

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

30th September, 2026

Proposition No. P. 2026/49

Policy & Resources Committee

Tax Reform 2026

AMENDMENT

Proposed by: Deputy D Goy

Seconded by: Deputy A Matthews

To insert an additional proposition as follows:

“To direct the Policy & Resources Committee to implement, by 31st March 2027, a mandatory civil service recruitment transparency and accountability requirements applicable to all Committees, Authorities and administrative bodies of the States of Guernsey, requiring that:

1. **Advance Recruitment or Engagement Notice:** Any proposal to create, re-grade, recruit to, or otherwise engage a person in a permanent, temporary or fixed-term position, or under any other form of employment or contractual arrangement, where the estimated total annual cost to the States is £100,000 or more shall be publicly notified at least 30 days before the position is advertised or recruitment or engagement is launched.

The notice shall be published through official States digital channels, official press releases and at least one appropriate local print publication.

The 30-day period is a requirement for public notification and scrutiny and shall not constitute a requirement for public approval of the position or appointment.

2. **Exemptions from the Scope of the Requirement:** For the purposes of this proposition, the requirements shall not apply to any positions where the principal purpose of the position is the direct delivery of:

- (a) clinical or medical services;
- (b) nursing or other direct patient-care services;
- (c) teaching or other direct educational services;
- (d) emergency, fire, policing or other frontline public safety services;
- (e) professional or technical services requiring recognised professional qualifications or specialist technical expertise, where those services constitute the principal purpose of the position and are directly provided by the post-holder; or
- (f) other specialist services where the principal purpose of the position is the direct provision of such services rather than their management, administration, strategic direction, policy development, business development, promotion, liaison, coordination or oversight.

Where a position combines direct service delivery with management, administration, strategic, policy, promotional, business development, liaison, coordination or oversight responsibilities, the exemption shall apply only where the direct service delivery constitutes the principal purpose of the position.

3. **Public Justification Statement:** Every advance public notice shall include a clear statement setting out:

- (a) the statutory, operational or service-delivery objective of the position;
- (b) whether the position is a replacement for an existing post or a newly created position;
- (c) why the position is necessary and why its responsibilities cannot reasonably be absorbed through existing staffing, departmental restructuring or the reallocation of officer resources;
- (d) whether opportunities exist to use technology, automation or other efficiency measures such as AI to reduce or avoid the need for additional staffing;
- (e) the estimated total annual cost to the States of the position or engagement, including salary, employer pension contributions, contractual allowances, fees,

retainers, expenses, benefits, agency charges and any other remuneration or payment arising from the engagement; and

(f) where a formal vote was taken, the decision and the individual vote of each member of the relevant political Committee, Authority or administrative body.

4. **Anti-Avoidance:** The £100,000 threshold shall apply to the estimated total annual cost to the States of the position or engagement and shall not be circumvented by restructuring remuneration, dividing responsibilities between substantially equivalent positions, using a part-time arrangement where the equivalent full-time annual cost is £100,000 or more, or changing the legal or contractual form of the engagement, including by engaging a person as a contractor, consultant, agency worker, self-employed person or through an intermediary or company rather than as an employee.

Where substantially the same functions, responsibilities or duties would otherwise be performed by a person under a different form of engagement, the estimated annual cost shall be assessed on the basis of the total cost to the States of obtaining those functions, responsibilities or duties.

Where a proposed change to an existing position or engagement, including regrading, a change in remuneration or a change in the contractual form of the engagement, would result in the position or engagement meeting or exceeding the £100,000 threshold, the requirements of this proposition shall apply before that change takes effect.

5. **Emergency & Statutory Exemption:** Policy & Resources may grant an exemption from the 30-day advance notice requirement where it is satisfied that compliance would materially prejudice an urgent statutory, operational, medical, legal, public safety or other compelling public interest requirement.

Any Committee, Authority or administrative body receiving such an exemption shall, within 30 days of the appointment or implementation of the relevant change:

(a) publish a statement explaining the operational rationale for the exemption and why advance public notice was not reasonably practicable;

(b) publish the estimated total annual employment cost of the position; and

(c) where a formal vote was taken, publish the decision and individual vote of

each member who voted.”

Rule 4(1) Information

- a) The proposition contributes to the States’ objectives and policy plans by reinforcing public sector workforce discipline, improving transparency in senior recruitment, and restoring public trust in public financial management. It directly supports the States’ strategic objectives for sustainable financial control and administrative accountability by ensuring that six-figure senior posts are fully justified, publicly scrutinised, and evaluated against existing internal capacity before recruitment is launched.
- b) In preparing this proposition consultation has taken place taken place with the Policy & Resources Committee.
- c) The proposition has been submitted to His Majesty’s Procureur for advice on any legal or constitutional implications.
- d) The financial implications to the States of carrying the proposal into effect are estimated to be minimal, as minor administrative requirements for publishing advance notices will be absorbed within existing States Communications and Human Resources operational budgets. Furthermore, the amendment is anticipated to yield net long-term payroll savings by deterring the unnecessary creation or re-grading of high-salaried positions and encouraging internal organisational efficiency.
- e) Drafting advice has been sought from the States’ Greffier.

Explanatory note

The purpose of this amendment is to strengthen transparency and accountability in the creation, re-grading and recruitment of high-cost positions within the States of Guernsey, particularly where the position represents a significant ongoing commitment of public funds.

The amendment would require any proposal to create, re-grade or recruit to a permanent, temporary or fixed-term position with an estimated total annual employment cost of £100,000 or more to be publicly notified at least 30 days before the position is advertised or recruitment begins. The notice would be published through official States digital channels, official press releases and an appropriate local print publication.

The 30-day notice period is intended to provide an opportunity for public transparency and scrutiny. It would not constitute a requirement for public approval of the position or appointment, nor would it give the public a veto over recruitment decisions.

The requirements would **not** apply to positions where the principal purpose of the position is the direct delivery of clinical, medical, nursing, educational, emergency, public safety, professional, technical or other specialist services. The exemption is intended to ensure that the amendment does not interfere with the recruitment of people whose principal role is to provide essential frontline or specialist services directly to the public or to the States.

The exemption is based on the principal purpose of the position rather than simply the qualifications or professional status of the person filling it. Where a position combines direct service delivery with management, administration, strategic direction, policy development, business development, promotion, liaison, coordination or oversight responsibilities, the exemption would apply only where direct service delivery constitutes the principal purpose of the position.

For positions falling within the scope of the amendment, each advance notice would be required to include a clear justification for the position. This would set out the statutory, operational or service-delivery objective of the post, whether it is a replacement or a newly created position, why its responsibilities cannot reasonably be absorbed through existing staffing, restructuring or the reallocation of officer resources, and whether technology, automation or other efficiency measures such as AI could reduce or remove the need for additional staffing. The notice would also disclose the estimated total annual employment cost, including salary, employer pension contributions and contractual allowances or other contractual remuneration.

Where a formal vote has been taken by the relevant political Committee, Authority or administrative body, the notice would also record the decision and the individual vote of each member who voted. This is intended to strengthen accountability by ensuring that, where elected members have formally voted on a decision to create, re-grade or recruit to a high-cost position, the public can see how that decision was reached.

The £100,000 threshold would apply to the total estimated annual cost to the States of the position or engagement rather than basic salary alone. It would therefore include salary, employer pension contributions, contractual allowances, fees, retainers, expenses, benefits, agency charges and other remuneration or payments arising from the engagement. It would apply to part-time arrangements where the equivalent full-time annual cost is £100,000 or more, and would not be avoided merely by engaging a person as a contractor, consultant, agency worker, self-employed person or through an intermediary or company rather than as an employee. The requirements would also apply where a proposed regrading or change in remuneration would cause an existing position to meet or exceed the threshold.

The amendment includes anti-avoidance provisions to prevent the transparency requirements being circumvented by restructuring remuneration, dividing substantially equivalent responsibilities between positions or engagements, changing the contractual

form of an engagement, or otherwise structuring an arrangement so that its apparent cost falls below the threshold.

Provision is made for Policy & Resources to grant an exemption from the 30-day advance notice requirement where compliance would materially prejudice an urgent statutory, operational, medical, legal, public safety or other compelling public interest requirement. Such exemptions would not remove the requirement for accountability. Within 30 days of the appointment or relevant change, the responsible Committee, Authority or administrative body would be required to publish the operational rationale for the exemption, explain why advance notice was not reasonably practicable, disclose the estimated annual employment cost and, where a formal vote was taken, publish the individual votes of those who voted.

The amendment is not intended to prevent the States from recruiting the staff it requires or to substitute public opinion for professional or managerial judgement. Its purpose is to ensure that significant commitments of public money to high-cost positions that do not principally involve the direct delivery of frontline or specialist services are transparent, properly justified and subject to appropriate public scrutiny before the commitment is made.

By requiring the reasons for such appointments and their estimated cost to be placed in the public domain before recruitment proceeds, the amendment is intended both to improve public confidence in high-cost recruitment decisions and to provide an additional safeguard against unnecessary or insufficiently justified expenditure.