EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations amend the Regulations dated the 10th January, 1928, which prescribe the form and manner of preparation of the account of revenue and expenditure kept under section 15 of the Teachers (Superannuation) Act, 1925.

These Regulations substitute a revised form of account for the form attached to the principal Regulations. The revision of the form of account is made necessary by certain provisions of the Teachers (Superannuation) Act, 1956. In particular, the revised form provides for the inclusion, in the account for the year 1955-56, of the accrued deficiency of contributions written off by section 1 of the Act of 1956, and, in the account for the year 1956-57, of the balance of revenue over expenditure on the account kept under clause 11 of the Teachers Superannuation (Accepted Schools) Scheme, 1948, in consequence of the provisions in section 15 of the Act of 1956 for the extension of the Teachers (Superannuation) Acts, 1918 to 1946, to teachers in accepted schools.

The new form of account is also designed to permit the use of a simpler and more economical accounting procedure.

1958 No. 1479

The Teachers' Superannuation (Accounts) (Non-grant-aided Schools) Regulations, 1958

Made - - - -	*3rd September,* 1958
Coming into Operation	*4th September,* 1958

The Lords Commissioners of Her Majesty's Treasury, in exercise of the powers conferred upon them by subsection (1) of section 15 of the Teachers (Superannuation) Act, 1925(a) (hereafter in these Regulations referred to as " the Act "), as applied by clause 9 of a Scheme(b) (hereafter in these Regulations referred to as " the Scheme "), dated the eleventh day of October, 1926, made by the Board of Education with the consent of the Treasury under paragraph (*a*) of subsection (1) of section 21 of the Act regarding schools which are not grant-aided schools, as amended(c), and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. The account of revenue and expenditure required to be kept under clause 9 of the Scheme shall be prepared by the Minister of Education in the form set out in the Schedule to these Regulations.

2. The Interpretation Act, 1889(d), shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

3. The Regulations(e), dated the twelfth day of December, 1928, made by the Treasury under clause 9 of the Scheme regarding the form and manner of preparation of the account to be kept under that clause are hereby revoked.

(a) 15 & 16 Geo. 5. c. 59. (b) S.R. & O. 1926/1314 (Rev. VI, p. 449: 1926, p. 439).
(c) S.R. & O. 1946/415 (Rev. VI, p. 449: 1946 I, p. 451). (d) 52 & 53 Vict. c. 63.
(e) S.R. & O. 1928/987 (Rev. VI, p. 489: 1928, p. 472).

4. These Regulations may be cited as the Teachers' Superannuation (Accounts) (Non-grant-aided Schools) Regulations, 1958, and shall come into operation on the fourth day of September, nineteen hundred and fifty-eight.

Dated this 3rd day of September, nineteen hundred and fifty-eight.

Martin Redmayne,
Harwood Harrison,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

Form of Account

Teachers (Superannuation) Act, 1925 (Clause 9 and Schedule 1 of Scheme made under Section 21 (1) (a) of the Act)

Account of Revenue and Expenditure under the Scheme made under Section 21 (1) (a) of the Teachers (Superannuation) Act, 1925, for the Period from 1st April, 19 , to 31st March, 19 .

Revenue	£ s. d.	£ s. d.	*Expenditure*	£ s. d.	£ s. d.
I. To Balance on (Opening of Period of Account)	£ s. d.		I. By Allowances and Gratuities:—		
II. To Contributions—			(i) Annual allowances		
(i) From teachers			(ii) Additional allowances (lump sums), gratuities in lieu thereof, supplementary death gratuities and short service gratuities		
(ii) From employers			(iii) Death gratuities ...		
III. To payments on re-entry into employment in Contributory service...			(iv) Return of contributions		
IV. To other revenue ...			II. Other expenditure ...		
V. To Interest on Mean Balance of Revenue over Expenditure ...			III. Balance on 31st March, 19		

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations revoke and replace the Regulations dated the 12th December, 1928, which prescribe the form and manner of preparation of the account of revenue and expenditure kept under clause 9 of the Scheme made under section 21 (1) (*a*) of the Teachers (Superannuation) Act, 1925, relating to non-grant-aided schools. These Regulations provide for the account to be kept in a revised form. The form corresponds to the revised form prescribed by the Teachers' Superannuation (Accounts) Regulations, 1958, for the account kept under section 15 of the Teachers (Superannuation) Act, 1925. The new form is designed to permit the use of a simpler and more economical accounting procedure.