



GOVERNMENT OF ST HELENA

ESTIMATES OF RECURRENT REVENUE, EXPENDITURE AND CAPITAL EXPENDITURE

2018/19



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ESTIMATES OF RECURRENT EXPENDITURE AND REVENUE AND CAPITAL EXPENDITURE

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GOVERNMENT OF ST HELENA BUDGET 2018/19

FOREWORD BY THE FINANCIAL SECRETARY

The Government of St Helena's recurrent budget for the financial year 2018/19 is one of the most significant and challenging budgets for the Island.

The budget process is, as always, led by Elected Members and they take responsibility for the budget-setting approach and allocation of funding. Elected Members have once again been faced with the difficult choice, of which services should be funded, to what level, whilst mitigating against the potential risks to the delivery of core public services and remaining within the overall funding limits. The additional challenge this year has been to maintain and in certain instances increase resources to particular services, against the back drop of limited growth in local revenue during this period of transition from access by sea to that of commercial air services.

The delay in receiving confirmation of the financial aid settlement has meant that a balanced budget could not be agreed in readiness for the start of the financial year. A Rollover budget, which is effectively to carry forward the previous year's budget for four months, was agreed by Legislative Council on 23 March 2018 to ensure that public services continue to be delivered during this period.

This year will see an overall decrease in the Government Recurrent Budget largely down to the withdrawal of the RMS St Helena from service in February 2018 and the associated subsidy. There are however a number of directorates that will see an increase in their budgets, in particular Police, Education, Corporate Services – Corporate Finance, Safeguarding and Environment and Natural Resources.

Those directorates which have seen a reduction in their budget allocation compared with the original budget for the 2017/18 financial year include; Corporate Services – Corporate HR (including TC), Economic Development funding support to Enterprise St Helena, Shipping (additional costs of transporting cargo from Rupert's into Jamestown) and Health although this is largely because of the reduction in the aero medical evacuation budget, it is important to note however that the overseas medical referral budget has increased by £0.5 million to better reflect the demand on this service.

The continued allocation of budgets to the key priority areas year on year demonstrates the commitment of the Government to invest in and develop front line services for the people of St Helena.

Strategic Planning

The St Helena Island 10 Year Plan 2017-2027 was approved and adopted by Executive Council in March 2017 and articulates the longer term vision for St Helena. Directorate Strategic Plans and budgets have been prepared in line with the 10 Year Plan.

By working with the community to develop the 10 Year Plan we are able to capture what is important to St Helenians under five main headings and National Goals:

- **Altogether Safer**
- **Altogether Healthier**
- **Altogether Better for Children and Young People**
- **Altogether Greener**
- **Altogether Wealthier**

This 10 Year Plan sets out clearly what we would like to achieve and how we are going to do it. The overall objective of this plan is:

“To continue to make St Helena a wonderful place to live, work, raise children, visit and to do business.”

Through the Medium-Term Expenditure Framework (MTEF) we ensure that Government’s resources are directed towards achieving the National Goals for St Helena as outlined in the 10 Year Plan. In particular, through careful prioritisation of the budget by Elected Members, we ensure that as much of our financial resources as possible directly support our national goals.

The St Helena Island 10 Year Plan can be found at <http://www.sainthelena.gov.sh>

Basis of the Budget

The MTEF process fully integrates Strategic Planning and Budgeting. This year, the planning and budgeting process built on the work previously done to ensure resources are allocated to the highest priorities.

During the strategic planning and budgeting work that commenced in July 2017 directorates were asked to take into account the agreed central core initiatives which include:

- Improving efficiency and productivity with regard to the divestment opportunities, Systems/Process Reviews and better use of SHG resources;
- Streamlining and restructuring the Public Sector;
- Improving joined up approach to business delivery between different sectors;
- Increasing revenue where it is deemed appropriate.

The Budget for 2018/19 is cash-based but has been modified to take account of certain principles of accruals accounting, where operating expenditure and capital investment have been clearly separated. This has been the case for the last eight years following the move from cash accounting to accruals accounting.

The budgets for individual Directorates are again shown on an 'Outputs' rather than an 'Inputs' basis. That is, the costs of the various types of services provided by each Directorate are shown rather than line by line resources that are input to the system. This strengthens the accountability of Directors and Accounting Officers for the public funds with which they are entrusted, and the outcomes they have agreed to deliver with the funding allocated. This is the ninth year of the 'Outputs' basis of presentation of the budget and we are able to show comparative figures for last year's budget against this year's.

This year's funding envelope is for a one year programme following the latest visit from the Department for International Development (DFID) Financial Aid Mission (FAM). This is due to the uncertainty in the outer years where the path and impact of economic development has so many unknowns and is difficult to predict.

Overall, SHG has made substantial progress in the development of its Financial Management capability over the past twelve months. The progress that has been achieved to date establishes new levels of public accountability and improved service delivery. This budget reflects an increase in funding for frontline services which will have a positive impact across the community.

Economic Background to the Budget

St Helena's economy in 2017-18 showed little variance compared to the year previous. Whilst the retail price index increased sharply at the beginning of the year, the annual average inflation rate was just shy of what was predicted. Compared to the beginning of the year, the resident population increased by around 3.7% to 4,714. Despite lower numbers employed on construction of the airport and associated projects, the number of people claiming unemployment benefit was fairly steady in 17/18 and averaged around 12 people. There was a slight increase in house construction activity, with 147 houses under construction at the end of the year compared with 136 at the beginning.

The economic overview in last year's budget mentioned that the latest 2014/15 estimate for Gross Domestic Product (GDP) in St Helena was £33.5 million, or £7,400 per capita. This was a crude estimate using the income approach, which takes in account employment incomes, business profits, business losses, and customs duties minus trade subsidies. We are continuing to improve our data sources and methodology for the national accounts, thanks to improvements in the system of processing tax returns, and as a result our Statistical Commissioner is currently in the progress of developing new GDP estimates. Part of the challenge in measuring St Helena's economy is fitting standard formula to a small aid-dependent island, where there is not always confidence in the data sets and where large projects, such as the airport construction, can make substantial differences to the final figures and can make their interpretation difficult.

To date we have relied on inflation, tax revenue, population, and unemployment data to describe the state of the economy over the past financial year.

The average annual inflation rate for 2017-18, based upon the quarterly retail price index, was 4.1%. This was slightly lower than the inflation expectation of 4.4% as outlined in the Government Economist's Macro and Revenue Forecast Paper dated December 2017. The price rise was predicted considering changing exchange rates after the decision to exit the European Union and the 4.1% average annual inflation rate experienced in St Helena mirrored the situation being experienced in the UK where inflation 'is almost entirely due to the effects of higher import prices following sterling's depreciation, the contribution from which will dissipate in coming years'¹.

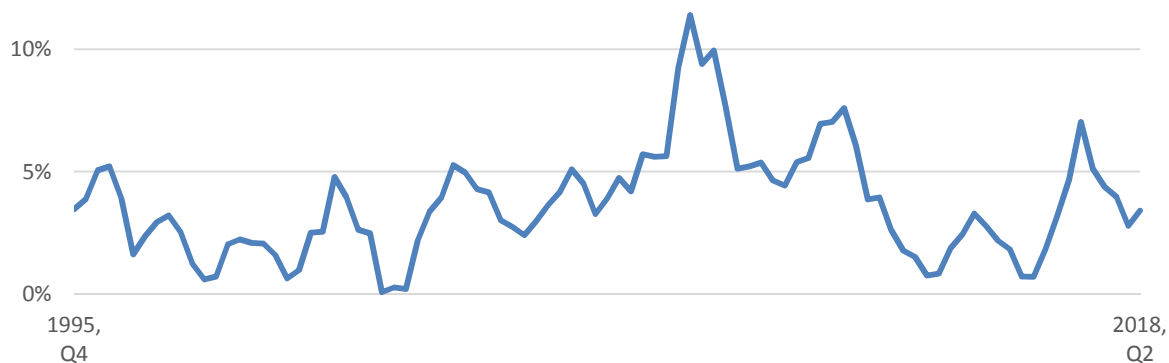


Figure 1: inflation rates

¹ Section 5 of the Bank of England's 'Prospects for Inflation' report - February 2018

The two categories with the highest annual inflation in 2017-18 were 'Food' and 'Alcohol and Tobacco'. As food has a much larger share of the average shopping basket it was the largest driver of the overall average annual inflation rate. There were also notable increases in the 'Housing' category, largely due to the increase in the water tariff introduced by the utilities company Connect from October 1 2017. The categories with the lowest price inflation rate were 'Household goods and services' and 'Household energy', which includes electricity.

Towards the end of 2017, the value of the South African Rand fell slightly against the Pound. This had the effect of reducing the price of South African goods slightly. In addition, the South African inflation rate (measures using their Consumer Price Index) also fell slightly. Both of these trends have helped to reduce St Helena's inflation rate.

In 2018-19, the inflation expectation is 4.40%. There are a number of issues which will affect the inflation rate in the 2018-19 year. Predominately, these are:

Changes in the exchange rate of the Pound against the Rand; the Pound strengthened slightly against the Rand towards the end of 2017, although it weakened again early in 2018. This affects the price of goods and services imported from South Africa.

Changes to the freight tariff caused by the retirement of the RMS St Helena and the introduction of a replacement shipping service, the MV Helena. This affects the price of all imported goods.

Price inflation in South Africa, which rose from an annual rate of 3.4% in March to 4.4% in May. This affects the price of goods and services imported from South Africa.

Price inflation in the UK – annual price inflation fell slightly from a November 2017 high of 2.8% to 2.4% in April. This affects the price of goods and services imported from the UK.

In 2019-20 the inflation expectation is 4.30%, 2020-21 is 4.10% and 2021-22 is 4.00%. The prediction is quantified considering the lagged relationship between prices in St Helena, the UK and South Africa and the inflation expectations of the UK and South Africa.

Inflation is often a part of life, and economies tend to increase wages to offset the negative effects of inflation. To ensure that those with the lowest incomes are protected, the Minimum Income Standard, Income Related Benefit, Basic Island Pension payments, and the Minimum Wage is updated (pegged to inflation). However, it is also important for employers on St Helena to afford inflation linked pay rises.

Income Related Benefits, which are paid to households whose total income is insufficient to meet basic needs, and the Basic Island Pension, which is paid to persons over 65 with sufficient qualifying years on St Helena, are both linked directly to the Minimum Income Standard. The MIS provides an estimate of the poverty level – the amount required to meet basic needs – and is based on agreed amounts of food and non-food items. The MIS was calculated half way through the year, and now stands at £85.09 for an adult. In recent years, the MIS has risen faster than general inflation because price increases in food and other necessary items have been relatively high; since 2013, the MIS has risen by 19% and average inflation has been 12%.

On 1 August 2017, the Minimum Wage was increased from £2.60 to £2.95 per hour for all employees having attained the age of 18 years and increased from £1.65 to £2.00 per hour for all young people having attained the age of 16 and 17 years. Furthermore, on 1 July 2018, the Minimum Wage per hour increased from £2.95 to £3.05 (for all employees aged 18 and over) and from £2.00 to £2.10 (for young people aged 16 or 17).

The average annual gross income from employment on St Helena, measured using the median of those receiving income above an analysis cut-off and excluding Technical Cooperation Officers, rose in both the 2015/16 and 2016/17 financial years, to £7,640 and £8,230 respectively. The median income for 2016/17 was 7.7% higher than 2015/16, and the 2015/16 median was 4.5% higher than the previous year. However, these estimates are not adjusted for the impact of price inflation. When this is taken into account, the estimated 'real' annual growth in incomes from employment for 2016/17 was 3.4%, and 3.1% for 2015/16.

Comparing this to data from UK Annual Survey of Hours and Earnings which gives around £28,028 a year for April 2016 and £28,600 a year for April 2017, (non-TC) employees on St Helena earn about £20,000 less per year than in UK on average (or UK employees earn around 3.5 times more). Notwithstanding the differences in cost of living, the headline salary figures continue to be a challenge in attracting and retaining labour on St Helena. There are often jobs vacancies and the unemployment count, based upon those claiming unemployment benefits, hovers between 10 and 20 people.

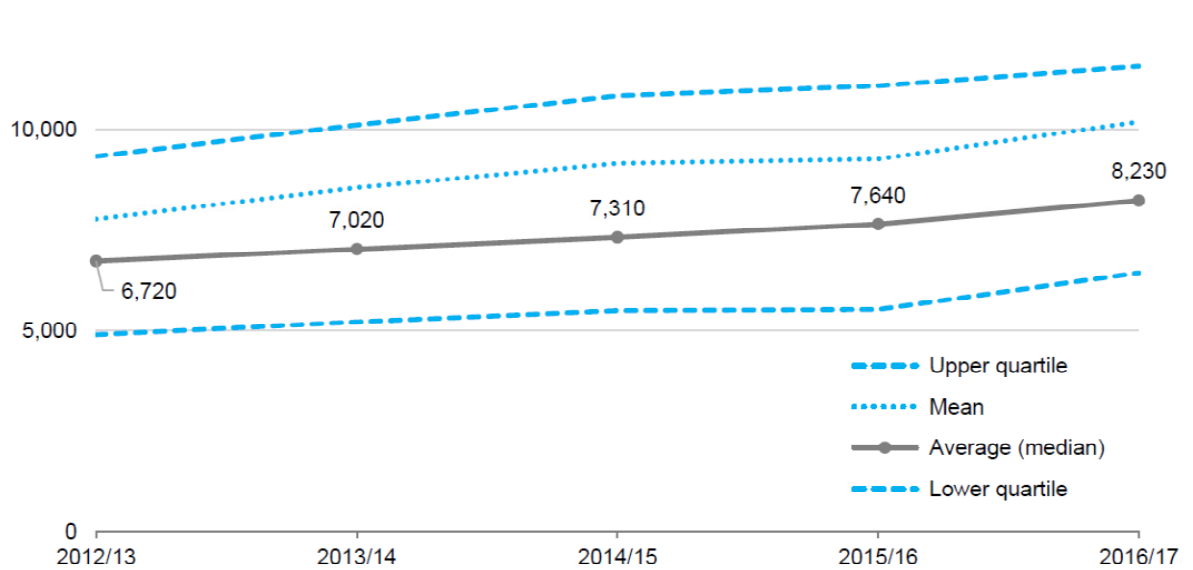


Figure 2: Gross personal incomes on St Helena

In 2017-18, there were 713 people who departed St Helena for overseas employment or emigration. This follows a trend, where there were 602 in 2016-17 and 671 in 2015-16 departing St Helena for overseas employment or emigration. However, new opportunities, most likely thanks to commercial flights commencing, are encouraging other St Helenians to return to the island, and expatriates to visit or reside in St Helena. In March 2018 there was an on island resident population of 4,672 of which 4,306 were St Helenians, compared to in March 2017 where there was an on island resident population of 4,465 of which 4,102 were St Helenians. The picture is mixed as people wait to see how development will occur in St Helena. The population is still aging, with more deaths than births and a forecasted reduction in the working age population going forward.

Over £10m of tax revenues were collected in 2017/18 which was alike the amount collected in 2016/17. Income tax, service tax and withholding tax revenues increased by 2.9% in 2017/18 compared to 2016/17, whilst Custom Duties reduced by 2.7% in 2017/18 compared to 2016/17.

Revenue forecasts for the next three years have largely been based on inflation expectations. Inflation in St Helena is related to inflation in South Africa and the UK because these countries are the source of our supplies. St Helena inflation expectations have been based on the statistical relationship between St Helena, South Africa and UK inflation in the past, forecasts of UK inflation by the Bank of England and forecasts of South African inflation by the IMF. The inflation expectation for 2018-19 is 4.4%, for 2019-20 is 4.3% and for 2020-21 is 4.1%. Inflation represents an increase in prices, and when prices increase, as do custom revenues. It must also be understood that the island's economy and tax revenue have grown significantly in recent years, mainly due to large capital investments (including the airport project) and as with any economy this growth will tend to plateau.

The effect of tourists on tax take has also been analysed using assumptions on spend and numbers of visitors. It is expected that tourists will contribute around £1.4m to the local economy each year. It is expected that SHG will benefit from £35,000 of revenue from the short term entry visa fee and around £17,000 of corporation taxes as a result of tourist expenditure.

As well as the commencement of the commercial air service, a number of other uncertainties shall affect next year's revenues. This includes the impact of a reduced number of Basil Read staff on the island as construction commitments close; the further effectiveness of health campaigns; the amount of locally produced food; the uptake of the Investment Tax Credit; energy prices; food prices; changes in population and the exchange rate. The fan chart below demonstrates the middle revenue estimate (black line) and potential revenue estimates (grey shaded area).

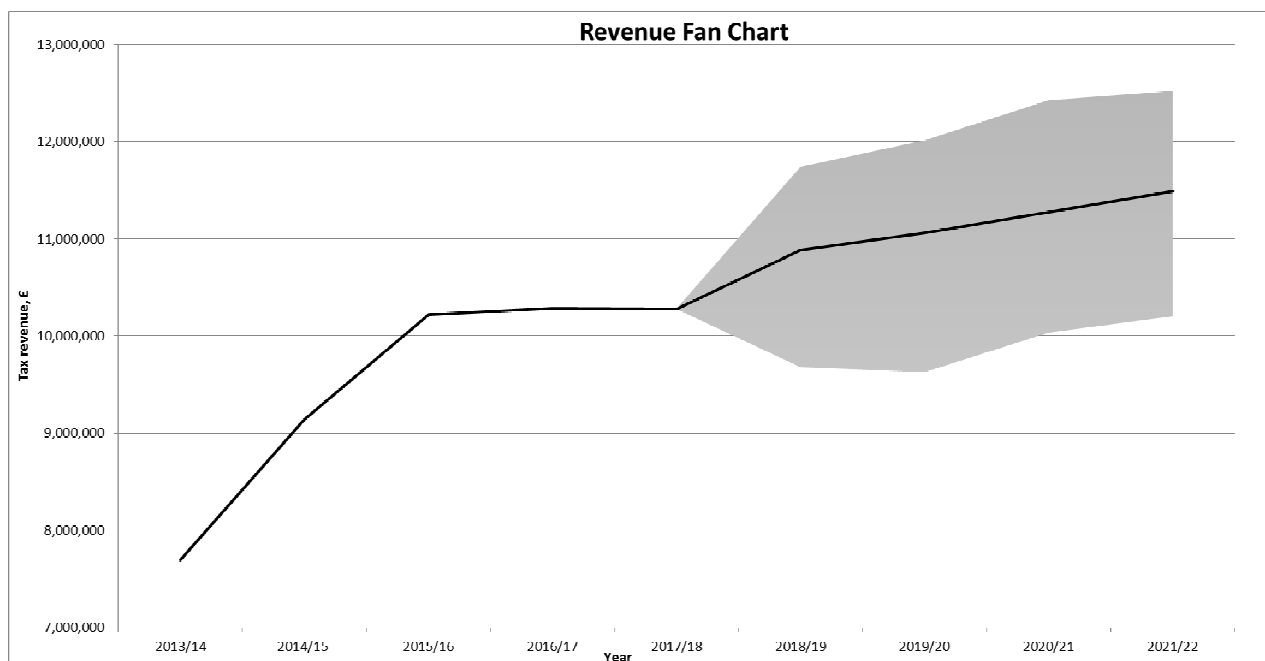


Figure 3 Revenue Fan chart

There is some hope in the economy, linked to there being more flights offered by the commercial air service, and to the future arrival of the Fibre Optic Cable and the business opportunities that unlimited internet shall bring. Furthermore, there is some optimism that the renewable energy provided can eventually reduce electricity prices, which on average at 37p/kWh is significantly higher than the UK average of 14.4p/kWh.

At the moment St Helena is in a transition period. Sustained investment in growth areas as identified in St Helena's Sustainable Economic Development Plan, in public infrastructure, and in staff development is required in order for St Helena to become Altogether Wealthier. This includes a focus on exporting goods and services, producing more goods and services locally and substituting imports.

However, without substantial investment, it is unlikely, especially with the phase down of the airport project that the economy will perform as well in 2018-19.

Austerity is something that the UK has experienced for some time, and has some benefits in terms of ensuring efficiencies are delivered in the public sector. However, any resulting lack of fiscal stimulus can constrict economic growth. St Helena is re-developing its Investment Policy and Investment Strategy and will develop a tax incentive system for recommended implementation next year, but in order for investment to be most efficiently delivered, we will need to provide basic services on a timely basis, including immigration, land and planning, customs and environmental permitting services; all of which are facing resource constraints and funding uncertainty as a result of austerity.

The Sustainable Economic Development Plan sets out St Helena's many comparative advantages. We benefit from significant natural resources; premium grade tuna, some of the world's most expensive and sought after coffee, and an ecosystem which supports a third of all the endemic species in the British territories and attracts tourists. St Helena is also a safe and easy place to visit; the island uses the Pound as currency and speaks the English language. Improvement in St Helena's export offerings will help to enhance St Helena's budgeting capabilities in the future. Exporting as well as producing, supplying and buying local will help retain income on St Helena and to reduce the annual £23m trade deficit. This is key to helping St Helena become self-sufficient in the longer term.

Summary of the 2018/19 St Helena Government Recurrent Budget

The table below summarises the total estimated recurrent expenditure and key sources of revenue for 2018/19 compared with the 2017/18 estimates:

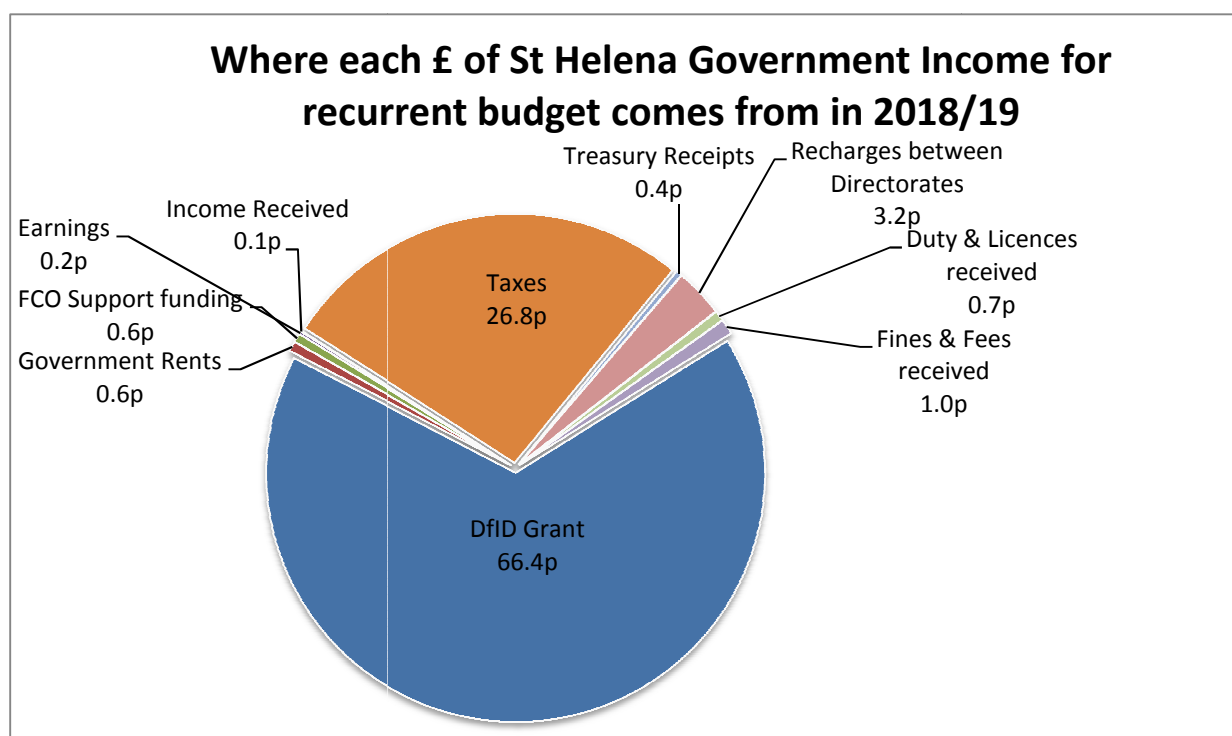
Total Recurrent Budget	2017/18 £M	2018/19 £M	Inc/(Dec) £M
Total Expenditure	42.1	40.8	(1.3)
Domestic Revenue	13.4	13.4	(0.0)
Shipping Subsidy	4.2	0.0	(4.2)
FCO Funding	0.0	0.2	0.2
Grant-in-Aid	24.5	27.1	2.6
Total Revenue	42.1	40.7	(1.4)

The table above shows a significant decrease in expenditure on the 2017/18 approved budget. There is no shipping subsidy as the RMS St Helena retired in Feb 2018.

Financial Aid from the United Kingdom Department for International Development (DFID) has increased from the previous financial year by £2.6M representing an increase of 10.6% mainly due to DFID contingency funding for litigation and legal costs of £1.5M.

Domestic revenues that include income tax and customs revenues are projected to be similar to the original budget for 2017/18. Taxes and Customs duties are set to increase slightly on 2017/18 budget offset by lower projected treasury receipts. For the first time this year we will also receive budget support from the Foreign and Commonwealth Officer (FCO) within the main budget supporting specific areas of security (one of the Governor's special responsibilities). Further details on domestic revenues are given in the following paragraphs.

The chart below shows where each pound of Recurrent Budget income will come from in 2018/19. The most significant income stream is from DFID through financial aid.



Overall the recurrent expenditure budget has reduced by £1.347M or 3.2% over the original recurrent expenditure budget for 2017/18. This is a decrease in expenditure across the Government. The most significant decreases are:

- Shipping – (88%). The decrease relates to the retirement of the RMS St Helena in February 2018 and SHG absorbing the additional cost of transporting cargo from Rupert’s into Jamestown.

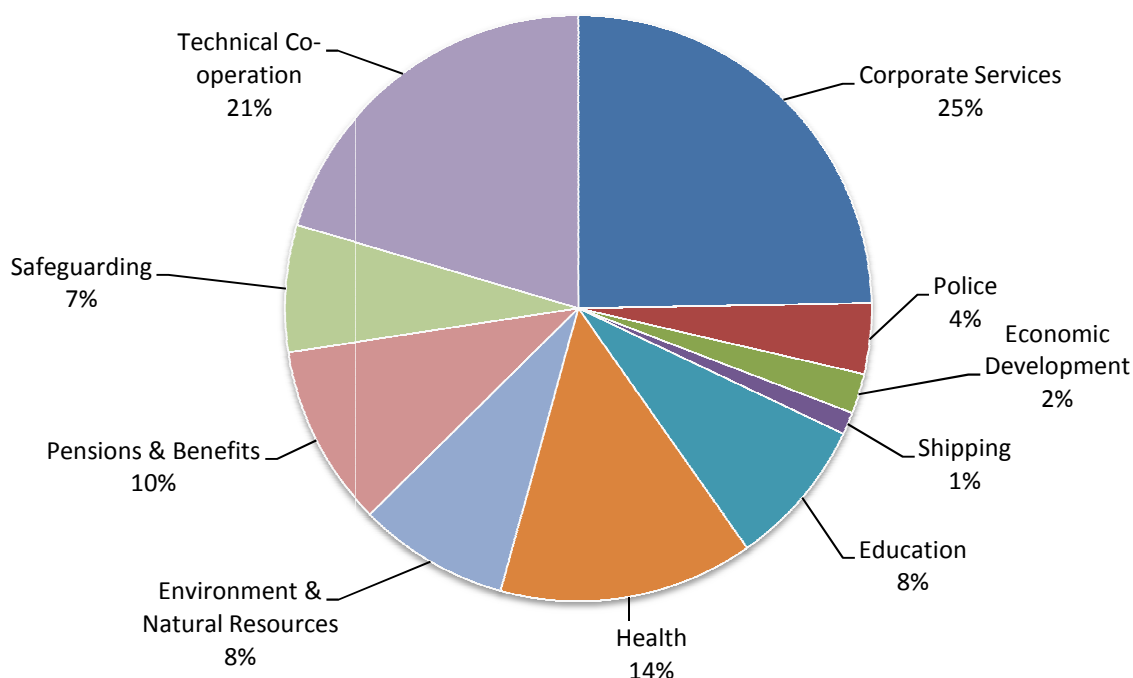
Offset by an increase in:

- Corporate Services: Corporate Finance 44.4%. The majority of this increase is for contingency funding in relation to litigation / legal expenses.

Technical Cooperation (TC) expenditure is included within the overall budget for Corporate Human Resources and is not allocated to the individual budgets of directorates.

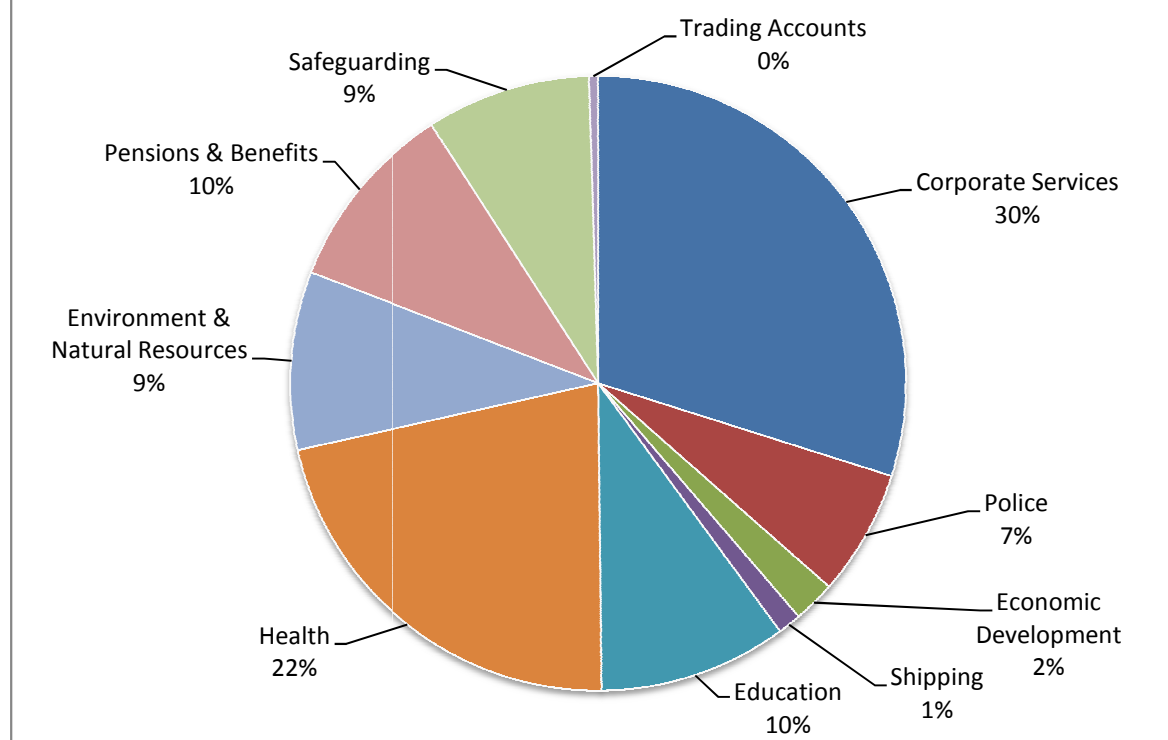
In some cases the TC funding support to directorates is a significant cost and it is important that the TC support for those service areas is taken into account when considering the level of funding for each directorate.

Recurrent Expenditure by Head for 2018/19



The chart below shows the recurrent expenditure by Directorate including the allocation of the TC line posts.

Recurrent Expenditure by Head including Technical Co-operation for 2018/19

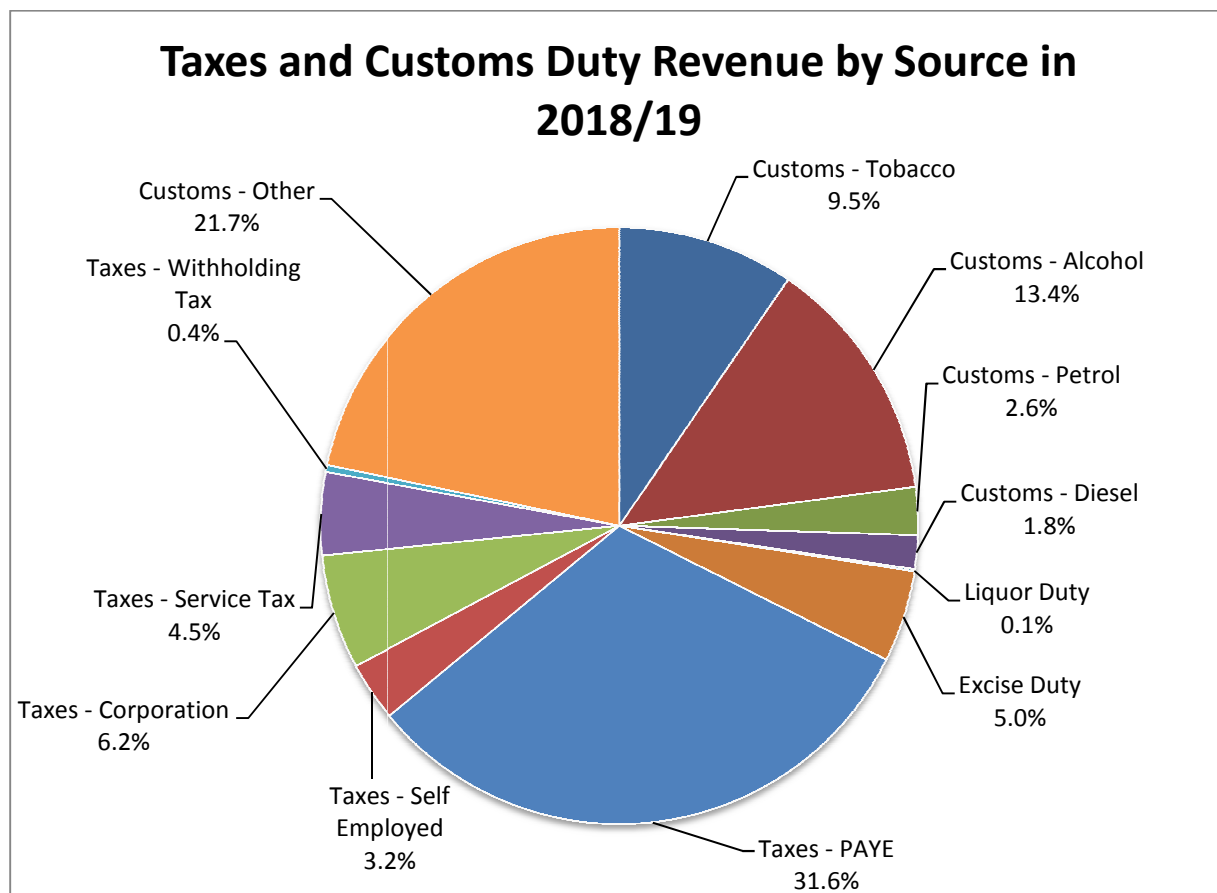


Taxes and Customs Duties

The table below summarises estimated revenues from taxes and duties for 2018/19 in comparison with 2017/18 estimate:

REVENUES	2017/18 £000	2018/19 £000	Increase/ (Decrease) £000
Taxes			
- Income, Services and Withholding Tax	5,169	5,012	(157)
Duties			
- Customs Duties (including Excise)	5,651	5,916	265
Total Revenues	10,820	10,928	108

The chart below shows the sources and proportion of tax and customs duty revenue for 2018/19:



Taxes

This year we have made no policy changes in relation to tax. However, a change was made to the investment tax credit in 2017/18, placing a cap on the amount that may be claimed each tax year to minimise the impact on in year revenues. SHG will also be exploring the option of removing the investment tax credit scheme at the end of the 2018/19 financial year with a view to replace this with a new incentive scheme to support the new investment strategy currently under consideration.

The tax revenue projections above shows a reduction in the PAYE receipts for the 2018/19 FY this is the first such reduction in PAYE receipts since the introduction of outputs based budgeting and is largely attributable to slow down in airport related activity as the project reaches its final stages.

In 2018/19 the basic tax rate for employment income and self-employed will remain at 26% for income over £7,000, and a higher rate tax band for income over £25,000 per annum at 31%, and 8% tax on dividends falling into the higher rate tax band.

Corporation Tax will remain unchanged at 25%.

The table below shows the projected income tax for the 2018/19 financial year and the budgets for 2016/17 and 2017/18:

INCOME TAX	2016/17 Budget £000	2017/18 Budget £000	2018/19 Budget £000
Taxes - PAYE	3,488	3,652	3,452
Taxes - Self Employed	188	406	351
Taxes - Corporation Tax	962	600	677
Taxes - Service Tax	411	466	490
Taxes - Withholding Tax	73	45	42
Total Taxes	5,122	5,169	5,012

Customs Duties

The table below shows the projected Customs and Excise revenue for the 2018/19 financial year and the budgets for 2016/17 and 2017/18:

CUSTOMS DUTY	2016/17 Budget £000	2017/18 Budget £000	2018/19 Budget £000
Customs - Other	2,718	2,793	2,374
Specific Duty (Alcohol and Tobacco)	2,100	1,576	2,504
Fuel (Petrol)	382	332	283
Fuel (Diesel)	490	660	199
Liquor Duty	32	15	13
Excise Duty	230	275	543
Total Customs and Excise Duties	5,952	5,651	5,916

There have been a number of small policy changes to customs duties in this financial year these include the expansion of the Sugar Tax, reducing the duty on healthy alternatives and facilitating changes in the customs tariff to support the objectives of the Sustainable Economic Development Plan (SEDP). The usual indexation of specific duties in line with the past-year's average inflation rate has been factored in.

There are small projected overall increases in customs duties, largely attributable to a policy change in relation to the expansion of the Sugar Tax to support St Helena's drive to improve the health and wellbeing of the population. The policy changes outlined above specifically supports the 'Saints together' campaign recently launched by the Health directorate.

Projections for taxes and duties are based on the updated macro-economic modelling. The updated macro-economic model provides the evidenced based, robust estimate of future tax revenues.

Dax Richards
Financial Secretary



**GOVERNMENT OF ST HELENA
SUMMARY OF BUDGETED EXPENDITURE AND REVENUE**

	2017/18 Original Estimate £000's	2017/18 Revised Estimate £000's	2018/19 Original Estimate £000's
EXPENDITURE			
Recurrent Expenditure			
Corporate Services - Support, Policy & Planning	1,389	1,436	1,360
Corporate Services - Corporate HR	9,220	8,470	8,862
Police	1,378	1,478	1,590
Corporate Services - Corporate Finance	5,666	6,008	8,180
Economic Development	1,200	1,085	900
Shipping	4,157	4,477	500
Education and Employment	3,291	3,241	3,343
Health	6,141	5,449	5,714
Environment & Natural Resources	3,338	3,497	3,392
Safeguarding	2,458	2,574	2,850
	38,238	37,715	36,691
Pensions & Benefits	3,874	3,874	4,085
Total Recurrent Expenditure	42,112	41,589	40,776
Capital Expenditure			
Corporate Services - Support, Policy & Planning	0	12	0
Police	0	12	0
Corporate Services - Corporate Finance	0	53	0
Health	0	342	80
Environment & Natural Resources	0	49	0
Safeguarding	0	6	0
Total Capital Expenditure	0	474	80
TOTAL EXPENDITURE	42,112	42,063	40,856
REVENUE			
Recurrent Revenue			
Taxes	10,820	10,820	10,928
Duty & Licences	231	231	296
Fines & Fees	497	497	401
Government Rents	185	185	262
Earnings Government Departments	74	74	74
Income Received	2	2	24
Treasury Receipts	356	356	155
DfID Financial Aid	28,700	28,700	27,095
FCO CSSF Support funding	0	0	236
Recharges between Directorates	1,247	1,247	1,295
TOTAL REVENUE	42,112	42,112	40,766
CONTRIBUTION FROM THE CONSOLIDATED FUND	0	0	90

SUMMARY OF TOTAL REVENUE



**GOVERNMENT OF ST HELENA
TOTAL REVENUE**

Sub-Head No.		Previous year's Estimate 2017/18 £000's	Current year Estimate 2018/19 £000's
	TAXES	10,820	10,928
012-00200	Taxes - PAYE	3,652	3,452
012-00201	Taxes - Self Employed	406	351
012-00202	Taxes - Corporation Tax	600	677
012-00203	Taxes - Service Tax	466	490
012-00204	Taxes - Withholding Tax	45	41
012-00205	Customs - Other	2,793	2,375
012-00206	Customs - Alcohol	923	1,461
012-00207	Customs - Tobacco	653	1,043
012-00208	Customs - Petrol	332	283
012-00209	Customs - Diesel	660	199
012-00210	Liquor Duty	15	13
012-00220	Excise Duty	275	543
	DUTY & LICENCES RECEIVED	231	296
013-00301	Stamp Duty	42	42
013-00302	Dog Licence	7	7
013-00303	Firearm Licence	7	9
013-00304	Liquor Licence	10	10
013-00305	Road Traffic Licence	157	222
013-00307	Gaming Machine Licence	3	3
013-00310	Other Licences & Duty Received	5	3
	FINES & FEES RECEIVED	498	401
014-00403	Court Fees & Fines	30	18
014-00404	Light Dues	10	10
014-00405	Cranage	1	2
014-00407	Dental Fees	14	15
014-00408	Fees of Office	20	23
014-00409	Medical & Hospital	156	126
014-00413	Trade Marks	9	10
014-00414	Post Office Charges	6	8
014-00415	Meat Inspection Fees	17	6
014-00416	Vet Services	22	25
014-00417	Marriage Fees, etc	4	4
014-00418	Land Registration Fees	11	12
014-00419	Spraying Fees etc	2	0
014-00420	Immigration Fees	110	58
014-00428	Fish/Food Testing Fees	33	12
014-00430	Planning Fees	28	22
014-00431	GIS Fees	17	14
014-00432	Company Registration Fees	3	3
014-00450	Other Fees Received	5	33



**GOVERNMENT OF ST HELENA
TOTAL REVENUE**

Sub-Head No.	Previous year's Estimate 2017/18 £000's	Current year Estimate 2018/19 £000's
GOVT RENTS ETC	185	262
015-00503 A&NRD Gardens	8	8
015-00504 Leased House Plots	17	17
015-00505 Home to Duty Transport	0	0
015-00506 Commercial Property Rents	52	52
015-00507 Misc Receipts	105	178
015-00508 A&F Buildings	3	7
EARNINGS GOVT DEPTS	74	74
016-00601 Stamp Sales(Postal)	34	34
016-00602 Stamp Sales (Philatelic)	26	27
016-00603 Sale of Firewood	11	11
016-00604 Sale of Timber Logs	2	2
016-06610 Other Earnings Received	1	0
INCOME RECEIVED	2	24
017-00750 Other Income Received	1	1
017-00751 Plantation House Tours	1	23
TREASURY RECEIPTS	355	155
018-00801 Interest	50	50
018-00804 Currency Fund Surplus	250	50
018-00806 Dividends	30	30
018-00808 Argos	25	25
TOTAL LOCAL REVENUE	12,165	12,140
FINANCIAL AID	28,700	27,331
018-00810 DFID Grant-in-Aid	24,543	27,095
018-00813 FCO CSSF Support funding	0	236
018-00820 DFID Shipping	4,157	0
RECHARGES RECEIVED	1,247	1,295
019-00906 Other	1,240	1,295
019-00905 Customs	7	0
TOTAL REVENUE	42,112	40,766

SUMMARY OF TOTAL RECURRENT EXPENDITURE



**GOVERNMENT OF ST HELENA
TOTAL RECURRENT EXPENDITURE**

Sub-Head No.		Previous year's Estimate 2017/18 £000's	Current year Estimate 2018/19 £000's
	EMPLOYEE COSTS	16,594	17,413
021-01103	Salaries	11,687	12,093
021-01105	Allowances	2,223	2,308
021-01106	Pay Award	0	2
021-01107	Staff Mileage Allowance	9	11
021-01201	Defined Benefit Pensions	1,390	1,398
021-01202	Pension Contribution	635	1,003
021-01205	Training Expenses	88	83
021-01206	Examination Fees	2	2
021-01301	Wages - Full Time Staff	8	0
021-01302	Wages - Part Time Staff	123	127
021-01304	Overtime	104	102
021-01400	Other Employee Costs	325	284
	PROPERTY COSTS	567	597
022-02101	Building Maintenance	20	24
022-02102	Grounds Maintenance	12	13
022-02104	Minor Works	0	2
022-02107	Roads Maintenance	3	3
022-02203	Electricity	440	446
022-02302	Rent of Premises	5	5
022-02401	Water	59	62
022-02403	Maintenance of Sewer Lines	0	17
022-02501	Maintenance of Street Lights	7	7
022-02601	Cleaning Materials	18	17
022-02900	Other Property Costs	3	1
	TRANSPORT & PLANT COSTS	49	35
023-03501	Vehicle Hire Charges - Outside SHG	49	34
023-03502	Plant Hire Charges - Outside SHG	0	1
	SUPPLIES AND SERVICES	5,754	5,004
024-04101	Furniture and Equipment	225	225
024-04102	Tools	9	10
024-04103	Materials	627	511
024-04104	Fert/Pesticides/Fungicides	16	11
024-04105	Chemicals	7	6
024-04107	Lubricating Oils	4	4
024-04108	Plant & Equipment Maintenance	40	63
024-04109	Medical Supplies	641	586
024-04110	Vet Drugs/Stores	35	37
024-04111	Animal Feed	4	4
024-04114	Repairs and Maintenance	1	1
024-04115	Fuel	29	57
024-04116	Computer Equipment	256	8



**GOVERNMENT OF ST HELENA
TOTAL RECURRENT EXPENDITURE**

Sub-Head No.	Previous year's Estimate 2017/18 £000's	Current year Estimate 2018/19 £000's
024-04120	7	31
024-04123	6	6
024-04124	2	2
024-04125	1	1
024-04201	155	134
024-04301	40	35
024-04302	70	47
024-04401	13	10
024-04402	28	27
024-04403	61	62
024-04405	218	204
024-04406	6	4
024-04407	129	126
024-04502	12	75
024-04503	1,200	1,700
024-04504	1,400	500
024-04505	7	13
024-04508	144	118
024-04509	7	7
024-04710	354	379
	ADMINISTRATION COSTS	879
		864
025-05101	26	24
025-05102	33	37
025-05103	1	1
025-05105	13	6
025-05202	563	573
025-05205	129	126
025-05206	102	97
025-09100	12	0
	PAYMENT TO OTHER AGENCIES, BODIES OR PERSONS	10,566
		7,112
026-06101	31	29
026-06104	195	256
026-06105	195	180
026-06106	21	42
026-06118	180	262
026-06119	1,200	900
026-06141	79	79
026-06143	75	75
026-06145	83	83
026-06148	71	71
026-06157	48	43
026-06158	595	703
026-06159	56	56



**GOVERNMENT OF ST HELENA
TOTAL RECURRENT EXPENDITURE**

Sub-Head No.	Previous year's Estimate 2017/18 £000's	Current year Estimate 2018/19 £000's
026-06160	23	10
026-06162	19	19
026-06163	46	61
026-06166	75	67
026-06167	31	35
026-06168	50	25
026-06200	119	49
026-06204	3	3
026-06212	391	478
026-06501	467	466
026-06169	0	6
026-06507	0	185
026-06508	0	114
026-06503	258	20
026-06504	175	195
026-06505	2,061	2,232
026-06506	0	15
026-06602	460	353
026-06701	3,459	0
026-06703	100	0
	OTHER EXPENDITURE	4,328
	2,841	
027-07101	253	232
027-07102	5	1
027-07104	0	1,577
027-07106	190	186
027-07108	94	88
027-07112	45	44
027-07114	187	99
027-07115	28	35
027-07128	788	567
027-07135	16	17
027-07136	19	16
027-07138	1,216	1,466
	PAYMENTS TO CONTRACTORS	2,577
	2,206	
028-08101	130	125
028-08102	232	232
028-08103	1,474	1,855
028-08104	370	365
	RECHARGES PAID	2,846
	2,656	
029-09100	0	16
029-09900	970	945
029-09903	461	490
029-09904	7	23
029-09905	1,066	1,195
029-09906	1	0
029-09907	6	5
029-09908	145	172
	TOTAL EXPENDITURE	40,776
	42,112	

SUMMARY OF EXPENDITURE AND REVENUE BY HEAD



**GOVERNMENT OF ST HELENA
SUMMARY OF BUDGETED EXPENDITURE AND REVENUE BY HEAD**

Head / Output	Expenditure 2018/19 £000's	Revenue 2018/19 £000's	Surplus/(Deficit) 2018/19 £000's
CORPORATE SERVICES - SUPPORT, POLICY & PLANNING			
Governor's Office	150	3	(147)
Management & Admin	272	182	(90)
Information Services	50	1	(49)
Public / National Affairs	215	0	(215)
Supporting Executive & Legislative Councils	305	0	(305)
Justice Administration	127	44	(83)
Public Relations	67	0	(67)
Corporate Policy & Planning	58	0	(58)
Attorney General's Chambers	78	0	(78)
Internal Audit Office	38	0	(38)
	1,360	230	(1,130)
CORPORATE SERVICES - CORPORATE HUMAN RESOURCES			
Human Resources Services	185	0	(185)
Technical Co-operation Posts	8,324	0	(8,324)
Overseas Training	353	0	(353)
	8,862	0	(8,862)
POLICE			
Management & Admin	45	52	7
Fire & Rescue	279	0	(279)
Police Operations	446	4	(442)
HM Prison	363	0	(363)
Police Investigations and Public Protection	86	4	(82)
Immigration & Licensing	169	302	133
Emergency Planning	39	0	(39)
Sea Rescue Service	163	0	(163)
	1,590	362	(1,228)
CORPORATE SERVICES - CORPORATE FINANCE			
Customs & Excise	250	5,923	5,673
Management of Social Security	50	0	(50)
Income Tax	72	5,011	4,939
Accounting Services	356	0	(356)
Payments on behalf of the Crown	6,768	27,507	20,739
Port Management	203	32	(171)
Post & Customer Service Centre	188	90	(98)
Corporate Procurement Services	62	0	(62)
Programme Management Unit	32	0	(32)
Airport Management Contract	199	0	(199)
	8,180	38,563	30,383



**GOVERNMENT OF ST HELENA
SUMMARY OF BUDGETED EXPENDITURE AND REVENUE BY HEAD**

Head / Output	Expenditure 2018/19 £000's	Revenue 2018/19 £000's	Surplus/(Deficit) 2018/19 £000's
ECONOMIC DEVELOPMENT			
Economic Development	900	0	(900)
PENSIONS AND BENEFITS			
Defined Benefit Pensions	1,390	0	(1,390)
Basic Island Pensions	2,232	0	(2,232)
Income Related Benefits	463	0	(463)
	4,085	0	(4,085)
SHIPPING			
Shipping	500	0	(500)
EDUCATION			
Management and Admin	190	195	5
Vocational Education	613	28	(585)
Primary & Pre School Sector - Pilling Primary	309	0	(309)
Primary & Pre School Sector - Harford Primary	329	0	(329)
Primary & Pre School Sector - St Pauls Primary	338	0	(338)
Secondary Education	962	3	(959)
Inclusion	118	0	(118)
Education Standard Support	58	0	(58)
Teacher Training	103	0	(103)
Tertiary Education	275	0	(275)
Public Library	48	1	(47)
	3,343	227	(3,116)
HEALTH			
Management & Admin	584	584	0
Medical	3,158	0	(3,158)
Hospital/Acute Care	934	121	(813)
Community Care (Primary Care)	278	0	(278)
Dental	136	15	(121)
Environmental Health	208	9	(199)
Laboratory	269	21	(248)
Mental Health	227	0	(227)
	5,794	750	(5,044)



**GOVERNMENT OF ST HELENA
SUMMARY OF BUDGETED EXPENDITURE AND REVENUE BY HEAD**

Head / Output	Expenditure 2018/19 £000's	Revenue 2018/19 £000's	Surplus/(Deficit) 2018/19 £000's
ENVIRONMENTAL & NATURAL RESOURCES			
Forestry Production & Tree Surgery	137	18	(119)
Fisheries Admin, Protection & Policy Advice	90	27	(63)
Agricultural Bio Security Services	66	0	(66)
Agricultural Support	421	36	(385)
Forest Establishment, Maintenance & Protection	133	0	(133)
Grounds Maintenance	67	0	(67)
Management and Admin	193	198	5
Provision and Maintenance of Roads	408	0	(408)
Building Maintenance	672	80	(592)
Technical Services	108	0	(108)
Provision and Maintenance of Street Lighting	41	0	(41)
Rock fall Protection	63	0	(63)
Land Registration & Property Disposal	47	123	76
National Geographic Information System	77	14	(63)
Planning & Development Control	112	22	(90)
Upkeep of Public Areas & Facilities	44	0	(44)
Environmental Assessment and Advisory	104	0	(104)
Nature Conservation - Terrestrial	139	13	(126)
Nature Conservation - Marine	55	0	(55)
Waste Management	295	3	(292)
Met Forecasting Services	120	0	(120)
	3,392	534	(2,858)
SAFEGUARDING			
Support Services	270	0	(270)
Learning Disabilities	212	0	(212)
Family Centre	96	0	(96)
Sheltered Accommodation	128	17	(111)
Community Care	1,102	83	(1,019)
Occupational Therapy & Better Life Allowance	495	0	(495)
Domestic Violence	38	0	(38)
Children's Services	246	0	(246)
Adult Safeguarding	263	0	(263)
	2,850	100	(2,750)
TOTAL	40,856	40,766	(90)

ANALYSIS OF EXPENDITURE AND REVENUE BY HEAD

HEAD 12: CORPORATE SERVICES - SUPPORT, POLICY & PLANNING

Accounting Officer: Head of Corporate Support

Corporate Support, Policy and Planning is responsible for leading, facilitating and coordinating the effective and efficient conduct of Government business and for providing administrative support to Corporate Finance, the Attorney General's Chambers, Judicial Services, Internal Audit Office, Plantation House and supporting the work of Elected Members.

	Estimate Recurrent 2017/18 £000's	Estimate Capital 2017/18 £000's	Revised Recurrent 2017/18 £000's	Revised Capital 2017/18 £000's	Estimate Recurrent 2018/19 £000's
EXPENDITURE BY OUTPUT					
Governor's Office	166	0	166	0	150
Management and Admin	223	0	223	0	272
Information services	52	0	52	0	50
Public and National Affairs	219	0	219	0	215
Supporting Executive and Legislative Councils	331	0	331	0	305
Justice Administration	134	0	134	0	127
Public Relations	55	0	55	0	67
Corporate Policy and Planning	99	0	99	0	58
Attorney General	77	0	124	12	78
Internal Audit Office	33	0	33	0	38
TOTAL OUTPUTS	1,389	0	1,436	12	1,360
REVENUE BY OUTPUT					
Governor's Office	1	0	1	0	3
Management and Admin	180	0	180	0	182
Information services	1	0	1	0	1
Justice Administration	55	0	55	0	44
TOTAL REVENUE	237	0	237	0	230
NET EXPENDITURE (REVENUE)	1,152	0	1,199	12	1,130

Note:

Included in the Total Outputs is an amount of £123k (17/18 £119k) which is recharges between Directorates and Cost Centres.

HEAD 12: CORPORATE SERVICES - SUPPORT, POLICY & PLANNING

Accounting Officer: Head of Corporate Support

Corporate Support, Policy & Planning Strategic Overview

Our Vision

To be a professional, modern and efficient organisation guiding, supporting and coordinating the delivery of the island's strategic goals and objectives.

Our Mission

Guiding St Helena on the path to prosperity

Our Values

Passion for customer service

Reliable

Impartial and fair

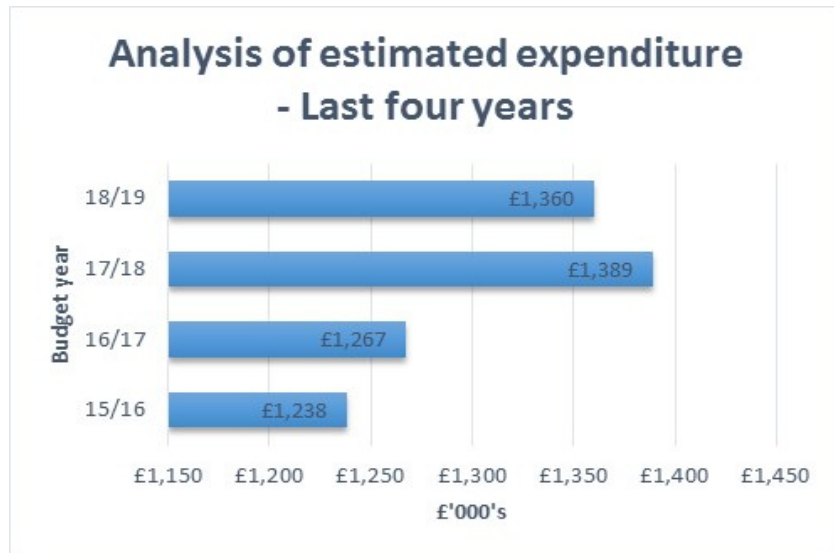
Delivery on all we say we will do

Ethical and honest

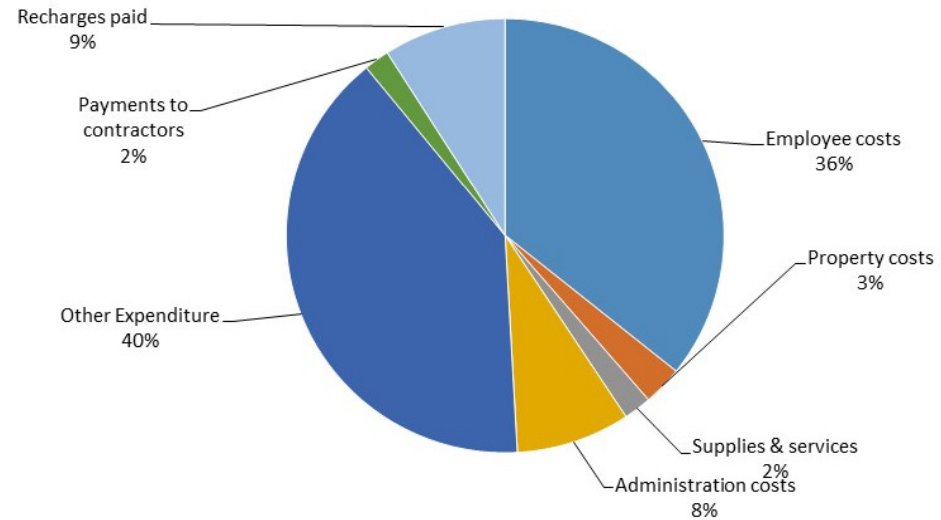
Our Priorities

Priority 1 - Oversee the Implementation of the 10-year plan, 2017-2027, focusing on the strategic priorities for the years 2018-2021.

Priority 2 - Developing modern IT information management services.



Recurrent Expenditure by category for 2018/19



HEAD 13: CORPORATE SERVICES - CORPORATE HUMAN RESOURCES

Accounting Officer: Head of Human Resources

Corporate Human Resources deal with the ongoing development of the public service. This is done through developing and improving policies and procedures, in line with modern Human Resource practices. CHR works in partnership with directorates to ensure all staff of St Helena Government (SHG) achieve their full potential. CHR also plays a key role in the change process and works closely with other SHG Directorates in relation to recruitment, training and retaining high calibre/skilled staff to undertake essential functions within SHG.

	Estimate Recurrent 2017/18 £000's	Estimate Capital 2017/18 £000's	Revised Recurrent 2017/18 £000's	Revised Capital 2017/18 £000's	Estimate Recurrent 2018/19 £000's
EXPENDITURE BY OUTPUT					
Human Resource Services	183	0	183	0	185
Technical Co-operation Posts	8,577	0	7,827	0	8,324
Overseas Training	460	0	460	0	353
TOTAL OUTPUTS	9,220	0	8,470	0	8,862
NET EXPENDITURE (REVENUE)	9,220	0	8,470	0	8,862

Note:

1. Included in the Total Outputs is an amount of £23k (17/18 £19k) which is recharges between Directorates.

HEAD 13: CORPORATE SERVICES - CORPORATE HUMAN RESOURCES

Accounting Officer: Head of Human Resources

Corporate Human Resources Strategic Overview

Our Vision

To be a professional, modern and efficient organisation guiding, supporting and coordinating the delivery of the island's strategic goals and objectives.

Our Mission

Guiding St Helena on the path to prosperity

Our Values

Passion for customer service

Reliable

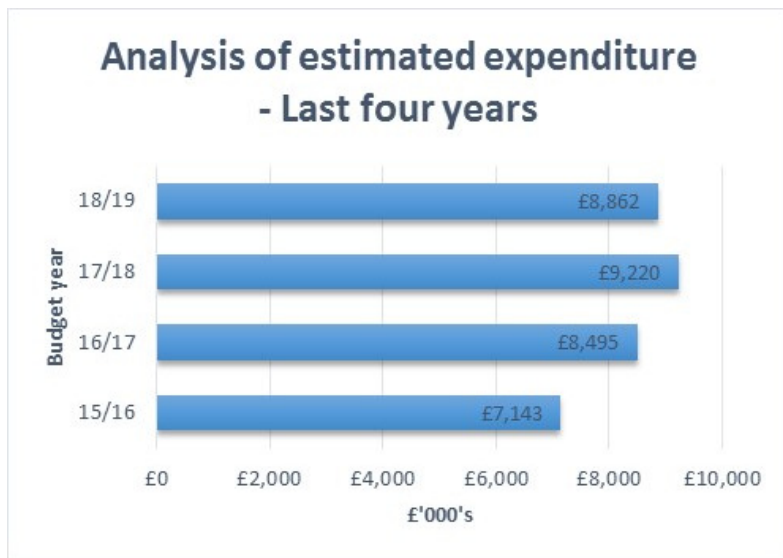
Impartial and fair

Delivery on all we say we will do

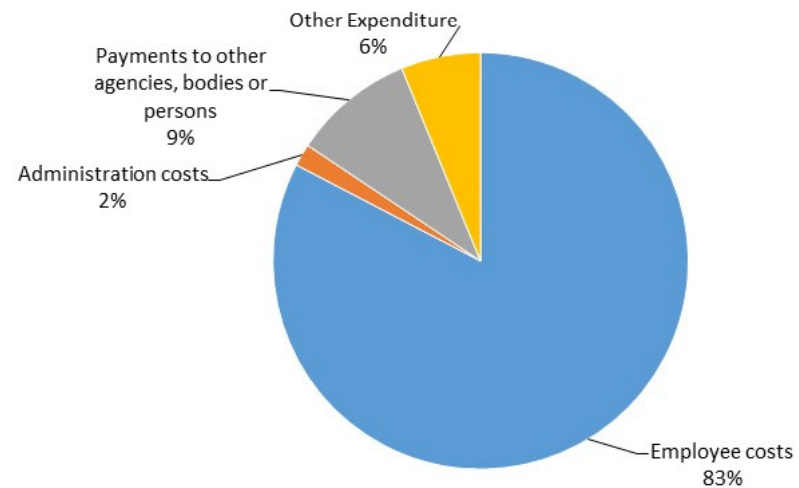
Our Priorities

Priority 1 - Reward and recognise staff achievements, and support staff in achieving their potential by helping managers to develop effective teams.

Priority 2 - Leading on the implementation of the Prospectus for Change 2016-19.



Recurrent Expenditure by category for 2018/19



HEAD 15: POLICE

Accounting Officer: Chief of Police

The Police Directorate is responsible for Police, Immigration, Prison, Fire and Rescue, Sea Rescue, vehicle inspection of SHG vehicles and regulation of private vehicle inspection garages, driver competence tests and Emergency Planning and Resilience.

	Estimate Recurrent 2017/18 £000's	Estimate Capital 2017/18 £000's	Revised Recurrent 2017/18 £000's	Revised Capital 2017/18 £000's	Estimate Recurrent 2018/19 £000's
EXPENDITURE BY OUTPUT					
Management & Admin	48	0	48	0	45
Fire and Rescue	271	0	296	0	279
Police Operations	419	0	431	0	446
HM Prison	310	0	310	0	363
Police Investigations and Public Protection	60	0	71	0	86
Immigration & Licensing	113	0	153	12	169
Emergency Planning	34	0	34	0	39
Sea Rescue Service	123	0	135	0	163
TOTAL OUTPUTS	1,378	0	1,478	12	1,590
REVENUE BY OUTPUT					
Management & Admin	48	0	48	0	52
Police Operations	0	0	0	0	4
HM Prison	1	0	1	0	0
Police Investigations and Public Protection	0	0	0	0	4
Immigration & Licensing	267	0	267	0	302
TOTAL REVENUE	316	0	316	0	362
NET EXPENDITURE (REVENUE)	1,062	0	1,162	12	1,228

Notes:

1. Included in revenue of Immigration and Licensing is the Road Traffic Licenses of £222k (2017/18 £155k) and short term entry fees of £58k (2017/18 £90k).
2. Included in the Total Outputs is an amount of £241k (17/18 £183k) which is recharges between Directorates.

HEAD 15: POLICE

Accounting Officer: Chief of Police

Police Strategic Overview

Our Vision

Public Service is at the core of all we do, protecting and serving our community and delivering a safe and secure environment for all.

Our Mission

Working with integrity and in line with our values, the Police Directorate provides a community focused approach to the safety and security of St Helena, and those who live on, work on and visit the island.

Our Values—PRIDE

Professionalism, Respect, Integrity, Dedication and Empathy.

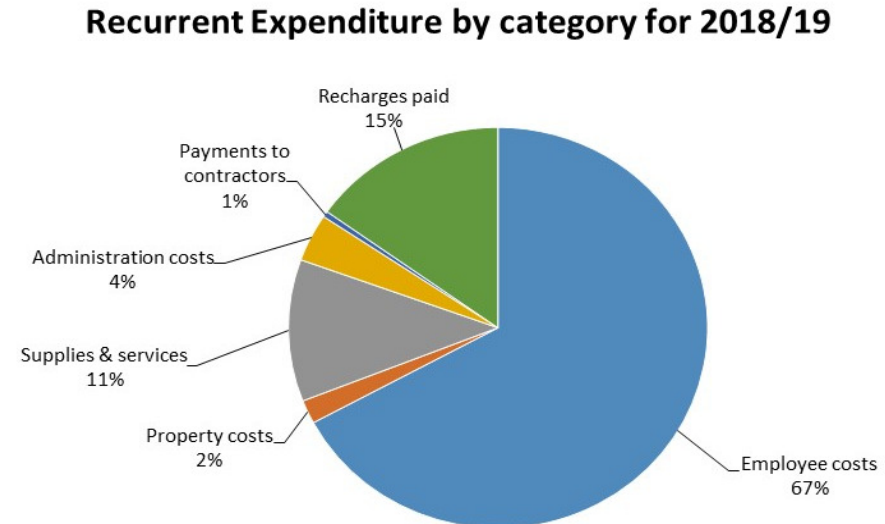
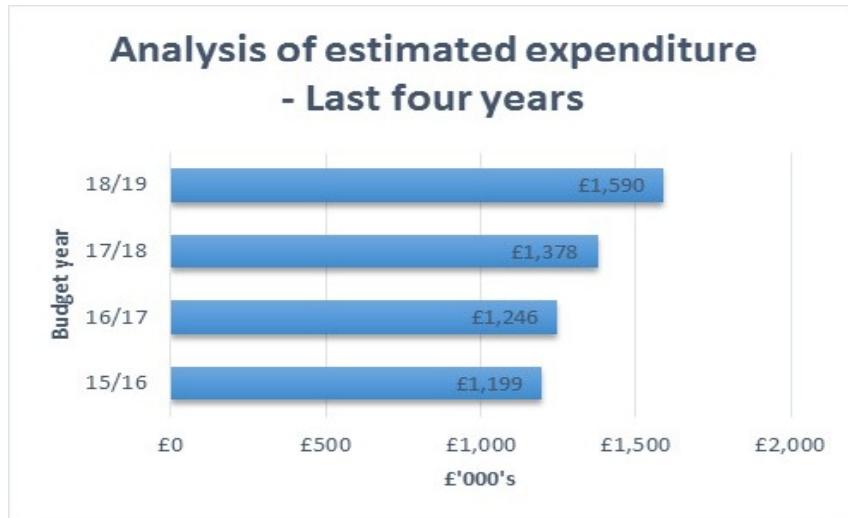
Our Priorities

Strategic Priority 1 - Keeping St Helena safe by reducing crime and working to better the lives of children, young people and those most vulnerable within our community.

Strategic Priority 2 - Improving community trust and confidence in the services provided by the Directorate.

Strategic Priority 3 - Working with partners, volunteers and stakeholders to maintain public safety and our response to incidents.

Strategic Priority 4 - Working with the community, partners and stakeholders to help solve the issues most affecting our community to make us all together safer.



HEAD 17:CORPORATE SERVICES - CORPORATE FINANCE

Accounting Officer: Assistant Financial Secretary

Corporate Finance is responsible for ensuring the effective management of St Helena Government's finances; raising revenue through collection of Customs Duty and taxes; controlling the entry of prohibited and restricted items; port management services; postal, philatelic, licensing and registrar services; procurement services; contract management, management of capital programme and management of social security payments.

	Estimate Recurrent 2017/18 £000's	Estimate Capital 2017/18 £000's	Revised Recurrent 2017/18 £000's	Revised Capital 2017/18 £000's	Estimate Recurrent 2018/19 £000's
EXPENDITURE BY OUTPUT					
Management of Social Security	48	0	48	0	50
Customs & Excise	230	0	230	0	250
Income Tax	72	0	72	0	72
Accounting Services	330	0	330	0	356
Post & Customer Services Centre	190	0	190	0	188
Port Management	172	0	172	0	203
Payments on behalf of the Crown	4,543	0	4,885	53	6,768
Corporate Procurement Services	50	0	50	0	62
Programme Management Unit	31	0	31	0	32
Airport Contracts Management Unit	0		0	0	199
TOTAL OUTPUTS	5,666	0	6,008	53	8,180
REVENUE BY OUTPUT					
Customs & Excise	5,678	0	5,678	0	5,923
Income Tax	5,169	0	5,169	0	5,011
Post & Customer Services Centre	90	0	90	0	90
Payments on behalf of the Crown	24,873	0	24,873	0	27,507
Port Management	31	0	31	0	32
TOTAL REVENUE	35,841	0	35,841	0	38,563
NET EXPENDITURE (REVENUE)	(30,175)	0	(29,833)	53	(30,383)

Notes:

1. Included in the Total Outputs is an amount of £400k (17/18 £357k) which is recharges between Directorates and Cost Centres.

2. Included in the revenues above are the following: DFID Grant in Aid £25,600K (17/18 £24,543k), £1,495k DFID (17/18 £0k) contingency funding for litigation purposes, £236k (17/18 £0k) of FCO funding, Customs Duty £5,916K (17/18 £5,651k), and Taxes £5,011K (17/18 £5,169k).

HEAD 17:CORPORATE SERVICES - CORPORATE FINANCE

Accounting Officer: Assistant Financial Secretary

Corporate Finance Strategic Overview

Our Vision

To be a professional, modern and efficient organisation guiding, supporting and co-ordinating the delivery of the island's strategic goals and objectives.

Our Mission

Guiding St Helena on the path to prosperity

Our Values

Passion for customer service

Reliable

Impartial and fair

Delivery on all we say we will do

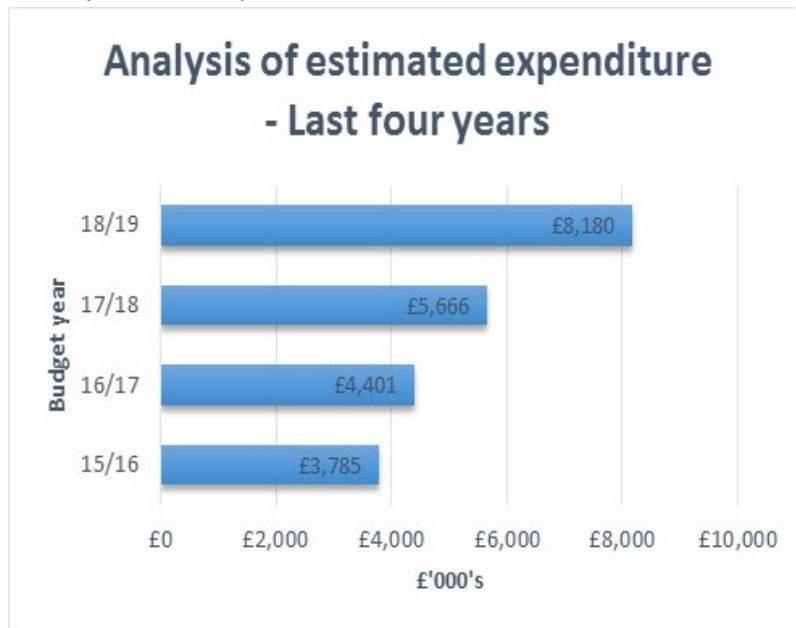
Our Priorities

Priority 1 - Greater Governance arrangements and improved accountability.

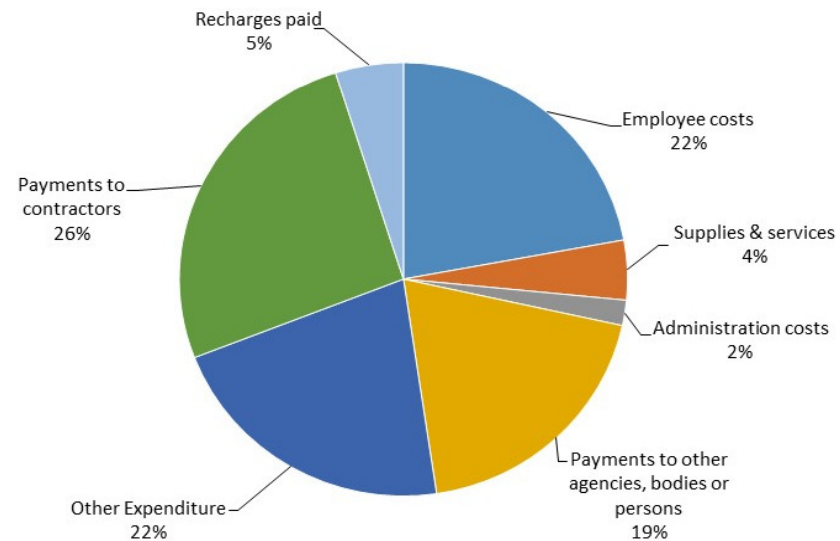
Priority 2 - Maximise local revenue collection through the review of systems and processes.

Priority 3 - Tax systems supports economic development by encouraging investment by the private

Priority 4 - Facilitate delivery of the Capital Programme to improve the infrastructure of St Helena Island.



Recurrent Expenditure by category for 2018/19

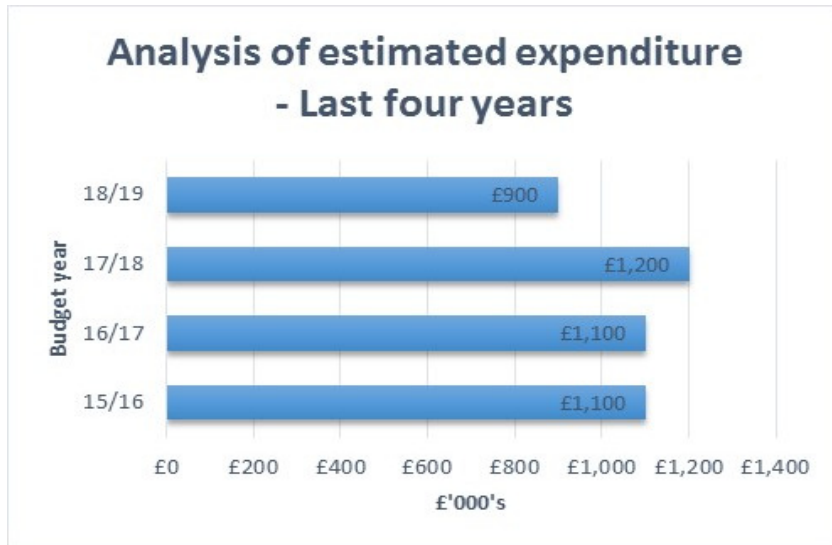


HEAD 19: ECONOMIC DEVELOPMENT

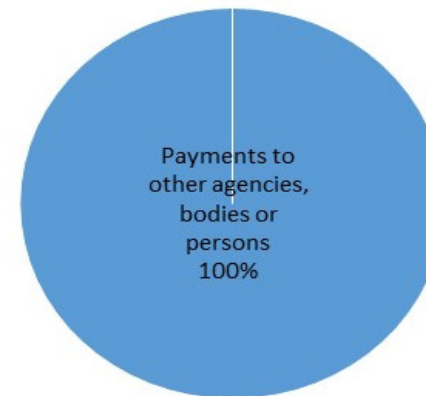
Accounting Officer: Assistant Financial Secretary

Economic Development is to oversee the growth in the economy following the construction of the airport, that ultimately will make St Helena financially self sustaining. The Output represents subsidy payments to Enterprise St Helena.

	Estimate Recurrent 2017/18 £000's	Estimate Capital 2017/18 £000's	Revised Recurrent 2017/18 £000's	Revised Capital 2017/18 £000's	Estimate Recurrent 2018/19 £000's
EXPENDITURE BY OUTPUT					
Economic Development	1,200	0	1,085	0	900
TOTAL OUTPUTS	1,200	0	1,085	0	900
NET EXPENDITURE (REVENUE)	1,200	0	1,085	0	900



Recurrent Expenditure by category for 2018/19



HEAD 20: PENSIONS AND BENEFITS

Accounting Officer: Head of Finance Services

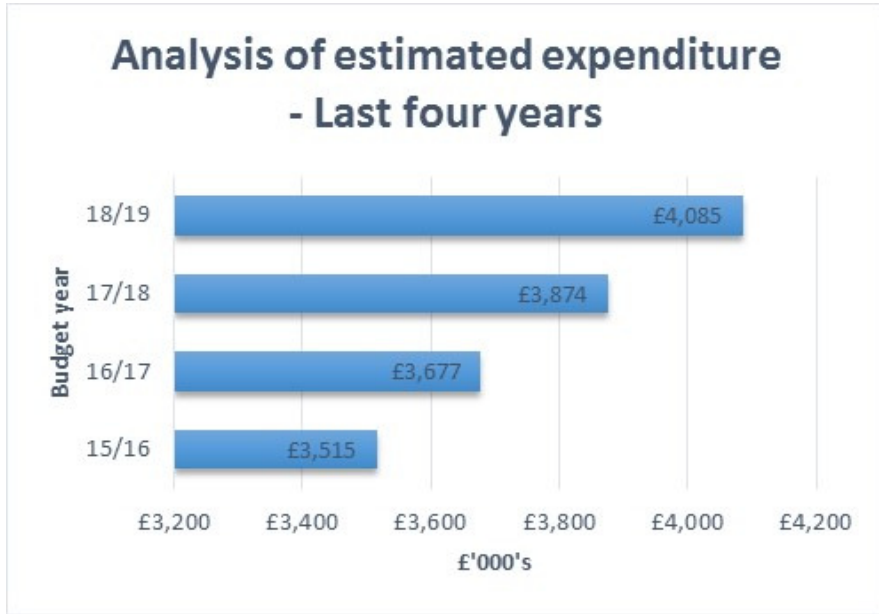
This service area is concerned with the statutory payments of pension benefits to SHG employees under the Pensions Ordinance 2012 and the payment of Basic Island Pension and Income Related Benefits to social welfare recipients under the Social Security Ordinance 2011.

	Estimate Recurrent 2017/18 £000's	Estimate Capital 2017/18 £000's	Revised Recurrent 2017/18 £000's	Revised Capital 2017/18 £000's	Estimate Recurrent 2018/19 £000's
EXPENDITURE BY OUTPUT					
Defined Benefit Pensions	1,390	0	1,390	0	1,390
Basic Island Pensions	2,061	0	2,061	0	2,232
Income Related Benefits	423	0	423	0	463
TOTAL OUTPUTS	3,874	0	3,874	0	4,085
NET EXPENDITURE (REVENUE)	3,874	0	3,874	0	4,085

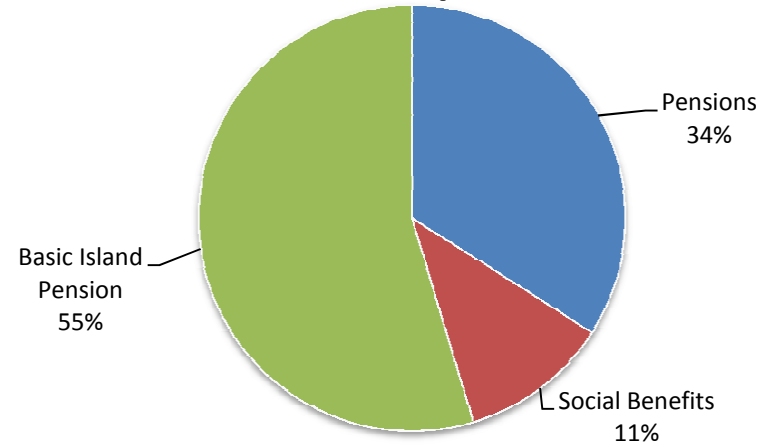
Note: Head 20 Pensions and Benefits is not required to be appropriated from the Consolidated Fund under the Appropriation Ordinance as these payments are authorised under the Pensions Ordinance 2012 and Social Security Ordinance 2011 respectively.

HEAD 20: PENSIONS AND BENEFITS

Accounting Officer: Head of Finance Services



Recurrent Expenditure by category for 2018/19



HEAD 21: SHIPPING

Accounting Officer: Assistant Financial Secretary

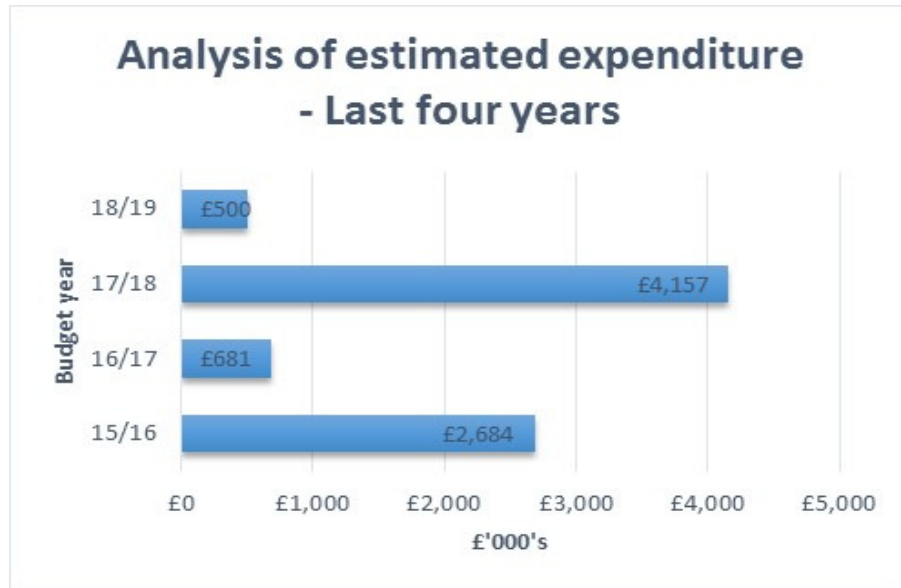
Shipping covers the cost of transporting of cargo from Rupert's Wharf to Jamestown Wharf following discharge of cargo by the MV Helena.

	Estimate Recurrent 2017/18 £000's	Estimate Capital 2017/18 £000's	Revised Recurrent 2017/18 £000's	Revised Capital 2017/18 £000's	Estimate Recurrent 2018/19 £000's
EXPENDITURE BY OUTPUT					
Shipping	4,157	0	4,477	0	500
TOTAL OUTPUTS	4,157	0	4,477	0	500
REVENUE BY OUTPUT					
Shipping	4,157	0	4,157	0	0
TOTAL REVENUE	4,157	0	4,157	0	0
NET EXPENDITURE (REVENUE)	0	0	320	0	500

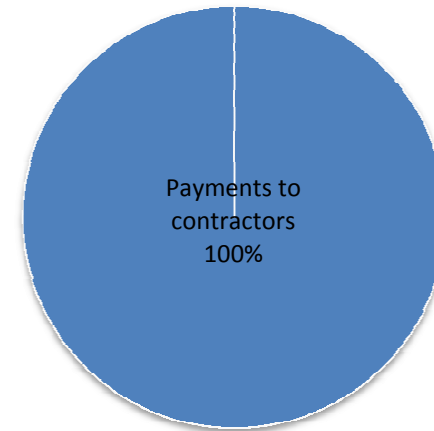
Note: In previous financial year's the budget covered the subsidy payments to the wholly owned subsidiary, St Helena Line Ltd for the running of the RMS St Helena.

HEAD 21: SHIPPING

Accounting Officer: Assistant Financial Secretary



Recurrent Expenditure by category for 2018/19



HEAD 22: EDUCATION AND EMPLOYMENT

Accounting Officer: Director of Education and Employment

The Education & Employment Directorate's role is to ensure that education services are provided to meet the needs of the people of Saint Helena and to support the economic and human capital development of the island. As part of core education provision, four schools provide full-time compulsory schooling for persons 5 to 16 years of age under the Education Ordinance (2008), with the primary schools also offering Early Years provision for children from age three. Prince Andrew School also offers Sixth Form provision for Years 12 – 13. In addition, the Directorate operates the St Helena Community College and the St Helena Public Library service.

	Estimate Recurrent 2017/18 £000's	Estimate Capital 2017/18 £000's	Revised Recurrent 2017/18 £000's	Revised Capital 2017/18 £000's	Estimate Recurrent 2018/19 £000's
EXPENDITURE BY OUTPUT					
Management and Admin	309	0	309	0	190
Vocational Education	647	0	603	0	613
Pilling Primary and Pre-school	274	0	274	0	309
Harford Primary and Pre-school	279	0	279	0	329
St Pauls Primary and Pre-School	288	0	288	0	338
Secondary Education	1,091	0	1,091	0	962
Inclusion	0	0	0	0	118
Teacher Training	53	0	53	0	58
Education Standard Support	100	0	144	0	103
Tertiary Education	207	0	157	0	275
Public Library	43	0	43	0	48
TOTAL OUTPUTS	3,291	0	3,241	0	3,343
REVENUE BY OUTPUT					
Management and Admin	248	0	248	0	195
Vocational Education	3	0	3	0	28
Secondary Education	3	0	3	0	3
Public Library	1	0	1	0	1
TOTAL REVENUE	255	0	255	0	227
NET EXPENDITURE (REVENUE)	3,036	0	2,986	0	3,116

Note:

Included in the Total Outputs is an amount of £432k (17/18 £466k) which is recharges between Directorates and Cost Centres.

HEAD 22: EDUCATION AND EMPLOYMENT

Accounting Officer: Director of Education and Employment

Education & Employment Strategic Overview

Our Vision

An inclusive world-class education system with varied and flexible pathways for all to achieve which embraces St Helena's culture and is tailored to its needs and future development.

Our Mission

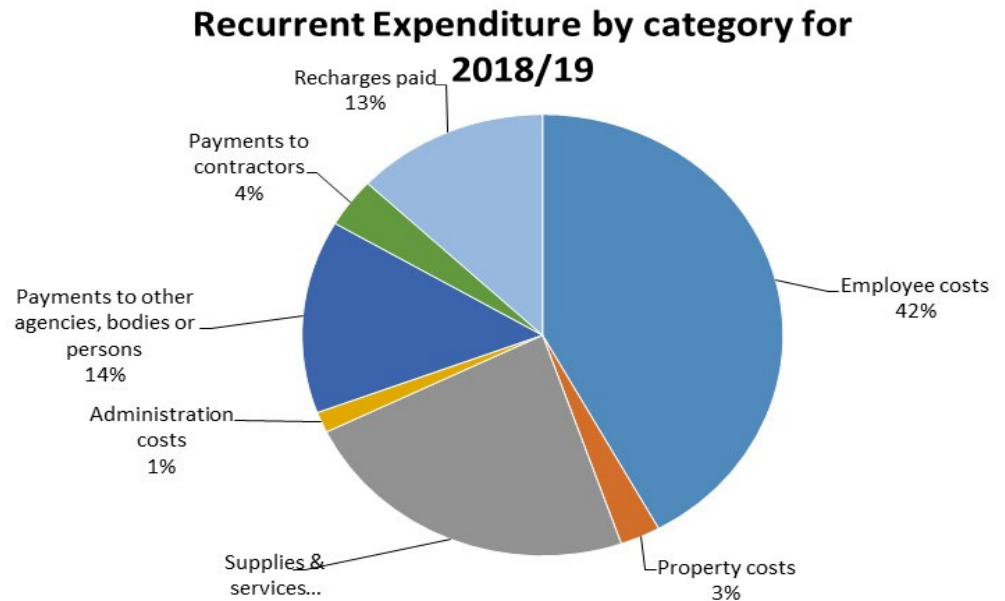
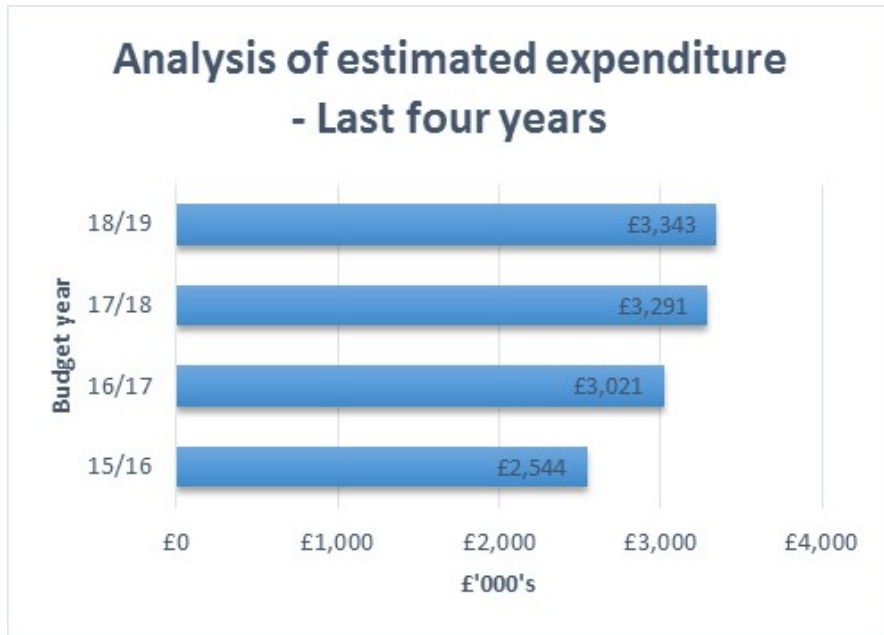
To help everyone, young and old, to make the most of their potential through high quality learning opportunities and relevant training.

Our Values

Respect, Opportunity for all, Integrity, Aspiration, Excellence, Commitment and Positive learning environments.

Our Priorities

- 1 - Improved Attainment.
- 2 - Support and Training for Teachers.
- 3 - Inclusive Schools.
- 4 - Human Capital Development.
- 5 - Effective Systems Focused on School Improvement.
- 6 - Engagement with Stakeholders.



HEAD 23: HEALTH

Accounting Officer: Director of Health

The Health Directorate is responsible for health promotion; pre hospital emergency care; acute care, primary, secondary and tertiary care; community health care and associated health care services, including mental health, radiography and ultrasound, physiotherapy and occupational therapy, midwifery; environmental health; pathology and microbiology services; pharmacy services, dental services and healthcare governance; supported by administrative services dealing with staff recruitment, budgeting and accounting , procurement, and overall support to sections of the Directorate.

	Estimate Recurrent 2017/18 £000's	Estimate Capital 2017/18 £000's	Revised Recurrent 2017/18 £000's	Revised Capital 2017/18 £000's	Estimate Recurrent 2018/19 £000's	Estimate Capital 2018/19 £000's
EXPENDITURE BY OUTPUT						
Management & Admin	544	0	548	0	584	0
Medical	3,486	0	3,044	342	3,078	80
Hospital/Acute Care	919	0	881	0	934	0
Community Care (Primary Care)	308	0	233	0	278	0
Dental	128	0	128	0	136	0
Environmental Health	211	0	211	0	208	0
Laboratory	225	0	269	0	269	0
Mental Health	320	0	135	0	227	0
TOTAL OUTPUTS	6,141	0	5,449	342	5,714	80
REVENUE BY OUTPUT						
Management & Admin	448	0	448	0	584	0
Hospital/Acute Care	151	0	151	0	121	0
Dental	14	0	14	0	15	0
Environmental Health	20	0	20	0	9	0
Laboratory	42	0	42	0	21	0
TOTAL REVENUE	675	0	675	0	750	0
NET EXPENDITURE (REVENUE)	5,466	0	4,774	342	4,964	80

Notes:

1. Included in the Total Outputs is an amount of £819k (2017/18 £736k) which is recharges between Directorates and Cost Centre.
2. Included in Medical Output above is £500k (17/18 £1,400k) for Aero Medical Evacuation and £1,700k (17/18 £1,200) for Overseas Medical Treatment.

HEAD 23: HEALTH

Accounting Officer: Director of Health

Health Strategic Overview

Our Vision

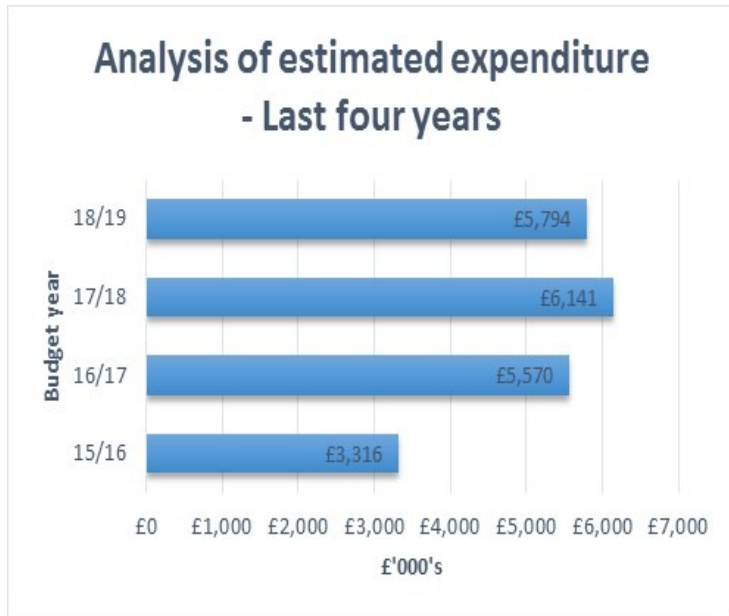
To achieve longer and healthier life at all ages for the people of the island now and in the future by ensuring everyone's full participation in the planning and delivery of an integrated, effective and good quality preventive and treatment services across all our facilities and communities.

Our Mission

To effectively and efficiently deliver within available resources, measurable improvements in the health outcomes of the population and to promote all efforts to achieve a healthy environment for all.

Our Values

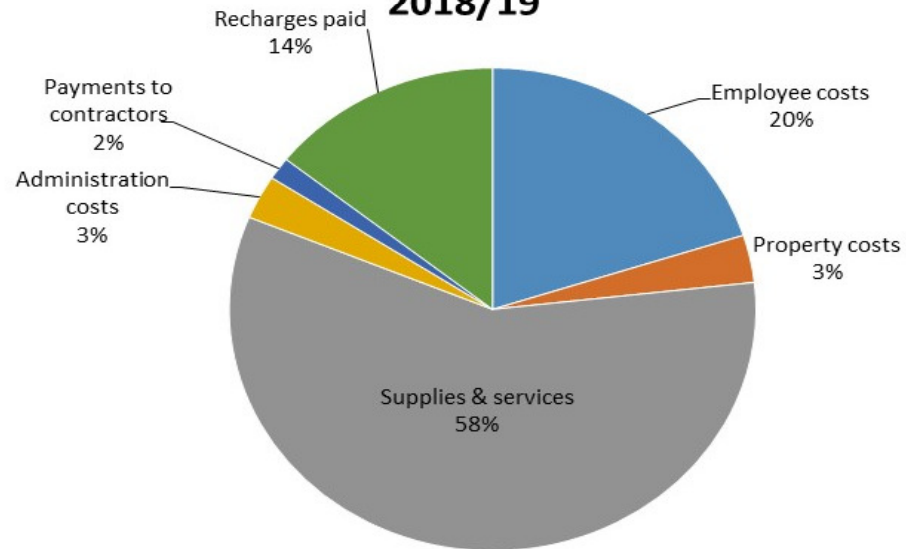
We are committed to ensuring our health services are safe, effective, caring, responsive and well-led.



Our Priorities

- 1) Expand the range of and access to preventive services to tackle avoidable lifestyle and behavioural risks to health and wellbeing particularly smoking and risky excess body weight.
- 2) Maintain local access to a range of health services in partnership with the community.
- 3) Maintain sustainable access to overseas and tertiary healthcare services.
- 4) Ensure effective clinical care and self management of long term conditions particularly diabetes, hypertension, risky excess body weight, osteoarthritis and chronic airway diseases.
- 5) Ensure our existing and emerging health workforce needs are adequately met.
- 6) Ensure our healthcare services are safe, effective, people-centred, data-driven and evidence-based.

Recurrent Expenditure by category for 2018/19



HEAD 23: HEALTH

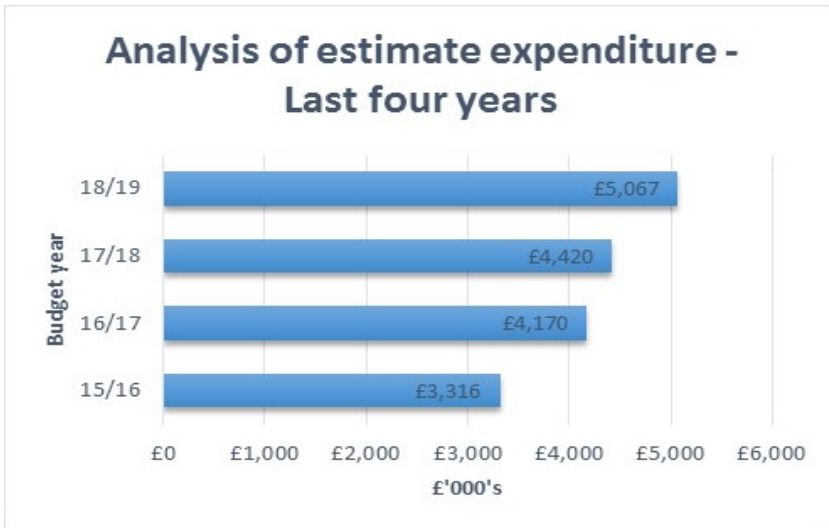
Accounting Officer: Director of Health

Included in the table of budgeted estimate expenditure for the last four years are budgeted costs for Aero Medical evacuation which were not budgeted for in the budget year 15/16. Included within 17/18 and 18/19 budget years is mental health expenditure recorded under Safeguarding in 15/16 and 16/17 budget years.

On the basis that the above changes are taken into consideration estimated expenditure would read as follows:

Comparison of like for like:	£'000's			
	15/16	16/17	17/18	18/19
Health Recurrent expenditure (Estimate)	3,316	5,570	6,141	5,794
Aero Medical	0	(1,400)	(1,400)	(500)
Mental health	0	0	(321)	(227)
	3,316	4,170	4,420	5,067

On the basis that the above changes are taken into consideration



HEAD 26: ENVIRONMENT AND NATURAL RESOURCES

Accounting Officer: Director of Environment and Natural Resources

The Environment and Natural Resources Directorate is working to manage, develop and protect St Helena's natural and built environment in order to promote a successful economy and a healthy community. The directorate has responsibility for agriculture, forestry and fisheries, planning and development control, properties, infrastructure and environmental management. The directorate is also responsible for housing and the government vehicle fleet, both of which are operated as trading accounts.

	Estimate Recurrent 2017/18 £000's	Estimate Capital 2017/18 £000's	Revised Recurrent 2017/18 £000's	Revised Capital 2017/18 £000's	Estimate Recurrent 2018/19 £000's
EXPENDITURE BY OUTPUT					
Forestry production and tree surgery	135	0	135	0	137
Forest establishment, maintenance & protection	130	0	130	0	133
Fisheries administration, protection and policy advice	88	0	88	0	90
Bio Security Services	65	0	65	0	66
Agricultural support	396	0	396	0	421
Grounds maintenance	66	0	66	0	67
Management and Admin	156	0	201	0	193
Provision and maintenance of roads	424	0	505	0	408
Provision and maintenance of street lighting	42	0	42	0	41
Rock fall protection	62	0	62	0	63
Building Maintenance (works)	662	0	662	49	672
Technical Services	100	0	100	0	108
Land Registration & Property Disposal	51	0	51	0	47
National Geographic Information System	83	0	83	0	77
Planning & Development Control	114	0	114	0	112
Upkeep of Public Facilities & Areas	43	0	43	0	44
Environmental Assessment and Advisory	107	0	107	0	104
Nature Conservation - Terrestrial	138	0	152	0	139
Nature Conservation - Marine	56	0	56	0	55
Waste Management	300	0	300	0	295
Met Forecasting Services	120	0	139	0	120
TOTAL OUTPUTS	3,338	0	3,497	49	3,392

HEAD 26: ENVIRONMENT AND NATURAL RESOURCES

Accounting Officer: Director of Environment and Natural Resources

REVENUE BY OUTPUT

Forestry production and tree surgery	14	0	14	0	18
Fisheries administration, protection and policy advice	27	0	27	0	27
Agricultural support	35	0	35	0	36
Management and admin	157	0	157	0	198
Provision and maintenance of roads	5	0	5	0	0
Building Maintenance	80	0	80	0	80
Technical Services	70	0	70	0	0
Land Registration & Property Disposal	122	0	122	0	123
Nature Conservation - Terrestrial	0	0	0	0	13
National Geographic Information System	17	0	17	0	14
Waste Management	0	0	0	0	3
Planning and Building Control	28	0	28	0	22
TOTAL REVENUE	555	0	555	0	534
NET EXPENDITURE (REVENUE)	2,783	0	2,942	49	2,858

Note:

1. Included in the Total Outputs is an amount of £673k (17/18 £678k) which is recharges between Directorates and Cost Centres.
2. Included within the 18/19 budget is an adjustment for £11k in relation to prior year GIT ordered but not delivered.

HEAD 26: ENVIRONMENT AND NATURAL RESOURCES

Accounting Officer: Director of Environment and Natural Resources

Environment & Natural Resources Strategic Overview

Our Vision

St Helena's natural and built assets are managed in a sustainable manner to provide for the needs of the Island now and in the future. On Island food production and food security is increased, a sustainable fishing industry is developed and the development of our natural and built environment remains central to a vibrant eco tourism economy.

Our Mission

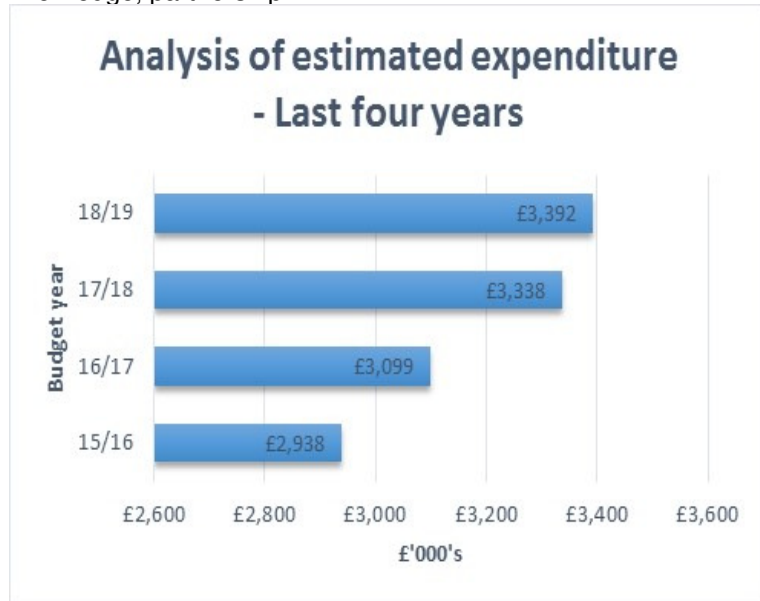
To manage and protect St Helena's natural and built environment and contribute towards developing a successful, sustainable economy and a healthy community.

Our Values

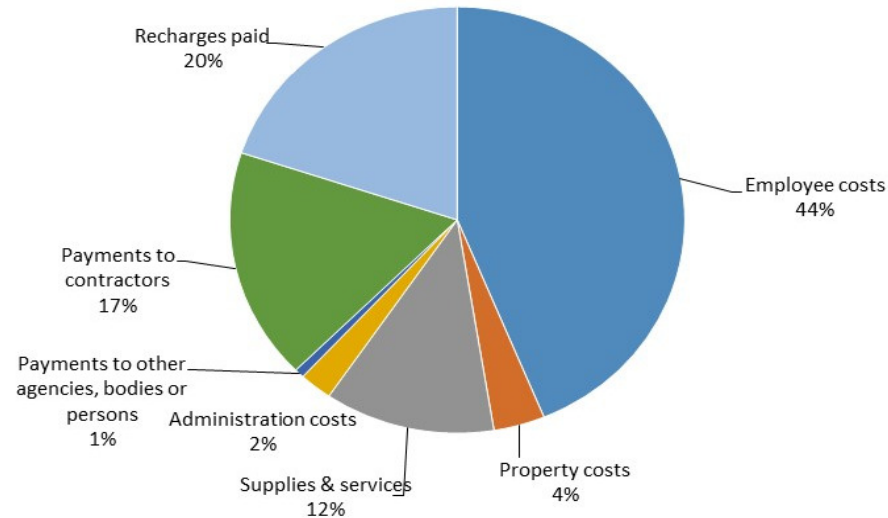
Accountability, Professionalism, Collaboration, Openness, knowledge, partnership.

Our Priorities

- 1) Improving our capacity to sustainably manage our natural resources for food production and forestry products and services.
- 2) Reducing the economic and environmental impact of invasive species on our environment and Natural resources.
- 3) Creating a better St Helena with a well managed and sustainable Crown Estate.
- 4) Protecting the natural environment by conserving biodiversity, minimising or mitigating against pollution, waste, harmful materials and organisms and conserving and enhancing the natural beauty of the island.
- 5) Sustainable Living.



Recurrent Expenditure by category for 2018/19



HEAD 29: SAFEGUARDING

Accounting Officer: Director of Safeguarding

The purpose of the Safeguarding Directorate is to protect and safeguard vulnerable children, young people and adults at risk or suffering from abuse and also committed to working with a range of agencies to improve and protect independence and life outcomes for vulnerable people.

	Estimate Recurrent 2017/18 £000's	Estimate Capital 2017/18 £000's	Revised Recurrent 2017/18 £000's	Revised Capital 2017/18 £000's	Estimate Recurrent 2018/19 £000's
EXPENDITURE BY OUTPUT					
Support Services	84	0	84	0	270
Learning Disabilities	292	0	292	0	212
Family Centre	40	0	40	0	96
Sheltered Accommodation	46	0	46	0	128
Older Person Services	30	0	30	0	0
Community Care	689	0	801	0	1,102
Occupational Therapy & Better Life Allowance	473	0	473	0	495
Safeguarding Project	330	0	330	0	0
Safe Haven	11	0	11	0	38
Children's Services	81	0	81	6	246
Adult Safeguarding	382	0	386	0	263
TOTAL OUTPUTS	2,458	0	2,574	6	2,850
REVENUE BY OUTPUT					
Sheltered Accommodation	11	0	11	0	17
Community Care	65	0	65	0	83
TOTAL REVENUE	76	0	76	0	100
NET EXPENDITURE (REVENUE)	2,382	0	2,498	6	2,750

Notes:

1. Included in the Total Outputs is an amount of £136k (17/18 £96k) which is recharges between Directorates and Cost Centres.
2. Safeguarding TC posts are included in Corporate Human Resources Head 13 from 17/18.

HEAD 29: SAFEGUARDING

Accounting Officer: Director of Safeguarding

Safeguarding Strategic Overview

Our Vision

Working together to promote the wellbeing and safety of vulnerable children and adults in the community of St Helena.

Our Mission

To safeguard and promote the welfare of all vulnerable people in St Helena by further developing professional social services and establishing inter-agency co-operation and collaboration which put vulnerable people at the centre of our services.

Our Values

Learning Culture of continuous improvement.

Creating a community to give all children and young people the best start in life.

Empowering people to live happy and healthy lives.

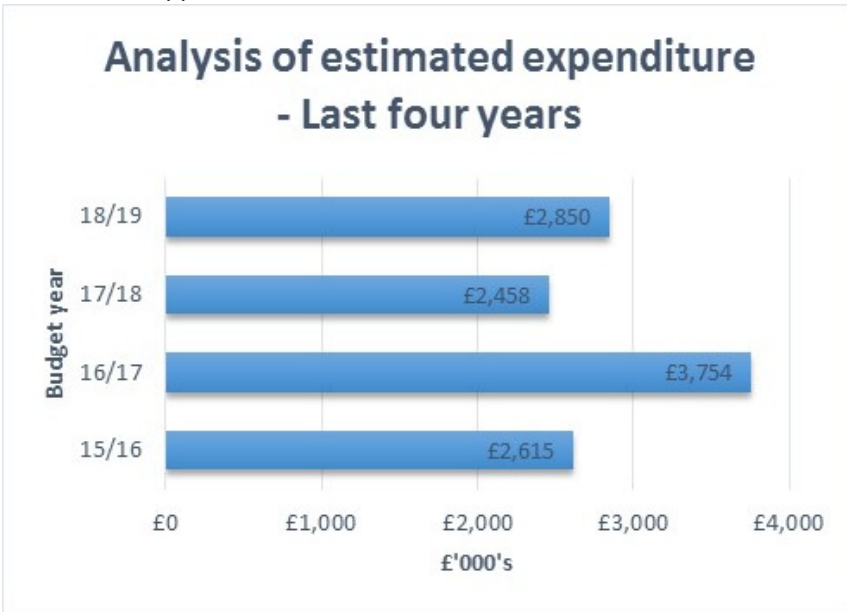
Invest and support our local staff.

Ensuring that all vulnerable adults live a safe and independent life as possible.

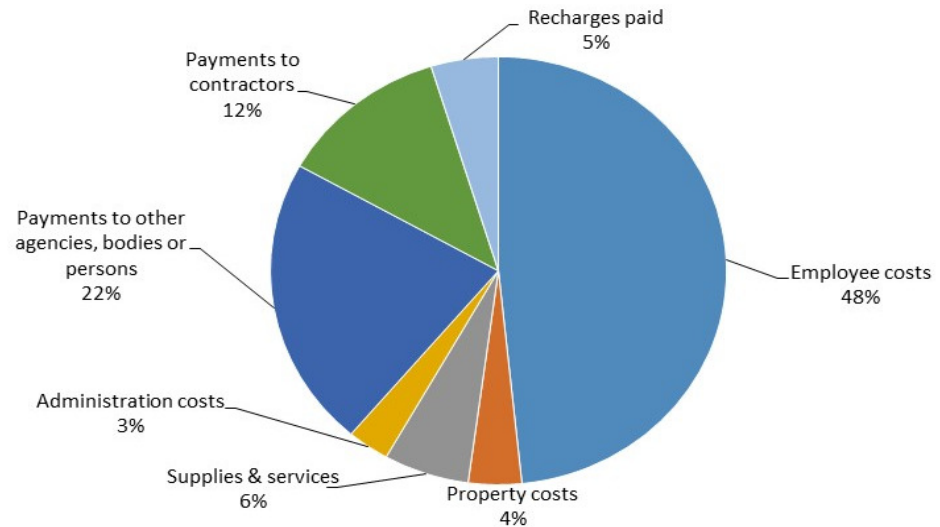
Be honest and open and ensure we involve all our staff in creating an effective service.

Our Priorities

1. Processes and systems in place to protect the vulnerable.
2. Investing in our staff and services to ensure continuity of service provision.
3. Work closely with users of our 'residential services' to enhance the quality of care we provide and reduce the number of people requiring residential care.
4. Promote wellbeing and inclusion to encourage independence.
5. Empower and support vulnerable people to contribute socially and economically.



Recurrent Expenditure by category for 2018/19



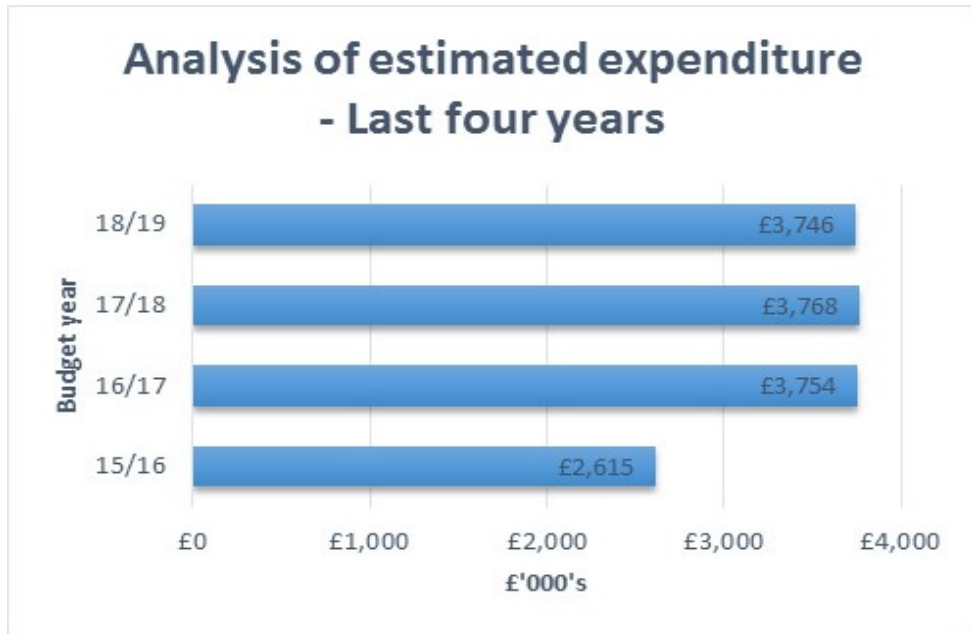
HEAD 29: SAFEGUARDING

Accounting Officer: Director of Safeguarding

Included in the table of budgeted estimate expenditure for the last four years are budgeted costs in relation to TC expenditure recorded in Safeguarding in 15/16 and 16/17 not included in 17/18 and 18/19. Included within 15/16 and 16/17 budget years is mental health expenditure recorded under Health in 17/18 and 18/19 budget years.

On the basis that the above changes are taken into consideration estimated expenditure would read as follows:

Comparison of like for like:	£'000's			
	15/16	16/17	17/18	18/19
Safeguarding Recurrent expenditure (Estimate)	2,615	3,754	2,458	2,850
TC costs	0	0	990	669
Mental health	0	0	320	227
	2,615	3,754	3,768	3,746



ADDITIONAL INFORMATION

TRADING ACCOUNTS

There are a number of SHG activities which operate very similar to a business venture, these are classified as trading accounts and have been set up as Special Funds under the provision of section 3 of the Public Finance ordinance.

	DRAFT				<i>Accounting Officer</i>
	Surplus /(Deficit)	Revenue	Expenditure	Surplus /(Deficit)	
	2017/18	2018/19	2018/19	2018/19	
	£000's	£000's	£000's	£000's	
TRADING ACTIVITIES					
Transport	393	1,009	629	380	<i>Senior Transport Manager</i>
Information Technology	66	955	885	70	<i>IT Section Manager</i>
Housing Service	16	286	275	11	<i>Director of ENRD</i>
St Helena Audit Service	15	231	217	14	<i>Chief Auditor</i>
TOTALS	490	2,481	2,006	475	

Note: *Expenditure for Special Funds are not required to be appropriated under the Appropriation Ordinance.*