

Mid-Year Review 2021



# Government Plan 2021-24



MID-YEAR REVIEW  
2021



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# Chief Minister foreword



**Senator John Le Fondré**  
Chief Minister

The six months covered by this report mark the progress of the Government and the Island through our Reconnection Roadmap, to a position where we are living with Covid-19 and managing it safely as part of our daily lives.

In financial terms, we began 2021 in a very good position, with a £70 million increase on income expected over forecasts made in Autumn 2020 and the Social Security (Reserve) Fund and Strategic Reserve Fund having grown by £275.9 million in the past 6 months.

While Coronavirus has dominated the work of Government departments through early 2021, and is reflected in the contents of this report, I am very pleased to confirm that we have continued to make strong progress against our Common Strategic Priorities, and in ensuring that we meet the challenges of implementing long-term capital projects and the need for financial rebalancing.

This Government remains committed to putting children first, and this is especially important given the detrimental impact of Covid-19 on our youngest citizens.

The Covid-19 Wellbeing and Recovery programme is on track to be delivered by the end of 2021 and has provided funding to manage the immediate effects of Covid-19 on children and young people's mental health, including providing temporary staff to manage the backlog of cases in CAMHS. We also have invested in supporting teachers in schools through targeted training and coaching as part of the Schools Catch-Up programme.

The project established to strengthen Early Help in Jersey has completed, and recruitment is underway to build the Family and Community Support Service to deliver early help to children, young people and families; addressing the Jersey Care Commission's 2019 recommendations for the development of early help services.

Health and Community Services were at the core of our response to Covid-19, and the programme to vaccinate eligible Islanders against Covid-19 is on track with 82% of all adult Islanders aged over 18 already fully vaccinated. Financially the project is also forecast to be delivered below the cost approved in the Government Plan 2021-2024.

The Nightingale Wing has now been decommissioned and all medical equipment and furniture from the site has been reallocated to areas within Health and Community Services (HCS) who can either utilise it or store it

safely.

Work has begun on the development of the Jersey Care Model and the HCS Change Team has been restructured and extended to support its delivery, alongside the co-design and implementation of new governance structures.

Early 2021 has also seen significant work in a number of areas in preparation for Our Hospital. Acquiring the land to deliver a hospital at Overdale is well underway, the States Assembly has approved the Westmount Road as the preferred primary access route, and design solutions are currently being developed.

The staff within Justice and Home Affairs (JHA) have also been integral to our Covid-19 response through the provision of PCR testing and contact tracing. On-Island Testing Capacity is fully operational, and the service is accommodating the demand and managing the fluctuations in capacity required.

With the ongoing impacts of Covid-19, the practical implications of Brexit on our Island can sometimes be overlooked. Nonetheless, good progress has been made by JHA in appointing customs staff to support legislative changes to the new UK immigration plan for 2021, and on developing a new passport system, including an online portal and self-service, which will replace the current system.

Work has also continued on the creation of a Combined Control Room for all three emergency services, enabling them to better report, monitor and respond to all emergencies in Jersey, with a new telephony and team structure on track to deliver in 2021.

Customer and Local Services have continued to manage the impact of Covid-19 on our most vulnerable Islanders. Additional funding was allocated to support the anticipated increase in Income Support costs due to the pandemic, with Islanders either losing their jobs or having their working hours reduced. And 10,800 monthly claims have been accepted during phases 3 to 5 of the Payroll Co-Funding Scheme, paying out a total of £30.6 million up to the end of June 2021.

Work has also continued on the critical development of a new Migration Policy to deliver more responsive controls over who can live, work and access public services in Jersey. Alongside this, work has begun to scope necessary IT support for the new migration controls and provide improved management information on the migrant workforce and the permissions held by businesses.

Infrastructure, Housing and Environment have continued to support major capital projects alongside the decommissioning of the Nightingale Wing, including work throughout the Island's waste, roads and sewage networks.

With renewed focus on the future of Fort Regent, good progress has been made so far in 2021, with the Inspiring Active Places website launching in March, the consultation having taken place with the clubs at Fort Regent,

and a decant plan for them is in the process of being developed.

Within the Office of the Chief Executive, the Economy Department have implemented a range of business support packages, including the Visitor Attraction and Events Support, Fixed Costs Support Scheme, Visitor Accommodation Support Scheme, and additional support to individual small and medium businesses impacted by Covid-19.

Cornerstone objectives have been established for the new Economic Framework, around supporting businesses that are resilient and productive, where households are resilient and share in growth, with an economy working within environmental limits, understanding and delivering the right skills for the future, whilst promoting the Islands international reputation.

External Relations have established new cross-government structures to ensure we can input effectively into the UK Government's new programme of trade negotiations, and that the Trade and Cooperation Agreement (TCA) is implemented in line with Jersey's interests.

And the Minister for International Development, Deputy Carolyn Labey, has launched her important consultation on Island Identity, which will form the basis of measures that foster a shared understanding of Island citizenship and belonging, including the production of accessible resources for teaching and demonstrating our unique identity.

Outside the management of the immediate impacts of Covid-19, the central work of Government on generating efficiencies and ensuring the most effective delivery of quality public services has continued apace. A key milestone, achieved during the first half of 2021, was the contractual agreement on the development of a consolidated office HQ for Government – a project which has finally been unlocked after 10 years of delay.

Within Treasury and Exchequer, the Finance Transformation Programme is making good progress and a new Head of Zero Based Budgeting has been recruited to oversee this project. A portfolio management office function (PMO) has been set up which will improve delivery of projects of capital spending and programmes and to provide Senior Leadership with better oversight

The Building Revenue Jersey Programme has also continued to consolidate the new back-office computer system which will allow us to take advantage of the efficiencies gained from our second year of online personal income tax returning.

Within the Chief Operating Office, the restructuring of Commercial

Services has continued, as has the development of the Integrated Technology Solution (ITS). ITS is the largest business change programme the Government has undertaken and will allow us to deliver and sustain our vision of transforming public services for the benefit of colleagues, suppliers and Islanders. In May 2021 the programme entered the Design stage of the first release which will provide new finance and commercial systems.

And within Strategic Policy, Planning and Performance, officials have continued to providing policy development support and direction for all Departments, including on the creation of the Adult Safeguarding Improvement Plan and Island Plan Review.

I welcome the solid progress made by all Departments demonstrated within this Mid-Year Report, and thank the officials working across Government for their continued commitment, dedication and persistence in meeting the Common Strategic Priorities, alongside the effective management of Covid-19.

We have faced a challenging six months as we manage the continued impacts of the pandemic. But the Council of Ministers are committed to taking long-term decisions, which include capital investment and structural financial changes that benefit the Island, its community and future generations. These will be reflected in the forthcoming Government Plan 2022-2025, which I look forward to bringing to the States Assembly this Autumn.

## Minister for Treasury and Resources foreword



**Deputy Susie Pinel**  
Minister for Treasury  
and Resources

The first six months of 2021 have once again been dominated by Covid-19, and we have continued to support Islanders and our economy through a wide range of measures, such as the Co-Funded Payroll Scheme, maintaining air connectivity and the test and trace programme.

In total, for the year up to June, we've spent £63m on these measures, helping many businesses and their employees through these particularly challenging times. A number of the schemes have been extended several times as we have responded to the demands of the pandemic and where health restrictions remain, we'll continue to provide funding for as long as is necessary.

We have also been focused on how we can start to help the economy to recover from the effects of Covid-19, with our Fiscal Stimulus Fund financing a wide range of schemes that had to meet the criteria of being targeted, temporary and timely. We have announced funding totalling £29.6 million for 47 projects across the Island. Over the coming months we will start to see them being delivered.

Looking specifically at our finances, the Income Forecasting Group's (IFG) Spring income forecast was £74m higher than for Autumn 2020, but it is still £38m lower than the Autumn 2019 forecast. The improvement in our income forecasts is helping to reduce our overall deficits and reduce the amount we need to rely upon debt.

I am pleased that there has been a limited draw down on the £500 million Revolving Credit Facility agreed in 2020. So far this year we have drawn down £25 million to address the impact on public finances arising from the pandemic and to support businesses and we will draw up to £29.6 million for the approved Fiscal Stimulus Fund allocations.

The year-end forecast for Covid-19 costs is currently estimated at up to £126 million, considerably less than the £190 million spent last year. However, there are still significant pressures on our budgets. From our experience of the pandemic, we will continue to face challenges in containing the costs associated with responding to Covid-19 and its longer-term consequences, while also delivering the investment set out in the Government Plan and the rebalancing measures that are needed to help fund this spending.

Following on from a good performance last year, our investment returns in the first half of this year have remained strong, which is also helping to maintain the strength of our reserves. The return on the Common

Investment Fund was 8.7% up to the end of June and 8.3% annualised over three years to June, which exceeds the benchmark of 7.4%.

As happened in 2020, net expenditure across departments is being managed in part by cancelling the Grant to the Social Security Fund, known as supplementation and £95 million has been transferred from the Social Security Reserve Fund to the Social Security Fund. This again shows how our strong asset position is being used to help address the pressures on our finances arising from the pandemic.

While there is still some uncertainty around the impact of Covid-19 on the local and global economy, there are positive signs that earnings and economic activity have not been impacted as severely by the pandemic as was initially projected.

The Personal Income Tax forecast in the current IFG update was £42 million higher than their Autumn 2020 forecast. Last year's move to put all taxpayers onto Current Year Basis was a significant step in modernising our tax system and although taxpayers will be able to pay their 2019 prior year debt over 20 years, we have already seen nearly £7 million of this debt being paid.

There are also higher forecasts for both Impôts and Stamp Duty; to the end of June, Impôts were £3 million higher than for the same period in 2020 (£32.6 million vs £29.6 million), with most of this increase coming from the sale of tobacco and fuel, while the number of property transactions so far this year is at its highest since 2017. Up to the end of June, Stamp Duty income was up £14.7 million compared to the first six months of 2020 (£28.6 million vs £13.9 million) and there was a significant increase in the number of higher value transactions.

It is worth remembering that we came into the pandemic in a strong financial position, with significant reserves and a healthy balance sheet, which has been maintained as a result of improved markets, despite spending whatever was necessary to protect lives, livelihoods and businesses through these extraordinary times. This was highlighted again recently when Standard and Poor reaffirmed our credit rating as AA-/A-1+.

Finally, while there may still be challenging times ahead, we are determined to meet them with the adaptability and professionalism highlighted over the last 18 months by those within Government and the admirable responsibility taken by our Island community.

# Introduction

## Scope of the report

The [Government Plan 2020-2023](#) and the [Government Plan 2021-2024](#) bring to life the priorities set out in the [Common Strategic Policy 2018 to 2022](#). The Plans set out the activities to be delivered and associated income and expenditure to support the achievement of the Government of Jersey's priorities over the next four years.

Last year we published the first mid-year report, the [6 Month Progress Review 2020](#). This report looks back at the first six months of 2021 and covers progress in relation to additional funding approved, progress against agreed rebalancing initiatives, and the financial position as of 30 June 2021.

The Annual Report and Accounts and Departmental Annual Reports, which will be published in early 2022, will outline activities to the end of December 2021.

The Mid-Year Review 2021 contains three sections as outlined below:

### Section 1 – Progress report

- It provides a link to high-level narrative on progress to date of all initiatives which were funded (revenue and capital) following the approval of the Government Plan 2020-2023, and the Government Plan 2021-2024.
- To support accountability and transparency each initiative includes a Common Strategic Priority (CSP) reference number (which allows updates to be tracked across all corporate reports, and year on year), current status, target delivery date, Lead Department, Lead Minister and type.

### Section 2 – Rebalancing Programme

- Updates are provided against the approved rebalancing initiatives as set out in the Government Plan 2021-24.
- They include a general update on the delivery of the initiative, how this is being delivered, and whether this is being delivered through recurring and/or one-off means.
- The impact of the rebalancing initiative over the last six months, and anticipated impact over the next six months, are also described.

## Section 3 – Financial report

- This report includes a mid-year financial position and forecast position to year end 2021
- Given the significant impact of the pandemic on public finances in 2020 and 2021, this report also sets out the cost of Covid-19 emergency response expenditure and the impact of financial re-balancing to address the effects of the pandemic.

## Quarterly Performance Report

The Mid-Year Report 2021 has been timed to align with the release of new and detailed service performance data for each government department. This marks an important step forward in the ongoing development of the [Jersey Performance Framework](#).

The Government of Jersey introduced service performance measures for the first time in the 2020 [Departmental Operational Business Plans](#); performance against these measures was reported on in the [2020 Annual Report and Accounts](#). From 2021 onwards, the Government of Jersey has acted to increase transparency and public accountability, by reporting regularly on the service performance measures.

The service performance measures are chosen by each department and report on the key measures of performance for that department. Some cross-cutting government measures (e.g. on customer satisfaction) are also included and others will evolve over time. The 2021 service performance measures are defined in the 2021 [Departmental Operational Business Plans \(2021 Business Plans\)](#).

The service performance measures in the 2021 Business Plans consist of:

- Performance measure description
- Data availability (i.e. the period that data points have been collected)
- Reporting frequency
- A baseline (defined by the department)
- A target ('what we want to achieve')
- Whether international benchmarks are available

In line with modern data reporting standards, the [Government of Jersey's service performance data](#) is reported online and can be downloaded in a range of formats. This supports Islander's and local organisations that may wish to further analyse this data in line with their own priorities.

Section one  
Progress report

# 1

## Progress of Government Plan

The [Mid-Year Review](#) describes the high-level narrative of progress to date on all initiatives funded (revenue and capital) following approval of the Government Plan 2020-2023 and Government Plan 2021-2024. The initiatives can be filtered by Common Strategic Policy priority, by Department or by Minister.

Section two  
Rebalancing programme

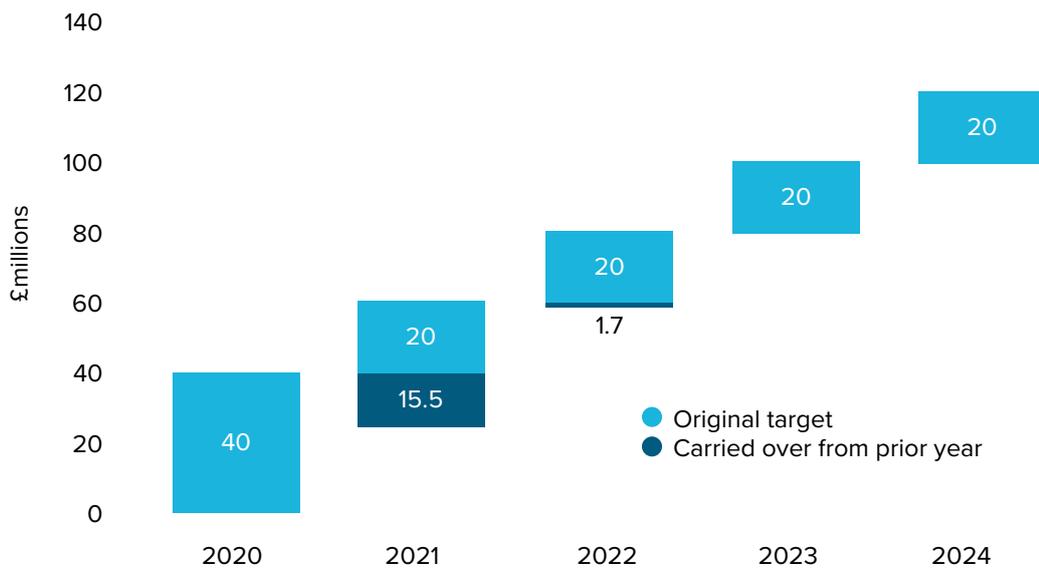
# 2

## Rebalancing programme

### Introduction

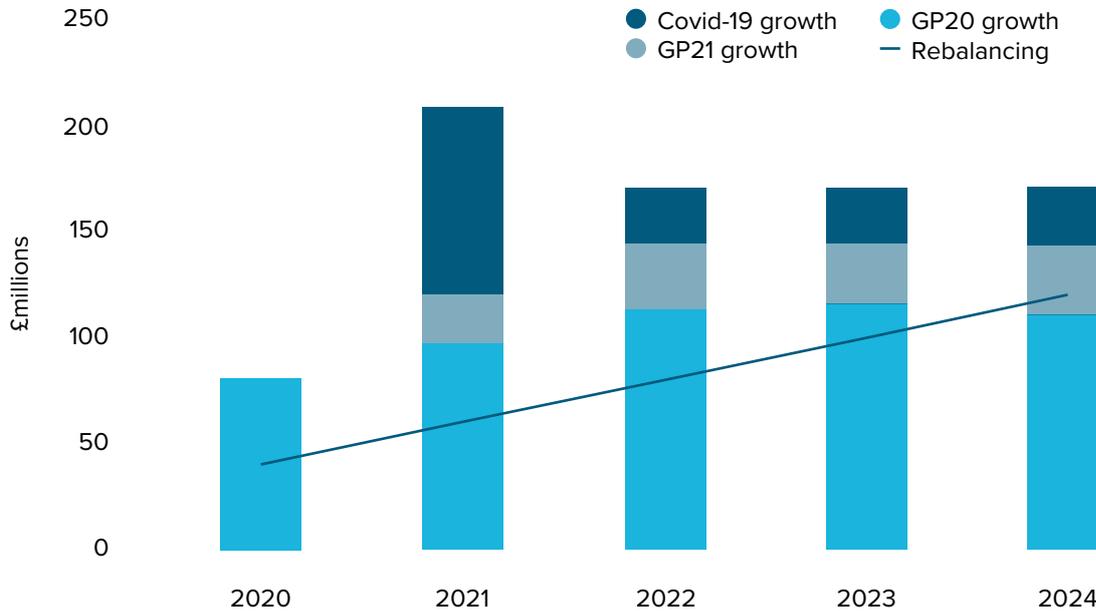
In 2019 the States Assembly agreed that the Council of Ministers “bring forward detailed proposals each year, to be included as a separate paragraph within the Government Plan proposition, seeking the Assembly’s specific endorsement of each of the efficiencies contained in the Government Plan”.

The Government Plan 2020-2023 set out the ambition to achieve £100 million of efficiencies, with the first £40 million to be achieved in 2020. Within the Government Plan 2021-2024, the Council of Ministers added a further £20 million objective in 2024, increasing the total value to £120 million of efficiencies and other rebalancing measures to be delivered across 2020 to 2024.



Graph 1 - Profile of the rebalancing programme 2020-24

Delivery of the efficiency and rebalancing programme has enabled the Government of Jersey to include significant investment in the Government Plan 2020-23 and the Government Plan 2021-24.



Graph 2 - Profile of Government Plan investment ('growth') and the rebalancing programme 2020-25

The plan for £40 million in 2020 was published in October 2019 and a performance update was published as part of the Government Plan Six Monthly Report in August 2020. The plan to deliver £20m of efficiencies and other rebalancing measures in 2021 was published in October 2020 and this report provides a performance update on these measures.

At the time of publication of the Government Plan 2021-24, the impacts of the Covid-19 pandemic were apparent and multiple approaches have been required to balance Government finances, including a wide range of fiscal measures, borrowing strategies, economic stimulus, treatment of funds and the delivery of savings and efficiencies. This represented a shift to a broader set of financial rebalancing measures into which the efficiencies were subsumed.

The financial impact of these multiple approaches focuses on areas such as:

- A reduction in revenue spend, delivering better quality services for less
- More efficient collection of existing income and better debt management
- Increasing the Government’s revenue through further recovery of existing costs, moving towards full cost recovery of services where appropriate
- The extension and increase of existing charges or the introduction of new charges as revenue raising measures

## Governance

As planned, the financial performance management of the 2021 plan has transitioned into the enhanced monthly financial review process (Budget Monitor). This has provided the Executive Leadership Team (ELT) with monthly financial performance information for each efficiency and rebalancing measure, enabling appropriate management challenge and intervention. This is supplemented by monthly reporting on the Perform system which provides qualitative updates on delivery.

## Impact

A critical aspect of assessing the delivery of each efficiency is understanding the impact of its delivery, particularly in the context of our customers, staff and services. This has been especially complex, and, in many cases, it has been difficult to isolate the relatively minor impact of the efficiency from the considerably more significant impact that the pandemic has had on customers, colleagues and services.

## Summary of 2021 efficiencies and rebalancing measures

The budget impact of the 2021 plan to deliver £20 million of efficiencies and rebalancing measures is set out below and sub-totalled against each Department.

Department	2021 value (£000)
CLS	610
COO	1,240
CYPES	860
HCS	5,227
IHE	5,556
JHA	575
SoJP	265
JOA	8
Non-Mins	72
OCE	27
SPPP	148
SA	5
T&E	77
Department sub total	14,672
General Revenue Income	1,250
Centrally held	4,091
<b>Total</b>	<b>20,013</b>

Table 1 - Efficiencies and rebalancing measures 2021 - allocation by department

As reported in the Annual Report and Accounts for 2020, the delivery of the £40m efficiency target for 2020 was achieved through £25 million of recurring efficiencies and a further £15 million of one-off measures, typically, but not wholly through deferral of growth funds. These deferrals were, in large part, as a consequence of prioritising the Government's continued response to Covid-19 over some existing and new activities.

The value of one-off measures has been carried forward for delivery on a recurring basis in 2021. This ensures continued focus on building a more efficient public sector.

Therefore, the £20 million target for 2021 is increased by £15 million to a revised target of £35 million.

## What have we achieved?

At the half year position, £29.9m of the £35.5m planned efficiencies are due to be delivered on a recurring basis with £19.0m achieved to date. As seen in the detailed updates on progress (below), some departments are revisiting how they will deliver some of their efficiencies and rebalancing measures in 2021 to better reflect the current environment and the impact of the pandemic.

It is assumed that all of the variance represents either one-off delivery or deferred Government Plan growth, which means that an additional £5.8 million of efficiencies and rebalancing measures will need to be added to the existing objective to deliver a recurring £20 million in 2022.

This aligns with the approach agreed by the Council of Ministers in the original Efficiencies Plan 2020-23:

‘Ministers agreed that if any of the efficiencies are not subsequently approved [or delivered], they will seek alternative departmental efficiencies to the same value to replace them and/or reduce or reprofile some of the planned spending by the equivalent amount, in order to ensure that income and spending remain in balance.’

## Rounding

Minor variations exist between totals by classification as a consequence of rounding.

Department	Budget (£000)	Forecast (£000)	Actuals (£000)	Variance (£000)
CLS	1,554	1,554	952	0
COO	2,367	1,960	1,187	407
CYPES	3,246	1,774	1,145	1,472
HCS	12,634	10,291	5,629	2,343
IHE	6,531	6,294	4,569	237
JHA	1,424	1,424	563	0
SoJP	265	265	131	0
JOA	8	8	0	0
Non-Mins	72	72	0	0
OCE	537	530	327	7
SA	5	5	0	0
SPPP	262	142	135	120
T&E	597	420	0	177
Department sub total	29,502	24,739	14,638	4,763
T&E – RJ	1,250	1,250	625	0
Central items	4,791	3,718	3,718	1,073
<b>Total</b>	<b>35,543</b>	<b>29,707</b>	<b>18,981</b>	<b>5,836</b>

Table 2 - Total rebalancing measures to be delivered in 2021

## Progress update for 2021 £20m

### Cross cutting rebalancing measures

**Project:** Increase income from new charges, and increased cost recovery of existing charged services, based on the initial implementation of a fees and charges framework.

**Progress:** Initially this budget was retained centrally and £577k has now been identified for allocation to departments. £373k will be retained centrally until further opportunities are identified within departments.

CYPES: This sum has been added to the savings target, with the entire programme under review and work underway to identify rebalancing opportunities, this will not be met from additional income opportunities.

CLS: Currently reviewing fees and charges with a view to ensuring that its additional income allocation of £52k is delivered in 2021.

IHE: The savings opportunities to achieve these targets will be reviewed and considered in the second half of 2021.

JHA: On track to deliver income through Jersey Customs and Immigration Service (JCIS), specifically Immigration fees.

SoJP: On track to deliver through absorption of the additional target in normal operations.

Non-Mins: Reviewed their budgets and expect to achieve the rebalancing measure.

OCE: Originally forecast to achieve this income through the introduction of foreign carrier permits by the Office of the Director of Civil Aviation, however they no longer expect to achieve this additional income.

SPPP: This budget is currently being treated as a cost pressure; however, it is anticipated that it can be accommodated within the overall income by the department and its Arm's Length Functions.

T&E: Revisiting how this will be achieved on a recurring basis given the limited opportunities to generate income outside of Revenue Jersey.

**Impact:** There has been no adverse impact on services.

**Status:** Some departments are on track for delivery.

CYPES: The sum has been added to the overall savings target.

CLS: Forecasting to deliver this in 2021.

IHE: Savings opportunities to be reviewed in the second half of 2021.

JHA: On track to deliver within JCIS following the impact of Brexit changes.

SoJP: On track to deliver through absorption of the additional target in normal operations.

Non-Mins: On track to deliver this measure in 2021.

OCE: As a result of Covid-19 and the impact of a reduction in air traffic and travel, OCE forecast an under-recovery of income from their initial savings target allocated, so this will not be achieved.

T&E: Not on course to meet this target recurrently, but in 2021 it will likely be offset by underspends elsewhere. Conversations are in progress about where this rebalancing target can be realised recurrently.

**Value: £950k**

**Forecast: £145k**

Department	Budget (£000)	Forecast (£000)	Actuals (£000)	Variance (£000)
CLS	52	52	-	-
CYPES	172	-	-	172
IHE	237	-	-	237
JHA	33	33	-	-
SoJP	3	3	-	-
Non-Mins	57	57	-	-
OCE	7	-	-	7
SPPP	7	-	-	7
T&E	9	-	-	9
Unallocated	373	-	-	373
<b>Total</b>	<b>950</b>	<b>145</b>	<b>0</b>	<b>805</b>

Table 3 - Summary of fees and charges rebalancing measure by department

**Project:** Continue the best practice of reviewing and securing recurring reductions in non-staff budget including locking in some of the spend reductions evidenced during Covid-19.

**Progress:** Some departments are currently forecast to achieve this through one-off in-year savings so they are looking to identify where these savings could be made recurrently.

CLS: On track to deliver through reductions in non-staff spend.

COO: Travel costs have gone down dramatically across COO supporting the saving. This may increase post-covid, but more virtual meetings will mean we will cut this cost by the £40k permanently.

CYPES: This sum has been added to the savings target, with the entire programme under review and work underway to identify rebalancing opportunities.

HCS: On track to deliver a proportion of the target and further work is underway to identify how the remaining will be delivered recurrently.

IHE: Non-staff budget savings opportunity identified within Operations and Transport and the departments budget has been reduced accordingly. This saving is annually recurring.

JHA: Recognising that the original planned efficiencies are not going to be achieved, JHA have replaced them with a vacancy management factor equivalent to 2.7% of staff budget which is how this measure is to be delivered.

SoJP: On track to deliver through lower spend on equipment purchases.

JOA, NMD, SA: Following review, historic revenue budgets have been updated to take account of the more recent trend on receipts and as a result, the non-executive departments will achieve the allocation structurally.

SPPP: With a focus on pressing Public Health policy work, SPPP continues to reduce non-staff spend in the period under review.

T&E: Likely realise through underspends in 2021. Conversations are in progress about where this rebalancing target can be realised recurrently.

**Impact:** The impact of the efficiency on the delivery of public services over the last six months has not resulted in a cut to services nor is any expected over the next six months.

**Status:** Some departments are on track for delivery.

CLS, COO, IHE, SoJP, JOA, NMD, SA, SPPP: On track to deliver.

CYPES and T&E: Savings have not yet been identified.

JHA: On track to deliver through an alternative measure.

HCS: On track for part delivery.

OCE: On track to deliver £18,000 of the £21,000 savings on a non-recurrent basis through reduced spend on non-pay as a result of the impact of Covid-19 (consultancy, travel and accommodation). More work is required in the latter part of 2021 to identify where these savings, and the remaining £3,000, will be achieved on a recurrent balance.

**Value:** £750k

**Forecast:** £417k

Department	Budget (£000)	Forecast (£000)	Actuals (£000)	Variance (£000)
CLS	97	97	49	-
COO	40	40	40	-
CYPES	158	-	-	158
HCS	227	86	33	141
IHE	69	103	-	-34
JHA	31	-	-	31
SoJP	27	27	14	-
JOA	8	8	-	-
Non-Mins	15	15	-	-
OCE	21	21	18	-
SPPP	14	14	7	-
SA	5	5	-	-
T&E	38	-	-	38
<b>Total</b>	<b>750</b>	<b>417</b>	<b>161</b>	<b>334</b>

Table 4 - Summary of non-staff spend rebalancing measure by department



**Project:** Management of inflationary pressures.

**Progress:** Budget has been retained centrally as in previous years.

**Impact:** There has been no adverse impact on services.

**Status:** Efficiency on track for delivery in 2021.

**Value:** £3.7m

**Forecast:** £3.7m

## Departmental rebalancing measures

### Customer and Local Services

**Project:** Care Needs at Home and Customer Service Improvements.

**Progress:** The Care Needs at Home project was delayed and is due to start later in 2021 and the planned saving is expected to be achieved. CLS continue to review, identify and implement improvements to their ways of working which are enabling savings to be made in respect of the staffing budget.

**Impact:** The impact of these measures on the delivery of public services over the last six months has resulted in delay to the Care Needs at Home benefit project. Plans are in place to ensure that this project will be delivered in late 2021. The department is continuing to deliver a customer focussed service, it is operating within budget through improved ways of working, increased use of technology and improved efficiency. The department is not delivering these savings through reductions in services offered to the public.

**Status:** Measures on track to be delivered.

**Value:** £461k

**Forecast:** £461k

## Chief Operating Office

**Project:** Review and renegotiate the GoJ print contract securing some of the reductions in print volumes derived from an increase in home working and continued investment in technology.

**Progress:** Commercial Services successfully secured a set of revised costs in respect of Managed Print Services and these have been applied to billing to GoJ since Sept 2020. The saving impacts on all departments, not just COO. The new contract has removed minimum volume requirements and associated charges which has enabled behavioural change across departments through increased remote working and reduced print requirements.

**Impact:** There is no impact on the services provided.

**Status:** This rebalancing measure is delivered with a forecast of circa £30k saving per month.

**Value:** £100k

**Forecast:** £270k

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**Project:** Merge the support and re-plan commissioned research projects for the States Employment Board and Jersey Appointments Commission (JAC).

**Progress:** This measure will no longer be delivered but the value will be achieved through other means. The main reason for this is it has now been superseded by the draft States of Jersey Employees legislation to make the JAC independent and therefore merging the functions could not occur.

**Impact:** There is no impact on the services provided.

**Status:** Rebalancing measure to be delivered via alternative recurring means. In 2021 it will be achieved through underspends on staff. Efficiency savings in future years should be delivered by SPPP as part of the new JAC.

**Value:** £200k

**Forecast:** £200k

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**Project:** Transfer technology functions from CYPES and HCS into Modernisation and Digital (M&D) continuing the application of OneGov principles.

**Progress:** There are delays in the transfer of technology functions from CYPES and HCS into M&D so this is unlikely to meet the full spend reduction at this stage.



**Impact:** Consolidating the technology functions will impact on the staff within those teams and it is expected that less staff will be required in the resulting team. However, the consolidated function will benefit from the pooling of skills, knowledge and experience and enable the standardisation of approach across departments.

**Status:** The rebalancing measure will not be achieved in full due to the delay of the transfer.

**Value:** £900k

**Forecast:** £323k

## Children, Young People, Education and Skills

**Project:** Redesign the therapeutic support model for children with complex needs (including neuro assessment).

**Progress:** The project relates to the review and realignment of service budgets with the demand for that service. The service includes the therapeutic support model.

**Impact:** There is no reduction in the service provided.

**Status:** Rebalancing measure has already been delivered.

**Value:** £200k

**Forecast:** £200k

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**Project:** Budget realignment.

**Progress:** The project relates to the review and realignment of service budgets with the demand for that service. The services include antenatal services, care leavers and intensive fostering.

**Impact:** There is no reduction in the service provided.

**Status:** Rebalancing measure has already been delivered.

**Value:** £330k

**Forecast:** £330k

## Health and Community Services

**Project:** Implement proposals from the HCS Zero Based Budget (ZBB) exercise.

**Progress:** The ZBB exercise within HCS completed in November 2020 and identified rebalancing opportunities totalling £5 million. Following a review of these opportunities, the following is forecast to be achieved:

- Closure of Samares: £1.8 million
- Off Island Placements: £1 million. Some recurrent efficiencies have been delivered through the scrutiny and review of contracts for off island placement services
- Overtime and Agency: £1 million. A full review of staffing requirements, agency spend, reconfiguration of wards and the delivery of services has resulted in reductions in agency expenditure. This is forecast to achieve greater savings than the original target which was intended to be achieved through more efficient rostering of permanent staff
- A recruitment freeze has been in place resulting in a spend reduction of £0.3 million

HCS continue to monitor and work with budget holders to establish an accurate forecast position and to identify further savings to deliver the 2021 rebalancing target.

**Impact:** The opportunities identified include income generation, cost reduction, contract savings and some staffing related opportunities, for example, reducing the FTE of a budgeted post. As described in the Efficiencies Plan 2021-24 all efficiency schemes go through a Quality Impact Assessment (QIA) gateway to ensure no schemes adversely affect services or patients and risks are identified and managed throughout the entirety of the programme.

**Status:** This is forecast to be delivered.

**Value:** £5 million

**Forecast:** £5 million

## Infrastructure, Housing and Environment

**Project:** Revise and release a portion of the budget for the Health Estate in light of progress made with backlog maintenance and to reflect capital allocations within the HCS budget.

**Progress:** The budget for the Health Estate was released at the start of the year.

**Impact:** There is no reduction in the service provided.

**Status:** Rebalancing measure has been delivered.

**Value:** £4 million

**Forecast:** £4 million

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**Project:** Development of an IHE TOM to include reviews of the overall structure, sports division, business administration and the transfer of customer facing services to CLS.

**Progress:** The Operations and Transport element has been partially delivered. Work has been completed to transfer customer service activities from Driver and Vehicle Standards (DVS) and Car Parks, from IHE to CLS, to provide a better customer experience, and lead to future efficiencies and enhancements once customer service teams are aligned within the centralised model. These functions characteristically have operated with minimal staffing, and there were no structural savings identified during this stage of transfer of duties, however, there should be future opportunities under the development of the centralised customer service model.

The sports division is undergoing a full review as part of the Inspiring Active Places programme and the Fort Regent decant programme. The revised operating model will be developed in the second half of 2021; however, it is uncertain whether any savings opportunities will arise due to the team requirements to expand its services across additional sporting venues.

Savings have been made within the IHE TOM with regards to capital recharging for roles, and a proportion saved against staff budgets, however these do not accomplish the overall target. A vacancy management factor has been built into the Sport division budget as a recurring saving to deliver the whole target.

**Impact:** There will be an improved customer servicing capability through the CLS centralised support. The Sport division impact is to be determined following the operating review in the second half of 2021.

**Status:** £325k of the rebalancing measure is on track to be achieved via the original measure, however the shortfall will be offset against recurring vacancy management savings.

**Value:** £750k

**Forecast:** £325k

---

**Project:** Reduce a portion of the property maintenance budget to reflect a reprioritisation of assets requiring maintenance; informed by the Office Accommodation Project.

**Progress:** IHE has identified a saving with regards to the leaseback of the bus depot as part of facilities and asset management division. This leaseback provides recurring savings which deliver fully against this savings target. Over-delivery will be used to offset the under delivery of other measures in the department.

**Impact:** There is no operational impact brought about by this saving.

**Status:** Rebalancing measure has been delivered.

**Value:** £300k

**Forecast:** £358k

---

**Project:** Re-structure Facilities Management across Government to create one centralised function with hub and spoke delivery aligned with the OneGov principles.

**Progress:** The facilities management structure continues to be developed through the Enterprise Asset Management project as part of the broader Integrated Technology Solution (ITS) programme. This work may only conclude in the latter part of 2021 and any savings opportunities that may be identified would only be realised in subsequent years. To achieve this savings target in 2021 however, IHE has identified a saving with regards to the leaseback of Maritime House as part of the facilities and asset management division. This leaseback provides recurring savings which deliver fully against this savings target.

**Impact:** There is no operational impact brought about by this saving.

**Status:** Rebalancing measure has been delivered.

**Value:** £200k

**Forecast:** £200k

## Justice and Home Affairs

**Project:** Commercial opportunities: Sell a domestic dwelling no longer required by the Fire and Rescue Service and generate income through the introduction of a fee for asbestos licences.

**Progress:** Valuation of the domestic dwelling is still outstanding. The asbestos licences fee is no longer a viable income stream and will be delivered via alternative recurring means.

**Impact:** No impact on the service provided.

**Status:** It is hoped that the sale can be made in 2021 but it is reliant on external factors such as finding a buyer and concluding the purchase through the Royal Court. Forecast is based on the sale going through in 2021.

**Value:** £453k

**Forecast:** £453k

---

**Project:** Efficient Organisational Structures/ Modern and Efficient Workforce: Continue the digital transformation of GST and Customs services.

**Progress:** Recognising that the original planned efficiencies are not going to be achieved, JHA have replaced them with a vacancy management factor equivalent to 2.7% of staff budget.

**Impact:** Additional expenditure has been identified such as increased warehousing to store seized items as a result of the reduced de minimis.

**Status:** Rebalancing measure on track for delivery in 2021 through an alternative measure.

**Value:** £50k

**Forecast:** £50k

---

**Project:** Modern and Efficient Processes and Systems: Continue the organisational implementation of electronic rostering to replace paper based rostering processes.

**Progress:** Recognising that the original planned efficiencies are not going to be achieved, JHA have replaced them with a vacancy management factor equivalent to 2.7% of staff budget.

**Impact:** No impact on the service.



**Status:** Rebalancing measure on track for delivery in 2021 through an alternative measure.

**Value:** £50k

**Forecast:** £50k

## States of Jersey Police

**Project:** Modern and Efficient Workforce: Through the application of enhanced workforce planning implement a vacancy factor equivalent to approximately 1% of staff costs.

**Progress:** Currently on track to deliver through holding a series of vacancies open for the duration of a staff review undertaken over recent months.

**Impact:** Tasks that would have been delivered by vacant positions have been temporarily covered by other employees. There has been little impact on services in the short term. The new Police staff model is being finalised, costed and due to go live on 1 August 2021. Changes to the staff structure will be assessed in the second half of 2021 and beyond to ensure the new model delivers and maintains service delivery.

**Status:** On track for delivery on a recurring basis in 2021.

**Value:** £215k

**Forecast:** £215k

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**Project:** Modern and Efficient Workforce: Restructure the Intelligence Administration function to reflect known leavers and vacancies.

**Progress:** Currently on track to deliver through holding a series of vacancies open for the duration of a staff review undertaken over recent months.

**Impact:** Positions have been held vacant and the respective tasks have been temporarily covered by other employees. There has been little impact on service in the short term. Changes to the Staff structure will be assessed in the second half of 2021 and beyond to ensure the new model delivers and maintains service delivery.

**Status:** On track for delivery on a recurring basis in 2021.

**Value:** £20k

**Forecast:** £20k

## Strategic Policy, Planning and Performance

**Project:** Project deferrals: Defer the development of the Financial Independence in Old Age policy, the development of the Long-Term Housing policy, and the implementation of the Public Services Ombudsman by one year.

**Progress:** These project deferrals remain in place for 2021 and are due to start in 2022.

**Impact:** There has been a delay in the development of policy and the implementation of the Public Services Ombudsmen, but these projects are still planned to occur, although at a later date than originally intended.

**Status:** Rebalancing measure delivered.

**Value:** £128k

**Forecast:** £128k

## Treasury and Exchequer

**Project:** Reduce cash handling fees by increasing non-cash payment options.

**Progress:** This measure has been reviewed and the saving is unlikely to be realised within T&E but rather in other Government Departments. Conversations are currently ongoing with IHE to determine the potential for achieving this spend reduction.

**Impact:** The impact is not yet known however there may be a reduction in FTE.

**Status:** Discussions ongoing.

**Value:** £30k

**Forecast:** £0k

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**Project:** Additional tax revenue.

**Progress:** Revenue Jersey continue to work in a more compliance focussed manner, supported by the implementation of the target operating model. This has been further enhanced by the publication of the Code of practice setting out clear guidelines for compliance interventions. Revenue Jersey are into the second year of the publication of its annual programme of compliance activities to be undertaken during 2021.

**Impact:** The impact of the efficiency on the delivery of public services over the last six months has not resulted in a cut to services and overall service is expected gradually to improve over the next six months as measures introduced begin to take effect.

**Status:** Rebalancing measure on track to deliver in 2021.

**Value:** £1,250k

**Forecast:** £1,250k

## Progress update for measures carried forward from 2020

### Customer and Local Services

**Project:** Reduction in the benefits forecast.

**Progress:** Covid-19 resulted in a spike in income support costs during 2020 and as a result this was achieved through one off means. In 2020 it was decided that there would be no inflation uplift applied to income support, this has resulted in benefits spend being lower than it otherwise would have been in each year from 2021 onwards. This saving is estimated at £1.0m. In the interim, additional spend on benefits is being funded through the Covid-19 Head of Expenditure.

**Impact:** Throughout 2020, Income Support costs increased as a result of Covid-19. Total spend on Income Support is now reducing due to an improving economy and additional interventions by the department encouraging business to recruit new staff, employ apprentices and train existing staff. The situation in respect of the spike in income support spend was outside of the control of CLS and could not have been anticipated at the time the efficiency was budgeted for.

**Status:** The reduction in the benefits forecast has been achieved through some alternative savings and, in the longer term, through the freezing of benefit rates in 2020.

**Value:** £944k

**Forecast:** £944k

## Chief Operating Office

**Project:** Cost recovery – recharging to capital schemes.

**Progress:** This efficiency recharges ‘corporate overheads’ across all Government capital projects. The impact of changes to the capital programme has reduced the scope of the charges which are currently being reviewed. However, it is believed most of the efficiency can still be delivered.

**Impact:** The impact of the efficiency on the delivery of public services over the last six months has been minimal, with an internal recharge to reflect corporate costs. This is expected to be increased over the next six months as further recharges are made to continuing capital projects. While additional recharging reduces the budget available for capital spend, the amounts involved are relatively small on a project by project basis.

**Status:** Rebalancing measure on track for delivery in 2021.

**Value:** £500k

**Forecast:** £500k

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**Project:** Contract Efficiencies.

**Progress:** Contract efficiencies involve the realisation of savings through the review of Government contracts, leading to savings through a range of interventions, such as: achieving economies of scale through aggregation of spend; standardising products; negotiating on commercial terms; and tendering for goods and services, where appropriate.

**Impact:** There is no reduction in the service provided.

**Status:** Rebalancing measure on track for delivery in 2021.

**Value:** £400k

**Forecast:** £400k

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**Project:** Modern and Efficient Workforce.

**Progress:** The budget has been removed from base budgets which has allowed for tighter management of staffing budgets and the use of agency staff.

**Impact:** There is no reduction in the service provided.

**Status:** Rebalancing measure delivered in 2021.

**Value:** £226k

**Forecast:** £226k

## Children, Young People, Education and Skills

**Project:** Efficient Commercial Operations: Contract efficiencies and cost recovery.

**Progress:** Contract efficiencies and £100k of cost recovery has been delivered to date. CYPES are in the process of identifying additional opportunities to meet the remaining £571k which was previously related to cost recovery of Highlands College courses.

**Impact:** There is no reduction in the service provided as budgets have been reorganised to accommodate the rebalancing measures.

**Status:** This is partially complete and work is ongoing to identify further rebalancing measures.

**Value:** £1,066k

**Forecast:** £495k

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**Project:** Efficient Organisational Structures: Accommodation rationalisation and Business Support review.

**Progress:** This has been partially achieved through a reorganisation of budgets within the department.

**Impact:** There is no reduction in the service provided as budgets have been reorganised to accommodate the rebalancing measures.

**Status:** This is on track to be partially achieved and work is ongoing to identify further rebalancing measures.

**Value:** £1,135k

**Forecast:** £564k

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**Project:** Modern and Efficient Workforce.

**Progress:** This has been achieved through a reorganisation of budgets within the department.

**Impact:** There is no reduction in the service provided as budgets have been reorganised to accommodate the rebalancing measures.

**Status:** Rebalancing measure on track for delivery in 2021.

**Value:** £185k

**Forecast:** £185k

## Health and Community Services

### **Project:** Operational Excellence

**Progress:** Productive theatres: The productive theatre programme sought to improve efficiencies across the theatre suite by improving utilisation (including start-times, turnaround times, patient throughput, pre-op process, Patient Tracking Lists, reduction in over-runs etc.) and modifications to the staffing model. It has not been possible to deliver these in year due to the impact Covid-19. The opportunity for recurrent efficiencies is being reviewed as part of the revised operating model that is now essential in response to enhanced infection control standards and this will be completed by the end of 2022.

**Mental Health:** Delivery of efficiencies through contract reviews with off-island providers has been significantly impacted through Covid-19. Schemes and placements are being reviewed again and incorporated into the Mental Health operational recovery plan post-Covid-19 and the benefits from this revised approach should be realised in 2022 Support Services.

**Impact:** As described previously all efficiency and rebalancing schemes go through a Quality Impact Assessment (QIA) gateway to ensure no schemes adversely affect services or patients and risks are identified and managed throughout the entirety of the programme.

Any consumable or medicines changes used directly in patient care also go through a rigorous clinical review process before being changed over. Consequently, there are no adverse effects on patients or services.

**Status:** Rebalancing measure is on track to part deliver in 2021. Conversations are in progress about where the remaining rebalancing target can be realised recurrently.

**Value:** £2,874k

**Forecast:** £425k

---

### **Project:** Modern Workforce and Organisational Structures.

**Progress:** The Nurse establishment, Medical workforce, Acute Services workforce schemes and the Operating Model for HCS were significantly impacted by Covid-19. These have all been restarted in 2021 and with the increased utilisation of E-Roster, the reconfiguration of the bed state and the invigorated medical model HCS are on track to deliver.

**Impact:** All efficiency and rebalancing schemes go through a Quality Impact Assessment (QIA) gateway to ensure no schemes adversely affect services or patients and risks are identified and managed throughout the programme.

Any consumable or medicines changes used directly in patient care also go through a rigorous clinical review process before being changed over. Consequently, there are no adverse effects on patients or services.

**Status:** Rebalancing measure is on track to part deliver in 2021.

**Value:** £2,722k

**Forecast:** £1,636k

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**Project:** Commercial and Customer.

**Progress:** The forecast position reflects the additional rebalancing opportunities of £1.3 million which have been identified from overstated budgets prior to 2020 for agency staffing. These have now been removed and reflected within the overall rebalancing outturn.

**Impact:** All efficiency and rebalancing schemes go through a Quality Impact Assessment (QIA) gateway to ensure no schemes adversely affect services or patients and risks are identified and managed throughout the programme.

Any consumable or medicines changes used directly in patient care also go through a rigorous clinical review process before being changed over. Consequently, there are no adverse effects on patients or services.

**Status:** Rebalancing measure on track for delivery in 2021 with a full review of the Commercial and Customer opportunities in HCS to be undertaken in the second half of 2021.

**Value:** £1,811k

**Forecast:** £1,785k

## Infrastructure, Housing and Environment

**Project:** Efficient Commercial Operations – Recharging to capital schemes (Recharging to capital schemes relates to recharging ‘corporate overheads’ across all Government capital projects and the capital programmes).

**Progress:** Appropriate recharges to capital schemes have been identified for IHE to the value of the required savings target. The recharges have been proposed to the receiving departments and IHE await confirmation and approval of these recharges prior to finalising and processing them.

**Impact:** While additional recharging reduces the budget available for capital spend, the amounts involved are relatively small on a project by project basis and it is unlikely that any external impacts will be noticed.

**Status:** Rebalancing measure on track for delivery in 2021 if recharges are approved.

**Value:** £500k

**Forecast:** £500k

---

**Project:** Modern and Efficient Workforce – Vacancy management.

**Progress:** Departmental budgets have historically been funded assuming all roles are always filled throughout the year. However, there will generally be a natural level of vacancies in departments. These arise from a multitude of factors, including natural turnover as employees retire or leave for other jobs, implementation of Target Operating Models and challenges in recruiting to specialist roles. IHE have applied a vacancy factor to their workforce costs to achieve these financial savings. This has been apportioned to department budgets and is tracked monthly to ensure department underspend validates the savings.

**Impact:** There will be no impact on the workforce.

**Status:** Rebalancing measure on track for delivery in 2021 and additional savings in this area are being used to achieve other rebalancing measures in IHE.

**Value:** £475k

**Forecast:** £808k

## Justice and Home Affairs

**Projects:** Efficient Commercial Operations: Customs and Immigration – Increased passport fees.

**Progress:** As a result of the Covid-19, 2020 Passport income was not achieved, however the service will start to overachieve from Q3 2021 as travel restrictions ease and demand increases.

**Impact:** There may be an impact through the use of temporary contracts to cover increased workload.

**Status:** Rebalancing measure on track for delivery in 2021.

**Value:** £193k

**Forecast:** £193k

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**Projects:** Efficient Commercial Operations: cost recovery and contract efficiencies.

Efficient Organisational Structures: Business Support review and operating model phase 2.

**Progress:** As a result of Covid-19, JHA reviewed their 2020 efficiencies that needed to be found recurrently in 2021. Recognising that the original planned efficiencies are not going to be achieved, JHA have replaced them with a vacancy management factor equivalent to 2.7% of their staff budget.

**Impact:** There is no reduction in the services provided.

**Status:** On track for delivery on a recurring basis in 2021 through the alternative vacancy management measure.

**Value:** £626k

**Forecast:** £626k

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**Project:** Modern and Efficient Workforce – Ambulance Service and Customs and Immigration.

**Progress:** JHA have reviewed and evaluated overtime pay in year and over prior years and identified where reductions can be made in year.

**Impact:** There is no reduction in the services provided.

**Status:** Rebalancing measure on track for delivery on a recurring basis in 2021.

**Value:** £27k

**Forecast:** £27k

## Office of the Chief Executive

**Project:** OCE Operating Costs, Business Support Review and Modern & Efficient Workforce.

**Progress:** Savings have been achieved non-recurrently through staff vacancies and reduced spend on non-pay as a result of the impact of Covid-19 (consultancy, travel and accommodation). More work is required in the latter part of 2021 to identify where these savings will be achieved on a recurrent basis.

**Impact:** There is no impact on the delivery of public services.

**Status:** OCE is on track to deliver a portion of the savings on a recurrent basis with the remaining currently due to be achieved via alternative one-off measures.

Until the economy fully opens it is too early to see how recurrent efficiency savings will be delivered in 2022. However, more work will be undertaken in the latter part of 2021 and the forecast is based on the assumption recurrent savings will be identified.

**Value:** £228,500

**Forecast:** £228,500

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**Project:** Efficient Commercial Operations and Contract Efficiencies.

**Progress:** Savings have been achieved non-recurrently through staff vacancies and reduced spend on non-pay as a result of the impact of Covid-19 (consultancy, travel and accommodation). More work is required in the latter part of 2021 to identify where these savings will be achieved on a recurrent basis.

**Impact:** There is no impact on the delivery of public services..

**Status:** OCE is on track for the delivery of savings through alternative one-off means. Until the economy fully opens it is too early to see how recurrent efficiency savings will be delivered in 2022. However, more work will be undertaken in the latter part of 2021 and the forecast is based on the assumption recurrent savings will be identified.

**Value:** £280,000

**Forecast:** £280,000

## Strategic Policy, Planning and Performance

**Project:** Recovery of policy costs.

**Progress:** Efficiency relates to recovery of some SPPP policy costs relating to fees administered by CLS under the Control of Housing and Work Law (CHWL). Due to the negative impact of the Covid-19 pandemic on CHWL fee income during 2020 and 2021, it is envisaged that the amount will be absorbed from other one-off savings within SPPP for the current year, before planned cost recovery begins in 2022.

**Impact:** There is no impact on the delivery of public services.

**Status:** Rebalancing measure to be delivered via other one-off means.

**Value:** £113k

**Forecast:** £Nil

## Treasury and Exchequer

**Project:** Reduction in costs arising from system transformation of finance function.

**Progress:** Work is ongoing to deliver reductions in costs. It is not anticipated that this rebalancing target will be met through the automation of bank reconciliations ahead of the implementation of ITS and T&E will review and evaluate how to achieve this going forward with other process and systems changes. The saving will be delivered on a one-off basis through other means.

**Impact:** The impact of the efficiency on the delivery of public services over the last six months has not resulted in a cut to services and the same is expected over the next six months.

**Status:** Review of efficiencies plan to be conducted to determine whether this measure can be delivered recurrently in 2021 or ongoing. The forecast assumes recurring measures are identified.

**Value:** £230k

**Forecast:** £230k

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**Project:** Modern and Efficient Workforce.

**Progress:** The Department has continued to operate with a number of vacancies across the majority of the team. Recruitment continues to be a focus in order to reduce costs of interims and temporary staff where they are used in the department. Recruitment of suitably qualified and/ or experienced staff continues to be a challenge and risk to service delivery. A future workforce plan will be developed in the second half of the year, which will also consider how workforce costs could be further reduced.

**Impact:** This may result in a reduction in FTEs within the Department.

**Status:** Discussions ongoing to determine whether this measure will be delivered in 2021, currently anticipated that the target will be delivery through vacancies and other underspends.

**Value:** £190k

**Forecast:** £190k

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**Project:** Contract Efficiencies.

**Progress:** Conversations are in progress with COO to better understand T&E's non-staff spend and identify where potential budget reductions can be realised.

**Impact:** This may result in a reduction in service(s) provided to other departments, but this is not yet known.

**Status:** The Department is forecasting an overall underspend (excluding grants) for 2021, so the efficiencies target will be met on a non-recurring basis in this financial year. Discussions ongoing to determine whether this measure can be delivered recurrently in 2021.

**Value:** £100k

**Forecast:** £Nil

## Unallocated

**Project:** Commercial operations: extension to car parking charging hours.

**Progress:** This was rejected by the States Assembly in the 2020 efficiencies programme. Since then, SPPP have been in the process of developing a Sustainable Transport Policy (STP) which will look holistically at transport across the island, including the matter of parking. Once the STP is developed, the environmental taxes sub-group of the Revenue Policy Development Board can then appropriately consider any changes to car park charging and the associated impact.

**Impact:** The STP is in development so no changes to car parking charges have been proposed.

**Status:** Rebalancing measure expected to be achieved via alternative means in 2021 but these are not yet identified so forecast is Nil.

**Value:** £700k

**Forecast:** £Nil

Section three  
Government finances

# 3

## Government finances

### Introduction

This section provides a summary of the forecast financial position for 2021, including income and expenditure forecasts against prior year and the budget included in the Government Plan 2021 - 2024.

The projected year-end financial position is a snapshot and will continue to develop as the year progresses and departments work on managing the continuing impacts of Covid-19 with the key priorities within available resources to provide the best value for money for the Island.

The final position as at the end of 2021 will be reported in the Annual Report and Accounts 2021.

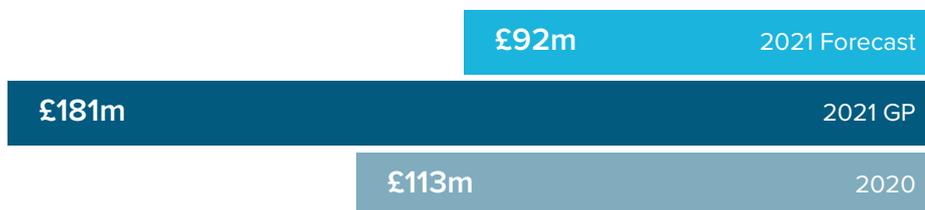
The financial summaries in this section focus on general revenue income, departmental net revenue expenditure and project expenditure as approved in the Government Plan 2021-24, as supplemented by decisions of the Minister for Treasury & Resources and also includes Trading Operations, Social Security Funds and investment performance, including that of the Strategic Reserve and the Social Reserve Fund.

As new structures and reporting capabilities progress the content of future reports will evolve.

### Overview

Based on forecasts, there will be a deficit of £38m excluding depreciation and £92m including depreciation.

This compares with a deficit of £67m before depreciation and £113m after depreciation in 2020.



Graph 3: States Assembly approved deficit

The forecast position is £88m better than the Government Plan 2021 -24 projected. The most significant factor is an improvement in the General Revenue Income forecast which is £74m better than the Government Plan forecast.

The considerable impact Covid-19 had on government finances through reduced income and additional expenditure has continued in to 2021. While the General Revenue Income forecast is higher than the forecast used in the Government Plan 2021 -24, it is still £38m lower than the pre-Covid-19 forecast for 2021.

Departments are forecasting the attributable costs of Covid-19 in 2021 to be £126m compared to £190m in 2020.

The forecast used in this report will continue to be reviewed through the year - it is likely that there will be changes to existing Covid-19 related forecasts as circumstances evolve in the government's continuing efforts to manage the health and economic impacts of Covid-19.

Further to the above position, other areas of the Government finances include:

- Trading Operations – income still impacted by Covid-19. Jersey Car Parking income budget reduced by £2m in 2021.
- Social Security Funds - planned transfer of £95.1m from the Social Security (Reserve) Fund to manage cancelled supplementation grant and the impact of deferrals.
- Investment returns on the Common Investment Fund of – 8.7% year to June, 8.3% annualised over the 3 years to June which exceeds the market benchmark of 7.4%.
- Borrowing – Rolling Credit Facility of £500m was entered into with 5 banks in May 2020. £25m was drawn down in Q2 of 2021 and there is Ministerial approval to draw down up to an additional £85m in Q3 as required.
- Fiscal Stimulus – £29.6m of projects identified and agreed to by the Minister, £8.9m approved and £0.3m spent to the end of June.
- Projects (including Capital Expenditure) - Available Funds of £190.4m, £53.0m spent to the end of June and a full year forecast of £171m.

## Income and Expenditure – Highlights

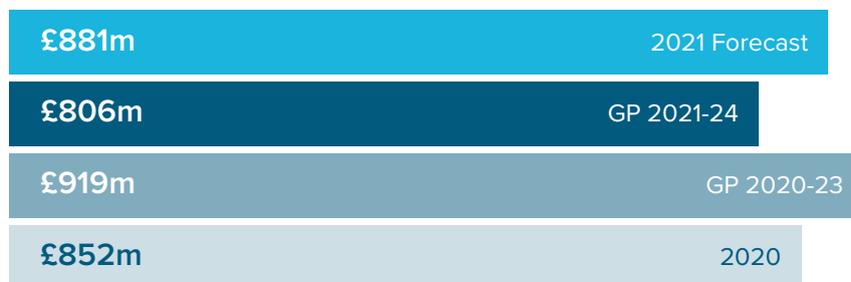
Based on latest available forecasts and the assumed impacts of Covid-19 on income and expenditure, there is forecast to be a deficit of £92.4m in 2021 after depreciation.

2020 Actual £m		2021 Government Plan £m	2021 Forecast £m	2021 GP Variance £m	2020 Variance £m
(851.9)	General Revenue Income	(806.4)	(880.7)	74.3	28.8
918.6	Total Net Revenue Expenditure	932.4	918.5	13.9	0.1
66.7	Operating Deficit	126.0	37.8	88.2	28.9
46.7	Depreciation	54.6	54.6	0.0	(7.9)
113.4	Deficit of General Revenue Expenditure over Income	180.6	92.4	88.2	21.0

Table 5 - Breakdown of forecast deficit

## General Revenue Income

The Income Forecasting Group (IFG) have produced a Spring income forecast which will form the basis of the General Revenue Income estimates in the Government Plan 2022-25.



Graph 4 - 2021 IFG Spring Forecast against budget and prior year

The Spring forecast is £74m higher than the Autumn 2020 forecast used to develop the Government Plan 2021 – 2024 but it is still £38m lower than the Autumn 2019 forecast from the Government Plan 2020 – 2023.

The central forecast reflects the better than projected 2020 outturn and the latest information available on economic conditions. There is still a greater level of uncertainty than in pre-Covid-19 years around the impact on the local and global economy but there are positive signs that earnings and economic activity have not been impacted as severely by the pandemic as initially projected during 2020.

The IFG report will include an illustrative range around this forecast, when published.

## General Revenue Income Full Year Forecast

GP Budget	2021 Forecast		Movement from 2020
£560.1m	£601.6m	Net Income Tax	£19.4m
£88.1m	£97.7m	Goods and Services Tax (GST)	£3.8m
£68.0m	£73.7m	Impots Duties	(£0.6m)
£31.3m	£43.2m	Stamp Duty	£6.1m
£13.5m	£13.6m	Island Rate	£0.3m
£8.1m	£11.1m	Other Income (Dividends)	£0.1m
£5.5m	£9.2m	Other Income (Non Dividends)	(£0.2m)
£31.8m	£30.6m	Other Income (Return from Housing Associations)	(£0.2m)

Graph 5- Breakdown of Net General Revenue Income

Note: Bad debt provision of £6m applied against Net Income Tax



### Net Income Tax

The Personal Income Tax forecast in the IFG Spring update is £42m higher than the Autumn 2020 forecast due to stronger outturn figures for 2019 Year Of Assessment and stronger than expected earnings growth captured through ITIS in 2020.

Based on the 2020 outturn and data from Revenue Jersey in addition to their assessment of the wider economic conditions, the IFG have also reduced their adjustment for the impact of Covid-19.

The Company Income Tax forecast has reduced by £1m in the Spring IFG update compared to the Autumn 2020 position. As Company Tax is assessed in arrears and returns for 2020 are not due until the end of 2021, the impact of Covid-19 on business profits remains somewhat uncertain. However, other indicators such as employment levels, Social Security Contributions and GST payments suggests the impact of Covid-19 on overall business profits and tax payable has not been as severe as previously projected, over the economy when viewed as a whole.

## Prior Year Basis (PYB) Tax Debtor

The decision to move all Personal Income Tax payers on to a Current Year Basis has crystallised approximately £345m of taxpayer debt. Out of that, approximately £6.7m has already been paid. Work continues to confirm the arrangements for the monitoring and collecting of this debtor balance over the long term.



## GST

The GST forecast in the IFG Spring update is £13.1m higher than the Autumn 2020 IFG forecast. Again, this reflects the level of GST recorded in 2020 with a number of sectors outperforming earlier expectations.

To date, GST returns and payments are equivalent to 2020. Analysis of sectoral performance will continue as more returns are submitted through the year.

## GST Deferrals

The level of formal deferrals is still uncertain but Revenue Jersey are assuming that any outstanding payments in respect of returns due is deferred. Latest estimates are that £12m of GST owed is being deferred. This GST revenue has still been recognised and expected bad debts will continue to be monitored based on business intelligence.



## Impôts Duties

Income from Impôts was significantly higher than initially expected in 2020. This was largely attributed to the lack of opportunities for duty free imports with restricted travel and consumption habits shifting from hospitality venues to home settings.

While travel has been less restricted in 2021, it has still been well below historic levels which is expected to continue to have an impact on duty free sales.

To the end of June, Impôts recognised was £3m higher than the same period in 2020 (£32.6m vs £29.6m). Most of this increase is in tobacco and fuel.

The increased level of duties received in 2020 and to date has been factored in to the 2021 forecast and will continue to be monitored through the year



## Stamp Duty

Despite challenging circumstances, income from Stamp Duty was higher than forecast in 2020. This trend has continued in 2021 with the volume of transactions for the year to June being the highest since 2017.

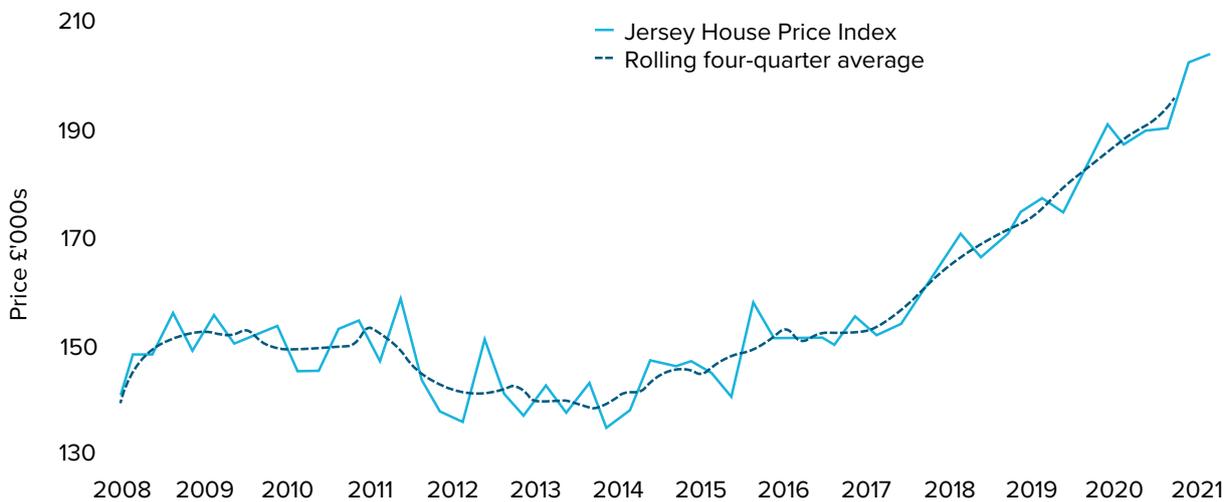
House prices have also seen a significant increase in the last few years

as illustrated by the below chart from the Statistics Jersey House Price Index Quarterly Summary for Q1 2021.

To the end of June, Stamp Duty income recognised was £14.7m higher than the same period in 2020 (£28.6m vs £13.9m) with a significant increase in the number of higher value transactions.

To the end of June, there were 211 court transactions with a consideration value of £1m or higher yielding £16.8m in Stamp Duty.

This compares to 254 transactions with a consideration of £1m or higher for the whole of 2020 which yielded Stamp Duty of £16.6m (93 to the end of June 2020 with associated Stamp Duty of £7.0m).



Graph 6 - Statistics Jersey House Price Index Quarterly Summary, Q1 2008 to Q1 2021



### Other Income

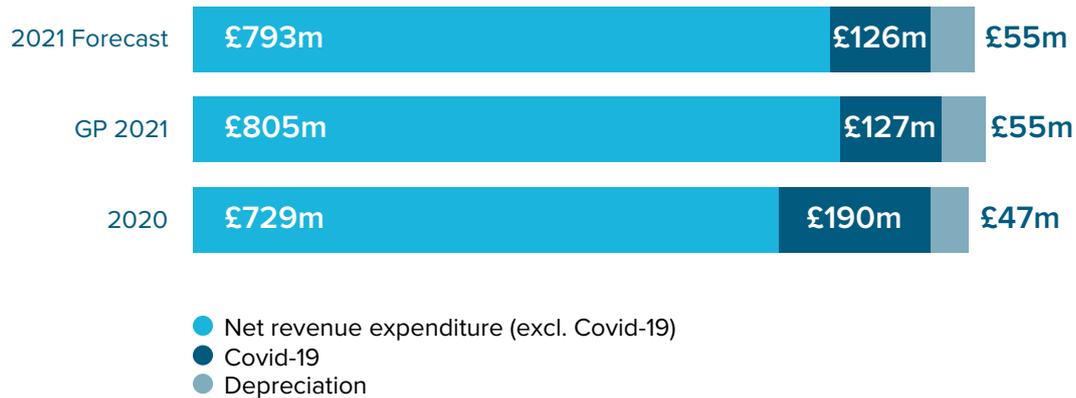
The Spring IFG forecast is £5.6m higher than the Autumn 2020 forecast mainly due to higher expectations on investment returns, including dividends.

#### JT Group Special Dividend

The IFG Spring forecast does not include any additional dividend from JT Group following the sale of its Internet of Things division. While not all of the sale proceeds will translate into a return to Government of Jersey as shareholder, a special dividend is expected to be received in 2021. This will be confirmed later in the year.

## Net Revenue Expenditure

Departmental net revenue expenditure (before depreciation) is forecast to be the same as 2020 and £14m lower than budgeted in the Government Plan 2021 – 2024.



Graph 7 - Net revenue expenditure, Covid-19 costs and depreciation

Departments reported additional Covid-19 related costs and lost operational income of £190m in 2020. The equivalent forecast in 2021 is £126m with £65m recorded to the end of June.

The Government Plan also included rebalancing measures of £20m in addition to the £40m removed from department budgets in 2020 and additional non-Covid-19 growth of £41m in 2021 (£123m in total including 2020 growth). Of that:

- Rebalancing – Total target of £35.5m including the £15.5m brought forward from 2020 to be delivered on a recurring basis. Forecast to deliver £29.7m. (See Section 2)
- Growth – Forecast to spend £118m out of the £123m non-Covid-19 growth allocated (£52m spent to 30 June)

Covid-19 continues to impact on the ability of departments to deliver the rebalancing targets in the 2021 plan with a number of larger initiatives deferred or paused as a result of resources being re-focussed on to the health and economic impacts of the pandemic. However, for the same reasons, departments have been unable to progress all growth initiatives to the extent forecast in the Government Plan.

Overall, total spend before depreciation is forecast to be the same as 2020 with the additional growth allocated offset by lower costs of Covid-19 and additional rebalancing in 2021.

A full analysis of forecast growth spend is provided in Appendix 2 and details on the delivery of rebalancing is provided in Section 2 of this report.

As Covid-19 costs are predominantly being captured against the specific Covid-19 Response Head of Expenditure in 2021, the chart below restates 2020 to move the amounts for each department attributed to Covid-19 to

the Covid-19 Response line for comparability. There will still be Covid-19 costs included against department lines that will contribute to the movement between years in some cases.

2021 Expenditure	Movement from 2020
<b>£231.5m</b> Health and Community Services	⬆️ <b>£15.4m</b>
<b>£161.2m</b> Children, Young People, Education and Skills	⬆️ <b>£11.3m</b>
<b>£91.2m</b> Customer and Local Services	⬆️ <b>£3.4m</b>
<b>£68.0m</b> Treasury & Exchequer	⬆️ <b>£2.9m</b>
<b>£48.6m</b> Infrastructure, Housing and Environment	⬆️ <b>£3.9m</b>
<b>£40.7m</b> Chief Operating Office	⬆️ <b>£13.7m</b>
<b>£33.5m</b> Financial Services and Digital Economy <sup>1</sup>	⬆️ <b>£7.6m</b>
<b>£30.2m</b> Justice and Home Affairs <sup>2</sup>	⬆️ <b>£0.3m</b>
<b>£26.8m</b> States of Jersey Police Service <sup>2</sup>	⬆️ <b>£1.2m</b>
<b>£22.1m</b> Non Ministerial States Funded Bodies	⬆️ <b>£1.3m</b>
<b>£12.4m</b> Jersey Overseas Aid	⬆️ <b>£0.4m</b>
<b>£10.7m</b> Strategic Policy, Planning and Performance	<b>£0.0m</b>
<b>£8.1m</b> Office of the Chief Executive <sup>1</sup>	⬆️ <b>£1.2m</b>
<b>£7.3m</b> States Assembly	⬆️ <b>£0.6m</b>
<b>£100.5m</b> COVID-19 Response <sup>3</sup>	⬇️ <b>(£89.0m)</b>
<b>£25.8m</b> Reserves <sup>4</sup>	⬆️ <b>£25.8m</b>

Graph 8 - Department net revenue expenditure with 2020 Covid-19 costs restated

<sup>1</sup> Financial Services and Digital Economy was established as a separate Head of Expenditure in the Government Plan 2021-24 for 2021. It was part of the Office of the Chief Executive Head of Expenditure in 2020. Both lines have been restated in the table above for comparability.

<sup>2</sup> States of Jersey Police Service was established as a separate Head of Expenditure in the Government Plan 2021-24 for 2021. It was part of the Justice and Home Affairs Head of Expenditure in 2020. Both lines have been restated in the table above for comparability.

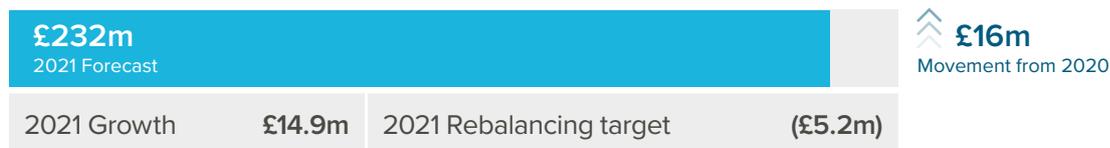
<sup>3</sup> Covid-19 Response was established as a separate Head of Expenditure in the Government Plan 2021-24 for 2021 to isolate the known specific costs associated with the Covid-19 response and maintain greater comparability of department base net expenditure. In 2020, the cost of Covid-19 incurred by departments was reported within their department position.

<sup>4</sup> Expenditure will not be incurred directly against Reserves - funding is allocated to departments once approved. This forecast represents spend anticipated in 2021 for identified pressures not yet drawn down into departments.

## Net Revenue Expenditures – By Department

All 2020 figures for departments have been restated to remove the costs directly attributed to Covid-19 as they are being reported against a separate Covid-19 Response Head of Expenditure in 2021. Some Covid-19 costs will still be included against departments but this restatement improves the ability to compare between years.

### Health and Community Services (HCS)



The department is responsible for health matters extending throughout a person’s life, and coordinates a wide range of frontline health services, whether in the community or in hospital.

It ensures that not only are our medical services of the highest standard, but that the services provided in the community to vulnerable groups, the elderly, the disabled and those suffering from mental ill health, also meet the high standards of care that they deserve.

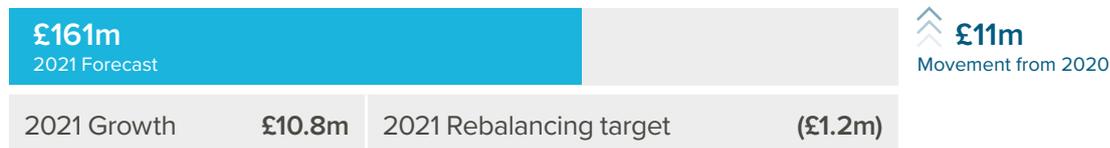
The department has most of the functions of the previous Health and Social Services Department, but places greater emphasis on community care for vulnerable groups and stronger preventative services.

Summary of key movements in Net Revenue Expenditure from 2020 (Increase of £15m/7%):

- £6.6m funding to support the implementation of the Jersey Care Model, delivering a preventative focused and community-based Health Service through the development of care pathways.
- £5.8m growth investment to support maintaining healthcare standards and provision of services. This includes ongoing investment for service redesign for a safe, sustainable, and affordable health and social care system.
- £3m in respect of pay awards across the health sector.
- £1.6m of Mental Health additional investment to continue to drive improvements in mental health services with new facilities and new services such as ‘crisis prevention and intervention’ teams.
- £1.2m for the Reducing Preventable Disease (RPD) portfolio to reduce the burden of preventable disease and avoidable, early death in the Jersey population and, in doing so, achieve the Government of Jersey’s Common Strategic Policy (CSP) priority to ‘Improve Islanders wellbeing and mental and physical health’.
- £0.7m funding to ensure the Island Digital Health ambition is delivered.

- £0.4m Air Ambulance funding to ensure the ongoing provision of an air ambulance service after the previous operator ceased providing the service.
- £1.3m in respect of recurrent inflationary pressures for drugs and health supplies.
- (£5.2m) reduction in respect of 2021 rebalancing measures.

## Children, Young People, Education and Skills (CYPES)



The department puts the care, welfare, education and whole life chances of children and young people absolutely at its heart. The pace of reform, and the scale of cultural and service change the department needs to ensure that children and young people are protected and enabled to flourish is developing.

The department is responsible for putting children first, completing the urgent Care Inquiry reforms and adopting worldwide best practice in the care of children and young people. It will also modernise and improve the standards of academic education and vocational skills in Jersey.

In addition, it will strengthen the links between Jersey's businesses and schools and colleges, so that young people have better opportunities to build careers on the island, reducing reliance on skilled migrants, and improved whole life chances.

Summary of key movements in Net Revenue Expenditure from 2020 (Increase of £11m/7%):

- £7.9m in growth investment for the Education Reform Programme. The Independent School Funding Review, published in October 2020, was commissioned by the Education Minister to examine Jersey's 4-18 years education funding model. The review concluded that there was a funding shortfall in the education system and additional funding of £7.9m was identified in the Government Plan for 2021 rising to £11.6m over four years.
- £1.6m of additional operational costs incurred in the department associated with Covid-19. This includes additional cleaning, PPE and signage as well as lost income through reduced Highlands courses and canteen sales.
- £1.5m of pay awards and additional employer pension costs across the department on a staff budget of £128m.

## Customer and Local Services (CLS)



Customer and Local Services brings together a wide range of front line government services to make it easy for customers to access government and is responsible for delivering more local services in the community and establishing a stronger relationship with Parishes and the voluntary sector. In 2021, the department has a budget of £92.0m, of which £78.1m is for benefit payments and financial support provided to low income households and other areas of the community.

Summary of key movements in Net Revenue Expenditure from 2020 (Increase of £3m/3%):

- £2m of budgeted inflation on benefits spend. Despite this increase, benefits spend is forecast to be under budget in 2021 due to lower than projected unemployment numbers and some savings on accommodation benefits associated with the Andium rent freeze.
- £0.6m on pay awards and additional employer pension costs across the department.
- £0.4m on a grant to Beresford Street Kitchen - a charity who support people with disabilities by providing work experience and training. The charity depends heavily upon trading income from the café and, as a result of Covid-19 restrictions and its closure, they were not financially viable at the end of 2020 and in to early 2021. An additional grant is being provided to support the charity in the short-term whilst they consider sustainable funding options.

## Treasury and Exchequer (T&E)

<b>£68m</b> 2021 Forecast		 <b>£3m</b> Movement from 2020	
2021 Growth	<b>£3.9m</b>	2021 Rebalancing target	<b>(£1.3m)</b>

Treasury and Exchequer looks after the Island's finances and financial assets, ensuring the protection and good use of public funds with the aim of ensuring long-term financial sustainability for the island by making sure every pound of Jersey taxpayers' money is spent wisely and all financial implications of decisions are understood. The department includes Revenue Jersey, which administers Jersey's tax system, enforces, and collects a range of taxes.

The department is also responsible for the grants to the Social Security, the Long Term Care Fund and the Fuel Duty transfer to the Climate Emergency Fund.

Summary of key movements in Net Revenue Expenditure from 2020 (Increase of £3m/5%):

- £1.8m increase in Revenue Jersey expenditure due to a temporary increase in personnel to deal with the backlog in casework and the associated additional office accommodation costs. The backlog has arisen due to existing personnel being diverted to manage changes in the taxation regime, upgrade systems to meet modern standards and to transform the Department to improve efficiency in the collection of revenues. Work undertaken to date has greatly improved the collection of revenues, the additional amount collected to date being significantly greater than increased expenditure.
- £3.6m increase in grants, primarily to the transfer of Fuel Duty to the Climate Emergency Fund now sitting in this division along with the £1.0m increase in the Long Term Care Fund to supplement the contributions made by taxpayers.
- £0.3m increase in Revenue Jersey on preparatory work to meet the OECD's Pillar 2 requirements and some short-term cover for a large cohort of senior managers retiring this year.
- £0.7m reduction in spend on Finance Transformation due to the phasing of the spend with the greatest investment in early years, phasing out as the transformation is embedded across the department eg. Zero Based Budgeting
- £2.1m reduction due to vacancies across the department, including a number of senior and management roles, and insurance costs which are currently forecast against Reserves pending the allocation of budget.

## Infrastructure, Housing and Environment (IHE)

<b>£49m</b> 2021 Forecast		<b>£4m</b> Movement from 2020	
2021 Growth	<b>£2.0m</b>	2021 Rebalancing target	<b>(£5.6m)</b>

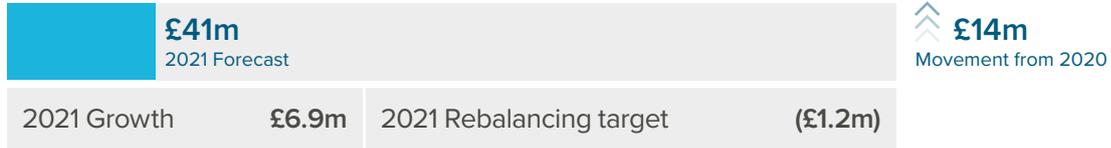
The Department ensures that the Government continues to maintain and develop a sustainable island, with urban planning that enhances, rather than undermines, our natural and cultural heritage. It enforces the many regulations – from consumer protection to biodiversity – that protect our quality of life in our unique island environment.

It ensures that the environment and economy are not competing forces, but are complementary partners in developing our island’s future infrastructure, and it also includes a stronger focus on special large-scale infrastructure projects and partnerships with the Government’s arms-length organisations.

Summary of key movements in Net Revenue Expenditure from 2020 (Increase of £4m/9%):

- £2.2m of projected income shortfall in Sport due to restricted use of sports facilities. This will be funded from the Covid-19 Response Head of Expenditure subject to approval.
- £1.1m of additional Brexit related expenditure including biosecurity border controls and fisheries and marine resources management.
- £0.8m of additional growth funding including water management, marine resources and housing.
- £0.7m of projected shortfall in Planning and Building due to reduced activity. This will be funded from the Covid-19 Response Head of Expenditure subject to approval.
- £0.4m on pay awards and additional employer pension costs across the department.
- £1.3m reduction due to rebalancing measures in 2021.

## Chief Operating Officer (COO)



Summary of key movements in Net Revenue Expenditure from 2020  
(Increase of £14m/52%):

- £4.0m increase in Commercial Services to fund the creation and development of the team and accelerate the transformation in 2021.
- £3.4m increase in Modernisation and Digital (M&D) due to the transfer of the satellite IT support functions within States of Jersey Police and CYPES to the centralised M&D function.
- £2.9m increase in M&D due to the introduction of the Target Operating Model and an investment in digital infrastructure.
- £1.1m increase in People and Corporate Services (HR) to fund the additional staff associated with the Target Operating Model.

## Justice and Home Affairs (JHA)

<b>£30m</b> 2021 Forecast		<b>£0m</b> Movement from 2020	
2021 Growth	<b>£0.02m</b>	2021 Rebalancing target	<b>(£0.6m)</b>

Note: The States of Jersey Police Service was included within Justice and Home Affairs in 2020. As it now has a separate Head of Expenditure, 2020 has been restated.

The Justice and Home Affairs department integrates public protection, law enforcement, emergency services (except for Police) and emergency planning, to keep Jersey safe and secure.

It brings key 'blue light' and emergency services (including Fire and Rescue and the Ambulance Service but excluding the States of Jersey Police Service), together with Customs and Immigration, the Prison Service, and the Health and Safety Inspectorate.

There is no material movement in Net Revenue Expenditure from 2020 forecasted.

## States of Jersey Police (SoJP) Service

<b>£27m</b> 2021 Forecast		<b>£1m</b> Movement from 2020	
2021 Growth	<b>£1.0m</b>	2021 Rebalancing target	<b>(£0.3m)</b>

Summary of key movements in Net Revenue Expenditure from 2020  
(Increase of £1m/4%):

- £0.6m increase due to net investment to support Modernising Government, Vibrant Economy and Put Children First common strategic policies. This included investing in staff to enhance community policing, public protection, anti-money laundering and the counter-fraud team.
- £0.3m increase due to pay awards in 2021 and backpay associated with 2020 pay awards.
- £0.1m increase to fund the running of the Sexual Assault Referral Centre (SARC) which provides emotional support, medical care, and long term practical support to anyone impacted by any type of sexual offenses.

## Non-Ministerial Departments

<b>£22m</b> 2021 Forecast		 <b>£1m</b> Movement from 2020	
2021 Growth	<b>£0.2m</b>	2021 Rebalancing target	<b>(£0.1m)</b>

The Non-Ministerial Departments are those that are necessarily independent of executive government and consist of:

- Bailiff's Chambers
- Law Officers' Department
- Judicial Greffe
- Viscount's Department
- Office of the Dean of Jersey
- Office of the Lieutenant Governor
- Office of the Data Protection Commissioner
- Probation and After Care Service
- Comptroller and Auditor General

Summary of key movements in Net Revenue Expenditure from 2020  
(Increase of £1m/5%)

- Bailiff's Chambers - £1.0m less income in Bailiff's chambers in 2021 associated with the Covid-19 Fund.
- Law Officers - £0.5m of additional grant budget received in 2021 from the Criminal Offences Confiscation Fund for the International Centre for Asset Recovery membership and an increase in Court and Case Cost legal fees. Staff costs have also increased in 2021 as vacancies have been filled.
- Judicial Greffe - £0.6m less spend in 2021 primarily on Court and Case Costs legal fees.
- Viscounts - £0.3m less income in 2021 due to two large court fines received in 2020.
- Probation - £0.1m reduction in income as Building a Safer Society (BASS) is no longer received into the department.

## Jersey Overseas Aid (JOA)



The Jersey Overseas Aid Commission (JOAC) is an independent aided body. The objectives of JOAC are to manage and administer the monies voted annually by the States Assembly for overseas aid.

There is no material movement in Net Revenue Expenditure from 2020 forecasted.

## Strategic Policy, Planning and Performance (SPPP)

<b>£11m</b> 2021 Forecast		<b>£0m</b> Movement from 2020	
2021 Growth	<b>(£2.0m)</b>	2021 Rebalancing target	<b>(£0.1m)</b>

Strategic Policy, Planning and Performance leads strategic policy, planning and performance to achieve the ambitions of islanders for the future. The department also supports a number of arms-length functions, including Statistics Jersey, Jersey Care Commission, Safeguarding Partnership Board, Office of the Children's Commissioner, Charities Commission, Jersey Law Commission, Jersey Architecture Commission, the Employment Forum and the Jersey Advisory Conciliation Service (JACS).

Summary of key movements in Net Revenue Expenditure from 2020 (net nil movement)

- £1.6m decrease in the funding for the Redress Scheme, which closed for applications in 2020.
- £0.1m decrease in the funding for the Island Plan.
- £0.6m increase in the new Public Health Directorate, predominantly due to budget transferring from HCS for Reducing Preventable Diseases programme.
- £0.4m increase in the costs of the 2021 Census, which spans two years.
- £0.2m increase in the Safeguarding Partnership Board due to filling of vacancies held in 2020.
- £0.1m increase in relation to the Citizen's Panel Legacy Project.
- £0.1m increase in the costs of the Household Expenditure Survey, which spans two years.
- £0.1m increase due to pay awards in 2021 and backpay associated with 2020 pay awards.
- £0.2m other minor variances across the department.

## Office of the Chief Executive (OCE)

<b>£8m</b> 2021 Forecast		<b>£1m</b> Movement from 2020	
2021 Growth	<b>£2m</b>	2021 Rebalancing target	<b>(£0.5m)</b>

Note: The Financial Services and Digital functions were within the Office of the Chief Executive Department in 2020. 2020 has been restated accordingly.

Summary of key movements in Net Revenue Expenditure from 2020 (Increase of £1m/17%):

- £1.0m increase within the Chief of Staff division on pilot schemes including the town bus service, cadet grants and specific projects including Island Identity, Children and Digital World and Ask the Minister.

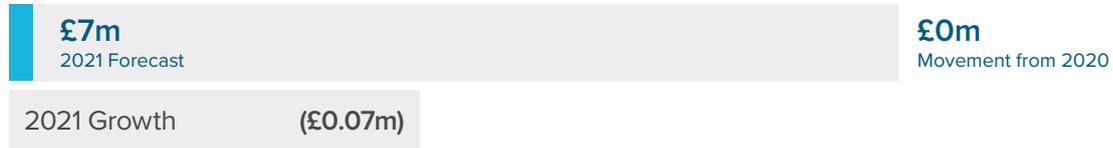
## Financial Services and Digital Economy (FSDE)



Summary of key movements in Net Revenue Expenditure from 2020  
(Increase of £8m/29%):

- £3.6m increase in Financial Services including, Jersey Finance grant and Finance Crime Strategy. This includes consolidating the New York Office to facilitate Jersey Finance gaining access and influence in US and overseas markets. It also includes funding to further accelerate the development of the digital sector through Digital Jersey and strengthening the regulatory environment with Anti-Money Laundering investment.
- £1m increase in Visit Jersey including sustaining and growing air route connectivity and supporting business to lengthen the season to support the local infrastructure and economy.
- £0.8m for Elizabeth Castle to maintain and enhance the facility including the renovation of the Victorian Military Hospital for use as a visitor attraction and venue hire and the renovation of a coal store as a multi-purpose function facility.
- £0.6m increase in Jersey Sport to support the Inspiring an Active Jersey programme.
- £0.4m increase in the financial support to farmers
- £0.3m in support for the Fisheries Fixed Cost Support Scheme

## States Assembly



The States Assembly is the highest decision-making authority of the Island and makes decisions about new laws or major policy changes. The States Greffe provides an independent administrative support service to the States Assembly and its members, whether they are serving in scrutiny, the executive or in their capacity as private members.

Summary of key movements in Net Revenue Expenditure from 2020 (No Change):

- £0.2m increase in support staff costs for Committees and Panels.
- £0.2m increase due to the introduction of States Members pension contributions in January 2021 and additional property rental costs from holding assembly in alternative sites to manage Covid-19 restrictions.

## Covid-19 Response

The Government Plan allocated £87.3 million of funding against a Covid-19 Response Head of Expenditure across a specific programme. Further allocations can be made during the year from Reserves subject to business cases being supported and the Minister for Treasury and Resources approving.



Graph 9 - Government Plan Covid-19 funding budget, forecast, and actual to June

The table below provides a reconciliation of the Government Plan budget allocation to the total available budget as at June.

	Budget £m
Government Plan allocation	87.3
CLS - Andium Return	(0.8)
CLS - Payroll Co-Funding Scheme - March	4.8
CLS - Payroll Co-Funding Scheme - April	5.5
CLS - Payroll Co-Funding Scheme - May	5.3
CLS - Payroll Co-Funding Scheme - June	3.7
CLS - COVID-19 Helpline	0.7
CYPES - Online Home Learning	0.2
CYPES CAMHS Wellbeing	1.0
HCS - Covid-19 Operational Costs	4.0
<b>Total Budget Available</b>	<b>111.7</b>

Table 8 - Movement in Covid-19 Response budget from Government Plan 2021-24

In total, £126m of Covid-19 costs, lost income and forecast pressures have been identified by departments with £101m forecast against the specific Covid-19 Head of Expenditure, £20m forecast in Reserves pending the allocation of budget to departments and the balance within department forecasts.

The £126m forecast includes:

- £39m for the co-funding of payroll across businesses (£98m in 2020)
- £39m on the Test and Trace programme (£16m in 2020)
- £16m on Economic Recovery to support businesses
- £8m on the Covid-19 vaccine
- £5m on additional costs within Health and Community Services including service recovery

- £5m on the running and dismantling of the Nightingale Wing (£10m on the Nightingale construction and fit out in 2020)
- £2m on additional income support costs (£6m in 2020)

As at the end of June, £63m of attributable Covid-19 costs had already been recorded (£69m to the same point in 2020).

## Reserves

The Reserves are made up of four elements and within them there are various components as follows:

**General Reserve** - For all urgent and unforeseen, short-term funding needs that cannot be met from existing Heads of Expenditure.

**Covid-19** - For Covid-19 related expenditure

**Centrally Held Items** – for specific purposes e.g. Pay awards, pension and social security increases, smoothing reserves for the markets and Court & Case Costs, Historic Abuse Redress Scheme

**Capital Reserves** - Provides funding to undertake assessment of proposals for projects and develop robust and comprehensive business cases. Risk & Inflation - to meet inflation related to capital projects and provides central budget capacity to compensate for risks inherent in the delivery of capital projects.

To 30 June 2021	General Reserve	COVID-19	Centrally Held Items	The Reserves TOTALS	Capital Reserves
	£m	£m	£m	£m	£m
2021 Gov. Plan Allocation	14.3	40.0	10.8	65.1	3.4
Carry forward from 2020	60.1	26.8	4.2	91.1	0.0
Opening Budget 2021	74.4	66.8	15.0	156.2	3.4
Transfers in to Reserves in 2021	(0.1)	0.0	0.1	0.0	0.0
Drawdowns to departments	(16.0)	(25.0)	(6.9)	(47.9)	(0.9)
<b>Total Unallocated Budget</b>	<b>58.3</b>	<b>41.8</b>	<b>8.2</b>	<b>108.3</b>	<b>2.5</b>
Department Forecast	(6.0)	(19.8)	0.0	(25.8)	0.0
Projects Forecast	(0.6)	0.0	0.0	(0.6)	0.0
<b>Forecast Available Balance</b>	<b>51.7</b>	<b>22.0</b>	<b>8.2</b>	<b>81.9</b>	<b>2.5</b>
Ring fenced and potential calls (not forecast)	(37.2)	(17.8)	(4.2)	(59.2)	
<b>Available Balance</b>	<b>14.5</b>	<b>4.2</b>	<b>4.0</b>	<b>22.7</b>	<b>1.5</b>

Table 9 - Summary balances of centrally held reserves

### Notes:

The Capital Reserves have been excluded from the surplus/deficit position reported in the summary of this section.

The Projects forecast is not included when determining the forecast deficit.

Where funding has not been allocated to departments, a forecast is held against Reserves to recognise the anticipated spend in the year.

From the £108.3m (£110.8m including capital reserves) Reserves budget unallocated as at 30 June, an additional £25.8m is forecast to be spent from department Heads of Expenditure in 2021 with a further £0.6m allocated and spent in projects per the table below.

<b>Department and Project/Cost Pressure</b>	<b>£m</b>
CLS - Andium Return - to consolidated fund .	0.8
CLS - Co-funded Payroll Scheme Phase 4	8.4
COO - Total Reward and Recognition	1.9
FSDE - Essential Air Activity	0.2
CYPES - Young People Intensive Support	0.4
T&E - Insurance Fund	0.3
T&E - Insurance Premiums 2021	1.0
T&E - PECRS Pre-87 Debt	0.5
T&E - Pillar 2 Preparatory Work	0.4
HCS - Children's Health Recovery Plan	0.4
HCS - COVID-19 Service Recovery	1.7
HCS - COVID-19 Vaccine	1.0
JG - Family Court - Relocate and Lease Costs	0.3
LOD - Staff Regrades and Increments	0.1
JHA - Test and Trace Programme	7.2
JHA - Test and Trace Technology	1.2
<b>Total Departmental Forecast</b>	<b>25.8</b>
COO - Integrated Technology Solution (ITS)	0.6
<b>Total Projects Forecast</b>	<b>0.6</b>
<b>Total Forecast Spend from Unallocated Reserves</b>	<b>26.4</b>

Table 10 - Forecast 2021 Spend from Unallocated Reserves

Further to the amounts forecast to be spent in 2021 against the budget still held in Reserves, there are also amounts 'ringfenced' as shown in the table on the previous page. Ringfencing these existing approvals is a way of identifying funding for known or possible costs without increasing future approval requirements to alleviate pressure on the Consolidated Fund.

A reconciliation from the budgets approved in the Government Plan for Reserves to the total budget as at June is provided in Appendix 4.

## Fiscal Stimulus

The Fiscal Stimulus Fund was established in the Government Plan 2021 – 24 with a balance of up to £50m to be funded from the borrowing facility as required as part of the measures put in place to provide timely, targeted and temporary measures to support economic recovery after the Covid-19 pandemic.

Only the amounts required to meet the expenditure needs to date have been drawn down through the Fund to limit any borrowing required.



Graph 10 - Summary Position of the Fiscal Stimulus Fund

Most approvals were made at the end of quarter two following a period of establishing appropriate projects and the associated governance.

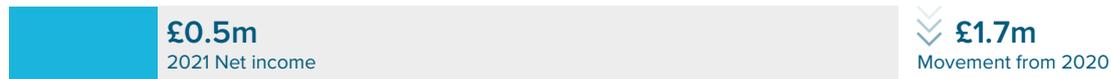
## Trading Operations

The Trading Operations comprise:

- Jersey Car Parking – to provide public parking facilities funded through the collection of parking revenue and fines.
- Jersey Fleet Management – to procure and maintain the vehicle fleet for the Government and supporting departments.

As with most other areas of the organisation, Covid-19 has had an impact on the Trading Operations. The main impact has been through disrupted income generation for Jersey Car Parking due to reduced travel and the removal of parking charges during lockdown.

### Jersey Car Parking (JCP)



Summary of key movements from 2020 (Decrease in net income of £1.7m/77%):

For 2021 JCP is forecasting to achieve a net surplus of £0.5m before depreciation which is in line with the original budget.

However, it is to be noted that the budgeted income for 2021 is £2.0m less than in 2020 due to the impact of Covid-19 on the public's parking behaviour e.g. increased working from home, and it is unclear how this will be impacted over the course of the rest of 2021. Income received to the end of June 2021 is £1.1m more than in the same period in 2020. It is hoped that with a continued return to work income levels will increase further.

The budgeted £1.7m financial return to the Infrastructure, Housing and Environment department was not made in 2020 due to the reduction in income but it is planned and included in the 2021 forecast above.

### Jersey Fleet Management



## Projects - Highlights

Departments started 2021 with £114m allocated to the capital programme (excluding central reserves) as part of the Government Plan 2021-2024 plus £55m of existing allocations from previous years and in year allocations of



Graph 11 - 2021 spend on projects

£21m. This gives departments a total budget of £190m for 2021 to the end of June.

Just under £53m has been spent across departments on projects to the end of June, with departments forecasting to spend £171m across all projects in 2021, including:

- £22.4m on the Integrated Technology Solution (£2.7m of budget is currently held against Central Reserves to be accessed as required and subject to approval), with spend at the end of June of £5.4m. The discovery phase has been completed, with ongoing rescheduling of Fit to Standard workshops due to key personnel availability constraints. The integrated plan is delayed due to the lack of capacity in some workstreams.
- £31.2m on second phase of the Our Hospital project, with spend at the end of June of £24m. £12.4m has been spent to June on site acquisitions and a further £9m with the Design Delivery Partner. Additional funding of £17.8m was presented to the States Assembly following approval of the Ministerial Decision from the Minister for Treasury and Resources. This was previously supported by the Council of Ministers and Political Oversight Group to fund the project for the period July to September in lieu of the main funding being raised in October.

Sufficient funding has been identified from existing resources to enable the Our Hospital project to progress in 2021 pending the States Assembly debate on next steps.

- £18.1m on the Liquid Waste Strategy, with spend at the end of June of £4.1m. Construction of the new sewage treatment works has progressed well despite the challenges posed by the Covid-19 pandemic but with ongoing delays. However, a new staged completion

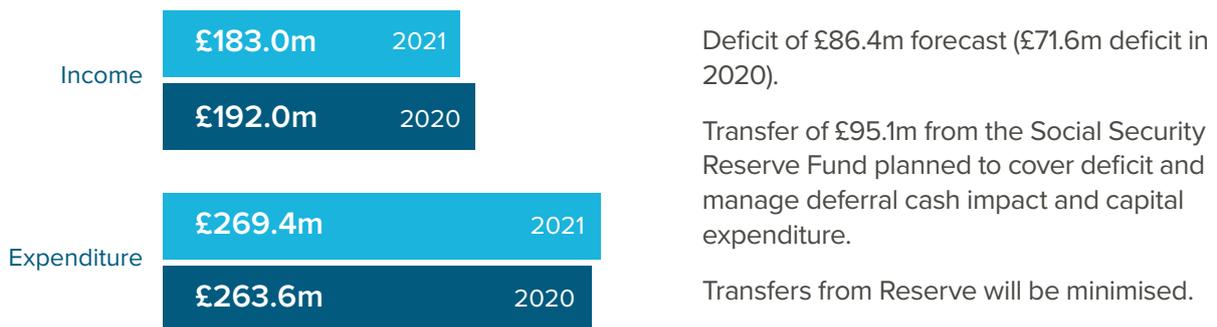
to deliver the project and secure additional benefits to IHE have been agreed with the main contractor and will be underpinned by a supplementary agreement with project completion by October 2023. The Contractor will be encouraged to advance the staged completion dates.

- £13.0m on infrastructure projects on roads, drainage networks and sea defences, with spend at the end of June of £4.1m. During Q2 Highways maintenance has been working on the design and preparation of contract documents for a very busy period of resurfacing and micro asphalt during July and August 2021. The resurfacing of part of Bagatelle Road, part of Princes Tower Road and part of Rouge Bouillon is planned for the school summer holidays due to their proximity to schools. Micro asphalt is planned for the remainder of Princes Tower Road, part of Grande Route de St Martin, La Route du Maufant, La Rue du Hucquet and La Rue du Villot. Micro asphalt will be carried out by a specialist UK contractor during August 2021. Drainage maintenance works continue to progress well in Q2, the capital works to re-line the sewer at Ouaisne Marsh is complete. A new relief sewer in Vallee des Vaux is due to go to tender before Q2. Design works have commenced for the re-lining of sewers in Trinity. Projects are on schedule within the programme.
- £8.5m on the prison phase 6, with spend at the end of June of £1.8m. The project is progressing well but currently 8.5 weeks behind schedule. The delays are due to inclement weather and Covid-19 restrictions. These events will give rise to an extension to the contract period. A claim has now been received and is being reviewed. The programme will be amended and reset once the extension of time is agreed.

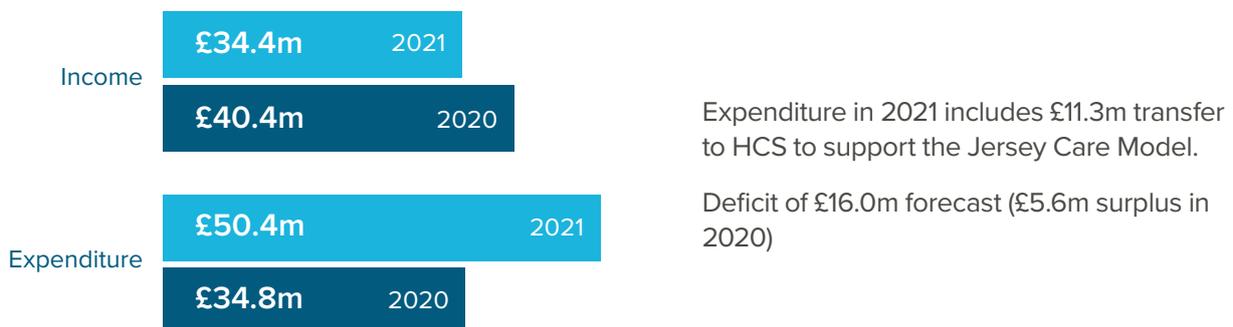
## Social Security Funds

The charts below provide a summary of the forecast 2021 income and expenditure compared to the 2020 outturns for the three main operational funds.

The main challenge in 2021 and future years is anticipated to be the management of contributions debt and the cash impact of this.



Graph 12 - Social Security Fund income and expenditure 2021 forecast and 2020 outturn



Graph 13 - Health Insurance Fund income and expenditure 2021 forecast and 2020 outturn

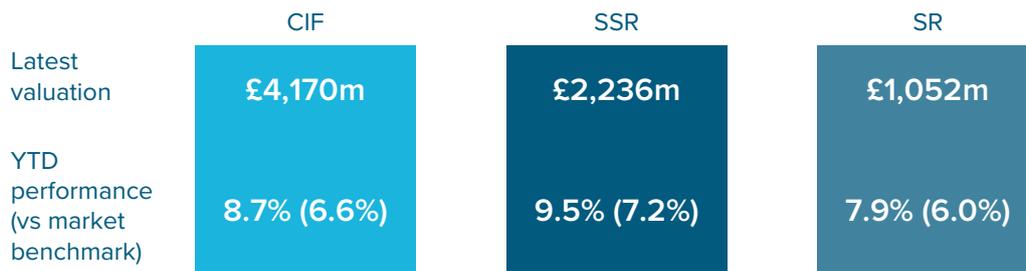


Graph 14 - Long Term Care Fund income and expenditure 2021 forecast and 2020 outturn

## Investment Performance

The Government operates a Common Investment Fund (CIF) which has been set up as an administrative arrangement to enable the pooling of funds to maximise investment returns and manage risk over a broader portfolio.

### Headlines

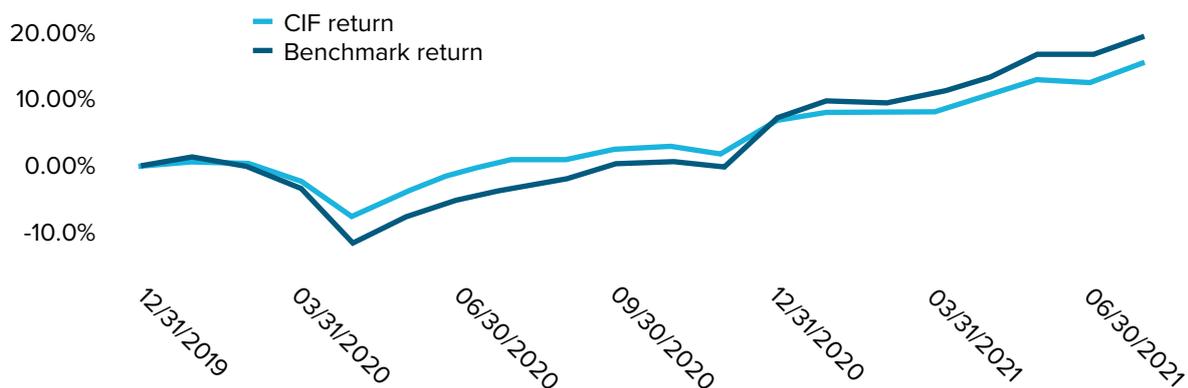


Graph 15 - Investment Performance Headlines

### 2020 Performance

During 2020 the CIF generated a total return of 8.1%, exceeding its market weighted benchmark by 0.8%. Although good performance, the headline figure masks considerable in year volatility. The chart below shows a steady recovery from the February/March falls triggered by Covid-19 and continuing rises up to the most recent audited data in June 2021. (Chart shows cumulative returns since 01/01/20).

Each underlying invested Fund has a target return in addition to a market benchmark which is it tracked against.



Graph 16 - 2020 performance - CIF returns vs benchmark

## 2021 YTD June Performance

Over the first 6 months of the year, the CIF in totality delivered a net return of 8.7%, exceeding the apportioned market benchmark by 2.1%. Returns to date have been driven by continuing positive performance in the equity class and alternative class. All classes generated a positive return except fixed income which generated a slightly negative return.

Investment performance for the first half of 2021 is summarised in the attached table:

Investment Assets	Value 31/12/2020	Value 30/06/2021	YTD Gain/(Loss)		YTD Drawings
	£m	£m	£m	%	£m
Social Security (Reserve) Fund	2,096.7	2,235.5	198.8	9.5%	-60
Strategic Reserve Fund	975.2	1,052.3	77.1	7.9%	0
Health Insurance Fund	95.5	100.3	4.8	5.0%	0
Jersey Currency Fund	59.1	61.9	2.9	4.8%	0
Jersey Reclaim Fund	17.1	18.1	0.9	5.5%	0
Long Term Care Fund	16.6	16.6	0	0.1%	0
Stabilisation Fund	0.7	0.7	0	-0.7%	0
Ecology Fund	0.5	0.5	0	3.5%	0
Dwelling Houses Loan Fund	0.3	0.3	0	-0.5%	0
CI Lottery Fund	0.1	0.1	0	0.0%	0
Consolidated Fund	0.1	0.1	0	0.0%	0
Housing Development Fund	0.0	0.0	0	0.0%	0

Table 11 - Investment performance for the first half of 2021

As seen in the table above, the largest Funds have seen strong gains in the first half of the year, building on the gains made at the end of 2020. The portfolio continues to be closely monitored by the Treasury Advisory Panel.

Investment performance is best measured over the long-term reflecting our investment horizon. The annualised three-year net performance of the CIF is 8.3%, exceeding the market benchmark of 7.4% indicating, over the long term, the CIF (after fees) has performed better than the market.



## Appendix 1: Fiscal Stimulus Projects Identified

Sponsoring Dept	Reference	Organisation	Project Title	Total Project Amount £000
<b>Tranche One</b>				
CLS	FS 20-008	Jersey Citizens Advice Bureau	Website/Digital Channels	50
	FS 20-029	CLS	Howard Davis Hall Redevelopment	750
	FS 20-071	Jersey Employment Trust	Acorn collections and processing facility	808
	FS 20-099	CLS	Unemployment Support	1,250
<b>CLS Total</b>				<b>2,858</b>
CYPES	FS 20-001	Jersey Scouts	Refurbishment of Kenneth Faucon Hall	51
	FS 20-002	Local Church - Ebenezer	Kitchen/Refreshment Area	11
	FS 20-038	Jersey Youth Service	First Tower Youth Project Development	1,500
	FS 20-039	Jersey Youth Service	Queens Silver Jubilee Activity Centre Crabbe	32
	FS 20-041	Trinity Youth Centre	Alterations to Trinity Youth Centre	828
	FS 20-051	CYPES	RETRAIN Skills	1,700
	FS 20-102	Jersey Scouts	Jersey Scouts Refurbishment of St Lukes Hall	50
<b>CYPES Total</b>				<b>4,172</b>
HCS	FS 20-069	Brook Jersey	Brook Jersey Premises	189
<b>HCS Total</b>				<b>189</b>
IHE	FS 20-009	Jersey Cheshire Home	Solar PV Panels	67
	FS 20-020	IHE	Coronation Park Paddling Pool	750
	FS 20-021	Jersey Cricket Ltd	Grainville Cricket Facility Refurbishment	300
	FS 20-027	Jersey Baptist Church Ltd	Facility Modernisations	165
	FS 20-034	The Jersey Race Club	Racecourse improvements	38
	FS 20-057	IHE	Springfield (Fort Regent Alternative Facilities)	1,965
	FS 20-060	7 Overseas (Jersey) Squadron, Air Cadets	Air Cadets Building Maintenance	204
	FS 20-061	Enable Jersey	Changing Places - St Brelades Bay	87
	FS 20-068	IHE	Oakfield - Fort Regent Alternative Facilities	3,148
	FS 20-077	Jersey Spartans Athletics Club	JSAC Clubhouse Upgrade	580
	FS 20-084	Jersey Padel	Jersey Padel Community	425
	FS 20-104	IHE	FB Fields Sports Pavilion Rebuild	569
<b>IHE Total</b>				<b>8,298</b>
OCE	FS 20-016	Jersey Opera House	Jersey Opera House Refurbishment	2,237
	FS 20-024	Jersey Heritage	Hamptonne - Agricultural Museum	1,308
	FS 20-025	Jersey Heritage	La Hougue Bie - Gallery & Workshop	271
	FS 20-037	Jersey Consumer Council	Consumer Confidence & Data Security	37
	FS 20-049	RJA&HS	RJA&HS Grounds Refurbishment	495
	FS 20-074	Jersey Art Centre	Jersey Art Centre Renovation	2,960
<b>OCE Total</b>				<b>7,308</b>
<b>Tranche Two</b>				
CLS	FS 20-163	The Shelter Trust	Women Only Accommodation	190
<b>CLS Total</b>				<b>190</b>
CYPES	FS 20-171	Beaulieu Convent School	Beaulieu Convent School - Sports Centre	1,500
	FS 20-125	Every Child Our Future	Every Child Our Future Summer School	60
	FS 20-160	Jersey Scouts Association	Refurbishment of Les Creux Scout Hall	93
	FS 20-161	Jersey Scouts Association	Refurbishment of Jersey Scout Centre, St Ouen	244
<b>CYPES Total</b>				<b>1,897</b>
HCS	FS 20-026	Brighter Futures	Springboard - Digital Strategy	135
	FS 20-136	Health and Community Services	Domiciliary Care Market Stimulation	622
	FS 20-107	Jersey Action Against Rape	Refurbishment of JAAR premises	12
	FS 20-116	Jersey Action Against Rape	Counselling Hours	10
	FS 20-135	Jersey Action Against Rape	Develop and Ecommerce and Event Ticket Site	5
	FS 20-131	Jersey Hospice Care	Recruitment & Training of 5 Health Care Assistants	76
<b>HCS Total</b>				<b>860</b>
IHE	FS 20-150	Durrell Wildlife Conservation Trust	Warty Pig enclosure and other works (part of Gorilla house project)	980
	FS 20-153	Healing Waves	Healing Waves - Adaptive Surf Centre	411
	FS 20-106	Jersey Association of Youth and Friendship	Essential maintenance grant for JAYF hostels	30
	FS 20-148	Jersey Biodiversity Centre	Engage Jersey with Nature 2021	56
<b>IHE Total</b>				<b>1,477</b>
OCE	FS 20-091	Jersey Heritage	Jersey Heritage - membership, website, supporting system upgrades	227
	FS 20-174	National Trust	Morel Farm	2,166
<b>OCE Total</b>				<b>2,393</b>
<b>Grand Total</b>				<b>29,642</b>

## Appendix 2: Detail of forecast spend against cumulative Government Plan growth allocations by Department

Forecast spend against growth allocations by department, excluding Covid-19 related growth

Department	CSP ref	Programme	Budget (£000)	Forecast (£000)	Actuals (£000)	Variance (£000)
CLS	GP20-CSP4-4-02	Migration Policy	108	108	38	-
CLS	GP20-CSP4-1-01	Compensation for Mesothelioma	100	30	-	70
CLS	GP20-CSP4-1-04	Food costs bonus	340	340	-	-
CLS	GP20-CSP4-1-05	Single Parent Component P113/2017	2,539	2,539	1,270	-
CLS	GP20-CSP4-2-01	Housing PDB and long term plan	300	300	150	-
CLS	GP20-CSP4-2-02	Tenants' rights	170	170	119	-
CLS	GP20-CSP4-3-01	Care Needs at Home	550	150	-	400
CLS	GP20-CSP4-3-02	Disability social inclusion	311	311	53	-
CLS	GP20-OI3-06	GST de-minimis changes	92	92	-	-
CLS	GP20-OI-Non-04	Reduction in CLS contingency	-1,000	-1,000	-1,000	-
CLS	GP21-CSP4-AMD11	AMD: Beresford Street Kitchen	300	300	150	-
<b>CLS Total</b>			<b>3,810</b>	<b>3,340</b>	<b>780</b>	<b>470</b>
COO	GP20-OI3-01	Building Revenue Jersey Team	1,140	1,140	-	-
COO	GP20-OI3-02	Commercial Services - enhanced capabilities	1,450	1,450	308	-
COO	GP20-OI3-09	Modernisation and Digital - enhanced capabilities	5,000	5,000	2,500	-
COO	GP20-OI3-10	People and Corporate Services - enhanced capabilities	7,700	7,700	3,850	-
COO	GP20-OI3-12	Supply Jersey Maintenance, Licencing and Procure to Pay analysis	133	133	133	-
COO	GP20-OI3-13	Supporting One Gov - Team Jersey (HR/OD strategic partner)	252	252	126	-
COO	GP20-OI3-14	Technology Transformation Programme	4,567	4,567	3,100	-
COO	GP21-OI3-15	Commercial Services Restructure	2,500	2,500	1,250	-
<b>COO Total</b>			<b>22,742</b>	<b>22,742</b>	<b>11,267</b>	<b>-</b>
CYPES	GP20-CSP1-1-01	Children's Change Programme	864	864	432	-
CYPES	GP20-CSP1-1-02	Independent Jersey Care Inquiry P108	876	764	343	112
CYPES	GP20-CSP1-1-03	Policy/Legislation service delivery	2,150	1,550	522	600
CYPES	GP20-CSP1-1-04	P82 Children's Services Early Intervention	3,866	3,134	755	732
CYPES	GP20-CSP1-2-01	Higher education	6,199	6,199	2,890	-
CYPES	GP20-CSP1-2-02	Improving educational outcomes	3,031	2,939	1,399	92
CYPES	GP20-CSP1-3-01	Involving and engaging children	330	266	132	64
CYPES	GP20-CSP2-1-02	Preventable diseases	179	179	-	-
CYPES	GP20-CSP2-3-03	Maintaining health and community care standards	600	600	300	-
CYPES	GP20-CSP3-2-04	Digital Jersey Academy	366	366	183	-
CYPES	GP20-CSP3-4-01	Skills Jersey	675	675	338	-
CYPES	GP20-CSP3-5-03	Jerriais	386	386	128	-
CYPES	GP21-CSP1-1-07	States Decision - Youth Service Move On Cafe	53	21	-	32
CYPES	GP21-CSP1-2-05	Jersey Education Model - Funding Review	7,946	7,946	2,886	-
CYPES	GP21-CSP1-3-03	States Decision - Youth Service English as Additional Language	150	80	-	70
<b>CYPES Total</b>			<b>27,671</b>	<b>25,969</b>	<b>10,308</b>	<b>1,702</b>
FSDE	GP20-CSP2-1-01	Inspiring an 'Active Jersey'	779	779	843	-
FSDE	GP20-CSP3-1-03	Future Economic Partnership Goods and Borders Cluster	250	178	-	72
FSDE	GP20-CSP3-2-02	Competition policy and JCRA	250	250	38	-
FSDE	GP20-CSP3-2-03	Delivering the Digital Policy Framework	541	500	208	41
FSDE	GP20-CSP3-2-05	Digital Jersey growth	1,200	1,200	1,200	-
FSDE	GP20-CSP3-2-06	Economic Framework and Productivity Support	1,000	1,000	118	-
FSDE	GP20-CSP3-2-08	Jersey Financial Stability Board	50	50	25	-
FSDE	GP20-CSP3-2-10	Promoting Jersey	1,000	1,000	1,000	-
FSDE	GP20-CSP3-2-11	Rural Economy Strategy	272	272	-	-
FSDE	GP20-CSP3-3-01	AML / CFT	550	529	242	21
FSDE	GP20-CSP3-3-02	Jersey Finance Growth	750	750	375	-
FSDE	GP20-CSP3-5-01	Cyber Security growth	600	269	-5	331
FSDE	GP20-CSP3-5-02	Heritage, Arts & Culture	963	963	457	-
FSDE	GP20-CSP5-2-03	Jersey National Park	150	150	75	-
FSDE	GP21-CSP3-2-12	JCRA Reconstitution	150	150	32	-
FSDE	GP21-OI3-19	Digital Jersey grant shortfall	303	303	-	-
FSDE	GP21-CSP3-AMD12	AMD: Heritage, Arts & Culture	750	750	-	-
<b>FSDE Total</b>			<b>9,558</b>	<b>9,093</b>	<b>4,608</b>	<b>465</b>
HCS	GP20-CSP2-1-02	Preventable diseases	551	551	276	-
HCS	GP20-CSP2-2-02	Mental Health	4,800	4,800	2,400	-
HCS	GP20-CSP2-3-01	Digital Health and Care Strategy	700	700	350	-
HCS	GP20-CSP2-3-02	Health P82 reinstate 2019 new and recurring	3,597	3,597	1,799	-
HCS	GP20-CSP2-3-03	Maintaining health and community care standards	9,400	9,400	5,000	-
HCS	GP20-CSP4-3-01	Care Needs at Home	70	70	35	-
HCS	GP20-CSP4-3-02	Disability social inclusion	60	60	30	-
HCS	GP21-CSP2-1-05	Jersey Care Model	6,600	6,600	1,104	-
HCS	GP21-CSP2-3-06	Air Ambulance Services	395	395	198	0
<b>HCS Total</b>			<b>26,173</b>	<b>26,173</b>	<b>11,192</b>	<b>0</b>

IHE	GP20-CSP3-5-04	Sport division - minor capital replacements	200	200	112	-
IHE	GP20-CSP4-2-01	Housing PDB and long term plan	250	250	-	-
IHE	GP20-CSP5-2-02	Countryside access	200	151	26	49
IHE	GP21-CSP5-2-04	Natural Environment	300	220	34	80
IHE	GP21-CSP5-2-05	Marine Resources Management	250	250	48	-
IHE	GP21-OI3-20	28-30 The Parade	1,141	1,141	744	-
<b>IHE Total</b>			<b>2,341</b>	<b>2,212</b>	<b>963</b>	<b>129</b>
JHA	GP20-OI3-06	GST de-minimis changes	108	108	75	-
JHA	GP20-OI-Non-04	Other growth reductions to find	-61	-61	-	-
JHA	GP21-OI3-16	Re-organisation - JHA	314	314	157	-
<b>JHA Total</b>			<b>361</b>	<b>361</b>	<b>232</b>	<b>-</b>
SoJP	GP20-CSP1-1-01	Children's Change Programme	127	127	64	-
SoJP	GP20-CSP1-1-03	Policy/legislation service delivery	594	594	297	-
SoJP	GP20-CSP3-2-07	Financial Crimes Unit	447	447	224	-
SoJP	GP20-CSP3-3-01	AML / CFT	400	400	200	-
SoJP	GP20-OI3-11	Policing 2020-23	1,630	1,630	815	-
SoJP	GP20-OI-Non-04	Other growth reductions to find	-55	-55	-28	-
SoJP	GP21-CSP1-1-08	SARC - Dewberry House (SOJP)	150	150	75	-
<b>SoJP Total</b>			<b>3,293</b>	<b>3,293</b>	<b>1,647</b>	<b>-</b>
JOA	GP20-CSP3-1-07	Reversing the decline in Jersey's Overseas Aid contributions	2,040	2,040	-	-
<b>JOA Total</b>			<b>2,040</b>	<b>2,040</b>	<b>-</b>	<b>-</b>
Non-Mins	GP20-CSP1-1-01	Children's Change Programme	335	314	173	21
Non-Mins	GP20-CSP1-1-03	Policy/legislation service delivery	100	100	-	-
Non-Mins	GP20-CSP2-2-03	Mental Health legislation	629	580	315	49
Non-Mins	GP20-CSP3-1-02	Brexit and International Trade	110	110	61	-
Non-Mins	GP20-CSP3-2-07	Financial Crimes Unit	505	426	197	79
Non-Mins	GP20-OI3-03	Domestic Compliance ('Spend to Raise')	105	104	61	1
Non-Mins	GP20-OI-Non-01	Comptroller and Auditor General additional funding	25	25	13	-
Non-Mins	GP20-OI-Non-03	Judicial Greffe additional funding	158	131	40	27
Non-Mins	GP20-OI-Non-05	Viscount's Department additional funding	325	190	58	135
Non-Mins	GP20-OI-Non-06	Legal Aid Office	400	173	73	227
Non-Mins	GP20-OI-Non-07	Probation Service additional funding	35	35	18	-
Non-Mins	GP21-OI-Non-07	Probation - BASS funding, regrading, trainee post	161	161	80	-
Non-Mins	GP21-OI-Non-08	C&AG Inflation	13	13	7	-
Non-Mins	GP21-OI-Non-10	Bailiff's Office - additional for Crown appointment pension increase awarded by SEB	80	80	40	-
<b>Non-Mins Total</b>			<b>2,981</b>	<b>2,442</b>	<b>1,136</b>	<b>539</b>
OCE	GP20-CSP2-3-04	Regulation of Care - income deferred	200	200	-0	-
OCE	GP20-CSP3-1-06	Continuation of External Relations funding	1,234	943	437	291
OCE	GP20-OI3-07	Guernsey-Jersey Joint Working Programme	40	1	0	39
OCE	GP21-OI3-17	Re-organisation - Ministerial Support	1,390	1,390	636	-
OCE	GP21-OI3-18	Re-organisation - Communications	623	623	255	-
<b>OCE Total</b>			<b>3,487</b>	<b>3,157</b>	<b>1,328</b>	<b>330</b>
SA	GP20-OI2-01	States Greffe extended services	534	534	267	-
SA	GP20-OI5-01	Electoral registration	34	34	15	-
SA	GP20-OI-Non-04	States Assembly additional funding	994	994	497	-
<b>SA Total</b>			<b>1,562</b>	<b>1,562</b>	<b>779</b>	<b>-</b>
SPPP	GP20-CSP1-1-01	Children's Change Programme	190	190	93	-
SPPP	GP20-CSP1-1-02	Independent Jersey Care Inquiry P108	679	446	141	233
SPPP	GP20-CSP1-1-03	Policy/legislation service delivery	385	298	112	87
SPPP	GP20-CSP1-2-02	Improving educational outcomes	75	75	41	-
SPPP	GP20-CSP1-3-01	Involving and engaging children	725	725	337	-
SPPP	GP20-CSP1-3-02	Public Services Ombudsman	378	378	378	-
SPPP	GP20-CSP2-1-02	Preventable diseases	470	270	37	200
SPPP	GP20-CSP2-2-01	Adult Safeguarding Improvement Plan	100	76	24	24
SPPP	GP20-CSP3-2-09	Migration Policy	75	75	41	-
SPPP	GP20-CSP4-1-02	Financial independence in old age	50	50	50	-
SPPP	GP20-CSP4-2-01	Housing PDB and long term plan	175	175	40	-
SPPP	GP20-CSP4-2-02	Tenants' rights	130	130	-	-
SPPP	GP20-CSP4-3-02	Disability social inclusion	110	52	25	58
SPPP	GP20-OI1-01	Census 2021	450	450	368	-
SPPP	GP20-OI3-04	Enabling policy excellence across the Government	20	20	15	-
SPPP	GP20-OI4-01	Delivering effective financial management	225	225	113	-
SPPP	GP21-CSP4-AMD17	AMD: Research on a poverty strategy	150	150	-	-
<b>SPPP Total</b>			<b>4,387</b>	<b>3,785</b>	<b>1,815</b>	<b>602</b>
T&E	GP20-CSP3-1-08	Tax Policy and International Team investment	1,753	1,753	877	-
T&E	GP20-CSP3-2-05	Digital Jersey growth	-303	-303	-	-
T&E	GP20-CSP5-1-01	Climate Emergency Fund	2,700	2,500	1,118	200
T&E	GP20-OI3-01	Building Revenue Jersey Team	1,545	1,545	773	-
T&E	GP20-OI3-03	Domestic Compliance ('Spend to Raise')	1,457	1,457	729	-
T&E	GP20-OI3-05	Government of Jersey Bank charges	300	470	276	-170
T&E	GP20-OI3-08	Increased audit fees	75	75	-	-
T&E	GP20-OI4-01	Delivering effective financial management	2,500	2,500	1,250	-
T&E	GP21-OI4-2	Insurance premiums	2,194	2,194	1,097	-
T&E	GP21-OI3-AMD10	AMD: Review of funding public services delivered by parishes	50	50	-	-
<b>T&amp;E Total</b>			<b>12,271</b>	<b>12,241</b>	<b>6,119</b>	<b>30</b>
<b>Grand Total</b>			<b>122,677</b>	<b>118,410</b>	<b>52,173</b>	<b>4,268</b>

## Covid-19 related growth

Department	CSP ref	Programme	Budget (£000)	Forecast (£000)	Actuals (£000)	Variance (£000)
CLS	GP21-CSP4-C-01	Payroll Co-Funding Ph III (COVID)	11,300	11,300	11,300	-
CLS	GP21-CSP4-C-02	Income Support Costs (COVID)	7,498	1,607	829	5,891
<b>CLS Total</b>			<b>18,798</b>	<b>12,907</b>	<b>12,129</b>	<b>5,891</b>
CYPES	GP21-CSP1-C-01	Schools catch-up programme (COVID)	904	904	333	-
<b>CYPES Total</b>			<b>904</b>	<b>904</b>	<b>333</b>	<b>-</b>
FSDE	GP21-CSP3-C-01	Economic Recovery (COVID)	15,500	15,500	8,418	-
<b>FSDE Total</b>			<b>15,500</b>	<b>15,500</b>	<b>8,418</b>	<b>-</b>
HCS	GP21-CSP2-C-01	COVID Vaccine	5,474	5,474	1,942	-
HCS	GP21-CSP2-C-02	Nightingale Field Hospital (COVID)	4,313	582	373	3,731
HCS	GP21-CSP2-C-05	Warehousing Staffing and logistics (COVID)	338	338	115	-
<b>HCS Total</b>			<b>10,125</b>	<b>6,394</b>	<b>2,430</b>	<b>3,731</b>
IHE	GP21-CSP2-C-03	Nightingale Field Hospital (COVID)	4,067	4,067	1,224	-
IHE	GP21-CSP2-C-06	Sport CV19 income shortfall (COVID)	2,137	804	-	1,333
IHE	GP21-CSP5-C-01	CV19 Bus Contract (COVID)	2,000	2,000	-	-
<b>IHE Total</b>			<b>8,204</b>	<b>6,871</b>	<b>1,224</b>	<b>1,333</b>
JHA	GP21-CSP2-C-04	Test & Tracing Programme 2 - On Island Testing Capacity (COVID)	30,000	30,000	15,432	-
<b>JHA Total</b>			<b>30,000</b>	<b>30,000</b>	<b>15,432</b>	<b>-</b>
T&E	GP21-OI4-C-1	Revolving Credit Facility (COVID)	3,746	2,826	1,464	920
<b>T&amp;E Total</b>			<b>3,746</b>	<b>2,826</b>	<b>1,464</b>	<b>920</b>
<b>Grand Total</b>			<b>87,277</b>	<b>75,402</b>	<b>41,430</b>	<b>11,875</b>

## Appendix 3: Covid-19 Pressures

Department	Description	2021 Budget (£000)	2021 Forecast (£000)	2021 Actuals (£000)	2021 Variance (£000)
CLS	Agency staffing costs associated with the operation of the Covid Helpline	700	700	0	-
CLS	Income Support Costs (COVID)	7,498	3,007	855	4,491
CLS	Payroll Co-Funding Ph 3 (COVID)	11,300	11,300	11,300	-
CLS	Income Support Costs (COVID)	-814	-814	-	-
CLS	Payroll Co-Funding Ph 4 (COVID)	27,600	27,600	19,300	-
CLS	Enhanced Flu Vaccination	-	91	91	-91
<b>CLS Total</b>		<b>46,284</b>	<b>41,884</b>	<b>31,546</b>	<b>4,400</b>
COO	M&D Track and Trace related costs	-	30	25	-30
COO	M&D Coronavirus	-	10	-0	-10
COO	P&CS Coronavirus	-	-	-	-
<b>COO Total</b>		<b>-</b>	<b>40</b>	<b>24</b>	<b>-40</b>
CYPES	Additional incidental COVID19 operating costs	-	897	693	-897
CYPES	Hardship grants to parents struggling with school fees at GoJ and private fee paying schools	-	73	64	-73
CYPES	Jersey College for Girls and Prep - incidental COVID19 operating costs	-	134	51	-134
CYPES	Lateral Flow Device Tests	-	30	30	-30
CYPES	Loss of Income	-	291	200	-291
CYPES	Victoria College and Prep - incidental COVID19 operating costs	-	165	73	-165
CYPES	Schools' Coronavirus 'Catch-up' Package	904	904	333	-
CYPES	Devices for On-line Learning	190	190	24	-
CYPES	Children's Mental Health and Wellbeing (COVID wellbeing)	955	955	218	-
<b>CYPES Total</b>		<b>2,049</b>	<b>3,638</b>	<b>1,685</b>	<b>-1,589</b>
FSDE	Essential Air Activity	242	-	-	242
<b>FSDE Total</b>		<b>242</b>	<b>-</b>	<b>-</b>	<b>242</b>
HCS	Service Recovery Costs due to Covid	1,716	3,600	-	-1,884
HCS	Estimated additional staff non staff expenditure incurred as a result of COVID19 continuation from 2020 pressures Includes COVID LV Beds	3,967	3,967	1,820	0
HCS	Nightingale Field Hospital	4,313	582	373	3,731
HCS	Warehousing Staffing and logistics	338	338	115	-
HCS	COVID Vaccine	6,448	7,600	1,942	-1,152
<b>HCS Total</b>		<b>16,783</b>	<b>16,087</b>	<b>4,250</b>	<b>696</b>
IHE	Additional staff expenditure incurred as a result of COVID19	-	25	23	-25
IHE	Additional general expenditure incurred as a result of COVID19	-	373	294	-373
IHE	Additional funding to LibertyBus to maintain core bus network during period of significant income loss	2,000	2,000	-	-
IHE	Closure of facilities has resulted in lost income	2,137	804	-	1,333
IHE	Continued hire of the Nightingale Wing of the General Hospital	4,067	4,067	1,224	-
<b>IHE Total</b>		<b>8,204</b>	<b>7,269</b>	<b>1,541</b>	<b>935</b>
JHA	Ambulance Service cost pressures	-	105	105	-105
JHA	Customs and Immigration cost pressures	-	2	2	-2
JHA	Field Squadron cost pressures	-	-	-	-
JHA	Fire and Rescue cost pressures	-	7	7	-7
JHA	JHA Directorate cost pressures	-	-	-	-
JHA	Passport and legalisation of documents fees underachievement of income due to travel restrictions currently in place	-	-	-	-
JHA	Prison Service cost pressures	-	10	8	-10
JHA	Test & Tracing Programme 2	30,000	30,000	15,434	-
<b>JHA Total</b>		<b>30,000</b>	<b>30,124</b>	<b>15,556</b>	<b>-124</b>
SoJP	Additional staff expenditure incurred as a result of COVID19	-	13	13	-13
<b>SoJP Total</b>		<b>-</b>	<b>13</b>	<b>13</b>	<b>-13</b>
Non- Mins	Underachievement in Permit Fees: P49 Entertainment Licenses waived for the year by Bailiff (no entertainment allowed under Covid-19 restrictions)	-	20	-	-20
Non- Mins	Due to Covid restrictions all Jury trials to be held at the Trinity Showground until 28th May	-	170	167	-170
<b>Non- Mins Total</b>		<b>-</b>	<b>190</b>	<b>167</b>	<b>-190</b>
OCE	Economic Recovery	15,500	15,500	8,418	-
<b>OCE Total</b>		<b>15,500</b>	<b>15,500</b>	<b>8,418</b>	<b>-</b>
States Assembly	States Members Covid-19 related Reviews	-	80	17	-80
States Assembly	Additional Specialist Secretariat Support for critical Government Bodies	-	85	36	-85
<b>States Assembly Total</b>		<b>-</b>	<b>165</b>	<b>53</b>	<b>-165</b>
T&E	Revolving Credit Facility	3,746	2,996	1,464	750
<b>T&amp;E Total</b>		<b>3,746</b>	<b>2,996</b>	<b>1,464</b>	<b>750</b>
Unallocated	Test & Tracing Technology	1,220	1,220	-	-
Unallocated	Test & Tracing Programme additional	7,280	7,280	-	-
<b>Unallocated Total</b>		<b>8,500</b>	<b>8,500</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>131,307</b>	<b>126,406</b>	<b>64,717</b>	<b>5</b>

Note: actual costs of the economic support schemes including the Co-funded Payroll Scheme are recognised in arrears as claims are submitted and processed in the following month.

## Appendix 4: Reconciliation of Government Plan budget to budget as at 30 June

Department	2021 Government Plan As Amended £'000	Carry Forward from 2020 £'000	Additional Funding £'000	Allocation of Reserves £'000	Transfers to/from Projects £'000	Departmental Transfers £'000	2021 Approved Budget as at June Near Cash £'000	Gov Plan 2020 Total NRE Non Cash £'000	In Year Adjustments £'000	2021 Approved Budget as at June Non Cash £'000
<b>Ministerial Departments</b>										
Office of the Chief Executive	8,505			91		152	8,748			
Financial Services and Digital Economy	33,561			1,092		(152)	34,501			
Jersey Overseas Aid	12,374			-			12,374			
Chief Operating Office	36,638			1,732		2,156	40,526	659		659
Children, Young People, Education and Skills	160,286			1,453		(1,436)	160,303	204		204
Customer and Local Services	91,715			195		125	92,035	10		10
Infrastructure Housing and Environment	44,571		(684)	2,236		(56)	46,067	47,000		47,000
Health and Community Services	227,435			14,078	(11,167)	(1,167)	229,179	3,207		3,207
Justice and Home Affairs	29,613			452		(92)	29,973	1,534		1,534
States of Jersey Police Service	26,804			317			27,121	900		900
Treasury & Exchequer	67,155			1,513	(350)		68,318	925		925
Strategic Policy, Planning and Performance	9,997			125		470	10,592	37		37
Covid 19 Response	87,277			24,198			111,475			
<b>Non Ministerial States Funded Bodies</b>										
Bailiff's Chamber	1,841			11			1,852			
Law Officers' Department	8,452			154			8,606			
Judicial Greffe	7,593			45			7,638			
Viscount's Department	1,712			32			1,744	41		41
Official Analyst	603			6			609	62		62
Office of the Lieutenant Governor	804			9			813	67		67
Probation Department	2,371			33			2,404			
Comptroller and Auditor General	870			73			943			
States Assembly and its services	7,148			88			7,236	-	-	-
Allocation of Reserves	65,101	91,131		(47,931)			108,302	-	-	-
<b>Net Revenue Expenditure</b>	<b>932,426</b>	<b>91,131</b>	<b>(684)</b>	<b>-</b>	<b>(11,517)</b>	<b>-</b>	<b>1,011,357</b>	<b>54,646</b>	<b>-</b>	<b>54,646</b>

## Appendix 5: Key to abbreviations

<b>Minister</b>	
<b>CM</b>	Chief Minister
<b>MEDTSC</b>	Minister for Economic Development, Tourism, Sport and Culture
<b>MTR</b>	Minister for Treasury and Resources
<b>MCEDU</b>	Minister for Children and Education
<b>MER</b>	Minister for External Relations
<b>MID</b>	Minister for International Development
<b>MINF</b>	Minister for Infrastructure
<b>MSS</b>	Minister for Social Security
<b>MHC</b>	Minister for Housing and Communities
<b>MHA</b>	Minister for Home Affairs
<b>MHSS</b>	Minister for Health and Social Services
<b>MENV</b>	Minister for the Environment

<b>Department</b>	
<b>OCE</b>	Office of the Chief Executive
<b>T&amp;E</b>	Treasury and Exchequer
<b>COO</b>	Chief Operating Office
<b>SPPP</b>	Strategic Policy, Planning and Performance
<b>IHE</b>	Infrastructure, Housing and Environment
<b>CLS</b>	Customer and Local Services
<b>CYPES</b>	Children, Young People, Education and Skills
<b>HCS</b>	Health and Community Services
<b>JHA</b>	Justice and Home Affairs
<b>NM</b>	Non-Ministerial Departments:
<b>BC</b>	- Bailiff's Chambers
<b>LOD</b>	- Law Officers' Department
<b>STG</b>	- States Greffe
<b>JG</b>	- Judicial Greffe
<b>VD</b>	- Viscount's Department
<b>SG</b>	- States Greffe
<b>C&amp;AG</b>	- Comptroller and Auditor General
<b>JOA</b>	Jersey Overseas Aid
<b>PPC</b>	Privileges and Procedures Committee

