
STATES OF JERSEY



TRANSFERS BETWEEN HEADS OF EXPENDITURE UNDER THE PUBLIC FINANCES (JERSEY) LAW 2019: ARTICLE 18 – 31ST MARCH 2025

**Presented to the States on 31st March 2025
by the Minister for Treasury and Resources**

STATES GREFFE

REPORT

Decision(s): Under Article 18(4) of the [Public Finances \(Jersey\) Law 2019](#) (the Law), the Minister for Treasury and Resources hereby notifies the States, and having consulted with any relevant Minister under Article 18(5) of the Law; that she has agreed to the following –

Transfers between Heads of Expenditure under Article 18 of the Law

MD- TR- Ref.	Department		£	Funding of –
	From –	To –		
2025 -241	Customer and Local Services (CLS) Head of Expenditure	Infrastructure Head of Expenditure	Recurring transfer of £505,000, the expenditure budget of £474,000 and 6.0 FTE	Crematorium Resilience Capital Project

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

Background

The CLS department is now known as Employment, Social Security and Housing (ESSH). The corresponding head of expenditure in the approved Budget for 2025 is named Customer and Local Services (CLS).

The Crematorium is managed according to the requirements of the Cremation (Jersey) Law 1953 and is currently under the administration of the Employment, Social Security and Housing department following changes brought in under the OneGov banner in 2018 (formerly run by the Health department). The Minister for Health and Social Services retains responsibility for the administration of the Law and Regulations, but operational matters are currently dealt with by the Local Services team.

It is now proposed to transfer the Crematorium service to the Infrastructure – Operations and Transport division for operational purposes. The service will come under the Technical Support Services team of Operations and Transport who will be responsible for line management and operational support and also have the expertise and technical support teams necessary to deal with technical issues that may arise with the cremator and associated plant.

Also included within the capital allocations in the 2025-28 Budget are the sums of £300,000 under “feasibility” in 2025 and £1,000,000 under “Estates” in total over 2026-2028 for projects to procure a containerised backup cremator and refurbish the crematorium facilities whilst the public facing crematorium services are displaced to the RJA&HS during construction of the new Acute Hospital at the adjacent Overdale site. It is proposed that these will similarly transfer to the Infrastructure and Environment Accountable Officer for governance and project administration purposes.

The Accountable Officer responsibility for the Crematorium Capital Project identified under the “Feasibility” head of expenditure in the Capital programme for 2025 and under “Estates” for future years will move from the Accountable Officer for ESSH to the Accountable Officer for Infrastructure and Environment.

Customer facing support will remain unchanged – the main liaison is between funeral directors and the crematorium manager and this will not change.

Staff consultation has now taken place, operationally it is proposed to move the full year budget and associated spend / income to date from 1 Jan 2025, with line management changing from 1 March 2025.

Property-related costs sit in Infrastructure so this transfer brings those costs together and the service will not be run at a surplus.

Recommendation

The Minister is recommended to approve the recurring transfer of the income budget of £505,000, the expenditure budget of £474,000 and 6.0 FTE from the Customer and Local Services (CLS) Head of Expenditure to the Infrastructure Head of Expenditure.

Reasons for Decision

Article 18(1)(a) of the Public Finances (Jersey) Law 2019 states that a specified amount appropriated for one head of expenditure may, with the approval of the Minister for Treasury and Resources, be used for the purposes of another head of expenditure that is set out in the government plan / budget.

Article 18(4) of the Public Finances (Jersey) Law 2019 states that the Minister shall give the States Assembly at least 4 weeks’ notice before an amount is transferred under paragraph (1)(a).

Article 18(5) of the Public Finances (Jersey) Law 2019 states that if a direction under this Article would affect a head of expenditure that relates to the responsibilities of any Minister, that Minister must be consulted before the direction is made. The Ministers for Social Security, Health and Social Services and Infrastructure have been consulted.

To comply with P.67/1999 which charges the Minister for Treasury and Resources to regulate the number of persons that may be employed by the States.

Resource Implications

The income budget of £505,000 and the expenditure budget of £474,000 to decrease within the Customer and Local Services (CLS) Head of Expenditure and the budgets within the Infrastructure Head of Expenditure to increase by an identical amount. Property-related costs sit in Infrastructure so this transfer brings those costs together and the service will not be run at a surplus.

The Infrastructure budgeted FTE to increase by 6.0 and the Customer and Local Services (CLS) FTE to decrease by an identical amount.

This decision does not change the total amount of expenditure approved by the States in the Budget 2025-2028 and the transfer will be reflected in the next Budget 2026-2029 cash limits.

This decision can be found on www.gov.je under the following Ministerial Decision references –

- *MD-TR-2025-241*

which were signed on 31st March 2025.