



Department  
for Work &  
Pensions

# Framework Document: The Pensions Regulator

A non-departmental public body of the Department for Work and Pensions

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Effective from 06 March 2025



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# Framework Document: The Pensions Regulator

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# Introduction and background

## 1. Purpose of document

- 1.1. This framework document (the “document”) has been agreed between the Department for Work and Pensions (“DWP” or “the department”) and The Pensions Regulator (“TPR” or “the Regulator”) in accordance with HM Treasury's handbook Managing Public Money<sup>1</sup> (“MPM”) (as updated from time to time) and has been approved by HM Treasury.
- 1.2. The document sets out the broad governance framework within which TPR and the DWP operate. It sets out TPR's core responsibilities, describes the governance and accountability framework that applies between the roles of the DWP and TPR, 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 TPR include all its subsidiaries and joint ventures that are classified to the public sector and central government for national accounts purposes. If TPR establishes a subsidiary or joint venture, there shall be a document setting out the arrangements between it and TPR agreed with the department.
- 1.5. Copies of the document 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 TPR website/gov.uk.
- 1.6. This document should be reviewed and updated at least every three years unless there are exceptional reasons that render this inappropriate that have been agreed with HM Treasury and the DWP Principal Accounting Officer. The latest date for review and updating of this document is 2027.

## 2. Objectives

- 2.1. The DWP and TPR share the common objective of protecting the UK's workplace pensions. To achieve this TPR and the department will work together in recognition of each other's roles and areas of expertise, providing an effective environment for TPR to achieve its objectives through the promotion of partnership and trust and ensuring that TPR also supports the strategic aims and objectives of the department and wider government.

## 3. Classification

- 3.1. TPR has been classified as a central government organisation by the Office for National Statistics/HM Treasury Classifications Team.
- 3.2. It has been administratively classified by the Cabinet Office as a non-departmental public body (“NDPB”).

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<sup>1</sup>[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1000670/MPM\\_Spring\\_21\\_with\\_annexes\\_080721.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1000670/MPM_Spring_21_with_annexes_080721.pdf)



# Purposes, aims and duties

## 4. Purposes

- 4.1. TPR has been established under the Pensions Act 2004.<sup>2</sup> Its main purpose is to regulate workplace pension schemes and to ensure compliance by employers with their automatic enrolment (AE) duties,

## 5. Powers and duties

- 5.1. TPR was established as a corporate body under Part 1 of the Pensions Act 2004.<sup>3</sup> Its powers and duties stem from sections 4<sup>4</sup> and 5<sup>5</sup> of the 2004 Act. Its role in respect of employer compliance was established in Part 1 of the Pensions Act 2008.<sup>6</sup> Its role in respect of public service schemes was set out in the Public Service Pensions Act 2013.<sup>7</sup>

- 5.2. TPR's statutory objectives are:

- To protect the benefits of members of occupational pension schemes;
- To protect the benefits of members of personal pension schemes (where there is a direct payment arrangement);
- To promote and improve understanding of the good administration of work-based pension schemes;
- To reduce the risk of situations arising which may lead to compensation being payable from the Pension Protection Fund (PPF);
- To maximise employer compliance with the employer duties and the employment safeguards introduced by the Pensions Act 2008;
- In relation to defined benefit (DB) scheme funding, to minimise any adverse impact on the sustainable growth of an employer.

## 6. Aims

- 6.1. TPR's Corporate Plan 2024-27<sup>8</sup>, published in May 2024 set out its mission to protect savers' money, enhance the pension system and support innovation in savers' interests. This builds on its 15-year Corporate Strategy: Pensions of the future<sup>9</sup> published in March 2021, which set out five strategic priorities to protect and enhance savers' retirement outcomes for all pension savers.
- Security: Savers' money is secure;
  - Value for money: Savers get good value for money;
  - Scrutiny of decision making: Decisions made on behalf of savers are in their best interests;

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<sup>2</sup> <https://www.legislation.gov.uk/ukpga/2004/35/contents>

<sup>3</sup> <https://www.legislation.gov.uk/ukpga/2004/35/part/1>

<sup>4</sup> <https://www.legislation.gov.uk/ukpga/2004/35/section/4>

<sup>5</sup> <https://www.legislation.gov.uk/ukpga/2004/35/section/5>

<sup>6</sup> <https://www.legislation.gov.uk/ukpga/2008/30/part/1>

<sup>7</sup> <https://www.legislation.gov.uk/ukpga/2013/25/contents/enacted>

<sup>8</sup> <https://www.thepensionsregulator.gov.uk/en/document-library/corporate-information/corporate-plans/corporate-plan-2024-27>

<sup>9</sup> <https://www.thepensionsregulator.gov.uk/en/document-library/corporate-information/corporate-plans/tpr-strategy-pensions-of-the-future>

- Embracing innovation: The market innovates to meet savers' needs;
- Bold and effective regulation: TPR is a bold and effective regulator;

# Governance and accountability

## 7. Governance and accountability

- 7.1. TPR shall operate corporate governance arrangements that, as far as practicable and in the light of the other provisions of this document or as otherwise may be mutually agreed, accord with good corporate governance practice and applicable regulatory requirements and expectations.
- 7.2. In particular (but without limitation), TPR should:
- comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice<sup>10</sup> (as amended and updated from time to time) to the extent appropriate and in line with its statutory duties or specify and explain any non-compliance in its annual report;
  - comply with MPM;
  - in line with MPM have regard to the relevant Functional Standards<sup>11</sup> as appropriate;
  - consider the codes of good practice and guidance set out in Annex A of this framework document, as they apply to ALBs.
- 7.3. In line with MPM Annex 3.1, TPR 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 TPR does intend to materially depart from the Code, the sponsor should be notified in advance.
- 7.4. TPR is an independent statutory body and is not subject to external direction in the exercise of its regulatory functions, other than by the Courts.

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<sup>10</sup> <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>

<sup>11</sup> <https://www.gov.uk/government/collections/functional-standards>

# Role of the department

## 8. The responsible Minister

- 8.1. The Secretary of State for Work and Pensions (“the responsible Minister”) is accountable to Parliament for all matters concerning TPR.
- 8.2. The Minister’s statutory powers in respect of TPR are set out in the Pensions Act 2004, Schedule 1.<sup>12</sup>
- 8.3. These include the following:
- **Paragraphs 18 and 19** of Schedule 1 enable the Regulator to determine its own procedures. The Secretary of State has the power to make regulations prescribing the Regulator's procedures, which would include those applicable to the Determination Panel's proceedings.
  - **Paragraph 21** allows the Secretary of State to make regulations limiting the extent to which the functions of the committee established under section 8 of the Pensions Act 2004<sup>13</sup> may be delegated to any of its members or any of its sub-committees; limiting the extent of the functions which may be delegated by the Determinations Panel to any of its members or any of its sub-committees; limiting the extent to which the functions of the Regulator may be delegated under paragraph 20; and permitting the Regulator in prescribed circumstances to delegate to prescribed persons any prescribed functions of the Regulator.
  - Under **paragraph 25**, the Secretary of State may make regulations authorising the Regulator to charge fees to meet the costs incurred by the Regulator in connection with certain applications.

## Appointments to the Board

- 8.4. The Chief Executive of TPR is appointed by the Board under Schedule 1, paragraph 8(4)<sup>14</sup> of the Pensions Act 2004 with the approval of the Secretary of State. In practice, this and the following approvals may be delegated to the responsible Minister.
- 8.5. The Secretary of State has the following appointment and approval rights in relation to TPR’s Board, under section 2 of the Pensions Act 2004:<sup>15</sup>
- Appointment of TPR Board Chair: This appointment is subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments.
  - A minimum of three further non-executive members are appointed by the Secretary of State. These appointments are subject to the

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<sup>12</sup> <https://www.legislation.gov.uk/ukpga/2004/35/contents>

<sup>13</sup> <https://www.legislation.gov.uk/ukpga/2004/35/section/8>

<sup>14</sup> <https://www.legislation.gov.uk/ukpga/2004/35/schedule/1>

<sup>15</sup> <https://www.legislation.gov.uk/ukpga/2004/35/section/2>

Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments.

- A minimum of two members, in addition to the Chief Executive, are appointed from the staff of the Regulator by the Secretary of State.
- All such 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.

## **Other Ministerial powers and responsibilities**

8.6. The Minister is also responsible for:

- the policy framework within which TPR operates;
- setting the performance framework within which TPR will operate including approving TPR's Strategy and Annual Plan;
- matters regarding spending approvals, acquisitions, disposals, and joint ventures in line with delegations as set out in the delegation letter; and
- such other matters as may be appropriate and proportionate.

## **9. The Principal Accounting Officer**

9.1. The Principal Accounting Officer (PAO) is the Permanent Secretary of the department.

### **PAO's specific accountabilities and responsibilities**

9.2. The PAO of DWP designates the Chief Executive as TPR's Accounting Officer (AO) and ensures that they are fully aware of their responsibilities. The PAO issues a letter appointing the AO, setting out their responsibilities and delegated authorities.

9.3. The respective responsibilities of the PAO and AO for TPR as an ALB are set out in Chapter 3 of MPM.

9.4. The PAO is accountable to Parliament for the issue of any grant-in-aid to TPR.

9.5. The PAO is also responsible, usually via the Partnership Division, for advising the responsible Minister on:

- an appropriate framework of objectives and targets for TPR in the light of the department's wider strategic aims and priorities;
- an appropriate budget for TPR in the light of the DWP's overall public expenditure priorities;
- how well TPR is achieving its strategic objectives and whether it is delivering value for money; and
- the exercise of the Ministers' statutory responsibilities concerning TPR as outlined above.

9.6. The PAO via the Partnership Division (referred to a paragraph 10.1 below) is also responsible for ensuring arrangements are in place to:

- monitor TPR's activities and performance;
- address significant problems in TPR, 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 TPR's objectives and activities in line with the wider departmental risk assessment process;
- inform TPR of relevant government policy in a timely manner; and
- bring ministerial or departmental concerns about the activities of TPR to the attention of the full TPR board, and, as appropriate to the departmental Board, requiring explanations and assurances that appropriate action has been taken.

## 10. The role of the Partnership Division

- 10.1. The ALB Partnership Division within the Private Pensions and Arm's Length Bodies Partnership Directorate in the department is the primary contact for TPR. The senior civil servant responsible for this relationship is the Director for Private Pensions and Arm's Length Bodies Partnership. They are the main source of advice to the Minister responsible for the discharge of their responsibilities in respect of TPR. They also support the PAO in their responsibilities toward TPR.
- 10.2. Officials of the ALB Partnership Division in the DWP will liaise regularly with TPR officials to review performance against plans, achievement against targets and expenditure against its Departmental Expenditure Limits (DEL) and Annually Managed Expenditure (AME) allocations.
- 10.3. A Policy sponsor within the Private Pensions and Arm's Length Bodies Partnership Directorate will oversee the policy relationship between TPR and the department. This will include explaining wider policy developments that might have an impact on TPR.

## 11. Resolution of disputes between TPR and DWP

- 11.1. Any disputes between the department and TPR will be resolved in as timely a manner as possible. The DWP and TPR will seek to resolve any disputes through an informal process in the first instance. If this is not possible, then a formal process, overseen by the senior sponsor, will be used to resolve the issue. Failing this, the senior sponsor will ask the relevant policy Director General to oversee the dispute. They may then choose to ask the Permanent Secretary to nominate a non-executive member of the department's Board to review the dispute, mediate with both sides and reach an outcome, in consultation with the responsible minister and the Secretary of State if considered necessary.

## 12. Freedom of Information requests

- 12.1. Where a request for information is received by either party under the Freedom of Information Act 2000, or the UK General Data Protection Regulations/Data Protection Act 2018, the party receiving the request will consult with the other party prior to any disclosure of information that may affect the other party's interests and/or responsibilities.

## 13. Reporting on legal risk and litigation

- 13.1. TPR shall provide a quarterly update to the sponsor 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 sponsor in a timely manner.
- 13.2. In respect of each substantial piece of litigation involving TPR, the parties will agree a litigation protocol which will include specific provisions to ensure appropriate and timely reporting to the sponsor on the status of the litigation and the protection of legally privileged information transmitted to the sponsor 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 sponsor in an appropriate and timely manner;
  - legally privileged documents and information are clearly marked as such;
  - individual employees handling the legally privileged documents and information are familiar with principles to which they must adhere to protect legal privilege; and
  - circulation of privileged information within government occurs only as necessary.

# TPR governance structure

## 14. The Chief Executive

### Responsibilities of TPR's chief executive as accounting officer (AO)

14.1. The Chief Executive as AO 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 TPR. In addition, they should ensure that TPR is run based on the standards, in terms of governance, decision-making and fiscal management, that are set out in Box 3.1 of MPM. These responsibilities include the below and those that are set in the AO appointment letter issued by the PAO of DWP.

#### Responsibilities for accounting to Parliament and the public

14.2. 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 TPR in accordance with Parliamentary and Health Service Ombudsman's Principles of Good Complaint Handling are established and made widely known within TPR and published on TPR's website;
- acting in accordance with the terms of MPM 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 [9.2];
  - any elements of any settlement letter issued to the sponsor department that is relevant to the operation of TPR; and
  - any separate settlement letter that is issued to TPR from the sponsor department.
- ensuring they have appropriate internal mechanisms for monitoring, governance, and external reporting regarding non-compliance with any conditions arising from the above documents; and
- giving evidence, normally with the PAO, when summoned before the Public Accounts Committee (PAC) on TPR's stewardship of public funds.

### Responsibilities to the DWP

14.3. Responsibilities to the DWP include:

- establishing, in agreement with the department, TPR'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 of TPR ("the Board")**

14.4. The Chief Executive is responsible for:

- advising the Board on the discharge of their 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 TPR's performance compared with its strategic priorities; 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**

14.5. The Chief Executive should follow the advice and direction of the Board, except in very exceptional circumstances with clearly stated reasons and transparent rationale for not doing so.

14.6. If the Board, or its chair, 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, or in the Chief Executive's opinion (after taking legal advice as appropriate) would not be lawful, or is unethical, the Chief Executive in their role as AO should reject that course of action giving clearly stated reasons and ensure that the Board has been given an opportunity to discuss the stated reasons for that rejection.

14.7. Such conflicts should be brought to the attention of PAO and the responsible Minister as soon as possible.

14.8. Furthermore, and if agreed with the responsible Minister, the AO must write a letter of justification to the chair of the Board setting out the rationale for not following the advice and recommendation of the Board and copy that letter to the Treasury Officer of Accounts.

14.9. If the responsible Minister agrees with the proposed course of action of the Board, it may be appropriate for the Minister to direct the AO in the manner as set out in MPM paragraph 3.6.6 onwards.

## **15. The Board**

### **Composition of the Board**

15.1. TPR will have a board in line with good standards of corporate governance and as set out in its establishing statute and in guidance as set out in Annex A. The



role of the Board shall be to run the TPR, 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 Document. Detailed responsibilities of the board shall be set out in the Board terms of reference. Remuneration of the Board will be disclosed in line with the guidance in the Government Financial Reporting manual (FReM).

- 15.2. The Board will consist of a chair, together with the Chief Executive and at least three other non-executive members and at least two other executive members appointed from TPR's staff that have a balance of skills and experience appropriate to directing TPR's business. For TPR there should be members who have experience of its business, strategy formulation, operational delivery, policy / legal oversight, corporate services such as digital, finance, HR, technology, property asset management, communications, procurement and performance management, risk / corporate governance, sustainability / environmental responsibility. This will include as an executive and voting board member an appropriately qualified finance director as described in Annex 4.1 of MPM. In accordance with section 2(4) of the Pensions Act 2004<sup>16</sup> the Board must include a majority of independent non-executive members to ensure that executive members are supported and constructively challenged in their role.

## **Board Committees**

- 15.3. In accordance with schedule 1, paragraph 17 of the Pensions Act 2004,<sup>17</sup> 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.
- 15.4. 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 these areas, except for the non-executive functions described in section 8 of the Pensions Act 2004. 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.
- 15.5. 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 Partnership Division, Senior Sponsor, PAO, or responsible Minister as appropriate. The committee may also seek to ensure disagreement or concern is reflected as part of the report on its activities in the annual report.
- 15.6. 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

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<sup>16</sup> <https://www.legislation.gov.uk/ukpga/2004/35/section/2>

<sup>17</sup> <https://www.legislation.gov.uk/ukpga/2004/35/schedule/1/paragraph/17>

independent non-executive directors are not over-burdened when deciding the chairs and membership of committees.

## **Duties of the Board**

15.7. The Board is specifically responsible for:

- establishing and taking forward the strategic aims and objectives of TPR, consistent with its overall strategic direction and within the policy and resources framework determined by the Secretary of State;
- providing effective leadership of TPR 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 TPR to meet its objectives;
- reviewing management performance;
- ensuring that the Board receives and reviews regular financial and management information concerning the management of TPR;
- ensuring that it is kept informed of any changes which are likely to impact on the strategic direction of TPR 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 PAO via the executive team, the Partnership Division 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;
- ensuring that in reaching decisions, the Board considers 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 TPR or to the AO as set out in paragraph [9.2];
  - any elements of any settlement letter issued to the sponsor department that is relevant to the operation of TPR;
  - any separate settlement letter that is issued to TPR from the sponsor department;
  - 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 TPR 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, setting performance objectives and (by means of its Non-Executive Committee) 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 chair by the independent non-executives, considering the views of relevant stakeholders. The outcome of that evaluation should be made available to the Partnership Division to contribute to the department's annual appraisal of the chair; and
- determining all such other things which the Board considers ancillary or conducive to the attainment or fulfilment by TPR of its objectives.

15.8. The Board should ensure that effective arrangements are in place to provide assurance on risk management, governance, and internal control (subject to the responsibilities of the Non-Executive Committee in relation to financial control).

15.9. 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)<sup>18</sup>. The Board must maintain an Audit and Risk Assurance Committee chaired by an independent and appropriately qualified non-executive member to provide independent advice and ensure that the Departmental Audit and Risk Assurance Committee are provided with routine assurances with escalation of any significant limitations or concerns. The Board is expected to assure itself of the adequacy and effectiveness of the risk management framework and the operation of internal control (subject to the responsibilities of the Non-Executive Committee in relation to financial 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 their appointment letter, the priorities in the chair's letter issued to them by the sponsor team, the statutory authority governing TPR, this document and the documents and guidance referred to within this document.

16.2. Communications between TPR'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>19</sup>, which covers conduct in the role and includes the Nolan Principles of Public Life<sup>20</sup>.

16.4. In addition, the Chair is responsible for:

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<sup>18</sup> <https://www.gov.uk/government/publications/orange-book>

<sup>19</sup> <https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>

<sup>20</sup> <https://www.gov.uk/government/publications/the-7-principles-of-public-life>

- Ensuring, including by monitoring, and engaging with appropriate governance arrangements, that TPR's affairs are conducted with probity; and
- ensuring that policies and actions support the responsible Minister's and, where relevant, other Ministers' wider strategic policies where they have been communicated to the chair and, where appropriate, these policies and actions should be clearly communicated and disseminated throughout TPR.

16.5. The Chair has the following leadership responsibilities:

- formulating the Board's strategy, in consultation with and subject to approval by the Board;
- 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 is reviewed and is 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 Partnership Division are sought and considered;
- that the Board has a balance of skills appropriate to directing TPR's business, and that all directors including the Chair and Chief Executive continually update their skills, knowledge, and familiarity with TPR to fulfil their role both on the Board and committees. This will include but not be limited to skills and training in relation to fiscal 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 fiscal management and reporting requirements and on any differences that may exist between private and public sector practice;
- the responsible Minister is advised of TPR's needs when board vacancies arise;
- there is a Board Operating Framework in place setting out the role and responsibilities of the board consistent with the Government Code of Good Practice for Corporate Governance; and
- 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:

- Always comply 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;
- demonstrate adherence to the 12 Principles of Governance for all Public Body Non-Executive Directors as appropriate<sup>21</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 TPR; and
- 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

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<sup>21</sup> ;<https://www.gov.uk/government/publications/public-bodies-non-executive-director-principles/12-principles-of-governance-for-all-public-body-neds>

# Management and financial responsibilities and controls

## 18. Delegated authorities

18.1. TPR'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 DWP in agreement with HM Treasury.

18.2. In line with MPM Annex 2.2 these delegations will be reviewed on an annual basis.

18.3. TPR shall obtain the department's and, where appropriate, HM Treasury's prior written approval before:

- entering any undertaking to incur any expenditure that falls outside the delegations, or which is not provided for in the ALB'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 meaningful change in the scale of operation or funding of any initiative or 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 MPM.

## 19. Spending authority

19.1. Once the budget has been approved by DWP, and subject to any restrictions imposed by the responsible Minister's instructions, this document, HM Treasury guidance or delegation letters, TPR shall have authority to incur expenditure approved in the budget without further reference to the sponsor department, on the following conditions:

- TPR shall comply with the delegations set out in the delegation letter. These delegations shall not be altered without the prior agreement of the sponsor department and as agreed by HM Treasury and Cabinet Office as appropriate;
- TPR shall comply with MPM 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; and
- TPR shall provide the department with information about its operations, performance, individual projects, or other expenditure as the department may reasonably require.

## 20. Banking and managing cash

- 20.1. TPR must maximise the use of publicly procured banking services. (accounts with central government commercial banks managed centrally by Government Banking). TPR accounts are held at HSBC.
- 20.2. TPR 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 MPM.
- 20.4. The AO is responsible for ensuring TPR has a banking policy as set out in MPM and ensuring that policy is complied with.

## 21. Procurement

- 21.1. TPR shall ensure that its procurement policies are aligned with and comply with any relevant UK or other applicable international procurement rules, and particularly the Public Contracts Regulations 2015.
- 21.2. TPR shall establish its procurement policies and document these in a Procurement Handbook.
- 21.3. In procurement cases where TPR is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from the department's sponsor team.
- 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 TPR 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. TPR shall:
  - engage fully with department and government wide procurement initiatives that seek to achieve VfM from collaborative projects;
  - comply with all relevant Procurement Policy Notes issued by Cabinet Office; and
  - co-operate fully with initiatives to improve the availability of procurement data to facilitate the achievement of VfM.
- 21.7. TPR shall comply with the commercial<sup>22</sup> and grants standards<sup>23</sup>. These standards apply to the planning, delivery, and management of government commercial activity, including management of grants in all departments and ALBs,

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<sup>22</sup> <https://www.gov.uk/government/publications/commercial-operating-standards-for-government>

<sup>23</sup> <https://www.gov.uk/government/publications/grants-standards>

regardless of commercial approach used and form part of a suite of functional standards that set expectations for management within government.

## 22. Risk management

- 22.1. TPR 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>24</sup>.

## 23. Counter fraud and theft

- 23.1. TPR should adopt and implement policies and practices to safeguard itself against fraud and theft.
- 23.2. TPR 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 MPM Annex 4.9 and the Counter Fraud Functional Standard<sup>25</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 a grant or grant-in-aid.
- 23.3. TPR should keep records of and prepare and forward to the department an annual report on fraud and theft suffered by TPR and notify the sponsor department of any unusual or major incidents as soon as possible. TPR should also report detected loss from fraud, bribery, corruption and error, alongside associated recoveries and prevented losses, to the Public Sector Fraud Authority 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, TPR 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 against employees with protected characteristics under the Equality Act 2010;
  - 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 TPR 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 TPR's objectives;
  - proper consultation with staff takes place on key issues affecting them;
  - adequate grievance and disciplinary procedures are in place.

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<sup>24</sup> [http://www.hm-treasury.gov.uk/orange\\_book.htm](http://www.hm-treasury.gov.uk/orange_book.htm)

<sup>25</sup> <https://www.gov.uk/government/publications/government-functional-standard-govs-013-counter-fraud>



- whistle-blowing procedures consistent with the Public Interest Disclosure Act 1998 are in place; and
- 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>26</sup>.

## **Staff costs**

24.2. Subject to its delegated authorities, TPR 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. TPR'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, where necessary, the Treasury. TPR has no delegated power to amend these terms and conditions.

24.4. Where 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>27</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 the employee's or contractor's contract of employment.

24.6. TPR 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>28</sup> and the Public Sector Pay and Terms Guidance<sup>29</sup>.

24.7. TPR shall operate an appropriate performance-related pay scheme [that shall form part of the annual aggregate pay budget approved by the department], 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 senior staff of TPR. 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. TPR staff shall normally be eligible for a pension provided by Principal Civil Service Pension Scheme. Staff may opt out of the occupational pension scheme provided by TPR, but the employers' contribution to any personal pension

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<sup>26</sup>[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/80082/PublicBodiesGuide2006\\_5\\_public\\_body\\_staffv2\\_0.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/80082/PublicBodiesGuide2006_5_public_body_staffv2_0.pdf)

<sup>27</sup> <https://www.gov.uk/government/publications/civil-servants-terms-and-conditions>

<sup>28</sup> <https://www.gov.uk/government/publications/senior-civil-service-pay-and-reward>

<sup>29</sup> <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>

arrangement, including stakeholder pension, shall normally be limited to the national insurance rebate level.

24.11. Any proposal by TPR 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 MPM.

# Business plans, financial reporting, and management information

## 25. Corporate and business plans

- 25.1. By the end of May, TPR shall submit annually to the sponsor department a draft of the corporate plan covering three years ahead. TPR shall agree with the department on the issues to be addressed in the plan and the timetable for its preparation. The plan shall reflect TPR'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 TPR 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 TPR 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 [2-5] 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 TPR.

## 26. Budgeting procedures

- 26.1. Each year, by the end of April, in the light of decisions by the department on the updated draft corporate plan, the department will send to TPR 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.
- 26.2. The approved annual business plan will take account both of approved funding provision and any forecast receipts. It 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 no more than quarterly instalments based on written applications showing evidence of need. TPR will comply with the general principle, that there is no payment in advance of need. Cash balances accumulated during the year from grant-in-aid or other Exchequer funds shall be kept to a minimum level consistent with the efficient operation of TPR. 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.

TPR receives grant-in-aid funding in respect of two distinct operating segments: a grant-in-aid funded from General Levy on pension schemes relating to its Pensions Act 2004 duties (Levy funded activities) and a separate grant-in-aid from general taxation relating to the Auto Enrolment duties arising from the Pensions Act 2008 (AE funded activities). Funding drawn down must be in line with the need identified against the respective operating segments in keeping with the principle that there should be no cross subsidy between the two operating segments.

- 27.3. If the department provides TPR separate grants for specific (ring-fenced) purposes, it will issue the grant as and when TPR needs it based on a written request. TPR will provide evidence that the grant is used for the purposes authorised by the department. TPR 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 TPR Board must publish an annual report of its activities together with its audited accounts after the end of each financial year. The TPR Board shall provide the department with its finalised audited accounts by July each year for the accounts to be consolidated within the department's. 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 FreM (Financial Reporting Manual) and have regard to the illustrative statements for an NDPB (Non-Departmental Public Body)<sup>30</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 included within the annual report and subject to the auditor's consistency opinion. The report and accounts shall be laid in Parliament and made available on TPR's website, in accordance with the guidance in the FreM.

## 29. Reporting performance to the department

29.1. TPR 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.

TPR shall ensure financial performance for each operating segment, Levy and AE, can be separately identified, monitored and reported on. It shall also ensure an appropriate basis for the allocation of overheads and any common costs between the two identified operating segments.

29.2. TPR shall inform the department of any changes that make achievement of its 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 on a quarterly basis.

29.3. TPR's performance shall be formally reviewed by the department four times a year.

29.4. The responsible Minister will meet the Chair and Chief Executive at least once a year.

29.5. The PAO will meet the Chief Executive at least once a year.

## 30. Information sharing

30.1. The department has the right of access to all TPR records and personnel for any purpose including, for example, sponsorship audits and operational investigations.

30.2. TPR shall provide the department with such information about its operations, performance, individual projects, or other expenditure as the sponsor department may require and where this is not prohibited by law.

30.3. The department and HM Treasury may request the sharing of data held by TPR in such a manner as set out in central guidance except as far as it is prohibited by law. This may include requiring the appointment of a senior official to be responsible for the data sharing relationship.

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<sup>30</sup> <https://www.gov.uk/government/publications/government-financial-reporting-manual-2020-21>.

30.4. As a minimum, TPR shall provide the department with information monthly, and where required, by operating segment, that will enable the department satisfactorily to monitor:

- TPR'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 to meet any condition as set out in any settlement letter.

30.5. To ensure a shared understanding of regularity in the allocation of overheads and common costs to operating segments, TPR shall provide the department with information on the approach and judgement applied in the allocation of such costs annually as part of the budget process.

# Audit

## 31. Internal audit

31.1. TPR 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>31</sup>;
- Ensure the sponsor department is satisfied with the competence and qualifications of the Head of Internal Audit and the requirements for approving appointments in accordance with PSIAS;
- Maintain 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 TPR Head of Internal Audit opinion on risk management, control, and governance as soon as possible to the sponsor department;
- keep records of and prepare and forward to the department an annual report on fraud and theft suffered by TPR and notify the sponsor department of any unusual or major incidents as soon as possible;
- will share with the sponsor department information identified during the audit process and the Annual Audit Opinion Report (together with any other outputs) at the end of the audit, on issues impacting on the department's responsibilities in relation to financial systems within TPR.

## 32. External audit

32.1. The Comptroller & Auditor General (C&AG) audits TPR's annual accounts. The C&AG passes the audited accounts to the Secretary of State who will lay the accounts together with the C&AG's report before parliament.

32.2. In the event that TPR has set up and controls subsidiary companies, TPR 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 consolidated within its own accounts. TPR shall discuss with the sponsor department the procedures for appointing the C&AG as auditor of the companies.

32.3. The C&AG:

- will consult the department and TPR on whom – the National Audit Office (NAO) or a commercial auditor – shall undertake the audit on his 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 TPR.
- will share with the sponsor department and TPR 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 TPR.

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<sup>31</sup> <https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

- 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 TPR 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, TPR shall provide, in conditions of 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 endeavour 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 TPR

33.1. TPR will be reviewed as part of the wider Public Bodies Reviews programme, at a time determined by the department's ministers and their PAO. The most recent review took place in 2023. The date of the next review will be in 2026.

## 34. Arrangements in the event that the ALB is wound up

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

- have regard to Cabinet Office guidance on winding up of ALBs<sup>32</sup>;
- ensure that procedures are in place in TPR 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 TPR's assets and liabilities;
- ensure that arrangements are in place to prepare closing accounts and pass them 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; and
- arrange for the most appropriate person to sign the closing accounts. If another ALB takes on the role, responsibilities, assets and liabilities, the succeeding ALB AO should sign the closing accounts. If the department inherits the role, responsibilities, assets and liabilities, the sponsor department's AO should sign.

34.2. TPR shall provide the department with full details of all agreements where TPR 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 TPR.

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<sup>32</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)



Sir Peter Schofield KCB, Permanent Secretary  
On Behalf of the Department for Work and Pensions

Date 09/05/2025



Chief Executive, The Pensions Regulator  
On Behalf of the Pensions Regulator

Date 07/05/2025

# Annex A: Guidance

TPR shall comply with the following guidance, documents, and instructions:

**[The following is a guide and should be adapted based on the classification of the body, other applicable guidance, and any agreed exemptions].**

## 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](https://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](https://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](https://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](https://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 TPR.
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- 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)

### **HM Treasury contacts**

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

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