



Public Accounts Committee

Jim Harra
Permanent Secretary
HM Revenue and Customs
Room 2/75
100 Parliament Street
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By email: perm.secs@hmrc.gov.uk

12 January 2023

Replacing The Pensions Scheme Service (TPSS) to deliver the Pensions Online Digital Service (PODS)

Dear Permanent Secretary,

Thank you for the [Pensions Programme Accounting Officer Assessment summary](#), which explains the formation of the Pensions Programme in March 2021 to modernise the administration of Pensions Tax Relief, replacing the Pensions Scheme Service (TPSS) to complete the delivery of the Pensions Online Digital Service (PODS).

I note the programme has been assessed via an options appraisal and has followed HM Treasury Green Book Guidance. The programme was subject to a gateway zero review in August 2022 and the AOA says it is currently on track to deliver, subject to a delivery risk of resource constraints around HMRC's wider transformation programme.

The assessment does not refer to the cost or time implications of replacing the TPSS with the new scheme, or whether PODS will now cost more or take longer. Where transformation programmes roll forward from one to another it can be more difficult to identify what has been delivered, and at what cost. I am therefore looking for assurance that HMRC has achieved value for money from the total investment thus far and that it will maintain a clear view of costs and performance across the total investment.

I would be grateful if you could provide me with the following before you next give evidence to the Committee on Thursday 26 January.

- what TPSS achieved and did not achieve against its original aims and timescales, and your assessment of value for money;
- what PODS has cost so far against forecast; and
- the revised lifetime costs of PODS against original budget.

Yours sincerely

Dame Meg Hillier MP
Chair of the Committee of Public Accounts