

# STATES OF JERSEY



## PROPOSED GOVERNMENT PLAN 2023- 2026 (P.97/2022): COMMENTS

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Presented to the States on 8th December 2022  
by the Environment, Housing and Infrastructure Scrutiny Panel

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STATES GREFFE

## COMMENTS

### **Background**

The [Proposed Government Plan 2023-2026](#) (hereafter “the Plan”) was lodged au Greffe on 4th October 2022 and is scheduled for States’ debate on 13th December 2022. Scrutiny panels were provided with the final version of the Plan in confidence on 3rd October ahead of its publication.

In contrast to previous years, this year the Council of Ministers was required to lodge and present several additional documents alongside the Plan resulting in what has been termed the ‘Government Programme’ which consists of the:

- [Common Strategic Policy](#) (lodged on 4th October)
- the 100 Days of Action (delivered by 19th October)
- [Ministerial Plans](#) (presented on 12th October)
- Government Plan 2023-2026 (lodged on 4th October).

The Government Programme is intended to create an overarching identity to the different planning documents and to allow each to play its role in a “*comprehensive, prioritised, affordable and deliverable government programme.*”<sup>1</sup>

In addition, this year differed to previous years in that the [Annex](#) to the Plan was lodged separately on the 20<sup>th</sup> October, more than two weeks after the lodging of the Plan. Unfortunately, the decision to lodge the Annex at this later date meant that scrutiny panels had a significantly reduced period to carry out a comprehensive review of the details behind the Council of Ministers’ proposals. Whilst the reasoning for the delay and the pressure on the Council of Ministers to present and lodge additional documents alongside the Plan is understood, it has nevertheless resulted in a detrimental impact on the scrutiny process. We are therefore supportive of the overarching recommendation made by the Corporate Services Scrutiny Panel that going forward the Annex is lodged at the same time as the Plan to allow for sufficient scrutiny to be undertaken (see Appendix 1).

### **Scrutiny’s approach and review methodology**

It was agreed by the Scrutiny Liaison Committee that each scrutiny panel would focus on the aspects of the Plan that were specific to its remit and that overarching themes would be led by the Corporate Services Panel.

Accordingly, the Environment, Housing and Infrastructure Panel (hereafter “the Panel”) agreed its review [Terms of Reference](#) and began the process of evidence gathering for the areas identified within its remit. The Panel requested full business cases for each new revenue expenditure programme and capital project that fell under the responsibility of the Minister for the Environment, Minister for Infrastructure and Minister for Housing and Communities. A list of these new revenue programmes and capital projects can be found online [here](#).

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<sup>1</sup> Council of Ministers Paper, 13th July 2022

In addition to the proposed new revenue programmes and capital projects, the Panel has also considered the impact of the proposals on the following States' Funds within the Terms of Reference for its review:

- The Climate Emergency Fund
- Jersey Car Park Trading Fund
- Jersey Fleet Management Trading Fund.

As part of the evidence gathering process, the Panel held public hearings with the Ministers within its remit, invited written submissions from targeted key stakeholders, as well as the general public by participating in a series of pop-up stalls and social media posts which requested views on key topics such as funding for housing and the Climate Emergency Fund.

Where further questions were generated from either the proposals contained within the Plan, or from the evidence gathered, the Panel posed these questions to Ministers either during the public hearings or as post-hearing follow-up written questions. All the evidence collated by the Panel can be found online [here](#), with exception to the full business cases which were provided to the Panel in confidence.

### **Main themes and key findings**

The purpose of this report is not to provide an exhaustive commentary of all the evidence examined but to instead consider the main themes, findings and concerns which have arisen from the review, and to make 'SMART'<sup>2</sup> recommendations to the Council of Ministers outlining where the Panel feels improvements could be made.

#### ***Departmental budgets, value for money savings and inflationary pressures***

The Panel found that inflationary pressures were already impacting on key Government services and projects and will make finding any value for money savings difficult. The Panel notes the recommendation made in Jersey's Fiscal Policy Panel's Annual Report 2022 which states that:

*The Government Plan includes Value for Money targets for 2023 and 2024 that look are realistic and achievable. However unspecified measures have been included for future years. Speculative measures should not be included in the Government Plan. They may lead to pressures in later years if they are subsequently not found.<sup>3</sup>*

This is particularly concerning given that it has been well-documented that the Infrastructure, Housing and Environment (IHE) Department has been historically underfunded. Furthermore, that challenges around staffing, recruitment and retention within Government have the potential to significantly delay the delivery of key services and initiatives going into 2023.

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<sup>2</sup> Specific, Measurable, Achievable, Realistic, Time-bound

<sup>3</sup> [Jersey's Fiscal Policy Annual Report – November 2022](#)

In a public hearing, the Minister for Infrastructure stated that the IHE Department was running on a “survival budget”:

**Deputy R.J. Ward:**

*...Is the Government Plan budget sufficient for you to say: “Next year we can deliver these?” Or are there areas where you have serious concerns that you might need more money?*

**The Minister for Infrastructure:**

*I do not want to speak for the team, but I think we are able to get through next year. It all depends the extent to which we identify crisis points that needs to be addressed more readily. So I go back to the comment that I made, at a very early stage it became apparent to me that it has been running on a survival budget, I.H.E., and that may have to change. What the timescale is I am not entirely sure. This is the work that is going on at the moment to identify what we might need and when. So, in essence, yes, we can get through the next 12 months. But if we really want to be ahead of the game there is a chance that we may come back, depending on what we identify and when.*

**Deputy S.G. Luce:**

*But I will just finish with this. In previous revenue expenditure growth charts we have got in front of us here, a lot of these subjects have got continued, just the same levels all the way through. A general question to finish with, how worried are you about inflation on your budgets and the reduction in real terms by ...*

**The Minister for Infrastructure:**

*Can I just say one word? Very. Yes, we live in a world where we are back to where we were almost 40 years ago in terms of inflation; that is going to have a profound effect on everything. It is difficult to say at this stage of the game how we are going to manage that but we have just got to be mindful of what is going on around us and do our best. It is a concern.*

**Group Director, Operations and Transport:**

*We have put funding bids and growth bids, which have been accepted in our own Government Plan to help us with inflation and the increased costs of fuel and electricity and hydrocarbons moving forward. We have got some additional money and support but, again, it is still a bit of a watching brief, is it not?<sup>4</sup>*

The Panel notes from *Table 16: Value for Money savings* that the Plan proposes a target of £227,000 in savings (out of a total of £10m across Government) be made by the IHE Department in 2023. Furthermore:

*“The Council of Ministers will look to simplify operations, stop services that are no longer required and improve efficiencies across government. This will allow funding to be reprioritised into areas needing further investment, or further reduce overall spend. This work is part of the longer term VFM programme, expected to deliver full year impacts from 2024.”<sup>5</sup>*

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<sup>4</sup> [Transcript – Public Quarterly Hearing with the Minister for Infrastructure – 16<sup>th</sup> November 2022, p.66](#)

<sup>5</sup> [Proposed Government Plan 2023-26, p. 47](#)

Concerns were further raised in the public hearing with the Minister for the Environment where it was highlighted that the IHE Department has suffered from a historic underinvestment and that whilst the Minister was committed to finding savings, it would nevertheless be difficult to identify where savings could be made:

***The Minister for the Environment:***

*...Your first question on this subject was: “What have you been tasked with finding in terms of savings?” Those flatline figures are essentially the question to you as a Minister: how do you justify going back to your current spending because that is going to, on present figures, be a 10 per cent cut in 2025, so, yes, we will have to justify it. That is a reasonable question to ask of Ministers. We do have to make efficiency savings and I am committed to finding them where we can. I do think that one of the most striking things coming in has been to see the level of underfunding, historic underfunding, in key areas. Certainly in the Natural Environment, the reason why I was so keen to get that money in there was because there had been so little spent, air quality monitoring, case in point, so little spent on these areas for so long. Of course in the Infrastructure area it is potentially an even bigger problem in terms of underinvestment in our key services in estate. So I think there is an element of catch-up going on and I therefore find it hard to imagine how we are going to find savings because we are just trying to catch up for historic underinvestment.<sup>6</sup>*

The Panel notes that inflation is already impacting on several key projects, particularly the Sewerage Treatment Works major capital project where an additional £2.4m is proposed in the Plan to meet increased inflationary costs.

The Panel heard in the public hearing with the Minister for Infrastructure that the additional funding requested of £460,000 for the Office Modernisation major capital project was to meet inflationary costs relating to consultancy fees for the project design team:

***Deputy S.G. Luce:***

*So we are spending an extra £460,000 on consultants for that project?*

***Director, Jersey Property Holdings:***

*Well it is the design team. Our ability to monitor the project to make sure that it is being delivered to our specification. But, yes, it is our governance.*

***Deputy S.G. Luce:***

*So I just want to be absolutely clear, we did a deal, there is a company building the structure for us, and I presume that is on a fixed cost, they priced and we agreed, so they are going to build the building. But next year we are going to spend £460,000 on consultants? I would like to know a little bit more about how we need to do that when we have already agreed how the building is going to be built.*

***Director, Jersey Property Holdings:***

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<sup>6</sup> [Transcript – Public Review Hearing with the Minister for the Environment – 9<sup>th</sup> November 2022, p.7](#)

*Again, I cannot answer that here and now, but I will get the details and send them through to you.*

**Deputy S.G. Luce:**

*Okay. A political question, Minister, do you feel comfortable with that?*

**The Minister for Infrastructure:**

*I do not feel comfortable being asked the question that I do not know the answer to, let us put it that way.<sup>7</sup>*

Following the hearing, the Panel followed up with the Minister to request further information on the projects finances and received a response, in writing, on 24<sup>th</sup> November 2022. Within his response the Minister clarified that the £460k allocation remained unchanged, despite inflation:

*The Government's project team comprises in-house and out-sourced staff, including the project lead, the information manager, the technical advisors, the quantity surveyor and team support. The funding of £460k allocated the 2023 Government Plan has not changed from that envisaged (and approved) in the Government Plan 2022 – 2025, despite rising costs and inflation presently running at over 10%. This is due to effective management of these team costs, and agreeing early on the fees for professional consultants employed to advise the Government in delivering the project.<sup>8</sup>*

Further assurances were provided to the Panel that it has been agreed in the Development Agreement that the cost to occupy the building on a license for up to three years will be fixed, as will the price of purchasing the building should this be decided. In doing so, the Panel is assured that this protects the Government from market price fluctuations in:

- *construction costs (presently circa 5 – 6% per year, and more in certain sectors);*
- *energy costs (impacting wage inflation and materials prices);*
- *funding costs (the Bank of England's 'Base Rate' was 0.10% when the prices were fixed and is expected to rise to potentially 4.00%).<sup>9</sup>*

The Panel was further advised that the full business case, specifically the financial benefits on which the Council of Ministers approved the project, are currently being reviewed to consider:

- *the rise in energy costs since April 2021, and their impact on the costs of servicing and maintaining buildings;*
- *changes in the value of the land which it is proposed will be vacated; and*
- *events since the appointment of the developer in April 2021<sup>10</sup>.*

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<sup>7</sup> [Transcript – Public Quarterly Hearing with the Minister for Infrastructure – 16th November 2022, p.14](#)

<sup>8</sup> [Minister for Infrastructure – Response to Written Questions – 24th November 2022](#)

<sup>9</sup> [Minister for Infrastructure – Response to Written Questions – 24th November 2022](#)

<sup>10</sup> [Minister for Infrastructure – Response to Written Questions – 24th November 2022](#)

The Panel was advised that the project remains within the allowances of the funding strategy agreed by the Council of Ministers and the more than £6m per year savings forecast in Government's revenue costs remains the same.

For the Minister's detailed response on the Office Modernisation project, as well as further details on the impact of inflation for other previous growth expenditure programmes and how this is being factored into future cost and delivery for 2023, see [here](#).

### ***Staffing and recruitment – potential delivery challenges***

Staffing and recruitment within the public sector were also raised as a key concern in relation to delivering Government services and initiatives:

#### ***The Minister for Infrastructure:***

*It is a risk, I would be lying if I said otherwise, and there are shortfalls in the staffing at all levels. With recruitment you can just use your best endeavours. As I say, you make comments about the budget, it may well be that budget is completely sufficient for the next 12 months because we simply do not have the human resources to do the forward-looking stuff that we would like to do to be ahead of the game.<sup>11</sup>*

It was further raised in the public hearing with the Minister for the Environment that staffing and recruitment were a challenge for delivery, although the gap was closing with the number of vacancies across the Regulation Directorate.<sup>12</sup>

Similar views were echoed in a written submission from Jersey Electricity:

*The ability to develop and attract skilled talent into key areas of the economy is critical and we believe the difficulty in recruiting trade and professional resources is creating challenges for many businesses, including the Government.<sup>13</sup>*

**RECOMMENDATION 1:** The Council of Ministers should ensure that a detailed risk analysis is considered and reported on in the [Delivery Plans](#) when published in early 2023. The purpose and aim of providing such analysis is to identify risk areas as well as controllable factors that should be monitored throughout delivery; and to reassure States Members and the public that the Delivery Plans are achievable and due consideration has been given to any such factors (including staffing and recruitment) which may compromise their successful and timely delivery. The analysis should also include what steps will be taken to mitigate any such risks.

### ***Climate Emergency Fund / Road Fuel Duty***

The Plan proposes a freeze on road fuel duty for 2023, whilst still committing to pay 9p per litre of road fuel duty into the Climate Emergency Fund to be able to fund the climate initiatives agreed in the agreed Carbon Neutral Roadmap for 2023. The freeze on road

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<sup>11</sup> [Transcript – Public Quarterly Hearing with the Minister for Infrastructure – 16th November 2022, p.27](#)

<sup>12</sup> [Transcript – Public Review Hearing with the Minister for the Environment – 9th November 2022, p.4](#)

<sup>13</sup> [Submission – Jersey Electricity – Government Plan 2023-26 Review – 11 November 2022](#)

fuel duty for 2023 means that there is no Retail Price Index (RPI) increase, however this is being backfilled from other sources, such as:

- An increase in Vehicle Emissions Duty
- An increase in the minimum annual contribution for High Value Residents
- A higher rate of stamp duty for buy-to-let investments and second homes.

The 2p per litre above RPI increase that was due to go into the Climate Emergency Fund in 2023 is also being lost, however this increase isn't being backfilled from other sources. The net effect of this is that the Climate Emergency Fund will be approximately £1m down in 2023.<sup>14</sup>

In a public hearing the Minister for the Environment commented that he was disappointed that financing of the Climate Emergency Fund could not be increased in 2023:

***Minister for the Environment:***

*Well, I do not think it would be a secret to say that I was disappointed we were not able to increase the money for the Climate Emergency Fund in line with the 2 P that would have been normally put in, and we froze fuel duty. I think there was a lively debate among Ministers around the best way forward. Some people wanted to cut fuel duty, some people like me felt that we should have kept the Climate Emergency Fund increase going. We settled on a freeze, but that is government, is it not, you have different views and you come to a position. While I am sorry to see that money not go into the Climate Emergency Fund, in the end it adds up to £1 million, and in the scheme of the amount of money we need, it is not the hugest amount, I think we can live with it.<sup>15</sup>*

...

***The Minister for the Environment:***

*Yes. So on the Climate Emergency Fund clearly, if I thought that was the last word, I would be disappointed. We need to generate more money for the Climate Emergency Fund and we will be aiming to bring forward a long-term plan for that. As you know, that is mandated in the Carbon Neutral Roadmap, so I would regard those figures as baseline and we will need to add to them, without a doubt.<sup>16</sup>*

Jersey's Fiscal Policy Panel's Annual Report 2022 emphasises that the Climate Emergency Fund will not be sufficient to finance the transition to net-zero and recommends that Government should consider the finance strategy taking into consideration the "careful use of both taxes and expenditure to create the right economic incentives."<sup>17</sup>

The need for a longer-term financing strategy for the Climate Emergency Fund was also echoed in stakeholder submissions the Panel received from [Jersey Electricity](#) and [Rubis Channel Islands](#).

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<sup>14</sup> [Response from the Minister for the Environment to written questions – November 2022](#)

<sup>15</sup> [Transcript – Public Review Hearing with the Minister for the Environment – 9th November 2022, p.3](#)

<sup>16</sup> [Transcript – Public Review Hearing with the Minister for the Environment – 9th November 2022, p.8](#)

<sup>17</sup> [Jersey's Fiscal Policy Annual Report – November 2022](#)



**RECOMMENDATION 2:** The Minister for the Environment should update the States Assembly before the end of June 2023 on steps taken to progress the delivery of a long-term financing strategy for the Climate Emergency Fund including: the options being explored and whether progress is still on track to deliver this by lodging of the next Government Plan 2024-27.

Noting that the Plan does not provide a detailed breakdown of the initiatives that will be funded by the Climate Emergency Fund in 2023, the Panel questioned the Minister for the Environment on what these specific initiatives would be. The Minister responded as follows:

***The Minister for the Environment:***

*So the programmes coming up are to have a scheme in place to support transfer away from fossil fuelled boilers - home heating - and transport, and there will be a scheme for each of those. The home heating scheme will be delivered first in the early part of the year next year, and the transport scheme we expect to deliver probably towards the end of the first quarter, beginning of the second quarter.<sup>18</sup>*

During the hearing with the Minister for Infrastructure, the Panel was informed that the Climate Emergency Fund was currently being utilised to fund the difference in increased cost between using biodiesel for the Government of Jersey fleet, instead of fossil fuel diesel.<sup>19</sup>

**RECOMMENDATION 3:** The Minister for the Environment should, in future Government Plans (or the Annex), provide a more detailed breakdown of proposed expenditure on initiatives to be drawn from the Climate Emergency Fund for the following year. The aim of doing so is to provide greater transparency of what the money will be spent on, as well as assurance to the States Assembly and the public that the Fund is being utilised in line with its agreed Terms of Reference.<sup>20</sup>

***Funding for housing-related priorities***

The Panel makes the general observation that the Plan does not make it sufficiently clear how housing-related priorities will be funded by Government in 2023. The Panel raised the issue in the public hearing with Minister for Housing and Communities where it was acknowledged by a government official that the funding “*is really hard to identify*” and that the proposed plan “*does not go into sufficient detail.*”<sup>21</sup>

Given that housing is an important issue for Islanders, as acknowledged by the commitment made under the Common Strategic Policy to address ‘Housing and the Cost of Living’, the Panel considers that it would have been helpful for the Plan to provide a detailed breakdown of how the various initiatives outlined in the Minister for Housing and Communities’ Ministerial Plan will be funded. Considering this, the Panel

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<sup>18</sup> [Transcript – Public Review Hearing with the Minister for the Environment – 9th November 2022, p.8](#)

<sup>19</sup> [Transcript – Public Quarterly Hearing with the Minister for Infrastructure – 16th November 2022, p.36-7](#)

<sup>20</sup> [Climate Emergency Fund Terms of Reference - see Appendix B of the ‘Tackling the Climate Emergency – July 2019’](#)

<sup>21</sup> [Transcript – Public Quarterly Hearing with the Minister for Housing and Communities – 26th October 2022, p.55-6](#)

requested a more detailed breakdown of housing-related expenditure which can be found online [here](#).

Noting that previous additional revenue expenditure growth has now been absorbed into the overall Heads of Expenditure across various Departments, the Panel also requested that this funding be mapped to the Minister for Housing and Communities to show what funding was provided for 2023 for any previously approved programmes. The same information was requested of the Minister for the Environment and Minister for Infrastructure and is available to view on the Panel's review page [here](#).

Whilst aware that the Public Finances (Jersey) Law 2019 requires that financial allocations in the Government Plan be assigned to Departments, the Panel considers that this year's decision to not include supplementary tables showing ministerial mapping to expenditure lacks transparency and accountability. In addition, without a detailed breakdown of how proposed expenditure will be utilised by each Minister to fulfil ministerial priorities makes it difficult to assess whether budgets are sufficient. The Panel is pleased to note that the Council of Ministers has lodged a proposed [amendment](#)<sup>22</sup> to the Plan on 25th November 2022 which, if adopted, will go some way towards strengthening ministerial accountability within the Plan. However, the Panel notes that, if adopted, this amendment would only see the Head of Expenditure for Infrastructure, Housing and Environment divided into two new Heads of Expenditure to match the portfolios of the Minister for Infrastructure and Minister for the Environment – with still no further transparency in relation to expenditure under the Minister for Housing and Communities.

The Panel therefore supports the overarching recommendation five made by the Corporate Services Panel that sufficiently detailed ministerial mapping for department budgets be provided in future Government Plans to enhance ministerial accountability. (please refer to Appendix 1).

The Panel notes the recommendation made within the Jersey's Fiscal Policy Panel's Annual Report 2022 which states:

*The cost of housing remains a risk to economic growth. This should be addressed as a priority and consistent with the Government's strategic aims. Interventions which boost short-term housing demand and support prices artificially are not desirable.*<sup>23</sup>

**RECOMMENDATION 4:** The Minister for Housing and Communities, working with the rest of the Council of Ministers, should ensure there is greater transparency in future Government Plans by clearly demonstrating what money is proposed to be spent on housing-related services and initiatives, as well as more detail on how funding will be targeted at initiatives and interventions that aim to deliver the most positive impact in addressing housing-related issues and priorities for Islanders and for economic growth.

### **Conclusion**

Owing to this year being an election year, it is acknowledged there has been a less than ideal timeframe for Government to deliver all the components of the Government

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<sup>22</sup> [Proposed Government Plan 2023-2026 \(P.97/2022\): Tenth Amendment – Changes to Proposed Heads of Expenditure – 25th November 2022](#)

<sup>23</sup> [Jersey Fiscal Policy Annual Report – November 2022](#)

Programme and for States Members and Scrutiny to be able to consider the Government Plan 2023-26 funding proposals in depth.

Without clear mapping or cross referencing between the documents it is still not entirely clear how all the elements of the Government Programme fit together, as evidenced by a lack of detail within the Plan as to how some areas of expenditure are mapped to specific initiatives or services outlined in the 2023 Ministerial Plans. This lacks transparency for the public and also requires scrutiny panels to request further information and additional documentation which causes further undue delay on an already compromised review timeframe. The Panel welcomes the Council of Ministers' proposed tenth amendment to the Plan as a step in the right direction to improving ministerial accountability and urges them to consider further additional measures when lodging the next Government Plan.

Acknowledging the shared challenges that scrutiny panels have faced in delivering each scrutiny review, several overarching recommendations became apparent and have been made within the Corporate Service Panel's report (see Appendix 1). The Panel fully supports these recommendations, the main objective being to improve transparency, ministerial accountability and timely access to information, so that the scrutiny process is not compromised in future years.

In relation to the recommendations made within this report, the Panel requests a formal response in writing from Ministers acknowledging the recommendations and to confirm its acceptance, or otherwise. If not accepted, the Panel requests a full explanation be provided in the written response.

The Panel would like to thank Ministers, Government Officials and all stakeholders and members of the public who have contributed evidence to the review. It is hoped the Panel's findings and recommendations will serve as useful, constructive feedback to the Council of Ministers to consider when preparing the next Government Plan.

## Appendix 1 – Overarching review recommendations

The following overarching recommendations are based on observations made across all panels during the review process across and have been presented in the Corporate Services Panel's main report which will require a formal Ministerial Response. N.B. Recommendations included below are only overarching ones and therefore do not follow in sequential number order.

**RECOMMENDATION 1 (OVERARCHING):** The components encapsulated within the Government Programme should have an evident link running through them and this should be clearly referenced within future Government Plans. Future Government Plans must include clear reference to how the Common Strategic Policy, Ministerial Plans, Delivery Plans, heads of expenditure and the Jersey Performance Framework link as part of the Government Programme.

**RECOMMENDATION 3 (OVERARCHING):** The Government Plan Annex must be produced and published in tandem with the Government Plan for future iterations of the Plan. Given the shortened lodging period for a Government Plan within an election year, consideration should be given to future election years with regard to how the Annex can be provided in tandem with the Government Plan and without placing undue difficulty on officials.

**RECOMMENDATION 4 (OVERARCHING):** The Government must ensure for all future Government Plans that priority is given to the work of Scrutiny and due regard to ensuring Scrutiny receives any requested information to inform its work within the allocated timeframe provided and in accordance with the proceedings outlined within the Code of Practice for Engagement between Scrutiny Panels and the Public Accounts Committee and the Executive.

**RECOMMENDATION 5 (OVERARCHING):** Future Government Plans must provide detailed Ministerial mapping for departmental budgets which includes a detailed breakdown of how funding is split between programmes and services when lodged. This mapping must be apparent in the Ministerial Plans so that it is clear as to how the workstreams and policy initiatives laid out in the Ministerial Plans align and appear in the Government Plan as funding proposals.

**RECOMMENDATION 6 (OVERARCHING):** A mid-year review update report must be published in future years prior to the lodging of the Government Plan by the deadline of 31<sup>st</sup> August each year. The report must include progress updates on all projects and programmes, detail on how the funding has been allocated to date, whether the delivery is on track and to be delivered by the identified timescale and within the budget allocated.

**RECOMMENDATION 8 (OVERARCHING):** To enhance transparency and accountability of the Government Plan process, the Council of Ministers must

include detail in relation to ongoing expenditure and business as usual projects within future Government Plans.

**RECOMMENDATION 10 (OVERARCHING):** The Council of Ministers should consider how future Government Plans can be made more accessible to children and young people. Consideration should be given to creating a young-person friendly two-page summary document and the provision of workshops in respect of the Government Plan process. This work should be completed in time for inclusion in next year's Government Plan.

**RECOMMENDATION 11 (OVERARCHING):** The Council of Ministers should consider how the accessibility of future Government Plans can be further enhanced for members of the public. Consideration should be given to the use of digital summary reports to accompany future Government Plans and where possible avoiding the use of proposition numbers within public facing documents.

**RECOMMENDATION 17 (OVERARCHING):** The Council of Ministers must include within future Government Plans recognition of the trade-offs involved, either explicitly or implicitly made through the political decision process when prioritising funding allocations to new revenue expenditure growth investments.

**RECOMMENDATION 18 (OVERARCHING):** In line with the recommendations of the Fiscal Policy Panel, the Government Plan should only include Value for Money savings where there is clear evidence of how they will be achieved.

**RECOMMENDATION 19 (OVERARCHING):** The Council of Ministers should undertake reporting on the impact to public services resultant of value for money savings made, with the reports being published with each Government Plan.

**RECOMMENDATION 20 (OVERARCHING):** The Council of Ministers must ensure the monitoring process for the Value for Money Programme is included in future Government Plans to provide further transparency and accountability.

**RECOMMENDATION 21 (OVERARCHING):** The Council of Ministers must ensure that business cases for New Revenue Growth Programme bids are provided to Scrutiny Panels prior to lodging each Government Plan.