



Supply and Appropriation (Main Estimates) Act 2014

2014 CHAPTER 25

5 Appropriation and other use of income

- (1) Subsections (2) to (4) make provision (instead of imposing limits on appropriations in aid under section 2 of the Government Resources and Accounts Act 2000) about the use of income arising for the year ending with 31 March 2015 from matters specified in the Scheduled Estimates as matters from which income may arise.
- (2) Income specified in a Scheduled Estimate may be appropriated for use for current or capital purposes (according to the nature of the income)—
 - (a) where the matters from which the income may arise are specified in relation to a particular Departmental Expenditure Limit, in respect of relevant DEL matters;
 - (b) where the matters from which the income may arise are specified in relation to an amount of Annually Managed Expenditure, in respect of relevant AME matters; and
 - (c) where the matters from which the income may arise are specified in relation to an amount of Non-Budget Voted Expenditure, in respect of relevant NBVE matters.
- (3) This section authorises an appropriation of income to the extent only that the appropriation is made in accordance with any applicable rules about the appropriation of income that have been—
 - (a) issued by the Treasury; and
 - (b) laid before the House of Commons before the passing of this Act.
- (4) Where an amount specified in a Scheduled Estimate is identified as representing the amount of an estimated surplus, appropriations of income in respect of any matter are authorised by this section to the extent only that—
 - (a) they are consistent, in the opinion of the Treasury, with financial planning that is calculated to produce a surplus of at least that amount; or

Status: This is the original version (as it was originally enacted).

- (b) they are authorised by a direction given by the Treasury for the purpose of anticipating a proposal for the reduction or elimination of the estimated surplus by a subsequent Act relating to financial supply and appropriation.
- (5) All amounts of money received in the year ending with 31 March 2015 in respect of any matter whatever by a department or other person to whom a Scheduled Estimate relates, or in respect of any service to which a Scheduled Estimate relates, must be paid into the Consolidated Fund, unless—
- (a) the appropriation for any other use of those amounts, or of the accrued amounts in respect of which they are received, is authorised by this section or any other enactment; or
 - (b) they are dealt with in some other manner in accordance with any other enactment or in consequence of the exercise of a power conferred by any other enactment.
- (6) Where the Treasury determine that there has been or is likely to be a contravention of this section, the Treasury may give the person appearing to them to be responsible for the contravention whatever directions the Treasury think fit for rectifying the situation.
- (7) A direction by the Treasury under this section may be revoked or varied by a subsequent direction.