

# **GOVERNMENT RESOURCES AND ACCOUNTS ACT 2000**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Section 30: Commencement***

118. It is intended, subject to Parliamentary approval of the move to resource estimates, to move from the present cash based system to RAB at the beginning of the financial year 2001-2002. This section gives the Treasury powers to bring the preceding provisions of the Bill, except those relating to clauses 16 to 20, into force by order.
119. The section also enables the Treasury to make transitional provisions to ensure a smooth changeover from the cash system to RAB. For example, under the timetable envisioned, the last departmental appropriation accounts will be laid before Parliament during the winter of 2001-2002 and it will be necessary to ensure that the necessary power to prepare, audit and lay these accounts are still available.
120. *Subsections (3) to (5)* enable the Treasury, by statutory instrument subject to the negative resolution procedure, to require bodies (other than those in Scotland) to provide the information required for WGA without formally including the body within the scope of the audited and published accounts. In the case of the National Assembly for Wales, subsection (5) requires the Treasury to consult the National Assembly before specifying a body that comes under the National Assembly's jurisdiction. They also enable the Treasury to require another department to pilot the necessary consolidation procedures for public corporations or local authorities to prepare for the extension of scope of WGA from central government to the whole of the public sector. This will enable the Treasury to take the phased approach described in paragraph 51. The plan is to prepare and publish audited accounts for central government as the first stage. The subsection will then enable the Treasury to require public corporations and local authority bodies to prepare "dry-run" information prior to the formal extension of the coverage of audited and published accounts to the whole of the public sector and for departments to consolidate this, in order to test the systems and procedures required.