P.2026/49 Amdt 40

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

30th September, 2026

Proposition No. P. 2026/49

Policy & Resources Committee

Tax Reform 2026

AMENDMENT

Proposed by: Deputy D Goy
Seconded by: Deputy R Curgenven

To insert an additional proposition as follows:

"To direct the Policy & Resources Committee to establish, by 31st March 2027, a mandatory Public Project Tracker regime applicable to all Committees, Authorities, and administrative bodies of the States of Guernsey, requiring that:

1. **Establishment of Public Project Tracker Dashboard:** The Policy & Resources Committee shall establish, host, and maintain a centralised, publicly accessible Public Project Tracker Dashboard on gov.gg.

2. **Scope & Threshold Application:** The Dashboard requirement shall apply to all States projects, capital schemes, IT transformations, or major operational undertakings commenced **after 31st March 2027** with an estimated or actual single or aggregate lifetime cost of **£1,000,000 or more**, regardless of the financial year or time frame over which those funds are disbursed.

3. **Baseline Business Case Entry:** Upon formal contract execution or financial commitment for any project meeting the £1,000,000 threshold, the overseeing Committee, Authority, or administrative body must immediately publish an

initial baseline project entry on the Dashboard, incorporating a Business Case Summary that details:

- The core operational objectives, expected public benefits, and strategic rationale for the project;
- The approved baseline budget, financial allocations, and target completion timeline; and
- Where a vote was taken, the vote of each individual political member of the Committee, Authority, or administrative body approving the project proposal or capital allocation.

4. **Mandatory KPI & Progress Reporting:** Following the initial baseline entry, the Committee, Authority, or administrative body overseeing the project shall regularly update the project's page on the Public Project Tracker Dashboard throughout its lifecycle, publishing up-to-date Key Performance Indicators (KPIs), including:

   - Target outcomes and performance metrics;
   - Leading indicators and risk warnings;
   - Key project milestones and delivery schedules; and
   - Actual expenditure and forecast variance against the baseline budget.

5. **Anti-Avoidance & Aggregation Rules:** The £1,000,000 threshold shall apply to:

   - Total project lifecycle costs (including initial feasibility studies, enabling works, contingency provisions, and implementation);
   - Aggregate expenditure across linked project phases, sub-contracts, or related workstreams under a single overarching initiative; and
   - Any project variations, scope expansions, or cost overruns that cause a lower-value project to reach or exceed £1,000,000 (requiring a baseline entry and active tracking on the Dashboard within 30 days of approval or identification).

6. **Commercial Sensitivity & Confidentiality Protection:** Where specific details of a project involve genuinely sensitive commercial data or legally privileged information, Policy & Resources may authorise temporary redactions, provided that:

- A high-level baseline entry (stating the project title, overarching purpose, total approved budget, and approving political vote) is published on the Dashboard; and
- Full KPI metrics and financial tracking are populated as soon as the commercial sensitivity or legal restriction lapses."

Rule 4(1) Information

a) The proposition contributes to the States' strategic objectives and policy plans by instilling operational discipline, improving execution accountability, and rebuilding public confidence in major public spending. By ensuring all projects costing £1,000,000 or more are transparently tracked against clear baseline metrics, the proposition directly supports the States' commitment to sustainable financial management and governance excellence.

b) In preparing this proposition consultation has taken place taken place with the Policy & Resources Committee.

c) The proposition has been submitted to His Majesty's Procureur for advice on any legal or constitutional implications.

d) The financial implications to the States of carrying the proposal into effect are estimated to be minimal. The technical development of the Public Project Tracker Dashboard on gov.gg will be funded and delivered out of existing civil service digital development budgets. Ongoing progress updates will be integrated into standard committee project management processes. Furthermore, early public visibility of project milestones and budget variance is anticipated to yield net financial savings by deterring scope creep and minimising major project cost overruns.

e) Drafting advice has been sought from the States' Greffier.

Explanatory note

This amendment would require the Policy & Resources Committee to create, by 31st March 2027, a publicly accessible Public Project Tracker Dashboard on gov.gg.

The Dashboard would cover all States projects, capital schemes, IT transformations and major operational projects that start after 31st March 2027 and have a total lifetime cost of £1 million or more.

For each project covered by the scheme, the relevant Committee, Authority or administrative body would publish basic information about the project, including:

- what the project is intended to achieve and the benefits it is expected to deliver;
- the approved budget and expected completion date; and
- where the project was approved by a vote, how each political member voted.

The project would then be regularly updated throughout its lifetime. Updates would show whether the project is meeting its targets, whether key milestones are being achieved, whether there are any significant risks or warning signs, and how actual spending compares with the original budget.

To keep information up to date and avoid creating unnecessary central administration, project managers could be given direct access to their own project page. They would be responsible for entering the initial information and keeping the page updated as the project progresses. Each project page could also include a contact email address or online enquiry form so that members of the public can send questions directly to the relevant project team.

The £1 million threshold would apply to the total lifetime cost of a project. It could not be avoided by splitting a project into separate phases, contracts or related workstreams. If a project that began below £1 million subsequently reaches or exceeds the threshold because of changes to its scope, variations or cost overruns, it would have to be added to the Dashboard within 30 days.

The amendment also recognises that some project information may genuinely need to remain confidential for commercial or legal reasons. In such cases, the Policy & Resources Committee could temporarily allow sensitive information to be withheld. However, a basic project entry would still have to be published, including the project's name, purpose, approved budget and political vote, and the withheld information would have to be added once the reason for withholding it no longer applied.