

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

28th January, 2026

Proposition No. P. 2025/143

Policy & Resources Committee

Government Work Plan 2026-2029

AMENDMENT

Proposed by: Deputy H Camp
Seconded by: Deputy R Curgenven

To insert an additional proposition as follows:

- “6. To direct the Policy & Resources Committee, working with Principal Committees, to establish a programme for zero-based budgeting, under which material areas of States’ expenditure are reviewed from first principles rather than by reference to historical baselines; and to require that the scope, methodology (including reporting) and initial findings of this programme be included by no later than in the mid-term Government Work Plan report, with the outcomes of such reviews used to inform Committee Work Plans, future budget proposals, and major policy decisions during the remainder of the term.”

Rule 4(1) Information

- a) The proposition contributes to the States’ objectives and policy plans by introducing a structured programme of zero-based expenditure review as part of the States’ approach to prioritisation, budgeting and fiscal sustainability during this political term.
- b) Informal consultation has taken place with the Policy & Resources Committee and other interested Members.
- c) The proposition has been submitted to His Majesty’s Procureur for advice on any legal or constitutional implications.

- d) There are no financial implications to the States of carrying the proposal into effect.
- e) Drafting advice has been sought from the States Greffier.

Explanatory Note

This amendment seeks to strengthen the Government Work Plan by introducing a structured programme of zero-based expenditure review as part of the States' approach to prioritisation, budgeting and fiscal sustainability during this political term.

Zero-based expenditure review does not require services to be reduced or predetermined outcomes to be reached. Rather, it provides a disciplined method for reviewing material areas of expenditure from first principles, ensuring that spending continues to be justified in light of current objectives, changing needs and value for money, rather than being carried forward solely on the basis of historic allocations.

The amendment is intended to complement, not replace, the existing work on efficiency and service review described in the Policy Letter. It provides a clearer framework within which that work can be undertaken, increasing transparency and enabling the States Assembly to understand how expenditure decisions are informed.

By requiring the programme to be established early in the term, with scope, methodology and initial findings reported as part of the mid-term Government Work Plan report, the amendment ensures that the work is timely and capable of informing key decisions on policy priorities, budgets, tax reform and longer-term fiscal planning before the end of the political term.

The amendment does not prescribe the scale, sequencing or outcomes of the reviews, leaving flexibility with the Policy & Resources Committee and Principal Committees to determine a proportionate and manageable approach. Its purpose is to embed good financial governance and support informed decision-making, rather than to mandate immediate or across-the-board change. Whilst this amendment does provide an outside expectation on timings when such financial management discipline should be introduced, it should in no way prevent the Policy & Resources Committee from choosing to apply an accelerated timeline and applying a zero-based budgeting approach to the Budget 2027.

In doing so, the amendment aims to enhance accountability, support sustainable public finances, and strengthen confidence that public resources are being deployed in line with the States' agreed priorities.