



Government of St. Helena

Financial and Performance Report

2011-2012

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SAINT HELENA AUDIT SERVICE External Auditors

Independent Report on Applying Agreed-Upon Procedures

Government of St Helena Financial and Performance Report 2011-2012

Acting Financial Secretary
Government of St. Helena
The Castle
Jamestown
St Helena

Dear Sir

We have performed the procedures enumerated below, which were agreed with you. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

In performing the Agreed-Upon Procedures, we provide no opinion, certification, or assurance that the assertions being made in the Financial and Performance Report are free from material misstatement or error. The users of this report must draw their own conclusions on the results of the tests reported.

At your request we have performed the following Agreed-Upon Procedures and have reported on the results:

1. Agree the financial data provided in Figures 1.1, 1.2 to the supporting spreadsheets.

All entries inspected in the identified Figures 1.1, 1.2, 1.3 and 1.4, were the same as those shown in the supporting spreadsheets, except for those reported in Appendix A.

2. Agree the financial data stated on pages 4, 5 and 6 to the financial ledger.

All entries inspected in the identified on pages 4, 5 and 6, were the same as those shown in the financial ledger, except for those reported in Appendix B.

3. Agree the Summary of Directorate Revenue and Expenditure for Financial Year ended 31 March 2012 on page 7 to supporting details in the Financial and Performance Report 2011-12 pages 13-55.

All entries inspected in The Summary of Directorate Revenue and Expenditure agreed to the supporting details in the Financial and Performance Report, except for those reported in Appendix C.

4. Agree the financial data shown in St Helena Government Summary of Revenue and Expenditure by item for financial year ending 31 March 2012 on pages 8-12 to the financial ledger.

All entries inspected in the identified pages 8-12, were the same as those shown in the financial ledger, except for those reported in Appendix D.

5. Agree the actual income and expenditure incurred as shown in St Helena Government Summary of Revenue and Expenditure by Directorate for financial year ending 31 March 2012 on pages 13-55 to the financial ledger.

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External Auditors

All entries inspected in the identified pages 13-55, were the same as those shown in the financial ledger, except for those reported in Appendix E.

6. Agree the original and revised budgeted estimates as shown in St Helena Government Summary of Revenue and Expenditure by Directorate for financial year ending 31 March 2012 on pages 13-55 to the approved budget.

All entries inspected in the identified pages 13-55 with regards to the original and revised budgeted estimates, were the same as those shown in the approved budget book, except for those reported in Appendix F.

7. Agree the prepayments as shown in St Helena Government Summary of Revenue and Expenditure by Directorate for financial year ending 31 March 2012 on pages 13-55 to the supporting spreadsheet.

All entries inspected in the identified pages 13-55 with regards to the prepayments, were the same as those shown in the to the supporting spreadsheet, except for those reported in Appendix G.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the Financial and Performance Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Government of St. Helena and is not intended to be and should not be used by anyone other than this specified party.

D. Owen

17th August 2012

Colin Owen
Chief Auditor, St. Helena Audit Service, Jamestown, St Helena



SAINT HELENA AUDIT SERVICE

External Auditors

Appendix A – None

Appendix B – None

Appendix C – None

Appendix D – None

Appendix E – Actual Expenditure

Directorate 13: Human Resources - Page 19

Technical Co-operation Posts – change the actual expenditure to £2,304,727 and change the variance and total outputs accordingly.

Appendix F – Revised Budgeted Estimates

Capital Expenditure – Page 7

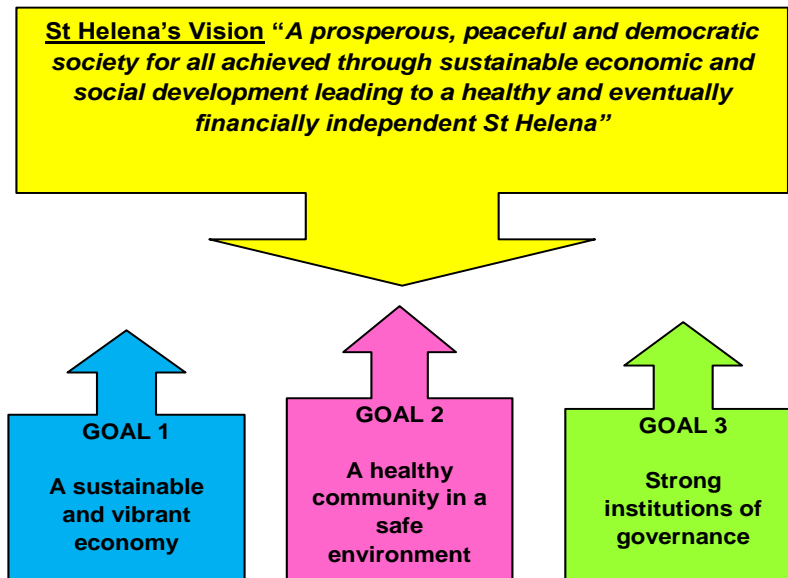
17 Finance – change the actual expenditure to £61,000 to include the supplementary appropriation of £50,000 and change the variance and totals accordingly.

Appendix G – None

(Note these amendments have now been processed and the report amended to reflect these amendments).

SHG Performance - April 2011 – March 2012.

This report highlights SHG's performance for the last Financial Year (FY) 2011 – 2012. The policy framework below has been used to guide SHG's policy, planning and budgeting process for the past two years. In March this year, Executive Council approved St Helena's new Sustainable Development Plan and this has now replaced the policy framework since April 2012.



All Directorates produce annual strategic plans. At the beginning of each planning period, Elected Members agree the planning and policy priorities which guide Directorate strategic plans. These priorities are linked to each of the goals and their related strategic objectives, all Directorates ensure that the priorities are reflected as activities within their strategic plans.

Directorate Performance in achieving these priorities is monitored centrally with Directors providing quarterly progress reports. At the end of the year, the progress is assessed and used as the basis for determining new priorities for the next financial year.

Performance in each goal area

Goal 1: A sustainable and vibrant economy

Key activities have focussed on creating an enabling environment to promote inward investment and ensuring sustained growth in tourist numbers and spend. Both of these areas of focus are the key elements underpinning the MOU reform programme. In the last FY, MOU targets for Land, Immigration, Investment (including Tax) and Tourism were all achieved within the agreed timeframes. This has meant introducing a revised Land Disposal Policy, a revised Land Development Control Plan together with a new Housing Policy. Work also took place to improve the Immigration and Landholding legislation and to introduce an investment policy and strategy to encourage people to invest in St Helena's growing economy. SHG's divestment strategy (designed to divest a number of SHG activities to the private and non government sectors) was also finalised and endorsed during the last FY.

Planning work to support the divestment of Utilities has also taken place and similarly for the divestment of cleaning and catering services across Government.

In ANRD a key focus has been to increase local production of meat products by bringing areas of underutilized land back into production. Lands at Deadwood and Millfield have been brought back into production and there are now more than 40 sheep grazing these 2 reclaimed pastures.

During the air access pause, it was agreed to delay the production of a new Sustainable Development Plan (SDP). (The previous version expired in March 2010). The signing of the airport contract in November 2011 gave SHG the go ahead to produce a new SDP and the final document which takes us beyond the opening of the airport in 2015, was endorsed by Executive Council in March ready for implementation in April 2012.

A five year Tourism Strategy was developed with input from key stakeholders and agreed in June 2011. Other key activities in Tourism included completing the accommodation grading project, starting the Jamestown enhancement project and enhancing the landing stage at Lemon Valley. Visitor numbers are taken as comprising Excursion (Tourists) and Returning from Overseas Employment (generally called Visiting Friends and Relatives). Returning Residents and Business are not included as visitors. In addition, yacht visitors and visitors from expedition cruise ships (which usually stay 3 or 4 days) are also included. The table below shows a small but consistent increase in overall visitor numbers over three years.

	2011	2010	2009
RMS Tourists	778	1,035	847
RMS VFR	587	482	589
Yacht visitors	605	545	475
Expedition Ships	207	50	96
Total	2,177	2,112	2,007



Goal 2: A healthy community in a safe environment

Key activities for Goal two have included implementing the Finance Welfare reform, ongoing work on utilities tariffs with a view to reducing untargeted subsidies as a part of the MOU reform and developing an efficient fire and sea rescue service.



In Health, the emphasis continues to be on pre-emptive care with a particular focus on reducing the incidence of diabetes, hypertension and heart disease. Results overall were pleasing and the targets to reduce the percentage of diabetics with HBA1C of less than 7.5 were met. Similarly the

target to increase the % of people on the hypertension register with controlled blood pressure levels was also met and targets to reduce obesity in young people are on track.

Work continues to support the disabled to live independent and productive lives and the directorate supports an increased number of clients to work at SHAPE under the Community Work Scheme

In the Police Directorate, the target to reduce the number of total crimes reported in the year was surpassed with a total of 122 crimes being reported for 2011/12 compared with 177 reported crimes for the period 2010/11. Funding and premises for a new Prison have been identified with the actual building projected to start in the FY 2013/14. Work on building a new Fire Station is scheduled to commence in 2012/13.



Goal 3: Strong Institutions of Governance

Key activities for Goal three have focused on rationalisation of the public service, refining the performance appraisal system and reviewing and strengthening systems and processes across the organisation. Work has started on implementing electronic filing systems in the Castle and this will be extended to include all Directorates once the wide area network (WAN) is fully functional. Work to promote Human Rights continues with a Human Rights Action Plan being developed.

Work has continued to improve SHG's monitoring systems and following a value for money audit on Performance Management, a new set of performance indicators, including key performance indicators (KPIs) incorporating audit recommended changes, will be implemented in the FY 2012/13. Headcount reduction targets for the year were met and Directorates are on track to meet future reduction targets. This links to the drive to reduce the size of the Public Service in favour of growing the private sector.

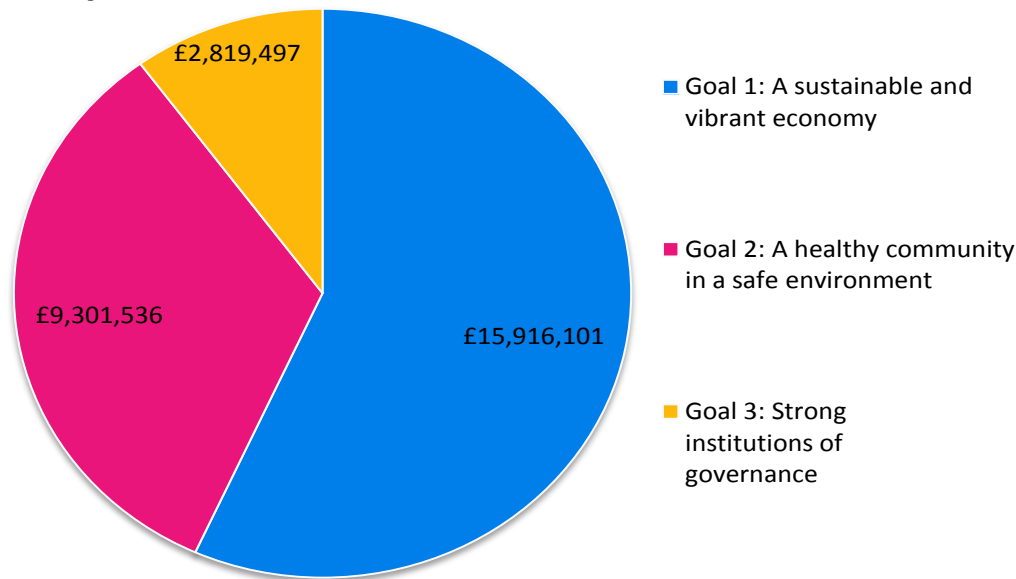


SHG was successful in obtaining a small extension on the Public Sector Modernisation Project (PSMP) which will take the project through to November 2012. The project continues to focus on supporting Directorates to implement efficiency measures to improve overall productivity. This has included supporting the implementation of SharePoint a web based system which can be used to provide intranet portals, document & file management, collaboration, and business intelligence. Once the system is fully implemented, internal communication

and information sharing will be vastly improved in Government, reducing the need for paper based systems.

Expenditure incurred against each Goal area for the year ended 31 March 2012 is illustrated in figure 1.1 below:

Figure 1.1
SHG Expenditure on each Goal area



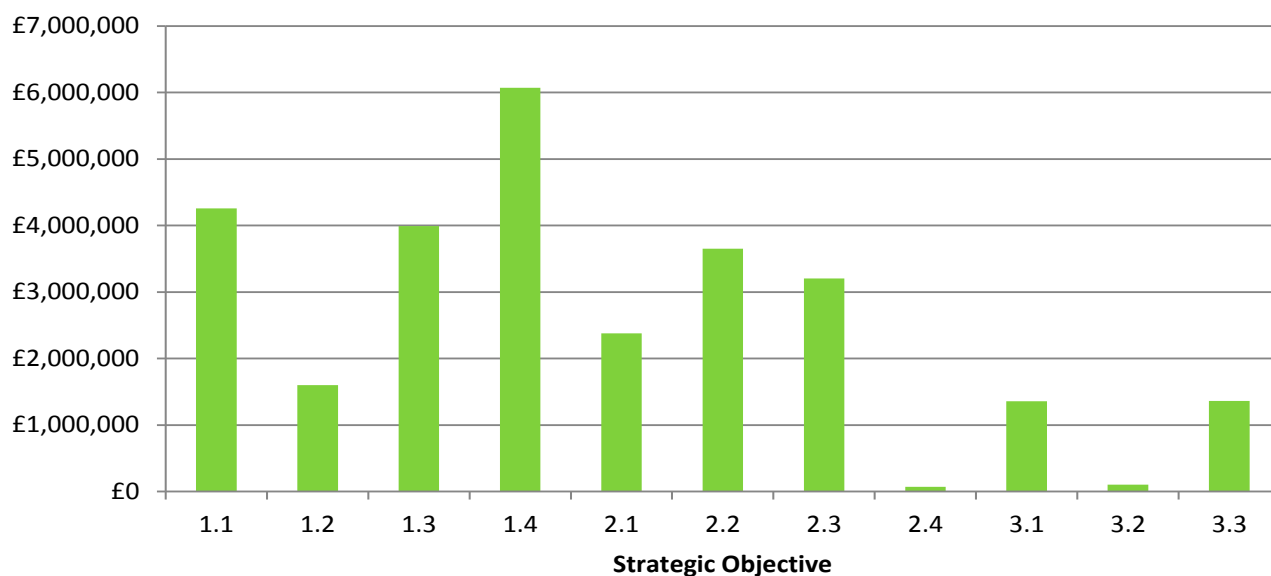
Each of the three goals above is supported by Strategic Objectives. There were eleven Strategic Objectives in the financial year 2011-2012. They were as follows:

- 1.1 Ensure sustainable growth through balanced public and private sector development.
- 1.2 Promote the sustainable management and use of natural resources and the environment.
- 1.3 Ensure effective investment in human capital through work force development and improved education and training.
- 1.4 Ensure effective investment in physical infrastructure, including improved access to the island.
- 2.1 Improve the health of the community.
- 2.2 Develop a safe environment.
- 2.3 To provide economic and social protection for low income households and to provide social care for individuals and families in need of social work support.
- 2.4 Ensure sustainable, culturally balanced social development.
- 3.1 Strengthen democratic and human rights and self-determination.
- 3.2 Develop a vibrant civil society effectively engaging with Government on island development issues.
- 3.3 Modernise the public sector to ensure effective, efficient, accountable and sustainable policy-making and service delivery.

Expenditure incurred against each of the Strategic Objectives is shown in the bar graph below:

Figure 1.2

Expenditure incurred on each Strategic Objective

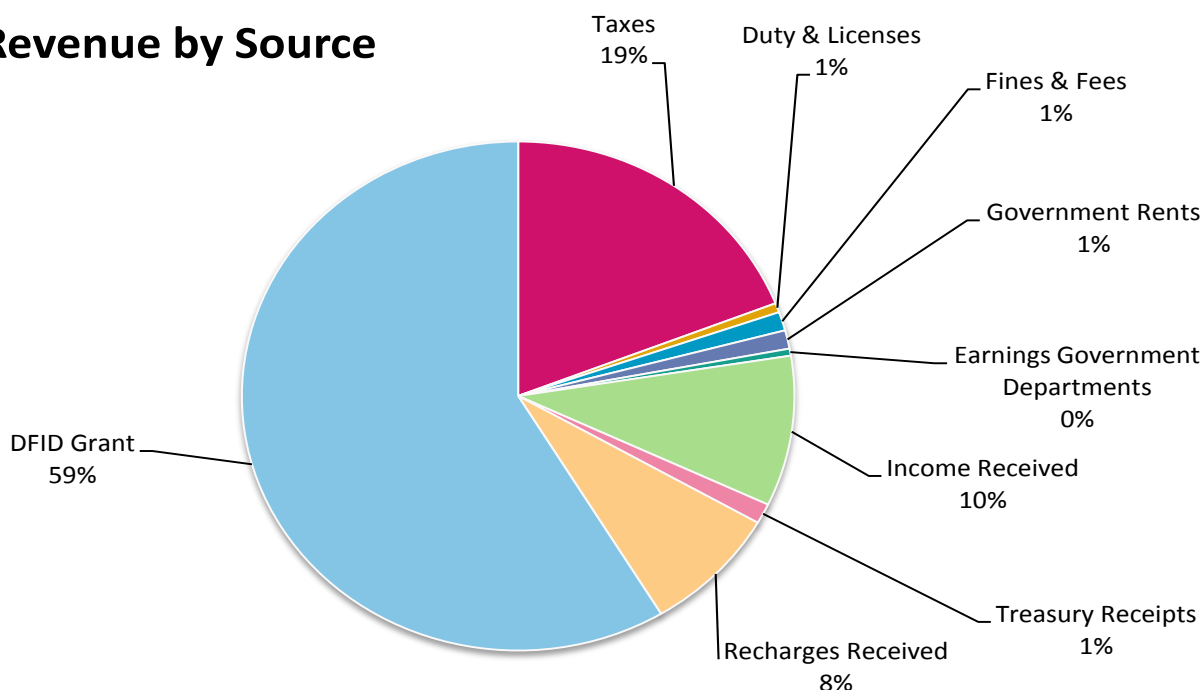


The total revenue received by the Government of St Helena for the year ended 31 March 2012 amounts to £28.7million.

Figure 1.3 below shows the proportion of the total revenue received by revenue source.

Figure 1.3

Total Revenue by Source

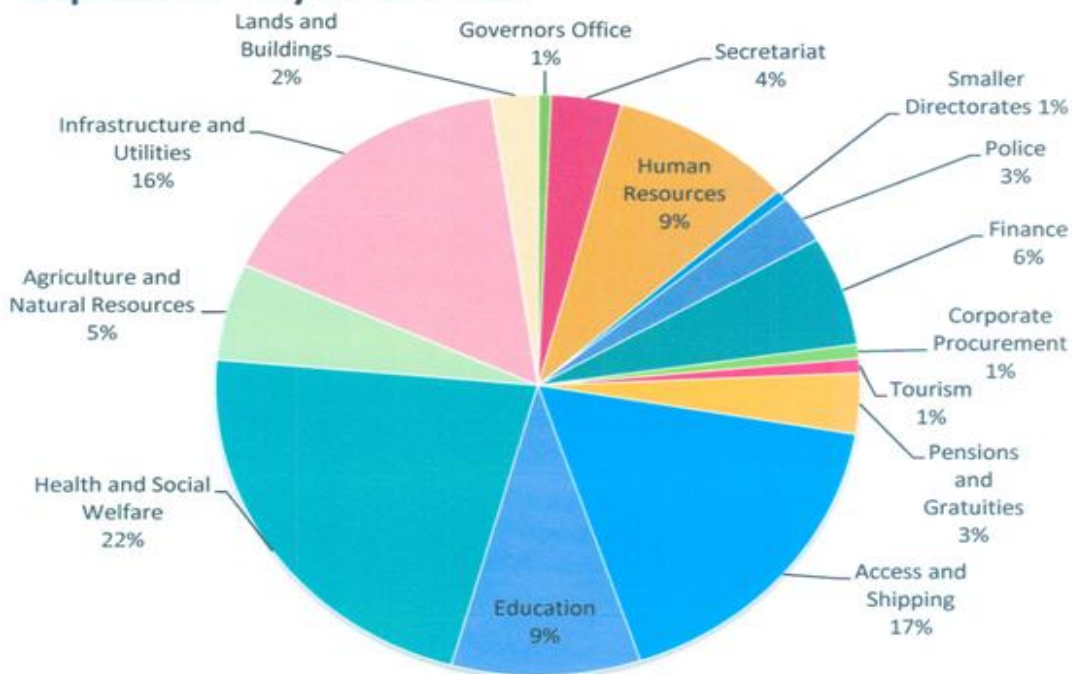


The total expenditure incurred by St Helena Government for the year ended 31 March 2012 amounts to £28 million.

Figure 1.4 below shows the proportion of the total expenditure incurred by each directorate.

Figure 1.4

Expenditure by Directorate



Dax Richards
Acting Financial Secretary
Government of St Helena

17 August 2012

Date

St Helena Government Summary of Directorate Revenue and Expenditure for financial year ended 31 March 2012

Expenditure (Outputs)	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
11 Governor's Office	155,192	160,860	170,321	(9,461)	0
12 Secretariat	788,889	789,329	798,611	(9,282)	2,799
13 Human Resources	3,026,983	3,003,289	2,581,199	422,090	318,108
14 Attorney General	67,902	67,734	65,920	1,814	4,088
15 Police	730,588	762,069	753,497	8,572	17,191
16 Saint Helena Audit Service	79,510	91,676	88,584	3,092	0
17 Finance	1,449,715	1,717,393	1,571,638	145,756	2,498
18 Corporate Procurement	163,784	155,967	152,752	3,215	0
19 Tourism	198,629	198,629	222,788	(24,159)	0
20 Pensions and Gratuities	934,397	883,397	941,929	(58,532)	0
21 Access and Shipping	4,900,404	4,757,404	4,797,681	(40,277)	0
22 Education and Employment	2,221,836	2,221,836	2,194,405	27,431	37,508
23 Health and Social Welfare	5,859,508	5,905,251	5,808,476	96,775	9,989
24 Internal Audit Office	49,133	49,132	42,412	6,720	1,169
25 Agriculture and Natural Resources	1,355,093	1,374,170	1,346,319	27,851	0
26 Infrastructure and Utilities	4,466,949	4,611,538	4,324,221	287,317	309,437
27 Lands and Buildings	685,817	681,740	665,654	16,086	7,481
	27,134,329	27,431,414	26,526,407	905,008	710,268

Revenue	Original Estimate £	Revised Estimate £	Actual £	Variance £
11 Governor's Office	480	480	600	120
12 Secretariat	28,155	32,185	23,165	(9,020)
14 Attorney General	19,003	19,003	7,430	(11,573)
15 Police	192,512	192,512	210,741	18,229
16 Saint Helena Audit Service	80,000	81,044	83,142	2,098
17 Finance	18,556,699	18,702,051	18,435,072	(266,979)
18 Corporate Procurement	17,500	17,500	20,434	2,934
19 Tourism	99,200	77,200	72,745	(4,455)
21 Access and Shipping	4,765,800	4,765,800	4,761,999	(3,801)
22 Education and Employment	6,920	6,920	12,644	5,724
23 Health and Social Welfare	274,670	274,670	228,086	(46,584)
25 Agriculture and Natural Resources	138,613	138,613	128,947	(9,666)
26 Infrastructure and Utilities	2,807,945	2,755,243	2,980,976	225,733
27 Lands and Buildings	282,700	282,700	253,839	(28,861)
	27,270,197	27,345,921	27,219,820	(126,101)

Capital Expenditure	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
12 Secretariat	1,600	1,600	0	1,600	0
17 Finance	11,000	61,000	4,649	56,351	0
23 Health and Social Welfare	42,300	42,300	0	42,300	0
25 Agriculture and Natural Resources	22,000	22,000	45,000	(23,000)	0
26 Infrastructure and Utilities	57,468	57,468	9,709	47,759	19,539
27 Lands and Buildings	1,500	1,500	1,446	54	0
	135,868	185,868	60,804	125,064	19,539

Locally Funded Projects

Locally Funded Projects	Original Estimate	Revised Estimate	Actual	Variance	Prepayments
	£	£	£	£	£
Housing	348,584	348,584	13,866	334,718	0
Chief Secretary Housing	19,099	19,099	0	19,099	0
Ultra Scanner	77,000	77,000	76,070	930	0
Other projects	9,823	9,823	0	9,823	0
New Fire Station	99,000	99,000	2,722	96,278	0
	553,506	553,506	92,658	460,848	0

St Helena Government Line by Line Summary of Revenue and Expenditure for financial year ended 31 March 2012

	Revised Estimate £	Actual £	Variance £
REVENUE			
Other Income	335,000	7,962	(327,038)
Profit on Disposal of Assets	335,000	7,962	(327,038)
Taxes	5,163,100	5,478,189	315,089
Income Tax	2,000,000	2,081,262	81,262
Customs - Other	1,358,500	1,373,342	14,842
Customs - Alcohol	945,580	855,412	(90,168)
Customs - Tobacco	329,920	663,102	333,182
Customs - Petrol	403,000	345,408	(57,592)
Customs - Diesel	113,000	144,121	31,121
Fees of Office	13,100	15,540	2,440
Duty & Licenses Received	174,960	169,674	(5,286)
Stamp Duty	25,000	19,370	(5,630)
Dog License	5,500	6,478	978
Firearm License	4,500	6,450	1,950
Liquor License	5,500	5,887	387
Road Traffic License	123,000	126,747	3,747
Gaming machines License	5,250	3,500	(1,750)
Other Licenses & Duty	6,210	1,241	(4,969)
Fines & Fees Received	359,364	341,471	(17,893)
Court Fees & Fines	6,200	5,066	(1,135)
Light Dues	7,500	5,266	(2,234)
Cranage	2,900	689	(2,211)
Dental Fees	11,700	11,064	(636)
Fees of Office	3,900	3,645	(255)
Medical & Hospital	146,080	125,465	(20,615)
Trade Marks	6,500	4,937	(1,564)
Post Office charges	10,000	2,574	(7,426)
Meat Inspection Fees	3,500	3,750	250
Vet Services	12,000	12,670	670
Marriage Fees	2,500	2,317	(184)
Land Registration fees	10,000	8,140	(1,860)
Spraying fees	7,500	3,668	(3,832)
Immigration Fees	50,000	54,259	4,259
Audit Fees (Ext Audit)	47,524	48,522	998
Fish & Food Testing	8,500	9,072	572
Planning Fees	9,500	23,510	14,010
GIS Fees	10,500	12,741	2,241
Company Registration Fees	1,000	973	(27)
Other Fees	2,060	3,145	1,085

	Revised Estimate £	Actual £	Variance £
Government Rents	255,388	336,038	80,650
Chief Secretary Housing Rents	75,200	67,646	(7,554)
Leased House Plots	32,000	40,829	8,829
Home to Duty Transport	28,000	46,049	18,049
Misc Receipts	115,188	180,199	65,011
Agricultural Buildings	5,000	1,315	(3,685)
Earnings Government Departments	127,345	120,803	(6,542)
Stamp Sales(Postal)	38,000	32,889	(5,111)
Stamp Sales(Philatelic)	25,000	40,976	15,976
Sale of Firewood	40,700	38,157	(2,543)
Sale of Timber Logs	2,500	1,725	(775)
Sale of Govt Publications	1,200	1,105	(96)
Other Earnings received	19,945	5,950	(13,995)
Income Received	2,722,570	2,744,188	21,618
Govt Landlord Housing	136,000	135,824	(176)
Water	227,813	234,757	6,944
Electricity	1,877,129	1,855,283	(21,846)
Electricity Installations	0	56,890	56,890
Drainage	16,000	15,781	(219)
Other Income received	465,628	445,653	(19,975)
Treasury Receipts	17,536,552	17,217,817	(318,735)
Commission	0	1,641	1,641
Interest	115,000	170,910	55,910
Loan Repayments Received	600	0	(600)
Currency Fund Surplus	495,452	150,000	(345,452)
Dividends	33,500	19,856	(13,644)
Argos - Vessel Monitoring	40,000	25,410	(14,590)
Grant-in-Aid	12,102,000	12,100,000	(2,000)
Shipping Subsidy	4,750,000	4,750,000	0
Recharges Received	2,304,168	2,311,980	7,812
Recharges - Electricity	429,169	581,477	152,308
Recharges - Water	36,167	39,669	3,502
Recharges - Other	1,833,832	1,687,026	(146,806)
Recharges - GIS	5,000	3,808	(1,192)
Total Revenue	28,978,447	28,728,123	(250,324)

	Revised Estimate £	Actual £	Variance £
EXPENDITURE	Revised Estimate £	Actual £	Variance £
Employee Costs	7,727,022	7,573,145	153,877
Salaries	6,027,540	6,015,881	11,659
Allowances	152,908	128,274	24,635
Staff Mileage Allowance	15,876	15,105	771
Pensions	879,397	941,929	(62,532)
Public Sector Pensions	75,000	71,264	3,736
Training expenses	19,771	16,431	3,340
Part Time Staff	245,881	194,219	51,662
Overtime	122,788	129,518	(6,730)
Other Employee Costs	187,861	60,524	127,337
Property Costs	635,147	676,532	(41,385)
Building Maintenance	244,485	275,337	(30,852)
Grounds Maintenance	16,900	17,752	(852)
Minor Works	86,751	77,365	9,386
Maintenance/upkeep of Housing	107,017	111,036	(4,019)
Roads Maintenance	3,500	1,484	2,016
Rent and Hire of Buildings Premises & Facilities	5,000	3,393	1,607
Maintenance of Sewer Lines	14,500	13,908	592
Maintenance of Street Lights	7,300	7,293	7
Cleaning Materials	24,796	25,052	(256)
Upkeep of CS Houses	18,009	9,427	8,582
Other property costs	106,889	134,485	(27,596)
Transport & Plant Costs	88,785	111,444	(22,659)
Vehicle Hire Charges - Private Sector	3,685	19,450	(15,765)
Plant Hire Charges - Private Sector	7,500	10,028	(2,528)
Maintenance of Wind Farm	15,000	19,366	(4,366)
Maintenance of Plant	62,600	62,600	0
Supplies & Services	5,294,883	4,964,941	329,942
Furniture & Equipment	91,830	76,677	15,153
Miscellaneous Tools	6,078	8,388	(2,310)
Materials	576,658	516,351	60,307
Fert/Pesticides/Fungicides	9,253	6,076	3,177
Chemicals	6,433	8,485	(2,052)
Purchase of Meters	21,000	4,045	16,955
Lubricating Oils	61,400	61,689	(289)
Plant & Equipment Maintenance	29,745	26,899	2,846
Medical supplies	530,090	563,927	(33,837)
Vet Drugs/Stores	26,000	26,528	(528)
Animal Feeds	5,500	5,972	(472)
Maintenance of Power Station and Plant	205,000	56,711	148,289
Maintenance of Electrical Distribution System	162,180	187,663	(25,483)
Repairs and maintenance - other	68,040	72,726	(4,686)
Fuel	1,922,685	1,881,265	41,420
Computer Equipment	232,346	150,212	82,134
Publicity & Promotional Activities & Materials	24,083	11,989	12,094
Prisoner Rehabilitation	5,100	5,099	1
Food provisions	110,050	106,276	3,774

	Revised Estimate £	Actual £	Variance £
Uniforms	23,954	16,959	6,995
Protective Clothing	41,487	27,796	13,691
Library books & materials	16,697	11,590	5,107
Stamp issues	28,000	26,174	1,826
Computer consumables	53,537	54,821	(1,284)
Training Materials	24,173	21,582	2,591
Photocopy Consumables	6,407	4,504	1,903
Overseas Medical Treatment	870,217	865,082	5,135
Post Office charges	9,900	12,167	(2,267)
Scientific & Technical analysis	36,540	44,773	(8,233)
Occupational Therapy	500	348	152
Education broadband	90,000	102,168	(12,168)
Administration Costs	616,913	608,585	8,328
Printing	32,615	27,252	5,363
Stationery	27,444	19,717	7,727
Newspapers and Periodicals and books	3,208	1,758	1,450
General Office expenses	31,199	26,787	4,412
Postages	5,623	6,706	(1,083)
Telephones Fax and Internet charges	292,530	323,544	(31,014)
Other Administration Costs	222,265	200,980	21,285
Advertising	2,029	1,842	187
Payments to Other Agencies, Bodies or Person	10,353,639	9,918,133	435,506
Examination & Testing Fees	23,851	25,997	(2,146)
Student Scholarship Scheme and Allowances	131,612	130,210	1,402
Y11 (T1) Allowances	1,616	1,616	1
Miscellaneous Farmer Suppor	198,575	201,382	(2,807)
St Helena Fisheries Corporation	41,569	26,569	15,000
St Helena Development Agency	113,381	113,646	(265)
Public Solicitors Office	12,625	12,625	0
Media Board	130,422	139,805	(9,383)
Swimming Pool Contract	62,600	62,600	0
Public Transport System	30,000	29,221	779
National Trust	19,418	19,418	0
Heritage Society	14,500	14,500	0
New Horizons	43,494	43,494	0
SHAPE	23,500	24,000	(500)
Miscellaneous Grants	167,000	163,000	4,000
Allowances-Youth Trainees	84,806	86,488	(1,682)
Solomon's management fee	3,300	4,408	(1,108)
Social Benefits	826,291	809,634	16,657
Unemployment Benefits	45,000	24,506	20,494
Disabled Allowances	45,000	48,422	(3,422)
Basic Island Pension	893,024	860,143	32,881
Long-term TC Officers	2,643,211	2,291,834	351,377
TC Training	181,266	125,583	55,683
Keypost Policy	10,578	12,125	(1,547)
Shipping Subsidy payments	4,502,000	4,552,384	(50,384)
SHL Expenditure	105,000	94,524	10,476

	Revised Estimate £	Actual £	Variance £
Other Expenditure	532,246	517,118	15,128
Councilors Expenses	193,420	190,549	2,871
Election Expenses	200	0	200
Government Hospitality	1,000	563	437
Compensation	2,000	1,814	186
SA Representative	5,440	5,440	0
UK Representative	100,090	108,908	(8,818)
Other Representative	2,410	2,233	177
Misc Expenditure	95,001	81,954	13,047
Visit to Dependencies	6,756	0	6,756
Subscriptions to Professional Bodies	41,286	38,443	2,843
Legal Fees	30,198	32,310	(2,112)
Ferry Service	15,000	19,210	(4,210)
International passages	5,100	5,181	(81)
Electricity Collection Fees	2,835	0	2,835
Ad Hoc Committee Expenses	11,930	11,933	(3)
Commonwealth Parliamentary Assoc.	18,580	18,580	0
Attendance Allowance	1,000	0	1,000
Payments to Contractors	583,121	591,981	(8,860)
Agricultural Contracts	108,248	99,298	8,950
Bus Service	186,794	190,013	(3,219)
Other Contracts	288,079	302,670	(14,591)
Finance and Other	3,214,094	3,075,255	138,839
Gain/Loss on the rate of exchange	0	795	(795)
Bank Charges	3,650	16,942	(13,292)
Transport Recharge	639,238	621,172	18,066
Electricity Recharge	452,872	553,419	(100,547)
Water Recharge	34,367	34,753	(386)
IT Recharge	267,689	238,458	29,231
Other Recharges	1,811,278	1,606,016	205,262
GIS Recharge	5,000	3,700	1,300
TOTAL EXPENDITURE	29,045,851	28,037,134	1,008,717
SURPLUS/(DEFICIT)	(67,404)	690,989	758,393

DIRECTORATE 11: GOVERNOR'S OFFICE

Accounting Officer: Deputy Chief Secretary

The Governor's Office supports the work of the Governor by providing a residence and support to the Governor's work outside the Public Service.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Governor's Office	155,192	160,860	170,321	(9,461)	0
Total Outputs	155,192	160,860	170,321	(9,461)	0

Note - Included in the Total Outputs is an amount of £23 093 which is recharges between Directorates.

Revenue

Governor's Office	480	480	600	120	0
Total Revenue	480	480	600	120	0

NET EXPENDITURE (REVENUE)	154,712	160,380	169,721	(9,341)	0
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Head 11 Governor's Office

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	99,169	100,663	(1,494)	0
PROPERTY COSTS	2,500	3,532	(1,032)	0
SUPPLIES & SERVICES	2,472	3,725	(1,253)	0
ADMINISTRATION COSTS	5,020	9,374	(4,354)	0
OTHER EXPENDITURE	6,756	0	6,756	0
FINANCE AND OTHER	44,943	53,027	(8,084)	0
TOTAL EXPENDITURE	160,860	170,321	(9,461)	0
GOVERNMENT RENTS	480	600	120	
TOTAL LOCAL REVENUE	480	600	120	
TOTAL REVENUE	480	600	120	
SURPLUS/(DEFICIT)	(160,380)	(169,721)	(9,341)	

DIRECTORATE 12: SECRETARIAT

Accounting Officer: Deputy Chief Secretary

Secretariat is responsible for leading, facilitating and co-ordinating the effective and efficient conduct of Government business.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Information Services	40,744	39,584	39,867	(283)	0
Public and National Affairs	179,660	167,102	168,667	(1,565)	0
National Archives	25,358	25,229	25,888	(659)	0
Stationery Supplies	19,702	21,680	21,879	(199)	0
Supporting Executive and Legislative Councils	259,201	262,365	263,688	(1,323)	266
Judicial Support	70,506	79,935	80,754	(819)	0
Strategic Policy and Planning	91,956	91,785	96,868	(5,083)	2,533
Contributions on behalf of Crown	101,762	101,649	101,000	649	0
Total Outputs	788,889	789,329	798,611	(9,282)	2,799

Note - Included in the Total Outputs is an amount of £19 086 which is recharges between Directorates.

Revenue

National Archives	500	500	314	(186)	0
Supporting Executive and Legislative Councils	5,530	5,530	2,391	(3,139)	0
Judicial Support	22,125	22,125	20,460	(1,665)	0
Contributions on behalf of Crown	0	4,030	0	(4,030)	0
Total Revenue	28,155	32,185	23,165	(9,020)	0

NET EXPENDITURE (REVENUE)

760,734	757,144	775,446	(18,302)	2,799
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CAPITAL EXPENDITURE

Contributions on behalf of Crown	1,600	1,600	0	1,600	0
	1,600	1,600	0	1,600	0

Head 12 Secretariat

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	246,331	268,322	(21,991)	0
SUPPLIES & SERVICES	9,268	8,347	921	0
ADMINISTRATION COSTS	57,687	54,852	2,835	0
PAYMENTS TO OTHER AGENCIES, BODIES OR PERSONS	92,600	91,821	779	0
OTHER EXPENDITURE	371,673	378,067	(6,394)	266
PAYMENTS TO CONTRACTORS	28,000	20,995	7,005	2,533
FINANCE AND OTHER	168,330	166,108	2,222	0
TOTAL EXPENDITURE	973,889	988,512	(14,623)	2,799
DUTY & LICENSES RECEIVED	8,425	9,460	1,035	
FINES & FEES RECEIVED	13,700	11,000	(2,700)	
GOVERNMENT RENTS	6,030	4,354	(1,676)	
EARNINGS GOVERNMENT DEPARTMENTS	0	1,031	1,031	
TOTAL LOCAL REVENUE	28,155	25,844	(2,311)	
RECHARGES RECEIVED	184,560	187,204	2,644	
TOTAL REVENUE	212,715	213,048	333	
SURPLUS/(DEFICIT)	(761,174)	(775,465)	(14,291)	

DIRECTORATE 13: HUMAN RESOURCES

Accounting Officer: Director of Human Resources

Human Resources deals with the ongoing development of the public service, by developing and improving policies and procedures in line with modern human resource practices and works in partnership with departments to ensure all St Helena Government (SHG) staff achieve their full potential. HR plays a key role in the modernisation of government processes, which includes the outsourcing of government activities and continued support of private sector development. HR works with other SHG departments to recruit, train and retain high calibre / skilled staff, to undertake core functions in SHG business.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Human Resource Services	165,589	165,589	148,801	16,788	0
Technical Co-operation Posts	2,674,861	2,653,789	2,304,727	349,062	262,427
Overseas Training	183,338	181,266	125,583	55,683	55,681
Local Training	3,195	2,645	2,088	557	0
Total Outputs	3,026,983	3,003,289	2,581,199	422,090	318,108

Note - Included in the Total Outputs is an amount of £14 785 which is recharges between Directorates.

NET EXPENDITURE (REVENUE)	3,026,983	3,003,289	2,581,199	422,090	318,108
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Head 13 Human Resources

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	125,124	116,139	8,985	0
SUPPLIES & SERVICES	8,882	6,823	2,059	0
ADMINISTRATION COSTS	17,033	15,308	1,725	0
PAYMENTS TO OTHER AGENCIES, BODIES OR PERSONS	2,835,055	2,429,542	405,513	318,108
OTHER EXPENDITURE	2,410	2,233	177	0
FINANCE AND OTHER	14,785	11,155	3,630	0
TOTAL EXPENDITURE	3,003,289	2,581,199	422,090	318,108
SURPLUS/(DEFICIT)	(3,003,289)	(2,581,199)	(422,090)	

DIRECTORATE 14: ATTORNEY GENERAL

Accounting Officer: Deputy Chief Secretary

The Attorney General supports SHG as their Legal Advisor

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Attorney General	67,902	67,734	65,920	1,814	4,088
Total Outputs	67,902	67,734	65,920	1,814	4,088

Note - Included in the Total Outputs is an amount of £1 905 which is recharges between Directorates.

Revenue

Attorney General	19,003	19,003	7,430	(11,573)	0
Total Revenue	19,003	19,003	7,430	(11,573)	0

NET EXPENDITURE (REVENUE)	48,899	48,731	58,490	(9,759)	4,088
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Head 14 Attorney General

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	6,592	6,940	(348)	0
SUPPLIES & SERVICES	3,625	3,702	(77)	0
ADMINISTRATION COSTS	2,130	1,964	166	0
OTHER EXPENDITURE	40,006	37,228	2,778	4,088
FINANCE AND OTHER	15,381	16,086	(705)	0
TOTAL EXPENDITURE	67,734	65,920	1,814	4,088
INCOME RECEIVED	19,003	7,430	(11,573)	
TOTAL LOCAL REVENUE	19,003	7,430	(11,573)	
TOTAL REVENUE	19,003	7,430	(11,573)	
SURPLUS/(DEFICIT)	(48,731)	(58,490)	(9,759)	

DIRECTORATE 15: POLICE

Accounting Officer: Chief of Police

Police and Emergency Services is responsible for Police, Immigration, Prison, Fire and Sea Rescue, Vehicle Inspection of SHG vehicles and regulation of private vehicle inspection garages, driver competence tests and Disaster Management.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Fire and Sea	116,087	118,087	118,537	(450)	0
Police Operations	364,646	361,213	367,664	(6,451)	0
HM Prison	157,877	172,377	173,353	(976)	0
Community Policing	44,742	49,042	49,052	(10)	0
Immigration & Licensing	40,236	58,050	41,263	16,787	17,191
Disaster Management	7,000	3,300	3,628	(328)	0
Total Outputs	730,588	762,069	753,497	8,572	17,191

Note - Included in the Total Outputs is an amount of £103 362 which is recharges between Directorates.

Revenue					
Fire and Sea	1,500	1,500	1,040	(460)	0
Police Operations	3,412	3,412	7,697	4,285	0
HM Prison	0	0	4,501	4,501	0
Community Policing	0	0	444	444	0
Immigration & Licensing	187,600	187,600	197,059	9,459	0
Total Revenue	192,512	192,512	210,741	18,229	0

NET EXPENDITURE (REVENUE)	538,076	569,557	542,756	26,801	17,191
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Head 15 Police

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	521,895	516,013	5,882	0
TRANSPORT & PLANT COSTS	0	1,253	(1,253)	0
SUPPLIES & SERVICES	58,156	46,287	11,869	8,691
ADMINISTRATION COSTS	64,356	55,678	8,678	8,500
PAYMENTS TO CONTRACTORS	9,500	9,335	165	0
FINANCE AND OTHER	108,162	124,931	(16,769)	0
TOTAL EXPENDITURE	762,069	753,497	8,572	17,191
DUTY & LICENSES RECEIVED	133,000	139,676	6,676	
FINES & FEES RECEIVED	50,000	54,259	4,259	
GOVERNMENT RENTS	6,100	13,394	7,295	
TOTAL LOCAL REVENUE	189,100	207,329	18,229	
RECHARGES RECEIVED	3,412	3,412	0	
TOTAL REVENUE	192,512	210,741	18,229	
SURPLUS/(DEFICIT)	(569,557)	(542,756)	26,801	

DIRECTORATE 16: SAINT HELENA AUDIT SERVICE

Accounting Officer: Chief Auditor

The Saint Helena Audit Service (SHAS) is primarily responsible for providing independent assurance on whether the Saint Helena Government (SHG) resources are used and accounted for properly. We fulfil this responsibility through conducting financial statement audits for SHG and Value For Money (VFM) audits on SHG activities. Our work underpins the process of Government's accountability to its major donors and to the people through their democratically elected representatives. The role of the Service is to conduct financial audits and value for money audits of SHG and other St Helenian public bodies.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Saint Helena Audit Service	79,510	91,676	88,584	3,092	0
Total Outputs	79,510	91,676	88,584	3,092	0

Note - Included in the Total Outputs is an amount of £10 504 which is recharges between Directorates.

Revenue

Saint Helena Audit Service	80,000	81,044	83,142	2,098	0
Total Revenue	80,000	81,044	83,142	2,098	0

NET EXPENDITURE (REVENUE)	(490)	10,632	5,442	5,190	0
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Head 16 Saint Helena Audit Service

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	68,071	66,092	1,979	0
PROPERTY COSTS	212	205	7	0
SUPPLIES & SERVICES	1,961	963	998	0
ADMINISTRATION COSTS	1,735	2,284	(549)	0
FINANCE AND OTHER	19,697	19,040	657	0
TOTAL EXPENDITURE	91,676	88,584	3,092	0
FINES & FEES RECEIVED	47,524	48,522	998	
TOTAL LOCAL REVENUE	47,524	48,522	998	
RECHARGES RECEIVED	33,520	34,620	1,100	
TOTAL REVENUE	81,044	83,142	2,098	
SURPLUS/(DEFICIT)	(10,632)	(5,442)	5,190	

DIRECTORATE 17: FINANCE

Accounting Officer: Director of Finance

Finance is responsible for ensuring the effective management of the St Helena Government's finances; raising revenue through collection of Customs Duty, Income Tax and Service Tax; controlling the entry of prohibited and restricted items; providing government with an Information Technology service; providing postal and philatelic services; and managing a customer services centre to facilitate transactions with the public.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Revenue Services	194,045	224,045	258,400	(34,355)	0
Accounting Services	213,394	230,394	225,119	5,275	1,611
Budget Management Services	44,175	41,175	42,858	(1,683)	0
Philatelic Services	54,093	39,093	34,561	4,532	0
Postal Services	94,913	83,913	84,004	(91)	0
Servicing Legislative Council	7,908	7,908	10,090	(2,182)	0
Customer Service Centre	56,683	63,683	67,014	(3,331)	0
Contributions on behalf of the Crown	784,504	1,027,182	849,591	177,591	887
Total Outputs	1,449,715	1,717,393	1,571,638	145,756	2,498

Note - Included in the Total Outputs is an amount of £90,680 which is recharges between Directorates.

Revenue					
Revenue Services	5,263,100	5,163,000	5,492,642	329,642	0
Accounting Services	419,600	615,052	330,834	(284,218)	0
Philatelic Services	75,000	25,000	40,976	15,976	0
Postal Services	49,014	49,014	35,463	(13,551)	0
Customer Service Centre	7,985	7,985	4,811	(3,174)	0
Contributions on behalf of the Crown	12,742,000	12,842,000	12,530,346	(311,654)	0
Total Revenue	18,556,699	18,702,051	18,435,072	(266,979)	0

NET EXPENDITURE (REVENUE)	(17,106,984)	(16,984,658)	(16,863,435)	(121,224)	2,498
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CAPITAL EXPENDITURE					
Revenue Services	11,000	61,000	4,649	56,351	0
	11,000	61,000	4,649	56,351	0

Head 17 Finance

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	630,797	522,575	108,222	0
PROPERTY COSTS	3,489	0	3,489	0
SUPPLIES & SERVICES	257,219	198,199	59,020	887
ADMINISTRATION COSTS	81,152	85,285	(4,133)	0
PAYMENTS TO OTHER AGENCIES, BODIES OR PERSON	527,640	534,896	(7,256)	0
OTHER EXPENDITURE	91,416	78,614	12,802	1,611
PAYMENTS TO CONTRACTORS	28,000	27,951	49	0
FINANCE AND OTHER	224,686	256,846	(32,160)	0
TOTAL EXPENDITURE	1,844,399	1,704,365	140,034	2,498
TAXES	5,163,100	5,478,189	315,089	
DUTY & LICENSES RECEIVED	8,625	886	(7,739)	
FINES & FEES RECEIVED	12,500	4,890	(7,610)	
GOVERNMENT RENTS	1,220	24,345	23,125	
EARNINGS GOVERNMENT DEPARTMENTS	63,000	73,865	10,865	
INCOME RECEIVED	426,500	410,490	(16,010)	
TREASURY RECEIPTS	644,552	342,407	(302,145)	
TOTAL LOCAL REVENUE	6,319,497	6,335,072	15,575	
OTHER INCOME	280,000	0	(280,000)	
TREASURY RECEIPTS	12,102,000	12,100,000	(2,000)	
RECHARGES RECEIVED	127,660	126,603	(1,057)	
TOTAL REVENUE	18,829,157	18,561,675	(267,482)	
SURPLUS/(DEFICIT)	16,984,758	16,857,310	(127,448)	

DIRECTORATE 18: CORPORATE PROCUREMENT

Accounting Officer: Director of Corporate Procurement

The role of Corporate Procurement is to facilitate financially and environmentally sustainable development of St Helena which reflects local ownership and best practice through the effective and efficient management of the Directorate's portfolios and associated resources, and by the delivery of appropriate services.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Procurement	51,809	40,329	42,850	(2,521)	0
Statistics	57,839	61,502	58,105	3,397	0
Project Planning, co-ordination and funding	54,136	54,136	51,797	2,339	0
Total Outputs	163,784	155,967	152,752	3,215	0
Note - Included in the Total Outputs is an amount of £10,998 which is recharges between Directorates.					
Revenue					
Procurement	15,000	15,000	19,210	4,210	0
Statistics	1,200	1,200	74	(1,126)	0
Project Planning, co-ordination and funding	1,300	1,300	1,150	(150)	0
Total Revenue	17,500	17,500	20,434	2,934	0
NET EXPENDITURE (REVENUE)	146,284	138,467	132,318	6,149	0

Head 18 Corporate Procurement

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	94,376	90,313	4,063	0
PROPERTY COSTS	18,188	18,315	(127)	0
SUPPLIES & SERVICES	3,612	2,671	941	0
ADMINISTRATION COSTS	13,793	13,355	438	0
OTHER EXPENDITURE	15,000	19,210	(4,210)	0
FINANCE AND OTHER	76,538	76,005	533	0
TOTAL EXPENDITURE	<u>221,507</u>	<u>219,869</u>	<u>1,638</u>	<u>0</u>
EARNINGS GOVERNMENT DEPARTMENTS	1,200	74	(1,126)	
INCOME RECEIVED	1,300	1,150	(150)	
TOTAL LOCAL REVENUE	<u>2,500</u>	<u>1,224</u>	<u>(1,276)</u>	
RECHARGES RECEIVED	80,540	86,327	5,787	
TOTAL REVENUE	<u>83,040</u>	<u>87,551</u>	<u>4,511</u>	
SURPLUS/(DEFICIT)	(138,467)	(132,318)	6,149	

DIRECTORATE 19: TOURISM

Accounting Officer: Head of Tourism

Tourism provides a visitor information service, supports the development of sustainable tourism on St Helena and aims to stimulate interest in visiting St Helena.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Tourism	112,311	112,311	128,617	(16,306)	0
Chief Secretary Houses	86,318	86,318	94,171	(7,853)	0
Total Outputs	198,629	198,629	222,788	(24,159)	0

Note - Included in the Total Outputs is an amount of £10,924 which is recharges between Directorates.

Revenue					
Tourism	2,000	2,000	5,099	3,099	0
Chief Secretary Houses	97,200	75,200	67,646	(7,554)	0
Total Revenue	99,200	77,200	72,745	(4,455)	0
NET EXPENDITURE (REVENUE)	99,429	121,429	150,043	(28,614)	0

Head 19 Tourism

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	71,328	84,604	(13,276)	0
PROPERTY COSTS	82,527	96,165	(13,638)	0
TRANSPORT & PLANT COSTS	165	35	130	0
SUPPLIES & SERVICES	22,500	13,476	9,024	0
ADMINISTRATION COSTS	11,185	17,010	(5,825)	0
FINANCE AND OTHER	10,924	11,498	(574)	0
TOTAL EXPENDITURE	198,629	222,788	(24,159)	0
GOVERNMENT RENTS	77,200	72,745	(4,455)	
TOTAL LOCAL REVENUE	77,200	72,745	(4,455)	
TOTAL REVENUE	77,200	72,745	(4,455)	
SURPLUS/(DEFICIT)	(121,429)	(150,043)	(28,614)	

DIRECTORATE 20: PENSIONS AND GRATUITIES

Accounting Officer: Director of Finance

This department deals with the statutory payments of pensions and gratuities to SHG employees.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Pensions and gratuities	934,397	883,397	941,929	(58,532)	0
Total Outputs	934,397	883,397	941,929	(58,532)	0
NET EXPENDITURE (REVENUE)	934,397	883,397	941,929	(58,532)	0

Head 20 Pensions and Gratuities

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	883,397	941,929	(58,532)	0
TOTAL EXPENDITURE	883,397	941,929	(58,532)	0
SURPLUS/(DEFICIT)	(883,397)	(941,929)	58,532	

DIRECTORATE 21: ACCESS AND SHIPPING

Accounting Officer: Director of Access and Shipping

This department includes the costs of the local SHG Shipping Officer and the DFID Shipping Subsidy.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Shipping	4,766,706	4,623,706	4,658,179	(34,473)	0
Port Management	133,698	133,698	139,502	(5,804)	0
Total Outputs	4,900,404	4,757,404	4,797,681	(40,277)	0

Note - Included in the Total Outputs is an amount of £101,214 which is recharges between Directorates.

Revenue				
Shipping	4,750,000	4,750,000	4,750,000	0
Port Management	15,800	15,800	11,999	(3,801)
Total Revenue	4,765,800	4,765,800	4,761,999	(3,801)

NET EXPENDITURE (REVENUE)	134,604	(8,396)	35,682	(44,078)
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Head 21 Access and Shipping

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	42,146	40,763	1,383	0
PROPERTY COSTS	2,000	1,745	255	0
SUPPLIES & SERVICES	2,120	1,487	633	0
ADMINISTRATION COSTS	2,034	1,038	996	0
PAYMENTS TO OTHER AGENCIES, BODIES OR PERSONS	4,607,000	4,646,908	(39,908)	0
PAYMENTS TO CONTRACTORS	890	890	0	0
FINANCE AND OTHER	101,214	104,850	(3,636)	0
TOTAL EXPENDITURE	4,757,404	4,797,681	(40,277)	0
FINES & FEES RECEIVED	14,300	9,866	(4,434)	
GOVERNMENT RENTS	1,500	2,133	633	
TOTAL LOCAL REVENUE	15,800	11,999	(3,801)	
TREASURY RECEIPTS	4,750,000	4,750,000	0	
TOTAL REVENUE	4,765,800	4,761,999	(3,801)	
SURPLUS/(DEFICIT)	8,396	(35,682)	(44,078)	

DIRECTORATE 22: EDUCATION AND EMPLOYMENT

Accounting Officer: Director of Education and Employment

The Education Department's role is to provide full-time, compulsory schooling for persons 5 to 16 years under the Education Ordinance No 8 of 2008. In addition to obligatory provision under the current Ordinance, the Department also delivers a range of other services which include nursery education, adult and vocational education and training, public library, NVQ Assessment Centre, etc.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Vocational Education	445,132	398,236	381,010	17,226	25,763
Pilling Primary and Pre-school	178,177	186,875	183,990	2,885	0
Harford Primary and Pre-school	173,650	204,575	198,994	5,581	0
St Pauls Primary and Pre-School	199,230	213,143	206,632	6,511	0
Secondary Education	863,396	865,753	895,905	(30,152)	11,745
Teacher Training	139,889	193,797	170,437	23,360	0
Tertiary education	190,922	126,719	127,863	(1,144)	0
Public Library	31,440	32,738	29,574	3,164	0
Total Outputs	2,221,836	2,221,836	2,194,405	27,431	37,508

Note - Included in the Total Outputs is an amount of £158,567 which is recharges between Directorates.

Revenue

Vocational Education	684	684	0	(684)	0
Pilling Primary and Pre-school	807	807	4,332	3,525	0
Harford Primary and Pre-school	806	806	247	(559)	0
St Pauls Primary and Pre-School	806	806	0	(806)	0
Secondary Education	2,729	2,729	5,271	2,542	0
Teacher Training	684	684	1,282	598	0
Public Library	404	404	1,512	1,108	0
Total Revenue	6,920	6,920	12,644	5,724	0

NET EXPENDITURE (REVENUE)

2,214,916	2,214,916	2,181,761	33,155	37,508
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Head 22 Education and Employment

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	1,137,925	1,118,508	19,417	0
PROPERTY COSTS	12,800	12,404	396	0
SUPPLIES & SERVICES	278,962	263,980	14,982	11,745
ADMINISTRATION COSTS	204,903	198,427	6,476	25,763
PAYMENTS TO OTHER AGENCIES, BODIES OR PERSONS	241,885	244,310	(2,425)	0
PAYMENTS TO CONTRACTORS	186,794	190,013	(3,219)	0
FINANCE AND OTHER	687,265	629,114	58,151	0
TOTAL EXPENDITURE	2,750,534	2,656,756	93,778	37,508
GOVERNMENT RENTS	6,920	13,724	6,804	
TOTAL LOCAL REVENUE	6,920	13,724	6,804	
RECHARGES RECEIVED	528,698	461,271	(67,427)	
TOTAL REVENUE	535,618	474,995	(60,623)	
SURPLUS/(DEFICIT)	(2,214,916)	(2,181,761)	33,155	

DIRECTORATE 23: HEALTH AND SOCIAL WELFARE

Accounting Officer: Director of Health and Social Welfare

HSW is responsible for medical, dental and nursing care, both in the community and acute areas, including student nurse training; environmental health; care of older people; social services including probation, child protection and services for the disabled; pathology and microbiology services; pharmacy services; assessment of Basic Island Pension and Income Related Benefits; assessment of need and allocation of Government Landlord Housing; administrative services dealing with staff recruitment, budgeting, procurement, outsourcing and overall support to other sections of the department.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Medical Services	1,204,074	1,565,234	1,592,437	(27,203)	9,239
Acute and Community Health Service	920,677	909,577	886,520	23,057	0
Dental Service	71,223	67,123	63,173	3,950	0
Environmental Health	329,196	330,996	325,672	5,324	0
Laboratory Services	157,268	208,040	206,343	1,697	0
Older Persons Service	823,467	868,750	853,183	15,567	0
Social Care Service	124,543	101,220	100,942	278	0
Management of Social Service	53,296	50,296	38,281	12,015	750
Social Benefits Payments	2,175,764	1,804,015	1,738,468	65,547	0
Essential Human Resources	0	0	3,457	(3,457)	0
Total Outputs	5,859,508	5,905,251	5,808,476	96,775	9,989

Note - Included in the Total Outputs is an amount of £315,590 which is recharges between Directorates.

Revenue					
Acute and Community Health Service	143,880	143,880	124,310	(19,570)	0
Dental Service	11,900	11,900	11,068	(832)	0
Environmental Health	7,700	7,700	16,741	9,041	0
Laboratory Services	23,700	23,700	21,237	(2,463)	0
Older Persons Service	87,490	87,490	54,730	(32,760)	0
Total Revenue	274,670	274,670	228,086	(46,584)	0

NET EXPENDITURE (REVENUE)	5,584,838	5,630,581	5,580,390	50,191	9,989
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CAPITAL EXPENDITURE					
Medical Services	20,500	20,500	0	20,500	0
Acute and Community Health Service	13,500	13,500	0	13,500	0
Laboratory Services	8,300	8,300	0	8,300	0
	42,300	42,300	0	42,300	0

Head 23 Health and Social Welfare

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	1,865,519	1,854,118	11,401	0
PROPERTY COSTS	19,544	19,025	519	0
SUPPLIES & SERVICES	1,749,602	1,779,414	(29,812)	9,239
ADMINISTRATION COSTS	70,441	68,590	1,851	750
PAYMENTS TO OTHER AGENCIES, BODIES OR PERSONS	1,809,315	1,742,705	66,610	0
PAYMENTS TO CONTRACTORS	57,240	55,373	1,867	0
FINANCE AND OTHER	729,815	666,918	62,897	0
TOTAL EXPENDITURE	6,301,476	6,186,143	115,333	9,989
FINES & FEES RECEIVED	169,780	149,352	(20,428)	
GOVERNMENT RENTS	104,890	83,531	(21,359)	
TOTAL LOCAL REVENUE	274,670	232,883	(41,787)	
RECHARGES RECEIVED	414,225	376,328	(37,897)	
TOTAL REVENUE	688,895	609,211	(79,684)	
SURPLUS/(DEFICIT)	(5,612,581)	(5,576,932)	35,649	

DIRECTORATE 24: INTERNAL AUDIT OFFICE

Accounting Officer: Head of Internal Audit

The role of the Internal Audit Office is to provide an independent and objective assurance to improve St Helena Government's (SHG) operations. We aim to help SHG accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of systems of internal control and governance processes. We ensure the safeguarding of assets and investigate the diversion of resources through misappropriation and irregularity.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Internal Audit Office	49,133	49,132	42,412	6,720	1,169
Total Outputs	49,133	49,132	42,412	6,720	1,169

Note - Included in the Total Outputs is an amount of £7,574 which is recharges between Directorates.

NET EXPENDITURE (REVENUE)	49,133	49,132	42,412	6,720	1,169
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Head 24 Internal Audit Office

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	39,357	37,875	1,482	0
PROPERTY COSTS	142	160	(18)	0
SUPPLIES & SERVICES	1,632	580	1,052	1,169
ADMINISTRATION COSTS	427	788	(361)	0
FINANCE AND OTHER	7,574	3,009	4,565	0
TOTAL EXPENDITURE	49,132	42,412	6,720	1,169
SURPLUS/(DEFICIT)	(49,132)	(42,412)	6,720	

DIRECTORATE 25: AGRICULTURE AND NATURAL RESOURCES

Accounting Officer: Director of Agriculture and Natural Resources

The role of ANR is to lead a programme of support to the agriculture, fisheries and natural resources sector in order to develop the economy and natural environment.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Forestry production and tree surgery	148,334	148,334	161,732	(13,398)	0
Forest establishment, maintenance & protection	165,796	165,796	176,940	(11,144)	0
Plant and marine conservation and protection	178,336	178,336	165,813	12,523	0
Fisheries Support	45,680	60,680	42,640	18,040	0
Fisheries administration, protection and policy advice	59,496	59,496	61,641	(2,145)	0
Agricultural biosecurity services	94,653	94,653	71,626	23,027	0
Agricultural funding support programme	208,130	208,130	209,329	(1,199)	0
Agricultural support	374,287	378,364	382,872	(4,508)	0
Grounds maintenance	80,381	80,381	73,726	6,655	0
Total Outputs	1,355,093	1,374,170	1,346,319	27,851	0
Note - Included in the Total Outputs is an amount of £126,353 which is recharges between Directorates.					
Revenue					
Forestry production and tree surgery	52,028	52,028	49,074	(2,954)	0
Fisheries administration, protection and policy advice	58,825	58,825	44,662	(14,163)	0
Agricultural biosecurity services	7,500	7,500	4,012	(3,488)	0
Agricultural support	20,260	20,260	31,199	10,939	0
Total Revenue	138,613	138,613	128,947	(9,666)	0
NET EXPENDITURE (REVENUE)	1,216,480	1,235,557	1,217,372	18,185	0
CAPITAL EXPENDITURE					
Agricultural support	22,000	22,000	45,000	(23,000)	0
	22,000	22,000	45,000	(23,000)	0

Head 25 **Agriculture and Natural Resources**

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	636,820	652,429	(15,609)	0
PROPERTY COSTS	49,130	43,726	5,404	0
TRANSPORT & PLANT COSTS	3,520	4,896	(1,376)	0
SUPPLIES & SERVICES	152,970	146,129	6,841	0
ADMINISTRATION COSTS	29,380	25,115	4,265	0
PAYMENTS TO OTHER AGENCIES, BODIES OR PERSONS	240,144	227,951	12,193	0
OTHER EXPENDITURE	2,000	1,741	259	0
PAYMENTS TO CONTRACTORS	133,254	128,622	4,632	0
FINANCE AND OTHER	318,369	276,534	41,835	0
TOTAL EXPENDITURE	1,565,587	1,507,143	58,444	0
FINES & FEES RECEIVED	21,560	19,192	(2,368)	
GOVERNMENT RENTS	11,048	18,512	7,464	
EARNINGS GOVERNMENT DEPARTMENTS	43,200	40,806	(2,394)	
INCOME RECEIVED	22,805	25,026	2,221	
TREASURY RECEIPTS	40,000	25,410	(14,590)	
TOTAL LOCAL REVENUE	138,613	128,946	(9,667)	
RECHARGES RECEIVED	191,417	160,825	(30,592)	
TOTAL REVENUE	330,030	289,771	(40,259)	
SURPLUS/(DEFICIT)	(1,235,557)	(1,217,372)	18,185	

DIRECTORATE 26: INFRASTRUCTURE AND UTILITIES

Accounting Officer: Director of Infrastructure and Utilities

I&U is responsible for the provision of Water, Electricity, Roads, Building maintenance, Management of Infrastructure Development Projects and SHG transport and vehicles.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Collection and disposal of waste water	92,328	91,367	90,245	1,122	0
Collection and storage of water	35,954	41,962	40,534	1,428	0
Distribution of water	185,622	177,690	177,227	463	0
Treatment of portable water	168,160	201,945	201,448	497	0
Generation of Electricity	630,524	633,581	517,691	115,890	288,124
Fuel purchased for Electricity Generation	1,761,633	1,900,931	1,864,805	36,126	0
Distribution of electricity	454,790	453,828	387,134	66,694	0
Maintenance of sea defence	9,000	9,000	1,265	7,735	0
Provision and maintenance of roads	592,582	571,896	542,684	29,212	21,313
Provision and maintenance of street lighting	37,059	42,739	50,902	(8,163)	0
Rockfall protection	40,385	40,385	34,055	6,330	0
Work and technical services	458,912	446,214	416,231	29,983	0
Total Outputs	4,466,949	4,611,538	4,324,221	287,317	309,437

Note - Included in the Total Outputs is an amount of £384,492 which is recharges between Directorates.

Revenue

Collection and disposal of wastewater	101,000	17,000	20,487	3,487	0
Provision and maintenance of roads	0	0	47,400	47,400	0
Distribution of water	339,000	264,000	272,012	8,012	0
Generation of Electricity	2,200,000	2,306,298	2,440,257	133,959	0
Distribution of electricity	3,000	3,000	73,352	70,352	0
Work and technical services	164,945	164,945	127,468	(37,477)	0
Total Revenue	2,807,945	2,755,243	2,980,976	225,733	0

NET EXPENDITURE (REVENUE)

1,659,004	1,856,295	1,343,245	513,050	309,437
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CAPITAL EXPENDITURE

Generation of Electricity	6,518	6,518	0	6,518	0
Distribution of electricity	8,450	8,450	0	8,450	0
Provision and maintenance of roads	24,500	24,500	9,664	14,836	0
Provision and maintenance of street lighting	18,000	18,000	45	17,955	19,539
	57,468	57,468	9,709	47,759	19,539

Head 26 Infrastructure and Utilities

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	1,055,805	983,034	72,771	0
PROPERTY COSTS	164,750	149,476	15,274	0
TRANSPORT & PLANT COSTS	85,100	103,715	(18,615)	0
SUPPLIES & SERVICES	2,726,455	2,467,426	259,029	309,437
ADMINISTRATION COSTS	33,949	35,825	(1,876)	0
OTHER EXPENDITURE	2,835	0	2,835	0
PAYMENTS TO CONTRACTORS	139,443	156,703	(17,260)	0
FINANCE AND OTHER	524,191	548,440	(24,249)	0
TOTAL EXPENDITURE	4,732,528	4,444,619	287,909	309,437
DUTY & LICENSES RECEIVED	210	355	145	
GOVERNMENT RENTS	8,000	61,871	53,871	
EARNINGS GOVERNMENT DEPARTMENTS	19,945	3,299	(16,646)	
INCOME RECEIVED	2,116,962	2,164,268	47,306	
TOTAL LOCAL REVENUE	2,145,117	2,229,793	84,676	
RECHARGES RECEIVED	735,136	871,582	136,446	
TOTAL REVENUE	2,880,253	3,101,375	221,122	
SURPLUS/(DEFICIT)	(1,852,275)	(1,343,244)	509,031	

DIRECTORATE 27: LANDS & PLANNING

Accounting Officer: Deputy Chief Secretary

Lands and Planning provides a comprehensive range of land management and statutory services in accordance with appropriate legislation and approved policies and procedures currently in place.

	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure by Output					
Planning and Building control	67,442	67,442	57,415	10,027	1,779
Lands and Buildings Management	88,096	84,019	78,913	5,106	0
National Geographic Information System	62,480	62,480	67,343	(4,863)	0
Building maintenance	303,005	294,505	298,314	(3,809)	4,692
Supply Social Housing	130,680	130,680	120,923	9,757	0
Environmental Planning and Development	34,114	42,614	42,746	(132)	1,010
Total Outputs	685,817	681,740	665,654	16,086	7,481

Note - Included in the Total Outputs is an amount of £162,170 which is recharges between Directorates.

Revenue

Planning and Building control	9,500	9,500	23,510	14,010	0
Lands and Buildings Management	121,700	121,700	77,956	(43,744)	0
National Geographic Information	15,500	15,500	16,549	1,049	0
Supply Social Housing	136,000	136,000	135,824	(176)	0
Total Revenue	282,700	282,700	253,839	(28,861)	0

NET EXPENDITURE (REVENUE)	403,117	399,040	411,815	(12,775)	0
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CAPITAL EXPENDITURE

National Geographic Information System	1,500	1,500	1,446	54	0
	1,500	1,500	1,446	54	0

Head 27 Lands & Planning

	Revised Estimate £	Actual £	Variance £	Prepayments £
EMPLOYEE COSTS	202,370	172,829	29,541	0
PROPERTY COSTS	279,865	331,778	(51,913)	4,692
TRANSPORT & PLANT COSTS	0	1,545	(1,545)	0
SUPPLIES & SERVICES	15,447	21,732	(6,285)	2,789
ADMINISTRATION COSTS	21,688	23,692	(2,004)	0
OTHER EXPENDITURE	150	25	125	0
PAYMENTS TO CONTRACTORS	0	2,100	(2,100)	0
FINANCE AND OTHER	162,220	111,953	50,267	0
TOTAL EXPENDITURE	681,740	665,654	16,086	7,481
DUTY & LICENSES RECEIVED	24,700	19,298	(5,402)	
FINES & FEES RECEIVED	30,000	44,391	14,391	
GOVERNMENT RENTS	32,000	40,829	8,829	
EARNINGS GOVERNMENT DEPARTMENTS	0	1,727	1,727	
INCOME RECEIVED	136,000	135,824	(176)	
TOTAL LOCAL REVENUE	222,700	242,069	19,369	
OTHER INCOME	55,000	7,962	(47,038)	
RECHARGES RECEIVED	5,000	3,808	(1,192)	
TOTAL REVENUE	282,700	253,839	(28,861)	
SURPLUS/(DEFICIT)	(399,040)	(411,815)	(12,775)	

Local Project Expenditure

Accounting Officer: Various

These locally funded projects support a number of other infrastructure and capital projects for which donor funding have been received from external bodies

	Accounting Officer	Original Estimate £	Revised Estimate £	Actual £	Variance £	Prepayments £
Expenditure						
Housing	Secretariat	348,584	348,584	13,866	334,718	0
Chief Secretary Housing	Tourism	19,099	19,099	0	19,099	0
Ultra Scanner	Health & Social Welfare	77,000	77,000	76,070	930	0
Other projects	Finance	9,823	9,823	0	9,823	0
New Fire Station	New Fire Station	99,000	99,000	2,722	96,278	0
Total Expenditure		553,506	553,506	92,658	460,848	0

ANNEX 1

EMPLOYEE COSTS

The table below provides additional financial and non-financial information about employee costs disclosed in this Report. Figure 1.1 shows the level of contribution made by SHG to employees on the Defined Contribution Pension Scheme (DCS) by directorate and the cash payments made to persons qualifying for pension benefits under the Defined Benefits Scheme (DBS) in the Pensions Ordinance. The table also shows the Full Time Equivalent (FTE) of employee numbers for each directorate/ service area.

The Full Time Equivalent (FTE) is a unit of measure that is used to express employee numbers within a service area. It is based on the number of contracted hours of work and amalgamates full-time employment and part-time employment into one comparable unit of measure. For SHG a FTE is defined as 1820.0 hours per annum.

A FTE of 1.0 means that either there is one employee contracted to work on a full-time basis (i.e. 1820 hours p.a.) or there are several employees contracted to work part-time but together make one FTE.

Figure. 1.1

Directorate	Total (£)	Pensions (DCS) (£)	Pensions (DBS) (£)	Employee Numbers (FTE)
Governor's Office	100,663			9.0
Secretariate	268,322	5,224		28.3
Human Resources	116,139	1,836		11.5
Attorney Generals Chambers	6,939			1.0
Police	516,013	10,658		59.0
St Helena Audit Service	66,092			7.3
Finance	522,575	4,556		43.0
Corporate Procurement	90,313	2,530		13.4
Tourism	84,604			5.5
Pensions			941,929	
Access and Shipping	40,763	1,498		7.0
Education and Employment	1,118,508	9,575		134.7
Health and Social Welfare	1,854,118	19,569		254.5
Internal Audit	37,875			4.0
Agriculture and Natural Resources	652,429	7,101		87.0
Infrastructure and Utilities	983,034	5,605		140.9
Land, Planning and Environment	172,829	3,111		22.0
Trading Accounts				38.0
	6,631,216	71,264	941,929	866.1

Notes:

- 1 Trading Accounts employees include IT services, Unallocated Stores and Transport Division.
- 2 The Full Time Equivalent (FTE) numbers given above exclude Technical Co-operation (TC) Officers.

Figure 1.2 below shows the number of employees within each salary band. These numbers exclude TC Officers and part-time employees.

Figure 1.2

Salary Bands	2012 (no. of employees)
Band A (£3,869 - £5,294)	52
Band B (£5,148 - £6,666)	208
Band C (£6,479 - £8,393)	281
Band D (£8,154 - £10,577)	130
Band E (£10,275 - £12,605)	85
Band F (£12,241 - £16,390)	44
Band G (£15,922 - £27,799)	17
Total number	817

Note: During the financial year there were 21 SHG employees receiving a Market Forces Supplement (MFS). Total payments made for MFS was £46,060.

Figure 1.3 below shows the number of Technical Co-operation Officers employed with SHG during the financial year within each salary band.

Figure 1.3

Salary Band	2012 (no. of employees)
£20,000 or less	1
£20,000 - £30,000	6
£30,000 - £40,000	3
£40,000 - £50,000	10
£50,000 or more	14
Total number	34

ANNEX 2

COUNCILLOR'S EXPENSES

The following table fig 2.1 gives details of Councillor's Expenses for the financial year 2011-2012.

Figure 2.1

Name	Salary £	Mileage Allowance £	Telephone Allowance £	Totals £
Anthony Green	13,328.93	1,036.80	501.48	14,867.21
Brian Isaac	12,721.00	1,438.80	501.48	14,661.28
Derek Thomas	11,130.78	1,003.20	501.48	12,635.46
Tara Thomas	14,045.48	598.80	501.48	15,145.76
Mervyn Yon	13,715.61	1,074.51	501.48	15,291.60
Michael Benjamin	9,743.59	0	501.48	10,245.07
Rodney Buckley	12,517.60	805.26	877.49	14,200.35
John Cranfield	10,203.76	0	501.48	10,705.24
Stedson Francis	11,892.36	1,566.00	501.48	13,959.84
Cyril Gunnell	11,497.05	53.40	501.48	12,051.93
Bernice Olsson	11,467.47	0	501.48	11,968.95
Raymond Williams	11,538.67	1,024.80	501.48	13,064.95
Cathy Hopkins	4,910.79	0	461.88	5,372.67
Eric Benjamin	3,135.85	0	436.65	3,572.50
Totals	151,848.94	8,601.57	7,292.30	167,742.81