

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY DEPUTY J.M. MAÇON OF ST. SAVIOUR  
ANSWER TO BE TABLED ON TUESDAY 12TH JULY 2016**

**Question**

Will the Minister provide the figures for underspends for each department for each of the past 5 years?

**Answer**

The Public Finances (Jersey) Law 2005 holds Accounting Officers, usually Chief Officers of Departments, personally accountable for the proper financial management of the resources allocated to them by the Assembly. Most notably in this context, the expenditure of the Department or body must not exceed the amount appropriated to it by a head of expenditure.

It is important to understand that fact when considering the way in which Departments manage their expenditure through the year to ensure spend is being focused in the areas required to meet their objectives but within the allocated funding. Departments must also manage the financial risks of any projected or unforeseen pressures.

Whilst the majority of departmental spend goes on operational expenditure to maintain services throughout the year, cash limits also provide funding for projects and elements of non-recurring expenditure in each year to meet the needs of the department. This can include strategic planning, organisational change, one-off grants and minor equipment replacement.

This diversity of spending means that the timing of spend is not entirely aligned with the calendar year in which the funding allocation is provided. Consequently, departments will underspend against the allocations available to them in any given year and seek approval to carry forward unspent balances to continue spending on priority areas.

Ministerial Departments and Non-Ministerial States funded bodies have underspent by between 3.5% and 4.4% over the past 5 years, including elements of Central Contingencies allocations and Court and Case Costs funding. Details for each of the years 2011 – 2015 by Department can be found in the table in Appendix 1.

Further details can be found in the Annex to Financial Report and Accounts and in the Carry Forward Reports for each of the years.

The “budgets” for each year used to assess the level of underspends include each department’s carry forwards from the previous year, Contingency funding and any other sums for one-off projects which may well straddle more than one year.

## Appendix 1 – Department Underspend Against Final Approved Budget by Year – 2011 - 2015

**Note: This analysis is based on the Departmental structure prior to P.46/2015 ‘Draft States of Jersey (Transfer of Functions No. 8) (Miscellaneous Transfers)(Jersey) Regulations 201-’ which came into effect in 2016.**

	2011 Underspend £	2012 Underspend £	2013 Underspend £	2014 Underspend £	2015 Underspend £
Chief Minister	1,074,933	2,294,015	2,155,279	1,382,353	1,786,516
Grant to Overseas Aid Commission	4,202	7,692	151,330	147,363	6,190
Economic Development	1,049,227	913,866	1,136,722	332,749	381,584
Education, Sport and Culture	3,353,661	3,633,017	3,958,677	4,484,691	1,712,493
Department of the Environment	280,608	631,339	396,895	500,934	352,938
Health and Social Services	1,318,492	1,218,626	2,281,013	3,831,401	617,522
Home Affairs	1,536,535	1,980,815	1,462,861	1,105,076	511,329
Housing	1,400,906	1,039,897	1,087,486	<b>Incorporated in 2014</b>	
Social Security	10,482,953	6,916,482	2,790,694	8,033,145	12,988,910
Transport and Technical Services	1,849,917	1,832,415	1,510,415	2,038,970	3,161,018
Treasury and Resources	1,341,134	4,393,178	3,598,853	1,974,769	1,356,846
<b>Non Ministerial States Funded Bodies</b>					
- Bailiffs Chambers	84,391	53,521	59,722	95,961	49,850
- Law Officers' Department	2,742,563	876,786	239,266	777,978	554,882
- Judicial Greffe	0	17,407	102,229	294,319	396,392
- Viscount's Department	509,246	529,910	318,334	247,398	168,837
- Official Analyst	32,812	10,446	83,275	63,832	55,934
- Office of the Lieutenant Governor	49,361	60,703	118,667	109,696	142,425
- Office of the Dean of Jersey	849	847	2,288	405	0
- Data Protection Commission	1,476	59,788	128,039	57,497	41,865
- Probation Department	160,269	175,781	372,924	40,068	56,146
- Comptroller and Auditor General	255,713	450,173	560,656	511,831	245,714
States Assembly	303,226	499,270	307,050	1	354,882
<b>Departmental Underspend</b>	<b>27,832,474</b>	<b>27,595,974</b>	<b>22,822,675</b>	<b>26,030,437</b>	<b>24,942,273</b>
% of Final Approved Budget	4.4%	4.4%	3.5%	3.7%	3.5%