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# STATES OF JERSEY



## FINANCE LAW DELEGATION REPORT FOR THE SIX-MONTH PERIOD TO 31ST DECEMBER 2023

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Presented to the States on 28th February 2024  
by the Minister for Treasury and Resources

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STATES GREFFE

## REPORT

### Summary:

The purpose of this report is to satisfy a requirement of the Public Finances (Jersey) Law 2019 for the Minister to report to the States Assembly, twice yearly, decisions taken by the Minister under certain Articles of that Law. Details of such decisions are set out in the body of this report. In most cases these decisions vary the amounts for heads of expenditure approved by the Assembly in the Government Plan.

In summary, during the six-month period ending on 31st December 2023 the Minister or Treasurer (acting under delegation from the Minister) approved the following:

- Eight transfers between approved heads of expenditure totalling £15.8 million.
- Nine uses of additional departmental income above that included in the Government Plan, totalling up to £1.9 million.
- Seventeen allocations from Reserves totalling up to £70.7 million. Of these:
  - up to £12 million was to fund pay awards
  - up to £18.6 million was allocated for additional pressures in the Health and Community Services department.
  - up to £19 million was allocated to fund the costs of dealing with major incidents
  - up to £12.7 million was allocated to fund costs arising from initiatives in the 100-day plan, inflationary pressures and insurance costs
  - up to £3 million was allocated from the Reserve for Central Risk and Inflation for additional funding of Orchard House and advance funding for the Elizabeth Castle project
  - up to £5.4 million was to fund miscellaneous spending pressures – these are listed in this report.
- Eight Letters of Comfort to Accountable Officers, totalling up to £3.4 million.

Approvals in the period are detailed below.

### 1. The administration of the public finances of Jersey

In accordance with the Public Finances (Jersey) Law 2019 (“the Law”) certain matters are required to be reported to the States Assembly twice yearly by the Minister for Treasury and Resources (“the Minister”).

The Public Finances Manual requires that this report includes a list of all letters of comfort issued during the preceding six-month period. A letter of comfort from the Minister for Treasury and Resources confirms to an Accountable Officer that additional funding will be allocated from Reserves in that financial year if it appears that the approved head of expenditure may be exceeded.

This report summarises all decisions made, and letters of comfort issued during the six month period to 31st December 2023. Where decisions have not previously been published, this is due to one of two reasons -

- The decisions were exempted under the Freedom of Information (Jersey) Law 2011; or
- The decisions were taken by the Treasurer of the States under delegated authority from the Minister.

## 2. Reporting on decisions

The areas of administration which are required to be reported on are as follows:

- (a) each function undertaken, within the applicable 6-month period under any of Articles 18 to 21, 24 and 26 to 28; and
- (b) each direction given, within the applicable 6-month period by the Minister under Article 15(3) with respect to the amounts appropriated for a reserve head of expenditure.

Article 18 relates to transfers between heads of expenditure.

Article 19 relates to transfers to the following year's reserve.

Article 20 relates to transfers of major project amounts to the following year.

Article 21 relates to the power to allocate excess income.

Article 24 relates to emergency expenditure.

Article 26 relates to financing (borrowing).

Article 27 relates to loans.

Article 28 relates to guarantees and indemnities.

There were no approvals in the period under Article 20, 24, 26, 27 or 28. Other approvals are detailed below.

### 2.1. Transfers between heads of expenditure under Article 18.

*NB A list of abbreviations used can be found at the end of this report.*

*Where Ministerial Decisions were public the full decisions can be read on [www.gov.je](http://www.gov.je).*

Head of expenditure		Amount £	Purpose
From	To		
Integrated Technology Solution Release 3 & 4	Integrated Technology Solution Release 1 & 2	Up to 1,900,000	To ensure that all the key fundamental components which are part of Release 1 & 2 are delivered effectively, a reprioritisation has been necessary by utilising funding that is currently assigned to

			Releases 3 & 4. (MD-TR-2023-646)
MS Foundation	General Reserve	Up to 423,004	The Government Plan 2023 process budgeted that MS Foundation would not spend all of the allocated budget in 2022, and a proportion would be required to continue the project in 2023. Before the end of 2022, the project team were able to accelerate some aspects of the project, which cost £423,004 to be incurred in 2022 that had been planned for the revised 2023 budget. These 2022 costs were funded from the General Reserve in that year. This decision effectively repaid the General Reserve in 2023. (MD-TR-2023-646)
Sewage Treatment Works	General Reserve	Up to 967,236	Amounts being transferred from the allocated budget approved in the Government Plan 2023-26 to the General Reserve. These costs were incurred in 2022 and were funded from the General Reserve in that year. This decision effectively repaid the General Reserve in 2023. There was no increase in the total cost of the project. (MD-TR-2023-646)
Electronic Document Management Solution (EDMS)	Cabinet Office	Up to 700,000	The Cabinet Office identified that the Electronic Document Management Solution (EDMS) project could be reprioritised. The discovery phase of the EDMS project identified an alternative approach to organising records and procuring the assets for a scalable digital platform, resulting in this budget being available to support cost pressures in the Cabinet Office. (MD-TR-2023-646)

Other Infrastructure (Drainage Foul Sewer Extensions)	Replacement Assets & Minor Capital – I&E	Up to 400,000	Reallocation of funding to replace critical equipment related to sewage processing. (MD-TR-2023-758)
Replacement Assets and Minor Capital – HCS	Health Service Improvements Programme	Up to 900,000	Funding was redeployed to meet other health priorities. (MD-TR-2023-857)
Learning Difficulties - Specialist Accommodation - HCS	Health Service Improvements Programme	Up to 500,000	Unspent 2023 funding. It was proposed that this budget be transferred to meet other project requirements. (MD-TR-2023-857)
Covid-19	Health and Community Services	Up to 10,000,000	Redeployment of unneeded 2023 funding for Covid-19 to meet service pressures. (MD-TR-2023-860)

2.2. Transfers of unspent 2023 approvals to the following year's Reserve under Article 19.

There was one decision made on 7<sup>th</sup> July 2023 - [MD-TR-2023-451](#) which was included for completeness in the [Finance Law Delegation Report for the six-month period to 30th June 2023](#). It relates to the 2022 year-end.

2.3. Approvals of the allocation of excess income under Article 21. Excess income in this regard is income over and above 10% (up to a maximum of £100,000) of the relevant departmental income estimates in the Government Plan 2023-2026.

Head of expenditure	Amount £	Purpose
CYPES (Higher Education Courses)	Up to 114,000	Use of additional income arising from fee increases (above 2.5%) in Higher Education Courses in 2023. Any additional income as a result of these increases was stated to be offset by the staff and non-staff costs of providing these services to the public. (TR-2023-TD026)
HCS (Private Patient Tariff)	Up to 185,000	Use of additional income arising from Private Patient Tariff increase in charges above 2.5% from 1 September 2023. The additional income was stated to be offset by the staff and non-staff costs of providing these services to the public. (TR-2023-TD029)

The Office of the Lieutenant Governor (OLG)	Up to 26,000	Use of additional income arising from increases in fees for British citizenship applications exceeded budget by £26,000. The additional income was requested to be used for a number of purposes. (TR-2023-TD034)
CLS (Control of Housing and Work (Residential and Employment Status) fees)	Up to 23,000	Use of additional income arising from increases (above 2.5%) in the fees charged to persons granted Entitled status under Regulation 2(1)(e) of the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013. Any additional income as a result of these increases was stated to be offset by the staff and non-staff costs of providing services to the public with regards to the Control of Housing and Work Law (CHWL). Any additional income as a result of these increases was stated to be offset by the staff and non-staff costs of providing services to the public with regards to the CHWL. (TR-2023-TD039)
CLS (Control of Housing and Work (Non-Resident Undertaking) fees)	Up to 20,000	Use of additional income arising from fees increases (above 2.5%) charged to persons where an application is made for a business licence by a non-resident undertaking. Any additional income as a result of these increases was stated to be offset by the staff and non-staff costs of providing services to the public with regards to the CHWL. (TR-2023-TD039)
Infrastructure (Sports Facilities fees)	Up to 110,000	Use of additional income arising from increases in Sports facilities fees above 2.5% in 2024. In setting charges for the year ahead, the Sport Division undertakes an annual review of charges applied in the private health and fitness sector in Jersey to ensure the Sport Division remains competitive and provides value for money. The additional income was stated to be offset by the staff and non-staff costs of providing these services to the public. (TR-2023-TD042)
Infrastructure (Driver & Vehicle Standards (DVS) fees)	Up to 50,000	Use of additional income arising from increases in Driver & Vehicle Standards fees above 2.5% in 2024. The additional income was stated to be offset by the staff and non-staff costs of providing these services to the public. (TR-2023-TD044)

Justice and Home Affairs	Up to 400,000	Use of additional income within the Jersey Customs and Immigration Service (JCIS) as a result of a periodic uplift in fees that had not been reflected in budgeted income assumptions. JHA requested to retain the additional income to meet various financial pressures elsewhere in the Department rather than requesting additional funding from the General Reserve. (MD-TR-2023-852)
Infrastructure	Up to 950,000	Use of additional income arising from Jersey Property Holdings completing periodic rent reviews in the year and increasing the number of properties that are leased out. The Department requested to retain this additional income to meet various financial pressures within the Department rather than seeking additional funding from the General Reserve. (MD-TR-2023-852)

#### 2.4. Approvals of financing (borrowing) under Article 26

There were no new approvals under Article 26 in the six-month period. However, the following information is included in this report for completeness.

##### Overdraft

During the six months to 31st December 2023 the Treasurer of the States (under delegated authority from the Minister) signed one decision in relation to the overdraft facility. TR-2023-TD031 approved the implementation of an overdraft facility of £25 million with HSBC.

##### Revolving Credit Facility (RCF) (approved by the States, but included for completeness)

In the six months from 30th June to 31st December 2023, additional drawings of £24.4m were made from the States' revolving credit facility to bring the total drawn to fund the New Healthcare Facilities project to £52.8 million.

#### 2.5. Approvals of loans under Article 27

There were no new approvals under Article 27 in the six-month period. However, the following information is included in this report for completeness.

Two loans issued by the Minister remain outstanding - the loan to Caesarean Tennis Club and the loan to Blue Islands Limited. Neither loan has seen any drawdowns in the last 6 months.

As of the 31 December 2023 the outstanding balance of the Blue Island Loan was £7,855,459, reduced from £9,550,504 as at the 30 June 2023 through capital repayment.

As of the 31 December 2023 the outstanding balance of the Caesarean Tennis Club loan was £42,222, reduced from £45,555 as at the 30 June through capital repayment.

Housing Development Fund (States approved but included for continuity from prior reports)

During the six-month period to 31 December 2023, no new loans were approved by the Minister for Treasury and Resources.

The net value of loans outstanding from the Housing Development Fund remained unchanged from £228,861,407 as of the 30th June 2023 as at 31st December 2022.

Loans from the HDF were split between the following loan holders:

Andium Homes Limited	£227,615,777
Le Vaux Housing Trust	<u>£1,245,630</u>
Total loans	£228,861,407

## 2.6. Approvals of guarantees under Article 28

There were no new approvals under Article 28 in the six-month period. However, the following information is included in this report for completeness.

### 2.6.1. Jersey Student Loan Scheme

During the six-month period to 31<sup>st</sup> December 2023, no new loans were guaranteed by the States under the Jersey Student Loan Scheme, which provided financial guarantees to four banks. The Scheme closed to new loans in 2018.

P53/2007 (Student Loans for higher education – guarantees) was debated by the States Assembly on the 6<sup>th</sup> June 2007 and a maximum outstanding limit of £10 million for an unlimited time period was approved. The outstanding balance of these loans guaranteed as at 31st December 2023 was £300,107. At the end of June 2023 this was £403,000.

### 2.6.2. Disruption Loan Guarantee Scheme (Covid)

This scheme was introduced alongside other measures to assist businesses as part of Covid support and allowed Government to guarantee loans to businesses from banks. It was not extended after 31st December 2021, therefore no new applications have been made, nor guarantees granted since that date.

169 enquiries had been made by clients to banks under the scheme at the end of 2021, of which 70 had progressed and a facility issued. Whilst £4.3 million of facilities had at one stage or another been approved, by 31st December 2023, 31 facilities remained active. These facilities had a total facility value of £1.5



million at their respective dates of award. At 31 December 2023, reflecting repayments made in the period to the year's end, the remaining value of guarantee exposure from these facilities (including accrued interest) is £0.7 million. Loan repayments will continue to diminish this guarantee exposure over time, notwithstanding that balances may continue to accrue interest until full repayment.

To date, there have been three confirmed defaults, one in 2021 and two in 2023 which resulted in claims by banks.

The 2021 claim had a value of £28,000 and was paid in January 2022.

The 2023 claims had values of £28,000 and £411,000 and were paid in September 2023 and January 2024 respectively.

As of 31 December 2023, there remains one other loan with a value of £4,000 currently in default. However, a formal claim has not yet been made therefore no provision will be made in the 2023 Annual Report and Accounts.

#### 2.7. Allocations from the Reserve under Article 15(3)

Further information on the Minister's policy for the types of allocation from the Reserve is contained in "Procedures for allocations from the Reserve", published as R.76/2022.

From	To	£	Purpose
General Reserve	CYPES	Up to 300,000	International Cultural Centre – funding a programme team to conduct needs analysis research amongst the Island's communities, grow understanding of the barriers to equality, integration and social cohesion that may exist, and develop initiatives to overcome those barriers. (MD-TR-2023-443)
General Reserve	HCS	Up to 800,000	To develop a robust Financial Recovery Plan (FRP) to rapidly return the department to a balanced and sustainable financial position in the short-term whilst delivering better quality of care and value for money for citizens. (MD-TR-2023-443)
General Reserve	HCS	Up to 2,797,600	Waiting List Recovery Initiatives - Funding to be used to address waiting lists across various health

			care pathways where waiting times have grown to more than 180 days. (MD-TR-2023-443)
General Reserve	Infrastructure	Up to 500,000	Sports Income - this allocation has been released to reduce the impact of the substantial income deficit on departmental net revenue expenditure. (MD-TR-2023-443)
General Reserve	Feasibility (for use by the Infrastructure Department)	Up to 1,963,100	Liquid Waste Key Infrastructure and Emerging Projects Capital Delivery - this funding allows initial feasibility and preparatory work to enable the department to support the Council of Ministers in delivering the Bridging Island Plan, address existing network issues which will reduce the number of emergency call outs and improve operational efficiency, prevent pollution, maintain, and improve public health by dealing safely and efficiently with liquid waste for the foreseeable future. (MD-TR-2023-443)
General Reserve	CO	Up to 250,000	This allocation is to provide additional resources for the recruitment team and enable improvements to recruitment processes. (MD-TR-2023-443)
General Reserve	T&E	Up to 334,000	HCS Finance Business Partnering (FBP) Team resourcing. Additional funding to enable an expansion of the team and increase capacity for the FBP team to undertake value added work to support budget holders in their efforts to make efficiencies and to maintain and strengthen financial management across HCS. (MD-TR-2023-443)

Reserve for Centrally Held Items (This Reserve includes several sub-components - see *1 below).	Various Heads of Expenditure – see breakdown *2	Up to 12,123,951	Pay award for Teachers, Junior Doctors, Nurses and Midwives, Heads and Deputies. The 2023 pay award comprised a consolidated 7.9% increase for the above listed pay groups, except for Junior Doctors who received a consolidated 6% increase plus a consolidated £1,250 per employee. (MD-TR-2023-567)
General Reserve	Various Heads of Expenditure – see *3 table below	Up to 18,989,700	Funding of costs related to major incidents. (MD-TR-2023-584)
General Reserve	Various Heads of Expenditure – see *4 table below	Up to 12,668,491	Funding to meet the following needs: - Costs arising from initiatives in the Chief Minister’s 100 Day Plan - Inflationary pressures in relation to operations in the Department for Infrastructure and Environment (I&E) and Government-wide insurance costs in the Department for Treasury and Exchequer (T&E) - Incremental costs arising in the Department for Health and Community Services (HCS), Department for Justice and Homes Affairs (JHA) and the States of Jersey Police (SoJP) following the introduction of a new organisation-wide parental leave policy - Replacement anaesthetic machines (HCS) - In year priorities for which letters of comfort are in place including funding the British-Irish Council; review of Rheumatology services; the project delivering the Integrated Technology Solution; and support for Jersey Action Against Rape. (MD-TR-2023-801)

Reserve for Central Risk and Inflation	Orchard House project (HCS)	Up to 2,435,000	Additional funding for the Orchard House project relates to the development of a specialist mental health facility. Costs have increased as the new leadership of the mental health team in Health and Community Services has sought to make greater use of the facilities at Orchard House and therefore requires increased room capacity. There was also a need to undertake more structural works to bring the building into line with building regulations and relevant health and safety standards than had originally been planned. (MD-TR-2023-849)
Reserve for Central Risk and Inflation	Elizabeth Castle project (Economy)	Up to 520,000	Advance funding. The project is currently underway, and some elements have been able to be delivered ahead of schedule. To enable this to happen, Ministers agreed to reduce the budget allocation for 2024 provided in the Government Plan 2024-2027 and to increase the resources available in 2023 by an equivalent amount. (MD-TR-2023-849)
Reserve for Centrally Held Items - Markets Smoothing Reserve	Infrastructure	Up to 60,000	An allocation for the Department for Infrastructure and Environment to cover the additional costs associated with maintaining the day to day running of the Central Markets. (MD-TR-2023-852)
Reserve for Centrally Held Items - Court and Cases Costs Smoothing Reserve	Law Officers' Department Bailiff's Chambers States of Jersey Police	Up to 1,556,000 Up to 166,000 Up to 245,000	Budget pressures. The expectation is that the departments will fund any further pressures from within their own departmental underspends first before an allocation is made from the Smoothing Reserve. (MD-TR-2023-852)

General Reserve	HCS *	Up to 15,000,000	This includes the balance of funding (£2m) previously held to address waiting lists, originally intended to be used in 2024, but now repurposed to address the wider pressures in the department. (MD-TR-2023-860)  <i>* This amount was further supplemented by an allocation of £7.6 million in MD-TR-2024-89.</i>
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\*1 Sub-components of the Reserve for Centrally Held Items

Sub-components	Purpose
Pay award inflation	Provision for the forecast costs of future inflationary pay awards including associated social security and pension requirements.
Pension and Social Security Increases	Centrally held increases to meet pension and social security increased costs.
Non-pay net inflation	From 2021 onwards funding has been held in reserve for the forecast net non-pay inflation requirements across government.
Court and Case Costs smoothing reserve	Departments involved in civil and criminal judicial proceedings hold annual budgets for court and case costs. Expenditure on court and case costs is highly variable and driven by demand that is largely outside of the control of departments. The court and case costs smoothing reserve provides a source of funding to meet peaks in demand. In years where court and case costs are lower than budgeted, surpluses are allocated to the smoothing reserve in order to build capacity for the future.
Markets smoothing reserve	Income from market traders is used to run and maintain the Island's public markets. When income from the public markets exceeds expenditure, the surplus is transferred to the markets smoothing reserve to build capacity for future expenditure such as maintenance or refurbishment needs. In years where expenditure is higher than income funding can be withdrawn from this reserve.
Independent Jersey Care Inquiry	Centrally held provision for costs associated with the Independent Jersey Care Inquiry and its recommendations.
Revenue consequences of capital schemes	Centrally held reserve for the revenue consequences of capital initiatives, which will be released once projects in the capital programme have reached the point of incurring associated revenue costs. Funding is held in the reserve due to the inevitable variability involved in the timescales for capital projects, which are subject to assumptions and estimation.

Capital Smoothing Reserve	The capital smoothing reserve is intended to support improved cashflow management for projects. Allocations of funding to the reserve will typically be linked to individual projects, but where no longer required for previously identified purposes, funding can also be used to support other smoothing requirements including <i>inter alia</i> : opportunities to accelerate delivery of existing projects, further initiatives within the scope of an existing project head of expenditure, project cost pressures.
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## \*2 Pay award breakdown by department MD-TR-2023-567

Heads of Expenditure	2023 Pay Award
CYPES	£6,010,320
Cabinet Office	£11,047
HCS	£6,102,584
<b>Total – Reserve for Centrally Held Items</b>	<b>£12,123,951</b>

## \*3 Funding for emerging priorities MD-TR-2023-584

IA Ref	Title	Head of Expenditure	2023
IA23-019	Funding for Major Incidents	States of Jersey Police	£7,250,000
IA23-018	Funding for Major Incidents	Justice and Home Affairs	£6,667,500
IA23-014	Funding for Major Incidents	Economic Development, Tourism, Sport & Culture	£2,845,000
IA23-020	Health and Wellbeing Recovery Programme	Cabinet Office	£1,610,000
IA23-012	Contingency Planning	Environment	£245,200
IA23-017	Haut Du Mont Recovery Stage	Infrastructure	£189,500
IA23-033	Grands Vaux Flood defences	Infrastructure	£182,500
			<b>£18,989,700</b>

## \*4 Release of Funding Held Centrally MD-TR-2023-801

Head of Expenditure	Title	2023
CLS	Support for Ukrainians in Jersey	up to £220,750
CLS	100 Day Plan - Older Person's Living Forum	up to £7,721
CLS	100 Day Plan - Free Period Products	up to £107,182
CLS	100 Day Plan - Cost of Living Support	up to £17,263
Covid-19 Response	Social Recovery Allocation - Countryside Access and Community Volunteering	up to £57,200
EXT	British Irish Council Hosting in 2023	up to £143,000
HCS	Parental Leave – HCS	up to £1,000,000
HCS	Funding for costs related to a review of rheumatology services	up to £1,300,000
Infrastructure	Inflation - Hydrocarbons and Fuels	up to £836,000

Infrastructure	Inflation - Process Chemicals	up to £460,000
Infrastructure	Inflation - Aquasplash Renewal	up to £300,000
Infrastructure	Inflation - Maintenance Costs	up to £595,000
Infrastructure	Inflation - Pressures on Outsourced Contracts	up to £450,000
Infrastructure	Inflation - Property Maintenance	up to £550,000
Infrastructure	Inflation - Leased in Property Costs and Rates	up to £760,000
JHA	Jersey Action Against Rape support	up to £131,375
JHA	Parental Leave – JHA	up to £405,000
Replacement Assets - HCS	Anaesthetic Machines	up to £870,000
SoJP	Parental Leave – SoJP	up to £187,000
T&E	Inflation - Insurance Cost Increases	up to £951,000
T&E	Insurance Costs	up to £2,200,000
Integrated Technology Solution Releases 1 & 2	ITS Releases 1 & 2	up to £1,120,000
		up to <b>£12,668,491</b>

### 3. Letters of Comfort

A letter of comfort from the Minister for Treasury and Resources confirms to an Accountable Officer that additional funding will be allocated in that financial year if it appears that the approved head of expenditure may be exceeded, even after appropriate actions have been taken to control spending levels, or if urgent funding is required. The Minister decided, when approving the relevant Public Finances Manual section, that a list of these decisions should be published twice-yearly in this report. Letters of comfort provide temporary assurance, pending preparation of full business cases, to Accountable Officers so that necessary expenditure can continue. Budgets are not formally increased until such time as an allocation of funding is made (for example from Reserves) under the Minister's powers in the Public Finances Law.

Some of the letters in the list below may have been superseded by formal allocations of additional expenditure approval. Some letters may not result in a formal allocation of additional funding if expenditure can be managed within existing approvals.

There were 8 Letters of Comfort issued during the six-month period to 31st December 2023. Only one (LOC-2023-24) has resulted in a formal additional expenditure approval (in MD-TR-2023-801) but this was not needed to be drawn down.

Reference number	Department	Subject/Pressure	Maximum amount £
LOC-2023-24	Justice and Home Affairs	Funding for Jersey Action Against Rape (JAAR)	131,375

LOC-2023-25	Department for the Economy	Funding for Jersey Reds	150,000
LOC-2023-26	Treasury and Exchequer	Funding for Overdraft Interest Charges	480,000
LOC-2023-27	Department for the Economy	Financial support for Woodlands Farm	250,000
LOC-2023-28	Department for the Economy	Funding for Jersey Reds	220,000
LOC-2023-29	Customer and Local Services	Storm Ciarán - response to the extreme situation and to protect the health and wellbeing of Islanders impacted.	50,000
LOC-2023-30	Cabinet Office	Funding for costs relating to the Violence Against Woman and Girls (VAWG) Taskforce - implementation phase in 2024.	309,500



Minister for Treasury and Resources  
February 2024

Abbreviations

CLS	Customer and Local Services
CO	Cabinet Office
CO-COO	Cabinet Office - Chief Operating Office
CO-SPPP	Cabinet Office – Strategic Policy, Planning and Performance
CYPES	Children, Young People, Education and Skills
EXT	External Relations
HCS	Health and Community Services
JHA	Justice and Home Affairs
P&CS	People and Corporate Services
SoJP	States of Jersey Police
T&E	Treasury and Exchequer