



Department for
Digital, Culture
Media & Sport



MANAGEMENT AGREEMENT 2017-22

**DEPARTMENT FOR DIGITAL, CULTURE, MEDIA AND SPORT &
THE BRITISH FILM INSTITUTE**

PART A: BFI PRIORITIES, FUNDING AND ENGAGEMENT

1. Secretary of State's Priorities

1.1 The Secretary of State's priorities for the British Film Institute (BFI) are:

- a.** to deliver the strategic priorities as set out in the BFI's 2017 -2022 strategic plan BFI2022 Supporting UK Film, including:
 - to work in partnership with the UK film sector, the Devolved Administrations and other bodies, and to devolve more decision-making and funding opportunities to the English regions;
 - to make it easy for everyone to engage with film and the moving image, no matter what their gender, race, age, disability, sexual orientation, social background or geographic location;
 - to continue to expand the BFI's remit into the wider screen industries, including opening up funding programmes to these sectors.
- b.** to deliver the priorities and activities relating to any additional streams of public funding, including the Irish Language Broadcast Fund, the Ulster Scots Broadcast Fund and Department for Education (DfE) funding for BFI Film Academies (tbc);
- c.** working with the Department for Digital, Culture, Media and Sport (DCMS) to deliver the agreed Business Development Strategy which reduces dependency on Grant-in-Aid; including increasing corporate sponsorship and philanthropic giving year on year, with particular focus on the BFI London Film Festival to ensure its sustainability;
- d.** to provide policy advice to Government, through the DCMS, with regard to film and the moving image, with focus on BFI 2022;
- e.** to be custodians of the BFI National Archive in collecting, preserving and making available the UK's film heritage; and look at partnering with other holders of collections to help drive greater efficiencies and other commercial partnerships to generate more income;
- f.** to support the promotion and successful administration of the creative sector tax reliefs and promote film internationally, supporting export and inward investment and making use of and contributing to the GREAT Britain Campaign.

1.2 The following priorities are set out in, and support, the DCMS Single Departmental Plan:

Through the priorities above, the BFI will contribute to the delivery of the following departmental objectives:

Strategic Objective 1: Growing the economy by promoting the competitiveness of the UK's creative industries and delivering a healthy and relevant policy and regulatory framework for the sector.

Strategic Objective 3: Encouraging participation by enabling access and participation in the arts for all, enriching citizens' lives and promoting social mobility through broadened experiences and networks.

Strategic Objective 4: Sustaining excellence and promoting Britain by maintaining excellence in the sectors that promote the UK around the world and demonstrating that Britain is GREAT.

In particular this will include the delivery of the BFI's next five-year plan, supporting interventions within the creative economy, including the tax reliefs, and partnership working to improve diversity in the industry.

1.3 BFI strategic priorities are set out in the BFI's 2017-2022 Strategic Plan (subject to Lottery receipts):

a. Future Talent:

- To support work across different platforms and lengths
- By 2022 to devolve 25% of all BFI production funding to decision-makers based outside London
- Launch a new model for fast funding to fully finance low-budget and debut films
- Create a clearer progression path and gateways to accessing support for ambitious emerging filmmakers;
- Pilot a new £10 million Lottery Enterprise Fund

b. Future Learning and Skills:

- Commit to a major new ten-year skills strategy;
- Commit to working with all producers active in the UK to create the right conditions so that every production in the UK can voluntarily adopt the BFI Diversity standards;
- Develop a well-balanced manifesto for film in the classroom;
- Ensure that the BFI's board and senior decision-making teams are representative of the UK population.

c. Future Audiences:

- Grow the engagement of 16-30 year olds with British independent and specialised film across all BFI activities by 2022;
- Work with key partners to lead a major initiative to preserve and digitise an estimated 100,000 of our most-at-risk, British TV programmes
- Present major cultural programmes
- Create new 35mm film prints of 100 of the great classics of British and international cinema
- Launch in 2017 the largest public searchable, interactive database dedicated to British feature films released in the UK

d. International Leadership for UK Film

- To lead a refreshed and strengthened International Strategy in partnership with the British Film Commission and the department for International Trade

Additional Performance Indicators

- a.** As a Lottery Distributor, ensure that administration costs on Lottery spend should not exceed the agreed 8% and 5% ceilings.
- b.** To ensure that all public bodies, however they are funded, meet increasingly stringent targets for efficiency, including the efficiency of grant administration.

2. Financial Allocation

2.1 The BFI's financial settlement for 2016-20 is as set out in its Spending Review Settlement letter and any further allocation letters.

3. Performance Measures

The following Key Performance Indicators apply:

- a.** Run the BFI efficiently, ensuring value for money and good financial management
- b.** Deliver the Business Development Strategy 2017-2020
- c.** Adhere to Lottery funding requirements, with increased focus on sustainability
- d.** Increase the diversity of talent supported across key BFI activities, including in the following categories: BAME, gender, disability, geography (outside London and South East), social background.
- e.** Manage, review and promote uptake of the BFI Diversity Standards
- f.** Broaden opportunities for children and young people to learn about the art of film at school, including via Into Film
- g.** Launch the Film Skills Strategy and deliver the 10-point action plan with industry
- h.** Support talent progression within the film industry
- i.** Monitor the number of nominations and awards for BFI-supported films and talent domestically and internationally
- j.** Increase beneficiaries of BFI activities across the UK via FAN and Cultural Programme
- k.** Deliver a timely and high-quality BFI cultural programme to audiences across the UK
- l.** Devolve a higher % of funding to outside London and the South East
- m.** Invest in an increased number of start-up film businesses outside of London
- n.** Support a greater geographic spread of inward investment production spend attributable to the BFI
- o.** Adhere to certification timescales and achieve high customer satisfaction
- p.** Conserve and digitise content through the BFI National Archive on behalf of the nation
- q.** Work effectively with funded partners and key stakeholders across the screen sectors
- r.** Work effectively with DCMS and other governmental departments to respond to requests for information, shape policy and achieve good outcomes for film and other moving image sectors
- s.** Develop a strategy for how the BFI will work across the broader screen sectors, including video games and new technologies

4. Engagement

4.1 The Department and the BFI have agreed an engagement calendar as set out below. This contact will be in addition to routine and policy-led contact between the Department and the BFI. The DCMS Finance and HR Teams may agree a separate calendar of engagement with the BFI finance and HR team.

A regular relationship meeting between designated BFI and DCMS contacts	Monthly
An update meeting between BFI Director of External Affairs and DCMS Deputy Director	Quarterly
A meeting to review objectives and performance against KPIs and discuss corporate plans	Annual
A meeting between BFI Chair and CEO and DCMS Secretary of State to discuss performance and strategic priorities	Annual

PART B: FINANCIAL CONTROLS

1. Delegated Financial Limits

All delegations are subject to the requirement that spending proposals falling within Managing Public Money Annex 2.2, box A.2.2C should be referred to DCMS. These are:

- Items which are novel, contentious or repercussive, even if within delegated limits;
- Items which could exceed the agreed budget and Estimate limits;
- Contractual commitments to significant spending in future years for which plans have not been set;
- Items requiring primary legislation (e.g. to write off NLF debt or PDC);
- Any item which could set a potentially expensive precedent;
- Where Treasury consent is a specific requirement of legislation.

Unlimited (unless otherwise specified)

1.1 Capital Expenditure

Expenditure on new construction, land, extensions of, and alterations to, existing buildings and the purchase of any other fixed assets (e.g. machinery, plant, and vehicles), art works and additions to the collection with an expected working life of more than one year. Also includes exchanges of fixed assets.	£6m
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1.2 Single Tender Contracts

The delegation for single tender contracts is set at **£50,000** for each contract.

Proposals for awarding single tender contracts outside this delegated limit must have the prior approval of DCMS before any contract is awarded.

1.3 Gifts

GIFTS RECEIVED BY THE BFI	UNLIMITED
In a financial year, any one gift or total of gifts by the BFI: <ul style="list-style-type: none"> • to one person/organisation; • to staff. Gifts to staff are also subject to the following Cabinet Office guidance: http://www.cabinetoffice.gov.uk/resource-library/guidance-civil-servants-receiving-hospitality	£1000

Proposals for making gifts outside this delegated limit must have the prior approval of DCMS. The BFI must keep a record of gifts given. Details of gifts to one person/organisation should be noted in the annual accounts if individually or collectively, they exceed £1,000.

1.4 Fraud

No delegation. All cases of attempted, suspected or proven fraud, irrespective of the amount involved, must be reported by the BFI to the Department as soon as it is discovered.

1.5 Non-Statutory Contingent Liabilities (excluding Lottery grant commitments)

Up to £100,000

1.6 Losses and Special Payments

The write-off of losses or approval of special payments should only be carried out by staff authorised to do so by and on behalf of the BFI's Accounting Officer. The BFI should consult DCMS where cases:

- Involve important questions of principle;
- Raise doubts about the effectiveness of existing systems;
- Contain lessons which might be of wider interest;
- Are novel or contentious;
- Might create a precedent for other departments in similar circumstances;
- Arise because of obscure or ambiguous instructions issued centrally.

1.6.1 Classification of Losses

TYPE	DESCRIPTION	DELEGATION
A.	Losses	
(i)	<u>Cash losses</u> : Physical losses of cash and its equivalents (e.g. banknotes, credit cards, electronic transfers, payable orders)	£100,000
(ii)	<u>Bookkeeping losses</u> : <ul style="list-style-type: none"> • unvouched or incompletely vouched payments, including missing items; • charges to clear inexplicable or erroneous debit balances. 	£100,000
(iii)	<u>Exchange rate fluctuations</u> : Losses due to fluctuations in exchange rates or revaluations of currencies.	£100,000

TYPE	DESCRIPTION	DELEGATION
(iv)	<ul style="list-style-type: none"> Losses of pay, allowances and superannuation benefits paid to civil servants, members of the armed forces and NDPB employees: 	£100,000
	<ul style="list-style-type: none"> overpayments due to miscalculation, misinterpretation, or missing information 	£100,000
	<ul style="list-style-type: none"> unauthorised issues, e.g. inadmissible payments 	£100,000
	<ul style="list-style-type: none"> losses arising from other causes, e.g. non-disclosure of full facts by the beneficiary, short of proven fraud. 	£100,000
(v)	Losses arising from overpayments of social security benefits, grant, subsidies, etc. arising from miscalculation, misinterpretation or missing information.	£100,000
(vi)	Losses arising from failure to make adequate charges for the use of public property or services.	£100,000
B.	Stock write offs and impairments:	
	The accounting loss incurred as a result of the reduction of the holding value of stock or inventory to an impaired or nil fair value in accordance with the relevant accounting principles.	£1,000,000
C.	Losses of accountable stores:	
(i)	because of proven or suspected fraud, theft, arson or sabotage, or any other deliberate act (including repairable damage caused maliciously to buildings, stores; etc. even where a legal claim is not possible).	Unlimited
(ii)	losses arising from other causes.	£100,000
D.	Fruitless payments and constructive losses	£100,000
E.	Claims waived or abandoned	£100,000

A record of losses should be maintained and if the total of losses or special payments in the year exceeds £100,000, the annual accounts should include a statement, with any individual losses and special payments exceeding £100,000 specifically identified.

1.6.2 Special Payments

Special severance payments: There is no delegation for special severance payments (payments made to the employee outside their statutory or contractual entitlement upon termination of their employment contract). Each payment, regardless of value will require HM Treasury approval before an offer can be made.

Redundancy payments: DCMS should be notified of all redundancy payments outside contractual terms.

SPECIAL PAYMENTS:		
(i)	extra-contractual and ex gratia payments to contractors;	£100,000
(ii)	other ex gratia payments;	£100,000
(iii)	compensation payments;	£100,000
(iv)	extra-statutory and extra-regulatory payments.	£100,000
(v)	consolatory payments: A special payment to address an inconvenience or hardship to a third party, arising from administrative failures i.e. where the organisation has not acted properly or provided a poor service. These can include: wrong advice, discourtesy, mistakes and delays.	£500

1.6.3 Disposal of Assets

As a registered Charity, the BFI must seek the Charity Commission's consent, in line with the Commission's rules, before disposing of land or buildings.

Limit for land and buildings purchased wholly or mainly with Exchequer money or National Lottery funds: **£1,000,000**.

All assets disposals, regardless of value, should be notified to DCMS through the routine monthly financial reporting processes.

1.6.4 Approval for Retention of Receipts

The BFI should apply for permission to retain any receipts where the aggregate annual total exceeds the amounts below notified to the Department at the Spending Review.

£'000	2016/2017	2017/2018	2018/2019	2019/2020
RDEL	25,365	27,029	28,116	29,741
CDEL	0	0	0	0

2. Spend controls

2.1 The BFI is subject to the latest Cabinet Office spend controls set out at <https://www.gov.uk/government/publications/cabinet-office-controls> and the DCMS thresholds for spend controls, as set out in the latest [DCMS Spend Control Guidance](#).

2.2 All Cabinet Office spend controls apply to the BFI, with the following exceptions:

- Advertising and Marketing
- Property, including facilities management.

3. Procurement

3.1 The BFI must comply with the Public Contracts Regulations 2015 (PCR) in its procurement activity.

3.2 The BFI shall:

- acquire goods and services through fair and open competition, using LEAN methodology where appropriate, delivering value for money through procurement, and operating in line with necessary legal requirements, including restrictions on state aids and current best practice, inclusive of open procurements for requirements under £100,000 where appropriate and restricted use of Pre-Qualification Questionnaires.
- Comply with current requirements on additional spend controls, delegated authorities and authorisations on procurement and leases as notified to them by the Department.
- Support collaborative procurement and commercial efforts across DCMS and its family of other ALBs.
- The BFI has flexibility to opt in or out of central procurement on a case by case basis. However, where possible and appropriate, the BFI shall utilise whichever Crown Commercial Services frameworks are relevant to its needs.

4. Efficiency

4.1 In the Spending Review Settlement Letter, the BFI was asked to find an efficiency saving of at least 1% year-on-year, calculated against its RDEL grant-in-aid funding for that year, across the Spending Review period, which can be recycled into frontline services. The BFI will be required to provide an annual return outlining their efficiency plans, as well as projected and actual savings.

5. Management Information

5.1 The table below sets out the management information that the Department expects the BFI to provide in the course of a 12-month period. These may be subject to change depending on future information requirements.

TIMESCALE	WHAT	HOW	PURPOSE
Monthly (9th working day of each month)	Grant-in-Aid requests	Via Finance Partnership Webpage	To get the BFI's latest forecast income and expenditure for reporting to Board and HM Treasury.
Monthly	Consultancy return (including nil returns)	By e-mail to DCMS Procurement and Commercial Team	To enable Cabinet Office to keep track of the number of public sector consultancy contracts.
Monthly	Cash management figures within GBS accounts	By e-mail to Finance	To supply HM Treasury with forecast for cash management inside GBS
Monthly	Spend over £25,000	On the BFI's website	Transparency: to inform public how public money is spent
Quarterly	Key metrics (total procurement spend, spend with SMEs and the Voluntary, Community and Social Enterprise sector)	By e-mail to DCMS Procurement and Commercial Team	Benchmarking of procurement spend and provision of data on economic effect of spend by Departments and ALBs

TIMESCALE	WHAT	HOW	PURPOSE
Quarterly	Exchequer funds held in commercial bank accounts	By e-mail to Finance	To supply HM Treasury with details of how much government funding is held outside GBS
Quarterly	Medium Term Financial Model returns	By e-mail to Finance	To get the BFI's latest capital profiles for internal management and reporting to Finance Committee
Quarterly	Report against Management Agreement priorities	By email to relationship manager	To enable DCMS to be aware of progress
Six-monthly	Publication of senior salaries and organograms	On the BFI's website or hosted on DCMS website	Transparency: to inform public how public money is spent
Six-monthly	Lottery forecasts	By email to DCMS Finance	Request of Estimate cover for Main and Supplementary Estimates
Annually	Alignment/WGA	Alignment consolidation packs, WGA transactions and balances exercise	Alignment: to consolidate the BFI's resource accounts within the DCMS resource accounts WGA: to gather counter-party details for consolidation.
Annually	Sustainability data	By e-mail to Finance and DCMS Sustainability Champion	To meet HM Treasury requirement to supply centre with sustainability data
Annual	EU public procurement statutory return (Schedule 1 or Schedule 2 as appropriate)	By e-mail to Cabinet Office	Legal requirement to provide data on number of tenders advertised in the European Journal

TIMESCALE	WHAT	HOW	PURPOSE
Annually - Mid August	Country and Regional analysis data	By e-mail to Finance	HM Treasury requirement - feeds into the Core Tables for the Annual Report and Accounts
Annually	Annual report and accounts	By e-mail to Finance as per timetable (separate guidance is issued on this)	Statutory obligation
Annually	Pay Remit and pay remit outturn	By e-mail to ALB Team	To ensure spend on pay is aligned across Government
Annually	Publication of salaries over £150k	By e-mail to ALB Team (for publication on Cabinet Office website)	Transparency: to inform public how public money is spent
Annually	Sharing of Strategic Risk Register as per paragraph 13.1 of the Governance framework.	At annual performance meeting	Enable timely and appropriate response to risk
Annually	Efficiency Return	Pro-forma	To provide evidence that the 1% target has been met, to demonstrate what measures have been taken to achieve this and to demonstrate how these savings have been recycled back into frontline services.
Ad hoc immediate as required	Completion and updating of e-Pims™ database	Directly into e-Pims™ system	To ensure accurate property and estate information is maintained at all times

TIMESCALE	WHAT	HOW	PURPOSE
On request	Sharing of audit strategy, periodic audit plans and annual audit report, including the Head of Internal Audit's opinion on risk management, control and governance.	With Finance and Head of, on request	Assurance of financial management

PART C: BFI GOVERNANCE FRAMEWORK

1. Introduction

- 1.1** This agreement has been drawn up by the Department for Culture, Media and Sport (“DCMS”) in consultation with the BFI. This document sets out the broad framework within which the BFI will operate. The document does not convey any legal powers or responsibilities. It is signed and dated by DCMS and the BFI. Copies of the document will be placed in the Libraries of both Houses of Parliament and made available to members of the public on the BFI’s website, with a link to it on the DCMS site.
- 1.2** The agreement will remain in place until it is superseded by a new agreement. The agreement should be treated as a living document and reviewed by both sides annually in March. Any changes to ministerial priorities, policy requirements and KPIs will be made by exchange of letters between the Minister and the BFI Chair; all other changes will be made by exchange of letter between the DCMS Permanent Secretary and the BFI Chief Executive.
- 1.3** Legislative changes will take precedence over any part of this document. Significant variations will be cleared with the Treasury or the Cabinet Office as appropriate.
- 1.4** Nothing under this agreement shall prevent the BFI from carrying out its legal duties under its Royal Charter or under any other legislation which impacts on its functions, activities or powers.

This agreement complements the BFI Financial Directions and Statement of Financial Requirements (SFR) and its provisions, unless otherwise stated in the SFR, apply to the administration of National Lottery proceeds. It should also be read alongside the BFI’s Policy and Accounts Directions issued under the National Lottery etc. Act 1993¹.

2. Governance and accountability

- 2.1** The statutory and other duties of the BFI derive from the Royal Charter. The BFI is also a registered charity and must comply with charity law.
- 2.2** The Secretary of State and other members of the DCMS ministerial team will account for the BFI’s business in Parliament.

¹ [https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/258343/BFI - current_policy_directions_.docx](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/258343/BFI_-_current_policy_directions_.docx)
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/120729/BFI-NL-financial_directions.pdf
[https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/433271/BFI - 2014-15_on_Lottery_Accounts_Direction_2_.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/433271/BFI_-_2014-15_on_Lottery_Accounts_Direction_2_.pdf)

- 2.3** The respective responsibilities of the DCMS 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 Accounting Officers on appointment and summarised below.
- 2.4** The terms of appointment of the Chair and Board members are as set out in the BFI's Royal Charter or other founding documents. Where such appointments are made by Ministers, they will comply with the Cabinet Office's Governance Code on Public Appointments.
- 2.5** In line with the BFI's Royal Charter, and, where applicable, the Government's Code of Practice on Corporate Governance, the Board will consist of a Chair, and up to fourteen other board members that have a balance of skills and experience appropriate to directing the BFI's business. This should also include a National Governor for Scotland, Wales and Northern Ireland.
- 2.6** The Chief Executive is appointed by the Board of the BFI. They report to the Board on the day-to-day running of the organisation and its performance against objectives. In addition to this, they will normally be the Accounting Officer for the BFI and will have specific duties in this regard, which are set out in section 4 below.

3. DCMS Principal Accounting Officer's responsibilities

- 3.1** The DCMS Permanent Secretary, as Principal Accounting Officer for the DCMS family of ALBs, is accountable to Parliament for the issue of any grant-in-aid to the BFI and is also responsible for ensuring arrangements are in place to:
- monitor the BFI's activities on a continuous basis;
 - address significant problems in the BFI, making such interventions as are judged necessary;
 - periodically carry out an assessment of the risks both to the department and the BFI objectives and activities;
 - inform the BFI of relevant government policy in a timely manner; and,
 - bring concerns about the activities of the body to the full BFI Board; requiring explanations and assurances that appropriate action has been taken.
- 3.2** The Head of Film in DCMS is the primary contact for the BFI within the Department.

4. BFI Accounting Officer's responsibilities

- 4.1** The DCMS Principal Accounting Officer will normally appoint the permanent head of the BFI, i.e. the Chief Executive, to be the Accounting Officer for the body. The duties of the BFI's Accounting Officer are set out in full in the Permanent Secretary's appointment letter to him/her. The Accounting Officer is responsible for accounting to Parliament, DCMS, the BFI's Board and other stakeholders.

4.2 The BFI Accounting Officer is personally responsible for safeguarding the public funds for which he or she has charge; for ensuring propriety and regularity in the handling of those public funds; and, reporting to the Board of the BFI, for the day-to-day operations and management of the BFI and the achievement of its strategic aims. In addition, he or she should ensure that the BFI 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 to Managing Public Money (at the time of writing).

4.3 The key accountabilities are:

- 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 charity law, Treasury guidance and with any directions issued by the Secretary of State;
- signing a Statement of Accounting Officer's responsibilities, for inclusion in the annual report and accounts;
- signing a Governance Statement concerning the organisation's management and control of resources during the year and setting out how risk has been managed, for inclusion in the annual report and accounts;
- ensuring that effective procedures for handling complaints about the BFI are established and made widely known within the body;
- acting in accordance with the terms of this document, Managing Public Money and other instructions and guidance issued from time to time by the Department, the Treasury and the Cabinet Office;
- giving evidence, normally with the Accounting Officer of the sponsor Department, when summoned before the PAC on the BFI's stewardship of public funds.

4.4 Particular responsibilities with regard to DCMS are:

- Informing the Department of progress in helping to achieve DCMS's policy objectives as defined in the single Departmental plan 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; and
- to work collectively with the Department and other members of the DCMS 'family' of arm's length bodies in support of each other and the group as a whole.

4.5 The duties of the Accounting Officer with respect to the Board of the BFI are:

- advising the Board on the discharge of its responsibilities as set out under in the Royal Charter, in this document, and in any other relevant instructions and guidance that may be issued from time to time;
- advising the Board on the BFI'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;
- taking action as set out in paragraphs 3.8.5 and 3.8.6 of Managing Public Money if the Board, or its Chair, is contemplating a course of action involving a transaction which the Chief Executive considers would infringe the requirements of propriety or regularity or does not represent prudent or economical administration, efficiency or effectiveness, questionable feasibility, or is unethical.

5. The BFI Board

5.1 The Board should ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control. The Board is expected to assure itself of the effectiveness of the internal control and risk management systems.

5.2 The Board must set up an Audit Committee chaired by a Trustee or, where applicable, a non-executive member. The Audit Committee should support the Board and Accounting Officer by providing advice and assurance on risk management, governance and internal control.

5.3 Where the Board does not consider issues relating to staff remuneration itself, it shall ensure that an effective mechanism for such consideration exists, e.g. a remuneration committee or similar body performing the same purpose.

5.4 The Board is specifically responsible for:

- ensuring that the BFI fulfils the aims and objectives set out in its Royal Charter and within the policy and resources framework determined by the Secretary of State;
- determining the steps necessary to deal with any developments which are likely to affect the BFI's ability to fulfil its aims and objectives and keeping the responsible DCMS Minister informed if any such developments arise;
- 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 statutory authority, within the resources framework determined by the Secretary of State 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 Board takes into account guidance issued by the sponsor department;

- ensuring that the BFI complies with the requirements of charity law where this applies;
- ensuring that the Board receives and reviews regular financial information concerning the management of the BFI; is informed in a timely manner about any concerns about the activities of the BFI; and provides positive assurance to the Department that appropriate action has been taken on such concerns;
- demonstrating high standards of corporate governance at all times, including using its Audit Committee to help the Board to address key financial and other risks;
- appointing a Chief Executive and, in consultation with the Department, set remuneration terms linked to performance against objectives for the Chief Executive;
- ensuring that any public functions of the BFI are carried out in compliance with statutory duties.

6. The Chair's responsibilities

6.1 The Chair is responsible to the Secretary of State for ensuring that the BFI fulfils its statutory purpose as set out in the Royal Charter, that it complies with charity law, that where appropriate the BFI's policies are consistent with those of the Secretary of State, and that the BFI's affairs are conducted with probity. The Chair is also responsible for good governance and for ensuring that the principles set out in the 'DCMS Guidance on Board Appraisal Processes for ALBs' are followed.

6.2 In addition, the Chair has the following leadership responsibilities:

- formulating the Board's strategy for discharging its statutory duties;
- ensuring that the Board, in reaching decisions, takes proper account of guidance provided by the responsible minister or the Department;
- ensuring that the Board, in reaching decisions, takes proper account of the requirements of charity law;
- supporting the Accounting Officer in promoting the efficient and effective use of staff and other resources;
- supporting the Accounting Officer in delivering high standards of regularity and propriety; and
- representing the views of the Board to the general public.

6.3 The Chair also has an obligation to ensure that:

- the performance of the Board and its individual members are reviewed annually and operate effectively and to instigate remedial action should this not be the case;
- the Board has a balance of skills appropriate to directing the BFI business, as set out in the Government Code of Good Practice on Corporate Governance;

- Board members are fully briefed and understand their terms of appointment, duties, rights and responsibilities;
- when required, he or she, together with the other Board members, receives appropriate training on financial management and reporting requirements and on any differences that may exist between private and public sector practice;
- the responsible minister is advised of the BFI's needs when Board vacancies arise;
- he or she assesses the performance of individual Board members when being considered for re-appointment;
- there is a code of practice for Board members in place consistent with the Cabinet Office Code of Conduct for Board Members of Public Bodies.

7. Individual Board members' responsibilities

7.1 Individual Board members should:

- comply at all times with the Board Members' Code of Practice 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 Board's rules on conflicts of interest and the acceptance of gifts and hospitality;
- act in good faith and in the best interests of the BFI.

8. Publications and information strategy

8.1 The BFI will have responsibility for contributing to the Government's system of democratic accountability by making information available to the public on the quality and productivity of its services, value for money, performance and progress on delivery. The BFI will:

- provide timely and accurate information required for Parliamentary Questions, responses by the Chief Executive to Parliamentary Questions and contributions to Ministerial and public correspondence. Once it has been formally added to the list of public bodies subject to it, the BFI will be responsible for responding to requests under the Freedom of Information Act within the statutory time limit;
- publish, or cause to be published, an annual report of its activities together with its audited resource accounts after the end of each financial year. The BFI shall provide the Department with its finalised (audited) accounts in accordance with the annual guidance produced by DCMS;
- publish other information as required by the Department in the interests of transparency and as communicated from time to time.

8.2 The annual report must:

- cover any corporate, subsidiary or joint ventures under its control;
- comply with the Treasury's Financial Reporting Manual (FRoM) where this does not conflict with charitable accounting requirements in the Statement of Recommended Practice (SORP);
- contain a governance statement, setting out the ways in which the Accounting Officer has managed and controlled the resources used in the organisation during the course of the year, demonstrating how well the organisation is managing risks to the achievement of its aims and objectives;
- outline main activities and performance during the previous financial year and set out in summary form forward plans.

8.3 The report and accounts shall be laid in Parliament and made available on the BFI's website and GOV.UK, in accordance with the guidance in the FRoM and SORP. The BFI should aim to submit a draft of the report to the Department in May/early June. The final version should be submitted for Ministerial approval at least three weeks before the proposed publication date. The accounts should be prepared in accordance with the relevant statutes and specific accounts direction issued by the Department as well as the FRoM and SORP.

8.4 Additionally the BFI will be expected to publish information relating to the delivery of its services and policies. In particular this should include information that will help the public to: (i) see progress against activity which the BFI has made a public commitment to deliver; (ii) judge if the services and/or outputs offer value for money; and (iii) consider whether the way in which the body operates gives rise to any issues around fairness.

8.5 The BFI is named as a producer of Official Statistics under The Statistics and Registration Services Act 2007. As such, is required to adhere to the Code of Practice for Official Statistics, to have in place a lead official for statistics, and is encouraged to publish a statement of compliance on its website. The DCMS Head of Profession is available to provide further advice and guidance on statistical issues, and is responsible for ensuring the quality and professional integrity of the statistics. (Please see Annex A for links to guidance.)

8.6 Where the BFI conducts or commissions social or economic research, relevant professional standards should be applied to ensure that research is impartial, of sufficient quality, legal and ethical. The BFI should nominate a lead contact for research of this type and share their programme of planned and published research with the Head of the DCMS Evidence and Analysis Unit for information purposes. Further guidance on conducting research can also be obtained from the DCMS Evidence and Analysis Unit.

9. Internal Audit

9.1 The BFI shall:

- establish and maintain arrangements for internal audit in accordance with the Treasury's Government Internal Audit Standards (GIAS);
- ensure DCMS is satisfied with the competence and qualifications of the Head of Internal Audit and the requirements for approving appointments in accordance with GIAS 5.2;
- set up an Audit Committee of its Board in accordance with the Cabinet Office's Guidance on Code of Practice for Public Bodies and the Audit Committee Handbook;
- forward the audit strategy, periodic audit plans and annual audit report, including the BFI Head of Internal Audit's opinion on risk management, control and governance to the sponsor department on request;
- have effective controls to prevent fraud and theft; and
- report all cases of attempted, suspected or proven fraud, irrespective of the amount involved, and notify the Department of any unusual, novel or major incidents as soon as they are discovered, irrespective of the amount involved.

9.2 DCMS' internal audit service has a right of access to all documents prepared by the BFI internal auditor, including where the service is contracted out, for the purpose of obtaining assurance as to the BFI's handling of public funds and effectiveness of financial controls.

10. External Audit

10.1 The Comptroller & Auditor General (C&AG) audits the BFI annual accounts. Ministerial approval must be given before the C&AG can sign off the accounts.

10.2 In the event that the BFI has set up and controls subsidiary companies:

- the BFI will ask (or will have asked) HM Treasury to designate the company as either profit making or non-profit making;
- where HM Treasury determines that the company is non-profit making, it will be (or will have been) included in a GRAA Order, which will make (or will have made) the C&AG its statutory auditor. The company should appoint the C&AG as auditor by agreement until such time as the GRAA Order is issued;
- where HM Treasury determines that the company is profit making, it should either appoint the C&AG when its audit contract next comes up for renewal or, where they are required to go out to tender for audit services, the C&AG should be invited to compete. Where the C&AG is not appointed, the company must clearly explain the reasons for selecting a different auditor to DCMS.

10.3 The C&AG:

- will consult the Department and the BFI on whom – the NAO or a commercial auditor – shall undertake the audit(s) on his 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 BFI;
- will share with DCMS 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 BFI;
- will, where asked, 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.

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

11. Right of access

11.1 Subject to any overriding legal rights or obligations, the BFI will provide access to the Department to all the BFI's records and personnel for all purposes including, for example, operational investigations.

12. Managing Public Money and other government-wide corporate guidance and instructions

12.1 Unless agreed by the Department and (as necessary) HM Treasury, the BFI shall follow the principles, rules, guidance and advice in Managing Public Money, referring any difficulties or potential bids for exceptions to DCMS in the first instance. A list of guidance and instructions with which the BFI should comply is in Annex A.

12.2 Once the overall budget has been allocated by DCMS - and subject to any restrictions imposed by statute, the responsible minister's instructions, or the delegated limits set out in this document, the BFI shall have authority to incur expenditure approved in the budget without further reference to the Department, on the following conditions:

- the BFI shall comply with the delegated financial limits agreed with the Department. These delegations shall not be altered without the prior agreement of DCMS;
- the BFI shall comply with Managing Public Money 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;
- the BFI shall provide DCMS with such information about its operations, performance individual projects or other expenditure as the sponsor department may reasonably require;
- the BFI shall comply with any additional requirements notified to them by the Department, for instance on spending controls or delegated authorities.

13. Risk management

13.1 The BFI 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 Treasury guidance. It should adopt and implement policies and practices to safeguard itself against fraud and theft, in line with the Treasury's guide: Managing the Risk of Fraud. It should also 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.

14. Business Planning

14.1 To operate its business effectively, the BFI should produce management planning and information documents covering at least three financial years ahead. These may take the form of strategic or corporate plans (for three years ahead), and should include a business plan (one year ahead). The first year of the planning document can include the business plan incorporated as a single document.

14.2 The Department should be sent copies of each of the completed planning documents. These plans should be made available to the public, via the internet if possible.

14.3 The business plan should include a forecast of income and expenditure suitably classified by activity and key objectives, taking account of guidance on resource assumptions and policies provided by the Department at the beginning of the planning round. These forecasts should represent the BFI's best estimate of its available income, including any grant or grant in aid or any other funding within the BFI.

15. BFI staff

15.1 Within the arrangements approved by the responsible minister the BFI 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 on grounds of gender, marital status, sexual orientation, race, colour, ethnic or national origin, religion, disability or age;
- 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.

15.2 The BFI must follow the processes set out in the DCMS "Guidance on Staff Exits". To pay any redundancy or voluntary exit payment, the BFI does not require prior approval from Cabinet Office as it is not part of the Civil Service Compensation Scheme. The BFI is required to provide advance notification of any redundancy or voluntary exit payment to the Department. Proposals on severance must comply with the rules in chapter 4 of Managing Public Money and will require Treasury approval.

15.3 The BFI will determine the terms and conditions of employment of its staff in line with the current Civil Service pay policy guidelines issued by HM Treasury. The BFI will submit an annual pay remit to DCMS for approval although this is no longer subject to a 1% cap on pay increase. Pay increases are at the discretion of the BFI Board but are expected to be affordable, realistic and responsible.

15.4 The BFI shall operate pay restraint, particularly in terms of senior salaries. The BFI shall be subject to the terms issued each year by the Cabinet Office and the Review Body on Senior Salaries. For senior pay and bonuses above the thresholds set out in the '[Guidance for Approval of Senior Pay](#)', the BFI must seek approval from the Secretary of State and the Chief Secretary of the Treasury.

15.5 The BFI is subject to the [Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees](#), and any guidance that may supersede it. The BFI shall not remunerate employees via special purpose companies or by means of any other tax avoidance devices. Senior staff with significant financial responsibility must be on the payroll, unless there are exceptional temporary circumstances, which must be agreed by the BFI Accounting Officer and not exceed a period of six months. The BFI is also responsible for ensuring that any temporary off-payroll workers employed are meeting their tax obligations.

16. Review

16.1 The BFI may be reviewed periodically, by DCMS in accordance with:

- the business needs of DCMS and of the BFI;
- Cabinet Office guidance;
- Directions for use of National Lottery funding; and
- in accordance with any legal requirements.

17. Arrangements in the event that an Arm's Length Body (ALB) is wound up

17.1 In the event of the decision being made to wind up the BFI, the BFI will be required to wind-up its affairs as soon as practicable and in accordance with the timetable agreed with the Department and to put in place a plan for its closure.

This will include arrangements for the handover of its residual business and assets and liabilities.

17.2 The draft wind-up plan should be forwarded to DCMS as soon as practicable and in accordance with the agreed timetable.

17.3 DCMS shall put in place arrangements to ensure that, when an ALB is wound up, this shall be done in an orderly manner. In particular DCMS should ensure that where an ALB is wound up, the assets and liabilities of the body 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 sponsor department.) To this end, the Department, in conjunction with the ALB, shall:

- ensure that procedures are in place in the ALB 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;
- 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;
- arrange for the most appropriate person to sign the closing accounts. In the event that another ALB takes on the role, responsibilities, assets and liabilities, the succeeding ALB AO should sign the closing accounts.

In the event that the department inherits the role, responsibilities, assets and liabilities, the Permanent Secretary should sign.

- 17.4** The ALB shall provide the Department with full details of all agreements where the ALB 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 ALB.

18. Budgets and Grant-in-Aid

- 18.1** Expenditure against resource and capital budgets must be recorded and monitored by the BFI in accordance with the Treasury's Consolidated Budgeting Guidance (or its successor). These are the net expenditure limits for the BFI in each year - including any use of reserves for which budgetary cover has been given - and must be adhered to. Net expenditure above these limits may not be committed until or unless a revised budget has been agreed in writing by the Department.
- 18.2** The BFI may not breach the component parts of the capital and resource budgets (e.g. core capital). Approval must be sought in advance and in writing if the BFI wishes to spend more in one category and less in another. In all these matters, the Department may be required to refer a decision to the Treasury before granting approval.
- 18.3** Grant in Aid is the amount payable by the Department to the BFI in each year and is independent of the budget figures, although derived from them. It does not include depreciation or any budgetary cover allocated by the Department for the BFI's use of its own reserves.

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

- 19.1** Both the grant-in-aid provided by the Department and the overall budgets set by it for the year in question will be voted in the Department's Supply Estimate and be subject to Parliamentary control.
- 19.2** The grant-in-aid will normally be paid in monthly instalments on the basis of written applications showing evidence of need. The BFI 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 BFI. 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.

19.3 As a minimum, the BFI shall continue to provide the Department with monthly information via its grant in aid claims that will enable the Department satisfactorily to monitor:

- the BFI's cash management;
- its draw-down of grant-in-aid;
- forecast outturn;
- other data required for the Treasury's Combined On-line Information System (COINS) or its successor.

20. Investing non grant income

20.1 The BFI is free to invest non-grant income in line with the relevant Charity Commission guidance on investments.

21. Reporting performance to the Department

21.1 The BFI 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. The BFI's performance shall be reviewed by the Department periodically in accordance with the engagement strategy.

22. Delegated authorities

22.1 The BFI shall obtain the Department's prior written approval before:

- entering into any undertaking to incur any expenditure that falls outside the delegations or which is not provided for in the BFI'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;
- redirecting funding provided by the Department for one purpose to other purposes;
- 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; or
- carrying out policies that go against the principles, rules, guidance and advice in Managing Public Money.

22.2 The certificate of exemption from Employers' Liability Insurance issued in August 2016 remains valid.

23. Exemption from using the Government Banking Service

- 23.1** The BFI has been exempted from the requirement to use the Government Banking Service (GBS).
- 23.2** The BFI will continue to provide the DCMS Finance Team with monthly forecasts, including the amount of cash held in its bank accounts. The BFI may open non-GBS accounts, but must inform the DCMS Finance Team when they do so. The BFI should seek help and guidance from GBS to negotiate value for money banking contracts.
- 23.3** The BFI is required to DCMS to provide balances held in these accounts at the end of September each year.

24. Borrowing - Voted Loans

- 24.1** The BFI will provide DCMS with a written application for borrowing needs for the financial year prior to the Main Estimate. These applications will be subject to DCMS' borrowing appraisal processes and will be subject to approval by the DCMS Finance Committee.
- 24.2** When making the case for loan applications, the BFI is expected to follow the process and complete the template set out in the *Guidance on Voted Loans for Financial Directors* provided by DCMS.
- 24.3** The BFI must adhere to the conditions set out in the Borrowing Agreement for any loans received and ensure prompt repayment of principal and interest as set out in the Borrowing Agreement.
- 24.4** Any requests to vary the terms of the loan, including changes to the timing of the drawdowns or repayments, must be made formally to the Department, and will require approval by the Finance Committee. Drawdowns cannot be deferred from one year to the next without approval of the Finance Committee.

25. Capital projects

- 25.1** All capital projects, whether already underway or beginning during this period, are subject to the Department's investment appraisal processes. Any capital expenditure that exceeds the BFI's delegated capital limit must be referred to the DCMS Finance Committee for approval at three stages of development, as set out in guidance issued by the Department. The figure used in calculating whether the costs exceed the delegated limit is the lifetime cost of the capital project, including non-exchequer funding and any increased running costs ensuing from it.

- 25.2** Where projects are reliant on donations or sponsorship that have yet to be confirmed, demonstration of a staggered approach to completion (i.e. that takes account of the funds secured to date before proceeding with each stage) will be more likely to receive approval to proceed.
- 25.3** When considering the case for capital projects, the BFI is expected to use the Treasury's Green Book methodology (or its successor), as modified or enhanced by guidance from DCMS. This is the case for evaluating a capital project regardless of whether the project requires DCMS Finance Committee approval. The Department reserves the right to receive copies of business cases for projects below the BFI's delegated limit or elements of it, such as the Net Present Value calculation.

26. Compliance with the Equality Act 2010

- 26.1** In exercising public functions the BFI is subject to the public sector equality duty in section 149 of the Equality Act 2010, requiring the BFI to have due regard to the need to:
- Eliminate unlawful discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
 - Advance equality of opportunity between people who share a relevant protected characteristic (age; disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, sexual orientation) and people who do not; and
 - Foster good relations between people who share a relevant protected characteristic and people who do not.

27. Cyber Security

- 27.1** As part of its approach to risk management and information assurance the BFI should ensure the robustness of its cyber security to protect itself against data breaches, service disruption, loss and reputational damage. The level of provision should be proportionate to the BFI's size and the level of risk it carries in terms of cyber vulnerability. A range of relevant Government advice and guidance can be found at <https://www.gov.uk/government/collections/cyber-security-guidance-for-business>.
- 27.2** As a minimum, the BFI should take steps to ensure it has basic cyber security controls in place. These should be at least at the level set out in the Cyber Essentials scheme. Further details of this scheme can be found at www.cyberstreetwise.co.uk/cyberessentials. Departmental officials can offer further guidance and support.

Signed by:



Secretary of State for Digital, Culture, Media and Sport

27 October 2017


Date:



Chair of the British Film Institute

9 October 2017

Date:



Accounting Officer of the British Film Institute

9 October 2017

Date:

ANNEX A: Compliance with guidance and instructions

The BFI shall be aware of and, where necessary, comply with the following general guidance documents and instructions:

- Appropriate adaptations of sections of the Corporate Governance Code for Central Government Departments;
http://www.hm-treasury.gov.uk/psr_governance_corporate.htm
- Managing Public Money (MPM);
http://www.hm-treasury.gov.uk/psr_mpm_index.htm
- Consolidated Budgeting Guidance (issued annually);
- Government Internal Audit Standards;
<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>
- Appropriate adaptations of the Audit Committee Handbook;
http://www.hm-treasury.gov.uk/audit_committee_handbook.htm
- Management of Risk: Principles and Concepts;
http://www.hm-treasury.gov.uk/d/orange_book.pdf
- Government Financial Reporting Manual (FRoM);
http://www.hm-treasury.gov.uk/frem_index.htm
- If applicable, the Charities SORP;
http://www.charitycommission.gov.uk/Charity_requirements_guidance/Accounting_and_reporting/Preparing_charity_accounts/sorpfront.aspx
- Fees and Charges Guide, Chapter 6 of MPM;
http://www.hm-treasury.gov.uk/d/mpm_ch6.pdf
- Banking guidance, annex 5.6 of MPM;
http://www.hm-treasury.gov.uk/d/mpm_annex5.7.pdf
- Relevant Dear Accounting Officer letters;
<https://www.gov.uk/government/collections/dao-letters>
- The Parliamentary Ombudsman's 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 instructions;
<https://ico.org.uk/for-organisations/guide-to-freedom-of-information/>
- Model Code for Staff of Executive Non-departmental Public Bodies: Chapter 5 (Annex A) of Public Bodies: A Guide for Departments (Cabinet Office);
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/80082/PublicBodiesGuide2006_5_public_body_staffv2_0.pdf
- Other relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts;
<https://www.gov.uk/government/collections/whole-of-government-accounts>
- Guidance on major projects issues by the Major Projects Authority;
<http://www.cabinetoffice.gov.uk/content/major-projects-authority>
- The Statistics and Registration Services Act 2007;
<http://www.legislation.gov.uk/ukpga/2007/18/contents>

- The Code of Practice for Official Statistics;
https://www.statisticsauthority.gov.uk/wp-content/uploads/2015/12/images-codeofpracticeforofficialstatisticsjanuary2009_tcm97-25306.pdf
- Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/418726/PPN_08-15_Tax_arrangements_for_public_appointees.pdf
- Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and relevant to the BFI.