PROVINCE OF BRITISH COLUMBIA

SEVENTH ANNUAL REPORT

OF THE BUSINESS DONE IN PURSUANCE OF THE

SUPERANNUATION ACT

FOR THE

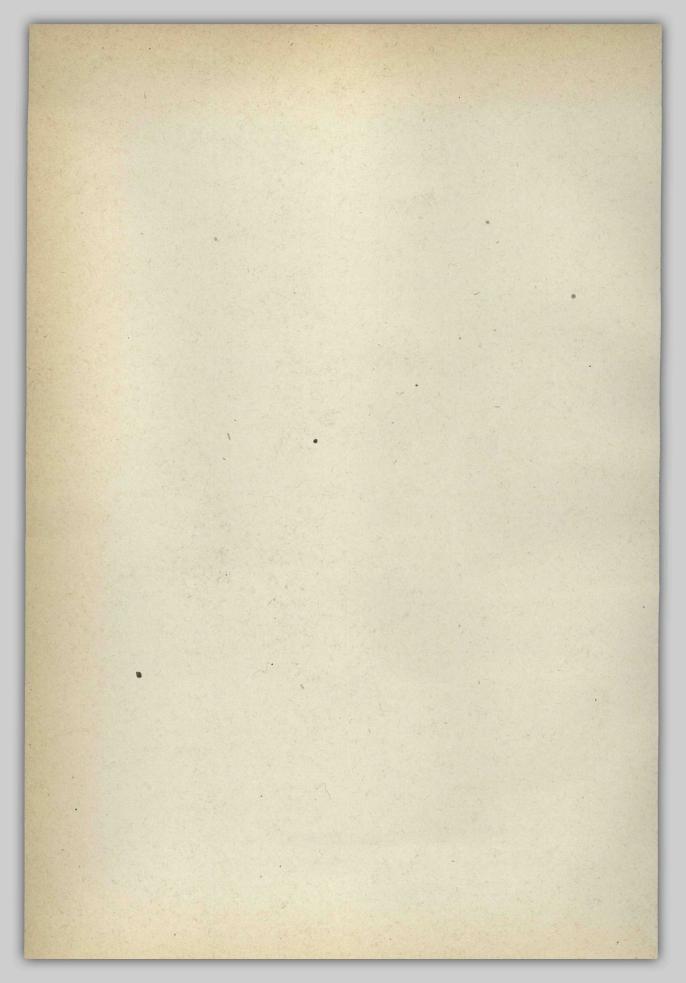
YEAR ENDED MARCH 31ST

1928



PRINTED BY AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
Printed by Charles F. Banfield, Printer to the King's Most Excellent Majesty.
1929.



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 1927–28.

S. L. HOWE,

Provincial Secretary.

Provincial Secretary's Office, Victoria, B.C. The Honourable S. L. Howe,

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 1927-28.

I have the honour to be,

Sir,

Your obedient servant,

A. H. COX,

Civil Service Commissioner.

SUPERANNUATION REPORT, 1927-28.

Report of the business done in pursuance of the "Superannuation Act" during the fiscal year 1927-28.

Section 5.—Contributions were made by the employees of the British Columbia Government of \$136,342.53, and by municipal employees of \$35,187.57.

Section 6.—On April 1st, 1927, 270 employees of the British Columbia Government were contributing more than 4 per cent. During the year thirty-two additional persons were granted permission to make increased contributions, while two of those making increased contributions were superannuated, one died, and one left the Service, leaving 298 making increased contributions on March 31st, 1928.

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

Section 9.—There were eighteen contributors taking advantage of this section to make voluntary contributions on March 31st, 1928.

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 \$27,270.37 was refunded under sections 18, 19, 38, and 39 to employees of the British Columbia Government and \$178.75 to employees of the cities and municipalities now operating under the provisions of the Act. Like amounts were transferred from the British Columbia Government Employer's Account and the Cities and Municipalities Employers' Accounts to their separate accounts in the Special Reserve Fund.

(3.) The debit balance of the account of the British Columbia Government in the Special Reserve Fund amounted to \$183,159.36 on March 31st, 1928. Interest at the rate of 5 per cent. per annum was charged on the debit balance of this account. The following cities and municipalities—Kamloops, New Westminster, Oak Bay, and South Vancouver—each had a small debit balance in the Special Reserve Fund, the total debit being \$12,253.82.

Section 14.—Superannuation allowances were granted to eleven persons, seven British Columbia Government employees as per Schedule No. 2 and four municipal employees as per Schedule No. 5.

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

Section 19.—One hundred and seven contributors on leaving the Government Service secured refunds of the amount standing at their credit, also seven municipal employees on leaving the service of their employer secured a refund of the amount at their credit in the fund.

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

Section 31.—(2.) (g.) Regulations were made by the Lieutenant-Governor in Council as per Schedule No. 6.

Section 32.—(d.) The Act was declared to apply to the following: Resident Engineers and Assistant Resident Engineers under the Mines Department, Order in Council No. 221-1928.

Section 38.—Default having been made by three of the contributors, the amount in default was paid to the Minister of Finance.

Sections 43, 47.—Certain cities, municipalities, and Boards of School Trustees adopted the provisions of Parts III. and IV. as per Schedule No. 3.

November 9th, 1928.

With the presentation of this, my second report on the operation of the "Superannuation Act," it is interesting to review the administration and the changes that have taken place during the last two years.

Consequent upon the amendment to section 42, enacted in 1927, the Commission received many requests for information with reference to the application of the provisions of the Act to city and municipal employees, from municipal officials and representatives of the various

groups of civic employees. From time to time, complying with these requests, at meetings arranged and held, addresses were given explaining the provisions of the Act in its application to Government, municipal, and School Board employees. In addition, a great deal of work was entailed, of an explanatory nature, in meeting the requests for information received from municipal officials in all parts of the Province.

Before long it was realized that, while the system of accounting, which had been adopted some years previously in connection with the monthly contributions made by the members of the Government Service, was excellent as far as it went, it would be entirely inadequate to meet the new conditions arising with the number of contributors under the Act likely to increase each month. Not only was it necessary to prepare for receiving monthly contributions from an unknown number of municipal employees, and the keeping of an individual account for each contributor, but a system had to be devised to enable the Commission to compile a record of the service rendered by each municipal employee prior to the effective date of the agreement entered into, pursuant to the "Superannuation Act," between the city and municipality and its employees or any one group of its employees.

With the earnest co-operation of the various municipal authorities this has been done in a simple yet comprehensive manner, and there is now readily available a record of each municipal and School Board employee from the time he entered the service of his employer up to the time he commenced to contribute to the Superannuation Fund. From that date all contributions that are received by the Commission are recorded monthly in the individual employee's own personal account. There is also a separate account being kept for each employer, recording the contributions received from each employer covering the like amount received from the employees and also the contributions received for the Special Reserve.

Amendments enacted March, 1928.—Under amendment to section 10, authority was vested in the Honourable Minister of Finance to invest at his discretion any moneys at the credit of the Superannuation Fund. Advantage has been taken of this section, and it will be noted from the balance-sheet, as at March 31st, 1928, that the assets of the fund include securities in the total amount of \$430,490.82. These securities are either Dominion or Provincial Government guaranteed pursuant to said section 10.

One of the most important amendments to the Act is section 15A. Pursuant to this section provision is made whereby, in the case of a contributor who dies while in the service of his employer, if the contributor had a period of service of not less than fifteen years, a dependent relative who had been nominated by the deceased employee, or, if there was no relative so nominated, the widow, upon application, shall be granted a monthly allowance from the Superannuation Fund equal to the superannuation allowance which would have been payable if the deceased employee had been retired from service immediately prior to his death and had been granted a superannuation allowance pursuant to section 14 on the joint life and last survivor plan.

Through amendment to section 18 it is now possible to make a refund, in the case of the death of a contributor before being granted a superannuation allowance, with service less than fifteen years, direct to that deceased employee's dependent relative, or widow, and in either case the amount of refund payable shall not be subject to control by any creditors or form part of the estate of the deceased contributor.

It is interesting to note, in connection with the contributions to the Superannuation Fund from the Government employees, that while there have been one or two cases where the employee has reverted from a higher percentage to the minimum of 4 per cent., the number of employees increasing their rate of contribution from 4 per cent. to a higher rate, through a steady stream of applications for this privilege, is rapidly approaching the maximum. The number of employees also taking advantage of the privilege to make voluntary contributions pursuant to section 9, while not large, is well representative of the Service as a whole. The contributions, though in the main fairly small amounts, are being steadily maintained by executives and juniors. I am of the opinion that this is a positive indication of the fact that the members of the Service, generally, are gradually becoming aware of the beneficial effects of the Act after a number of years in operation, and realize that the building-up of a fund, to be available for that time in the future when retirement must necessarily be thought of, is of paramount importance.

Owing to the ever-increasing volume of work, and this is apparent when it is realized that the number of contributors to the Superannuation Fund has increased in the last two years

\$2,054,538.31

from approximately 1,750 to 3,180, in connection with the administration and development of the Act the Commission has now been allotted more commodious office accommodation, and it is the earnest desire of the Commission that any contributor desirous of obtaining information in connection with his or her own particular circumstances regarding matters affecting superannuation should either through the mail or by personal touch seek the advice of the Commission, which will at all times be readily available.

A. H. COX,

Civil Service Commissioner.

SCHEDULES.

SCHEDULE No. 1.

STATEMENT OF REVENUE AND EXPENDITURE.

Revenue.	
Cash in Treasury, April 1st, 1927	\$1,589,181.87
Contributions by British Columbia Government—	
Employees	136,342.53
Employer	136,342.53
Special Reserve	29,943.25
Contributions by cities and municipalities, etc., as per Schedule 4—	
Employees \$35,187.57	
Employers	
Special Reserve	
	77,882.33
Voluntary contributions, section 9	2,747.57
Interest paid by British Columbia Government	82,002.76
Interest received on investments \$49.52	
Interest accrued on investments 120.59	
	170.11
	\$2,054,538.31
Expenditures.	\$2,054,538.31
Refunds—	
Refunds— Section 18	\$7,179.31
Refunds— Section 18 Section 19	\$7,179.31 18,698.06
Refunds— Section 18 Section 19 Section 20	\$7,179.31 18,698.06 21.00
Refunds— Section 18 Section 19 Section 20 Section 38	\$7,179.31 18,698.06 21.00 1,084.42
Refunds— Section 18 Section 19 Section 20 Section 38 Section 39	\$7,179.31 18,698.06 21.00 1,084.42 487.33
Refunds— Section 18 Section 19 Section 20 Section 38 Section 39 Superannuation allowances	\$7,179.31 18,698.06 21.00 1,084.42
Refunds— Section 18 Section 19 Section 20 Section 38 Section 39 Superannuation allowances Investment of funds in Government guaranteed securities—	\$7,179.31 18,698.06 21.00 1,084.42 487.33
Refunds— Section 18 Section 19 Section 20 Section 38 Section 39 Superannuation allowances Investment of funds in Government guaranteed securities— Principal \$430,490.82	\$7,179.31 18,698.06 21.00 1,084.42 487.33
Refunds— Section 18 Section 19 Section 20 Section 38 Section 39 Superannuation allowances Investment of funds in Government guaranteed securities—	\$7,179.31 18,698.06 21.00 1,084.42 487.33 51,337.49
Refunds— Section 18 Section 19	\$7,179.31 18,698.06 21.00 1,084.42 487.33 51,337.49
Refunds— Section 18 Section 19 Section 20 Section 38 Section 39 Superannuation allowances Investment of funds in Government guaranteed securities— Principal \$430,490.82	\$7,179.31 18,698.06 21.00 1,084.42 487.33 51,337.49

BALANCE-SHEET AS AT MARCH 31st, 1928.

Assets.

Assets.		
Cash in Treasury		\$1,540,921.98
Special Reserve, section 13 (1) (a) and (b)—		
British Columbia Government \$1		
Municipal	12,253.82	
		195,413.18
Investment in Government guaranteed securities at cost—		
Principal \$4	430,490.82	
Accrued interest	4,197.31	
		434,688.13
Accrued interest on investments		120.59
		\$2,171,143.88
Deficit, being difference between present value of allowances in force Ma		
1928, and amount at credit of Superannuation Allowance Accounts		3,451.82
		\$2,174,595.70
British Columbia Government—		
Employees	826 488 83	
Employer		
Municipalities—	020,100.00	
Employees	35,985.98	
Employers	35,985.98	
Special Reserve	5,180.31	
Special contributions	5,834.45	
Special Contributions	0,001.10	
Total Current Accounts		\$1 725 ORA 29
Total, Current Accounts		\$1,735,964.38
Present value of allowances in force March 31st, 1928—		\$1,735,964.38
Present value of allowances in force March 31st, 1928— British Columbia Government	424,500.48	\$1,735,964.38
Present value of allowances in force March 31st, 1928—	424,500.48	
Present value of allowances in force March 31st, 1928— British Columbia Government	424,500.48	\$1,735,964.38 438,631.32
Present value of allowances in force March 31st, 1928— British Columbia Government	424,500.48 14,130.84	438,631.32
Present value of allowances in force March 31st, 1928— British Columbia Government	424,500.48	
Present value of allowances in force March 31st, 1928— British Columbia Government	424,500.48 14,130.84	438,631.32
Present value of allowances in force March 31st, 1928— British Columbia Government	424,500.48 14,130.84	438,631.32 \$2,174,595.70
Present value of allowances in force March 31st, 1928— British Columbia Government	424,500.48 14,130.84 RCH 31st,	438,631.32 \$2,174,595.70
Present value of allowances in force March 31st, 1928— British Columbia Government	424,500.48 14,130.84	438,631.32 \$2,174,595.70 1928. Present Value.
Present value of allowances in force March 31st, 1928— British Columbia Government	424,500.48 14,130.84 12,130.84 RCH 31st, wance fonth. 6.55	438,631.32 \$2,174,595.70 1928. Present
Present value of allowances in force March 31st, 1928— British Columbia Government \$\text{Municipalities}\$ Present Value of Superannuation Allowances in Force March 41lov per March 41lov p	424,500.48 14,130.84 14,130.84 RCH 31st, wance donth. 6.55 3.33	438,631.32 \$2,174,595.70 1928. Present Value.
Present value of allowances in force March 31st, 1928— British Columbia Government \$\text{Municipalities}\$ Present Value of Superannuation Allowances in Force March 41lov per March 41lov p	424,500.48 14,130.84 12,130.84 RCH 31st, wance fonth. 6.55	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47
Present value of allowances in force March 31st, 1928— British Columbia Government \$\text{Municipalities}\$ Present Value of Superannuation Allowances in Force March 41lov per March 41lov pe	424,500.48 14,130.84 14,130.84 RCH 31st, wance donth. 6.55 3.33	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53
Present value of allowances in force March 31st, 1928— British Columbia Government \$\text{Municipalities}\$ PRESENT VALUE OF SUPERANNUATION ALLOWANCES IN FORCE MARKALLOW FORCE MARKALLOW FOR ALLOWANCES IN FORCE MARKALLOW FOR ALLOW FO	424,500.48 14,130.84 14,130.84 ACH 31st, wance donth. 6.55 3.33 5.00	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60
Present value of allowances in force March 31st, 1928— British Columbia Government \$\text{Municipalities}\$ Present Value of Superannuation Allowances in Force March 31st, 1928— Allowances in Force March 31st, 1928— \$\text{Allowances in Force March 31st}\$ Allowances in Force March 31st, 1928— \$\text{Allowances in Force March 31st}\$ Allowances in Force March 31st, 1928— \$\text{Allowances in Force March 31st}\$ \$Allowances in Force M	424,500.48 14,130.84 14,130.84 3.31 1.32 1.32 1.32 1.32 1.32 1.32 1.32	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60 6,765.17
Present value of allowances in force March 31st, 1928— British Columbia Government \$\text{Municipalities}\$ Present Value of Superannuation Allowances in Force March 31st, 1928— Allowances in Force March 31st, 1928— Present Value of Superannuation Allowances in Force March 31st, 1928— Al	424,500.48 14,130.84 14,130.84 31ST, wance fonth. 6.55 3.33 5.00 5.56 5.00	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60 6,765.17 1,276.20
Present value of allowances in force March 31st, 1928— British Columbia Government \$\text{Municipalities}\$ Present Value of Superannuation Allowances in Force March 31st, 1928— Allowances in Force March 31st, 1928— Present Value of Superannuation Allowances in Force March 31st, 1928— Al	424,500.48 14,130.84 14,130.84 333 5.00 5.56 5.00 5.50	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60 6,765.17 1,276.20 8,132.72
Present value of allowances in force March 31st, 1928— British Columbia Government \$\text{Municipalities}\$ Present Value of Superannuation Allowances in Force March 31st, 1928— Allowances in Force March 31st, 1928— Present Value of Superannuation Allowances in Force March 31st, 1928— Al	424,500.48 14,130.84 14,130.84 333 5.00 5.56 5.00 5.50 7.30	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60 6,765.17 1,276.20 8,132.72 12,633.25
Present value of allowances in force March 31st, 1928— \$** British Columbia Government \$** Municipalities *** Present Value of Superannuation Allowances in Force March Allowances *** Allardyce, T. \$** Almond, Sydney R. 7** Anderson, G. 1. Armstrong, J. F. 12 Arthur, Dr. E. C. 1. Baird, Mrs. Flora I. 4 Bamford, T. 12 Beckwith, Mrs. E. L. 2 Bennie, Mrs. J. G. 3	424,500.48 14,130.84 14,130.84 333 5.00 5.56 5.00 5.50 7.30 2.45	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60 6,765.17 1,276.20 8,132.72 12,633.25 2,405.74
Present value of allowances in force March 31st, 1928— \$** British Columbia Government \$** Municipalities *** Present Value of Superannuation Allowances in Force March Allowances *** Allardyce, T. \$** Allardyce, T. *** Anderson, G. 1. Armstrong, J. F. 12. Arthur, Dr. E. C. 1. Baird, Mrs. Flora I. 4 Bamford, T. 12 Beckwith, Mrs. E. L. 2 Bennie, Mrs. J. G. 3 Bowman, T. M. 4	424,500.48 14,130.84 14,130.84 31ST, wance fonth. 6.55 3.33 5.00 5.56 5.00 5.50 7.30 2.45 7.65	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60 6,765.17 1,276.20 8,132.72 12,633.25 2,405.74 1,619.74
Present value of allowances in force March 31st, 1928— \$** British Columbia Government \$** Municipalities *** Present Value of Superannuation Allowances in Force March Allowances *** Allardyce, T. \$** Allardyce, T. *** Anderson, G. 1. Armstrong, J. F. 12. Arthur, Dr. E. C. 1. Baird, Mrs. Flora I. 4 Bamford, T. 12 Beckwith, Mrs. E. L. 2 Bennie, Mrs. J. G. 3 Bowman, T. M. 4 Briggs, A. J. 3	424,500.48 14,130.84 14,130.84 14,130.84 318T, wance fonth. 6.55 3.33 5.00 5.56 5.00 5.50 7.30 2.45 7.65 7.37	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60 6,765.17 1,276.20 8,132.72 12,633.25 2,405.74 1,619.74 5,218.28
Present value of allowances in force March 31st, 1928— \$** British Columbia Government \$** Municipalities *** Allowances in Force March 31st, 1928— *** Municipalities *** Allowances in Force March 31st, 1928— *** Allowances in Force March 31st, 1928 *** Allowances in Force March 32st, 1928 *** <td>424,500.48 14,130.84 14,130.84 14,130.84 318T, wance fonth. 6.55 3.33 5.00 5.56 5.00 5.50 7.30 2.45 7.65 7.37 7.25</td> <td>438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60 6,765.17 1,276.20 8,132.72 12,633.25 2,405.74 1,619.74 5,218.28 2,005.37</td>	424,500.48 14,130.84 14,130.84 14,130.84 318T, wance fonth. 6.55 3.33 5.00 5.56 5.00 5.50 7.30 2.45 7.65 7.37 7.25	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60 6,765.17 1,276.20 8,132.72 12,633.25 2,405.74 1,619.74 5,218.28 2,005.37
Present value of allowances in force March 31st, 1928— \$** British Columbia Government \$** Municipalities *** Allowances in Force March 31st, 1928— *** Municipalities *** Allowances in Force March 31st, 1928— *** Allowances in Force March 31st, 1928 *** Allowances in Force March 32st, 1928 *** <td>424,500.48 14,130.84 14,130.84 14,130.84 318T, wance fonth. 6.55 3.33 5.00 5.56 5.00 5.50 7.30 2.45 7.65 7.37 7.25 4.60</td> <td>438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60 6,765.17 1,276.20 8,132.72 12,633.25 2,405.74 1,619.74 5,218.28 2,005.37 8,845.03</td>	424,500.48 14,130.84 14,130.84 14,130.84 318T, wance fonth. 6.55 3.33 5.00 5.56 5.00 5.50 7.30 2.45 7.65 7.37 7.25 4.60	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60 6,765.17 1,276.20 8,132.72 12,633.25 2,405.74 1,619.74 5,218.28 2,005.37 8,845.03
Present value of allowances in force March 31st, 1928— 8 British Columbia Government \$ Municipalities - Present Value of Superannuation Allowances in Force March Allowances Allowances in Force March Allowances 1 Arch Allowances in Force March Allowances 1 Arch Allowances 1	424,500.48 14,130.84 14,130.84 14,130.84 318T, wance fonth. 6.55 3.33 5.00 5.56 5.00 5.50 7.30 2.45 7.65 7.37 7.25 4.60 2.50	438,631.32 \$2,174,595.70 1928. Present Value. \$3,960.47 5,992.53 1,551.60 6,765.17 1,276.20 8,132.72 12,633.25 2,405.74 1,619.74 5,218.28 2,005.37 8,845.03 6,741.90

Carried forward\$757.11

\$69,553.89

PRESENT VALUATION OF SUPERANNUATION ALLOWANCES—Continued.

	Allowance	Present
Brought forward	per Month. \$757.11	Value. \$69,553.89
Callaghan, J.	18.40	1,565.47
Cambridge, J. J.	115.00	13,082.40
Campbell, C. S.	104.50	11,122.98
Carne, F.	15.00	1,276.20
프랑스트 (Marie 1984) - 10 Marie 1985 - 10 Marie 1980 - 10 Marie 1980 - 1980 - 1980 - 1980 - 1980 - 1980 - 1980 - 1	44.50	7,128.90
Carter, W. O.		
Clark, J. R.	21.00	2,159.64
Clint, Jas.	45.86	3,901.77
Corfield, W. F.	14.60	1,778.28
Cox, D. G.	58.06	5,552.86
Creighton, J. W.	42.80	3,497.62
Cullin, W. H.	98.75	9,088.95
Cummings, Mrs. G.	46.20	920.40
Curtis, Mrs. A. M.	20.20	2,727.00
Davies, A. A.	31.55	3,244.60
Davies, P. J.	15.00	1,299.60
Delbridge, T.	15.00	1,328.40
Devonshire, G.	5.60	395.55
Dunbrack, L. G.	43.00	4,267.32
Dunlop, J.	28.85	2,260.29
Evans, A. M.	20.20	1,425.31
Fawcett, Miss C. M.	27.80	4,056.58
Flett, James	9.20	783.37
Galbraith, D. A.	50.15	6,812.38
Garrett, Alex.	50.80	4.675.63
Goepel, W. J.	187.29	15,934.63
Granger, R. T. F.	125.00	11,505.00
	44.15	
Hall, John	28.60	3,607.94
Hanson, R. E.		2,433.29
Hargie, James	24.90	2,438.21
Henderson, C. C.	15.40	1,528.30
Hepburn, W.	24.00	2,125.44
Hewton, Wm.	25.00	1,347.00
Hodgins, A. E.	40.00	4,113.60
Hodson, J. H.	22.90	1,871.39
Hood, A.	99.00	11,986.92
Hunter, H.	91.85	10,037.87
Johnson, Mrs. M.	38.00	5,725.30
Jones, G. B.	51.75	4,055.13
Lloyd, M. B.	21.65	1,917.32
Menzies, Alex.	15.00	2,080.80
Merrill, Miss M. B.	17.50	2,553.60
Mogee, A.	15.00	982.80
Morley, H. A. S.	128.66	7,287.30
Morrison, J. W.	38.30 °	3,525.13
Morshead, F.	13.65	1,503.68
Moseley, L.	15.00	946.80
McCabe, M. H.	15.00	1,276.20
McDonald, A. R.	16.65	2,197.80
McGregor, Mrs. A.	98.21	5,157.24
McKercher, Alex.	28.60	
		2,337.19
McLean, Mrs. H.	52.00	6,820.32
McPhee, John	22.65	2,446.20
Carried forward	\$3,014.84	\$283,647.19

PRESENT VALUATION OF SUPERANNUATION ALLOWANCES—Continued.

THEORY VIDENTIAN OF SCHEDING CHILDWANDE	Allowance per Month.	Present Value.
Brought forward		\$283,647.19
Norris, L.		11,710.32
Peers, J.		543.92
Pelly, J.		1,706.40
Philips, F. M.		3,229.18
Pottinger, J.		6,695.89
Preston, Mrs. M. J.		2,177.90
Price, A. H.		1,360.03
Pye, W. T.		1,328.40
Pyke, J. A.		1,935.57
Rant, W. J.		3,905.62
Robertson, W. C.		1,267.81
Robertson, W. F.		15,943.19
Seymour, E. J.	17.25	1,711.89
Shakespeare, F. N. E.		7,394.20
Shaw, E. J. C.	10.25	1,241.07
Smith, C. F.	15.65	1,839.64
Stanton, Mrs. A. J.	77.96	10,814.61
Stenson, R. J.	41.10	7,496.64
Swenerton, C. W. (Mrs. L. M. Swenerton in trust for C. W.		
Swenerton)	14.35	1,337.68
Trepoff, Miss S.	19.40	1,278.44
Tolmie, R. F.	190.65	17,547.43
Townley, T. O.	130.10	15,239.80
Webb, C. N.	20.00	2,275.20
Whitfield, G.	14.70	1,488.82
Williams, R. T.	55.90	3,327.17
Wilmot, H. F.	63.00	6,256.00
Wintemute, I.	43.45	8,723.47
Young, R. H.	15.00	1,076.40
	\$4,414.95	\$424,500.48
Cities, Municipalities.		
Riley, Mrs. A.	\$34.00	\$4,590.00
McRory, J. T.		4,026.30
Lee, R. H.		3,879.16
Kemp, J.	40.00	1,635.38
	\$116.61	\$14,130.84

SCHEDULE No. 2.

Superannuation Allowances granted between April 1st, 1927, and March 31st, 1928, British Columbia Government Employees.

Date Effec- tive.	O.C. No.	Name.	Position, Office, and Department.	Plan.	Amount per Month.
1-6-27	691/27	McDonald, A. R	Scaler, Forest, Vancouver, Lands	Ten years guar- anteed	
15-6-27	692/27	Merrill, Miss M. B.	Folder and Stitcher, King's Printer, Provincial Secretary	Single life	17.50
1-10-27	964/27	Galbraith, D. A	Scaler, Forest, Vancouver, Lands	Joint life and last survivor	
1-11-27	1049/27	Menzies, A	Special Collector, New Westminster, Finance	Joint life and last survivor	
1-11-27	1159/27	Townley, T. O	Registrar, Land Registry, New West- minster, Attorney-General	Single life and joint life and	
1-3-28	193/28	Wintemute, I	Mining Recorder, New Westminster, Finance	last survivor Ten years guaranteed	130.10
1-4-28	388/28	Johnson, W. F	Engineer, Mental Hospital, New West- minster, Provincial Secretary	Joint life and last survivor	
The state of the s					

SCHEDULE No. 3.

CITIES, MUNICIPALITIES, AND BOARDS OF SCHOOL TRUSTEES WHICH HAVE FILED WITH THE CIVIL SERVICE COMMISSION AGREEMENTS PURSUANT TO SECTIONS 43 AND 47 ADOPTING THE PROVISIONS OF PARTS III. AND IV. IN RESPECT OF CERTAIN OF THEIR EMPLOYEES AS AT MARCH 31ST, 1928.

City, Municipality, or School Board.	Date Agreement became Effective.	Employees. affected.	No. of Employees, March 31, 1928.
City of Chilliwack	January 1st, 1928	City Hall staff	2
City of Duncan	May 1st, 1921		ī
City of Enderby	January 1st, 1928		$\overline{2}$
City of Kamloops	December 24th, 1927		46
City of Kelowna			15
City of Nelson	January 1st, 1928	All employees	71
City of New Westminster	August 1st, 1927	All employees	147
City of Vancouver.	January 1st, 1928	Police, firemen, and	
	3 200, 200	City Hall	727
District of Burnaby	September 1st, 1927		95
District of North Cowichan	January 1st, 1928		7
District of North Vancouver	January 1st, 1928.		
		Dept.	18
District of Oak Bay	September 1st, 1927		
		Dept.	14
District of Oak Bay	November 1st, 1927	Employees other than	
		City Hall staff and	
		Police Dept,	28
District of Saanich	January 1st. 1928	All employees	33
District of South Vancouver	June 15th, 1927	Police, firemen, and	
		City Hall	70
School Boards—		0109 11411 11411	
District of North Vancouver	March 1st. 1928	Employees other than	
		teachers	5
·		teachers	9
Total			1,281
	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		1,201

SCHEDULE No. 4.

Contributions by Cities, Municipalities, etc., from April 1st, 1927, to March 31st, 1928.

City, Municipality, or School Board.	Employees.	Employer.	Special Reserve.
City of Chilliwack	\$37.50	\$37.50	\$7.50
City of Duncan	144.00	. 144.00	18.00
City of Enderby	22.92	22.92	5.73
City of Kamloops	718.89	718.89	179.80
City of Kelowna	261.92	261.92	43.54
City of Nelson	1,012.87	1,012.87	253.24
City of New Westminster	5,929.59	5,929.59	1,483.33
lity of Vancouver	18,486.05	18,486.05	3,411.98
District of Burnaby	3.013.15	3,013.15	753.26
District of North Cowichan	134.89	134.89	23.87
District of North Vancouver	427.05	427.05	80.40
District of Oak Bay	1,019.31	1,019.31	254.79
District of Saanich	432.68	432.68	108.17
District of South Vancouver	3,511.30	3,511.30	877.93
School Board of North Vancouver	35.45	35.45	5.65
Totals	\$35,187.57	\$35,187.57	\$7,507.19

Summary.

Contributions by employees	\$35,187.57
Contributions by employer,	35,187.57
Contributions by Special Reserve	
	-
	\$77,882.33

SCHEDULE No. 5.

SUPERANNUATION ALLOWANCES GRANTED BETWEEN APRIL 1ST, 1927, AND MARCH 31ST, 1928, CITY AND MUNICIPAL EMPLOYEES.

Date Effec- tive.	Purs. Sec. No.	Name.	Position and City or Municipality.	Plan.	Amount per Month.
23-10-27	44 (b)	Riley, W. T	Comptroller and Clerk, South Van-	Joint life and last	\$34.00
1-11-27	44 (a)	McRory, J. T	Fire Captain, New Westminster		
1-1-28			Engineer, Kamloops	Single life	40.56
10-2-28	11 (a)	isemp, J	Dabouter, Oak Day	survivor	14.28

SCHEDULE No. 6.

"SUPERANNUATION ACT."

REGULATIONS PURSUANT TO SECTION 31 (2) (g), approved by Order in Council dated October 3rd, 1927.

- 1. The manner of entering into an agreement between an employer and his employees for the purpose of securing the benefits of the "Superannuation Act" shall be as follows:—
- (a.) At least seventy-five per centum in number of all the employees of the employer, or, in case of an agreement between the employer and a group of his employees, at least seventy-five per centum of the employees in that group, shall sign an appointment in Form A, hereinafter prescribed, appointing from among their number a committee of three persons to enter into and sign the agreement with the employer on behalf of the employees; and the committee so appointed shall transmit the appointment forthwith to the employer.
- (b.) Upon receipt of the appointment, the employer and the committee shall respectively execute an agreement in triplicate in Form B, hereinafter prescribed; one original of which agreement, accompanied by the appointment aforesaid and by a notice in Form C, hereinafter prescribed, shall be filed by the employer with the Commission forthwith.
- 2. The following are defined as groups of employees with whom agreements may be entered into by their employer for the purpose of securing the benefits of the "Superannuation Act," namely:—

Municipal (or City) Police Department.

Municipal (or City) Fire Department.

Municipal (or City) Hall Staff.

Employees of a Municipality (or City) exclusive of Police, Firemen, and Municipal (or City) Hall Staff.

Teachers employed by a Board of School Trustees.

Employees of a Board of School Trustees exclusive of Teachers.

3. The following forms are prescribed for the purposes of these regulations:-

APPOINTMENT OF COMMITTEE.

FORM A.

"SUPERANNUATION ACT."

We, the undersigned, being employees	01
	a group of employees only, here indicate the group.)
(Here insert full	name of employer.)
	(Names of three representatives.)
to act as a committee on behalf of employees	to enter into and sign an agreement with our
	•
(Here	insert full name of employer.)
for the purpose of securing the benefits of the "	Superannuation Act" in respect of all employeesof the said employer.
(In case of a group of employees only, here in	dicate the group.)
Dated thisday of	, 19
Name. Add	

AGREEMENT.

FORM B.

"SUPERANNUATION ACT."

	day of ,,
	sert here full name of employer.)
(hereinafter called the "Employer") of the	one part, and the employees
	of the Employer, herein represented and
(In case of a group of employees only, here indicate acting by the undersigned Committee (herein	te the group.) nafter called the "Employees") of the other part.
	sions of the "Superannuation Act," chapter 247 of
	a, 1924," the Employer and the Employees hereby
	ent for the purpose of securing the benefits of the
	yer shall forthwith file with the Civil Service Com-
	n notice and documents as are prescribed by the said
	the end that the provisions of Part
of the said Act shall on and from the	(Here insert the number of the Part to be applied.)day of,
	imployees within the scope of this Agreement.
In witness whereof the parties hereto ha	ave signed and executed these presents the day and
year first above written.	
	Employer.
(In case the Em)	ployer is a corporation, its common seal should be affixed.)
Signed and executed in the presence of—	
1	NOTICE.
F	ORM C.
	NNUATION ACT."
To the Civil Service Commission, Parliament Buildings, Victoria, B.C.	
Statutes of British Columbia, 1924," notice i	rannuation Act," being chapter 247 of the "Revised s hereby given that
	of employer.)
	of the said Act in respect of all
(Here insert the num	ber of the Part to be adopted.)
employees	
	f, 19
	Employer, or, in case of a corporation, its Clerk or Secretary.)

VICTORIA, B.C.:

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1929.