## DRAFT STATUTORY INSTRUMENTS

## 2003 No.

The Government Resources and Accounts Act 2000 (Rights of Access of Comptroller and Auditor General) Order 2003

## Contracts and subcontracts

- 5.—(1) Section 8(1) of the Government Resources and Accounts Act 2000 shall apply in relation to relevant documents held or controlled by a 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 examined by the Comptroller and Auditor General pursuant to powers conferred by or under statute or pursuant to arrangements made in accordance with a Royal Charter.
- (2) Section 8(1) of the Government Resources and Accounts Act 2000 shall apply in relation to relevant documents held or controlled by a 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 examined by the Comptroller and Auditor General pursuant to powers conferred by or under statute or pursuant to arrangements made in accordance with a Royal Charter.
- (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 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 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.
- (5) In paragraphs (1) and (2) "relevant documents" means documents that relate to the contractual obligation to supply goods or services.