

Strategy and Delivery Plan Guidance

Mega Projects



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Chapter 1

Introduction

1.1 This guidance explains how Senior Responsible Owners (SROs), Accounting Officers (AOs) and departments should prepare, approve and publish a Strategy and Delivery Plan (SDP). SDPs are required for all projects that ministers designate as Mega Projects.

1.2 This guidance reflects the findings of the Office for Value for Money Mega Projects study, and subsequent government decisions on Mega Project governance, budgeting and transparency.

1.3 You should read this guidance alongside:

- HM Treasury [Green Book](#) and [Business Case guidance](#) (including the 5 case model).
- Guidance on publishing [Summary / Full / Programme Business Cases](#).
- Relevant National Infrastructure and Service Transformation Authority (NISTA) guidance on assurance and project setup.

Purpose of a Strategy and Delivery Plan

1.4 An SDP is a short, public, strategic document. It is intended to help ensure that Mega Projects are set up for success, with realistic plans, clear accountability and transparency from the outset. An SDP will:

- Describe what outcomes the project will deliver and how it will do this.
- Secure alignment across key stakeholders (No. 10, HM Treasury, relevant Cabinet Ministers, SRO, department and delivery body).
- Provide transparency and accountability to Parliament and the public.
- Make clear cost and schedule expectations, using ranges and highlighting key risks
- Describe the governance, assurance, risk and commercial approach for the project at each stage.

When a Strategy and Delivery Plan is required

1.5 For all new Mega Projects, an SDP is first required once the Strategic Outline Business Case (SOBC) has been approved by HM Treasury.

1.6 The SDP must then be updated at key stages as the project develops, including when:

- Major business case stages are completed.
- There is a fundamental reset of a project.
- Ministers take decisions that materially change the scope of objectives, costs and outcomes.

1.7 Mega Projects should also consider updating the SDP, where none of the above apply, to ensure that information remains current and accurate.

1.8 For Mega Projects already beyond the initial business case stage, a bespoke approach will be taken. NISTA will advise on the appropriate form, frequency, and content of SDPs, working with the SRO and relevant department. The approach must:

- Meet government requirements on publishing SDPs.
- Align with existing parliamentary reporting and transparency duties, to minimise duplication.

Chapter 2

Structure and Content

2.1 The process to prepare, approve and publish an SDP has five stages:

1. **Drafting:** The SRO and project team prepare the SDP and engage stakeholders, including HM Treasury Spending Teams and NISTA.
2. **Departmental Clearance:** The draft is reviewed and cleared by the Mega Project's Accounting Officer.
3. **Panel Recommendation:** The SDP is submitted to the Mega Project Decision Panel (MPDP) for consideration. The Panel may return the SDP to the department with requests for changes or further information.
4. **Ministerial Approval:** Final approval is sought from the Prime Minister, Chancellor and departmental Secretary of State.
5. **Publication:** The initial SDP is laid as a Command Paper in Parliament and published on GOV.UK within four months of approval by the Prime Minister, Chancellor and relevant Secretary of State.

2.2 Several teams and individuals are involved in preparing, approving and publishing an SDP. Their responsibilities are:

- **Project Team:** Leads drafting and ensures stakeholder views are reflected. Updates the SDP after key milestones or when there are material changes.
- **SRO:** Owns the SDP and is responsible for its overall quality and accuracy. The SRO also has discretion over the content of an SDP, content can be withheld where there are national security or commercial sensitivities.
- **Accounting Officer:** Reviews and approves the SDP at departmental level. Owns the SDP if there is no designated SRO.
- **NISTA and HM Treasury Spending Team:** Advises on content and ensures alignment with central guidance. Will provide advice to the MPDP and co-ordinates final approval via ministers.
- **MPDP:** Reviews and makes a recommendation to ministers whether to approve the SDP.

- **Ministers:** Provides final approval prior to publication.

Box 2.A Pre-Submission Checklist

Prior to submitting an SDP for approval, Mega Projects should check that:

- All information is clear, accurate, and up to date.
- Key data has been independently assured where possible.
- Main roles and accountabilities are clearly stated.
- All required sections (see SDP template in Annex A) are included, with supporting annexes as needed.
- Sensitive information is handled in line with security and commercial guidance.
- The document has been reviewed for plain English and accessibility.

Interaction with Existing Business Case Requirements:

2.3 SDPs are required in addition to and are distinct from existing HM Treasury business case requirements and processes.

2.4 SDPs do not duplicate business case analysis and cannot be used to seek formal spending approval or reopen investment decisions that have already been taken.

2.5 Mega Projects must also publish a Summary Business Case, Full Business Case (FBC) or Programme Business Case (PBC) within four months of HM Treasury approval.

2.6 While SDPs and Summary Business Cases will often draw on common information, they serve different purposes and audiences. In brief:

- **SDPs** are short, public, non-technical documents focused on delivery, governance risks, decision points and outcomes. Their primary audience is Parliament, the public and senior stakeholders.
- **Summary Business Cases** provide technical, option-based analysis on investment decisions. They are aimed at HM Treasury, departments and specialist audiences.

A detailed comparison between SDPs and business cases is provided in Annex B.

2.7 The SDP should be no longer than 20 pages, including annexes.

2.8 While this guidance provides a common structure, all Mega Projects are unique. Content should be proportionate and tailored to

the project and stage of delivery. For the purpose of this guidance, the key stages are:

- Project Initiation/Early Feasibility
- Main Development/Design (Pre-Construction/Delivery)
- Implementation/Delivery (Construction/Execution Underway)

2.9 Not all sections can or should be fully completed at the start of a project. At the earliest stages, SDPs will be less detailed and should focus on known information, key uncertainties and what is being omitted or deferred to future updates. Minimum completion expectations at each stage are set out in Annex C.

2.10 When an SDP is submitted for approval, all sections should be as complete as is reasonably practicable. Where information is not yet available (for example detailed costs, delivery model or descoping options), the SDP should explain what is missing, who is responsible and when it will be provided. Generic or placeholder content will not be approved.

2.11 Information should be presented on the presumption of transparency. However, departments have discretion regarding the inclusion of material that would breach national security, prejudice commercial interests or otherwise conflict with legal obligations. Any omissions should be kept to a minimum, handled in line with relevant guidance, and clearly flagged in the submission to the MPDP.

Box 2.B What each section covers

A detailed template for SDPs can be found at Annex A. At a high level, an SDP should cover:

- **Project Snapshot:** A concise summary, setting out the project's purpose, key people and strategic relevance.
- **Strategic Ambition and Scope:** A clear statement of long-term ambition, project boundaries and alignment with government priorities.
- **Core Outcomes:** A summary of the priority outcomes, how they will be measured, who owns them and what happens if they are at risk.
- **Benefits:** A summary of the main benefits the project is expected to deliver, linked to the core outcomes, how they will be measured, who owns them and how risks to delivery will be managed.
- **Timeline and Stage Gates:** A high-level view of major milestones, review points and upcoming decisions.
- **Cost, Funding and Phasing:** A summary of expected costs, funding sources, uncertainties and planned spend over time.
- **Key Assumptions and Decisions:** A list of the critical assumptions, dependencies, and major decisions that influence project viability.

- **Guardrails and Change Tolerances:** A clear statement of acceptable change limits, approval routes and escalation arrangements.
- **Descoping Options and Principles:** An overview of possible scope reductions, their impacts, decision rights and guiding principles.
- **Risks and Opportunities:** A summary of the main risks, mitigations, owners and opportunities to improve value.
- **Governance:** A description of the decision-making structure, roles, authorities and escalation paths.
- **Delivery Model & Key Accountabilities:** An outline of the commercial model, partners and delivery approach and the key accountability arrangements.
- **Assurance and Decision Making:** A summary of the assurance approach, review mechanisms and requirements for key decisions.
- **Stakeholder Engagement:** An overview of stakeholders, communication priorities, engagement plans and transparency activity.

Annex A

Illustrative Template

A.1 Annex A sets out an illustrative template for SDPs. Departments are expected to follow this structure in most cases. Where the specific nature or stage of a project requires an alternative approach, departments may adapt the document, subject to prior agreement from HM Treasury and NISTA.

A.2 **Project Snapshot:**

Programme:	[Project Name]
Department:	[Department]
Accounting Officer:	[Name and Role]
Senior Responsible Owner:	[Name and Role]
Lead Minister:	[Name and Role]
Date:	[Date of publication]

A.3 **Strategic Ambition:**

- Briefly describe what the project is, who it is for, and what problem or opportunity it addresses.
- Explain why the project matters, referring to economic, social, security, environmental or other strategic aims.
- Summarise how the project aligns with government and departmental priorities, referencing key strategies or plans.
- Describe what success will look like in the long term.

A.4 **Scope:**

- Summarise what the project will and will not deliver (in scope and out of scope).
- Note any major constraints or boundaries.
- Comment on how fixed or flexible the scope is at this stage, and any known areas where the scope is likely to evolve.

A.5 **Core Outcomes:**

- Set out the main outcomes the project is expected to achieve (prioritised, if known). Indicate how these outcomes align with wider government or departmental objectives.
- Explain how progress will be measured and tracked (including key performance indicators), who is accountable for achieving it.

- Describe mitigation measures that will be taken if outcomes are at risk of not being realised.

A.6 **Benefits:**

- Set out key benefits the project is expected to deliver, linked where appropriate to sectoral areas e.g. economic, social, security.
- Explain how benefits will be measured, who is accountable for realising these benefits and what mitigation measures will be taken if they are at risk.
- Identify any dependencies or prerequisites for benefits, and key milestones for delivery.

A.7 **Timeline and Stage Gates:**

- Provide a high-level timeline for the project including major phases, key delivery milestones and planned completion dates.
- Highlight major decision points and go/no-go stage gates such as investment decisions, business case approvals, contractual commitments, and significant cost and schedule updates etc.
- State the current stage of the project and the next major milestones and decisions, including when key updates are expected.

A.8 **Cost:**

- Summarise the expected total cost of the project, use ranges if appropriate and explain the level of certainty at this stage.
- Describe how the cost estimates were developed e.g. benchmarking, independent review and name the independent assurer for these estimates.
- Note any key cost uncertainties or pressures and how they will be managed.

A.9 **Funding:**

- Describe how the project is being funded e.g. departmental settlement, private contributions.
- Set out current funding approvals and any expected future funding decisions or reviews. Identify what would trigger a funding review or fundamental reset.
- Highlight any known funding gaps, dependencies or constraints, including those arising from non-HMG partners such as private funders or regulators.

- Explain how contingency is funded, the governance arrangements for its use.

A.10 **Key Assumptions and Decisions:**

- Set out any critical assumptions, dependencies and decisions that will influence project viability.
- Indicate what would trigger a reset or need to re-approve if an assumption was proven invalid.
- Note any outstanding decisions, including who is responsible for them, the decision making process and expected dates for resolution.

A.11 **Guardrails and Change Tolerances:**

- Provide a clear statement of acceptable change limits for change in cost, schedule, scope and benefits, and describe the associated approval routes and escalation arrangements.
- Specify any agreed guardrails or tolerances within which changes can be made without re-approval.

A.12 **Descoping Options and Principles:**

- Explain the principles that will guide changes to cost, schedule or scope.
- Provide a prioritised list of options for reducing or changing scope if required, and the likely impact on outcomes and benefits.
- Indicate at a high level which types of changes can be agreed by the delivery body or programme board, and which require departmental or ministerial approval.

A.13 **Risks and Opportunities:**

- Summarise the main known risks to successful delivery and value for money, including their likely impact.
- Explain briefly how these risks are being managed, who owns them and capture any major opportunities.
- Explicitly state how material risks such as inflation and cancellation will be provided for both financially and operationally.

A.14 **Governance:**

- Identify the SRO, Accounting Officer, lead minister and any key delivery partners, and summarise their roles.

- Describe the governance arrangements for the project, including key boards or committees and how they provide oversight and challenge.
- Explain how major decisions are taken and escalated, including any cross-government or external governance.
- Note any significant financial delegations and how these are managed.
- Summarise the senior pay delegation arrangements, including the number of roles and/or cost limits, the review period and a brief explanation of why the proposed delegation is appropriate¹.

A.15 Delivery Model & Key Accountabilities:

- Outline the intended delivery model, including any novel or complex aspects.
- Summarise the commercial and procurement approach, including key contract types and how risk will be shared with suppliers or partners.
- List the main delivery partner and their role and responsibilities.
- If aspects of the delivery model are still to be decided, set out the main options under consideration and when decisions are expected.

A.16 Assurance and Decision Making:

- Explain the integrated assurance framework, including planned internal or external reviews and requirements for key decisions. Name the providers of independent assurance.
- Note the key upcoming assurance or review points and how they align with the major decisions and milestones set out in A.7 (*Timeline and Stage Gates*).
- Describe the decision-making process at each key stage, including what information is used, and how independent challenge is provided and recorded.

A.17 Stakeholder Engagement:

- Provide an overview of key stakeholders, including across government, arms-length bodies, Parliament, public and local partners.

¹ Proposed pay freedoms arrangements should be agreed with HMT Workforce, Pay and Pensions team in advance of inclusion in the SDP. Refer to the mega projects pay freedoms guidance.

- Summarise the planned approach to engagement and communication and outline any planned transparency activity.

Annex B

SDPs and Business Cases

Table 2.A Differences between SDPs and Business Cases

	Strategy and Delivery Plans	Business Cases
Primary Purpose	<ul style="list-style-type: none"> • Alignment on what the project is trying to achieve and how • Transparency and accountability to Parliament and the public • Clarity on risk, governance and delivery approach 	<ul style="list-style-type: none"> • Transparency on investment decision • Options considered • Why the preferred option represents best value for money
Core Focus	<ul style="list-style-type: none"> • Objectives, scope and outcomes • Cost and schedule ranges • Risk, guardrails and descoping • Governance and assurance • Delivery and commercial strategy 	<ul style="list-style-type: none"> • Strategic case • Full options appraisal • Financial and economic appraisal • Commercial and management cases
Format	<ul style="list-style-type: none"> • Maximum 20 pages, including annexes • Laid as a Command Paper in Parliament and published on GOV.UK 	<ul style="list-style-type: none"> • Summary Business Case ~10 pages or full Business Case • Published and deposited in House of Commons Library
Timing	<ul style="list-style-type: none"> • At the start of project following SOBC approval by HM Treasury • Updated at key milestones, including material changes to scope and objectives. 	<ul style="list-style-type: none"> • After HM Treasury approval at each business case stage • Updated when revised and re-approved
Audience	<ul style="list-style-type: none"> • Parliament, the public, ministers, senior stakeholders, delivery bodies 	<ul style="list-style-type: none"> • HM Treasury, departments, ALBs, local/regional government stakeholders, specialist policy, finance, commercial and analytical audiences
Owner / Clearance	<ul style="list-style-type: none"> • Developed by project team and SRO or AO (when necessary) • Approved by AO, MPDP and ministers (PM, CX and relevant departmental SoS) 	<ul style="list-style-type: none"> • Developed by SRO and project team • Approved by AO, HM Treasury and relevant departmental ministers

Source: NISTA

Annex C

Content Expectations

Table 2.B Minimum Content Expectations by Project Stage

These are minimum expectations. Where information is available earlier in the project lifecycle, it should be included.

Section	Project Initiation / Early Feasibility	Main Development / Design	Delivery / Implementation
Project Snapshot	Complete	Update as needed	Update as needed
Strategic Ambition & Scope	High-level only, with clear caveats or disclaimers when appropriate	Refined and more specific	Fixed, unless a rescope is required
Core Outcomes	Initial list, likely to evolve in future iterations	Firm outcomes, with key performance indicators (KPIs) emerging	Locked outcomes with KPIs defined and tracked
Benefits	Headline benefits, with an intention to quantify further in the future	Quantified benefits with identified metrics and owners	Benefits tracked and issues escalated where benefits are at risk
Timeline & Stage Gates	Indicative timeline with the next decision point clearly stated	Full schedule at least to the next stage and ideally to completion	Actual, phased progress updates against the baseline schedule
Cost, Funding & Phasing	Broad cost ranges, setting out key cost drivers, uncertainty and benchmarks	More mature cost estimates, the funding profile, independent assurance	Cost locked within agreed tolerances, clear reporting on spend and profile
Assumptions & Decisions	Key unknowns and assumptions highlighted and next decisions and dates identified	Most assumptions agreed and major decisions outlined	Assumption and decision log maintained and kept up to date

Guardrails & Change Tolerances	Default guardrails applied (e.g. central guidance or generic tolerances)	Guardrails and tolerances tailored to the project, based on cost, schedule and scope	Guardrails and tolerances are applied rigorously, any breaches are escalated and reported
Descoping Options & Principles	High-level principles only, with potential areas for descoping identified	Shortlist of descoping options developed, with preliminary impacts	Descoping options sequenced and where relevant designed in detail
Risks & Opportunities	Top-level risks and opportunities reflecting major unknowns and uncertainties	More granular risk and opportunities identified with assigned owners and mitigations	Full register of risks and opportunities maintained and kept up to date
Governance	Proposed governance model, arrangements confirmed for the next stage	Governance model finalised, boards and delegations are established	Governance arrangements operational and tested, escalation routes used in practice
Delivery Model & Partners	Delivery model options outlined, procurement approach in development	Delivery model confirmed or selected. Key contracts and partners engaged	Delivery model and contracts live and managed
Assurance & Decision-Making	High-level assurance plan in place	Assurance parties named, processes and decision routes clarified	Assurance reviews delivered, key findings recorded and published
Stakeholder Engagement	Initial approach set out and key stakeholders identified	Detailed plan developed and roles established	Engagement activity delivered, communications ongoing and adapted as needed
Annex / Unresolved	Incomplete sections logged	Reduced list of incomplete sections, progress tracked	Outstanding sections complete, log closed

Source: NISTA

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This document can be downloaded from www.gov.uk

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