



St Helena Government

BUDGET EXECUTION REPORT

**FOR PERIOD 3 (JUNE 2019) OF
FINANCIAL YEAR ENDING 31 MARCH 2020**



St Helena
Government

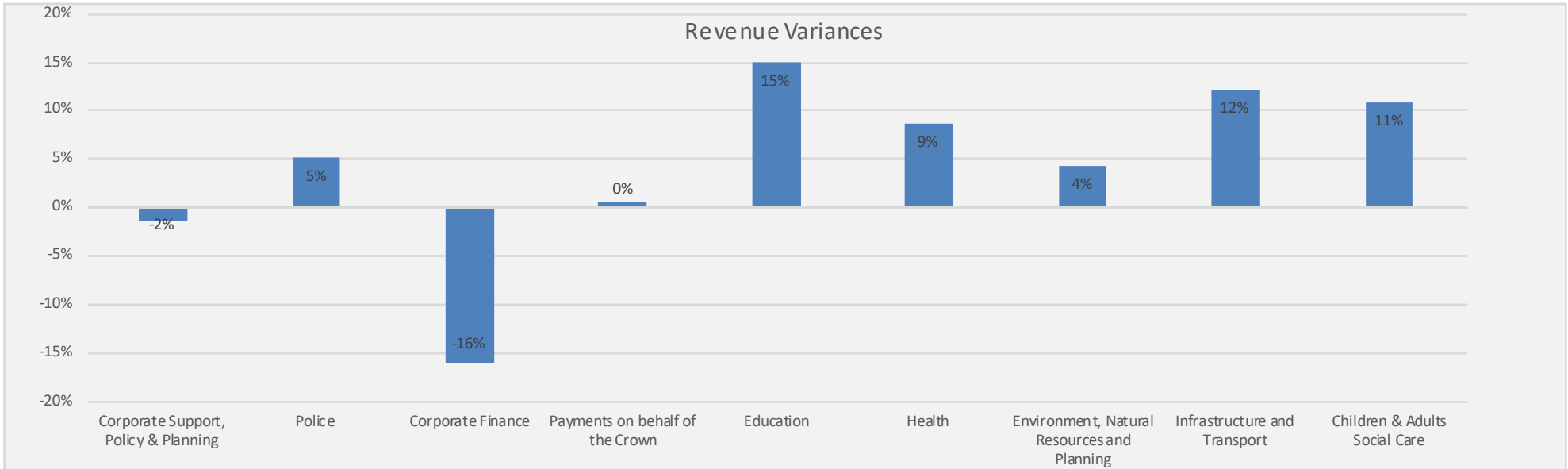
CONSOLIDATED FUND BUDGET EXECUTION REPORT

	REVENUE					EXPENDITURE					SURPLUS/(DEFICIT)			
	YEAR TO DATE				FULL YEAR	YEAR TO DATE				FULL YEAR	YEAR TO DATE			FULL YEAR
	Actual	Approved Budget	(1) Variance A - AB	A / AB %	Approved Budget	Actual	Approved Budget	(1) Variance AB - A	A / AB %	Approved Budget	Actual	Approved Budget	(1) Variance A - AB	Approved Budget
£	£	£	%	£	£	£	£	%	£	£	£	£	£	
CORPORATE SUPPORT, POLICY & PLANNING	68,614	69,695	(1,081)	98%	291,000	377,332	382,309	4,977	99%	1,537,000	(308,718)	(312,614)	3,896	(1,246,000)
HUMAN RESOURCES SERVICES	0	0	0	0%	0	65,198	76,257	11,059	85%	536,000	(65,198)	(76,257)	11,059	(536,000)
TECHNICAL CO-OPERATION	0	0	0	0%	0	1,945,616	2,118,492	172,876	92%	8,623,000	(1,945,616)	(2,118,492)	172,876	(8,623,000)
POLICE	94,532	90,013	4,519	105%	377,000	418,343	450,147	31,804	93%	1,848,000	(323,811)	(360,134)	36,323	(1,471,000)
CORPORATE FINANCE	2,144,605	2,552,320	(407,715)	84%	11,543,000	316,870	319,264	2,394	99%	1,328,000	1,827,734	2,233,056	(405,322)	10,215,000
PAYMENTS ON BEHALF OF THE CROWN	7,145,419	7,115,001	30,418	100%	28,742,000	1,254,198	1,423,266	169,068	88%	7,162,000	5,891,221	5,691,735	199,486	21,580,000
ECONOMIC DEVELOPMENT	0	0	0	0%	0	232,500	232,500	0	100%	930,000	(232,500)	(232,500)	0	(930,000)
PENSIONS	0	0	0	0%	0	304,757	309,474	4,717	98%	1,290,000	(304,757)	(309,474)	4,717	(1,290,000)
BASIC ISLAND PENSION	0	0	0	0%	0	617,422	614,819	(2,603)	100%	2,448,000	(617,422)	(614,819)	(2,603)	(2,448,000)
INCOME RELATED BENEFITS	0	0	0	0%	0	150,256	145,180	(5,076)	103%	551,000	(150,256)	(145,180)	(5,076)	(551,000)
ACCESS	0	0	0	0%	0	138,960	175,417	36,457	79%	712,000	(138,960)	(175,417)	36,457	(712,000)
AIRPORT OPERATIONS	870,000	870,000	0	100%	3,500,000	571,211	875,000	303,789	65%	3,500,000	298,789	(5,000)	303,789	0
EDUCATION	57,212	49,800	7,412	115%	227,000	779,175	732,118	(47,057)	106%	3,350,000	(721,963)	(682,318)	(39,645)	(3,123,000)
HEALTH	154,464	142,235	12,229	109%	569,000	748,346	903,765	155,419	83%	3,886,000	(593,882)	(761,530)	167,648	(3,317,000)
OVERSEAS MEDICAL TREATMENT	0	0	0	0%	0	339,349	375,000	35,651	90%	1,500,000	(339,349)	(375,000)	35,651	(1,500,000)
MEDICAL EVACUATION	0	0	0	0%	0	44,977	45,000	23	100%	200,000	(44,977)	(45,000)	23	(200,000)
ENVIRONMENT, NATURAL RESOURCES & PLANNING	24,564	23,583	981	104%	113,000	404,054	440,853	36,799	92%	1,867,000	(379,490)	(417,270)	37,780	(1,754,000)
INFRASTRUCTURE & TRANSPORT	133,517	119,130	14,387	112%	486,000	344,872	343,131	(1,741)	101%	1,530,000	(211,355)	(224,001)	12,646	(1,044,000)
CHILDREN & ADULTS SOCIAL CARE	57,615	51,998	5,617	111%	208,000	653,852	710,652	56,800	92%	3,003,000	(596,238)	(658,654)	62,416	(2,795,000)
Total Recurrent	10,750,540	11,083,775	(333,235)	97%	46,056,000	9,707,288	10,672,644	965,356	91%	45,801,000	1,043,252	411,131	632,121	255,000
Capital														
POLICE	0	0	0	0%	0	0	0	0	0%	30,000	0	0	0	(30,000)
CORPORATE FINANCE	0	0	0	0%	0	0	0	0	0%	50,000	0	0	0	(50,000)
INFRASTRUCTURE & TRANSPORT	0	0	0	0%	0	20,296	0	(20,296)	0%	175,000	(20,296)	0	(20,296)	(175,000)
Total Capital	0	0	0	0%	0	20,296	0	(20,296)	0%	255,000	(20,296)	0	(20,296)	(255,000)
Movement on Consolidated Fund	10,750,540	11,083,775	(333,235)	97%	46,056,000	9,727,584	10,672,644	945,060	91%	46,056,000	1,022,956	411,131	611,825	0



CONSOLIDATED FUND VARIANCE SUMMARY REPORT

PERIOD 3 (JUNE 2019)

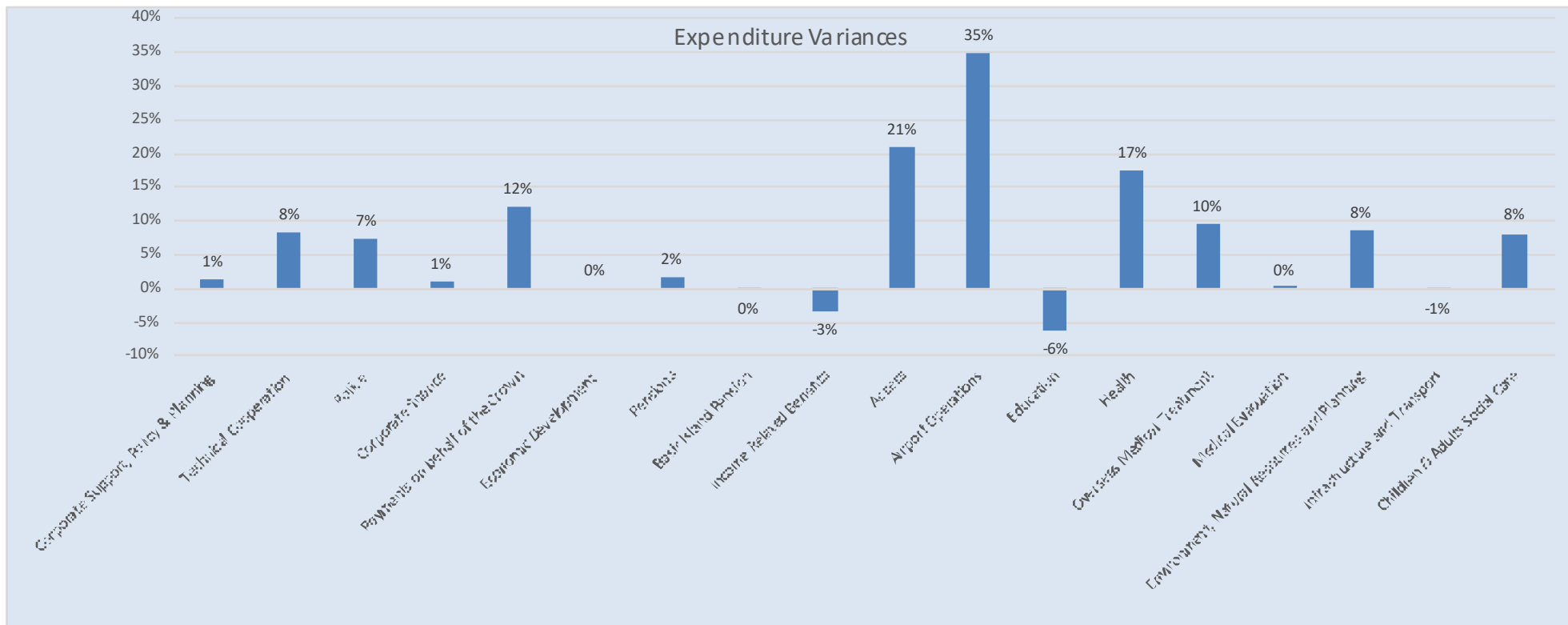


REVENUE:

Overall revenue for the 3 months period ending June 2019, reflected an under collection of three percent (-3%).

We reported an over-collection of fees under the all 6 directorates (Police, Education, Health, ENRP, I&T and CASC) by circa £75,000. This was however offset by the under collection in Corporate service and largely by Corporate finance due to under collection in customs revenue. The under collection in customs amounted to circa £408,000.

Please refer to the variance explanation report for detail.



EXPENDITURE:

Overall expenditure for the 3 months period ending June 2019, reflected an under spend by nine percent (9%).

We reported an underspend of circa £1 million. Amount the reasons for the underspend included timing differences between budget expenditure to actual costs due to contracts and procurement being delayed. Also noted was a saving in salaries due to vacant posts due to staff turnover. The largest underspend being noted under Technical Co-operation, Payments on behalf of the Crown, Health and Airport Operations (£173,000; £169,000, £155,000 and £304,000 respectively). A £47,000 overspend on learning materials was reported under education.

Please refer to the variance explanation report for detail.



CONSOLIDATED FUND VARIANCE EXPLANATION REPORT PERIOD 3 (JUNE 2019)

Head

REVENUE					
YEAR TO DATE					
Actual	Approved Budget	Variance A - AB Fav ourable / (Adverse)	Variance AB - A Fav ourable / (Adverse)		
£	£	£	%	Explanations of variances >5%	
Corporate Support, Policy & Planning	68,614	69,695	(1,081)	(2%)	N/A
Police	94,532	90,013	4,519	5%	Immigration fees for the first two months of the year were more than anticipated. This is partly attributable to cruise ship arrivals.
Corporate Finance	2,144,605	2,552,320	(407,715)	(16%)	The under collection of customs taxes was mainly due to less items being imported to the Island in respect to alcohol, tobacco and other items of £321k. Revenue generated from excise duty was under collected by £66k which was due to importation of items attracting lower duty charges.
Payments on behalf of the Crown	7,145,419	7,115,001	30,418	0%	N/A
Education	57,212	49,800	7,412	15%	Relates to increased use of the SHCC by Directorates and Courses fees than previously anticipated.
Health	154,464	142,235	12,229	9%	Dental and hospital fees where slightly more than budgeted as well as increased water testing.
Environment, Natural Resources and Planning	24,564	23,583	981	4%	N/A
Infrastructure and Transport	133,517	119,130	14,387	12%	There was an increased number of properties sold resulting in an increase in stamp duty of £5k than anticipated as well as leased property/land £10k.
Children & Adults Social Care	57,615	51,998	5,617	11%	The over collection is due to the actual revenue being higher than the budgeted at the Princess Royal CCC, notably budgeted average rental of £45 compared to an actual of £60 per week.
TOTAL RECURRENT INCOME	9,880,540	10,213,775	(333,235)	(3%)	

EXPENDITURE

YEAR TO DATE

Actual	Approved Budget	Variance A - AB Fav ourable / (Adverse)	Variance AB - A Fav ourable / (Adverse)		
£	£	£	%	Explanations of variances >5%	
Corporate Support, Policy & Planning	377,332	382,309	4,977	1%	N/A
Human Resources Services	65,198	76,257	11,059	15%	The underspend has been due to Distance Learning Courses, Modules for Nurses and Overseas training not being taken as planned.

Technical Cooperation	1,945,616	2,118,492	172,876	8%	This is due to vacant TC posts and the related costs such as accommodation and administrative costs.
Police	418,343	450,147	31,804	7%	The underspend is largely attributable to vacancies within the Directorate as a result of high staff turnover.
Corporate finance	316,870	319,264	2,394	1%	N/A
Payments on behalf of the Crown	1,254,198	1,423,266	169,068	12%	The actual for IT Replacement is £62k lower than anticipated to date. Public pensions expenditure is currently lower than budget resulting in £27k underspend. Expenditure on external contracts were lower than budgeted resulting in an underspend of £80k.
Economic Development	232,500	232,500	0	0%	N/A
Pensions	304,757	309,474	4,717	2%	N/A
Basic Island Pension	617,422	614,819	(2,603)	(0%)	N/A
Income Related Benefits	150,256	145,180	(5,076)	(3%)	N/A
Access	138,960	175,417	36,457	21%	Savings were made on the Rupert's to Jamestown barge costs, these are depended on volume of goods transported. The average cost for the first three months is £28k compared to an expected cost is £41k per month resulting in an underspend.
Airport Operations	571,211	875,000	303,789	35%	The difference is due to budget equally phased over 12 months, however the actual cost is expected to increase towards the end of the year.
Education	779,175	732,118	(47,057)	(6%)	£28k of the overspend is a result of expenditure on training materials being more than anticipated. Training materials are dependant on registrations. In addition IT actual recharges were more than budgeted resulting in an overspend of £16k for the quarter as well as Customs Charge of £6k not phased for.
Health	748,346	903,765	155,419	17%	The underspend has been largely due to savings on employee related costs amounted to £31k mostly due to vacancies. £35k underspend results from the Patient Source contract not yet entered into as expected. £64k saving on supplies & services mainly medical supplies due to lesser demand.
Overseas Medical Treatment	339,349	375,000	35,651	10%	The saving is attributable to referral cases, waiting list, that are being assessed for overseas referral as well as savings due to chemotherapy treatment being offered on island
Medical Evacuation	44,977	45,000	23	0%	N/A
Environment, Natural Resources and Planning	404,054	440,853	36,799	8%	The underspend is mostly due to vacancies not filled of £20k. There is a timing difference between budgeted contract work (£25k) and procurement (£10k) not being completed and billed as forecasted.
Infrastructure and Transport	344,872	343,131	(1,741)	(1%)	N/A
Children & Adults Social Care	653,852	710,652	56,800	8%	An underspend on employees costs of £17k was achieved due to vacancies not being filled. A phasing difference on supplies procurement of £8k and net savings on allowances/benefits of £7k as a resulted of expected increase in recipients not yet materialising. A total of £24k budgeted for Autism related expenses will be phased to Transport Recharges for 2 additional new mobility vehicles.
TOTAL RECURRENT EXPENDITURE	9,707,288	10,672,644	965,356	9%	

CAPITAL EXPENDITURE					
YEAR TO DATE					
Actual	Approved Budget	Variance A - AB Fav ourable / (Adverse)	Variance AB - A Fav ourable / (Adverse)		
£	£	£	£	%	Explanations of variances >5%
Police	0	0	0	0%	N/A
Corporate Finance	0	0	0	0%	N/A
Infrastructure and Transport	20,296	0	(20,296)	0%	The overspend related to emergency work required on the Buttress Wall required to ensure public safety.
TOTAL CAPITAL EXPENDITURE	20,296	0	(20,296)		
TOTAL EXPENDITURE	9,727,584	10,672,644	945,060		

Head

Police
Corporate Finance
Infrastructure and Transport
TOTAL CAPITAL EXPENDITURE

PERFORMANCE MEASURES

Local Revenue as a Percentage of total expenditure:

	Annual Approved Budget	Actual to Period 3 (30/6/19)	Budget to Period 3 (30/06/19)
Total Local revenue	12,750,000	2,735,121	3,098,774
Total Expenditure	46,056,000	9,727,584	10,672,644
Percentage	28%	28%	29%