**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY R.J. WARD OF ST. HELIER
QUESTION SUBMITTED ON MONDAY 24th JANUARY 2022
ANSWER TO BE TABLED ON MONDAY 31st JANUARY 2022**

Question

"Will the Minister advise members what actions have been taken following the adoption of 'States' expenditure: classification in accordance with international best practice' (P.94/2019), as amended, in which the Assembly requested the Minister (working with Statistics Jersey) to require all States' expenditure to be classified in accordance with the United Nations Classification of the Functions of Government system, with the Annual Accounts and other government documents to present financial information using this classification?"

Answer

Having considered the impact of financial reporting systems for the Government, this project has been aligned with the implementation of the new financial system as part of the Integrated Technology Solution (ITS) project in 2022. This will allow us to leverage the resources already required to review financial reporting and classifications of spend, and deliver an enduring solution.

Work on the mapping has begun as part of the wider work to review our reporting structures to ensure that we can adopt best practice as part of the system implementation.

This will be included as a specific project in the department's business plan for 2022. The intention is to provide an initial Classification of the Functions of Government (COFOG) report as part of the 2022 States of Jersey Annual Report and Accounts (to be published in Q2 2023).