
STATES OF JERSEY



TRANSFERS BETWEEN HEADS OF EXPENDITURE UNDER THE PUBLIC FINANCES (JERSEY) LAW 2019: ARTICLE 18 – 10TH SEPTEMBER 2021

**Presented to the States on 14th September 2021
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 –		
2021 - 0110	COO revenue head of expenditure (D05GP20001)	Taxes Office System Renewal head of expenditure (C00MF16014)	1,140,000	Revenue Management System

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

Transfers are proposed in 2021 from the Chief Operating Office (COO) revenue head of expenditure to the Taxes Office System Renewal head of expenditure. The transfers are needed to ensure the correct allocation of budget to the RMS (Revenue Management System) project.

At the time of constructing the Medium-Term Financial Plan (MTFP) 2016 to 2019, it was clear that the existing revenue system, ITAX, was obsolete and significant flaws had been identified in its accounting processes. The Revenue Management System (RMS) supplied by Datatorque Ltd was selected to replace ITAX and funding was allocated accordingly. Subsequent and ongoing changes in the tax environment ensure that the RMS system is constantly being updated.

Although the system was to be operated by Treasury and Exchequer (T&E), a portion of the budget was allocated to COO to provide technical support. However, in practice, the system has been operated and maintained within T&E, the technical support required being provided by the RMS supplier. The T&E budget allocation has been depleted requiring the funds in COO to be transferred to meet the ongoing requirements.

Following this decision, the Principal Accountable Officer (PAO) will authorise the transfer of Accountable Officer responsibility for the Taxes Office System Renewal head of expenditure from COO to T&E.

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

- *MD-TR-2021-0110*

which was signed on 10th September 2021.