STATES OF JERSEY

PROPOSED BUDGET (GOVERNMENT PLAN) 2026-2029 (P.70/2025): THIRD AMENDMENT (P.70/2025 AMD.(3)) – AMENDMENT

Lodged au Greffe on 1st December 2025
by the Council of Ministers
Earliest date for debate: 8th December 2025

STATES GREFFE

PROPOSED BUDGET (GOVERNMENT PLAN) 2026-2029 (P.70/2025): THIRD AMENDMENT (P.70/2025 AMD.(3)) – AMENDMENT

1 PAGE 2, PARAGRAPH 1 –

For the words "be reduced by £398,000" substitute the words "include the budget for the Jersey Public Services Ombudsperson, totalling £398,000."

For the words ", with a new row inserted to create a new head of expenditure entitled "Jersey Public Services Ombudsperson", with a proposed expenditure budget of £398,000" substitute the words "A separate service area should be created within the Cabinet Office entitled the "Jersey Public Services Ombudsperson" and reported in the Annex to the Budget"

2 PAGE 2, PARAGRAPH 2 –

For the words "A new head of expenditure for the establishment of a Jersey Public Services Ombudsperson" substitute the words "The budget for a Jersey Public Services Ombudsperson in the Cabinet Office head of expenditure" and substitute the word "created" with "ring-fenced"

COUNCIL OF MINISTERS

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

1 PAGE 3, PARAGRAPH (b) viii) –

After the words "as set out in the Appendix 2 – Summary Tables 5(i) and (ii) of the Report" insert the words –

", except that, in Summary Table 5(i) the expenditure proposal for the Cabinet Office head of expenditure shall include the budget for the Jersey Public Services Ombudsperson, totalling £398,000. A separate service area should be created within the Cabinet Office entitled the "Jersey Public Services Ombudsperson" and reported in the Annex to the Budget."

2 PAGE 3, PARAGRAPH (b) xii) –

After the words "as set out in the Appendix to the accompanying report", insert the words –

"except that, on page 42, immediately after Table 9, there should be inserted the following new paragraph –

"The budget for a Jersey Public Services Ombudsperson in the Cabinet Office head of expenditure, totalling £398,000, has been ring-fenced to ensure that this budget should not be used for any other States' purpose than the Jersey Public Services Ombudsperson, to ensure that this undertaking is incorporated into the workstream of any new Government and funded accordingly."

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

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

(a) In accordance with Article 16 of the Public Finances (Jersey) Law 2019 (the Law) to approve an amendment to the Government Plan 2025 – 2028 (entitled "Budget 2025 – 2028") to a reduction in the 2025 head of expenditure "Grants to States Funds" as included in Table 5(i) Revenue Heads of Expenditure of that Government Plan from £119,821,000 to £69,821,000.

(b) To receive the Government Plan 2026 – 2029 (entitled "Budget 2026-2029") specified in Article 9(1) of the Law and specifically –

i. to approve the estimate of total States income to be paid into the Consolidated Fund in 2026 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 Government Plan, in line with Article 9(2)(a) of the Law.

ii. to refer to their Act dated 24th June 2003 in which they approved that no new 'user pays' charges be introduced without any such charge receiving prior in principle approval by the States Assembly and accordingly to approve the introduction of two new charges, to be levied by Health and Care Jersey to promote appropriate use of the Emergency Department and for repeated non-attendance of outpatient appointments, detailed in the section entitled "Departmental Income Sources" as set out in the Appendix to the accompanying Report.

iii. to approve the proposed Changes to Approval for financing/borrowing for 2026, as shown in Appendix 2 – Summary Table 2 to the Report, which may be obtained by the Minister for Treasury and Resources, as and when required, in line with Article 9 (2)(c) of the Law, of up to those revised approval amounts.

iv. to approve the transfers from one States fund to another for 2026 of up to and including the amounts set in Appendix 2 – Summary Table 3 in line with Article 9(2)(b) of the Law.

v. to approve a transfer from the Consolidated Fund to the Stabilisation Fund in 2026 of up to £50 million, subject to a decision of the Minister for Treasury and Resources based on the availability of funds in the Consolidated Fund as at 31st December 2025 in excess of the estimates provided in this plan, or from budgeted underspends identified before 31st December 2026.

vi. to approve a transfer from the Consolidated Fund to the Agricultural Loans Fund in 2026 of up to £5 million, subject to a decision of the

Minister for Treasury and Resources based on availability of funds in the Consolidated Fund as at 31st December 2025 in excess of estimates provided in this plan, or from budgeted underspends identified before 31st December 2026;

vii. to approve each major project that is to be started or continued in 2026 and the total cost of each such project and any amendments to the proposed total cost of a major project under a previously approved Government Plan, in line with Article 9(2)(d), (e) and (f) of the Law and as set out in Appendix 2 – Summary Table 4 to the Report.

viii. to approve the proposed amount to be appropriated from the Consolidated Fund for 2026, for each head of expenditure, being gross expenditure less estimated income (if any), in line with Articles 9(2)(g), 10(1) and 10(2) of the Law, and set out in Appendix 2 – Summary Tables 5(i) and (ii) of the Report ",except that, in Summary Table 5(i) the expenditure proposal for the Cabinet Office head of expenditure shall include the budget for the Jersey Public Services Ombudsperson, totalling £398,000. A separate service area should be created within the Cabinet Office entitled the "Jersey Public Services Ombudsperson" and reported in the Annex to the Budget."

ix. to approve the estimated income, being estimated gross income less expenditure, that each States trading operation will pay into its trading fund in 2026 in line with Article 9(2)(h) of the Law and set out in Appendix 2 – Summary Table 6 to the Report.

x. to approve the proposed amount to be appropriated from each States trading operation's trading fund for 2026 for each head of expenditure in line with Article 9(2)(i) of the Law and set out in Appendix 2 – Summary Table 7 to the Report.

xi. to approve the estimated income and expenditure proposals for the Climate Emergency Fund for 2026 as set out in Appendix 2 – Summary Table 8 to the Report.

xii. to approve, in accordance with Article 9(1) of the Law, the Government Plan 2026-2029, as set in the Appendix to the accompanying Report, "except that, on page 42, immediately after Table 9, there should be inserted the following new paragraph –

"The budget for a Jersey Public Services Ombudsperson in the Cabinet Office head of expenditure, totalling £398,000, has been ring-fenced to ensure that this budget should not be used for any other States' purpose than the Jersey Public Services Ombudsperson, to ensure that this undertaking is incorporated into the workstream of any new Government and funded accordingly."

REPORT

This amendment provides visibility and ring-fencing for the £398,000 budget allocated to the Jersey Public Services Ombudsperson (JPSO) project, while avoiding the disproportionate step of creating a separate head of expenditure.

Background and Context

The Corporate Services Scrutiny Panel has proposed an amendment that would create a new head of expenditure for the JPSO project. The Council of Ministers recognises that the Panel's motivation is to ensure that the allocated budget is visible and ring-fenced for the delivery of an Ombudsperson function.

However, creating a separate head of expenditure for a budget of £398,000 is disproportionate and inconsistent with established accounting practice. For context, only two heads of expenditure currently have budgets of less than £1 million:

- The Office of the Lieutenant Governor (£949,000)
- The Official Analyst (£815,000)

Even the Official Analyst's budget is double that of the JPSO allocation. Creating a separate head of expenditure for £398,000 would give the Ombudsperson project the same accounting status as an entire department such as Health and Care Jersey, which has a proposed budget of £322,065,000. This would be an accounting absurdity and would undermine proportionality in financial reporting.

Council of Ministers' Proposed Approach

The Council of Ministers' amendment achieves the Panel's stated objective – visibility and assurance that the budget is used solely for the Ombudsperson – by including the £398,000 budget within the Cabinet Office head of expenditure, creating a separate service area titled "Jersey Public Services Ombudsperson" and reporting this in the Annex to the Budget. The amendment also explicitly states that this budget cannot be used for any other purpose.

This approach ensures transparency and accountability without introducing unnecessary complexity or setting a precedent for creating separate heads for small allocations. This would be consistent with the treatment of the other arm's length functions that fall under the Cabinet Office head of expenditure. This includes the Jersey Care Commission, (which has a proposed budget of £2,071,000), the Children's Commissioner (£954,000), Statistics Jersey (£1,919,000) and the Jersey Advisory and Conciliation Services (£493,000), the budgets for which all exceed the JPSO.

The proposed amendment is procedural and proportionate. It supports the Corporate Services Scrutiny Panel's desire for visibility and delivery of the JPSO project while maintaining sound financial governance. Creating a separate head of expenditure for such a small amount would be unreasonable and inconsistent with the structure of the Government Plan.

Conclusion

The Council of Ministers urges Members to support this amendment to the amendment. It delivers the same outcome sought by the Panel – visibility and ring-fencing of the JPSO budget – while avoiding disproportionate and impractical accounting measures.

Financial and staffing implications

This amendment carries no financial or staffing implications. The budget of £398,000 has already been allocated to the Jersey Public Services Ombudsperson project and this amendment merely provides increased visibility for this proposed expenditure.

Children's Rights Impact Assessment

The Council of Ministers 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 (Conventions Rights) (Jersey) Law 2022.