STATUTORY INSTRUMENTS

1964 No. 885

EDUCATION, ENGLAND AND WALES

The Teachers' Superannuation (Accounts) (Non-grant-aided Schools) Regulations 1964

Made - - - -	16*th June* 1964
Coming into Operation	24*th June* 1964

The Treasury, in exercise of the powers conferred upon them by section 15(1) of the Teachers (Superannuation) Act 1925(**a**) (hereafter referred to as "the Act"), as applied by clause 9 of a Scheme(**b**) (hereafter referred to as "the Scheme") dated 11th October 1926 made by the Board of Education with the consent of the Treasury under section 21(1)(*a*) 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 Secretary of State for Education and Science in the form set out in the Schedule to these Regulations.

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

3. The Teachers' Superannuation (Accounts) (Non-grant-aided Schools) Regulations 1958(**e**) are hereby revoked.

4. These Regulations may be cited as the Teachers' Superannuation (Accounts) (Non-grant-aided Schools) Regulations 1964 and shall come into operation on 24th June 1964.

M. A. Hamilton,
Ian MacArthur,
Two of the Lords Commissioners of Her Majesty's Treasury.

16th June 1964.

(**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.I. 1958/1479 (1958 I, p. 1018).

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	£	Expenditure	£
I. To Balance on (Opening of Period of Account).		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) Returns of contributions.	
IV. To Amounts recovered from returns of contributions in accordance with Section 10(1) of the National Insurance Act, 1959.		II. By Payments in lieu of graduated contributions made to the National Insurance Fund.	
V. To other revenue ...		III. Other expenditure ...	
VI. To Interest on Mean Balance of Revenue over Expenditure.		IV. 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 Teachers' Superannuation (Accounts) (Non-grant-aided Schools) Regulations 1958, which prescribed the form and manner of preparation of the accounts 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. The Regulations provide for a revised form of account by omitting shillings and pence and by inserting new headings for revenue and expenditure in connection with the operation of the National Insurance graduated pension scheme. The form corresponds to the revised form prescribed by the Teachers' Superannuation (Accounts) Regulations 1964 (S.I. 1964/884), for the account kept under Section 15 of the Teachers (Superannuation) Act 1925.