

# Coal Authority Framework Document

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# Introduction and Background

## 1. Purpose of document

- 1.1. This Framework Document (the “Framework Document”) has been agreed between Department for Business, Energy and Industrial Strategy (BEIS) (“the Department”) and the Coal Authority in accordance with HM Treasury’s handbook Managing Public Money (“MPM”) (as updated from time to time) and has been approved by HM Treasury.
- 1.2. The Framework Document sets out the broad governance framework within which the Coal Authority and BEIS operate. It sets out the Coal Authority’s core responsibilities; describes the governance and accountability framework that applies between the roles of BEIS, and the Coal Authority; and sets out how the day-to-day relationship works in practice, including in relation to governance and financial matters.
- 1.3. The document does not convey any legal powers or responsibilities but both parties agree to operate within its terms.
- 1.4. References to the Coal Authority include all its subsidiaries and joint ventures that are classified to the public sector and central government for national accounts purposes. If the Coal Authority establishes a subsidiary or joint venture, there shall be a document setting out the arrangements between it and the Coal Authority agreed with BEIS.
- 1.5. Copies of the document and any subsequent amendments have been placed in the Libraries of both Houses of Parliament and made available to members of the public on gov.uk.
- 1.6. This Framework document should be reviewed and updated at least every 3 years unless there are exceptional reasons that render this inappropriate that have been agreed with HM Treasury and the Principal Accounting Officer of the Department. The latest date for review and updating of this document is 31<sup>st</sup> March 2025

## 2. Objectives

- 2.1. The Department for Business, Energy and Industrial Strategy and the Coal Authority share the common objective of making a better future for people and the environment in mining areas. The Coal Authority has a clear focus on creating economic, social and environmental value, and that innovation and maximizing opportunity alongside the core statutory work to protect life, drinking water and the environment for the communities we serve.
- 2.2. To achieve this the Coal Authority and BEIS will work together in recognition of each other's roles and areas of expertise, providing an effective environment for the Coal Authority to achieve its objectives through the promotion of partnership and trust and ensuring that the Coal Authority also supports the strategic aims and objective of BEIS and wider government as a whole. The Coal Authority is committed to working with the 3 governments it serves to help Great Britain build back from the COVID-19 pandemic better, fairer and greener.

## 3. Classification

- 3.1. The Coal Authority has been classified as a central government organisation by the ONS/HM Treasury Classifications team.
- 3.2. It has been administratively classified by the Cabinet Office as a Non-Departmental Public Body

# Purpose Aims and Duties

## 4. Purpose

- 4.1. The Coal Authority was established under the Coal Industry Act (1994). Its purposes are set out in sections 1 – 6 and Schedule 1 of the Act.
- 4.2. The Coal Authority owns, on behalf of the country, the vast majority of the coal in Great Britain, as well as former coal mines.

## 5. Powers and Duties

- 5.1. The Coal Authority's statutory duties and functions are set out in sections 1-6 of the Coal Industry Act with further functions set out in the Coal Mining Subsidence Act ("the 1991 Act").
- 5.2. Its specific statutory responsibilities are associated with:
  - licensing coal mining operations in Britain
  - handling subsidence damage claims relating to former coal workings which are not the responsibility of licensed coalmine operators
  - managing property and historic liability issues, such as surface hazards and treatment of minewater discharges relating to former coal workings
  - providing public access to information on past and present coal mining operations
- 5.3. The Coal Authority was granted additional powers of entry and compulsory purchase in the Water Act 2003 and the Water Services (Scotland) Act 2005 when preventing or mitigating the effects of discharges of minewater from coal mines. In addition, the Coal Authority's vires was extended in the Energy Act 2011 to enable its expertise to be used in other non-coal mining related contexts.
- 5.4. In 2017, the Wales Act placed an obligation that where a coal operator wants to mine in Wales, it must seek the approval of the Welsh Ministers as part of its application for a licence to do so.

## 6. Aims

- 6.1. The Coal Authority's strategic mission is to make a better future for people and the environment in mining areas. We:
  - keep people safe and provide peace of mind
  - protect and enhance the environment
  - use our information and expertise to help people make informed decisions
  - create value and minimise cost to the taxpayer

The Coal Authority's latest business plan can be found here:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/700531/Coal\\_Authority\\_Business\\_Plan\\_2018.19-2022.23.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/700531/Coal_Authority_Business_Plan_2018.19-2022.23.pdf)

# Role of the Department

## 7. The Responsible Minister

- 7.1. The Secretary of State for Business, Energy and Industrial Strategy will account for the Coal Authority on all matters concerning the Coal Authority in Parliament
- 7.2. The Ministers' statutory powers in respect of the Coal Authority are set out in the Coal Industry Act (1994).
- 7.3. These are:
  - approving the Coal Authority's overall strategic objectives and the policy and performance framework within which the Coal Authority operates (as set out in this framework document and associated documents)
  - keeping Parliament informed about the Coal Authority's performance
  - approving the amount of grant-in-aid/grant/other funds to be paid to the Coal Authority, and securing Parliamentary approval
  - laying of the annual report and accounts before Parliament
  - approving the purchase of any land or property needed to discharge the Authority's operational functions. This power is usually delegated to officers of the Coal Liabilities Unit.
- 7.4. Through the exercise of these powers the Minister:
  - is responsible for the policy framework within which the Coal Authority operates;
  - provides guidance and direction to ensure the strategic aims and objectives of the Coal Authority are consistent with those of the Department and government;
  - approves the Coal Authority's corporate plan and business plan;
  - carrying out responsibilities specified in the Act including appointments to the board, determining the terms and conditions of board members, consenting to the appointment of the Chief Executive, approval of terms and conditions of staff (including pay) in accordance with the latest pay guidance
  - has a power of appointment in relation to the appointment of the Coal Authority's Chair and a deputy chair if needed;
  - has a power of appointment in relation to non-executives and executive directors;
  - has a power of consent over the board's preferred appointee for Chief Executive - in exercising their powers to appoint the Secretary of State must have regard to the Governance Code on Public appointments

## 8. The Principal Accounting Officer (PAO)

- 8.1. The Principal Accounting Officer is the Permanent Secretary of the Department

### **Department's accounting officer's specific accountabilities and responsibilities as Principal Accounting Officer (PAO)**

- 8.2. The Principal Accounting Officer (PAO) of BEIS designates the Chief Executive as the Coal Authority's Accounting Officer and ensures that he or she is fully aware of his or her responsibilities. The PAO issues a letter appointing the Accounting Officer, setting out their responsibilities and delegated authorities.
- 8.3. The respective responsibilities of the PAO and accounting officers for arm's length bodies (ALBs) are set out in Chapter 3 of Managing Public Money.

- 8.4. The PAO is accountable to Parliament for the issue of any grant-in-aid to the Coal Authority.
- 8.5. The PAO is also responsible, usually via the sponsorship team, for advising the Responsible Minister on:
- an appropriate framework of objectives and targets for the Coal Authority in the light of the Department's wider strategic aims and priorities;
  - an appropriate budget for the Coal Authority in the light of the Department's overall public expenditure priorities;
  - how well the Coal Authority is achieving its strategic objectives and whether it is delivering value for money; and
  - the exercise of the Ministers' statutory responsibilities concerning the Coal Authority as outlined above.
- 8.6. The PAO via the sponsorship team is also responsible for ensuring arrangements are in place in order to:
- monitor the Coal Authority's activities and performance;
  - address significant problems in the Coal Authority, making such interventions as are judged necessary;
  - periodically and at such frequency as is proportionate to the level of risk, carry out an assessment of the risks both to the Department and the Coal Authority's objectives and activities in line with the wider Departmental risk assessment process;
  - inform the Coal Authority of relevant government policy in a timely manner; and
  - bring Ministerial or Departmental concerns about the activities of the Coal Authority to the full Coal Authority board, and, as appropriate to the Departmental board requiring explanations and assurances that appropriate action has been taken.

## 9. The role of the Sponsorship team

- 9.1. The Coal Liabilities Unit in BEIS' Energy Development and Resilience Directorate, is the primary contact for the Coal Authority. The responsible Senior Civil Servant for this relationship are the Directors for the Energy Development and Resilience Directorate at BEIS. They are the main source of advice to the Responsible Minister on the discharge of their responsibilities in respect of the Coal Authority. They also support the PAO on their responsibilities toward the Coal Authority.
- 9.2. Officials of the Coal Liabilities Unit in the Department will liaise regularly with Coal Authority officials to review performance against plans, achievement against targets and expenditure against its DEL and AME allocations. The Coal Liabilities Unit team will also take the opportunity to explain wider policy developments that might have an impact on the Coal Authority.

## 10. Resolution of disputes between the Coal Authority and the Department for Business Energy and Industrial Strategy

- 10.1. Any disputes between the Department and the Coal Authority will be resolved in as timely a manner as possible. The Department and the Coal Authority will seek to resolve any disputes through an informal process in the first instance.
- 10.2. Where there appears to be a fundamental disagreement or dispute between BEIS and the Coal Authority, both parties may call a meeting at corporate level (CEO/Chair/Senior Policy Sponsor) to enable both parties to work together to resolve the dispute. This meeting will be held as quickly as possible and preferably within 7 days of the request. If there is still no resolution to the dispute, BEIS (the principal accounting officer) in consultation with the Coal Authority will appoint a neutral third party to act as mediator to work with both parties to resolve the disagreement or dispute. If mediation

proves to be unsuccessful then the Minister will be invited to contact the Chair of the Coal Authority to clarify the policy priorities.

10.3. An audit trail in relation to the disagreement or dispute will be maintained for transparency.

## 11. Freedom of Information (FOI), Environmental Information Regulations (EIR) and GDPR

11.1. Where a request for information is received by either party under the Freedom of Information Act 2000, or the Environmental Information Regulations 2004, the party receiving the request will consult with the other party prior to any disclosure of information that may affect the other party's responsibilities.

11.2. Under the UK GDPR and Data Protection Act 2018 if there is a subject access request the party receiving the request will consult with the other party prior to any disclosure of information that may affect the other party's responsibilities.

## 12. Reporting on legal risk and litigation

12.1. The Coal Authority shall provide a quarterly update to the Department on the existence of any active litigation and any threatened or reasonably anticipated litigation. The parties acknowledge the importance of ensuring that legal risks are communicated appropriately to the Department in a timely manner.

12.2. In respect of each substantial piece of litigation involving the Coal Authority, the parties will agree a litigation protocol which will include specific provisions to ensure appropriate and timely reporting on the status of the litigation and the protection of legally privileged information transmitted to the Department to facilitate this. Until such time as a protocol is agreed, the parties will ensure that:

- material developments in the litigation are communicated to the Department in an appropriate and timely manner;
- legally privileged documents and information are clearly marked as such;
- individual employees handling the legally privileged documents are familiar with principles to which they must adhere to protect legal privilege; and
- circulation of privileged information within government occurs only as necessary.

# The Coal Authority Governance and Structure

## 13. Governance and Accountability

- 13.1. The Coal Authority shall operate corporate governance arrangements that, so far as practicable and in the light of the other provisions of this Framework Document or as otherwise may be mutually agreed, accord with good corporate governance practice and applicable regulatory requirements and expectations.
- 13.2. In particular (but without limitation), the Coal Authority should:
- comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice (as amended and updated from time to time) to the extent appropriate and in line with their statutory duties or specify and explain any non-compliance in its Annual Report;
  - comply with Managing Public Money;
  - in line with Managing Public Money have regard to the relevant Functional Standards<sup>1</sup> as appropriate and in particular those concerning Finance, Commercial and Counter Fraud; and
  - take into account, the codes of good practice and guidance set out in this Framework Document, as they apply to Arm's Length Bodies.
- 13.3. In line with Managing Public Money Annex 3.1 the Coal Authority shall provide an account of corporate governance in its annual governance statement including the board's assessment of its compliance with the Code with explanations of any material departures. To the extent that the Coal Authority does intend to materially depart from the Code, the Department should be notified in advance and their agreement sought to this approach.

## 14. The Chief Executive

### Appointment

- 14.1. The Chief Executive of the Coal Authority is appointed by the board under schedule 1, part 1, 3.2 of the Coal Industry Act 1994 with the consent of the Secretary of State. This appointment is subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments.

### Responsibilities of the Coal Authority's Chief Executive as accounting officer

- 14.2. The Chief Executive as Accounting Officer is personally responsible for safeguarding the public funds for which they have charge; for ensuring propriety, regularity, value for money and feasibility in the handling of those public funds; and for the day-to-day operations and management of the Coal Authority. In addition, they should ensure that the Coal Authority as a whole is run on the basis of the standards, in terms of governance, decision-making and financial management, that are set out in Box 3.1 of Managing Public Money. These responsibilities include those set out below and those that are set in the Accounting Officer appointment letter issued by the Principal Accounting Officer of the Department.

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<sup>1</sup> <https://www.gov.uk/government/collections/functional-standards>

## Responsibilities for accounting to Parliament and the Public

14.3. Responsibilities to Parliament and the public include:

- signing the accounts and ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with any directions issued by the Secretary of State;
- preparing and signing a Governance Statement covering corporate governance, risk management and oversight of any local responsibilities, for inclusion in the annual report and accounts;
- ensuring that effective procedures for handling complaints about the Coal Authority in accordance with Parliamentary and Health Service Ombudsman's Principles of Good Complaint Handling are established and made widely known within the Coal Authority and published on [Coal Authority - GOV.UK \(www.gov.uk\)](http://www.gov.uk);
- acting in accordance with the terms of Managing Public Money and other instructions and guidance issued from time to time by the Department, the Treasury and the Cabinet Office;
- ensuring that as part of the above compliance they are familiar with and act in accordance with:
  - any governing legislation
  - this framework document,
  - any delegation letter issued to body as set out in paragraph 19.1
  - any elements of any settlement letter issued to the sponsor department that is relevant to the operation of the Coal Authority; and
  - any separate settlement letter that is issued to the Coal Authority from the sponsor department.
- ensuring they have appropriate internal mechanisms for the monitoring, governance and external reporting regarding compliance any conditions arising from the above documents.
- giving evidence, normally with the PAO, when summoned before the PAC on the Coal Authority's stewardship of public funds

## Responsibilities to BEIS

14.4. Responsibilities to BEIS include:

- establishing, in agreement with the Department, the Coal Authority's corporate and business plans in the light of the Department's wider strategic aims and agreed priorities;
- informing the Department of progress in helping to achieve the Department's policy objectives and in demonstrating how resources are being used to achieve those objectives; and
- 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.

## Responsibilities to the board

14.5. The Chief Executive is responsible for:

- advising the board on the discharge of the Coal Authority board's responsibilities as set out in this document, in the founding legislation and in any other relevant instructions and guidance that may be issued from time to time;
- advising the board on the Coal Authority's performance compared with its aims and objectives; and
- 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

## Managing conflicts

- 14.6. As a non-fiduciary board it will be appropriate to follow the guidance on managing conflicts as set out below.
- 14.7. The Chief Executive should follow the advice and direction of the board, except in very exceptional circumstances with a clear cut and transparent rationale for not doing so.
- 14.8. If the board, or its chairperson, 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, is of questionable feasibility, or is unethical the Chief Executive in their role as Accounting Officer should reject that course of action and ensure that the board have a full opportunity to discuss the rationale for that rejection
- 14.9. Such conflicts should be brought to the attention of the Principal Accounting Officer and the Responsible Minister as soon as possible.
- 14.10. Furthermore and if agreed with the responsible Minister, the Accounting Officer must write a letter of justification to the Chair setting out the rationale for not following the advice and recommendation of the board and copy that letter to the Treasury Officer of Accounts.
- 14.11. If the Responsible Minister agrees with the proposed course of action of the board it may be appropriate for the Minister to direct the Accounting Officer in the manner as set out in Managing Public Money paragraph 3.6.6.

## 15. The Board

### Composition of the Board

- 15.1. The Coal Authority will have a board in line with good standards of Corporate Governance and as set out in its establishing statute and in this Framework Document. The role of the board shall be to run the Coal Authority, and to deliver the Objectives, in accordance with the purposes as set out above, their statutory, regulatory, common law duties and their responsibilities under this Framework Document. Detailed responsibilities of the board shall be set out in the board terms of reference.
- 15.2. Remuneration of the board will be disclosed in line with the guidance in the Government Financial Reporting manual. (FReM)
- 15.3. The board will consist of a non-executive chairperson, together with the chief executive and up to 6 further members.
- 15.4. Board members must have a balance of skills and experience appropriate to directing the Coal Authority's business. For the Coal Authority there should be members who have experience of its business, operational delivery, corporate services such as HR, technology, property asset management, estate management, communications and performance management and a knowledge of environmental matters.
- 15.5. The board must include as an executive and voting board member an appropriately qualified finance director as described in Annex 4.1 of Managing Public Money.
- 15.6. The board should include a majority of independent non-executive members to ensure that executive members are supported and constructively challenged in their role.

### Board Committees

- 15.7. The board may set up such committees as necessary for it to fulfil its functions. As is detailed below at a minimum this should include an Audit and Risk Committee chaired by an independent and appropriately qualified non-executive member of the board.
- 15.8. While the board may make use of committees to assist its consideration of appointments, succession, audit, risk and remuneration it retains responsibility for, and endorses, final decisions in all of these areas.

- 15.9. The Chair should ensure that sufficient time is allowed at the board for committees to report on the nature and content of discussion, on recommendations, and on actions to be taken.
- 15.10. Where there is disagreement between the relevant committee and the board, adequate time should be made available for discussion of the issue with a view to resolving the disagreement. Where any such disagreement cannot be resolved, the committee concerned should have the right to report the issue to the sponsor team, Principal Accounting Officer and Responsible Minister. They may also seek to ensure the disagreement or concern is reflected as part of the report on its activities in the annual report.
- 15.11. The Chair should ensure board committees are properly structured with appropriate terms of reference. The terms of each committee should set out its responsibilities and the authority delegated to it by the board. The Chair should ensure that committee membership is periodically refreshed and that individual independent non-executive directors are not over-burdened when deciding the Chairs and membership of committees.

## **Appointments to the Board**

- 15.12. Under Section 1 (2) of the Coal Industry Act (1994) the board must consist of not less than two nor more than eight members appointed by the Secretary of State for BEIS.
- 15.13. The chairperson is appointed by the Secretary of State under section 1 (3) of the Act. This appointment is subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments.
- 15.14. Up to 5 non-executive members may be appointed by the Secretary of State under section 1 (2) of the Act. This appointment is subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments.
- 15.15. Up to 3 executive members may be appointed by the Secretary of State under section 1 (3) of the Act.
- 15.16. All appointments should have regard to the principle that appointments should reflect the diversity of the society in which we live, and appointments should be made taking account of the need to appoint boards which include a balance of skills and backgrounds including the nations in which the Coal Authority operate.

## **Duties of the Board**

- 15.17. The board is specifically responsible for:
  - establishing and taking forward the strategic aims and objectives of the Coal Authority consistent with its overall strategic direction and within the policy and resources framework determined by the Secretary of State;
  - providing effective leadership of the Coal Authority within a framework of prudent and effective controls which enables risk to be assessed and managed;
  - ensuring the financial and human resources are in place for the Coal Authority to meet its objectives;
  - reviewing management performance;
  - ensuring that the board receives and reviews regular financial and management information concerning the management of the Coal Authority;
  - ensuring that it is kept informed of any changes which are likely to impact on the strategic direction of the Coal Authority board or on the attainability of its targets, and determining the steps needed to deal with such changes and where appropriate bringing such matters to the attention of the Responsible Minister and Principal Accounting Officer via the executive team, sponsorship team or directly;
  - ensuring that any statutory or administrative requirements for the use of public funds are complied with; that the board operates within the limits of its statutory authority and any delegated authority agreed with the 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 Department;

- ensuring that as part of the above compliance they are familiar with:
  - this framework document,
  - any delegation letter issued to the body as set out in paragraph 19.1
  - any elements of any settlement letter issued to the Department that is relevant to the operation of the Coal Authority; and
  - any separate settlement letter that is issued to the Coal Authority from the Department; and
  - that they have appropriate internal mechanisms for the monitoring, governance and external reporting regarding any conditions arising from the above documents and ensure that the chief executive and Coal Authority as a whole act in accordance with their obligations under the above documents.
- demonstrating high standards of corporate governance at all times, including by using the independent audit committee to help the Board to address key financial and other risks;
- appointing with the Responsible Minister's approval a chief executive and, in consultation with the Department, set performance objectives and remuneration terms linked to these objectives for the chief executive which give due weight to the proper management and use and utilization of public resources.
- putting in place mechanisms for independent appraisal and annual evaluation of the performance of the chairperson by a senior independent non-executive, taking into account the views of relevant stakeholders including the Department. The outcome of that evaluation should be made available to the Responsible Minister; and
- determining all such other things which the board considers ancillary or conducive to the attainment or fulfilment by the Coal Authority of its objectives.

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

15.19. The board should make a strategic choice about the style, shape and quality of risk management and should lead the assessment and management of opportunity and risk. The board should ensure that effective arrangements are in place to provide assurance over the design and operation of risk management, governance and internal control in line with the *Management of Risk – Principles and Concepts (The Orange Book)*.

15.20. The board must set up an Audit and Risk Assurance Committee chaired by an independent and appropriately qualified non-executive member to provide independent advice and ensure that the Department's Audit and Risk Assurance Committee are provided with routine assurances with escalation of any significant limitations or concerns.

15.21. The board is expected to assure itself of the adequacy and effectiveness of the risk management framework and the operation of internal control

## 16. The Chair's role and responsibilities

16.1. The Chair is responsible for leading the board in the delivery of its responsibilities. Such responsibility should be exercised in the light of their duties and responsibilities as set out in the chairperson's contract of employment, any appointment letter, the statutory authority governing the Coal Authority, this document and the documents and guidance referred to within this document.

16.2. Communications between the Coal Authority's board and the Responsible Minister should normally be through the chair.

- 16.3. The Chair is bound by the Code of Conduct for Board Members of Public Bodies<sup>2</sup>, which covers conduct in the role and includes the Nolan Principles of Public Life.<sup>3</sup>
- 16.4. In addition, the Chair is responsible for:
- ensuring including by monitoring and engaging with appropriate governance arrangements that the Coal Authority's affairs are conducted with probity.
  - ensuring that policies and actions support the Responsible Minister's and where relevant other ministers' wider strategic policies and where appropriate, these policies and actions should be clearly communicated and disseminated throughout the Coal Authority.
- 16.5. The Chair has the following leadership responsibilities:
- formulating the board's strategy;
  - ensuring that the board, in reaching decisions, takes proper account of guidance provided by the Responsible Minister or the Department;
  - promoting the efficient and effective use of staff and other resources;
  - delivering high standards of regularity and propriety; and
  - representing the views of the board to the general public.
- 16.6. The Chair also has an obligation to ensure that:
- the work of the board and its members are reviewed and are working effectively including ongoing assessment of the performance of individual board members with a formal annual evaluation and more in-depth assessments of the performance of individual board members when being considered for re-appointment;
  - that in conducting assessments that the view of relevant stakeholders including employees and the Department are sought and considered
  - that the board has a balance of skills appropriate to directing the Coal Authority's business, and that all directors including the chair and chief executive continually update their skills, knowledge and familiarity with the Coal Authority to fulfil their role both on the board and committees. This will include but not be limited to skills and training in relation to financial management and reporting requirements, risk management and the requirements of board membership within the public sector.
  - board members are fully briefed on terms of appointment, duties, rights and responsibilities;
  - they, together with the other board members, receive appropriate training on financial management and reporting requirements and on any differences that may exist between private and public sector practice;
  - the Responsible Minister is advised of the Coal Authority's needs when board vacancies arise;
  - there is a board operating framework which comprises of a framework of strategic control, board standing orders in place setting out the role and responsibilities of the Board consistent with the Government Code of Good Practice for Corporate Governance
  - 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.

## 17. Individual board members' responsibilities

- 17.1. Individual board members should:
- comply at all times with the Code of Conduct for Board Members of Public Bodies, which covers conduct in the role and includes the Nolan Principles of Public Life as well as rules relating to the use of public funds and to conflicts of interest;

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<sup>2</sup> <https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>

<sup>3</sup> <https://www.gov.uk/government/publications/the-7-principles-of-public-life>

- demonstrate adherence to the 12 Principles of Governance for all Public Body Non-Executive Directors as appropriate<sup>4</sup>;
- not misuse information gained in the course of their public service for personal gain or for political profit, nor seek to use the opportunity of public service to promote their private interests or those of connected persons or organisations;
- comply with the board's rules on the acceptance of gifts and hospitality, and of business appointments;
- act in good faith and in the best interests of the Coal Authority;
- ensure they are familiar with any applicable guidance on the role of Public Sector non-executive directors and boards that may be issued from time to time by the Cabinet Office, HM Treasury or wider government.

## Management and financial responsibilities and controls

### 18. Delegated authorities

- 18.1. The Coal Authority's delegated authorities are set out in the delegation letter attached to this Framework Document. This delegation letter may be updated and superseded by later versions which may be issued by the Department in agreement with HM Treasury.
- 18.2. In line with Managing Public Money Annex 2.2 these delegations will be reviewed on an annual basis.
- 18.3. The Coal Authority shall obtain the Department's and where appropriate HM Treasury'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 Coal Authority's annual budget as approved by the Department;
  - incurring expenditure for any purpose that is or might be considered novel or contentious, or which has or could have significant future cost implications;
  - making any significant change in the scale of operation or funding of any initiative or particular scheme previously approved by the Department;
  - making any change of policy or practice which has wider financial implications that might prove repercussive or which might significantly affect the future level of resources required;
- or
- carrying out policies that go against the principles, rules, guidance and advice in Managing Public Money.

### 19. Spending authority

- 19.1. Once the budget has been approved by the Department via the annual business planning process the Coal Authority shall have authority to incur expenditure approved in the budget without further reference to the Department, on the following conditions:
- the Coal Authority shall comply with the delegations set out in the delegation letter. These delegations shall not be altered without the prior agreement of the Department and as agreed by HM Treasury and Cabinet Office as appropriate;

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<sup>4</sup> <https://www.gov.uk/government/publications/public-bodies-non-executive-director-principles/12-principles-of-governance-for-all-public-body-neds>

- the Coal Authority 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 or is for new schemes not previously agreed;
- the Coal Authority shall provide the Department with such information about its operations, performance, individual projects or other expenditure as the Department may reasonably require.

## 20. Banking and Managing Cash

- 20.1. The Coal Authority must maximise the use of publicly procured banking services (accounts with central government commercial banks managed centrally by Government Banking).
- 20.2. The Coal Authority should only hold money outside Government Banking Service accounts where a good business case can be made for doing so and HM Treasury consent is required for each account to be established. Only commercial banks which are members of relevant UK clearing bodies may be considered for this purpose.
- 20.3. Commercial Accounts where approved should be operated in line with the principles as set out in Managing Public Money.
- 20.4. The Accounting Officer is responsible for ensuring the Coal Authority has a Banking Policy as set out in Managing Public Money and ensuring that policy is complied with.

## 21. Procurement

- 21.1. The Coal Authority shall ensure that its procurement policies are aligned with and comply with any relevant UK or other international procurement rules and in particular the Public Contracts Regulations 2015.
- 21.2. The Coal Authority shall establish its procurement policies and document these in a Procurement Policy and Procedures Manual.
- 21.3. In procurement cases where the Coal Authority is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from the Department.
- 21.4. Goods, services, and works should be acquired by competition. Proposals to let single-tender or restricted contracts shall be limited and exceptional, and a quarterly report explaining those exceptions should be sent to the Department.
- 21.5. Procurement by the Coal Authority of works, equipment, goods, and services shall be based on, a full option appraisal and value for money (VfM), i.e. the optimum combination and whole life costs and quality (fitness for purpose).
- 21.6. The Coal Authority shall a) engage fully with Department and Government wide procurement initiatives that seek to achieve VfM from collaborative projects, b) comply with all relevant Procurement Policy Notes issued by Cabinet Office and c) co-operate fully with initiatives to improve the availability of procurement data to facilitate the achievement of VfM.
- 21.7. The Coal Authority shall comply with the Commercial<sup>5</sup> and Grants Standards<sup>6</sup>. These standards apply to the planning, delivery, and management of government commercial activity, including management of grants in all Departments and arm's length bodies, regardless of commercial approach used and form part of a suite of functional standards that set expectations for management within government.

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<sup>5</sup> <https://www.gov.uk/government/publications/commercial-operating-standards-for-government>

<sup>6</sup> <https://www.gov.uk/government/publications/grants-standards>

## 22. Risk management

- 22.1. The Coal Authority shall ensure that the risks that it faces are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance, and develop a risk management strategy, in accordance with the Treasury guidance Management of Risk: Principles and Concepts<sup>7</sup>.

## 23. Counter Fraud and Theft

- 23.1. The Coal Authority should adopt and implement policies and practices to safeguard itself against fraud and theft.
- 23.2. The Coal Authority should act in line with guidance as issued by the Counter Fraud Function and in compliance with the procedures and considerations as set in in Managing Public Money Annex 4.9 and the Counter Fraud Functional Standard<sup>8</sup>. It should also take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter a contract or to provide grant or grant-in-aid.
- 23.3. The Coal Authority should keep records of and prepare and forward to the Department an annual report on fraud and theft suffered by the Coal Authority and notify the Department of any unusual or major incidents as soon as possible. The Coal Authority should also report detected loss from fraud, bribery, corruption and error, alongside associated recoveries and prevented losses, to the counter fraud centre of expertise in line with the agreed government definitions as set out in Counter Fraud Functional Standard

## 24. Staff

### Broad responsibilities for staff

- 24.1. Within the arrangements approved by the Responsible Minister and the Treasury the Coal Authority 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, community background 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;
  - the performance of its staff at all levels is satisfactorily appraised and the Coal Authority performance measurement systems are reviewed from time to time;
  - its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve the Coal Authority's objectives;
  - proper consultation with staff takes place on key issues affecting them;
  - adequate grievance and disciplinary procedures are in place;
  - whistle-blowing procedures consistent with the Public Interest Disclosure Act are in place;
  - a code of conduct for staff is in place based on the Cabinet Office's Model Code for Staff of Executive Non-Departmental Public Bodies<sup>9</sup>.

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<sup>7</sup> <https://www.gov.uk/government/publications/orange-book>

<sup>8</sup> <https://www.gov.uk/government/publications/government-functional-standard-govs-013-counter-fraud>

<sup>9</sup> [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/690948/Public\\_Bodies\\_-\\_a\\_guide\\_for\\_departments\\_-\\_chapter\\_5.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/690948/Public_Bodies_-_a_guide_for_departments_-_chapter_5.pdf)

## Staff costs

- 24.2. Subject to its delegated authorities, the Coal Authority shall ensure that the creation of any additional posts does not incur forward commitments that will exceed its ability to pay for them.

## Pay and conditions of service

- 24.3. The Coal Authority's staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by the Department and the Treasury. The Coal Authority has no delegated power to amend these terms and conditions.
- 24.4. If civil service terms and conditions of service apply to the rates of pay and non-pay allowances paid to the staff and to any other party entitled to payment in respect of travel expenses or other allowances, payment shall be made in accordance with the Civil Service Management Code<sup>10</sup> and the annual Civil Service Pay Remit Guidance, except where prior approval has been given by the Department to vary such rates.
- 24.5. Staff terms and conditions should be set out in an Employee Handbook, which should be provided to the Department together with subsequent amendments.
- 24.6. The Coal Authority shall abide by public sector pay controls, including the relevant approvals process dependent on the organisation's classification as detailed in the Senior Pay Guidance<sup>11</sup> and the public sector pay and terms guidance<sup>12</sup>.
- 24.7. The Coal Authority shall operate a performance-related pay scheme that shall form part of the general pay structure approved by the Department and the Treasury, where relevant with due regard to the senior pay guidance.
- 24.8. The travel expenses of board members shall be tied to the rates allowed to staff of the Coal Authority. Reasonable actual costs shall be reimbursed.

## Pensions, redundancy and compensation

- 24.9. Compensation scheme rules and pension scheme rules should reflect legislative and HM Treasury guidance requirements regarding exit payments.
- 24.10. The Coal Authority's staff shall normally be eligible for a pension provided by the Civil Service Pension Scheme. Staff may opt out of the occupational pension scheme provided by the Coal Authority, but that employers' contribution to any personal pension arrangement, including stakeholder pension shall normally be limited to the national insurance rebate level.
- 24.11. Any proposal by the Coal Authority to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of the Department. Proposals on severance must comply with the rules in chapter 4 of Managing Public Money.

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<sup>10</sup> <https://www.gov.uk/government/publications/civil-servants-terms-and-conditions>

<sup>11</sup> <https://www.gov.uk/government/publications/senior-civil-service-pay-and-reward>

<sup>12</sup> <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>

# Business Plans Financial Reporting and Management information

## 25. Corporate and business plans

- 25.1. The Coal Authority shall report annually (on dates agreed with the Department) to the Department against its current corporate/business plan. The plan shall reflect the Coal Authority's statutory and/or other duties and, within those duties, the priorities set from time to time by the Responsible Minister (including decisions taken on policy and resources in the light of wider public expenditure decisions). The plan shall demonstrate how the Coal Authority contributes to the achievement of the Department's medium-term plan and priorities and aligned performance metrics and milestones.
- 25.2. The first year of the corporate plan, amplified as necessary, shall form the business plan. The business plan shall be updated to include key targets and milestones for the year immediately ahead and shall be linked to budgeting information so that resources allocated to achieve specific objectives can readily be identified by the Department. Subject to any commercial considerations, the corporate and business plans should be published by the Coal Authority on its website and separately be made available to staff.
- 25.3. The following key matters should be included in the plans:
  - key objectives and associated key performance targets for the forward years, and the strategy for achieving those objectives;
  - key non-financial performance targets;
  - a review of performance in the preceding financial year, together with comparable outturns for the previous 2 years, and an estimate of performance in the current year;
  - alternative scenarios and an assessment of the risk factors that may significantly affect the execution of the plan but that cannot be accurately forecast; and
  - other matters as agreed between the Department and the Coal Authority.

## 26. Budgeting procedures

- 26.1. Each year, in the light of decisions by the Department on the updated draft corporate plan, the Department will send to the Coal Authority:
  - a formal statement of the annual budgetary provision allocated by the Department in the light of competing priorities across the Department and of any forecast income approved by the Department; and
  - a statement of any planned change in policies affecting the Coal Authority.
- 26.2. The approved annual business plan will take account both of approved funding provision and any forecast receipts, and will include a budget of estimated payments and receipts together with a profile of expected expenditure and of draw-down of any Departmental funding and/or other income over the year. These elements form part of the approved business plan for the year in question.

## 27. Grant-in-aid and any ring-fenced grants

- 27.1. Any grant-in-aid provided by the Department for the year in question will be voted in the Department's Supply Estimate and be subject to Parliamentary control.
- 27.2. The grant-in-aid will normally be paid in monthly instalments on the basis of written applications showing evidence of need. The Coal Authority 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 Coal Authority. 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.

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

## 28. Annual report and accounts

- 28.1. The Coal Authority Board must publish an annual report of its activities together with its audited accounts after the end of each financial year. The Coal Authority shall provide the Department its finalised (audited) accounts by an agreed date each year in order for the accounts to be consolidated within BEIS'. A draft of the report should be submitted to the Department two 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 Treasury's Financial Reporting Manual (FRM).
- 28.2. The annual report must:
- cover any corporate, subsidiary or joint ventures under its control;
  - comply with the FRM and in particular have regard to the illustrative statements for an NDPB<sup>13</sup>;
  - outline main activities and performance during the previous financial year and set out in summary form forward plans.
- 28.3. Information on performance against key financial targets is within the scope of the audit and should be included in the notes to the accounts. The report and accounts shall be laid in Parliament and made available on the Coal Authority's .GOV webpage, in accordance with the guidance in the FRM.

## 29. Reporting performance to the Department

- 29.1. The Coal Authority 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.
- 29.2. The Coal Authority shall inform the Department of any changes that make achievement of objectives more or less difficult. It shall report financial and non-financial performance, including performance in helping to deliver Ministers' policies, and the achievement of key objectives regularly. Financial performance should be reported monthly through the Department's financial reporting systems.
- 29.3. The Coal Authority's performance shall be formally reviewed by the Department 6 times a year at bi-monthly sponsor meetings as well as at monthly board meetings. The Department's quarterly financial review process is an additional review point where the financial position across the Department is scrutinised.
- 29.4. The Responsible Minister will meet the Chair and chief executive once a year.
- 29.5. The Principal Accounting officer will meet the chief executive at least once a year.
- 29.6. The Director General will meet with the Chair and chief executive at least twice a year.
- 29.7. The Director of EDRD will meet with the Chair and chief executive quarterly.
- 29.8. The sponsor officials will meet with the Chair and chief executive bi-monthly.

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<sup>13</sup> <https://www.gov.uk/government/publications/government-financial-reporting-manual-2020-21>.

## 30. Information Sharing

- 30.1. The Department has the right of access to all Coal Authority records and personnel for any purpose including, for example, sponsorship audits and operational investigations.
- 30.2. The Coal Authority shall provide the Department with such information about its operations, performance, individual projects or other expenditure as the Department may reasonably require.
- 30.3. The Department and HM Treasury may request the sharing of data held by the Coal Authority in such a manner as set out in central guidance except insofar as it is prohibited by law. This may include requiring the appointment of a senior official to be responsible for the data sharing relationship.
- 30.4. As a minimum, the Coal Authority shall provide the Department with information monthly that will enable the Department satisfactorily to monitor:
  - the Coal Authority's cash management;
  - its draw-down of grant-in-aid;
  - forecast outturn by resource headings;
  - other data required for the Online System for Central Accounting and Reporting (OSCAR).
  - data as required in respect of its compliance with any Cabinet Office Controls pipelines or required in order to meet any condition as set out in any settlement letter

## Audit

### 31. Internal audit

- 31.1. The Coal Authority shall:
  - establish and maintain arrangements for internal audit
  - ensure that any arrangements for internal audit are in accordance with the Public Sector Internal Audit Standards (PSIAS) as adopted by HM Treasury<sup>14</sup>
  - set up an audit committee of its board in accordance with the Code of Good Practice for Corporate Governance and the Audit and Risk Assurance Committee Handbook
  - forward the audit strategy, periodic audit plans and annual audit report, including the Coal Authority Head of Internal Audit opinion on risk management, control and governance as soon as possible to the Department; and
  - keep records of and prepare and forward to the Department an annual report on fraud and theft suffered by the Coal Authority and notify the Department of any unusual or major incidents as soon as possible.
  - will share with the Department information identified during the audit process and the Annual Audit Opinion 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 Coal Authority;

### 32. External audit

- 32.1. The Comptroller & Auditor General (C&AG) audits the Coal Authority's annual accounts and lays them before parliament, together with their report. The C&AG passes the audited accounts to the Department who will lay the accounts together with the C&AG's report before parliament.
- 32.2. In the event that the Coal Authority has set up and controls subsidiary companies, the Coal Authority will in the light of the provisions in the Companies Act 2006 ensure that the C&AG has the option to be appointed auditor of those company subsidiaries that it controls and/or whose accounts are

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<sup>14</sup> <https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

consolidated within its own accounts. The Coal Authority shall discuss with the Department the procedures for appointing the C&AG as auditor of the companies.

32.3. The C&AG:

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

32.4. The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the Coal Authority 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 Coal Authority shall provide, in conditions to grants and contracts, for the C&AG to exercise such access to documents held by grant recipients and contractors and sub-contractors as may be required for these examinations; and shall use its best endeavours to secure access for the C&AG to any other documents required by the C&AG which are held by other bodies.

# Reviews and Winding up arrangements

## 33. Review of the Coal Authority's status

33.1. The Department will aim to review the status of the Coal Authority from time to time, in timescales agreed between the Coal Authority and the Department and in accordance with Cabinet Office review guidelines.

## 34. Arrangements in the event that the Coal Authority is wound up

34.1. The Department shall put in place arrangements to ensure the orderly winding up of the Coal Authority. In particular it should ensure that the assets and liabilities of the Coal Authority 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 Department.) To this end, the Department shall:

- have regard to Cabinet Office guidance on winding up of a public body<sup>15</sup>.
- ensure that procedures are in place in the Coal Authority to gain independent assurance on key transactions, financial commitments, cash flows and other information needed to handle the wind-up effectively and to maintain the momentum of work inherited by any residuary body; specify the basis for the valuation and accounting treatment of the Coal Authority's assets and liabilities;
- ensure that arrangements are in place to prepare closing accounts and pass to the C&AG for external audit, and that, for non-Crown bodies funds are in place to pay for such audits. It shall be for the C&AG to lay the final accounts in Parliament, together with their report on the accounts;
- arrange for the most appropriate person to sign the closing accounts. In the event that another public body takes on the role, responsibilities, assets and liabilities, the succeeding public body's Accounting Officer should sign the closing accounts. In the event that the Department inherits the role, responsibilities, assets and liabilities, the Department's Accounting Officer should sign.

34.2. The Coal Authority shall provide the Department with full details of all agreements where the Coal Authority 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 Coal Authority.

**Dated: 31<sup>st</sup> March 2022**

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<sup>15</sup>[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/690952/Public\\_Bodies\\_-\\_a\\_guide\\_for\\_departments\\_-\\_chapter\\_10.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/690952/Public_Bodies_-_a_guide_for_departments_-_chapter_10.pdf)

## **HM Treasury contacts**

This document can be downloaded from [www.gov.uk](http://www.gov.uk)

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# Annex A: Guidance

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

## Corporate governance

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

## Financial management and reporting

- Managing Public Money (MPM):  
<https://www.gov.uk/government/publications/managing-public-money>
- Government Financial Reporting Manual (FReM):  
[www.gov.uk/government/collections/government-financial-reporting-manual-frem](http://www.gov.uk/government/collections/government-financial-reporting-manual-frem)
- Relevant Dear Accounting Officer (DAO) letters:  
[www.gov.uk/government/collections/dao-letters](http://www.gov.uk/government/collections/dao-letters)
- 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>
- The most recent letter setting out the delegated authorities, issued by the parent department.

## Management of risk

- Management of Risk: [www.gov.uk/government/publications/orange-book](http://www.gov.uk/government/publications/orange-book) and <https://www.gov.uk/government/publications/management-of-risk-in-government-framework>

- Public Sector Internal Audit Standards:  
[www.gov.uk/government/publications/public-sector-internal-audit-standards](http://www.gov.uk/government/publications/public-sector-internal-audit-standards)
- HM Treasury approval processes for Major Projects above delegated limits:  
<https://www.gov.uk/government/publications/treasury-approvals-process-for-programmes-and-projects>
- The Government cyber-security strategy and cyber security guidance:  
<https://www.gov.uk/government/publications/national-cyber-strategy-2022/national-cyber-security-strategy-2022> and  
<https://www.gov.uk/government/collections/cyber-security-guidance-for-business>

## Commercial management

- Procurement Policy Notes:  
<https://www.gov.uk/government/collections/procurement-policy-notes>
- Cabinet Office spending controls:  
<https://www.gov.uk/government/collections/cabinet-office-controls>
- Transparency in supply chains - a practical guide:  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1040283/Transparency\\_in\\_Supply\\_Chains\\_A\\_Practical\\_Guide\\_2017\\_final.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1040283/Transparency_in_Supply_Chains_A_Practical_Guide_2017_final.pdf)

## Public appointments

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

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

## Staff and remuneration

- HM Treasury guidance on senior pay and reward:  
[www.gov.uk/government/publications/senior-civil-service-pay-and-reward](http://www.gov.uk/government/publications/senior-civil-service-pay-and-reward)
- Civil Service pay guidance (updated annually):  
[www.gov.uk/government/collections/civil-service-pay-guidance](http://www.gov.uk/government/collections/civil-service-pay-guidance)
- Public sector pay and terms: <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>

- Whistleblowing Guidance and Code of Practice:  
<https://www.gov.uk/government/publications/whistleblowing-guidance-and-code-of-practice-for-employers>
- The Equalities Act 2010: [www.gov.uk/guidance/equality-act-2010-guidance](http://www.gov.uk/guidance/equality-act-2010-guidance)

## General

- Freedom of Information Act guidance and instructions:  
[www.legislation.gov.uk/ukpga/2000/36/contents](http://www.legislation.gov.uk/ukpga/2000/36/contents) and <https://ico.org.uk/for-organisations/guide-to-freedom-of-information/>
- The Parliamentary and Health Service Ombudsman's Principles of Good Administration: <https://www.ombudsman.org.uk/about-us/our-principles>
- Other relevant instructions and guidance issued by the central Departments (Cabinet Office and HM Treasury)
- Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and are relevant to [the ALB].
- Guidance from the Public Bodies team in Cabinet Office:  
[www.gov.uk/government/publications/public-bodies-information-and-guidance](http://www.gov.uk/government/publications/public-bodies-information-and-guidance)
- The Civil Service diversity and inclusion strategy (outlines the ambition, to which Arm's Length Bodies can contribute):  
<https://www.gov.uk/government/publications/civil-service-diversity-and-inclusion-strategy-2022-to-2025>
- Guidance produced by the Infrastructure and Projects Authority (IPA) on management of major projects:  
[www.gov.uk/government/organisations/infrastructure-and-projects-authority](http://www.gov.uk/government/organisations/infrastructure-and-projects-authority)
- The Government Digital Service:  
[www.gov.uk/government/organisations/government-digital-service](http://www.gov.uk/government/organisations/government-digital-service)
- The Government Fraud, Error, Debt and Grant Efficiency function;  
[www.gov.uk/government/collections/fraud-error-debt-and-grants-function](http://www.gov.uk/government/collections/fraud-error-debt-and-grants-function) and  
[www.gov.uk/government/publications/grants-standards](http://www.gov.uk/government/publications/grants-standards)
- Code of Practice for Official Statistics:  
<https://code.statisticsauthority.gov.uk/#:~:text=The%20Code%20of%20Practice%20for%20Statistics%20sets%20the,produced%20by%20people%20and%20organisations%20that%20are%20trustworthy.>
- Accounting Officer System Statements (AOSS are produced by departments with input from ALBs): [www.gov.uk/government/publications/accounting-officer-system-statements](http://www.gov.uk/government/publications/accounting-officer-system-statements)