STATES OF JERSEY

PROPOSED BUDGET 2027-2030 (P.73/2026): EIGHTEENTH AMENDMENT

TRANSPARENCY ON SAVINGS

Lodged au Greffe on 24th November 2026
by Deputy V. Li of St. Helier North
Earliest date for debate: 8th December 2026

STATES GREFFE

PROPOSED BUDGET 2027-2030 (P.73/2026): EIGHTEENTH AMENDMENT

1 PAGE 3, PARAGRAPH (l) –

After the words "Appendix to the accompanying Report", insert the words –

", except that on page 53, after the words "greatest value and impact for Islanders." there should be inserted the following new paragraph –

"The Government will publish, for every 6-month period, a breakdown by department of savings achieved against savings targets, to include any recurring savings, for example number of posts removed, and savings realised against any Reduction to Pension Fund Contributions."".

DEPUTY V. LI OF ST. HELIER NORTH

Note: After this amendment, the proposition would read as follows –

THE STATES are asked to decide whether they are of opinion –

to receive the Budget 2027 – 2030 specified in Article 9(1) of the Public Finances (Jersey) Law 2019 (the Law) and specifically –

(a) to approve the estimate of total States income to be paid into the General Revenue Fund in 2027 as set out in Appendix 2 – Summary Table 1 to the Report, which is inclusive of the proposed taxation and impôts duties changes outlined in the Budget, in line with Article 9(2)(a) of the Law;

(b) to approve the estimate of total States income to be paid into the Jersey Capital Investment Fund in 2027 as set out in Appendix 2 – Summary Table 2 to the Report, which is inclusive of the proposed taxation and impôts duties changes outlined in the Budget, in line with Article 9(2)(b) of the Law;

(c) to approve the proposed amount to be appropriated from the General Revenue Fund for 2027, for each head of expenditure, being gross expenditure less estimated income (if any), in line with Articles 9(2)(c), 10(1) and 10(2) of the Law, and set out in Appendix 2 – Summary Table 3 of the Report;

(d) to approve the proposed amount to be appropriated from the Jersey Capital Investment Fund for 2027, for each head of expenditure, being gross expenditure less estimated income (if any), in line with Articles 9(2)(d), 10(1) and 10(2) of the Law, and set out in Appendix 2 – Summary Tables 4 and 5 of the Report;

(e) to approve the transfers from one States fund to another for 2027 of up to and including the amounts set in Appendix 2 – Summary Table 6 in line with Article 9(2)(e) of the Law;

(f) to approve the proposed Changes to Approval for financing/borrowing for 2027, as shown in Appendix 2 – Summary Table 7 to the Report, which may be obtained by the Minister for Treasury and Resources, as and when required, in line with Article 9 (2)(f) of the Law, of up to those revised approval amounts;

(g) to approve for each project that is to be started in 2027 and that has not previously been set out in an approved Budget, the total cost of each such project, in line with Article 9(2)(g), and (h) of the Law and as set out in Appendix 2 – Summary Table 8 to the Report;

(h) to approve any amendments to the proposed total cost for each project that has previously been approved in a Budget, in line with Article 9(2)(i) of the Law and as set out in Appendix 2 – Summary Table 8 to the Report;

(i) to approve the estimated income, being estimated gross income less expenditure, that each States trading operation will pay into its trading fund in 2027 in line with Article 9(2)(j) of the Law and set out in Appendix 2 – Summary Table 9 to the Report;

(j) to approve the proposed amount to be appropriated from each States trading operation's trading fund for 2027 for each head of expenditure in line with Article 9(2)(k) of the Law and set out in Appendix 2 – Summary Table 10 to the Report;

(k) to approve the estimated income and expenditure proposals for the Climate Emergency Fund for 2027, in line with the terms of reference for the Fund in Government Plan 2020 - 2023 as set out in Appendix 2 – Summary Table 11 to the Report; and

(l) to approve, in accordance with Article 9(1) of the Law, the Budget 2027-2030, as set out in the Appendix to the accompanying Report, except that –

on page 53, after the words "greatest value and impact for Islanders." there should be inserted a new paragraph as follows –

"The Government will publish, for every 6-month period, a breakdown by department of savings achieved against savings targets, to include any recurring savings, for example number of posts removed, and savings realised against any Reduction to Pension Fund Contributions.".

REPORT

This amendment asks the Government to publish, every six months, a breakdown by department of the savings achieved against the savings targets in this Budget. It changes no figure in the Budget. It asks only that the Assembly is told whether the savings it is approving are actually delivered.

Savings are targets, not results

The Budget includes recurring savings of £20,957,000 in 2027 (Table 12, page 53). These follow £20,163,000 of savings approved in the Budget 2026–2029. Departmental budgets are set on the assumption that these savings will be made.

The Budget does not report whether the 2026 savings were achieved, and it does not set out how delivery of the 2027 savings will be reported to the Assembly. If savings fall short, the gap appears later, as overspends, calls on reserves or reductions made at short notice. Reporting every six months would let the Assembly and Scrutiny Panels see a shortfall while there is still time to act, rather than in the annual accounts after the year has closed.

Different kinds of saving

The 2027 total is made up of three lines: £9,635,000 from roles, £10,841,000 from a reduction to pension fund contributions and £481,000 from office consolidation (Table 12, page 53).

The pension line accounts for just over half of the total. It follows the actuarial valuation of the Public Employees' Pension Fund. It lowers the cost to departments, but it reflects the position of the Fund, not a change in how services are run, and it may change at a future valuation. Reporting it separately shows the Assembly how much of the programme comes from efficiency and how much from the pension fund.

The posts behind the role savings

The Budget explains that the savings programme focuses on reducing administrative overheads and simplifying internal processes, noting that governance, coordination and business support roles have grown faster than the overall workforce since 2018 (page 53). That is a reasonable aim. But the Budget does not say how many posts will be removed, or in which services.

In Education and Children's services, the Budget shows savings from roles of £905,000 in Education and Lifelong Learning and £260,000 in Children and Families (Table 50, page 109).

Publishing the number of posts removed, department by department, would allow the Assembly to check that the reductions fall on administration, as intended, and not on the staff who deliver front-line services, including those who work with children.

A record for the years ahead

The Budget also includes £33,761,000 of Future Savings in 2030 (Table 12, page 53). These are not yet identified. They are included to restore the States Grant to the Social

Security Fund, and their scale depends on reviews of the Fund expected in spring 2027. If the Island is to rely on savings of that size later in the Budget period, the Assembly needs a clear record of how well earlier savings targets have been met. Regular reporting from 2027 builds that record.

The Government has described this Budget as restoring financial discipline. Open reporting on whether savings are delivered is part of that discipline, and I ask Members to support this amendment.

Financial and staffing implications

There should be negligible additional staff and resources costs, as this information must already be held by Government. Collating and presenting the information should not be time intensive.

Children's Rights Impact Assessment

I consider that this amendment has no direct or indirect impact on children and that the duty to have due regard to the UN Convention on the Rights of the Child does not arise. Accordingly, a Children's Rights Impact Assessment is not required under the Children (Convention Rights) (Jersey) Law 2022.