

Equality and Human Rights Commission

FRAMEWORK DOCUMENT

Introduction

This framework document has been drawn up through consultation between the Government Equalities Office (GEO) and the Commission for Equality and Human Rights (the Commission). This document sets out the legal, policy, procedural and resources framework in which the Commission operates and the arrangements for managing the relationship between the Commission and the GEO.

It is not a legal or contractual document, but all parties agree to operate within its terms. It will be reviewed regularly, in light of operational experience, and the parties may agree amendments at any time. Copies of the documents and any subsequent amendments have been placed in the Libraries of both the Houses of Parliament and made available to members of the public on the Commission's and the GEO's websites: www.equalityhumanrights.com and www.equalities.gov.uk.

Independence and accountability

The framework has been developed to reflect and support the Commission's legal status, which provides independence for the Commission while at the same time providing clear and appropriate accountability to the GEO which reports to the Lord Privy Seal. More detailed information about each body's roles and responsibilities may be found on their respective websites.

1. Purpose of the Commission

- 1.1** The Commission is a non-departmental public body (NDPB), established under the Equality Act 2006 (the Act) as a corporate body. As a public body, the Commission will adhere to its statutory responsibilities outlined in the Act. The Commission will operate under the name of the Equality and Human Rights Commission.

- 1.2** The Commission is an independent body, with a general duty to encourage and support the development of a society in which:
- People's ability to achieve their potential is not limited by prejudice or discrimination.
 - There is respect for and protection of each individual's human rights.
 - There is respect for the dignity and worth of each individual.
 - Each individual has an equal opportunity to participate in society.
 - There is mutual respect between groups based on understanding and valuing of diversity and on shared respect for equality and human rights.

2. Commission's legal origins of powers and duties

- 2.1** The Commission is a Great Britain-wide body, classified to the central government sector for national accounts purposes. Its functions, duties and powers are laid out in Sections 3–32 of the Equality Act.
- 2.2** The Commission is empowered to do anything that appears to it to be necessary or expedient for the purpose of, or in connection with, the exercise of its functions under the Act, within the constraints set out in broader legislation (see paragraph 10). The Lord Privy Seal appoints the Commission's Chairman and Commissioners, and the Commission, through its Chief Executive, is responsible for the management of its staff.
- 2.3** The Commission is obliged to monitor the effectiveness and effects of equality and human rights legislation and may make proposals to Government for change. Consistent with the guiding principles of this Framework Agreement, the Commission will discuss and share any proposals with the Lord Privy Seal in advance of making proposals public. The Commission will also publish a report every three years on progress towards identified outcomes with reference to identified indicators. This report will be sent to the Lord Privy Seal, who will lay it before Parliament. The report will be an important document in terms of its contribution to and improvement of the Government's vision for equality.

3. Strategic aims

Vision

- 3.1** The Commission's vision is: a society built on fairness and respect. People confident in all aspects of their diversity.

Mission

- 3.2** The Commission is the independent advocate for equality and human rights in Britain. It aims to reduce inequality, eliminate discrimination, strengthen good relations between people, and promote and protect human rights.
- 3.3** The Commission challenges prejudice and disadvantage, and promotes the importance of human rights.
- 3.4** The Commission enforces equality legislation on age, disability and health, gender, race, religion or belief, sexual orientation or transgender status, and

encourages compliance with the Human Rights Act 1998. The Commission works to bring about effective change, using its influence and authority to ensure that equality and human rights remain at the top of agendas for government, employers and society. It campaigns for social change and justice.

- 3.5** The Commission acts directly and by fostering partnerships at local, regional and national levels. It stimulates debate on equality and human rights. It gives advice and guidance, including to businesses, the voluntary and public sectors, and also to individuals.
- 3.6** The Commission continues to develop an evidence-based understanding of the causes and effects of inequality for people across Britain, and is an authoritative voice for reform.

Priorities

3.7 Building a credible and independent Commission

The Commission is an authoritative, evidence-based organisation. The Commission will build on its inherited authority and expand its expertise to lead an informed and forward-looking debate.

3.8 Mapping, analysing and targeting key equality battlegrounds

The Commission is an ambitious, forward-looking organisation. It demonstrates leadership and builds trust, fulfilling statutory requirements in the Equality Act 2006 – as change agent, advocate, challenger, protector and enforcer. It tackles the causes of inequality rather than just treating the symptoms.

3.9 Improving life chances and experiences

The Commission is an accessible, outward-facing organisation. From its first day, the Commission has presented a people-friendly interface to the public. It provides effective advice and complainant services, an inclusive network of partners (including through engagement with independent and government-established reference groups or their successor bodies), and a constructive partnership with government.

3.10 Developing new narratives and accounts

The Commission's ambition includes showing how human rights can be the ground rules for a fairer society. It wants to help shift from a compensation to a prevention culture. To support and communicate this, it has established a responsive and well-informed External Affairs team to ensure accurate coverage of its work, prompt and effective media management of its issues, and the delivery of comprehensible and comprehensive briefing for journalists and information for the public.

4. Ministerial responsibility

- 4.1** The Lord Privy Seal accounts for the GEO and the Commission's business in Parliament and is supported by the Parliamentary Under Secretary in this role. The Lord Privy Seal also approves the amount of grant-in-aid and other funds to be paid to the Commission.

5. Roles and responsibilities of the GEO and the Commission

5.1 Within the GEO

- The Director General of the GEO is the Principal Accounting Officer accountable to Parliament for all the expenditure, including grant-in-aid and the conditions attached to it, given to the Commission. The Director General has the formal lead responsibility for the GEO's relationship with the Chief Executive and Accounting Officer of the Commission.
- The Deputy Director in charge of the Commission's sponsor team is the Commission's Senior Departmental Sponsor (SDS).
- The sponsor team provides the day-to-day contact point between the GEO and the Commission.

5.2 The Director General for the GEO is responsible for:

- Accounting for any disbursements of grant to the Commission.
- Sponsorship of the Commission's aims in central government.
- Relationship with any other department(s) with an interest in the Commission's business.
- The quality of the GEO's relationship with the Commission.

5.3 Within the Commission

The Chief Executive is designated as the Commission's Accounting Officer, and is responsible for ensuring that the Commission's resources are used economically, efficiently and effectively, and for the purpose intended. The Chief Executive is also designated the Commission's consolidation officer for the purposes of Whole of Government Accounts.

5.4 The Commission's Chief Executive is accountable to:

- Parliament.
- The Principal Accounting Officer of the GEO in accordance with this framework document.
- The Commission's board.

6. Working relationships

6.1 The GEO and the Commission:

- Agree to have an open and transparent relationship that takes into full account both the Commission's independence and its accountability. The relationship is also characterised as one of 'no surprises' and 'low maintenance' on both sides.
- Commit themselves to a proactive approach to sharing information about future plans, priorities, publications and policy developments, so as to ensure a mutual understanding of relevant issues (no surprises) and to help each body fulfil its particular equality and human rights responsibilities and objectives in Great Britain. Information is shared in a number of ways, including by an exchange of letters between the Lord Privy Seal and the Chair of the Commission every year.
- Agree to avoid duplication of effort where possible, and minimise bureaucratic burdens (low maintenance).

Publications

- 6.2** The Commission maintains the independent right to publish its evidence and findings. To support the principle of 'no surprises', it does however provide the GEO with a schedule of planned publications covering Great Britain providing, where possible, at least one month's advance notice of planned publications.
- 6.3** The Commission also shares, in confidence and without prejudice to fulfilment of its enforcement functions, a near final draft of any report to be published. The GEO similarly provides the Commission, in confidence, a near final draft of publications concerning the Commission or its work. To enable effective briefing, both parties undertake to share an electronic copy of the final version (at least a day) before publication.
- 6.4** When it comes to the attention of the GEO or the Commission that another government department or public body is intending to publish a report concerning the Commission or its work, each will, where possible, bring it to the attention of the other.

Correspondence, media and relationships

- 6.5** The Commission will establish and maintain independent relationships with all those interested in or affected by its work, including Parliament and the media. It also retains responsibility, in the first instance, for dealing with its correspondence and any complaints received relating to the way in which it has exercised its functions.
- 6.6** Where appropriate, the GEO and the Commission agree to include each other in any meetings or share any correspondence when the issues directly affect each other's responsibilities, for example relating to the interface between each other's roles. The GEO also asks the Commission to provide a response where Ministers have received a Parliamentary question relating to the way in which the Commission plans to or has exercised its functions, or where relevant about its findings. The GEO shares a final draft of the response, for comment, before circulation.
- 6.7** The GEO and the Commission keep each other informed of plans for media announcements.

Accountability and information sharing

- 6.8** The Commission's primary interface is with the GEO sponsor team. It is the first point of contact for sharing information and concerns. GEO and Commission officials concerned with sponsorship matters will meet regularly, at least quarterly, to discuss progress against the Commission's work programme and spending plans, any issues arising out of the Commission's work and any Government or GEO policy developments that might be of interest to the Commission. The sponsor team has lead responsibility for receiving the Commission's reports and arranging Ministerial briefings. However, the Commission's staff necessarily have contact with many policy leads throughout the GEO, wider Government and the Devolved Administrations.

- 6.9** There should be regular liaison between senior Commission staff and those of the GEO to discuss any significant issues arising out of the Commission or the GEO's work and to ensure that the guiding principles of the relationship are being followed. The Director General of the GEO and the Commission's Chief Executive meet from time to time in support of the maintenance of effective strategic engagement.
- 6.10** Ministers or the Chairman/Chief Executive of the Commission may request a meeting at any time, giving reasonable notice, to discuss any issues of significance to Government or Commission policy, or any issues arising in the relationship between the GEO and the Commission. The Minister for Equality also chairs regular (at least biannual) meetings; the primary purpose of which is to discuss progress on the equality and human rights agenda, the Commission's contribution to this and how the Commission works with Government.
- 6.11** The Chief Executive of the Commission is the designated Accounting Officer, responsible to the Commission and to Parliament for the effective and proper use and management of its resources, and for the preparation and signature of its accounts (in accordance with Government Accounting, in particular Annex 2: the NDPB Accounting Officer Memorandum). The Accounting Officer is also responsible for ensuring that the Commission operates in line with the terms outlined in this framework document.

7. The Commission's board

- 7.1** The Chairman, and the Commissioners, are responsible for setting and monitoring the delivery of the Commission's strategy, objectives and budget, in line with relevant statutory and other guidance.
- 7.2** The board ensures that effective arrangements are in place to provide assurance on risk management, governance and internal control. The board has an Audit Committee chaired by a non-executive member to provide independent advice.

8. Annual report and accounts

- 8.1** The Commission publishes an annual report of its activities together with its audited accounts after the end of each financial year. Audited accounts shall be provided to the GEO by 30 June each year, where practicable.

9. Internal audit

- 9.1** The Commission:
- Establishes and maintains arrangements for internal audit in accordance with the Treasury's Government Internal Audit Standards (GIAS).
 - Ensures the GEO 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.

- Has 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.
- Forwards the audit strategy, periodic audit plans and annual audit report (including the Commission's Head of Internal Audit opinion on risk management, control and governance) as soon as possible to the GEO.
- Keeps records of, and prepares and forwards to the GEO, an annual report on fraud and theft suffered by the Commission and notifies the GEO of any unusual or major incidents as soon as possible.

9.2 The GEO's internal audit service has a right of access to all documents prepared by the Commission's internal auditor.

9.3 The Commission's standing financial instructions set out the financial regulations and policies it has in place to meet the requirements of the framework document Managing Public Money and other guidance listed in Appendix B, in particular those arrangements for:

- Internal financial control and audit, including the annual statement on internal control.
- Risk management, insurance, handling of claims and litigation.
- Capital investment, asset management, procurement and creditor payments.
- Accounting systems, annual accounts and reports.
- Banking.
- The prevention, detection and investigation of fraud.
- Staff payments and pensions.
- Taxation.

9.4 The Commission's standing financial instructions are approved by the Commission, as part of the Commission's standing orders. The Commission can demonstrate that the financial systems in place are sufficient to safeguard public funds and will send the GEO a copy of its standing orders and financial instructions, and any further proposed changes.

10. External audit

10.1 The Commission is also subject to external audit by the Comptroller and Auditor General. All National Audit Office (NAO) management letters and the Commission's replies will be copied to the GEO.

11. Management and financial responsibilities

11.1 In line with good practice, and those delegations set out in Appendix A, the Commission will seek to maximise value for money wherever possible when entering into contracts. Contracts will be awarded by competition unless there is sufficient evidence to determine value for money would not be achieved.

Fees and charges

11.2 The Commission may only charge for its information and conciliation services as defined by sections 13 and 27 of the Act. The amounts of grant-in-aid to be

paid to the Commission are not determined with reference to the expected income from fees, nor the recovery of costs in accordance with Section 29 of the Equality Act. All fees and charges must be in accordance with the rules in the HM Treasury Fees and Charges Guide.

12. Corporate governance

- 12.1** The Commission Chairman and Commissioners are appointed for a period of two to five years by the responsible Minister. Such appointments will comply with the Code of Practice of the Office of the Commissioner for Public Appointments.

13. Risk management

- 13.1** The Commission ensures 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 will develop a risk management strategy in accordance with the Treasury guidance Management of Risk: Principles and Concepts (see www.hm-treasury.gov.uk/media/3/5/FE66035B-BCDC-D4B3-11057A7707D2521F.pdf). It will adopt and implement policies and practices to safeguard itself against fraud and theft, in line with the Treasury guide Managing the Risk of Fraud (see www.hm-treasury.gov.uk/media/C/3/managing_the_risk_fraud_guide_for_managers.pdf). It will 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 give grant or grant-in-aid.

14. Planning

Strategic planning

- 14.1** In line with sections 4 and 5 of the Act, the Commission is consulting on and preparing a strategic plan. The plan will set out how the Commission will meet its statutory duties and strategic priorities, and provides the overall framework for all of the Commission's activities for three years.
- 14.2** The Commission will complete a review of the strategic plan, consulting with stakeholders, before the end of the three-year period from its date of publication.
- 14.3** The Lord Privy Seal may write, as set out in paragraph 6.10, sharing future plans and priorities. The Commission will take account of such information in its own approach to strategic planning.

The annual business plan

- 14.4** The Commission will prepare and publish an annual business plan. This will set out the work that the Commission intends to do in the year in question to implement its strategic plan.
- 14.5** The Commission is independently responsible for the content of the business plan, although it is open to the GEO to engage with the Commission to discuss the plan during its preparation. The Commission will therefore share a

draft of its plans with the GEO in December of each year for information, discussion and financial planning.

- 14.6** The GEO will consult the Commission, in confidence and in advance of any public consultation, in respect of any new regulations or guidance which the Commission could be required to implement, by virtue of its duties and functions, or which would have a particular impact on the Commission's activities.

Publication of plans

- 14.7** The Commission publishes its strategic and business plans and sends the plan to the Lord Privy Seal, who must lay a copy before Parliament.

15. Budgeting framework

- 15.1** The Commission's expenditure and investment is recorded and managed in accordance with the Public Expenditure System.
- 15.2** Expenditure and income will score in a resource budget and investment in a capital budget. The budgetary limits for each financial year will be set as part of the Government's Spending Review and approved by the Lord Privy Seal in consultation with those other Departments with equality interests, and in light of the Government's overall priorities.
- 15.3** To inform the Spending Review and annual approval of the Commission's budget, the Commission will produce a strategic plan (as required by Section 4 of the Equality Act 2006) and an annual business plan.
- 15.4** The GEO will send the Commission a formal statement of its financial provision setting out the resource budget (resource near cash and resource non cash), capital budget and grant-in-aid by 31 December each year, where practicable.
- 15.5** At the end of the year, any unutilised budget will be subject to End Year Flexibility (EYF) arrangements and require the GEO and Treasury approval. The Commission will advise the GEO of any request for EYF at the end of each financial year.

Requests for additional funding

- 15.6** Any requests to the GEO for additional funding, including the payment of loans, will be supported by a separate fully costed business case and will be submitted for consideration as early as possible. The GEO shall consider such applications, taking account of competing demands for resources, and will respond in writing.

16. Grant funding

- 16.1** The Commission is funded through grant-in-aid. The Commission's income may consist of:

- Grant-in-aid provided by the Lord Privy Seal out of money provided by Parliament.
- Fees or charges levied in line with the Equality Act 2006 (the Act).

16.2 In December each year, the Commission will consult with the GEO on the draft budget and outline business and financial plan for the next financial year. This will set out the projected costs associated with the exercise of its duties under the Act, including anticipated running costs. It will indicate the income expected through fees and the anticipated requirement for grant-in-aid.

16.3 The amounts of grant-in-aid paid to the Commission (and any conditions to be attached) will be determined and approved by the Lord Privy Seal in consultation with those other departments with equality interests, and in the light of the GEO's overall priorities.

16.4 The Commission will send to the GEO a forecast of its expected drawdown. The GEO will make money available within 10 working days.

16.5 The Commission must obtain the GEO's approval to carry forward any unspent grant-in-aid held at the end of a financial year.

17. Reporting performance to the department

17.1 To enable the GEO to report to the Treasury according to set budgeting rules, the Commission will provide, as reported, to the Commission's Chief Executive information on actual spend to date and forecast expenditure. At the end of the year, the Commission will also provide information on provisional and final audited outturn by dates agreed with the GEO.

17.2 The Commission will also formally notify the GEO as soon as possible if at any time and for any reason it becomes apparent that an overspend may occur or that an underspend of five per cent or more may be developing in the budget. The GEO will be responsible for alerting the Treasury Spending Team to any expected deviations from the agreed spending plans.

17.3 The Commission will also report to the GEO any novel, contentious or unusual payments or material frauds and the GEO will report such cases to the Treasury. The GEO may also ask to see at any stage the Commission's register of assets, information in connection with specified payments or internal audit reports.

Authorities and flexibilities

17.4 The Commission is responsible for ensuring that its business is conducted to the highest standards of probity, regularity and value for money. In particular, the Chief Executive is appointed as the Commission's Accounting Officer and will bear a personal responsibility for this (see section 5.3).

17.5 Within its statutory framework, and in line with the guidance listed in Appendix B, the Commission has the authority to incur expenditure approved in the budget without further reference to the Department, with the following exceptions:

The Commission will obtain the GEO's approval **before**:

- Making any significant change to the spending plans approved by the Lord Privy Seal.
- Incurring expenditure that is or might be considered novel, contentious or repercussive.
- Spending more than £1,000,000 on any individual capital project or acquisition, including the cost of any additional dedicated resources. Once approved, regular reports on progress will be submitted to the GEO.
- Spending more than £750,000 on any individual IT project, including the cost of any additional dedicated resources. Once approved, regular reports on progress will be submitted to the GEO.
- Entering into any borrowing arrangements.
- Establishing subsidiary companies or joint ventures.
- Investing in traded financial instruments.
- Entering into any property or finance leases.
- All non-competitive procurements of any external professional service with a likely value in excess of £50k.
- All competitive procurements of any consultancy service with a likely value in excess of £250k.

17.6 The Commission may not make speculative investments or build up excessive cash balances or reserves.

17.7 The Commission may transfer funds between budgets within the total capital budget, or between budgets within the total resource near cash or resource non cash budgets, without GEO approval, unless funds are specifically ring-fenced by the GEO or Treasury. Transfers from capital to resource or from resource non cash to resource near cash budgets are not allowed.

17.8 The Commission may not lend money; charge any asset or security; give any guarantee, indemnity or letter of comfort; or incur any other contingent liability (as defined in Managing Public Money), whether or not in a legally binding form. The GEO's prior written consent may be sought to lend money in such circumstances.

17.9 The Commission may write off gifts and losses or make special payments in line with the limits laid out in Appendix A. However, any cases of a novel, unusual, contentious or fraudulent nature, whatever their value, will be referred to the GEO with a supporting statement and recommendations. The GEO will consult the Treasury before giving the Commission authority to write off such losses.

17.10 The Commission is free to retain gifts, bequests or similar donations, which will be treated as receipts. The Commission will record the value of these and whether they have been disposed of or retained.

17.11 The Commission may make grants to another person without GEO approval when it does so in line with section 17 of the Act. In all other cases, the Commission will seek the approval of the GEO before making a grant.

- 17.12** Any uninsured loss or third party claim incurred by the Commission should be met within its existing allocation. Where the cost exceeds five per cent of the Commission's total grant-in-aid, the GEO will consider (in consultation with the Treasury) whether to make any additional funds available to the Commission. The Commission should notify the GEO of any such cases as soon as possible.
- 17.13** A Certificate of Exemption for Employer's Liability Insurance has been issued to the Commission.
- 17.14** The Commission may normally retain receipts from the sale of assets provided that: the GEO and Treasury are content; they are used to finance other capital spending; the GEO receives prior notification of individual sales, and total sales in any financial year do not exceed three per cent of the Commission's grant-in-aid. The Commission will ensure that any grant-financed assets above a value of £10,000 are not disposed of by the third party without prior consent of the GEO.

18. Commission staff

- 18.1** Commission staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by the GEO and the Treasury. The Commission has no delegated power to amend these terms and conditions.
- 18.2** Subject to its delegated authorities, the Commission shall ensure that the creation of any additional posts does not incur forward commitments that will exceed its ability to pay for them.

Appendix A Summary of delegations to the Commission

Subject	Level of delegation
Awarding contracts (by competition unless a single tender is justifiable)	The Commission must receive: <ul style="list-style-type: none"> • Three competitors for a procurement valued £20k to £75k • Five tenders for a procurement valued above £75k to the European Union Procurement Thresholds
Delegated limit to let single tender or restricted contracts	All single tenders over £20,000 to be approved by the Chief Executive up to £50k on a single contract – over £50k requires prior GEO approval Single tenders below £20,000 to be approved by Group Director Corporate Management
Novel, contentious or repercussive proposals	Require prior Departmental approval
Borrowing	Requires prior Departmental approval
Delegated limit on capital projects	£1million
Consultancy contracts	All competitive procurements of any consultancy service with a likely value in excess of £250k requires departmental approval
Delegated limit on any individual IT project	£750,000
Lending, guarantees, indemnities, contingent liabilities, letters of comfort	Require prior GEO approval
Grants or loans	Require prior GEO approval, except where made pursuant to section 17
Write offs, losses and other special payments	The Chief Executive has the personal authority to write off losses, up to a limit of £25,000 for an individual claim, within a total ceiling for write-offs in any one financial year of £100,000
Gifts made	The Chief Executive has the personal authority to write off gifts, up to £250
Leasing: property and finance leases	Require prior GEO approval
Subsidiary companies and joint ventures	Require prior GEO approval
Financial investments	Require prior GEO approval
Unconventional financing	Requires prior GEO approval
Commercial insurance other than third party insurance required by the Road Traffic Acts and any other insurance which is a statutory obligation or which is permitted in paragraph 30.4.2 of <i>Government Accounting</i>	Requires prior GEO approval
Receipts derived from sale of fixed assets	Not to exceed three per cent of grant in aid
Recovery of grant financed assets	£10,000

Appendix B Compliance with government-wide corporate guidance and instructions

The Commission complies with the following general guidance documents and instructions:

- This document.
- Appropriate adaptations of sections of Corporate Governance in Central Government Departments: Code of Good Practice available on the Treasury website.
- Managing Public Money.
- Financial Reporting Manual, issued by the Treasury.
- Government Internal Audit Standards, issued by the Treasury.
- Management of Risk: Principles and Concepts, issued by the Treasury.
- Managing the Risk of Fraud, issued by the Treasury.
- Government Financial Reporting Manual, issued by the Treasury.
- The Fees and Charges Guide, issued by the Treasury as Chapter 6 of Managing Public Money.
- Departmental Banking: A Manual for Government Departments, issued by the Treasury as annex 5.7 of Managing Public Money.
- Relevant Dear Accounting Officer letters.
- Regularity, Propriety and Value for Money, issued by the Treasury.
- The Parliamentary Ombudsman's Principles of Good Administration.
- The Consolidation Officer Memorandum, issued by the Treasury.
- Relevant Dear Consolidation Officer letters.
- Relevant guidance and instructions issued by the Department of Constitutional Affairs on the Freedom of Information Act.
- Model Code for Staff of Executive Non-departmental Public Bodies, issued by the Cabinet Office.
- Other relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts.
- Other relevant instructions and guidance issued by the central Departments.
- Specific instructions and guidance issued by the sponsor Department. Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and relevant to the NDPB.