# 1917. NEW ZEALAND.

# EDUCATION: TEACHERS' SUPERANNUATION FUND.

[In continuation of E-9, 1916.]

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

# 

#### Part I.

# EXTRACT FROM THE FORTIETH ANNUAL REPORT OF THE MINISTER OF EDUCATION.

THE balance at the credit of the fund on the 31st December, 1916, was £381,158, an increase over that on the 31st December, 1915, of £40,576. The income for 1916 was £90,481, and the expenditure £49,906. During the year 468 members were admitted, while 259 left the fund, a net increase of 209.

At the end of 1916,—						
The number of contributors was			• •			4,653
Of whom males numbered						1,974
$ {\bf And \ females \ numbered} \qquad \dots$						2,679
Members under Part IX of Education Ac						80
The annual rate of contribution paid as a					s	£ $56,208$
The number of allowances in force at the	$e$ end $\epsilon$	of the	year w	as		611
representing an annual charge of			• •			£44,666
viz.,—						
Ordinary retiring - allows	ances				£	
were		315,	represe	$_{ m nting}$	26,871	
Retiring-allowances under	ex-		-	_		
tended provisions of	sec-					
tion 12 of the Act		66,	,,		9,412	
Retiring - allowances in r	nedi-					
cally unfit cases		74,	,,		5,907	
Allowances to widows		87,	,,		1,579	
Allowances to children		69,	,,		897	

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

E.—9.

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. In addition, the fund received in 1916 from the Public Trustee a bonus of £1,385 19s. 5d., being 10 per cent. of the interest earned by the fund during the period 1st April, 1915, to 31st March, 1916, this bonus being paid under a recent legislative provision authorizing the distribution pro rata among the estates in the common fund of the Public Trust Office of a certain portion of the profits of that Office. This raised the rate of interest to over  $4\frac{1}{2}$  per cent.

interest to over  $4\frac{1}{2}$  per cent.

As intimated last year, the Teachers' Superannuation Board is of opinion that a higher rate of interest should be earned, either by an increased rate from the Public Trustee or by the Board making its own investments as in the case of the Public Service Superannuation Fund. Legislation is necessary, however, before any alteration can be made in the method of investment. 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 joined 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 1916 was £2,723, making the total to date £4,074. The number of contributors who had joined the Expeditionary Force up to the 31st December, 1916, was 346, of whom thirty-two have been killed in action or died of wounds or disease, and twenty-two have returned to New Zealand and have resumed their duties in the Education service.

In terms of section 38 of the Public Service Classification and Superannuation Amendment Act, 1908, the Actuary appointed by the Governor for the purpose will this year make the triennial investigation of the fund for the years, 1914, 1915, and 1916. In his previous report the Actuary recommended an increase in the annual Government subsidy from £17,000 to £33,000, but in view of the special circumstances existing it was decided, as in the case of other funds, that the former rate of subsidy be continued.

Consideration has been given during the year to the question of early retirements under the extended provisions of section 12 of the Public Service Classification and Superannuation Amendment Act, 1908 (as amended in 1909). The schedules of deductions from allowances previously approved by the Minister of Education and the Teachers' Superannuation Board under this section have been cancelled, and each application is now considered on its merits. The deductions in all future cases will be substantially heavier. During the period of the present war the Board has decided that no application under this section of the Act will be favourably considered, except in any case where it is deemed desirable for the efficiency of the service that the retirement should be allowed.

Hitherto practically the whole of the administration expenses of the fund have been borne by the Education Department. It is considered that the fair cost of administration should be borne by the fund, and accordingly it has been debited

with the expenses for the year 1916, amounting to £502.

A number of necessary amendments in the Acts relating to the fund have been considered, but in view of the Government's decision to legislate only on war matters these amendments have had to stand over for the time being. Certain conditions arising out of the war, however, rendered certain legislative provisions necessary, and these were included in the War Legislation Amendment Act, 1916. These provisions are as follows: (1.) A certificated or licensed teacher appointed temporarily by an Education Board under the Act referred to may elect to become a contributor to the fund if he continues in the service of the Education Board for more than three months. (2.) Any person having been a contributor to the fund on the 4th August, 1914, who voluntarily retired from the Education service for the purpose of joining the Expeditionary Forces, and obtained a refund of his contributions to the fund, may regain his former status in the fund if he again re-enters the Education service and there are repaid to the fund his former contributions and the amount he would have had to pay as contributions had he been on leave of

3 E.—9.

absence. (3.) If an annuitant is temporarily re-employed no deduction is to be made from his allowance such as would reduce the rate of his allowance and salary, taken together, to less than the rate of £180 per annum. This provision was made to encourage teachers who were in receipt of low salaries at retirement temporarily to re-enter the service to relieve the shortage of certificated teachers caused by enlistments. (4.) The period during which a contributor is a member of the Expeditionary Forces is not to be reckoned as unemployment in the Education service. A number of contributors who have joined the Forces are not on leave of absence, and this provision was necessary to preserve their status.

#### PART II.

# ELEVENTH REPORT OF THE TEACHERS' SUPERANNUATION BOARD.

FOR THE YEAR ENDED 31ST DECEMBER, 1916.

The Honourable the Minister of Education.

Sir,— Wellington, 31st March, 1917.

The Board has to submit the following report for the year ended the 31st December, 1916:—

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

During the year G. F. C. Campbell, Esq., resigned his seat on the Board. J. H. Richardson, Esq., was appointed by the Governor to fill the vacancy, and took his seat for the first time at the May meeting of the Board.

Contributors.—The number of contributors increased from 4,444 at the end of 1915 to 4,653 at the end of 1916, an increase of 209. Table  $\Lambda$  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 £6,749 8s. per annum were granted during the year. Details are given in Table 3. The annual amount payable at the end of the year was £44,665 17s.

Eleven allowances were discontinued by death, and ten from other causes—viz., eight children attained the age of fourteen years, and two widows' allowances ceased on their remarriage.

Income.—The total income for the year was £90,481, made up as follows:—

		£
Members' ordinary contributions	 	56,038
Government subsidy	 	17,000
Interest from Public Trustee	 	16,466
Interest on arrears of contributions	 	255
Contributions transferred from other funds	 	722
Total for year	 	£90,481

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 £3,291 14s. 11d. and £794 14s. 8d. 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, 1915, £1,097 12s. 1d. contributions and £110 17s 1d. interest were paid off in 1916.

Expenditure.—The allowances paid to contributors who have retired, and to dependants of deceased contributors, and annuitants, amounted to £42,001 8s. 10d., an increase of £4,625 13s. 8d. over that of 1915.

A considerable number of annuitants were temporarily re-employed during the year, and in many cases their allowances were reduced in accordance with the provisions of section 14 (2) of the Act. The amount saved to the fund in 1916 was approximately £1,140.

Refunds of contributions on voluntary retirement from the Education service amounted to £4,682 2s. 2d., the refunds to personal representatives of deceased contributors amounted to £1,915 1s. 1d., while contributions amounting to £211 11s. 6d. were transferred to other superannuation funds.

Administration Expenses.—Hitherto only a very small portion of the expenses of administration have been paid by the fund, practically the whole cost having been borne by the Education Department. The Board considered it only reasonable that the fund should be debited with such expenses, and accordingly an expenditure under this head for 1916, amounting to £501 18s., was approved.

Net Revenue.—The total for the year was £40,576, as compared with £37,882 in 1915.

Accumulated Funds.—These amounted at the end of the year to £381,158 1s. 6d.

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 £101,000.

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. As stated last year, the Board 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.

It must be noted, however, that in 1916 the fund received from the Public Trustee a bonus of £1,385 19s. 5d., being 10 per cent. of the interest earned by the fund during the period 1st April, 1915, to 31st March, 1916, this bonus being paid under recent legislative provision authorizing the distribution *pro rata* among the estates in the common fund of the Public Trust Office of a certain portion of the profits of that Office. This raised the rate of interest to over  $4\frac{1}{2}$  per cent.

Actuarial Investigation.—The Actuary appointed by the Governor for the purpose, in his report on his investigation of the fund for the years 1911, 1912, and 1913, recommended that the annual subsidy be increased from £17,000 to £33,000. Owing to the special circumstances, however, the higher subsidy has not been paid by the Government. A further investigation of the fund will be made during the current year.

Contributors on Active Service.—The number of contributors who joined the Expeditionary Force up to the end of 1916 was 346. Of this number thirty-two have been killed in action or died of wounds or disease, while twenty-two have returned to New Zealand and have resumed the duties of their previous positions. As previously intimated, 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 1916 amounted to £2,722 14s. 3d., making a total of £4,073 17s. 10d. Of the deceased contributors thirty 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 £1,111 10s. 9d., were refunded to their respective estates. One contributor was survived by a widow and three children under the age of fourteen years, and the other contributor by a widow and one child under the age of fourteen years, to each of whom the usual allowance was granted.

Legislation.—The Board has suggested various necessary amendments in the Acts relating to the fund, but owing to the decision by the Government to legislate only in regard to matters concerning the war these amendments have had to stand

E.--9.

over for the time being. The Board notes with satisfaction, however, the provisions in the War Legislation Amendment Act, 1916, safeguarding the members of the fund, especially those on active service.

Retirements under Extended Provisions of Act.—The Board has given much consideration during the year to the matter of retirements under the extended provisions of section 12 of the Public Service Classification and Superannuation Amendment Act, 1908. The schedules of deductions from allowances in such cases hitherto adopted by the Board were ascertained to be actuarially unsound, and the schedules were accordingly cancelled. Each application is now considered on its merits. Under the amended practice the Board ascertains the full actuarial deduction in each case—i.e., it ascertains what deduction should be made from the allowance to compensate the fund for the benefit received by the contributor by early retirement. If the application is granted, the allowance is awarded subject to the full actuarial deduction, except that if in the opinion of the Board special circumstances exist which render the retirement desirable the Board may reduce the deduction. In all cases, however, the deductions will be substantially heavier than those hitherto imposed. All retirements under this section of the Act, and the conditions on which such retirements may be granted, are subject to the approval of the Minister of Education.

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, 1916, arranged according to Percentage of Contribution.

		5 per Cent.		per ent.		per ent.		per ent.		per nt.		per ent.		Totals.	
	M.	F.	M.	F.	М.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Total.
Numbers as at 31st December, 191		1,720	260	327	252	245	203	141	146	69	88	12	1,930	2,514	4,444
New contributors entered during year	g 8	296	7	19	9	20	3	8		6	4	3	107	352	459
Transfers from other funds .		2 1	1	2	1		1	1		••	• •		5	4	9
Numbers left during year .	. 106'	$\begin{bmatrix} 2,017 \\ 136 \end{bmatrix}$	$\begin{array}{c} 268 \\ 6 \end{array}$	348 16	262 4	$\begin{array}{c} 265 \\ 16 \end{array}$	207 3	150 9	146 9	75 11	92 20	15 3	2,042 68	2,870 191	4,912 259
Numbers at end of year .	. 104	1,881	262	332	258	249	204	141	137	64	72	12	1,974	2,679	4,653

<sup>\*</sup>An adjustment of 1915 figures has been made under different percentages. This has been necessary owing to alteration of percentage rate in certain cases when proof of date of birth has been submitted.

# (ii.) Number of Contributors under Part IX, Education Act, 1908 (included in above Figures).

Numbers at 31st December, 1915 Numbers left during year	5 		6	9 1	9	13 1	6	10	9	7	$_{1}^{6}$	1	<b>41</b>	<b>45</b> 5	86 6
Numbers at end of year	5	5	6	8	9	12	6	7	9	7	5	1	40	40	80

# B. Total Number of Contributors who have joined and left the Fund since its Establishment (1st January, 1906, to 31st December, 1916).

		Number.		Annual	Annual Rate
	М.	F.	Total.	Salary.	Contributions.
Total entered (including net increases in salary and contributions)	2,682	4,125	6,807	1,293,745	£ 81,154
Total discontinued	708	1,446	2,154	367,039	24,946
Total existing at 31st December, 1916	1,974	2,679	4,653	926,706	56,208

#### C.—Table showing Progress of Fund since its Inception (1st January, 1906).

-	Year ended		Year ended 3	1st December,		Years
	1907.	1909.	1912.	1915.	1916.	1906-1916.
Total number of contributors Total amount of contributions Interest received Subsidy from Government Number of allowances payable Total amount paid on account of retiring and other allowances Total amount of contributions refunded and transferred Accumulated fund	2,812 £32,320 £864 £5,000 84 £3,147 £260	3,152 £35,122 £4,751 £7,000 216 £8,754 £1,776 £120,409	3,641 £40,130 £8,433 £7,000 376 £21,313 £4,912 £214,298	4,444 £52,716 £13,603 £17,000 555 £37,376 £7,921 £340,582	4,653 £56,038 £16,721 £17,000 611 £42,001 £7,402 £381,158	£456,025 £87,058 £101,000  £214,837 £46,096

STATEMENTS AND ACCOUNTS AS PRESCRIBED BY REGULA-TIONS, 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, 1916.

		Number.		Annual F Salar		of	Annual R Contribu		
	М.	F.	Total.						
Contributors at 31st December, 1915 New contributors entered during the	1,930 107	2,514 352	4,444 459	£ 860,022 58,914			£ 52,794 3,214		9
year ended 31st December, 1916 Transfers from other funds during the year	5	4	9	2,199	O	0	137	9	0
Net increase in salaries and contributions during the year			•••	48,365	8	5	2,863	7	10
Totals	2,042	2,870	4,912	969,501	5	5	59,010	7	10
Contributions discontinued during the year ended 31st December, 1916, by resignation, &c.	68	191	259	42,795	0	0	2,801	19	11
Totals at 31st December, 1916	1,974	2,679	4,653	926,706	5	5	56,208	7	11

2. PARTICULARS OF CONTRIBUTIONS DISCONTINUED AND ALLOWANCES GRANTED AND REFUNDS OF CONTRIBUTIONS MADE DURING THE YEAR ENDED 31ST DECEMBER, 1916.

		umbe itribu		Ann			te at Da ement.	te of	:		Ве	ne	fits.	
How discontinued.	м.	F.	Total.	Sala	ry.		Contrib	utio	ns.	Allowa Annual			Other Pay ments (no recurring	n-
By death before allowance entered upon—				£	s.	d.	£	s.	d.	£	s.	d.	£ s.	d.
(a.) Contributions paid to personal representatives	12	2	14	2,345	0	0	121	3	0	• .	•		515 6	10
(b.) Leaving widow or child*	7		7	2,180	0	0	168	9	0	184	0	0	1,060 7	3
By voluntary retirement	17	125	142	20,471	0	0	1,114	11	11				4,622 13	9
By lapsed membership	6	32	38	3,956	. 0	0	211	1	0				<b>65</b> 3 1	2
By transfer to other funds	1		1	450	0	0	$^{27}$	0	0				211 11	6
By allowances granted on re- tirement—														
(a.) Ordinary	9	21	30	7,416	0	0	659	19	0	3,740	0	0		
(b.) Medically unfit	7	7	14	3,070	0	0	238	1	0	1,337	13	0		
(c.) Extended provisions	8		8	2,090	0	0	194	9	0	1,147	0	0		
(d.) Part IX, Education Act, 1908—														
Ordinary		3	3	500	0	0	40	0	0	120	15	0		
Medically unfit	1	1	2	317	0	0	27	6	0	104	0	0	• •	
Totals	68	191	259	42,795	0	0	2,801	19	11	6,633	8	0	7,063 0	6

<sup>\*</sup>Three widows and ten children were granted allowances, and four widows were granted refunds of contributions. Five widows and two children of deceased annuitants were also granted allowances during the year, amounting to £116. The total allowances granted during the year therefore amounted to £6,749 8s.

3. STATEMENT OF RETIRING-ALLOWANCES (INCLUDING ALLOWANCES TO WIDOWS AND CHILDREN) FOR THE YEAR ENDED 31ST DECEMBER, 1916.

					.																		
(1.)	_		(2.)	_									Ď	etails o	(3.) f Colu	Details of Column (2).							
		Tota	l Allow	Total Allowances.						Reti	ring-a	Retiring-allowances.						All	Allowances to	ses to			ĺ
Particulars.						Ordine	Ordinary (Age	e or Service).	ice).	EX	tendec	Extended Provisions.		W	edicall	Medically unfit.		Widows.			Children.	'n.	
	Number.		.I.			Number.				Number.	er.		ĺ	Number					· ·	Number.			.
	M.	F.	втоТ	Annual Kate.	<del>'</del>	M. H	F. A	Annual Kate.	ate.	M.	됸	Annual Kate		M.	FF.	Annual Kate.	Number.	Annual Kate	ate.	M.	F. An	Annual Kate.	ste.
Allowances as at 31st December, 1915 238 317 Allowances granted during the year at 31 39	5 238 3 t 31		555 3 70	555 38,999 17 70 6,633 8	÷00	15 17 9 2	115 173 23,5 9 24 3,8	£ s. 580 4 860 15	ф. О	55		8,264 14 1,147 0	0 O in	34 2 8	27 4,8 8 1,4	£ s. d. 4,802 16 0 1,441 13 0	88 89	1,507 3 54 0	400 600	34 8	31 8 4 1	£ s. 845 0 130 0	900
retirement or decease of contributor Allowances granted during the year to widows and children of deceased annuitants	: :	2	2	116 0	0	: :	:	÷		:	:	:		:	:	÷	ō	0 06	0	:	63	26 0	0
Allowances discontinued during the	269 9	363 12	632 4	45,749 5 1,083 8	0 12	124 197 4 2	27,	440 19 570 6	00	63 :	m :	9,411 14	0	242 3	35 6,5	6,244 9 0 337 2 0	91	1,651 3	00	3	37 1,001 5 104	01 0	00
Allowances existing at end of year + 260 351	. 260 3	-	311 4	611 44,665 17 0 120 195 26,870 13	0 15	0 19	5 26,	870 13	0	63	က   က	9,411 14	0	40 3	34 5,9	5,907 7 0	87	1,579 3	0	37 3	32 8	897 0	0
	-	-	-	*	Partic	ulars	of Al	lowance	s dise	contin	ued a	* Particulars of Allowances discontinued during the Year.	Year		-								
How discontinued—  By death By expiry	9 8	5	11 10	943 8 140 0	00	4:		570 6	0	::	: :	<b>: :</b>	<u>.</u>	2		337 2 0	ଷଷ	36 0 36 0	00	: m	:: 5	104	0
Total	6	12	21	21 1,083 8	0	4	23	570 6	0	:		:		22	1	337 2 0	4	72 0	   0	က	5 1	104 0	0
		1	Prog	Progress of Allowances since Establishment of Fund to the 31st December, 1916	lowan	ces sı	nce E	stablish	ment	of F	und t	the 31st	Десе	mber,	1916								
Total granted Total discontinued	346 422 86 71		768 <b>5</b>	768         52,239         16         0         169         206         31,484           157         7,573         19         0         49         11         4,613	0 16 0 4	9 20 9 1.	3 31, 1 4,(	484 12 $613 19$	0	63	ි ග :	9,411 14	0 5	55 4 15	41 7,8 7 1,9	$7.812 7 0 \\ 1.905 0 0$	103 16	$\begin{array}{cc} 1,867 & 3 \\ 288 & 0 \end{array}$	00	59 6 22 3	69 1,664 37 767	34 0 37 0	00

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

0 0 268

32

0 37

1,579 3

87

3 9,411 14

Total existing ...

#### 4. FURTHER DETAILS OF ALLOWANCES.

#### (a.) Allowances discontinued during the Year:—

(i.) Return of Retiring-allowances discontinued during the Year 1st January to 31st December, 1916, and Date from which Allowances became payable to the Widows and Children.

Annuitant.	,	How discontinued.		psed iring	ζ-	tirin cont men	g-all inued it of ow a	which (a owance , and (b) Benefit nd Chil	dis- Pay- is to	Cont	ind of Gribu- ons.	Act under which Allowance granted. E. Education Act, 1908; A. Superannuation Amendment Act, 1908; U, Superannuation Amendment Act, 1912.
Beale, Arundel M Campbell, John T Francis, Mrs. Catherine A. Gilchrist, William* Glanville, James E. * Graham, Amy S. F. de L.* Hardy, Charles J Lee, Wesley Mehaffey, William G.		Death	\$ 552 107 52 177 100 59 77 52 229	0 11 0 2 5 5 15 15	d. 0 0 0 0 0 0 0 0	Oct. Sept. June May July Dec. Jan.	17 8 19 1 23 25 6 18	June July Dec. Jan.	9 24	•	5 10 2 3	E. A. E. E. A.
Total		••	907	8	0	• •	•			•	•	

<sup>\*</sup> Retired on grounds of medical unfitness for further duty.

(ii.) Return of Widows and Children who during the Year 1st January to 31st December, 1916, ceases to be entitled to Benefits.

Name.	Widow or Child.	Annual Rate of Allowance.	Date of Termination of Payment of Allowance.	Remarks.
Adams, Annie, Mrs	Widow	£ 18	2 November	
Appleby, Muriel V. A Campbell, Eleanor May	Child	13	2 September 30 November	Attained age of 14 years
Evans, William S Hutchinson, Margaret M. M. McCullough, Hazel K	,,	13 13 13	19 January 21 May 23 February	"
Maule, Cecil F.*  Mehaffey, Mary E. A., Mrs.	Widow	13	$egin{array}{cccccccccccccccccccccccccccccccccccc$	Remarried.
Patrick, Mary J., Mrs Paul, Sybil F. M., Mrs	,,	18 18	20 June 23 September	Deceased. Remarried.
Sig ey, Joyce C W lliamson, Dudley N	Child	13 13	2 May 21 December	Attained age of 14 years
Total		176		

<sup>\*</sup> Balance of contributions, £55 19s. 3d., paid to estate,

## (b.) Allowances existing (except where otherwise shown) at the End of the Year:—

					Act under which Allowance granted
Name.		Occupation.		Annual Rate of Allowance.	E, Education Act, 1908 A, Superannuation A mend ment Act 1908; U, Superan nuation Amendmen Act, 1912.
Men.				£ s.	
	• • •	Teacher, Taranaki Education Board		52 0	E
		Caretaker, Canterbury College		40 12	U <b>A</b>
Dannauman II denand	• • •	Teacher, Auckland Education Board  "South Canterbury Education Board	•••	$\begin{array}{ccc} 96 & 5 \\ 52 & 0 \end{array}$	$_{\perp}$ $\stackrel{\boldsymbol{\Omega}}{\mathbf{E}}$
Routon Tamos		" Otago Education Board		52 0	Ē
Dinnia Anabibald		North Canterbury Education Board	•••	103 9	$\mathbf{E}$
		Secretary, Nelson College Board		52 0	E
	• • •	Teacher, Otago Education Board		108 9	A E
	• • •	Twent Officer Couthland Education Board	•••	$\begin{array}{ccc} 52 & 0 \\ 52 & 0 \end{array}$	E
Duamm Obanlas (1	• • •	Truant Officer, Southland Education Board Teacher, Native school	•••	$egin{array}{ccc} 52 & 0 \ 52 & 0 \end{array}$	E
Dudd Coores W E		March Contabon Education Daniel	•••	52 0	E
Bullock Comuch		" North Canterbury Education Board		52 0	E
Danagarana IJanuar W	•••	". Native school"		52 0	E
Burns, Andrew	• • •			52 0	E
	• • •	" "	• • •	63 11	A
	• • •	" Hawke's Bay Education Board	• • • •	129 1	A A
Comlea Damond	• • •	" South Canterbury Education Board " Nelson Education Board		81 16 135 3	A
Cranin Barthalamary	• • • • • •	" Auckland Education Board		180 5	A
Culverhouse, George	• • • • • • •	" North Canterbury Education Board		124 6	Ā
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
Dodds, James N.*	• • •	" Hawke's Bay Education Board	• • • •	$\begin{array}{c cc} 154 & 9 \\ 94 & 11 \end{array}$	A A
Easther, Henry A. Everiss, Andrew		Truant Inspector, Wanganui Education Board Teacher, North Canterbury Education Board		$\begin{array}{cccc} 94 & 11 \\ 64 & 2 \end{array}$	A
Everiss, George		" Marlborough Education Board		52 0	Ē
Ferguson, William		" Otago Education Board		52 0	E
Field, John L		" Southland Education Board		52 0	${f E}$
Fisher, Esau	· • ·		• • •	52 0	E
Fitzgerald, William S. Flux, George*	• • •	Inspector, Otago Education Board	• • • •	251 7	A A
Flux, George* Geissler, Herman W.		Teacher, Wellington Education Board  Native school	•••	$\begin{bmatrix} 217 & 1 \\ 52 & 0 \end{bmatrix}$	E
Gerring, Albert		" Auckland Education Board		52 0	$\overline{\mathbf{E}}$
Glenny, Joseph		" " " " " " " " " " " " " " " " " " " "	•••	$5\overline{2}$ $0$	E
Goldsbury, Alfred		" Wanganui Education Board		107 1	A
Gover, Frederick		" Wellington Education Board		52 0	E
Goyen, Peter	• • •	Inspector, Otago Education Board	• • •	278 16	A U
Gray, George Green, Richard E.		Lecturer, Lincoln Agricultural College	•••	$\begin{array}{ccc} & 97 & 1 \\ & 114 & 19 \end{array}$	A
Gribble, Charles		Teacher, Nelson Education Board  " Auckland Education Board	•••	$\begin{array}{ccc} 114 & 19 \\ 52 & 0 \end{array}$	E
Hamilton, Hugh R. W.*		Native school	•••	73 6	Ā
Hart, Edwin T.*		" Auckland Education Board	•••	232 10	A
Haslam, Francis W. C.		Professor, Canterbury College		242 10	Ü
Hassing, George M		Teacher, Southland Education Board		52 0	E
Hill, Henry*	• • •	Inspector, Education Department		379 0	A   A
Hill, John D. C Hogwood, Robert		Teacher, Wanganui Education Board  " Auckland Education Board	•••	$\begin{array}{cc} 208 & 16 \\ 116 & 7 \end{array}$	A A
Horan, Thomas	• • •	" Native school		52 0	E,
Howard, Charles C.		" Marlborough Education Board		68 8	E
Hubbard, Charles C.		" Native school		65 14	A
Hughson, William		Janitor, Otago High School Board	•••	52 0	E
	• • •	Teacher, Wanganui Education Board	•••	$\begin{array}{cc} 52 & 0 \\ 39 & 2 \end{array}$	E U
Jefferson, Alfred Johnston, Robert	• • •	" Otago University " Wellington Education Board	•••	$ \begin{array}{ccc} 39 & 2 \\ 52 & 0 \end{array} $	E
Inner Thomas 1		", Auckland Education Board		52  0	E .
Wilhum Tosonh		" Southland Education Board		52  0	E
King, Walter J.*		" Hawke's Bay Education Board		124 4	A
Kirby, James H		Wellington Education Board		52 O	E E
La Prelle, John J.		" Auckland Education Board " Wanganui Education Board		$52  ext{ 0} \\ 156  ext{ 11}$	A

Name.	- 4		Occupation.			Annual Rate of Allowance.	Act under which Allowance granted. E. Education Act, 1908; A. Superannuation Amendment Act. 1908; U. Superan- nuation Amendment Acr, 1912.
Men—continued.						£ s.	
Lyon, Christopher A., Rev.	• • •	Teacher,	Native school			52 0	<u>E</u>
Lyttle, John	• • •	"	Southland Education Board	• • •		52 0	E
Mabbett, Arthur	•••	"	Auckland Education Board Southland Education Board	• • •		$\begin{bmatrix} 52 & 0 \\ 172 & 0 \end{bmatrix}$	E
Macandrew, William McDonald, Kenneth	•••		Southand Education Board		***	52 0	$egin{array}{ccc} \mathbf{A} & & & \\ \mathbf{E} & & \mathbf{E} \end{array}$
McGavin, John		"	Native school		•••	52 0	E
Macky, John			int, Auckland Education Board			147 5	$\overline{A}$
McNicoll, David A.			Otago Education Board			188 10	A
Maddison, John		,,,	North Canterbury Education Be			52 - 0	E
Mathias, Vincent W.			r of Reserves, Canterbury College	e		97 16	<u>A</u>
Matthews, Ernest W. D.	• • •	Teacher,	Native school	• • •	• • • •	$\frac{52}{50}$ 0	E
Menzies, Edward M.	• • •	"	Wanganui Education Board	• • •	•••	$\begin{array}{ccc} 52 & 0 \\ 52 & 0 \end{array}$	E E
Menzies, George	• • • •	"	Otago Education Board Auckland Education Board	•••		$\begin{array}{cc} 52 & 0 \\ 88 & 14 \end{array}$	
Millington, Edward W. Moores, Peter		"	Discriming Education Dosid	••		52 0	$egin{array}{c} A \ E \end{array}$
Mossman, Edwin		"	Wanganui Education Board		•••	160 11	A
Mulhern, John		",	Native school			52   0	. E
Mulligan, Thomas		"	North Canterbury Education Bo			52 0	$\mathbf{E}$
Murdoch, James		"	Southland Education Board			52 0	E
Murray, David	• • •	"	Otago Education Board			172 11	A
Murray, George W.	• • •	"	Auckland Education Board	• • •		$\begin{array}{cc} 129 & 7 \\ 84 & 10 \end{array}$	A A
Murray, James B. Nicholls, Alfred	• • •	"	North Canterbury Education Bo	ord	•••	56 6	$egin{array}{ccc} \mathbf{A} & & & & \\ \mathbf{E} & & & & & \end{array}$
Orr, James	• • • • • •		Southland Education Board			$126 \ 12$	A.
O'Shea, Jeremiah		"	Nelson Education Board			$52 \ 0$	E
Overton, William R.		"	Southland Education Board			52   0	${f E}$
Paterson, William A.		"	Otago Education Board			$125 \ 10$	A
Porritt, Thomas, Rev.	• • •		Wellington Education Board	• •		52 0	E
Pryde, Patrick G	• • •		7, Otago Education Board	•••		$\frac{277}{20}$ 1	A
Reid, James Reid, John	• • •	Teacher,	<i>"</i> .	• • •		$   \begin{array}{ccc}     89 & 1 \\     103 & 15   \end{array} $	E A
Reid, John Robertson, James		"	Auckland Education Board			79 14	A
Salmond, William		Professor	, Otago University			$138 \ 7$	$\overline{\overline{\mathbf{U}}}$
Schmidt, Peter E.		Architect	to North Canterbury Education		i	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
Sloman, John F Smith, Aaron Y	• • •	. "	Auckland Grammar School Board Southland Education Board	ra	* * •	$\begin{array}{ccc} 87 & 8 \\ 106 & 7 \end{array}$	E A
Smith, John	• • • •	Secretary	to Marlborough High School	 Board	and	79 0	Ë
0 1 7013 76		Educat	tion Board			017 4	
Soundy, Richard*	٠		Hawke's Bay Education Board			$egin{array}{cccc} 215 & 4 & \cdots \ 230 & 2 & \end{array}$	A A
Stevens, Joseph E.	•••	"	Otago Education Board	•••	•••	118 5	A
Stewart, Alexander	• • •	"	"			88 6	Ē
Stewart, Washington S.		"	Wanganui Education Board			55 10	$\widetilde{\mathbf{E}}$
Stott, Alexander			Southland Education Board			93 11	· A
Walker, Thomas A.*			Inspector of Industrial Schools	, Educ	eation	204 - 6	A
Wand Tozanh		Depart				52 0	${f E}$
Ward, Joseph Ward, William	•••	reacher,	Marlborough Education Board		•••	$egin{array}{ccc} 52 & 0 \ 52 & 0 \end{array}$	E
Ward, William Webber, Edmund		"	Southland Education Board	• • • •		236 7	A
White, David R.		Principal	, Dunedin Training College			$\frac{250}{350}$ 0	A
Whyte, John			Otago Education Board			55 2	${f E}$
Wilding, Charles B.	• • •		Native school	• • • •		52 0	E
Woods, George E.	• • •	"	337-112	• • •	• • •	52 0	$\mathbf{E}_{_{oldsymbol{\Lambda}}}$
Yeats, Duncan M.	•••		Wellington Education Board	•••	• • • •	$\begin{array}{cc} 213 & 19 \\ 52 & 0 \end{array}$	A E
Young, Henry, Rev.	•••	"	Native school	•••	•••		הד
Women.			Total (120 men)	•••		11,887 2	
Alexander, Helen		Teacher.	Otago High School			139 14	A
Allan, Mary, K		"	Otago Education Board			92   1	A
Alves, Margaret W.*	•••	"	Otago Boys' and Girls' High So	chool 1	Board	114 16	A
Anderson, Ānnie C.		11	Otago Education Board			100 12	$egin{array}{c} { m A} \\ { m E} \end{array}$
Anderson, Barbara C.			Auckland Education Board			52 - 0	

<sup>\*</sup> Allowances granted during the period from 1st January to 31st December, 1916.

Name.		Occupation.		Annual Rate of Allowance.	Act under which Allowance granted. E,Education Act, 1908; A, Superannuation Amendment Act, 1908; U, Superannu- ation Amendment Act, 1912.
Women-continued.				£ s.	
Anderson, Elizabeth, Mrs	Teacher,	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	Ä
Bannister, Matilda E	"	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	•••	85 4	A
Barton, Annie, Mrs	"	Auckland Education Board	•••	$ \begin{array}{ccc} 52 & 0 \\ 94 & 9 \end{array} $	E
Batchelor, Bessie Batten, Annie E. B	"	Grey Education Board Westland Education Board	•••	52 0	A E
Beattie, Jane, Mrs	"	Native school		50 0	Ē
Birkett, Emma, Mrs	"	Taranaki Education Board		50 0	E
Blades, Bithiah	,,	Auckland Grammar School Boa		71 8	A
Blair, Jessie, Mrs	,,,	Otago Education Board		79 10	A
Blyth, Sarah F. R	,,	Wanganui Education Board		52   0	E
Bond, Jane A	"	Nelson Education Board			A.
Bott, Amelia	"	Otago Education Board	•••		A
Branting, Ellen T., Mrs		Te Oranga Home, Christchurch		41 14	A
Bright, Aimée D		Wellington Education Board Native school	•••	74 13 54 5	A
Broderick, Jessie S., Mrs Brown, Charlotte M., Mrs.	"	native school		18 3	A
Brown, Jessie C	"	Hawke's Bay Education Board	•••	108 6	A
Bullock, Julia W	"	North Canterbury Education B	oard	52 0	E
Cairns, Jessie	,,,	Otago Education Board		52 0	E
Caldwell, Margaret, Mrs	,,	Auckland Education Board	•••	77 10	A
Campbell, Jane	,,	Otago Education Board			A
Carr, Jane H. W., Mrs	"	Auckland Education Board			E
Carrick, Marie, Mrs	"	Otago Education Board	•••		E
Cato, Eva P	"	Auckland Education Board	•••	110 17	A A
Caughley, Christina J.* Chatwin, Georgina E	"	Hawke's Bay Education Board Wellington Education Board		109 19	A
Checkley, Martha, Mrs	"	North Canterbury Education B	_	100 10	A
Christie, Catherine W	",	Caversham Industrial School	•••	50 A	${f E}$
Coad, Emma M	,,	Auckland Education Board		96 19	A
Coghill, Margaret	7	"			A
Coneys, Jessie T	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Wellington Education Board	•••		E
Cooke, Jean L Cowens, Janet, Mrs	"	Otago Education Board North Canterbury Education B	 	7/15	A A
Davis, Elizabeth	".	Auckland Education Board	oara	75 15	A
Dement, Mary A	"	Nelson Education Board		50 0	Ē
Dewar, Janet	",	South Canterbury Education B		70 11	Α .
Dewhirst, Eliza E	"	Taranaki Education Board			A
Evans, Alice	"				E
Evans, Eliza H	"	Wellington Education Board	•••	70 17	A
Faulks, Flora Finlayson, Jessie M. M.,	"	Otago Education Board Auckland Education Board		71 15	A A
Mrs.	"	Auckland Education Doard	•••	. 11 10	<b>11</b>
Fleming, Janet	"	Otago Education Board		. 52 0	${f E}$
Fly, Lois M., Mrs.*	,,	Wellington Education Board		50 0	E
Forsyth, Agnes	"	Otago Education Board			A
Foster, Frances, Mrs.*	"	South Canterbury Education B	oard		A
Fowler, Jane B Fowler, Lillias A	"	Otago Education Board	•••	01 16	A A
Dor Many D	"	Thames High School		50 0	E
Fraser, Johanna	"	Taranaki Education Board		90 =	Ā
Fraser, Mary I	Principa.	l, Wanganui Girls' College		067 9	A
French, Agnes S.*		Auckland Education Board			A
Fyfe, Harriet, Mrs.*	"	Otago Education Board			A
Galloway, Helen	N.T"	Nelson Education Board			A
Gard'ner, Elizabeth A.* Geissler, Ida P., Mrs		Christchurch Technical College		11 10	A A
Gillibrand, Margaret E.*	reacher,	Native school Auckland Education Board		105 10	A
Goulding, Jane E	"	"		<b>50 0</b>	E
Gower, Nanette	, "	Wellington Education Board		. 52 0	E
Grant, Catherine D	"	New Plymouth High School			A
Haeusler, Emily M. L., Mrs.	,,	Auckland Education Board		. 52 0	$\mathbf{E}$
Haig, Catherine	1	Otago Education Board		. 104 3	A

<sup>\*</sup> Allowances granted during the period from 1st January to 31st December, 1916.

(11)	)	antea to Contributors (oranar)			1
					Act under which Allowance granted.
Name.		Occupation.		Annual Rate	E.Education Act. 1908:
27,01110.		Octopation.		of Allowance.	A, Superannuation Amendment Act, 1908; U, Superannu- ation Amendment
					ation Amendment Act, 1912.
·					<u>                                     </u>
Women—continued.			- ·	£ s.	
Hall, Mary	1	, North Canterbury Education Southland Education Board		$\begin{array}{cccc} & 115 & 2 \\ & 97 & 8 \end{array}$	A A
Hardie, Mary* Harrison, Nellie		North Canterbury Education	Board	94 5	A
Haughton, Sophia E. J.		"		52 0	E
Helyer, Elizabeth*	. "	Wellington Education Board		$157  19 \\ 123  17$	A
Henderson, Christina K Henderson, Jessie		Christchurch Girls' High Sch Otago Education Board		63 12	A A
Heney, Annie, Mrs.	1	Auckland Education Board		52 0	E
Henry, Margaret	•   "			52 0	E
Hiatt, Fanny C.* Hooper, Jane D		North Canterbury Education Otago Education Board		$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	A A
Hopper, Mary E	,,	Auckland Education Board	•••	80 18	A
Horne, Ellen J		Otago Education Board		92 1	A
Huie, Marjory S	ļ	Wallington Flat of The R		56 19	A
Hutchen, Jessie K Hutchens, Emmeline*		Wellington Education Board		98 8	A A
Irvine, Lucy M., Mrs.	1	Native school"	•••	52 0	E
Jackson, Rosabell, Mrs.*		Wellington Education Board		131 2	A
Jackson, Sarah E.*		r, Industrial School	·	120 15 99 19	A A
James, Sarah B, Mrs. Johnson, Susan H.	- 1	, Auckland Education Board Native school	•••	52 0	E
Johnston, Tristiana E. N		Wellington Education Board	•••	109 10	Ā
Jordan, Mary E., Mrs.	1	"		108 1	A
Joyce, Lucy J	"	Southland Education Board	•••	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	A A
Judkins, Anne, Mrs. Keesing, Kate		Native school Auckland Education Board	•••	86 2	A
Kells, İsabella F. R.		"		62 13	Å .
Kemple, Frances M.	. "	Grey Education Board	•••	103 13	A
Kitching, Lucy H.		Nelson Education Board	Board	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	A E
Kitchingman, Eliza Langford, Marg. H., Mrs		North Canterbury Education 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 Leighton, Lucy J.		er, Christchurch Girls' High S , Wellington Education Board		$\begin{bmatrix} 52 & 0 \\ 87 & 16 \end{bmatrix}$	E A
Leighton, Lucy J. 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 Boar		52 0	E E
Litchfield, Mary E., Mrs Little, Edith J. E.		Auckland Education Board Otago High School	•••	$\begin{array}{ccc} 52 & 0 \\ 95 & 2 \end{array}$	A
Longmore, Frances		Auckland Education Board	•••	52   0	E
Lovatt, Mary, Mrs		"		50 19	A
Luscombe, Blanche*		Otago Education Board		76 4	A A
McCarthy, Mary A. R Macdonald, Isabella		South Canterbury Education Wanganui Education Board	Doard	93 10 94 19	A
McEwan, Mary		Otago Education Board		110 7	Α .
McGavin, Jessie, Mrs.	1	Native school	•••	52 0	E
McIntosh, Janet McIntyre, Isabella	1	Otago Education Board South Canterbury Education	Board	80 1 90 8	A A
Mackay, Christina F		"	Doard	52 0	$\mathbf{E}$
Mackay, Ida O., Mrs.		Westland Education Board	•••	52 0	E
McKenzie, Christina*		Wellington Education Board	•••	108 11	A A
Macky, Mary A. F., Mrs McLaren, Mary		Auckland Education Board Otago Education Board	•••	95 19 83 5	A A
McLauchlan, Mary*	- 1 "	Wellington Education Board		104 12	A
Marchbanks, Davinia V.*	,,	"		94 10	A
Matheson, Fanny C. R.*	"	Hawke's Bay Education Board		$\begin{vmatrix} 143 & 15 \\ 101 & 4 \end{vmatrix}$	A A
Maxwell, Elizabeth L., Mrs Mellish, Marion A	"	Otago Education Board Wanganui Education Board	•••	87 16	A
Menzies, Margaret		North Canterbury Education		101 7	A
Metherell, Rosa M	"	"	•••	52 0 57 10	E
Mills, Jessie G Mills, Mary W	1 "	Otago Education Board	•••	57 16 97 0	A A
Milne, Robertina M. M., Mrs.	"	Wellington Education Board		28 12	A
Möller, Louisa A		Nelson Education Board		52 0	E
	1			1	***

<sup>\*</sup> Allowances granted during the period from 1st January to 31st December, 1916.

Name.			Occupation.			Annual Rate of Allowance.	Act under which Allowance granted. E. Education Act, 1908; A. Superannuation Amend ment Act, 1908: U. Superannu- ation Amendment Act, 1912.
Women—continued.		m 1	. 11 1771 / TD 1		:	. £ s.	
Murrish, Charlotte Nicholson, Maud	•••		Auckland Education Board			$62 \ 12 \ 81 \ 10$	A
Nixon, Elizabeth A.		"	."	• • •		88 1	A
Page, Margaret		"	Wellington Education Board	•••		$101  \hat{6}$	A
Pascoe, Ada		,,	Auckland Education Board			87 19	A
Paterson, Jane	• • •	,,	Otago Education Board			52  0	E
Peake, Sarah N	• • •	"	Marlborough Education Boar		• • •	$\frac{52}{70}$ 0	E
Pearson, Agnes A.	• • •	"	South Canterbury Education		•••	$   \begin{array}{ccc}     73 & 3 \\     89 & 8   \end{array} $	A A
Phillips, Leonora M. Phillips, Mary, Mrs.	•••	"	Auckland Education Board	•••		$52  ext{0}$	E
Plummer, Mary, Mrs.		"	Muchana Education Board			52 0	E
Quinn, Elizabeth C.		<b>"</b>	"			90 17	A
Ritchie, Christian	• • •	"	South Canterbury Education	Board		52   0	E
Roberts, Mary A			elson Education Board			52 0	E
Rooney, Christina	• • •	Teacher,	Otago Education Board		•••	52 0	E
Rosie, Wilhelmina J. Rothenberg, Hannah*	• • • •		Hawke's Bay Education Board Wellington Education Board			$\begin{array}{ccc} 117 & 4 \\ 87 & 3 \end{array}$	A A
Rowley, Elizabeth M.	•••	"	North Canterbury Education	Board		58 7	A
Ryder, Maud H.		"	Wellington Education Board			96 1	Ā
Ryan, Arabella C.		,,,	Auckland Education Board			103 12	A
Satchell, Edith E.		, ,,	Nelson College			52 - 0	$\mathbf{E}$
Sayers, Mary A., Mrs.	• • •	"	North Canterbury Education	Board		$\frac{52}{50}$	E
Simpson, Margaret E.	•••	"	Auckland Education Board		•••	$\begin{array}{cc} 52 & 0 \\ 92 & 15 \end{array}$	E A
Sinclair, Elizabeth Smart, Marion, Mrs.		",	Auckland Education Doard	•••	•••	97 8	A
Snodgrass, Margaret T., M	rs.	",	Southland Education Board	•••		$\frac{31}{32} \frac{6}{6}$	A
Sotheran, Jane		"	Grey Education Board	•••		$76 \ 12$	A
Spence, Mary L		"	North Canterbury Education	$\operatorname{Board}$		76  0	A
Stephens, Mary M.	• • •	"		•••		82 9	A
Stevens, Dora S	• • •	"	Otago Education Board	•••	•••	$\begin{array}{cc} 52 & 0 \\ 86 & 12 \end{array}$	E
Stevens, Emma M. Stewart, Helen T., Mrs.*	•••	"	South Canterbury Education	Board	•••	16 15	A E
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		• • •	52 0	E
Tennent, Margaret I.	•••	"	Native school	•••		52 0	E
Thomson, Annie Tosswill, Ellen M., Mrs.	• • •	"	Southland Education Board North Canterbury Education	Board		$\begin{array}{ccc} 95 & 17 \\ 88 & 6 \end{array}$	A 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	ontion De		89 7 52 0	$egin{array}{c} \mathbf{A} \\ \mathbf{E} \end{array}$
Wakelin, Ellen A. Walker, Mary M.	•••		Instructress, Wellington Education Board	cauton Do		69 19	Ä
Wallace, Eliza G.	• • • •	"	Auckland Grammar School			135 5	Ä
Watt, Margaret, Mrs.		",	Otago Education Board			67 11	Ā
Webb, Frances E., Mrs.	•••	,,	Nelson Education Board		• • • •	67 16	A
Wilding, Mary, Mrs.		"	Native school	• • • •	• •	10 7	A
Wilkinson, Catherine, Mr	8. <sup>%</sup>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Canterbury Education Board		•••	76 2 80 10	· A A
Williams, Alice L. Williams, Mary A., Mrs.	• • •	"	Taranaki Education Board Wellington Education Board	•••		53 9	A
Willis, Effie, Mrs.		"	North Canterbury Education	Board		92 12	A
Willis, Eliza M		"	"			66 15	Ä
Wilson, Mary R., Mrs.*		,,	Southland Education Board	•••		92 8	A
Wimperis, Frances M.	• • •	"	Otago Girls' High School	n		52 0	E .
Woodford, Kate S.	•••	"	North Canterbury Education			73 14	A E
Woodward, Laura Wraytt, Christina, Mrs.		"	Auckland Education Board Southland Education Board	•••	• • •	$\begin{array}{ccc} 52 & 0 \\ 52 & 0 \end{array}$	E
Wright, Lydia		"	Auckland Education Board		•••	126 8	A
., rabaro, rajuim	• • • •	"		•••	•••		-
			Total (195 women)			14,983 11	
		!	Grand total (315)			26,870 13	•

<sup>\*</sup> Allowances granted during the period from 1st January to 31st December, 1916.

#### (ii.) Allowances granted to Contributors under extended Provisions of Act.

Name.		Occupation.			Annual Rate of Allowance.	Act under which Allowance granted. E. Education Act, 1908; A, Superannuation Amendment Act, 1908; U, Superannu- ation Amendment Act, 1912.
Men.					£ s.	
Aldred, Frederick S.*		Teacher, Otago Education Board			204 5	A
Allard, Charles		Treasurer, North Canterbury Education Bo	oard		192 - 7	A
Anderson, Andrew		Teacher, Wellington Education Board			118 1	A
Bolton, Edwin C		" Hawke's Bay Education Board			72 3	A
Booth, Frederick		,, Auckland Education Board		٠.	106 5	A
Brown, Frederick D.	٠.	Professor, Auckland University College	• •	• •	194 3	U, A
Bryant, James T		Teacher, Otago Education Board	• •	• •	115 17	A
Bull, John G. H.*	• •	,, Hawke's Bay Education Board	 	• •	$\begin{array}{cc} 164 & 16 \\ 140 & 2 \end{array}$	A A
Burns, Trevethan Carrington, George W.	• •	,, North Canterbury Education Boa Otago Education Board		• •	125 18	A
Clemance, Philip H.	• •	Nativa school	• •	• •	78 2	A
Edridge, Edward	• •	Notion Education Board	• •	• •	106 18	A
Evans, Albert H		Wanganui Education Board		• •	97 17	A
Fisher, John		Analyland Education Board			131 16	Ä
Gates, Thomas A	• •	,, North Canterbury Education Boa		• • •	147 16	A
Gifford, Arthur John*		" Nelson Education Board			130 13	Ā
Goulding, Richard T.		,, Hawke's Bay Education Board			118 0	A
Gray, John A		" Otago Education Board			111 14	A
Greaves, Joseph		" South Canterbury Education Boa	$\operatorname{rd}$		106 0	A
Green, William		,, Auckland Education Board			104 19	A
Grierson, James	• •	Inspector, ,,			174 5	A
Hankin, Frederick S. M.*	• •	Teacher, Wanganui Education Board			127 3	A
Hanna, John	• •	Physical Instructor, Otago Education	Board	and	165 4	A
Hambidge Towers		Otago High School Board			00 10	A
Harbidge, James	• •	Teacher, North Canterbury Education Boa		• •	98 18 106 4	A A
Harre, John Hendry, James	• •	,, Wanganui Education Board Inspector, Southland Education Board	• •	• •	308 17	A
Hendry, James Hogben, George	• •	Director of Education	• •	• •	459 14	A A
Holmes, Robert B.*	• •	Teacher, Hawke's Bay Education Board	• •	• •	144 0	A
Hughes, Thomas	•	Inspector, North Canterbury Education Bo		• •	214 1	Ā
Humphreys, Joseph W.		Teacher, Marlborough Education Board			98 2	${f A}$
Jeffery, James		,, Otago Education Board			148 14	A.
Kelly, John T.*		,, ,,			122 16	A
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
Macandrew, Colin	• •	Secretary, Otago High School	• •		84 7	A
McFarlane, Henry	• •	Teacher, Wellington Education Board	 nd	• •	79 18	A
Menzies, John Millar, William	• •	,, South Canterbury Education Board		• •	107 10 104 17	A A
Monteath, Thomas	• •		• •	• •	99 6	A
Morgan, Richard		,, Taranaki Education Board	• •		62 1	Ä
Neill, John			and S		310 2	Ā
		land High School				
O'Donoghue, Denis		Teacher, Auckland Education Board			114 16	A
Officer, John		" Southland Education Board			116 15	<b>A</b> .
Patrick, John H		" Otago Education Board			122 14	A
Peart, Frederick B.*		,, Nelson Education Board	• •		134 8	A
Petrie, Donald		Inspector, Auckland Education Board	• •		325 17	A
Pridham, Ernest	• •	Teacher, New Plymouth High School	• •	• •	201 15	A
Reid, George B Simmers, George A.	• •	,, Auckland Education Board ,, Dannevirke High School	• •	• •	$ \begin{array}{c cccc} 102 & 11 \\ 210 & 9 \end{array} $	A A
Smith, John A	• •	Inspector, Hawke's Bay Education Board	• •	• •	222 16	A A
Stewart, Ralph D.		,, Auckland Education Board			213 17	Ā
Tomlinson, Thomas E.		Teacher, South Canterbury Education Boa		• • •	66 11	$\mathbf{A}$
Thomas, Algernon P. W.		Professor, Auckland University College			189 6	U, A
Turkington, Samuel		Teacher, Taranaki Education Board			98 4	Á
Watson, Clement		" Wellington Education Board	• •		229 18	Λ
Watson, John*	٠.	" North Canterbury Education Boa	rd	• •	118 19	A
Wild, Herbert A	• •	,, Southland Education Board	• •	• •	80 10	A
Williamson, Alexander W.	• •	,, Wellington Education Board	• •	• •	127 4	A
Williamson, John	٠.	,, Otago Education Board	 	• •	94 14	A A
Wood, John Worley, William F.	• •	,, South Canterbury Education Boa Nelson Education Board		• •	$egin{array}{cccccccccccccccccccccccccccccccccccc$	A
Young, Andrew	• •	Southland Education Roard	• •	• • •	146 2	A
	• •	,, Southfiand Education Board	• •	• •		
					9,220 7	1

<sup>\*</sup> Allowances granted during the period from 1st January to 31st December, 1916.

### (ii.) Allowances granted to Contributors under extended Provisions of Act—continued.

Name.	 Occupation.			Annual Rate of Allowance.	Act under which Allowance granted. E, Education Act.1908; A. Superamouation Amendment Act, 1908; U, Superamouation Amendment Act, 1912.
Women. Coleman, Mrs. Annie E. Hanna, Mrs. Sarah F. Pettit, Mrs. Barbara M.	 Teacher, Nelson Education Board ,, Wanganui Education Board ,, Nelson Education Board			£ s. 31 0 93 12 66 15	A A A
<b>;</b>	Total (3 women) Grand total (66)	••	•••	9,411 14	

## (ii.) Allowances granted to Contributors medically unfit for Further Duty.

	en e		Act under which Allowance granted.
Name.	Occupation.	Annual Rate of Allowance.	E. Education Act, 1908 A. Superannuation A mendment Act, 1908; U. Superannuation Amendment Act, 1912.
Men.		£ s.	
Baragwanath, John		52 - 0	${f E}$
Bowler, Frederick H	" North Canterbury Education Board	81 4	$\mathbf{A}$
Burnard, John D	Otago Education Paged	80 11	${f A}$
Bussell, Henry	" North Canterbury Education Board	52   0	$\mathbf{E}$
Charles, Robert	!	48 8	$\mathbf{A}$
Clark, George B	Otaga Education Paged	$122 \ 13$	${f A}$
Cooke, Montague P.*	Gantie Cantaniania Diducation Daniel	102 10	$\mathbf{A}$
Cooper, Charles	Ampliford Education Doord	114 5	$^{\prime}$ $^{\prime}$ $^{\prime}$
Dalby, John S	" North Canterbury Education Board	52   0	${f E}$
Downey, Michael*	" Native school	$52 \ 0$	${f E}$
Draffin, William H	" Auckland Education Board	135 2	A
Elmsly, Frederick	" " " " " " " " " " " " " " " " " " " "	113 6	A
Feist, Adolph M	" Wellington Education Board	98 - 2	A
Gilchrist, William*†	" Southland Education Board	177 2	A
Goodeve, Henry E.	" South Canterbury Education Board	110 3	$\mathbf{A}$
Grant, Henry A.	" North Canterbury Education Board	124 10	Α
Hames, Luther	" Auckland Education Board	122 11	A
Harrison, Thomas C.	" Otago Education Board	52   0	${f E}$
Hawkes, Richard N. N.	" South Canterbury Education Board	52 - 0	${f E}$
Honore, Jacob	Wan name: Danastian Danas	115 9	$\mathbf{A}$
Kerr, Charles K	" Otago Education Board	97 15	A
Lorking, Walter H.	Analyland Education Pound	52  0	E
Lowe, Francis E.*	" " " " " " " " " " " " " " " " " " " "	145 9	A
McClure, William D	", Hawke's Bay Education Board	90 9	A
Marr, Thomas M	" North Canterbury Education Board	52   0	Ē
Mason, Herbert	" Auckland Education Board	7 <b>5</b> 3	A
Matheson, Dugald	" Wellington Boys' College	95 7	$\overline{\mathbf{A}}$
May, Thomas L	Analyland Education Doord	116 6	Ā
Mayo, Egbert J.	" Nelson Education Board	114 14	$ullet$ $\widetilde{ ext{A}}$
Mehaffey, John	" Southland Education Board	113 9	Ā
Petrie, George	" North Canterbury Education Board	139 11	Ä
Pilkington, John J.	Wellington Education Board	111 17	Ā
Quartermain, George*	" Canterbury Education Board	123 1	Ā
Rice, John H	" Taranaki Education Board	$\frac{120}{92}$ 2	Ā
Scott, Edward A	Inspector, Grey Education Board	221 9	A
Smith, Edward	Teacher, North Canterbury Education Board	$\frac{1}{52}$ 0	Ë
Waygood, James E.	Analdand Education Board	109 17	Ā
White, George H.	North Contorbury Education Roard	129 12	Ä
Wilkinson, Henry R.*	Contorbury Education Board	132 1	Ä
777:1 171 ±	Anakland Education Board	168 8	Ä
XX7 11 TT 1 + 22	Hawko's Bay Education Board	111 13	A
woodnam, Herbert	" Hawke's Day Education Doard	L11 10	4.3
	Total (41 men)	4,201 19	
	Less William Gilchrist	177 2	
	AAOOO II MILWIII GILOIIII G	A11 4	
	Total (40 men)	4.024 17	
			•

<sup>\*</sup> Allowances granted during the period from 1st January to 31st December, 1916.

(iii.) Allowances granted to Contributors medically unfit for Further Duty-continued.

			Act under which Allowance granted.
Name.	Occupation,	Annual Rate of Allowance.	E, Education Act, 1908 A, Superannuation A mend ment Act, 1908; U, Superanuation Amendment Act, 1912.
Women.		0 -	
Albert, Sarah E	Teacher, Otago High School Board	£ s. 52 0	E
Austin, Christina, Mrs	" Grey Education Board	77 0	Ā
Black, Hilda*	" Nelson Education Board	40 17	A
Bland, Eliza J., Mrs	" Wellington Education Board	52   0	Ē
Boulcott, Henrietta	" " "	$52  ildo{0}$	Ē
Chapman, Lucy	" North Canterbury Education Board	52 0	Ē
Charles, Mary Jane*	" Auckland Education Board	37 10	Ā
Cromb, Grace C., Mrs	" Taranaki Education Board	60 10	Ā
Crosby, Eleanor E. T	" Christchurch Girls' High School	54 16	Ā
Dillon, Violet E., Mrs.*	" Marlborough Education Board	$70 \ 15$	Ā
Ecclesfield, Isabel	Wellington Girls' College	63 12	A
Galpin, Rachel, Mrs	" Grey Education Board	42 8	Ā
Gilbert, Elizabeth A. J.,	" Wanganui Education Board	35 14	A
Mrs.		30	^-
Graham, Amy S. F. de L.*†	" Nelson Education Board	59 15	A
Grant, Élsie D	Auckland Education Board	85 19	Ā
Hamilton, Janet A	" Southland Education Board	45 17	Ā
Hill, Charlotte J.*	" Canterbury Education Board	52 0	Ē
Jackson, Mary B	" Auckland Education Board	65  2	Ā
Kelly, Elizabeth	" " " " " " " " " " " " " " " " " " " "	86 6	Ā
Lavery, Catherine*	" Wanganui Education Board	57 10	A
Lavery, Mary S	" Auckland Education Board	$\frac{1}{27}$ $\frac{1}{3}$	Ä
Lea, Mary E	" Southland Education Board	$\begin{array}{ccc} 52 & 0 \end{array}$	E
Levert, Minnie L.*	" Native school	56 17	Ã
McKay, Elizabeth	" Otago Education Board	52 0	E
McKenzie, Ida B.*	" South Canterbury Education Board	54   5	Ā
McKeown, Emily M	Wellington Education Board	26 5	Ä
McLean, Elizabeth	" South Canterbury Education Board	$\frac{50}{52}$ 0	E
Paterson, Elizabeth S	" Otago Education Board	57 11	Ā
Paul, Susan B	· · · · · · · · · · · · · · · · · · ·	52 0	Ê
Peat, Janet H	" Wanganui Education Board	$5\overline{2}$ $0$	Ē
Ray, Josephine	Analiand Education Board	52  0	Ē
Scott, Elizabeth A	Wellington Education Board	$\begin{array}{c} 67 & 12 \end{array}$	Ā
Stewart, Agnes G	" Auckland Education Board	87 17	A
Sweetman, Isabella, Mrs.	Gray Education Board	36 7	Ä
Thomson, Ellen	Wanganyi Education Board	72  imes 17	A
inomson, inch	" Wanganti Eddeasion Doard	12 11	Α
	Total (35 women)	1,942 5	
	Less Amy S. F. de L. Graham	59 15	
	Total (34 women)	1,882 10	
	Grand total (74)	5,907 7	

<sup>\*</sup> Allowances granted during the period from 1st January to 31st December, 1916. † Deceased 25th May, 1916.

(iv.) Allowances granted to Widows of Deceased Contributors and Annuitants.

(17.) 1100000	Those granted in this does of Bookses cons			
Widows.	Occupation of Deceased Contributor		Annual Rate of Allowance.	Act under which Allowance granted. E. Education Act, 1908; A. Superannuation Amendment Act, 1908; U. Superannu- ation Amendment Act, 1912.
Algie, Alice V. E., Mrs.* Appleby, Hannah, Mrs	Teacher, Auckland Education Board " Otago Education Board		£ s. 18 0 18 0	A E
Bannerman, Marg., Mrs Barnett, Laura, Mrs Bedford, Fanny E., Mrs.	" " " Auckland Education Board	•••	$ \begin{array}{c cccc} 18 & 0 \\ 18 & 0 \\ 18 & 0 \end{array} $	E A E
Bennett, Mary R., Mrs.	" Otago Education Board		$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	} E
Berry, Alice M., Mrs Bramley, Charlotte, Mrs	" North Canterbury Education Bo		18 0 18 0	E E
Broughton, Esther, Mrs Browne, Ellen, Mrs	". Native school " Assistant Truant Officer, Wellington Educ	 eation Board	18 0 18 0	E E
Brownlee, Lilian G., Mrs. Burns, Ruby M., Mrs.	Teacher, Marlborough Education Board Inspector, Education Department	•••	18 0	A A
Butcher, Elizabeth M. Campbell, Catherine, Mrs.*	Teacher, Taranaki Education Board	•••	18 0 18 0	E A
Closs, Jane, Mrs	" Otago Education Board Clerk to Canterbury College Board	•••	18 0 18 0	E E
Danaher, Mary, Mrs.	Teacher, Native school	•••	18 0 18 0	E E
Duncan, Jane, Mrs. Dunnett, Elizabeth, Mrs.	" Southland Education Board	***	18 0 18 0	E A
Duthie, Grace, Mrs. Ellis, Elizabeth, Mrs.	Native school   Secretary to Nelson Education Board		10 0	E
Evans, Margaret A. T., Mrs. Fannin, Martha, Mrs.	Teacher, Taranaki Education Board  Hawke's Bay Education Board	•••	18 0 18 0	A A
Ferguson, Elizabeth, Mrs Foster, Frances, Mrs	North Canterbury Education Bo South Canterbury Education Bo	ard	18 0 18 0	E A
Gillman, Emma, Mrs. Glanville, Theresa, Mrs.*	" North Canterbury Education Bo		$\begin{array}{cc} 18 & 0 \\ 18 & 0 \end{array}$	E A
Gloy, Margaret, Mrs Goodwin, Zillah, Mrs	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	•••	18 0 18 0	E E
Goulding, Vera F., Mrs Gow, Annie, Mrs	Teacher, Marlborough High School "Taranaki Education Board		18 0 18 0	A A
Grant, Annie E., Mrs Greenwood, Margaret, Mrs.	" Native school"		18 0 18 0	E E
Hardy, Katherine M., Mrs.* Hogwood, Mary E. A., Mrs.	" Wellington Education Board " Auckland Education Board		18 0 18 0	E A
Hutchinson, Margaret G., Mrs.	" Southland Education Board	•••	18 0	E
Hutton, Helen B., Mrs Judkins, Anne, Mrs	Principal, School of Art, Otago Teacher, Native school		18 0 18 0	A A
Kerr, Catherine S., Mrs Ladley, Ada, Mrs	" North Canterbury Education Bo " Marlborough Education Board	ard	18 0 18 0	E A
Lea, Mary R., Mrs.* Lee, Rosina E., Mrs.*	" Southland Education Board " Auckland Education Board	•••	18 0 18 0	A A
Lindsay, Lillias, Mrs Look, Bertha R., Mrs	" Otago Education Board " Wellington Education Board	•••	18 0 18 0	E E
Maber, Grace M., Mrs Macan, Agnes, Mrs Macheth Helen C. Mrs.	" Southland Education Board		18 0 18 0 18 0	E A E
Macbeth, Helen G., Mrs McClelland, Elizabeth J., Mrs.	Clerk, North Canterbury Education Board Teacher, Otago Education Board	···	18 0 18 0	E
McCullough, Kate, Mrs	" Otago High School Board " Auckland Education Board	•••	18 0 18 0	A A
McKinnon, Grace, Mrs Macky, Ethel J., Mrs.*	" Southland High School Board		18 0 18 0	E A
Marshall, Louisa J., Mrs Mason, Margaret H. R., Mrs.	Wellington Education Board	•••	18 0 18 0	E A
Mehaffey, Violet A., Mrs.* Miller, Ellen M., Mrs	" Southland Education Board " Auckland Education Board	•••	18 0 18 0	A A
Miller, Margaret A., Mrs Moore, Phœbe J., Mrs	" Otago Education Board	•••	18 0 18 0	$egin{array}{ccc} \ddot{\mathbf{E}} & & \\ & \mathbf{A} & & \end{array}$
Morgan, Gertrude, Mrs Osborn, Ethel, Mrs	Wellington Education Board North Canterbury Education Bo	• • • • • • • • • • • • • • • • • • • •	18 0 18 0	· A A
Parry, Kate, Mrs	" Auckland Education Board	•••	18 0	A

<sup>\*</sup> Allowances granted during the period from 1st January to 31st December, 1916.

(iv.) Allowances granted to Widows of Deceased Contributors and Annuitants—continued.

Widows.	Occupation of Deceased Contributor.	Annual Rate of Allowance.	Act under which Allowance granted. E. Education Act, 1908; A. Superannuation Amendment Act, 1908; U. Superannu- ation Amendment Act, 1912.
Peterson, Elizabeth S., Mrs. Pole, Alice, Mrs. Potts, Rosamond, Mrs. Rice, Emily, Mrs. Rockel, Annie L., Mrs. Selby, Emma, Mrs. Shand, Annie, Mrs. Small, Elizabeth, Mrs. Smith, Mary A., Mrs. Somerville, Fannie, Mrs. Stewart, Frances, Mrs. Taylor, Margaret, Mrs. Tegner, Clara, Mrs. Templer, Amelia A. M. A.,	Teacher, North Canterbury Education Board  "Southland Education Board "North Canterbury Education Board "Taranaki Education Board "Secretary, Auckland Education Board "Southland Education Board "Southland Education Board "Southland Education Board "Teacher, Auckland Education Board "Christehurch Boys' High School "Auckland Education Board "North Canterbury Education Board "Wanganui Education Board "Wanganui Education Board "Taranaki Education Board	£ s 18 0 18 0	A E E A A E U A A A A E E A
Mrs. Thomas, Mary E., Mrs. Thompson, Annie E., Mrs. Tobin, Laura, Mrs. Trevithick, Annie L., Mrs. Turner, Gertrude K., Mrs. Vereker-Bindon, Lila, Mrs. Vos, Lavinia, Mrs. Walter, Rosa A., Mrs. Watt, Elizabeth, Mrs. Young, Mary A., Mrs.	North Canterbury Education Board Native school Auckland Grammar School Board  Wanganui Education Board Auckland Education Board Native school Auckland Education Board  Otago Education Board  Total (87)	18 0 18 0 17 19 1,579 3	A A E A A A E E E

<sup>\*</sup> Allowances granted during the period from 1st January to 31st December, 1916.

(v.) Allowances granted to Children of Deceased Contributors and Annuitants.

Name.		Occupation of Deceased Contribute	or.	Annual Rate of Allowance.	Act under which Allowance granted. E. Education Act, 1908 A. Superannuation Amendment Act, 1908; U. Superan- nuation Amend- ment Act, 1912.
Boys. Algie, Donald C.*		Teacher, Auckland Education Board		 £ 13	A
Appleby, Graham B.		" Otago Education Board	• • •	 13	$\mathbf{E}$
Appleby, Raymond L. C.		" "		 13	E
Bastings, Edgar, A.*		" "		 13	A
Brownlee, John K.		" Marlborough Education Board		 13	A
Burns, Hector S.		Inspector, Education Department		 13	A A
Burns, Ross S				 13	A.
Dale, John H		Teacher, Native school		 13	ļ A
Evans, Harry M		" Taranaki Education Board		 13	A
Evans, Colin M		, , , , , , , , , , , , , , , , , , ,		 13	A
Evans, Jack		, , , , , , , , , , , , , , , , , , ,		 13	A
Gazzard, Thomas H.		Southland Education Board		 13	A
Goulding, Mervin R.		Marlborough High School		 13	A
Gow, Donald H. A.		" Taranaki Education Board		 13	A
Greenwood, Milton G.	• • •	" Native school	•••	 13	$\mathbf{E}$

<sup>\*</sup> Allowances granted during the period from 1st January to 31st December, 1916.

(v.) Allowances granted to Children of Deceased Contributors and Annuitants-continued.

Boys - continued.   Jackson, Rohan*   Teacher, Christchurch Boys' High School   13	Name.			Occupation of Deceased Contributo	r.		Annual Rate of Allowance.	Act under which Allowance granted. E, Education Act, 1908 A, Superannuation Amendment Act, 1908; U, Superan nuation Amend- ment Act, 1912.
Lea, Cecil W.*   Southland Education Board   13			m )					
McKinnon, Hugh L.   Southland High School Board   13   E						i		
McKinnon, John C.	McKinnon Hugh L					- 1		
Macky, Wallace A.*   Auckland Education Board   13				"				
Osmers, Harry N.				Auckland Education Board		- 1		
Paul, Frederick A. T.					•••			
Paul, Erie H.					•••		_	
Rockel, Alex. A.   Wanganui Education Board   13   A   Sigley, Harry S.   Native school   13   A   A   Turner, Ferie H. K.   Auckland Grammar School   13   A   A   Turner, Francis J.   13   A   Auckland Grammar School   13   A   A   Turner, Francis J.   13   A   Auckland Grammar School   13   A   A   Auchland Grammar School   13   A   A   Auchland Education Board   13   A   A   A   Auchland Education Board   13   A   A   Auchland Education Board   14   A   A   Williamson, Kenneth   Otago Education Board   13   A   A   Williamson, Iceslie			,,					1
Sigley, Harry S.   Native school   13   B   Carrieth Ca				Wanganui Education Board				
Smith, Edward H.								
Turner, Francis J.			,, (	Christchurch Boys' High Schoo	l			
Turner, Geoffrey R.   13			,, .	Auckland Grammar School				
Waren, Horace V.   Hawke's Bay Education Board   13		• • •	"	"	•••			
Watzen, Horace V.         Hawke's Bay Education Board         13         A           Williamson, Kenneth         Otago Education Board         13         A           Williamson, Leslie         "         13         A           Williamson, Jack         "         13         A           Williamson, Konald         "         13         A           Givis.           Barnett, Kate J.         Total (37 boys)         481         481           Total (37 boys)         481         481         481           Total (37 boys)         481         481         481         481           Total (37 boys)         481				Analdonal Education Doord				
Watson, John A.*   Hawke's Bay Education Board   13   A				Auckland Education Doard				
Williamson, Leslie   Williamson, Jack   Williamson, Jack				Hawke's Bay Education Board				
Williamson, Jack   Williamson, Jack   Williamson, Jack   Williamson, Jack   Williamson, Jack   Williamson, Ronald   Total (37 boys)   481   Williamson, Ronald   Total (37 boys)   Williamson, Willi								
Williamson, Ronald				u u				A
Total (37 boys)   A81		• • •	"	u .	•••			
Barnett, Laura   Barnett, Laura   Bastings, Ida C.*   Statings,	Williamson, Ronald	• • •	"	"	•••	•••	13	A
Barnett, Kate J   Teacher, Otago Education Board   13				Total (37 boys)		· • •	481	•
Bartings, Ida C.*   13			Teacher	Otago Education Board			19	Δ
Bastings, Ida C     Brownlee, Gwendolen A.   Brownlee, Gwendolen A.   Brownlee, Gwendolen A.   Burns, Marie K   Campbell, Eleanor May*     Clarkson, Mary L     Dunning, Dorothy B. A.   Goulding, Vera J. S.   Goulding, Jeanne H.       Marlborough Education Board   13   A   Goulding, Jeanne H.				•				
Browniee, Gwendolen A.   Teacher, Marlborough Education Board   13   A   Campbell, Eleanor May*+     Clarkson, Mary L.   Dunning, Dorothy B. A.   Goulding, Vera J. S.   Marlborough High School   13   A   A   Goulding, Jeanne H.   Hutchinson, Kathleen M. B.   Lea, Eva C.*     Look, Gwendoline   Wellington Education Board   13   A   A   A   Coulding, Frieda M.   Macky, Marjorie E.*   Marshall, Gertrude E.   Marshall, Gertrude E.   Mehaffey, Marjorie L.   Miller, Marjorie L.   Miller, Marjorie L.   Miller, Marjorie L.   Miller, Margaret O. Osborn, Mavis E.   A   A   A   A   A   A   A   A   A			,,	"				ł .
Campbell, Eleanor May*   Clarkson, Mary L.   Wanganui Education Board   13	Brownlee, Gwendolen A.				•••			
Clarkson, Mary L.   Wanganni Education Board   13					•••	• • •		
Dunning, Dorothy B. A.   Goulding, Vera J. S.   Marlborough High School   13								
Marborough High School   13	Dunning Dorothy B A						· ·	
Goulding, Jeanne H.   Hutchinson, Kathleen M. B.   Lea, Eva C.*   13	Goulding, Vera J. S.							
Hutchinson, Kathleen M. B.   Southland Education Board   13	Goulding, Jeanne H.		,,	"			13	A
MocCullough, Elsie L.   Wellington Education Board   13	Hutchinson, Kathleen M.	В.	"	Southland Education Board	•••			
McCullough, Elsie L.         " Otago High School Board         13         A           Mackly, Marjorie E.*         " Auckland Education Board         13         A           Marshall, Gertrude E.         " Southland Education Board         13         A           Mehaffey, Marjory D.*         " Southland Education Board         13         A           Mehaffey, Mary E. M.         " 13         A           Miller, Margore L.         " 13         A           Miller, Margaret O.         " 13         E           Osborn, Mavis E.         " North Canterbury Education Board         13         A           Paul, Ruth         " North Canterbury Education Board         13         A           Peacock, Winsome F.         " North Canterbury Education Board         13         A           Rockel, Iris M.         " Native school         13         A           Walsh, Evalyn F.         " Auckland Education	Lea, Eva C.*	•••	" .	Wallington Education David	• • •			
McCullough, Frieda M.         "Auckland Education Board         13         A           Marshall, Gertrude E.         "Southland Education Board         13         A           Mehaffey, Marjory D.*         "Southland Education Board         13         A           Mehaffey, Marjory D.*         "Southland Education Board         13         A           Mehaffey, Mary E. M.         "Auckland Education Board         13         A           Miller, Marjorie L.         "Auckland Education Board         13         E           Miller, Marjorie L.         "North Canterbury Education Board         13         A           Paul, Ruth         "North Canterbury Education Board         13         A           Peacock, Winsome F.         "North Canterbury Education Board         13         A           Rockel, Iris M.         "North Canterbury Education Board         13         A           Sigley, Ethel G.         "Total (32 girls) Board         13         A           Vereker-Bindon, Enid B.         "Wanganui Education Boar	McCullough Elsia I							
Macky, Marjorie E.*         "Auckland Education Board         13         A           Marshall, Gertrude E.         "Southland Education Board         13         E           Mehaffey, Marjory D.*         "Southland Education Board         13         A           Mehaffey, Mary E. M.         "Auckland Education Board         13         A           Miller, Marjorie L.         "Auckland Education Board         13         E           Miller, Elizabeth A.         "Auckland Education Board         13         E           Miller, Margaret O.         "Biller, Margaret D.         "Biller, M				"				
Marshall, Gertrude E.       " Southland Education Board       13       E         Mehaffey, Mary E. M.       " Auckland Education Board       13       A         Miller, Marjorie L.       " Auckland Education Board       13       E         Miller, Elizabeth A.       " 13       E         Miller, Margaret O.       " 13       E         Osborn, Mavis E.       " North Canterbury Education Board       13       A         Paul, Ruth       " Native school       13       A         Peacock, Winsome F.       " North Canterbury Education Board       13       A         Rockel, Iris M.       " Wanganui Education Board       13       A         Native school       13       E         Sigley, Hazel M.       " Wanganui Education Board       13       E         Thomas, Olive M.       " Taranaki Education Board       13       A         Vereker-Bindon, Enid B.       " Wanganui Education Board       13       A         Watson, Margaret A.*       " Hawke's Bay Education Board       13       A         Watson, Margaret A.*       " Hawke's Bay Education Board       13       A			· ·	Auckland Education Board				
Mehaffey, Mary E. M.       " Auckland Education Board       13       E         Miller, Marjorie L.       " Auckland Education Board       13       E         Miller, Elizabeth A.       " 13       E         Miller, Margaret O.       " 13       E         Osborn, Mavis E.       " North Canterbury Education Board       13       A         Paul, Ruth       " Native school       13       A         Peacock, Winsome F.       " North Canterbury Education Board       13       A         Rockel, Iris M.       " Wanganui Education Board       13       A         Sigley, Hazel M.       " Native school       13       E         Sigley, Ethel G.       " Sigley, Ethel G.       13       A         Walsh, Evalyn F.       " Wanganui Education Board       13       A         Warren, Eva E.       " Hawke's Bay Education Board       13       A         Watson, Margaret A.*       " Hawke's Bay Education Board       13       A         Total (32 girls)       429       13       A         Less Eleanor M. Campbell       13       A	Marshall, Gertrude E.		"		•••			
Miller, Marjorie L.       " Auckland Education Board	Mehaffey, Marjory D.*		, ,	Southland Education Board	•••			1 .
Miller, Elizabeth A.       " " " " 13       E         Miller, Margaret O.       " North Canterbury Education Board 13       A         Osborn, Mavis E.       " North Canterbury Education Board 13       A         Paul, Ruth " Native school " North Canterbury Education Board 13       A         Peacock, Winsome F.       " North Canterbury Education Board 13       A         Rockel, Iris M.       " Wanganui Education Board 13       A         Sigley, Hazel M.       " Native school 13       E         Sigley, Ethel G.       " Native school 13       E         Thomas, Olive M.       " Taranaki Education Board 13       A         Vereker-Bindon, Enid B.       " Wanganui Education Board 13       A         Walsh, Evalyn F.       " Auckland Education Board 13       A         Watson, Margaret A.*       " Hawke's Bay Education Board 13       A         Total (33 girls) 13       A         Total (32 girls)       429         Less Eleanor M. Campbell 13       A	Mehaffey, Mary E. M.			Augkland Education Board				
Miller, Margaret O.         13       E         Osborn, Mavis E.	Miller Elizabeth A		,	Auchiana Paucanon Doara				
Osborn, Mavis E.       "North Canterbury Education Board   13   A         Paul, Ruth         "Native school								
Paul, Ruth       "Native school       18       A         Peacock, Winsome F.       "North Canterbury Education Board       13       A         Rockel, Iris M.       "Wanganui Education Board       13       A         Sigley, Hazel M.       "Native school       18       E         Sigley, Ethel G.       "Taranaki Education Board       13       E         Thomas, Olive M.       "Taranaki Education Board       13       A         Vereker-Bindon, Enid B.       "Wanganui Education Board       13       A         Walsh, Evalyn F.       "Auckland Education Board       13       E         Warren, Eva E.       "Hawke's Bay Education Board       13       A         Watson, Margaret A.*       "Hawke's Bay Education Board       13       A         Total (32 girls)       429       13         Less Eleanor M. Campbell       13       A			, .	North Canterbury Education Bo			13	
Rockel, İris M.       "Wanganui Education Board"       13       A         Sigley, Hazel M.       "Native school       13       E         Sigley, Ethel G.       "Sigley, Ethel G. <td>Paul, Ruth</td> <td></td> <td>,,</td> <td>Native school</td> <td></td> <td></td> <td></td> <td>1</td>	Paul, Ruth		,,	Native school				1
Sigley, Hazel M.       "Native school       13       E         Sigley, Ethel G.       "Taranaki Education Board       13       E         Thomas, Olive M.       "Taranaki Education Board       13       A         Vereker-Bindon, Enid B.       "Wanganui Education Board       13       A         Walsh, Evalyn F.       "Auckland Education Board       13       E         Warren, Eva E.       "Hawke's Bay Education Board       13       A         Watson, Margaret A.*       "Hawke's Bay Education Board       13       A         Total (33 girls)       429       13         Less Eleanor M. Campbell       13       A		• • •						
Sigley, Ethel G       " " " " " " " " " " " " " " " " " " "	Rockel, 1ris M							
Thomas, Olive M " Taranaki Education Board 13 A Vereker-Bindon, Enid B " Wanganui Education Board 13 A Walsh, Evalyn F " Auckland Education Board 13 E Warren, Eva E " 13 A Watson, Margaret A.* " Hawke's Bay Education Board 13 A  Total (33 girls) 429 Less Eleanor M. Campbell 13  Total (32 girls) 416	Sigley Ethel G			,,				
Vereker-Bindon, Enid B.       " Wanganui Education Board       13       A         Walsh, Evalyn F.       " Auckland Education Board       13       E         Warren, Eva E.       " 13       A         Watson, Margaret A.*       " Hawke's Bay Education Board       13       A         Total (33 girls)       13       A         Less Eleanor M. Campbell       13       A         Total (32 girls)       13       A			1 .	Taranaki Education Board				
Walsh, Evalyn F.        " Auckland Education Board        13       E A         Warren, Eva E.        "           13       A         Watson, Margaret A.*       " Hawke's Bay Education Board          429         Less Eleanor M. Campbell       13         416	Vereker-Bindon, Enid B.		"	Wanganui Education Board			13	A
Watson, Margaret A.*       " Hawke's Bay Education Board       13       A         Total (33 girls)        429         Less Eleanor M. Campbell       13         Total (32 girls)        416	Walsh, Evalyn F.	•••	"	Auckland Education Board	•••			1 -
Total (33 girls) 429 Less Eleanor M. Campbell 13  Total (32 girls) 416			"	Hawke's Bay Éducation Board	•••			
Total (32 girls) 416	·			Total (33 girls)	•••		1	·
							<u> </u>	
Grand total (69) 897				Grand total (69)			897	

<sup>\*</sup> Allowances granted during the period from 1st January to 31st December, 1916.

### 5 (A). REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1916.

To Balance, 31st December, 1915 Contributions of members Government subsidy Interest— Ordinary — Public £ 15,080 Bonus—Public Trustee 1,385 On arrears of contributions 254  Contributions transferred from funds	56,038 8 17,000 0 s. d. 5 11 19 5 11 10 —————————————————————————————————	## By Retiring and other allowances	£ s. d. 42,001 8 10  7,190 16 0 211 11 6
	£431,063 15 1	£45	31,063 15 10

#### 5 (B). BALANCE-SHEET AS AT 31ST DECEMBER, 1916.

££		s. d.	
To Fund as per Revenue Account 381,	158	16	
Retiring and other allowances due-			Contributions of members— £ s. d.
£ s. d.			In transit 5,119 1 0
			Outstanding 3,291 14 11
In course of payment 7 13 0			
Unpaid 345 17 4			8,410 15 11
-	353	10 4	Interest accrued on ar-
Refunds of contributions on death of			rears of contributions-
contributor—Unpaid	876 1	3 6	In transit 2 13 5
Administration expenses - Office ex-			Outstanding 794 14 8
penses unpaid	22 1	0 6	797 8 1
	494 1	2 1	Refunds of contributions paid in
Suspense Account (including contribu-			advance—On voluntary retirement 135 4 1
tions overpaid, &c.)	63 1	1 6	Recoveries due in course of payment 35 1 0
, , , , , , , , , , , , , , , , , , ,			The state of the s
£382,	968 1	9 5	£382,968 19 5
2002,	200 I		2002,000 10 0

F. K. DE CASTRO, Secretary, Education Department.

W. L. Dunn, Acting-Secretary, Teachers' Superannuation Board.

31st January, 1917.

Audited and found correct.—R. J. Collins, Controller and Auditor-General.—17th February, 1917.

#### 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.

23

In the War Legislation Amendment Act, 1916, certain provisions were made respecting conditions arising out of the war. Certificated or licensed teachers temporarily appointed under that Act to positions in public schools are given the right of election to become contributors to the fund, while the status of certain contributors on active service is protected.

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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