PROVINCE OF BRITISH COLUMBIA

FOURTH AND FIFTH REPORTS

OF THE BUSINESS DONE IN
PURSUANCE OF THE

SUPERANNUATION ACT

FOR THE

YEARS ENDED MARCH 31ST

1925
AND
1926

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
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1926.

To His Honour WALTER CAMERON NICHOL,

Lieutenant-Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned respectfully submits the Report of the business done in pursuance of the "Superannuation Act" during the fiscal year 1924–25.

WILLIAM SLOAN,

Provincial Secretary.

Provincial Secretary's Office,

Victoria, B.C.

The Honourable William Sloan,

Provincial Secretary, Victoria, B.C.

SIR,—I have the honour to lay before you Report of the business done in pursuance of the "Superannuation Act" during the fiscal year 1924–25.

I have the honour to be,

Sir,

Your obedient servant,

W. H. MACINNES,

Civil Service Commissioner.

SUPERANNUATION REPORT, 1924-25.

Report of the business done in pursuance of the "Superannuation Act" during the fiscal year 1924–25.

Section 5.—Contributions were made by the employees of the B.C. Government of $123,762.59; by the employees of the City of Duncan of $177.20.

Section 6.—On April 1st, 1924, 232 persons were contributing more than 4 per cent. During the year sixteen additional persons were granted permission to make increased contributions; three of those making increased contributions were superannuated, three died, and five left the Service, leaving 237 making increased contributions on March 31st, 1925.

Section 7.—Contributions were made by the Government and by the City of Duncan of a like amount to the contributions of their employees respectively.

Section 11.—Interest was credited at the rate of 5 per cent. per annum on the credit balance of the previous April 1st and October 1st respectively.

Section 12.—A statement of all moneys received and paid out under the provisions of this Act and the assets and liabilities appertaining to the granting of superannuation allowances under its provisions is given in Schedule No. 1.

Section 13.—(1.) (*a.*) The sum of $24,621.66 was refunded under sections 18 and 19. A like amount was transferred from the B.C. Government Employer's Account to the Special Reserve fund.

(3.) The debit balance of the account of the B.C. Government in the Special Reserve Fund amounted to $169,754.51 on March 31st, 1925. Interest at the rate of 5 per cent. per annum was charged on the debit balance of this account.

Section 14.—Superannuation allowances were granted to twenty-one persons, as per Schedule No. 2.

Section 18.—Fourteen contributors died during the fiscal year and refunds were made to their legal representatives.

Section 19.—One hundred and thirty-nine contributors, on leaving the Service, secured refunds of the amount standing at their credit.

Section 20.—Two of the contributors who left the Service had made voluntary contributions under section 9 and secured a refund of these special contributions.

An interesting development of the year was the number of contributors who started making voluntary contributions pursuant to section 9. While the amounts involved are not large, it is pleasing to note the development of this habit of thrift and saving.

In conclusion, I would like to point out that the "Superannuation Act" in its five parts provides a medium through which any group of employees in the Province can, by a voluntary arrangement with their employer, make provision for an old-age pension. It is therefore capable of wide expansion in its scope and it would be difficult to place a limit on its usefulness in the future if full advantage were to be taken of its provisions.

W. H. MacINNES,
Civil Service Commissioner.

SCHEDULES.

SCHEDULE No. 1.

SUMMARY OF RECEIPTS AND EXPENDITURES.

Receipts.

Cash in Treasury, April 1st, 1924	$ 779,644 54
Contributions, B.C. Government employees	123,762 59
" " employers	123,762 59
" " Special Reserve	27,686 10
" City of Duncan employees	177 20
" " employer	177 20
" " Special Reserve	27 50
Voluntary contributions, section 9	652 18
Interest paid by B.C. Government	41,303 17
	$1,097,193 07

Expenditures.

Refunds, section 18	$ 3,704 91
" " 19	20,916 75
" " 20	45 40
Superannuation allowances	28,640 30
	$ 53,307 36
Cash in Treasury, April 1st, 1925	1,043,885 71
	$1,097,193 07

BALANCE-SHEET AS AT MARCH 31ST, 1925.

Assets.

Cash in Treasury		$ 902,942 97
Cash in Treasury	$140,942 74	
B.C. Government Special Reserve (section 13 (1) (*a*) and (*b*))	169,754 51	
		310,697 25
		$1,213,640 22

Liabilities.

B.C. Government employees	$450,681 26	
" employer	450,681 26	
City of Duncan employees	626 30	
" employer	626 30	
" Special Reserve	89 43	
Special contributions	238 42	
Total, Current Accounts		$ 902,942 97
Present value of allowances in force March 31st, 1925	$300,858 03	
Balance, being difference between value of allowance in force March 31st, 1925, and amount at credit of Superannuation Allowance Account	9,839 22	
		310,697 25
		$1,213,640 22

Present Value of Superannuation Allowances in Force March 31st, 1925.

Name.	Allowance per Month.	Present Value.
Almond, S. R.	$ 73 33	$ 6,749 60
Anderson, G.	15 00	1,823 40
Armstrong, J. F.	125 56	7,850 01
Arthur, Dr. E. C.	15 00	1,434 60
Bowman, T. M.	47 37	5,735 56
Brown, J. R.	82 50	7,593 30
Bunting, J. F. B.	1 80	211 46
Burgess, T. A.	15 25	2,426 58
Calbick, T. F.	15 66	1,896 11
Callaghan, John	18 40	1,759 78
Cambridge, J. J.	115 00	14,456 00
Campbell, C. S.	104 50	12,276 66
Carne, F.	15 00	1,434 60
Clint, Jas.	45 86	4,386 05
Corfield, W. F.	14 60	2,044 58
Cox, D. G.	58 06	6,179 91
Creighton, J. W.	42 80	3,939 31
Cullin, W. H.	98 75	10,155 45
Davies, P. J.	15 00	1,510 20
Delbridge, T.	15 00	1,488 60
Evans, A. M.	20 20	1,741 23
Evans, C. H.	8 85	878 27
Fawcett, Miss C. M.	27 80	4,333 46
Fraser, J. A.	82 37	6,177 75
Goepel, W. J.	187 29	17,912 42
Hall, John	44 15	4,063 57
Hanson, R. E.	28 60	2,735 30
Hargie, Jas.	24 90	2,926 40
Henderson, C. C.	15 40	1,696 46
Henry, Thomas	20 35	1,980 46
Hepburn, W.	24 00	2,379 26
Hewton, Wm.	25 00	1,563 00
Hodgins, A. E.	40 00	4,550 40
Hodson, J. H.	22 90	2,107 98
Jones, G. B.	51 75	4,579 95
Lloyd, M. B.	21 65	2,148 54
Mogee, A.	15 00	1,125 00
Morley, H. A. S.	128 66	8,429 80
Morshead, F.	13 65	1,652 74
Moseley, Levi	15 00	1,247 40
McCabe, M. H.	15 00	1,380 60
McGregor, Mrs. A. E.	98 21	7,692 79
McKercher, A.	28 60	2,631 32
McLean, Mrs. Marcella	52 00	7,400 64
Norman, Miss Kate	46 20	2,320 53
Peers, Joseph	8 70	624 31
Philips, F. M.	31 40	3,573 07
Pottinger, James	107 10	7,685 50
Price, A. H.	22 85	1,567 25
Pye, W. T.	15 00	1,488 60
Pyke, J. A.	22 75	2,172 59
Rant, W. J.	56 90	4,458 68
Carried forward	$2,256 67	$212,577 03

PRESENT VALUE OF SUPERANNUATION ALLOWANCES—*Continued.*

Name.	Allowance per Month.	Present Value.
Brought forward	$2,256 67	$212,577 03
Richards, F. G.	72 80	6,700 51
Riley, W.	15 20	1,242 14
Robertson, W. C.	19 35	1,451 25
Robertson, W. F.	166 70	17,743 65
Shakespeare, F. N. E.	71 90	8,179 34
Smith, C.	7 70	681 91
Stanton, Mrs. H.	77 96	11,637 87
Stenson, R. J.	41 10	8,029 30
Sutton, Joseph	19 40	2,365 25
Tolmie, R. F.	190 65	19,605 63
Webb, C. N.	20 00	2,496 00
Whitehouse, T. E.	31 90	3,085 37
Williams, R. T.	55 90	3,836 98
Young, R. H.	15 00	1,225 80
	$3,062 23	$300,858 03

SCHEDULE No. 2.

SUPERANNUATION ALLOWANCES GRANTED BETWEEN APRIL 1ST, 1924, AND MARCH 31ST, 1925.

Date Effective.	O.C. No.	Name.	Position, Office, and Department.	Plan.	Amount per Month.
1–5–24	370/24	Henderson, C. C.	Janitor, Govt. Agency, Nanaimo, Finance	Single life	$ 15 40
1–5–24	495/24	Corfield, W. F.	Janitor, Public Works	Guar. 15 yrs.	14 60
1–8–24	867/24	Morshead, F.	Attendant, Mental Hospitals, Prov. Sec.	Single life	13 65
1–9–24	868/24	Sutton, J.	Clerk, Supreme Court Reg., Vancouver, Attorney-General	Guar. 10 yrs.	19 40
1–10–24	1046/24	Stenson, R. J.	Government Agent, Fernie, Finance	Joint life and last survivor plan	41 10
1–11–24	1168/24	Hodgins, A. E.	District Engineer, Public Works	Single life	40 00
1–12–24	1251/24	Fawcett, Miss C. M.	Stenographer, Government Agency, Kaslo, Finance	Single life	27 80
1–1–25	1393/24	Norman, S.	Caretaker, Bureau of Mines, Mines	Guar. 5 yrs.	46 20
1–12–24	142/25	Hepburn, W.	Censor, Moving Pictures, Vancouver, Attorney-General	Single life	24 00
1–3–25	215/25	Robertson, W. F.	Prov. Mineralogist, Mines	Single life	166 70
1–2–25	283/25	Tolmie, R. F.	Deputy Minister, Mines	Single life	190 65
1–4–25	357/25	Jones, G. B.	Cashier, Land Reg., Vancouver, Attorney-General	Single life	51 75
1–4–25	357/25	McKercher, Alex.	Guard, Oakalla, Attorney-General	Single life	28 60
1–4–25	357/25	Hodson, J. H.	Clerk, Audit, Finance	Single life	22 90
1–4–25	357/25	Pyke, J. A.	Clerk, Govt. Agency, Vancouver, Finance	Single life	22 75
1–4–25	357/25	Philips, F. M.	Draughtsman, Lands	Single life	31 40
1–4–25	357/25	Price, A. H.	Cook, Colony Farm, Prov. Sec.	Single life	22 85
1–4–25	357/25	Hewton, Wm.	Attendant, New Westminster, Prov. Sec.	Single life	25 00
1–4–25	357/25	Carne, Fred.	Janitor, Victoria, Public Works	Single life	15 00
1–4–25	445/25	Evans, A. M.	Usher, Vancouver, Finance	Guar. 5 yrs.	20 20
1–4–25	400/25	Hargie, James	Laundryman, Ment. Hosp., Essondale, Prov. Sec.	Guar. 10 yrs.	24 90

To His Honour ROBERT RANDOLPH BRUCE,

Lieutenant-Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned respectfully submits the Report of the business done in pursuance of the "Superannuation Act" during the fiscal year 1925–26.

WILLIAM SLOAN,

Provincial Secretary.

Provincial Secretary's Office,

Victoria, B.C.

The Honourable William Sloan,
Provincial Secretary, Victoria, B.C.

SIR,—I have the honour to lay before you Report of the business done in pursuance of the "Superannuation Act" during the fiscal year 1925–26.

I have the honour to be,
Sir,
Your obedient servant,

W. H. MACINNES,
Civil Service Commissioner.

SUPERANNUATION REPORT, 1925-26.

Report of the business done in pursuance of the "Superannuation Act" during the fiscal year 1925–26.

Section 5.—Contributions were made by the employees of the B.C. Government of $124,530.87; by the employees of the City of Duncan of $215.80.

Section 6.—On April 1st, 1925, 237 persons were contributing more than 4 per cent. During the year thirty-four additional persons were granted permission to make increased contributions, while four of those making increased contributions were superannuated, four died, and seven others left the Service, leaving 256 making increased contributions on March 31st, 1926.

Section 7.—Contributions were made by the Government and by the City of Duncan of a like amount to the contributions of their employees respectively.

Section 9.—The number of the contributors taking advantage of this section to make voluntary contributions during the year was larger than in any previous year.

Section 11.—Interest was credited at the rate of 5 per cent. per annum on September 30th and March 31st on the credit balances of the previous April 1st and October 1st respectively.

Section 12.—A statement of all moneys received and paid out under the provisions of this Act and the assets and liabilities appertaining to the granting of superannuation allowances under its provisions is given in Schedule No. 1.

Section 13.—(1.) (*a.*) The sum of $23,932.46 was refunded under sections 18 and 19 to employees of the B.C. Government. A like amount was transferred from the B.C. Government Employer's Account to the Special Reserve Fund.

(3.) The debit balance of the account of the B.C. Government in the Special Reserve Fund amounted to $202,960.43 on March 31st, 1926. Interest at the rate of 5 per cent. per annum was charged on the debit balance of this account.

Section 14.—Superannuation allowances were granted to twenty persons, as per Schedule No. 2.

Section 18.—Ten contributors died during the fiscal year and refunds were made to their legal representatives.

Section 19.—One hundred and nineteen contributors, on leaving the Service, secured refunds of the amount standing at their credit.

In presenting this, my fifth and concluding report on the operation of the "Superannuation Act," I would like to briefly review some of the interesting features in connection with the development and administration of the Act.

When the Act was passed one of the first duties devolving upon me was to work out the necessary actuarial tables of rates at which the different forms of allowances should be granted to contributors retiring at various ages. The local experience and data upon which such tables might be based were very scanty and recourse had therefore to be taken to Eastern Canadian and British experience. I am pleased to report that at the end of five years' operation, when the total assets of the Superannuation Fund amount to $1,516,763.17, the unallotted balance is only $6,819.31, or less than one-half of 1 per cent. This, I think, will be accepted as a very satisfactory showing and an indication that the tables are reasonably accurate.

A very pleasing feature also is the way in which civil servants have availed themselves of the privilege of making additional contributions pursuant to section 6. During the five years, 324 contributors have applied for and been granted the privilege of contributing in excess of 4 per cent. to the Fund. This is a very large proportion of those entitled to this privilege, as it can be granted only to those over 35 years of age when the Act first applies to them.

A further interesting feature of like character is the steady increase in special voluntary contributions made pursuant to section 9. The number of special contributors has been steadily increasing. The average individual special contributions is naturally small, representing as it does special saving, but I have been very pleased to note the regularity with which these special voluntary contributions come in each month from those who once start making them. This evidence of thrift is very satisfactory and the Superannuation Fund is serving a most useful purpose in providing a medium through which these small savings can be conserved, savings which otherwise might so easily be frittered away.

At the conclusion of five years' operation of the "Superannuation Act" it is of interest to compare the results obtained with the condition that would have existed if the practice of the previous five years had been continued. In the statement of comparison given below the figures under the Old System are the payments that would have been made for superannuation allowances and the liability for allowances that would have been outstanding on March 31st, 1926, on the assumption that had the "Superannuation Act" not been passed the average practice of the five years, 1921–26, would have been the same as the average practice during the years 1916–21, the five years immediately prior to the Act.

SUPERANNUATION, APRIL 1ST, 1921, TO MARCH 31ST, 1926.

	Old System.	Superannuation Act.
1921–22 expenditure	$ 59,121 97	$ 201,388 32
1922–23 ,,	74,808 17	192,790 14
1923–24 ,,	77,235 69	185,084 43
1924–25 ,,	73,968 37	182,788 09
1925–26 ,,	86,235 18	181,658 90
	$ 371,369 38	$ 943,709 88
Liability for allowances outstanding March 31st, 1926	645,967 80	656,747 01
	$1,017,337 18	$1,600,456 89
Cash on hand March 31st, 1926	*Nil.*	1,313,802 74
Net expenditure to March 31st, 1926	$1,017,337 18	$ 286,654 15
Net gain to Government under "Superannuation Act"	.....	730,683 03
	$1,017,337 18	$1,017,337 18

Under the Old System no provision was made during the period of service for the liability for a superannuation allowance accruing out of that service. Even when a superannuation allowance was granted and thus a definite liability assumed for specific payments no immediate provision was made to meet it, but it was left to be taken care of by the future. This liability tended to accumulate at a rapid rate, as the following figures show:—

PRESENT VALUE OR LIABILITY FOR OUTSTANDING SUPERANNUATION ALLOWANCES.

March 31st, 1900	$ 5,863
,, 1905	24,810
,, 1910	106,612
,, 1915	272,239
,, 1920	399,049
,, 1926, it would have been	645,967

Such a policy of deferring responsibility and allowing the liability to rapidly increase like a snowball rolling down a slope would inevitably have led to disaster. The time would eventually have come when the burden would have become too great and the Government would have been forced to either reduce allowances already granted or to refuse to continue to grant to civil servants reaching retirement age superannuation allowances on the same scale as previously followed. From such a dilemma the "Superannuation Act" has provided an escape.

Under the "Superannuation Act" complete provision is made during the period of service for all liability for superannuation that can accrue out of that service. In addition, the heavy liability that has accumulated from the past is being steadily liquidated. Included in the payments made under the "Superannuation Act" as shown above are $238,047.36, payment of allowances granted prior to the passing of the Act, and $225,154.31 to meet the liability for allowances since granted but which accrued out of service rendered prior to the commencement of the Act.

When the cash on hand on March 31st, 1926, is taken into account the net gain to the Government from the operation of the Act for five years, as compared with the Old System, amounts to the substantial sum of $730,683.03. This is largely due to two reasons—viz., the contributions of the civil servants and the fact that where groups of civil servants are employed

for the benefit of special interests and paid by those interests through special funds, such as the Scaling Fund and Fire Marshal Fund, these Funds are required to contribute the employer's share to the Superannuation Fund. Under the Old System these special interests would have escaped all liability and the Government would have been saddled with the responsibility for providing superannuation allowances when the individuals in these groups reached retirement age.

In view of the great gain to the Government under the operation of the Act, due largely to the contributions of the civil servants, I am of the opinion that the various provisions of the Act should be interpreted in the most generous way possible. I have accordingly always calculated the special allowance to be added pursuant to section 34 at the maximum allowance possible for a man retiring at 65 and choosing the Single Life Plan or the actuarial equivalent if the superannuant is under 65 or chooses a plan of allowance other than the Single Life Plan. I hope that this practice may be continued without a break. No future claim under section 34 can be as large as three already granted; in fact, no future claim can exceed $125 per month. As time passes the special allowances that can be claimed under this section will steadily decrease until finally, with the retirement of the last civil servant who was in the Service prior to April 1st, 1921, they will entirely cease.

I would also urge that the same attitude be taken in connection with the rights of contributors leaving the Service before attaining the age of 60. A superannuation allowance is really only an incident of remuneration. Remuneration is given in two parts—(1) immediate cash payment—salary; and (2) deferred remuneration—superannuation allowance. It is in the interest of the State that every man make provision for his old age during his earning period and not allow himself to become dependent on his friends or the public for his support. Thus when a man leaves the Service before pensionable age he should have the right, and should be encouraged to exercise it, of leaving his contributions in the Fund and after waiting until reaching pensionable age should be entitled to be granted an allowance based upon his employer's contribution as well as his own.

The Lieutenant-Governor in Council has the right to terminate the employment of any civil servant at pleasure. I submit it would be manifestly unjust and unfair if, in addition to depriving him of his employment and so of his current income, there should also lie the power of depriving him of his superannuation rights, of the provision for his old age which he has built up during his period of service and that the Government should thus be able to escape from a liability definitely undertaken and already provided for. If the Act as it stands does not give this right and security to the civil servant, I would strongly urge that provision be made to so amend it at the earliest opportunity.

In conclusion, I wish to express appreciation of the cordial co-operation received in connection with both the drafting and administration of the Act from members of the Government and members of the Civil Service as well as the Municipal authorities and employees and others interested in the latter parts of the Act. The Act is sufficiently comprehensive in its scope that, if fully utilized, practically every citizen of the Province can under its provisions secure protection for his old age. It is my hope that in the near future it may become more widely known and more fully used and may come to serve its full purpose of making British Columbia conspicuous for the large proportion of its old people comfortably protected in their old age.

W. H. MacINNES,
Civil Service Commissioner.

SCHEDULES.

SCHEDULE No. 1.

SUMMARY OF RECEIPTS AND EXPENDITURES.

Receipts.

Cash in Treasury, April 1st, 1925	$1,043,885 71
Contributions by B.C. Government employees	124,530 87
" " employers	124,530 87
" " Special Reserve	27,704 08
" City of Duncan employees	215 80
" " employer	215 80
" " Special Reserve	35 25
Voluntary contributions, section 9	1,164 40
Interest paid by B.C. Government	54,371 33
	$1,376,654 11

Expenditures.

Refunds, section 18	$ 3,496 80
" " 19	20,435 86
Superannuation allowances	38,918 71
	$ 62,851 37
Cash in Treasury, April 1st, 1926	1,313,802 74
	$1,376,654 11

BALANCE-SHEET AS AT MARCH 31ST, 1926.

Assets.

Cash in Treasury		$1,137,250 08
Cash in Treasury	$176,552 66	
B.C. Government Special Reserve (section 13 (1) (*a*) and (*b*))	202,960 43	
		379,513 09
		$1,516,763 17

Liabilities.

B.C. Government employees	$566,969 87	
" employer	566,969 87	
City of Duncan employees	876 26	
" employer	876 26	
" Special Reserve	129 59	
Special contributions	1,428 19	
Total, Current Accounts		$1,137,250 04
Present value of allowances in force March 31st, 1926	$372,693 82	
Balance, being difference between value of allowance in force March 31st, 1926, and amount at credit of Superannuation Allowance Account	6,819 31	
		379,513 13
		$1,516,763 17

PRESENT VALUE OF SUPERANNUATION ALLOWANCES IN FORCE MARCH 31ST, 1926.

Name.	Allowance per Month.	Present Value.
Almond, S. R.	$ 73 33	$ 6,494 40
Anderson, G.	15 00	1,758 60
Armstrong, J. F.	125 56	7,473 33
Arthur, Dr. E. C.	15 00	1,380 60
Baird, Mrs. F.	45 50	8,370 18
Bamford, T.	127 30	13,550 76
Bowman, T. M.	47 37	5,565 02
Briggs, A. J.	37 25	2,215 30
Brown, J. R.	82 50	7,306 20
Bunting, J. F. B.	1 80	199 64
Burgess, T. A.	15 25	2,346 06
Calbick, T. F.	15 66	1,839 73
Callaghan, J.	18 40	1,693 53
Cambridge, J. J.	115 00	13,924 20
Campbell, C. S.	104 50	11,887 92
Carne, F.	15 00	1,380 60
Carter, W. O.	44 50	7,493 70
Clark, J. R.	21 00	2,309 93
Clint, J.	45 86	4,220 95
Corfield, W. F.	14 60	1,958 73
Cox, D. G.	58 06	5,970 89
Creighton, J. W.	42 80	3,790 36
Cullin, W. H.	98 75	9,799 95
Davies, P. J.	15 00	1,461 60
Delbridge, T.	15 00	1,434 60
Devonshire, G.	5 60	452 72
Evans, A. M.	20 20	1,631 35
Evans, C. H.	8 85	846 41
Fawcett, Miss C. M.	27 80	4,243 39
Flett, James	9 20	846 76
Fraser, J. A.	82 37	5,910 87
Garrett, A.	50 80	5,040 37
Goepel, W. J.	187 29	17,238 16
Granger, R. T. F.	125 00	12,401 25
Hall, John	44 15	3,909 92
Hanson, R. E.	28 60	2,632 34
Hargie, James	24 90	2,766 88
Henderson, C. C.	15 40	1,639 17
Henry, Thomas	20 35	1,890 10
Hepburn, W.	24 00	2,295 36
Hewton, Wm.	25 00	1,488 00
Hodgins, A. E.	40 00	4,406 40
Hodson, J. H.	22 90	2,028 02
Jones, G. B.	51 75	4,402 89
Lloyd, M. B.	21 65	2,070 60
Mayhew, J. E.	14 35	1,472 31
Mogee, A.	15 00	1,076 40
Morley, H. A. S.	128 66	8,043 82
Morrison, J. W.	38 30	3,799 45
Morshead, F.	13 65	1,603 60
Moseley, Levi	15 00	1,144 80
McCabe, M. H.	15 00	1,328 40
Carried forward	$2,285 76	$222,436 52

PRESENT VALUE OF SUPERANNUATION ALLOWANCES—*Continued.*

Name.	Allowance per Month.	Present Value.
Brought forward	$2,285 76	$222,436 52
McGregor, Mrs. A. E.	98 21	6,888 96
McKercher, A.	28 60	2,532 81
McLean, Mrs. M.	52 00	7,213 44
McPhee, J.	22 65	2,759 50
Norman, Kate (Mrs. G. Cummings)	46 20	1,876 67
Norris, L.	118 00	12,558 07
Peers, Joseph	8 70	597 16
Pelly, J.	15 00	1,730 89
Philips, F. M.	31 40	3,459 02
Pottinger, James	107 10	7,351 34
Preston, Mrs. M. J.	15 70	2,290 94
Price, A. H.	22 85	1,497 13
Pye, W. T.	15 00	1,434 60
Pyke, J. A.	22 75	2,093 91
Rant, W. J.	56 90	4,267 50
Riley, W.	15 20	1,191 07
Robertson, W. C.	19 35	1,388 55
Robertson, W. F.	166 70	17,143 42
Seymour, E. J.	17 25	1,833 17
Shakespeare, F. N. E.	71 90	7,920 50
Shaw, E. J. C.	10 25	1,316 81
Smith, C. F.	15 65	1,954 30
Stanton, Mrs. Agnes J.	77 96	11,375 92
Stenson, R. J.	41 10	7,910 92
Sutton, J.	19 40	2,204 61
Tolmie, R. F.	190 65	18,920 10
Webb, C. N.	20 00	2,421 60
Whitehouse, T. E.	31 90	2,951 38
Whitfield, G.	14 70	1,625 14
Williams, R. T.	55 90	3,662 56
Wilmot, H. F.	63 00	6,709 91
Young, R. H.	15 00	1,175 40
	$3,792 73	$372,693 82

SCHEDULE No. 2.

Superannuation Allowances granted between April 1st, 1925, and March 31st, 1926.

Date Effective.	O.C. No.	Name.	Position, Office, and Department.	Plan.	Amount per Month.
22–4–25	480/25	Seymour, E. J.	Janitor, Parl. Bldgs., Public Works	Single life	$ 17 25
1–4–25	507/25	Meyhew, J. E.	Janitor, Vancouver, Finance	Guar. 5 yrs.	14 35
1–5–25	508/25	Wilmot, H. F.	Assessor, Vernon, Finance	Single life	63 00
1–4–25	509/25	Flett, James	Clerk, Govt. Agency, Duncan, Finance	Single life	9 20
1–4–25	510/25	Baird, J.	Government Agent, Cumberland, Finance	Joint life and last survivor plan	45 50
1–6–25	532/25	Briggs, A. J.	Clerk, Administration, Lands	Single life	37 25
10–5–25	927/25	Devonshire, G.	Janitor, Govt. Agency, Merritt, Finance	Guar. 5 yrs.	5 60
1–8–25	928/25	Smith, C. F.	Janitor, Govt. Agency, Vancouver, Finance	Single life	15 65
1–11–25	1077/25	McPhee, J.	Scaler, Forest, Vancouver, Lands	Guar. 10 yrs.	22 65
1–12–25	1214/25	Preston, J. A.	Clerk, S.C.R., Vancouver, Attorney-General	Joint life and last survivor plan	15 70
1–2–26	51/26	Shaw, E. J. C.	Farmer, Boys' Industrial Schl., Prov. Sec.	Single life	10 25
11–1–26	36/26	Whitfield, G.	Janitor, Parl,. Bldgs., Public Works	Guar. 5 yrs.	14 70
1–2–26	148/26	Pelly, J.	Registrar, S.C.R., Chilliwack, Attorney-General	Single life	14 30
1–4–26	341/26	Morrison, J. W.	Clerk, L.R.O., Vancouver, Attorney-General	Single life	38 30
1–4–26	342/26	Bamford, T.	Draughtsman, Survey Branch, Lands	Single life	127 30
1–4–26	342/26	Norris, L.	Government Agent, Vernon, Finance	Single life	118 00
1–4–26	342/26	Carter, W. O.	Clerk, Assessor's Office, Victoria, Finance	Joint life and last survivor plan	44 50
1–4–26	343/26	Garrett, A.	Scaler, Forest, Vancouver, Lands	Single life	50 80
1–4–26	344/26	Clark, J. R.	Engineer, Girls' Industrial School, Attorney-General	Single life	21 00
1–4–26	376/26	Granger, R. T. F.	Chief Clerk, L.R.O., Vancouver, Attorney-General	Single life	125 00

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