



St Helena Government

SUMMARY BUDGET EXECUTION REPORT

FOR PERIOD 1 (APRIL 2022)

FINANCIAL YEAR ENDING 31 MARCH 2023

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STATEMENT OF COMPARISON OF BUDGET AND ACTUALS

Budget Line	Year to Date				Note
	Actual	Budget	Variance		
	£	£	£	%	

ANNUALLY MANAGED EXPENDITURE

DB Pension Scheme Payments	100,112	100,092	(20)	(0)	
DC Pension Scheme Payments	65,971	63,150	(2,821)	(4)	
Basic Island Pension	212,722	209,364	(3,358)	(2)	
Income Related Benefit	72,337	64,338	(7,999)	(12)	1
Better Life Allowance	17,323	17,800	477	3	
	468,465	454,744	(13,721)		

RECURRENT EXPENDITURE

Central Support Service	121,879	120,603	(1,276)	(1)	
Human Resources & Organisational Development	32,624	35,843	3,219	9	
Attorney General's Chambers	35,843	35,272	(571)	(2)	
Safety, Security and Home Affairs	197,691	198,957	1,266	1	
Judicial Services	12,915	15,934	3,019	19	
Treasury	90,207	61,363	(28,844)	(47)	2
Sustainable Development	20,104	38,362	18,258	48	3
Civil Aviation	108,335	122,437	14,102	12	4
Education, Skills and Employment	273,544	277,036	3,492	1	
Health	271,938	261,370	(10,568)	(4)	
Environment, Natural Resources & Planning	120,150	115,828	(4,322)	(4)	
Infrastructure	89,751	108,333	18,582	17	5
Children & Adults Social Care	260,971	239,920	(21,051)	(9)	6
	1,635,952	1,651,258	15,306		

CENTRALLY MANAGED EXPENDITURE

Aero Medical Evacuation	97,039	40,000	(57,039)	(143)	7
Overseas Medical Treatment	260,092	125,000	(135,092)	(108)	8
Payments on behalf of the Crown	133,213	208,522	75,309	36	9
Airport Operations	185,424	284,000	98,576	35	10

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Budget Line	Year to Date				Note
	Actual	Budget	Variance		
	£	£	£	%	
Cargo Handling Subsidy	0	41,750	41,750	100	11
Technical Co-operation Posts	625,325	706,690	81,365	12	12
	1,301,093	1,405,962	104,869		
CAPITAL EXPENDITURE					
Safety, Security and Home Affairs	1,664	0	(1,664)	1	
Payments on behalf of the Crown	0	5,000	5,000	100	
Health	1,548	0	(1,548)	1	
	3,212	5,000	1,788		
TOTAL PUBLIC SECTOR EXPENDITURE	3,408,722	3,516,964	108,242		
LOCAL REVENUE					
Customs & Excise	(8,501)	337,500	(346,001)	(103)	14
Taxation	400,619	403,333	(2,714)	(1)	
Recharges between Directorates	7,007	13,507	(6,500)	(48)	15
Other Income	105,866	111,990	(6,124)	(5)	16
	504,991	866,330	(361,339)		
EXTERNAL FUNDING					
FCDO Core Financial Aid	2,232,500	2,232,500	0		
FCDO Airport Operations Funding	240,000	240,000	0		
	2,472,500	2,472,500	0		
TOTAL PUBLIC SECTOR REVENUE	2,977,491	3,338,830	(361,339)		
OVERALL BUDGET (DEFICIT)/SURPLUS	(431,231)	(178,134)	(253,097)		

NOTES TO THE STATEMENT OF COMPARISON OF BUDGET AND ACTUALS

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

Note	Budget Component	Budget less Actual		Variance Explanations
		£	%	
	Recurrent Expenditure			
1	Income Related Benefit	(7,999)	(12)	The Shared Household Deduction legislation was revoked in April 2022 resulting in an increase in the number of eligible claimants.
2	Treasury	(28,844)	(47)	Excess expenditure on employee costs and software licence fees. Staffing cost exceeded the amount budgeted as additional resources were needed for the transition to the centralised Finance functions. No provision was made for increments or procurement of software packages.
3	Sustainable Development	18,258	48	Delay in marketing of Brand St Helena and commencement of other Marketing contracts due to the uncertainty regarding the lifting of quarantine restrictions on St Helena.
4	Civil Aviation	14,102	12	Decrease in the ASSI contribution payment due for this financial year.
5	Infrastructure	18,582	17	Delay in commencement of Sea Defence works. Vacancy for Program Manager within the Project Management team. Timing of Stock movements.
6	Children & Adults Social Care	(21,051)	(9)	Additional full and part time staff required to cover increased client headcount.
7	Aero Medical Evacuation	(57,039)	(143)	Two medical evacuation flights were activated during the month of April 2022 against a budget of one.
8	Overseas Medical Treatment	(135,092)	(108)	Overseas medical referrals higher than anticipated. During the month of April 22 there were 25 patients receiving treatment in SA and 21 patients receiving treatment in the UK.

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Note	Budget Component	Budget less Actual		Variance Explanations
		£	%	
9	Payments on behalf of the Crown	75,309	36	Delay in completion of external audits. Swimming Pool Contract management fee and utilities were lower than expected. Legal fees for the period were lower than budgeted.
10	Airport Operations	98,576	35	Operational costs for SHAL lower than budgeted due to timing of Aviation Insurance and Contractor payments. Training did not take place during the period as anticipated. Planned purchase of navigational aids did not occur due to delay in production.
11	Cargo Handling Subsidy	41,750	100	Arrival of MV Helena V51 was delayed to May 2022.
12	Technical Co-operation Posts	81,365	12	Delays in recruitment and clearances for successful candidates have resulted in appointment dates being later than expected.
	Revenue			
13	Customs & Excise	(346,001)	(103)	Under collection of customs duty resulting from delayed arrival of MV Helena V51.
14	Recharges between Directorates	(6,500)	(48)	Customs recharges lower than expected due to delayed arrival of MV Helena V51.
15	Other Income	(6,124)	(5)	Under collection of Medical and Hospital fees.