STATES OF JERSEY

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

GRANT PERFORMANCE FRAMEWORK

Lodged au Greffe on 23rd November 2026
by Deputy H.L. Jeune of St. John, St. Lawrence and Trinity
Earliest date for debate: 8th December 2026

STATES GREFFE

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

1 PAGE 3, PARAGRAPH (l) –

After the words "Appendix to the accompanying Report" insert the words ", except that, on page 16 of the Report, in the section entitled "Sustainable Wellbeing and the Budget", after the fourth paragraph ending "the effect on sustainable wellbeing" there should be inserted the following new paragraph –

> "Public money paid to organisations outside Government should provide demonstrable benefits for Islanders. Every new or renewed grant, funding agreement or financial support to organisations and businesses worth £75,000 or more a year, including agreements with arm's-length bodies, made on or after 1st January 2028, shall –
>
> (a) identify the Island Outcome or Outcomes to which the funding is expected to contribute; and
> (b) include a proportionate set of measures, reported annually, which answer the outcomes-based accountability questions underpinning the Jersey Performance Framework.
>
> The Minister for Treasury and Resources will consult recipients, including charities, social enterprises, businesses and arm's-length bodies, on the changes needed to the Public Finances Manual and grant agreement templates, and will make necessary changes by 30th June 2027.
>
> The Government shall publish annually, alongside the grant payments disclosures in the States of Jersey Annual Report and Accounts, a list of funding agreements showing the recipient, value and purpose of funding, the Island Outcomes or public benefits expected, and the results reported. Where commercial confidentiality genuinely applies, figures may be aggregated.
>
> These requirements will not apply to Social Security benefits, other statutory payments to individuals, payments to Parishes or emergency payments."".

DEPUTY H.L. JEUNE OF ST. JOHN, ST. LAWRENCE AND TRINITY

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 16 of the Report, in the section entitled "Sustainable Wellbeing and the Budget", after the fourth paragraph ending "the effect on sustainable wellbeing" there should be inserted the following new paragraph –

"Public money paid to organisations outside Government should provide demonstrable benefits for Islanders. Every new or renewed grant, funding agreement or financial support to organisations and businesses worth £75,000 or more a year, including agreements with arm's-length bodies, made on or after 1st January 2028, shall –

(a) identify the Island Outcome or Outcomes to which the funding is expected to contribute; and
(b) include a proportionate set of measures, reported annually, which answer the outcomes-based accountability questions underpinning the Jersey Performance Framework.

The Minister for Treasury and Resources will consult recipients, including charities, social enterprises, businesses and arm's-length bodies, on the changes needed to the Public Finances Manual and grant agreement templates, and will make necessary changes by 30th June 2027.

The Government shall publish annually, alongside the grant payments disclosures in the States of Jersey Annual Report and Accounts, a list of funding agreements showing the recipient, value and purpose of funding, the Island Outcomes or public benefits expected, and the results reported. Where commercial confidentiality genuinely applies, figures may be aggregated.

These requirements will not apply to Social Security benefits, other statutory payments to individuals, payments to Parishes or emergency payments.".

REPORT

Introduction

This amendment requests that large Government grants can show which Island Outcomes they serve and report simply on what they achieve. It builds on my 2024 amendment to the Proposed Budget (Government Plan) 2025-2028 (P.51/2024 Amd.(12)).

That amendment was rejected 14 votes to 31, with one abstention on 28th November 2024. I have listened to the arguments made against it, so this amendment is narrower and more proportionate. It is also grounded in what the Comptroller and Auditor General and the Public Accounts Committee have since found and builds on the amended CSP 2027 – 2030.

What has changed since 2024

Further to the States Assembly debate on P.51/2024 and my amendment to it in November 2024, the following developments have been observed:

- **April 2025 - The C&AG checked again**: In *Grants and Subsidies – Follow Up* (R.62/2025, April 2025), the C&AG found that neither the grant approval form, nor the grant agreement templates, refer to the Jersey Performance Framework or Island Outcomes. Seven of twelve sampled grants had Key Performance Indicators mostly in narrative form, and two had none.
- **February 2026 - The Public Accounts Committee asked for exactly this:** *Arm's Length Bodies, Grants and Subsidies* (P.A.C.1/2026, February 2026) recommended that, from 2027, material funding agreements should include a small number of defined performance measures linked to Island Outcomes, with annual reporting (Recommendation 7). Government agreed this only in part. It would not move existing agreements onto new templates before their scheduled review. It also rejected guidance on KPIs, and a common reporting format (Recommendation 6) as not proportionate.[1]
- **January 2026 - Scrutiny recommendations were rejected:** In response to the Corporate Services Scrutiny Panel's Proposed Budget 2026–2029 review (S.R.6/2025), Government rejected recommendations [2]to act on the C&AG's 2024 Jersey Performance Framework report, to take a consistent outcomes-based approach, and to provide central training. It said the next Council of Ministers would decide. That is this Council. This amendment gives it a proportionate way to decide.

In 2024, Ministers said they would promote good practice, guidance and training.[3]

Two years on, the templates still do not mention the Island Outcomes indicators.

[1] Arm's Length Bodies, Grants and Subsidies (P.A.C.1/2026) – Executive Response – 26th March 2026
[2] Jersey Performance Framework (R.163/2024): Executive Response
[3] Comments – Proposed Budget (Government Plan) 2025-2028: Twelfth Amendment (P.51/2024 Amd.(12)) – Council of Ministers

How this amendment aligns with the Common Strategic Policy

This amendment gives effect to two commitments the States Assembly recently added to the Common Strategic Policy 2026–2030 P.75/2026): to introduce multi-year funding agreements with charities and social enterprises (adding Action 11.3 through P.75/2026 Amd.(9)), and to publish the recipients, value, purpose and expected public benefits of Government financial support to businesses (P.75/2026 Amd.(10)):

- **Multi-year funding for charities and social enterprises (P.75/2026 Amd.(9) Deputy Jeune, as amended by the Council of Ministers):** The CSP now includes a new action 11.3: "*Introduce multi-year funding agreements with charities and social enterprises that deliver public services and set out in future Budgets how prevention and early intervention will be prioritised*."

  The Council of Ministers lodged its own amendment (P.75 Amd.(9) Amd.) to my amendment, but agreed with the wording of the additional 11.3, and stated that it maintained and supported the multi-year funding and commissioning commitments as amended in P.75/2026 Amd.(9).

  Multi-year agreements give the sector the stability it has asked for. Simple outcome reporting is what lets Government renew them with confidence. The two belong together. The use of an annual list by Island Outcome, also gives future Budgets a ready way to show how prevention and early intervention are being prioritised.

- **Transparency for financial support to businesses (P.75/2026 Amd.(10), Deputy A.F. Curtis):** Adopted 24 votes to 21, this commits Government to publish the recipients, value and purpose of financial support (grants) to businesses, and the public benefits it is expected to secure. That covers what is expected when money is given. This amendment adds what was achieved. One annual list serves both commitments.

The Council of Ministers said in its amendment that Government must listen to charities about what they need to thrive, rather than be overly directive. This amendment respects that. Each grant recipient chooses the Island Outcomes relevant to its own purpose, and can use the evidence it already gathers, and will be consulted on the detail before any changes are made.

Conclusion

In 2023, grants and subsidies totalled about £74.1 million. Of this, £62.1 million went through 47 individual grants of more than £75,000.[4]A £75,000 threshold therefore covers about 84% of grant value through a few dozen agreements. Small grants are untouched.

The Public Finances (Jersey) Law 2019 requires the Council of Ministers to take sustainable wellbeing into account in preparing the Budget. When public money leaves Government, that duty currently stops at the door.

This Budget is about spending discipline. Its own Financial Principle 4 asks that public money deliver demonstrable value for money. As the PAC put it, continuing to fund

[4] C&AG, Grants and Subsidies – Follow Up (R.62/2025)

organisations simply because they exist is not good value.[5] Knowing what grants achieve is the basis for good decisions about them, whether to continue, grow or stop.

I ask that Members support this amendment.

Financial and staffing implications

There would be limited additional administrative time required, however he majority of actions should already be implemented across Departments. This amendment would provide Government with the chance to streamline and centralise the process, which would generate efficiencies.

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.

[5] Public Accounts Committee – Comments on Executive Response to Arm's Length Bodies, Grants and Subsidies Report (P.A.C.1 Res.Com) – 8th April 2026