

# MANAGEMENT STATEMENT FOR THE MARSHALL AID COMMEMORATION COMMISSION

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Attachments: Financial memorandum

## **INTRODUCTION**

### **1.1 This document**

- 1.1.1 This management statement and its associated financial memorandum have been drawn up by the Public Diplomacy Team, Foreign and Commonwealth Office, in consultation with the Marshall Aid Commemoration Commission (henceforth referred to as the Commission).
- 1.1.2 Subject to the provisions of the Marshall Aid Commemoration Act 1953 set out below, the management statement establishes the broad framework within which the Commission will operate. However, the management statement and financial memorandum do not convey any legal powers or responsibilities.
- 1.1.3 The associated financial memorandum sets out in greater detail certain aspects of the financial provisions which the Commission shall observe.
- 1.1.4 The document shall be periodically reviewed by the FCO in accordance with the timetable referred to in Section 7 below.
- 1.1.5 The Commission, or the Secretary of State, may propose amendments to this document at any time. Any such proposals by the Commission shall be considered in the light of evolving FCO policy aims, operational factors and the track record of the Commission itself. The guiding principle shall be that the extent of flexibility and freedom given to the Commission shall reflect both the quality of its internal controls and its operational needs. The Secretary of State shall determine what changes, if any, are to be incorporated in the document. Legislative provisions shall take precedence over any part of the document. Significant variations to the document shall be cleared with the Treasury or Cabinet Office as appropriate. (The definition of "significant" will be determined by the sponsor department in consultation with the Treasury/Cabinet Office.)
- 1.1.6 The combined document is to be signed and dated by the FCO and the Commission.
- 1.1.7 Any question regarding the interpretation of the document shall be resolved by the FCO after consultation with the Commission and, as necessary, with the Treasury and/or the Cabinet Office.
- 1.1.8 Copies of this document and any subsequent substantive amendments shall be placed in the Libraries of both Houses of Parliament. Copies shall also be made available to members of the public on the Commission's website.

## **1.2 Founding legislation; status**

1.2.1 The Commission was established by the Marshall Aid Commemoration Act, 1953 (as amended) for the purpose of providing up to 40 scholarships each year to certain citizens of the United States of America as an expression of gratitude for the benefits received by the UK under the European Recovery Programme, known as Marshall Aid. The constitution and responsibilities of the Commission are set out in Section [2] of the Act and in the regulations pertaining thereto.

## **1.3 The functions, duties and powers of the Commission**

1.3.1 The statutory purposes, the functions, duties and powers of the Commission are set out in the Marshall Aid Commemoration Act, 1953 (as amended).

## **1.4 Classification**

1.4.1 For policy/administrative purposes the Commission is classified as an executive non-departmental public body.

1.4.2 For national accounts purposes the Commission is classified to the central government sector.

1.4.3 References to this Commission include all its subsidiaries and joint ventures that are classified to the public sector for national accounts purposes. If such a subsidiary or joint venture is created, there shall be a document setting out the arrangements between it and the Commission (paragraphs 49-50 of the financial memorandum).

## **2. AIMS, OBJECTIVES AND TARGETS**

### **2.1 Overall aims**

2.1.1 Within the founding legislation the Secretary of State has defined the overall aims for the Commission as follows:

- To administer the Grant-in-Aid allocated to it by the Secretary of State for Foreign and Commonwealth Affairs for the purpose of providing up to 40 scholarships a year, known as British Marshall Scholarships, to citizens of the USA who are graduates of recognised institutions of higher learning in the USA;
- To select the persons to receive Marshall Scholarships;
- To place the holders of Marshall Scholarships in universities or university colleges in the UK.
- To provide administrative support and direction associated with the Scholarship, as required, for the holders of Scholarships whilst in the UK.

## **2.2 Objectives and key targets**

- 2.2.1 The sponsor Department determines the Commission's performance framework in the light of the FCO's wider strategic aims. The Commission's objectives and key targets shall be agreed with the Commission's Corporate and Business Planning process (Section 4 below).

## **3. RESPONSIBILITIES AND ACCOUNTABILITY**

### **3.1 The Secretary of State**

- 3.1.1 The Secretary of State is accountable to Parliament for the activities and performance of the Commission. His/her responsibilities include:
- Approving the Commission's strategic objectives and the policy and performance framework within which the Commission will operate (as set out in this management statement and financial memorandum and associated documents);
  - Keeping Parliament informed about the Commission's performance;
  - Approving the amount of grant-in-aid, grant or other funds to be paid to the Commission, and securing Parliamentary approval;
  - Carrying out responsibilities specified in the founding Act of Parliament including appointments to the Commission, approving the terms and conditions of Commissioners, appointment of the Chair, approval of terms and conditions of staff, and laying of the Annual Report and Accounts before Parliament; and
  - Monitoring the performance of the Commission in relation to agreed objectives.

### **3.2 The Accounting Officer of the sponsor Department**

- 3.2.1 The Permanent Under Secretary, as the FCO's principal Accounting Officer, is responsible for the overall organisation, management and staffing of the sponsor Department and for ensuring that there is a high standard of financial management in the Department as a whole. The principal Accounting Officer is accountable to Parliament for the issue of any grant-in-aid to the Commission. The principal Accounting Officer will designate the Chair of the Commission as its Accounting Officer, and may withdraw the accounting officer designation if he/she believes that the incumbent is no longer suitable for the role.
- 3.2.2 In particular the principal Accounting Officer of the FCO shall ensure that:
- The Commission's strategic aims and objectives support the FCO's wider strategic aims;
  - The financial and other management controls applied by the FCO to the Commission are appropriate and sufficient to safeguard public funds and for ensuring that the Commission's compliance with those controls is effectively monitored ("public funds" include not only any funds granted to the Commission

by Parliament but also any other funds generated by approved activities or falling within the stewardship of the Commission);

- The internal controls applied by the Commission conform to the requirements of regularity, propriety and good financial management; and
- Any grant-in-aid to the Commission is within the ambit and the amount of the Request for Resources and that Parliamentary authority has been sought and given.

3.2.3 The respective responsibilities of the principal Accounting Officer and Accounting Officers for NDPBs and other arm's length bodies are set out in Chapter 3 of Managing Public Money, which is sent separately to the NDPB Accounting Officer on appointment.

### **3.3 The sponsoring team in the FCO**

3.3.1 Within the FCO, Public Diplomacy Team is the sponsoring team for the Commission. The Team, in consultation as necessary with the relevant departmental Accounting Officer, is the primary source of advice to the Secretary of State on the discharge of his/her responsibilities in respect of the Commission, and the primary point of contact for the Commission in dealing with the FCO. The sponsoring team shall carry out its duties under a senior officer who shall have primary responsibility for overseeing the activities of the Commission.

3.3.2 The sponsoring team shall advise the Secretary of State on:

- An appropriate framework of objectives and targets for the Commission in the light of the FCO's wider strategic aims;
- An appropriate budget for the Commission in the light of the FCO's overall public expenditure priorities; and
- How well the Commission is achieving its strategic objectives and whether it is delivering value for money.

3.3.3 In support of the departmental Accounting Officer the sponsoring team shall:

- Monitor the Commission's activities on a continuing basis through an adequate and timely flow of information from the Commission on performance, budgeting, control and risk management, including early sight of the Commission's Governance Statements;
- Address in a timely manner any significant problems arising in the Commission, whether financial or otherwise, making such interventions in the affairs of the Commission as the FCO judges necessary;
- Periodically carry out an assessment of the risks both to the FCO and to the Commission objectives and activities; strengthen these arrangements if necessary; and amend the management statement accordingly;

- Inform the Commission of relevant Government policy in a timely manner; advise on the interpretation of that policy; and issue specific guidance to the Commission as necessary;
- Bring any concerns about activities to the attention of all Commissioners, and require explanations and assurances from the Commission that appropriate action has been taken.

### **3.4 The Chair of the Commission**

3.4.1 The Chair is appointed by the Secretary of State. FCO Public Diplomacy Team carries out the recruitment process, involving a Cabinet Office appointed independent assessor, with the Secretary of State giving the final approval. The initial appointment is for three years, with a possible extension for a further three years. The appointment is made in line with the Code of Practice issued by the Commissioner for Public Appointments.

3.4.2 The Chair is responsible to the Secretary of State. The Chair shall aim to ensure that the Commission's policies and actions support the wider strategic policies of the Secretary of State; and that the Commission's affairs are conducted with probity. The Chair shares with other Commissioners the corporate responsibilities set out in paragraph 3.5.2, and in particular for ensuring that the Commission fulfils the aims and objectives set by the Secretary of State.

3.4.3 The Chair has a particular leadership responsibility on the following matters:

- Formulating the Commission's strategy;
- Ensuring that the Commission, in reaching decisions, takes proper account of guidance provided by the Secretary of State or department;
- Promoting the efficient and effective use of staff and other resources;
- Encouraging delivery of high standards of propriety; and
- Representing the views of the Commission to the general public.

3.4.4 The Chair shall also:

- Ensure that all Commissioners, when taking up office, are fully briefed on the terms of their appointment and on their duties, rights and responsibilities, and receive appropriate induction training, including on the financial management and reporting requirements of public sector bodies and on any differences which may exist between private and public sector practice;
- Advise the Secretary of State of the needs of the Commission when vacancies arise, with a view to ensuring a proper balance of professional and financial expertise; and
- On request, assess the performance of individual Commissioners when they are being considered for re-appointment.

3.4.5 The Chair shall also ensure that a Code of Practice for Commissioners is in place, based on the Cabinet Office's model Code of Practice for Board Members of Public Bodies. The

Code shall commit the Chair and other Commissioners to the Nolan seven principles of public life, and shall include a requirement for a comprehensive register of Commissioners' interests, available to the public on request.

- 3.4.6 Communications between the Commission and the Secretary of State shall normally be through the Chair. The Chair shall ensure that the other Commissioners are kept informed of such communications.

### **3.5 The Chair's role as Accounting Officer**

- 3.5.1 The Chair of the Commission is designated as the Commission's Accounting Officer by the Departmental Accounting Officer.
- 3.5.2 The Accounting Officer of the Commission is personally responsible for safeguarding the public funds for which he/she has charge; for ensuring propriety and regularity in the handling of those public funds; and for the day-to-day operations and management of the Commission. In addition, he/she should ensure that the Commission as a whole is run on the standards, in terms of governance, decision-making and financial management, that are set out in Box 3.1 of *Managing Public Money*.
- 3.5.3 As set out in A5.5 of *Managing Public Money*: "The government has indicated that an individual board member who has acted honestly and in good faith will not have to meet out of his or her personal resources any personal civil liability which is incurred in the execution or the purported execution of his or her board functions, save where the board member has acted recklessly."
- 3.5.4 As Accounting Officer the Chair shall exercise the following responsibilities in particular.

#### ***On planning and monitoring –***

- Establish, in agreement with the FCO, the Commission's Corporate and Business Plans in the light of the FCO's wider strategic aims;
- Inform the FCO of the Commission's progress in helping to achieve the FCO's policy objectives and in demonstrating how resources are being used to achieve those objectives;
- Ensure that timely forecasts and monitoring information on performance and finance are provided to the FCO; and that any significant problems, whether financial or otherwise, and whether detected by internal audit or by other means, are notified to the department in a timely fashion;

***On advising the Commissioners –***

- Advise the Commissioners on the discharge of their responsibilities as set out in this document and in any other relevant instructions and guidance that may be issued from time to time;
- Advise the Commissioners on the Commission's performance compared with its aims and objectives;
- Ensure that financial considerations are taken fully into account by the Commissioners at all stages in reaching and executing its decisions, and that standard financial appraisal techniques are followed as far as this is practical;
- Take action, as set out in *Managing Public Money*, if the Commission is contemplating a course of action involving a transaction which the Chair considers would infringe the requirements of propriety or regularity or does not represent prudent or economical administration or efficiency or effectiveness;

***On managing risk and resources –***

- Ensure that a system of risk management is maintained to inform decisions on financial and operational planning and to assist in achieving objectives and targets;
- Ensure that an effective system of programme and project management and contract management is maintained;
- Ensure that all public funds made available to the Commission including any approved income or receipts are used for the purpose intended by Parliament, and that such monies together with the Commission's assets, equipment and staff, are used economically, efficiently and effectively;
- Ensure that adequate internal management and financial controls are maintained by the Commission, including effective measures against fraud and theft;

In the event that the Commission decides to employ staff:

- Maintain a comprehensive system of internal delegated authorities which are notified to staff, together with a system for regularly reviewing compliance with these delegations;
- Ensure that effective personnel management policies are maintained;

***On accounting for the Commission's activities –***

- Sign the accounts and be responsible for ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with any directions issued by the Secretary of State;



- Sign a Statement of Accounting Officer's responsibilities, for inclusion in the Annual Report and Accounts;
- Sign a Governance Statement regarding the Commission's system of risk management and internal control, for inclusion in the Annual Report and Accounts;
- Ensure that effective procedures for handling complaints about the Commission are established and made widely known within the Commission;
- Act in accordance with the terms of this document and with the instructions and guidance in *Managing Public Money* and other instructions and guidance issued from time to time by the Treasury and the Cabinet; and
- Give evidence, normally with the Accounting Officer of the sponsor Department, when summoned before the Committee of Public Accounts on the use and stewardship of public funds by the Commission.

### **3.6 Delegation of duties**

- 3.6.1 The Chair may delegate the day-to-day administration of his Accounting Officer responsibilities to the Executive Secretary. However, he/she shall not assign absolutely to any other person any of the responsibilities set out in this document.

### **3.7 The Chair's role as Principal Officer for Ombudsman cases**

- 3.7.1 The Chair is the Principal Officer for handling cases involving the Parliamentary Commissioner for Administration. As Principal Officer he/she shall inform the Permanent Under Secretary of the FCO of any complaints about the Commission accepted by the Ombudsman for investigation, and about the Commission's proposed response to any subsequent recommendations from the Parliamentary Ombudsman.

### **3.8 The Commissioners**

- 3.8.1 Commissioners are appointed by the Secretary of State. Public Diplomacy Team carries out the recruitment process, involving a Cabinet Office appointed independent assessor, with the Secretary of State giving the final approval. The initial appointment is for three years, with a possible extension for a further three years. The appointment is made in line with the Code of Practice issued by the Commissioner for Public Appointments.
- 3.8.2 The Commissioners have corporate responsibility for ensuring that the Commission fulfils the aims and objectives set by the Secretary of State and for promoting the efficient and effective use of staff and other resources by the Commission. To this end, and in pursuit of its wider corporate responsibilities, the Commissioners shall:
- Establish the overall strategic direction of the Commission within the policy and resources framework determined by the Secretary of State;
  - Ensure that the Secretary of State is kept informed of any changes which are likely to impact on the strategic direction of the Commission or on the

attainability of its targets, and determine the steps needed to deal with such changes;

- Ensure that any statutory or administrative requirements for the use of public funds are complied with; that the Commission operates within the limits of its statutory authority and any delegated authority agreed with the sponsor Department, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, the Commission takes in account guidance issued by the FCO;
- Ensure that they receive and review regular financial information concerning the management of the Commission; are informed in a timely manner about any concerns about the activities of the Commission; and provide positive assurance to the Department that appropriate action has been taken on such concerns;
- Act in a way that promotes high standards of public finance, including the promotion of regularity, propriety, and value for money; and
- Demonstrate high standards of corporate governance at all times, including by using the independent audit committee (paragraph 4.6.1) to help them to address the key financial and other risks facing the Commission.

3.8.3 Individual Commissioners shall act in accordance with their wider responsibility, namely to:

- Comply at all times with the Code of Practice (paragraph 3.4.5 above) that is adopted by the Commission and with the rules relating to the use of public funds and to conflicts of interest;
- Not misuse information gained in the course of their public service for personal gain or for political profit, nor seek to use the opportunity of public service to promote their private interests or those of connected persons or organisations;
- Comply with the Commission's rules on the acceptance of gifts and hospitality, and of business appointments; and
- Act in good faith and in the best interests of the Commission.

3.8.4 As set out in A5.5 of Managing Public Money: "The government has indicated that an individual board member who has acted honestly and in good faith will not have to meet out of his or her personal resources any personal civil liability which is incurred in the execution or the purported execution of his or her board functions, save where the board member has acted recklessly."

## **4. PLANNING, BUDGETING AND CONTROL**

### **4.1 The Corporate Plan**

4.1.1 The Commission shall submit annually to the FCO, by February each year, a draft of the Commission's updated Corporate Plan covering indicative plans for the next three financial years together with detailed expenditure proposals for the first of those years beginning in April. The Commission shall have agreed with the FCO the issues to be addressed in the plan and the timetable for its preparation.

- 4.1.2 The plan shall reflect the Commission's statutory duties and, within those duties, the priorities set from time to time by the Secretary of State. In particular, the plan shall demonstrate how the Commission contributes to the achievement of the FCO's strategic objectives.
- 4.1.3 The Corporate Plan shall set out:
- The Commission's key objectives and associated key performance targets for each year covered by the plan, and its strategy for achieving those objectives; including a statement of its priorities, targets and performance indicators, including measures of output, to be used in measuring the achievement of its objectives;
  - A review of the Commission's performance in the preceding financial year together with comparable outturns for the previous two years, and an estimate of performance in the current year;
  - Key non-financial performance targets;
  - Alternative scenarios to take account of factors which may significantly affect the execution of the plan but which cannot be accurately forecast; and
  - Other matters as agreed between the FCO and the Commission.
- 4.1.4 The main elements of the plan, including the key performance targets, shall be agreed between the FCO and the Commission in the light of the FCO's decisions on policy and resources taken in the context of the Government's wider public expenditure plans and decisions.

## **4.2 The Business Plan**

- 4.2.1 The first year of the Corporate Plan, amplified as necessary, shall form the Business Plan. The Business Plan shall be updated to include key targets and milestones for the year immediately ahead and shall be linked to budgeting information so that resources allocated to achieve specific objectives can readily be identified by the FCO.

## **4.3 Publication of plans**

- 4.3.1 Subject to any commercial considerations, the Corporate and Business Plans shall be published or made available on the internet.

## **4.4 Reporting performance to the FCO**

- 4.4.1 The Commission shall operate management information and accounting systems which enable it to review in a timely and effective manner its financial and non-financial performance against the budgets and targets set out in its agreed Corporate and Business Plans.

- 4.4.2 The Commission shall take the initiative in informing the FCO of changes in external conditions which make the achievement of objectives more or less difficult, or which may require a change to the budget or objectives set out in the Corporate or Business Plans.
- 4.4.3 The Commission's performance in helping to deliver Ministers' policies, including the achievement of key objectives, shall be reported to the FCO on a regular basis. Performance will be formally reviewed regularly by officials of the FCO. The Secretary of State may meet the Chair of the Commission at the request of either party to discuss the Commission's performance, its current and future activities and any policy developments relevant to those activities.
- 4.4.4 The Commission's performance against key targets shall be reported in the Commission's Annual Report and Accounts (see Section 5.1).

#### **4.5 Budgeting procedures**

- 4.5.1 The Commission's budgeting procedures are set out in the financial memorandum.

#### **4.6 Internal audit**

- 4.6.1 The Commission shall set up an independent Audit Committee in accordance with the Treasury's Audit Committee Handbook.
- 4.6.2 The Commission shall review and consider at least annually whether there is a need for internal audit. This review should take into account the scale and complexity of its operations, the attendant management and financial risks and the assurances needed for the Accounting Officer to publish a Governance Statement in the Annual Report and Accounts. Conclusions of the review should be shared and agreed with the FCO.
- 4.6.3 Where there is an agreed need for internal audit, the service should normally be provided either by the FCO Internal Audit Department or using call-off contracts tendered by HM Treasury ("Consultancy ONE"). The Commission should ensure that any such arrangements are established and maintained in accordance with the Treasury's Government Internal Audit Standards (GIAS).
- 4.6.4 Where the FCO Internal Audit Department does not provide the service, the Commission shall consult the FCO to ensure that the latter is satisfied with the competence and qualifications of the proposed internal auditors and in approving appointments in accordance with GIAS.
- 4.6.5 The Commission shall also in those circumstances arrange for periodic quality reviews of its internal audit in accordance with GIAS. The FCO shall consider whether it can rely on these reviews to provide assurance on the quality of internal audit. However, the FCO

reserves a right of access to carry out independent reviews of internal audit in the Commission.

- 4.6.6 The FCO's Internal Audit Department shall also have a right of access to all documents prepared by the Commission internal auditor where the service is contracted out. The audit strategy, periodic audit plans and annual audit report, including the Commission's Head of Internal Audit's opinion on risk management, control and governance shall be forwarded as soon as possible to the FCO Head of Internal Audit and before the Annual Report and Accounts are approved.
- 4.6.7 In addition, the Commission shall forward to the FCO an annual report on fraud and theft suffered by the Commission; notify any unusual or major incidents as soon as possible; and notify any changes to internal audit's terms of reference, the audit committee's terms of reference or the Commission's Fraud Policy and Fraud Response Plan.
- 4.6.8 Where no internal audit reviews are carried out, or where the internal audit work undertaken cannot be relied upon, the FCO's Internal Audit Department will consider periodic inclusion of the Commission's systems of risk management and internal control in the FCO's risk based Internal Audit Plans to provide independent assurance to the FCO Principal Accounting Officer.

#### **4.7 Additional Departmental access to the Commission**

- 4.7.1 In addition to the right of access referred to in paragraph 4.6.6 above, the FCO shall have a right of access to all the Commission's records and personnel for purposes such as sponsorship audits and operational investigations.

### **5. EXTERNAL ACCOUNTABILITY**

#### **5.1 The Annual Report and Accounts**

- 5.1.1 The Commission must publish its audited annual Commissioners' Report and financial statements after the end of each financial year. This Account is presented to Parliament pursuant to Section 2(7) of the Marshall Aid Commemoration Act 1953. The National Audit Office shall lay the Account to Parliament, prior to the Parliamentary Summer Recess, as required by the Act.
- 5.1.2 The Account shall outline the Commission's main activities and performance during the previous financial year and set out in summary form the Commission's forward plans. It shall be prepared in accordance with the relevant statutes and specific accounts direction issued by the FCO, and comply in all respects with the *Government Financial Reporting Manual (FReM)*.

- 5.1.3 The Commission shall provide the department its finalised (audited) Account by 30 June each year. A draft of the Account shall be provided to the FCO by 30 April each year for consolidation in the draft FCO Resource Accounts.
- 5.1.4 The Account shall be made available on the Commission's website immediately following presentation to Parliament.
- 5.1.5 The Commission shall also publish an Annual Report of its activities, including a summary financial statement, for the twelve months ending September each year. The Annual Report is presented to Parliament by the Secretary of State for Foreign and Commonwealth Affairs pursuant to section 2(6) of the Marshall Aid Commemoration Act 1953.
- 5.1.6 A draft of the Annual Report shall be submitted to the FCO a minimum of four weeks before the proposed publication date. FCO will arrange for the Annual Report to be cleared by the Foreign Secretary, and will arrange the publication and the laying before Parliament.
- 5.1.7 The Annual Report shall be made available on the Commission's website immediately following presentation to Parliament.

## **5.2 External audit**

- 5.2.1 The Comptroller and Auditor General (C&AG) audits the Commission's Annual Report and Accounts. The C&AG has a statutory right of access to relevant documents, including by virtue of Section 25(8) Government Resources and Accounts Act 2000, held by another party in receipt of payments or grants from the Commission.
- 5.2.2 The C&AG has agreed to consult the FCO and the Commission on who – the NAO or a commercial auditor – shall undertake the actual audit on his/her behalf. The final decision rests with the C&AG.
- 5.2.3 The C&AG has agreed to share with sponsor Departments information identified during the audit process and the audit report (together with any other outputs) at the end of the audit. This shall apply, in particular, to issues which impact on the FCO's responsibilities in relation to financial systems within the Commission. The C&AG has also agreed, where asked, to provide Departments and other relevant bodies with Regulatory Compliance Reports and other similar reports which Departments may request at the commencement of the audit and which are compatible with the independent auditor's role.

## **5.3 VFM examinations**

- 5.3.1 The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the Commission has used its resources in discharging its functions. For the

purpose of these examinations the C&AG has statutory access to documents as provided for under section 8 of the National Audit Act 1983. In addition, the Commission shall provide, in conditions to grants and contracts, for the C&AG to exercise such access to documents held by grant recipients and contractors and sub-contractors as may be required for these examinations; and shall use its best endeavours to secure access for the C&AG to any other documents required by the C&AG which are held by other bodies.

## **6. STAFF MANAGEMENT**

### **6.1 General**

- 6.1.1 The Commission does not currently employ any staff, and it contracts out its administrative functions to a third party. Section 6 of this management statement shall only apply in the event that the Commission employs any staff.
- 6.1.2 Within the arrangements approved by the Secretary of State the Commission shall have responsibility for the recruitment, retention and motivation of its staff. To this end the Commission shall ensure that:
- Its rules for the recruitment and management of staff create an inclusive culture in which diversity is fully valued; where appointment and advancement is based on merit; and where there is no discrimination on grounds of gender, marital status, sexual orientation, race, colour, ethnic or national origin, religion, disability, community background or age;
  - The level and structure of its staffing, including gradings and numbers of staff, is appropriate to its functions and the requirements of efficiency, effectiveness and economy;
  - The performance of its staff at all levels is satisfactorily appraised and the Commission's performance measurement systems are reviewed from time to time;
  - Its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve the Commission's objectives;
  - Proper consultation with staff takes place on key issues affecting them;
  - Adequate grievance and disciplinary procedures are in place;
  - Whistleblowing procedures consistent with the Public Interest Disclosure Act are in place; and
  - A code of conduct for staff is in place based on the Cabinet Office document *Model Code for Staff of Executive Non-Departmental Bodies* (<http://www.civilservice.gov.uk/modelcode>)

## **7. REVIEWING THE ROLE OF THE COMMISSION**

- 7.1 The Commission will be reviewed every three years. The date of the next review will be in financial year 2012-13.

7.2 The Commission shall provide the FCO with full details of all agreements where the Commission or its successors have a right to share in the financial gains of developers.

7.3 In accordance with Government regulations applicable to all Non-Departmental Public Bodies, in the event that the Commission is wound up, the FCO shall put in place arrangements to ensure orderly winding up. In particular the FCO should ensure that the assets and liabilities of the Commission are passed to any successor organisation and accounted for properly. In the event that there is no successor organisation, the assets and liabilities of the Commission should revert to the FCO. To this end, the FCO shall:

- Ensure that procedures are in place in the Commission to gain independent assurance on key transactions, financial commitments, cash flows and other information need to handle the wind-up effectively and to maintain the momentum of work inherited by any residuary body;
- Specify the basis for the valuation and accounting treatment of the Commission's assets and liabilities;
- Ensure that arrangements are in place to prepare closing accounts and pass to the C&AG for external audit, and that funds are in place to pay for such audits. It shall be for the C&AG to lay the final accounts in Parliament, together with his/her report on the accounts;
- Arrange for the most appropriate person to sign the closing accounts. In the event that another NDPB takes on the role, responsibilities, assets and liabilities, the succeeding NDPB AO should sign the closing accounts. In the event that the FCO inherits the role, responsibilities, assets and liabilities, the FCO AO should sign.

*19 February 2013*



## FINANCIAL MEMORANDUM FOR THE MARSHALL AID COMMEMORATION COMMISSION

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## **I. INTRODUCTION**

1. This financial memorandum, which forms part of the management statement for the Marshall Aid Commemoration Commission (henceforth referred to as the Commission), sets out in greater detail certain aspects of the financial framework within which the Commission is required to operate.
2. The terms and conditions set out in the combined management statement and financial memorandum may be supplemented by guidelines or directions issued by the Secretary of State in respect of the exercise of any individual functions, powers and duties of the Commission.
3. The Commission shall satisfy the conditions and requirements set out in the combined document, together with such other conditions as the Secretary of State may from time to time impose.

## **II. THE COMMISSION'S INCOME AND EXPENDITURE - GENERAL**

### **The Departmental Expenditure Limit (DEL)**

4. The Commission's current and capital expenditure form part of the sponsoring Department's Resource DEL and Capital DEL respectively.

### **Delegated Authorities**

5. The delegated authorities for the Commission are set out in paragraphs 1 and 2 of the 1953 Marshall Aid Commemoration Act and additionally as may be set out in the annual Grant-in-Aid letter from the FCO. In exercising these delegations the Commission must abide by the regulations set out by Annex A where they are relevant.
6. The Commission shall obtain the approval of the Department before:
  - Entering into any undertaking to incur any expenditure that falls outside the delegations or which is not provided for in the scope of the Commission's corporate plan as approved by the FCO;
  - Incurring any expenditure for any purpose which is or might be considered novel or contentious, or which has or could have significant future cost implications, including on staff benefits;
  - Making any significant change in the scale of operation or funding of any initiative or particular scheme previously approved by the FCO;
  - Making any changes of policy or practice which has wider financial implications that might prove repercussive or which might significantly affect the future level of resources required;

- Incurring expenditure on Marketing or Advertising, which requires exemption approval from the FCO in line with Cabinet Office Efficiency and Reform Group guidance; or
- Carrying out policies that go against the principles, rules, guidance and advice in Managing Public Money.

### **Procurement**

7. The Commission shall comply with guidance from the Cabinet Office Efficiency and Reform Group on procurement. The Commission shall also ensure that it complies with any relevant EU or other international procurement rules. The Commission should seek guidance from FCO to ensure that it is aware of all relevant Government procurement policy with which it must comply.
8. Periodically and wherever practicable the Commission's procurement shall be benchmarked against best practice elsewhere and contracted out where this would achieve better value for money.

### **Competition**

9. Contracts shall be placed on a competitive basis and tenders accepted from suppliers who provide best value for money overall.
10. Proposals to let single-tender or restricted contracts shall be subject to a delegated authority of £80,000. The Commission shall send to the Department after each financial year a report for that year explaining any contracts above this value in which competitive tendering was not employed.

### **Value for money**

10. Procurement by the Commission of works, equipment, goods and services shall be based on value for money, i.e. quality (in terms of fitness for purpose) and delivery against price. Where appropriate, a full option appraisal shall be carried out before procurement decisions are taken.

### **Timeliness in paying bills**

11. The Commission shall collect receipts and pay all matured and properly authorised invoices in accordance with the terms of contracts or within 30 days. The Commission shall comply with the British Standard for Achieving Good Payment Performance in Commercial Transactions (BS 7890), and with the Late Payment of Commercial Debts (Interest) Act 1998 as amended.

## **Risk management**

12. The Commission shall ensure that the risks which it faces are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance, and shall develop a risk management strategy, in accordance with the Treasury guidance *Management of Risk: Principles and Concepts*.
13. The Commission shall adopt and implement policies and practices to safeguard itself against fraud and theft, in line with Treasury's guide *Managing the Risk of Fraud*.
14. The Commission shall take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter into a contract or to give grant or Grant-in-Aid.

## **Wider markets**

15. In accordance with the wider markets policy the Commission shall seek to maximise receipts from non-Exchequer sources provided that this is consistent with (a) the Commission's main functions, and (b) its Corporate Plan as agreed with the FCO.

## **Fees and charges**

16. Fees or charges for any services supplied by the Commission shall be determined in accordance with the Fees and Charges guidance within *Managing Public Money*, and with the Freedom of Information Act.

## **III. THE COMMISSION'S INCOME**

### **Grant-in-Aid**

17. Grant-in-Aid will be paid to the Commission in instalments, on the basis of a written application from the Commission showing evidence of need. The application shall certify that the conditions applying to the use of Grant-in-Aid have been observed to date and that further Grant-in-Aid is now required for purposes appropriate to the Commission's functions. This will be provided in the form of a financial statement as set out in the standard draw-down form agreed with the FCO.
18. The Commission will comply with the general principle that there is no payment in advance of need.
19. Cash balances accumulated during the course of the year from Grant-in-Aid or other Exchequer funds shall be kept at the minimum level consistent with the efficient operation of the Commission. Grant-in-Aid not drawn down by the end of the year shall lapse. Subject to the approval of Parliament of the relevant Estimates provision, where draw-down of Grant-in-Aid is delayed to avoid excess cash balances at year-end, the FCO will make

available in the next financial year any such Grant-in-Aid which is required to meet any liabilities at year end, such as creditors.

#### **Receipts from sale of goods or services**

20. Receipts from the sale of goods and services (including certain licences where there is a significant degree of service to the individual applicant), rent of land, and dividends are classified as negative public expenditure in national accounts and are therefore normally offset against the DEL (i.e. they provide additional DEL spending power).
21. If there is any doubt about the correct classification of a receipt the Commission shall consult the FCO, who will consult the Treasury as necessary.

#### **Fines, taxes and other receipts**

22. Most fines and most taxes (including levies and some licences) are not negative public expenditure and do not provide additional DEL spending power. Such receipts shall either be surrendered to the FCO or, if retained, shall either reduce the need for Grant-in-Aid or, if used to finance additional expenditure by the Commission, shall require additional DEL cover from the FCO.

#### **Un-forecast changes in in-year income**

23. The Commission models financial projections based on historic patterns and future assumptions so that it can calculate the future consequences of its commitment to Scholars. many of the future costs for individual scholarships are outside the Commission's control.
24. The Commissioners therefore have to make a realistic assessment of the value of reserves which are required to be held in response to identified needs and Commission's circumstances.

#### **Proceeds from disposal of assets**

25. Disposals of land and buildings are dealt with in Section VI below.

#### **Gifts and bequests received**

26. The Commission is free to retain any gifts, bequests or similar donations. These shall be treated as receipts.
27. Before proceeding in this way the Commission shall consider if there are any associated costs in doing so or any conflicts of interest arising. The Commission shall keep a written record of any such gifts, bequests and donations and of their estimated value and whether they are disposed of or retained.

## **Reserves**

28. The Commission shall agree a Reserves Policy with the FCO. Balances held in Reserves shall be included within the Commission's Business Plan.
29. The Commission and the FCO will consider reserves in the context of risk management. The reputational risk of MACC having insufficient reserves to meet its legal and legislative commitments is prominent in this context.

## **IV. EXPENDITURE ON STAFF**

30. The Commission shall have a travel expenses policy for Commissioners. Its rates shall be in line with the travel expenses policy for FCO staff.
31. The Commission does not currently employ any staff, and it contracts out its administrative functions to a third party. Clauses 32-35 below shall only apply in the event that the Commission employs any staff.

## **Staff cost**

32. Subject to its delegated levels of authority the Commission shall ensure that the creation of any additional posts does not incur forward commitments which will exceed its ability to pay for them.

## **Pay and conditions of service**

33. The staff of the Commission, whether on permanent or temporary contract, shall be subject to levels of remuneration and terms and conditions of service (including superannuation) within the general pay structure approved by the FCO and the Treasury. The Commission has no delegated power to amend these terms and conditions.
34. Civil Service terms and conditions of service apply to the rates of pay and non-pay allowances paid to the Commission's staff and to any other party entitled to payment in respect of travelling expenses or other allowances. Payment shall be made in accordance with the Civil Service Management Code except where prior approval has been given by the FCO to vary such rates.
35. The Commission shall comply with the EU directive on contract workers "Fixed Term Employees Regulations (Prevention of Less Favourable Treatment)".

## **V. NON-STAFF EXPENDITURE**

### **Capital expenditure**

36. Subject to being above an agreed capitalisation threshold, all expenditure on the acquisition or creation of plant, property and equipment shall be capitalised on an accruals basis. Expenditure to be capitalised shall include the (a) acquisition, reclamation or laying out of land; (b) acquisition, construction, preparation or replacement of buildings and other structures or their associated fixtures and fittings; and (c) acquisition, installation or replacement of movable or fixed plant, machinery, vehicles and vessels.
37. Proposals for large-scale individual capital projects or acquisitions will normally be considered within the Commission's Corporate Planning process. Applications for approval by the FCO shall be supported by formal notification that the proposed project or purchase has been examined and duly authorised by the Commission. Regular reports on the progress of projects shall be submitted to the FCO.
38. Within its approved overall resources limit the Commission shall have delegated authority to spend up to £50,000 on any individual capital project or acquisition. Beyond that delegated limit, the Department's prior authority must be obtained before expenditure on an individual project or acquisition is incurred.

### **Transfer of funds within budgets**

39. Unless financial provision is subject to specific Departmental or Treasury controls (e.g. where provision is ring-fenced for specific purposes), transfers between budgets within the total capital budget, or between budgets within the total revenue budget, do not need FCO approval.

### **Lending, guarantees, indemnities; contingent liabilities; letters of comfort**

40. The Commission shall not, without the FCO's prior written consent, lend money, charge any asset or security, give any guarantee or indemnities or letters of comfort, or incur any other contingent liability (as defined in Managing Public Money), whether or not in a legally binding form.

### **Grant or loan schemes**

41. Unless covered by a delegated authority, all proposals to make a grant or loan to a third party, whether one-off or under a scheme, shall be subject to prior approval by the FCO, together with the terms and conditions under which such a grant or loan is made. If grants or loans are to be made under a continuing scheme statutory authority is likely to be required.



42. The terms and conditions shall include a requirement on the receiving organisation to prepare accounts and to ensure that its books and records in relation to the grant or loan are readily available for inspection by the Commission, the FCO and the C&AG.

43. See also below under the heading *Recovery of grant-financed assets*.

#### **Gifts made, write-offs, losses and other special payments**

44. Proposals for making gifts or other special payments (including write-offs) outside the delegated limits set out in the Appendix to this document must have the prior written approval of the FCO.

45. In the event that the Commission employs any staff, they should comply with the policy on gifts and hospitality for Commissioners.

#### **Leasing**

46. Prior FCO approval must be secured for all property and finance leases. The Commission must have capital DEL provision for finance leases and other transactions which are in substance borrowing.

47. Before entering into any lease (including an operating lease) the Commission shall demonstrate that the lease offers better value for money than purchase.

#### **Subsidiary companies and joint ventures**

48. The Commission shall not establish subsidiary companies or joint ventures without the express approval of the FCO. In judging such proposals the FCO will have regard to the FCO's wider strategic aims and objectives.

49. Any subsidiary company or joint venture controlled or owned by the Commission shall be consolidated with it in accordance with the FReM. Unless specifically agreed with the FCO, such subsidiary companies or joint ventures shall be subject to the controls and requirements set out in this management statement and financial memorandum, and to the further provisions set out in supporting documentation.

#### **Financial investments**

50. The Commission shall not make any investments in traded financial instruments without the prior written approval of the FCO where the funds concerned are part of the authorised Grant-in-Aid.

### **Unconventional financing**

51. Unless otherwise agreed with the FCO, the Commission shall not enter into any unconventional financing arrangement.

### **Commercial insurance**

52. The Commission shall not take out any insurance without the prior approval of the FCO, other than third party insurance required by the Road Traffic Acts and any other insurance which is a statutory obligation or which is permitted by Managing Public Money.

### **Potential losses or major claims**

53. Should circumstances arise in which the Commission becomes aware of a potential major loss or third-party claim, for example through legal action against the Commission, the FCO should be notified immediately. The Commission should set out the background factors, the best estimate of the potential financial liability, and advice on whether the Commission is likely to be liable for the loss or claim. Based on these facts, the FCO shall agree with the Commission, whether a provision should be recognised within the MACC resource accounts, whether an addition to the Commission budget shall be considered, or whether the liability should be met from Commission reserves.

## **VI. MANAGEMENT AND DISPOSAL OF PLANT, PROPERTY and EQUIPMENT**

### **Register of assets**

54. The Commission shall maintain an accurate and up-to-date register of its plant, property and equipment.

### **Disposal of assets**

55. The Commission shall dispose of assets which are surplus to its requirements. Assets shall be sold for best price, taking into account any costs of sale. High value assets shall be sold by auction or competitive tender unless otherwise agreed by the FCO.
56. The Commission may normally retain receipts derived from the sale of assets provided that:
- The sales are in line with Commission's Business Plan;
  - The FCO receives prior notification of sales in excess of £20,000; and
  - They are used to finance other capital spending.

## **Recovery of grant-financed assets**

57. Where the Commission has financed expenditure on capital assets by a third party, the Commission shall make appropriate arrangements to ensure that any such assets are not disposed of by the third party without the Commission's prior consent.
58. The Commission shall therefore ensure that such conditions are sufficient to secure the repayment of the Exchequer's due share of the proceeds of the sale, in order that funds may be surrendered to the FCO.
59. The Commission shall ensure that if the assets created by grants made by the Commission cease to be used by the recipient of the grant for the intended purpose, a proper proportion of the value of the asset shall be repaid to the Commission for surrender to the FCO. The amounts recoverable under the procedures in paragraphs 56-58 above shall be calculated by reference to the best possible value of the asset and in proportion to the Exchequer's original investment(s) in the asset.

## **VII. BUDGETING PROCEDURES**

### **Setting the annual budget**

60. Each year, in the light of decisions by the FCO on the Commission's updated draft Corporate Plan (Section 4.1 of the Management Statement), the FCO will send to the Commission:
  - A formal statement of the annual budgetary provision allocated by the FCO in the light of competing priorities across the FCO. This will be set out in the annual Grant In Aid letter; and
  - A statement of any planned change in policies affecting the Commission.
61. The Commission's approved annual Business Plan will take account both of its approved funding and of any forecast receipts, and will include a budget of estimated payments and receipts together with a profile of expected expenditure and of draw-down of any FCO funding and/or other income over the year. These elements will form part of the approved Business Plan for the year in question (Section 4.1 of the Management Statement).
62. Any Grant-in-Aid provided by the FCO for the year in question will be voted in the FCO's Estimate and will be subject to Parliamentary control.

### **General conditions for authority to spend**

63. Once the Commission's budget has been approved by the FCO and subject to any restrictions imposed by Statute, the Secretary of State or this document, the Commission shall have authority to incur expenditure approved in the budget without further reference to the FCO, on the following conditions:
  - The delegations shall not be altered without the prior agreement of the FCO;

- The Commission shall comply with the *Managing Public Money* regarding novel, contentious or repercussive proposals;
- Inclusion of any planned and approved expenditure in the Commission's budget shall not remove the need to seek formal FCO approval where any proposed expenditure is outside the delegated limits or is for new schemes not previously agreed; and
- The Commission shall provide the FCO with such information about its operations, performance, individual projects or other expenditure as the FCO may reasonably require.

#### **Providing monitoring information to the FCO**

64. The Commission shall provide the FCO with, as a minimum, information on a regular basis which will enable the satisfactory monitoring by the FCO of:
- The Commission's cash management;
  - Its draw-down of any Grant-in-Aid;
  - Forecast outturn by resource headings; and
  - Other data required for the Combined On-Line Information System (COINS).

### **VIII. BANKING**

#### **Banking arrangements**

65. The Commission's Accounting Officer is responsible for ensuring that the Commission's banking arrangements are in accordance with the requirements of *Departmental Banking: A Manual for Government Departments, annex 5.7 of MPM*. In particular he/she shall ensure that the arrangements safeguard public funds and are carried out efficiently, economically and effectively.
66. He/she shall therefore ensure that:
- These arrangements are suitably structured and represent value-for-money, and are reviewed at least every two years, with a comprehensive review, usually leading to competitive tendering, at least every three to five years;
  - Sufficient information about banking arrangements is supplied to the FCO's Accounting Officer to enable the latter to satisfy his own responsibilities (Section 3.6 of the Management Statement);
  - The Commission's banking arrangements shall be kept separate and distinct from those of any other person, Commission or organisation; and
  - Adequate records are maintained of payments and receipts and adequate facilities are available for the secure storage of cash.

## **ANNEX DELEGATED AUTHORITIES**

67. The Commission shall comply with the following general guidance documents:

- This document (both the management statement and the financial memorandum);
- Appropriate adaptations of sections of [Corporate Governance in Central Government Departments: Code of Good Practice](http://www.hm-treasury.gov.uk/d/daocorp-governance-code.pdf) (<http://www.hm-treasury.gov.uk/d/daocorp-governance-code.pdf>);
- [Managing Public Money \(MPM\)](#);
- [Government Internal Audit Standards](http://www.hm-treasury.gov.uk/psr-governance-gia-guidance.htm) (<http://www.hm-treasury.gov.uk/psr-governance-gia-guidance.htm>);
- [Management of Risk: Principles and Concepts](http://www.hm-treasury.gov.uk/d/orange-book.pdf) (<http://www.hm-treasury.gov.uk/d/orange-book.pdf>);
- [Managing the Risk of Fraud](http://www.hm-treasury.gov.uk/d/managing-the-risk-fraud-guide-for-managers.pdf), (<http://www.hm-treasury.gov.uk/d/managing-the-risk-fraud-guide-for-managers.pdf>);
- [Government Financial Reporting Manual \(FReM\)](http://www.hm-treasury.gov.uk/frem-index.htm) (<http://www.hm-treasury.gov.uk/frem-index.htm>);
- [Fees and Charges Guide, Chapter 6 of MPM](#);
- Departmental Banking: A Manual for Government Departments, [annex 5.7 of MPM](#);
- Relevant Dear Accounting Officer letters;
- [Regularity and Propriety and Value for Money](#);
- [The Parliamentary Ombudsman's Principles of Good Administration](http://www.ombudsman.org.uk/improving-public-service/ombudsmansprinciples/principles-of-good-administration) (<http://www.ombudsman.org.uk/improving-public-service/ombudsmansprinciples/principles-of-good-administration>);
- Consolidation Officer Memorandum, and relevant DCO letters;
- [Relevant Freedom of Information Act guidance and instruction](#) (Ministry of Justice);
- [Model Code for Staff of executive Non-Departmental Public Bodies](#) (Cabinet Office);
- Other relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts;
- Other relevant instructions and guidance issued by the central Departments;
- Specific instructions and guidance issued by the sponsor Department; and
- Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, which have been accepted by the Government and which are relevant to the Commission.

19 February 2013

The above combined Management Statement and Financial Memorandum for the Marshall Aid Commemoration Commission has been agreed by

For the Foreign and Commonwealth Office

Signed:



Name: Ms Sara Everett

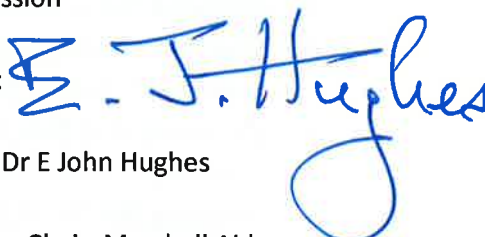
Position: Deputy Head, Communication and Engagement Department, Communications Directorate, FCO

Date:

27/03/13

For the Marshall Aid Commemoration Commission

Signed:



Name: Dr E John Hughes

Position: Chair, Marshall Aid Commemoration Commission

Date:

19/02/13,