



# Annex - Budget

## 2025-2028



Government  
Plan



# Introduction

The Budget Financial Annex contains supporting information for the Budget 2025-2028.

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 - GP25

£'000	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>Revenue</b>				
Levied by the States of Jersey	406	406	406	406
Earned through operations	119,937	119,900	120,087	120,307
<b>Total revenue</b>	<b>120,343</b>	<b>120,306</b>	<b>120,493</b>	<b>120,713</b>
<b>Expenditure</b>				
Social benefit payments	231,189	236,644	248,924	253,499
Staff costs	684,036	673,205	673,616	673,926
Other operating expenses	300,656	299,399	303,693	311,486
Grants and subsidies payments	82,420	83,108	73,725	74,432
Impairments	31	31	31	31
Finance costs	17,529	16,567	16,575	16,584
<b>Total expenditure</b>	<b>1,315,861</b>	<b>1,308,954</b>	<b>1,316,564</b>	<b>1,329,958</b>
<b>Net revenue expenditure (near cash)</b>	<b>1,195,518</b>	<b>1,188,648</b>	<b>1,196,071</b>	<b>1,209,245</b>
Central Reserve	34,197	54,286	71,145	91,158
Future Savings	-	(4,285)	(6,304)	(6,304)
<b>Net revenue expenditure after Reserves (near cash)</b>	<b>1,229,715</b>	<b>1,238,649</b>	<b>1,260,912</b>	<b>1,294,099</b>
Depreciation and amortisation	58,934	58,919	58,919	58,919
<b>Net revenue expenditure after depreciation</b>	<b>1,288,649</b>	<b>1,297,568</b>	<b>1,319,831</b>	<b>1,353,018</b>

Table 2 - Budget Transfers

<b>Budget Transfers</b>				
<b>£'000</b>				<b>2025</b>
<b>References</b>	<b>Transfer from</b>	<b>Transfer to</b>	<b>Description</b>	<b>Estimate</b>
GP25-TR01	Treasury & Exchequer	People Services	Health and Safety	483
GP25-TR02	Justice & Home Affairs	Infrastructure	Building Function	128
GP25-TR03	Health & Community Services	Children & Families	Positive Behaviour Service	81
GP25-TR04	Justice & Home Affairs	States of Jersey Police	Emergency Services Control Centre	679
GP25-TR05	Treasury & Exchequer	Health & Community Services	Person-Level Information and Costing System	135
GP25-TR06	Treasury & Exchequer	Cabinet Office	Freedom of Information	232
GP25-TR07	Cabinet Office	Treasury & Exchequer	Head of Office Role	141
GP25-TR08	Cabinet Office	Health & Community Services	Staff from Communications	90
GP25-TR09	Cabinet Office	Children & Families	Staff from Communications	63
GP25-TR09	Cabinet Office	Education & Lifelong Learning	Staff from Communications	17
GP25-TR10	Cabinet Office	States of Jersey Police	Staff from Communications	76
GP25-TR11	Children & Families	Cabinet Office	International Cultural Centre	237
GP25-TR11	Education & Lifelong Learning	Cabinet Office	International Cultural Centre	63
GP25-TR12	Children & Families	Customer & Local Services	Period Products	4
GP25-TR12	Education & Lifelong Learning	Customer & Local Services	Period Products	1
GP25-TR13	Justice & Home Affairs	Cabinet Office	Jersey Community Relations Trust Grant	20
GP25-TR14	Justice & Home Affairs	Technology and Digital Services	Terrestrial Trunked Radio	250
GP25-TR15	Cabinet Office	Health & Community Services	HCS Board budget	206
GP25-TR16	Children & Families	States Assembly	Jersey Youth Parliament	132
GP25-TR17	Cabinet Office	States Assembly	Funding to support Complaints Panel	49
GP25-TR18	Health & Community Services	Cabinet Office	Chief Nurse Advisor	70

Table 3 - Ministerial Mapping

Ministerial Mapping																
£'000	Chief Minister	Housing	Sustainable Economic Development	Children & Families	Education & Lifelong Learning	External Relations	Health & Social Services	Justice & Home Affairs	Infrastructure	International Development	Social Security	Environment	Treasury & Resources	Non-Ministerial	Total	
Cabinet Office <sup>1</sup>	18,967	522	-	-	-	-	6,785	-	-	-	-	-	-	-	26,274	
Technology and Digital Services	39,790	-	-	-	-	-	-	-	-	-	-	-	-	-	39,790	
People Services	14,107	-	-	-	-	-	-	-	-	-	-	-	-	-	14,107	
Education and Lifelong Learning	-	-	-	-	169,640	-	-	-	-	-	-	-	-	-	169,640	
Children and Families	-	-	-	55,939	-	-	-	-	-	-	-	-	-	-	55,939	
Customer and Local Services <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	109,049	-	-	-	109,049	
Infrastructure	-	-	-	-	-	-	-	-	62,900	-	-	-	-	-	62,900	
Environment	-	-	-	-	-	-	-	-	-	-	-	11,763	-	-	11,763	
Health and Community Services	-	-	-	-	-	-	322,065	-	-	-	-	-	-	-	322,065	
Jersey Overseas Aid	-	-	-	-	-	-	-	-	-	22,221	-	-	-	-	22,221	
Justice and Home Affairs <sup>3</sup>	-	-	-	-	-	-	-	41,768	-	-	657	-	-	-	42,425	
States of Jersey Police	-	-	-	-	-	-	-	30,185	-	-	-	-	-	-	30,185	
Ministry of External Relations	-	-	-	-	-	3,407	-	-	-	-	-	-	-	-	3,407	
Economic Dvlpmt, Tourism, Sport & Culture <sup>4</sup>	-	-	36,776	-	-	240	-	-	-	-	-	-	-	-	37,016	
Financial Services	-	-	-	-	-	10,886	-	-	-	-	-	-	-	-	10,886	
Treasury and Exchequer <sup>5</sup>	1,539	-	-	-	-	-	-	-	-	-	-	-	45,160	-	46,699	
Grants to States Funds	-	-	-	-	-	-	-	-	-	-	-	-	119,821	-	119,821	
Living Wage Transitional Support	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	
Past Service Pension Liability Refinancing	-	-	-	-	-	-	-	-	-	-	-	-	13,783	-	13,783	
<b>Governmental Net Revenue Expenditure</b>	<b>74,403</b>	<b>522</b>	<b>36,776</b>	<b>55,939</b>	<b>169,640</b>	<b>14,533</b>	<b>328,850</b>	<b>71,953</b>	<b>62,900</b>	<b>22,221</b>	<b>109,706</b>	<b>11,763</b>	<b>188,764</b>	<b>-</b>	<b>1,147,970</b>	
Non-Ministerial Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	47,548	47,548	
<b>Total Net Revenue Expenditure</b>	<b>74,403</b>	<b>522</b>	<b>36,776</b>	<b>55,939</b>	<b>169,640</b>	<b>14,533</b>	<b>328,850</b>	<b>71,953</b>	<b>62,900</b>	<b>22,221</b>	<b>109,706</b>	<b>11,763</b>	<b>188,764</b>	<b>47,548</b>	<b>1,195,518</b>	

<sup>1</sup> Strategic Housing and Regeneration team maps to Minister for Housing & Public Health Directorate maps to Minister for Health and Social Services.

<sup>2</sup> Although the Social Security Minister is the lead Minister for most CLS services, the department performs functions related to Housing, Control of Housing and Work Law, Student Finance, and the Crematorium which come under the Minister for Housing, Chief Minister, Minister for Education and Lifelong Learning and the Minister for Health and Social Services.

<sup>3</sup> Health and Safety Inspectorate maps to Minister for Social Security

<sup>4</sup> Intellectual Property is included within the Economic Development, Tourism, Sport & Culture head of expenditure but maps to the Minister for External Relations

<sup>5</sup> Corporate Portfolio Management Office & Risk maps to Chief Minister

## Table 4 - Arts, Heritage, and Culture Revenue Expenditure

<b>Arts, Heritage, and Culture (AHC) Revenue Expenditure<sup>6</sup></b>				
<b>£'000</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>
AHC Base Budget	11,346	11,146	11,146	11,146
Inflation Increase	11,477	11,672	11,905	12,167
<b>Total for GP25</b>	<b>11,554</b>	<b>11,551</b>	<b>11,771</b>	<b>12,015</b>
Variance	(77)	121	134	152

<sup>6</sup> As budgets for Arts, Heritage and Culture have now been increased to 1% of Net Revenue Expenditure, in future, this level will now be maintained and increased by RPI



## Table 5 - Revenue Heads of Expenditure Including Indicative Allocation of Inflation

Revenue Heads of Expenditure Including Indicative Allocations of Inflation <sup>7</sup>				
£'000	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>Departmental Heads of Expenditure</b>				
Cabinet Office	27,104	25,903	26,371	27,071
Technology and Digital Services	40,578	40,550	41,215	42,000
People Services	14,541	14,524	14,807	15,136
Education and Lifelong Learning	171,107	173,559	175,469	177,796
Children and Families	61,459	65,171	68,148	71,766
Customer and Local Services	109,682	112,732	116,194	118,480
Infrastructure	64,139	63,206	60,973	61,939
Environment	12,333	12,045	12,679	13,021
Health and Community Services	330,370	335,205	347,390	360,764
Jersey Overseas Aid	22,221	22,888	23,552	24,259
Justice and Home Affairs	43,864	44,640	45,480	46,429
States of Jersey Police	31,183	31,760	32,291	32,951
Ministry of External Relations	3,498	3,507	3,577	3,660
Economic Development, Tourism, Sport & Culture	37,212	37,539	38,280	39,132
Financial Services	11,052	11,145	11,344	11,607
Treasury and Exchequer	47,934	45,673	46,578	47,648
Grants to States Funds	119,821	122,060	131,272	134,079
Living Wage Transitional Support	10,000	10,000	-	-
Past Service Pension Liability Refinancing	13,783	13,791	13,799	13,808
<b>Departmental Net Revenue Expenditure</b>	<b>1,171,881</b>	<b>1,185,898</b>	<b>1,209,419</b>	<b>1,241,546</b>
<b>Non-Ministerial and Other States Bodies</b>				
Bailiff's Chambers	3,901	3,790	3,858	3,939
Comptroller and Auditor General	1,196	1,187	1,215	1,247
Judicial Greffe	10,121	10,286	10,478	10,702
Law Officers' Department	14,461	15,027	15,285	15,592
Office of the Lieutenant Governor	941	962	976	993
Official Analyst	805	828	893	912
Probation	3,431	3,542	3,608	3,677
States Assembly	11,158	11,631	11,652	11,904
Viscount's Department	2,715	2,783	2,832	2,891
<b>Non-Ministerial Net Revenue Expenditure</b>	<b>48,729</b>	<b>50,036</b>	<b>50,797</b>	<b>51,857</b>
<b>Departmental and Non-Mins Total</b>	<b>1,220,610</b>	<b>1,235,934</b>	<b>1,260,216</b>	<b>1,293,403</b>
<b>Reserves</b>				
Central Reserve	9,105	7,000	7,000	7,000
<b>Reserves Expenditure</b>	<b>9,105</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
Future Savings	-	(4,285)	(6,304)	(6,304)
<b>Net Revenue Expenditure</b>	<b>1,229,715</b>	<b>1,238,649</b>	<b>1,260,912</b>	<b>1,294,099</b>

<sup>7</sup> The table shows changes in net revenue expenditure for departmental heads of expenditure including pay and non-pay inflation for all years based on FPP economic assumptions. Inflation provisions held in the central reserve have been fully allocated to heads of expenditure, based on those assumptions. The table is for illustrative purposes only and does not reflect proposed approvals.

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# PART 2 FINANCIAL INFORMATION



## Cabinet Office

Lead Minister	Chief Minister
Accountable Officers	Assistant Chief Executive
Department	Cabinet Office
Further information on services provided	<a href="http://The Cabinet Office (gov.je)">The Cabinet Office (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

	2025	2026	2027	2028
£'000	Estimate	Estimate	Estimate	Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	380	380	380	380
<b>Total revenue</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>380</b>
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	21,316	19,848	19,848	19,848
Other operating expenses	4,832	4,337	4,213	4,213
Grants and subsidies payments	506	506	506	506
Impairments	-	-	-	-
Finance costs	-	-	-	-
<b>Total expenditure</b>	<b>26,654</b>	<b>24,691</b>	<b>24,567</b>	<b>24,567</b>
<b>Net revenue expenditure (near cash)</b>	<b>26,274</b>	<b>24,311</b>	<b>24,187</b>	<b>24,187</b>
Depreciation and amortisation	15	-	-	-
<b>Net revenue expenditure after depreciation</b>	<b>26,289</b>	<b>24,311</b>	<b>24,187</b>	<b>24,187</b>

## Service Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Ministerial Office and FOI	-	3,422	3,422	-	3,422	32.0
Public Policy	-	4,622	4,622	-	4,622	50.3
Housing, Environment and Placemaking	-	2,605	2,605	-	2,605	30.0
Governance and Assurance	-	555	555	-	555	5.0
Communications	-	2,366	2,366	-	2,366	31.5
Statistics and Analytics	-	1,916	1,916	-	1,916	21.5
Public Health	-	6,785	6,785	-	6,785	61.0
Safeguarding Partnership	1	784	783	-	783	10.0
Care Commission	379	2,146	1,767	15	1,782	18.8
Children's Commissioner	-	980	980	-	980	9.0
Charities Commission	-	-	-	-	-	2.0
Advice & Conciliation Services	-	473	473	-	473	-
<b>Total</b>	<b>380</b>	<b>26,654</b>	<b>26,274</b>	<b>15</b>	<b>26,289</b>	<b>271.1</b>
FTE Role Reduction	-	-	-	-	-	(8.0)
<b>Total</b>	<b>380</b>	<b>26,654</b>	<b>26,274</b>	<b>15</b>	<b>26,289</b>	<b>263.1</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Ministerial Office and FOI	-	3,301	3,301	-	3,301	32.0
Public Policy	-	4,128	4,128	-	4,128	50.3
Housing, Environment and Placemaking	-	2,362	2,362	-	2,362	30.0
Governance and Assurance	-	555	555	-	555	5.0
Communications	-	2,184	2,184	-	2,184	31.5
Statistics and Analytics	-	1,795	1,795	-	1,795	21.5
Public Health	-	6,276	6,276	-	6,276	61.0
Safeguarding Partnership	1	723	722	-	722	10.0
Care Commission	379	1,975	1,596	-	1,596	18.8
Children's Commissioner	-	919	919	-	919	9.0
Charities Commission	-	-	-	-	-	2.0
Advice & Conciliation Services	-	473	473	-	473	-
<b>Total</b>	<b>380</b>	<b>24,691</b>	<b>24,311</b>	<b>-</b>	<b>24,311</b>	<b>271.1</b>
FTE Role Reduction	-	-	-	-	-	(22.0)
<b>Total</b>	<b>380</b>	<b>24,691</b>	<b>24,311</b>	<b>-</b>	<b>24,311</b>	<b>249.1</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Ministerial Office and FOI	-	3,301	3,301	-	3,301	32.0
Public Policy	-	4,004	4,004	-	4,004	50.3
Housing, Environment and Placemaking	-	2,362	2,362	-	2,362	30.0
Governance and Assurance	-	555	555	-	555	5.0
Communications	-	2,184	2,184	-	2,184	31.5
Statistics and Analytics	-	1,795	1,795	-	1,795	21.5
Public Health	-	6,276	6,276	-	6,276	61.0
Safeguarding Partnership	1	723	722	-	722	10.0
Care Commission	379	1,975	1,596	-	1,596	18.8
Children's Commissioner	-	919	919	-	919	9.0
Charities Commission	-	-	-	-	-	2.0
Advice & Conciliation Services	-	473	473	-	473	-
<b>Total</b>	<b>380</b>	<b>24,567</b>	<b>24,187</b>	<b>-</b>	<b>24,187</b>	<b>271.1</b>
FTE Role Reduction	-	-	-	-	-	(22.0)
<b>Total</b>	<b>380</b>	<b>24,567</b>	<b>24,187</b>	<b>-</b>	<b>24,187</b>	<b>249.1</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Ministerial Office and FOI	-	3,301	3,301	-	3,301	32.0
Public Policy	-	4,004	4,004	-	4,004	50.3
Housing, Environment and Placemaking	-	2,362	2,362	-	2,362	30.0
Governance and Assurance	-	555	555	-	555	5.0
Communications	-	2,184	2,184	-	2,184	31.5
Statistics and Analytics	-	1,795	1,795	-	1,795	21.5
Public Health	-	6,276	6,276	-	6,276	61.0
Safeguarding Partnership	1	723	722	-	722	10.0
Care Commission	379	1,975	1,596	-	1,596	18.8
Children's Commissioner	-	919	919	-	919	9.0
Charities Commission	-	-	-	-	-	2.0
Advice & Conciliation Services	-	473	473	-	473	-
<b>Total</b>	<b>380</b>	<b>24,567</b>	<b>24,187</b>	<b>-</b>	<b>24,187</b>	<b>271.1</b>
FTE Role Reduction	-	-	-	-	-	(22.0)
<b>Total</b>	<b>380</b>	<b>24,567</b>	<b>24,187</b>	<b>-</b>	<b>24,187</b>	<b>249.1</b>

## Technology and Digital Services

Lead Minister	Chief Minister
Accountable Officers	Assistant Chief Executive
Department	Cabinet Office
Further information on services provided	<a href="http://The Cabinet Office (gov.je)">The Cabinet Office (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

£'000	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	1,778	1,778	1,778	1,778
<b>Total revenue</b>	<b>1,778</b>	<b>1,778</b>	<b>1,778</b>	<b>1,778</b>
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	19,282	18,448	18,448	18,448
Other operating expenses	22,286	22,285	22,285	22,284
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
<b>Total expenditure</b>	<b>41,568</b>	<b>40,733</b>	<b>40,733</b>	<b>40,732</b>
<b>Net revenue expenditure (near cash)</b>	<b>39,790</b>	<b>38,955</b>	<b>38,955</b>	<b>38,954</b>
Depreciation and amortisation	4,119	4,119	4,119	4,119
<b>Net revenue expenditure after depreciation</b>	<b>43,909</b>	<b>43,074</b>	<b>43,074</b>	<b>43,073</b>

## Service Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Technology and Digital Services	1,778	41,568	39,790	4,119	43,909	252.0
<b>Total</b>	<b>1,778</b>	<b>41,568</b>	<b>39,790</b>	<b>4,119</b>	<b>43,909</b>	<b>252.0</b>
FTE Role Reduction	-	-	-	-	-	(6.0)
<b>Total</b>	<b>1,778</b>	<b>41,568</b>	<b>39,790</b>	<b>4,119</b>	<b>43,909</b>	<b>246.0</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Technology and Digital Services	1,778	40,733	38,955	4,119	43,074	252.0
<b>Total</b>	<b>1,778</b>	<b>40,733</b>	<b>38,955</b>	<b>4,119</b>	<b>43,074</b>	<b>252.0</b>
FTE Role Reduction	-	-	-	-	-	(16.0)
<b>Total</b>	<b>1,778</b>	<b>40,733</b>	<b>38,955</b>	<b>4,119</b>	<b>43,074</b>	<b>236.0</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Technology and Digital Services	1,778	40,733	38,955	4,119	43,074	252.0
<b>Total</b>	<b>1,778</b>	<b>40,733</b>	<b>38,955</b>	<b>4,119</b>	<b>43,074</b>	<b>252.0</b>
FTE Role Reduction	-	-	-	-	-	(16.0)
<b>Total</b>	<b>1,778</b>	<b>40,733</b>	<b>38,955</b>	<b>4,119</b>	<b>43,074</b>	<b>236.0</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Technology and Digital Services	1,778	40,732	38,954	4,119	43,073	252.0
<b>Total</b>	<b>1,778</b>	<b>40,732</b>	<b>38,954</b>	<b>4,119</b>	<b>43,073</b>	<b>252.0</b>
FTE Role Reduction	-	-	-	-	-	(16.0)
<b>Total</b>	<b>1,778</b>	<b>40,732</b>	<b>38,954</b>	<b>4,119</b>	<b>43,073</b>	<b>236.0</b>

## People Services

Lead Minister	Chief Minister
Accountable Officers	Assistant Chief Executive
Department	Cabinet Office
Further information on services provided	<a href="http://The Cabinet Office (gov.je)">The Cabinet Office (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

£'000	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	6,063	6,063	6,063	6,063
<b>Total revenue</b>	<b>6,063</b>	<b>6,063</b>	<b>6,063</b>	<b>6,063</b>
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	11,520	11,156	11,156	11,156
Other operating expenses	8,650	8,597	8,568	8,527
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
<b>Total expenditure</b>	<b>20,170</b>	<b>19,753</b>	<b>19,724</b>	<b>19,683</b>
<b>Net revenue expenditure (near cash)</b>	<b>14,107</b>	<b>13,690</b>	<b>13,661</b>	<b>13,620</b>
Depreciation and amortisation	-	-	-	-
<b>Net revenue expenditure after depreciation</b>	<b>14,107</b>	<b>13,690</b>	<b>13,661</b>	<b>13,620</b>



## Service Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
People Services	6,063	20,170	14,107	-	14,107	164.3
<b>Total</b>	<b>6,063</b>	<b>20,170</b>	<b>14,107</b>	<b>-</b>	<b>14,107</b>	<b>164.3</b>
FTE Role Reduction	-	-	-	-	-	(3.0)
<b>Total</b>	<b>6,063</b>	<b>20,170</b>	<b>14,107</b>	<b>-</b>	<b>14,107</b>	<b>161.3</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
People Services	6,063	19,753	13,690	-	13,690	164.3
<b>Total</b>	<b>6,063</b>	<b>19,753</b>	<b>13,690</b>	<b>-</b>	<b>13,690</b>	<b>164.3</b>
FTE Role Reduction	-	-	-	-	-	(6.0)
<b>Total</b>	<b>6,063</b>	<b>19,753</b>	<b>13,690</b>	<b>-</b>	<b>13,690</b>	<b>158.3</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
People Services	6,063	19,724	13,661	-	13,661	164.3
<b>Total</b>	<b>6,063</b>	<b>19,724</b>	<b>13,661</b>	<b>-</b>	<b>13,661</b>	<b>164.3</b>
FTE Role Reduction	-	-	-	-	-	(6.0)
<b>Total</b>	<b>6,063</b>	<b>19,724</b>	<b>13,661</b>	<b>-</b>	<b>13,661</b>	<b>158.3</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
People Services	6,063	19,683	13,620	-	13,620	164.3
<b>Total</b>	<b>6,063</b>	<b>19,683</b>	<b>13,620</b>	<b>-</b>	<b>13,620</b>	<b>164.3</b>
FTE Role Reduction	-	-	-	-	-	(6.0)
<b>Total</b>	<b>6,063</b>	<b>19,683</b>	<b>13,620</b>	<b>-</b>	<b>13,620</b>	<b>158.3</b>

## Education and Lifelong Learning

Lead Minister	Minister for Education and Lifelong Learning
Accountable Officers	Chief Officer, Children, Young People, Education and Skills
Department	Children, Young People, Education and Skills
Further information on services provided	<a href="https://www.gov.je/Children-Young-People-Education-and-Skills-Department">Children, Young People, Education and Skills Department (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

	2025	2026	2027	2028
£'000	Estimate	Estimate	Estimate	Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	23,524	23,524	23,524	23,524
<b>Total revenue</b>	<b>23,524</b>	<b>23,524</b>	<b>23,524</b>	<b>23,524</b>
<b>Expenditure</b>				
Social benefit payments	15,650	15,755	15,630	15,491
Staff costs	144,823	146,225	146,225	146,225
Other operating expenses	23,165	22,824	24,051	25,552
Grants and subsidies payments	9,516	9,647	9,647	9,647
Impairments	-	-	-	-
Finance costs	10	10	10	10
<b>Total expenditure</b>	<b>193,164</b>	<b>194,461</b>	<b>195,563</b>	<b>196,925</b>
<b>Net revenue expenditure (near cash)</b>	<b>169,640</b>	<b>170,937</b>	<b>172,039</b>	<b>173,401</b>
Depreciation and amortisation	88	88	88	88
<b>Net revenue expenditure after depreciation</b>	<b>169,728</b>	<b>171,025</b>	<b>172,127</b>	<b>173,489</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Education	22,525	165,540	143,015	80	143,095	2,021.0
Office of the Chief Officer	985	8,140	7,155	8	7,163	15.9
Skills and Student Finance	14	19,484	19,470	-	19,470	41.0
<b>Total</b>	<b>23,524</b>	<b>193,164</b>	<b>169,640</b>	<b>88</b>	<b>169,728</b>	<b>2,077.9</b>
FTE Role Reduction	-	-	-	-	-	(1.9)
<b>Total</b>	<b>23,524</b>	<b>193,164</b>	<b>169,640</b>	<b>88</b>	<b>169,728</b>	<b>2,076.0</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Education	22,525	167,057	144,532	80	144,612	2,021.0
Office of the Chief Officer	985	7,850	6,865	8	6,873	15.9
Skills and Student Finance	14	19,554	19,540	-	19,540	41.0
<b>Total</b>	<b>23,524</b>	<b>194,461</b>	<b>170,937</b>	<b>88</b>	<b>171,025</b>	<b>2,077.9</b>
FTE Role Reduction	-	-	-	-	-	(5.0)
<b>Total</b>	<b>23,524</b>	<b>194,461</b>	<b>170,937</b>	<b>88</b>	<b>171,025</b>	<b>2,072.9</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Education	22,525	167,055	144,530	80	144,610	2,021.0
Office of the Chief Officer	985	9,084	8,099	8	8,107	15.9
Skills and Student Finance	14	19,424	19,410	-	19,410	41.0
<b>Total</b>	<b>23,524</b>	<b>195,563</b>	<b>172,039</b>	<b>88</b>	<b>172,127</b>	<b>2,077.9</b>
FTE Role Reduction	-	-	-	-	-	(5.0)
<b>Total</b>	<b>23,524</b>	<b>195,563</b>	<b>172,039</b>	<b>88</b>	<b>172,127</b>	<b>2,072.9</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Education	22,525	167,054	144,529	80	144,609	2,021.0
Office of the Chief Officer	985	10,587	9,602	8	9,610	15.9
Skills and Student Finance	14	19,284	19,270	-	19,270	41.0
<b>Total</b>	<b>23,524</b>	<b>196,925</b>	<b>173,401</b>	<b>88</b>	<b>173,489</b>	<b>2,077.9</b>
FTE Role Reduction	-	-	-	-	-	(5.0)
<b>Total</b>	<b>23,524</b>	<b>196,925</b>	<b>173,401</b>	<b>88</b>	<b>173,489</b>	<b>2,072.9</b>

## Children and Families

Lead Minister	Minister for Children and Families
Accountable Officers	Chief Officer, Children, Young People, Education and Skills
Department	Children, Young People, Education and Skills
Further information on services provided	<a href="https://www.gov.je/Children-Young-People-Education-and-Skills-Department">Children, Young People, Education and Skills Department (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

	2025	2026	2027	2028
£'000	Estimate	Estimate	Estimate	Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	1,088	1,088	1,088	1,088
<b>Total revenue</b>	1,088	1,088	1,088	1,088
<b>Expenditure</b>				
Social benefit payments	1,570	1,570	1,570	1,570
Staff costs	42,599	40,068	40,068	40,068
Other operating expenses	12,227	14,128	14,063	14,051
Grants and subsidies payments	631	631	631	631
Impairments	-	-	-	-
Finance costs	-	-	-	-
<b>Total expenditure</b>	57,027	56,397	56,332	56,320
<b>Net revenue expenditure (near cash)</b>	<b>55,939</b>	<b>55,309</b>	<b>55,244</b>	<b>55,232</b>
Depreciation and amortisation	37	37	37	37
<b>Net revenue expenditure after depreciation</b>	<b>55,976</b>	<b>55,346</b>	<b>55,281</b>	<b>55,269</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Children's Social Care & Safeguarding	6	23,035	23,029	-	23,029	312.0
Integrated Services and Commissioning	84	10,633	10,549	-	10,549	131.0
Office of the Chief Officer	(154)	17,453	17,607	29	17,636	59.9
Young People	1,152	5,906	4,754	8	4,762	74.5
<b>Total</b>	<b>1,088</b>	<b>57,027</b>	<b>55,939</b>	<b>37</b>	<b>55,976</b>	<b>577.4</b>
FTE Role Reduction	-	-	-	-	-	(7.1)
<b>Total</b>	<b>1,088</b>	<b>57,027</b>	<b>55,939</b>	<b>37</b>	<b>55,976</b>	<b>570.3</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Children's Social Care & Safeguarding	6	24,408	24,402	-	24,402	312.0
Integrated Services and Commissioning	84	10,540	10,456	-	10,456	131.0
Office of the Chief Officer	(154)	15,580	15,734	29	15,763	59.9
Young People	1,152	5,869	4,717	8	4,725	74.5
<b>Total</b>	<b>1,088</b>	<b>56,397</b>	<b>55,309</b>	<b>37</b>	<b>55,346</b>	<b>577.4</b>
FTE Role Reduction	-	-	-	-	-	(19.0)
<b>Total</b>	<b>1,088</b>	<b>56,397</b>	<b>55,309</b>	<b>37</b>	<b>55,346</b>	<b>558.4</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Children's Social Care & Safeguarding	6	25,773	25,767	-	25,767	312.0
Integrated Services and Commissioning	84	10,527	10,443	-	10,443	131.0
Office of the Chief Officer	(154)	14,168	14,322	29	14,351	59.9
Young People	1,152	5,864	4,712	8	4,720	74.5
<b>Total</b>	<b>1,088</b>	<b>56,332</b>	<b>55,244</b>	<b>37</b>	<b>55,281</b>	<b>577.4</b>
FTE Role Reduction	-	-	-	-	-	(19.0)
<b>Total</b>	<b>1,088</b>	<b>56,332</b>	<b>55,244</b>	<b>37</b>	<b>55,281</b>	<b>558.4</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Children's Social Care & Safeguarding	6	27,299	27,293	-	27,293	312.0
Integrated Services and Commissioning	84	10,525	10,441	-	10,441	131.0
Office of the Chief Officer	(154)	12,634	12,788	29	12,817	59.9
Young People	1,152	5,862	4,710	8	4,718	74.5
<b>Total</b>	<b>1,088</b>	<b>56,320</b>	<b>55,232</b>	<b>37</b>	<b>55,269</b>	<b>577.4</b>
FTE Role Reduction	-	-	-	-	-	(19.0)
<b>Total</b>	<b>1,088</b>	<b>56,320</b>	<b>55,232</b>	<b>37</b>	<b>55,269</b>	<b>558.4</b>

## Customer and Local Services

Lead Minister	Minister for Social Security
Accountable Officer	Chief Officer, Customer and Local Services
Department	Customer and Local Services
Further information on services provided	<a href="http://www.gov.je/customer-and-local-services">Customer and Local Services (CLS) (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

	2025	2026	2027	2028
£'000	Estimate	Estimate	Estimate	Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	12,530	12,786	12,971	13,188
<b>Total revenue</b>	<b>12,530</b>	<b>12,786</b>	<b>12,971</b>	<b>13,188</b>
<b>Expenditure</b>				
Social benefit payments	94,091	97,202	100,395	102,302
Staff costs	18,632	18,461	18,646	18,863
Other operating expenses	3,948	3,889	3,889	3,889
Grants and subsidies payments	4,908	4,861	4,814	4,814
Impairments	-	-	-	-
Finance costs	-	-	-	-
<b>Total expenditure</b>	<b>121,579</b>	<b>124,413</b>	<b>127,744</b>	<b>129,868</b>
<b>Net revenue expenditure (near cash)</b>	<b>109,049</b>	<b>111,627</b>	<b>114,773</b>	<b>116,680</b>
Depreciation and amortisation	11	11	11	11
<b>Net revenue expenditure after depreciation</b>	<b>109,060</b>	<b>111,638</b>	<b>114,784</b>	<b>116,691</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Customer Operations	10,224	110,830	100,606	-	100,606	166.3
Customer Services	1,801	7,162	5,361	-	5,361	108.9
Local Services	505	3,587	3,082	11	3,093	12.5
<b>Total</b>	<b>12,530</b>	<b>121,579</b>	<b>109,049</b>	<b>11</b>	<b>109,060</b>	<b>287.7</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	<b>12,530</b>	<b>121,579</b>	<b>109,049</b>	<b>11</b>	<b>109,060</b>	<b>287.7</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Customer Operations	10,480	113,711	103,231	-	103,231	166.3
Customer Services	1,801	7,162	5,361	-	5,361	108.9
Local Services	505	3,540	3,035	11	3,046	12.5
<b>Total</b>	<b>12,786</b>	<b>124,413</b>	<b>111,627</b>	<b>11</b>	<b>111,638</b>	<b>287.7</b>
FTE Role Reduction	-	-	-	-	-	(2.8)
<b>Total</b>	<b>12,786</b>	<b>124,413</b>	<b>111,627</b>	<b>11</b>	<b>111,638</b>	<b>284.9</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Customer Operations	10,665	117,088	106,423	-	106,423	166.3
Customer Services	1,801	7,163	5,362	-	5,362	108.9
Local Services	505	3,493	2,988	11	2,999	12.5
<b>Total</b>	<b>12,971</b>	<b>127,744</b>	<b>114,773</b>	<b>11</b>	<b>114,784</b>	<b>287.7</b>
FTE Role Reduction	-	-	-	-	-	(7.1)
<b>Total</b>	<b>12,971</b>	<b>127,744</b>	<b>114,773</b>	<b>11</b>	<b>114,784</b>	<b>280.6</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Customer Operations	10,882	119,252	108,370	-	108,370	166.3
Customer Services	1,801	7,123	5,322	-	5,322	108.9
Local Services	505	3,493	2,988	11	2,999	12.5
<b>Total</b>	<b>13,188</b>	<b>129,868</b>	<b>116,680</b>	<b>11</b>	<b>116,691</b>	<b>287.7</b>
FTE Role Reduction	-	-	-	-	-	(7.1)
<b>Total</b>	<b>13,188</b>	<b>129,868</b>	<b>116,680</b>	<b>11</b>	<b>116,691</b>	<b>280.6</b>



## Infrastructure

Lead Minister	Minister for Infrastructure
Accountable Officer	Chief Officer, Infrastructure and Environment
Department	Infrastructure and Environment
Further information on services provided	<a href="https://www.gov.je/Infrastructure-and-Environment">Infrastructure and Environment (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

	2025	2026	2027	2028
£'000	Estimate	Estimate	Estimate	Estimate
<b>Revenue</b>				
Levied by the States of Jersey	41	41	41	41
Earned through operations	26,707	26,412	26,412	26,412
<b>Total revenue</b>	<b>26,748</b>	<b>26,453</b>	<b>26,453</b>	<b>26,453</b>
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	34,857	33,162	33,162	33,162
Other operating expenses	52,443	51,567	48,197	47,822
Grants and subsidies payments	717	717	717	717
Impairments	26	26	26	26
Finance costs	1,605	1,605	1,605	1,605
<b>Total expenditure</b>	<b>89,648</b>	<b>87,077</b>	<b>83,707</b>	<b>83,332</b>
<b>Net revenue expenditure (near cash)</b>	<b>62,900</b>	<b>60,624</b>	<b>57,254</b>	<b>56,879</b>
Depreciation and amortisation	47,060	47,060	47,060	47,060
<b>Net revenue expenditure after depreciation</b>	<b>109,960</b>	<b>107,684</b>	<b>104,314</b>	<b>103,939</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	1,272	1,343	71	-	71	6.7
Sports	4,364	9,459	5,095	154	5,249	103.9
Operations and Transport	12,942	53,766	40,824	15,949	56,773	376.4
Property	8,170	25,080	16,910	30,957	47,867	50.8
<b>Total</b>	<b>26,748</b>	<b>89,648</b>	<b>62,900</b>	<b>47,060</b>	<b>109,960</b>	<b>537.8</b>
FTE Role Reduction	-	-	-	-	-	(2.0)
<b>Total</b>	<b>26,748</b>	<b>89,648</b>	<b>62,900</b>	<b>47,060</b>	<b>109,960</b>	<b>535.8</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	1,272	324	(948)	-	(948)	6.7
Sports	4,064	8,517	4,453	154	4,607	103.9
Operations and Transport	12,947	54,758	41,811	15,949	57,760	376.4
Property	8,170	23,478	15,308	30,957	46,265	50.8
<b>Total</b>	<b>26,453</b>	<b>87,077</b>	<b>60,624</b>	<b>47,060</b>	<b>107,684</b>	<b>537.8</b>
FTE Role Reduction	-	-	-	-	-	(2.0)
<b>Total</b>	<b>26,453</b>	<b>87,077</b>	<b>60,624</b>	<b>47,060</b>	<b>107,684</b>	<b>535.8</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	1,272	324	(948)	-	(948)	6.7
Sports	4,064	8,517	4,453	154	4,607	103.9
Operations and Transport	12,947	51,758	38,811	15,949	54,760	376.4
Property	8,170	23,108	14,938	30,957	45,895	50.8
<b>Total</b>	<b>26,453</b>	<b>83,707</b>	<b>57,254</b>	<b>47,060</b>	<b>104,314</b>	<b>537.8</b>
FTE Role Reduction	-	-	-	-	-	(2.0)
<b>Total</b>	<b>26,453</b>	<b>83,707</b>	<b>57,254</b>	<b>47,060</b>	<b>104,314</b>	<b>535.8</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	1,272	324	(948)	-	(948)	6.7
Sports	4,064	8,517	4,453	154	4,607	103.9
Operations and Transport	12,947	51,758	38,811	15,949	54,760	376.4
Property	8,170	22,733	14,563	30,957	45,520	50.8
<b>Total</b>	<b>26,453</b>	<b>83,332</b>	<b>56,879</b>	<b>47,060</b>	<b>103,939</b>	<b>537.8</b>
FTE Role Reduction	-	-	-	-	-	(2.0)
<b>Total</b>	<b>26,453</b>	<b>83,332</b>	<b>56,879</b>	<b>47,060</b>	<b>103,939</b>	<b>535.8</b>

## Environment

Lead Minister	Minister for the Environment
Accountable Officer	Chief Officer, Infrastructure and Environment
Department	Infrastructure and Environment
Further information on services provided	<a href="https://www.gov.je/infrastructure-and-environment">Infrastructure and Environment (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

£'000	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	6,176	6,176	6,176	6,176
<b>Total revenue</b>	6,176	6,176	6,176	6,176
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	15,016	14,951	15,039	15,039
Other operating expenses	2,773	2,124	2,385	2,385
Grants and subsidies payments	148	148	148	148
Impairments	-	-	-	-
Finance costs	2	2	2	2
<b>Total expenditure</b>	17,939	17,225	17,574	17,574
<b>Net revenue expenditure (near cash)</b>	<b>11,763</b>	<b>11,049</b>	<b>11,398</b>	<b>11,398</b>
Depreciation and amortisation	233	233	233	233
<b>Net revenue expenditure after depreciation</b>	<b>11,996</b>	<b>11,282</b>	<b>11,631</b>	<b>11,631</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	-	529	529	-	529	6.7
Natural Environment	829	7,874	7,045	68	7,113	75.4
Regulation	5,347	9,536	4,189	165	4,354	110.0
<b>Total</b>	<b>6,176</b>	<b>17,939</b>	<b>11,763</b>	<b>233</b>	<b>11,996</b>	<b>192.1</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	<b>6,176</b>	<b>17,939</b>	<b>11,763</b>	<b>233</b>	<b>11,996</b>	<b>192.1</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	-	529	529	-	529	6.7
Natural Environment	829	7,767	6,938	68	7,006	77.4
Regulation	5,347	8,929	3,582	165	3,747	110.0
<b>Total</b>	<b>6,176</b>	<b>17,225</b>	<b>11,049</b>	<b>233</b>	<b>11,282</b>	<b>194.1</b>
FTE Role Reduction	-	-	-	-	-	(3.6)
<b>Total</b>	<b>6,176</b>	<b>17,225</b>	<b>11,049</b>	<b>233</b>	<b>11,282</b>	<b>190.5</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	-	529	529	-	529	6.7
Natural Environment	829	8,116	7,287	68	7,355	77.4
Regulation	5,347	8,929	3,582	165	3,747	110.0
<b>Total</b>	<b>6,176</b>	<b>17,574</b>	<b>11,398</b>	<b>233</b>	<b>11,631</b>	<b>194.1</b>
FTE Role Reduction	-	-	-	-	-	(3.6)
<b>Total</b>	<b>6,176</b>	<b>17,574</b>	<b>11,398</b>	<b>233</b>	<b>11,631</b>	<b>190.5</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	-	529	529	-	529	6.7
Natural Environment	829	8,116	7,287	68	7,355	77.4
Regulation	5,347	8,929	3,582	165	3,747	110.0
<b>Total</b>	<b>6,176</b>	<b>17,574</b>	<b>11,398</b>	<b>233</b>	<b>11,631</b>	<b>194.1</b>
FTE Role Reduction	-	-	-	-	-	(3.6)
<b>Total</b>	<b>6,176</b>	<b>17,574</b>	<b>11,398</b>	<b>233</b>	<b>11,631</b>	<b>190.5</b>

## Health and Community Services

Lead Minister	Minister for Health and Social Services
Accountable Officer	Chief Officer, Health and Community Services
Department	Health and Community Services
Further information on services provided	<a href="https://www.gov.je/Health-and-Community-Services">Health and Community Services (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

	2025	2026	2027	2028
£'000	Estimate	Estimate	Estimate	Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	28,973	28,973	28,973	28,973
<b>Total revenue</b>	<b>28,973</b>	<b>28,973</b>	<b>28,973</b>	<b>28,973</b>
<b>Expenditure</b>				
Social benefit payments	57	57	57	57
Staff costs	230,034	226,979	226,979	226,979
Other operating expenses	120,947	121,284	127,630	134,080
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
<b>Total expenditure</b>	<b>351,038</b>	<b>348,320</b>	<b>354,666</b>	<b>361,116</b>
<b>Net revenue expenditure (near cash)</b>	<b>322,065</b>	<b>319,347</b>	<b>325,693</b>	<b>332,143</b>
Depreciation and amortisation	4,066	4,066	4,066	4,066
<b>Net revenue expenditure after depreciation</b>	<b>326,131</b>	<b>323,413</b>	<b>329,759</b>	<b>336,209</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Chief Nurse	92	6,145	6,053	-	6,053	62.8
Hospital and Community Service	27,503	313,079	285,576	4,066	289,642	2,697.1
Medical Director	1,378	11,853	10,475	-	10,475	138.9
Improvement & Innovation	-	19,961	19,961	-	19,961	33.9
<b>Total</b>	<b>28,973</b>	<b>351,038</b>	<b>322,065</b>	<b>4,066</b>	<b>326,131</b>	<b>2,932.7</b>
FTE Role Reduction	-	-	-	-	-	(5.0)
<b>Total</b>	<b>28,973</b>	<b>351,038</b>	<b>322,065</b>	<b>4,066</b>	<b>326,131</b>	<b>2,927.7</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Chief Nurse	92	6,145	6,053	-	6,053	62.8
Hospital and Community Service	27,503	310,299	282,796	4,066	286,862	2,697.1
Medical Director	1,378	11,853	10,475	-	10,475	138.9
Improvement & Innovation	-	20,023	20,023	-	20,023	33.9
<b>Total</b>	<b>28,973</b>	<b>348,320</b>	<b>319,347</b>	<b>4,066</b>	<b>323,413</b>	<b>2,932.7</b>
FTE Role Reduction	-	-	-	-	-	(5.0)
<b>Total</b>	<b>28,973</b>	<b>348,320</b>	<b>319,347</b>	<b>4,066</b>	<b>323,413</b>	<b>2,927.7</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Chief Nurse	92	6,145	6,053	-	6,053	62.8
Hospital and Community Service	27,503	316,645	289,142	4,066	293,208	2,697.1
Medical Director	1,378	11,853	10,475	-	10,475	138.9
Improvement & Innovation	-	20,023	20,023	-	20,023	33.9
<b>Total</b>	<b>28,973</b>	<b>354,666</b>	<b>325,693</b>	<b>4,066</b>	<b>329,759</b>	<b>2,932.7</b>
FTE Role Reduction	-	-	-	-	-	(5.0)
<b>Total</b>	<b>28,973</b>	<b>354,666</b>	<b>325,693</b>	<b>4,066</b>	<b>329,759</b>	<b>2,927.7</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Chief Nurse	92	6,145	6,053	-	6,053	62.8
Hospital and Community Service	27,503	323,095	295,592	4,066	299,658	2,697.1
Medical Director	1,378	11,853	10,475	-	10,475	138.9
Improvement & Innovation	-	20,023	20,023	-	20,023	33.9
<b>Total</b>	<b>28,973</b>	<b>361,116</b>	<b>332,143</b>	<b>4,066</b>	<b>336,209</b>	<b>2,932.7</b>
FTE Role Reduction	-	-	-	-	-	(5.0)
<b>Total</b>	<b>28,973</b>	<b>361,116</b>	<b>332,143</b>	<b>4,066</b>	<b>336,209</b>	<b>2,927.7</b>



## 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	<a href="https://www.joa.je">Home   Jersey Overseas Aid Commission (joa.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

£'000	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	-	-	-	-
<b>Total revenue</b>	-	-	-	-
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	755	777	777	777
Other operating expenses	373	387	387	387
Grants and subsidies payments	21,093	21,724	22,388	23,095
Impairments	-	-	-	-
Finance costs	-	-	-	-
<b>Total expenditure</b>	22,221	22,888	23,552	24,259
<b>Net revenue expenditure (near cash)</b>	<b>22,221</b>	<b>22,888</b>	<b>23,552</b>	<b>24,259</b>
Depreciation and amortisation	-	-	-	-
<b>Net revenue expenditure after depreciation</b>	<b>22,221</b>	<b>22,888</b>	<b>23,552</b>	<b>24,259</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Grants to Overseas Aid Commission	-	22,221	22,221	-	22,221	9.2
<b>Total</b>	-	<b>22,221</b>	<b>22,221</b>	-	<b>22,221</b>	<b>9.2</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	-	<b>22,221</b>	<b>22,221</b>	-	<b>22,221</b>	<b>9.2</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Grants to Overseas Aid Commission	-	22,888	22,888	-	22,888	9.2
<b>Total</b>	-	<b>22,888</b>	<b>22,888</b>	-	<b>22,888</b>	<b>9.2</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	-	<b>22,888</b>	<b>22,888</b>	-	<b>22,888</b>	<b>9.2</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Grants to Overseas Aid Commission	-	23,552	23,552	-	23,552	9.2
<b>Total</b>	-	<b>23,552</b>	<b>23,552</b>	-	<b>23,552</b>	<b>9.2</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	-	<b>23,552</b>	<b>23,552</b>	-	<b>23,552</b>	<b>9.2</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Grants to Overseas Aid Commission	-	24,259	24,259	-	24,259	9.2
<b>Total</b>	-	<b>24,259</b>	<b>24,259</b>	-	<b>24,259</b>	<b>9.2</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	-	<b>24,259</b>	<b>24,259</b>	-	<b>24,259</b>	<b>9.2</b>

## 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	<a href="https://www.gov.je">Justice and Home Affairs (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

£'000	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	4,528	4,528	4,528	4,528
<b>Total revenue</b>	4,528	4,528	4,528	4,528
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	38,727	38,576	38,626	38,626
Other operating expenses	7,942	7,734	7,728	7,728
Grants and subsidies payments	254	254	254	254
Impairments	-	-	-	-
Finance costs	30	30	30	30
<b>Total expenditure</b>	46,953	46,594	46,638	46,638
<b>Net revenue expenditure (near cash)</b>	<b>42,425</b>	<b>42,066</b>	<b>42,110</b>	<b>42,110</b>
Depreciation and amortisation	1,000	1,000	1,000	1,000
<b>Net revenue expenditure after depreciation</b>	<b>43,425</b>	<b>43,066</b>	<b>43,110</b>	<b>43,110</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate		Near-Cash	Net	Non-Cash	Net	FTE
£'000	Income	Expenditure	Revenue	Depreciation	Revenue	Employees
			Expenditure		Expenditure	
Health and Safety Inspectorate	-	657	657	-	657	7.0
States of Jersey Ambulance Service	16	7,480	7,464	73	7,537	86.0
States of Jersey Fire and Rescue Service	344	9,784	9,440	141	9,581	85.0
States of Jersey Prison Service	378	12,476	12,098	269	12,367	152.0
Jersey Field Squadron	-	1,802	1,802	-	1,802	4.0
Jersey Customs and Immigration Service	3,204	9,180	5,976	313	6,289	89.0
Justice and Home Affairs Directorate	9	4,732	4,723	193	4,916	44.0
Superintendent Registrar	577	842	265	11	276	11.4
<b>Total</b>	<b>4,528</b>	<b>46,953</b>	<b>42,425</b>	<b>1,000</b>	<b>43,425</b>	<b>478.4</b>
FTE Role Reduction	-	-	-	-	-	(1.0)
<b>Total</b>	<b>4,528</b>	<b>46,953</b>	<b>42,425</b>	<b>1,000</b>	<b>43,425</b>	<b>477.4</b>

### Service Level Analysis

2026 Estimate		Near-Cash	Net	Non-Cash	Net	FTE
£'000	Income	Expenditure	Revenue	Depreciation	Revenue	Employees
			Expenditure		Expenditure	
Health and Safety Inspectorate	-	657	657	-	657	7.0
States of Jersey Ambulance Service	16	7,495	7,479	73	7,552	86.0
States of Jersey Fire and Rescue Service	344	9,779	9,435	141	9,576	85.0
States of Jersey Prison Service	378	12,476	12,098	269	12,367	152.0
Jersey Field Squadron	-	1,837	1,837	-	1,837	4.0
Jersey Customs and Immigration Service	3,204	9,180	5,976	313	6,289	89.0
Justice and Home Affairs Directorate	9	4,328	4,319	193	4,512	44.0
Superintendent Registrar	577	842	265	11	276	11.4
<b>Total</b>	<b>4,528</b>	<b>46,594</b>	<b>42,066</b>	<b>1,000</b>	<b>43,066</b>	<b>478.4</b>
FTE Role Reduction	-	-	-	-	-	(3.0)
<b>Total</b>	<b>4,528</b>	<b>46,594</b>	<b>42,066</b>	<b>1,000</b>	<b>43,066</b>	<b>475.4</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Health and Safety Inspectorate	-	657	657	-	657	7.0
States of Jersey Ambulance Service	16	7,518	7,502	73	7,575	86.0
States of Jersey Fire and Rescue Service	344	9,773	9,429	141	9,570	85.0
States of Jersey Prison Service	378	12,476	12,098	269	12,367	152.0
Jersey Field Squadron	-	1,871	1,871	-	1,871	4.0
Jersey Customs and Immigration Service	3,204	9,180	5,976	313	6,289	89.0
Justice and Home Affairs Directorate	9	4,321	4,312	193	4,505	44.0
Superintendent Registrar	577	842	265	11	276	11.4
<b>Total</b>	<b>4,528</b>	<b>46,638</b>	<b>42,110</b>	<b>1,000</b>	<b>43,110</b>	<b>478.4</b>
FTE Role Reduction	-	-	-	-	-	(3.0)
<b>Total</b>	<b>4,528</b>	<b>46,638</b>	<b>42,110</b>	<b>1,000</b>	<b>43,110</b>	<b>475.4</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Health and Safety Inspectorate	-	657	657	-	657	7.0
States of Jersey Ambulance Service	16	7,518	7,502	73	7,575	86.0
States of Jersey Fire and Rescue Service	344	9,773	9,429	141	9,570	85.0
States of Jersey Prison Service	378	12,476	12,098	269	12,367	152.0
Jersey Field Squadron	-	1,871	1,871	-	1,871	4.0
Jersey Customs and Immigration Service	3,204	9,180	5,976	313	6,289	89.0
Justice and Home Affairs Directorate	9	4,321	4,312	193	4,505	44.0
Superintendent Registrar	577	842	265	11	276	11.4
<b>Total</b>	<b>4,528</b>	<b>46,638</b>	<b>42,110</b>	<b>1,000</b>	<b>43,110</b>	<b>478.4</b>
FTE Role Reduction	-	-	-	-	-	(3.0)
<b>Total</b>	<b>4,528</b>	<b>46,638</b>	<b>42,110</b>	<b>1,000</b>	<b>43,110</b>	<b>475.4</b>

## States of Jersey Police

Lead Minister	Minister for Justice and Home Affairs
Accountable Officer	Chief Officer of the States of Jersey Police
Department	States of Jersey Police
Further information on services provided	<a href="#">Jersey Police Authority</a> <a href="#">States of Jersey Police - Home</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

	2025	2026	2027	2028
£'000	Estimate	Estimate	Estimate	Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	168	168	168	168
<b>Total revenue</b>	168	168	168	168
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	27,558	27,371	27,371	27,371
Other operating expenses	2,795	2,772	2,751	2,751
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
<b>Total expenditure</b>	30,353	30,143	30,122	30,122
<b>Net revenue expenditure (near cash)</b>	<b>30,185</b>	<b>29,975</b>	<b>29,954</b>	<b>29,954</b>
Depreciation and amortisation	650	650	650	650
<b>Net revenue expenditure after depreciation</b>	<b>30,835</b>	<b>30,625</b>	<b>30,604</b>	<b>30,604</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States of Jersey Police Service	168	30,353	30,185	650	30,835	349.0
<b>Total</b>	<b>168</b>	<b>30,353</b>	<b>30,185</b>	<b>650</b>	<b>30,835</b>	<b>349.0</b>
FTE Role Reduction	-	-	-	-	-	(2.0)
<b>Total</b>	<b>168</b>	<b>30,353</b>	<b>30,185</b>	<b>650</b>	<b>30,835</b>	<b>347.0</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States of Jersey Police Service	168	30,143	29,975	650	30,625	349.0
<b>Total</b>	<b>168</b>	<b>30,143</b>	<b>29,975</b>	<b>650</b>	<b>30,625</b>	<b>349.0</b>
FTE Role Reduction	-	-	-	-	-	(4.7)
<b>Total</b>	<b>168</b>	<b>30,143</b>	<b>29,975</b>	<b>650</b>	<b>30,625</b>	<b>344.3</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States of Jersey Police Service	168	30,122	29,954	650	30,604	349.0
<b>Total</b>	<b>168</b>	<b>30,122</b>	<b>29,954</b>	<b>650</b>	<b>30,604</b>	<b>349.0</b>
FTE Role Reduction	-	-	-	-	-	(4.7)
<b>Total</b>	<b>168</b>	<b>30,122</b>	<b>29,954</b>	<b>650</b>	<b>30,604</b>	<b>344.3</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States of Jersey Police Service	168	30,122	29,954	650	30,604	349.0
<b>Total</b>	<b>168</b>	<b>30,122</b>	<b>29,954</b>	<b>650</b>	<b>30,604</b>	<b>349.0</b>
FTE Role Reduction	-	-	-	-	-	(4.7)
<b>Total</b>	<b>168</b>	<b>30,122</b>	<b>29,954</b>	<b>650</b>	<b>30,604</b>	<b>344.3</b>

## Ministry of External Relations

Lead Minister	Minister for External Relations
Accountable Officer	Chief Officer, External Relations
Department	External Relations
Further information on services provided	<a href="https://www.gov.je">External Relations (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

£'000	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	330	330	330	330
<b>Total revenue</b>	<b>330</b>	<b>330</b>	<b>330</b>	<b>330</b>
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	1,976	1,897	1,897	1,897
Other operating expenses	527	554	554	554
Grants and subsidies payments	1,234	1,207	1,207	1,207
Impairments	-	-	-	-
Finance costs	-	-	-	-
<b>Total expenditure</b>	<b>3,737</b>	<b>3,658</b>	<b>3,658</b>	<b>3,658</b>
<b>Net revenue expenditure (near cash)</b>	<b>3,407</b>	<b>3,328</b>	<b>3,328</b>	<b>3,328</b>
Depreciation and amortisation	-	-	-	-
<b>Net revenue expenditure after depreciation</b>	<b>3,407</b>	<b>3,328</b>	<b>3,328</b>	<b>3,328</b>



## Service Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
External Relations	330	3,737	3,407	-	3,407	17.0
<b>Total</b>	<b>330</b>	<b>3,737</b>	<b>3,407</b>	<b>-</b>	<b>3,407</b>	<b>17.0</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	<b>330</b>	<b>3,737</b>	<b>3,407</b>	<b>-</b>	<b>3,407</b>	<b>17.0</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
External Relations	330	3,658	3,328	-	3,328	17.0
<b>Total</b>	<b>330</b>	<b>3,658</b>	<b>3,328</b>	<b>-</b>	<b>3,328</b>	<b>17.0</b>
FTE Role Reduction	-	-	-	-	-	(1.0)
<b>Total</b>	<b>330</b>	<b>3,658</b>	<b>3,328</b>	<b>-</b>	<b>3,328</b>	<b>16.0</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
External Relations	330	3,658	3,328	-	3,328	17.0
<b>Total</b>	<b>330</b>	<b>3,658</b>	<b>3,328</b>	<b>-</b>	<b>3,328</b>	<b>17.0</b>
FTE Role Reduction	-	-	-	-	-	(1.0)
<b>Total</b>	<b>330</b>	<b>3,658</b>	<b>3,328</b>	<b>-</b>	<b>3,328</b>	<b>16.0</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
External Relations	330	3,658	3,328	-	3,328	17.0
<b>Total</b>	<b>330</b>	<b>3,658</b>	<b>3,328</b>	<b>-</b>	<b>3,328</b>	<b>17.0</b>
FTE Role Reduction	-	-	-	-	-	(1.0)
<b>Total</b>	<b>330</b>	<b>3,658</b>	<b>3,328</b>	<b>-</b>	<b>3,328</b>	<b>16.0</b>

## Economic Development, Tourism, Sport, and Culture

Lead Minister	Minister for Sustainable Economic Development
Accountable Officer	Chief Officer, Department for the Economy
Department	Economy
Further information on services provided	<a href="https://www.gov.je">Department for the Economy (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

£'000	2025	2026	2027	2028
	Estimate	Estimate	Estimate	Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	-	-	-	-
<b>Total revenue</b>	-	-	-	-
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	5,109	4,725	4,725	4,725
Other operating expenses	4,471	4,693	4,911	5,154
Grants and subsidies payments	27,436	27,436	27,436	27,436
Impairments	-	-	-	-
Finance costs	-	-	-	-
<b>Total expenditure</b>	<b>37,016</b>	<b>36,854</b>	<b>37,072</b>	<b>37,315</b>
<b>Net revenue expenditure (near cash)</b>	<b>37,016</b>	<b>36,854</b>	<b>37,072</b>	<b>37,315</b>
Depreciation and amortisation	-	-	-	-
<b>Net revenue expenditure after depreciation</b>	<b>37,016</b>	<b>36,854</b>	<b>37,072</b>	<b>37,315</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Local and Digital Economy	-	32,465	32,465	-	32,465	28.0
Future Economy	-	534	534	-	534	4.0
Economics	-	1,897	1,897	-	1,897	7.0
Management and Governance	-	882	882	-	882	4.5
Intellectual Property	-	240	240	-	240	-
Cyber Security	-	998	998	-	998	6.0
<b>Total</b>	-	<b>37,016</b>	<b>37,016</b>	-	<b>37,016</b>	<b>49.5</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	-	<b>37,016</b>	<b>37,016</b>	-	<b>37,016</b>	<b>49.5</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Local and Digital Economy	-	32,303	32,303	-	32,303	28.0
Future Economy	-	534	534	-	534	4.0
Economics	-	1,897	1,897	-	1,897	7.0
Management and Governance	-	882	882	-	882	4.5
Intellectual Property	-	240	240	-	240	-
Cyber Security	-	998	998	-	998	6.0
<b>Total</b>	-	<b>36,854</b>	<b>36,854</b>	-	<b>36,854</b>	<b>49.5</b>
FTE Role Reduction	-	-	-	-	-	(6.0)
<b>Total</b>	-	<b>36,854</b>	<b>36,854</b>	-	<b>36,854</b>	<b>28.0</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Local and Digital Economy	-	32,521	32,521	-	32,521	28.0
Future Economy	-	534	534	-	534	4.0
Economics	-	1,897	1,897	-	1,897	7.0
Management and Governance	-	882	882	-	882	4.5
Intellectual Property	-	240	240	-	240	-
Cyber Security	-	998	998	-	998	6.0
<b>Total</b>	-	<b>37,072</b>	<b>37,072</b>	-	<b>37,072</b>	<b>49.5</b>
FTE Role Reduction	-	-	-	-	-	(6.0)
<b>Total</b>	-	<b>37,072</b>	<b>37,072</b>	-	<b>37,072</b>	<b>43.5</b>

### Service Level Analysis

<b>2028 Estimate</b>		<b>Near-Cash</b>	<b>Net Revenue</b>	<b>Non-Cash</b>	<b>Net Revenue</b>	<b>FTE</b>
<b>£'000</b>	<b>Income</b>	<b>Expenditure</b>	<b>Expenditure</b>	<b>Depreciation</b>	<b>Expenditure</b>	<b>Employees</b>
Local and Digital Economy	-	32,764	32,764	-	32,764	28.0
Future Economy	-	534	534	-	534	4.0
Economics	-	1,897	1,897	-	1,897	7.0
Management and Governance	-	882	882	-	882	4.5
Intellectual Property	-	240	240	-	240	-
Cyber Security	-	998	998	-	998	6.0
<b>Total</b>	-	<b>37,315</b>	<b>37,315</b>	-	<b>37,315</b>	<b>49.5</b>
FTE Role Reduction	-	-	-	-	-	(6.0)
<b>Total</b>	-	<b>37,315</b>	<b>37,315</b>	-	<b>37,315</b>	<b>43.5</b>

## Financial Services

Lead Minister	Minister for External Relations
Accountable Officer	Chief Officer, Department for the Economy
Department	Economy
Further information on services provided	<a href="http://www.gov.je">Department for the Economy (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

£'000	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	-	-	-	-
<b>Total revenue</b>	-	-	-	-
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	4,276	4,166	4,166	4,166
Other operating expenses	723	687	662	662
Grants and subsidies payments	5,887	5,887	5,887	5,887
Impairments	-	-	-	-
Finance costs	-	-	-	-
<b>Total expenditure</b>	10,886	10,740	10,715	10,715
<b>Net revenue expenditure (near cash)</b>	<b>10,886</b>	<b>10,740</b>	<b>10,715</b>	<b>10,715</b>
Depreciation and amortisation	-	-	-	-
<b>Net revenue expenditure after depreciation</b>	<b>10,886</b>	<b>10,740</b>	<b>10,715</b>	<b>10,715</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Financial Services	-	6,999	6,999	-	6,999	6.0
Financial Crime	-	1,321	1,321	-	1,321	5.0
Financial Intelligence Unit	-	2,566	2,566	-	2,566	35.0
<b>Total</b>	-	<b>10,886</b>	<b>10,886</b>	-	<b>10,886</b>	<b>46.0</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	-	<b>10,886</b>	<b>10,886</b>	-	<b>10,886</b>	<b>46.0</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Financial Services	-	6,956	6,956	-	6,956	6.0
Financial Crime	-	1,263	1,263	-	1,263	5.0
Financial Intelligence Unit	-	2,521	2,521	-	2,521	35.0
<b>Total</b>	-	<b>10,740</b>	<b>10,740</b>	-	<b>10,740</b>	<b>46.0</b>
FTE Role Reduction	-	-	-	-	-	(2.0)
<b>Total</b>	-	<b>10,740</b>	<b>10,740</b>	-	<b>10,740</b>	<b>44.0</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Financial Services	-	6,956	6,956	-	6,956	6.0
Financial Crime	-	1,263	1,263	-	1,263	5.0
Financial Intelligence Unit	-	2,496	2,496	-	2,496	35.0
<b>Total</b>	-	<b>10,715</b>	<b>10,715</b>	-	<b>10,715</b>	<b>46.0</b>
FTE Role Reduction	-	-	-	-	-	(2.0)
<b>Total</b>	-	<b>10,715</b>	<b>10,715</b>	-	<b>10,715</b>	<b>44.0</b>

### Service Level Analysis

<b>2028 Estimate</b>		<b>Near-Cash</b>	<b>Net Revenue</b>	<b>Non-Cash</b>	<b>Net Revenue</b>	<b>FTE</b>
<b>£'000</b>	<b>Income</b>	<b>Expenditure</b>	<b>Expenditure</b>	<b>Depreciation</b>	<b>Expenditure</b>	<b>Employees</b>
Financial Services	-	6,956	6,956	-	6,956	6.0
Financial Crime	-	1,263	1,263	-	1,263	5.0
Financial Intelligence Unit	-	2,496	2,496	-	2,496	35.0
<b>Total</b>	<b>-</b>	<b>10,715</b>	<b>10,715</b>	<b>-</b>	<b>10,715</b>	<b>46.0</b>
FTE Role Reduction	-	-	-	-	-	(2.0)
<b>Total</b>	<b>-</b>	<b>10,715</b>	<b>10,715</b>	<b>-</b>	<b>10,715</b>	<b>44.0</b>

## 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	<a href="https://www.gov.je">Treasury and Exchequer (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

	2025	2026	2027	2028
£'000	Estimate	Estimate	Estimate	Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	4,353	4,353	4,353	4,353
<b>Total revenue</b>	<b>4,353</b>	<b>4,353</b>	<b>4,353</b>	<b>4,353</b>
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	31,372	29,859	29,859	29,859
Other operating expenses	17,765	16,835	16,835	16,835
Grants and subsidies payments	-	-	-	-
Impairments	5	5	5	5
Finance costs	1,910	940	940	940
<b>Total expenditure</b>	<b>51,052</b>	<b>47,639</b>	<b>47,639</b>	<b>47,639</b>
<b>Net revenue expenditure (near cash)</b>	<b>46,699</b>	<b>43,286</b>	<b>43,286</b>	<b>43,286</b>
Depreciation and amortisation	1,570	1,570	1,570	1,570
<b>Net revenue expenditure after depreciation</b>	<b>48,269</b>	<b>44,856</b>	<b>44,856</b>	<b>44,856</b>



## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Near-Cash		Net	Non-Cash	Net	FTE Employees
	Income	Expenditure	Revenue Expenditure	Depreciation	Revenue Expenditure	
Finance Business Partners, Analytics & Management Information	-	4,614	4,614	-	4,614	69.0
Finance Hub	3,007	6,035	3,028	-	3,028	63.5
Revenue Jersey	214	14,163	13,949	1,570	15,519	169.0
Assurance and Risk	15	2,352	2,337	-	2,337	18.0
Strategic Finance	35	3,368	3,333	-	3,333	33.3
Treasury and Investment Management	1,082	14,553	13,471	-	13,471	19.0
Commercial Services	-	3,764	3,764	-	3,764	41.0
Corporate Costs	-	2,203	2,203	-	2,203	-
<b>Total</b>	<b>4,353</b>	<b>51,052</b>	<b>46,699</b>	<b>1,570</b>	<b>48,269</b>	<b>412.8</b>
FTE Role Reduction	-	-	-	-	-	(10.0)
<b>Total</b>	<b>4,353</b>	<b>51,052</b>	<b>46,699</b>	<b>1,570</b>	<b>48,269</b>	<b>402.8</b>

### Service Level Analysis

2026 Estimate £'000	Near-Cash		Net	Non-Cash	Net	FTE Employees
	Income	Expenditure	Revenue Expenditure	Depreciation	Revenue Expenditure	
Finance Business Partners, Analytics & Management Information	-	4,614	4,614	-	4,614	69.0
Finance Hub	3,007	6,035	3,028	-	3,028	63.5
Revenue Jersey	214	14,163	13,949	1,570	15,519	169.0
Assurance and Risk	15	2,352	2,337	-	2,337	18.0
Strategic Finance	35	1,855	1,820	-	1,820	33.3
Treasury and Investment Management	1,082	13,623	12,541	-	12,541	19.0
Commercial Services	-	3,764	3,764	-	3,764	41.0
Corporate Costs	-	1,233	1,233	-	1,233	-
<b>Total</b>	<b>4,353</b>	<b>47,639</b>	<b>43,286</b>	<b>1,570</b>	<b>44,856</b>	<b>412.8</b>
FTE Role Reduction	-	-	-	-	-	(25.0)
<b>Total</b>	<b>4,353</b>	<b>47,639</b>	<b>43,286</b>	<b>1,570</b>	<b>44,856</b>	<b>387.8</b>

### Service Level Analysis

2027 Estimate		Near-Cash	Net	Non-Cash	Net	FTE
£'000	Income	Expenditure	Revenue	Depreciation	Revenue	Employees
			Expenditure		Expenditure	
Finance Business Partners, Analytics & Management Information	-	4,614	4,614	-	4,614	69.0
Finance Hub	3,007	6,035	3,028	-	3,028	63.5
Revenue Jersey	214	14,163	13,949	1,570	15,519	169.0
Assurance and Risk	15	2,352	2,337	-	2,337	18.0
Strategic Finance	35	1,855	1,820	-	1,820	33.3
Treasury and Investment Management	1,082	13,623	12,541	-	12,541	19.0
Commercial Services	-	3,764	3,764	-	3,764	41.0
Corporate Costs	-	1,233	1,233	-	1,233	-
<b>Total</b>	<b>4,353</b>	<b>47,639</b>	<b>43,286</b>	<b>1,570</b>	<b>44,856</b>	<b>412.8</b>
FTE Role Reduction	-	-	-	-	-	(25.0)
<b>Total</b>	<b>4,353</b>	<b>47,639</b>	<b>43,286</b>	<b>1,570</b>	<b>44,856</b>	<b>387.8</b>

### Service Level Analysis

2028 Estimate		Near-Cash	Net	Non-Cash	Net	FTE
£'000	Income	Expenditure	Revenue	Depreciation	Revenue	Employees
			Expenditure		Expenditure	
Finance Business Partners, Analytics & Management Information	-	4,614	4,614	-	4,614	69.0
Finance Hub	3,007	6,035	3,028	-	3,028	63.5
Revenue Jersey	214	14,163	13,949	1,570	15,519	169.0
Assurance and Risk	15	2,352	2,337	-	2,337	18.0
Strategic Finance	35	1,855	1,820	-	1,820	33.3
Treasury and Investment Management	1,082	13,623	12,541	-	12,541	19.0
Commercial Services	-	3,764	3,764	-	3,764	41.0
Corporate Costs	-	1,233	1,233	-	1,233	-
<b>Total</b>	<b>4,353</b>	<b>47,639</b>	<b>43,286</b>	<b>1,570</b>	<b>44,856</b>	<b>412.8</b>
FTE Role Reduction	-	-	-	-	-	(25.0)
<b>Total</b>	<b>4,353</b>	<b>47,639</b>	<b>43,286</b>	<b>1,570</b>	<b>44,856</b>	<b>387.8</b>

## Non-Ministerial Departments

Head of Expenditure	Accountable Officer	Further information on services provided
Bailiff's Chambers	Chief Officer, Bailiff's Chambers	<a href="#">Bailiff's Chambers (gov.je)</a>
Law Officers' Department	Practice Director, Law Officers Department	<a href="#">Law Officers' Department (gov.je)</a>
Judicial Greffe	Judicial Greffier	<a href="#">Judicial Greffe (gov.je)</a>
Viscount's Department	Viscount	<a href="#">Viscount's Department (gov.je)</a>
Official Analyst	Official Analyst	<a href="#">Strategic Policy, Planning and Performance (gov.je)</a>
Office of the Lieutenant Governor	Chief of Staff and Private Secretary	<a href="#">Government House</a>
Probation	Chief Probation Officer	<a href="#">Probation and After-Care Service (gov.je)</a>
Comptroller and Auditor General	Comptroller and Auditor General	<a href="#">Jersey Audit Office</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

	2025	2026	2027	2028
£'000	Estimate	Estimate	Estimate	Estimate
<b>Revenue</b>				
Levied by the States of Jersey	365	365	365	365
Earned through operations	3,165	3,167	3,169	3,172
<b>Total revenue</b>	<b>3,530</b>	<b>3,532</b>	<b>3,534</b>	<b>3,537</b>
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	26,722	26,991	26,998	27,006
Other operating expenses	13,319	13,032	13,114	13,142
Grants and subsidies payments	90	90	90	90
Impairments	-	-	-	-
Finance costs	15	15	15	15
<b>Total expenditure</b>	<b>40,146</b>	<b>40,128</b>	<b>40,217</b>	<b>40,253</b>
<b>Net revenue expenditure (near cash)</b>	<b>36,616</b>	<b>36,596</b>	<b>36,683</b>	<b>36,716</b>
Depreciation and amortisation	85	85	85	85
<b>Net revenue expenditure after depreciation</b>	<b>36,701</b>	<b>36,681</b>	<b>36,768</b>	<b>36,801</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
<b>Bailiff's Chambers</b>						
Bailiff's Chamber	52	3,372	3,320	-	3,320	18.7
Court and Case Costs	-	480	480	-	480	-
<b>Law Officers' Department</b>						
Law Officers General	127	13,031	12,904	-	12,904	105.7
Court and Case Costs	-	1,111	1,111	-	1,111	-
<b>Judicial Greffe</b>						
Judicial Greffe - General	2,094	6,111	4,017	-	4,017	53.1
Court and Case Costs	-	5,951	5,951	-	5,951	-
<b>Viscount's Department</b>						
Viscount's Department	919	3,289	2,370	24	2,394	32.8
Court and Case Costs	-	246	246	-	246	-
<b>Official Analyst</b>	53	837	784	61	845	7.7
<b>Office of the Lieutenant Governor</b>	148	1,061	913	-	913	14.9
<b>Probation</b>						
Probation and Aftercare Service	44	3,243	3,199	-	3,199	33.7
Court and Case Costs	-	125	125	-	125	1.0
<b>Comptroller &amp; Auditor General</b>	93	1,289	1,196	-	1,196	-
<b>Total</b>	<b>3,530</b>	<b>40,146</b>	<b>36,616</b>	<b>85</b>	<b>36,701</b>	<b>267.6</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	<b>3,530</b>	<b>40,146</b>	<b>36,616</b>	<b>85</b>	<b>36,701</b>	<b>267.6</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
<b>Bailiff's Chambers</b>						
Bailiff's Chamber	52	3,174	3,122	-	3,122	18.7
Court and Case Costs	-	480	480	-	480	-
<b>Law Officers' Department</b>						
Law Officers General	127	13,236	13,109	-	13,109	105.7
Court and Case Costs	-	1,111	1,111	-	1,111	-
<b>Judicial Greffe</b>						
Judicial Greffe - General	2,094	6,067	3,973	-	3,973	53.1
Court and Case Costs	-	5,955	5,955	-	5,955	-
<b>Viscount's Department</b>						
Viscount's Department	919	3,284	2,365	24	2,389	32.8
Court and Case Costs	-	246	246	-	246	-
<b>Official Analyst</b>	53	840	787	61	848	7.7
<b>Office of the Lieutenant Governor</b>	148	1,061	913	-	913	14.9
<b>Probation</b>						
Probation and Aftercare Service	44	3,267	3,223	-	3,223	34.7
Court and Case Costs	-	125	125	-	125	1.0
<b>Comptroller &amp; Auditor General</b>	95	1,282	1,187	-	1,187	-
<b>Total</b>	<b>3,532</b>	<b>40,128</b>	<b>36,596</b>	<b>85</b>	<b>36,681</b>	<b>268.6</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	<b>3,532</b>	<b>40,128</b>	<b>36,596</b>	<b>85</b>	<b>36,681</b>	<b>268.6</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
<b>Bailiff's Chambers</b>						
Bailiff's Chamber	52	3,176	3,124	-	3,124	18.7
Court and Case Costs	-	480	480	-	480	-
<b>Law Officers' Department</b>						
Law Officers General	127	13,236	13,109	-	13,109	105.7
Court and Case Costs	-	1,111	1,111	-	1,111	-
<b>Judicial Greffe</b>						
Judicial Greffe - General	2,094	6,067	3,973	-	3,973	53.1
Court and Case Costs	-	5,959	5,959	-	5,959	-
<b>Viscount's Department</b>						
Viscount's Department	919	3,284	2,365	24	2,389	32.8
Court and Case Costs	-	246	246	-	246	-
<b>Official Analyst</b>	53	890	837	61	898	7.7
<b>Office of the Lieutenant Governor</b>	148	1,061	913	-	913	14.9
<b>Probation</b>						
Probation and Aftercare Service	44	3,270	3,226	-	3,226	34.7
Court and Case Costs	-	125	125	-	125	1.0
<b>Comptroller &amp; Auditor General</b>	97	1,312	1,215	-	1,215	-
<b>Total</b>	<b>3,534</b>	<b>40,217</b>	<b>36,683</b>	<b>85</b>	<b>36,768</b>	<b>268.6</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	<b>3,534</b>	<b>40,217</b>	<b>36,683</b>	<b>85</b>	<b>36,768</b>	<b>268.6</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
<b>Bailiff's Chambers</b>						
Bailiff's Chamber	52	3,179	3,127	-	3,127	18.7
Court and Case Costs	-	480	480	-	480	-
<b>Law Officers' Department</b>						
Law Officers General	127	13,236	13,109	-	13,109	105.7
Court and Case Costs	-	1,111	1,111	-	1,111	-
<b>Judicial Greffe</b>						
Judicial Greffe - General	2,094	6,067	3,973	-	3,973	53.1
Court and Case Costs	-	5,963	5,963	-	5,963	-
<b>Viscount's Department</b>						
Viscount's Department	919	3,284	2,365	24	2,389	32.8
Court and Case Costs	-	246	246	-	246	-
<b>Official Analyst</b>	53	890	837	61	898	7.7
<b>Office of the Lieutenant Governor</b>	148	1,061	913	-	913	14.9
<b>Probation</b>						
Probation and Aftercare Service	44	3,264	3,220	-	3,220	34.7
Court and Case Costs	-	125	125	-	125	1.0
<b>Comptroller &amp; Auditor General</b>	100	1,347	1,247	-	1,247	-
<b>Total</b>	<b>3,537</b>	<b>40,253</b>	<b>36,716</b>	<b>85</b>	<b>36,801</b>	<b>268.6</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	<b>3,537</b>	<b>40,253</b>	<b>36,716</b>	<b>85</b>	<b>36,801</b>	<b>268.6</b>

## Revenue Expenditure Growth

Revenue Expenditure Growth					
£'000		2025	2026	2027	2028
Reference	Description	Estimate	Estimate	Estimate	Estimate
	<b>Bailiff's Chamber</b>				
I-BAC-GP25-001	Court & Case Costs	174	174	174	174
	<b>Comptroller and Auditor General</b>				
I-CAG-GP25-001	Contractual Inflation	-	-	-	32
	<b>Judicial Greffe</b>				
I-JUG-GP25-001	Staff Resources, Legal Aid Costs & Court Refurbishment	860	820	824	828
	<b>Law Officers' Department</b>				
I-LOD-GP25-001	Staff Resources for Additional Cases	258	463	463	463
	<b>Probation</b>				
I-PRO-GP25-001	Staff Resources, Recharge Removal & Fleet Management	268	292	295	289
	<b>Viscount's Department</b>				
I-VID-GP25-001	Staff Resources	114	109	109	109
<b>Total</b>		<b>1,674</b>	<b>1,858</b>	<b>1,865</b>	<b>1,895</b>

## Summary of Revenue Growth Allocations

### I-BAC-GP25-001 Court & Case Costs

Court and Case Costs is set as an estimate for the annual spend for all costs associated with legal and court related functions. There has been a sustained increase in the number of court hearings and related activities increasing pressure on existing resource. In addition, the Access to Justice (Jersey) Law 2019 requires for the provision of sufficient resources for the purpose of meeting payments under the Legal Aid Scheme, the fees for which have been reviewed and updated for the first time since 2017. This allocation will provide the required funding to cover additional costs due to the increase in the court and case activity and fulfil the requirement of the Access to Justice (Jersey) Law 2019.

### I-C&AG-GP25-001 Contractual Inflation

Increased funding requirements in 2024 and 2025 represent one-off unavoidable events. Specifically for the recruitment of two new Board members when current terms of office expire, and recruitment of a new Comptroller and Auditor General, to commence during the latter part of 2025 so a new Comptroller and Auditor General is in place when the current term ends on 31 December 2026. The estimated requirement for 2027 is based on the position for 2026 making a prudent allowance for the impact of UK and Jersey inflation taking into account the forecasts of HM Treasury, the Office of Budget Responsibility and the Fiscal Policy Panel to reflect the contractual nature of over 95% of our spend.



### I-JUG-GP25-001 Staff Resources, Legal Aid Costs & Court Refurbishment

The Judicial Greffe's primary function is to support the delivery of, and access to, justice in Jersey. The organisation is responsible for the provision of judicial, secretarial, administrative, and interlocutory support for the Island's Courts and Tribunals including the Court of Appeal, the Royal Court, the Magistrates Court, the Petty Debts Court and seven Tribunals. The Department also supports a variety of areas of judicial work including intellectual property registrations, land registration and wills. This will ensure the continued effective running of the Court Service and will enhance the delivery of justice in Jersey. The outcomes will maintain access to justice and improve the effectiveness of the Court infrastructure to meet Jersey's social and economic needs and maintain the Island's international reputation.

### I-LOD-GP25-001 Staff Resources for Additional Cases

The workload of the criminal courts team within the Law Officers' Department has increased significantly with a rise in cases being sent to the Royal Court and the Magistrate's Court as well as an increase in advice files opened and the incorporation of new work streams, such as Violence against Women and Girls. The funding request is to add needed resource to the existing team.

### I-PRO-GP25-001 Staff Resources, Recharge Removal and Fleet Management

The Probation Service requires essential extra resource and budget realignment to fulfil its statutory functions in criminal justice and family law and community service scheme. Investment will cover increased demands on the community service scheme, the need to replace aging vehicles, and investment in locally trained manpower to obtain best value.

### I-VID-GP25-001 Staff Resources

The Viscount's Department is responsible for executing orders made by the Royal Court of Jersey, as well as certain other activities set out in statute. The investment will support much needed resourcing of the small team to match the increasing volume and complexity of workloads.

## States Assembly

Head of Expenditure	Accountable Officer	Further information on services provided
States Assembly	Greffier of the States	<a href="http://gov.je">States Assembly (gov.je)</a>

### Statement of Comprehensive Net Expenditure

#### Statement of Comprehensive Net Expenditure

£'000	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>Revenue</b>				
Levied by the States of Jersey	-	-	-	-
Earned through operations	-	-	-	-
<b>Total revenue</b>	-	-	-	-
<b>Expenditure</b>				
Social benefit payments	-	-	-	-
Staff costs	9,462	9,545	9,626	9,711
Other operating expenses	1,470	1,670	1,470	1,470
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
<b>Total expenditure</b>	10,932	11,215	11,096	11,181
<b>Net revenue expenditure (near cash)</b>	<b>10,932</b>	<b>11,215</b>	<b>11,096</b>	<b>11,181</b>
Depreciation and amortisation	-	-	-	-
<b>Net revenue expenditure after depreciation</b>	<b>10,932</b>	<b>11,215</b>	<b>11,096</b>	<b>11,181</b>

## Service Level Analysis

### Service Level Analysis

2025 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States Assembly General	-	3,758	3,758	-	3,758	3.0
Committees and Panels	-	2,301	2,301	-	2,301	24.0
Members' Services and Remuneration	-	1,936	1,936	-	1,936	19.0
Law Drafting	-	1,907	1,907	-	1,907	12.5
Digital and Public Engagement	-	1,030	1,030	-	1,030	12.0
<b>Total</b>	-	<b>10,932</b>	<b>10,932</b>	-	<b>10,932</b>	<b>70.5</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	-	<b>10,932</b>	<b>10,932</b>	-	<b>10,932</b>	<b>70.5</b>

### Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States Assembly General	-	3,841	3,841	-	3,841	3.0
Committees and Panels	-	2,301	2,301	-	2,301	24.0
Members' Services and Remuneration	-	1,936	1,936	-	1,936	19.0
Law Drafting	-	1,907	1,907	-	1,907	12.5
Digital and Public Engagement	-	1,230	1,230	-	1,230	12.0
<b>Total</b>	-	<b>11,215</b>	<b>11,215</b>	-	<b>11,215</b>	<b>70.5</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	-	<b>11,215</b>	<b>11,215</b>	-	<b>11,215</b>	<b>70.5</b>

### Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States Assembly General	-	3,922	3,922	-	3,922	3.0
Committees and Panels	-	2,301	2,301	-	2,301	24.0
Members' Services and Remuneration	-	1,936	1,936	-	1,936	19.0
Law Drafting	-	1,907	1,907	-	1,907	12.5
Digital and Public Engagement	-	1,030	1,030	-	1,030	12.0
<b>Total</b>	-	<b>11,096</b>	<b>11,096</b>	-	<b>11,096</b>	<b>70.5</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	-	<b>11,096</b>	<b>11,096</b>	-	<b>11,096</b>	<b>70.5</b>

### Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States Assembly General	-	4,007	4,007	-	4,007	3.0
Committees and Panels	-	2,301	2,301	-	2,301	24.0
Members' Services and Remuneration	-	1,936	1,936	-	1,936	19.0
Law Drafting	-	1,907	1,907	-	1,907	12.5
Digital and Public Engagement	-	1,030	1,030	-	1,030	12.0
<b>Total</b>	-	<b>11,181</b>	<b>11,181</b>	-	<b>11,181</b>	<b>70.5</b>
FTE Role Reduction	-	-	-	-	-	-
<b>Total</b>	-	<b>11,181</b>	<b>11,181</b>	-	<b>11,181</b>	<b>70.5</b>

## Revenue Expenditure Growth

Revenue Expenditure Growth					
£'000		2025	2026	2027	2028
Reference	Description	Estimate	Estimate	Estimate	Estimate
I-STA-GP25-001	Member and Staff Costs and Election 26'	553	836	717	802
<b>Total</b>		<b>553</b>	<b>836</b>	<b>717</b>	<b>802</b>

## Summary of Revenue Growth Allocations

### I-STA-GP25-001 Members and Staff Costs and Election 26'

The current Reviewer's determination presented to the States in October 2023 and her recommendations took automatic effect as follows:

- The salary for each States Member shall be increased each year in line with the Average Earnings Index (AEI) published that year by Statistics Jersey taking effect 1 October each year
- States Members' Pension Scheme; namely that the 'employer' contribution should be increased from 10% to 16% with effect from 1st January 2024

As a consequence of the review, greater expenditure on the Assembly budget will cause a shortfall from 2025 which this bid seeks to address. It is also a requirement of the Elections (Jersey) Law 2002 that the costs incurred through elections for Deputies are met by the States and this one-off budget will fund the costs of the 2026 elections.

