



Proposed Annex - Budget 2027-2030

R.159/2026



Introduction

The Budget Financial Annex contains supporting information for the Budget 2027-2030.

The Annex is divided into the following parts:

- Part 1 - Supplementary financial tables
- Part 2 – Heads of expenditure financial information



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PART 1 SUPPLEMENTARY TABLES



Table 1 - Consolidated Statement of Comprehensive Net Revenue Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	477	477	477	477
Earned through operations	145,307	145,290	145,296	145,301
Total revenue	145,784	145,767	145,773	145,778
Expenditure				
Social benefit payments	222,425	232,640	240,500	291,714
Staff costs	748,801	751,584	751,793	751,818
Other operating expenses	360,951	368,040	375,866	384,069
Grants and subsidies payments	69,911	70,683	71,357	72,173
Impairments	1,041	1,123	1,202	1,202
Finance costs	32,275	40,760	51,370	54,380
Total expenditure	1,435,404	1,464,830	1,492,088	1,555,356
Net revenue expenditure (near cash)	1,289,620	1,319,063	1,346,315	1,409,578
Central Reserve	43,285	71,324	98,161	134,293
Future Savings	-	-	-	(33,761)
Net revenue expenditure after Reserves (near cash)	1,332,905	1,390,387	1,444,476	1,510,110
Depreciation and amortisation	66,223	66,576	66,794	66,585
Net revenue expenditure after depreciation	1,399,128	1,456,963	1,511,270	1,576,695

Table 2 - Budget Transfers

Budget Transfers				
References	Transfer from	Transfer to	Description	2027 Estimate
TR01	Economic Development	Cabinet Office	Transfer of Freedom of Information	70
TR02	People Services	Treasury and Exchequer	Transfer of Analytics Resources	220
TR03	Education and Lifelong Learning	Economic Development	Transfer of Jërriais	670
TR04	Infrastructure	Capital Financing Costs (JCIF)	Transfer of Sewage Treatment Works	1,500
TR05	Cabinet Office	States Assembly	Transfer of Complaints Panel Officer Funding	26
TR06	Cabinet Office	Judicial Greffe	Transfer of Rent Tribunal Budget	90
TR07	Environment	Planning and Regulation	Transfer of Regulation Budget	4,690
TR08	Children and Families	Health and Care Jersey	Transfer of Baby Steps	226
TR09	Economic Development	Infrastructure	Transfer of School Swimming	68
TR10	Employment, Social Security and Housing	Health and Care Jersey	Transfer of Local Services Grants	2,853
TR11	Health and Care Jersey	Cabinet Office	Transfer of Professional Registration Fees	50
TR12	Cabinet Office	Treasury and Exchequer	Transfer of a Finance Business Partner	119
TR13	Environment	Infrastructure	Transfer of Car Park Maintenance Budget	23
TR14	Economic Development	Environment	Transfer of Agriculture & Fisheries	7,574
TR15	Financial Services	External Relations & Financial Services	Transfer of Financial Services	11,917
TR16 ¹	Various Heads of Expenditure	Infrastructure	Transfer of Union Street Costs	400
TR17 ²	Various Heads of Expenditure	Digital Services	Transfer of Union Street Costs	293
TR18	Finance Costs	Capital Financing Costs (JCIF)	Transfer Fort Regent Financing Costs	650
TR19	Finance Costs	Capital Financing Costs (JCIF)	Transfer of New Healthcare Facilities - Financing Costs	15,000
TR20	Infrastructure	Infrastructure (JCIF)	Transfer of rental income on assets	4,610

¹ The budget transfer refers to utilisation of the Union Street desks by each head of expenditure within the Union Street office.

² The budget transfer refers to utilisation of the Union Street desks by each head of expenditure within the Union Street office.

Table 3 – Ministerial Mapping

Ministerial Mapping																
£'000	Chief Minister	Minister for Children & Families	Minister for Economic Development	Minister for Education & Lifelong Learning	Minister for Environment, Agriculture, and Fisheries	Minister for External Relations	Minister for Health & Social Services	Minister for Housing	Minister for Infrastructure	Minister for International Development	Minister for Justice & Home Affairs	Minister for Planning & Regulation	Minister for Social Security	Minister for Treasury & Resources	Non-Ministerial	Total
Cabinet Office ³	17,304	-	-	-	-	-	-	561	-	-	-	-	-	-	-	17,865
Children and Families	-	58,976	-	-	-	-	-	-	-	-	-	-	-	-	-	58,976
Digital Services	34,504	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,504
Economic Development ⁴	-	-	31,869	-	-	240	-	-	-	-	-	-	-	-	-	32,109
Education and Lifelong Learning	-	-	-	193,652	-	-	-	-	-	-	-	-	-	-	-	193,652
Employment, Social Services and Housing	-	-	-	-	-	-	-	-	-	-	-	-	116,568	-	-	116,568
Environment	-	-	-	-	16,260	-	-	-	-	-	-	-	-	-	-	16,260
External Relations & Financial Services	-	-	-	-	-	15,791	-	-	-	-	-	-	-	-	-	15,791
Financing Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	17,816	-	17,816
Grants to States Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	94,085	-	94,085
Health and Care Jersey	-	-	-	-	-	-	405,543	-	-	-	-	-	-	-	-	405,543
Infrastructure	-	-	-	-	-	-	-	-	64,662	-	-	-	-	-	-	64,662
Jersey Overseas Aid	-	-	-	-	-	-	-	-	-	21,844	-	-	-	-	-	21,844
Justice and Home Affairs ⁵	-	-	-	-	-	-	-	-	-	-	38,590	-	696	-	-	39,286
People Services	13,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,030
Planning and Regulation	-	-	-	-	-	-	-	-	-	-	-	4,392	-	-	-	4,392
States of Jersey Police	-	-	-	-	-	-	-	-	-	-	35,514	-	-	-	-	35,514
Treasury and Exchequer ⁶	337	-	-	-	-	-	-	-	-	-	-	-	-	47,465	-	47,802
Departmental Net Revenue Expenditure	65,175	58,976	31,869	193,652	16,260	16,031	405,543	561	64,662	21,844	74,104	4,392	117,264	159,336	-	1,229,699

Ministerial Mapping (continued)

£'000	Chief Minister	Minister for Children & Families	Minister for Economic Development	Minister for Education & Lifelong Learning	Minister for Environment, Agriculture, and Fisheries	Minister for External Relations	Minister for Health & Social Services	Minister for Housing	Minister for Infrastructure	Minister for International Development	Minister for Justice & Home Affairs	Minister for Planning & Regulation	Minister for Social Security	Minister for Treasury & Resources	Non-Ministerial	Total
Non-Ministerial Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,956	51,956
Central Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	43,285	-	43,285
Net Revenue Expenditure (GRF)	65,175	58,976	31,869	193,652	16,260	16,031	405,543	561	64,662	21,844	74,104	4,392	117,264	202,651	51,956	1,324,940
Infrastructure (JCIF)	-	-	-	-	-	-	-	-	(4,610)	-	-	-	-	-	-	(4,610)
Capital Financing Costs (JCIF)	-	-	-	-	-	-	-	-	-	-	-	-	-	12,575	-	12,575
Net Revenue Expenditure (JCIF)	-	-	-	-	-	-	-	-	(4,610)	-	-	-	-	12,575	-	7,965
Total Net Revenue Expenditure	65,175	58,976	31,869	193,652	16,260	16,031	405,543	561	60,052	21,844	74,104	4,392	117,264	215,226	51,956	1,332,905

³ Strategic Housing and Regeneration team maps to Minister for Housing

⁴ Intellectual Property maps to Minister for External Relations

⁵ Health and Safety Inspectorate maps to Minister for Social Security

⁶ Risk maps to the Chief Minister

Table 4 – Arts, Culture and Heritage Revenue Expenditure

Arts, Culture and Heritage (ACH) Revenue Expenditure				
£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Departmental Net Revenue Expenditure	1,332,839	1,390,309	1,444,453	1,510,116
ACH Target 1%	13,328	13,903	14,445	15,101
Budget allocation	13,394	13,981	14,467	15,095
% allocation	1.00%	1.01%	1.00%	1.00%

Table 5 – Core Funding Transfers

General Revenue Fund Core Funding Transfers				
	2027	2028	2029	2030
Transfer from GRF to JCIF	76,769	80,572	105,614	108,614
Transfer from GRF to Climate Emergency	4,252	4,183	4,115	4,110
Transfer from GRF to the Long-Term Care Fund	5,000	-	-	-
Transfer from GRF to Strategic Reserves	3,436	3,881	4,337	4,806
Consolidation Adjustment ⁷	(7,965)	(6,440)	(17,040)	(20,040)
Total	81,492	82,196	97,026	97,490

In March 2026, the States Assembly approved P.24/2026⁸, establishing the General Revenue Fund (GRF) to support day-to-day government expenditure and the Jersey Capital Investment Fund (JCIF) to fund investment in infrastructure and other strategic assets.

As part of implementing these new arrangements, the Budget proposes to strengthen Jersey's fiscal framework by revising the calculation of the operating balance.

Under the revised approach, the operating balance will take account of transfers from the General Revenue Fund funded from general revenues in year, including:

- transfers to the Jersey Capital Investment Fund for capital investment;
- transfers to the Climate Emergency Fund (CEF) funded through the hypothecation of fuel and vehicle excise duties; and
- transfers to the Strategic Reserve to provide for the future capital repayment of long-term bond taken out to refinance past service pension liabilities.
- transfer to the Long-Term Care Fund in 2027, to support the operation of the Fund, whilst an increase in the contribution rate is deferred to 2028

Incorporating these transfers within the operating balance ensures that this key fiscal metric provides a more complete measure of the Government's underlying financial position by reflecting whether total expenditure commitments, including the funding of capital investment, strategic reserves and climate-related priorities, are being met from taxation and other general revenues. This strengthens fiscal discipline and improves transparency over whether Government is living within its means.

⁷ General Revenue Income and Net Revenue Expenditure through the Jersey Capital Investment Fund is consolidated within the operating balance and therefore adjusted to exclude from the transfer to the Jersey Capital Investment Fund.

⁸ [P.24/2026](#)

PART 2 FINANCIAL INFORMATION



Cabinet Office

Lead Minister	Chief Minister, Minister for Housing
Accountable Officer	Chief Officer, Cabinet Office
Department	Cabinet Office
Further information on services provided	The Cabinet Office (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	671	671	671	671
Total revenue	671	671	671	671
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	15,280	15,311	15,311	15,311
Other operating expenses	2,640	2,641	2,641	2,641
Grants and subsidies payments	616	616	616	616
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	18,536	18,568	18,568	18,568
Net revenue expenditure	17,865	17,897	17,897	17,897

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Public Policy	-	3,137	3,137	28.2
Housing Environment Placemaking	-	2,380	2,380	26.0
Delivery and Governance	-	162	162	3.2
Statistics and Analytics	-	1,963	1,963	18.5
Safeguarding Partnership	-	740	740	8.0
Care Commission	379	2,084	1,705	18.3
Children's Commissioner	-	976	976	8.0
Charities Commission	292	292	-	2.0
Advice & Conciliation Services	-	513	513	-
Public Services Ombudsman	-	385	385	2.5
Ministerial Office	-	3,794	3,794	33.0
Communications	-	2,110	2,110	23.0
Total	671	18,536	17,865	170.7

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Public Policy	-	3,137	3,137	28.2
Housing Environment Placemaking	-	2,380	2,380	26.0
Delivery and Governance	-	162	162	3.2
Statistics and Analytics	-	1,963	1,963	18.5
Safeguarding Partnership	-	740	740	8.0
Care Commission	379	2,116	1,737	18.3
Children's Commissioner	-	976	976	8.0
Charities Commission	292	292	-	2.0
Advice & Conciliation Services	-	513	513	-
Public Services Ombudsman	-	385	385	2.5
Ministerial Office	-	3,794	3,794	33.0
Communications	-	2,110	2,110	23.0
Total	671	18,568	17,897	170.7

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Public Policy	-	3,137	3,137	28.2
Housing Environment Placemaking	-	2,380	2,380	26.0
Delivery and Governance	-	162	162	3.2
Statistics and Analytics	-	1,963	1,963	18.5
Safeguarding Partnership	-	740	740	8.0
Care Commission	379	2,116	1,737	18.3
Children's Commissioner	-	976	976	8.0
Charities Commission	292	292	-	2.0
Advice & Conciliation Services	-	513	513	-
Public Services Ombudsman	-	385	385	2.5
Ministerial Office	-	3,794	3,794	33.0
Communications	-	2,110	2,110	23.0
Total	671	18,568	17,897	170.7

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Public Policy	-	3,137	3,137	28.2
Housing Environment Placemaking	-	2,380	2,380	26.0
Delivery and Governance	-	162	162	3.2
Statistics and Analytics	-	1,963	1,963	18.5
Safeguarding Partnership	-	740	740	8.0
Care Commission	379	2,116	1,737	18.3
Children's Commissioner	-	976	976	8.0
Charities Commission	292	292	-	2.0
Advice & Conciliation Services	-	513	513	-
Public Services Ombudsman	-	385	385	2.5
Ministerial Office	-	3,794	3,794	33.0
Communications	-	2,110	2,110	23.0
Total	671	18,568	17,897	170.7

Children and Families

Lead Minister	Minister for Children and Families
Accountable Officer	Chief Officer, Children, Young People, Education and Skills
Department	Children, Young People, Education and Skills
Further information on services provided	Children, Young People, Education and Skills Department (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	1,350	1,350	1,350	1,350
Total revenue	1,350	1,350	1,350	1,350
Expenditure				
Social benefit payments	2,105	2,105	2,105	2,105
Staff costs	45,849	46,469	46,208	46,208
Other operating expenses	12,341	12,391	12,371	12,371
Grants and subsidies payments	31	31	31	31
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	60,326	60,996	60,715	60,715
Net revenue expenditure	58,976	59,646	59,365	59,365

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Children's Social Care & Safeguarding	91	41,303	41,212	321.0
Integrated Services and Commissioning	-	7,485	7,485	131.0
Office of the Chief Officer - MCF	189	6,317	6,128	9.0
Young People	1,070	5,221	4,151	70.5
Total	1,350	60,326	58,976	531.5

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Children's Social Care & Safeguarding	91	41,303	41,212	321.0
Integrated Services and Commissioning	-	7,485	7,485	131.0
Office of the Chief Officer - MCF	189	6,987	6,798	9.0
Young People	1,070	5,221	4,151	70.5
Total	1,350	60,996	59,646	531.5

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Children's Social Care & Safeguarding	91	41,303	41,212	321.0
Integrated Services and Commissioning	-	7,485	7,485	131.0
Office of the Chief Officer - MCF	189	6,706	6,517	9.0
Young People	1,070	5,221	4,151	70.5
Total	1,350	60,715	59,365	531.5

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Children's Social Care & Safeguarding	91	41,303	41,212	321.0
Integrated Services and Commissioning	-	7,485	7,485	131.0
Office of the Chief Officer - MCF	189	6,706	6,517	9.0
Young People	1,070	5,221	4,151	70.5
Total	1,350	60,715	59,365	531.5

Digital Services

Lead Minister	Chief Minister
Accountable Officer	Treasurer of the States
Department	Digital Services
Further information on services provided	Digital Services (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	1,977	1,977	1,977	1,977
Total revenue	1,977	1,977	1,977	1,977
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	16,411	16,411	16,411	16,411
Other operating expenses	20,070	20,069	20,069	20,069
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	36,481	36,480	36,480	36,480
Net revenue expenditure	34,504	34,503	34,503	34,503

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Digital Services	1,977	36,481	34,504	210.0
Total	1,977	36,481	34,504	210.0

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Digital Services	1,977	36,480	34,503	210.0
Total	1,977	36,480	34,503	210.0

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Digital Services	1,977	36,480	34,503	210.0
Total	1,977	36,480	34,503	210.0

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Digital Services	1,977	36,480	34,503	210.0
Total	1,977	36,480	34,503	210.0

Economic Development

Lead Minister	Minister for Economic Development
Accountable Officer	Chief Officer, Economic Development
Department	Economic Development
Further information on services provided	Department for the Economy (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	596	596	596	596
Total revenue	596	596	596	596
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	5,324	5,324	5,324	5,324
Other operating expenses	4,013	4,013	4,013	4,013
Grants and subsidies payments	23,368	23,952	24,438	25,066
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	32,705	33,289	33,775	34,403
Net revenue expenditure	32,109	32,693	33,179	33,807

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Local and Digital Economy	-	26,200	26,200	23.0
Future Economy	-	441	441	3.0
Economics	-	2,260	2,260	7.0
Management and Governance	-	2,037	2,037	4.5
Intellectual Property	-	240	240	-
Cyber Security	596	1,527	931	7.0
Total	596	32,705	32,109	44.5

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Local and Digital Economy	-	26,784	26,784	23.0
Future Economy	-	441	441	3.0
Economics	-	2,260	2,260	7.0
Management and Governance	-	2,037	2,037	4.5
Intellectual Property	-	240	240	-
Cyber Security	596	1,527	931	7.0
Total	596	33,289	32,693	44.5

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Local and Digital Economy	-	27,270	27,270	23.0
Future Economy	-	441	441	3.0
Economics	-	2,260	2,260	7.0
Management and Governance	-	2,037	2,037	4.5
Intellectual Property	-	240	240	-
Cyber Security	596	1,527	931	7.0
Total	596	33,775	33,179	44.5

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Local and Digital Economy	-	27,898	27,898	23.0
Future Economy	-	441	441	3.0
Economics	-	2,260	2,260	7.0
Management and Governance	-	2,037	2,037	4.5
Intellectual Property	-	240	240	-
Cyber Security	596	1,527	931	7.0
Total	596	34,403	33,807	44.5

Education and Lifelong Learning

Lead Minister	Minister for Education and Lifelong Learning
Accountable Officer	Chief Officer, Children, Young People, Education and Skills
Department	Children, Young People, Education and Skills
Further information on services provided	Children, Young People, Education and Skills Department (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	25,677	25,677	25,677	25,677
Total revenue	25,677	25,677	25,677	25,677
Expenditure				
Social benefit payments	23,708	24,137	24,277	24,277
Staff costs	162,226	162,226	162,226	162,226
Other operating expenses	27,693	27,763	27,863	27,863
Grants and subsidies payments	5,702	5,702	5,702	5,702
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	219,329	219,828	220,068	220,068
Net revenue expenditure	193,652	194,151	194,391	194,391

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Education	25,345	186,988	161,643	2,041.0
Office of the Chief Officer - MELL	318	11,834	11,516	71.0
Skills and Student Finance	14	20,507	20,493	34.0
Total	25,677	219,329	193,652	2,146.0

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Education	25,345	186,988	161,643	2,041.0
Office of the Chief Officer - MELL	318	11,904	11,586	71.0
Skills and Student Finance	14	20,936	20,922	34.0
Total	25,677	219,828	194,151	2,146.0

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Education	25,345	186,988	161,643	2,041.0
Office of the Chief Officer - MELL	318	12,004	11,686	71.0
Skills and Student Finance	14	21,076	21,062	34.0
Total	25,677	220,068	194,391	2,146.0

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Education	25,345	186,988	161,643	2,041.0
Office of the Chief Officer - MELL	318	12,004	11,686	71.0
Skills and Student Finance	14	21,076	21,062	34.0
Total	25,677	220,068	194,391	2,146.0

Summary of Revenue Growth Allocations

Revenue Expenditure Growth					
£'000		2027	2028	2029	2030
Reference	Description	Estimate	Estimate	Estimate	Estimate
I-RES-B27-008	Nursery 2-3 year olds	1,700	1,700	1,700	1,700
I-RES-B27-009	Secondary School Meals	300	900	900	900
Total		2,000	2,600	2,600	2,600

Revenue Expenditure Growth

I-RES-B27-008 Nursery 2-3 year olds (Held in Reserves)

This investment will increase nursery and childcare provision by expanding the number of free term-time hours available to all 2–3 year olds from 15 to 20 hours per week.

I-RES-B27-009 Secondary School Meals (Held in Reserves)

This additional investment will support the continued delivery and expansion of the existing secondary school meals programme funded through previous Government Plans and Budgets.

Employment, Social Security and Housing

Lead Minister	Minister for Social Security
Accountable Officer	Chief Officer, Employment, Social Security and Housing
Department	Employment, Social Security and Housing
Further information on services provided	Employment, Social Security and Housing (ESSH) (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	12,062	12,062	12,062	12,062
Total revenue	12,062	12,062	12,062	12,062
Expenditure				
Social benefit payments	102,483	107,632	111,686	115,899
Staff costs	18,746	18,746	18,746	18,746
Other operating expenses	2,869	2,869	2,669	2,669
Grants and subsidies payments	3,496	3,496	3,496	3,496
Impairments	1,036	1,118	1,197	1,197
Finance costs	-	-	-	-
Total expenditure	128,630	133,861	137,794	142,007
Net revenue expenditure	116,568	121,799	125,732	129,945

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Customer Operations	10,054	119,185	109,131	162.7
Customer Services	2,008	8,328	6,320	108.9
Local Services	-	1,117	1,117	8.5
Total	12,062	128,630	116,568	280.1

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Customer Operations	10,054	124,416	114,362	162.7
Customer Services	2,008	8,328	6,320	108.9
Local Services	-	1,117	1,117	8.5
Total	12,062	133,861	121,799	280.1

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Customer Operations	10,054	128,349	118,295	162.7
Customer Services	2,008	8,328	6,320	108.9
Local Services	-	1,117	1,117	8.5
Total	12,062	137,794	125,732	280.1

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Customer Operations	10,054	132,562	122,508	162.7
Customer Services	2,008	8,328	6,320	108.9
Local Services	-	1,117	1,117	8.5
Total	12,062	142,007	129,945	280.1

Summary of Revenue Growth Allocations

Revenue Expenditure Growth					
£'000		2027	2028	2029	2030
Reference	Description	Estimate	Estimate	Estimate	Estimate
I-RES-B27-006	Community Cost Bonus	600	-	-	-
I-RES-B27-007	Family Support Payment	400	-	-	-
Total		1,000	-	-	-

Revenue Expenditure Growth

I-RES-B27-006 Community Cost Bonus (Held in Reserves)

The Community Costs Bonus is an annual payment to help households with cost-of-living pressures. An additional one-off payment of £200 would be provided in 2027.

I-RES-B27-007 Family Support Payment (Held in Reserves)

The Government recognises that families with school-age children are experiencing ongoing pressure on household budgets, including school clothing, equipment, childcare, holiday activities and essentials.

The 2027 Family Support Payment will provide eligible households a one-off payment of £250 for each child from nursery age to Year 11. The scheme builds on the pilot Back-to-School Bonus that was run in 2026. The one-off payment recognises that costs rise with family size, targets public funding towards those most likely to benefit, and provides tangible support.

Environment

Lead Minister	Minister for Environment, Agriculture, and Fisheries
Accountable Officer	Chief Officer, Infrastructure and Environment
Department	Infrastructure and Environment
Further information on services provided	Infrastructure and Environment (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	988	988	988	988
Total revenue	988	988	988	988
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	6,592	6,592	6,592	6,592
Other operating expenses	2,203	2,203	2,203	2,203
Grants and subsidies payments	8,452	8,640	8,828	9,016
Impairments	-	-	-	-
Finance costs	1	1	1	1
Total expenditure	17,248	17,436	17,624	17,812
Net revenue expenditure	16,260	16,448	16,636	16,824

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Natural Environment	988	17,248	16,260	78.4
Total	988	17,248	16,260	78.4

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Natural Environment	988	17,436	16,448	78.4
Total	988	17,436	16,448	78.4

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Natural Environment	988	17,624	16,636	78.4
Total	988	17,624	16,636	78.4

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Natural Environment	988	17,812	16,824	78.4
Total	988	17,812	16,824	78.4

Summary of Revenue Growth Allocations

Revenue Expenditure Growth					
£'000		2027	2028	2029	2030
Reference	Description	Estimate	Estimate	Estimate	Estimate
I-ENV-B27-001	Agriculture & Fisheries - Better business support	1,100	1,100	1,100	1,100
Total		1,100	1,100	1,100	1,100

Revenue Expenditure Growth

I-ENV-B27-001 Agriculture & Fisheries - Better business support

On 30 March 2026, the States Assembly approved p.54-2026 to “agree that the Council of Ministers should ensure the current level of financial support for Rural and Marine sectors in 2026, including both the Agricultural Loans Scheme and Better Business Support funding allocated directly to Rural and Marine, continues in perpetuity and increases in line with RPI(X) each year until this proposition is rescinded by the States Assembly.”

This investment will continue the current level of support and help provide long-term certainty for farmers and fishers to invest, increase productivity, and adapt to increasing market and cost pressures. The rural and marine sectors are strategically critical for Jersey’s environmental land and sea management; future ambitions around local and nutritious food production; and are deeply rooted in the Island’s heritage and identity both locally and globally.

External Relations and Financial Services

Lead Minister	Minister for External Relations
Accountable Officer	Chief Officer, External Relations and Financial Services
Department	External Relations and Financial Services
Further information on services provided	External Relations (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	415	415	415	415
Total revenue	415	415	415	415
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	6,324	6,324	6,324	6,324
Other operating expenses	2,518	2,518	2,518	2,518
Grants and subsidies payments	7,364	7,364	7,364	7,364
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	16,206	16,206	16,206	16,206
Net revenue expenditure	15,791	15,791	15,791	15,791

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
External Relations	415	3,951	3,536	20.0
Financial Services	-	9,258	9,258	11.0
Financial Intelligence Unit	-	2,997	2,997	35.0
Total	415	16,206	15,791	66.0

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
External Relations	415	3,951	3,536	20.0
Financial Services	-	9,258	9,258	11.0
Financial Intelligence Unit	-	2,997	2,997	35.0
Total	415	16,206	15,791	66.0

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
External Relations	415	3,951	3,536	20.0
Financial Services	-	9,258	9,258	11.0
Financial Intelligence Unit	-	2,997	2,997	35.0
Total	415	16,206	15,791	66.0

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
External Relations	415	3,951	3,536	20.0
Financial Services	-	9,258	9,258	11.0
Financial Intelligence Unit	-	2,997	2,997	35.0
Total	415	16,206	15,791	66.0

Financing Costs

Lead Minister	Minister for Treasury and Resources
Accountable Officer	Treasurer of the States and Chief Officer, Treasury and Exchequer
Department	Treasury and Exchequer
Further information on services provided	Treasury and Exchequer (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	226	226	226	226
Total revenue	226	226	226	226
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	-	-	-	-
Other operating expenses	-	-	-	-
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs ⁹	18,042	18,052	18,062	18,072
Total expenditure	18,042	18,052	18,062	18,072
Net revenue expenditure	17,816	17,826	17,836	17,846

⁹ The costs of the debt team used to manage the higher levels of debts will be recharged to the Financing Costs head of expenditure – to match the avoided costs of reduced debt levels.

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Overdraft	-	4,000	4,000	-
Past Service Pension Liabilities	226	14,042	13,816	-
Total	226	18,042	17,816	-

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Overdraft	-	4,000	4,000	-
Past Service Pension Liabilities	226	14,052	13,826	-
Total	226	18,052	17,826	-

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Overdraft	-	4,000	4,000	-
Past Service Pension Liabilities	226	14,062	13,836	-
Total	226	18,062	17,836	-

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Overdraft	-	4,000	4,000	-
Past Service Pension Liabilities	226	14,072	13,846	-
Total	226	18,072	17,846	-

Financing Costs (Jersey Capital Investment Fund)

Lead Minister	Minister for Treasury and Resources
Accountable Officer	Treasurer of the States and Chief Officer, Treasury and Exchequer
Department	Treasury and Exchequer
Further information on services provided	Treasury and Exchequer (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	-	-	-	-
Total revenue	-	-	-	-
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	-	-	-	-
Other operating expenses	-	-	-	-
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	12,575	21,050	31,650	34,650
Total expenditure	12,575	21,050	31,650	34,650
Net revenue expenditure	12,575	21,050	31,650	34,650

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure
Healthcare Facility Financing Cost	-	10,500	10,500
Sewage Treatment Works Finance Costs	-	1,500	1,500
Fort Regent	-	575	575
Total	-	12,575	12,575

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure
Healthcare Facility Financing Cost	-	18,000	18,000
Sewage Treatment Works Finance Costs	-	1,500	1,500
Fort Regent	-	1,550	1,550
Total	-	21,050	21,050

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure
Healthcare Facility Financing Cost	-	28,000	28,000
Sewage Treatment Works Finance Costs	-	1,500	1,500
Fort Regent	-	2,150	2,150
Total	-	31,650	31,650

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure
Healthcare Facility Financing Cost	-	31,000	31,000
Sewage Treatment Works Finance Costs	-	1,500	1,500
Fort Regent	-	2,150	2,150
Total	-	34,650	34,650

Health and Care Jersey

Lead Minister	Minister for Health and Social Services
Accountable Officer	Chief Officer, Health and Care Jersey
Department	Health and Care Jersey
Further information on services provided	Health and Care Jersey (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	41,135	41,135	41,135	41,135
Total revenue	41,135	41,135	41,135	41,135
Expenditure				
Social benefit payments	42	42	42	42
Staff costs	273,426	273,355	273,385	273,385
Other operating expenses	173,210	181,015	189,016	197,153
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	446,678	454,412	462,443	470,580
Net revenue expenditure	405,543	413,277	421,308	429,445

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Chief Nurse	179	7,114	6,935	66.8
Medical Director	3,094	16,661	13,567	164.9
Digital Health	-	14,434	14,434	75.7
Ambulance Service	16	7,903	7,887	87.2
Island Division	-	36,183	36,183	107.5
Strategic Planning & Projects	-	1,550	1,550	8.7
Office of the Chief Officer	-	4,739	4,739	20.0
Acute Services	26,683	230,775	204,092	1,963.5
Mental Health, Social Care & Community	10,486	98,507	88,021	821.6
Workforce Directorate	222	4,657	4,435	36.2
Finance Directorate	455	24,155	23,700	26.4
Total	41,135	446,678	405,543	3,378.5

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Chief Nurse	179	7,114	6,935	66.8
Medical Director	3,094	16,661	13,567	164.9
Digital Health	-	14,434	14,434	75.7
Ambulance Service	16	7,903	7,887	87.2
Island Division	-	36,183	36,183	107.5
Strategic Planning & Projects	-	1,479	1,479	8.7
Office of the Chief Officer	-	4,734	4,734	20.0
Acute Services	26,683	230,775	204,092	1,963.5
Mental Health, Social Care & Community	10,486	98,507	88,021	821.6
Workforce Directorate	222	4,657	4,435	36.2
Finance Directorate	455	31,965	31,510	26.4
Total	41,135	454,412	413,277	3,378.5

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Chief Nurse	179	7,114	6,935	66.80
Medical Director	3,094	16,661	13,567	164.90
Digital Health	-	14,434	14,434	75.73
Ambulance Service	16	7,903	7,887	87.22
Island Division	-	36,183	36,183	107.47
Strategic Planning & Projects	-	1,509	1,509	8.68
Office of the Chief Officer	-	4,734	4,734	20.00
Acute Services	26,683	230,775	204,092	1,963.45
Mental Health, Social Care & Community	10,486	98,507	88,021	821.55
Workforce Directorate	222	4,657	4,435	36.20
Finance Directorate	455	39,966	39,511	26.44
Total	41,135	462,443	421,308	3,378.5

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Chief Nurse	179	7,114	6,935	66.8
Medical Director	3,094	16,661	13,567	164.9
Digital Health	-	14,434	14,434	75.7
Ambulance Service	16	7,903	7,887	87.2
Island Division	-	36,183	36,183	107.5
Strategic Planning & Projects	-	1,509	1,509	8.7
Office of the Chief Officer	-	4,734	4,734	20.0
Acute Services	26,683	230,775	204,092	1,963.5
Mental Health, Social Care & Community	10,486	98,507	88,021	821.6
Workforce Directorate	222	4,657	4,435	36.2
Finance Directorate	455	48,103	47,648	26.4
Total	41,135	470,580	429,445	3,378.5

Summary of Revenue Growth Allocations

Revenue Expenditure Growth					
£'000		2027	2028	2029	2030
Reference	Description	Estimate	Estimate	Estimate	Estimate
I-HCJ-B27-001	Further maintaining health and community care standards	3,133	3,133	3,133	3,133
I-HCJ-B27-002	VAWG - Building a Safer Community	141	85	85	85
Total		3,274	3,218	3,218	3,218

Revenue Expenditure Growth

I-HCJ-B27-001 Further maintaining health and community care standards

This investment in Health and Care Jersey represents a 0.81% increase in funding in 2027, based on current modelling. This is in addition to the annual funding provision of 2% above inflation to maintain existing health and care services. Health and care expenditure continues to face significant upward pressure as demand for services increases and healthcare costs rise faster than general inflation.

These pressures are driven by an ageing population, increasing complexity of care needs, workforce challenges, and healthcare-specific cost inflation. The additional funding recognises these unavoidable pressures while balancing the need to restore and maintain sustainable public finances.

I-HCJ-B27-002 VAWG - Building a Safer Community

This investment supports the Government of Jersey's commitments on Violence Against Women and Girls (VAWG) through the Building a Safer Community framework and the Domestic Abuse and Sexual Harms (DASH) Partnership. This follows the States Assembly's approval in March 2026 of a significant package of new VAWG legislation and the Government's commitment to deliver the recommendations of the VAWG Taskforce, the Criminal Justice System Review, and the forthcoming Family Court Review.

The investment will fund the specialist therapeutic role, relevant IT equipment as well as funding for relevant education and training.

This investment will enable the Government to complete remaining VAWG commitments, operationalise the new legislation, strengthen workforce capability, develop a centralised VAWG dataset, support evidence-led decision-making, and ensure that investment across policing, courts, prison, health and victim services operates as a coordinated whole.

Infrastructure

Lead Minister	Minister for Infrastructure
Accountable Officer	Chief Officer, Infrastructure and Environment
Department	Infrastructure and Environment
Further information on services provided	Infrastructure and Environment (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	46	46	46	46
Earned through operations	28,072	28,072	28,072	28,072
Total revenue	28,118	28,118	28,118	28,118
Expenditure				
Social benefit payments	2	2	2	2
Staff costs	36,665	36,665	36,665	36,665
Other operating expenses	56,113	55,738	55,738	55,738
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	92,780	92,405	92,405	92,405
Net revenue expenditure	64,662	64,287	64,287	64,287

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	-	2,094	2,094	17.4
Ops, Transport & Sport	23,217	65,142	41,925	486.3
Property	4,901	25,544	20,643	53.6
Total	28,118	92,780	64,662	557.3

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	-	2,094	2,094	17.4
Ops, Transport & Sport	23,217	65,142	41,925	486.3
Property	4,901	25,169	20,268	53.6
Total	28,118	92,405	64,287	557.3

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	-	2,094	2,094	17.4
Ops, Transport & Sport	23,217	65,142	41,925	486.3
Property	4,901	25,169	20,268	53.6
Total	28,118	92,405	64,287	557.3

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	-	2,094	2,094	17.4
Ops, Transport & Sport	23,217	65,142	41,925	486.3
Property	4,901	25,169	20,268	53.6
Total	28,118	92,405	64,287	557.3

Infrastructure (Jersey Capital Investment Fund)

Lead Minister	Minister for Infrastructure
Accountable Officer	Chief Officer, Infrastructure and Environment
Department	Infrastructure and Environment
Further information on services provided	Infrastructure and Environment (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	4,610	4,610	4,610	4,610
Total revenue	4,610	4,610	4,610	4,610
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	-	-	-	-
Other operating expenses	-	-	-	-
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	-	-	-	-
Net revenue expenditure	(4,610)	(4,610)	(4,610)	(4,610)

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure
Property	4,610	-	(4,610)
Total	4,610	-	(4,610)

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure
Property	4,610	-	(4,610)
Total	4,610	-	(4,610)

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure
Property	4,610	-	(4,610)
Total	4,610	-	(4,610)

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure
Property	4,610	-	(4,610)
Total	4,610	-	(4,610)

Jersey Overseas Aid

Lead Minister	Minister for International Development
Accountable Officer	Executive Director, Jersey Overseas Aid
Department	Jersey Overseas Aid
Further information on services provided	Home Jersey Overseas Aid Commission (joa.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	16	16	16	16
Total revenue	16	16	16	16
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	672	672	672	672
Other operating expenses	454	454	454	454
Grants and subsidies payments	20,734	20,734	20,734	20,734
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	21,860	21,860	21,860	21,860
Net revenue expenditure	21,844	21,844	21,844	21,844

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Jersey Overseas Aid	16	21,860	21,844	10.0
Total	16	21,860	21,844	10.0

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Jersey Overseas Aid	16	21,860	21,844	10.0
Total	16	21,860	21,844	10.0

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Jersey Overseas Aid	16	21,860	21,844	10.0
Total	16	21,860	21,844	10.0

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Jersey Overseas Aid	16	21,860	21,844	10.0
Total	16	21,860	21,844	10.0

Justice and Home Affairs

Lead Minister	Minister for Justice and Home Affairs
Accountable Officer	Chief Officer, Justice and Home Affairs
Department	Justice and Home Affairs
Further information on services provided	Justice and Home Affairs (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	5,177	5,177	5,177	5,177
Total revenue	5,177	5,177	5,177	5,177
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	36,124	36,840	37,254	37,254
Other operating expenses	8,251	8,299	8,204	8,229
Grants and subsidies payments	58	58	58	58
Impairments	-	-	-	-
Finance costs	30	30	30	30
Total expenditure	44,463	45,227	45,546	45,571
Net revenue expenditure	39,286	40,050	40,369	40,394

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Health and Safety Inspectorate	-	696	696	7.0
States of Jersey Fire and Rescue Service	362	12,139	11,777	96.0
States of Jersey Prison Service	475	13,566	13,091	151.0
Jersey Field Squadron	-	1,619	1,619	4.0
Jersey Customs and Immigration Service	3,889	10,049	6,160	87.0
Justice and Home Affairs Directorate	9	5,521	5,512	52.0
Superintendent Registrar	442	873	431	11.0
Total	5,177	44,463	39,286	408.0

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Health and Safety Inspectorate	-	696	696	7.0
States of Jersey Fire and Rescue Service	362	12,973	12,611	105.0
States of Jersey Prison Service	475	13,566	13,091	151.0
Jersey Field Squadron	-	1,619	1,619	4.0
Jersey Customs and Immigration Service	3,889	10,029	6,140	87.0
Justice and Home Affairs Directorate	9	5,471	5,462	51.0
Superintendent Registrar	442	873	431	11.0
Total	5,177	45,227	40,050	416.0

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Health and Safety Inspectorate	-	696	696	7.0
States of Jersey Fire and Rescue Service	362	13,385	13,023	109.0
States of Jersey Prison Service	475	13,566	13,091	151.0
Jersey Field Squadron	-	1,619	1,619	4.0
Jersey Customs and Immigration Service	3,889	10,031	6,142	87.0
Justice and Home Affairs Directorate	9	5,376	5,367	51.0
Superintendent Registrar	442	873	431	11.0
Total	5,177	45,546	40,369	420.0

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Health and Safety Inspectorate	-	696	696	7.0
States of Jersey Fire and Rescue Service	362	13,385	13,023	109.0
States of Jersey Prison Service	475	13,566	13,091	151.0
Jersey Field Squadron	-	1,619	1,619	4.0
Jersey Customs and Immigration Service	3,889	10,031	6,142	87.0
Justice and Home Affairs Directorate	9	5,401	5,392	51.0
Superintendent Registrar	442	873	431	11.0
Total	5,177	45,571	40,394	420.0

Summary of Revenue Growth Allocations

Revenue Expenditure Growth					
£'000		2027	2028	2029	2030
Reference	Description	Estimate	Estimate	Estimate	Estimate
I-JHA-B27-001	Emergency Services Control Centre	290	186	186	186
I-JHA-B27-002	Fire and Rescue Service Workforce	439	1,273	1,685	1,685
I-JHA-B27-003	VAWG - Building a Safer Community	372	426	331	356
Allocated Subtotal		1,101	1,885	2,202	2,227
I-RES-B27-003	VAWG - States of Jersey Prison Service	-	333	703	1,056
Unallocated Subtotal		-	333	703	1,056
Total		1,101	2,218	2,905	3,283

Revenue Expenditure Growth

I-JHA-B27-001 Emergency Services Control Centre

The Government of Jersey is continuing its investment in the Emergency Services Control Centre to build on the funding approved in Budget 2026–2029. That initial investment has strengthened leadership, governance, staffing resilience, training, supervision and quality assurance, helping to stabilise the current control room model.

Further investment is being made to maintain the progress and continue the phased transformation of emergency call handling for Fire & Rescue. The current model has improved, and this investment will address operational risk, meet evolving professional and regulatory standards, and determine the appropriate long-term evidence-based operating model for the Emergency Services Control Centre, including alignment with Health and Care Jersey.

This investment protects the benefits already delivered, improves resilience and public safety, and ensures future decisions provide the right balance of specialisation, operational effectiveness and value for money.

I-JHA-B27-002 Fire and Rescue Service Workforce

Jersey's Fire and Rescue Service continues to operate in a challenging and increasingly complex risk environment, including climate-related incidents, building safety risks, lithium-ion battery fires, major incident preparedness and rising professional standards.

This investment builds on the funding approved in last year's Budget, which began strengthening frontline capacity, specialist support and emergency planning. The 2027–2030 funding represents the next phase of that programme, completing elements of the original business case that were only partially funded.

The funding will increase wholetime firefighter and crew commander capacity, add targeted specialist support in health and safety as well as change and portfolio management. It will also support the Service's ability to move towards three wholetime crews, improving resilience, response to complex incidents and the management of concurrent emergencies.

Overall, this is a continuation of the Government's investment in public safety. It will help reduce avoidable risk to the public and firefighters, improve compliance with Fire Standards and National Operational Guidance, and ensure the Service is better equipped to meet current and future demands.

I-JHA-B27-003 VAWG - Building a Safer Community

This investment supports the Government of Jersey's commitments on Violence Against Women and Girls (VAWG) through the Building a Safer Community framework and the Domestic Abuse and Sexual Harms (DASH) Partnership. This follows the States Assembly's approval in March 2026 of a significant package of new VAWG legislation and the Government's commitment to deliver the recommendations of the VAWG Taskforce, the Criminal Justice System Review, and the forthcoming Family Court Review.

The investment will provide the minimum system-level capacity needed to coordinate delivery, including a Data Analyst, a BASC DASH Training and Support Officer, training and communications funding, implementation, follow-up reviews, and community engagement.

This investment will enable the Government to complete remaining VAWG commitments, operationalise the new legislation, strengthen workforce capability, develop a centralised VAWG dataset, support evidence-led decision-making, and ensure that investment across policing, courts, prison, health and victim services operates as a coordinated whole.

I-RES-B27-003 VAWG - States of Jersey Prison Service (Held in Reserves)

The Government of Jersey is investing in increasing capacity ahead of the anticipated increase in custodial demand arising from the Violence Against Women and Girls legislation approved by the States Assembly in March 2026. The legislation introduces a range of new and amended offences, a number of which are expected to result in additional custodial sentences and increase pressure on La Moye Prison from 2028 onwards

Funding will be held centrally in reserves to provide flexibility in responding to demand-led pressures ensuring the Prison Service can safely accommodate additional prisoners linked to the new legislation, maintain safe staffing levels, and continue to provide a secure and stable custodial regime.

Funding will be released to the department where increased demand is evidenced and additional resources are required. This approach will ensure that services can respond effectively to emerging pressures while maintaining appropriate financial oversight and avoiding the premature allocation of funding before the level of need is known.

People Services

Lead Minister	Chief Minister
Accountable Officer	Treasurer of the States
Department	People Services
Further information on services provided	People Services (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	6,050	6,050	6,050	6,050
Total revenue	6,050	6,050	6,050	6,050
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	10,378	10,378	10,378	10,378
Other operating expenses	8,702	8,661	8,661	8,661
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	19,080	19,039	19,039	19,039
Net revenue expenditure	13,030	12,989	12,989	12,989

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
People and Corporate Services	6,050	19,080	13,030	139.3
Total	6,050	19,080	13,030	139.3

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
People and Corporate Services	6,050	19,039	12,989	139.3
Total	6,050	19,039	12,989	139.3

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
People and Corporate Services	6,050	19,039	12,989	139.3
Total	6,050	19,039	12,989	139.3

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
People and Corporate Services	6,050	19,039	12,989	139.3
Total	6,050	19,039	12,989	139.3

Planning and Regulation

Lead Minister	Minister for Planning and Regulation
Accountable Officer	Chief Officer, Cabinet Office
Department	Cabinet Office
Further information on services provided	Infrastructure and Environment (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	5,756	5,756	5,756	5,756
Total revenue	5,756	5,756	5,756	5,756
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	9,263	9,263	9,263	9,263
Other operating expenses	883	883	883	883
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	2	2	2	2
Total expenditure	10,148	10,148	10,148	10,148
Net revenue expenditure	4,392	4,392	4,392	4,392

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Regulation	5,756	10,148	4,392	109.0
Total	5,756	10,148	4,392	109.0

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Regulation	5,756	10,148	4,392	109.0
Total	5,756	10,148	4,392	109.0

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Regulation	5,756	10,148	4,392	109.0
Total	5,756	10,148	4,392	109.0

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Regulation	5,756	10,148	4,392	109.0
Total	5,756	10,148	4,392	109.0

States of Jersey Police

Lead Minister	Minister for Justice and Home Affairs
Accountable Officer	Chief of Police
Department	States of Jersey Police
Further information on services provided	Jersey Police Authority States of Jersey Police - Home

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	234	234	234	234
Total revenue	234	234	234	234
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	31,355	32,512	32,512	32,512
Other operating expenses	4,393	4,112	4,117	4,117
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	35,748	36,624	36,629	36,629
Net revenue expenditure	35,514	36,390	36,395	36,395

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
States of Jersey Police Service	234	35,748	35,514	381.0
Total	234	35,748	35,514	381.0

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
States of Jersey Police Service	234	36,624	36,390	381.0
Total	234	36,624	36,390	381.0

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
States of Jersey Police Service	234	36,629	36,395	381.0
Total	234	36,629	36,395	381.0

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
States of Jersey Police Service	234	36,629	36,395	381.0
Total	234	36,629	36,395	381.0

Summary of Revenue Growth Allocations

Revenue Expenditure Growth					
£'000		2027	2028	2029	2030
Reference	Description	Estimate	Estimate	Estimate	Estimate
I-POL-B27-001	VAWG - Police - Current Demand and New Legislation Readiness	2,423	3,146	3,151	3,151
I-POL-B27-002	VAWG - Victim Services	350	453	453	453
I-POL-B27-003	VAWG - Building a Safer Community	115	165	165	165
Allocated Subtotal		2,888	3,764	3,769	3,769
I-RES-B27-002	VAWG - Police - Current Demand and New Legislation Readiness	702	933	937	937
I-RES-B27-005	VAWG - Victim Services	180	270	270	270
Unallocated Subtotal		882	1,203	1,207	1,207
Total		3,770	4,967	4,976	4,976

Revenue Expenditure Growth

I-POL-B27-001 VAWG - Police - Current Demand and New Legislation Readiness

The Government is investing in the States of Jersey Police to strengthen Jersey's response to Violence Against Women and Girls and to prepare for new legislation in this important area. Over recent years, demand on police services in this area has increased, and cases have become more complex. Many investigations now require significant specialist work, including the review and analysis of digital evidence. The introduction of new VAWG legislation is also expected to create additional demand, as new offences are implemented and embedded across the criminal justice system.

This investment will provide additional police officers, staff officers and victim services personnel. These roles will support more timely investigations, improve the experience of victims, help build confidence in the justice process, and reduce pressure on digital forensic services.

By funding this capacity, the Government will support the effective delivery of its VAWG commitments, ensure the new legislation can be implemented meaningfully, and strengthen Jersey's whole-system response to victims, safeguarding, digital evidence and public safety.

I-POL-B27-002 VAWG - Victim Services

The Government is investing in Victim Services to strengthen support for victims of Violence Against Women and Girls and ensure they receive timely support throughout the criminal justice process. Demand for victim support services has already increased significantly in recent years, reflecting increased reporting, safeguarding activity and engagement with the criminal justice system. Demand is expected to increase further as a result of new VAWG legislation and the Government's Violence Against Women and Girls Action Plan, both of which are intended to improve reporting, victim confidence and access to support.

This investment will help ensure victims receive appropriate support, advocacy and safeguarding throughout the criminal justice process, improve confidence and engagement, and support better outcomes for victims.

By funding this capacity, the Government will strengthen Jersey's response to Violence Against Women and Girls, support delivery of its VAWG commitments and improve the experience of victims across the justice system.

I-POL-B27-003 VAWG - Building a Safer Community

This investment supports the Government of Jersey's commitments on Violence Against Women and Girls (VAWG) through the Building a Safer Community framework and the Domestic Abuse and Sexual Harms (DASH) Partnership. This follows the States Assembly's approval in March 2026 of a significant package of new VAWG legislation and the Government's commitment to deliver the recommendations of the VAWG Taskforce, the Criminal Justice System Review, and the forthcoming Family Court Review.

The investment will provide a dedicated court-based Independent Domestic Violence Adviser (IDVA) team as well as funding for the required training and IT equipment.

This investment will enable the Government to complete remaining VAWG commitments, operationalise the new legislation, strengthen workforce capability, develop a centralised VAWG dataset, support evidence-led decision-making, and ensure that investment across policing, courts, prison, health and victim services operates as a coordinated whole.

I-RES-B27-002 VAWG - Police - Current Demand and New Legislation Readiness (Held in Reserves)

A proportion of the VAWG funding will be held centrally in reserves to provide flexibility in responding to demand-led pressures that may exceed the central planning assumptions. This recognises the inherent uncertainty around the timing and scale of demand as the new legislative and service arrangements become fully operational.

Funding will be released to the department where increased demand is evidenced and additional resources are required. This approach will ensure that services can respond effectively to emerging pressures while maintaining appropriate financial oversight and avoiding the premature allocation of funding before the level of need is known.

I-RES-B27-005 VAWG - Victim Services (Held in Reserves)

A proportion of the VAWG funding will be held centrally in reserves to provide flexibility in responding to demand-led pressures that may exceed the central planning assumptions. This recognises the inherent uncertainty around the timing and scale of demand as the new legislative and service arrangements become fully operational.

Funding will be released to the department where increased demand is evidenced and additional resources are required. This approach will ensure that services can respond effectively to emerging pressures while maintaining appropriate financial oversight and avoiding the premature allocation of funding before the level of need is known.

Treasury and Exchequer

Lead Minister	Minister for Treasury and Resources
Accountable Officer	Treasurer of the States and Chief Officer, Treasury and Exchequer
Department	Treasury and Exchequer
Further information on services provided	Treasury and Exchequer (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	5,799	5,799	5,799	5,799
Total revenue	5,799	5,799	5,799	5,799
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	33,474	33,292	33,297	33,297
Other operating expenses	18,509	18,373	18,373	18,373
Grants and subsidies payments	-	-	-	-
Impairments	5	5	5	5
Finance costs	1,613	1,613	1,613	1,613
Total expenditure	53,601	53,283	53,288	53,288
Net revenue expenditure	47,802	47,484	47,489	47,489

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Finance Business Partners	29	3,330	3,301	43.0
Commercial Services	-	2,255	2,255	19.0
Corporate Costs	252	1,053	801	-
Finance Hub	3,546	6,951	3,405	83.5
Risk & Assurance	15	1,925	1,910	15.0
Revenue Jersey	273	17,321	17,048	190.0
Strategic Finance	115	5,429	5,314	48.3
Treasury and Investment	1,569	15,337	13,768	17.0
Total	5,799	53,601	47,802	415.8

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Finance Business Partners	29	3,330	3,301	43.0
Commercial Services	-	2,255	2,255	19.0
Corporate Costs	252	1,053	801	-
Finance Hub	3,546	6,951	3,405	83.5
Risk & Assurance	15	1,925	1,910	15.0
Revenue Jersey	273	17,003	16,730	190.0
Strategic Finance	115	5,429	5,314	48.3
Treasury and Investment	1,569	15,337	13,768	17.0
Total	5,799	53,283	47,484	415.8

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Finance Business Partners	29	3,330	3,301	43.0
Commercial Services	-	2,255	2,255	19.0
Corporate Costs	252	1,053	801	-
Finance Hub	3,546	6,951	3,405	83.5
Risk & Assurance	15	1,925	1,910	15.0
Revenue Jersey	273	17,008	16,735	190.0
Strategic Finance	115	5,429	5,314	48.3
Treasury and Investment	1,569	15,337	13,768	17.0
Total	5,799	53,288	47,489	415.8

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Finance Business Partners	29	3,330	3,301	43.0
Commercial Services	-	2,255	2,255	19.0
Corporate Costs	252	1,053	801	-
Finance Hub	3,546	6,951	3,405	83.5
Risk & Assurance	15	1,925	1,910	15.0
Revenue Jersey	273	17,008	16,735	188.0
Strategic Finance	115	5,429	5,314	48.3
Treasury and Investment	1,569	15,337	13,768	17.0
Total	5,799	53,288	47,489	413.8

Non-Ministerial Departments

Head of Expenditure	Accountable Officer	Further information on services provided
Bailiff's Chambers	Chief Officer, Bailiff's Chambers	Bailiff's Chambers (gov.je)
Law Officers' Department	Practice Director, Law Officers' Department	Law Officers' Department (gov.je)
Judicial Greffe	Judicial Greffier	Judicial Greffe (gov.je)
Viscount's Department	Viscount	Viscount's Department (gov.je)
Official Analyst	Official Analyst	Official Analyst (gov.je)
Office of the Lieutenant Governor	Chief of Staff and Private Secretary	Government House
Probation	Chief Probation Officer	Probation - Courts.je
Comptroller and Auditor General	Comptroller and Auditor General	Jersey Audit Office

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	431	431	431	431
Earned through operations	4,481	4,464	4,470	4,475
Total revenue	4,912	4,895	4,901	4,906
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	30,509	30,936	30,957	30,982
Other operating expenses	14,647	14,596	14,631	14,672
Grants and subsidies payments	90	90	90	90
Impairments	-	-	-	-
Finance costs	12	12	12	12
Total expenditure	45,258	45,634	45,690	45,756
Net revenue expenditure	40,346	40,739	40,789	40,850

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Bailiff's Chambers				
Bailiff's Chamber	128	3,968	3,840	19.6
Court and Case Costs	-	503	503	-
Law Officers' Department				
Law Officers General	260	14,601	14,341	107.7
Court and Case Costs	-	1,116	1,116	-
Judicial Greffe				
Judicial Greffe - General	3,025	7,638	4,613	63.1
Court and Case Costs	-	6,377	6,377	-
Viscount's Department				
Viscount's Department	1,006	3,543	2,537	34.7
Court and Case Costs	-	246	246	-
Official Analyst	67	1,050	983	8.0
Office of the Lieutenant Governor	224	1,197	973	13.5
Probation				
Probation and Aftercare Service	22	3,499	3,477	35.0
Court and Case Costs	-	125	125	1.0
Comptroller & Auditor General	180	1,395	1,215	-
Total	4,912	45,258	40,346	282.6

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Bailiff's Chambers				
Bailiff's Chamber	128	3,971	3,843	19.6
Court and Case Costs	-	503	503	-
Law Officers' Department				
Law Officers General	260	14,818	14,558	107.7
Court and Case Costs	-	1,116	1,116	-
Judicial Greffe				
Judicial Greffe - General	3,025	7,730	4,705	63.1
Court and Case Costs	-	6,391	6,391	-
Viscount's Department				
Viscount's Department	1,006	3,636	2,630	35.7
Court and Case Costs	-	246	246	-
Official Analyst	67	1,063	996	8.0
Office of the Lieutenant Governor	224	1,197	973	13.5
Probation				
Probation and Aftercare Service	-	3,406	3,406	35.0
Court and Case Costs	-	125	125	1.0
Comptroller & Auditor General	185	1,432	1,247	-
Total	4,895	45,634	40,739	283.6

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Bailiff's Chambers				
Bailiff's Chamber	128	3,971	3,843	19.6
Court and Case Costs	-	503	503	-
Law Officers' Department				
Law Officers General	260	14,818	14,558	107.7
Court and Case Costs	-	1,116	1,116	-
Judicial Greffe				
Judicial Greffe - General	3,025	7,726	4,701	63.1
Court and Case Costs	-	6,391	6,391	-
Viscount's Department				
Viscount's Department	1,006	3,632	2,626	35.7
Court and Case Costs	-	246	246	-
Official Analyst	67	1,079	1,012	8.0
Office of the Lieutenant Governor	224	1,197	973	13.5
Probation				
Probation and Aftercare Service	-	3,406	3,406	35.0
Court and Case Costs	-	125	125	1.0
Comptroller & Auditor General	191	1,480	1,289	-
Total	4,901	45,690	40,789	283.6

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
Bailiff's Chambers				
Bailiff's Chamber	128	3,971	3,843	19.6
Court and Case Costs	-	503	503	-
Law Officers' Department				
Law Officers General	260	14,818	14,558	107.7
Court and Case Costs	-	1,116	1,116	-
Judicial Greffe				
Judicial Greffe - General	3,025	7,726	4,701	63.1
Court and Case Costs	-	6,391	6,391	-
Viscount's Department				
Viscount's Department	1,006	3,632	2,626	35.7
Court and Case Costs	-	246	246	-
Official Analyst	67	1,100	1,033	8.0
Office of the Lieutenant Governor	224	1,197	973	13.5
Probation				
Probation and Aftercare Service	-	3,406	3,406	35.0
Court and Case Costs	-	125	125	1.0
Comptroller & Auditor General	196	1,525	1,329	-
Total	4,906	45,756	40,850	283.6

Summary of Revenue Growth Allocations

Revenue Expenditure Growth					
£'000		2027	2028	2029	2030
Reference	Description	Estimate	Estimate	Estimate	Estimate
	Bailiff's Chamber				
I-BAC-B27-001	Jubilee Wharf rental - additional court	266	266	266	266
	Comptroller and Auditor General				
I-CAG-B27-001	Inflation & indexation	-	-	-	40
	Judicial Greffe				
I-JUG-B27-001	VAWG - Judicial Greffe	208	310	306	306
	Law Officers' Department				
I-LOD-B27-001	VAWG - Law Officers' Department	373	590	590	590
	Official Analyst				
I-OAN-B27-001	VAWG - Legislative reforms - increasing forensic work	105	118	134	155
	Viscount's Department				
I-VID-B27-001	VAWG - Viscount's Department	37	130	126	126
Allocated Subtotal		989	1,414	1,422	1,483
I-RES-B27-001	VAWG - Judicial Greffe	-	453	453	453
I-RES-B27-004	VAWG - Viscount's Department	-	20	20	20
Unallocated Subtotal		-	473	473	473
Total		989	1,887	1,895	1,956

Revenue Expenditure Growth

I-BAC-B27-001 Jubilee Wharf rental - additional court

As part of the Government of Jersey's work to implement the recommendations of the Violence Against Women and Girls Taskforce, an independent review of the criminal justice system was undertaken. This specifically looked at the response and management of domestic abuse, rape and other sexual assault cases.

The law review recommended that the Government of Jersey works with the Bailiff to increase Royal Court capacity and ensure that court infrastructure is suitable to accommodate rape and serious sexual assault offences (RASSO) and domestic abuse trials.

This investment will increase court capacity by retaining the Jubilee Wharf court facility. The funding will be used to secure the lease of the building. The facility has been configured and tested as a court venue, including provision for a courtroom, jury room, and large public gallery.

I-CAG-B27-001 Inflation & indexation

Over 95% of the expenditure relating to the Jersey Audit Office is undertaken under long-term contracts with annual uplifts linked to the annual movement in relevant Jersey or UK inflation indices. Consequently, this funding allows the Office to meet its contractual obligation.

I-JUG-B27-001 VAWG - Judicial Greffe

This investment in the Judicial Greffe is to ensure the Jersey Court Service can manage the anticipated increase in criminal cases arising from the new Violence Against Women and Girls legislation. The legislation is expected to create additional demand across the Magistrate's Court, Royal Court, and wider court support functions.

The funding will provide additional court resource capacity through three Judicial Greffe Proceedings Officers, additional Relief Magistrate capacity, temporary usher support for the Magistrate's Court at peak times and the statutory legal aid provision. This will support the timely and efficient progression of cases through the courts, maintain service quality, strengthen resilience, protect staff wellbeing, and ensure the Court Service can keep pace with the increased case volumes generated by the new legislation.

This investment would enable the Government to ensure that the ambitions of the VAWG legislation are realised in practice, victims and witnesses are not adversely affected by avoidable court delays, and Jersey's justice system can provide a credible, timely and coordinated response to increased VAWG-related demand.

I-LOD-B27-001 VAWG - Law Officers' department

This is an investment in the Law Officers' Department Criminal Courts Team which will support the implementation of five new laws relating to Violence Against Women and Girls.

This investment will ensure that the new legislation can be used effectively, perpetrators can be prosecuted in a timely way, and protective provisions such as Domestic Abuse Protection Notices and Orders can be properly supported.

The funding will support additional permanent posts recruited on a phased basis during 2027. This will increase prosecution and legal advice capacity, improve case progression, reduce the risk of delay-driven adjournments and rework, and protect service standards for both VAWG and non-VAWG matters.

This will enable the Government to support the effective delivery of the Island's VAWG strategy, ensure the new legislative framework achieves its intended impact, and maintain confidence in Jersey's criminal justice response for victims, witnesses and the wider public.

I-OAN-B27-001 VAWG - Legislative reforms - increasing forensic work

This investment in the Official Analyst's Laboratory is to ensure it has the capacity and capability required to support recent and forthcoming legislative reforms. These reforms are increasing both the volume and complexity of forensic work required to support law enforcement, safeguarding agencies, Customs and the Courts.

This investment will fund additional permanent analyst posts, creating additional capacity to help reduce overdue forensic case backlogs, restore turnaround times, support urgent safeguarding and priority cases, and maintain evidential quality and UKAS accreditation requirements.

This funding will enable the Government to support the effective delivery of legislative commitments, protect the integrity of forensic evidence, reduce delays in the justice system, and avoid greater downstream costs associated with failed prosecutions, repeated testing, case delays and unsafe products remaining in circulation.

I-VID-B27-001 VAWG - Viscount's Department

This investment in the Viscount's Departments to ensure the Jersey Court Service can manage the anticipated increase in criminal cases arising from the new Violence Against Women and Girls legislation. The legislation is expected to create additional demand across the Court Service including jury administration and management, enforcement activity and wider court support functions.

The funding will provide additional capacity through additional posts in the Viscount's Department to strengthen enforcement and court services. This will support the timely and efficient progression of cases through the courts, maintain service quality, strengthen resilience, protect staff wellbeing, and ensure the Court Service can keep pace with the increased case volumes generated by the new legislation.

This investment would enable the Government to ensure that the ambitions of the VAWG legislation are realised in practice, victims and witnesses are not adversely affected by avoidable court delays, and Jersey's justice system can provide a credible, timely and coordinated response to increased VAWG-related demand.

I-RES-B27-001 VAWG - Judicial Greffe (Held in Reserves)

A proportion of the VAWG funding will be held centrally in reserves to provide flexibility in responding to demand-led pressures that may exceed the central planning assumptions. This recognises the inherent uncertainty around the timing and scale of demand as the new legislative and service arrangements become fully operational.

Funding will be released to the department where increased demand is evidenced and additional resources are required. This approach will ensure that services can respond effectively to emerging pressures while maintaining appropriate financial oversight and avoiding the premature allocation of funding before the level of need is known.

I-RES-B27-004 VAWG - Viscount's Department (Held in Reserves)

A proportion of the VAWG funding will be held centrally in reserves to provide flexibility in responding to demand-led pressures that may exceed the central planning assumptions. This recognises the inherent uncertainty around the timing and scale of demand as the new legislative and service arrangements become fully operational.

Funding will be released to the department where increased demand is evidenced and additional resources are required. This approach will ensure that services can respond effectively to emerging pressures while maintaining appropriate financial oversight and avoiding the premature allocation of funding before the level of need is known.

States Assembly

Head of Expenditure	Accountable Officer	Further information on services provided
States Assembly	Greffier of the States	States Assembly (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	15	15	15	15
Total revenue	15	15	15	15
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	10,183	10,268	10,268	10,268
Other operating expenses	1,442	1,442	1,442	1,442
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	11,625	11,710	11,710	11,710
Net revenue expenditure	11,610	11,695	11,695	11,695

Service Level Analysis

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
States Assembly General & Members Remuneration	-	3,958	3,958	3.0
Committees and Panels	14	2,481	2,467	25.0
Members' & Admin Services	-	2,057	2,057	19.0
Law Drafting	-	2,021	2,021	12.0
Digital and Public Engagement	1	1,108	1,107	12.0
Total	15	11,625	11,610	71.0

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
States Assembly General & Members Remuneration	-	4,043	4,043	3.0
Committees and Panels	14	2,481	2,467	25.0
Members' & Admin Services	-	2,057	2,057	19.0
Law Drafting	-	2,021	2,021	12.0
Digital and Public Engagement	1	1,108	1,107	12.0
Total	15	11,710	11,695	71.0

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
States Assembly General & Members Remuneration	-	4,043	4,043	3.0
Committees and Panels	14	2,481	2,467	25.0
Members' & Admin Services	-	2,057	2,057	19.0
Law Drafting	-	2,021	2,021	12.0
Digital and Public Engagement	1	1,108	1,107	12.0
Total	15	11,710	11,695	71.0

Service Level Analysis

2030 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	FTE Employees
States Assembly General & Members Remuneration	-	4,043	4,043	3.0
Committees and Panels	14	2,481	2,467	25.0
Members' & Admin Services	-	2,057	2,057	19.0
Law Drafting	-	2,021	2,021	12.0
Digital and Public Engagement	1	1,108	1,107	12.0
Total	15	11,710	11,695	71.0

Depreciation (Jersey Capital Investment Fund)

JCIF Depreciation by Head of Expenditure				
£'000	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
Children & Families (JCIF)	5	5	5	5
Digital Services (JCIF)	6,460	6,460	6,460	6,460
Education & Lifelong Learning (JCIF)	47	47	47	47
Environment (JCIF)	112	112	112	112
Health & Community Services (JCIF)	3,523	3,694	3,918	3,757
Infrastructure (JCIF)	53,070	53,070	53,070	53,070
Judicial Greffe (JCIF)	180	180	180	180
Justice & Home Affairs (JCIF)	503	495	464	390
Official Analyst (JCIF)	77	77	77	77
Probation (JCIF)	40	40	40	40
States Assembly (JCIF)	72	72	72	72
States of Jersey Police (JCIF)	273	283	308	334
Treasury & Exchequer (JCIF)	1,861	2,041	2,041	2,041
Total	66,223	66,576	66,794	66,585

With the establishment of the Jersey Capital Investment Fund, all eligible assets will transfer to the Fund in 2027. Thereafter, depreciation and amortisation associated with those assets will be recognised through the Jersey Capital Investment Fund.

