



Foreign, Commonwealth
& Development Office

Great Britain–China Centre Framework Document:

Central government companies

October 2024



Foreign, Commonwealth
& Development Office

OGL

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Introduction and background

1. Purpose of document

- 1.1. The Great Britain–China Centre (“GBCC”) Framework Document (the “framework document”) has been agreed between the Foreign Commonwealth and Development Office (“FCDO”) and the GBCC in accordance with HM Treasury’s handbook Managing Public Money¹ (“MPM”) (as updated from time to time) and has been approved by HM Treasury.
- 1.2. The framework document sets out the broad governance framework within which the GBCC and the FCDO operate. It sets out the GBCC’s core responsibilities; describes the governance and accountability framework that applies between the roles of the FCDO and the GBCC; and sets out how the day-to-day relationship works in practice, including in relation to governance and financial matters.
- 1.3. The document does not convey any legal powers or responsibilities but both parties agree to operate within its terms.
- 1.4. References to the GBCC include all its subsidiaries and joint ventures that are classified to the public sector and central government for national accounts purposes. If the GBCC establishes a subsidiary or joint venture, there shall be a document setting out the arrangements between it and the GBCC agreed with the FCDO. Such subsidiaries should only be established in line with appropriate delegations.
- 1.5. Copies of the document and any subsequent amendments have been placed in the Libraries of both Houses of Parliament and made available to members of the public at www.gbcc.org.uk.
- 1.6. This framework document should be reviewed regularly and updated at least every three years unless there are exceptional reasons that render this inappropriate that have been agreed with HM Treasury and the Principal Accounting Officer (PAO) of the shareholder department. The latest date for review and updating of this document is May 2027.

¹ https://assets.publishing.service.gov.uk/media/65c4a3773f634b001242c6b7/Managing_Public_Money_-_May_2023_2.pdf

2. Objectives

- 2.1. The FCDO and the GBCC share the common aim of furthering the UK's objectives on China. To achieve this the GBCC and the FCDO will work together in recognition of each other's roles and areas of expertise, providing an effective environment for the GBCC to achieve its objectives and strategy through the promotion of partnership and trust and ensuring that the GBCC also supports the strategic aims and objective of the department and wider government as a whole.

3. Classification and ownership

- 3.1. The GBCC has been classified as a central government organisation by the Office for National Statistics.
- 3.2. It has been administratively classified by the Cabinet Office as a non-departmental public body (NDPB).

Purposes and Aims

4. Purposes

- 4.1. The GBCC has been incorporated under the Companies Act 2006 as a company limited by guarantee.
- 4.2. As set out in the 'GBCC Strategy 2023–2025', the GBCC's 'purpose is to support a robust and effective UK relationship with China which furthers the UK's national interests, and to facilitate bilateral dialogue and exchanges.'

5. Aims

- 5.1. The GBCC's strategic aims are to further the UK's objectives on China in two areas:
 - Strengthening the Government's China capabilities through tailored courses for civil servants and UK businesses.
 - Facilitating political dialogues with senior Chinese interlocutors.
- 5.2. The GBCC may also work to drive legal and judicial reform work in China to promote UK values and norms.

Governance and accountability

6. Governance and accountability

- 6.1. The GBCC shall operate corporate governance arrangements that, so far as practicable and in the light of the other provisions of this framework document or as otherwise may be mutually agreed, accord with good corporate governance practice and applicable regulatory requirements and expectations.
- 6.2. In particular (but without limitation), the GBCC should:
- comply with the principles and provisions of the Financial Reporting Council’s UK Corporate Governance Code² (“the Code”; as amended and updated from time to time) to the extent appropriate to the GBCC or specify and explain any non-compliance in its annual report
 - comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice to the extent appropriate to the GBCC
 - comply with MPM
 - in line with MPM have regard to the relevant Functional Standards³ as appropriate and in particular those concerning Finance, Commercial and Counter Fraud
 - take into account and comply with, the code of good practice and guidance set out in Annex A of this framework document, as they apply to central government companies
- 6.3. In line with MPM Annex 3.1 the GBCC shall provide an account of corporate governance in its annual governance statement including the Board’s assessment of its compliance with the Code with explanations of any material departures. To the extent that the GBCC does intend to materially depart from the Code, the FCDO should be notified in advance.

² <https://www.frc.org.uk/directors/corporate-governance-and-stewardship/uk-corporate-governance-code>

³ <https://www.gov.uk/government/collections/functional-standards>

Role of the department as shareholder

7. The Responsible Minister

- 7.1. The FCDO Minister with responsibility for China (the “responsible Minister”) will account for the GBCC on all matters concerning the GBCC in Parliament.

8. Appointment of the Chief Executive

- 8.1. The Chief Executive of the GBCC is appointed by the Board.
- 8.2. The FCDO shall approve the appointment of the Chief Executive Officer (“CEO”) on approval by the Board and on the advice of the Nominations Committee. The selection process must be fair and open, and the request to the shareholder for approval of the final appointment should be accompanied by an explanation in writing as to why such appointment is recommended by the Board. This process also applies to proposals to appoint an interim CEO.

9. Appointment of the Chair and Vice Chairs

- 9.1. The Chair of the GBCC is appointed by the Foreign Secretary in consultation with the Board.
- 9.2. The Chair will be appointed for an initial five-year term, which can be renewed once with the agreement of the responsible Minister. If required, and with the agreement of the responsible Minister and the Board, the Chair’s appointment may be extended for a further six-month period.
- 9.3. This appointment is subject to the Public Appointments Order in Council⁴ and as such must comply with the Governance Code on Public Appointments⁵.

⁴ <https://publicappointmentscommissioner.independent.gov.uk/wp-content/uploads/2023/12/2023-2-Public-Appointments-Order-In-Council.pdf>

⁵ <https://www.gov.uk/government/publications/governance-code-for-public-appointments>

- 9.4. Vice Chairs are appointed for an initial five-year term, with the possibility for a second five year term. This must be confirmed by a majority vote of the Board.

10. Appointments to the Board

- 10.1. When a vacancy occurs on the Board, the Chair will establish a Nominations Committee chaired by a Vice Chair consisting of the Chair and Vice Chairs to conduct a recruitment exercise. The Nominations Committee will consult widely about suggestions for a replacement, including the FCDO, HMA Beijing and with the Public Appointments Unit (PAU) in the Cabinet Office. The Nominations Committee will follow a process of longlisting, shortlisting and interviewing potential candidates for presentation to the Board. The Board following discussion may elect as Directors those candidates presented to it by the Nominations Committee as it thinks fit.
- 10.2. The Board will give legal effect to each Board appointment.
- 10.3. Board members are appointed for an initial three-year period, which can be renewed twice.

11. Other shareholder reserved matters

- 11.1. The shareholder is answerable to Parliament for all matters concerning the GBCC.
- 11.2. In addition, the shareholder will review and, if in agreement, give prior written approval to matters regarding spending approvals, acquisitions, disposals, and joint ventures in line with delegations as set out in the delegation letter.
- 11.3. At the reasonable request of the shareholder, the Directors shall:
- meet the shareholder or its representatives to discuss the affairs of the GBCC
 - provide such information in relation to the affairs of the GBCC as the shareholder may reasonably require for the purpose of carrying out its role as shareholder
- 11.4. The shareholder is committed to giving the Board the freedom to operate the GBCC in line with the spirit of this framework document.

- 11.5. Decisions on the day-to-day management of the GBCC will be taken by the Board in accordance with their statutory, regulatory, common law and fiduciary duties.
- 11.6. The shareholder should put in place mechanisms for independent appraisal and annual evaluation of the performance of the chairperson, taking into account the views of relevant stakeholders. The outcome of that evaluation should be made available to the responsible Minister.

12. The Principal Accounting Officer

- 12.1. The PAO is the Permanent Under-Secretary of the FCDO.

PAO's specific accountabilities and responsibilities

- 12.2. The PAO of the department designates the Chief Executive as the GBCC's Accounting Officer (AO) and ensures that they are fully aware of their responsibilities. The PAO issues a letter appointing the AO, setting out their responsibilities and delegated authorities.
- 12.3. The respective responsibilities of the PAO and AO for the GBCC are set out in Chapter 3 of MPM.
- 12.4. The PAO is accountable to Parliament for the issue of any grant-in-aid to the GBCC.
- 12.5. The PAO via the policy sponsorship team is responsible for advising the responsible Minister on:
 - an appropriate framework of objectives and targets for the GBCC in the light of the department's wider strategic aims and priorities
 - an appropriate budget for the GBCC in the light of the shareholder department's overall public expenditure priorities
 - how well the GBCC is achieving its strategic objectives and whether it is delivering value for money
 - the exercise of the Minister's responsibilities to the company

- 12.6. The PAO via the policy sponsorship team is also responsible for ensuring arrangements are in place in order to:
- monitor the GBCC's activities and performance
 - address significant problems in the GBCC, making such interventions as are judged necessary
 - periodically carry out an assessment of the risks both to the department and the GBCC's objectives and activities in line with the wider departmental best practice
 - inform the GBCC of relevant government policy in a timely manner
 - bring ministerial or departmental concerns about the activities of the GBCC to the full GBCC board, and, as appropriate to the departmental board, requiring explanations and assurances that appropriate action has been taken

13. The role of the policy sponsorship team

- 13.1. China Department in the FCDO is the primary contact for the GBCC. The senior civil servant responsible for this relationship is the Deputy Director of China Department. They are the main source of advice to the Foreign Secretary and the responsible Minister on the discharge of their responsibilities in respect of the GBCC. They also support the PAO on their responsibilities toward the GBCC.
- 13.2. There will not be a specific shareholder team, separate from the policy sponsorship team. In the place of the shareholder team, China Department will:
- establish and maintain appropriate and effective corporate governance foundations
 - promote effective objectives, business planning and performance against the Strategic Plan
 - promote the organisational capability of the GBCC to deliver against the agreed plans, targets and budgets
 - promote effective leadership (high quality boards and senior management)
 - promote effective relationships between the FCDO and the GBCC

- support and supplement the activities outlined above by providing an experienced non-executive director on the Board of the GBCC
- 13.3. In their role as the policy sponsorship team, China Department will:
- advise the GBCC of relevant policy and guidance in a timely manner
 - advise Ministers on the GBCC's progress against agreed policy objectives
 - engage closely with the GBCC on wider policy developments and cross-Government priorities impacting on, or affected by, the work of the GBCC
 - meet with representatives from the GBCC quarterly
- 13.4. China Department has a responsibility to provide an appropriate framework of objectives and targets for the GBCC that support the FCDO's wider strategic priorities, and to provide clarity regarding its grant-in-aid:
- the GBCC shall be consulted as appropriate during the formulation of the China Department business plans
 - China Department shall share relevant strategic documents in hard copy with the GBCC Executive Director, subject to appropriate clearance
 - the Chief Executive of the GBCC shall attend high level cross-Government meetings where appropriate and relevant to GBCC's work
 - the FCDO shall inform the GBCC of its funding levels when updated or as part of the Spending Review process, and inform the GBCC of its precise financial allocation at the start of every financial year
 - the Shareholder shall bring to the attention of the GBCC policy developments potentially affecting GBCC programmes, and new programmes or projects funded by Government departments to which the GBCC would be well placed to contribute, as and when it becomes aware of such developments;
 - the Shareholder will facilitate a mutually beneficial relationship with the Embassy in Beijing

14. Resolution of disputes between the GBCC and department as shareholder

- 14.1. Any disputes between the FCDO and GBCC will be resolved in as timely a manner as possible. The FCDO and the GBCC will seek to resolve any disputes through an informal process in the first instance. If this is not possible, then there will be a formal process, overseen by the relevant policy Director General. They may then choose to ask the Permanent Under-Secretary to nominate a non-executive member of the FCDO's Board to review the dispute, mediate with both sides and reach an outcome, in consultation with the Secretary of State.

15. Freedom of Information requests

- 15.1. Where a request for information is received by either party under the Freedom of Information Act 2000, or the Data Protection Act 2018, the party receiving the request will consult with the other party prior to any disclosure of information that may affect the other party.

16. Reporting on legal risk and litigation

- 16.1. The GBCC shall provide a quarterly update to the shareholder on the existence of any active litigation and any threatened or reasonably anticipated litigation. The parties acknowledge the importance of ensuring that legal risks are communicated appropriately to the shareholder in a timely manner.
- 16.2. In respect of each substantial piece of litigation involving the GBCC, the parties will agree a litigation protocol which will include specific provisions to ensure appropriate and timely reporting on the status of the litigation and the protection of legally privileged information transmitted to the shareholder to facilitate this. Until such time as a protocol is agreed, the parties will ensure that:
- material developments in the litigation are communicated to the shareholder in an appropriate and timely manner
 - legally privileged documents and information are clearly marked as such
 - individual employees handling the legally privileged documents are familiar with principles to which they must adhere to protect legal privilege

- circulation of privileged information within government occurs only as necessary and only after specialist advice has been sought

The GBCC governance structure

17. Responsibilities of the GBCC's Chief

Executive as accounting officer

- 17.1. The Chief Executive as AO is personally responsible for safeguarding the public funds for which they have charge; for ensuring propriety, regularity, value for money and feasibility in the handling of those public funds; and for the day-to-day operations and management of the GBCC. In addition, they should ensure that the GBCC as a whole is run on the basis of the standards, in terms of governance, decision-making and financial management that are set out in Box 3.1 of MPM. These responsibilities include the below and those that are set in the AO appointment letter issued by the PAO of the shareholder department.

18. Responsibilities for accounting to parliament and the public

- 18.1. The CEO's responsibilities to Parliament and the public include:
- signing the accounts and 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 responsible Minister
 - preparing and signing a Governance Statement covering corporate governance, risk management and oversight of any local responsibilities, for inclusion in the annual report and accounts
 - ensuring that effective procedures for handling complaints about the GBCC are established and made widely known within the GBCC
 - acting in accordance with the terms of MPM and other instructions and guidance issued from time to time by the department, HM Treasury and the Cabinet Office
 - ensuring that as part of the above compliance they are familiar with and act in accordance with:
 - their fiduciary duties under the Companies Act
 - this framework document

- any delegation letter issued to the GBCC
- any elements of any settlement letter issued to the shareholder department that is relevant to the operation of the GBCC
- any separate settlement letter that is issued to the GBCC from the shareholder department
- ensuring they have appropriate internal mechanisms for monitoring, governance and external reporting regarding non-compliance with any conditions arising from the above documents
- giving evidence, normally with the PAO, when summoned before the PAC on the GBCC's stewardship of public funds

19. Responsibilities to the FCDO

19.1. The CEO's responsibilities to the FCDO include:

- establishing, in agreement with the FCDO, the GBCC's corporate and business plans in the light of the department's wider strategic aims and agreed priorities
- informing the department of progress in helping to achieve the department's policy objectives and in demonstrating how resources are being used to achieve those objectives
- ensuring that timely forecasts and monitoring information on performance and finance are provided to the department; that the department is notified promptly if over or under spends are likely and that corrective action is taken; 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

20. Responsibilities to the Board

20.1. The CEO is responsible for:

- Advising the Board on the discharge of their responsibilities
- advising the Board on the GBCC's performance compared with its aims and objectives

- ensuring that financial considerations are taken fully into account by the Board at all stages in reaching and executing its decisions, and that financial appraisal techniques are followed

21. Managing conflicts

- 21.1. The CEO should follow the advice and direction of the Board, except in very exceptional circumstances with a clear cut and transparent rationale for not doing so.
- 21.2. If the Chair or Board of the GBCC is minded to instruct its AO to carry out a course inconsistent with their duties as AO, then the AO should make their reservations clear, preferably in writing. If the Board is still minded to proceed, the GBCC AO should then:
- ask the PAO of the shareholder department to consider intervening to resolve the difference of view, preferably in writing
 - if the Board's decision stands, seek its written direction to carry it out, asking the shareholder department to inform HM Treasury
 - proceed to implement without delay
 - follow the routine in paragraph 3.6.6 of MPM

22. The Board

Composition of the Board

- 22.1. The GBCC will have a board in line with good standards of corporate governance and in guidance as set out in Annex A. The role of the Board shall be to run the GBCC, and to deliver the objectives, in accordance with the purposes as set out above, their, regulatory, common law duties and their responsibilities under this framework document. Detailed responsibilities of the Board shall be set out in the Board terms of reference. The Board shall not be remunerated.
- the Board will consist of a chairperson, and a minimum of six other non-executive Directors that have a balance of skills and experience appropriate to directing the GBCC's business. For the GBCC, it will endeavour to have no fewer than two Directors who are Members of the House of Commons or the House of Lords. Each of the Secretary of State for the FCDO and the CEO of the British Council shall

have the right to nominate one person (the “Nominee member”) to be a member of the board of Directors

- the Finance Director and the Chief Executive will observe the Board, and are able to speak

22.2. All appointments should have regard to the principle that appointments should reflect the diversity of the society in which we live, and appointments should be made taking account of the need to appoint Boards which include a balance of skills and backgrounds.

Committees of the Board

22.3. The Board may set up such committees as necessary for it to fulfil its functions. As is detailed below at a minimum this should include an Audit and Risk Committee chaired by an independent and appropriately qualified non-executive member of the Board.

22.4. While the Board may make use of committees to assist its consideration of appointments, succession, audit, risk and remuneration, it retains responsibility for and endorses, final decisions in all of these areas. The Chair should ensure that sufficient time is allowed at the Board for committees to report on the nature and content of discussion, on recommendations, and on actions to be taken.

22.5. Where there is disagreement between the relevant committee and the Board, adequate time should be made available for discussion of the issue with a view to resolving the disagreement. Where any such disagreement cannot be resolved, the committee concerned should have the right to report the issue to China Department, the PAO and responsible Minister. They may also seek to ensure the disagreement or concern is reflected as part of the report on its activities in the annual report.

22.6. The Chair should ensure board committees are properly structured with appropriate terms of reference. The terms of each committee should set out its responsibilities and the authority delegated to it by the Board. The Chair should ensure that committee membership is periodically refreshed and that individual independent non-executive directors are not over-burdened when deciding the chairs and membership of committees.

Duties of the Board

22.7. The Board is specifically responsible for:

- establishing and taking forward the strategic aims and objectives of the GBCC consistent with its overall strategic direction and within the policy and resources framework determined by the responsible Minister
- providing effective leadership of the GBCC within a framework of prudent and effective controls which enables risk to be assessed and managed
- ensuring the financial and human resources are in place for the GBCC to meet its objectives
- reviewing management performance
- ensuring that the Board receives and reviews regular financial and management information concerning the management of the GBCC
- ensuring that it is kept informed of any changes which are likely to impact on the strategic direction of the GBCC's Board or on the attainability of its targets, and determining the steps needed to deal with such changes and where appropriate bringing such matters to the attention of the responsible Minister and PAO via China Department or directly
- ensuring that any statutory or administrative requirements for the use of public funds are complied with; that the Board operates within the limits of its delegated authority agreed with the shareholder department, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, the Board takes into account guidance issued by the shareholder department
- ensuring that as part of the above compliance they are familiar with:
 - this framework document
 - any delegation letter issued to the GBCC
 - any elements of any settlement letter issued to the shareholder department that is relevant to the operation of the GBCC
 - any separate settlement letter that is issued to the GBCC from the shareholder department

- that they have appropriate internal mechanisms for the monitoring, governance and external reporting regarding any conditions arising from the above documents and ensure that the Chief Executive and the GBCC as a whole act in accordance with their obligations under the above documents
- demonstrating high standards of corporate governance at all times, including by using the independent audit committee to help the Board to address key financial and other risks
- appointing with the FCDO's approval a Chief Executive and, in consultation with the department, set performance objectives and remuneration terms linked to these objectives for the Chief Executive which give due weight to the proper management and use and utilization of public resources
- determining all such other things which the Board considers ancillary or conducive to the attainment or fulfilment by the GBCC of its objectives

22.8. The Board should ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control.

22.9. The Board should make a strategic choice about the style, shape and quality of risk management and should lead the assessment and management of opportunity and risk. The Board should ensure that effective arrangements are in place to provide assurance over the design and operation of risk management, governance and internal control in line with the Management of Risk – Principles and Concepts (The Orange Book)⁶. The Board must set up an Audit and Risk Assurance Committee chaired by an independent and appropriately qualified non-executive member to provide independent advice and ensure that the department's Audit and Risk Assurance Committee are provided with routine assurances with escalation of any significant limitations or concerns. The Board is expected to assure itself of the adequacy and effectiveness of the risk management framework and the operation of internal control.

⁶ <https://www.gov.uk/government/publications/orange-book>

23. The Chair's role and responsibilities

- 23.1. The Chair is responsible for leading the Board in the delivery of its responsibilities. Such responsibility should be exercised in the light of their duties and responsibilities as set out in their appointment letter, the priorities in the annual Chair's letter issued to them by the PAO, at the start of the financial year, this document and the documents and guidance referred to within this document.
- 23.2. Communications between the GBCC Board and the responsible Minister should normally be through the Chair.
- 23.3. The Chair is bound by the Code of Conduct for Board Members of Public Bodies⁷, which covers conduct in the role and includes the Nolan Principles of Public Life⁸.
- 23.4. In addition, the Chair is responsible for:
- ensuring, including by monitoring and engaging with appropriate governance arrangements, that the GBCC's affairs are conducted with probity
 - ensuring that policies and actions support the responsible Minister's wider strategic policies and where appropriate, these policies and actions should be clearly communicated and disseminated throughout the GBCC
- 23.5. The Chair has the following leadership responsibilities:
- formulating the Board's strategy
 - ensuring that the Board, in reaching decisions, takes proper account of guidance provided by the responsible Minister or the FCDO
 - promoting the efficient and effective use of staff and other resources
 - delivering high standards of regularity and propriety
 - representing the views of the board to the general public
- 23.6. The Chair also has an obligation to ensure that:

⁷https://assets.publishing.service.gov.uk/media/66ba151cab418ab055593628/5.Code_of_Conduct_for_Public_Bodies.pdf

⁸ <https://www.gov.uk/government/publications/the-7-principles-of-public-life>

- the work of the Board and its members are reviewed and are working effectively. The Chair should conduct a Board Effectiveness Review annually, and ensure that one is externally facilitated every three years, including ongoing assessment of the performance of individual board members with a formal annual evaluation and more in-depth assessments of the performance of individual board members when being considered for re-appointment
- that in conducting assessments that the view of relevant stakeholders including employees and China Department are sought and considered
- that the Board has a balance of skills appropriate to direct the GBCC's business, and that all directors including the Chair and Chief Executive continually update their skills, knowledge and familiarity with the GBCC to fulfil their role both on the Board and committees. This will include but not be limited to skills and training in relation to financial management and reporting requirements, risk management and the requirements of board membership within the public sector
- board members are fully briefed on terms of appointment, duties, rights and responsibilities
- that for vacancies where the responsible Minister makes the selection, the responsible Minister is advised of GBCC's need when one arises
- they, together with the other board members, receive appropriate training on financial management and reporting requirements and on any differences that may exist between private and public sector practice
- there is a Board Operating Framework in place setting out the role and responsibilities of the Board consistent with the Government Code of Good Practice for Corporate Governance⁹

⁹ <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>

- there is a code of practice for board members in place, consistent with the Cabinet Office Code of Conduct for Board Members of Public Bodies¹⁰

24. Individual Board member's responsibilities

24.1. Individual Board members should:

- comply at all times with the Code of Conduct for Board Members of Public Bodies, which covers conduct in the role and includes the Nolan Principles of Public Life as well as rules relating to the use of public funds and to conflicts of interest
- demonstrate adherence to the 12 Principles of Governance for all Public Body Non-Executive Directors¹¹ as appropriate and 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 Board's rules on the acceptance of gifts and hospitality, and of business appointments
- act in good faith and in the best interests of the GBCC
- ensure they are familiar with any applicable guidance on the role of public sector non-executive directors and Boards that may be issued from time to time by the Cabinet Office, HM Treasury or wider government

Management and financial responsibilities and controls

25. Delegated authorities

- 25.1. The GBCC's delegated authorities are set out in the delegation limits [Annex A.] These limits may be updated and superseded by the shareholder department, in agreement with HM Treasury, writing to the GBCC.

¹⁰ <https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>

¹¹ <https://www.gov.uk/government/publications/public-bodies-non-executive-director-principles/12-principles-of-governance-for-all-public-body-neds>

- 25.2. In line with MPM Annex 2.2 these delegations will be reviewed on an annual basis.
- 25.3. The GBCC shall obtain the department's and where appropriate HM Treasury's prior written approval before:
- entering into a significant undertaking to incur any expenditure that falls outside the delegations or which is not provided for in the GBCC's annual budget as approved by the department
 - incurring expenditure for any purpose that is or might be considered novel or contentious, or which has or could have significant future cost implications
 - making any significant change in the scale of operation or funding of any initiative or particular scheme previously approved by the department
 - making any change of policy or practice which has wider financial implications that might prove repercussive or which might significantly affect the future level of resources required
 - carrying out policies that go against the principles, rules, guidance and advice in MPM
- 25.4. To obtain the department's approval, the GBCC's Chief Executive shall write to the FCDO's China Department.

26. Spending authority

- 26.1. Once the budget has been approved by the shareholder department, and subject to any restrictions imposed by statute, the responsible Minister's instructions, this document, HM Treasury settlement or delegation letters, the GBCC shall have authority to incur expenditure approved in the budget without further reference to the shareholder department, on the following conditions:
- the GBCC shall comply with the delegations set out in the delegation letter. These delegations shall not be altered without the prior agreement of the shareholder department and as agreed by HM Treasury and Cabinet Office as appropriate

- the GBCC shall comply with MPM regarding novel, contentious or repercussive proposals
- inclusion of any planned and approved expenditure in the budget shall not remove the need to seek formal departmental approval where any proposed expenditure is outside the delegated limits or is for new schemes not previously agreed
- the GBCC shall provide the shareholder department with such information about its operations, performance, individual projects or other expenditure as the shareholder department may reasonably require

27. Banking and managing cash

- 27.1. GBCC may bank with a commercial bank. This should be operated in line with the principles as set out in MPM.
- 27.2. The GBCC should maximise the use of publicly procured banking services where possible, including accounts managed centrally by Government Banking. Where the GBCC has accounts outside the Government Banking system these must have HM Treasury consent
- 27.3. The AO is responsible for ensuring the GBCC has a banking policy as set out in MPM and ensuring that policy is complied with.

28. Procurement

- 28.1. The GBCC shall ensure that its procurement policies are aligned with and comply with any relevant UK or other international procurement rules and in particular the Public Contracts Regulations 2015.
- 28.2. The GBCC shall establish its procurement policies and document these in a Procurement Policy and Procedures Manual.
- 28.3. In procurement cases where the GBCC is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from China Department.
- 28.4. Goods, services, and works should be acquired by competition. Proposals to let single-tender or restricted contracts shall be limited

and exceptional, and a quarterly report explaining those exceptions should be sent to the department.

- 28.5. Procurement by the GBCC of works, equipment, goods, and services shall be based on, a full option appraisal and value for money (VfM), i.e. the optimum combination and whole life costs and quality (fitness for purpose).
- 28.6. The GBCC shall:
- engage fully with department and government wide procurement initiatives that seek to achieve VfM from collaborative projects
 - comply with all relevant Procurement Policy Notes issued by Cabinet Office
 - co-operate fully with initiatives to improve the availability of procurement data to facilitate the achievement of VfM
- 28.7. The GBCC shall comply with the Commercial¹² and Grants Standards¹³. These standards apply to the planning, delivery, and management of government commercial activity, including management of grants in all departments and ALBs, regardless of commercial approach used and form part of a suite of functional standards that set expectations for management within government.

29. Risk management

- 29.1. The GBCC shall ensure that the risks that it faces are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance, and develop a risk management strategy, in accordance with the HM Treasury guidance Management of Risk: Principles and Concepts.

30. Counter fraud and theft

- 30.1. The GBCC should adopt and implement policies and practices to safeguard itself against fraud and theft.
- 30.2. The GBCC should act in line with guidance as issued by the Counter Fraud Function and in compliance with the procedures and

¹² <https://www.gov.uk/government/publications/commercial-operating-standards-for-government>

¹³ <https://www.gov.uk/government/publications/grants-standards>

considerations as set in in MPM Annex 4.9 and the Counter Fraud Functional Standard¹⁴. It should also take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter a contract or to provide grant or grant-in-aid.

- 30.3. The GBCC should keep records of and prepare and forward to the department an annual report on theft suffered, and notify the shareholder department of any unusual or major incident as soon as possible. The GBCC should also report detected loss from fraud, bribery, corruption and error, alongside associated recoveries and prevented losses, to the counter fraud centre of expertise in line with the agreed government definitions as set out in Counter Fraud Functional Standard.

31. Staff

Broad responsibilities for staff

- 31.1. Within the arrangements approved by the responsible Minister, the GBCC will have responsibility for the recruitment, retention and motivation of its staff. The broad responsibilities toward its staff are to ensure that:
- the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement is based on merit; there is no discrimination against employees with protected characteristics under the Equality Act 2010
 - the level and structure of its staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and effectiveness
 - the performance of its staff at all levels is satisfactorily appraised and the GBCC'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 GBCC's objectives
 - proper consultation with staff takes place on key issues affecting them

¹⁴ <https://www.gov.uk/government/publications/government-functional-standard-govs-013-counter-fraud>

- adequate grievance and disciplinary procedures are in place
- whistle-blowing procedures consistent with the Public Interest Disclosure Act are in place
- a code of conduct for staff is in place based on the Cabinet Office's Model Code for Staff of Executive Non-departmental Public Bodies

Staff costs

- 31.2. The GBCC shall ensure that the creation of any additional posts does not incur forward commitments that will exceed its ability to pay for them.

Pay and conditions of service

- 31.3. The GBCC's staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by the shareholder department. The GBCC has no delegated power to amend these terms and conditions.
- 31.4. If civil service terms and conditions of service apply to the rates of pay and non-pay allowances paid to the staff and to any other party entitled to payment in respect of travel expenses or other allowances, payment shall be made in accordance with the Civil Service Management Code¹⁵ and the annual Civil Service Pay Remit Guidance, except where prior approval has been given by the department to vary such rates.
- 31.5. Staff terms and conditions should be set out in an Employee Handbook, which should be provided to the department together with subsequent amendments.
- 31.6. The GBCC shall abide by public sector pay controls, including the relevant approvals process dependent on the organisations classification as detailed in the Senior Pay Guidance¹⁶ and the Public Sector Pay and Terms Guidance¹⁷.

¹⁵ <https://www.gov.uk/government/publications/civil-servants-terms-and-conditions>

¹⁶ <https://www.gov.uk/government/publications/senior-civil-service-pay-and-reward>

¹⁷ <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>

- 31.7. The GBCC shall operate a performance-related pay scheme, where relevant with due regard to the Senior Pay Guidance.
- 31.8. Directors are unpaid but may be reimbursed for expenses. The GBCC travel policy will apply to the reimbursement of expenses.

32. Pensions, redundancy and compensation

- 32.1. Compensation scheme rules and pension scheme rules should reflect legislative and HM Treasury guidance requirements regarding exit payments.
- 32.2. Eligible GBCC employees will be auto enrolled into the GBCC's workplace pension scheme, which is a Group Flexible Retirement Plan administered by Standard Life. Employer contributions will only be paid into the Standard Life arrangement.
- 32.3. Any proposal by the GBCC to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of the department. Proposals on severance must comply with the rules in chapter 4 of MPM.

Business plans, financial reporting and management information

33. Corporate and business plans

- 33.1. Prior to the start of the financial year, the GBCC shall submit annually to the shareholder department a draft of the corporate plan covering the year ahead. The draft should be submitted by 6 April. The plan shall reflect the GBCC's priorities set from time to time by the responsible Minister (including decisions taken on policy and resources in the light of wider public expenditure decisions). The plan shall demonstrate how the GBCC contributes to the achievement of the department's medium-term plan and priorities and aligned performance metrics and milestones.
- 33.2. The following key matters should be included in the plans:
- key objectives and associated key performance targets for the coming year, and the strategy for achieving those objectives
 - key non-financial performance targets
 - alternative scenarios and an assessment of the risk factors that may significantly affect the execution of the plan but that cannot be accurately forecast
 - other matters as agreed between the department and the GBCC

34. Grant-in-aid and any ring-fenced grants

- 34.1. Any grant-in-aid provided by the department for the year in question will be voted in the department's Supply Estimate and be subject to Parliamentary control.
- 34.2. The grant-in-aid will normally be paid in quarterly instalments on the basis of written applications showing evidence of need. The GBCC will comply with the general principle, that there is no payment in advance of need. Cash balances accumulated during the course of the year from grant-in-aid or other Exchequer funds shall be kept to a minimum level consistent with the efficient operation of the GBCC. Grant-in-aid not drawn down by the end of the financial year

shall lapse. Subject to approval by parliament of the relevant Estimates provision, where grant-in-aid is delayed, to avoid excess cash balances at the year-end, the Department will make available in the next financial year any such grant-in-aid that is required to meet any liabilities at the year end, such as creditors.

- 34.3. In the event that the department provides the GBCC separate grants for specific (ring-fenced) purposes, it would issue the grant as and when the GBCC needed it on the basis of a written request. The GBCC would provide evidence that the grant was used for the purposes authorised by the FCDO. The GBCC shall not have uncommitted grant funds in hand, nor carry grant funds over to another financial year.

35. Budgeting Procedures

- 35.1. The GBBC's Board will provide an approved annual business plan which takes account of all approved and anticipated funding streams. It will include a budget of estimated payments and receipts together with a profile of expected expenditure and draw down of grant-in-aid funding.
- 35.2. The GBBC shall provide the FCDO with quarterly management accounts that enables the FCDO to satisfactorily monitor: cash management; its draw-down of grant-in-aid; and forecast outturn by resource headings.

36. Annual report and accounts

- 36.1. The GBCC's Board must publish an annual report of its activities together with its audited accounts after the end of each financial year. The GBCC shall provide the department its finalised (audited) accounts by 1 February each year in order for the accounts to be consolidated within the FCDO's. A draft of the report should be submitted to the department one month before the proposed publication date. The accounts should be prepared in accordance with the relevant statutes in particular the Companies Act 2006 and specific accounts direction issued by the Department as well as HM Treasury's Financial Reporting Manual (FRM).
- 36.2. The annual report must:
- cover any corporate, subsidiary or joint ventures under its control

- comply with the FReM and in particular have regard to the illustrative statements for an NDPB¹⁸
 - outline main activities and performance during the previous financial year and set out in summary form forward plans
- 36.3. Information on performance against key financial targets is included within the annual report and subject to the auditor's consistency opinion. The report and accounts shall be laid in parliament and made available on the GBCC's website, in accordance with the guidance in the FReM.
- 36.4. If the GBCC wishes to publish a document additional to its annual report and accounts that contains supplementary material including summary financial statements, these should comply with the requirements of sections 426 and 426A of the Companies Act 2006. The summary data must not be published in advance of the full annual report and accounts being laid before Parliament as to do so would be a breach of parliamentary privilege.
- 36.5. If, due to exceptional circumstances, there is a conflict between the requirements of the Companies Act and the FReM, the Companies Act takes precedence. Companies should discuss the situation in the first instance with their shareholder department and HM Treasury.
- 36.6. Sections 381 to 384 of the Companies Act 2006 define the qualifying criteria for the small companies' regime. Entities meeting these criteria can apply the small companies' regime only if approved by their shareholder.

37. Reporting performance to the FCDO

- 37.1. The GBCC shall operate management, information and accounting systems that enable it to review in a timely and effective manner its financial and non-financial performance against the budgets and targets set out in the corporate and business plans.
- 37.2. The GBCC shall inform the shareholder department of any changes that make achievement of objectives more or less difficult. It shall report financial and non-financial performance, including

¹⁸ <https://www.gov.uk/government/publications/government-financial-reporting-manual-2020-21>.

performance in helping to deliver ministers' policies, and the achievement of key objectives regularly, and at least yearly.

- 37.3. The responsible Minister will meet the Chair and the relevant policy Director separately, once a year.

38. Information Sharing

- 38.1. The department has the right of access to all company records and personnel for any purpose including, for example, shareholder audits and operational investigations.
- 38.2. The GBCC shall provide the shareholder department with such information about its operations, performance, individual projects or other expenditure as the shareholder department may reasonably require.
- 38.3. The FCDO and HM Treasury may request the sharing of data held by the GBCC in such a manner as set out in central guidance except insofar as it is prohibited by law. This may include requiring the appointment of a senior official to be responsible for the data sharing relationship.

Audit

39. Internal audit

39.1. GBCC shall:

- ensure that the shareholder department's internal audit team have complete access to all relevant records
- ensure that any arrangements for internal audit are in accordance with the Public Sector Internal Audit Standards (PSIAS)¹⁹ as adopted by HM Treasury
- set up an audit committee of its board in accordance with the Code of Good Practice for Corporate Governance and the Audit and Risk Assurance Committee Handbook²⁰, or be represented on the shareholder department's audit committee
- forward the audit strategy, periodic audit plans and annual audit report, including the GBCC's Head of Internal Audit opinion on risk management, control and governance as soon as possible to the shareholder department
- keep records of and prepare and forward to the department an annual report on fraud and theft suffered by the GBCC and notify the shareholder department of any unusual or major incidents as soon as possible
- will share with the department information identified during the audit process and the audit report (together with any other outputs) at the end of the audit, in particular on issues impacting on the department's responsibilities in relation to financial systems within the GBCC

40. External audit

40.1. The C&AG passes the audited accounts to the responsible Minister who will lay the accounts together with the C&AG's report before parliament.

¹⁹ <https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

²⁰ https://assets.publishing.service.gov.uk/media/66950d9c0808eaf43b50cf39/Audit_and_Risk_Assurance_Committee_Handbook.pdf

40.2. In the event that the GBCC has set up and controls subsidiary companies, the GBCC will in the light of the provisions in the Companies Act 2006 ensure that the C&AG has the option to be appointed auditor of those company subsidiaries that it controls and/or whose accounts are consolidated within its own accounts. The GBCC shall discuss with the shareholder department the procedures for appointing the C&AG as auditor of the companies.

40.3. The C&AG:

- will consult the department and the FCDO on whom – the NAO or a commercial auditor – shall undertake the audit(s) on their behalf, though the final decision rests with the C&AG
- has a statutory right of access to relevant documents, including by virtue of section 25(8) of the Government Resources and Accounts Act 2000, held by another party in receipt of payments or grants from the GBCC
- will share with the shareholder department information identified during the audit process and the audit report (together with any other outputs) at the end of the audit, in particular on issues impacting on the department's responsibilities in relation to financial systems within the GBCC
- will consider requests from departments and other relevant bodies to provide regulatory compliance reports and other similar reports at the commencement of the audit. Consistent with the C&AG's independent status, the provision of such reports is entirely at the C&AG's discretion

40.4. The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the GBCC 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 GBCC 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.

Reviews and winding up arrangements

41. Review of company's status

- 41.1. The GBCC will be reviewed as part of the wider Public Bodies Reviews programme, at a time determined by the department's ministers and their PAO.

42. Arrangements in the event that the GBCC is wound up

- 42.1. The shareholder department shall put in place arrangements to ensure the orderly winding up of the GBCC. In particular it should ensure that the assets and liabilities of the GBCC are passed to any successor organisation and accounted for properly. (In the event that there is no successor organisation, the assets and liabilities should revert to the shareholder department.) To this end, the department shall:
- have regard to Cabinet Office guidance on winding up of ALBs²¹
 - ensure that procedures are in place in the GBCC to gain independent assurance on key transactions, financial commitments, cash flows and other information needed 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 GBCC'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, for non-Crown bodies 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 their report on the accounts
 - arrange for the most appropriate person to sign the closing accounts. In the event that another entity takes on

²¹https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1107252/Public_Bodies_-_a_guide_for_departments.pdf

the role, responsibilities, assets and liabilities, the succeeding entity AO should sign the closing accounts. In the event that the department inherits the role, responsibilities, assets and liabilities, the shareholder department's AO should sign.

- 42.2. The GBCC shall provide the department with full details of all agreements where the GBCC or its successors have a right to share in the financial gains of developers. It should also pass to the department details of any other forms of claw-back due to the GBCC.
- 42.3. For the avoidance of doubt, the FCDO and the GBCC acknowledge and agree that the GBCC is not expected to plan or provide for the costs associated with the GBCC's winding up. The GBCC should take care to ensure that such costs are kept to a minimum. In the event that the GBCC is wound up, they should take all reasonable care to ensure that such costs are kept to a minimum. The GBCC will provide such assistance as FCDO may reasonably request in an orderly winding up, including measures to control risk during the process.

Annex A: Guidance

The GBCC shall comply with the following guidance, documents and instructions:

Corporate governance

- This framework document
- Corporate Governance Code for Central Government Departments (relevant to Arm's Length Bodies) and supporting guidance:
<https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>
- Code of conduct for Board members of Public Bodies:
<https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>
- Code of practice for partnerships between Departments and Arm's Length Bodies:
<https://www.gov.uk/government/publications/partnerships-with-arms-length-bodies-code-of-good-practice#:~:text=This%20code%20of%20good%20practice,partnership%20approach%20to%20shaping%20relationships.>

Financial management and reporting

- Managing Public Money (MPM):
<https://www.gov.uk/government/publications/managing-public-money>
- Government Financial Reporting Manual (FReM):
www.gov.uk/government/collections/government-financial-reporting-manual-frem
- Relevant Dear Accounting Officer (DAO) letters:
www.gov.uk/government/collections/dao-letters
- Relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts:

Delegated Limits

Source of funds	Delegated Limit	
	Grant-in-Aid	Self-generated/ earned
Projects and programmes and policy proposals including Estates, IT, and Security	£50,000	Unlimited
Projects and programmes: Dialogues	£75,000	Unlimited
Write-offs, losses and special payments	£5,000	£20,000
Guarantees and indemnities not in the normal course of business	£0	£0
Reasonable legal costs agreed or estimated and confirmed as reasonable by appropriate legal advice.	Unlimited	Unlimited
Consolatory Payments (ex-gratia payments to individuals in respect of incidents which do not involve financial loss and where there is no legal redress available)	£500	£500
Special Severance payments, including PILON/CILON, outside of normal statutory or contractual entitlements/ requirements.	£0	£0
Gifts	£50	£5,000
Subsidies	£0	£0
Novel, contentious, or Repercussive Expenditure	£0	£0

Management of risk

- Management of Risk: www.gov.uk/government/publications/orange-book and <https://www.gov.uk/government/publications/management-of-risk-in-government-framework>
- Public Sector Internal Audit Standards: www.gov.uk/government/publications/public-sector-internal-audit-standards
- HM Treasury approval processes for Major Projects above delegated limits: <https://www.gov.uk/government/publications/treasury-approvals-process-for-programmes-and-projects>
- The Government cyber-security strategy and cyber security guidance: <https://www.gov.uk/government/publications/national-cyber-strategy-2022/national-cyber-security-strategy-2022> and <https://www.gov.uk/government/collections/cyber-security-guidance-for-business>

Commercial management

- Procurement Policy Notes: <https://www.gov.uk/government/collections/procurement-policy-notes>
- Cabinet Office spending controls: <https://www.gov.uk/government/collections/cabinet-office-controls>
- Transparency in supply chains – a practical guide: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1040283/Transparency_in_Supply_Chains_A_Practical_Guide_2017_final.pdf

Public appointments

The following are relevant where public bodies participate in public appointments processes.

- Guidance from the Commissioner for Public Appointments:
<https://publicappointmentscommissioner.independent.gov.uk/>
- Governance Code on Public Appointments:
www.gov.uk/government/publications/governance-code-for-public-appointments
- Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees:
<https://www.gov.uk/government/publications/procurement-policy-note-0815-tax-arrangements-of-appointees>

Staff and remuneration

- HM Treasury guidance on senior pay and reward:
www.gov.uk/government/publications/senior-civil-service-pay-and-reward
- Civil Service pay guidance (updated annually):
www.gov.uk/government/collections/civil-service-pay-guidance
- Public sector pay and terms:
<https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>
- Whistleblowing Guidance and Code of Practice:
<https://www.gov.uk/government/publications/whistleblowing-guidance-and-code-of-practice-for-employers>
- The Equalities Act 2010: www.gov.uk/guidance/equality-act-2010-guidance

General

- Freedom of Information Act guidance and instructions:
www.legislation.gov.uk/ukpga/2000/36/contents and
<https://ico.org.uk/for-organisations/guide-to-freedom-of-information/>
- The Parliamentary and Health Service Ombudsman’s Principles of Good Administration: <https://www.ombudsman.org.uk/about-us/our-principles>

- Other relevant instructions and guidance issued by the central Departments (Cabinet Office and HM Treasury)
- Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and are relevant to the GBCC
- Guidance from the Public Bodies team in Cabinet Office:
www.gov.uk/government/publications/public-bodies-information-and-guidance
- The Civil Service diversity and inclusion strategy (outlines the ambition, to which Arm's Length Bodies can contribute):
<https://www.gov.uk/government/publications/civil-service-diversity-and-inclusion-strategy-2022-to-2025>
- Guidance produced by the Infrastructure and Projects Authority (IPA) on management of major projects:
www.gov.uk/government/organisations/infrastructure-and-projects-authority
- The Government Digital Service:
www.gov.uk/government/organisations/government-digital-service
- The Government Fraud, Error, Debt and Grant Efficiency function;
www.gov.uk/government/collections/fraud-error-debt-and-grants-function and www.gov.uk/government/publications/grants-standards
- Code of Practice for Official Statistics:
<https://code.statisticsauthority.gov.uk/#:~:text=The%20Code%20of%20Practice%20for%20Statistics%20sets%20the,produced%20by%20people%20and%20organisations%20that%20are%20trustworthy.>
- Accounting Officer System Statements (AOSS are produced by departments with input from ALBs):
www.gov.uk/government/publications/accounting-officer-system-statements

HM Treasury contacts

This document can be downloaded from www.gov.uk

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