



CABINET OFFICE

**CATEGORIES OF PUBLIC BODIES:
A GUIDE FOR DEPARTMENTS**

April 2011

Categories of Public Bodies: A Guide for Departments

Introduction

1. The Government is committed to increasing accountability and transparency for public bodies, and this guidance is aimed at assisting departments in classifying their public bodies. In particular, this guidance is intended to assist departments in the correct and timely classification of non-departmental public bodies (NDPBs).
2. This guidance replaces *Classification of Public Bodies: Guidance for Departments* issued by the Cabinet Office in June 2006.

Non-Departmental Public Bodies (NDPBs)

3. NDPB classification is not a legal classification but an administrative classification which successive Governments have used to identify those public bodies that operate at arm's length from Ministers but for which Ministers are ultimately accountable. The purpose of classification is to enable proper scrutiny and reporting on this sector of Government and ensure that appropriate controls and governance structures are in place. More information on the different models of NDPBs can be found in the sections below.
4. It is Government policy that new NDPBs should only be established as an absolute last resort. Any proposal to set up a new NDPB must be accompanied by a robust and fully costed business case which clearly evidences (i) the need for the function or activity in question, (ii) the need for central Government to carry out the function or activity (as opposed to local government, the voluntary sector or the private sector) and (iii) the need for a new NDPB to deliver the function or activity (as opposed to an existing body or other type of public body). In making the case for a new NDPB, departments must assess the function or activity against the following tests: is this a technical function (which needs external expertise to deliver); is this a function which needs to be, and be seen to be, delivered with absolute political impartiality (such as certain regulatory or funding functions); or is this a function which needs to be delivered independently of Ministers to establish facts and/or figures with integrity and credibility. The business case will need to be approved by Cabinet Office and HM Treasury Ministers. It may also need to be published¹ by the relevant department
5. More information is set out in Chapter 3 of *Public Bodies: A Guide for Departments*²

Classification Process

6. To ensure classification is carried out correctly, any proposal to set up a new public body, merge, or re-organise existing bodies, or any questions about the status of a body, must be referred to the Cabinet Office Propriety and Ethics Team (PET). The Cabinet Office will involve HM Treasury Classification Branch (and, through them, Office for National Statistics (ONS), as necessary) for advice on the treatment of the body for budgeting and accounting purposes, and on how the ONS will treat the body for the purposes of the National Accounts. Many

¹ Para 18, Appendix I, Treasury Minute on the Thirty Third Report from the Committee of Public Accounts Session 2009-10.

² *Public Bodies: A Guide for Departments* can be accessed at: www.civilservice.gov.uk/about/resources/public-bodies.aspx

departments will have internal public body/corporate governance teams which should also be consulted, as should the relevant spending teams within HM Treasury.

7. Early involvement of all relevant parties is important to ensure that a body is correctly classified and that that classification accords with Government and departmental intentions for the body in question. This also allows scope for amendments to the governance and control arrangements to be considered before the public body is formally classified.

Categories of Public Body

8. Public bodies are necessarily diverse, which means classification is not always a simple process. For ease of reference, and to help departments understand the different delivery models that exist, this guidance sets out the main categories of public body operating within the central government sector³. These are set out below at Annex A. Public bodies can fall into one (or sometimes more⁴) of these categories.

9. Lists of Departments, Non-Ministerial Departments, Executive Agencies and NDPBs are published by the Cabinet Office on a regular basis⁵. The Cabinet Office does not publish lists of public bodies falling into the other groups. Individual Departments should include detailed information about both NDPBs and other bodies which they sponsor in their departmental reports on public bodies.

Conclusion

10. Classification is not always a straightforward process. Departments must, therefore, consult the Propriety and Ethics Team in Cabinet Office in all cases before setting up a new public body, merging or reorganising existing bodies or reviewing the status of a body. In the case of Agencies and NDPBs, Cabinet Office *and* HM Treasury Ministers may also need to be formally consulted. Early consultation will help ensure that the body's final construction and classification is in accordance with Ministerial intentions and avoid what departments might see as an inappropriate classification.

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³ For example, we have not included such classifications as 'Public Broadcasting Authorities' which covers the BBC and S4C – more information about this classification can be found at <http://www.statistics.gov.uk>

⁴ There are a few public bodies that are classified as Agencies or NDPBs for administrative purposes and Public Corporations for national accounts purposes. Some NMDs also operate along Agency lines

⁵ Lists of Departments, non-Ministerial Departments and Executive Agencies are published in the *List of Ministerial Responsibilities* (<http://www.cabinetoffice.gov.uk/government-business/government-ministers-responsibilities.aspx>) Lists of NDPBs are published in the annual Cabinet Office report *Public Bodies* (<http://www.civilservice.gov.uk/ndpb>)

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A. DEPARTMENTS

<p>The organisation of Central Government is separated into separate Government departments.</p> <ul style="list-style-type: none"> ▪ Most Government departments are headed by a Secretary of State or other senior minister and the structure of these departments tends to reflect the allocation of functions to ministers. ▪ Departments do not have their own separate legal personality. ▪ Staff are civil servants. ▪ They have their own vote and separate resource accounts. ▪ They are ultimately accountable to Parliament through the relevant departmental Minister. 	<ul style="list-style-type: none"> ▪ Cabinet Office ▪ Department of Health ▪ HM Treasury ▪ Ministry of Defence 	<p>Further information on Government departments can be obtained from the Cabinet Office Economic and Domestic Affairs Secretariat. (020 7276 0189/0637).</p>
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Key characteristics	Examples	Comments
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B. <u>NON-MINISTERIAL DEPARTMENTS (NMDs)</u>		
<ul style="list-style-type: none"> ▪ NMDs are Government departments in their own right – <u>but they do not have their own Minister. They are usually headed up by a statutory board.</u> ▪ NMDs are, however, accountable to Parliament through the minister of the sponsoring department. ▪ Their powers are generally (but not always) derived from underlying statute. ▪ They are staffed by civil servants. ▪ They produce their own estimates and requests for resources and have their own vote. <p><u>NB.</u> Some NMDs operate along agency lines – i.e. they have structured themselves in line with the Agency model but they remain a separate government department.</p>	<ul style="list-style-type: none"> ▪ Charity Commission ▪ Food Standards Agency ▪ HM Revenue & Customs ▪ Office of Fair Trading ▪ Gas and Electricity Markets Authority ▪ OFSTED (Office for Standards in Education, Children’s Services and Schools) ▪ OFWAT (Office of Water Services) ▪ UK Statistics Authority 	<p>It will be exceptional for new NMDs to be created. Cabinet Office and HM Treasury must be consulted on any proposal to establish new NMDs - and will require an exceptionally strong business case in order to approve such a proposal.</p> <p>Further information on NMDs can be obtained from the Cabinet Office Economic and Domestic Affairs Secretariat. (020 7276 0189/0637)</p>

Key characteristics	Examples	Comments
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<u>C. EXECUTIVE AGENCIES</u>		
<u>C1. EXECUTIVE AGENCIES (GENERAL)</u>		
<ul style="list-style-type: none"> ▪ Executive Agencies are part of a Government department. ▪ They are defined business units headed up by a Chief Executive (who is often supported by a Management Board). ▪ They operate with a degree of autonomy from Ministers and the main department. Ministers do not concern themselves with the day to day running of Agencies - but are directly accountable to Parliament and the public for the overall performance of Agencies and for their continued existence. ▪ They may provide services or functions on behalf of other Government departments, Devolved Administrations. ▪ They do not have a separate legal personality. ▪ They are staffed by civil servants. ▪ They typically deliver a service. ▪ They do not have their own vote but come 	<ul style="list-style-type: none"> ▪ Highways Agency ▪ HM Court and Tribunal Service ▪ Identity and Passport Service ▪ Jobcentre Plus ▪ UK Border Agency 	<p>Executive Agencies can be established where: (i) the function or activity in question is mainly concerned with the delivery of services to the public or to Government; (ii) it is not realistic or appropriate for Ministers to be involved and take personal responsibility for day-to-day decisions; (iii) the number of staff involved is large enough to justify a separate structure; and (iv) the function can be independently accountable within the sponsoring Department - i.e. it is possible to have specific aims and objectives and separate annual reports and accounts. There must also be a strong VFM case. Proposals to set up new Agencies must be supported by a robust and fully costed business case. These will need to be approved by Cabinet Office and HM Treasury Ministers.</p> <p>Further information on Executive Agencies can be obtained from the Cabinet Office Propriety and Ethics Team. (020 7276 0387/0269).</p> <p><u>NB:</u> Some NMDs operate along agency lines – i.e. they have structured themselves in line with the Agency model but remain a separate Government department.</p>

Key characteristics	Examples	Comments
under the Department's vote. They publish their own Annual Report and Accounts. Accounts are consolidated into those of the parent department.		

Key characteristics	Examples	Comments
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<u>C2. EXECUTIVE AGENCIES (TRADING FUND)</u>		
<ul style="list-style-type: none"> ▪ These bodies display most of the same characteristics as general Executive Agencies but their accounts are not consolidated into the accounts of the department. Expenditure and Income are not reported in the Estimates process ▪ <u>These bodies are generally treated as Public Corporations in the National Accounts.</u> ▪ Staffed by civil servants. 	<ul style="list-style-type: none"> ▪ Met Office 	<p>Trading Funds were introduced under the Government Trading Funds Act 1973 under which the responsibility for all operations of the Fund is borne by the Minister in charge of the department. They were set up to provide a financial framework under which accountable units of government operate outside the usual Departmental funding regime. Trading Funds are usually executive agencies. When setting up a Trading Fund, Parliament sets the financial framework, particularly the return on capital employed targets. A Trading Fund is granted standing authority to meet its outgoing expenditure from receipts and there is no detailed advance approval by Parliament of its gross income and expenditure.</p> <p>A Trading Fund framework is suitable in circumstances where agencies (or other parts of government) can charge for their goods or services through a genuine customer-supplier relationship and have a reliable income stream (at least 50% from commercial activities). Except as a provider of last resort, a Trading Fund cannot expect funds, other than repayable loans, from its department or from the Consolidated Fund.</p> <p><u>NB:</u> Some NMDs operate along agency lines – i.e. they have structured themselves in line with the Agency model but remain a separate government department.</p>

Key characteristics	Examples	Comments
<u>D. NON-DEPARTMENTAL PUBLIC BODIES (NDPBs)</u>		
<u>D1. EXECUTIVE NDPBs</u>		
<ul style="list-style-type: none"> ▪ Executive NDPBs are usually established by Statute or under the Companies Act. A small number of NDPBs have been established by Royal Charter. They are (with a couple of exceptions) not part of The Crown but have their own legal personality. ▪ They carry out a wide range of administrative, commercial, executive and regulatory or technical functions which are considered to be better delivered at arm's length from Ministers. ▪ They have a regional or national remit. Bodies which operate at a local level, or an international level, are rarely NDPBs. ▪ They have varying degrees of operational autonomy and independence from Ministers and the sponsoring Department - but all work within a strategic framework set by Ministers. They are directly accountable to Ministers who, in turn, are ultimately accountable to Parliament and the public for the performance of their NDPBs and their continued existence. 	<ul style="list-style-type: none"> ▪ Arts Council England ▪ British Council ▪ Competition Commission ▪ English Heritage ▪ Environment Agency ▪ Health and Safety Executive ▪ Information Commissioner ▪ Medical Research Council ▪ National Museums and Galleries ▪ Parole Board 	<p>An NDPB is defined as “a body which has a role in the process of national government but is not a government department, or part of one, and which accordingly operates to a greater or lesser extent at arm's length from Ministers”.</p> <p>New NDPBs should only be established as an absolute last resort. Any proposal to set up a new NDPB must be accompanied by a robust and fully costed business case which clearly evidences (i) the need for the function or activity in question, (ii) the need for central Government to carry out the function or activity (as opposed to local government, the voluntary sector or the private sector) and (iii) the need for a new NDPB to deliver the function or activity (as opposed to an existing body or other type of public body). The latter will include assessing the function or activity against the following tests: is this a technical function (which needs external expertise to deliver); is this a function which needs to be, and be seen to be, delivered with absolute political impartiality (such as certain regulatory or funding functions); and is this a function which needs to be delivered independently of Ministers to establish facts and/or figures with integrity and credibility.</p>

Key characteristics	Examples	Comments
<ul style="list-style-type: none"> ▪ They are headed by boards (or occasionally office-holders). Board members are usually appointed by Ministers or by The Queen on the advice of Ministers. Appointments are typically made in line with the <i>Code of Practice</i> issued by the Commissioner for Public Appointments. ▪ The board usually appoints a CEO with day-to-day responsibility for managing the body. The CEO, and staff, are not usually civil servants. The CEO is also usually the Accounting Officer for the NDPBs and the sponsor department's permanent secretary, as principal accounting officer, is usually involved in the appointment. ▪ They do not have their own vote. Funding is usually delivered through a grant or grant-in-aid - although many executive NDPBs also generate additional income through other sources. Some are funded by levies on particular sectors and receive no central funding ▪ They are accountable for their own budget and publish their own Annual Report and Accounts. Most will have their accounts consolidated (as they are considered Central Government for ONS purposes). NAO is the external auditor. 		<p>The business case must be approved by Cabinet Office and HM Treasury Ministers. It may also need to be published.</p> <p>Some Executive NDPBs have set up subsidiary bodies or companies. These are not separate NDPBs. These subsidiary bodies are accountable to their parent NDPB which is, in turn, directly accountable to Ministers.</p> <p>More information on NDPBs is set out in the Cabinet Office publication "<i>Non-Departmental Public Bodies: A Guide for Departments</i>". Further advice can be obtained from the Cabinet Office Propriety and Ethics Team. (020 7276 0387/0269).</p> <p><u>NB.</u> A small number of executive NDPBs are treated as Public Corporations for the National Accounts. Where a public corporation is also classified as an executive NDPB, it is usually subject to the full control framework of a NDPB. The key difference relates to how it is funded. In addition, charitable status does not preclude a body also being an executive NDPB.</p>

Key characteristics	Examples	Comments
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D2. ADVISORY NDPBs

<ul style="list-style-type: none"> ▪ Advisory NDPBs are set up to provide independent, expert advice to ministers on an ongoing basis. They are usually established administratively - although some are set up by Statute. They are formal, standing bodies with a defined remit, membership and terms of reference. (“Standing” is defined as a lifespan of at least 2 years). ▪ Appointments to Advisory NDPBs are usually made by ministers in line with the Commissioner for Public Appointment’s <i>Code of Practice</i>. Those appointed to the body are drawn from outside Government and appointed in a personal capacity because of their skills and experience. ▪ Advisory NDPBs do not usually employ their own staff but are supported by civil servants from the sponsoring department. ▪ They do not usually incur expenditure on their own account nor prepare separate accounts. Instead, bodies are accounted for through the accounts of the sponsoring department. ▪ Ministers are answerable to Parliament for the body and have the power to wind it up for its continued existence. 	<ul style="list-style-type: none"> ▪ Advisory Council on the Misuse of Drugs ▪ Boundary Commission ▪ Diplomatic Service Appeal Board ▪ Committee on Standards in Public Life ▪ Pay Review Bodies 	<p>An NDPB is defined as “a body which has a role in the process of national government but is not a government department, or part of one, and which accordingly operates to a greater or lesser extent at arm’s length from Ministers”.</p> <p>Advisory NDPBs should only be established as an absolute last resort. See text under “<i>Executive Agencies</i>” above. Departments <u>must</u> consider all other options – including the options at E1 – E4 below – before proposing the creation of a new Advisory NDPB. Proposals will require a business case and will need to be approved by Cabinet Office Ministers.</p> <p>More information on NDPBs is set out in the Cabinet Office publication “<i>Non-Departmental Public Bodies: A Guide for Departments</i>”. Further advice can be obtained from the Cabinet Office Propriety and Ethics Team. The guidance is available at: www.civilservice.gov.uk/about/resources/public-bodies.aspx</p> <p><u>NB.</u> Some Advisory NDPBs have set up sub-committees or groups – or have committees which report to them. These are not separate NDPBs. These sub-committees and committees are accountable to the parent NDPB which is, in turn, directly accountable to Ministers.</p>
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Key characteristics	Examples	Comments
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<u>D3. TRIBUNAL NDPBs</u>		
<ul style="list-style-type: none"> ▪ Tribunal NDPBs normally operate under statutory provisions. ▪ They are usually concerned with the rights and obligations of individuals towards a branch of Government or other public authority. ▪ They vary widely in the type and quantity of their work, as does their administrative support. ▪ They usually have a national but not an international remit. ▪ Ministers are answerable to Parliament for these bodies and have the power to wind them up. ▪ They do not prepare separate accounts but are accounted for through the sponsoring department's resource accounts. 	<ul style="list-style-type: none"> ▪ Foreign Compensation Commission ▪ Office of Surveillance Commissioners ▪ Traffic Commissioners ▪ Valuation Tribunals 	<p>No new Tribunal NDPBs should be created. Any newly created appeals rights should be the responsibility of to the First-tier Tribunal administered by MOJ. This brings together in a single judicial body the tribunal jurisdictions for appeals against the decisions of most central government bodies. Early discussions with MOJ are advised.</p>

Key characteristics	Examples	Comments
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D4. INDEPENDENT MONITORING BOARDS OF PRISONS, IMMIGRATION REMOVAL CENTRES AND IMMIGRATION HOLDING FACILITY (IMBs)

<ul style="list-style-type: none"> ▪ IMBs comprise lay volunteers appointed by the Secretary of State. ▪ The role of IMBs is to satisfy themselves as to the state of a prison: the premises, the administration, and the just and decent treatment of prisoners and detainees. ▪ Individual Boards report to the Secretary of State on an annual basis. 	<p>Independent Monitoring Boards are attached to each prison establishment and immigration removal centre and holding room in England and Wales.</p>	
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Key characteristics	Examples	Comments
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E. ADVISORY BODIES⁶

E1. AD HOC ADVISORY BODIES, TASK FORCES AND REVIEWS

<ul style="list-style-type: none"> ▪ These bodies are set up quickly to provide independent, expert advice to Government on a specific issue. ▪ Membership is drawn from the wider public sector and/or voluntary organisations and/or the private sector. ▪ <u>These bodies have a lifespan of less than 2 years.</u> ▪ They have a remit that is focussed on a single issue. ▪ Do not employ staff but may be supported by civil servants. 	<p>Cabinet Office can provide further advice and examples.</p>	<p><u>NB.</u> Some bodies can display the characteristics of an advisory NDPB. However, it would be disproportionate to apply full NDPB controls to such short-term bodies.</p>
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⁶ For Advisory non-departmental public bodies, please see D2 above.

Key characteristics	Examples	Comments
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<u>E2. STAKEHOLDER GROUPS/FORUMS</u>		
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<ul style="list-style-type: none"> ▪ The role of these bodies is to engage with, consult and hear the views and concerns of, specific sectors, industries and communities. ▪ Unlike the bodies in E1 or E2, the key characteristic of these bodies is that <u>they comprise representatives of organisations</u> - not individuals appointed in a personal capacity because of their specific skills and experience. Representatives often attend in an ex officio capacity (i.e. because of the role they hold in the organisation) and may change from meeting to meeting. Members are usually unpaid. ▪ The lifespan of these sorts of advisory bodies is not limited to 2 years. ▪ Do not employ staff but may be supported by civil servants. 	<p>Cabinet Office can provide further advice and examples.</p>	<p>NB. Stakeholder Groups can be a valuable way of engaging and consulting with specific sectors and key stakeholders. They are <u>not</u>, however, advisory NDPBs. NDPBs provide independent, expert advice. The role of Stakeholder Groups is very different (as such Groups will often represent a vested interest).</p>
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Key characteristics	Examples	Comments
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<u>E3. PUBLIC SECTOR WORKING GROUPS</u>		
<ul style="list-style-type: none"> ▪ <u>These are departmental or inter-departmental committees comprising at least 2/3rds civil servants or wider public servants</u> (e.g. Ministers, local councillors, local authority or NHS staff, health professionals, police officers or service personnel). ▪ They are usually non-statutory. ▪ They provide advice on a range of issues – including policy issues. ▪ Members often serve in an ex officio capacity (i.e. because of the role they hold in their employing organisation) and are accountable to their employers. They will usually represent the interests of their organisation (although some may be appointed in a personal capacity). Members are usually unpaid. ▪ The lifespan of these sorts of advisory bodies are not limited to 2 years. ▪ Do not employ staff but may be supported by civil servants. 	<p>Cabinet Office can provide further advice and examples.</p>	<p>NB. Such Groups are not advisory NDPBs (as they are not providing external advice). NDPB controls are generally not appropriate for such bodies (as, for example, individuals are not usually “appointed” but remain accountable to their employing organisation).</p>

Key characteristics	Examples	Comments
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<u>E4. INTERNAL ADVISORY COMMITTEE</u>		
<ul style="list-style-type: none"> ▪ <u>These bodies</u> are non-statutory fulfilling advisory functions and <u>are generally concerned with the internal management and administration of Departments/Agencies or the co-ordination of Government business.</u> Membership can include some independent members as well as civil servants. ▪ There is no - or negligible - Ministerial involvement. Ministers do not usually make appointments and the body has no direct reporting line to Ministers. ▪ Members often serve in an ex officio capacity – although some committees may include individuals appointed in a personal capacity. Members are usually unpaid. ▪ Do not employ staff but may be supported by civil servants. 	<p>This group of Committees include expert/stakeholder groups established as part of project/programme structures.</p>	<p><u>NB.</u> Such committees are not advisory NDPBs. NDPBs have a “role in the processes of national Government”. These committees are generally concerned with internal departmental business or administrative and management issues – not with policy-making.</p>

Key characteristics	Examples	Comments
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<u>F. PUBLIC CORPORATION</u>		
<ul style="list-style-type: none"> ▪ These are mainly trading, market bodies - operating commercially and recovering most of their costs from fees charged to customers. ▪ <u>Bodies are usually classified as Public Corporations where at least 50% of costs are met from such outside income.</u> The 50% criterion is applied by looking over a range of years to avoid frequent reclassifications through minor fluctuations in one year, which are not repeated or expected to be repeated in the future. ▪ Would usually employ their own staff. ▪ Public Corporations can take several forms: <ul style="list-style-type: none"> - a chartered or statutory corporation, undertaking or delivering a public service in a given industry where Ministers want to retain control over the body's remit; - a Government-owned company (such as a company limited by shares or by guarantee undertaking a commercial/trading function); and - a Joint Venture or Public Private Partnership. These are partnerships or limited companies run in conjunction with a private sector partner. 	<ul style="list-style-type: none"> ▪ Channel 4 ▪ Commonwealth Development Corporation ▪ Royal Mail ▪ Royal Mint 	<p>What the ONS classifies as a PC may also have the characteristics of an NDPB, a Trading Fund Executive Agency or an NHS body. Where it is a NDPB, Trading Fund Executive Agency or NHS body this is the principal classification for Cabinet Office purposes and the body will have to comply with requirements (and controls) relevant to that classification. The body will, however, be treated as a Public Corporation for budgeting purposes.</p>

Key characteristics	Examples	Comments
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G. OTHER TYPES OF CENTRAL GOVERNMENT BODY⁷

G1. NHS SPECIAL HEALTH AUTHORITIES

- These are part of the National Health Service in England.
- Would usually employ their own staff.

⁷ This list is not a definitive list of all types of public body – but is simply an aide to some of the other types of public body which exist within Central Government. These are not formal classifications.

Key characteristics	Examples	Comments
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G2. "OFFICES"		
<ul style="list-style-type: none"> ▪ These are part of Government Departments. ▪ They are <u>not</u> Executive Agencies (and do not have the governance structures or the operational autonomy of an Executive Agency). ▪ They are staffed by civil servants and work within the rules/processes of the relevant Department. ▪ Some "offices" are cross-cutting (and bring together staff and policy responsibilities from different Departments). ▪ Some "offices" have non-executive Chairs and/or members who provide strategic direction, advice and leadership. These are usually appointed by Ministers. 	<p>Examples include:</p> <ul style="list-style-type: none"> ▪ the Office of Civil Society (in Cabinet Office); ▪ the Better Regulation Executive (in the Department for Business, Innovation and Skills); and ▪ the Office of Tax Simplification (in HM Treasury). 	

Key characteristics	Examples	Comments
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<u>G3. STATUTORY OFFICE-HOLDER</u>		
<ul style="list-style-type: none"> ▪ These are individual office-holders whose appointment is specified in primary or secondary legislation. ▪ They are not set up as bodies. ▪ Would not usually employ staff but may be supported by civil servants. 	<p>Examples include:</p> <ul style="list-style-type: none"> ▪ the Commissioner for Public Appointments. ▪ The CIC Regulator. 	

Key characteristics	Examples	Comments
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<u>G4. PARLIAMENTARY BODIES</u>		
<ul style="list-style-type: none"> ▪ These are bodies set up by, and report directly to, Parliament or one of its Committees or Offices), not to a Government department or Minister. 	<p>Examples include:</p> <ul style="list-style-type: none"> ▪ the Parliamentary Ombudsman; ▪ the National Audit Office; ▪ the Electoral Commission; and ▪ the Independent Parliamentary Standards Authority. 	

MORE INFORMATION

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