

1970 No. 1979

## EDUCATION, ENGLAND AND WALES

**The Teachers' Superannuation (Accounts) Regulations 1970**

*Made* - - - - 18th December 1970

*Coming into Operation* 31st December 1970

The Minister for the Civil Service, in exercise of the powers conferred on him by paragraph 2 of Schedule 1 to the Teachers' Superannuation Act 1967<sup>(a)</sup> and article 2(1)(c) of the Minister for the Civil Service Order 1968<sup>(b)</sup>, and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

1. These Regulations may be cited as the Teachers' Superannuation (Accounts) Regulations 1970, and shall come into operation on 31st December 1970.

2.—(1) In these Regulations “reckonable service” means:—

(a) such service as is by virtue of the Teachers' Superannuation Regulations 1967 to 1970<sup>(c)</sup> reckonable service for the purposes of Part I of the Teachers' Superannuation Act 1967 or is treated or reckoned as such service; and

(b) such service as is for the purposes of the said Regulations service as a teacher in an admitted school with effect from 1st May 1970.

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

3.—(1) The account of the revenue and expenditure under Part I of the Teachers' Superannuation Act 1967 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 amount shown in the said account against each head or subhead of revenue or expenditure shall be taken to the nearest one thousand pounds.

4.—(1) Expenditure in any financial year on—

(a) annual allowances,

(b) death gratuities, and

(c) gratuities (other than death gratuities) and other lump sums,

shall be apportioned between service before 1st June 1922 and service on and after that date in the manner specified in this Regulation.

(2) The amount (taken to the nearest pound) of every annual allowance which is in payment at the end of the financial year or at the end of the last preceding financial year shall be multiplied by a fraction of which the numerator

(a) 1967 c. 12.

(b) S.I. 1968/1656 (1968 III, p. 4485).

(c) S.I. 1967/489, 1970/10 (1967 I, p. 1562; 1970 I, p. 11).

(d) 1889 c. 63.

is the period (computed to the nearest year) of the reckonable service of the teacher on and after 1st June 1922, and the denominator is the total period (similarly computed) of his reckonable service, and the product shall be expressed to the nearest pound.

(3) The sum of the products obtained under the last foregoing paragraph in respect of all annual allowances which are in payment at the end of the financial year shall be divided by the total amount (taken to the nearest pound) of all such allowances.

(4) The sum of the products obtained under paragraph (2) of this Regulation in respect of all annual allowances in payment at the end of the last preceding financial year shall be divided by the total amount (taken to the nearest pound) of all such allowances.

(5) The total expenditure in the financial year on annual allowances shall be multiplied by one half of the sum of the quotients obtained under paragraphs (3) and (4) of this Regulation, and the product shall be expressed to the nearest one thousand pounds.

(6) The product obtained under the last foregoing paragraph shall be taken to be the amount of expenditure in the financial year on annual allowances which is attributable to service on or after 1st June 1922, and the difference between that amount and the total expenditure (taken to the nearest one thousand pounds) in the financial year on annual allowances shall be taken to be the amount of that expenditure which is attributable to service before that date.

(7) The amount (taken to the nearest pound) of every death gratuity which is awarded during the financial year shall be multiplied by a fraction of which the numerator is the period (computed to the nearest year) of the reckonable service of the teacher on and after 1st June 1922, and the denominator is the total period (similarly computed) of his reckonable service, and the product shall be expressed to the nearest pound.

(8) The sum of the products obtained under the last foregoing paragraph in respect of all death gratuities which are awarded during the financial year shall be divided by the total amount (taken to the nearest pound) of all such gratuities.

(9) The total expenditure in the financial year on death gratuities shall be multiplied by the quotient obtained under the last foregoing paragraph, and the product shall be expressed to the nearest one thousand pounds.

(10) The product obtained under the last foregoing paragraph shall be taken to be the amount of expenditure in the financial year on death gratuities which is attributable to service on and after 1st June 1922, and the difference between that amount and the total expenditure (taken to the nearest one thousand pounds) in the financial year on death gratuities shall be taken to be the amount of that expenditure which is attributable to service before that date.

(11) Expenditure in any financial year on gratuities (other than death gratuities) and other lump sums shall be apportioned in like manner as, under paragraphs (7) to (10) of this Regulation, expenditure on death gratuities is to be apportioned.

(12) For the purposes of this Regulation, an annual allowance shall be taken to be in payment at any time if it has been awarded, but has not ceased to be payable, before that time.

Given under the Official Seal of the Minister for the Civil Service on 18th December 1970.

(L.S.)

*K. H. McNeill,*  
Authorised by the Minister  
for the Civil Service.

## SCHEDULE

## FORM OF ACCOUNT

TEACHERS' SUPERANNUATION ACT 1967, SECTION 5(1)  
AND SCHEDULE 1, PART IAccount of the revenue and expenditure under  
Part I of the Teachers' Superannuation Act  
1967 from 1st April 19 to 31st March 19 .

Revenue	Expenditure
£000's	£000's
I. To Balance on (Opening of Period of Account) ...	I. By Allowances and Gratuities attributable to service before 1st June 1922(a)—
II. To Contributions—	(i) Annual Allowances ...
(i) From teachers and other persons eligible	(ii) Additional allowances (lump sums), gratuities in lieu thereof, supplementary death gratuities and short service gratuities ... ..
(ii) From employers ...	(iii) Death Gratuities ...
III. To Moneys provided by Parliament, equal to the expenditure under Heading I of the Expenditure side of this Account (a)	(iv) Transfer values ...
IV. To Payments on re-entry into Employment in Reckonable Service ...	II. By Allowances and Gratuities attributable to Service from 1st June 1922—
V. To Amounts recovered from returns of contributions in accordance with section 60(1) of the National Insurance Act 1965	(i) Annual Allowances ...
VI. To other Revenue ...	(ii) Additional allowances (lump sums), gratuities in lieu thereof, supplementary death gratuities and short service gratuities ... ..
(i) Transfer values (b)	(iii) Death gratuities ...
(ii) Miscellaneous ...	(iv) Transfer values ...
VII. To interest on Balance of Revenue over expenditure (c) ... ..	(v) Returns of contributions ... ..
	III. By Payments in lieu of graduated contributions made to the National Insurance Fund ... ..
	IV. Other expenditure... ..
	V. Balance on 31st March 19

- (a) The sums shown under these heads (revenue head III, expenditure head I) include amounts spent on benefits payable in respect of poor law service and service as educational organizers. This expenditure is not in fact met by money provided by Parliament. The sums involved are not significant and the work involved in isolating them would be considerable.
- (b) Any expenditure incurred on the discharge of a liability arising from the receipt of a transfer value is shown under the appropriate subhead of head II (Expenditure).
- (c) The interest on balance of revenue over expenditure has been calculated in accordance with the regulations in force under paragraph 3(1)(d) of Schedule 1 to the Teachers' Superannuation Act 1967, as amended by s.16(1) of the Superannuation (Miscellaneous Provisions) Act 1967.
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#### EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations replace the Teachers' Superannuation (Accounts) Regulations 1964 (S.I. 1964/884), which ceased to have effect when section 15 of the Teachers' (Superannuation) Act 1925 was repealed by the Teachers' Superannuation Act 1967.

The Regulations prescribe the form and manner of preparation of the account of revenue and expenditure under Part I of the Teachers' Superannuation Act 1967. The main change from the Regulations of 1964 is that sums of money in the account are to be expressed to the nearest £1,000 instead of the nearest £1.

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