



St Helena Government

BUDGET EXECUTION REPORT

**FOR PERIOD 2 (MAY 2019) OF
FINANCIAL YEAR ENDING 31 MARCH 2020**



**St Helena
Government**

CONSOLIDATED FUND BUDGET EXECUTION REPORT

	REVENUE					EXPENDITURE					SURPLUS/(DEFICIT)			
	YEAR TO DATE				FULL YEAR	YEAR TO DATE				FULL YEAR	YEAR TO DATE			FULL YEAR
	Actual	Revised Budget	(1) Variance A - RB	A / RB	Revised Budget	Actual	Revised Budget	(1) Variance RB - A	A / RB	Revised Budget	Actual	Revised Budget	(1) Variance A - RB	Revised Budget
£	£	£	%	£	£	£	£	%	£	£	£	£	£	
CORPORATE SUPPORT, POLICY & PLANNING	43,995	43,678	317	101%	291,000	246,127	247,612	1,485	99%	1,537,000	(202,132)	(203,934)	1,802	(1,246,000)
HUMAN RESOURCES SERVICES	0	0	0	0%	0	40,153	44,730	4,577	90%	536,000	(40,153)	(44,730)	4,577	(536,000)
TECHNICAL CO-OPERATION	0	0	0	0%	0	1,352,102	1,356,766	4,664	100%	8,623,000	(1,352,102)	(1,356,766)	4,664	(8,623,000)
POLICE	72,098	59,652	12,446	121%	377,000	285,030	301,960	16,930	94%	1,848,000	(212,932)	(242,308)	29,376	(1,471,000)
CORPORATE FINANCE	1,613,351	1,946,375	(333,024)	83%	11,543,000	205,278	212,012	6,734	97%	1,328,000	1,408,073	1,734,363	(326,290)	10,215,000
PAYMENTS ON BEHALF OF THE CROWN	4,770,525	4,743,334	27,191	101%	28,742,000	796,850	864,093	67,243	92%	7,162,000	3,973,675	3,879,241	94,434	21,580,000
ECONOMIC DEVELOPMENT			0	0%	0	155,000	155,000	0	100%	930,000	(155,000)	(155,000)	0	(930,000)
PENSIONS			0	0%	0	209,988	214,365	4,377	98%	1,290,000	(209,988)	(214,365)	4,377	(1,290,000)
BASIC ISLAND PENSION			0	0%	0	426,771	425,644	(1,127)	100%	2,448,000	(426,771)	(425,644)	(1,127)	(2,448,000)
INCOME RELATED BENEFITS			0	0%	0	101,975	100,509	(1,466)	101%	551,000	(101,975)	(100,509)	(1,466)	(551,000)
ACCESS			0	0%	0	90,687	120,736	30,049	75%	712,000	(90,687)	(120,736)	30,049	(712,000)
AIRPORT OPERATIONS			0	0%	3,500,000	449,299	583,334	134,035	77%	3,500,000	(449,299)	(583,334)	134,035	0
EDUCATION	33,035	32,800	235	101%	227,000	517,919	483,506	(34,413)	107%	3,350,000	(484,884)	(450,706)	(34,178)	(3,123,000)
HEALTH	100,630	94,822	5,808	106%	569,000	546,893	605,148	58,255	90%	3,886,000	(446,262)	(510,326)	64,064	(3,317,000)
OVERSEAS MEDICAL TREATMENT			0	0%	0	174,068	250,000	75,932	70%	1,500,000	(174,068)	(250,000)	75,932	(1,500,000)
MEDICAL EVACUATION			0	0%	0	48,005	45,000	(3,005)	107%	200,000	(48,005)	(45,000)	(3,005)	(200,000)
ENVIRONMENT, NATURAL RESOURCES & PLANNING	16,464	13,272	3,192	124%	113,000	266,238	260,186	(6,052)	102%	1,867,000	(249,774)	(246,914)	(2,860)	(1,754,000)
INFRASTRUCTURE & TRANSPORT	92,184	75,089	17,095	123%	486,000	255,101	225,950	(29,151)	113%	1,530,000	(162,917)	(150,861)	(12,056)	(1,044,000)
CHILDREN & ADULTS SOCIAL CARE	38,761	34,666	4,095	112%	208,000	435,470	447,337	11,867	97%	3,003,000	(396,709)	(412,671)	15,962	(2,795,000)
Total Recurrent	6,781,043	7,043,688	(262,645)	96%	46,056,000	6,602,954	6,943,888	340,934	95%	45,801,000	178,089	99,800	78,289	255,000
Capital														
POLICE	0	0	0	0%	0			0	0%	30,000	0	0	0	(30,000)
CORPORATE FINANCE	0	0	0	0%	0			0	0%	50,000	0	0	0	(50,000)
INFRASTRUCTURE & TRANSPORT	0	0	0	0%	0	1,354	1,354	0	100%	175,000	(1,354)	(1,354)	0	(175,000)
Total Capital	0	0	0	0%	0	1,354	1,354	0	100%	255,000	(1,354)	(1,354)	0	(255,000)
Movement on Consolidated Fund	6,781,043	7,043,688	(262,645)	96%	46,056,000	6,604,308	6,945,242	340,934	95%	46,056,000	176,735	98,446	78,289	0

CONSOLIDATED FUND VARIANCE EXPLANATION REPORT PERIOD 2 (MAY 2019)

Head

REVENUE					
YEAR TO DATE					
Actual	Revised Budget	Variance A - RB Favourable / (Adverse)	Variance A - RB Favourable / (Adverse)		
£	£	£	%	Explanations of variances >5%	
Corporate Support, Policy & Planning	43,995	43,678	317	1%	N/A
Police	72,098	59,652	12,446	21%	Immigration fees for the first two months of the year were more than anticipated. Partly attributable to cruise ship arrivals.
Corporate Finance	1,613,351	1,946,375	(333,024)	(17%)	Customs duty collections were lower than budgeted across all products except petrol. Duty on alcohol was under collected by £136k and customs other was under collected by £95k while service tax was under by £64k.
Payments on behalf of the Crown	4,770,525	4,743,334	27,191	1%	N/A
Education	33,035	32,800	235	1%	N/A
Health	100,630	94,822	5,808	6%	Budgeted dental and hospital fees where slightly more than budgeted for.
Environment, Natural Resources and Planning	16,464	13,272	3,192	24%	Salary reimbursement from the LEMP budget .
Infrastructure and Transport	92,184	75,089	17,095	23%	Increased number of properties sold and land leased than anticipated.
Children & Adults Social Care	38,761	34,666	4,095	12%	The budgeted board and lodging fees at CCC assumed 23 clients at an average rental of £45 compared to an actual of £60 per week.
TOTAL RECURRENT INCOME	6,781,043	7,043,688	(262,645)		

EXPENDITURE

YEAR TO DATE

	Actual	Revised Budget	Variance A - RB Favourable / (Adverse)	Variance RB - A Favourable / (Adverse)	
	£	£	£	%	Explanations of variances >5%
Corporate Support, Policy & Planning	246,127	247,612	1,485	1%	N/A
Human Resources Services	40,153	44,730	4,577	10%	The underspend is in respect of insurance fees on people that are on overseas training which SHG is yet to be billed.
Technical Cooperation	1,352,102	1,356,766	4,664	0%	N/A
Police	285,030	301,960	16,930	6%	The underspend is largely attributable to vacancies within the directorate.
Corporate finance	205,278	212,012	6,734	3%	N/A
Payments on behalf of the Crown	796,850	864,093	67,243	8%	£42k reserved for IT capital replacement is yet to be utilised. Public pensions expenditure is currently 18% lower than budget resulting in £17k savings. Another £10k of savings are on the cleaning contract: average monthly cost of contract is 27% lower than budget. (i.e. £22k per month compared to a budget of £30k)
Economic Development	155,000	155,000	0	0%	N/A
Pensions	209,988	214,365	4,377	2%	N/A
Basic Island Pension	426,771	425,644	(1,127)	(0%)	N/A
Income Related Benefits	101,975	100,509	(1,466)	(1%)	N/A
Access	90,687	120,736	30,049	25%	Savings were made on the Ruperts-Jamestown barge costs these are depended on volume of goods transported. The expected cost is £47k per month but the average for the first two months is £28k.
Airport Operations	449,299	583,334	134,035	23%	The budgeted expenditure is the upper limit per DFID MOU. Currently actual expenditures are less than budget i.e. averaging at £225k per month vs a budget of £292k.
Education	517,919	483,506	(34,413)	(7%)	£19k of the overspend is a result of expenditure on training materials being more than anticipated. Training materials a dependant on registrations. In addition IT charges have changed since the time of budget resulting in an overspend of £10k for the first two months.
Health	546,893	605,148	58,255	10%	£35k savings as a result of patient source contract not yet signed as expected, as well as vacancy savings (17k).
Overseas Medical Treatment	174,068	250,000	75,932	30%	The saving is attributable to referral cases that are still on the waiting list.
Medical Evacuation	48,005	45,000	(3,005)	(7%)	The cost of the medical evaluation flight that flew in May are expected to be less than the budget.
Environment, Natural Resources and Planning	266,238	260,186	(6,052)	(2%)	N/A
Infrastructure and Transport	255,101	225,950	(29,151)	(13%)	The overspend is a result of work carried out that was not budgeted for e.g. flooring and redecorating of four rooms at CCC to improve health & safety standards and works on the Buttress wall
Children & Adults Social Care	435,470	447,337	11,867	3%	N/A
TOTAL RECURRENT EXPENDITURE	6,602,954	6,943,888	340,934		

CAPITAL EXPENDITURE						
YEAR TO DATE						
Head	Actual	Revised Budget	Variance A - RB Favourable / (Adverse)	Variance RB - A Favourable / (Adverse)		
	£	£	£	%	Explanations of variances >5%	
Police	0	0	0	0%	N/A	
Corporate Finance	0	0	0	0%	N/A	
Infrastructure and Transport	1,354	1,354	0	0%	N/A	
TOTAL CAPITAL EXPENDITURE	1,354	1,354	0			
TOTAL EXPENDITURE	6,604,308	6,945,242	340,934			

PERFORMANCE MEASURES

Local Revenue as a Percentage of total expenditure:	Annual Approved Budget	Actual to Period 2 (31/3/19)	Budget to Period 12 (31/05/19)
Total Local revenue	12,750,000	2,010,518	2,300,354
Total Expenditure	46,056,000	6,604,308	6,945,242
Percentage	28%	30%	33%