

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY L.V. FELTHAM OF ST. HELIER CENTRAL
QUESTION SUBMITTED ON MONDAY 13th NOVEMBER 2023
ANSWER TO BE TABLED ON MONDAY 20th NOVEMBER 2023**

Question

“Will the Minister advise how many ‘letters of comfort’ he has issued to accountable officers during this term of office, stating the purpose of each letter, the Government project or programme to which it related, and the sum of funding involved?”

Answer

From 2023, details of letters of comfort are now routinely published every six months in the Finance Law Delegation Report. A list of those issued between 1 January 2023 and 30 June 2023 is available in R.132/2023 presented to the Assembly on 5 September 2023. Members will, therefore, have routine access to the letters of comfort that have been issued to ensure that there is full transparency about how public funds may be utilised.

A full list of letters of comfort issued since my appointment in July 2022 is provided the tables below. Letters of comfort are only given effect where a Ministerial Decision is signed to actually allocate the necessary additional budget. The tables indicate where actual Ministerial Decisions has been made to supersede each letter.

The amounts actually transferred to departments may be lower than the maximum amount available under letters of comfort as amounts will be reduced if it becomes apparent that a department is able to meet some or all of the costs from within existing expenditure limits. Accordingly, some letters of comfort may not result in any additional budget being provided at all.

The Public Finances Manuel ([Public Finances Manual \(gov.je\)](#)) provides details on Letters of Comfort including the purposes for which they are used and the requirements associated with them.

Letters of Comfort Issued During 2022

The letters of comfort set out in the table below relate to the prior financial year and are no longer active. They were superseded by Ministerial Decisions that provided the actual budget allocations in 2022.

Date of Issue	Dept.	Subject / Pressure	Project or Programme	Maximum amount £
12/08/2022	C&AG	Inflationary pressures relating to external contracts. This letter was superseded by MD-TR-2022-814.	N/A	54,000
29/09/2022	T&E	Pressures within Treasury and Exchequer relating Government-wide insurance costs. This letter was superseded by MD-TR-2022-814.	N/A	230,000

Letters of Comfort Issued between 1 January and 30 June 2023

Each of the letters of comfort in the table below was reported in the Finance Law Delegation Report (R.132/2023). The table identifies where a Ministerial Decision has subsequently been made to allocate funds, in which case the letter is superseded and no longer active.

Date of Issue	Dept.	Subject / Pressure	Project or Programme	Maximum amount £
16/06/2023	CO	The Integrated Technology Solution project. This letter was superseded by MD-TR-2023-451.	Integrated Technology Solution Release 1 and 2	1,281,000
07/02/2023	SoJP	Costs relating to Major Incidents. This letter was superseded by MD-TR-2023-584.	Operation Spire, Operation Nectar, Operation Barn	8,000,000
03/03/2023	JHA	Costs relating to Major Incidents. This letter was superseded by MD-TR-2023-584.	Operation Spire, Operation Nectar, Operation Barn	4,000,000
05/04/2023	Economy	Costs relating to Major Incidents. This letter was superseded by MD-TR-2023-584.	Operation Nectar	1,345,000
24/04/2023	Economy	Costs relating to Major Incidents. This letter was superseded by MD-TR-2023-584.	Operation Nectar	500,000
28/04/2023	CO	The psychological support and physical health check components of the Emergency Health and Wellbeing Recovery Programme. This letter superseded two previous letters, that were issued on 1 March and 31 March and was itself superseded by MD-TR-2023-584.	Emergency Health and Wellbeing Recovery Programme	1,575,000
27/04/2023	T&E	Funding for Value for Money Programme to enable recruitment of key members of the programme team to commence.	Value for Money Programme	250,000
05/05/2023	CYPES	Costs relating to development of a Cultural Centre. This funding was held centrally following allocation in the Government Plan 2023-26. This letter was superseded by MD-TR-2023-443.	N/A	300,000
05/05/2023	CO	Provision for Pilot Schemes. Confirmation that unspent amounts from 2022 will be made available in 2023. This letter was superseded by MD-TR-2023-451.	N/A	795,000

26/05/2023	HCS	Specialist support to develop and implement a financial recovery plan. This letter was superseded by MD-TR-2023-443.	Financial Recovery Programme	800,000
16/06/2023	T&E	Substantially increased insurance costs in 2023.	N/A	2,200,000
09/06/2023	Infrastructure	Contingency planning relating to major incident. This letter was superseded by MD-TR-2023-584.	Operation Spire	245,000
16/06/2023	CO	The Integrated Technology Solution project, inclusive of £1.9 million to be transferred within the project, to enable delivery of Release 2. This letter was partially superseded by MD-TR-2023-646.	Integrated Technology Solution Release 1 and 2	3,900,000
16/06/2023	CLS	Relining of the Crematorium Furnace.	N/A	110,000
16/06/2023	Economy	Economic Recovery Initiatives. Confirmation that unspent amounts from 2022 will be made available in 2023. This letter was superseded by MD-TR-2023-451.	N/A	1,970,000
16/06/2023	HCS	Costs related to a review of rheumatology services.	N/A	1,300,000
20/02/2023	Economy	Costs relating to Major Incidents. This letter was superseded by MD-TR-2023-584.	Operation Nectar	1,000,000

Letters of Comfort Issued from 1 July to date

The following letters of comfort were issued since 30 June 2023. None have yet given rise to a budget transfer and, based on the latest financial forecasts, it is likely that the associated funding for the Department for the Economy will not be required.

Date of Issue	Dept.	Subject / Pressure	Project or Programme	Maximum amount £
04/08/2023	JHA	Jersey Action Against Rape.	N/A	131,375
30/08/2023	Economy	Jersey Reds.	N/A	150,000
01/09/2023	T&E	Overdraft Interest Charges.	N/A	480,000
11/09/2023	Economy	Support for Woodlands Farms.	N/A	250,000
28/09/2023	Economy	Jersey Reds.	N/A	220,000

