



ST. HELENA

GOVERNMENT OF SAINT HELENA

ESTIMATES OF RECURRENT REVENUE, EXPENDITURE AND CAPITAL EXPENDITURE

2016/17

Laid on the table - 18 March 2016.



GOVERNMENT OF ST HELENA

ESTIMATES OF RECURRENT REVENUE, EXPENDITURE AND CAPITAL EXPENDITURE

2016/17



GOVERNMENT OF ST HELENA

ESTIMATES OF RECURRENT EXPENDITURE AND REVENUE AND CAPITAL EXPENDITURE

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GOVERNMENT OF ST HELENA BUDGET 2016/17

FOREWORD BY THE FINANCIAL SECRETARY

The recurrent budget for the Government of St Helena for the financial year 2016/17 is one of the most important budgets for the Island. During this financial year the Island will undergo the immense challenge of moving from sea access to air access with the opening of the airport at Prosperous Bay Plain. Following the signing of the design, build and operate contract with Basil Read over four years ago SHG continues to work towards building a budget that reflects the changes resulting from the increased economic activity.

This year will see substantial increases in directorate budgets and in particular Health and Safeguarding. The overall increase across Government is £4.234M more than the budget for 2015/16. The increase in this budget represents 13.2% over and above the 2015/16 budget. There has not been an increase in budget year on year of this magnitude in recent years and this demonstrates the commitment of the Government to invest in and develop these front line services for the people of St Helena.

The budget reflects Councillors' key priority areas and with notable increase in the Health budget of 68.0% a significant proportion of this being for expected costs of aero medical evacuation costs for those patients needing specialist overseas medical treatment. There is also a notable increase in the Safeguarding budget of 43.5% above the 2015/16 budget. The majority of the increase relates to improving adult care services.

The budget process is, as always, led by Councillors and they take responsibility for the budget-setting approach and allocation of funding. Councillors have once again been faced with difficult choices of which services should be funded and at what level, whilst remaining within the overall funding limits.

During 2014/15 the Sustainable Development Plan (SDP) was revised, with particular focus on the lead up to the opening of the airport and the key deliverables to make this happen. Through the Medium-Term Expenditure Framework (MTEF) we ensure that Government's resources are directed towards achieving the vision for St Helena as outlined in the SDP. In particular, through careful prioritisation of the budget by Councillors, we ensure that as much of our financial resources as possible directly support our national goals:

- National Goal 1: A vibrant economy providing opportunities for all to participate;
- National Goal 2: Strong community and family life; and
- National Goal 3: Effective management of the environment.

The revised Sustainable Development Plan can be found at <http://www.sainthelena.gov.sh>

Basis of the Budget

The MTEF process fully integrates Strategic Planning and Budgeting. During the strategic planning and budgeting work that commenced in July 2015 directorates were asked to take into account the agreed central core initiatives which include:

- Improving efficiency and productivity;
- Streamlining and restructuring the Public Sector;
- Eliminating untargeted subsidies; and
- Increasing revenue.

The Budget for 2016/17 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 five 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 fifth 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) Budget Aid Mission (BAM). 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 a substantial increase in funding for frontline services which will have a positive impact across the community.

Economic Background to the Budget

2015/16 has been another strong year for the St Helena economy, with most aspects performing at or above expectations. The population is continuing to grow, bringing skills to the island; employment levels are high, the number of businesses are increasing and incomes have grown. Moreover, this has been achieved without the price inflation that would usually be expected in such circumstances.

In Q4 2015, the estimated population stood at 4,700, 0.8% increase over the previous year. 70% of the population in full time employment are now receiving over the tax free threshold of £7,000 per annum. Similarly, aggregate taxable business profits have increased over the last two years. Combined with high levels of employment, this has resulted in substantial increases in tax revenues, which has allowed the island to become more self-sufficient and SHG to continue increasing funding for services.

Annual retail price inflation started the financial year at 0.7%.

The low rate of price inflation on St Helena has two major contributory factors both of which are imported to St Helena:

- General decreases, or very small increases, in the price of goods imported from the UK. This reflects a historical low price inflation in the UK, with the overall rate of inflation remaining close to zero throughout 2015.
- Increased purchasing power for St Helenian importer in South Africa, a result of the favourable currency exchange rate between the pound and South African Rand.¹

Despite this good news, the outlook for the coming financial year contains some significant challenges that will impact on SHG's revenue streams:

- As airport construction winds down, labour market pressures will reduce. Consequently, it is likely that unemployment will start to rise towards pre-airport construction average, although this would still be extremely low by international standards.
- Another impact of lower labour market pressure is that incomes are likely to rise more slowly than seen over the last three years, resulting in slower growth in tax revenues.
- Business investment in preparation for air access is also expected to slow tax revenues in the short-term, while yielding substantial benefits in the longer term.

Furthermore, as we approach airport opening, SHG is facing spending pressures:

- Inflation is forecast to average 4% over 2016/17, with a risk that it could move higher should the South African Rand strengthen or oil prices increase faster than expected.
- St Helena's increasing population, better diagnosis and public expectation requires further investment in our front line services.

¹ Information taken from the St Helena Government Quarterly Statistical News Bulletin published January 2016.

Summary of the 2016/17 St Helena Government Recurrent Budget

The table below summarises total estimated recurrent expenditure and key sources of revenue for 2016/17 compared to 2015/16 estimates:

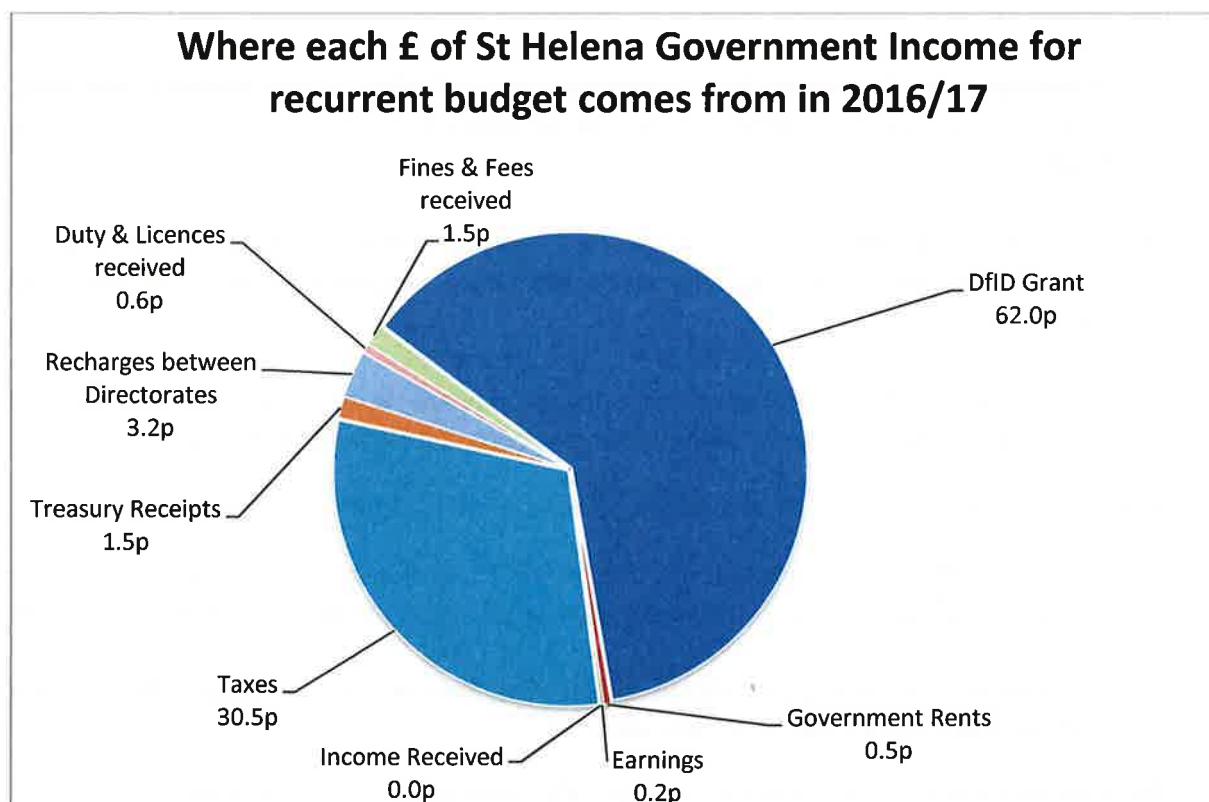
Total Recurrent Budget	2015/16 £M	2016/17 £M	Increase/ (Decrease) £M
Total Expenditure	32.077	36.311	4.234
Domestic Revenue	12.643	13.811	1.168
Shipping Subsidy	2.684	0.481	(2.203)
Grant-in-Aid	16.750	22.019	5.269
Total Revenue	32.077	36.311	4.234

The table above shows a significant increase in expenditure on the 2015/16 approved budget. Shipping subsidy has significantly decreased and this is due to the expected retirement of the RMS St Helena during the financial year.

Grant in Aid from the United Kingdom Department for International Development has increased substantially from the previous financial year by £5.269M representing an increase of 31.5%.

Domestic revenues that include income tax and customs revenues are also projected to increase. Further details on domestic revenues are given in the following paragraphs.

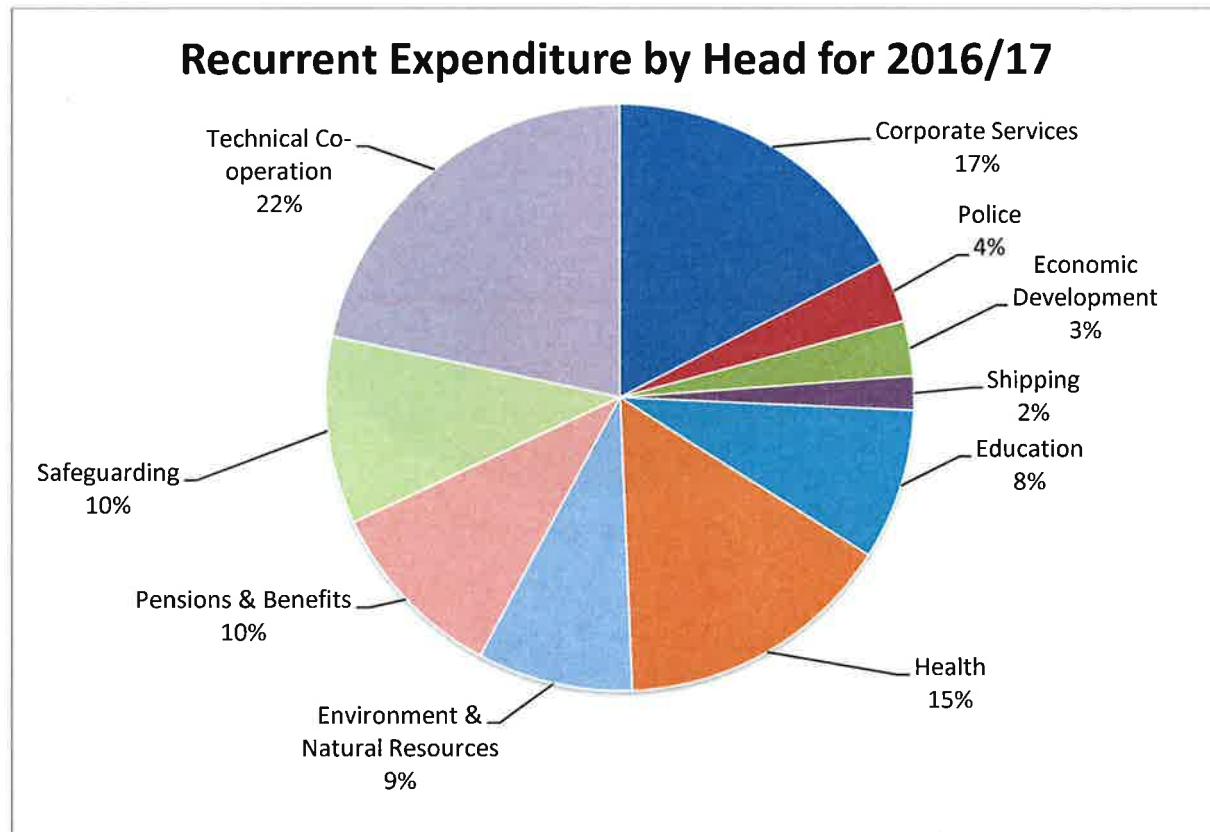
The chart below shows where each pound of Recurrent Budget income will come from in 2016/17, the most significant income streams being from DFID through Grant in Aid.



Overall the recurrent expenditure budget has increased by £4.234M or 13.2% over the recurrent expenditure budget for 2015/16. This is a substantial increase in expenditure across Government. The most significant increases are:

- Health Directorate funding increase of 68.0%. The majority of this increase is for the costs of aero medical evacuations and overseas medical treatment.
- Safeguarding Directorate funding increase of 43.5%. The increase relates to funding for adult services and the continuation of the Safeguarding Project established in 2015/16.
- Technical Cooperation funding increase of 16.7%. A number of additional posts for Health have been included this year.

The chart below shows the recurrent expenditure by Directorate and spending areas that do not form part of any specific directorate:

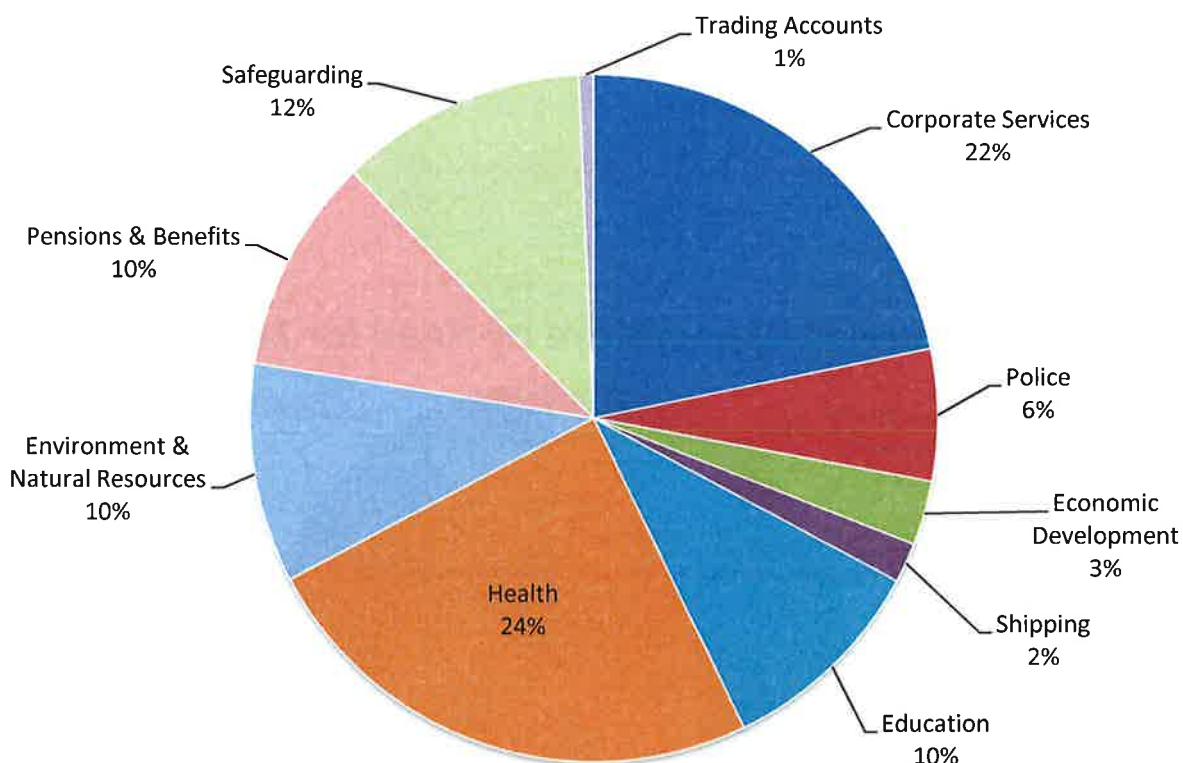


Technical Cooperation (TC) expenditure is included within the overall budget for Corporate Human Resources and is not allocated to the individual budgets of directorates.

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.

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 2016/17

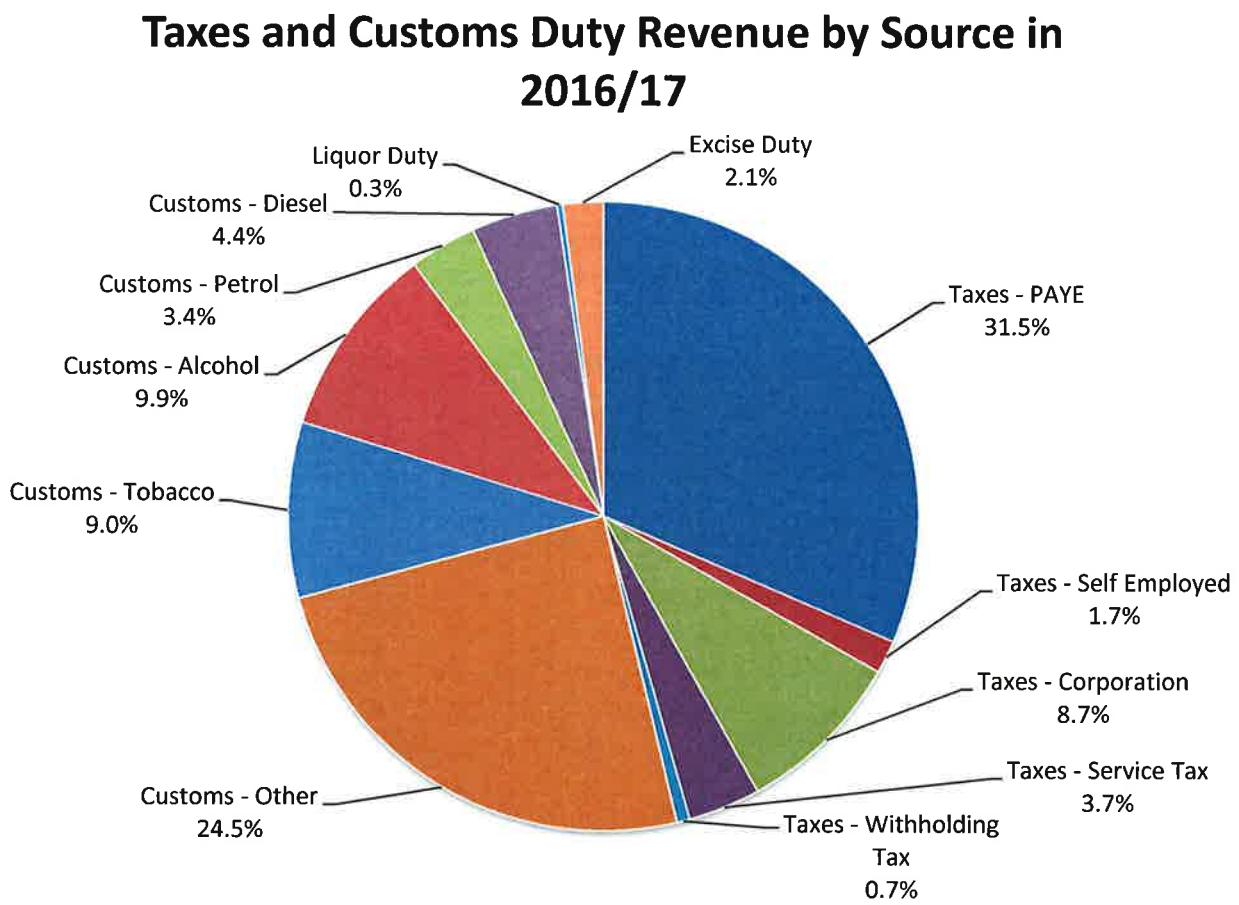


Taxes and Customs Duties

The table below summarises estimated revenues from taxes and duties for 2016/17 in comparison with 2015/16 estimate:

REVENUES	2015/16 £000	2016/17 £000	Increase/ (Decrease) £000
Taxes			
- Income, Services and Withholding Tax	4,619	5,122	503
Duties			
- Customs Duties (including Excise)	5,444	5,952	508
Total Revenues	10,063	11,074	1,011

The graph below shows the sources and proportion of tax and customs duty revenue for 2016/17:



Taxes

This year we have made no policy changes in relation to tax. The tax revenue projections above take account of increases due to general growth in income.

Since the introduction of tax policy changes in 2015/16, by increasing the base level of income tax by 1% to 26%, introducing a higher rate tax band for income over £25,000 per annum at 31% and introducing 8% tax on dividends falling into the higher rate tax band, we have continued to see good revenue growth.

Corporation Tax will remain the same at 25%.

The table below shows the projected income tax for the 2016/17 financial year and the budgets for 2014/15 and 2015/16:

INCOME TAX	2014/15	2015/16	2016/17
	Budget	Budget	Budget
	£000	£000	£000
Taxes - PAYE	2,635	3,118	3,488
Taxes - Self Employed	246	175	188
Taxes - Corporation Tax	619	872	962
Taxes - Service Tax	359	384	411
Taxes - Withholding Tax	91	70	73
Total Taxes	3,950	4,619	5,122

Customs Duties

The table below shows the projected Customs and Excise revenue for the 2016/17 financial year, the 2015/16 financial year budget and 2014/15 budget:

	2014/15	2015/16	2016/17
	Budget	Budget	Budget
	£000	£000	£000
Customs - Other	2,204	2,160	2,718
Specific Duty (Alcohol and Tobacco)	1,642	2,005	2,100
Fuel (Petrol)	247	382	382
Fuel (Diesel)	450	664	490
Liquor Duty	29	31	32
Excise Duty	105	202	230
Total Customs and Excise Duties	4,677	5,444	5,952

There have been no policy changes to customs duties in this financial year. The usual indexation of specific duties in line with the past-year's average inflation rate has been factored in.

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.



GOVERNMENT OF ST HELENA SUMMARY OF BUDGETED EXPENDITURE AND REVENUE

	2015/16 Original Estimate £000's	2015/16 Revised Estimate £000's	2016/17 Estimate £000's
EXPENDITURE			
Recurrent Expenditure			
Corporate Services - Support, Policy & Planning	1,238	1,374	1,267
Corporate Services - Corporate Human Resources	7,143	7,593	8,495
Police	1,199	1,237	1,246
Corporate Services - Corporate Finance	3,785	3,880	4,401
Economic Development	1,100	1,100	1,100
Shipping	2,684	1,687	681
Education	2,544	2,591	3,021
Health	3,316	4,079	5,570
Environment & Natural Resources	2,938	3,119	3,099
Safeguarding	2,615	2,754	3,754
	28,562	29,414	32,634
Transfer to Capital Projects	0	31	0
Pensions & Benefits	3,515	3,515	3,677
TOTAL EXPENDITURE	32,077	32,960	36,311
REVENUE			
Recurrent Revenue			
Taxes	10,063	10,063	11,074
Duty & Licences received	227	227	228
Fines & Fees received	426	426	542
Government Rents	196	196	179
Earnings Government Departments	72	72	74
Income Received	38	38	1
Treasury Receipts	439	439	541
DfID Grant in Aid	19,434	19,434	22,500
Recharges between Directorates	1,182	1,182	1,172
TOTAL REVENUE	32,077	32,077	36,311

SUMMARY OF TOTAL REVENUE



**GOVERNMENT OF ST HELENA
TOTAL REVENUE**

Sub-Head No.		Previous year's Estimate 2015/16 £000's	Current year Estimate 2016/17 £000's
	TAXES	10,063	11,074
012-00200	Taxes - PAYE	3,118	3,488
012-00201	Taxes - Self Employed	175	188
012-00202	Taxes - Corporation Tax	872	962
012-00203	Taxes - Service Tax	384	411
012-00204	Taxes - Withholding Tax	70	73
012-00205	Customs - Other	2,160	2,718
012-00206	Customs - Alcohol	1,053	1,100
012-00207	Customs - Tobacco	952	1,000
012-00208	Customs - Petrol	382	382
012-00209	Customs - Diesel	664	490
012-00210	Liquor Duty	31	32
012-00220	Excise Duty	202	230
	DUTY & LICENCES RECEIVED	227	228
013-00301	Stamp Duty	42	42
013-00302	Dog license	7	7
013-00303	Firearm license	7	7
013-00304	Liquor license	8	8
013-00305	Road Traffic license	157	157
013-00307	Gaming Machine license	3	3
013-00310	Other licenses & duty received	3	4
	FINES & FEES RECEIVED	426	542
014-00403	Court Fees & Fines	12	20
014-00404	Light Dues	11	7
014-00405	Crannage	5	0
014-00407	Dental Fees	14	14
014-00408	Fees of Office	0	18
014-00409	Medical & Hospital	175	175
014-00413	Trade Marks	7	7
014-00414	Post Office charges	5	5
014-00415	Meat Inspection Fees	16	17
014-00416	Vet Services	12	15
014-00417	Marriage Fees, etc	4	4
014-00418	Land Registration fees	11	11
014-00419	Spraying Fees etc	4	2
014-00420	Immigration Fees	84	166
014-00428	Fish/Food Testing Fees	12	21
014-00430	Planning Fees	33	33
014-00431	GIS Fees	3	17
014-00432	Company Registration fees	17	4
014-00450	Other Fees Received	1	6



GOVERNMENT OF ST HELENA TOTAL EXPENDITURE

Sub-Head No.	Previous year's Estimate 2015/16 £000's	Current year Estimate 2016/17 £000's
EMPLOYEE COSTS	8,105	16,850
021-01103 Salaries	6,001	11,743
021-01105 Allowances	148	2,424
021-01107 Staff Mileage Allowance	6	5
021-01201 Defined Benefit Pensions	1,223	1,390
021-01205 Training expenses	29	68
021-01302 Part Time Staff wages	93	98
021-01304 Overtime	35	116
021-01400 Other Employee Costs	346	346
021-01202 Pension Contribution	224	660
PROPERTY COSTS	666	865
022-02101 Building Maintenance	210	307
022-02102 Grounds Maintenance	20	11
022-02106 Maintenance (Upgrade) of Housing	2	0
022-02107 Roads Maintenance	20	20
022-02203 Electricity	334	440
022-02302 Rent of Premises	5	11
022-02401 Water	47	50
022-02501 Maintenance of Street Lights	10	7
022-02601 Cleaning Materials	18	18
022-02900 Other Property Costs	0	1
TRANSPORT & PLANT COSTS	72	80
023-03501 Vehicle Hire Charges - Outside SHG	31	75
023-03502 Plant Hire Charges - Outside SHG	6	5
023-03800 Maintenance of Plant	35	0
SUPPLIES AND SERVICES	3,263	5,118
024-04101 Furniture and Equipment	281	291
024-04102 Tools	11	9
024-04103 Materials	430	479
024-04104 Fert/Pesticides/Fungicides	18	15
024-04105 Chemicals	2	2
024-04107 Lubricating Oils	3	5
024-04108 Plant & Equipment Maintenance	26	28
024-04109 Medical supplies	552	587
024-04110 Vet Drugs/Stores	32	33
024-04111 Animal Feeds	3	3
024-04114 Repairs and maintenance - other	3	2
024-04115 Fuel	25	59
024-04116 Computer Equipment	192	202
024-04120 Publicity & Promotional Activities and Materials	31	40



GOVERNMENT OF ST HELENA TOTAL EXPENDITURE

Sub-Head No.		Previous year's Estimate	Current year Estimate
		2015/16 £000's	2016/17 £000's
024-04123	Prisoner Rehabilitation	4	3
024-04124	Prison Farm	6	2
024-04125	Prison Community Workshop	2	2
024-04201	Food Provisions	137	149
024-04301	Uniforms	38	45
024-04302	Protective Clothing	32	31
024-04401	Library Books & materials	30	9
024-04402	Stamp Issues	27	27
024-04403	Computer consumables	48	58
024-04405	Training Materials	189	262
024-04406	Photocopy Consumables	5	7
024-04503	Overseas medical treatment	872	1,000
024-04504	Medical Evacuation	0	1,400
024-04505	Post Office charges	12	13
024-04509	Occupational Therapy	8	7
024-04508	Scientific & Technical Analysis	60	136
024-04710	Education Broadband	141	164
024-04407	IT Renewals & Licences	43	48
ADMINISTRATION COSTS		538	794
025-05101	Printing	16	19
025-05102	Stationery	13	21
025-05103	Newspapers and Periodicals	2	1
025-05105	General Office expenses	10	10
025-05201	Postages	5	0
025-05202	Telephones, Fax and Internet Charges	420	516
025-05205	Other Administration Costs	51	141
025-05206	Advertising	10	73
025-09100	Bank and Crown Agents Charges	11	13
PAYMENT TO OTHER AGENCIES, BODIES OR PERSONS		14,853	6,722
026-06101	Examination & Testing fees	28	30
026-06104	Student Scholarship Scheme and Allowances	88	165
026-06105	Apprenticeships	126	195
026-06118	St Helena Fisheries Corporation	0	120
026-06119	Enterprise St Helena	1,100	1,100
026-06200	Miscellaneous Grants	92	170
026-06204	Solomon's management fee	3	3
026-06212	Consultancy Fee	0	366
026-06106	Miscellaneous Farmers Support	81	53
026-06501	Social Benefits	526	439
026-06504	Better Life Allowances	137	137
026-06701	Shipping Subsidy payments	2,584	441
026-06703	SHL Expenditure	100	40
026-06600	Short-term TC Officers	2,000	0



GOVERNMENT OF ST HELENA TOTAL EXPENDITURE

Sub-Head No.		Previous year's Estimate 2015/16 £000's	Current year Estimate 2016/17 £000's
026-06601	Long-term TC Officers	4,734	0
026-06602	TC Training	246	458
026-06505	Basic Island Pension	1,771	1,854
026-06141	Public Solicitors Office	72	76
026-06143	Media Services	95	95
026-06145	Swimming Pool Contract	83	83
026-06148	Public Transport System	30	71
026-06158	Subsidy to Connect St Helena	777	605
026-06159	Human Rights Office	38	51
026-06157	National Trust	17	38
026-06162	Heritage Society	14	15
026-06163	New Horizons	44	46
026-06166	SHAPE	67	71
OTHER EXPENDITURE		1,097	1,703
027-07101	Councillors' Expenses	182	184
027-07103	Government Hospitality	0	4
027-07106	UK Representative	191	189
027-07105	SA Representative	0	2
027-07107	Other Representatives	2	0
027-07108	Expenses	128	119
027-07112	Sub to Professional Bodies	43	41
027-07114	Legal Fees	461	476
027-07115	Ferry Service	21	21
027-07128	International Passages	43	635
027-07135	Ad Hoc Committee Expenses	10	16
027-07136	Commonwealth Parliamentary Assoc.	16	16
PAYMENTS TO CONTRACTORS		1,164	1,816
028-08101	Agricultural Contracts	123	108
028-08102	Bus Service	221	221
028-08103	Other Contracts	473	1,120
028-08104	Cleaning Contract	347	367
RECHARGES PAID		2,319	2,363
029-09900	Transport	614	748
029-09903	IT	370	478
029-09904	Customs	7	39
029-09905	Other	1,328	1,026
029-09906	GIS Support Service Fee	0	66
029-09907	Postal	0	6
TOTAL EXPENDITURE		32,077	36,311

Note: Technical Cooperation expenditure was previously budgeted under lines 026-06600 and 026-06601 but has been allocated to the appropriate expenditure budget lines in this current year.

SUMMARY OF EXPENDITURE AND REVENUE BY HEAD



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

Head / Output	Expenditure 2016/17 £000's	Revenue 2016/17 £000's	Surplus/(Deficit) 2016/17 £000's
CORPORATE SERVICES - SUPPORT, POLICY & PLANNING			
Governor's Office	165	0	(165)
Management and Admin	223	179	(44)
Information Services	47	1	(46)
Public / National Affairs	220	0	(220)
Supporting Executive and Legislative Councils	253	0	(253)
Justice Administration	112	42	(70)
Public Relations	86	0	(86)
Corporate Policy and Planning	55	0	(55)
Attorney General's Chambers	68	0	(68)
Internal Audit Office	38	0	(38)
	1,267	222	(1,045)
CORPORATE SERVICES - CORPORATE HUMAN RESOURCES			
Human Resources Services	177	0	(177)
Technical Co-Operation Posts	7,860	0	(7,860)
Overseas Training	458	0	(458)
	8,495		(8,495)
POLICE			
Fire & Rescue	223	1	(222)
Police Operations	490	0	(490)
HM Prison	277	0	(277)
Police Investigations and Public Protection	41	0	(41)
Immigration & Licensing	68	342	274
Emergency Planning	35	0	(35)
Sea Rescue Service	112	0	(112)
	1,246	343	(903)
CORPORATE SERVICES - CORPORATE FINANCE			
Revenue Services	420	11,100	10,680
Management of Social Security	31	0	(31)
Accounting Services	283	0	(283)
Payments on behalf of the Crown	3,415	22,531	19,116
Post & Customer Service Centre	187	87	(100)
Corporate Procurement Services	35	0	(35)
Programme Management Unit	30	0	(30)
	4,401	33,718	29,317
ECONOMIC DEVELOPMENT			
Economic Development	1,100	0	(1,100)
PENSIONS AND BENEFITS			
Pensions and Benefits	3,677	0	(3,677)
SHIPPING			
Shipping	681	481	(200)



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

Head / Output	Expenditure 2016/17 £000's	Revenue 2016/17 £000's	Surplus/(Deficit) 2016/17 £000's
EDUCATION			
Management and Admin	263	262	(1)
Vocational Education	592	3	(589)
Primary & Pre School Sector - Pilling Primary	230	0	(230)
Primary & Pre School Sector - Harford Primary	244	0	(244)
Primary & Pre School Sector - St Pauls Primary	247	0	(247)
Secondary Education	1,100	3	(1,097)
Education Standard Support	81	0	(81)
Teacher Training	52	0	(52)
Tertiary Education	170	0	(170)
Public Library	42	2	(40)
	3,021	270	(2,751)
HEALTH			
Management & Admin	526	448	(78)
Medical	3,215	0	(3,215)
Hospital/Acute Care	914	161	(753)
Community Care (Primary Care)	357	0	(357)
Dental	121	14	(107)
Environmental Health	214	20	(194)
Laboratory	223	51	(172)
	5,570	694	(4,876)
ENVIRONMENTAL & NATURAL RESOURCES			
Forestry Production & Tree Surgery	124	16	(108)
Fisheries Admin, Protection & Policy Advice	84	30	(54)
Agricultural Biosecurity Services	51	0	(51)
Agricultural Support	336	28	(308)
Forest Establishment, Maintenance & Protection	118	0	(118)
Grounds Maintenance	95	0	(95)
Management and Admin	192	125	(67)
Provision and maintenance of roads	336	1	(335)
Building Maintenance	663	80	(583)
Technical Services	99	70	(29)
Provision and maintenance of street lighting	42	0	(42)
Rockfall Protection	39	0	(39)
Land Registration & Property Disposal	50	121	71
National Geographic Information System	82	17	(65)
Planning & Development Control	74	21	(53)
Environmental Assessment and Advisory	48	0	(48)
Environmental Risk Management	145	0	(145)
Environmental Management	40	0	(40)
Nature Conservation - Terrestrial	122	0	(122)
Nature Conservation - Marine	46	0	(46)
Waste Management	313	0	(313)
	3,099	509	(2,590)



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

Head / Output	Expenditure 2016/17 £000's	Revenue 2016/17 £000's	Surplus/(Deficit) 2016/17 £000's
SAFEGUARDING			
Safeguarding Project	1,503	0	(1,503)
Learning Disabilities	671	1	(670)
Social Services	306	0	(306)
Family Centre	64	0	(64)
Sheltered Accommodation	50	13	(37)
Community Care	771	60	(711)
Mental Health	252	0	(252)
Occupational Therapy & Better Life Allowance	137	0	(137)
	3,754	74	(3,680)
TOTAL	36,311	36,311	0

ANALYSIS OF EXPENDITURE AND REVENUE BY HEAD

HEAD 12: CORPORATE SERVICES - SUPPORT, POLICY & PLANNING

Accounting Officer: Corporate Services Executive Manager

Corporate Support, Policy and Planning is responsible for leading, facilitating and co-ordinating 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 and Plantation House.

	Estimate Recurrent 2015/16 £000's	Estimate Capital 2015/16 £000's	Revised Recurrent 2015/16 £000's	Revised Capital 2015/16 £000's	Estimate Recurrent 2016/17 £000's
EXPENDITURE BY OUTPUT					
Governors Office	163	0	169	0	165
Management and Admin	200	0	240	0	223
Information services	45	0	43	0	47
Public and National Affairs	212	0	209	0	220
Supporting Executive and Legislative Councils	251	0	256	0	253
Justice Administration	110	0	168	0	112
Public Relations	81	0	93	0	86
Corporate Policy and Planning	56	0	76	0	55
Attorney General	66	0	70	0	68
Internal Audit Office	54	0	50	0	38
TOTAL OUTPUTS	1,238	0	1,374	0	1,267
REVENUE BY OUTPUT					
Governors Office	0	0	0	0	0
Management and Admin	173	0	173	0	179
Information services	1	0	1	0	1
Justice Administration	34	0	34	0	42
TOTAL REVENUE	208	0	208	0	222
NET EXPENDITURE (REVENUE)	1,030	0	1,374	0	1,045

Note:

Included in the Total Outputs is an amount of £130k which is recharges between Directorates and Cost Centres.

HEAD 13: CORPORATE SERVICES - CORPORATE HUMAN RESOURCES

Accounting Officer: Head of Human Resources

Corporate 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 directorates to ensure all St Helena Government (SHG) staff achieve their full potential. CHR plays a key role in the change process and works closely with other SHG directorates to recruit, train and retain high calibre / skilled staff to undertake essential functions within SHG.

	Estimate Recurrent 2015/16 £000's	Estimate Capital 2015/16 £000's	Revised Recurrent 2015/16 £000's	Revised Capital 2015/16 £000's	Estimate Recurrent 2016/17 £000's
EXPENDITURE BY OUTPUT					
Human Resource Services	163	0	178	0	177
Technical Co-operation Posts	6,734	0	7,169	0	7,860
Overseas Training	246	0	246	0	458
TOTAL OUTPUTS	7,143	0	7,593	0	8,495
 NET EXPENDITURE (REVENUE)	 7,143	 0	 7,593	 0	 8,495

Note:

Included in the Total Outputs is an amount of £22k which is recharges between Directorates.

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 2015/16 £000's	Estimate Capital 2015/16 £000's	Revised Recurrent 2015/16 £000's	Revised Capital 2015/16 £000's	Estimate Recurrent 2016/17 £000's
EXPENDITURE BY OUTPUT					
Fire and Rescue	184	0	184	0	223
Police Operations	575	0	575	0	490
HM Prison	210	0	248	0	277
Police Investigations and Public Protection	41	0	41	0	41
Immigration & Licensing	52	0	52	0	68
Emergency Planning	27	0	27	0	35
Sea Rescue Service	110	0	110	0	112
TOTAL OUTPUTS	1,199	0	1,237	0	1,246
REVENUE BY OUTPUT					
Fire and Rescue	2	0	2	0	1
Police Operations	4	0	4	0	0
HM Prison	5	0	5	0	0
Immigration & Licensing	260	0	260	0	342
TOTAL REVENUE	271	0	271	0	343
NET EXPENDITURE (REVENUE)	928	0	1,237	0	903

Notes:

1. Included in revenue of Immigration and Licensing is the Road Traffic Licenses of £157k and Immigration Fees of £166k.
2. Included in the Total Outputs is an amount of £146k which is recharges between Directorates.

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; management of capital programme and management of social security payments.

	Estimate Recurrent 2015/16 £000's	Estimate Capital 2015/16 £000's	Revised Recurrent 2015/16 £000's	Revised Capital 2015/16 £000's	Estimate Recurrent 2016/17 £000's
EXPENDITURE BY OUTPUT					
Revenue Services	408	0	408	0	420
Management of Social Security	30	0	30	0	31
Accounting Services	262	0	262	0	283
Post & Customers Services Centre	187	0	187	0	187
Payments on behalf of the Crown	2,831	0	2,926	0	3,415
Corporate Procurement Services	35	0	35	0	35
Programme Management Unit	32	0	32	0	30
TOTAL OUTPUTS	3,785	0	3,880	0	4,401
REVENUE BY OUTPUT					
Revenue Services	10,079	0	10,079	0	11,100
Post & Customers Services Centre	83	0	83	0	87
Payments on behalf of the Crown	17,146	0	17,146	0	22,531
Programme Management Unit	4	0	4	0	0
TOTAL REVENUE	27,312	0	27,312	0	33,718
NET EXPENDITURE (REVENUE)	(23,527)	0	(23,432)	0	(29,317)

Notes:

1. Included in the Total Outputs is an amount of £303k which is recharges between Directorates and Cost Centres.
2. Included in the revenues above are the following:

£22,019k
£5,952k
£5,122k
Grant-in-Aid
Customs Duty
Taxes

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 2015/16 £000's	Estimate Capital 2015/16 £000's	Revised Recurrent 2015/16 £000's	Revised Capital 2015/16 £000's	Estimate Recurrent 2016/17 £000's
EXPENDITURE BY OUTPUT					
Economic Development	1,100	0	1,100	0	1,100
TOTAL OUTPUTS	1,100	0	1,100	0	1,100
NET EXPENDITURE (REVENUE)					
	1,100	0	1,100	0	1,100

HEAD 20: PENSIONS AND BENEFITS

Accounting Officer: Head of Accounting 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 2015/16 £000's	Estimate Capital 2015/16 £000's	Revised Recurrent 2015/16 £000's	Revised Capital 2015/16 £000's	Estimate Recurrent 2016/17 £000's
EXPENDITURE BY OUTPUT					
Pensions	1,224	0	1,224	0	1,390
Basic Island Pensions	1,771	0	1,771	0	1,854
Income Related Benefits	520	0	520	0	433
TOTAL OUTPUTS	3,515	0	3,515	0	3,677
NET EXPENDITURE (REVENUE)	3,515	0	3,515	0	3,677

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 21: SHIPPING

Accounting Officer: Assistant Financial Secretary

Shipping is responsible for the operations of the RMS St Helena through administering the DFID Shipping Subsidy. Payments are made to St Helena Line who in turn oversees the payment of the subsidy to AW Ship Management Ltd.

	Estimate Recurrent 2015/16 £000's	Estimate Capital 2015/16 £000's	Revised Recurrent 2015/16 £000's	Revised Capital 2015/16 £000's	Estimate Recurrent 2016/17 £000's
EXPENDITURE BY OUTPUT					
Shipping	2,684	0	1,687	0	681
TOTAL OUTPUTS	2,684	0	1,687	0	681
REVENUE BY OUTPUT					
Shipping	2,684	0	2,684	0	481
TOTAL REVENUE	2,684	0	2,684	0	481
NET EXPENDITURE (REVENUE)	0	0	(997)	0	20

HEAD 22: EDUCATION

Accounting Officer: Director of Education

The Education 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. The Directorate operates 3 primary and 1 secondary school which 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 Directorate also delivers a range of other services which include the public library, nursery education and adult education, training and apprenticeship programmes many of which lead to internationally accredited academic and vocational qualifications. In 2016, the Directorate will begin work to establishing a Community College for St Helena which will consolidate the range of existing lifelong learning services and extend opportunities for higher education on island.

	Estimate Recurrent 2015/16 £000's	Estimate Capital 2015/16 £000's	Revised Recurrent 2015/16 £000's	Revised Capital 2015/16 £000's	Estimate Recurrent 2016/17 £000's
EXPENDITURE BY OUTPUT					
Management and Admin	249	0	255	0	263
Vocational Education	367	0	367	0	592
Pilling Primary and Pre-school	197	0	202	0	230
Hartford Primary and Pre-school	195	0	195	0	244
St Pauls Primary and Pre-School	207	0	207	0	247
Secondary Education	893	0	882	0	1,100
Teacher Training	54	0	54	0	52
Education Standard Support	250	0	297	0	81
Tertiary Education	93	0	93	0	170
Public Library	39	0	39	0	42
TOTAL OUTPUTS	2,544	0	2,591	0	3,021
REVENUE BY OUTPUT					
Management and Admin	249	0	249	0	262
Vocational Education	3	0	3	0	3
Secondary Education	3	0	3	0	3
Public Library	2	0	2	0	2
TOTAL REVENUE	257	0	257	0	270
NET EXPENDITURE (REVENUE)	2,287	0	2,334	0	2,751

Note:

Included in the Total Outputs is an amount of £432k which is recharges between Directorates and Cost Centres.

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, procurement, budgeting and accounting , procurement, and overall support to sections of the Directorate.

	Estimate Recurrent 2015/16 £000's	Estimate Capital 2015/16 £000's	Revised Recurrent 2015/16 £000's	Revised Capital 2015/16 £000's	Estimate Recurrent 2016/17 £000's
EXPENDITURE BY OUTPUT					
Management & Admin	411	0	437	0	526
Medical	1,547	0	2,190	20	3,215
Hospital/Acute Care	719	0	786	0	914
Community Care (Primary Care)	153	0	163	0	357
Dental	90	0	96	0	121
Environmental Health	186	0	196	0	214
Laboratory	210	0	212	0	223
TOTAL OUTPUTS	3,316	0	4,079	20	5,570
REVENUE BY OUTPUT					
Management & Admin	411	0	411	0	448
Hospital/Acute Care	161	0	161	0	161
Dental	14	0	14	0	14
Environmental Health	67	0	67	0	20
Laboratory	51	0	51	0	51
TOTAL REVENUE	704	0	704	0	694
NET EXPENDITURE (REVENUE)	2,612	0	3,375	20	4,876

Notes:

1. Included in the Total Outputs is an amount of £714k which is recharges between Directorates and Cost Centre.
2. Included in Medical Output above is £1,400k for Medical Evacuation

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 2015/16 £000's	Estimate Capital 2015/16 £000's	Revised Recurrent 2015/16 £000's	Revised Capital 2015/16 £000's	Estimate Recurrent 2016/17 £000's	Revised Recurrent 2016/17 £000's	Estimate Recurrent 2016/17 £000's
EXPENDITURE BY OUTPUT							
Forestry production and tree surgery	129	0	134	0	124	11	118
Forest establishment, maintenance & protection	121	0	119	0	118	0	84
Fisheries administration, protection and policy advice	84	0	60	0	0	0	51
Bio Security Services	98	0	142	0	0	0	0
Agricultural funding support programme	81	0	83	0	0	0	0
Agricultural support	208	0	202	0	0	0	336
Gounds maintenance	83	0	79	0	0	0	95
Management and Admin	185	0	196	0	0	0	192
Provision and maintenance of roads	327	0	439	0	0	0	336
Provision and maintenance of street lighting	50	0	57	0	0	0	42
Rockall protection	40	0	58	0	0	0	39
Work and Technical Services	437	0	437	0	0	0	0
Building Maintenance	0	0	0	0	0	0	663
Technical Services	0	0	0	0	0	0	99
Lands & Buildings Management	422	0	382	0	0	0	0
Land Registration & Property Disposal	0	0	0	0	0	0	50
National Geographic Information System	81	0	83	0	0	0	82
Planning & Development Control	78	0	75	0	0	0	74
Environmental Assessment and Advisory	38	0	39	0	0	0	48
Environmental Risk Management	85	0	55	0	0	0	145
Environmental Management	42	0	45	0	0	0	40
Nature Conservation - Terrestrial	132	0	142	0	0	0	122
Nature Conservation - Marine	45	0	51	0	0	0	46
Waste Management	172	0	242	0	0	0	313
TOTAL OUTPUTS	2,938	0	3,119	11	0	11	3,099

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	Estimate			Revised			Estimate Recurrent 2016/17 £000's
	Recurrent 2015/16 £000's	Capital 2015/16 £000's	Recurrent 2015/16 £000's	Capital 2015/16 £000's	Recurrent 2016/17 £000's	Revised 2016/17 £000's	
REVENUE BY OUTPUT							
Forestry production and tree surgery	15	0	15	0	0	0	16
Fisheries administration, protection and policy advice	29	0	29	0	0	0	30
Agricultural bio security services	5	0	5	0	0	0	0
Agricultural support	22	0	22	0	0	0	28
Management and admin	122	0	122	0	0	0	125
Provision and maintenance of roads	1	0	1	0	0	0	1
Work and technical services	218	0	218	0	0	0	0
Building Maintenance	0	0	0	0	0	0	80
Technical Services	0	0	0	0	0	0	70
Lands & Buildings Management	116	0	116	0	0	0	0
Land Registration & Property Disposal	0	0	0	0	0	0	121
National Geographic Information System	17	0	17	0	0	0	17
Planning and Building Control	12	0	12	0	0	0	21
TOTAL REVENUE	557	0	557	0	0	0	509
NET EXPENDITURE (REVENUE)	2,381	0	2,562	69	0	0	2,590

Note:
Included in the Total Outputs is an amount of £587k which is recharges between Directorates and Cost Centres.

HEAD 29: SAFEGUARDING

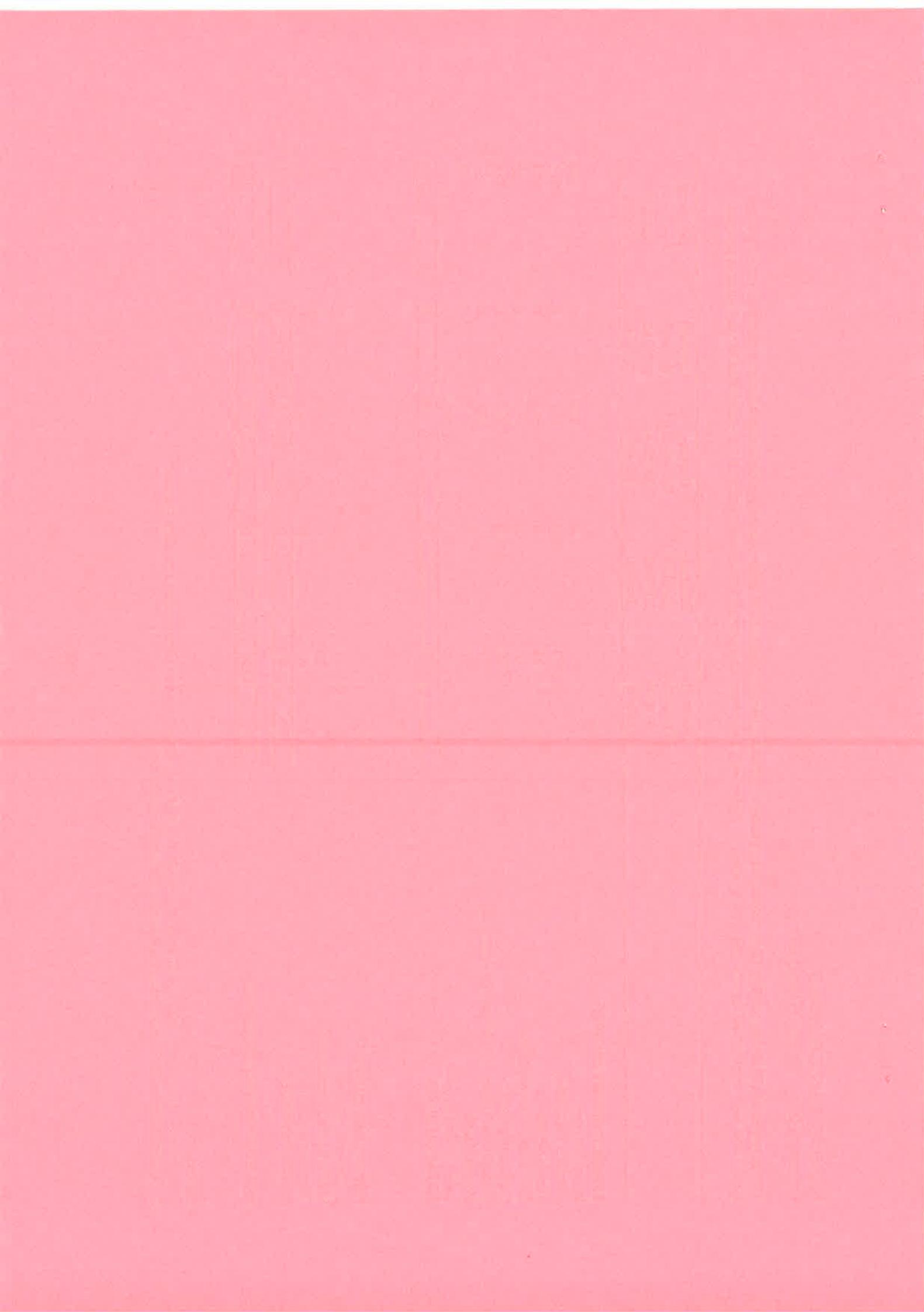
Accounting Officer: Director of Safeguarding

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 2015/16 £000's	Estimate Capital 2015/16 £000's	Revised Recurrent 2015/16 £000's	Revised Capital 2015/16 £000's	Estimate Recurrent 2016/17 £000's
EXPENDITURE BY OUTPUT					
Social Services	207	0	322	0	306
Learning Disabilities	271	0	265	0	671
Family Centre	39	0	49	0	64
Sheltered Accommodation	61	0	45	0	50
Community Care	700	0	736	0	771
Occupational Therapy & Better Life Allowance	137	0	137	0	137
Mental Health	0	0	0	0	252
Safeguarding Project	1,200	0	1,200	0	1,503
TOTAL OUTPUTS	2,615	0	2,754	0	3,754
REVENUE BY OUTPUT					
Learning Disabilities	1	0	1	0	1
Sheltered Accommodation	23	0	23	0	13
Community Care	60	0	60	0	60
TOTAL REVENUE	84	0	84	0	74
NET EXPENDITURE (REVENUE)	2,531	0	2,670	0	3,680

Notes:

1. Included in the Total Outputs is an amount of £42k which is recharges between Directorates and Cost Centres.
2. Appropriated under Head 29 is a new Output called Mental Health.



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.

	Surplus / (Deficit) 15/16 £000's	Revenue 16/17 £000's	Expenditure 16/17 £000's	Surplus / (Deficit) 16/17 £000's	Accounting Officer
TRADING ACTIVITIES					
Transport	193	896	573	323	Senior Transport Manager
Information Technology	38	500	458	42	IT Section Manager
Housing Service	21	318	302	16	Director of ENRD
St Helena Audit Service	40	284	284	0	Chief Auditor
TOTALS	292	1,998	1,617	381	

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