STATES OF JERSEY

TRANSFERS BETWEEN HEADS OF EXPENDITURE UNDER THE PUBLIC FINANCES (JERSEY) LAW 2019: ARTICLE 18 – 23 OCTOBER 2025 AMENDMENTS TO PROJECT BUDGETS

Presented to the States on 23rd October 2025
by the Minister for Treasury and Resources

STATES GREFFE

REPORT

Decision(s): Under Articles 15 and 18 of the Public Finances (Jersey) Law 2019 (the Law), the Minister for Treasury and Resources hereby notifies the States, and having consulted with any relevant Minister under Article 18(5) of the Law; that she has agreed to the following transfers of unspent amounts to the Central Reserve and to allocate from the Central Reserve to various heads of expenditure in 2025, as detailed below. This is in line with the decisions set out in the proposed Budget 2026-2029.

After the expiry of 4 weeks following the presentation to the States of these transfers, the Minister hereby authorises the Treasurer of the States to action the transfers as outlined in this report.

Background

On 16 September 2025, the Council of Ministers, lodged the proposed Budget 2026-29 to be debated and approved by the States Assembly. As part of the budget development process, funds forecast to remain unspent in 2025 were reprofiled and reallocated into future financial years where they are now required. This Ministerial Decision transfers to the Central Reserve forecast underspends on project budgets in 2025. The relevant projects have already had equivalent funds allocated into future years via the Budget 2026-29.

This enables the Central Reserve to be used to address additional requirements of the capital programme in 2025. These include amounts unspent in previous years that are now needed by projects, and are also reflected in the Budget 2026-2029.

Update to project cashflow requirements

Each year, the Budget takes into account changes to project timescales and updates the profile of funding for projects to ensure that funds are available in the years that they are required. This reprofiling does not change the total project budget, it reflects changes to how that total budget is allocated across financial years. To ensure budgets align to latest plans, adjustments are being made to budgets in 2025.

Reprofile of 2025 allocations to future years (amounts transferred to the Central Reserve)
As part of the process to establish the Budget 2026-29, funds forecast not to be spent in 2025 were reprofiled into future financial years where they will now be needed. This does not change the total amount of money available for each project and does not impact delivery as the updated profile reflects when spend is planned. Table 1 below sets out the planned underspends against 2025 approvals by project head of expenditure.

Table 1 – Reprofile of 2025 allocations to future years

Head of Expenditure	Sponsoring Dept	Amount up to (£)
Liquid Waste Key Infrastructure	I&E	(4,127,652)
IT Major Upgrade and Replacement	DS	(2,399,000)
Dewberry House - Sexual Assault Referral Centre	SoJP	(1,462,688)
Fisheries Protection Vessel & Auxiliary Vessels	I&E	(1,219,482)

New School and Educational Developments	C&F	(1,150,000)
Other I&E Estate Projects	I&E	(557,000)
Probation/Prison Offender Case Management	PRO	(325,000)
Combined Control Room	JHA	(200,000)
Next Passport Project	JHA	(125,000)
Feasibility	T&E	(100,000)
Revenue Transformation Programme (Phase 3)	T&E	(83,000)
Ambulance, Fire & Rescue Headquarters	JHA	(53,345)
	Total	(11,802,167)

These are reallocated to future years in the Budget 2026-2029, as shown in Table 56 of appendix 3 of the Proposed Budget (Government Plan) 2026-2029. The budgets in Table 1 will be transferred to the reserve in 2025.

Reprofile of future allocations to 2025 (Amounts allocated from the Central Reserve)

A number of projects are now expected to be delivered earlier than originally planned. To prevent delay, approvals for funding previously allocated to future years in Budget 2025-28 will be made available in 2025 for the relevant projects as set out in Table 2 below. The approvals for future years have already been reduced by Budget 2026-29.

Table 2 – Reprofile of future allocations in Budget 2025-28 to 2025

Head of Expenditure	**Sponsoring Dept**	**Amount up to (£)**
Digital Systems Improvements	HCJ	815,000
Learning Difficulties - Specialist Accommodation	HCJ	500,000
Replacement Assets and Minor Capital - HCJ	HCJ	200,000
	Total	**1,515,000**

Other Allocations from Reserve

Whilst most budget reprofiling is carried out through the budget process, some underspends against revised plans do occur. Whilst some unspent amounts from 2024 have already been allocated to 2025 through MR-TR-2025-230, this Ministerial Decision allocates the remaining amounts required in 2025. Any balances required in future years are allocated to them through the Budget 2026-29.

Also previously in 2024, and through MD-TR-2024-216, the Minister for Treasury and Resources ringfenced £6.6 million in funding for Major Incidents to meet the on-going costs of the response, and subsequently, a total of £5.98 million has been allocated to Major incidents through MD-TR-2024-497 and MD-TR-2025-230.

Table 3 – Allocation from Reserve

Head of Expenditure	**Sponsoring Dept**	**Amount up to (£)**
Major Refurbishment and Upgrades	I&E	1,449,000

Firearms Range	I&E	906,170
Oakfield and Fort Regent Decant	I&E	825,505
Digital Care Strategy	HCJ	579,000
Regulation Improvement to Digital Assets	I&E	206,797
Prison Improvement Works	JHA	112,000
Total		**4,078,473**

This does not change the total amount of money available for each project other than for Regulation Improvement to Digital Assets which have increased by this allocation.

This Ministerial Decision further allocates £560,000 to the States of Jersey Police to address the continued impact of the Major Incidents.

The net effect of these adjustments in 2025 is a £5.65 million increase in the Central Reserve in 2025.

This decision can be found on www.gov.je under the following Ministerial Decision reference MD-TR-2025-696 which was signed on 23rd October 2025.