



Supply and Appropriation (Main Estimates) Act 2014

2014 CHAPTER 25

1 Main authorisation for use of resources for 2014-15

- (1) The amount up to which there is authorisation for the use of resources for the year ending with 31 March 2015 is increased by £335,914,586,000.
- (2) Of the amount authorised by subsection (1)—
 - (a) £302,541,932,000 is authorised for use for current purposes; and
 - (b) £33,372,654,000 is authorised for use for capital purposes.

2 Main authorisation for issue of money out of Consolidated Fund in 2014-15

The amount up to which the Treasury has authorisation—

- (a) to issue money out of the Consolidated Fund, and
 - (b) to apply it in the year ending with 31 March 2015 for expenditure authorised by Parliament,
- is increased by £260,676,983,000.

3 Appropriation of resources authorised for use for year 2014-15

- (1) The aggregate of the following (which is £571,472,304,000) is appropriated for the year ending with 31 March 2015 in accordance with subsections (2) to (4)—
 - (a) the amount of resources the use of which for that year is authorised by section 1(1) of the Supply and Appropriation (Anticipation and Adjustments) Act 2014; and
 - (b) the amount of resources the use of which for that year is authorised by section 1(1).
- (2) The amount of resources which is —
 - (a) set out in each of the Scheduled Estimates, and

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- (b) identified in that Estimate as a net amount authorised subject to a particular Departmental Expenditure Limit,
is appropriated by this Act for use, for current or for capital purposes (according to how it is identified in the Estimate), in respect of any relevant DEL matter.
- (3) The amount of resources which is—
 - (a) set out in each of the Scheduled Estimates, and
 - (b) identified in that Estimate as a net amount of Annually Managed Expenditure, is appropriated by this Act for use, for current or for capital purposes (according to how it is identified in the Estimate), in respect of any relevant AME matter.
- (4) The amount of resources which is—
 - (a) set out in each of the Scheduled Estimates, and
 - (b) identified in that Estimate as a net amount of Non-Budget Voted Expenditure, is appropriated by this Act for use, for current or for capital purposes (according to how it is identified in the Estimate), in respect of any relevant NBVE matter.
- (5) Section 5(4) applies (instead of subsections (2) to (4)) to any amount of resources set out in a Scheduled Estimate if it is identified in that Estimate as representing the amount of an estimated surplus.

4 Appropriation of money authorised for issue in year 2014-15

- (1) The aggregate of the following (which is £470,617,933,000) is appropriated for the year ending with 31 March 2015 in accordance with subsection (2)—
 - (a) the amount of money the issue of which out of the Consolidated Fund is authorised by section 1(3) of the Supply and Appropriation (Anticipation and Adjustments) Act 2014; and
 - (b) the amount of money the issue of which out of that Fund is authorised by section 2.
- (2) The amount of money which is set out in each of the Scheduled Estimates and identified in that Estimate as a net cash requirement is appropriated for expenditure—
 - (a) on any use of resources that has been authorised by Parliament in relation to the department or other person to which the Estimate relates, or in relation to the service to which it relates; or
 - (b) for any other purpose specified in that Estimate as a purpose for which that money may be applied.
- (3) Section 5(4) applies (instead of subsection (2) of this section) to any amount of money set out in a Scheduled Estimate if it is identified in that Estimate as representing the amount of an estimated surplus.

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)—

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- (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
 - (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.

6 Operation from beginning of financial year

The appropriations and other provision made by sections 3 to 5 are to be treated as having had effect from the beginning of 1 April 2014.

7 Interpretation

- (1) In this Act—
- “estimated surplus” is to be read in accordance with subsection (2);

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“income” includes capital amounts but only to the extent that they have accrued in respect of actual or anticipated capital receipts or the acquisition of a capital asset;

“relevant AME matter”, in relation to an amount of Annually Managed Expenditure specified in a Scheduled Estimate, means a matter in relation to which that amount is identified as Annually Managed Expenditure;

“relevant DEL matter”, in relation to a Departmental Expenditure Limit specified in a Scheduled Estimate, means a matter expenditure relating to which is identified in that Estimate as to be included in the expenditure which is to be subject to that limit;

“relevant NBVE matter”, in relation to an amount of Non-Budget Voted Expenditure specified in a Scheduled Estimate, means a matter in relation to which that amount is identified as Non-Budget Voted Expenditure;

“Scheduled Estimates” means the Estimates set out in the Schedule to this Act (being the relevant part of Part 1 of each of the main Estimates as agreed by the House of Commons for the year ending 31 March 2015).

- (2) References in this Act to an amount identified in a Scheduled Estimate as representing the amount of an estimated surplus are references to an amount preceded by a minus sign.
- (3) In relation to the Scheduled Estimate for the House of Commons: Administration—
- (a) the reference in section 3(2)(b) to a net amount authorised subject to a particular Departmental Expenditure Limit is to be read as a reference to a net requirement identified in that Estimate as “Departmental Expenditure Limit equivalent”;
 - (b) references in this Act to a “relevant DEL matter” are to be read as references to a matter expenditure relating to which is identified in that Estimate as to be included in the expenditure which is subject to a net requirement mentioned in paragraph (a);
 - (c) the reference in section 5(2)(a) to matters specified in relation to a particular Departmental Expenditure Limit is to be read as a reference to matters specified in that Estimate as matters from which income may arise.

7 Short title

This Act may be cited as the Supply and Appropriation (Main Estimates) Act 2014.

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