



Policy & Resources Committee

Response to a Question Pursuant to Rule 14 of the Rules of Procedure of the States of Deliberation and their Committees

Subject: CONSULTANTS

States' Member: Deputy M T Goy

Date received: 25th July 2025

Date of reply: 15th August 2025

1. How much did the States spent on consultants for the financial year 2020, 2021, 2022, 2023 & 2024 respectively? For the avoidance of doubt, "consultants" in this question refers to entities external to the States who provided paid advice to the States or its subsidiaries.

Consultancy spend is reported publicly in the States of Guernsey's annual accounts as follows:

Year	Cost (£'000s)	Source
2020	c8,000	Historical System Data
2021	11,474	2021 Accounts
2022	12,197	2022 Accounts
2023	13,328	2023 Accounts
2024	18,345	2024 Group Accounts

*The 2020 accounts were on a materially different basis with spend relating to both Social Security Funds and Project related expenses excluded. Therefore, information has been extracted from the accounting system directly and not independently verified.

It is important to note that costs captured in Consultancy includes both those external parties providing advice but also external parties providing individuals and teams to support projects and business as usual activities, including the likes of project managers and business analysts.

2. For each financial year above...

- a) who are the consultants engaged by the States (please provide their full names), and
- b) where is their main business based (e.g. Guernsey or UK, etc.), and
- c) how much did they receive (or will be receiving) as payment for their service, and
- d) what exactly are they paid for (i.e. what is the subject matter of the deliverables), and
- e) what is the status of the deliverables (e.g. delivered, work-in-progress or not started yet)

Broadly speaking, consultants are engaged where the States do not have the required skill, experience or capacity to perform a necessary task. This is particularly relevant where a technical skillset is required infrequently or periodically to align with current priorities or workstreams but there is not an ongoing requirement that can justify employing someone full-time. Policies are in place to ensure that where consultants are engaged the States secures effective value for money in their use.

Various steps are taken to ensure transparency in the use of consultancy including:

- Inclusion of financial data within the Annual Accounts;
- Publication of the details of commissioned reports in line with a previous States' resolution¹. This list of commissioned reports can be found online at www.gov.gg/information;
- Proactive media releases, where appropriate, outlining the outputs of externally commissioned work;
- Referencing within Policy Letters where work has been informed by external expertise and/or where next steps will require such work to be commissioned, including, where necessary, seeking a States' decision on the funding .

There are however limitations regarding the level of information which can appropriately be put in the public domain including where there is:

- The potential for publication to be somehow legally or operationally prejudicial. This may be relevant, for example, in cases where the work may relate to the States' financial interests or the effective operation of the critical services;
- Commercial sensitivity where publishing detailed spend could undermine the States' competitive advantage and affect future procurement negotiations. In some cases there may be contractual constraints restricting the information that can be published either in part or entirely. As a matter of longstanding best practice, the fees paid to individual consultancy firms is not published;
- Data Protection and confidentiality considerations should personal or confidential information be disclosed. This is particularly relevant in cases where consultants are sole traders or small firms where individuals may be identifiable.

The States of Guernsey's Committee structure and practical working arrangements mean that there is not a centralised list of external engagements providing the level of granular detail requested. To seek to compile such a list even at a Committee level, especially given the number of limitations on the information that could be published as set out above, would be disproportionate and require significant staff time.

While the States of Guernsey's Procurement Team provides support for the engagement and management of external consultants—particularly in ensuring arrangements deliver overall value and that service level agreements and performance measures are in place—ultimate responsibility for contract ownership remains with individual committee areas. Lead officers within individual committees will be responsible for managing the relationship

¹ [Billet d'État No XV, Art V, Resolution 8](#)

with the consultant, including ensuring defined deliverables are provided on time, on budget and to a sufficient standard.

Consequently the Committee is not able to provide the level of detail requested which would have to be directed to the responsible Committee in accordance with the provision established under Rule 14 (noting the caveats set out above regarding the ability and proportionality of providing such data). However, wishing to be of as much assistance as possible, the Committee is able to provide a breakdown of cross organisational spend based on the internal accounting codings by year and on and off- island.

Codings are allocated by the relevant budget holder at a Committee level and allow expenditure on consultancy to be broken down into the high level themes of business, finance, HR, ICT, legal and research. While these categories offer a consistent way to classify consultancy work across the organisation, the specific types of activities recorded under each heading will vary between Committees. This variation reflects the distinct mandates, priorities, and operational needs of each Committee.

For the avoidance of doubt, arrangements with consultants will include appropriate safeguards to ensure that payments are made only in exchange for clearly defined deliverables. In some cases, payment may be based on the number of hours worked, supported by timesheets or activity logs. In others, it may be tied to specific outputs such as the delivery of a report, presentation, or strategy. Regardless of the structure, payments will only be authorised when officers are satisfied that the States of Guernsey have received the contracted service to the standard expected.

Finally, while the new Policy & Resources Committee recognises the value of consultancy where necessary, it has already challenged the need for specific engagements where it has been satisfied that satisfactory internal expertise or evidence exists to enable a sufficiently informed decision and will continue to do so.

	2020		2021		2022		2023		2024		Total	
	On Island (£ m)	Off Island (£ m)	On Island (£ m)	Off Island (£ m)	On Island (£ m)	Off Island (£ m)	On Island (£ m)	Off Island (£ m)	On Island (£ m)	Off Island (£ m)	On Island (£ m)	Off Island (£ m)
Business	1.1	3.0	1.0	3.6	1.8	4.8	2.3	2.4	3.1	2.5	9.3	16.3
Finance	0.0	0.2	0.0	0.0	0.0	0.1	0.0	0.4	0.0	0.5	0.1	1.2
HR	0.3	0.1	0.2	0.2	0.1	0.1	0.3	0.2	0.5	0.1	1.4	0.7
ICT	0.3	0.6	1.0	3.9	1.5	3.4	2.6	3.5	1.7	2.7	7.2	14.1
Legal	0.0	0.2	0.1	0.1	0.1	0.1	0.8	0.2	0.7	0.4	1.8	1.0
Research	0.3	1.4	0.7	0.9	0.8	1.2	0.5	1.3	0.6	5.9	2.9	10.7
Diff to Reported*	6.1%		2.5%		15.9%		9.7%		2.5%		5.5%	

NOTES ON FIGURES

Diff to Reported - Within the figures provided in the annual accounts are various accounting adjustments and transfers. As a result, the amounts paid to vendors do not relate back exactly to these figures. The variance across all years is less than 6%. This represents accounting adjustments.

For these purposes, Agilisys Guernsey Ltd has been classified as an off-island provider as despite having been a local employer, the parent company and profits were held in the UK.