



St Helena Government

SUMMARY BUDGET EXECUTION REPORT

FOR PERIOD 1 (APRIL 2026)

FINANCIAL YEAR ENDING 31 MARCH 2027

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INTRODUCTION

Budget execution is monitored by the Treasury. The Budget Execution Report (BER) provides an update on the implementation of the annual budget for the General Reserve of the Consolidated Fund. This BER is for April, period 1 for the financial year 2026/27.

The BER is produced to provide an account of funds drawn from the General Reserve of the Consolidated Fund. The BER is also shared with the Foreign and Commonwealth Development Office (FCDO) to evidence the use of financial aid.

The Statement of Comparison of Budget and Actuals (Statement) on page 6 shows the budgets allocated to portfolios and service areas to deliver public services in comparison with funds that have been spent and include a comparison of the budget and actual for the major revenue streams. Explanatory notes are included for significant variations between the budgeted and actual expenditure and revenue.

BUDGET

The government is working with a Rollover Budget as provided for in the Constitution for St Helena when an Appropriation Ordinance has not been approved for the financial year. Funds may be withdrawn from the Consolidated Fund to meet expenditure necessary to carry on the services for the period of four months of this financial year.

Legislative Council approved a resolution for a rollover budget in March 2026 on the basis that confirmation of the financial aid settlement had not been received from His Majesty's Government. Confirmation of the first quarter of financial aid was signed on 31 March 2026.

The budgets recorded in this report are the rollover budgets for the period April 2026.

OUTTURN

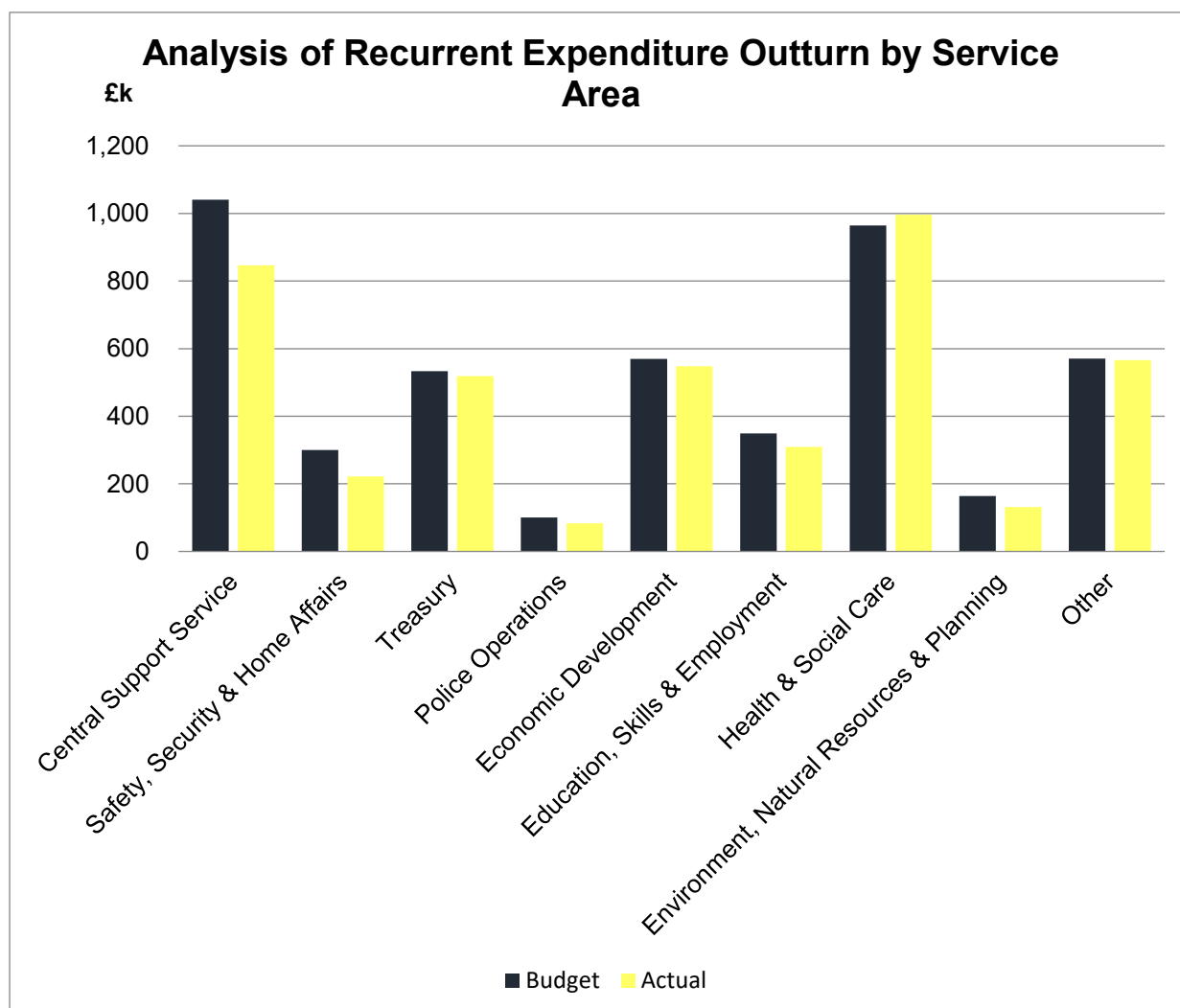
The Statement on page 6 reflects an actual deficit of £167k. Actual expenditure for April was £4.2M being within the allocated budget for the period and actual revenue for April was £4.1M

The table below provides a summary of the Statement of Comparison of Budget and Actual on page 6.

	Year to Date			
	Actual	Budget	Variance	
	£000	£000	£000	%
Recurrent Expenditure	4,222	4,593	371	8
Capital Expenditure	1	0	(1)	0
Revenue	4,056	4,080	(24)	(1)
Deficit	(167)	(513)	346	(68)

Recurrent Expenditure

The chart below shows the actual underspends and overspends for recurrent expenditure by service areas for the year to date.



Revenue

The surplus revenue reported for the year to date is mainly from Taxes. An analysis of customs dues and income tax is included in the table below.

	Year to Date		
	Actual	Budget	Variance
	£000	£000	£000
Customs Dues			
Ad Valorem	228	228	0
Alcohol	73	73	0
Tobacco	0	0	0
Fuel	(85)	(85)	0
Other Dues	40	40	0
Total Customs Dues	256	256	0
Income Taxes			
PAYE	550	550	0
Self Employed Tax	0	0	0
Corporation Tax	1	0	1
Service Tax	47	45	2
Withholding Tax	23	24	(1)
Total Income Taxes	621	619	2
Total	877	875	2

STATEMENT OF COMPARISON OF BUDGET AND ACTUALS

	Actual	Budget	Variance		Notes
	£	£	£	%	
EXPENDITURE					
Appropriated Recurrent Expenditure					
Central Support Service	846,840	1,040,961	194,121	19	1
Attorney General's Chambers	9,295	12,768	3,473	27	
Safety, Security and Home Affairs	222,114	300,452	78,338	26	2
Judicial Services	13,150	12,447	(703)	(6)	
Treasury	519,254	533,778	14,524	3	
Police Operations	83,458	100,602	17,144	17	
Economic Development	547,768	569,949	22,181	4	
Education, Skills and Employment	309,608	349,085	39,477	11	3
Health and Social Care	995,846	963,988	(31,858)	(3)	
Environment, Natural Resources and Planning	131,120	164,138	33,018	20	4
	3,678,453	4,048,168	369,715	9	
Statutory Recurrent Expenditure					
Pensions and Benefits	543,533	545,000	1,467	0	
Total Recurrent Expenditure	4,221,986	4,593,168	371,182	8	
Appropriated Capital Expenditure					
Health and Social Care	637	0	(637)	0	
Total Capital Expenditure	637	0	(637)	0	
TOTAL EXPENDITURE	4,222,623	4,593,168	370,545	8	
REVENUE					
Local Revenue					
Taxes	876,123	875,000	1,123	0	
Duty & Licences	16,972	18,725	(1,753)	(9)	
Fines & Fees	48,937	75,560	(26,623)	(35)	5
Government Rents	36,967	41,669	(4,702)	(11)	
Earnings Government Departments	3,989	3,176	813	26	
Income Received	7,023	1,480	5,543	375	
Treasury Receipts	17,610	20,150	(2,540)	(13)	
Recharges	23,116	18,298	4,818	26	
	1,030,737	1,054,058	(23,321)	(2)	
External Funding					
FCDO Core Financial Aid	2,761,910	2,761,910	0	0	
FCDO Airport Operations Financial Aid	263,750	263,750	0	0	
	3,025,660	3,025,660	0	0	
TOTAL REVENUE	4,056,397	4,079,718	(23,321)	(1)	
SURPLUS/ (DEFICIT)	(166,226)	(513,450)	347,224	(68)	

NOTES TO THE STATEMENT OF COMPARISON OF BUDGET AND ACTUALS

The notes below provide explanations for variances between the budget and actuals for the year to date, which are more than 5% and £5,000 or £50,000

Note	Budget Component	Budget less Actual		Variance Explanations
		£	%	
	Recurrent Expenditure			
1	Central Support Service	194,121	19	Significant underspend recorded for TC Posts. Upgrade to SHG Intranet postponed until later in the financial year.
2	Safety, Security and Home Affairs	78,338	26	Vacancies across SSHA. Prison training postponed until later in the year. Underspend recorded under supplies and services.
3	Education, Skills and Employment	39,477	11	Vacant posts within Inclusion, Secondary School and Education Reform sections of the portfolio.
4	Environment, Natural Resources and Planning	33,018	20	Vacancies across the portfolio and underspends recorded for supplies and services and contracts.
	Local Revenue			
5	Fines & Fees	(26,623)	(35)	At the start of the financial year, the new immigration fees had not been implemented as anticipated.