

Treasury and Resources Report



2011 YEAR END CARRY FORWARDS

1. Purpose of Report

To consider the carry forward requests from departments for unspent budgets from 2011 to 2012. Departments have been managing their budgets tightly in order to prepare for meeting their savings target and to direct resources to the highest priority areas.

2. Background

The carry forward process is an intrinsic part of the overall financial management of the States of Jersey. It allows departments to manage across financial years, helps eliminate the "year end" spend syndrome and gives departments a greater sense of certainty with their funding.

The process is one of careful evaluation and significant effort is put in to ensuring that those funds carried forward have a specific service provision requirement in the following financial year. The process rewards those departments that have managed their budgets well and allows them to allocate funds to:

- meet pressures,
- deliver longer term savings for CSR and,
- ultimately, deliver service improvements associated with the draft strategic priorities for the new Council of Ministers.

Departments have been managing their budgets very carefully with a clear intention to deliver their savings targets in future years. Details of those underspends are set out below:

	2011 Actuals £'000	2011 Budgets £'000	Budget Variance (Adv)/Fav £'000	Near Cash £'000
Near Cash	598,608	640,064	41,456	41,456
Non Cash	40,618	37,073	(3,545)	-
Total	639,226	677,137	37,911	41,456
Central Reserves & Restructuring	-	13,624	13,624	(13,624)
States Near Cash Departmental Variance				£27,832

In the Budget approved on 10th November 2011, there was a commitment made to increase the Consolidated Fund balance by £10 million. £3.3 million unspent Article 11(8) monies, approved via P67/2008 and P174/2009 for Pandemic Flu, P91/2008, P83/2009 for Historical Child Abuse Enquiry, P17/2009 for Williamson, P83/2009 for Economic Downturn, have been returned. With this amount of expenditure returned, plus the over achievement of income received, the Consolidated Fund balance is more than £10 million improved at the end of 2011.

The majority of the underspend has been requested for various carry forwards by departments and for ease of reconciliation and explanation, these have been broken down into different groups:-

Departmental carry forwards of £27.8 million made up of :-

- Revenue Cash Limits £22,856,636
- Fiscal Stimulus £155,593,
- Restructuring Funding £985,982,
- Court and Case Costs £2,859,917,
- Funded Spending Pressures £963,609 and;

Restructuring and Central Reserves, held in Treasury and Resources, of £13.6 million.

An explanation of each group of carry forwards can be found in paragraphs 3 to 5. Departments were also requested to identify their Spending Pressures for 2012 so that these may be prioritised and considered for funding from any remaining underspend.

3. Revenue Cash Limits - £22,856,636

The year end forecast underspend is summarised, by department, in Appendix A. This table shows funds are available to fund the full amount requested by departments. A summary of requests is in Table 1 of Appendix B.

All departments are showing an underspend this year, the amounts being requested to be carried forward by departments are as follows:-

Chief Minister's - £886,755

Statistics budgets - £160,000

A budget of £120,000 is required to complete the report and publish the results from the 2011 Census. The Household Expenditure Survey is due to take place once sufficient budget is available from an annual base allocation of £40,000.

Law Drafting - £25,000

A budget of £25,000 is required to enable existing 2011 Law Drafting projects to be completed.

Human Resources - £215,000

Learning and Development to fund training programmes, such as the Modern Manager Programme, Corporate Management Board development, States Members and Council of Ministers training - £147,000. Reduce cost pressure of £195,000 to fund additional post in Health and Social Services as recommended in the Verita Report - £68,000.

International Division - £292,000

This programme of work has been funded in 2011 and 2010 from non-recurring sources – carry forwards and fiscal stimulus. Parts of the programme have been delayed awaiting EU decisions and agreements to be concluded with the UK Ministry of Justice but the planned programme is not funded beyond 2011.

PECRS pre-1987 debt - £194,755

2011 underspend of £194,755 includes £81,000 from 2010. This is required to protect against the variability of future years' debt. This number is calculated by the actuaries and is influenced by changes in pay scales etc. Providing a comfort budget ensures expenditure items such as States employees training is not affected by what is largely an accounting entry.

Note: as a result of MD-TR-2011-0137 which transfers responsibility for Pensions from Chief Minister's to Treasury and Resources, this carry forward will be transferred to Treasury and Resources.

Overseas Aid - £4,202

Any underspend in this area has historically been carried forward without challenge.

Economic Development - £957,984

Ofcom Income - £714,984

Unanticipated income from Ofcom and Digital Switchover was added to the department's net revenue expenditure in 2011. It was agreed that any of this unspent income could be carried forward into 2012 and spent by the Department as required. (MD-TR-2011-0105). Areas which have been identified so far are the partial contribution of £150,000 to E-commerce for Digital Jersey and the film project which was delayed in 2011.

Aircraft Registry - £20,000

The implementation of the Aircraft Registry project has been delayed and the budget will now be required in 2012.

Jersey Finance Ltd - £175,000

A delay in a film project has released this underspend. The request to carry forward this budget is to restore the JFL grant in 2012 which had been reduced as a result of the CSR process.

Subtitling - £48,000

A grant has been requested by Channel Television for subtitling to continue for 2012 only. It was originally a 2011 CSR saving, which was funded by Jersey Enterprise during 2011. This funding will cease in 2013.

Education, Sport and Culture - £3,353,660

Delegated Financial Management - £681,050

These balances belong to individual schools. The current Delegated Financial Management arrangement allows schools to carry forward positive balances of up to 3% of budget in order to support expenditure items such as future contracts and school development plans and manage the differential between the academic and financial year.

Fee Paying Schools - £775,960

A number of the Fee Paying schools had targeted savings identified during the debate on the reduction in subsidy and, even with the reduction in fee levels, are projecting accumulating surpluses. In the future, the funds will also enable the Department to work with the schools over a period of transition to minimise the impact on fee levels and the schools finances.

Higher Education - £800,000

The base budget was exceeded in 2010 and, although was forecast to be insufficient in 2011, the eventual outturn was £126,000 under spent illustrating the volatile nature of this budget. It is requested that the unused departmental contingency be carried forward to 2012 to counter the changes imposed by the UK Government on University fees and the resultant uncertainty over fee levels for 2012/13 and beyond.

Healthy Eating School Contract - £21,000

Represents the balance of funds transferred following Ministerial approval from the Hautlieu School capital project to complete the initiative.

Departmental Restructuring Reserve - £195,650

Commencing in 2012 there is a predicted fall in pupil numbers in the secondary sector which is likely to place pressure on school budgets, if the required reduction in staffing cannot be achieved. The Reserve will be essential to leverage staff changes so that the funds can be released to meet predicted increased primary numbers and the other funding pressures.

Lunchtime Supervision Shortfall - £120,000

A sum of £300,000 has been allocated to the Department to meet the cost of changes to lunchtime supervision. Following a period of consultation with headteachers, it has become evident that it is essential to increase the funding available to schools to introduce the changes to ensure the safety of pupils and appropriate levels of behaviour management.

Teaching Assistant Restructuring - £60,000

Following a period of consultation with headteachers and specialist staff, a new framework has been developed in recognition of the duties that are undertaken by teaching assistants. An assessment panel will ensure that the process of assessing individual teaching assistants is carried out fairly and equitably across the service.

Nursery Education Fund Growth - £360,000

The number of NEF children going to nursery school has risen sharply from 381 to 476 in 2011/12. This is due to an increase in the birth rate experienced over the past four years. The forecast shortfall in 2012 is £280,000. Additional hours purchased by parents in States Nurseries have been lower than expected and the income shortfall in 2012 is likely to be £80,000.

Sports Advisory Council Grant - £100,000

The new Minister for Education, Sport and Culture has received feedback from sporting organisations that the CSR cut to the grant to the Sport Advisory Council was too great. It is The Minister's intention to provide a breathing space during 2012 whilst a full review of the Sports provision resulting in a Sports Strategy for the Island is undertaken. This reinstates part of the 2012 cut.

ICT Strategy - £240,000

This money will be used to implement the Department's ICT strategy.

Health & Social Services - £1,028,000

Medical Equipment - £156,000

Funding has been committed in 2011 but the equipment will not be delivered until 2012. This is simply a timing issue.

Bowel Cancer Screening - £100,000

An average of 62 new cases occur amongst islanders annually. Most are not diagnosed until a late stage, leaving patients with a poor prognosis and requiring expensive off island treatment. Survival is strongly related to the stage of disease at diagnosis. The National Screening Committee approved a one-off Flexible Sigmoidoscopy at age 55 as a cost-effective bowel cancer screening intervention which is expected to reduce bowel cancer deaths by 40% over 10 years. Establishing this service has an initial set up / capital of approximately £100,000; utilisation of the 2011 underspend for this purpose would enable this development to progress promptly in 2012, with the recurring revenue cost being met from additional funds allocated to the department in the 2012 Business Plan.

Individual Care Packages - £150,000

There are a low, but increasing, number of patients and clients requiring high cost individual care arrangements. The number of these specific arrangements is particularly high at present and an allocation of additional funding of £150,000 from carry forward funds will help address this current number of high cost care arrangements.

Reduced Delayed Discharges - £100,000

The continuing impact of the ageing demographic impacts on the number of patients in hospital waiting for discharge to the community and nursing homes. The allocation of £100,000 from carry forward funds together with a further allocation from 2012 Business Plan funding will allow this issue to be addressed, particularly over the winter months.

Tamiflu - £522,000

It is normal practice to write off stocks of drugs that are past their expiry date. On this occasion, Health advise that the expiry date of stocks of Tamiflu have been extended and therefore do not need to be written off.

Home Affairs - £1,429,035

Jersey Fire and Rescue Service - £50,000

To enable the retention of Offshore Ship Firefighting capability for 2012. This was previously funded by the UK, but as part of the UK CSR the Department for Transport announced in September the withdrawal of this funding for the Maritime Incident Response Group (MIRG). Future funding will be required and will be included in the MTFP as this is a recurring pressure.

Prison! Me! No Way! Grant - £45,000

To fund this project in 2012, however, future funding will be required from 2013 onwards and will be include in the MTFP as this is a recurring pressure.

Maintenance Works/Equipment - £102,000

Delays to projects, to be carried out in 2012 - Jersey Field Squadron repairs to TA Centre, £35,000, Jersey Fire and Rescue Service roof repairs, £55,000, Jersey Customs Immigration Service for Guichets (booths) and surveillance equipment, £12,000. All projects agreed in 2011 – this is simply a timing issue.

Criminal Injuries Compensation Scheme - £44,200

To supplement the 2012 budget as the Accounting Officer has no control over the amount or quantum of awards agreed by the Criminal Injuries Compensation Board.

Vetting and Barring Office - £55,000

Review of staffing and arrangements with Criminal Records Bureau – additional staff may be required for the States of Jersey Police.

Prison - £90,000

In 2011 the SEB approved the move to a new pay spine for Prison Officers and if no pay award funding is available in 2012 there will be a potential funding shortfall.

Managing future CSR Savings - £1,042,835

Timing delays are predicted in the delivery of 2012 and 2013 CSR savings. Contingency plans are being developed to achieve the savings and funds carried forward will enable any initial shortfalls to be covered in 2012 and 2013, consisting of £799,200 within the States of Jersey Police and the remainder for non-Police projects.

Housing - £1,379,906

Backlog Maintenance - £1,379,906

The underspend will go towards projects such as the heating installations, the Le Marais bin chutes, the Le Squez refurbishment, lift refurbishment, insulation works etc., all works required under the maintenance programme to address this backlog.

Department of the Environment - £216,608

Met Office Staff Secondment - £40,000

Following the decision from Jersey Airport requiring ongoing observational services from the Met office, together with maternity cover, there is a need to second in staff with the necessary skills from the UK office until additional staff can be recruited and trained. The department requests £40,000 of the surplus income from increased planning applications to fund this pressure.

Planning and Building - £176,608

A sum of £146,608 is required for Planning appeals which occur each year and are not budgeted for together with £30,000 for producing further masterplans for the Island.

Social Security – Department £5,310,261

Adjustment agreed as per Budget Statement 2011 - £5,172,692

Cold Weather Bonus - £50,000

The States Assembly has decided to extend the Cold Weather Bonus (P186/2011). Funding for the scheme is in the 2012 Annual Business Plan, however £50,000 is required to develop the IT system (one-off cost). The additional manpower for this benefit will be absorbed within the existing headcount of the Department.

Long Term Care Scheme - £580,000

This is an initial estimate as the project is currently being scoped and is funding for income collection only, based upon the contribution system being used, as the current plan is to collect income for 6 months before commencing payment of benefit. Should that plan

change further funding would be required. The sum requested includes IT set up costs, staffing and contract drafting.

Minimum Wage Research - £25,000

Research is required into the prevalence of employees being paid at the minimum wage. A budget of £25,000 is required for this purpose.

Discrimination Legislation - £100,000

Funding required for resources needed to prepare discrimination legislation for lodging by the end of 2012 in accordance with the States decision P118/2011. The funds are required for staff costs, expert legal advice and consultation.

Temporary Insolvency Compensation Scheme - £100,000

During 2011 legislation was agreed for a permanent statutory Insolvency Benefit which will be implemented in 2012. Until that time, the temporary scheme introduced in 2009 will continue.

Staff Costs - £224,000

There is a shortfall in the staff budget as a result of a late adjustment for Fiscal Strategy Review which was not reflected in the gross staff number in time for 2012 Business Plan. It was suggested that any unspent 2011 revenue budget be carried forward to support this gap.

Increased Unemployment - £2,000,000

The downturn in the economy has resulted in an increase in the numbers of unemployed people and those seeking assistance through Income Support. Estimates have been made by adapting the October income support model to take account of the Central Assumptions made by the Economic Adviser plus 1%. This does not include the effects of the removal of Low Value Consignment Relief.

Back to Work - Proactive measures to reduce unemployment - £7,403,953

The Department proposes to use the remainder of the 2011 revenue underspend to provide the financial resources needed in order to deliver the "Back to Work" programme. An element will be required to meet the increased costs in income support; the remainder will be allocated to the programme. A Treasury representative will be a member of the team looking at what the programme should deliver and they will be providing financial management and advice around the funds allocated to this piece of work.

Transport and Technical Services - £1,824,841

Budgets have been transferred from Capital to Revenue to comply with GAAP, and are therefore required to complete the projects:-

Asbestos disposal - £1,236,749

Asbestos is presently being temporarily stored in containers at La Collette but this is not a sustainable medium term solution. This money was allocated to cover the permanent disposal of this waste. Delays have occurred and the department is working with the Regulator to finalise details of its plans for the permanent disposal of asbestos and a planning application has been submitted and is awaiting determination by the Minister for Planning and Environment.

Liquid Waste Strategy - £536,000

The Liquid Waste Strategy deals with liquid waste in accordance with environmental standards and provides the best sustainable options for the Island. Initial technical investigations have commenced but the strategy will not be fully developed until 2012.

Highway Maintenance - £52,092

This will be used in 2012 for patching of roads which has fallen behind schedule.

Treasury and Resources - £787,753

Taxes Office - £381,500

The Taxes Transformation Programme is a major programme of work to deliver significant improvements to the States of Jersey tax-related functions (including achieving projected additional revenues of between £2million and £10million per year). The Programme was due to start in April but was delayed until November, resulting in an underspend of £338,000. This is a four year project and funding for the remaining three years has not yet been fully identified. This carry forward is being requested to meet a proportion of the funding for the remaining years - £350,000.

To complete the work required to implement the requirements of the Civil Partnerships Legislation in the ITAX system which was expected to be completed in 2011 - £16,500.

To back-fill a post in Personal Tax to allow an Assessment Manager to support IS team in the development of self assessment programmes - £15,000.

Modern Managers Programme - £40,000

This will fund the Modern Manager Programme targeted at finance staff in 2012.

Actuarial Advice and Pension Project - £101,000

Substantial work is being undertaken in reviewing current pension arrangements and this project work is required in 2012. Additional actuarial advice is also required as part of the pensions review project and this will occur in 2012.

Backlog Maintenance - £265,253

Jersey Property Holdings – timing of completion of the Les Chênes Refurbishment. (The contract will span year end – estimated value of works remaining for 2012).

Non Ministerial Departments - £504,939

Comptroller Auditor General - £255,713

The CAG is underspent and has a programme of reviews to be carried out some commenced prior to year end but are unlikely to be finalised until 2012.

Bailiff's Chambers - £84,391

Additional expenditure of approximately £150,000 will be required in 2012 relating to events taking place to celebrate the Queen's Diamond Jubilee.

Office of Lieutenant Governor - £45,000

Maternity leave and extra cover for the PA and Visits Secretary and the PA and Engagements Secretary, and cover for Chef's leave will cost an estimated £34,000.

Replacement of the alarm system and equipment will cost an estimated £6,000.

The Governor's contribution to the Queen's Diamond Jubilee Celebrations – including Royal Visits and additional costs in staff and entertainment costs need a further allocation of £5,000.

Probation - £20,000

Due to an increase in referrals, it is likely that additional resources to cover maternity leave in 2012 will now have to be procured externally.

Viscounts' Service - £99,835

This will fund an upgrade of software for the Desastre section. Following the tendering process, headed by the Business Support Group, it is clear that the project will exceed original estimates of costs, therefore this funding will ensure continuation of the upgrade.

4. Fiscal Stimulus - £155,593

In May 2009, the States approved P55/2009 to permit the withdrawal of up to £44 million from the Consolidated Fund to be reallocated for the net expenditure of a number of departments in order to fund a proposed discretionary economic stimulus package.

The programme of projects given approval by the Fiscal Stimulus Steering group continues to deliver benefits to the economy, supporting employment in the Island and creating new opportunities for businesses in Jersey. Some of these projects are unable to meet a conclusion in 2011 therefore a request is made to carry forward those balances agreed but not yet spent. A summary of requests is in Table 2 of Appendix B.

A breakdown of these amounts, by department is as follows:-

Economic Development - £89,999

A letter requesting the carry forward was sent from the EDD Minister to the Treasury Minister 19/08/11 and the Fiscal Stimulus Steering Group has given their recommendation to approve the carry forward for the delivery of the Single European Payments Area project.

Treasury and Resources - £65,594

Final Payment for the grant to Jersey Hospice Care which will be paid early 2012.

5. Restructuring Costs

In the 2011 Business Plan £6 million was allocated to restructuring costs which would provide investment funding to departments in order for them to be able to deliver future savings. During the year £5.3 million was allocated to departments leaving £711,900 unallocated.

Due to timing some of the allocated budget is unspent and is requested to be carried forward to 2012. The balance of the provision for Restructuring Costs, held within Treasury and Resources, is also requested for carry forward to 2012.

A summary of requests is in Table 3 of Appendix B and a breakdown of these amounts in more detail is as follows:

Chief Minister's - £176,077

2011 restructuring budget required to provide additional Law Draftsman to support all CSR proposals with law drafting implications. There has been a delay in recruiting the staff therefore this budget is now required for 2012 - £78,000.

CSR Project Team – to cover ongoing costs of supporting CSR and modernisation programmes - £24,761.

The original transfer for £295,000 to provide additional HR support for the CSR programme has an unspent budget of £39,916 and is required for ongoing Organisational Development initiatives and internal communications training.

Actuarial Review budget of £80,000 has an unspent budget of £33,400 due to timing and this work will continue into 2012.

Health and Social Services - £290,000

The out-turn includes an underspend of approximately £290,000 relating to timing of the implementation of CSR projects. It is expected that the programme will still take two years to deliver and therefore the 2011 saving is simply a timing matter; the spend will still be required to deliver the programme, and therefore a carry forward equivalent to the projected underspend is required. This has been discussed and agreed with the central CSR Team.

Home Affairs - £24,500

An amount of £29,000 was agreed from the Restructuring Provision for the costs associated with changes to PECRS required for the introduction of a new Prison Officer grade. As at 31 December expenditure of £4,500 has been incurred and the balance of £24,500 will be required in 2012 for the work to be completed.

Department of the Environment - £64,000

Improved Administration £50,000

Request to carry forward total funding allocation as this project has been delayed to coincide with the department's full implementation of PIP (Process Improvement Programme) which has been deferred until 2012.

Met Office Review £14,000

Total funding of £35,000 allocated for review of Met Office with a target saving of £128,000 by 2013. The review is well advanced but will not be finalised until 2012.

Transport and Technical Services - £25,076

Energy Audit £25,076

Relates to funding of £50,000 in connection with the Bellozanne Energy Audit which is expected to generate c.£100,000 of utility savings per annum. The audit has commenced but will not be completed until 2012.

Treasury and Resources - £406,329

Finance Change Team - £150,000

A saving has been made on the Finance Change Team so as to part-fund the Taxes Transformation project in 2012.

Procurement Transformation - £256,329

This is due to the timing of awarding the contract for the new Procure To Pay system, which is now planned for the first quarter of 2012.

Provision for Restructuring Costs - £711,900

As requested in MD-TR-2011-0126, if all requests are approved, a balance of £711,900 will remain in the Restructuring Provision in 2011 and it is proposed that this balance is carried forward in 2012 to supplement that year's budget allocation.

6. Central Reserves/Contingency

Provision for Central Reserves/Contingency

The £2 million allocation for an AME Central Reserve was not required in 2011 but is requested to be carried forward to fund increases in Income Support costs as a result of increasing unemployment.

Of the £6.8 million allocated to DEL Central Reserves in the 2011 Business Plan, £950,000 has been allocated to departments leaving £5.9 million requested to be carried forward to 2012.

Project Alpha

The £5 million allocation from the Insurance Deductible Fund for Project Alpha has been transferred as a ring-fenced amount in Central Reserves.

Court and Case Costs Smoothing Reserve

The Court and Case Cost underspends from departments, £2,859,917, mainly non-ministerial, are requested as a carry forward to be held in Central Reserves and earmarked in the Smoothing Reserve.

7. 2012 Spending Pressures

A number of departments have underspends in their base cash limits that they have not requested to be carried forward. This provides an opportunity to allocate funding for priority spending pressures identified for 2012 for which no alternative funds can be identified:-

Department	Amount £	Reason
Chief Minister's	100,000	Assisting Developing Countries
	100,000	External expert advice on specialist technical matters related to the extension of the WTO membership
	127,000	Supports the new post of Health & Social Services HR Director and recruitment of medical staffing manager at a higher level, as recommended in the Verita report
	91,000	Extra Law Draftsman for various Laws funded by T&R, Housing and JFSC
	418,000	Total
Economic Development	150,000	Policy and Regulation - Digital Jersey
	150,000	Total
Health and Social Services	330,000	Activity Increases - Secure Placement
	330,000	Total
Bailliff's Chambers	65,609	Queen's Diamond Jubilee Celebrations
	65,609	Total
Grand Total	963,609	

The 2012 spending pressures have been reviewed by the Corporate Management Board and it is proposed to fund the pressures identified above from the departmental underspends of £974,346 not requested for carry forward.

A breakdown in more detail of all identified spending pressures is as follows:-

Chief Ministers - £418,000

International Finances - £200,000

Assisting Developing Countries - £100,000.

External expert advice on specialist technical matters related to the extension of the UK membership of the World Trade Organisation - £100,000.

Human Resources - £127,000

There is a structural deficit within the HR budget under its current structure. Primarily this supports the establishment, hiring and relocation of the new post of HSSD HR Director. In addition, the budget has increased to recruit a medical staffing manager at a higher level given that this was a key critique in the Verita report - £127,000.

Law Draftsman - £91,000

Funding is required for an additional Law Draftsman for various Law projects. It has been agreed that some departments will assist with funding this pressure and in 2012 they propose to fund these costs from their underspends as follows; Treasury and Resources (£70,000) for the Pensions Law and Housing (£21,000) for the Housing Transformation Programme. The Jersey Financial Services Commission has also agreed to assist with funding up to £70,000.

Economic Development - £150,000

Policy and Regulation - £150,000

Establish the E-Commerce Commission, now known as Digital Jersey - £300,000. The department will provide the balance of the funding from the unanticipated income from Ofcom and Digital Switchover, which has previously been agreed as a carry forward. (MD-TR-2011-0105).

Health and Social Services - £330,000

Activity Increases - £330,000

A number of high cost cases are placing significant pressure on the Department's budget. In particular, a single placement in a secure UK institution at the end of 2011 will create a cost pressure in the region of £330,000 in 2012.

Bailiff's Chambers - £65,609

Queen's Diamond Jubilee

To meet the shortfall of the £150,000 requirement to assist with the celebrations and hospitality around the Island.

8. Recommendations

- To approve departmental carry forward requests set out in paragraph 3 and Appendix B Table 1.
- To approve the Fiscal stimulus carry forwards as set out in paragraph 4 and Appendix B Table 2.
- To approve the Restructuring carry forwards as set out in paragraph 5 and Appendix B Table 3.
- To approve the Central Reserves carry forwards as set out in paragraph 6 and Appendix B Table 4.
- To approve the remaining available underspend to fund the prioritised 2012 spending pressures set out in paragraph 7 totalling £963,609.

Appendix A

Department	2011 Actual Out-turn Variance Near Cash £	Fiscal Stimulus £	Restructuring £	Reserves £	Court & Case Costs £	Revenue Carry Forwards £	Total Carry Forwards £	Departmental Underspends not requested for carry forward £	2012 Spending Pressures £
Chief Minister	1,074,933	-	176,077	-	-	886,755	1,062,832	12,101	848,000
Overseas Aid	4,202	-	-	-	-	4,202	4,202	-	-
Economic Development	1,049,227	89,999	-	-	-	957,984	1,047,983	1,244	1,000,000
Education Sport & Culture	3,353,661	-	-	-	-	3,353,660	3,353,660	1	500,000
Health & Social Services	1,318,492	-	290,000	-	-	1,028,000	1,318,000	492	9,000,000
Home Affairs	1,536,535	-	24,500	-	40,800	1,429,035	1,494,335	42,200	-
Housing	1,400,906	-	-	-	-	1,379,906	1,379,906	21,000	6,500,000
Department of the Environment	280,608	-	64,000	-	-	216,608	280,608	-	100,000
Social Security	10,482,953	-	-	-	-	10,482,953	10,482,953	-	see report
Transport & Technical Services	1,849,917	-	25,076	-	-	1,824,841	1,849,917	-	1,300,000
Treasury	1,009,881	-	406,329	-	-	522,500	928,829	81,052	-
Resources	331,253	65,594	-	-	-	265,253	330,847	406	200,000
Central Reserves & Restructuring	13,623,900	-	711,900	12,912,000	-	-	13,623,900	-	-
States Assembly	303,226	-	-	-	-	-	-	303,226	-
Non-Ministerial States Funded (detail below)	3,836,680	-	-	-	2,819,117	504,939	3,324,056	512,624	105,609
Total	41,456,374	155,593	1,697,882	12,912,000	2,859,917	22,856,636	40,482,028	974,346	19,553,609
Earmarked for Smoothing Reserve	-	-	-	2,859,917	(2,859,917)	-	-	-	-
Grand Total	41,456,374	155,593	1,697,882	15,771,917	-	22,856,636	40,482,028	974,346	19,553,609

Department	2011 Actual Out-turn Variance Near Cash £	Fiscal Stimulus £	Restructuring £	Reserves £	Court & Case Costs £	Revenue Carry Forwards £	Total Carry Forwards £	Departmental Underspends not requested for carry forward £	2012 Spending Pressures £
<u>Non-Ministerial States Funded</u>									
CAG	255,713	-	-	-	-	255,713	255,713	-	-
Bailiff's Chamber	84,391	-	-	-	-	84,391	84,391	-	65,609
Law Officers'									
Department Budget	332,857	-	-	-	-	-	-	332,857	-
Court & Case Costs	2,409,706	-	-	-	2,409,706	-	2,409,706	-	-
Judicial Greffe	-	-	-	-	-	-	-	-	40,000
Data Protection	1,476	-	-	-	-	-	-	1,476	-
Lieutenant Governor									
Department Budget	49,359	-	-	-	-	45,000	45,000	4,359	-
Court & Case Costs	2	-	-	-	-	-	-	2	-
Dean of Jersey	849	-	-	-	-	-	-	849	-
Official Analyst	32,812	-	-	-	-	-	-	32,812	-
Probation	160,269	-	-	-	-	20,000	20,000	140,269	-
Viscount's Service									
Department Budget	99,835	-	-	-	-	99,835	99,835	-	-
Court & Case Costs	409,411	-	-	-	409,411	-	409,411	-	-
Total	3,836,680	-	-	-	2,819,117	504,939	3,324,056	512,624	105,609
Earmarked for Smoothing Reserve	-	-	-	2,819,117	(2,819,117)	-	0	0	-
Grand Total	3,836,680	-	-	2,819,117	-	504,939	3,324,056	512,624	105,609

Appendix B

Table 1

Department	Net revenue expenditure carry forward requested £	Carry forward request reason
Chief Minister's	160,000	Statistics - Census and Household Expenditure Survey
	25,000	Law Drafting projects
	215,000	Human Resources
	292,000	Spending Pressures, mainly in relation to International Affairs
	194,755	PECRS pre-1987 debt contingency
	886,755	Total
Overseas Aid	4,202	Underspends usually carry forward
	4,202	Total
Economic Development	714,984	Ofcom and Digital Switchover
	20,000	Aircraft Registry
	175,000	Jersey Finance Ltd
	48,000	CTV Subtitling
	957,984	Total
Education, Sport & Culture	681,050	Delegated Financial Management
	775,960	Fee Paying Schools
	800,000	Higher Education
	21,000	Healthy Eating School Contract
	195,650	Departmental Restructuring Reserve
	120,000	Lunchtime Supervision
	60,000	Teaching Assistant Restructuring
	360,000	Nursery Education Fund Growth
	100,000	Sports Advisory Council Grant
	240,000	ICT Strategy
	3,353,660	Total
	Health & Social Services	156,000
100,000		Bowel Cancer Screening
150,000		Individual Care Packages
100,000		Reduced Delayed Discharges
522,000		Tamiflu - extended life
1,028,000		Total
Home Affairs	50,000	Jersey Fire Rescue Service -Offshore Ship firefighting
	45,000	Prison!Me!No Way! Grant
	102,000	Maintenance Work
	44,200	Criminal Injuries Compensation Scheme
	55,000	Vetting and Barring Office Staffing
	90,000	Prison Pay Spine
	1,042,835	Management of future CSR Savings
	1,429,035	Total
Housing	1,379,906	Backlog Maintenance
	1,379,906	Total
Department of the Environment	40,000	Met Office Staff Secondment
	176,608	Planning and Building - Masterplans and Planning Appeals
	216,608	Total
Social Security	50,000	Cold Weather Bonus
	580,000	Long Term Care Scheme
	25,000	Minimum Wage Research
	100,000	Discrimination Legislation
	100,000	Temporary Insolvency Compensation Scheme
	224,000	Staff Costs
	2,000,000	Increased Unemployment
	7,403,953	Back to Work - Proactive measures to reduce unemployment
10,482,953	Total	
Transport & Technical Services	1,236,749	Asbestos Disposal
	536,000	Liquid Waste Strategy
	52,092	Highway Maintenance
	1,824,841	Total

Table 1 (cont.)

Department	Net revenue expenditure carry forward requested £	Carry forward request reason
Treasury & Resources	381,500	Taxes Transformation Project, Civil Partnership Legislation
	141,000	MMP, actuarial advice and Pensions Review Project
	265,253	Backlog Maintenance
	787,753	Total
CAG	255,713	Programme of reviews
	255,713	Total
Bailiff's Chamber	84,391	Queen's Diamond Jubilee
	84,391	Total
Office of Lieutenant Governor	34,000	Maternity and Leave staffing cover
	6,000	Replacement of alarm system and equipment
	5,000	Queen's Diamond Jubilee
	45,000	Total
Probation	20,000	Maternity Leave Cover
	20,000	Total
Viscount's Service	99,835	Software Upgrade
	99,835	Total
Grand Total	22,856,636	

Table 2

Department	Fiscal Stimulus Carry Forward Request £	Carry forward request reason
Economic Development	89,999	Single European Payments Area Project
	89,999	Total
Treasury & Resources	65,594	Grant for Jersey Hospice Care Project
	65,594	Total
Grand Total	155,593	

Table 3

Department	Restructuring Carry Forward Request £	Carry forward request reason
Chief Minister's	78,000	Additional Law Draftsman
	24,761	CSR Project Team
	39,916	Organisational Development
	33,400	Actuarial Review
	176,077	Total
Health and Social Services	290,000	Delay in CSR projects.
	290,000	Total
Home Affairs	24,500	PECRS changes to new staff position.
	24,500	Total
Department of the Environment	50,000	Thinning of Files
	14,000	Met Office Review
	64,000	Total
Transport and Technical Services	25,076	Energy Audit
	25,076	Total
Treasury and Resources	150,000	Finance Change Team - Taxes Transformation Project
	256,329	Procurement Transformation
	406,329	Total
T&R - Restructuring Costs	711,900	Supplement restructuring costs in 2012
	711,900	Total
Grand Total	1,697,882	

Table 4

Department	Central Reserves Carry Forward Request £	Carry forward request reason
T&R - Central Reserves	2,000,000	AME reserve for unemployment
	4,550,000	One-Off Reserve balance
	1,362,000	DEL Reserve
	7,912,000	Total
Grand Total	7,912,000	

Report author : Assistant Accountant - Financial Performance Reporting	Document date : 02/02/12
Quality Assurance / Review : Head of Financial Performance Reporting	File name and path: L:\Treasury\Sections\Financial Performance\Carryforwards\2011\2011 Carry Forward and Spending pressure CMB