PROVINCE OF BRITISH COLUMBIA

Twenty-second Annual Report

of the Business Done in Pursuance of the

TEACHERS' PENSIONS ACT

for the Period

JANUARY 1 TO DECEMBER 31

1962

Printed by A. SUTTON, Printer to the Queen's Most Excellent Majesty
in right of the Province of British Columbia.
1963

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To Major-General the Honourable GEORGE RANDOLPH PEARKES,
V.C., P.C., C.B., D.S.O., M.C.,
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 *Teachers' Pensions Act* during the period January 1, 1962, to December 31, 1962.

WESLEY D. BLACK,
Provincial Secretary.

Provincial Secretary's Office,
Victoria, B.C., October 26, 1963.

The Honourable Wesley D. Black,
Provincial Secretary, Victoria, B.C.

SIR,—I have the honour to lay before you the Report of the business done in pursuance of the *Teachers' Pensions Act* during the period January 1, 1962, to December 31, 1962.

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

W. H. FORREST,
Commissioner of Teachers' Pensions.

October 25, 1963.

TEACHERS' PENSIONS ACT

ANNUAL REPORT

Report of the Business Done in Pursuance of the Teachers' Pensions Act during the Period January 1, 1962, to December 31, 1962

Sections 6 and 7.—Contributions received from teachers totalled $4,820,116.46, consisting of basic 6-per-cent contributions of $4,559,204.18, extra and voluntary contributions of $190,181.77, individual repayment of refunds for reinstatement of $61,430.21, and individual 12-per-cent contributions for approved periods of leave of absence of $9,300.30. As at December 31, 1962, there were 15,365 active contributors to the Fund.

Section 8 (1).—Employer basic contributions received pursuant to clause (*a*) amounted to $3,592,263.60.

Section 8 (3).—Employer 6-per-cent contributions received from the British Columbia Teachers' Federation and employers other than school districts for teachers on loan, etc., amounted to $31,450.79.

Section 8 (5) and (6).—The net rate of interest earnings of the Fund after charging administration expenses was 4.045 per cent. An amount of $32,152.75, being the excess of the net interest earnings over the required 4 per cent, was transferred to the Investment Adjustment and Interest Reserve Account, which totalled $321,094.33 as at December 31, 1962.

Section 11.—Superannuation allowances were granted to 82 teachers who attained retirement age. For analysis *see* statements of comparative statistics appended.

Section 14.—Superannuation allowances were granted to three teachers who had become totally and permanently disabled.

Section 15.—Superannuation allowances were granted to the dependent in the case of three teachers who died while still in service, and refunds totalling $22,941.89 were made in the case of 12 teachers who died while still in service.

Section 16.—Refunds totalling $571,156.05 were made to 845 teachers who left the service of their employers.

Section 20. — Actuarial and administration expenses paid from the Fund amounted to $56,568.58.

Section 25.—The securities held by the trustees on December 31, 1962, are set out in Schedule No. 1 of this Report. During the year $18,902,000 par value bonds were purchased, the average yield being 5.511 per cent; $6,973,500 par value bonds were sold at an average yield of 5.133 per cent; and $2,931,100 par value bonds were redeemed, resulting in a net increase of $8,997,400 par value bonds held by the trustees between December 31, 1961, and December 31, 1962. As the average coupon rate on the $6,973,500 par value bonds sold was only 3.832 per cent, the sales resulted in book loss amounting to $520,995.92, which it was necessary to charge against 1962 interest earnings, reducing the net interest earnings for the year from 4.774 per cent to 4.045 per cent. However, the proceeds were reinvested in

bonds with a coupon rate of 5.25 per cent to yield 5.33 per cent, which will more than offset the book loss in future years. Prices paid for securities bought or sold are determined by market conditions at the time of transfer. Every effort is made to invest the funds as soon as they become available and at the maximum yield possible at the time of purchase.

Section 37.—During the year two meetings of the Teachers' Pensions Board were held, at which approximately 105 individual cases were dealt with and Board policy was established for guidance in the administration of the Act in respect of reinstatement of past teaching service, periods of absence, and applications to be exempt from contributing to the Fund.

PORTABILITY-RECIPROCAL ARRANGEMENTS, BRITISH COLUMBIA, ALBERTA, AND ONTARIO

In December, 1962, reciprocal arrangements were completed with the Provinces of Ontario and Alberta whereby teachers are able to transfer between the Provinces of Alberta, Ontario, and British Columbia without loss of accrued pension benefits, subject to the limitations described in the arrangements.

This is the first time in Canada that such arrangements have been made at the Provincial level governing teachers' retirement benefits. A description of the reciprocal arrangements follows.

British Columbia as regards

(*a*) *Alberta.*—The Commissioner of Teachers' Pensions and the Teachers' Pensions Board, appointed under the provisions of the British Columbia *Teachers' Pensions Act,* declare that the employers of employees to whom the Alberta *Teachers' Retirement Fund Act* applies are " approved employers " for the purposes of the British Columbia *Teachers' Pensions Act,* under section 11 (3) (*e*).

(*b*) *Ontario.*—The Commissioner of Teachers' Pensions and the Teachers' Pensions Board, appointed under the provisions of the British Columbia *Teachers' Pensions Act,* declare that the employers of employees to whom the Ontario *Teachers' Superannuation Act* applies are " approved employers " for the purposes of the British Columbia *Teachers' Pensions Act,* under section 11 (3) (*e*).

Under the present provisions of the British Columbia *Teachers' Pensions Act,* these declarations have the following effects and limitations:—

(*a*) *Transfers from British Columbia to Alberta or Ontario:*

(i) Are limited to employees transferring to the Alberta Fund or the Ontario Fund after having made a contribution to the Teachers' Pensions Fund subsequent to September 1, 1962. The deferred benefit would be based on service after age 30, with refund of employee contributions made before age 30. Under the *Teachers' Pensions Act* the maximum salary for formula benefits is $10,000 per year.

(ii) The transfer to the Alberta Fund or the Ontario Fund must take place within five months after the employee makes his last contribution to the British Columbia Fund.

(iii) The employee must remain in the Alberta Fund or the Ontario Fund long enough to qualify for a pension or superannuation allowance from the Alberta Fund or the Ontario Fund.

(iv) The employee is obliged to leave his credit in the British Columbia Fund. If he prefers to have a refund rather than a deferred

allowance, the refund will, of course, be paid to him, upon application, but he would thereby forfeit all rights to a deferred allowance.

(v) The date upon which an allowance would be granted to the employee will be age 60, or the date of retirement from the Alberta Fund or the Ontario Fund, whichever is the later.

(vi) If the employee leaves his money in the British Columbia Fund and dies before being granted a superannuation allowance, his case will de dealt with as for a death in service, and length of service for the purposes of determining the death benefit will be his length of service under the British Columbia *Teachers' Pensions Act* alone.

(*b*) *Transfers from Alberta or Ontario to British Columbia.*—No special provisions are made in such cases. Employees have to qualify for an allowance in the same manner as a new employee, regardless of benefits accrued in a previous Province. Qualifications for normal retirement benefit are:—

(i) Must commence teaching in British Columbia not later than the first teaching-day of the school-year in which the employee attains age 56 (school-year commences July 1st and ends June 30th):

(ii) Ten years of contributory service in British Columbia; and

(iii) Attainment of age 60 (minimum).

Qualifications for widow's benefit or disability pension: Ten years of contributory service in British Columbia (no age-limit).

The following is the official description of the Alberta Reciprocal Agreement and the Ontario Reciprocal Agreement:—

RECIPROCAL AGREEMENT WITH THE
TEACHERS' SUPERANNUATION COMMISSION OF BRITISH COLUMBIA
UNDER SECTION 20 (1) (*f*) OF
THE TEACHERS' RETIREMENT FUND ACT, R.S.A. 1955 OF ALBERTA

A. The Board of Administrators, Teachers' Retirement Fund, of Alberta will provide a pension to a teacher who has service in British Columbia and who retires from teaching service in Alberta if:

1. He has at least ten years of pensionable service in Alberta under the Teachers' Retirement Fund Act of Alberta.
2. He has credit and maintains same in The Teachers' Superannuation Fund of British Columbia for his period of teaching service after age 30 in that province.
3. He began making contributions under the Teachers' Retirement Fund Act within a period of 15 months after leaving British Columbia.
4. He is not in receipt of a pension from British Columbia while teaching in Alberta.
5. His pensionable service in Alberta and British Columbia, if both periods had been served in Alberta, would have entitled him to a normal pension under the Teachers' Retirement Fund Act.
6. His credit for military and other teaching service is claimed in the province where he taught immediately preceding such service.
7. His eligibility for benefits other than a normal pension are countable in each province.
8. The Teachers' Superannuation Fund of British Columbia will provide its share of the pension based on his service in both Alberta and British Columbia in accordance with The Teachers' Pensions Act of British Columbia and any regulations made thereunder.

B. The Board of Administrators, Teachers' Retirement Fund, of Alberta will provide a pension to a teacher who has pensionable service of at least one year in Alberta, and who retires from teaching immediately following his service in British Columbia if:

1. He has not withdrawn pension contributions from Alberta after September 1, 1962.
2. He is not in receipt of a pension from Alberta while teaching in British Columbia.
3. He has not established credit in British Columbia for his Alberta pensionable service.
4. He has credit in British Columbia for his period of eligible service in British Columbia.

5. His credit for pensionable service in Alberta and British Columbia, if both periods had been served in Alberta, would have entitled him to a pension under the Teachers' Retirement Fund Act.
6. He began making contributions under the Teachers' Pension Act of British Columbia within a period of 15 months after ceasing to teach in Alberta.
7. His credit for military and other teaching service is claimed in the province where he taught immediately preceding such service.
8. His eligibility for benefits other than a normal pension are acceptable in each province.
9. The Teachers' Superannuation Fund of British Columbia will provide its share of the pension based on his service in both Alberta and British Columbia in accordance with The Teachers' Pensions Act and any regulations made thereunder.

RECIPROCAL ARRANGEMENT WITH THE TEACHERS' PENSIONS FUND OF BRITISH COLUMBIA UNDER SECTION 59 OF THE TEACHERS' SUPERANNUATION ACT, R.S.O. 1960, CHAPTER 392

A. The Teachers' Superannuation Commission of Ontario will provide a pension to a teacher who has had service in British Columbia, and who retires from teaching immediately following his service in Ontario, if evidence is furnished that:
   (1) He has credit in The Teachers' Superannuation Fund of Ontario for at least fifteen years of service;
   (2) He has credit in The Teachers' Pensions Fund of British Columbia for his period of service as a teacher in British Columbia, but is not in receipt of a pension from The Teachers' Pensions Fund of British Columbia at the time of teaching in Ontario;
   (3) His credit in The Teachers' Superannuation Fund of Ontario and in The Teachers' Pensions Fund of British Columbia, if both periods had been served in Ontario, would have entitled him to a superannuation allowance under the Ontario Act;
   (4) He has not established credit in The Teachers' Superannuation Fund of Ontario for his service in British Columbia under section 9 (1) of the Regulations;
   (5) The Teachers' Pensions Fund of British Columbia will provide its share of a pension based on his service in both Ontario and British Columbia, in accordance with The Teachers' Pensions Act of British Columbia and the Regulations made thereunder.

B. The Teachers' Superannuation Commission of Ontario will provide a pension to a teacher who has had service in Ontario, and who retires from teaching immediately following his service in British Columbia, if evidence is furnished that:
   (1) He has credit in The Teachers' Superannuation Fund of Ontario for his period of service in Ontario, but was not in receipt of an allowance from The Teachers' Superannuation Fund of Ontario while teaching in British Columbia;
   (2) He has credit in The Teachers' Pensions Fund of British Columbia for his period of eligible service in British Columbia;
   (3) His credit in The Teachers' Superannuation Fund of Ontario and in The Teachers' Pensions Fund of British Columbia, if both periods had been served in Ontario, would have entitled him to a superannuation allowance under the Ontario Act;
   (4) He has not established credit in The Teachers' Superannuation Fund of Ontario for any period of prior service in British Columbia under section 9 (1) of the Regulations;
   (5) The Teachers' Pensions Fund of British Columbia will provide its share of a pension based on his service in both Ontario and British Columbia, in accordance with the Teachers' Pensions Act of British Columbia and the Regulations made thereunder;
   (6) He makes application for a disability allowance within two years from the date upon which he was last employed in British Columbia;
   (7) In the case of an application for a dependent's allowance, the teacher has died within two years after ceasing to be employed in British Columbia on account of ill-health, or within one year after ceasing to be employed in British Columbia for any reason other than ill-health during which year he manifested to the satisfaction of the Commission a bona fide intention of becoming employed as soon as possible.

C. Credit in The Teachers' Superannuation Fund of Ontario may be obtained for war service, foreign similar service, and extra-provincial service (other than in British Columbia), if the teacher does not receive credit in The Teachers' Pensions Fund of British Columbia for the same period of service.

W. H. FORREST,
Commissioner of Teachers' Pensions.

TEACHERS' PENSIONS FUND

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 1962

Revenue

Contributions as per requirements of the *Teachers' Pensions Act*—			
Employee contributions—			
Basic 6-per-cent contributions	$4,559,204.18		
Extra and voluntary contributions	190,181.77		
Repayment of refunds for reinstatement	61,430.21		
Contributions for approved periods of leave of absence	9,300.30		
		$4,820,116.46	
Employer contributions—			
Basic contributions	$3,592,263.60		
6-per-cent contributions paid by employers other than school districts for teachers on loan, etc.	31,450.79		
		3,623,714.39	
Interest—			
Net on investments	$2,946,351.89		
On bank deposits	1,485.12		
		2,947,837.01	
			$11,391,667.86

Expenditure

Superannuation allowance payments		$1,899,974.36	
Refund of employee contributions—			
Resignation, etc.	$571,156.05		
Death in service	22,941.89		
		594,097.94	
Transfers to Civil Service Superannuation Fund of present value of two allowances granted		22,485.04	
Administration expenses		56,568.58	
			2,573,125.92
Net increase of ledger assets			$8,818,541.94

TEACHERS' PENSIONS FUND

BALANCE-SHEET AS AT DECEMBER 31, 1962

Assets

Cash in bank		$321,643.56
Accounts receivable—		
Due from employees, etc.	$404,519.81	
Due from employers	2,499.58	
		407,019.39
Investments at cost or par—net after amortization of premiums and discounts (*see* Schedule No. 1) (par value, $78,810,750)		76,548,224.88
Accrued interest on investments		821,208.91
		$78,098,096.74

Liabilities

Teachers' Pensions Fund Basic Account	$51,782,964.42
Employees' Retirement Annuity Account	25,940,061.00
Investment Adjustment and Interest Reserve Account	321,094.33
Sundry accounts payable	53,976.99
	$78,098,096.74

Approved.

W. H. FORREST,
Superannuation Commissioner.

G. S. SOUTAR,
Accountant.

The accounts of the Teachers' Pensions Fund for the year ended December 31, 1962, have been examined under my direction. Subject to the actuarial sufficiency of the Fund and the adequacy of the prescribed tables, the above balance-sheet is, in my opinion, properly drawn up so as to exhibit a true and correct statement of the affairs of the Fund, according to the best of my information and the explanations given to me and as shown by the books of the Fund.

C. J. FERBER, C.A.,
Comptroller-General, Province of British Columbia.

Victoria, B.C., October 24, 1963.

SCHEDULE No. 1.—TRUSTEES OF THE TEACHERS' PENSIONS FUND AND THE MINISTER OF FINANCE FOR THE PROVINCE OF BRITISH COLUMBIA.

SECURITIES HELD AS AT DECEMBER 31, 1962

	Par Value	Book Value
Government of Canada guaranty—Canadian National Railway Company	$110,000.00	$108,867.73
Province of British Columbia	96,000.00	95,355.11
Province of British Columbia guaranty—		
British Columbia Power Commission	7,688,500.00	7,600,409.26
British Columbia Hydro and Power Authority	9,903,000.00	9,552,179.75
British Columbia Electric Company Limited	937,750.00	842,368.01
British Columbia Toll Highways and Bridges Authority	1,056,000.00	1,054,779.36
Pacific Great Eastern Railway Company	4,906,000.00	4,786,186.54
Greater Vancouver Water District	2,028,000.00	2,005,878.06
Greater Vancouver Sewerage and Drainage District	1,616,000.00	1,611,197.30
British Columbia school district serials	43,540,000.00	41,999,990.31
British Columbia municipal serials	2,406,500.00	2,311,143.47
British Columbia hospital improvement district serials	480,000.00	479,040.00
British Columbia irrigation and waterworks district serials	250,000.00	248,645.00
Province of Alberta guaranty—Alberta Municipal Financing Corporation	14,000.00	13,613.34
Province of Manitoba	553,000.00	553,000.00
Province of Ontario	30,000.00	30,251.31
Province of Ontario guaranty—Ontario Municipal Improvement Corporation	3,196,000.00	3,255,320.33
	$78,810,750.00	$76,548,224.88

SCHEDULE No. 2.—TEACHERS' PENSIONS FUND

COMPARATIVE STATISTICS, JANUARY 1, 1941, TO DECEMBER 31, 1962

Fiscal Year	Number of Contributors at End of Fiscal Year	Contributions				Withdrawals		Allowances			
		Minister of Finance (Sec. 4)	Employer	Employees	Employees' Special 1%	Number	Amount Refunded	Number Granted during Year	Deaths and Expirations during Year	Number in Force at End of Year	Amount Paid
1941	4,198	$141,514.54	.....	$297,852.51	.....	302	$92,849.30	61	10	340	$158,452.93
1943	4,544	130,494.41	$461,472.26	317,305.93	$64,170.80	272	62,590.16	39	10	397	190,496.55
1945	4,609	121,304.89	535,473.59	369,607.14	75,958.50	489	93,984.29	57	13	463	225,230.19
1947	5,942	109,796.25	759,506.91	525,893.19	108,538.25	622	125,937.09	57	14	541	273,593.21
1949	6,645	97,958.55	1,033,099.36	677,367.32	147,537.80	433	115,542.92	46	13	603	319,158.08
1951	7,581	88,810.02	1,325,133.11	908,236.01	189,091.29	497	134,231.35	54	16	672	440,312.02
1952	8,015	82,018.50	1,467,741.52	1,236,879.14	233,290.53	446	125,207.23	64	18	718	627,018.92
1953	8,644	77,029.41	1,573,606.55	1,384,581.94	262,420.92	528	165,874.20	39	32[1]	725	752,134.63
1954	9,261	71,932.24	1,769,715.04	1,561,986.45	296,499.84	490	167,831.43	44	28[1]	741	799,234.41
1955	10,009	66,086.48	1,965,776.85	1,749,336.21	328,681.18	554	208,845.80	51	23	769	848,082.98
1956	10,871	61,195.98	2,165,528.75	1,915,977.08	360,987.79	593	281,237.59	47	26	790	894,177.37
1957	10,327 1,400[2] 1,002[3]	56,840.07	2,555,055.23	2,243,943.86	425,782.50	604	299,930.27	63	25	828	939,787.14
1958	10,967 1,635[2] 1,113[3]	52,504.12	2,836,071.52	2,734,155.57	513,928.39	579	327,072.03	42	28	842	1,207,393.83
1959	11,622 1,730[2] 979[3]	48,875.68	3,292,889.26	3,170,828.06	593,735.73	627	367,236.57	58	25	875	1,191,586.78
1960	12,283 1,778[2] 1,269[3]	46,300.21	3,480,676.85	3,581,528.60	672,691.03	724	410,682.25	67	20	922	1,286,831.59
1961	12,963 1,701[2] 1,646[3]	.....	3,435,686.14	4,539,264.01	.....	767	513,719.93	91	23	990	1,866,428.34
1962	13,611 1,754[2] 2,016[3]	.....	3,623,714.39	4,820,116.46	.....	857	594,097.94	88	25	1,053	1,899,974.36

[1] Expirations include allowances rescinded: 1953, 13; 1954, 1.
[2] Non-active open accounts of teachers who have been out of service less than two years.
[3] Non-active open accounts of teachers who have been out of service over two years.

SCHEDULE No. 3—TEACHERS' PENSIONS FUND

COMPARATIVE STATISTICS, JANUARY 1, 1953, TO DECEMBER 31, 1962—ALLOWANCES GRANTED AND IN FORCE, SUBDIVIDED BY TYPE AND PLAN OF ALLOWANCE

Fiscal Year	Granted during Year				Expired during Year				In Force at End of Year			
	Single Life	Guaranteed	Joint Life and Modified	Temporary Annuity	Single Life	Guaranteed	Joint Life and Modified	Temporary Annuity	Single Life	Guaranteed	Joint Life and Modified	Temporary Annuity
1953—												
Normal retirement	2	3	1	27	10	6	....	11	225	156	61	103
Disability	....	....	2	....	1	....	1	....	68	28	17	.....
Death	4	....	....	....	3	....	....	....	66	.....	1	.....
Totals	6	3	3	27	14	6	1	11	359	184	79	103
1954—												
Normal retirement	3	2	....	32	13	3	2	4	215	155	59	131
Disability	2	....	1	....	5	....	1	....	65	28	17	.....
Death	3	....	1	....	....	....	....	....	69	.....	2	.....
Totals	8	2	2	32	18	3	3	4	349	183	78	131
1955—[1]												
Normal retirement	....	4	1	39	11	5	....	....	126	114	58	286
Disability	2	....	....	....	3	3	1	....	69	25	15	.....
Death	3	....	....	2	....	....	....	....	72	.....	2	2
Totals	5	4	1	41	14	8	1	....	267	139	75	288
1956—												
Normal retirement	3	4	1	35	10	3	2	3	119	115	57	318
Disability	3	....	....	....	6	2	....	....	66	23	15	.....
Death	1	....	....	....	....	....	....	....	73	.....	2	2
Totals	7	4	1	35	16	5	2	3	258	138	74	320
1957—												
Normal retirement	4	2	1	46	7	4	3	6	116	113	55	358
Disability	4	....	....	....	5	....	....	....	65	23	15	.....
Death	5	....	....	1	....	....	....	....	78	.....	2	3
Totals	13	2	1	47	12	4	3	6	259	136	72	361
1958—												
Normal retirement	5	4	1	27	6	8	....	4	115	109	56	381
Disability	2	....	....	....	5	2	1	....	62	21	14	.....
Death	3	....	....	....	1	....	....	1	80	.....	2	2
Totals	10	4	1	27	12	10	1	5	257	130	72	383
1959—												
Normal retirement	4	3	1	49	5	8	....	6	114	104	57	424
Disability	....	....	....	....	3	....	1	....	59	21	13	.....
Death	1	....	....	....	2	....	....	....	79	.....	2	2
Totals	5	3	1	49	10	8	1	6	252	125	72	426
1960—												
Normal retirement	10	7	2	45	4	8	....	5	120	103	59	464
Disability	....	....	....	....	....	2	....	....	59	19	13	.....
Death	2	....	....	1	1	....	....	....	80	.....	2	3
Totals	12	7	2	46	5	10	....	5	259	122	74	467
1961—												
Normal retirement	11	13	3	50	5	8	....	5	126	108	62	509
Disability	....	6	2	....	1	1	....	....	58	24	15	.....
Death	....	....	5	1	3	....	....	....	77	.....	7	4
Totals	11	19	10	51	9	9	....	5	261	132	84	513
1962—												
Normal retirement	13	7	3	59	8	3	3	2	131	112	62	566
Disability	....	3	....	....	3	1	....	....	55	26	15	.....
Death	....	....	3	....	5	....	....	....	72	.....	10	4
Totals	13	10	6	59	16	4	3	2	258	138	87	570

[1] From 1955 the figures are on actual count by plan in force, including those changed to temporary annuity effective January 1, 1952.

SCHEDULE No. 4.—TEACHERS' PENSIONS FUND

COMPARATIVE STATISTICS, JANUARY 1, 1946, TO DECEMBER 31, 1962, SUBDIVIDED ACCORDING TO SEX OF CONTRIBUTOR

Fiscal Year	Number of Contributors		Number of Refunds Granted		Allowances					
					Number of Allowances Granted		Number of Deaths and Expirations		Number of Allowances in Force at End of Year	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
1946	1,742	3,387	97	511	29	20	5	9	200	298
Non-active	227	666	.....	.....	.....	.....	.....	.....	.....	.....
1947	2,100	3,842	118	504	26	31	4	10	222	319
Non-active	169	438	.....	.....	.....	.....	.....	.....	.....	.....
1948	2,135	4,012	111	444	25	19	11	4	236	334
Non-active	170	532	.....	.....	.....	.....	.....	.....	.....	.....
1949	2,385	4,260	71	362	21	25	5	8	252	351
Non-active	129	711	.....	.....	.....	.....	.....	.....	.....	.....
1950	2,724	4,561	52	359	24	25	5	13	271	363
Non-active	105	630	.....	.....	.....	.....	.....	.....	.....	.....
1951	2,976	4,605	85	412	25	29	6	10	289	383
Non-active	148	898	.....	.....	.....	.....	.....	.....	.....	.....
1952	3,159	4,856	70	376	28	36	9	9	308	410
Non-active	174	972	.....	.....	.....	.....	.....	.....	.....	.....
1953	3,384	5,260	59	469	27	12	10	22[1]	325	400
Non-active	93	622	.....	.....	.....	.....	.....	.....	.....	.....
1954	3,668	5,593	54	436	27	17	10	18[1]	342	399
Non-active	146	777	.....	.....	.....	.....	.....	.....	.....	.....
1955	4,055	5,954	76	478	28	23	14	9	357	412
Non-active[3]	148	466	.....	.....	.....	.....	.....	.....	.....	.....
1956	4,397	6,474	93	500	21	26	9	17	369	421
Non-active[3]	147	668	.....	.....	.....	.....	.....	.....	.....	.....
1957	4,305	6,022	103	501	23	40	12	13	383	445
Non-active[2]	330	1,070	.....	.....	.....	.....	.....	.....	.....	.....
Non-active[3]	201	801	.....	.....	.....	.....	.....	.....	.....	.....
1958	4,629	6,338	96	483	21	21	14	14	390	452
Non-active[2]	330	1,305	.....	.....	.....	.....	.....	.....	.....	.....
Non-active[3]	234	879	.....	.....	.....	.....	.....	.....	.....	.....
1959	4,982	6,640	103	524	19	39	12	13	397	478
Non-active[2]	409	1,321	.....	.....	.....	.....	.....	.....	.....	.....
Non-active[3]	169	810	.....	.....	.....	.....	.....	.....	.....	.....
1960	5,378	6,905	123	601	18	49	11	9	404	518
Non-active[2]	386	1,392	.....	.....	.....	.....	.....	.....	.....	.....
Non-active[3]	233	1,036	.....	.....	.....	.....	.....	.....	.....	.....
1961	5,738	7,225	131	636	30	61	9	14	425	565
Non-active[2]	379	1,322	.....	.....	.....	.....	.....	.....	.....	.....
Non-active[3]	325	1,321	.....	.....	.....	.....	.....	.....	.....	.....
1962	5,998	7,613	166	691	25	63	12	13	438	615
Non-active[2]	490	1,264	.....	.....	.....	.....	.....	.....	.....	.....
Non-active[3]	422	1,594	.....	.....	.....	.....	.....	.....	.....	.....

[1] Expirations include allowances rescinded: 1953, 13; 1954, 1.
[2] Non-active open accounts of teachers out of service less than two years.
[3] Non-active open accounts of teachers out of service more than two years.

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