



The Coal
Authority



Department for
Business, Energy
& Industrial Strategy

Coal Authority framework document

Introduction

1. This framework document replaces all previous documents and sets out the broad framework within which the Coal Authority (the 'Authority') will operate. The document does not convey any legal powers or responsibilities but aims to codify the core elements of the relationship between the Department and the Authority.
2. The document will be reviewed on an annual basis and signed copies and any subsequent amendments will be placed in the Libraries of both Houses of Parliament and made available to members of the public on the Authority's website <https://www.gov.uk/government/organisations/the-coal-authority>

Purpose of the Authority

3. The Authority works to protect the public and the environment in mining areas in England, Wales and Scotland. It is working towards becoming a world leader in resolving the impacts of mining.
4. The Authority owns, on behalf of the country, the vast majority of the coal in Great Britain, as well as former coal mines.

Governance and accountability

5. The Authority is established under the Coal Industry Act 1994 ("the Act"). The constitution of the Authority is set out in sections 1 – 6 and Schedule 1 of the Act. The Authority does not carry out its functions on behalf of the Crown. It is a Non-Departmental Public Body headquartered in Mansfield, Nottinghamshire
6. 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
7. Further functions are set out under the Act and the Coal Mining Subsidence Act (“the 1991 Act”).
 8. The 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.
 9. In addition, the Authority’s vires was extended in the Energy Act 2011 to enable its expertise to be used in other non-coal mining related contexts.
 10. 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.

Ministerial responsibility

11. The Secretary of State for Business, Energy and Industrial Strategy is accountable to Parliament for the activities and performance of the Authority and it is proposed that any new Minister with responsibility for the Authority will carry out a visit to the Authority within six months of taking up appointment to learn about the role of the Authority and its functions. Typically, we would expect the chair and chief executive to meet with the minister at least annually.
12. Specific responsibilities include:
 - approving the Authority’s overall strategic objectives and the policy and performance framework within which the Authority operates (as set out in this framework document and associated documents)
 - keeping Parliament informed about the Authority’s performance
 - approving the amount of grant-in-aid/grant/other funds to be paid to the Authority, and securing Parliamentary approval
 - 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, approval of terms and conditions of staff (Including pay) in accordance with the latest pay guidance
 - laying of the annual report and accounts before Parliament

Specific accountabilities and responsibilities

Responsibilities of the Accounting Officer of the Department

13. The Permanent Secretary, as the Department's principal accounting officer, is responsible for the overall organisation, management and staffing of the sponsor Department, for ensuring that there is a high standard of financial management in the Department as a whole and is accountable to Parliament for the issue of any grant-in-aid to the Authority. The principal accounting officer designates the chief executive of the Authority as the Authority's accounting officer, and may withdraw the accounting officer designation if they believe that the incumbent is no longer suitable for the role.
14. In particular, the principal accounting officer of the Department shall ensure that:
 - the Authority's strategic aims and objectives support the Department's wider strategic aims
 - the financial and other management controls applied by the Department to the Authority are appropriate and sufficient to safeguard public funds and for ensuring that the Authority's compliance with those controls is effectively monitored
 - the internal controls applied by the Authority conform to the requirements of regularity, propriety and good financial management
 - any grant-in-aid paid to the Authority is within the ambit and the amount of the request for resources and that parliamentary authority has been sought and given

The sponsoring team in the Department for Business, Energy and Industrial Strategy

15. Officials within Energy Development and Resilience Directorate, including at senior civil service grade, shall have primary responsibility for overseeing the activities of the Authority.
16. The Sponsor Team including Governance Sponsors will meet with the chief executive and, as appropriate, additional board members on at least a bi-monthly basis. In addition, they will also meet with the Chair for both formal and informal discussions on the status of the Authority. The Chair and the Chief Executive will also meet with the Director General, Energy and Security Group in the Department on a 6 monthly basis for the purpose of updating the Director General on key strategic issues to support her role as a member of the Department's management board.
17. The Sponsor Team shall advise the Secretary of State on the discharge of his or her responsibilities including strategic aims, objectives, budget and performance.

18. In support of the departmental accounting officer the Unit shall:

a. on performance and risk management –

- monitor the Authority's activities on a continuing basis through an adequate and timely flow of information from the Authority on performance, budgeting, control and risk management, including early sight of the Authority's Governance Statement
- address any significant problems arising in the Authority, whether financial or otherwise, making such interventions in the affairs of the Authority as the Department judges necessary
- carry out reviews of the Authority's activities to inform the Department's oversight of the Authority and inform the Authority of its conclusions; strengthen these arrangements if necessary; and amend the Framework Document accordingly.

b. on communication with the Authority -

- inform the Authority of relevant government policy; advise on ministerial priorities; issue specific guidance to the Authority as necessary; and share the output of reviews and assessments
- bring any concerns about the activities of the Authority to the attention of the board, and require explanations and assurances from the board that appropriate action has been taken

Responsibilities of the chief executive as the Authority's accounting officer

General

19. The Authority's chief executive as accounting officer is personally responsible for safeguarding the public funds for which he or she has charge; for ensuring propriety and regularity in the handling of those public funds; and for the day-to-day operations and management of the Authority. In addition, he or she should ensure that the Authority as a whole is run on the basis of the standards, in HM Treasury guidance entitled "Managing Public Money".

Responsibilities for accounting to Parliament

20. The accountabilities 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

- signing a Statement of Accounting Officer's responsibilities, for inclusion in the annual report and accounts
- signing a governance statement regarding the system of internal control, for inclusion in the annual report and accounts
- ensuring that effective procedures for handling complaints about the Authority are established and made widely known within the Authority
- acting in accordance with the terms of this document, managing public money and other instructions and guidance issued from time to time by the Department, the Treasury and the Cabinet Office
- giving evidence, normally with the AO of the sponsor Department, if summoned before the Public Accounts Committee (PAC) on the Authority's stewardship of public funds

Responsibilities to the Department

21. Particular responsibilities to the Department include:

- establishing, in agreement with the Department, the Authority's corporate and business plans in the light of the Department's wider strategic aims and objectives
- ensuring that forecasts and monitoring information on performance, policy, objectives and finance are provided to the Department; and that any significant problems whether financial or otherwise, are notified to the Department on or before the bi-monthly meeting
- ensuring that appropriate communications between the Authority and the Department are conducted in a timely manner

Responsibilities to the board

The chief executive

22. The chief executive is responsible for:

- advising the board on the discharge of the Coal Authority board's responsibilities.

The Coal Authority board

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

24. The board is specifically responsible for:

- establishing and taking forward the strategic aims and objectives of the Authority consistent with its overall strategic direction and within the remit and resources framework determined by the Secretary of State
- ensuring that the responsible minister at the Department is kept informed of any changes which are likely to impact on the strategic direction of the Authority or on the attainability of its targets, and determining the steps needed to deal with such changes
- 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 sponsor Department, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, the board takes into account guidance issued by the sponsor Department
- ensuring that they receive and review regular financial information concerning the management of the Authority, is informed in a timely manner about any concerns about the activities of the Authority; and provides positive assurance to the Department that appropriate action has been taken on such concerns
- demonstrating high standards of corporate governance at all times, including by using the Audit Committee, chaired by an independent non-executive member, to help the board to address key financial and other risks, and set, with the Department's approval, the Authority's level of risk appetite and method of escalation
- appointing (following Ministerial endorsement) and formally inducting a chief executive and, in consultation with the Department, setting performance objectives and remuneration terms linked to these objectives for the chief executive which give due weight to the proper management and use and utilisation of public resources.

The Chair's personal responsibilities

25. The Chair is responsible to the named Minister at the Department. Communications between the Authority board and the responsible minister should normally be through the Chair. He or she is responsible for ensuring that policies and actions support the responsible Minister, and where relevant other ministers', wider strategic policies and that its affairs are conducted with probity. Where appropriate, these policies and actions should be clearly communicated and disseminated throughout the Authority.

26. In addition, 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
- appointing a chief executive in consultation with the Department
- taking part in the appointment process for non-executive directors, with the Department's agreement
- representing the views of the board to the general public

27. The Chair also has an obligation to ensure that:

- the work of the board and its members is reviewed and is working effectively
- the work and performance of the Authority's chief executive is reviewed annually
- the board has a balance of skills appropriate to directing the Authority's business, as set out in the Government Code of Good Practice on Corporate Governance
- board members are fully briefed on terms of appointment, duties, rights and responsibilities including acceptance of appointments after resignation or retirement
- he or she, together with the other board members, receives an appropriate full formal induction that would include, but not be limited to, 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 Authority's needs when board vacancies arise
- he or she assesses the performance of individual board members when being considered for re-appointment
- there is a code of practice for board members in place consistent with the Cabinet Office model Code for advisory non-departmental public bodies

Individual board members' responsibilities

28. Individual board members should:

- comply at all times with the board members' Code of Practice and with the rules relating to the use of public funds and conflicts of interest
- not misuse information gained in the course of their public service for personal gain or for political profit, nor seek to use the opportunity of public service to promote their private interests or those of connected persons or organisations
- comply with the board's rules on the acceptance of gifts and hospitality, and of business appointments
- act in good faith and in the best interests of the Coal Authority

Annual report and accounts

29. The Authority must lay before Parliament and publish an annual report of its activities together with its audited accounts by 31 July each year.
30. The Authority's annual report must:
- cover any corporate, subsidiary or joint ventures under its control
 - comply with legislation and the Treasury's Financial reporting Manual (FrEM) and specific accounts directions issued by the Department
 - outline main activities and performance during the previous financial year and set out in summary form forward plans.
31. In addition, the Authority will provide information and explanations as requested for the Department's annual report and accounts.

Audit

32. The Authority shall:
- establish an Audit Committee to be chaired by a non-executive director
 - establish and maintain arrangements for internal audit in accordance with the Treasury's Government Internal Audit Standards (GIAS)
 - 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 to the Department
 - keep records of, and prepare and forward to the Department an annual report on fraud and theft suffered by the Authority and notify the Department of any unusual or major incidents
33. The Comptroller & Auditor General (C&AG) audits (directly or by nominated auditor) the Authority's annual accounts and lays them before Parliament, together with his report.
34. 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 Authority
 - will share first with the Authority, and afterwards with the sponsor 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 Authority
 - will, where asked, provide Departments and other relevant bodies with Regulatory Compliance Reports and other similar reports which Departments may request at the

commencement of the audit and which are compatible with the independent auditor's role

35. The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the Authority has used its resources in carrying out 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 as to documents held by grant recipients, 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.

Right of access

36. The Department has the right of access to all Authority records and personnel for any purpose including, for example, sponsorship audits and operational investigations.
37. The sponsor Department's internal audit service has a right of access to all documents prepared by the Authority's internal auditor, including where the service is contracted out.

Dispute Resolution

38. Where there appears to be a fundamental disagreement or dispute between BEIS and the 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 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 Authority to clarify the policy priorities. An audit trail in relation to the disagreement or dispute will be maintained for transparency.

Management and financial responsibilities

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

39. Unless agreed by the Department and, as necessary, HM Treasury, the Authority shall follow the principles, rules, guidance and advice in Managing Public Money, referring any difficulties or potential bids for exceptions to the Coal Liabilities Unit of the Department in the first instance.
40. Once the budget has been approved by the Department, subject to any restrictions imposed by statute, the responsible Minister's instructions and/or this document, the

Authority shall have authority to incur expenditure approved in the budget without further reference to the Department, on the following conditions:

- the Authority shall comply with the delegations set out in the annual delegation letter from the Department. These delegations shall not be altered without the prior agreement of the Department
- the 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 Authority shall provide the Department with such information about its operations, performance, individual projects or other expenditure as the Department may reasonably require

41. In addition, the Authority shall obtain the Department's prior written approval before:

- entering into any undertaking to incur any expenditure that falls outside the delegations or which is not provided for in the 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
- committing to capital expenditure in excess of £5 million

Corporate governance

Board appointments - the chair and board members

42. The Authority chair and board members are appointed by the responsible Minister with the Department taking responsibility for this process. Such appointments will comply with the Code of Practice of the Office of the Commissioner on Public Appointments and reflect the three basic principles (Merit, Fairness and Openness).

Composition of the board

43. The 1994 Act allows up to 8 board members. In line with the government's Code of Practice on Corporate Governance, the board will consist of an independent non-executive chair, together with up to four Executive members that have a balance of skills and experience

appropriate to directing the Authority's business. For the Authority, there should be members who have experience of its business, operational delivery, corporate services such as HR, IS, technology, property asset management, estate management, communications and performance management. The board should include up to three further independent non-executive members to ensure that executive members are supported and constructively challenged in their role.

Risk management

44. The Authority shall ensure that the risks that it faces are dealt with, 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. It should adopt and implement policies and practices to safeguard itself against fraud and theft, in line with the Treasury's guide: Managing the Risk of Fraud. It should also take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter into a contract or to give grant or grant-in-aid.

Corporate and business plans

45. To be completed between January and March each year the Authority shall submit to the Coal Liabilities Unit in the Department a draft of the Corporate Plan. The Authority shall agree with the Department the issues to be addressed in the Plan and the timetable for its preparation. The plan shall reflect the Authority's statutory 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 Authority contributes to the achievement of the Department's objectives.
46. Within one month from the date of submission, unless otherwise agreed, the Department shall formally agree the plan and budget settlement for the next financial year.
47. Subject to any commercial considerations, a digest of the corporate and business plans should be published by the Authority on its website and separately be made available to staff.
48. The following key matters should, unless dealt with separately, 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

- other matters as agreed between the Department and the Authority

Budgeting procedures

49. Each year, in the light of decisions by the Department on the updated draft corporate plan, the Department will send to the Authority by the end of February, unless otherwise notified;
- 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
 - a statement of any planned change in policies affecting the Authority
50. The approved annual business plan will take account both of approved funding provision, where this applies, 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.

Grant-in-aid and any ring-fenced grants

51. 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.
52. The grant-in-aid will normally be paid in monthly instalments on the basis of written applications showing evidence of need. The 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 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 yearend, 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.
53. In the event that the Department provides the Authority separate grants for specific (ring fenced) purposes, it would issue the grant as and when the Authority needed it on the basis of a written request. The Authority would provide evidence that the grant was used for the purposes authorised by the Department. The Authority shall not have uncommitted grant funds in hand, nor carry grant funds over to another financial year.
54. In relation to Receipts From Interest In Coal, the Authority will notify the Department of the quarterly royalty receipts prior to transferring payments.

Reporting performance to the Department

55. The 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
- inform the Department of any changes that make achievement of objectives more or less difficult
- report financial and non-financial performance, including performance in helping to deliver ministers' policies, and the achievement of key objectives as required
- formally review its performance with the Department at least 6 times a year
- supply updates on performance indicators to the Department's management board
- report to and interact with the Department's finance team

Providing monitoring information to the Department

56. As a minimum, the Authority shall provide the Department with information monthly that will enable the Department to monitor:

- the Authority's cash management
- its draw-down of grant-in-aid
- forecast outturn by resource headings
- balance sheet information as prescribed by BEIS finance
- other data reasonably required for the Online System for Central Accounting and Reporting (OSCAR)

Delegated authorities

57. The Department will set out the Authority's delegated authorities formally in writing.

58. In addition, the Authority will comply with all government guidance on expenditure as requested by the Department.

The Authority's staff

Broad responsibilities for Coal Authority staff

59. Within the arrangements approved by the responsible minister and the Treasury the 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 performance measurement systems are reviewed regularly
- staff are aware of guidance on political impartiality and the restrictions on staff attending political conferences in a professional capacity
- its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve the Authority 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

Staff costs

60. Subject to its delegated authorities, the 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

61. The Authority's pay remit should have regard to chapter 5 of the Cabinet Office Guide to Public Bodies that provides guidance on staff issues in public bodies.

62. The 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 and in accordance with the latest guidance.

63. The Authority has no delegated power to amend these terms and conditions.

64. 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 except where prior approval has been given by the Department to vary such rates.

65. Staff terms and conditions should be set out in an Employee Handbook, which should be provided to the Department together with subsequent amendments.

66. Any performance-related pay scheme operated by the Authority shall form part of the annual aggregate pay budget approved by the Department or the general pay structure approved by the Department and the treasury whichever is applicable.
67. The travel expenses of board members shall be tied to the rates allowed to senior staff of the Authority consistent with the broader Civil Service approach to travel costs. Reasonable actual costs shall be reimbursed.

Pensions, redundancy and compensation

68. Authority staff shall normally be eligible for a pension provided by the Principal Civil Service Pension Scheme (PCSPS).
69. Staff may opt out of the occupational pension scheme provided by the Authority, but any employers' contribution to any personal pension arrangement, including stakeholder pension shall normally be limited to the national insurance rebate level.
70. Any proposal by the 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.

Review of the status of the Authority (and winding-up arrangements)

71. It is expected that an assurance review of the Authority will take place during the course of each Parliament. The review will:
 - be proportionate, inclusive and transparent
 - consider the ongoing need for individual functions and alternative delivery options
 - be conducted in a way that represents value for money to the taxpayer
72. A tailored review was last published on 22 December 2017.

Arrangements in the event that the Authority is wound up

73. The Department shall put in place arrangements to ensure the orderly winding up of the Authority. In particular, it should ensure that the assets and liabilities of the 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).
74. To this end, the Department shall:
 - ensure that procedures are in place in the 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 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 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 his report on the accounts
- arrange for the most appropriate person to sign the closing accounts. In the event that another NDPB takes on the role, responsibilities, assets and liabilities, the succeeding NDPB AO should sign the closing accounts. In the event that the Department inherits the role, responsibilities, assets and liabilities, the sponsor Department's AO should sign

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

JOANNA WHITTINGTON
Director General Energy and Security

Date: 11th April 2019
(On behalf of the Department)

LISA PINNEY MBE
Chief Executive of The Coal Authority

Date: 15 April 2019
(On behalf of the Authority)

List of appendices to this document

Appendix 1 - List of government-wide corporate guidance instructions

Appendix 1

Compliance with government-wide corporate guidance and instructions

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

This document

Corporate Governance in Central Government Departments

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/609903/PU207_7_code_of_practice_2017.pdf

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/609668/PU207_6_corporate_governance_guidance.pdf

Governance Code on Public Appointments.

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/578498/governance_code_on_public_appointments_16_12_2016.pdf

Guidance on annual reports and accounts

<https://www.gov.uk/government/collections/government-financial-reporting-manual-frem>

Public Bodies Staff

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/690948/Public_Bodies_-_a_guide_for_departments_-_chapter_5.pdf

Code of Conduct for Board Members of Public Bodies

<https://www.gov.uk/government/publications/board-members-of-public-bodiescode-of-conduct>

Managing Public Money (MPM) <https://www.gov.uk/government/publications/managing-public-money>

Public Sector Internal Audit Standards <https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

Management of Risk: Principles and Concepts

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

HM Treasury Guidance on Tackling Fraud

http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hmtreasury.gov.uk/d/managing_the_risk_fraud_guide_for_managers.pdf.pdf

Government Financial Reporting Manual (FReM)

<https://www.gov.uk/government/publications/government-financial-reportingmanual>

Fees and Charges Guide, Chapter 6 of Managing Public Money

Departmental Banking: A Manual for Government Departments, Annex 5.6 of Managing Public Money

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/742189/Managing_Public_Money_MPM_with_annexes_2018.pdf

Relevant Dear Accounting Officer letters

<https://www.gov.uk/government/organisations/hm-treasury/series/dao-letters>

Regularity, Propriety and Value for Money

http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hmtreasury.gov.uk/psr_governance_valueformoney.htm

The Parliamentary and Health Service Ombudsman's Principles of Good Administration

<http://www.ombudsman.org.uk/improving-publicservice/ombudsmansprinciples>

Consolidation Officer Memorandum, and relevant DCO letters

Relevant Freedom of Information Act guidance and instructions (Ministry of Justice)

Model Code for Staff of Executive Non-departmental Public Bodies (Cabinet Office)

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/80082/PublicBodiesGuide2006_5_public_body_staffv2_0.pdf

Other relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts

Other relevant instructions and guidance issued by the central Departments

Specific instructions and guidance issued by the sponsor Department

Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and relevant to the ALB

Latest HMT guidance on pay and terms