pensions granted to their widows and children.
73 dismissed	..	..	..	One-half their contributions returned.
11 voluntarily retired	..	..	..	Three-quarters of their contributions returned.
11 retired medically unfit	..	..	..	All contributions returned, or an allowance granted of one month's salary for every year of service.
151 resigned, and received no return of contributions.				
95 retired on pensions.				

373

The death of only 32 out of a force of from 575 to 770 men in  $9\frac{1}{2}$  years is a very low rate of mortality, but is no doubt reduced by those in ill health being retired on pensions. The dismissals and resignations are numerous; but, as they mostly occur at early ages, before very much has been paid in the way of contributions, the amount of profit derived from this source is not large.

In estimating the value of future pensions no fixed age at retirement has been assumed, but the probability of retiring medically unfit or otherwise at each age a contributor attains, as well as the probability of his living and remaining in the service to that age, has been calculated from the past experience of the Fund and applied to ascertain the liability. Similarly, the chances of death, dismissal, resignation, &c., have been worked out for each age and applied to arrive at the value to the Fund of future contributions, or the liability for the return or part-return of members' payments in the event of their leaving the service from any cause.

It will be seen from Table VI that the ages at which contributors have retired on pensions range from 33 to 75, but in future 65 will be the limiting age except in special cases.

The death-rate among pensioners or prospective pensioners when they retire has been assumed to be the same as in Dr. Farr's Healthy English Mortality Table (Males), but in all other respects the actual experience of the Fund itself has been used.

Future increases in salary have been allowed for in valuing the contributions and prospective pensions.

The average rate of interest earned on the Fund during the last nine years has been as follows :—

	£	s.	d.
1900-3 .. .. .	3	9	10
1903-6 .. .. .	3	13	11
1906-9 .. .. .	4	15	3

In the two former valuations 3½ per cent. interest was used, but the improvement in the rate actually earned has been so great that I have taken 4 per cent. on this occasion.

The valuation relates to present members only, and no increase has been made for future entrants.

The results of the valuation are as follows :—

VALUATION BALANCE-SHEET as at 31st March, 1909.

Liabilities.		£	Assets.		£
Value of 79 pensions already granted, for £7,530 per annum .. .. .	68,150		Accumulated funds at 31st March, 1909 ..	31,813	
Value of prospective pensions to 770 officers now in the service .. .. .	282,522		Value of future contributions .. .. .	80,452	
Value of return or part-return of contributions at death or retirement, &c. .. .. .	15,884		Deficiency .. .. .	254,291	
	<u>£366,556</u>			<u>£366,556</u>	

As compared with the previous valuations, the value of the contributions has been somewhat reduced (notwithstanding the increase in the staff) by using 4 per cent. interest instead of 3½ per cent., and by allowing for the rather numerous retirements from the Fund experienced in the past. These factors also tend to reduce the value of the prospective pensions; and, although the deficiency has increased, it is less than would have been the case if no change in the method of valuation had been made.

5. The receipts and expenditure for the three triennial periods, 1900-9, have been as follows :—

Income.				Outgo.			
	1900-3.	1903-6.	1906-9.		1900-3.	1903-6.	1906-9.
	£	£	£		£	£	£
Funds at beginning of period	3,257	18,418	27,121	Pensions and other allowances	5,322	13,273	21,296
Contributions ..	19,272	19,341	21,738	Commission ..	105	101	315
Miscellaneous ..	109	169	321	Fund at end of period	18,418	27,121	31,813
Interest .. ..	1,207	2,567	4,244				
	<u>23,845</u>	<u>40,495</u>	<u>53,424</u>		<u>23,845</u>	<u>40,495</u>	<u>53,424</u>

The increase in the funds for each year has been as follows :—

	£
Funds at 31st March, 1900 .. .. .	3,257
Increase for the year 1901 .. .. .	5,929
"    1902 .. .. .	5,393
"    1903 .. .. .	3,839
"    1904 .. .. .	3,376
"    1905 .. .. .	3,082
"    1906 .. .. .	2,245
"    1907 .. .. .	2,005
"    1908 .. .. .	1,411
"    1909 .. .. .	1,276
Funds at 31st March, 1909 .. .. .	31,813
Estimated increase for the year 1910.. .. .	463
"    decrease .. .. . 1911.. .. .	40
"    decrease .. .. . 1912.. .. .	688

Estimated funds at 31st March, 1912 .. .. . £31,548

The increase in the funds was greater than was estimated at the previous investigations, partly owing to the large increase in the staff in recent years, the improvement in the rate of interest earned, and also to the pensions being less than expected. Notwithstanding this, however, the margin between the receipts and expenditure has continuously diminished from £5,929 for the year ending 31st March, 1901, to £1,276 for the year ending 31st March, 1909.

6. The funds, as far as can be estimated, will reach their maximum at the end of the present financial year, and after that will continuously decline in the absence of any subsidy.

My estimate of the receipts and expenditure for the triennium 1909–12 is as follows :—

<i>Receipts.</i>			<i>Expenditure.</i>		
Funds at the beginning of the period ..	..	£ 31,813	Pensions and other allowances]	..	.. 29,021
Contributions .. .. .	..	24,000	Commission, &c. .. .	..	.. 361
Miscellaneous .. .. .	..	300	Funds at the end of the period ..	..	.. 31,548
Interest .. .. .	..	4,817			
		<u>£60,930</u>			<u>£60,930</u>

Any estimate of this description can only be regarded as a rough approximation to the actual results, for, in addition to the uncertainty regarding the number of deaths and retirements, the increase in the Force itself is very irregular, and this affects the receipts from contributions.

7. In reference to the scheme in general, I may say that the benefits are not so great as those given in other branches of the public service, and are considerably less than those given to the Police Force of England for the same salary.

The English "Police Act, 1890," provides for pensions between a maximum and minimum scale, apparently at the option of the different police districts; but the maximum scale is said to be the one generally in operation.

On a salary of £100 a year the pensions on the New Zealand and English scales would be as follows for those qualified to draw them by age, length of service, or medical unfitness for duty :—

	Pensions.		
	New Zealand.	English Maximum.	English Minimum.
	£ s. d.	£ s. d.	£ s. d.
15 years' service .. .. .	25 0 0	30 0 0	25 0 0
20     "     "     "     "     "	33 6 8	40 0 0	33 6 8
26     "     "     "     "     "	43 6 8	66 13 4	51 13 4
28     "     "     "     "     "	46 13 4	66 13 4	55 0 0
34     "     "     "     "     "	56 13 4	66 13 4	65 0 0
35     "     "     "     "     "	58 6 8	66 13 4	66 13 4
36     "     "     "     "     "	60 0 0	66 13 4	66 13 4

The contributions in England are  $2\frac{1}{2}$  per cent. of the salaries, against from 5 per cent. to 10 per cent. in New Zealand; but the schemes are subsidised by grants from Parliament and also by contributions from the rates of the different police districts.

From this it will be seen that the benefits given to the police of this Dominion are not excessive, but nevertheless the scheme is not self-supporting, and in fact it cannot be made so without robbing it of all its utility.

When the scheme was initiated the Government's intention was to wait until the funds were exhausted before making any grant.

Clause 36 of "The Police Force Act, 1908," is as follows :—

"(1.) If at any time the Fund is unable to meet the charges upon it, and as often as such event occurs, the Board shall forthwith report the fact to the Minister of Finance, setting forth the amount of the deficiency, and the causes thereof.

"(2.) The Minister of Finance, upon being satisfied that the deficiency exists, and that provision is necessary therefor, shall, without further appropriation than this Act, pay into the Police Provident Fund out of the Consolidated Fund a sum sufficient to meet the deficiency."

Notwithstanding this, I think some annual subsidy should be given at once. The Fund is earning nearly 5 per cent. interest, but, without Government assistance, in all probability some of the investments will have to be realised to meet the outgo during the present triennium.

The Government has subsidised the Public Service Superannuation Fund with £20,000 a year, and the Teachers' Superannuation scheme with £7,000 a year. In the Public Service Classification and Superannuation Amendment Bill, 1908, it was proposed to grant an additional subsidy of £3,000 a year to the Public Service Superannuation Fund if the Police Fund was amalgamated with it.

This sum of £3,000 a year, if granted to the Police Provident Fund, would considerably reduce the liability of the Government in the future, and I would suggest that at least this amount be given. Increases in the amount would be necessary from time to time as the pensions increased, but this sum would at least keep the funds intact for some years.

In conclusion, I may say that the estimated saving to the Government in retiring-allowances to members of the Force since the Fund was established is said to be £20,389, or at the rate of £2,185 a year.

Respectfully submitted.

P. MUTER,

Fellow of the Institute of Actuaries, and Acting-Actuary to  
the Government Insurance Department.

APPENDIX.

TABLE I.

THE BENEFITS AND CONTRIBUTIONS PROVIDED FOR BY THE ACT.

The contributions for new entrants were amended by section 38 of "The Public Service Superannuation Act, 1907," and are now as follows:—

Contributions—	Age 30 and under	..	..	..	5 per cent. of pay.
	Over 30 and not exceeding 35	..	..	6	"
	" 35	"	40	..	7
	" 40	"	45	..	8
	" 45	"	50	..	9
	" age 50	..	..	..	10

The contributions of members who joined the scheme prior to the coming into operation of that Act, 1st January, 1908, are—

Age 30 and under	..	..	..	5 per cent. of pay.
Over 30 and not exceeding 40	..	..	6½	"
" 40	"	50	..	8
" age 50	..	..	..	10

I. On Attainment of Pension, Age 60.

1. To members who have served for twenty-five years, pensions of one-sixtieth of yearly salary for each year's service, with a limit of thirty-six sixtieths (three-fifths) of salary. (Section 27.)
2. Or, in lieu thereof, the option of a return of total contributions. (Section 32 (b).) By Regulation 10A under "The Police Force Act, 1886," dated 19th December, 1901, retirement was made compulsory at age 65.

II. On Retirement before Pension Age (on the Grounds of being medically unfit for Future Duty).

1. With less than five years' service, a refund of contributions. (Section 26 (a).)
2. Between five and fifteen years' service, one month's pay for every full year's service, not exceeding twelve months' pay. (Section 26 (b).)
3. After fifteen years' service, a pension of one-sixtieth of annual salary for each year's service, with a limit of three-fifths of salary. (Section 26 (c).)
4. In any case where the unfitness for duty is caused by injuries received on duty a pension may be granted, with a limit of three-fifths of salary. (Section 28.)

Benefits .. III. On Retirement before Pension Age (on other Grounds than Medical Unfitness).

1. On dismissal for any cause, the return of not exceeding one-half of total contributions. (Section 30.)
2. On voluntary resignation, after ten and not exceeding twenty-five years' service, the return of three-fourths of total contributions. (Section 31.)

IV. At Death.

1. At death before pension entered upon, the return of an amount not exceeding total contributions. (Section 29 (2).)
2. At death after pension entered upon, the return of not exceeding the difference between pension received from and contributions paid to the Fund. (Section 32 (c).)
3. In the case of a member dying from injuries received on duty, the Board may grant pensions as follows:—  
(a.) £18 per annum to widow during widowhood.  
(b.) £13 per annum to each child until attainment of age 14.

(Section 29 (1).)

NOTE.—The contributions and pensions are payable monthly, and the pensions are computed on the salary at retirement, unless there has been promotion within five years, when the average salary for the last seven years is taken as the basis.

TABLE II.

STATEMENT OF PROGRESS OF ACTIVE MEMBERSHIP.

Year.	New Members.			Increase by Promotion.		Discontinued.			Total in Force at End of Year.		
	Number.	Salaries.	Annual Contributions.	Salaries.	Annual Contributions.	Number.	Salaries.	Annual Contributions.	Number.	Salaries.	Annual Contributions.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1899-1900	575	£ 88,213	£ 6,595	£ ..	£ ..	9	£ 1,596	£ 131	566	£ 86,617	£ 6,464
1900-1 ..	44	5,632	285	530	38	28	4,463	354	582	88,316	6,433
1901-2 ..	24	3,099	163	734	55	23	3,715	303	583	88,434	6,348
1902-3 ..	49	6,272	321	1,430	102	38	6,113	476	594	90,023	6,295
1903-4 ..	45	5,833	300	881	61	25	3,851	292	614	92,886	6,364
1904-5 ..	50	6,400	326	1,530	108	28	4,011	260	636	96,805	6,538
1905-6 ..	76	9,728	496	2,383	166	61	8,749	575	651	100,167	6,625
1906-7 ..	89	11,392	581	3,194	203	47	6,987	472	693	107,766	6,937
1907-8 ..	95	13,006	676	7,233	458	61	8,857	535	727	119,148	7,536
1908-9 ..	96	13,152	678	2,167	127	53	8,617	568	770	125,850	7,773
Totals..	1,143	162,727	10,421	20,082	1,318	373	56,959	3,966	770	125,850	7,773

TABLE III.  
PARTICULARS OF DISCONTINUANCE OF ACTIVE MEMBERSHIP.

Year.	By Death (Section 29, (2)). (All Contributions returned.)		By Dismissal (Section 30). (Half Contributions returned.)		By Voluntary Retirement (Section 31). (Three-quarters Contributions returned.)		By Retirement medically unfit (Sections 26, (a), and 28, (b)).		By Resignation (No Return of Contributions).	By Pension—(1) Ordinary (Section 27), (2) Medically unfit (Sections 26, (c), and 28).		By Death (Section 29, (1)) from Injury on Duty: Family Pensions.		Total discontinued.		
	Number.	Contributions returned.	Number.	Contributions returned.	Number.	Contributions returned.	Number.	Contributions returned.		Number.	Pensions entered on.	Number.	Pensions to Widows and Children.	Number.	Contributions returned.	Pensions entered on.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1899-1900 ..	2	£	..	£	..	£	..	£	5	2	£ 295	..	£	9	£	£ 295
1900-1 ..	3	30	3	9	1	6	..	..	11	10	990	..	..	28	45	990
1901-2 ..	2	46	..	..	1	14	..	..	7	12	999	1	57	23	60	1,056
1902-3 ..	4	133	4	43	1	40	2	149	15	12	1,330	..	..	38	365	1,330
1903-4 ..	3	107	4	56	1	34	1	146	6	9	715	1	31	25	343	746
1904-5 ..	1	62	9	95	..	..	2	175	11	5	559	..	..	28	332	559
1905-6 ..	5	399	24	252	..	..	1	134	18	13	1,073	..	..	61	785	1,073
1906-7 ..	1	..	9	81	3	178	1	97	21	12	1,246	..	..	47	356	1,246
1907-8 ..	6	283	10	107	2	95	2	107	33	8	624	..	..	61	592	624
1908-9 ..	3	270	10	57	2	102	2	13	24	12	1,359	..	..	53	442	1,359
Totals ..	30	1,330	73	700	11	469	11	821	151	95	9,190	2	88	373	3,320	9,278

TABLE IV.  
STATEMENT OF PROGRESS OF PENSIONS.

Year.	Attainment of Pension Age. (Section 27.)						Retired medically unfit. (Sections 26, (c), and 28.)					
	Granted.		Void by Death.		In Force.		Granted.		Void by Death or Expiry.		In Force.	
	Number.	Pension.	Number.	Pension.	Number.	Pension.	Number.	Pension.	Number.	Pension.	Number.	Pension.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1899-1900 ..	..	£	..	£	..	£	2	£ 295	..	£	2	£ 295
1900-1 ..	6	756	..	..	6	756	4	234	1	240	5	289
1901-2 ..	5	486	..	..	11	1,242	7	513	2	114	10	688
1902-3 ..	6	840	2	194	15	1,888	6	490	2	101	14	1,077
1903-4 ..	4	403	1	71	18	2,220	5	312	1	104	18	1,285
1904-5 ..	3	342	..	..	21	2,562	2	217	..	..	20	1,502
1905-6 ..	4	389	1	93	24	2,858	9	684	1	82	28	2,104
1906-7 ..	8	853	..	..	32	3,711	4	394	..	..	32	2,498
1907-8 ..	5	400	2	164	35	3,947	3	223	2	156	33	2,565
1908-9 ..	6	787	1	164	40	4,570	6	572	2	213	37	2,924
Totals ..	47	5,256	7	686	40	4,570	48	3,934	11	1,010	37	2,924

Year.	Death from Injuries on Duty (Family Pensions). (Section 29, (1).)						Total Pensions.					
	Granted.		Void by Expiry.		In Force.		Granted.		Void.		In Force.	
	Number.	Pension.	Number.	Pension.	Number.	Pension.	Number.	Pension.	Number.	Pension.	Number.	Pension.
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1899-1900 ..	..	£	..	£	..	£	2	£ 295	..	£	2	£ 295
1900-1 ..	..	..	..	..	..	..	10	990	1	240	11	1,045
1901-2 ..	4	57	..	..	4	57	16	1,056	2	114	25	1,987
1902-3 ..	..	..	..	..	4	57	12	1,330	4	295	33	3,022
1903-4 ..	2	31	1	13	5	75	11	746	3	188	41	3,580
1904-5 ..	..	..	..	..	5	75	5	559	..	..	46	4,139
1905-6 ..	..	..	..	..	5	75	13	1,073	2	175	57	5,037
1906-7 ..	..	..	1	13	4	62	12	1,247	1	13	68	6,271
1907-8 ..	..	..	..	..	4	62	8	623	4	320	72	6,574
1908-9 ..	..	..	2	26	2	36	12	1,359	5	403	79	7,530
Totals ..	6	88	4	52	2	36	101	9,278	22	1,748	79	7,530

TABLE V.  
PRESENT ANNUAL PAY AND CONTRIBUTIONS, WITH PROSPECTIVE PENSIONS TO OFFICERS NOW IN SERVICE.

Age attained.					Number.	Present Annual Pay.	Present Annual Contributions.	Prospective Pensions at Age 65 or at Present Age if over 65.	Age attained.
(1)					(2)	(3)	(4)	(5)	(6)
						£	£	£	
72	..	..	..	..	1	173	17.3	81	72
65	..	..	..	..	5	911	91.1	475	65
64	..	..	..	..	5	966	96.6	544	64
63	..	..	..	..	5	948	94.8	529	63
62	..	..	..	..	2	392	39.2	235	62
61	..	..	..	..	4	692	69.2	326	61
60	..	..	..	..	7	1,403	140.3	729	60
59	..	..	..	..	14	3,473	284.8	2,010	59
58	..	..	..	..	9	2,167	173.4	1,277	58
57	..	..	..	..	13	2,469	197.5	1,420	57
56	..	..	..	..	15	3,419	273.5	2,007	56
55	..	..	..	..	11	1,977	158.2	1,163	55
54	..	..	..	..	11	2,258	180.6	1,300	54
53	..	..	..	..	11	2,170	173.6	1,308	53
52	..	..	..	..	17	3,319	265.5	1,943	52
51	..	..	..	..	15	2,964	237.1	1,790	51
50	..	..	..	..	19	3,611	288.9	2,127	50
49	..	..	..	..	8	1,642	113.6	1,006	49
48	..	..	..	..	7	1,650	107.3	1,036	48
47	..	..	..	..	6	1,233	80.2	790	47
46	..	..	..	..	9	1,532	99.6	947	46
45	..	..	..	..	8	1,312	85.3	839	45
44	..	..	..	..	8	1,523	99.0	1,023	44
43	..	..	..	..	10	1,798	116.9	1,221	43
42	..	..	..	..	22	3,961	259.5	2,688	42
41	..	..	..	..	16	2,692	175.7	1,891	41
40	..	..	..	..	13	2,254	146.5	1,606	40
39	..	..	..	..	23	3,996	212.4	2,866	39
38	..	..	..	..	23	3,775	193.1	2,799	38
37	..	..	..	..	25	4,079	212.4	3,082	37
36	..	..	..	..	26	3,980	206.0	3,117	36
35	..	..	..	..	29	4,499	229.7	3,568	35
34	..	..	..	..	26	3,824	201.5	3,092	34
33	..	..	..	..	34	5,084	260.4	4,209	33
32	..	..	..	..	35	5,084	261.0	4,271	32
31	..	..	..	..	34	4,911	245.5	4,208	31
30	..	..	..	..	32	4,485	224.2	3,899	30
29	..	..	..	..	33	4,568	228.4	4,013	29
28	..	..	..	..	32	4,447	222.4	3,935	28
27	..	..	..	..	50	6,893	344.6	6,144	27
26	..	..	..	..	34	4,685	234.2	4,206	26
25	..	..	..	..	20	2,740	137.0	2,460	25
24	..	..	..	..	19	2,603	130.2	2,337	24
23	..	..	..	..	15	2,055	102.8	1,845	23
22	..	..	..	..	8	1,096	54.8	984	22
21	..	..	..	..	1	137	6.9	123	21
Totals .. .. .					770	£125,850	£7,772.7	£93,469	Totals.

TABLE VI.

CLASSIFICATION OF PENSIONS GRANTED (showing the Ages at which Pensions have been granted since the Initiation of the Fund).

Age at which Pension granted.	Attainment of Pension Age. (Section 27.)		Medically unfit and injured on Duty. (Sections 26, (c), and 28.)		Widows and Children. (Section 29 (1).)		Total.	
	Num-ber.	Amount of Pension.	Num-ber.	Amount of Pension.	Num-ber.	Amount of Pension.	Num-ber.	Amount of Pension.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		£ s. d.		£ s. d.		£ s. d.		£ s. d.
75 .. ..	1	240 0 0	..	..	..	..	1	240 0 0
67 .. ..	1	87 12 0	..	..	..	..	1	87 12 0
66 .. ..	2	285 11 5	..	..	..	..	2	285 11 5
65 .. ..	22	2,396 1 7	..	..	..	..	22	2,396 1 7
64 .. ..	2	184 6 6	..	..	..	..	2	184 6 6
63 .. ..	8	874 15 8	1	140 10 6	..	..	9	1,015 6 2
62 .. ..	1	84 17 3	..	..	..	..	1	84 17 3
61 .. ..	6	716 14 0	..	..	..	..	6	716 14 0
60 .. ..	4	386 18 0	2	331 1 6	..	..	6	717 19 6
59 .. ..	..	..	3	257 12 7	..	..	3	257 12 7
58 .. ..	..	..	3	272 13 8	..	..	3	272 13 8
57 .. ..	..	..	3	291 10 10	..	..	3	291 10 10
56 .. ..	..	..	4	364 4 9	..	..	4	364 4 9
55 .. ..	..	..	6	554 16 0	..	..	6	554 16 0
54 .. ..	..	..	2	145 1 9	..	..	2	145 1 9
53 .. ..	..	..	1	73 0 0	..	..	1	73 0 0
52 .. ..	..	..	2	123 12 10	..	..	2	123 12 10
51 .. ..	..	..	4	295 16 0	..	..	4	295 16 0
50 .. ..	..	..	2	152 11 8	..	..	2	152 11 8
49 .. ..	..	..	3	198 6 4	..	..	3	198 6 4
48 .. ..	..	..	1	63 11 5	..	..	1	63 11 5
47 .. ..	..	..	3	196 18 11	..	..	3	196 18 11
46 .. ..	..	..	1	49 2 5	..	..	1	49 2 5
45 .. ..	..	..	2	98 4 10	..	..	2	98 4 10
44 .. ..	..	..	1	54 15 0	1	18 0 0	2	72 15 0
42 .. ..	..	..	1	52 0 3	1	18 0 0	2	70 0 3
33 .. ..	..	..	1	63 17 6	..	..	1	63 17 6
12 .. ..	..	..	..	..	1	13 0 0	1	13 0 0
9 .. ..	..	..	..	..	2	26 0 0	2	26 0 0
7 .. ..	..	..	..	..	1	13 0 0	1	13 0 0
Totals ..	47	5,256 16 5	46	3,779 8 9	6	88 0 0	99	9,124 5 2
Returned to duty whilst receiving allowance ..	..	..	2	153 15 0	..	..	2	153 15 0
Total pensions granted	47	5,256 16 5	48	3,933 3 9	6	88 0 0	101	9,278 0 2

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