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SCOTTISH STATUTORY INSTRUMENTS

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**2003 No. 530**

**PUBLIC AND FINANCE AND ACCOUNTABILITY**

**The Public Finance and Accountability  
(Scotland) Act 2000 (Access to Documents and  
Information) (Relevant Persons) Order 2003**

*Made* - - - - *2nd November 2003*  
*Laid before the Scottish*  
*Parliament* - - - - *7th November 2003*  
*Coming into force* - - *21st November 2003*

The Scottish Ministers, in exercise of powers conferred by section 24(5) of the Public Finance and Accountability (Scotland) Act 2000(1), and all other powers enabling them in that behalf, hereby make the following Order:

**Citation, commencement and interpretation**

1.—(1) This Order may be cited as the Public Finance and Accountability (Scotland) Act 2000 (Access to Documents and Information) (Relevant Persons) Order 2003 and shall come into force on 21st November 2003.

(2) In this Order, “the 2000 Act” means the Public Finance and Accountability (Scotland) Act 2000.

**Grant payment recipients**

2. In subsections (2) and (4) of section 24 of the 2000 Act “relevant person” includes any person who is or has been in receipt of a grant from a body the accounts of which are audited or examined by the Auditor General or sent to the Auditor General by virtue of any enactment or prerogative instrument.

**Contractors and Subcontractors**

3.—(1) In subsections (2) and (4) of section 24 of the 2000 Act “relevant person” includes any person in circumstances in which that person has or had a contractual obligation to supply goods or services to a body the accounts of which are audited or examined by the Auditor General by virtue of any enactment or prerogative instrument.

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(1) 2000 asp 1.

(2) In sub-sections (2) and (4) of section 24 of the 2000 Act “relevant person” includes any person in circumstances in which that person has or had a contractual obligation to supply goods or services indirectly to a body the accounts of which are audited or examined by the Auditor General by virtue of any enactment or prerogative instrument.

(3) For the purposes of paragraph (2), a person has a contractual obligation to supply goods or services indirectly to a body the accounts of which are audited or examined as in that paragraph if and only if that person has a contractual obligation to supply goods or services that arises from a contract which is a subcontract in relation to a main contract between the body the accounts of which are so audited or examined and another person or body.

(4) For the purposes of paragraph (3), a contract is a subcontract in relation to a main contract if its performance would fulfil, or contribute to the fulfilment of, an obligation to supply goods or services in the main contract.

**Revocation of The Public Finance and Accountability (Scotland) Act 2000 (Access to Documents and Information) (Relevant Persons) Order 2002**

4. The Public Finance and Accountability (Scotland) Act 2000 (Access to Documents and Information) (Relevant Persons) Order 2002(2) is revoked.

St Andrew’s House, Edinburgh  
2nd November 2003

*ANDREW P KERR*  
A member of the Scottish Executive

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order gives the Auditor General, for the purposes of (a) an audit of an account under sections 21 and 22 of the Public Finance and Accountability (Scotland) Act 2000; and (b) an examination under section 23 of that Act, rights of access to documents held by, and rights to require information, explanation and assistance from (i) bodies in receipt of grants of public money from bodies audited or examined by the Auditor General; and (ii) bodies having contracts for the provision of goods or services to bodies audited or examined by the Auditor General including subcontractors under those contracts.

The Public Finance and Accountability (Scotland) Act 2000 (Access to Documents and Information) (Relevant Persons) Order 2002 is revoked on the coming into force of this Order.