



Supply and Appropriation (Anticipation and Adjustments) Act 2014

2014 CHAPTER 5

Supplementary provision for 2013-14

2 Authorisation of supplementary provision for 2013-14

- (1) The amount up to which authorisation was conferred for the use of resources for the year ending with 31 March 2014 is to be treated as further increased by £35,186,124,000.
- (2) In relation to the amount of £35,186,124,000 mentioned in subsection (1)—
 - (a) the amount up to which there is authorisation for use for current purposes is to be treated as further increased by £42,428,043,000; and
 - (b) the amount up to which there is authorisation for use for capital purposes is to be treated as reduced by £7,241,919,000.
- (3) The amount up to which authorisation was conferred on the Treasury—
 - (a) to issue money out of the Consolidated Fund, and
 - (b) to apply it in the year ending with 31 March 2014 for expenditure authorised by Parliament,is to be treated as reduced by £819,397,000.
- (4) The increases and reductions for which this section provides are to be treated as having had effect from the beginning of 1 April 2013.

3 Appropriation of supplementary provision for 2013-14

- (1) For the purpose of—
 - (a) appropriating the amount of resources the use of which for the year ending with 31 March 2014 is authorised by section 2(1), and
 - (b) giving effect to the reduction provided for by section 2(3),

the Main Estimates Act 2013 is to be treated as having effect with the adjustments provided for in Schedule 1 to this Act.

(2) In Schedule 1—

- (a) Part 1 contains new Tables, which are to be treated as if they had been Scheduled Estimates in the Main Estimates Act 2013; and
- (b) Part 2 specifies the amounts by which adjustments are to be treated as made to the amounts originally specified in the Scheduled Estimates in that Act.

(3) For the purpose of making the adjustments in Part 2 of Schedule 1—

- (a) a negative adjustment has effect to reduce an amount of authorised expenditure and, where applied to an estimated surplus (which is expressed as if it were itself a negative amount), increases the amount of the surplus; and
- (b) a positive adjustment has effect to increase an amount of authorised expenditure and, where applied to an estimated surplus, reduces it.

(4) Accordingly—

- (a) where an adjustment by a negative amount of more than the amount itself is made to an amount of authorised expenditure, what results is an estimated surplus; and
- (b) where an adjustment by a positive amount of more than the amount itself is made to the amount of an estimated surplus, what results is an amount of authorised expenditure.

(5) Where, in Part 2 of Schedule 1, a description of matters to which expenditure may relate or from which income may arise (“description A”) differs from the description contained in the corresponding part of the Scheduled Estimates in the Schedule to the Main Estimates Act 2013 (“description B”), Part 2 of Schedule 1 has effect for adjusting that corresponding part by substituting description A for description B.

(6) Where, in relation to a department, other person or service to which a Scheduled Estimate in the Schedule to the Main Estimates Act 2013 relates, Part 2 of Schedule 1 contains a new description of matters to which expenditure may relate or from which income may arise, that Part has effect for adjusting that Scheduled Estimate by treating the new description as included in it.

(7) In this section—

“estimated surplus” has the same meaning as in the Main Estimates Act 2013;

“Main Estimates Act 2013” means the Supply and Appropriation (Main Estimates) Act 2013.

(8) The adjustments made by virtue of this section are to be treated as having had effect from the beginning of 1 April 2013.