



**AN BILLE LEITHREASA, 2014
APPROPRIATION BILL 2014**

EXPLANATORY MEMORANDUM

General

The purpose of the Appropriation Bill is to give statutory authority for the amounts voted by the Dáil during the year (either in original Estimates or in the Supplementary Estimates). The Bill also provides for the definitive capital carryover from 2014 to 2015. The statutory authority for this was introduced in the Finance Act, 2004 and it specified that the amounts — by vote — must be included in the annual Appropriation Act.

Apart from the main provisions dealing with the Estimates, the Bill includes a provision setting out a mechanism for putting in place repayable advances from the Central Fund to the Paymaster's General Supply Account to discharge liabilities on 2 January 2015.

Section 1: Appropriation of sums voted for supply services.

Section 1 sets out the sum of money granted by the Central Fund (Permanent Provisions) Act 1965 out of the Central Fund towards making good the supply grant for 2014.

In addition, the money directed under section 2 of the Public Accounts and Charges Act 1891 to be applied as appropriations-in-aid is listed.

Section 2: Deferred surrender relating to capital supply services.

Section 2 sets out the amount of capital supply services deferred into the year ending 31 December, 2015.

Section 3: Repayable advances from the Central Fund.

Section 3 provides a mechanism for advancing funds from the Central Fund to the Paymaster General's Supply Account to facilitate payments, by electronic funds transfer, to discharge liabilities due on 1 January 2015 and 2 January 2015. Any funds so advanced are to be repaid to the Central Fund in January 2015.

Section 4: Amendment to Appropriation Act 1999.

Section 4 provides for receipts from excise duties on Tobacco which currently accrue to the HSE (Vote 39) and will transfer to the Office of the Minister for Health (Vote 38) when the disestablishment of the Vote of the HSE occurs.

Section 5: Short title.

Section 5 states the short title of the Bill.

*An Roinn Caiteachais Phoiblí agus Athchóirithe,
Nollaig, 2014.*