



St Helena Government

BUDGET EXECUTION REPORT

FOR PERIOD 1 (APRIL 2020)

FINANCIAL YEAR ENDING 31 MARCH 2021

OVERVIEW OF BUDGET AND PERFORMANCE

Current stage of the budget monitoring process

This Budget Execution Report (BER) covers April 2020, period 1 in the financial year 2020/21.

As at 1 April 2020, the budget for 2020 /21 had not yet been approved and as a result, a Rollover budget was approved for the first 3 months of the financial year. The appropriation for the 2020/21 budget will be considered at the formal Legislative Council session in June 2020.

As a control mechanism budgets are constantly monitored for potential overspends of expenditure and under collections in revenues throughout the year by Directorates and Corporate Finance. Performance against revenue and expenditure budgets are scrutinised on a monthly basis.

Summary of Performance

The total Actual and Approved Rollover Budget for this period is as follows:

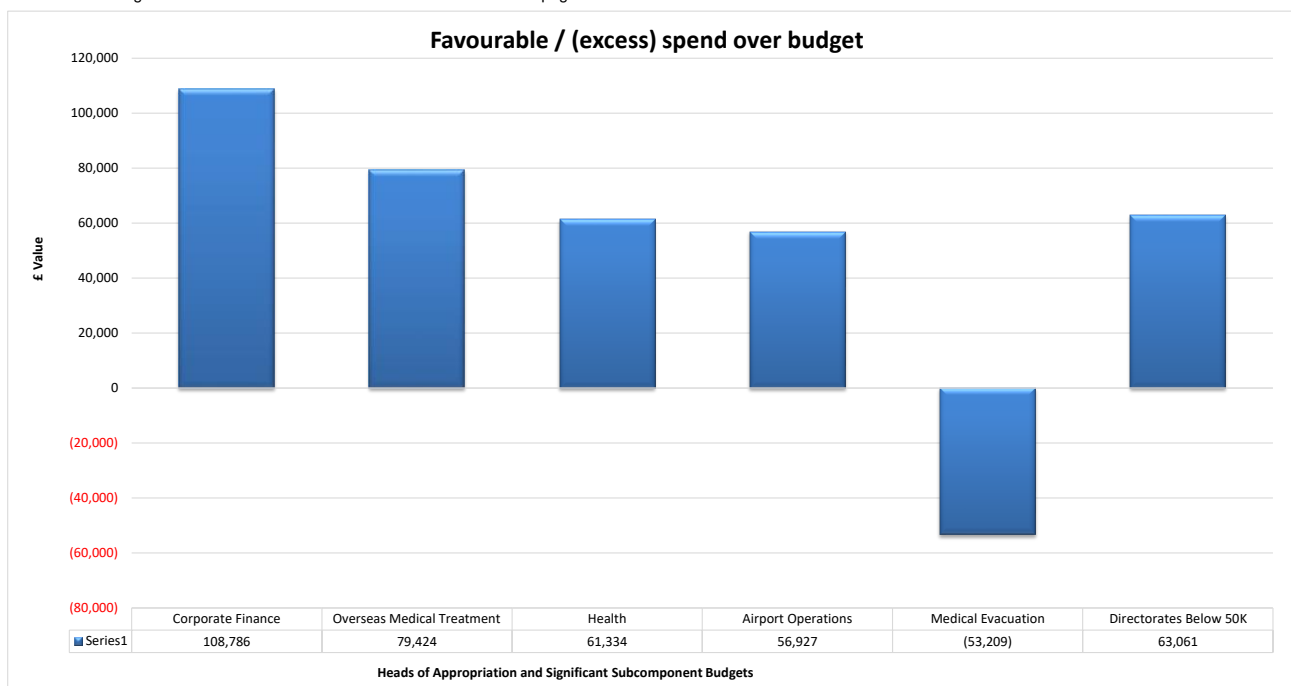
	Actual Period 1	Budget Period 1	Actual Vs Budget	
	£'000	£'000	£'000	%
Total Revenue	3,677	3,602	75	2%
Total Expenditure:	(3,431)	(3,740)	(309)	8%
Recurrent Expenditure:	(3,311)	(3,555)	(244)	7%
Capital Expenditure	(119)	(185)	(65)	35%
Total Budget Surplus/(Deficit)	246	(139)	384	(277%)

Total Revenue

A favourable variance of 2% (£75k) was achieved in April 2020. These revenues were mainly generated by the Corporate Finance, Infrastructure & Transport, and Environment, Natural Resources and Planning directorates.

Total Expenditure

A favourable variance of 8% (£309k) was achieved in April 2020. The diagram below shows the Head of Appropriation and significant sub component budgets with variances exceeding £50k. Further details on the variances can be found on pages 5 - 8.



Surplus

A surplus of £246k has been achieved in comparison with a budgeted deficit of £139k. An analysis of the surplus/ deficit by directorate and subcomponent budgets is included in the Budget Execution Report on page 3. The overall surplus is largely attributed to the under spend and surplus revenue generated by Corporate Finance. Other significant contributors are the under spends on Airport Operations and Overseas Medical Treatment resulting from the decrease in flights to and from Saint Helena as a result of the COVID 19 lockdown. Health's underspend was due to timing difference of medical supplies being shipped later than expected.

The Budget Execution Report on page 3 also shows the performance against revenue and expenditure budgets by Head of Appropriation and significant sub component budgets. The performance is further illustrated by the Consolidated Fund Variance Summary Reports on pages 5 and 6. Detailed explanations for the budget variances are included on the Variance Explanation report on pages 7 - 8.



BUDGET EXECUTION REPORT PRESENTATION OF PERIOD 1 (APRIL 2020)

REVENUE

CORPORATE SUPPORT, POLICY & PLANNING
JUDICIAL SERVICES
POLICE
CORPORATE FINANCE
PAYMENTS ON BEHALF OF THE CROWN
AIRPORT OPERATIONS
EDUCATION
HEALTH
ENVIRONMENT, NATURAL RESOURCES & PLANNING
INFRASTRUCTURE & TRANSPORT
CHILDREN & ADULTS SOCIAL CARE
Sub-Total

YEAR TO DATE				ROLL OVER PERIOD (APR - JUN)	
Actual	Approved Budget	(1) Variance A - AB	A / AB	Approved Budget	Approved Budget - Actual
£	£	£	%	£	£
13,420	14,000	(580)	96%	42,000	28,580
815	2,000	(1,185)	41%	6,000	5,185
22,056	21,170	886	104%	65,000	42,944
952,858	925,577	27,281	103%	2,954,000	2,001,142
2,238,273	2,228,000	10,273	100%	6,720,000	4,481,727
288,874	291,000	(2,126)	99%	875,000	586,126
16,323	17,333	(1,010)	94%	52,000	35,677
47,454	48,900	(1,447)	97%	147,000	99,547
15,324	2,675	12,649	573%	13,000	(2,324)
59,796	29,543	30,253	202%	90,000	30,204
21,415	21,343	72	100%	62,000	40,585
3,676,607	3,601,541	75,066	102%	11,026,000	7,349,393

RECURRENT EXPENDITURE

CORPORATE SUPPORT, POLICY & PLANNING
JUDICIAL SERVICES
CORPORATE HUMAN RESOURCES SERVICES
TECHNICAL CO-OPERATION
POLICE
CORPORATE FINANCE
PAYMENTS ON BEHALF OF THE CROWN
ECONOMIC DEVELOPMENT
PENSIONS
BASIC ISLAND PENSION
INCOME RELATED BENEFITS
ACCESS
AIRPORT OPERATIONS
EDUCATION
HEALTH
OVERSEAS MEDICAL TREATMENT
MEDICAL EVACUATION
ENVIRONMENT, NATURAL RESOURCES & PLANNING
INFRASTRUCTURE & TRANSPORT
CHILDREN & ADULTS SOCIAL CARE
Sub-Total

96,123	114,813	18,690	84%	335,000	238,877
7,738	11,539	3,801	67%	39,000	31,262
23,438	27,555	4,117	85%	139,000	115,562
592,846	615,556	22,710	96%	1,996,000	1,403,154
133,019	129,494	(3,525)	103%	414,000	280,981
229,846	273,220	43,374	84%	879,000	649,154
386,557	416,634	30,077	93%	1,387,000	1,000,443
77,500	77,500	0	100%	233,000	155,500
103,365	104,000	635	99%	209,000	105,635
250,082	250,000	(82)	100%	750,000	499,918
65,460	65,000	(460)	101%	196,000	130,540
76,752	77,864	1,112	99%	215,000	138,248
163,073	220,000	56,927	74%	660,000	496,927
244,236	253,550	9,314	96%	765,000	520,764
246,081	307,415	61,334	80%	984,000	737,919
45,576	125,000	79,424	36%	375,000	329,424
53,209	0	(53,209)	0%	50,000	(3,209)
118,841	115,974	(2,867)	102%	390,000	271,159
134,976	122,117	(12,859)	111%	352,000	217,024
262,568	248,041	(14,527)	106%	761,000	498,432
3,311,284	3,555,272	243,988	93%	11,129,000	7,817,716

CAPITAL EXPENDITURE

CORPORATE FINANCE
INFRASTRUCTURE & TRANSPORT
Sub-Total

109,588	175,000	65,412	63%	375,000	265,412
9,900	9,900	0	100%	31,000	21,100
119,488	184,900	65,412	65%	406,000	286,512

SURPLUS/(DEFICIT)

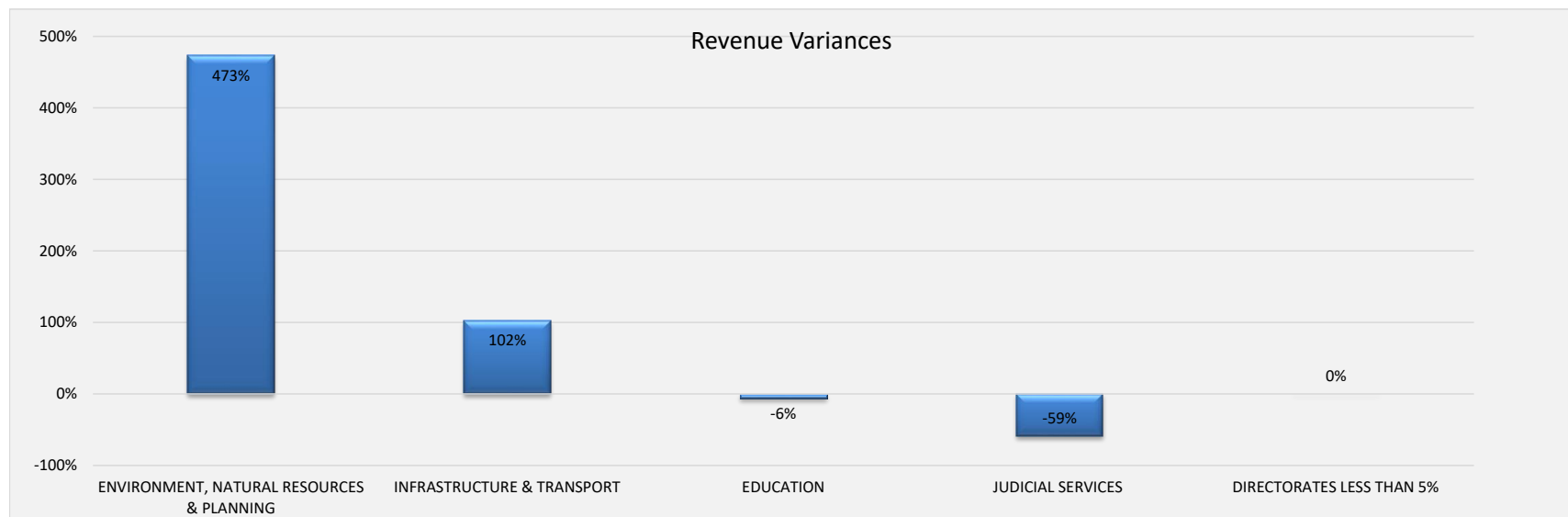
CORPORATE SUPPORT, POLICY & PLANNING
JUDICIAL SERVICES
CORPORATE HUMAN RESOURCES SERVICES
TECHNICAL CO-OPERATION
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ENVIRONMENT, NATURAL RESOURCES & PLANNING
INFRASTRUCTURE & TRANSPORT
CHILDREN & ADULTS SOCIAL CARE
Total

(82,703)	(100,813)	18,110	82%	(293,000)	(210,297)
(6,923)	(9,539)	2,616	73%	(33,000)	(26,077)
(23,438)	(27,555)	4,117	85%	(139,000)	(115,562)
(592,846)	(615,556)	22,710	96%	(1,996,000)	(1,403,154)
(110,963)	(108,324)	(2,639)	102%	(349,000)	(238,037)
613,424	477,357	136,067	129%	1,700,000	1,086,576
1,851,716	1,811,366	40,350	102%	5,333,000	3,481,284
(77,500)	(77,500)	0	100%	(233,000)	(155,500)
(103,365)	(104,000)	635	99%	(209,000)	(105,635)
(250,082)	(250,000)	(82)	100%	(750,000)	(499,918)
(65,460)	(65,000)	(460)	101%	(196,000)	(130,540)
(76,752)	(77,864)	1,112	99%	(215,000)	(138,248)
125,801	71,000	54,801	177%	215,000	89,199
(227,914)	(236,217)	8,303	96%	(713,000)	(485,086)
(198,628)	(258,515)	59,887	77%	(837,000)	(638,372)
(45,576)	(125,000)	79,424	36%	(375,000)	(329,424)
(53,209)	0	(53,209)	0%	(50,000)	3,209
(103,516)	(113,299)	9,783	91%	(377,000)	(273,484)
(85,079)	(102,474)	17,395	83%	(293,000)	(207,921)
(241,153)	(226,698)	(14,455)	106%	(699,000)	(457,847)
245,835	(138,631)	384,466	-177%	(509,000)	(754,835)



St Helena
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VARIANCE SUMMARY REPORT PRESENTATION OF PERIOD 1 (APRIL 2020)



REVENUE

The chart above shows under and over collection of revenue in relation to the budget for the period by Head of Appropriation.

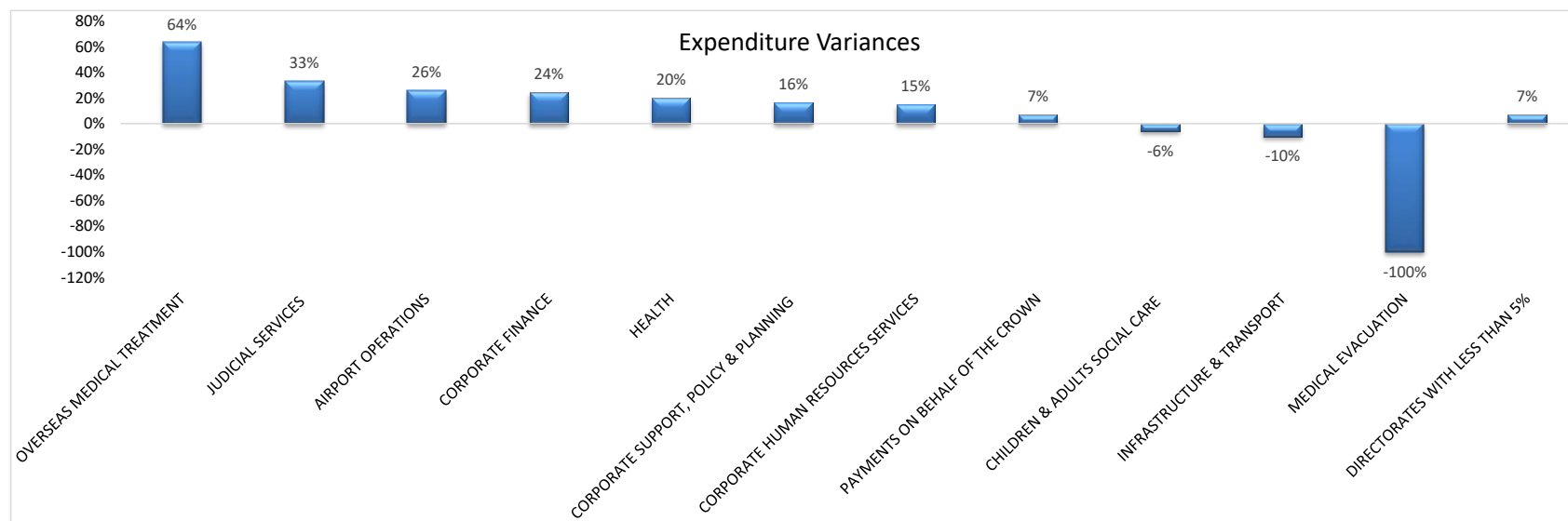
The total revenue for April 2020 reflected an over collection of 2 percent (£75k).

Explanations for variations between the actual revenue and budget which exceed 5% and £5,000 are provided in the Variance Explanation Report.



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VARIANCE SUMMARY REPORT PRESENTATION OF PERIOD 1 (APRIL 2020)



EXPENDITURE

The chart above shows under (positive) and over (negative) spends in recurrent expenditure in relation to the budget for the period by Head of Appropriation and significant component budget.

The total recurrent expenditure for April 2020, reflected an under spend by 7 percent (£244k).

Explanations for variations between the actual recurrent expenditure and budget which exceed 5% and £5,000 are provided in the Variance Explanation Report.

VARIANCE EXPLANATION REPORT PRESENTATION OF PERIOD 1 (APRIL 2020)

Head/ Subcomponent

ENVIRONMENT, NATURAL RESOURCES & PLANNING

INFRASTRUCTURE & TRANSPORT

RECURRENT REVENUE BY EXCEPTION

REVENUE				
YEAR TO DATE				
Actual	Approved Budget	Variance A - AB Favourable / (Adverse)	Variance AB - A Favourable / (Adverse)	
£	£	£	%	Explanations of variances > 5% and £5,000
15,324	2,675	12,649	473%	The annual commercial waste collection licence for waste management services was received earlier than expected.
59,796	29,543	30,253	102%	The increase in revenue is mainly due to COVID 19 related works performed under the Roads Section which has been recharged to Civil Contingencies under Corporate Finance.
75,121	32,218	42,903	133%	

CORPORATE SUPPORT, POLICY & PLANNING

CORPORATE FINANCE

PAYMENTS ON BEHALF OF THE CROWN

AIRPORT OPERATIONS

HEALTH

OVERSEAS MEDICAL TREATMENT

EXPENDITURE				
YEAR TO DATE				
Actual	Approved Budget	Variance AB - A Favourable / (Adverse)	Variance AB - A Favourable / (Adverse)	
£	£	£	%	Explanations of variances > 5% and £5,000
96,123	114,813	18,690	16%	The under spend is due to the closure of the UK Representative's office as a result of COVID 19 lockdown.
229,846	273,220	43,374	16%	The under spend is mainly in relation to the Civil Contingency for COVID 19 preparedness measures.
386,557	416,634	30,077	7%	The under spend is mainly due to nil expenditure against the provision for replacement IT equipment (£20k), a decrease in the costs relating for the school bus service resulting from school closures, less employer pensions contributions than anticipated and delays in employee membership registration fees for pensions due to social distancing measures.
163,073	220,000	56,927	26%	There has been reduced activity at the Saint Helena Airport due to the COVID 19 lockdown.
246,081	307,415	61,334	20%	The underspend is due to a timing difference of medical supplies having being purchased but not yet delivered as expected in April.
45,576	125,000	79,424	64%	No additional patients were referred to South Africa due to COVID 19 lockdown.

VARIANCE EXPLANATION REPORT PRESENTATION OF PERIOD 1 (APRIL 2020)

MEDICAL EVACUATION

INFRASTRUCTURE & TRANSPORT

CHILDREN & ADULTS SOCIAL CARE

RECURRENT EXPENDITURE BY EXCEPTION

EXPENDITURE				
YEAR TO DATE				
Actual	Approved Budget	Variance AB - A Favourable / (Adverse)	Variance AB - A Favourable / (Adverse)	
£	£	£	%	
Explanations of variances > 5% and £5,000				
53,209	0	(53,209)	(100%)	No evacuation was anticipated and as a result no budget had been allocated in the current month.
134,976	122,117	(12,859)	(11%)	The overspend is mainly due to employee costs (£4k) as vacancies savings were not achieved. Electricity was higher (£3k) than anticipated. Minor contracts scheduled for completion in the prior year were disrupted by COVID 19 measures and expenditure has been incurred in the current year.
262,568	248,041	(14,527)	(6%)	The main cause of the overspend is due to employee cost being higher (£11k) as vacancy savings were not achieved. An overspend was also incurred for food provisions as additional items had to be carried due to artificial shortages on the island.
1,618,009	1,827,240	209,231	11%	

Head

CORPORATE FINANCE

TOTAL CAPITAL EXPENDITURE BY EXCEPTION

TOTAL EXPENDITURE BY EXCEPTION

CAPITAL EXPENDITURE				
YEAR TO DATE				
Actual	Approved Budget	Variance AB - A Favourable / (Adverse)	Variance AB - A Favourable / (Adverse)	
£	£	£	%	
Explanations of variances > 5% and £5,000				
109,588	175,000	65,412	37%	The budget provision for the Quarantine Centre for COVID 19 was more than the actual expenditure.
119,488	184,900	65,412	35%	
1,737,496	2,012,140	274,644		

PERFORMANCE MEASURES

Local Revenue as a Percentage of total expenditure:

Total Local revenue

Total Expenditure

Percentage

Actual	Period 1	Budget	Period 1
£	£	£	£
	1,148,645		1,080,541
	3,430,772		3,740,172
	33%		29%