



# **Annual Report and Financial Statements 2020**

**Public Entity Saba**



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## Auditor's Report







## Reader's Guide

This annual report and financial statements for the year 2020 renders account of the implementation of the policy as recorded in the budget for that year.

Chapter 1 is a brief introduction, containing, among other things, the result and overview of various developments 2020.

Chapter 2.1 contains the justifications per main function. In Chapter 2.2 the policy developments raised within the main functions in the course of the year are briefly discussed.

In Chapter 3 you will find the mandatory paragraphs that have to be included in the financial statements according to the Budget and Accountability Decree Public Entities BES (BBVBES)

You will find the balance sheet in chapter 4 with explanatory notes in Chapters 4.1 and 4.2, respectively. Chapter 4 (balance sheet) contains a schedule specifying assets and linked to it the maximum depreciation period per type of asset. The ultimate breakdown of all main functions and functions is included in the financial statements under Chapter 4.3. You will also find the budget figures with the main functions here, as well as the most important explanations for the deviations between budget and realization. You can find the figures for the cost centers in Chapter 4.3, as well as the budget figures with the cost centers. In chapter 4.4 you can find the overview of income and expenses from the main functions based on economic categories.

In Chapter 4.5 – 4.9 you can find the following overviews:

- 4.5 – Overview special purpose grants/advances received
- 4.6 – Overview use of item contingencies
- 4.7 – Overview general cover funds
- 4.8 – Overview general remarks general cover funds
- 4.9 – Overview primitive budget and budget changes

The overview of staff and salaries, capitalized expenditure and granted subsidies have also been included in the financial statements. Details of these schedules have been inserted in the back of the book under Chapter ANNEXES.

## 1. Introduction Annual Report

You are looking at the annual report 2020 of the Public Entity Saba. In line with the financial statements since 2011, we made an effort again to get an unqualified audit opinion with regards to the true and fair view and financial compliance of the income and expenses. The financial statements meet the requirements set in the BBV BES.

The most important challenges faced by the Public Entity in 2020 were due to the world wide Covid-19 pandemic which impacted the revenue and expenses of the Public Entity Saba. The most significant impact was in areas related to tourism. With both ports being closed to regular travel collection of departure taxes, landing fees, private harbor fees and accommodation and room taxes drastically decreased in comparison to prior years. In addition, the Public Entity provided relief to the businesses effected by the pandemic by waiving of property rental fees and business license fees. This of course resulted in a lowered income in these areas for the Public Entity. In terms of expenses the Public Entity saw and increase in costs related to personal hygiene equipment and materials, quarantine related costs, Covid-19 testing and assistance to individuals and businesses affected by the Covid-19 pandemic.

In order to assist with the Covid-19 impact assistance was provided by the various ministries in the Netherlands. The below table outlines the free allowance 2020 and the funding received during the course of 2020 related to the Covid-19 pandemic in accordance with the approved beschikkingen. Because a significant amount of the funding related to Covid-19 was received in the second half of the year it was not fully utilized. A proposal will be made to the Island Council to make a reserve and utilize a portion of the year end result to assist with a Stimulus Plan in order to stimulate the economy in 2021 due to the effects of the Covid-19 pandemic.

Free Allowance 2020	Amount
Regular Free Allowance 2020	9.690.060
Aanvullende Middelen SZW (BZK brief 30 April 2020)	212.780
Toevoeging VU 2020 nav Noodpakkett 2.0 (BZK brief 25 June 2020)	298.572
Loon en Prijsbijstelling VU 2020 (BZK brief 21 Oct 2020)	171.350
Aanvullende VU 2020 (BZK brief 6 Nov 2020)	506.980
Aanvullende VU 2020 (BZK brief 6 Nov 2020)	199.980
<b>Total Free Allowance 2020</b>	<b>11.079.722</b>

Note: The amount of the regular free allowance in the above table includes the annual deduction of the interest free loans.

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Due to the Covid-19 pandemic many projects were slowed down or put on hold. Those projects which could continue are listed below:

- The finance and receiver's teams were restructured and a new function was created with the existing staff and financial project management tools were finalized and approved.
- Management Development training – PEP training was completed and the certificate ceremony was conducted on December 14<sup>th</sup>, 2020.
- The Employee Computer Purchase Plan commenced with the Public Entity Saba providing a unique opportunity for civil servants to obtain an interest free loan for the purchase of personal computer equipment.
- A contract for online Dutch classes was signed for eight employees in key positions to learn or better communicate in Dutch.
- The ICT department completed the upgrade of the Oracle (database) server from version 11 to 12 and updated the Cognos (reporting) environment to the latest version. An organization wide upgrade was also completed after there was a critical security environment error occur resulting in the non- functionality of the Endpoint protection.
- The old default Windows 7 desktop environment was replaced with Windows 10 through endpoint upgrading or replacement.
- Continued work on the Saba Package.
- Continued works on projects related to the 'Recovery Houses and Knops' funds for renovations, repairs and strengthening of private dwellings.
- Continued works on the project known as Houses 3&4 which is a social dwelling which was severely damaged in a fire and has been rebuilt and expanded.
- Continued works on strengthening and repairs to the Sunny Valley Youth Center.
- Renovations, expansion, repairs and strengthening of the Tourist Bureau building.
- Installation of lights on the Johan Cruijff field.
- General road widening throughout the island.
- Continued works on the water projects, installation of pumps and waterlines.
- Renovation, expansion and strengthening of the Own Your Own Home office building.
- Renovation, repairs and strengthening to the Saba Artisan Foundation.
- Renovations to the Sacred Heart and Saba Comprehensive school buildings.
- Upgrade of the landfill infrastructure and roads which includes loading ramps, a cistern, paved roads and more space for dumping of garbage.
- Continued work on the 10<sup>th</sup> EDF Project - Houses Under the Hill.
- Continued construction on the water bottling plant and the surrounding area.
- Road repairs to Lester's Corner and the S-corner.
- Continued work on the hydroponic project.
- Building of greenhouses at the school and elderly home.
- Continued work on the new harbor project including continued investigations of the Black Rocks area, making a road connection between the Fort Bay and Black Rocks area and continued work on the new harbor design.
- Continued works in the areas of building maintenance, road and wall building by the Public Works department.

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- Construction of a generator/storage room, ordering of a new generator, an assessment of needed repairs to the tower and building of an erosion wall at the airport.
- The start-up of the project for the control of free roaming goats on the island.
- Finalization of various nature projects.
- Continuation of the BES(t) 4 Kids projects and the improvements to the day care and after school care.
- Financing of the Saba Comprehensive School Clubs.
- Signing of the legislation for the single use plastic ban.
- Purchase of a plastic recycling workplace and a home biogas system for the vegetable garden.
- Coordination of the Covid-19 response, communication, testing, training and monitoring by the Public Health Department.
- Promotion of healthy lifestyles, positive parenting, baby clinic and lessons in addiction, lifestyle at the schools, coordination and facilitating various sports event and initiatives which were all carried out by the Public Health Department.
- Various social projects for low income persons or persons in need, such as grocery or one-time assistance and the Saba Works project whereby unemployed persons were provided temporary work assignments within the community.
- Communication and collaboration with stakeholders and victims of domestic violence.
- Child's Rights week of activities.

### Policy Related Bases

In the budget year 2020, the Island Council approved investments not expected in the initial budget and the proposed budget changes in connection with the quarterly reports. These budget changes were also approved by CFT and BZK. This is further explained in the explanation of the balance sheet. You can find a breakdown of the investments made in 2020 in the annexes under 'capitalized capital expenditure'.

### Financial Developments

Over the past years vital progress has been made by the Public Entity in the area of financial management. The Public Entity once again achieved an unqualified audit opinion with regards to the true and fair view and financial compliance of the income and expenses for the financial statement 2019. This has been an uninterrupted achievement since 2011. The annual report and financial statements 2019 were approved on the 27<sup>th</sup> of August 2020 by the Island Council.

The Finance and Receiver's teams were restructured in the interest of making use of the different strengths within the team for the prosperity of the organization. In turn, this restructuring requires training and evaluation on the development and output of the team which is currently ongoing. The Finance department also worked on various projects to improve the financial management and reporting. Most of these projects were put on hold due to the pandemic and will be finalized in 2021.

Funding was granted via good governance as a one-time special purpose grant to further strengthen the financial and administrative capacity within the Public Entity with a focus on the larger departments such as Public Works, Planning Bureau and the Social Domain. This project was delayed due to the pandemic. Additional funding in the amount of US\$728.000 was also received from the Ministry of BZK

for improvement of the financial management. These funds are received as a one-time special purpose grant to cover the salaries of civil servants in the department of finance, census and economic affairs and for training and advise for the years 2021-2022. Several of these salaries were previously covered by special purpose grants which came to an end in 2020. These one-time grants will alleviate some of the strain on the regular 2021 and 2022 budgets however it will not take away the long-term structural problem of covering structural tasks via temporary funding. After two years the Public Entity will once again encounter the same problem of finding structural funds to cover these overhead costs if nothing is done to alter this situation.

Despite the Covid-19 pandemic and because of the influx of additional funding from the ministries and the slowdown of regular costs, the Public Entity was able to achieve a positive balance for 2020. With the appropriate context however one can see that this positive balance was only possible due to the influx of incidental funding. Although this has provided the Public Entity with a little room, reality is that the Public Entity will need to fix the damages to the liquidity position caused by the 2019 year-end deficit and the deduction from the general reserve to balance the budget 2021. In addition to this, the pay back of the interest free loan places an additional burden on the existing liquidity. Because the influx of funding was specifically for the Covid-19 pandemic, a proposal will be made to the Island Council to utilize a portion of the positive balance for a Stimulus Plan to stimulate the economy due to the Covid-19 pandemic and to add the remainder of the balance to the general reserve in order to offset the withdrawal from the reserve to cover the 2019 year-end deficit.

Year	2020	2019	2018	2017	2016
<b>Result</b>	962.809	-621.897	777.726	1.229.463	69.063

### Covid-19

The COVID-19 virus has created an unprecedented situation for the entire world, including Saba. On March 11th 2020, the World Health Organization declared Covid-19 a global pandemic. This has and will continue to have a significant impact on the economy of the island. In March 2020 the island closed its borders and restricted travel to non-residents, the island went in full lockdown for three weeks in April when the first case of COVID-19 was introduced to the island, island-wide many businesses lost their means of income and there were cases where persons lost their jobs. Within the Public Entity an increase in expenses were seen in personal protective supplies and equipment, costs related to repatriation and a decrease in income due to border closures and the lockdown.

The Public Entity Saba took the lead in writing a letter to the national government on behalf of the BES islands. This letter covered various topics: poverty alleviation for vulnerable citizens, salary measures for those working in businesses who have no clients, cost reduction for businesses, cost reduction for the public (in particular electricity and telecommunication), compensation for businesses and house owners that rent apartments to students who have left the island, an affordable ferry service between Saba, Statia and Sint Maarten and assistance with marketing and promotion of Saba when tourism travel is once again possible. The national government responded with a solid package. Some of the measures were a reduction of the electricity and telecommunication price, a pilot worth €2 million for cheap sea travel between Saba, Statia and Sint Maarten, deferral of taxes, 80% coverage of salary by SZW for employees who aren't able to work because of COVID-19.

Throughout the course of 2020 the Public Entity received various additions to the free allowance to help combat the effects of the Covid-19 pandemic on the island.

- As per letter dated June 25<sup>th</sup> 2020 under reference number 2020-0000356815 the Public Entity received the emergency package 2.0 for an amount of USD298.592 on the free allowance via a formal beschikking from the ministry of SZW as an impulse for poverty alleviation caused by COVID-19.
- As per letter dated April 30<sup>th</sup> 2020 under refence number 2020-0000213685 an additional amount of US\$212.800 was also received from the ministry of SZW to assist vulnerable citizens within the community due to COVID-19.
- As per letter date November 6th, 2020 under reference number 2020-00006322054, an addition to the free allowance in the amount of \$507.000 was received by the Public Entity. These funds were received for the loss of income (US\$381.000), additional funds from the Ministry of SZW for additional policy measures in the emergency packages 1.2 and 2.0 for the remaining three months of 2020 (US\$123.000) and a correction of \$11.000 to the emergency package 1.0.
- As per letter date November 6th, 2020 under reference number 2020-00006322054 an amount of US\$200.000 was received from the Ministry of BZK for extra costs made by the Public Entity in connection with the Corona crisis. This was received in January 2021 for the fourth quarter of 2020.
- In addition to the amounts received via the free allowance, an incidental amount of US\$163.000 was granted via formal agreement (beschikking) as a special purpose grant for food packages and vouchers.

### Concluding Comments

In the following chapters of the financial statements the result of the Public Entity is further substantiated. The Island Council will decide on the appropriation of the result when it adopts the financial statements 2020. There are no issues with regards to income and expenditure, but in order to guarantee the necessary liquidity in the years to come, positive results are necessary. This is also necessary in order to meet payment obligations. Although the Public Entity ended the year with a positive balance one cannot overlook the underlying events which made this positive balance possible. Once again, due to temporary incidental funding, the Public Entity can make steps in trying to improve their liquidity problems. This however is just a temporary means and does not resolve the underlying issue of needing structural funding for structural tasks. This was clearly seen when the Public Entity was unable to balance the multi annual budget 2021-2024 and had to withdraw from the general reserve to balance the budget. This means that in the coming years the Public Entity will need to continue receiving temporary injections unless the issue with the free allowance not being able to cover all structural tasks is resolved.

## 2. Main Functions

### 2.1 Recapitalization of the Main Functions

Below a summary on the main functions is provided. We refer you to paragraph 4.3 for the deviations between the budgeted and realized figures.

Functions	Expenditure			Saldo
	2.019	begroting 2020	Realisatie 2020	
0. ALGEMEEN BESTUUR	4.579.399	4.651.860	4.419.222	232.638
1. OPENBARE ORDE EN VEILIGHEID	3.880.371	3.058.273	2.035.699	1.022.574
2. VERKEER, VERVOER EN WATERSTAAT	2.792.379	4.387.359	4.146.677	240.682
3. ECONOMISCHE ZAKEN	3.790.094	1.355.649	1.276.825	78.824
4. ONDERWIJS	2.232.711	1.545.102	1.525.003	20.099
5. CULTUUR EN RECREATIE	1.122.549	927.299	870.015	57.284
6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK	2.189.374	2.677.808	2.503.146	174.662
7. VOLKSGEZONDHEID	2.589.383	2.271.997	2.182.678	89.319
8. RUIMTELIJKE ORDENING EN VOLKSHUISVESTING	-	-	-	-
9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN	1.053.197	786.322	760.596	25.726
Saldo Lasten	<b>24.229.456</b>	<b>21.661.669</b>	<b>19.719.861</b>	<b>1.941.808</b>
Saldo Baten	23.607.559	21.661.669	20.682.669	-979.000
Result	<b>-621.897</b>	<b>-</b>	<b>962.809</b>	<b>962.809</b>

Functions	Income			Saldo
	2.019	begroting 2020	Realisatie 2020	
0. ALGEMEEN BESTUUR	887.988	815.300	791.985	-23.315
1. OPENBARE ORDE EN VEILIGHEID	3.771.206	2.185.200	1.743.913	-441.287
2. VERKEER, VERVOER EN WATERSTAAT	851.898	2.461.438	2.085.519	-375.919
3. ECONOMISCHE ZAKEN	3.403.030	945.100	861.530	-83.570
4. ONDERWIJS	1.306.177	616.277	639.717	23.440
5. CULTUUR EN RECREATIE	270.499	100.100	119.959	19.859
6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK	1.579.527	1.766.600	1.704.745	-61.855
7. VOLKSGEZONDHEID	1.229.292	795.500	734.699	-60.801
8. RUIMTELIJKE ORDENING EN VOLKSHUISVESTING	4.000	8.000	10.000	2.000
9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN	10.303.942	11.968.154	11.990.603	22.449
Saldo Baten	<b>23.607.559</b>	<b>21.661.669</b>	<b>20.682.669</b>	<b>-979.000</b>
Saldo Lasten	24.229.456	21.661.669	19.719.861	1.941.808
Result	<b>-621.897</b>	<b>-</b>	<b>962.809</b>	<b>962.809</b>

### 2.2 Policy Intentions and Realizations

#### General

The Public Entity is grateful for the initiatives by the ministries and the received funding. Without the assistance of the Dutch Government the Public Entity Saba would not be able to initiate or accomplish many tasks. The issue which the Public Entity still faces is the fact that much of this funding that is received is incidental and not structural funds. In order to ensure continuity, it is necessary that the incidental funding for structural tasks is made structural. Currently there is too much uncertainty on whether or not the Public Entity will be able to continue with the advances they have made in various areas like finance, social domain, agriculture and waste management. These are only some of the areas in which the Public Entity has been able to move forward with thanks to special purpose funding from

the Netherlands. The Public Entity will continue to lobby for more structural funding to ensure that the advances made are not lost due to lack of funding. In addition, the Public Entity continues to encounter the problem of being unable to implement new policy changes and finance the legal tasks which need to be fulfilled, because the structural allowances from the Netherlands are still too low.

The Public Entity encourages the Netherlands ministries to come together to a workable solution to the structural issues experienced by the Public Entity. The Public Entity has proven her capability in terms of financial management and good governance and based on these advances requests the Netherlands to provide the Public Entity the necessary structural means to properly fulfil all her tasks. The Public Entity will continue her ongoing talks with the ministries until a permanent solution is found.

### **Main Function 0: Personnel and Training**

The Public Entity received incidental funding under the scope of 'Good Governance' from the ministry of BZK in 2019. Part of this funding was for the training and development of the civil servant apparatus which continued in 2020. Whereas 2019 focused mainly on the managers, throughout 2020 the intention was to focus on the other layers within the civil servant apparatus. Some of the training that was carried out was: a supervisor and team leader workshop in order for them to further develop their leadership, management and coaching skills, the Security Department took part in a workshop to further develop their customer service skills and gain knowledge in assessing and dealing with difficult situations, a work-shop took place on behavioral insights (part 2) to further develop the skills of (project) managers and policy advisers when making policies with the various aspects of influence in the process and the best way forward, an AFISO (flight information officer) course was organized by the Public Entity St. Eustatius however due to the COVID-19 situation and for safety reasons, the course ended prematurely however was finalized later in the year. In the spirit of providing a safe and healthy workplace, a BHV course was organized on island and 17 civil servants are now certified first responders (official BHV certification) within the Public Entity Saba who can assist during emergency situations. A contract was signed for online courses for the Public Entity staff with Goodhabitz in the Netherlands and a contract with Kickstart for Dutch online classes was signed for 8 employees in key positions to learn or better communicate in Dutch which will commence in 2021. Unfortunately, various trainings had to be put on hold due to the Covid-19 pandemic and the travel restrictions. These included the above-mentioned cancellation of AFISO training in Statia, cancellation of the PEP program for managers who did not attend the first training which was later held virtually, a second BHV course and completing of the BHV plan for the Day Care was schedule to take place in March/April 2020 but due to the COVID-19 situation the course was suspended until further notice. A refresher course in EHBO for Small Children and Small babies was planned to take place in the first quarter of 2020 for the Day Care teachers which must take place every year in order to retain EHBO certification but due to the COVID-19 situation the course was suspended until further notice, civil servant integrity training was also put on hold. Bucket truck training and other courses that the civil servants of the Public Entity Saba could attend that were being hosted by RCN have been cancelled such as: Budget workshop, positively dealing with difficult behavior Conversation techniques, Effective writing skills in Dutch (MBO level), Motivating employees.

The Public Entity of Saba, in an effort to promote professional development for all its employees, has provided a unique opportunity for their employees to obtain an interest free loan for the purchase of

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personal computer equipment. Originally 37 Laptops were ordered and ultimately 44 laptops were ordered. In the meantime, 39 laptops have been delivered and the rest arrived in the first quarter of 2021.

The Personnel Department was also very busy during 2020 with the recruitment of staff. Due to limited budget some positions were filled internally or by special purpose grants. Various positions were filled in 2020 while others were advertised and still in process. The below table shows an overview of these vacancies.

Vacancy Position	Budget	Vacancy Type
Garbage Handler	Regular Budget	External
Executive Secretary/Policy Advisor	Special Purpose Grant	Internal
Project Manager/Civil Engineer	Special Purpose Grant	External
Head of Personnel Affairs	Regular Budget	External
Social Worker	Part Special Purpose Grant/OYOHF	External
All-round Census Worker	Special Purpose Grant	External
Health Care Nurse	Special Purpose Grant	External
Project Leader/Coordinator Public Health & Sports	40% Special Purpose Grant/60% Regular Budget	External
Piva Specialist - Census	Special Purpose Grant	Internal
Experienced Farmer	Special Purpose Grant	External
School bus Driver	Regular Budget	External
Operational Manager/Work Coach	Special Purpose Grant	External
Policy Worker Early Childhood Development	Special Purpose Grant	External
Care and Support Assistance Childcare	Special Purpose Grant	External
Road Sweeper	Regular Budget	External

Prior to and during the COVID-19 lockdown, the majority of departments and services were closed for safety and health reasons. Only essential services and workers continued with adjusted times and with extra safety measures to ensure that the essential services would continue.

The new working hours of every department were communicated to all personnel, this is in line with working efficiently and effectively. Studies are being carried out concerning the reduction of extra overheads costs and improvement of salary compensations for the civil servants in the lower salary scales.

Regarding health and safety at the work place in reference to COVID-19, the personnel department collaborated with the Public Health department and Medworks (occupational health service) concerning the managing of COVID-19 procedures at the workplace.

The personnel department commenced with job description evaluations in 2020. Balance Consultancy was contracted to adjust some of the generic job functions for a better understanding of the generic job descriptions. Therefore, the tasks and responsibilities of the generic job functions will be more distinguishable for all to read and understand. Balance Consultancy is a renowned independent consultancy bureau that has been carrying out the weighing of our job descriptions for many years.

The implementation of performance development meetings was delayed. Currently, all civil servants automatically receive an extra increment (salary scale step) on January 1st of every year. This is done without carrying out a performance evaluation. In December 2019 and January 2020 all department heads underwent an intensive training in holding 'performance development meetings' (functioneringsgesprekken). The plan to first hold 'performance development meetings' with all employees in March/April 2020, and then in October/November to carry out 'performance evaluation

meetings' (beoordelingsgesprekken) with the same civil servants based on their performance during the year 2020. However, in 2020 the focus of the Public Entity shifted from Training and Development to the Covid-19 pandemic. This meant that many of the trainings and meetings planned, including the performance development, was postponed. Because it was not the ideal timing and not all departments heads or civil servants would be able to carry out these meetings, a decision was made to postpone it.

Various organizational changes were carried out within the Public Entity in order work more efficiently and effectively and in order to better utilize the strengths of these individuals. Approximately 10 civil servants were offered new positions in an effort to improve our management and services to the community which were essential for the continuation of our services.

During the course of 2020, in the context of the organization improvements and changes, the legal advisor took a pivotal role within the Personnel department in terms of providing advice on all ongoing matters from a legal perspective.

### **Main Function 0-9: Maintenance Costs**

General maintenance on buildings, roads and retaining walls continued, in most cases, normally throughout 2020. All maintenance costs were covered by the regular budget, general investments or via special purpose grants. In cases of many projects falling under special purpose funds, the projects were slowed or delayed in instances where materials or expertise had to come from abroad due to the Covid-19 pandemic.

As per 2020 the Public Entity no longer budgets maintenance costs for the Own Your Own Home Foundation however the Public Entity assisted the foundation with rebuilding of homes in St. John's (Houses 3&4) and assistance in making a private dwelling wheel chair assessable which was covered via the special purpose grant for handicap and disabled persons.

The Own Your Own Home Foundation was also once again granted a housing subsidy for 2020. OYOHF, in cooperation with the European Dutch housing association Bazalt Wonen, is the only landlord of housing in the social sector on Saba. For over 30 years the OYOHF has rented their homes below the market value to tenants with a low income. Because the foundation rented homes at a price which is not cost effective the foundation has suffered losses for years. The foundation continued to subsidize tenants, without receiving any financial compensation in any way. This caused a significant maintenance backlog to the homes however thanks to the cooperation of Bazalt Wonen, the subsidy from the Public Entity Saba and the rental subsidy from BZK which commenced in 2019, OYOHF is able to keep the rent at the same low level (subsidize the tenants) and also have sufficient resources to properly maintain and keep the social housing.

### **Main Function 1: Public Order and Safety**

On March 11th 2020, the World Health Organization declared Covid-19 a global pandemic. As a result of continuous consultations with the RIVM in the European Netherlands and daily meetings with the outbreak management team on Saba (the OMT) different ordinances and measures were taken during the course of 2020. To prevent Covid-19 from coming into the island drastic measures were taken to

close the ports for regular travel. In addition, the island was locked down after a small cluster outbreak in order to contain the virus. The OMT created an alert system for the community of Saba. This system showed the kind of restrictions that may be, or at some point were, required to be put in place for different situations on Saba. The main goal for Saba has always been prevention of introduction and when there was an introduction of this virus, containment, followed by mitigation as good as possible. This included increasing or decreasing limits on human contact, travel and business operations. At all levels, health services, emergency services, utilities and goods transport, and other essential services, operations and staff remained up and running on Saba.

Since 2014 the funding has been granted to the Public Entity on a year basis for disaster management. In 2020 the budget for disaster management was used to further improve the disaster management organization and (fire) emergency response. A temporary Crisis Manager filled the position in July of 2020. The Crisis manager mainly focused on the preparation for hurricanes although the island has not had any related incidents to date. In addition, the public order advisor assisted in carrying out the prioritized tasks related to safety and crisis and has also been part of the Outbreak Management Team since the startup in March 2020. Although the hurricane activity for Saba was low in 2020, hurricane preparations is an all-year event. A hurricane plan for Emergency Support Function 5 (the police) was finalized and a start was made to draft a plan for Emergency Support Function 9 (the Public Entity). The KNMI (Koninklijk Nederlands Meteorologisch Instituut) monitors the volcanic and seismic activity in the Caribbean region. To strengthen their monitoring network, planning was put in place for a GNSS and seismic sensor to be installed on Grey Hill in 2021. Sea and Rescue at sea is informally organized on Saba. A subsidy from the Ministry of Infrastructure and Water became available to set up a formal Sea and Rescue organization including a Sea and Rescue vessel. In 2020 a consultant conducted interviews with stakeholders on Saba to collect information on how to set up a Sea and Rescue organization fitting to Saba. This plan will be finalized in 2021. The enforcement tasks were mainly related to enforcement of COVID-19 incoming traveler regulations.

### **Main Function 2: Roads, Seaport and Airport**

In 2020 significant changes took place in the Public Works department. The department was reorganized and joined forces with the Facility Management team. These departments already worked closely together and relied heavily upon each other. For the betterment of the organization and for more efficient and effective processes the teams were merged. The Public Works department now functions with two heads, whereby one head focuses on the day to day management and upkeep of facilities and one head focuses mainly on infrastructure and general management of the workers. A structural budget of € 1 million was made available for infrastructure costs by the Ministry of IenW. A part of this budget covered the salary costs of the infrastructure division and general maintenance and upgrades that were carried throughout the island. For 2020 the Public Works department functioned normally with the exception of the lockdown whereby various members of the team assisted with deliveries and services when needed.

During the year 2020 much work was completed within the infrastructure section with the help of the structural grant for infrastructure. Upgrades were made to the cast iron grills in various villages throughout the island, general upgrades to walls and roads and grey water cisterns. The most significant

work done by the construction division during 2020 was the infrastructure upgrades in the vicinity of the Landfill whereby roads were repaved, retaining walls built and a platform and loading ramp made for the loading of the incinerator.

The maintenance division carried out general maintenance to all government owned buildings including repairs and replacement of storm shutters and general painting to government facilities, upgrading storm shutters, painting and various other maintenance at the two schools and electrical upgrades to various government facilities. In addition, the division carried out road safety measures such as installation of traffic mirrors, caution signs and speed bumps, upgrade to old street lights, and various other requests from departments such as cargo pick-up, furniture set up, etc.

During most of 2020 the ports of Saba were closed to regular travel due to the Covid-19 pandemic. This meant that both traffic and income for the ports were minimal. For the harbor the weekly cargo vessels and fisherman continued to utilize the harbor whereas at the airport only medical flights and repatriation flights were possible.

Small maintenance continued at the harbor where possible, the roll-on roll-off ramp was repaired while the traffic in the harbor was slow. The work on the new harbor project slowed down due to the Covid-19 pandemic. The study of the new potential area for the harbor continued with soil and archaeological investigations. Plans were also ongoing for coral relocation with the Saba Conservation Foundation. An agreement for the construction of a road to the site was made with the lessee of adjacent land and ongoing works for access to the site were continued throughout the year. The intention is that reference designs will be completed in the first half of 2021 and a tender and signing of the harbor project to take place before the end of 2021. The construction of the harbor will take approximately two-three years. This means that the project could be completed in 2024 according to current planning. In addition, the new harbor project required much assistance on legal review and stakeholder management to prevent possible litigation and in one case to prevent further litigation and possible stagnation of the project.

The Elsa Shipping claim procedure against the Public Entity Saba started in the Netherlands and the final aspects of their regional claim in that same Elsa Shipping case took place. The Public Entity had to lobby between the Ministry of Infrastructure and Water management and the Ministry of Home Affairs and Kingdom relations in Den Haag. This led to the positive outcome of a shared approach and shared use of the National defense attorney of the Netherlands in the Elsa Shipping case.

Various operations at the airport were put on hold and only small regular operations continued due to the Covid-19 pandemic. At the end of 2020 a contract was signed for the building of a storage and generator room, a new generator was purchased, inspection of needed tower repairs took place and an erosion wall was completed. It is anticipated that the generator/storage room will be completed in the first half of 2021.

### **Main Function 3: Economic Affairs**

The Agriculture Department consists of the public hygiene division, the vector control and the Hell's Gate farm. During 2020 the public hygiene division continued to carry out their inspections at the grocery stores, restaurants and at the harbor. As our borders continue to remain closed, all off-island

training and workshops were put on hold for 2020 due to travel restrictions. The vector control services were limited in 2020 due to the safety measures in place for the COVID-19 pandemic whereby household visits were temporarily suspended however inspections continued within public areas. Within the agriculture area there were setbacks due to issues surrounding drought, free roaming goats, iguanas, and pestilences. Plans were being put forward to install the irrigation system to allow replanting with faster growing crops. At the moment the following are being grown; watermelon, cucumber, eggplant, seasoning peppers, lettuce, carrots, sweet potato, pumpkin, papaya, bananas and tomato. The produce from the farm is being sold by various entities on the island.

Saba requested assistance from the Ministry of Agriculture, Nature and Food Quality (LNV) to assist with the control of free roaming goats and livestock on the island. This is an important project on the island because the free roaming goats contribute to the widespread erosion across the island, as well as damage to both public and private properties which also hinders the possibility for local agriculture. The Ministry of Agriculture, Nature and Food Quality (LNV) granted two budgets for assistance with this request. One is "The start-up budget" which was made available to make preparations for a larger project "Aanpak loslopende geiten Saba voor 2020-2021 (1e jaar)." Both budgets are being used for the preparatory phase and the start of the project. During 2020 a significant amount of work was accomplished. Amongst other things, the following was accomplished: a draft plan of approach was made, stakeholder consultations took place, a local veterinarian was contracted to advise in the process, expertise hunters were brought in for the execution of the project, various materials and vehicles were purchased for the project, tracking and mapping of the National park and other zones, purchase of containers, meat processing units, chillers and freezers for the proper processing of the goats that are slaughtered during the project. Due to significant logistical delays related to the Covid-19 pandemic there was a delay in receiving the purchased rifles, ammunition and auxiliary equipment. This has delayed the project significantly whereby a change in project planning had to be made.

The 10<sup>th</sup> EDF project for the social housing was significantly delayed due to the Covid-19 pandemic. All indicators on the social housing sector have been met, except the progress on the building of extra social units due to issues of various nature, including internal issues by the main contractor of the phase 2 Under the Hill and the lack of manpower due to the COVID-19 restrictions. Planning Bureau and the project leader, together with all the stakeholders, have put extra emphasis, on addressing the various issues which are causing the delays.

Funding was received for the building of green houses in order to stimulate small scale agriculture on the island and within the schools. A green house was finalized at the primary school and permission was granted by the ministry to build the second greenhouse for the elderly. The greenhouse at the school was finalized in 2020 and the greenhouse for the elderly was finalized in the first quarter 2021.

€ 1 million was received via the Regional Envelop for stimulating agriculture on the island. The intention is that the island can grow towards self-sustainability and depend less on the import of agricultural produce. A decision was made to invest these funds in a hydroponic greenhouse project. The project for the hydroponics farm in Rendezvous is currently ongoing. This was slowed down due to the Covid-19 pandemic and closure of the borders. Excavation works for the soil and hydroponic green houses have been completed and the storage and bathroom have been built. In addition, the foundations for the poles of the greenhouse were completed. The greenhouses have been delivered and the workers are

continuing with working on the different facilities that have to be put in place before the actual farming can start.

Various nature related projects covered by special purpose grants were finalized in the second half of 2020. The following projects were finalized and end reports have been submitted to the ministry: Hiking Trails, Tent Reef, Crispeen Trail, Saba National Park, Yacht Mooring and Goat Buy Back.

#### **Main Function 4: Education**

2020 was a year full of challenges, most notably the Covid-19 pandemic. Despite these changes many advances and developments were seen in the area of education. The most significant developments were in relation to the BES(t) 4 Kids project. The BES(t) 4 Kids program worked along with the day care and after-school care to improve overall quality of care provided to children with funding through 'integrale middelen' from the ministries of SZW, VWS, OCW and BZK. The B4K program was initiated to ensure quality care is given to children from the ages of 0 to 12+ as well as a safe environment for them to develop and grow.

The Laura Linzey Day Care Center is continually making strides at improving the quality of service and care provided. The BES(t) 4 Kids Project enables this vision to become a gradual reality. The Laura Linzey Daycare Center (LLDCC) management completed the child care requirements for the Child Care Operation License, Instituted by Bes(t) 4 Kids. This also included the Domestic Violence Procedures and Protocol. Management also participated in the HRM Policy Sessions, where clarity on the organization policies and other content document for more effective work, leadership and direction in the organization. During 2020 conversations and negotiations regarding the Twinning Program with child care and after school organizations in the Netherlands (Hestia and Kindernet) were ongoing. A proposal for an Integral Care Plan for Day Care and After School Care was submitted. This proposal aims to provide a working collaboration as well as share resources with various stakeholders in the interest of strengthening support for children with developmental and behavioral challenges. Bi-weekly Small Care Team meetings with Expertise Center Education Care (EC2) have been set up and began, to execute plans with support of Speech & Language Therapist, Occupational Therapist, Educationalist, Behavior Coach, or Psychologist, depending on the needs of the child. Each case will be analyzed individually. With the support of the BES (t) 4 Kids Program, the UVB Child Subsidized Placement began in October 2020. Weekly dance and locomotor classes continue for groups 1,5 – 3 years old and a Parents' Committee for the Laura Linzey Daycare Center and Afternoon School was established. With the introduction of the new legislation-Basic Childcare Island Ordinance, it is prohibited to operate a childcare center without operating authorization or license. As per November 3, 2020- the Laura Linzey Daycare Center has been granted an Operational License.

The Laura Linzey Day Care Center closed their doors for 2 months due to the Covid-19 pandemic during the lock down phase. Additional time was taken after the lockdown was lifted to ensure proper sanitary and cleaning measures were made to ensure the safety of the children and teachers. In addition, a Covid-19 Relief was provided via the BES(t) 4 Kids project based on the financial challenges and/or consequences faced due to COVID-19. This relief assisted with diapers and wipes for the children, additional cleaning materials and supplies and increased hours for extra cleaning services.

The Saba Comprehensive School (SCS) clubs continued for the new school year 2020-2021. Funding was secured by Public Entity Saba with the ministry of VWS to continue with the SCS clubs for the school year. A coordinator position was a part of the funding request, in which the coordinator plans and organizes all clubs. Clubs are added to the 40-period schedule. This means, that every student will participate in at least 2 clubs after regular school hours, including evenings and weekends. An extra break has been added at 14.00 – 14.30, providing all students who are in school with the necessary refreshments. This totals 4 additional periods per week to the students' 40 periods per week schedule. The clubs focus on physical activity, development of leadership qualities, empowerment, career and guidance and community involvement.

An agreement was signed with the ministry of education in April 2019 transferring the tasks for the renovations of the primary and secondary schools, as well as the construction of the new day care and kindergarten buildings to the Public Entity. Some renovation work was carried out in 2020 for the renovations to both the existing buildings at the Sacred Heart School and the Saba Comprehensive School. The Public Entity will be focusing on the necessary preparations for the new school buildings in St. John's under the expansion for the Sacred Heart School. The new 'Daycare building' will hold an expansion of the primary school (K1, K2), the daycare and the after-school care. It will be a two-story building instead of only one-story. The ministry of OCW has requested solid plans for all school buildings. This changed the scope of the original project as OCW now wants both schools to meet the BES code. Seeing that this was not in the original scope it further strained the budget and has caused significant delays as the Public Entity does not agree that this should be added to the initial project. The Public Entity and OCW continue to discuss the best way to move forward with the renovations and expansions. During 2020 the planning bureau created all relevant documents in order to start a public tender however OCW did not agree because, in their opinion, meeting the BES code for the old buildings is a top priority. These discussions will continue in 2021. An inspection of the gym resulted in new ideas on how to tackle different malfunctioning of this building, for instance water leakage. Finally, there was also an inspection of the Cove Bay technical school building as part of the high school. Top priority of the school buildings project is the new Daycare building.

The Public Entity is responsible for transportation services of the school children. These services are provided free of charge. In 2020 these services continued as normal with exception of the lockdown period and during the period in which the schools were closed. During this period various staff provided assistance with deliveries of services to households. In addition to the general transportation provided to the schools the bus services are also provided for afterschool activities. Bus services are also provided to the Saba University School of Medicine whereby services are provided for a price as students can buy a transportation pass. Due to the Covid-19 pandemic these services were mostly suspended due to the temporary closure of the medical school.

### **Main Function 5: Culture and Recreation**

In 2020 the tourism industry was worldwide significantly impacted by the Covid-19 pandemic. On Saba this impact was felt very heavily due to the closure of both ports and the ban on regular travel to and from the island.

Various initiatives were accomplished during the first quarter of 2020 prior to the pandemic. The focus was on attending various travel and trade shows which included the Vakantiebeurs and Duikvaker in the Netherlands, the Heineken Regatta in St. Maarten and the Outdoor Travel Adventure show in Canada. It was decided to put more emphasis on promotion on the Canadian market, the Canadian travel fair was attended for the 1st time, firstly to promote the island and its tourism products, but to also see if it was worthwhile for us to continue attending the annual outdoor adventure show. Canada is an interesting prospective market for Saba, taking into account the fact that many of the students attending the Saba School of Medicine come from Canada and have their family and friends visit them. In addition to this, Canadians love adventure travel, and Saba's hiking and diving possibilities makes our destination a perfect fit. The weekend long show was deemed successful, and it has been determined that this should become an annual show for Saba to attend, with an option of staying after the show to maximize the visit by reaching out to travel related businesses and agencies. In addition to the abovementioned overseas promotion, some advertising both print and digital was accomplished. Printing of material used at the abovementioned shows was executed and paid for from the tourism budget of 2020. The contract with the promotional agency D&D PR, which was covered by the Knops funds, ended in April 2020.

Unfortunately, due to the Covid-19 pandemic many of the endeavors taken earlier in the year did not see results due to the many travel restrictions related to the Covid-19 pandemic in 2020. In addition to this, many events were cancelled worldwide and on Saba, including: The Saba Summer Festival, The Rainbow Festival and also the annual SMART show on Sint Maarten.

During the second half of 2020, the tourism office began a renovation project which is scheduled to be completed in 2021. On November 1st, 2020, the decision was made to open the island up to long-stay visitors with the hope that it would start to boost the economy of the island. With the remaining funds from the digital marketing program, which could not be completed due to circumstances beyond our control, it was decided to launch a project that would benefit the tourism sector, as the economy, and especially this sector, had been heavily impacted by the Covid-19 pandemic. It was therefore requested that the remaining budget be utilized for hiring a consultant to draft a Recovery Strategy Post Covid-19 and assist with initial promotion of Saba being a safe and Covid-free destination. This request was submitted and approved by Ministry of Interior and Kingdom Relations (BZK).

Regarding cultural activities, the main activities which were facilitated with the Culture Integrale Middelen were the financing of the culture policy and a cultural training for 3 stakeholders, which took place in Bonaire. During the second and third quarters of the year, minimal activities occurred in this budget due to the Covid-19 pandemic and various restrictions. In quarter 4, during the week leading up to Saba Day, there was an extended program which celebrated Saba's culture and youth. To assist with this program, a contribution was made towards prizes, materials and equipment for these events. Tents were purchased as an investment for future cultural events. A contribution was made to the youngest band on the island, to assist them with the purchase of equipment which will facilitate their goal of becoming a professional band. A grant was provided to the Fisherman Association to aid in the creation of a Fish Market which will provide fresh seafood products for the local population.

## Main Function 6: Social Affairs

The department of Community Development continued their work within the various social domain areas during 2020. The various areas currently being worked on within the social domain are; social work, domestic violence, child's rights, and education, including the BES(t) 4 Kids program.

For the majority of 2020 the Department of community Development dealt with the effects of Covid-19 pandemic. The Pandemic had a worldwide effect on the global and local economies and the life within the communities. As the businesses, work and some other activities on the Island started shutting down and after social distancing and later lockdown was introduced, plans were made by the Community Development Department for dealing with the effects of this. In April and May most visitors to the island of Saba left, schools closed and as businesses closed down people lost their jobs. Many people had no income and couldn't buy groceries or pay utility bills and rent/mortgage. The Community Development Department supported the community by buying and/or paying and delivering food packages and groceries and drinking water to vulnerable persons who had no means left to support themselves during this period. The Department of Community Development also assisted the health care department with grocery supplies. After the Lockdown period, a small amount of people was able to find work and were able to sustain themselves financially. The Department of Community Development continued to assist those that were still not able to. The number of persons needing assistance declined after the lockdown ended, however there is still a substantial number of persons needing assistance. This is due to person who lost their jobs and cannot find a new job as well as persons living in low income and are still struggling. In addition to the food assistance families experience an increase in utilities like water consumption and electricity due to the lockdown and being at home for longer periods of time (24/7). Because of the extra use of water, cisterns were running dry at a high pace, so the department of community development assisted in aiding families, that were not financially able, with Cistern water. The Department also aided/assisted people who could not pay their utility bills because of loss of jobs and/or income during Covid-19 period. In addition to the social assistance provided there were also several reports of domestic violence during the lockdown which the Department of Community Development monitored very closely. Although it was anticipated that there would be a high number of domestic violence and child abuse cases due to families living in small dwellings and being confined for a long period of time this was not the case. Another concern of this Department was the elderly in the community. Saba has many elderly people living independently which we are monitoring on how they are coping with the situation. The Community Development Department continued with the assistance in groceries and water throughout 2020. These costs were covered via incidental funding received specifically for food packages and funding received via the free allowance for vulnerable persons.

Throughout 2020 strides were made to improve the outcomes of children and families who may be at risk or were affected by domestic violence and child abuse. Having professional staff tasked with the coordination and strengthening of the approach to domestic violence has helped push this important issue within the community. The process has been a slow one, partly due to Covid-19 and its impact on the island(s) and region, especially where it related to training. However, the Public Entity of Saba was able to implement many of the activities planned for the year in line with priority areas agreed in the Bestuursakkoord Huiselijk Geweld en Kindermishandeling 2017 – 2020.

The B4K program in 2020 worked along with the after-school care to improve overall quality of care provided to children with funding through 'Integrale Middelen' from the ministries of SZW, VWS, OCW

and BZK. The Bes(t) 4 Kids program was initiated to ensure quality care is given to children from the ages of 0 to 12+ as well as a safe environment for them to develop and grow. The after-school care has continued to strive in reaching the goals of improving child care quality. Staff training include CVQ level 2 Early Childhood Education, High Scope Training, conscious discipline and first aid training specialized for children and babies. A healthy meal plan was established in conjunction with the Public Health Department and additional care givers were hired to compensate for staff doing trainings or when staff are sick or on holiday.

An amount of €200.000, or the equivalent of US\$229.263, was provided by the Ministry of IENW as a contribution to the water provision during the Corona crisis. This budget was made available mid-2020 with the criteria that it must be spent by 31 December 2020. The funding was utilized for the extension of the pipeline to Hell's Gate.

In the past years, special grants received from the ministries have been used to install a water pipeline and storage system to transport reverse osmosis (RO) water from the Fort Bay harbor to the villages. Large cisterns were built on several locations specifically for the storage of this RO water, to make sure a buffer of stored water can be created for the dry periods. In addition, the construction of a water bottling facility was started in 2019 from these funds. During 2020, the Public Entity continued with the water pipelines and the construction of the water bottling facility. Like other projects, these were delayed, in part, by the pandemic.

### **Main Function 7: Public Health**

In the context of Public Health, a 'doeluitkering publieke gezondheid' is received yearly from the Ministry of Volksgezondheid Welzijn en Sport for the public health program. Extra annual funding for Sports and prevention have been added in 2019. The funds are mostly to be utilized for activities needed to comply with the "Wet Publieke Gezondheid". During the course of 2020 coordination of Covid19 response has taken up most of the Public health capacity. The Public Health Department handled the communication and education within the community, they filled an advisory role within the Outbreak Management Team (OMT), carried out all testing for Covid-19, managed and monitored the quarantine of potentially exposed persons, conducted contract tracing, trained health workers, and coordinated logistics of personal protective equipment (PPE). By the end of 2020 most capacity of the department shifted to preparation for Covid-19 vaccination. Apart from Covid-19 related initiatives the Public Health Department also coordinated healthy lifestyles for youth, lessons on addiction and lifestyles for the schools, held positive parenting meetings, baby clinic and assisted with vector control.

The sport and prevention accord tasks also fell under the management of the Public Health team. During 2020 much came to a standstill due to the Covid-19 pandemic however various initiatives were accomplished. The Public Health team coordinated the upgrading of various sport areas, facilitates sports and activities at the daycare, schools and after school care, coordinated and facilitate an inter-island basketball competition with Statia, started preparations for a volleyball trip to Statia, training of daycare and afterschool care staff, continuation of the 'Fit with Lee' program and the recruitment of a project leader for prevention and sports.

## ANNUAL REPORT AND FINANCIAL STATEMENT 2020

The waste collection levy takes place simultaneously with the monthly bill for electricity which is issued by Saba Electric Company. After deduction of a small administrative fee, the waste collection levy is transferred over to the Public Entity. This process has been successful and will continue in the coming years.

Apart from the general waste collection and cleaning of the general roads throughout the island, the Public Entity received various incidental funding for different projects within waste management. The general consensus is that if the quality of waste management is improved the Public Entity could increase revenues and in turn take small steps for waste management to become more self-sustainable.

During the course of 2020 much was accomplished within the waste management sector. A new Waste Management Coordinator was recruited and hired. A two-day long work shop was held involving all stakeholders relating to waste management on the island of Saba. This workshop was highly productive and resulted in a formation of a grand plan that encapsulated all areas of waste management and called for coherent actions by all parties involved. The department head was given several task including developing new schedules for the collection of waste and initiating a public relations campaign with the help of the Government Information Services (GIS) department and Policy Advisors. Both of these tasks were going according to plan and were on target to meet the deadlines established in the meetings until COVID-19 was introduced on the island and the island went into lockdown. The current state of public engagement in recycling is unacceptable and unsustainable. As a result of this, the decision was made during the workshop to begin a public relations campaign to promote recycling. This campaign would begin after the introduction of the new schedule developed by the Waste Management Coordinator to show the public that the Public Entity is serious about improving waste management. As mentioned previously this project was temporarily delayed along with the implementation of the new schedule due to the arrival of Covid-19 on island. Numerous initiatives also took place by other stakeholders. The most important of which is an infrastructural master plan that was agreed upon by the Waste Management Coordinator, Landfill Supervisor, Planning Bureau, Public Works and Commissioner Zagers. This plan has resulted in several improvements including, flood prevention, smoke mitigation, metal processing and waste data collection. Construction was ongoing throughout 2020, but as with the other initiatives, it was delayed due to Covid-19. A new location for the burner was constructed which should result in less smoke being blown into the villages. A ramp for loading waste into the burner was also built to prevent loading issues which have damaged burners in the past. A large wall was being built in front of the landfill to prevent flooding when heavy rains occur. A cistern was being built at the landfill so that water does not need to be constantly purchased and transported to the landfill area for cleaning materials and in case of fires, which will improve safety. In addition, a sweeper truck that was purchased in 2019 arrived. Two workers were assigned the task of operating the truck and arranged several training and practice sessions in order to become familiarized with the equipment. A new waste burning schedule at the landfill was implemented and burning of garbage now takes place less frequently. New personnel have also been added to the Sanitation Department including a new supervisor, another open back truck worker, a road sweeper, a landfill worker and a driver for the sweeper truck. Various positions were filled internally while others were external.

In 2020 legislation for a single use plastic ban was signed by the Island Council. Incidental funding was received for the single use plastic ban. The aim with the budget for the single use plastics ban is to create awareness on the necessity of reducing plastic waste on the island and to facilitate a smooth

introduction of a single use plastics ban and if possible other measures to further reduce plastic pollution. Preparations continued for the communication campaign, where final materials arrived for the expo which was organized for the businesses in quarter one of 2021. Samples of eco-friendly disposable products will be tested and given out and for the household starter kit, which will be given out in combination with a recycling package during a house to house information campaign.

Over the past years incidental funding has been received for improvements to waste management on the island. The subsidies have been used for the construction of a recycling plant at the landfill, the purchase of garbage trucks and waste containers and the export of small recycling initiatives. Thanks to these grants, we have been able to put in place the right infrastructure for recycling of waste and we were able to encourage households to separate waste properly. During the course of 2020 equipment for a plastic recycling workplace was purchased. and is expected to arrive on Saba in the early part of the second quarter 2021. The plan is to install the equipment in the Artisan Foundation building and have Saba Reach run the workplace. An agreement will be drafted and signed with Saba Reach concerning management of this workplace. The World Wild Life Federation has offered to organize a training by professionals from Curacao once the equipment is on the island. A Home Biogas system was purchased, which will be installed at the vegetable garden in the Level. It is a show case project that should inspire citizens and create awareness on the value of organic waste and the possibilities to reuse it. The Home Biogas system creates compost, high quality fertilizer and biogas from organic waste. Additionally, other things were done to inspire citizens to become more sustainable, e.g. with the purchase of reusable bottles, which will be handed out to households. Part of the remaining budget was used to assist with the construction of a loading platform for recyclables at the harbor. This will be mainly used for metal. With this platform, it will be easier to separate metal and it can be presented to the exported in a better and cleaner state, thereby increasing the possible revenue from selling waste metal.

### **Main Function 8: Spatial Planning and Public Housing**

Saba has no spatial development plan however the Island Council passed an ordinance on September 18, 2018 that makes almost 25% of the island a nature park. This limits the type of developments that can take place within that designated area however creates a lot of other nature-oriented possibilities. Due to the lack of any spatial development plan, all requests and plans for any sort of development must come to the Executive Council for prior approval. These plans are discussed and decided on, on an individual base in accordance with the building ordinance. The Public Entity takes into consideration the uniqueness of the island when considering all requests.

### **Main Function 9: Taxes and Levies**

Local income for 2020 showed a large decrease in comparison to 2019. This decrease was as a result of the Covid-19 pandemic (see paragraph 3.1). The main factor being the closure of the ports and ban on regular travel to and from the island. This resulted in loss of income in the areas of harbor fees, airport fees and accommodation tax. In addition, assistance was provided to the businesses impacted by the Covid-19 pandemic by waving of business license fees and rental fees. As can be seen, in the generation of income from the local levies the Public Entity does not have sufficient means to generate her own

income and needs support for structural funding from the central government. In a crisis situation, such as in 2020 with the Covid-19 pandemic, this can be detrimental to the Public Entity if supplemental income is not received from the ministries for these losses.

### **Balance Sheet Position: Investments vs Liquidity**

Over the past years the auditor has advised to keep a close watch on the liquidity position because the long-term liquidity position, taking into account the outstanding claims and debts, is not sufficient to pay all outstanding debts. A disadvantage of the accrual accounting system compared to the budget system on a cash basis is that a balanced budget does not mean, by definition, that it can also be financed in terms of cash in hand. The most disturbing factors are, first of all, the investments and depreciations, the (interest-free) loans and repayments and the pension liability for the current and former members of the Executive and Island Councils.

In an ideal situation, the total amount of the annual depreciations would be approximately equal to the investments. If, however the amount of the investments exceeds the depreciations, cash in hand must be available for that excess amount. This means that if in any year the intended investments exceed the depreciations in that year fewer expenses should be budgeted to create a positive result to finance the investments.

### 3. Mandatory Paragraphs

#### 3.1 Local Levies

Levy	Budget 2020	Realisation 2020	Realisation 2019	Difference 2020-2019
Motorrijtuigbelasting	155.000	157.992	153.818	4.174
Havengelden	125.000	22.216	106.476	-84.261
Erfpacht/Verhuur	90.000	38.188	80.487	-42.299
Logeerbelasting	75.000	33.918	143.657	-109.738
Kinderopvang	75.000	65.232	77.437	-12.205
Luchthaventoeslag en landingsgelden	160.000	54.774	158.306	-103.532
Afvalstoffenheffing	138.000	139.318	138.218	1.100
Burgerzaken	47.000	21.743	27.857	-6.114
Verklaring omtrent gedrag/Cadastral Registration	4.000	18.362	2.352	16.010
Bouwleges	8.000	10.000	4.000	6.000
Vervoer Studenten	16.000	1.800	3.900	-2.100
Rijbewijzen	17.000	14.318	16.423	-2.105
Handel en Industrie	74.000	63.996	75.142	-11.146
Horecaverunningen	82.000	42.151	76.815	-34.664
Verkoop zaden gezondheidscertificaten	1.500	992	1.792	-800
Verkoop zaden landbouw producten	10.000	4.545	2.248	
<b>Total</b>	<b>1.077.500</b>	<b>689.546</b>	<b>1.068.927</b>	<b>-381.678</b>
<b>Total Difference 2020 - 2019</b>				<b>-381.678</b>

Above you will find an overview of the local levies for 2020. As a comparison the table also contains the figures 2019 and the budget 2020. Below you will also find an explanation of all levies which significantly increased or decreased in accordance with the above table.

The policy on remissions is that in general no remissions will be granted on the local levies. Because of the extra ordinary situation in 2020 due to the Covid-19 situation, the Executive Council decided to waive certain levies as explained below.

The garbage collection fee is the only fee that is collected from all local households (and businesses). This means that the burden of the local levies for the households on Saba is US\$108 per year and because the tariff was not adjusted in 2020, it stayed the same as in previous years. The tariffs of other import local levies for the general public like the motor vehicle tax were not adjusted compared to 2019.

#### Port Fees

There is a significant decrease in harbor fees compared to 2019, this is due to the closure of the port since March of 2020 because of the Covid-19 pandemic. Traffic continues to be slow with only dive boats, cargo boats and local fishermen utilizing the harbor and pier. This is also the cause of the deviation in budget versus realization.

#### Rental Property Fees

There is a significant decrease in rental property fees in 2020 compared to that in 2019. This is mainly due to rental fees from March to December 2020 being waived by the Public Entity as a relief measure for businesses affected by the Covid-19 pandemic. Consequently, there is a deviation in budget versus realization.

### **Accommodation Tax**

There is a significant decrease in accommodation taxes in 2020 compared to 2019. This is due to Saba's borders being closed from March 2020. In November the island opened for long-stay visitors only and most hotels remained closed. This is also the reason for the deviation in budget versus realization.

### **Child Care**

There is a decrease in childcare fees in 2020 compared to 2019. This is due to the Laura Linzey Day Care Center being closed from March 18<sup>th</sup>, 2020 to May 8<sup>th</sup>, 2020, as a result of the Covid-19 pandemic and all childcare fees were waived for the months of April and May. This is also the cause for a difference between budget and realization.

### **Airport Tax and Landing Fees**

There is a significant decrease in airport taxes and landing fees in 2020 compared to 2019. This is mainly due to travel restrictions which has resulted in fewer passengers paying airport taxes, departure taxes and landing fees for aircrafts.

### **Civil Affairs**

There is a notable decrease in fees collected by the Census Office compared to that of 2019 and a difference between budget and realization in 2020. The main reason for this is the decrease in revenue from passports. This is caused by the term of a passport being increased from 5 years to 10 years before renewal.

### **Verklaring Omtrent Gedrag/Cadastral Registration**

There is a significant increase in the budget which relates to the collection of Cadastral fees in the fourth quarter 2020. Collection of this levy did not take place in prior years. This was not budgeted causing a difference between budget and realization.

### **Student Transportation**

There is a small decrease in income from student transportation in 2020 compared to 2019. This is mainly due to the Saba University School of Medicine closing for a few months and most students leaving the island because of the Covid-19 pandemic. Consequently, there is a significant deviation in budget versus realization for 2020. A difference was already seen in 2019 due to a decrease in these services by the medical students.

### **Building Permits**

There is a notable increase in building permit fees in 2020 compared to that of 2019. This is due to an increase in building permit requests. This is also the reason for the slight increase in budget versus realization.

### **Business Licenses**

There is a significant decrease in business license fees in 2020 compared to 2019. This is due to the waiver of business licenses for businesses affected by the Covid-19 pandemic. Consequently, there is a deviation in budget versus realization.

## Hospitality Industry

There is a significant decrease in the income from the hospitality industry due to the waiver of fees, from April until December 2020, for restaurants and catering businesses on the island that have been affected by the Covid-19 pandemic. Consequently, there is a notable deviation in budget versus realization in 2020.

## 3.2 Buffer Capital

### Introduction

In the adopted memorandum (2013) by the Island Council, the following risk areas with a high-risk profile were established on buffer capital:

- Energy Prices
- Investments in Communication and Infrastructure
- Social Housing and Other Social Provisions
- Pension Plan Former Persons in Authority
- Public Health Risks
- Damage to Government Buildings

A provision for the pensions of the former persons in authority has been made. It was decided during the discussion of the memorandum that the Executive Council would further substantiate the risks financially, and would establish the maximum financial impact of the risk when possible. We will further discuss the financial substantiation of the risks hereinafter.

### Theoretical Calculation Method

A generally accepted calculation method is to establish an estimated maximum financial scope of the risk per risk factor, and the chance in percentages that this risk can occur. By multiplying the scope by the chance in percentages, theoretically the necessary buffer capital per risk can be established. The disadvantage of this calculation method is that notably the chance in percentages that a risk occurs is not very high. For instance, the chance of a government building being destroyed is lower than 2% (this has not happened in the last 50 years). This theoretical calculation method might lead to too little buffer capital being accrued, so that in the event of an unlikely calamity, insufficient funds are available to repair the damage suffered.

### Alternative Calculation Method

A more pragmatic approach is verifying which of the recognized risks will lead to the greatest financial impact when it actually occurs. The Executive Council has established the highest financial risk is destruction of a building by fire. The buildings with the highest estimated reconstruction value are the airport building and the school buildings. The financial means necessary to rebuild the airport building or the school buildings is estimated at \$ 2 million. This pragmatic approach assumes that not all risks will manifest themselves at the same time. With a maximum buffer capital of \$2 million, the starting point is that all identified risks can be covered. If the buffer capital drops below the target figure of \$2 million because a certain risk occurs, it has to be brought back to the desired level as soon as possible.

## Buffer Capacity

The existing buffer capacity consists of the item contingencies in the budget, (hidden) reserves, and the unused capacity of local levies. The (general) reserve cannot be converted into cash, because it almost entirely consists of the capital tied up in the noncurrent assets (for example, buildings, equipment, and infrastructure). Furthermore, an increase in the local levies is not possible due to the high cost of living in Saba.

## Advocated Approach

In order to increase the current buffer capital of \$1.4 million to \$ 2 million, a multi-year approach is necessary. By continuing the current policy of annually, carefully estimating the budgets, it is possible to add the positive results thus created (in part) to the reserve buffer capital.

Each year it has to be considered whether the general reserve and the appropriated reserve capital charges are high enough compared to the noncurrent assets. Each year when the financial statements are made, the Executive Council will make a proposal, when the annual report and financial statements are presented to the Island Council, what part of the result has to be added to the general reserve and what part to the buffer capital.

## 3.3 Maintenance of Capital Goods

The most important capital goods of the Public Entity consist of roads, buildings and retaining walls, and the infrastructure of the seaport, airport and recycling plant. Over the past years the Public Entity has continued with infrastructural works by means of special purpose funding and the regular budget. Since 2012 the focus was on the arrears in the maintenance of capital goods. From 2017 - 2019 this shifted however, to focus on the recovery and strengthening of capital goods. We refer you to the annex capitalized expenditure at the end of this report. In the annex you will find other investments made in 2020. All investments are shown in the column investments and the coverage of the investment can be found in the column, 'contributions third parties' if a special purpose grant was made available by the Netherlands.

The Ministry of Infrastructure and Water Management (IenW) made available an annual structural grant for € 1 million for the management and maintenance of our infrastructure. In 2020, an amount of US\$2.293.143 was received for the years 2020-2021. The definition of infrastructure, according to IenW, only takes into account the roads, harbor and airport. Although the structural grant has assisted in handling some of the arrears it is still not sufficient to cover the arrears in its entirety. There are maintenance plans for the buildings, roads, retaining walls facilities and airport and seaport, which should form the basis for the budget for maintenance costs each year however if the allowances from the Netherlands is not raised in order to include maintenance of buildings, facilities and equipment, the Public Entity will continue to fall behind in regular maintenance within these areas.

One of the areas of focus in 2020 was the master plan to the recycle facility. This was covered by multiple budgets. Because the definition of infrastructure includes only roads and retaining walls only a small portion of the maintenance for retaining walls and paving of access roads could be covered via the infrastructural funds. The majority of these costs were covered via the regular investments and the recovery funds for waste management.

The main focus area for the coming years will be the realization of the new harbor. The Public Entity received special purpose funding for recovery of the harbor in 2017 and funding from the regional envelop in order to realize this project. The annual structural grant for infrastructure will also play a major role in the realization of this project in terms of the road for access to the new harbor area. Work on the access road started in 2020 and will continue for the coming 3 years.

### 3.4 Management

The Public Entity is continually striving to make improvements in the overall management of the organization. In line with prior year much emphasis was placed on the education and development of the civil servant apparatus via incidental funding received from the ministry of BZK. The Public Entity's goal is to invest in the development of civil servants in order to develop the knowledge, skills and abilities of civil servants so that they might become better qualified to perform their duties in their present jobs and develop more as an employee. In addition, in the interest of the public service and for the better functioning and optimization of various departments, a reorganization of employees within the civil servant apparatus took place in order to better use the strengths and talents of various individuals. The Public Entity's ambition is, that by continuing to develop and train the staff and by placing the staff in position whereby they can utilize their strengths, this will create a more efficient and effective organization.

A hands-on manager who was brought in to assist with the Public Works department continued working on the organization structure for the Public Works Department during the first quarter 2020 however due to the Covid-19 pandemic had to leave the island. Despite this fact, the reorganization of the department took place whereby the departments of Public Works and Facility Management were merged. Based on comments of the auditor funding was received for an additional person to be hired to assist in the area of financial administration between the department of Public Works and Planning Bureau however due to the pandemic this was put on hold and is anticipated to take place in the first half of 2021.

Based on a quick scan of the Receiver's Office and Finance Department by the external auditors a reorganization of staff also took place. A new medior administrative position was created to assist with the general administration and report writing. Various other staff were reorganized in order to make better use of their strengths. In 2021, this will be further evaluated to see if other changes will be necessary. In addition, standardized templates have been created in order to improve the management and control of projects. These templates were introduced to a small group of project managers as a trial. The intention was to fully roll out these templates however due to Covid-19 this was put on hold because the project managers were reassigned to assist in various areas related to Covid-19. This will recommence in early 2021.

Job description evaluations commenced in 2020. Job descriptions will be evaluated and adjusted when necessary in order for the generic job function to be more distinguishable for all to read and understand. The implementation of performance development plans was to commence in 2020 however this too was delayed by the Covid-19 pandemic. In December 2019 and January 2020 all department heads underwent an intensive training in holding 'performance development meetings' (functioneringsgesprekken). This is a very critical step in the development of the employees and will be continued in 2021.

In addition, the Public Entity placed a vacancy for an Operations Manager/Coach. This was a point brought forward by the auditors for a number of years. This position will be filled in 2021.

The Public Entity of Saba is working on the implementation of measures to address the findings of the auditor communicated through last year's management letter and the findings and recommendations from the interim audit. The above-mentioned improvements are a clear indication that the Public Entity takes the findings of the auditor very serious and is continuously aiming to further strengthen its (financial) management.

In 2020, the legal advisor took on two pivotal additional tasks, namely the role of information manager in the outbreak management team regarding Covid-19 and the role of program manager of the Public Entity Saba for the 'programma kabinetsreactie Raad van State voorlichting en IBO rapport'. The role of information manager was to ensure that all protocols and procedures in the fight against Covid-19 were in place, that information with the various departments both in the region and in Den Haag was shared and to facilitate the strategy as decided by the outbreak management team as much as possible. The program regarding the Raad van State and IBO reports regards a vast program of a complete and exhaustive overhaul on the future of the Caribbean Netherlands within the Netherlands. Several topics are being assessed and evaluated in this program, such as the height of the free allowance, the division of tasks between public entities and the Netherlands, the relevant framework laws such as the WolBES and the FinBES, the position of the Rijksvertegenwoordiger and various more.

### 3.5 Participations

No changes occurred in 2020 compared to prior year. The Public Entity has the following participations:

#### **SATEL N.V.**

The Public entity has a 100% participation in SATEL NV and the issued and paid-up capital of SATEL NV is \$ 55,866. The place of domicile is Saba in accordance with the Articles of Incorporation. SATEL NV has the purpose of providing telecommunication services against payment. A dividend policy was established for SATEL NV in 2012. The dividend to be paid annually consists of a fixed component in the amount of an interest payment in respect of the invested capital and a variable component depending on the operating results and prognoses for the future of the corporation. One endeavors to pay the shareholder approximately 50% of the net profit as total dividend. Due to the company's high operational costs the company has not been able to pay the full dividend for the past many years however have paid only the minimum dividend of 8% of share capital. In 2019 an agreement was made with the company to increase the deductible amount from the Public Entities telephone costs from US\$1.000 to US\$2.000 in order to increase the yearly collectable dividend payment and pay off the outstanding prior year balance at a faster rate. An amount of US\$24.000 was collected as a 2020 dividend payment and US\$12.000 was paid towards the prior year outstanding balance.

#### **Saba Bank Resources N.V.**

The Public entity has an interest of 21.67% in Saba Bank Resources NV in the amount of \$12,104. The place of domicile is Saba in accordance with the Articles of Incorporation. Saba Bank Resources NV has the exclusive right to research and extract petroleum on the Saba Bank and can conclude agreements

with third parties for this purpose. It can also grant permits for conducting merely scientific research. The largest share in Saba Bank Resources NV was owned by the former country Netherlands Antilles (Land NA), and in connection with the division of joint property, 'boedelscheiding', passed to the Kingdom as legal successor of Land NA. After the division of joint property has been completed, it has to become clear what the joint opinion on this participation is.

### **Ontwikkeling Bank Netherlands Antillen (O.B.N.A.)**

Saba has a 3.8% participation in the capital of the OBNA, the issued capital and capital paid up by Saba is \$ 279,330. The place of domicile is Saba in accordance with the Articles of Incorporation. OBNA promotes the realization of projects important to the development of the (former) Netherlands Antilles and pursues a balanced development of these islands. The largest share in OBNA was owned by the former Land NA and in connection with the division of joint property passed to the Kingdom as legal successor of Land NA. After the division of joint property has been completed, it has to become clear what the joint opinion on this participation is.

### **Saba Electric Company**

The Public entity has a 100% participation in Saba Electric Company N.V. (SEC). The amount of the shares is \$ 3.000. This company was established in 2014 on the expense of the GEBE Shareholding Foundation. All movable and immovable objects connected with the former location of GEBE in Saba were transferred to SEC free of charge, as well as liquid assets in the amount of \$6,200,000. A provision is taken for the expected future losses of SEC in an amount of \$4.700.000.

### **3.6 Land Policy**

As 96% of the land on the island of Saba is privately owned, the policy for the remaining land is limited. The income in 2020 from land issued in long lease was US\$ 13.927 and from renting out buildings and parcels of land US\$ 24.261. There was a significant decrease in rental fees due to the Covid-19 pandemic and waiver of these fees. Rental fees from April to December 2020 were waived for business effected by the Covid-19 pandemic in an effort to relief some financial burdens during the

### **3.7 Collective Sector**

In cooperation with the Dutch Central Bureau of Statistics (CBS), the board for financial supervision mapped out the collective sector of the Public Entity. Besides the Public Entity itself, the collective sector consisted of the Saba Enhancement Foundation. The enhancement fund was dissolved in 2016 due to the cease of funding and the remaining funds were allocated to community and tourism activities. As per 2016, the collective sector consists only of the Public Entity Saba.

## 4. Financial Statements

### Balance Sheet

ACTIVA	Note	31 December 2020 USD	31 December 2019 USD
<b>VASTE ACTIVA</b>			
<u>Materiële vaste activa</u>			
	4.2.1		
Gebouwen		1.542.280	1.599.903
Gronden en terreinen		3.655.872	3.655.872
Grond-, weg- en waterbouwkundige werken		3.365.445	3.350.329
Overige duurzame bedrijfsmiddelen		191.394	107.324
Vervoermiddelen		292.777	237.939
Automatiseringsmiddelen		189.471	159.825
Overige materiële vaste activa		3.125.814	2.881.805
		<b>12.363.053</b>	<b>11.992.998</b>
<u>Financiële vaste activa</u>			
	4.2.2		
Kapitaalverstrekingen aan deelnemingen		1.850.300	1.850.300
		<b>1.850.300</b>	<b>1.850.300</b>
<b>Subtotaal vaste activa</b>		<b>14.213.353</b>	<b>13.843.298</b>
<b>VLOTTENDE ACTIVA</b>			
<u>Vorderingen met een looptijd korter dan 2 jaar</u>			
	4.2.3		
Overige vorderingen		478.222	538.692
		<b>478.222</b>	<b>538.692</b>
<u>Overlopende activa</u>			
	4.2.4		
Nog te ontvangen voorschotbedragen overheidslichamen		165.928	-
Nog te ontvangen vrije uitkering		199.865	-
Vooruitbetaalde bedragen		25.940	59.202
		<b>391.733</b>	<b>59.202</b>
<u>Liquide middelen</u>			
	4.2.5		
Kassaldi		2.390	2.390
Banksaldi		800.048	721.357
Rekening-courant verhouding College Financieel Toezicht		55.813.316	40.214.549
		<b>56.615.754</b>	<b>40.938.296</b>
<b>Subtotaal vlottende activa</b>		<b>57.485.709</b>	<b>41.536.190</b>
<b>TOTAAL ACTIVA</b>		<b>71.699.061</b>	<b>55.379.488</b>

## ANNUAL REPORT AND FINANCIAL STATEMENT 2020

<b>PASSIVA</b>	<b>31 December 2020</b>	<b>31 December 2019</b>
	<b>USD</b>	<b>USD</b>
<b>VASTE PASSIVA</b>		
<u>Eigen Vermogen</u>	4.2.6	
Algemene reserve	7.252.388	7.874.285
Bestemmingsreserves	2.866.512	2.935.580
Rekeningresultaat	962.809	(621.897)
	<b>11.081.709</b>	<b>10.187.968</b>
<u>Voorzieningen</u>	4.2.7	
Pensioenvoorziening	2.644.662	2.468.220
	<b>2.644.662</b>	<b>2.468.220</b>
<u>Vaste schulden met een looptijd van twee jaar of langer</u>	4.2.8	
Renteloze leningen en overige financieringen	2.089.023	2.694.023
	<b>2.089.023</b>	<b>2.694.023</b>
<b>Subtotaal vaste passiva</b>	<b>15.815.394</b>	<b>15.350.212</b>
<b>VLOTTENDE PASSIVA</b>		
<u>Schulden met een looptijd korter dan twee jaar</u>	4.2.9	
Renteloze leningen en overige financieringen	1.045.000	880.000
Crediteuren	652.503	444.240
Overige kortlopende schulden	359.866	350.403
	<b>2.057.369</b>	<b>1.674.643</b>
<u>Overlopende passiva</u>	4.2.10	
Ontvangen voorschotbedragen bijzondere uitkeringen	53.314.251	37.403.693
Beklemdе vrije uitkering	356.977	694.068
Vooruitontvangen license fees	29.407	-
Overige nog te betalen bedragen	125.664	256.873
	<b>53.826.299</b>	<b>38.354.634</b>
<b>Subtotaal vlottende passiva</b>	<b>55.883.668</b>	<b>40.029.277</b>
<b>TOTAAL PASSIVA</b>	<b>71.699.062</b>	<b>55.379.488</b>

#### 4.1 Summary of Significant Accounting Policies

These financial statements have been drawn up in accordance with the requirements of the 'Besluit, Begrotingen Verantwoording BES' (BBV-BES) and the Wet Financien BES (Fin-BES).

##### Assets

In as far as not stated differently, the assets are valued at acquisition price or manufacturing cost. The acquisition price includes the purchase price and the additional costs. The manufacturing cost includes the purchase cost of the raw materials and auxiliary materials used and the other costs that can be directly allocated to the manufacture. Fixed assets with a limited useful life are annually depreciated in accordance with a system adjusted to the expected future useful life. Depreciations take place independent from the result of the financial year. An asset taken out of use is decreased in value when it is taken out of use if the residual value is lower than the book value. Decreases in value of fixed assets expected to be permanent will be considered independent from the result of the financial year.

##### Tangible Fixed Assets

The tangible fixed assets were valued at acquisition price or manufacturing cost, minus the depreciations and/or contributions of third parties (in as far as there is a direct relationship with the asset). Land issued in long lease was valued at the price of the first issue. The land issued on lease in perpetuity was valued at registration value. Tangible noncurrent assets with an acquisition price lower than \$ 5.000 are not capitalized. Depreciation on fixed assets with a limited useful life take place annually in equal parts in accordance with a system adjusted to the expected future useful life. The depreciation method has been further recorded in the financial management ordinance adopted by the Island Council pursuant to Article 34 of the 'Act Finances Public Entities BES'.

##### Depreciation Table

In these financial statements you will find a depreciation table in accordance with the terms as prescribed in the financial management ordinance.

Depreciation Table Investments	Term in Years
Gronden en Terreinen / Grounds and Terreins	0
Wegen / Roads	50
Gebouwen/Buildings	40
Vervoermiddelen/Transport	5
ICT Middelen	5
Meubilair/Furniture	5

##### Financial Fixed Assets

Capital provisions, other long-term loans, and other deposits are valued at acquisition price with deduction of repayments, if any. In deviation from this, participations are valued at market value, if this value is lower than the acquisition price. Deposits are understood to be shares, bonds, but also loans and claims. Deposits with a term less than two years are included in the current assets. Deposits with an original term longer than two years will be included in the financial fixed assets during the entire term. Financial fixed assets are presented net of impairment.

### Receivables

The claims have been valued at the nominal value. Provisions for bad debts are set off against the nominal value of the claims.

### Cash and Cash Equivalents

The cash and cash equivalents have been valued at the nominal value.

### Accrued Income

The accrued income has been valued at the nominal value.

### Liabilities

In as far as not mentioned differently, liabilities have been valued at the nominal value.

### Pension provision

The Public Entity is responsible to recognize a provision in relation to the pension rights for past and present political authorities (politieke gezagsdragers). The calculation of the provision includes a.o. relevant actuarial assumptions related to the interest (rekenrente) and mortality rate.

### Equity Capital

The equity capital consists of the reserves and the result for the year, following from the statement of income and expenditure.

### General Reserve

General reserves are reserves that have not been given a specific purpose as yet by the Island Council.

### Appropriated Reserves

Appropriated reserves are reserves that have been given a specific purpose by the Island Council. The method of appropriating a result as known from the Provinces and Municipalities (Budgets and Accounts) Decree (“BBVpg”) used by Netherlands authorities was not directly copied in the BBVBES mainly because administrative simplicity is preferred. The result has to be included inter alia as a separate section of the equity capital. Movements in appropriated reserves will normally by nature be a result of the appropriation of profit and consequently they are not hard income or expenses. However, reserve movements have to be shown in function 910 based on the functional classification established by ministerial regulation. By the introduction of the BBVBES, consequently an independent framework for the modified income and expenditure system was created for the Public Entities.

Article 49 of the BBVBES provides the opportunity of reserve movements already taking place before the distribution of profit from the result. Because the legislator did not give an unambiguous definition of “modified income and expenditure system” and because classification and accounting treatment of the budget and the financial statements have to be identical according to BBVBES, the movement of the appropriated reserve is processed in these statements as a charge or release through function 910 if applicable, in line with the adopted budget change. The reserve movement is also processed gross, to stay in line with the basis of Article 2 of BBVBES.

## Currency Conversion

The financial statements are in dollars, which is the functional and presentation currency of the Public Entity of Saba. During the first processing, a transaction in foreign currency is valued at the functional exchange rate on the transaction date. Monetary balance items in foreign currency are converted into the functional exchange rate on the balance sheet date. Exchange differences occurring in the processing or conversion of monetary items in foreign currency are processed in the statement of income and expenditure.

## Bases for the Determination of the Result

The financial statements were prepared in accordance with the principle of the “income and expenditure system” (baten-lasten-stelsel). This system allocates income and expenditure to the years they relate to. Income is understood to be the income directly attributable to the year, which can be considered realized in the year. Anticipated income has not been accounted for as income to be on the safe side. Expenditure is determined with due observance of aforementioned bases for valuation and allocated to the year under review they relate to. Income is accounted for in the year in which the goods were delivered or the services were performed. Losses are considered in the year in which they are anticipated.

## 4.2 Notes on Balance Sheet

### 4.2.1 Tangible Fixed Assets/ Materiele Vaste Activa

#### 4.2.1. Materiële vaste activa

	Boekwaarde				Bijdragen van derden	Boekwaarde 31/Dec/20
	01/Jan/20	Investerings	Verschuivingen	Afschrijvingen		
Gebouwen	1.599.903	41.682	-	99.304	-	1.542.280
Gronden en terreinen	3.655.872	19.305	-	-	19.305	3.655.872
Grond-, weg- en waterbouwkundige werken	3.350.329	122.038	-	74.836	32.086	3.365.445
Overige duurzame bedrijfsmiddelen	107.324	159.061	-	62.085	12.907	191.394
Vervoermiddelen	237.939	230.805	-	69.417	106.550	292.777
Automatiseringsmiddelen	159.825	94.172	-	63.345	1.181	189.471
Overige materiële vaste activa	2.881.805	1.035.649	210.129	-	581.532	3.125.814
	<b>11.992.998</b>	<b>1.702.712</b>	<b>210.129</b>	<b>368.988</b>	<b>753.561</b>	<b>12.363.053</b>

In 2020 properties, plant and equipment were depreciated in conformity with the tables shown in chapter 4.1. Several investments were added to the various parts of the property, plant and equipment in 2020 as well. They include investments financed by means of special purpose grants from the Netherlands. These investments are capitalized first; subsequently the investment value is decreased through ‘contribution of third parties’ in the customary way. Projects such as the water projects are all covered by special purpose grants and have been decreased through ‘contribution of third parties. Only when a project is finalized, depreciation will commence.

Further details on the investments and special purpose grants are included in Annex 2 and chapter 4.5 respectively.

## 4.2.2 Financial Fixed Assets/ Financiële Vaste Activa

### 4.2.2. Financiële vaste activa

	31 December 2020	31 December 2019
<b>Kapitaalverstrekkingen aan deelnemingen</b>		
Saba Telephone Company N.V. (Satel)	55.866	55.866
Ontwikkelingsbank van de Nederlandse Antillen N.V. (OBNA)	279.330	279.330
Saba Bank Resources N.V.	12.104	12.104
Saba Electric Company N.V. (SEC)	6.203.000	6.203.000
Voorziening duurzame waardeverminderingen SEC	(4.700.000)	(4.700.000)
	<b>1.850.300</b>	<b>1.850.300</b>

Further explanation about these participations is included in chapter 3.5 (paragraph participations).

## 4.2.3 Advance with term less than two years

### 4.2.3. Vorderingen met een looptijd korter dan 2 jaar

	31 December 2020	31 December 2019
<b>Overige vorderingen</b>		
Debiteuren	552.782	504.897
Voorziening debiteuren	(282.273)	(196.605)
Vooruitbetaald namens Woonlinie	80.874	59.009
Salarisvoorschotten	74.214	70.599
Nog te innen landings- en havengelden	838	9.208
Te vorderen dividenden	25.786	37.786
Subsidieoverschot SCF	16.910	16.910
Voorziening SCF	(16.910)	(16.910)
Nog te innen afvalstoffenheffing	11.771	11.366
Vooruitbetaalde premies en heffingen	6.046	6.044
Vooruitbetaalde pensioenpremie	(0)	29.116
Nog te ontvangen logeergastenbelasting	6.222	7.272
Overige vorderingen	1.962	-
	<b>478.222</b>	<b>538.692</b>

## 4.2.4 Accrued Assets/ Overlopende Activa

The prepaid amounts listed under the accrued assets can be detailed as follows:

### 4.2.4. Overlopende activa

	31 December 2020	31 December 2019
Landlease	8.271	8.108
Toerisme, tickets, reclamekosten	-	43.255
License plates / Car stickers	17.492	6.262
Overige vooruitbetalingen	177	1.577
	<b>25.940</b>	<b>59.202</b>

The remaining amount of the 'overlopende activa' relates to the 'nog te ontvangen' free allowance for additional funding received for the Covid-19 pandemic for 2020 however was received in January 2021 and 'nog te ontvangen voorschot overheidslichamen' which relates to costs paid in advance by the

Public Entity for the Recovery of the Schools after the hurricanes of 2017 which is yet to be received from the relative ministry.

#### 4.2.5 Cash and Cash Equivalents/ Liquide Middelen

The cash and cash equivalents are readily available to the Public Entity. Any cash in excess of US\$200.000 is kept at a current account with the College Financeel Toezicht and reported as separate line items required by BBV BES.

#### 4.2.6 Equity/ Eigen Vermogen

##### 4.2.6. Eigen Vermogen

	Saldo 01/Jan/20	Toevoegingen	Onttrekkingen	Ver- minderingen	Saldo 31/Dec/20
Algemene reserve	7.874.286	-	(621.897)	-	7.252.389
Bestemmingsreserve kapitaallasten	531.264	-	(69.068)	-	462.196
Bestemmingsreserve weerstandsvermogen	1.400.000	-	-	-	1.400.000
Bestemmingsreserve onderhoudskosten	4.316	-	-	-	4.316
Bestemmingsreserve onderhoudskosten haven	1.000.000	-	-	-	1.000.000
<i>subtotaal bestemmingsreserves</i>	<i>2.935.580</i>	<i>-</i>	<i>(69.068)</i>	<i>-</i>	<i>2.866.512</i>
Rekeningresultaat	(621.897)	962.809	621.897	-	962.809
<b>Totaal reserves</b>	<b>10.187.969</b>	<b>962.809</b>	<b>(69.068)</b>	<b>-</b>	<b>11.081.709</b>

#### 4.2.7 Provisions/ Voorzieningen

##### 4.2.7. Voorzieningen

	Saldo 01/Jan/20	Toevoegingen	Vrijval	Aan- wendingen	Saldo 31/Dec/20
Pensioenvoorziening politieke gezagsdragers	2.468.221	193.699		(17.257)	<b>2.644.662</b>

The Public Entity is responsible to recognize a provision in relation to the pension rights for past and present political authorities (politieke gezagsdragers). The Pension fund Caribbean Netherlands (PCN) assists the Public Entity in calculating the required provision, which includes relevant assumptions related to the actuarial interest (rekenrente) and mortality rate. PCN bases the actuarial interest on the USD swap curve, as prescribed for PCN. The past years have shown that the swap curve can be quite volatile, which resulted in significant and unpredictable changes to the provision. As a result, considerable amounts may need to be added or released to the provision based on the development of the swap curve.

In contrast to the Netherlands, where a political authority can claim the accumulated pension rights and transfer it to another pension fund of their choice, there are no possibilities to transfer pension rights to pension funds for the political authorities in the Caribbean Netherlands. Therefore, the risk that the provision would not sufficiently cover any actual expenditures for these pensions in the short and even the medium term is deemed minimal.

Currently, PCN calculates pension provisions based on an actuarial interest of approximately 1%. Other regional pension funds calculate with interest rates in a range of 3% to 4%. To prevent the exposure of the annual results to the (unpredictable) volatility in interest rates, the Public Entity decided to let PCN calculate the provision with a fixed interest rate of 2% for 2020 onwards. Although this interest rate is

currently higher than the USD swap curve at this moment, we foresee that the risk is acceptable as described before. A decrease or increase in the actuarial interest by 1% would increase or respectively decrease the provision by an amount of approximately USD \$ 690.000.

#### 4.2.8 Fixed debts with a term more than two years

During 2017 the ministry of BZK agreed with the other ministries that a netting agreement would be applied in the repayment of the interest free loans of Saba. The implications are such that BZK deducted USD 440.000 per year from the free allowance, starting 2019. The repayment obligation for 2020 is presented as current debt in line with the requirements of BBV BES. The repayment schedule for 2021 onwards will range between a repayment amount of US\$605.000 and reduce to US\$250.000 in the final payment year. The prepayment of the loan is one year behind because the ministry suspended the loan repayment in the year 2018 because of Hurricane Irma.

2019	2020	2021	2022	2023	2024	2025	2026
\$440.000	\$440.000	\$605.000	\$495.000	\$495.000	\$495.000	\$354.020	\$250.000

#### 4.2.9 Debts with a term shorter than two years

The increase in accounts payable (crediteuren) can be explained through increased services provided by third parties due to the special purpose grants including recovery projects.

##### 4.2.9. Schulden met een looptijd korter dan twee jaar

	<b>31 December 2020</b>	<b>31 December 2019</b>
Renteloze leningen en overige financieringen	1.045.000	880.000
Crediteuren	652.503	444.240
Overige kortlopende schulden	359.866	350.403
	<b>2.057.369</b>	<b>1.674.643</b>
<b>Overige kortlopende schulden</b>	<b>31 December 2020</b>	<b>31 December 2019</b>
Reservering vakantiegeld	305.322	295.971
Af te dragen pensioenpremies	-	-
Nog te betalen loonbelasting	34.322	35.444
Overige	20.222	18.988
	<b>359.866</b>	<b>350.403</b>

#### 4.2.10 Accrued Liabilities

The accrued liabilities ('overlopende passiva') consist primarily of special-purpose grants and the restricted free benefit. The special-purpose grants are detailed in chapter 4.6 as required by BBV BES. The restricted free benefit relates to amounts received in cash as part of the free benefit ('vrije uitkering') of the 'BES-fonds' for which the Public Entity has entered into 2 agreements ('covenanten') with the Netherlands that impose specific restrictions on the spending of these funds. The funds are therefore deferred as income and will only be recognized as income when the Public Entity has met the spending requirements. Recognition will take place based on matching principle.

#### 4.2.11 Subsequent Events

There are no subsequent events.

### 4.3 Budget and Realization Main Functions

In this chapter you will find the figures of the main functions for the year 2019, the budget 2020. The realization 2020 and the difference between the budget 2020 and the realization 2020. We also explained the most important deviations in outline per main function and per income and expenses.

Functions	Expenditure			
	2.019	begroting 2020	Realisatie 2020	Saldo
0. ALGEMEEN BESTUUR	4.579.399	4.651.860	4.419.222	232.638
1. OPENBARE ORDE EN VEILIGHEID	3.880.371	3.058.273	2.035.699	1.022.574
2. VERKEER, VERVOER EN WATERSTAAT	2.792.379	4.387.359	4.146.677	240.682
3. ECONOMISCHE ZAKEN	3.790.094	1.355.649	1.276.825	78.824
4. ONDERWIJS	2.232.711	1.545.102	1.525.003	20.099
5. CULTUUR EN RECREATIE	1.122.549	927.299	870.015	57.284
6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK	2.189.374	2.677.808	2.503.146	174.662
7. VOLKSGEZONDHEID	2.589.383	2.271.997	2.182.678	89.319
8. RUIMTELIJKE ORDENING EN VOLKSHUISVESTING	-	-	-	-
9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN	1.053.197	786.322	760.596	25.726
Saldo Lasten	<b>24.229.456</b>	<b>21.661.669</b>	<b>19.719.861</b>	<b>1.941.808</b>
Saldo Baten	23.607.559	21.661.669	20.682.669	-979.000
Result	<b>-621.897</b>	<b>-</b>	<b>962.809</b>	<b>962.809</b>

Functions	Income			
	2.019	begroting 2020	Realisatie 2020	Saldo
0. ALGEMEEN BESTUUR	887.988	815.300	791.985	-23.315
1. OPENBARE ORDE EN VEILIGHEID	3.771.206	2.185.200	1.743.913	-441.287
2. VERKEER, VERVOER EN WATERSTAAT	851.898	2.461.438	2.085.519	-375.919
3. ECONOMISCHE ZAKEN	3.403.030	945.100	861.530	-83.570
4. ONDERWIJS	1.306.177	616.277	639.717	23.440
5. CULTUUR EN RECREATIE	270.499	100.100	119.959	19.859
6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK	1.579.527	1.766.600	1.704.745	-61.855
7. VOLKSGEZONDHEID	1.229.292	795.500	734.699	-60.801
8. RUIMTELIJKE ORDENING EN VOLKSHUISVESTING	4.000	8.000	10.000	2.000
9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN	10.303.942	11.968.154	11.990.603	22.449
Saldo Baten	<b>23.607.559</b>	<b>21.661.669</b>	<b>20.682.669</b>	<b>-979.000</b>
Saldo Lasten	24.229.456	21.661.669	19.719.861	1.941.808
Result	<b>-621.897</b>	<b>-</b>	<b>962.809</b>	<b>962.809</b>

## 4.3.1 Main Function 0: General Administration

Function	Expenditure			
	Realization 2019	Budget 2020	Realization 2020	Deviation
Funcitie	2019	Begroting 2020	Realisatie 2020	Saldo
<b>0. ALGEMEEN BESTUUR</b>				
<b>Bestuursorganen</b>				
60011000 Eilandsraad en raadscommissies	335.430	317.569	294.158	23.411
60013000 Bestuurscollege	1.592.877	1.627.512	1.611.908	15.604
<b>Bestuursorganen Total</b>	<b>1.928.307</b>	<b>1.945.081</b>	<b>1.906.066</b>	<b>39.015</b>
<b>Bestuursapparaat</b>				
60021002 FEZ/Financien en Economische Zaken	554.662	565.334	559.878	5.456
60021004 Archief, correspond., registratuur en tekstverw.	40.049	41.811	40.507	1.304
60021006 Personeelszaken	211.564	241.162	216.607	24.555
60021007 Automatisering	245.552	247.349	232.642	14.707
60021008 Bevolking, burgerlijke stand en militaire zaken	116.493	146.610	139.026	7.584
60021012 Huisvestingskosten Saba	568.201	577.483	517.255	60.228
60021014 Ontvangerskantoor	191.527	176.231	175.260	971
60021015 Planningbureau	146.376	147.799	154.714	- 6.915
60022000 Overige aangelegenheden	556.992	563.000	477.267	85.733
60022001 Verkiezingen	19.675	-	-	-
<b>Bestuursapparaat Total</b>	<b>2.651.091</b>	<b>2.706.779</b>	<b>2.513.156</b>	<b>193.623</b>
<b>0. ALGEMEEN BESTUUR Total</b>	<b>4.579.399</b>	<b>4.651.860</b>	<b>4.419.222</b>	<b>232.638</b>

The most important deviations within the functions are:

#### 60011000 Island Council and Council Committees

The main deviation in costs 2019 versus costs 2020 is the decrease in travel costs. Due to the Covid-19 pandemic's travel restrictions, most meetings took place virtually. The main deviation in budget versus realization is the decrease in travel costs.

#### 60013000 Executive Council

The main deviations in costs 2019 versus costs 2020 are the increase in salary costs, fuel costs and vehicle maintenance costs, this is due to the purchase of new vehicles. The increase in salary costs is a result of the yearly adjustments. The main deviation in budget versus realization was due to a decrease in travel costs, because of the restrictions on travel and gatherings caused by the pandemic, many of the Executive Council's meetings took place virtually.

#### 60021002 Finances and Economic Affairs

The main deviation in costs 2019 versus costs 2020 is the increase in salary costs due to yearly adjustments. The main deviation in budget versus realization is there weren't any payments under software maintenance this is due to there not being any upgrades to the Centric software.

#### 60021006 Personnel Affairs

The main deviation in costs 2019 versus costs 2020 is the increase in salary costs due to yearly adjustments. The main deviation in budget versus realization is the underspending of the medical examination budget.

#### **60021008 Census**

The main deviation in costs 2019 versus costs 2020 is the increase in salary costs due to yearly adjustments. In addition, an all-around Census Worker and PIVA Specialist was hired in the fourth quarter of 2020. The main deviation in budget versus realization is the decrease in travel costs.

#### **60021012 Housing Costs**

The main deviation in costs 2019 versus costs 2020 is the decrease in electricity and water cost. This is mainly due to the subsidy provided by the Ministry of Economic Affairs and Climate Policy to cover the fixed tariff costs on electricity consumption. The decrease in water costs is a result of the four-week lock down due to the Covid-19 pandemic where only essential personnel was allowed to work. Also, facility management has been purchasing items in bulk as much as possible. The main deviation in budget versus realization is the decrease in electricity and water costs.

#### **60021014 Receiver's Office**

The main deviation in costs 2019 versus costs 2020 is the decrease in bank costs due to special purpose grant bank costs being booked under the special purpose grant. The main deviation in budget versus realization is the decrease in bank costs.

#### **60021015 Planning Bureau**

The main deviation in costs 2019 versus costs 2020 is the increase in salary costs due to yearly adjustments and a Civil Engineering Project Manager was hired in the last quarter of 2020. The main deviation in budget versus realization is the increase in salary costs.

#### **60022000 Other Affairs**

The main deviation in costs 2019 versus costs 2020 is the decrease in juridical and translation costs due to a decrease in the need for legal advice and document translations. The main deviation in budget versus realization is the decrease in juridical costs.

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Function	Realization 2019	Income		Deviation
		Budget 2020	Realization 2020	
Functie	2019	begroting 2020	Realisatie 2020	Saldo
<b>0. ALGEMEEN BESTUUR</b>				
<b>Bestuursorganen</b>				
60011000 Eilandsraad en raadscommissies	470	-	-	-
60013000 Bestuurscollege	129.870	152.300	200.328	48.028
<b>Bestuursorganen Total</b>	<b>130.340</b>	<b>152.300</b>	<b>200.328</b>	<b>48.028</b>
<b>Bestuursapparaat</b>				
60020000 Domeinbeheer	40.280	24.000	28.136	4.136
60021002 FEZ/Financien en Economische Zaken	87.498	90.200	89.621	- 579
60021006 Personeelszaken	-	3.100	2.800	- 300
60021008 Bevolking, burgerlijke stand en militaire zaken	78.962	91.700	75.659	- 16.041
60021015 Planningbureau	-	-	9.838	9.838
60022000 Overige aangelegenheden	550.234	454.000	385.603	- 68.397
60022001 Verkiezingen	675	-	-	-
<b>Bestuursapparaat Total</b>	<b>757.649</b>	<b>663.000</b>	<b>591.657</b>	<b>- 71.343</b>
<b>0. ALGEMEEN BESTUUR Total</b>	<b>887.988</b>	<b>815.300</b>	<b>791.985</b>	<b>- 23.315</b>

The most important deviations within the functions are:

#### 60011000 Executive Function

The main deviation in income 2019 versus income 2020 along with budget versus realization is increase in income from special purpose grants such as the start- up goat project funds, good governance funds, etc. for the coverage of overhead costs.

#### 60020000 Property Management

The main deviation in income 2019 versus income 2020 is the decrease in property rent fees due to the Public Entity waiving rent fees for local businesses affected by Covid-19.

#### 60021002 Finances and Economic Affairs

There is no significant deviation in income 2019 versus income 2020 or budget versus realization.

#### 60021008 Census

The main deviation in income 2019 versus income 2020 is the decrease in passport sales. The main deviation in budget versus realization is an overbudgeting of expected passport income and marriage licenses.

#### 60022000 Other Affairs

The main deviation in income 2019 versus income 2020 and the deviation in budget versus realization is in connection with the income from special purpose grants such as education funds and good governance funds. Also, the income from the 'Own your own laptop opportunity program' cause the deviation.

## 4.3.2 Main Function 1: Public Order and Safety

Function	Realization 2019	Expenditure		Deviation
		Budget 2020	Realization 2020	
<b>1. OPENBARE ORDE EN VEILIGHEID</b>				
<b>Rampenbestrijding</b>				
61300000 Rampenbestrijding	3.876.383	3.043.273	2.019.252	1.024.021
<b>Rampenbestrijding Total</b>	<b>3.876.383</b>	<b>3.043.273</b>	<b>2.019.252</b>	<b>1.024.021</b>
<b>Public Order &amp; Safety</b>				
61400000 Public Order & Safety	3.988	15.000	16.447	- 1.447
<b>Public Order &amp; Safety Total</b>	<b>3.988</b>	<b>15.000</b>	<b>16.447</b>	<b>- 1.447</b>
<b>1. OPENBARE ORDE EN VEILIGHEID Total</b>	<b>3.880.371</b>	<b>3.058.273</b>	<b>2.035.699</b>	<b>1.022.574</b>

Function	Realization 2019	Income		Deviation
		Budget 2020	Realization 2020	
<b>1. OPENBARE ORDE EN VEILIGHEID</b>				
<b>Rampenbestrijding</b>				
61300000 Rampenbestrijding	3.767.219	2.175.200	1.729.497	- 445.703
<b>Rampenbestrijding Total</b>	<b>3.767.219</b>	<b>2.175.200</b>	<b>1.729.497</b>	<b>- 445.703</b>
<b>Public Order &amp; Safety</b>				
61400000 Public Order & Safety	3.988	10.000	14.417	4.417
<b>Public Order &amp; Safety Total</b>	<b>3.988</b>	<b>10.000</b>	<b>14.417</b>	<b>4.417</b>
<b>1. OPENBARE ORDE EN VEILIGHEID Total</b>	<b>3.771.206</b>	<b>2.185.200</b>	<b>1.743.913</b>	<b>- 441.287</b>

**61300000 Rampenbestrijding**

In this function you will see the expenditure and income for the Disaster Management funds, the Public Order and Safety and other funding in connection with emergencies and recoveries which are special purpose grants from the Ministry of Justice and Safety, the Ministry of BZK and the Ministry of I&W. The main deviations for the expenditure and income for 2019 versus 2020 and the deviation between budget and realization are the special purpose grants. For further information on these special purpose grants refer to section 4.5 Overview of Special Purpose Grants/ Advances Received.

In addition to the special purpose grants, costs related to the Covid-19 pandemic are seen under this budget line. Funding was received via the free allowance for costs related to the pandemic. The total additional allowances received was not spent in its entirety in 2020 therefore a proposal will be made to reserve this at the conclusion of the annual report for Covid-19 related costs in 2021

**61400000 Public Order and Safety**

In this function you will see the expenditure and income related to the 'Integrale Beveiligings Plan' which is a special purpose grant. The main deviations for the expenditure and income for 2019 versus 2020 and the deviation between budget and realization is the special purpose grant.

## 4.3.3 Main Function 2: Traffic, Transportation and Water Management

Function	Realization 2019	Expenditure		Deviation
		Budget 2020	Realization 2020	
<b>2. VERKEER, VERVOER EN WATERSTAAT</b>				
<b>Wegen, straten en pleinen</b>				
62100000 Wegen, straten pleinen algemeen	1.715.791	1.707.878	1.739.876	- 31.998
<b>Wegen, straten en pleinen Total</b>	<b>1.715.791</b>	<b>1.707.878</b>	<b>1.739.876</b>	<b>- 31.998</b>
<b>Verkeersmaatregelen te land</b>				
62110000 Verkeersmaatregelen te land	4.956	4.700	4.191	509
<b>Verkeersmaatregelen te land Total</b>	<b>4.956</b>	<b>4.700</b>	<b>4.191</b>	<b>509</b>
<b>Zeehavens</b>				
62200000 Exploitatiebijdragen mbt zeehavens	413.972	1.118.318	1.214.606	- 96.288
<b>Zeehavens Total</b>	<b>413.972</b>	<b>1.118.318</b>	<b>1.214.606</b>	<b>- 96.288</b>
<b>Luchtvaart</b>				
62300000 Overige aangelegenheden mbt luchtvaart	657.659	1.556.463	1.188.005	368.458
<b>Luchtvaart Total</b>	<b>657.659</b>	<b>1.556.463</b>	<b>1.188.005</b>	<b>368.458</b>
<b>2. VERKEER, VERVOER EN WATERSTAAT Total</b>	<b>2.792.379</b>	<b>4.387.359</b>	<b>4.146.677</b>	<b>240.682</b>

The most important deviations within the functions are:

#### 62100000 Roads, Streets, etc.

There is no significant deviation in cost 2019 versus costs 2020. The main deviation in budget versus realization is the increase in salary costs due to the yearly adjustments and the costs related to special purpose grants such as infrastructure funds. The difference related to the special purpose grant for infrastructural funds is due to the estimated quarter four costs whereby not all anticipated works were finalized in 2020. In addition, there is a decrease in vehicle maintenance, this is due to the purchase of three new vehicles over the past two years and the bidding and sale of three old vehicles in 2020 which has decreased the costs of vehicle maintenance.

#### 62200000 Operating Contributions Concerning Seaports

The main deviation in costs 2019 versus costs 2020 is the increase in salary costs due to the yearly adjustments, the increase in costs related to the special purpose grant for the recovery of the harbor and infrastructure funds. The main deviation in budget versus realization is related to special purpose grant for the recovery of the harbor and the infrastructure funds. This difference comes from the estimated quarter four costs whereby not all anticipated works were finalized in 2020.

#### 62300000 Other Matters Concerning Aviation

The main deviation in costs 2019 versus costs 2020 is the increase in salary costs due to the yearly adjustments and the increase in cost related to special purpose grants. In addition, there was an increase in machine and installation maintenance due to generator maintenance and an increase in air-conditioning maintenance along with a decrease in electricity cost due to the subsidy provided by the Ministry of Economic Affairs and Climate Policy to cover the fixed tariff costs on electricity consumption. The main deviation in budget versus realization is the overbudgeting on the costs related to special purpose grants. The intention was that the 'Recovery Airport' project be finalized by the end of 2020

however due to delays in the finalization of a construction project at the airport this was not accomplished, resulting in lower realized costs.

Function	Realization 2019	Income		Deviation
		Budget 2020	Realization 2020	
<b>2. VERKEER, VERVOER EN WATERSTAAT</b>				
<b>Wegen, straten en pleinen</b>				
62100000 Wegen, straten pleinen algemeen	488.719	709.000	671.048	- 37.952
<b>Wegen, straten en pleinen Total</b>	<b>488.719</b>	<b>709.000</b>	<b>671.048</b>	<b>- 37.952</b>
<b>Verkeersmaatregelen te land</b>				
62110000 Verkeersmaatregelen te land	16.443	17.000	14.318	- 2.682
<b>Verkeersmaatregelen te land Total</b>	<b>16.443</b>	<b>17.000</b>	<b>14.318</b>	<b>- 2.682</b>
<b>Zeehavens</b>				
62200000 Exploitatiebijdragen mbt zeehavens	176.555	769.944	849.394	79.450
<b>Zeehavens Total</b>	<b>176.555</b>	<b>769.944</b>	<b>849.394</b>	<b>79.450</b>
<b>Luchtvaart</b>				
62300000 Overige aangelegenheden mbt luchtvaart	170.181	965.494	550.759	- 414.735
<b>Luchtvaart Total</b>	<b>170.181</b>	<b>965.494</b>	<b>550.759</b>	<b>- 414.735</b>
<b>2. VERKEER, VERVOER EN WATERSTAAT Total</b>	<b>851.898</b>	<b>2.461.438</b>	<b>2.085.519</b>	<b>- 375.919</b>

The most important deviations within the functions are:

#### 62100000 Roads, Streets, etc.

The main deviation in income 2019 versus income 2020 is the increase in special purpose grants such as infrastructure 2020-2021. The main deviation in budget versus realization is due to the estimated quarter four costs for the infrastructure funds whereby not all anticipated works were finalized in 2020.

#### 62200000 Operating Contributions Concerning Seaports

The main deviation in income 2019 versus income 2020 and budget versus realization is the increase in income from the special purpose grants for the recovery harbor and the infrastructure funds whereby the estimated 4<sup>th</sup> quarter costs were more than what was realized. However, there is a significant decrease in income from departure taxes and harbor dues due to the port only being open to cargo boats, local dive boats and local fishermen in the efforts to keep the residents of Saba safe from Covid-19.

#### 62300000 Other Matters Concerning Aviation

The main deviation in income 2019 versus income 2020 is the increase in income from special purpose grants for the recovery of the airport and the infrastructure funds. The intention was that the 'Recovery Airport' project be finalized by the end of 2020 however due to delays in the finalization of a construction project at the airport this was not accomplished, resulting in lower realized income. However, there is a significant decrease in income from departure taxes and landing fees this is due to the Covid-19 travel restriction in place whereby the airport has only been open for residents and long-stay visitor with limited weekly flights.

## 4.3.4 Main Function 3: Economic Affairs

Function	Realization 2019	Expenditure		Deviation
		Budget 2020	Realization 2020	
<b>3. ECONOMISCHE ZAKEN</b>				
<b>Handel en Industrie</b>				
63100000 Handel en industrie	3.136.032	206.150	198.548	7.602
<b>Handel en Industrie Total</b>	<b>3.136.032</b>	<b>206.150</b>	<b>198.548</b>	<b>7.602</b>
<b>Agrarische zaken, jacht en visserij</b>				
63410001 Bevordering landbouw/veeteelt/visserij	654.063	1.149.499	1.078.277	71.222
<b>Agrarische zaken, jacht en visserij Total</b>	<b>654.063</b>	<b>1.149.499</b>	<b>1.078.277</b>	<b>71.222</b>
<b>3. ECONOMISCHE ZAKEN Total</b>	<b>3.790.094</b>	<b>1.355.649</b>	<b>1.276.825</b>	<b>78.824</b>

The most important deviations within the functions are:

**6310000 Trade and Industry**

The main deviation in costs 2019 versus costs 2020 and budget versus realization is the decrease in costs related to special purpose grants and the decrease in travel costs. This is mainly due to the restriction on travel and gatherings as a result of the Covid-19 pandemic, most meetings are held virtually.

**63410001 Promotion Agriculture, Animal Husbandry and Fishing**

The main deviation in costs 2019 versus costs 2020 is the increase in costs in connection with special purpose grants such as the greenhouse project, the goat control project, etc. The main deviation in budget versus realization is the decrease in salary costs due to two employees being transferred to another department.

Function	Realization 2019	Income		Deviation
		Budget 2020	Realization 2020	
<b>3. ECONOMISCHE ZAKEN</b>				
<b>Handel en Industrie</b>				
63100000 Handel en industrie	3.207.098	268.000	261.459	- 6.541
<b>Handel en Industrie Total</b>	<b>3.207.098</b>	<b>268.000</b>	<b>261.459</b>	<b>- 6.541</b>
<b>Agrarische zaken, jacht en visserij</b>				
63410001 Bevordering landbouw/veeteelt/visserij	195.932	677.100	600.071	- 77.029
<b>Agrarische zaken, jacht en visserij Total</b>	<b>195.932</b>	<b>677.100</b>	<b>600.071</b>	<b>- 77.029</b>
<b>3. ECONOMISCHE ZAKEN Total</b>	<b>3.403.030</b>	<b>945.100</b>	<b>861.530</b>	<b>- 83.570</b>

The most important deviations within the functions are:

**6310000 Trade and Industry**

The main deviation in income 2019 versus income 2020 and budget versus realization is the decrease in income from special purpose grants and the income from business licenses due to the waiving of business license fees for the businesses affected by Covid-19.

**63410001 Promotion Agriculture, Animal Husbandry and Fishing**

The main deviation in income 2019 versus income 2020 is the increase in income related to special purpose grants and the slight increase in vegetable sales at the farm. The main deviation in budget

versus realization is the overbudgeting of income from sales at the farm and income from special purpose grants.

#### 4.3.5 Main Function 4: Education

Function	Realization 2019	Expenditure		Deviation
		Budget 2020	Realization 2020	
<b>4. ONDERWIJS</b>				
<b>Bijzonder voorbereidend onderwijs</b>				
64110006 Foundation Early childhood care	601.346	570.769	597.084	- 26.315
<b>Bijzonder voorbereidend onderwijs Total</b>	<b>601.346</b>	<b>570.769</b>	<b>597.084</b>	<b>- 26.315</b>
<b>Gemeenschappelijke uitgaven/inkomsten onderwijs</b>				
64800001 Vervoerskosten	481.879	475.959	459.574	16.385
64800002 Sociale Vormings Plicht	197.827	155.321	146.965	8.356
64800003 Studiefondsen en studiebeursen	55.119	50.000	51.516	- 1.516
64800007 Departement van Onderwijs	896.540	293.053	269.864	23.189
<b>Gemeenschappelijke uitgaven/inkomsten onderwijs Total</b>	<b>1.631.365</b>	<b>974.333</b>	<b>927.919</b>	<b>46.414</b>
<b>4. ONDERWIJS Total</b>	<b>2.232.711</b>	<b>1.545.102</b>	<b>1.525.003</b>	<b>20.099</b>

The most important deviations within the functions are:

#### 64110006 Foundation Early Childhood Care

The main deviation in costs 2019 versus costs 2020 is the decrease in food costs, this is due to the food costs and caterer being covered by the 'Bes(t) 4 Kids' special purpose grant from October to December 2020 to accommodate the extra costs for healthy meals. The main deviation in budget versus realization is the increase in costs related to the 'Bes(t) 4 Kids' special purpose grant and a slight increase in salary costs due to the yearly adjustments.

#### 64800001 Transportation

The main deviation in costs 2019 versus costs 2020 and budget versus realization is the decrease in school bus maintenance. This is mainly due to the purchase of two new school buses and the phasing out of the two older buses over the past two years. In addition, there is a slight decrease in fuel costs due to the school being closed for two months due to the initial prevention and control Covid-19 measures put in place.

#### 64800002 Sociale Vormings Plicht

The main deviation in costs 2019 versus costs 2020 and budget versus realization is related to the SKJ special purpose grant, which only a portion was paid out the yearly government subsidy for the Project Bureau was not paid.

#### 64800003 Study Funds, etc.

The main deviation in costs 2019 versus costs 2020 is the slight decrease in request for housing and study allowance from students. There is no significant deviation in budget versus realization.

#### 64800007 Education Department

The main deviation in costs 2019 versus costs 2020 and budget versus realization is the decrease in costs related to the OCW special purpose grant for the renovations of the Sacred Heart and Comprehensive

School. There is also a slight decrease in costs for electricity due to the subsidy provided by the Ministry of Economic Affairs and Climate Policy to cover the fixed tariff costs on electricity consumption and water for the cisterns at the schools.

Function	Realization 2019	Income		Deviation
		Budget 2020	Realization 2020	
<b>4. ONDERWIJS</b>				
<b>Bijzonder voorbereidend onderwijs</b>				
64110006 Foundation Early childhood care	315.878	267.936	305.674	37.738
<b>Bijzonder voorbereidend onderwijs Total</b>	<b>315.878</b>	<b>267.936</b>	<b>305.674</b>	<b>37.738</b>
<b>Gemeenschappelijke uitgaven/inkomsten onderwijs</b>				
64800001 Vervoerskosten	3.900	14.862	1.800	- 13.062
64800002 Sociale Vormings Plicht	168.985	126.479	146.965	20.486
64800003 Studiefondsen en studiebeursen	8.000	-	-	-
64800007 Departement van Onderwijs	809.414	207.000	185.278	- 21.722
<b>Gemeenschappelijke uitgaven/inkomsten onderwijs Total</b>	<b>990.299</b>	<b>348.341</b>	<b>334.043</b>	<b>- 14.298</b>
<b>4. ONDERWIJS Total</b>	<b>1.306.177</b>	<b>616.277</b>	<b>639.717</b>	<b>23.440</b>

The most important deviations within the functions are:

#### 64110006 Foundation Early Childhood Care

The main deviation in income 2019 versus income 2020 is the decrease income from the day care fees. This is due to the Laura Linzey Day Care Center being closed from March 18<sup>th</sup>, 2020 to May 8<sup>th</sup>, 2020, as a result of the Covid-19 pandemic and all childcare fees were waived for the months of April and May. The main deviation in budget versus realization is the increase in income related to the special purpose grants such as the BES(t) 4 kids funds and the child's rights funds.

#### 64800001 Transportation

The main deviation in income 2019 versus income 2020 and budget versus realization is the decrease in income generated from the school buses for transportation services to the Saba University School of Medicine.

#### 64800002 Sociale Vormings Plicht

The main deviation in income 2019 versus income 2020 is the decrease in income related to the special purpose grant, SKJ funds. The main deviation in budget versus realization is the underbudgeting of the of income related to the special purpose grant, Sociale Kanstrajecten Jongeren BES (SKJ) funds.

#### 64800007 Education Department

The main deviation in income 2019 versus income 2020 and budget versus realization is the decrease in income related to the special purpose grant for the renovation of the schools.

## 4.3.6 Main Function 5: Culture and Recreation

Function	Realization 2019	Expenditure		Deviation
		Budget 2020	Realization 2020	
<b>5. CULTUUR EN RECREATIE</b>				
<b>Openbare Bibliotheek</b>				
65100000 Bibliotheken en leeszalen	111.360	93.000	89.974	3.026
<b>Openbare Bibliotheek Total</b>	<b>111.360</b>	<b>93.000</b>	<b>89.974</b>	<b>3.026</b>
<b>Sport</b>				
65300001 Buitensportaccommodaties	127.494	85.962	35.532	50.430
65300003 Overige aangelegenheden	-	1.000	-	1.000
<b>Sport Total</b>	<b>127.494</b>	<b>86.962</b>	<b>35.532</b>	<b>51.430</b>
<b>Oudheidkunde/musea</b>				
65410000 Oudheidkunde/musea	68.872	81.615	77.384	4.231
<b>Oudheidkunde/musea Total</b>	<b>68.872</b>	<b>81.615</b>	<b>77.384</b>	<b>4.231</b>
<b>Maatschappelijke leefbaarheid en openluchtrecreatie</b>				
65600000 Bevordering toerisme	313.367	322.735	308.716	14.019
65600001 Openbaar Groen	78.007	65.216	63.909	1.307
<b>Maatschappelijke leefbaarheid en openluchtrecreatie Total</b>	<b>391.374</b>	<b>387.951</b>	<b>372.625</b>	<b>15.326</b>
<b>Overige cultuur en recreatie</b>				
65800000 Overige culturele aangelegenheden	423.448	277.771	294.500	- 16.729
<b>Overige cultuur en recreatie Total</b>	<b>423.448</b>	<b>277.771</b>	<b>294.500</b>	<b>- 16.729</b>
<b>5. CULTUUR EN RECREATIE Total</b>	<b>1.122.549</b>	<b>927.299</b>	<b>870.015</b>	<b>57.284</b>

The most important deviations within the functions are:

#### 65100000 Libraries and Reading Rooms

The main deviation in costs 2019 versus costs 2020 is the decrease in special purpose grants, whereby in 2019 'Integrale Middelen' funding was used cover renovation done at the Queen Wilhelmina Library and that project also ended in 2019. The main deviation in budget versus realization is the decrease in other costs and services which is used to cover subscriptions, web hosting, etc. for the library.

#### 65300001 Sport

The main deviation in costs 2019 versus costs 2020 is the decrease in special purpose grants such as buurtsport coach, sports impulse, etc. In addition, there was a decrease in electricity costs due to the subsidy provided by the Ministry of Economic Affairs and Climate Policy to cover the fixed tariff costs on electricity consumption and the costs for maintaining sports facilities due to less maintenance being done.

#### 65410000 Museum

The main deviation in costs 2019 versus costs 2020 is the increase in salary costs due to the yearly adjustments and other costs and services due to outstanding property taxes at the Harry L. Johnson Museum. The main deviation in budget versus realization is the overbudgeting of the pension and other costs and services budget.

### 65600000 Promotion Tourism

The main deviation in costs 2019 versus costs 2020 is the decrease in information and promotion costs, this is due to the island's travel restrictions in place as a result of the Covid-19 pandemic, some of the tourism department's plans for promoting and networking was cancelled or postponed. In addition, there is a slight decrease in electricity costs due to the subsidy provided by the Ministry of Economic Affairs and Climate Policy to cover the fixed tariff costs on electricity consumption. The main deviation in budget versus realization is due to the decrease in information and promotion costs.

### 65600001 Public Parks

The main deviation in costs 2019 versus costs 2020 is the decrease in costs related to the tent reef project which was covered by a special purpose grant. The main deviation in budget versus realization is the overbudgeting of water for cisterns and electricity.

### 65800000 Other Cultural Matters

The main deviation in costs 2019 versus costs 2020 is the decrease in subsidy costs due to the rearrangement made to the subsidy budget where some subsidies were moved to the more relevant general ledgers. In addition, there is a decrease in costs related to special purpose grants such as the integrale middelen funds and aanjager cultuur funds. The main deviation in budget versus realization is the decrease donation and electricity costs this is due to a decrease in donation request and the subsidy provided by the Ministry of Economic Affairs and Climate Policy to cover the fixed tariff costs on electricity consumption.

Function	Realization 2019	Income		Deviation
		Budget 2020	Realization 2020	
<b>5. CULTUUR EN RECREATIE</b>				
<b>Openbare Bibliotheek</b>				
65100000 Bibliotheken en leeszalen	24.090	3.000	2.552	- 448
<b>Openbare Bibliotheek Total</b>	<b>24.090</b>	<b>3.000</b>	<b>2.552</b>	<b>- 448</b>
<b>Sport</b>				
65300001 Buitensportaccommodaties	88.682	3.000	2.693	- 307
<b>Sport Total</b>	<b>88.682</b>	<b>3.000</b>	<b>2.693</b>	<b>- 307</b>
<b>Maatschappelijke leefbaarheid en openluchtrecreatie</b>				
65600000 Bevordering toerisme	3.422	12.000	11.691	- 309
65600001 Openbaar Groen	64.254	50.100	50.100	-
<b>Maatschappelijke leefbaarheid en openluchtrecreatie Total</b>	<b>67.676</b>	<b>62.100</b>	<b>61.791</b>	<b>- 309</b>
<b>Overige cultuur en recreatie</b>				
65800000 Overige culturele aangelegenheden	90.051	32.000	52.924	20.924
<b>Overige cultuur en recreatie Total</b>	<b>90.051</b>	<b>32.000</b>	<b>52.924</b>	<b>20.924</b>
<b>5. CULTUUR EN RECREATIE Total</b>	<b>270.499</b>	<b>100.100</b>	<b>119.959</b>	<b>19.859</b>

### 65100000 Libraries and Reading Rooms

The main deviation in 2019 income versus 2020 income is the decrease in income related to special purpose grants such as integrale projecten. The main deviation in budget versus realization is also the decrease in special purpose grants.

**65300001 Sport**

The main deviation in 2019 income versus 2020 income is the decrease in income related to special purpose grants such as buurtsport coach, sports impuls, etc. There is no significant deviation in budget versus realization.

**65600000 Promotion Tourism**

The main deviation in 2019 income versus 2020 income is the increase in income related to special purpose grants such as the economic development funds and the Knops funds. There is no significant deviation in budget versus realization.

**65600001 Public Parks**

The main deviation in 2019 income versus 2020 income is the decrease in income for the tent reef project which was covered by a special purpose grant. There is no deviation in budget versus realization.

**65800000 Other Cultural Matters**

The main deviation in 2019 income versus 2020 income is the decrease in income related to special purpose grants such as integrale projecten funds and the aanjager cultuur funds. The main deviation in budget versus realization is the income from special purpose grants being more than anticipated.

**4.3.7 Main Function 6: Social Security Benefits and Social Work**

Function	Realization 2019	Expenditure		Deviation
		Budget 2020	Realization 2020	
<b>6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK</b>				
<b>▢ Bijstandsverlening</b>				
66100000 Onderstand/noodvoorzieningen behoeften	397.906	429.000	433.876	- 4.876
66100002 Begrafeniskosten onvermogenden	57.169	55.000	54.900	100
66100004 Watervoorziening	216.935	738.000	574.032	163.968
<b>Bijstandsverlening Total</b>	<b>672.011</b>	<b>1.222.000</b>	<b>1.062.808</b>	<b>159.192</b>
<b>▢ Maatschappelijke begeleiding en advies</b>				
66200002 Sociale zaken	1.084.187	696.059	677.445	18.614
<b>Maatschappelijke begeleiding en advies Total</b>	<b>1.084.187</b>	<b>696.059</b>	<b>677.445</b>	<b>18.614</b>
<b>▢ Sociaal cultureel werk/jeugd en jongerenwerk</b>				
66300003 Naschoolse vorming en ontw.(Child Focus)	433.176	759.749	762.892	- 3.143
<b>Sociaal cultureel werk/jeugd en jongerenwerk Total</b>	<b>433.176</b>	<b>759.749</b>	<b>762.892</b>	<b>- 3.143</b>
<b>6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK Total</b>	<b>2.189.374</b>	<b>2.677.808</b>	<b>2.503.146</b>	<b>174.662</b>

**66100000 Assistance/Emergency Facilities**

The main deviation in costs 2019 versus costs 2020 is the increase in pension assistance and costs related to special purpose grants. In 2020 additional special purpose grants were received which resulted in addition costs. There is no large deviation in budget versus realization.

**66100002 Burial Costs**

The main deviation in costs 2019 versus costs 2020 is the decrease in request for burial assistance. There is no significant deviation in budget versus realization.

**66100004 Water Supplies**

The main deviation in costs 2019 versus costs 2020 and budget versus realization is the increase in costs related to special purpose grants such as recovery funds water and water quality and quantity project which cover the costs of setting up the water bottling plant and the water pipeline. In addition, there was also a decrease in electricity costs due to the subsidy provided by the Ministry of Economic Affairs and Climate Policy to cover the fixed tariff costs on electricity consumption. The main deviation in budget versus realization is related to the special purpose grants for water whereby the water bottling plant was not finalized in 2020. In addition, the costs for the purchase of reverse osmosis (RO) water was higher than budgeted whereas the sale of water was lower than budgeted.

**66200002 Social Affairs**

The main deviation in costs 2019 versus costs 2020 is the decrease in costs related to special purpose grants such as the child right's funds, domestic violence funds, social work /social wijkteam, etc. The main contributing factor in this decrease is due to the Covid-19 pandemic whereby most projects came to a standstill and many social initiatives were funded via the Covid-19 budgets which are under main function 1. The main deviation in budget versus realization is in relation with the special purpose grants and although there was an increase in salaries due to the yearly adjustments, there was a slight decrease due to one FTE leaving the organization.

**66300003 After-school Formation and Development**

The main deviation in costs 2019 versus costs 2020 is the increase in costs related to special purpose grant, Bes(t) 4 Kids and there was a subsidy budget added under this general ledger to cover the subsidy to Child Focus Foundation and the After- School Care. There is no significant deviation in budget versus realization.

Function	Realization 2019	Income		Deviation
		Budget 2020	Realization 2020	
<b>6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK</b>				
<b>Bijstandsverlening</b>				
66100000 Onderstand/noodvoorzieningen behoeften	64.679	89.000	87.370	- 1.630
66100002 Begraveniskosten onvermogenden	-	12.500	12.384	- 116
66100004 Watervoorziening	188.456	660.000	578.008	- 81.992
<b>Bijstandsverlening Total</b>	<b>253.135</b>	<b>761.500</b>	<b>677.762</b>	<b>- 83.738</b>
<b>Maatschappelijke begeleiding en advies</b>				
66200002 Sociale zaken	902.900	504.100	518.803	14.703
<b>Maatschappelijke begeleiding en advies Total</b>	<b>902.900</b>	<b>504.100</b>	<b>518.803</b>	<b>14.703</b>
<b>Sociaal cultureel werk/jeugd en jongerenwerk</b>				
66300003 Naschoolse vorming en ontw.(Child Focus)	423.492	501.000	508.180	7.180
<b>Sociaal cultureel werk/jeugd en jongerenwerk Total</b>	<b>423.492</b>	<b>501.000</b>	<b>508.180</b>	<b>7.180</b>
<b>6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK Total</b>	<b>1.579.527</b>	<b>1.766.600</b>	<b>1.704.745</b>	<b>- 61.855</b>

The most important deviations within the functions are:

#### 6610000 Assistance/Emergency Facilities

The main deviation in income 2019 versus income 2020 and budget versus realization is related to the income from special purpose grants such as three steps to work, integrale middelen, and Meals on Wheels and afterschool care activities. In 2019 there was only income from one special purpose grant whereas in 2020 there is income related to 3 special purpose grants.

#### 6610004 Water Supplies

The main deviation in income 2019 versus income 2020 and budget versus realization is the increase in income related to special purpose grants such as water quality and quantity funds, recovery funds water, etc. This increase relates to the extension of the water pipeline and the construction of a water bottling plant. On the other hand, there was a decrease in income from the sale of water.

#### 6620002 Social Affairs

The main deviation in income 2019 versus income 2020 and budget versus realization is related to the income from special purpose grants such as the integrale middelen funds, social work/ social wijkteam, the child right's funds, etc. The main contributing factor in this decrease is due to the Covid-19 pandemic whereby most projects came to a standstill and many social initiatives were funded via the Covid-19 budgets which are under main function 1.

#### 6630003 After-school Formation and Development

The main deviation in income 2019 versus income 2020 and budget versus realization is related to the income from special purpose grants such as BES(t) 4 kids funds, the integrale middelen funds, etc.

### 4.3.8 Main Function 7: Public Health

Function	Realization 2019	Expenditure		Deviation
		Budget 2020	Realization 2020	
<b>7. VOLKSGEZONDHEID</b>				
<b>Overige openbare hygiene</b>				
67250000 Openbare hygiene	505.282	668.820	611.600	57.220
<b>Overige openbare hygiene Total</b>	<b>505.282</b>	<b>668.820</b>	<b>611.600</b>	<b>57.220</b>
<b>Reiniging</b>				
67210000 Reiniging	1.376.384	1.425.877	1.402.217	23.660
67211000 Overige aangelegenheden (Trail Onderhoud)	703.464	173.000	163.265	9.735
<b>Reiniging Total</b>	<b>2.079.848</b>	<b>1.598.877</b>	<b>1.565.482</b>	<b>33.395</b>
<b>Lijkbezorging</b>				
67240000 Begraafplaats	4.252	4.300	5.596	- 1.296
<b>Lijkbezorging Total</b>	<b>4.252</b>	<b>4.300</b>	<b>5.596</b>	<b>- 1.296</b>
<b>7. VOLKSGEZONDHEID Total</b>	<b>2.589.383</b>	<b>2.271.997</b>	<b>2.182.678</b>	<b>89.319</b>

The most important deviations within the functions are:

### 67250000 Public Health

The main deviation in costs 2019 versus cost 2020 is the increase in salaries due to the yearly salary adjustments and four FTEs being hired and one FTE leaving the organization. In addition, there is also an increase in subsidy costs due to the subsidy for the Saba Foundation for the Prevention of Cruelty to Animals being placed under this general ledger. The main deviation in budget versus realization is related to special purpose grants such as the public health funds, the prevention agreement funds, etc.

### 67210000 Sanitation

The main deviation in cost 2019 versus costs 2020 us the decrease in costs for the landfill and electricity. However, there was an increase in salary costs, tool costs and costs related to special purpose grants. The main deviation in budget versus realization is due to the decrease in landfill costs and costs related to special purpose grants such as the recover waste management funds, single use plastic ban funds, afval funds, etc.

### 67211000 Other Matters (Trail Maintenance)

The main deviation in costs 2019 versus costs 2020 and budget versus realization is the decrease in costs related to special purpose grants such as the best 2.0 funds which was used to cover trail repair and upgrades.

Function	Realization 2019	Income		Deviation
		Budget 2020	Realization 2020	
<b>7. VOLKSGEZONDHEID</b>				
<b>Overige openbare hygiene</b>				
67250000 Openbare hygiene	373.223	351.500	313.344	- 38.156
<b>Overige openbare hygiene Total</b>	<b>373.223</b>	<b>351.500</b>	<b>313.344</b>	<b>- 38.156</b>
<b>Reiniging</b>				
67210000 Reiniging	326.694	444.000	421.355	- 22.645
67211000 Overige aangelegenheden (Trail Onderhoud)	529.375	-	-	-
<b>Reiniging Total</b>	<b>856.069</b>	<b>444.000</b>	<b>421.355</b>	<b>- 22.645</b>
<b>7. VOLKSGEZONDHEID Total</b>	<b>1.229.292</b>	<b>795.500</b>	<b>734.699</b>	<b>- 60.801</b>

The most important deviations within the functions are:

### 67250000 Public Health

The main deviation in income 2019 versus income 2020 and budget versus realization is the decrease in income related to the special purpose grants such as the public health funds, GHOR funds, etc.

### 67210000 Sanitation

The main deviation in income 2019 versus income 2020 is the increase in income related to special purpose grants such as the recovery waste management funds, single use plastic ban funds, etc. The main deviation in budget versus realization is related to the special purpose grants.

**67211000 Other Matters (Trail Maintenance)**

The main deviation in income 2019 versus income 2020 is related to special purpose grants. There is no deviation in budget versus realization.

**4.3.9 Main Function 8: Spatial Planning and Public Housing**

Function	Realization 2019	Expenditure		Deviation
		Budget 2020	Realization 2020	

In this function there are no expenditure

Function	Realization 2019	Income		Deviation
		Budget 2020	Realization 2020	
<b>8 .RUIMTELIJKE ORDENING EN VOLKSHUISVESTING</b>				
<b>Woningexploitatie/woningbouw</b>				
68220000 Bouw- en woningtoezicht algemeen beheer	4.000	8.000	10.000	2.000
<b>Woningexploitatie/woningbouw Total</b>	<b>4.000</b>	<b>8.000</b>	<b>10.000</b>	<b>2.000</b>
<b>8 .RUIMTELIJKE ORDENING EN VOLKSHUISVESTING Total</b>	<b>4.000</b>	<b>8.000</b>	<b>10.000</b>	<b>2.000</b>

The most important deviations within the function is:

**668220000 Building General Maintenance**

The main deviation in income 2019 versus income 2020 and budget versus realization is the increase in building permit request.

**4.3.10 Main Function: Financing and General Cover Funds**

Function	Realization 2019	Expenditure		Deviation
		Budget 2020	Realization 2020	
<b>9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN</b>				
<b>Belastingen</b>				
69200000 Belastingen	85.412	81.430	55.327	26.103
<b>Belastingen Total</b>	<b>85.412</b>	<b>81.430</b>	<b>55.327</b>	<b>26.103</b>
<b>Algemene uitgaven/inkomsten</b>				
69220000 Algemene uitgaven/inkomsten	967.785	704.892	705.269	- 377
<b>Algemene uitgaven/inkomsten Total</b>	<b>967.785</b>	<b>704.892</b>	<b>705.269</b>	<b>- 377</b>
<b>9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN Total</b>	<b>1.053.197</b>	<b>786.322</b>	<b>760.596</b>	<b>25.726</b>

The most important deviations within the functions are:

**69200000 Taxes**

The main deviation in costs 2019 versus costs 2020 and budget versus realization is the decrease in tax (ABB) costs and a slight decrease in the costs for the license plate and stickers.

### 69220000 General Expenses and Income

The main deviation in costs 2019 versus costs 2020 and budget versus realization is the decrease in building maintenance used to cover costs of repairs to the Own Your Own Home Foundation houses. There was also a decrease in ATM costs, expenses from previous years and a slight decrease in the costs for electricity to Mount Scenery.

Function	Realization 2019	Income		Deviation
		Budget 2020	Realization 2020	
<b>9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN</b>				
<b>Reserves en voorzieningen</b>				
69100000 Reserves en voorzieningen	69.068	69.068	69.068	-
<b>Reserves en voorzieningen Total</b>	<b>69.068</b>	<b>69.068</b>	<b>69.068</b>	<b>-</b>
<b>Belastingen</b>				
69200000 Belastingen	374.651	234.184	233.838	- 346
<b>Belastingen Total</b>	<b>374.651</b>	<b>234.184</b>	<b>233.838</b>	<b>- 346</b>
<b>Algemene uitgaven/inkomsten</b>				
69220000 Algemene uitgaven/inkomsten	9.860.223	11.664.902	11.687.697	22.795
<b>Algemene uitgaven/inkomsten Total</b>	<b>9.860.223</b>	<b>11.664.902</b>	<b>11.687.697</b>	<b>22.795</b>
<b>9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN Total</b>	<b>10.303.942</b>	<b>11.968.154</b>	<b>11.990.603</b>	<b>22.449</b>

The most important deviations within the functions are:

#### 69100000 Reserves and Provisions

There are no deviations in income 2019 versus income 2020 and budget versus realization.

#### 69200000 Taxes

The main deviation in income 2019 versus income 2020 is the decrease in accommodation tax and hotel and restaurant license fees. This is due to most hotels being closed since the travel restrictions in place as a result of the pandemic there have been very few guests to the island needing accommodation and business license fees were waived for the businesses affected by Covid-19. There is no significant deviation in budget versus realization.

#### 69220000 General Expenses and Income

The main deviation in income 2019 versus income 2020 is the increase income from the free allowance and income related to special purpose grants such as the rent subsidy. There is no significant deviation in budget versus realization.

#### 4.4 Budget Realization Figures on the Basis of Economic Categories

In this chapter you will find figures of the main functions of the year 2019, the budget 2020, the realization 2020 and the difference between the budget 2020 and realization 2020 on the basis of economic categories.

Function	Realization 2019	Expenditure		
		Budget 2020	Realization 2020	Deviation
<b>0. ALGEMEEN BESTUUR</b>				
1.0 Salarissen en sociale lasten	2.999.819	3.161.475	3.113.581	47.894
2.0 Rente en afschrijvingen	89.993	97.995	102.652	-4.657
3.1 Energie	68.775	52.500	48.410	4.090
3.3. Duurzame goederen	2.711	10.000	12.555	-2.555
3.4 Overige goederen en diensten	1.418.100	818.590	721.765	96.825
4.1 Overdrachten	0	511.300	420.259	91.041
<b>0. ALGEMEEN BESTUUR Total</b>	<b>4.579.399</b>	<b>4.651.860</b>	<b>4.419.222</b>	<b>232.638</b>
<b>1. OPENBARE ORDE EN VEILIGHEID</b>				
1.0 Salarissen en sociale lasten	154.993	194.881	195.335	-454
3.4 Overige goederen en diensten	3.725.378	839.392	414.129	425.263
4.1 Overdrachten	0	2.024.000	1.426.235	597.765
<b>1. OPENBARE ORDE EN VEILIGHEID Total</b>	<b>3.880.371</b>	<b>3.058.273</b>	<b>2.035.699</b>	<b>1.022.574</b>
<b>2. VERKEER, VERVOER EN WATERSTAAT</b>				
1.0 Salarissen en sociale lasten	2.057.203	2.055.881	2.041.190	14.691
2.0 Rente en afschrijvingen	90.176	97.278	120.947	-23.669
3.1 Energie	130.452	121.600	102.624	18.976
3.4 Overige goederen en diensten	514.548	363.600	323.716	39.885
4.1 Overdrachten	0	1.749.000	1.558.201	190.799
<b>2. VERKEER, VERVOER EN WATERSTAAT Total</b>	<b>2.792.379</b>	<b>4.387.359</b>	<b>4.146.677</b>	<b>240.682</b>
<b>3. ECONOMISCHE ZAKEN</b>				
1.0 Salarissen en sociale lasten	417.253	415.809	422.537	-6.728
2.0 Rente en afschrijvingen	990	990	990	0
3.1 Energie	10.709	10.800	8.070	2.730
3.4 Overige goederen en diensten	3.361.143	55.950	51.494	4.456
4.1 Overdrachten	0	872.100	793.734	78.366
<b>3. ECONOMISCHE ZAKEN Total</b>	<b>3.790.094</b>	<b>1.355.649</b>	<b>1.276.825</b>	<b>78.824</b>
<b>4. ONDERWIJS</b>				
1.0 Salarissen en sociale lasten	814.845	889.063	896.276	-7.213
2.0 Rente en afschrijvingen	81.319	81.318	77.964	3.354
3.1 Energie	33.964	30.500	26.606	3.894
3.4 Overige goederen en diensten	1.049.637	101.400	83.202	18.198
4.1 Overdrachten	0	237.500	242.474	-4.974
4.2 Overige inkomensoverdrachten	252.946	205.321	198.481	6.840
<b>4. ONDERWIJS Total</b>	<b>2.232.711</b>	<b>1.545.102</b>	<b>1.525.003</b>	<b>20.099</b>
<b>5. CULTUUR EN RECREATIE</b>				
1.0 Salarissen en sociale lasten	216.166	226.220	223.511	2.709
2.0 Rente en afschrijvingen	39.817	39.834	40.426	-592
3.1 Energie	34.421	32.800	24.501	8.299
3.4 Overige goederen en diensten	458.887	221.300	178.459	42.841
4.1 Overdrachten	0	100.100	115.636	-15.536
4.2 Overige inkomensoverdrachten	373.259	307.045	287.482	19.563
<b>5. CULTUUR EN RECREATIE Total</b>	<b>1.122.549</b>	<b>927.299</b>	<b>870.015</b>	<b>57.284</b>

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Function	Realization 2019	Expenditure		
		Budget 2020	Realization 2020	Deviation
<b>6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK</b>				
1.0 Salarissen en sociale lasten	478.575	493.959	464.824	29.135
2.0 Rente en afschrijvingen	4.699	4.699	4.699	0
3.1 Energie	24.152	20.750	15.349	5.401
3.4 Overige goederen en diensten	1.285.589	177.300	187.351	-10.051
4.1 Overdrachten	0	1.336.100	1.179.364	156.736
4.2 Overige inkomensoverdrachten	396.359	645.000	651.559	-6.559
<b>6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK Total</b>	<b>2.189.374</b>	<b>2.677.808</b>	<b>2.503.146</b>	<b>174.662</b>
<b>7. VOLKSGEZONDHEID</b>				
1.0 Salarissen en sociale lasten	1.126.318	1.294.234	1.296.847	-2.613
2.0 Rente en afschrijvingen	26.311	6.311	6.858	-547
3.1 Energie	29.142	27.300	23.959	3.341
3.4 Overige goederen en diensten	1.244.612	347.152	291.685	55.467
4.1 Overdrachten	0	424.000	390.329	33.671
4.2 Overige inkomensoverdrachten	163.000	173.000	173.000	0
<b>7. VOLKSGEZONDHEID Total</b>	<b>2.589.383</b>	<b>2.271.997</b>	<b>2.182.678</b>	<b>89.319</b>
<b>9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN</b>				
0.0 Niet in te delen inkomsten/uitgaven	0	393.662	0	393.662
2.0 Rente en afschrijvingen	430	860	430	430
3.1 Energie	2.060	1.800	451	1.349
3.4 Overige goederen en diensten	330.049	193.000	173.350	19.650
4.1 Overdrachten	0	95.000	94.920	80
4.2 Overige inkomensoverdrachten	720.659	102.000	491.445	-389.445
<b>9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN Total</b>	<b>1.053.197</b>	<b>786.322</b>	<b>760.596</b>	<b>25.726</b>
<b>Saldo Lasten</b>	<b>24.229.456</b>	<b>21.661.669</b>	<b>19.719.861</b>	<b>1.941.808</b>

In the above table under economic category 4.1 'overdrachten' no costs are recorded for 2019 whereby there is significant costs for 2020 for all main functions. This is due to a change in the administration of the special purpose grant costs being booked to economic category 4.1 whereas in 2019 and prior years the costs were booked under the economic category 3.4 'overige goederen en diensten'.

The most important deviation in expenditure based on economic categories are as indicated below:

### 0. General Management

- The salaries in 2020 are higher in comparison to 2019 due to the annual adjustments.
- The difference in costs 2019 and costs 2020 and budget versus realization under 'overige goederen en diensten' is the decrease in travel costs and vehicle maintenance. This is due to many meetings taking place virtually as a result of the travel bans caused by the pandemic.
- The difference in budget versus realization and budget versus realization under 'overdrachten' is related to the special purpose grants such as the 'Saba package', good governance, etc.

### 1. Public Order and Safety

- The salary costs in 2020 are higher in comparison to 2019 due to the annual adjustments.
- The difference in costs 2019 and costs 2020 and budget versus realization under 'overige goederen en diensten' is related to special purpose grants and costs related to Covid-19.
- The difference in budget versus realization under 'overdrachten' is related to the special purpose grants such as the disaster management funds, knops funds, voedselhulp funds, etc.

## 2. Traffic, Transportation and Water Management

- The salary costs in 2020 are lower in comparison to 2019 due to 1FTE leaving the organization.
- The depreciation costs are higher in 2020 in comparison to 2019 due to the purchase of new vehicles.
- Energy costs are higher in 2020 in comparison to 2019 due to the subsidy provided by the Ministry of Economic Affairs and Climate Policy to cover the fixed tariff costs on electricity consumption.
- The difference in costs 2019 and costs 2020 and budget versus realization under 'overige goederen en diensten' is the decrease in vehicle maintenance and machine and installation maintenance.
- The difference in budget versus realization under 'overdrachten' is related to the special purpose grants such as recovery funds harbor, recovery funds airport, etc.

## 3. Economic Affairs

- The salaries in 2020 are higher in comparison to 2019 due to the annual adjustments.
- The difference in costs 2019 and costs 2020 under 'overige goederen en diensten' is related to special purpose grants. The deviation in budget versus realization is due to the decrease in travel costs because many meetings took place virtually as a result of the travel bans caused by the pandemic. There are also slight decreases in vehicle maintenance and material costs for the agriculture, public hygiene and vector control.
- The difference in budget versus realization under 'overdrachten' is related to the special purpose grants such as the 10th EDF funds, recovery nature funds, agriculture regional envelope, etc.

## 4. Education

- The salaries in 2020 are higher in comparison to 2019 due to the annual adjustments.
- The difference in costs 2019 and costs 2020 under 'overige goederen en diensten' is related to special purpose grants. The deviation in budget versus realization is the decrease in school bus maintenance due to two new school buses added to the fleet and two older ones being sold.
- The difference in budget versus realization under 'overdrachten' is related to the special purpose grants such as the BES(t) 4 kids funds, covenant onderwijs funds, etc.
- The difference in costs 2019 and costs 2020 and budget versus realization under 'overige inkomensoverdrachten' is the decrease in SKJ subsidy and study and housing allowance requests.

## 5. Culture and Recreation

- Energy costs are lower in 2020 in comparison to 2019 due to the subsidy provided by the Ministry of Economic Affairs and Climate Policy to cover the fixed tariff costs on electricity consumption.
- The difference in costs 2019 and costs 2020 under 'overige goederen en diensten' is related to special purpose grants. The deviation in budget versus realization is the decrease in maintenance costs for sports facilities and tourism promotion and information costs due to the restrictions caused by the Covid-19 pandemic.

- The difference in budget versus realization under 'overdrachten' is related to the special purpose grants such as the integrale middelen funds, knops funds, etc.
- The difference in costs 2019 and costs 2020 and budget versus realization under 'overige inkomensoverdrachten' is due to the rearrangement made to the subsidy budget where some subsidies were moved to the more relevant general ledger.

## 6. Social Security Benefits and Social Work

- The salaries in 2020 are lower in comparison to 2019 due to one FTE leaving the organization at the beginning of the year, however there was increase in salary costs due to yearly adjustments.
- Energy costs are lower in 2020 in comparison to 2019 due to the subsidy provided by the Ministry of Economic Affairs and Climate Policy to cover the fixed tariff costs on electricity consumption.
- The difference in costs 2019 and costs 2020 under 'overige goederen en diensten' is related to special purpose grants. The deviation in budget versus realization is due to the increase in water costs for the water lines and meters.
- The difference in budget versus realization under 'overdrachten' is related to the special purpose grants such as water quality and quantity funds, domestic violence funds, BES(t) 4 Kids funds, etc.
- The difference in costs 2019 and costs 2020 under 'overige inkomensoverdrachten' is related to the subsidies for After School Care and Child Focus Foundation which was moved to the appropriate general ledger. The difference in budget versus realization is due to an increase in pension assistance.

## 7. Public Health

- Energy costs are higher in 2020 in comparison to 2019 due to the subsidy provided by the Ministry of Economic Affairs and Climate Policy to cover the fixed tariff costs on electricity consumption.
- The difference in costs 2019 and costs 2020 under 'overige goederen en diensten' is related to special purpose grants. The deviation in budget versus realization is the decrease in landfill maintenance, miscellaneous costs and services for the sanitation department and costs related to sports and prevention.
- The difference in budget versus realization under 'overdrachten' is related to the special purpose grants such as the recovery waste management funds, public health funds, GHOR funds, etc.

## 8. Spatial Planning and Public Housing

There are no costs under this function.

## 9. Financing and General Cover Funds

- The budget 'unforeseen' was not used in 2020.
- The difference in costs 2019 and costs 2020 and budget versus realization under 'overige goederen en diensten' is the decrease in tax (ABB) payment and ATM related costs.

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- The difference in budget versus realization under 'overdrachten' is related to the special purpose grants such as the rent subsidy funds.
- The difference in costs 2019 and costs 2020 and budget versus realization under 'overige inkomensoverdrachten' is related to the accrued costs from previous years.

Function	Realization 2019	Income		Deviation
		Budget 2020	Realization 2020	
<b>0. ALGEMEEN BESTUUR</b>				
3.2 Huren en pachten	40.280	24.000	28.136	4.136
3.4 Overige goederen en diensten	45.117	37.500	40.105	2.605
4.1 Overdrachten	802.591	753.800	723.743	-30.057
<b>0. ALGEMEEN BESTUUR Total</b>	<b>887.988</b>	<b>815.300</b>	<b>791.985</b>	<b>-23.315</b>
<b>1. OPENBARE ORDE EN VEILIGHEID</b>				
3.4 Overige goederen en diensten	102	0	50.348	50.348
4.1 Overdrachten	3.771.104	2.185.200	1.693.565	-491.635
<b>1. OPENBARE ORDE EN VEILIGHEID Total</b>	<b>3.771.206</b>	<b>2.185.200</b>	<b>1.743.913</b>	<b>-441.287</b>
<b>2. VERKEER, VERVOER EN WATERSTAAT</b>				
3.2 Huren en pachten	40.207	22.667	10.052	-12.615
3.4 Overige goederen en diensten	281.225	224.771	91.308	-133.463
4.1 Overdrachten	530.466	2.214.000	1.984.159	-229.841
<b>2. VERKEER, VERVOER EN WATERSTAAT Total</b>	<b>851.898</b>	<b>2.461.438</b>	<b>2.085.519</b>	<b>-375.919</b>
<b>3. ECONOMISCHE ZAKEN</b>				
3.4 Overige goederen en diensten	77.277	73.000	68.205	-4.795
4.1 Overdrachten	3.325.752	872.100	793.324	-78.776
<b>3. ECONOMISCHE ZAKEN Total</b>	<b>3.403.030</b>	<b>945.100</b>	<b>861.530</b>	<b>-83.570</b>
<b>4. ONDERWIJS</b>				
3.4 Overige goederen en diensten	81.337	75.298	67.032	-8.266
4.1 Overdrachten	1.216.840	540.979	572.685	31.706
4.2 Overige inkomensoverdrachten	8.000	0	0	0
<b>4. ONDERWIJS Total</b>	<b>1.306.177</b>	<b>616.277</b>	<b>639.717</b>	<b>23.440</b>
<b>5. CULTUUR EN RECREATIE</b>				
3.2 Huren en pachten	1.025	0	525	525
3.4 Overige goederen en diensten	400	0	4.600	4.600
4.1 Overdrachten	269.074	100.100	114.834	14.734
<b>5. CULTUUR EN RECREATIE Total</b>	<b>270.499</b>	<b>100.100</b>	<b>119.959</b>	<b>19.859</b>
<b>6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK</b>				
3.4 Overige goederen en diensten	80.480	85.000	69.512	-15.488
4.1 Overdrachten	1.499.047	1.669.100	1.622.849	-46.251
4.2 Overige inkomensoverdrachten	0	12.500	12.384	-116
<b>6. SOCIALE VOORZIENINGEN EN MAATSCHAPPELIJK WERK Total</b>	<b>1.579.527</b>	<b>1.766.600</b>	<b>1.704.745</b>	<b>-61.855</b>

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Function	Realization 2019	Income		
		Budget 2020	Realization 2020	Deviation
<b>7. VOLKSGEZONDHEID</b>				
3.4 Overige goederen en diensten	140.010	139.500	140.310	810
4.1 Overdrachten	1.089.282	656.000	594.388	-61.612
<b>7. VOLKSGEZONDHEID Total</b>	<b>1.229.292</b>	<b>795.500</b>	<b>734.699</b>	<b>-60.801</b>
<b>8 .RUIMTELIJKE ORDENING EN VOLKSHUISVESTING</b>				
3.4 Overige goederen en diensten	4.000	8.000	10.000	2.000
<b>8 .RUIMTELIJKE ORDENING EN VOLKSHUISVESTING Total</b>	<b>4.000</b>	<b>8.000</b>	<b>10.000</b>	<b>2.000</b>
<b>9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN</b>				
2.0 Rente en afschrijvingen	20.000	40.000	12.000	-28.000
3.4 Overige goederen en diensten	250	10.000	36.989	26.989
4.0 Belastingopbrengsten	374.401	234.184	234.117	-67
4.1 Overdrachten	9.865.380	11.614.902	11.609.917	-4.985
4.2 Overige inkomensoverdrachten	43.911	69.068	97.580	28.512
<b>9. FINANCIERING EN ALGEMENE DEKKINGSMIDDELEN Total</b>	<b>10.303.942</b>	<b>11.968.154</b>	<b>11.990.603</b>	<b>22.449</b>
<b>Saldo Baten</b>	<b>23.607.559</b>	<b>21.661.669</b>	<b>20.682.669</b>	<b>-979.000</b>

The most important deviation in income based on economic categories are:

### 0. General Management

- The difference in income 2019 and income 2020 under 'huren en pachten' is the decrease in building rental payments due local relief measures, all rent fees for businesses affected by the Covid-19 pandemic were waived.
- The difference in income 2019 and income 2020 under 'overige goederen en diensten' is due to a decrease in the sales of passports and marriage licenses. The difference in budget versus realization is due to an increase in come related to cadastral registration fees.
- The difference in budget versus realization under 'overdrachten' is related to the special purpose grants such as the good governance funds, ondersteuning burgerzaken funds, education and sector head plan funding, etc.

### 1. Public Order and Safety

- The income 2020 is higher than the income 2019 under 'overige goederen en diensten' due to income related to Covid-19.
- The difference in budget versus realization under 'overdrachten' is related to the special purpose grants such as disaster management funds, voedselhulp Saba funds, integraal beveiligingsplan, etc.

### 2. Traffic, Transportation and Water Management

- The difference in income 2019 and income 2020 under 'huren en pachten' is the decrease in building rental payments due local relief measures, all rent fees for businesses affected by the Covid-19 pandemic were waived.
- The difference in income 2019 and income 2020 and budget versus realization under 'overige goederen en diensten' is the decrease in income from departure taxes from both the harbor and airport, harbor dues and airport landing fees. This is due to the harbor only being open for cargo boats and local fishing vessels and dive boats. Also, for most of the year the airport was only open to emergency and medical flights and residential travel.

- The difference in income 2019 and income 2020 and budget versus realization under 'overdrachten' is related to the special purpose grants such as recover funds harbor, recovery funds airport, etc.

### **3. Economic Affairs**

- The difference in income 2019 and income 2020 and budget versus realization under 'overige goederen en diensten' is the decrease in income from business licenses due to local relief measure taken, business licenses were waived for business affected by the Covid-19 pandemic.
- The difference in budget versus realization under 'overdrachten' is related to the special purpose grants such as the 10<sup>th</sup> EDF- social housing funds, recovery nature funds, agriculture regional envelope funds, etc.

### **4. Education**

- The difference in income 2019 and income 2020 and budget versus realization under 'overige goederen en diensten' is the decrease in income from daycare fees due to safety measures taken as a result of the Covid-19 pandemic the daycare was closed from March 18<sup>th</sup> to May 18<sup>th</sup> 2020 and therefore, daycare fees were waived for the months April and May. There is also a slight decrease in transportation income collected by the Saba University School of Medicine for the use of the school buses.
- The difference income 2019 and income 2020 and budget versus realization under 'overdrachten' is related to the special purpose grants such as BES(t) 4 kids funds, covenant onderwijs funds, etc.

### **5. Culture and Recreation**

- The difference in income 2019 and income 2020 under 'overige goederen en diensten' is related to the income from Saba Day booths and donations.
- The difference income 2019 and income 2020 and budget versus realization under 'overdrachten' is related to the special purpose grants such as the integrale middelen funds, local food and tree project funds, etc.

### **6. Social Security Benefits and Social Work**

- The difference in income 2019 and income 2020 and budget versus realization under 'overige goederen en diensten' is due to the decrease in income related to the water meters and water lines.
- The difference in income 2019 versus income 2020 and budget versus realization under 'overdrachten' is related to the special purpose grants such as the three steps to work funds, water quality and quantity, recovery funds water, social work/ social wijkteam funds, integrale projecten funds, etc.

### **7. Public Health**

- The difference income 2019 and income 2020 and budget versus realization under 'overdrachten' is related to the special purpose grants such as recover waste management funds, public health funds, GHOR funds, etc.

## 8. Spatial Planning and Public Housing

- The income 2020 is higher in comparison to income 2019 and the realization is higher than budget due to an increase in building permit request.

## 9. Financing and General Cover Funds

- The deviation in income 2020 versus income 2019 under 'rente en afschrijvingen' is because the total dividend received (US\$24.000) for 2020 was divided between the outstanding prior year dividend and dividend 2020
- The difference in income 2019 and income 2020 and budget versus realization under 'overige goederen en diensten' is the income from eight vehicles that were put on bid and income from vehicle insurance.
- The difference in income 2019 and income 2020 under 'belastingopbrengsten' is the decrease accommodation tax and hotel, restaurant and catering licenses due to local relief measure taken, business licenses were waived for business affected by the Covid-19 pandemic.
- The difference in income 2019 and income 2020 and budget versus realization under 'overdrachten' is related to the increase in income on the free allowance and the special purpose grant, rent subsidy funds.

The summary of expenditure and income per economic category is as follows:

Function	Expenditure			
	Realization 2019	Budget 2020	Realization 2020	Deviation
0.0 Niet in te delen inkomsten/uitgaven	0	393.662	0	393.662
1.0 Salarissen en sociale lasten	8.265.171	8.731.522	8.654.101	77.421
2.0 Rente en afschrijvingen	333.735	329.285	354.965	-25.680
3.1 Energie	333.675	298.050	249.970	48.080
3.3. Duurzame goederen	2.711	10.000	12.555	-2.555
3.4 Overige goederen en diensten	13.387.941	3.117.684	2.425.151	692.533
4.1 Overdrachten	0	7.349.100	6.221.151	1.127.949
4.2 Overige inkomensoverdrachten	1.906.223	1.432.366	1.801.968	-369.602
<b>Saldo Lasten</b>	<b>24.229.456</b>	<b>21.661.669</b>	<b>19.719.861</b>	<b>1.941.808</b>

Functie	Income			
	Realization 2019	Budget 2020	Realization 2020	Deviation
2.0 Rente en afschrijvingen	20.000	40.000	12.000	-28.000
3.2 Huren en pachten	81.512	46.667	38.713	-7.954
3.4 Overige goederen en diensten	710.198	653.069	578.409	-74.660
4.0 Belastingopbrengsten	374.401	234.184	234.117	-67
4.1 Overdrachten	22.369.536	20.606.181	19.709.465	-896.716
4.2 Overige inkomensoverdrachten	51.911	81.568	109.964	28.396
<b>Saldo Baten</b>	<b>23.607.559</b>	<b>21.661.669</b>	<b>20.682.669</b>	<b>-979.000</b>

## 4.5 Overview Special Purpose Grants/ Advances Received

Below you will find the summary of special purpose grants allocated for the various domains these grants relate to. In the subsequent paragraphs individual special purpose grants per domain are shown into tables. Below each table you will find a detailed explanation of the special purpose grants and results of the activities to date.

### Summary of Special Purpose Grants:

Domain	Beginning of the year	Receipts during 2020	Usage during 2020	Available at the end of the year
Culture and Recreation	616	0	0	616
Economic Affairs	2.495.996	1.169.482	(867.001)	2.798.478
Education	2.119.554	1.130.753	(932.679)	2.317.628
General Management	2.548.699	1.276.986	(719.661)	3.106.023
Public Health	326.546	373.174	(366.579)	333.142
Public Order and Safety	14.038.445	11.002.176	(3.509.168)	21.531.453
Social Services and Social Work	2.302.204	1.329.775	(1.728.740)	1.903.239
Traffic, Transport and Water Management	14.265.701	8.156.025	(907.006)	21.514.720
<b>Grand Total</b>	<b>38.097.760</b>	<b>24.438.371</b>	<b>(9.030.833)</b>	<b>53.505.298</b>

The amounts of the special purpose grants can be related to the balance sheet position as at 31 December 2020 as follows:

#### 4.2.10. Overlopende passiva

Overlopende Passiva	
Ontvangen voorschotbedragen bijzondere uitkeringen	53.148.323
Beklemd vrije uitkering	356.977
Overlopende Activa	
Nog te Ontvangen Voorschotbedragen Overheidslichamen	(165.928)
Afrondingsverschil	(2)
	<u>53.505.298</u>

## 4.5.1 Culture and Recreation

Description	Source of funds	Beginning of the year	Receipts during 2020	Used for investments	Used for expenses	Total Usage during the year	Available at the end of the year
Aanjager Cultuur	Ministry of SZW	616	0	0	0	0	616
<b>Subtotal for Domain</b>		<b>616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>616</b>

The Aanjager Cultuur funds were received from the ministries of Health, Social Affairs, Internal Affairs and Education via the Integrale Middelen. The term for these funds ended therefore no costs were incurred in 2020. There is a small balance remaining. A request was sent to the ministries to get permission to finalize the open standing projects from prior years.

## 4.5.2 Economic Affairs

Description	Source of funds	Beginning of the year	Receipts during 2020	Used for investments	Used for expenses	Total Usage during the year	Available at the end of the year
10th EDF - Social Housing OYOHF	European Union	1.886.094	0	0	(197.798)	(197.798)	1.688.296
Best 2.0 North Saba National Park	Int'l Unit for the Conservation of Nature	-1.504	0	0	1.504	1.504	0
Crispeen Trail	Ministry of EZK	-21.316	20.915	0	401	401	0
Economische Ontwikkeling	Ministry of BZK	14.561	0	0	0	0	14.561
Goat Buy Back Project # 26	Ministry of EZK	-10.276	13.235	0	(2.959)	(2.959)	0
Hiking Trails Project # 27	Ministry of EZK	-42.611	41.936	0	675	675	0
Kassen Project Voor Scholen Saba(School Green House)	Ministry of EZK	18.611	0	0	(18.611)	(18.611)	0
Local Food and Tree Production	Ministry of EZK	209.549	0	0	(209.549)	(209.549)	0
Saba National Park	Ministry of EZK	-27.291	20.001	0	7.290	7.290	0
Tent Reef Protection	Ministry of EZK	-19.058	19.135	0	(77)	(77)	0
Yacht Mooring Upgrade	Ministry of EZK	-8.158	7.948	0	210	210	(0)
Agriculture (1 Mil) Regio Envelope	Regio Envelop/BZK/LNV	497.394	0	0	(155.578)	(155.578)	341.816
Opstartbudget geiten aanpak Saba	Ministry of LNV	0	133.472	0	(47.124)	(47.124)	86.348
Aanpak loslopende geiten Saba voor 2020-2021 (1e jaar)	Ministry of LNV	0	512.920	0	(245.384)	(245.384)	267.536
Ondersteuning beheer Natuurparken	Ministry of LNV	0	399.920	0	0	0	399.920
<b>Subtotal for Domain</b>		<b>2.495.996</b>	<b>1.169.482</b>	<b>0</b>	<b>(867.001)</b>	<b>(867.001)</b>	<b>2.798.478</b>

10<sup>th</sup> EDF – Social Housing OYOHF

The EU budget support under the 10th EDF (Economic Development Fund) is channeled by the Government to support the overall realization of the housing vision for Saba, and the funds are expected to be spent towards the support of implementing a well identified housing vision.

A specific key activity within the vision was the construction of additional new social housing units, adjacent to the Under the Hill housing project, which was funded by the 9th EDF. While the Housing Association of the Netherlands (Bazalt Wonen) has earmarked funds for the construction of the houses, the funding of the development of basic infrastructure roads, and building platforms remains to have to be funded by the government of Saba.

Unfortunately, the 10<sup>th</sup> EDF project for the social housing was significantly delayed due to the Covid-19 pandemic. All indicators on the social housing sector have been met, except the progress on the building of extra social units due to issues of various nature, including internal issues by the main contractor of the phase 2 Under the Hill and the lack of manpower due to the COVID-19 restrictions. Planning bureau, the project leader, has put extra emphasis, together with all the stakeholders, on addressing the various issues which are causing the delays.

### Best 2.0 North Saba National Park

The BEST 2.0 North Saba National Park is a part of the broader project Saba National Park. It is funded by the IUCN and started up at the first of February 2017. It is executed by the Saba Conservation Foundation (SCF) and Saba Archaeological Center (SABARC)

The main goals of this (sub) project, although it is an independent project, are:

- Prepare draft legislation on the species for the project;
- Prepare a management plan of the North Coast Park;
- Improvement of the Mary's Point trail (with logs and rope rails);
- Conservation of the historical structures of Mary's Point, and;
- Designing and making/printing of brochures and panels.

Result 1. Draft legislation for the National Park and for species protection approved by the Executive Council and approved by the Island Council in September 2018.

Result 2. Management plan for the National Park has been drafted and is ready for the Executive Council for implementation.

Remark: The approving of the management plan by the 3 parties (Public Entity Saba, SCF and SABARC) is temporarily put on hold. Reason is that approving the management plan will have financial implications for the government budget and the Public Entity does not have the financial means to commit to such an obligation at this time.

Result 3. Access trail to Mary's Point is renovated.

The passing of two major category hurricanes, Irma and Maria, led to the destruction of part of the trail already built. This changed the approach of the building of the steps on the Mary' Point trail in two ways. The first was that instead of 200 log steps, more than 240 log steps were placed (to also safeguard places on the trail which were damaged by the hurricanes or more damaged than originally anticipated). The extra costs and extra time to execute the work were for the most mitigated with the help of volunteers. Secondly, due to all the extra work/extra repairs on the extensive network of trails were the SCF is responsible for, no internal manpower was available. This was mitigated by hiring extra manpower by means of short-term hour work contracts.

Result 4. Rehabilitated archaeological features at Mary's Point.

This result was done for 100% under the guidance (with assistance from volunteers and interns) of the director of SABARC.

Result 5. Tourist information about biodiversity and historical values at Mary's Point are available.

Both the brochures and the information panels were produced and disseminated. On basis of feedback from early visitors/hikers (who were using the trail when it was still under construction), the folder was extended in a 4-parts color folder.

The project for the Saba National Park project has been finalized and no further activities will take place. The end report was delivered in the second quarter of 2020, the Ministry paid the last 10% of the total project costs, USD 20.066 to Public Entity Saba in the fourth quarter therefore the project is now closed.

### **Crispeen Trail Project**

The Project is based on the “Regeling van de Staatssecretaris van Economische Zaken van 11 september 2013, nr. 13030742, houdende regels inzake een bijzondere uitkering voor projecten ter bevordering van de natuurbescherming aan de openbare lichamen Bonaire, Sint-Eustatius en Saba (Regeling bijzondere uitkering natuur 2013-2017)”.

The goals of this regulation are stimulating coral preservation, sustainable use of nature and the synergy of the sustainable use of nature in combination with tourism and agriculture.

Under the number 1300025091 the project proposal was approved.

The specific goal of the Crispeen trail project was the renovation of the trail in the same fashion as the renovation of the Mount Scenery trail. Mainly due to the age of the trail and hurricane damage, parts of the trail became severely eroded, slippery or damaged and as such dangerous for the users of the trail. To avoid severe hiking accidents repairing, installing railings and partly reconstruction of the most dangerous parts of the trail is crucial to ensure hiker safety.

The project for the Crispeen trail has been finalized and no further activities will take place. The end report was delivered in the second quarter of 2020, the Ministry paid the last 10% of the total project costs, USD 20.980 to Public Entity Saba in the fourth quarter therefore the project is now closed.

### **Economische Ontwikkeling**

Funding was received from the ministry of BZK for Economic Development. The funding was used to finance the Tourism Action Plan 2016-2018. The final pending item under the Economic Development funds is the completion of the investment brochure. The Public Entity will need to reassess this and discuss with the ministry if these funds can still be used. A request was sent to the ministries to get permission to finalize the open standing projects from prior years.

### **Goat Buy Back Project**

The Goat Buy Back Project is based on the “Regeling van de Staatssecretaris van Economische Zaken van 11 september 2013, nr. 13030742, houdende regels inzake een bijzondere uitkering voor projecten ter bevordering van de natuurbescherming aan de openbare lichamen Bonaire, Sint-Eustatius en Saba (Regeling bijzondere uitkering natuur 2013-2017)”.

The goals of this regulation are stimulating coral preservation, sustainable use of nature and the synergy of the sustainable use of nature in combination with tourism and agriculture.

Under the number 1300016692 the project proposal was approved.

The main goal of the Goat Buy Back program was to lower the population of goats on Saba. As a result, this would solve the problems of goats damaging people’s plants, fruit trees, rolling rocks in the roads causing danger to traffic and causing erosion around the shore line of Saba.

The project for the Goat Buy Back has been finalized and no further activities will take place. The end report was delivered in the second quarter of 2020 and the Ministry paid the last 10% of the total project costs, USD 13.300 to Public Entity Saba in the fourth quarter therefore the project is now closed.

### **Hiking Trails Project**

The Project is based on the “Regeling van de Staatssecretaris van Economische Zaken van 11 september 2013, nr. 13030742, houdende regels inzake een bijzondere uitkering voor projecten ter bevordering van de natuurbescherming aan de openbare lichamen Bonaire, Sint-Eustatius en Saba (Regeling bijzondere uitkering natuur 2013-2017)”.

The goals of this regulation are stimulating coral preservation, sustainable use of nature and the synergy of the sustainable use of nature in combination with tourism and agriculture.

Under the number 1300016684 the project proposal was approved.

The Mount Scenery trail is the most popular hiking trail on the island and is also the access trail to the communication tower on top of the Mount Scenery. Mainly due to the age of the trail and hurricane damage, parts of the trail have become severely eroded, slippery or damaged and as such dangerous for the users of the trail. To avoid severe hiking accidents, the repairing, installing railings and partly reconstruction of the most dangerous parts of the trail is crucial to ensure hiker safety.

A contractor was hired to build a few retaining walls to prevent parts of the trail to cave in, fill in big cracks in the concrete areas of the trail path, restore and build a few extra steps on the steepest parts of the trail and build and place custom made galvanize pipe railings along the slippery parts of the trail. In addition, two of the shelter huts along the hiking trail have been rebuilt.

The project for the upgrading the Mount Scenery trail has been finalized and no further activities will take place. The end report was delivered in the second quarter of 2020, the Ministry paid the last 10% of the total project costs, USD 42.001 to Public Entity Saba in the fourth quarter therefore the project is now closed.

### **Kassen Project voor Scholen Saba (School Green House)**

The Public Entity received special purpose funds to build two greenhouses at the primary and the secondary school. The one at the primary school was completed however because of upcoming renovations at the high school and a lack of space, the one at the high school was not built. The Public Entity received permission from the Ministry to build the second greenhouse for the elderly people from the old home. The greenhouse for the elderly was finalized in the first quarter 2021 and the project is now closed.

### **Local Food and Tree Production**

Funds were received from the Ministry of Economic Affairs for improving the food certainty on Saba and the realization of a vegetable garden and tree nursery for the stimulation and regrowth of indigenous trees on the island. During the course of 2016 progress was made in locating land and an agreement with the land owners was in progress. A survey of the property was completed and an agreement was realized in 2017.

The Local Food and Tree production covered various aspects and projects. The main project is operation of the small-scale horticulture farm in Zion's Hill where different vegetables are farmed and sold on the local Wednesday market and directly to the supermarkets and restaurants. Small plants and seeds are first sprouted and nurtured in a greenhouse and thereafter transferred to the farm in Zion's Hill. Different fruit bearing trees were planted in several locations on the island. Two service vehicles were also purchased for the farm. An agreement was made to make a botanical garden in Windwardside with the remaining funds from the project. The botanical garden was started and will contain indigenous trees and plants which fall in line with the scope of the project.

The project funding came to an end and unused funds were returned to the ministry because an additional extension of the project was not possible.

### **Saba National Park Project**

The Project is based on the "Regeling van de Staatssecretaris van Economische Zaken van 11 september 2013, nr. 13030742, houdende regels inzake een bijzondere uitkering voor projecten ter bevordering van de natuurbescherming aan de openbare lichamen Bonaire, Sint-Eustatius en Saba (Regeling bijzondere uitkering natuur 2013-2017)".

The goals of this regulation are stimulating coral preservation, sustainable use of nature and the synergy of the sustainable use of nature in combination with tourism and agriculture.

Under the number 1300025076 the project proposal was approved.

The specific goal of the Saba National Park project is to establish a National Park in the north part of the Island of Saba and assigning Saba Conservation Foundation as the managing authority for this park. Part of the activities as proposed under this project was financed under the BEST 2.0 North Saba National Park Phase 1 Project, being the upgrading of the trail to Mary's Point, including the draft legislation for the species protection and the draft management plan.

Activities financed under the project were the establishment of the trail on top of the Mount Scenery to the Hell's Gate lookout and the Bottom look out, creating support among landowners and general public concerning the National Park, training of park rangers, archeological excavations of the Amerindian fire pit at Mary's Point and an information campaign.

The two lookout points were started and finalized before end 2019. The budget of "creating support among landowners and general public concerning the National Park" was added to the building of the two look out points. The activity was already taken care of by the Public Entity in 2018, when establishing the National Park legislation. The Archeological excavation of the Amerindian firepit was successfully executed by SABARC. The budget of the information campaign was partly used for the updating of the website and partly for information signs along the hiking trails.

The project for the Saba National Park project has been finalized and no further activities will take place. The end report was delivered in the second quarter of 2020, the Ministry paid the last 10% of the total project costs, USD 20.066 to Public Entity Saba in the fourth quarter and the project is now closed.

### **Tent Reef Project**

The Project is based on the “Regeling van de Staatssecretaris van Economische Zaken van 11 september 2013, nr. 13030742, houdende regels inzake een bijzondere uitkering voor projecten ter bevordering van de natuurbescherming aan de openbare lichamen Bonaire, Sint-Eustatius en Saba (Regeling bijzondere uitkering natuur 2013-2017)”.

The goals of this regulation are stimulating coral preservation, sustainable use of nature and the synergy of the sustainable use of nature in combination with tourism and agriculture.

Under the number 1300019660 the project proposal was approved.

During the building of the fisheries and dive shops structures in the Harbor a substantial amount of building debris and dirt (to build the cisterns below ground level) were stored along the shoreline directly opposite Tent Reef. There was a substantial risk that during a storm surge or a hurricane all this stored debris and ground will end up on the Tent Reef area, destroying one of the most valued reef structures of Saba.

During 2017 nearly all dirt and debris, which was stored along the coast line directly opposite Tent Reef, was removed with small trucks and transported to the Airport area. All material was placed and contained next to the runway to create a safety zone for landing aircrafts. A smaller portion of the stored material was used for fill of the parking area in Windwardside and a portion of the material was used to fill in the newly built cemetery in Zion’s Hill. After nearly all material was removed, the left-over rocks were placed along the coastline to protect, as much as possible, the road next to the shoreline and holes were dug for planting some vegetation to beautify the area. In 2017, directly after the removal of the debris, two hurricanes destroyed the coastline road and rearranged the coastline. Fortunately, the majority of the debris was already removed. The last parts of the debris were moved in 2019.

The project for the Tent Reef Project has been finalized and no further activities will take place. The end report was delivered in the second quarter of 2020, the Ministry paid the last 10% of the total project costs, USD 19.200 to Public Entity Saba in the fourth quarter therefore the project is now closed.

### **Yacht Mooring Project:**

The Project is based on the “Regeling van de Staatssecretaris van Economische Zaken van 11 september 2013, nr. 13030742, houdende regels inzake een bijzondere uitkering voor projecten ter bevordering van de natuurbescherming aan de openbare lichamen Bonaire, Sint-Eustatius en Saba (Regeling bijzondere uitkering natuur 2013-2017)”.

The goals of this regulation are stimulating coral preservation, sustainable use of nature and the synergy of the sustainable use of nature in combination with tourism and agriculture.

Under the number 1300025074 the project proposal was approved.

The specific goal of the Yacht Mooring Upgrade was to place an additional 12 new mooring buoys, including 2 designated buoys for the so-called super yachts. This will increase the amount of visiting yachts to Saba, strengthening the tourism sector and at the same time protect the coral reefs.

The project for the Yacht Mooring has been finalized and no further activities will take place. The end report was delivered in the second quarter of 2020 and the Ministry paid the last 10% of the total project costs, USD 7.998,19 to Public Entity Saba in the fourth quarter therefore the project is now closed.

### **Agriculture (1 Mil) Regio Envelope**

In the Dutch governing agreement of 2017, the cabinet made available €30 million for the three BES islands to take care of inconveniences in the economic prosperity of the islands. Saba opted for two projects whereby one of those projects was for the reintroduction of agriculture to the island. This project was approved by the Minister of Agriculture, Nature and Food Quality and the State Secretary of Kingdom Relations. This one-time contribution is in the amount of Euro 1.000.000 (equivalent USD 1.140.205 based on exchange rate November 29th, 2018) and was approved under the number 1300027774. The project term is from 2018 until the end of 2020. In 2018 the first part of the money, Euro 400.000, was received, part of which was used to purchase land at Rendezvous situated at the end of Mountain Road in the village of Windward side.

A study was conducted on the amount of produce Saba currently imports on a weekly base. The intention is that the island will produce the majority of this: sweet pepper, cucumber, lettuce, tomato, spinach, different herbs, potato, onion, pumpkin etc. The initial task is to realize this process and have a continuous supply of fresh produce available to the market from the Rendezvous Farm.

The intention is that the island can grow towards self-sustainability and depend less on the import of agricultural produce. A decision was made to invest these funds in a hydroponic greenhouse project. The project for the hydroponics farm in Rendezvous is currently ongoing. This was slowed down due to the Covid-19 pandemic and closure of the borders. Excavation works for the soil and hydroponic greenhouses have been completed and the storage and bathroom have been built. In addition, the foundations for the poles of the greenhouse were completed. The greenhouses have been delivered and the workers are continuing with working on the different facilities that have to be put in place before the actual farming can start.

### **Goat Control**

The Public Entity Saba requested assistance from the Ministry of Agriculture, Nature and Food Quality (LNV) to assist with the control of free roaming goats and livestock on the island. This is an important project on the island because the free roaming goats contribute to the wide spread erosion across the island, as well as damage to both public and private properties which also hinders the possibility for local agriculture. The Ministry of Agriculture, Nature and Food Quality (LNV) granted two budgets for assistance with this request. One is "The start-up budget" which was made available to make preparations for a larger project "Aanpak loslopende geiten Saba voor 2020-2021 (1e jaar)." Both budgets are being used for the preparatory phase and the start of the project.

While the scope for some of the goals changed over time, the overall targets for the start-up year of the goat control project were reached. A detailed operational plan containing the different steps that would need to be taken over the 3 years of the project to remove and/or control free-roaming goats was developed and formalized by the lead invasive species specialist/regional coordinator. A local coordinator was hired to coordinate the start-up and execution of the project. While the need for a goat

farming advisor in the start-up of the project became less urgent, the need to have adequate meat-processing and storage capacity became a priority. Upon the advice of the LNV, facilities for the processing and storing of goat carcasses under controlled and hygienic conditions were purchased in order to meet the established legislation that regulates the preparation and trade of food products for human consumption. The need for a goat farming advisor would be revisited.

While several targets were reached in the first half of the first year of the goat control project, the main goal of starting to remove free-roaming goats was delayed due to a logistical bottleneck. Despite the ongoing pandemic and (regional and international) travel restrictions, the invasive species specialists arrived on island. The rifles, ammunition, other hunting/auxiliary equipment and project vehicles were purchased. The veterinary expertise that was hired provided advise on different components of the project and provided medical care and treatment to sick goats. With the support of the Netherlands Consumer and Food Product Safety Authority (NVWA), the processing and storage facilities intended to be purchased from a supplier in the Netherlands for the goat control project were customized, taking into consideration the local context and needs of local goat owners, while still meeting food safety and hygiene regulations. The facilities were purchased in January 2021. Due to a delay in the issuance of the transit permit needed to allow for the rifles, ammunition and auxiliary equipment to transfer through the US, the start of the removal of free-roaming goats did not start as intended during the grace period (October – December 2020). This delay in the arrival of the rifles and ammunition allowed for the invasive species specialists to extensively map the other zones throughout the island as the necessary preparations for the start of shooting in all removal zones. Efforts will be intensified to ensure the removal of free-roaming goats starts within the first year of the project.

### Ondersteuning beheer Natuurparken

Based on letter dated December 16<sup>th</sup>, 2020 from the Ministry of Landbouw, Natuur en Voedselkwaliteit (LNV), under reference number DGNVL/20304729, a special purpose grant has been granted in the amount of no more than US\$400.000 for the management of the nature parks and important sections of the “Natuur en Milieubeleidsplan Caribisch Nederland” (Nature and Environmental Policy Plan Dutch Caribbean) and the implementation schedule Saba (Nature) arising from it, and on the other hand the low income generated from nature fees.

Based on ‘Wet grondslagen natuurbeheer en bescherming BES’, the Public Entity is responsible for the management of the nature parks in Saba. The Public Entity has authorized the nature organization Saba Conservation Foundation (SCF) to implement the nature policy aimed at the nature parks, notably the management of these parks. The management is funded with a nature fee. On account of the current COVID-19 crisis, tourism to the Dutch Caribbean is almost impossible, so that the income from the user fees in 2020 was very low and will continue to be low in 2021. The term of this funding is from January 2021 until January 2022. The income from the user fees is, in principle, the financial basis for the nature organizations for their activities for the management of the natural parks and implementation of the Nature and Environmental Policy Plan Dutch Caribbean 2020-2030 (“NMBP”). The current lack of most of this income is the cause that many of the management activities of the nature organizations cannot be performed, unless other funding is obtained. Given the nature policy for the Dutch Caribbean, it is highly desirable that the management and in particular activities for the implementation of the NMBP will be performed in the period to come. In order to ensure nature management and the implementation of the Nature and Environmental Policy Plan, the minister of LNV has granted this

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special benefit for the performance of the management activities in the nature parks and implementation of the NMBP in the period 01-01-2021 until 02-01-2022.

During the course of 2021 a plan of action will be made with the Saba Conservation Foundation. No costs were incurred in 2020.

### 4.5.3 Education

Description	Source of funds	Beginning of the year	Receipts during 2020	Used for investments	Used for expenses	Total Usage during the year	Available at the end of the year
OCW Funds - Purchase Land for Schools (Brede School)	Ministry of OCW	441.920	0	0	0	0	441.920
Covenant Onderwijshuisvesting Saba	Ministry of OCW	1.523.840	0	0	(135.278)	(135.278)	1.388.562
BES 4 Kids 2020	Ministry of OCW	0	930.833	0	(643.607)	(643.607)	287.226
Huisvesting BES(t) 4 Kids	Ministry of SZW/BZK	0	199.920	0	0	0	199.920
BES 4 Kids 2019	Ministry of OCW	153.794	0	0	(153.794)	(153.794)	0
<b>Subtotal for Domain</b>		<b>2.119.554</b>	<b>1.130.753</b>	<b>0</b>	<b>(932.679)</b>	<b>(932.679)</b>	<b>2.317.628</b>

#### OCW Funds – Purchase Land for Schools (Brede School)

Funding received from the Ministry of OCW for the purchase of land in The Bottom for the building of schools. The sale of land did not take place due to sellers being unable to produce documents proving legal ownership of land. Funding was returned to the Public Entity from the notary.

During 2016 a settlement fee was paid to the sellers. In 2017 an agreement was made to utilize the amount of \$423.000 for the expansion of the day care building in St. John's. This project has not commenced and the funds remain unused. In 2018 an agreement was made with the ministry of OCW to utilize approximately \$300.000 out of these funds for the building of a parking lot at the school complex. Work commenced in the latter part of 2018 and continued into 2019. The project went over the agreed amount. The parking lot is near completion and is in use, the remainder of the work was put on hold due to budgetary and capacity restraints.

A new agreement will need to be made with the ministry to address the overrun of costs for the parking lot and the use of the remaining money which is intended for the renovations and expansion of the day care building in St. John's.

#### Covenant Onderwijshuisvesting Saba

Funding was received for the renovation or (partial) new construction of the school buildings as referred to in Article 167a WPO BES, Article 208 WVO BES, and Article 11.1b WEB BES, while OCW distances itself from the substantive responsibility for the implementation and transfers this responsibility to the Public Entity. For the implementation of the Agreement Saba 2012-2016, US\$ 9.2 million was reserved for the Education Accommodation Plan Saba. This amount includes a contribution of \$ 1.3 million by the Public Entity by means of an interest-free loan. The total amount is managed by OCW. In recent years, US\$ 2.2 million was spent in this context. In three equal tranches (June 2019, 2020, 2021), OCW shall transfer the remaining amount of US\$ 7 million to the Public Entity. Tranches two and three shall be transferred after an annual audit has been conducted concerning the legitimate spending of the funds.

An agreement was signed with the ministry of education in April 2019 transferring the tasks for the renovations of the primary and secondary schools, as well as the construction of the new day care and kindergarten buildings to the Public Entity. Some renovation work was carried out in 2020 for the

renovations to both the existing buildings at the Sacred Heart School and the Saba Comprehensive School. The Public Entity will be focusing on the necessary preparations for the new school buildings in St. John's under the expansion for the Sacred Heart School. The new 'Daycare building' will hold an expansion of the primary school (K1, K2), the daycare and the after-school care. It will be a two-story building instead of only one-story. The ministry of OCW has requested solid plans for all school buildings. This changed the scope of the original project as OCW now wants both schools to meet the BES code. Seeing that this was not in the original scope it further strained the budget and has caused significant delays as the Public Entity does not agree that this should be added to the initial project. The Public Entity and OCW continue to discuss the best way to move forward with the renovations and expansions. During 2020 the planning bureau created all relevant documents in order to start a public tender however OCW did not agree because, in their opinion, meeting the BES code for the old buildings is a top priority. These discussions will continue in 2021. An inspection of the gym resulted in new ideas on how to tackle different malfunctioning of this building, for instance water leakage. Finally, there was also an inspection of the Cove Bay technical school building as part of the high school. Top priority of the school buildings project is the new Daycare building.

#### **BES(t) 4 Kids**

In 2020 the Covid-19 pandemic changed our world and the way we live and work. Many changes occurred such as working from home and little interaction with others. This changed the way we worked and the planning for many of our activities. Nonetheless much was accomplished in 2020 both locally and virtually.

One of the main accomplishments in 2020 was the approval of the Island Ordinance and the issuing of the exploitation permit. With the assistance of the Quality Care Committee the Executive Council was given positive advice to grant the exploitation permits to both childcare organizations. The Quality Care Committee in close collaboration with the inspectorate of education in the Netherlands continues to monitor and inspect quality within the childcare organizations.

The childcare organizations have continued to strive in reaching their goals of improving child care quality. About 85% of childcare staff are in training or have completed a training. Such trainings include CVQ level 2 Early Childhood Education, High Scope Training, conscious discipline and first aid training specialized for children and babies.

To ensure good health with healthy nutritional meals both organizations have included healthy meal programs in close collaboration with our local Public Health Nurses. In addition to these improved quality measures, both child care organizations have hired additional care givers to compensate for staff doing trainings or when staff are sick or on holiday.

In conclusion, there are some delays with the program BES(t) 4Kids on Saba, however there have still been many milestones accomplished. Together Public Entity and the Childcare stakeholders will continue to work closely to meet our goals and deadlines.

#### **Huisvesting BES(t) 4 Kids**

In the spring of 2020, the Cabinet released the funds of the second tranche of the "regio-envelop" Dutch Caribbean. This made the funds available for the BES(t) 4 Kids program in order to realize several accommodation projects for childcare in the Dutch Caribbean. In the past period consultations have

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taken place with the Public Entity concerning the realization of the new construction for childcare/Kindergarten 1 and 2, and arrangements have been made.

Based on the Act Finances Public Entities of Bonaire, Statia, and Saba (Article 92, second paragraph, subparagraph c), a special benefit of \$ 200,000 for the year 2020 for the implementation of the activities in the context of the accommodation BES(t) 4 Kids, childcare/Kindergarten 1 and 2 is granted under letter dated December 11<sup>th</sup> 2020 under reference number 2020-0000164317.

A total of \$ 2.9 million has been reserved for the implementation of this project. The funds will be released in phases and based on final arrangements.

No expenses occurred in 2020.

### 4.5.4 General Management

Description	Source of funds	Beginning of the year	Receipts during 2020	Used for investments	Used for expenses	Total Usage during the year	Available at the end of the year
Bestuurlijke Ontwikkeling (Good Governance)	Ministry of BZK	203.450	0	0	(203.450)	(203.450)	(0)
Donner gelden (Taak 1314)	Ministry of BZK	43.747	0	0	0	0	43.747
Education and Sector Head Plan	Ministry of BZK	817	0	0	(817)	(817)	(0)
Herziening mnt. Scenery (Taak 1303)	Ministry of JenV	14.182	0	0	(14.182)	(14.182)	0
Ondersteuning Burgerzaken	Ministry of BZK	142.239	81.576	0	(53.916)	(53.916)	169.899
Wetgevensjurist	Ministry of BZK	132.880	0	0	(1.020)	(1.020)	131.860
Wijkaanpak	Ministry of BZK	8.426	0	0	0	0	8.426
Project Coordinator Saba Package	Ministry of BZK	148.501	0	0	(53.339)	(53.339)	95.162
Uitbreiding Capaciteit Financial	Ministry of BZK	447.920	0	0	0	0	447.920
Good Governance 2019	Ministry of BZK	1.406.537	0	(27.729)	(365.209)	(392.938)	1.013.599
Frictie Budget Saba	Ministry of BZK	0	349.920	0	0	0	349.920
Bijdrage verbetering Financieel beheer	Ministry of BZK	0	727.895	0	0	0	727.895
Legal Desk Saba	Ministry of BZK	0	117.595	117.595	0	0	117.595
<b>Subtotal for Domain</b>		<b>2.548.699</b>	<b>1.276.986</b>	<b>89.866</b>	<b>(691.932)</b>	<b>(719.661)</b>	<b>3.106.023</b>

#### Bestuurlijke Ontwikkeling (Good Governance)

Funding received from the ministry of BZK based on the 'ministeriele regeling bijzondere uitkering versterking openbaar bestuur BES', in the amount of USD 688,000 for development of the organization of the Public Entity.

During the course of 2020 this budget was finalized and closed. The remainder of the funds were used mainly on salaries for capacity not falling under the regular budget. These included: policy, communication, support for the census office, assistance at the farm in Zion's Hill, a hand-on-manager to assist the Public Works department and public order and safety.

#### Donner Gelden

Funds received from BZK referred to as the 'Donner Gelden'. During the course of 2020 no activities took place. The remainder of the funding is earmarked for the Archives and was expected to be utilized in 2020 along with an archives project which will be funded via the Good Governance funds. This project however did not take place due to the Covid-19 pandemic. This will be revisited in the second half of 2021.

#### Education and Sector Head Plan

Funding was received from BZK for the introduction of a sector model and an education plan for the Public Entity. The duration of this project was from July 2015 until July 2019. After careful consideration

the Executive Council decided, that to implement this large-scale change would not be the right solution. The sector head portion of the plan was changed to strengthen the various departments and establish a summer job program. With this approach the Public Entity works step by step on developing the organization. This change was presented to BZK and they gave permission to implement this different approach, as this fits better and is a form of working on Good Governance. This section of the budget was depleted in 2018. The balance of the funding was earmarked for the education and development of the civil servant apparatus. Only a very small balance was remaining at the start of 2020. This was used to pay small training related costs. The funds are now depleted and the project is closed.

### Herziening Mount Scenery

Funding received for renovations of the tower on Mount Scenery. These funds were for fencing around the tower. Seeing that these funds remained unused over the course of many years this was written off upon the advice of the auditors.

### Ondersteuning Burgerzaken

Funding Received from BZK under reference # 2017-0000545108 for a maximum amount of \$ 330,000 made in yearly payments of \$ 75,000 for the period 2017 - 2020. The contribution is for the implementation of the back-office function Burgerzaken Saba. The overhead cost of the BPR specialist was paid via these funds in 2020. The cost of the back-office support was less than initially anticipated and therefore there is still remaining budget for this support.

In addition, US\$30.000 is for the renovation of the Census office. A master plan has been put together for the renovation of the administration building which includes the Census office. This is anticipated to take place in 2021.

A request was sent to the ministries to get permission to finalize the open standing projects from prior years. This project will need to be extended. Seeing that new funding has been received for the back-office support, the use of these funds will also need to be reevaluated.

### Wetgevingsjurist

Instead of hiring more Public Entity internal legal capacity the decision was made (with support of the ministry) to start a legal desk pilot. The legal desk is an initiative where the public can come for legal assistance on different matters. Think of mediation by conflicts, help with land issues, inform people of possible steps, guide them to a lawyer etc. The legal desk was a success. An evaluation report was written over the first 6 months of this pilot. Due to the Covid-19 this was not continued in 2020 and only small incidental costs were incurred. This will be taken back up in 2021.

### Wijkaanpak

Funding received from the ministry of BZK for the following goals and activities;

- Strengthening Ownership in the districts (villages/community)
- Increasing community dynamics
- Working cohesively in the community
- Communication about community initiatives

No activities took place in 2020, the term for this project has passed. A request was sent to the ministries to get permission to finalize the open standing projects from prior years.

### **Project Coordinator Saba Package**

An adjusted version of the Saba Package was made together with the various ministries. The original version of the Saba Package describes various goals and expected results per ministry. For example; SZW, a poverty policy; IenW, a connectivity pilot for affordable connectivity between the islands; BZK, digitalization of government processes and paperwork; VWS, implement a social support system (WMO) on Saba, etc. In the updated version of the Saba Package different results are mentioned and new targets are set with timelines. An updated version of the Saba Package is available.

The first quarter of 2020 was dedicated to the completion of the Youth Policy Plan which is expected to be finalized soon. The Saba Package Policy Advisor also visited Bonaire for 4 days in March for a culture training that was covered by the RCN and daily allowance from OLS. This training was very helpful and knowledgeable. In March, the Saba Package Policy Advisor was also supposed to do an introduction trip to the ministries in the Netherlands. Unfortunately, this was cancelled due to the COVID-19 crisis. During this trip various persons were supposed to be met with concerning details in the Saba Package. Some projects that were intended to be worked out was that of a traineeship program for returning students of Saba, spirulina production, waste management and more was to be discussed in relation to the Saba Package. Due to the Covid-19 pandemic these goals could not be met. During the remainder of the year Saba Package Policy Advisor assisted with the help desk and local assistance packages related to the Covid-19 pandemic.

### **Uitbreiding Capaciteit Financial**

Funding was received in December 2019 from the Ministry of BZK under Good Governance for the reinforcement of Capacity at the Finance Department. The plan of action is as follows;

- Set-up a financial administration within the larger departments of Public Works, Planning Bureau and Community Development. Currently these departments lack the capacity to carry out the administrative duties efficiently and effectively and by means of this budget 2 FTE will be recruited to fulfill the tasks of budget management, reporting on projects, monitoring deadlines and manage the front office.
- Expansion on accommodations for workspaces, meeting rooms and storage space.

Due to Covid-19 this project was put on hold. In the first quarter 2021 a request for a vacancy for extra financial capacity at the Public Works department was approved. This function will be further looked at in the second quarter in order to determine what type of financial assistance is required. Once this is determined a job function will be created and evaluated.

The extra financial capacity for the Community Development department was also put on hold primarily due to Covid-19 and thereafter it was put in hold until the new department head started in her role. The new department head started in her role in the second quarter 2021 therefore this will now be looked into.

The term for this incidental funding 31 December 2021. After this term, the Public Entity will have to find other means to continue with the extra financial capacity for the larger departments as well as 2 FTE who are currently employed via incidental funding in the Finance Department, if the situation with the lack of structural allowances for structural tasks from the Netherlands is not addressed.

### Good Governance 2019

Funding was received from the ministry of BZK for Good Governance in the last quarter of 2019 for the further development of the organization of the Public Entity. The funding is granted under the following objectives and activities:

- Development, training and exchange programs for civil servants of the Public Entity and summer jobs and internships for Saba students.
- Functions that cannot be accommodated within the budget but which are crucial for the implementation of work, among other things, originating from the Saba Package.
- Strengthen policy capacity.
- Temporary expertise from European Dutch municipalities to professionalize procedures and processes.
- Hiring a change manager who supports the island secretary in his work.
- Training of Island Council.
- Setting up the court function;
- Digitizing, among other things, civil affairs, land registry, Service Social Developments and the GGD department, the purchase of a document tracking system and an information system and purchase of a user-friendly personnel information system.
- Invest in archiving by purchasing a suitable property.
- Improving public information, including improving the website.

During the course of 2020 many of the above-mentioned topics were slowed down due to the Covid-19 pandemic. Although the pandemic slowed the projects down some initiatives were able to continue remotely.

- Various training and education, as mentioned under section 2.2 Policy, Intentions and Realizations, Main Function 0, took place in the first quarter and thereafter various trainings were made available virtually during the remainder of the year due to Covid-19.
- Various capacity was hired under this function in the areas of communication, policy, project management/engineering and public order and safety. In addition, many vacancies were advertised via this funding.
- The function for operational manager/coach was created and advertised in 2020. This position was filled in the first half of 2021 and the new operational manager will start in mid-2021.
- A vehicle was purchased, as per beschikking, for the ICT department.

### Frictie Budget Saba

Based on letter dated December 14th 2020, from the Ministry of BZK, under reference number 2020-0000725474, a special purpose grant has been granted in the amount of US\$700.00 under the name 'Frictie Budget Saba 2020'.

The term of this budget is until December 31st, 2023. The Public Entity must submit a plan of action to the ministry for the use of these funds. No costs were incurred in 2020.

#### Verlengen pilot legal desk Saba en bijdrage verbetering financieel beheer

Based on letter reference 2020-0000634428 from the Ministry of BZK a special purpose grant is provided for two purposes.

An amount of US\$117.700 is provided as an extension of the legal desk. This extension is for the term of one year and must be completed by 31 Dec 2021. No costs were incurred in 2020.

An amount of US\$728.000 is provided for the improvement of the financial management and strengthening the executive power. On the 14th of December the Public Entity provided the ministry with a plan of action based on the needs of the organization. The funds will be used for the below mentioned tasks:

- Overhead costs of 2 fte from the finance department whose salaries no longer fall under a special purpose grant.
- Overhead costs of 2fte for the Census Office.
- Overhead costs for a policy worker Economic Affairs.
- Financial assistance for the external audit and assistance for improvements to the financial administration.
- Financial assistance for a consultant with focus on the strengthening of the financial administration.

The funding is granted for the fiscal years 2021 and 2022. No costs were incurred in 2020.

#### 4.5.5 Public Health

Description	Source of funds	Beginning of the year	Receipts during 2020	Used for investments	Used for expenses	Total Usage during the year	Available at the end of the year
Aanvullende Bijdrage Afvalverwerking saba	Ministry of IenW	22.423	0	0	(22.423)	(22.423)	0
Outdoor Fitness Park	Ministry of SZW	1.129	0	0	0	0	1.129
Publieke Gezondheid # 1	Ministry of VWS	234.950	348.304	0	(294.352)	(294.352)	288.903
Bijzondere uitkering Plastic producten voor eenmalig gebruik	Ministry of IenW	43.699	0	0	(31.804)	(31.804)	11.894
Geneeskundige Hulpverlening bij Rampen en crises in Caribisch Nederland	Ministry of IenW	24.345	24.870	0	(18.000)	(18.000)	31.215
<b>Subtotal for Domain</b>		<b>326.546</b>	<b>373.174</b>	<b>0</b>	<b>(366.579)</b>	<b>(366.579)</b>	<b>333.142</b>

#### Aanvullende Bijdrage Afvalverwerking Saba/Afval Containers/Afvalbeheer Caribische Nederland Saba

In 2019 a request was sent to combine different subsidies for the purchase of garbage bins and for improvement of recycling:

- the 2018 subsidy for 'inkoop nieuwe afvalcontainers' (\$134.659)
- the remaining funds in the subsidy for 'Aanvullende Bijdrage Afvalverwerking Saba' (\$30.739)
- the remaining funds in the subsidy for 'Afvalbeheer Caribisch Nederland Saba' (\$43.752)

With this budget, a supply of sturdy, durable garbage bins were purchased for households and businesses. The remaining budget was used in 2020 for small recycling projects.

### Outdoor Fitness Park

Funding for an outdoor Fitness area was made available through the 'integrale middelen' program. Funding was awarded in 2016 and the project was extended until the end of 2018. The term for this project has passed. A request was sent to the ministries to get permission to finalize the open standing projects from prior years.

### Publieke Gezondheid

Funding is received via the Dutch Department of Health, Well-being and Sport (VWS). Via these funds the Public Health Sector was reorganized with the special attention for preventative (youth) care. This yearly funding has been extended until 2023. The Public Health sector will focus on healthy lifestyle and non-communicable diseases, infectious diseases, and healthy youth, while mitigating the effects of climate change and poverty. The goal of the Public Health sector is to monitor, protect and promote the health of all Sabans.

Accomplishments on public health topics are the following:

- Coordination of Covid19 response has taken up most of the Public health capacity from the end of February thru to present. This included but was not limited to; communication and education, advisory role in Outbreak management team, testing for Covid-19, quarantining and monitoring of potentially exposed individuals, contact tracing of confirmed patients, organizing transport icw Covid-19, training of healthcare workers, coordinating of Personal protective equipment, developing SOP's on all talks above.
- Since December, much capacity of the department had to be shifted to preparation for COVID-19 vaccination
- Coordination and execution of RVP/EPI. Catch-up Vaccination campaign for meningococcal infection
- Promotion of healthy lifestyle for youth; Saba Fit, 'healthy choices, healthy kids', tasting lessons at daycare.
- Lessons on addiction in elementary school; lifestyle lessons in comprehensive school, SCS
- Support vector control; reimplementation of vector surveillance app
- Positive parenting meetings
- Baby clinic and school healthcare
- Recruitment of a new youth health care nurse

### Sport and Prevention Accord

Sports are funded through the regular Public Entity budget, and partly through Ministry of Health, Welfare and Sport 'Sports and Prevention accord'

Accomplishment on sports topics in 2020 are as follows:

- Coordination of ongoing upgrading public sports areas
- Facilitating sports and activities at day care and schools
- Coordinated and facilitated (partly financed) visit of Statia youth basketball teams for a two-island basketball tournament.
- Started preparations for a visit to Statia (and partial financing) of volleyball youth and adults

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- Preparations for training of day-care and after school staff
- Continuation of successful 'Fit with Lee' program
- See above: Recruitment of project leader Covid19 and sports

### Single Use Plastics Ban

The aim with the budget for the single use plastics ban is to create awareness on the necessity of reducing plastic waste on the island and to facilitate a smooth introduction of a single use plastics ban and if possible other measures to further reduce plastic pollution.

During the course of 2020 the legislation was signed by the Island Council, preparations were made for a communication campaign, materials were purchased and arrived for the expo which was organized for the businesses in quarter one of 2021. Samples of eco-friendly disposable products were tested and given out and the household starter kit, which were given out in combination with a recycling package during a house to house information campaign in quarter one of 2021.

### Geneeskundige Hulpverlening bij Rampen en Crises in Caribische Nederland (GHOR)

Funding was received from the Ministry of VWS on the basis of Article 70, paragraph 1, of the BES Safety Act, for the performance of tasks in the context of the organization of medical assistance, in December 2019.

The funding is received for medical assistance, according to the BES Safety Act, in the context of disaster relief and crisis management by appointed personnel, as part of a coordinated deployment of services and organizations of different disciplines, is defined as such: medical assistance in the context of disaster relief and crisis management by staff appointed for this purpose, as part of a coordinated deployment of services and organizations of different disciplines, via a control room (meldkamer).

Cost incurred in 2020 were for reimbursement of costs for services of the Saba Health Care Foundation.

### 4.5.6 Public Order and Safety

Description	Source of funds	Beginning of the year	Receipts during 2020	Used for investments	Used for expenses	Total Usage during the year	Available at the end of the year
Bijdrageverlening inzake artikel 2 lid 1 Kostenbesluit Veiligheidswet BES	Ministry of JenV	40.026	107.585	0	(100.370)	(100.370)	47.241
Bijstandsverzoek Financiële Middelen Arbeidskosten (first houses)	Ministry of BZK	1.960	0	0	(1.960)	(1.960)	(0)
Herstel Landbouwgronden Saba (Agriculture)	Ministry of EZK	434	0	0	(434)	(434)	0
Herstel Saba na Orkaan Irma - 2 mil (Knops Fonds)	Ministry of BZK	1.257.529	0	(3.881)	(840.172)	(844.053)	413.476
Recover Funds 'Harbor'	Ministry of lenW	10.396.566	10.894.591	0	(717.317)	(717.317)	20.573.840
Recovery Funds 'Airport'	Ministry of lenW	460.341	0	0	(311.664)	(311.664)	148.677
Recovery Funds 'Houses'	Ministry of BZK	784.171	0	0	(784.171)	(784.171)	0
Recovery Funds 'Nature'	Ministry of EZK	88.713	0	0	(2.894)	(2.894)	85.819
Recovery Funds 'School'	Ministry of OCW	-165.928	0	0	0	0	(165.928)
Recovery Funds 'Waste Management'	Ministry of lenW	836.302	0	(221.714)	(237.611)	(459.325)	376.977
De pilot integraal beveiligingsplan	Ministry of BZK	111.952	0	0	(60.600)	(60.600)	51.352
Recovery Funds 'Water'	Ministry of lenW	226.380	0	(6.033)	(220.347)	(226.380)	0
<b>Subtotal for Domain</b>		<b>14.038.445</b>	<b>11.002.176</b>	<b>(231.628)</b>	<b>(3.277.540)</b>	<b>(3.509.168)</b>	<b>21.531.453</b>

### Bijdrageverlening Inzake Artikel 2 Lid 1 Kostenbesluit Veiligheids BES Saba

The budget for disaster management and fires was used to further improve the disaster management organization and (fire) emergency response (brandweezorg). This includes the costs coming with the response (water from water trucks) as well as costs resulting from the response of the actual disaster (water to fill up a private cistern used during the incident).

The subsidy has been allocated to Saba since 2014. According to the subsidy decision, the budget should be used for:

- To support and advise the island secretary in his role as “Eilandelijk Rampencoördinator” during the preparedness and response phase.
- To ensure current generic contingency plans.
- To ensure current disaster management plans.
- To actively approach and involve both public and private safety partners.
- To contribute to the optimization of the emergency response and crisis management organization.
- To ensure unite de doctrine within the emergency response and crisis management organization and its products.
- To take the initiative with organizing multidisciplinary exercises.
- To advice about the necessary disaster management equipment.
- To inform surrounding countries on adopted plans.

In 2020 the budget for disaster management was used to further improve the disaster management organization and (fire) emergency response. A temporary Crisis Manager filled the position in July of 2020. The Crisis manger mainly focused on the preparation for hurricanes although the island has not had any related incidents to date. In addition, the public order advisor assisted in carrying out the prioritized tasks related to safety and crisis and was also been part of the Outbreak Management Team since the startup in March 2020. Although the hurricane activity for Saba was low in 2020, hurricane preparations is an all-year event. A hurricane plan for Emergency Support Function 5 (the police) was finalized and a start was made to draft a plan for Emergency Support Function 9 (the Public Entity). The KNMI (Koninklijk Nederlands Meteorologisch Instituut) monitors the volcanic and seismic activity in the Caribbean region. To strengthen their monitoring network, planning was put in place for a GNSS and seismic sensor to be installed on Grey Hill in 2021. Sea and Rescue at sea is informally organized on Saba. A subsidy from the Ministry of Infrastructure and Water became available to set up a formal Sea and Rescue organization including a Sea and Rescue vessel. In 2020 a consultant conducted interviews with stakeholders on Saba to collect information on how to set up a Sea and Rescue organization fitting to Saba. This plan will be finalized in 2021.

#### **Bijstandsverzoek Financiële Middelen Arbeidskosten (first houses)**

Funding received from the ministry of BZK as per letter dated January 22nd, 2018 under number 2018-0000036241, on the basis of Article 92, second paragraph, of the ‘Wet Financiën Openbare Lichamen BES’, a one-time special allowance of \$ 276.776. The final determination of the amount of this payment will take place after the adoption of the annual accounts as referred to in Article 29 of the FinBes.

This advance was granted based on supporting documents which were submitted by the provided deadline of December 1st, 2017 for the labor costs of the first houses damaged by hurricanes Irma and Maria. On the basis of this application and provided documentation and reports, the contribution and spending thereof will be determined. All hurricane grants were extended until the end of 2020. All first houses were finalized in 2019. In 2020 the remaining balance of \$1.960 was transferred to the recovery houses project in order to close the project.

### **Herstel Landbouwgronden Saba (Agriculture)**

Funding received from the Ministry of EZK, as stated in the letter dated 7 November 2017 under number 20171670 in the amount of \$ 45.240 for the restoration of agricultural land on Saba after hurricanes Irma and Maria.

The request is based on replacement materials for small scale farmers on the island. During the course of 2020 the remaining balance of \$434 was used for small material costs.

### **Herstel Saba Orkaan Irma – 2 Mil (Knops Funds)**

Funding received from the Ministry of BZK, as stated in the letter dated November 27th, 2017 under number 2017-0000538958, as a one-time payment (as per article 92 section 2d of the 'FINBES') for the reconstruction of the Saba as a result of hurricane Irma. This is a one-time advance payment for a maximum amount of two million Euros. Definitive determination of the amount of this benefit takes place after adoption of the annual accounts as referred to in Article 29 of the FinBES.

The Public Entity decided on various areas in which there was much needed assistance for the Knops funding. In 2020 a decision was taken to finalized all remaining recovery houses projects with the balance of the Knops funding. It is anticipated that all projects will be finalized and the budget depleted by the end of the second quarter 2021.

### **Recovery Funds Harbor**

Various incidental funding was made available for the recovery and upgrade of the harbor facilities. Below is an overview of the funds and an outline of the work carried for each fund.

- Quick Wins - Fort Bay Harbor and recovery fund harbor 2018 (€1.143.000)
- Recovery fund harbor 2019 and infrastructure fund (€8.960.000)
- Recovery fund harbor 2020 and infrastructure fund (€9,250,000)
- Regional Envelope 2019 (€12.500.000)

In 2020, the renovation of the RORO ramp was completed during the week of November 4th until November 11th 2020. In addition to this, some additional work was done in the surrounding area where damage and wear to the pier had occurred. Some materials were also purchased for the harbor, including booms for the entrance of the main harbor area, which will help to better control traffic coming in and out of the container yard and big pier area.

The feasibility study done in 2019 revealed that the Black Rocks area, 1.2 km east of the Fort Bay harbor, is considered a more suitable location for building a harbor. Geographical conditions seem more favorable for building hurricane-resistant breakwaters and the area has potential for further port expansion in the future. In a steering group meeting with IenW, RWS and the Public Entity Saba, it was decided to continue investigations at the Black Rocks with the aim of building a new port there. The research phase started in the second half of 2019 and continued in 2020. Because of the pandemic, a large part of the works was delayed, however progress was made with the environmental impact assessment and on the access road to the Black Rocks. The soil investigation was finalized in quarter three of 2020.

A port design has been made and the economic study has been completed. Witteveen + Bos continued work on a concept design for the breakwater and a more detailed cost estimate. In addition, there is an initial concept design for the port facilities on land, a drainage calculation and the plan has been drawn up and the facilities (electricity, communication, water) have been further engineered.

Work began on a road connection between Fort Bay and Black Rocks. This involved broadening and making an existing dirt road to Black Rocks safer and parallel detailing the design of this road. A full-time employee was appointed in February to support the overall project. This employee is stationed on Saba and is involved in stakeholder management, supervision of ongoing work, support in the preparation of tender documents and advice on the layout of the land area of the harbor area.

Two archaeologists, working in collaboration with the Saba Archaeology Center and the Saba Heritage Center visited the site for survey. Some signs were found which indicated that the area was used as a work site for a village located on St. John's. In addition to this, 2 cannons were found in the water. Plans began for a coral relocation trial project, which is being carried out by the Saba Conservation Foundation. In addition, much assistance on legal review and stakeholder management to prevent possible litigation and in one case to prevent further litigation and possible stagnation of the project.

### **Recovery Funds Airport Project**

During 2020, several ongoing works were continued/completed. These include the installation of a security system in the terminal building and repair works at the lighting system. A canopy was installed to reduce the sun and heat in the entrance area of the building. In quarter three, approval was received from the ILT on the building of the storeroom and the work commenced in quarter four. The new emergency generator, which will be housed in this storeroom, was also purchased. A survey was also done on the tower by Public Works and it was determined that there is an urgent need for repairs. The retaining wall project was completed, and final payment was made.

### **Recovery Funds Houses**

In a letter from the ministry of BZK under the number 2017-0000571123 and dated November 10th, 2017, the Council of Ministers decided to make a one-off contribution of €67 million, available for the reconstruction of the Public Entities Saba and St. Eustatius. The amount allocated to the Public Entity is €23.759.000 which covers various recovery related projects.

The recovery funds houses fall within this contribution. A total amount of €3.661.000 was allocated to the recovery of dwellings and buildings. The allocated amount is divided over the (sub) activities as follows:

- € 2.300.000 in labor costs and materials for the restoration of non-government buildings
- € 200.000 in replacement of unusable furniture
- € 800.000 in the restoration of government buildings

The restoration of privately-owned dwellings and strengthening of government owned buildings and facilities continued. The final contracts for private dwellings were in the completion stages at the end of 2020 and were finalized in the first quarter of 2021. It is anticipated that the final projects related to government owned facilities and building will be completed in the first half of 2021.

### Recovery Funds Nature

In a letter from the ministry of BZK under the number 2017-0000571123 and dated November 10th, 2017, the Council of Ministers decided to make a one-off contribution of € 67 million, available for the reconstruction of the Public Entities Saba and St. Eustatius. The amount allocated to the Public Entity is €23.759.000 which covers various recovery related projects.

A final payment was made for facilitating a project manager and paying of legal costs for the Saba Fisherman Association. No other costs occurred. The final amount of these funds is earmarked for the Botanical garden in Windwardside. The term of these funds has passed. A request was sent to the ministries to get permission to finalize the open standing projects from prior years.

### Recovery Funds Schools

In a letter from the ministry of BZK under the number 2017-0000571123 and dated November 10th, 2017, the Council of Ministers decided to make a one-off contribution of € 67 million, available for the reconstruction of the Public Entities Saba and St. Eustatius. The amount allocated to the Public Entity is €23.759.000 which covers various recovery related projects.

The recovery for schools falls within this contribution however is being handled via the Rijksvastgoedbedrijf. An amount of €170.000 was made available for the recovery of the schools. An agreement was made that the Public Entity would pre-finance the costs of the repairs to the schools and request reimbursement of costs from the Rijksvastgoedbedrijf.

These costs have not yet been paid. The Public Entity will need to take this up with the ministry and Rijksvastgoedbedrijf.

### Recovery Waste Management

An amount of €1.894.000 was made available for the repairs of the damage of the hurricanes to the landfill and waste processing equipment and to ensure a better self-reliance with regards to waste management in the future. The deadline for this budget is June 28th, 2022 (after a request from Public Entity to IenW).

- A Waste Management Coordinator was recruited and hired.
- A work shop with stakeholders was held.
- A master plan was made which encapsulated all areas of waste management and called for coherent actions by all parties involved.
- New schedules for waste collection were made and implemented.
- Planning was started for a public relations campaign and recycling campaign.
- The infrastructure master plan was partially covered via the recovery budget which has resulted in several improvements including, flood prevention, smoke mitigation, metal processing and waste data collection.
- A new location was constructed within the master plan which results in less smoke being blown into the villages.
- Retaining walls were built in order to prevent flooding and roads were paved in order to have better access to the area.

- A new waste burning schedule at the landfill was implemented and burning of garbage now takes place less frequently.

Although much was done in the Waste Management area the project was significantly slowed down by the Covid-19 pandemic.

### **De Pilot Integraal Beveiligingsplan**

The Ministry of BZK launched the pilot integrated security plans for municipalities on December 12, 2019. With the help of experts in the field of integral security, Saba and nine other municipalities in European Netherlands joined this pilot which will end 2nd quarter 2021. For example, the Ministry wants to support municipalities in the development of a comprehensive security approach for their own organization.

The pilot project examines the resilience of the organization, information security and the safety of people and government buildings, amongst other things. The safety of objects and people, civil servants, administrators and visitors of the public entity buildings, working safely, the integrity of the public entity and the continuity of business operations will be assessed. The knowledge and experience gained makes municipalities more effective against undermining influences and improper pressure. This broad approach has been chosen to make not only the council but the organization as a whole resilient.

The shared lessons from the pilot are laid down in a model approach. At the end of the pilot, Saba can use the approach as a guide for its security policy. By means of a '0' measurement, the Public Entity will gain insight into the strengths and weaknesses of the security policy. The model approach also offers a tailor-made action perspective. It contains concrete steps to connect the individual components of the security policy with each other and thus increase the security level. During the project, there will be five more thematic meetings/sessions for the mentioned security items.

The Ministry of BZK made funding available for this project of in total USD 115.940,05, already transferred the Public Entity Saba. In 2020, training took place in the first and fourth quarters. In addition, security cameras were ordered and a transport system was set up on the weekends to encourage people not to drink and drive.

### **Recovery fund water**

This recovery fund was provided for recovery and improvement of water provision after hurricanes Irma and Maria. The aim is to use this budget for repairs and to improve self-sufficiency with regards to water provision on the island. In 2020, part of the budget was used to make repairs, in order to prevent the risk of contamination, to the large cistern in The Range, which is used to store RO water for the water supply system of the Public Entity. The remaining subsidy was used to strengthen the building for the water bottling plant in order to guarantee hurricane resistance, improve storage options for drinking water and improve storage and supply of water via the pipe network.

With the storage space and materials created with the help of the recovery fund (in addition to budget used from the Water Quality and Quantity budget), up to 40,000 liters of bottled drinking water can be stored in the bottling plant. This is sufficient to provide all residents on Saba with drinking water for about 5 days (based on 4 liters per person per day). In addition, more than 11,000 liters of drinking water can be stored in the storage tanks and another 30,000 liters in the cistern under the building.

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Assuming that the bottling plant can be operational immediately after a hurricane has passed, due to the hurricane resistance of the building, with the immediate availability of water in the storage around the building, drinking water can be provided for an additional 5 days.

For the water transport network, the emphasis was placed on the sustainable repair of part of the network and on expansion through the realization of a filling station in Windwardside. Thanks to recovery and reinforcement measures, more than 200,000 liters of water can now be safely stored without the risk of contamination. This cistern is connected to the drinking water bottling plant via the pipeline system and forms the largest source water storage area for drinking water production on the island.

### 4.5.7 Social Services and Social Work

Description	Source of funds	Beginning of the year	Receipts during 2020	Used for investments	Used for expenses	Total Usage during the year	Available at the end of the year
Armoedebestreding- Disposal Project Poverty & Youth Unemployment	Ministry of SZW	7.123	0	0	0	0	7.123
Programma Versterking Kinderrechten 2017	Ministry of BZK	84.477	0	0	(55.422)	(55.422)	29.055
Programmaversterking Kinderrechten op Saba 2016	Ministry of BZK	65.711	0	0	(65.711)	(65.711)	0
Public (Social) Assistance	Ministry of SZW	8.565	0	0	(7.346)	(7.346)	1.219
SKJ (Taak 1315)	Ministry of OCV	57.494	232.579	0	(146.965)	(146.965)	143.108
Social Work / Social Wijkteam	Ministry of SZW	66.941	1.600	0	(68.541)	(68.541)	0
Storage Tanks Fort Bay Road Project	Ministry of IenW	101.256	0	0	0	0	101.256
Subsidieverlening Inzake Drinkwatervoorziening Saba	Ministry of IenW	0	109.879	0	(109.879)	(109.879)	0
Verdrag handicap Saba	Ministry of SZW	28.935	0	0	0	0	28.935
Water Project: Quality and Quantity (Water Transport)	Ministry of IenW	592.812	0	(158.822)	(178.270)	(337.091)	255.721
Werkplan Aanpak Huiselijkgeweld en Kindermishandelen 2017-2020	Ministry of SZW	123.327	0	0	(123.327)	(123.327)	0
Intergrale Projecten 2018	Ministry of VWS	534.707	0	0	(158.139)	(158.139)	376.568
Bijzondere uitkering Water truck voor bottelinstallatie Saba	Ministry IenW	44.935	0	(44.935)	0	(44.935)	0
Intergrale Projecten 2019	Ministry of VWS	439.892	0	0	(53.343)	(53.343)	386.549
Three steps ( Social Domain)	Ministry of SZW	146.029	0	0	(65.000)	(65.000)	81.029
Verhuursubsidie	Ministry of BZK	0	189.840	0	(94.920)	(94.920)	94.920
Huiselijk Geweld 2020	Ministry of VWS	0	291.120	0	0	0	291.120
Hulp in de Huishouding Saba 2020	Ministry of VWS	0	24.935	0	0	0	24.935
Alleen jij bepaalt wie je bent 2020	Ministry of JenV	0	15.719	0	0	0	15.719
Subsidie 2020 Uitbreiding Wateropslag (COVID)	Ministry of IenW	0	229.263	(229.263)	0	(229.263)	0
Bijzondere Uitkeing Meals on Wheels en Afterschool Clubs 2020	Ministry of VWS	0	71.920	0	(71.920)	(71.920)	0
Voedselhulp Saba	Ministry of BZK	0	162.920	0	(96.939)	(96.939)	65.981
<b>Subtotal for Domain</b>		<b>2.302.204</b>	<b>1.329.775</b>	<b>(433.019)</b>	<b>(1.295.720)</b>	<b>(1.728.740)</b>	<b>1.903.239</b>

#### Armoedebestreding – Disposal Project Poverty & Youth Unemployment

Money received in 2013 as a onetime payment from RCN - Unit Sociale en Werkgelegenheid for public assistance. This funding was received for Public Assistance for 10-30 persons under the minimum wage income. This project term has ended. A request was sent to the ministries to get permission to finalize the open standing projects from prior years.

#### Programma Versterking Kinderrechten 2017

Funding received in the amount of US\$ 298,360 from the ministry of BZK for the project 'Versterken Kinderrechten BES 2017'. This program aims to strengthen the rights of the children on Saba via different projects.

The following took place in 2020:

- Rental fees for the 2nd daycare location.
- Rent fees for the truancy officer location.
- Contribution towards the summer activities program.
- Assistance for parents with clearing backlog daycare fees and other fees.

- Assistance with the Partners in Parenting Program.
- Child's Rights Week Program.
- Contribution towards the Santa Gift Giving Program.
- Overhead costs.

This projects term has ended. A request was sent to the ministries to get permission to finalize the open standing projects from prior years.

### **Programma Versterking Kinderrechten op Saba 2016**

The ministry of internal affairs manages a special fund for improving the rights of the child in Caribbean Netherlands. Saba was granted \$365.000 for a broad program to improve the rights of children on Saba. This budget includes:

The following was accomplished during the course of 2020;

- Assistance to parents in need.
- Overhead costs.
- Assistance with the Lipscomb visit.
- Rent for the 2nd location for the daycare.

This funding has been depleted in 2020 and costs transferred to the Child's Rights 2017 funds.

### **Public (Social Assistance)**

Social assistance funds are funded through the 'integrale middelen'. The 'Integrale middelen' is an integral fund from the ministries of Health, Social Affairs, Internal Affairs and Education from which the Public Entity Saba can finance social-economical projects. The funds are for the betterment of prosperity on the islands, strengthening economic activities, improving quality of life, improving the labor market.

This project was renamed to public assistance in 2016. The aim of the program is to provide people with support for small repairs on their house. In order to be eligible for this program, participants need to meet certain (income) criteria. One project was undertaken in 2020 however focus was placed on the Recovery Houses projects over the last 3 years. The term of these funds has passed. A request was sent to the ministries to get permission to finalize the open standing projects from prior years.

### **SKJ**

The SKJ funding is received yearly from the ministry of OCW for the financial support and costs of the Project Bureau and the implementing agency. The Sociale Kanstrajecten Jeugd is a program run by Saba Reach Foundation. This program provides the chance for young adults to get the needed diplomas for their vocation. This is a recurring yearly program; funds are received by the Public Entity and paid directly to Saba Reach Foundation. Because the scope of the program does not fit Saba only a portion of the budget was granted to the foundation in 2020. The Public Entity is currently having conversations with the ministry and the foundation concerning these funds.

### **Social Work/Social Wijkteam**

Funding received in the amount of US\$ 257,678 from the Ministry of Social Affairs for the project Social Work in Social Community Team Saba. This program is the continuation of the project Social Work. The social work team will expand to a Social Island team. The goal of the program is an effective and large Island Team that supports the Saban community socially where needed. The budget is meant for 2 social workers and a Life coach that will focus on budgeting for clients. There are also funds for overhead and education included in this program.

During 2020 the following was covered by these funds;

- Overhead costs for the social workers
- Travel and training costs for the social team
- Assistance to clients in need of social services

The funds for this project was depleted in 2020 therefore the project is closed.

### **Storage Tanks Fort Bay Road/Water Quality and Quantity**

In the past years, these budgets have been used to install a water pipeline and storage system to transport reverse osmosis (RO) water from the Fort Bay harbor to the villages, starting with the Bottom. On several locations large cisterns were built specifically for the storage of this RO water, to make sure a buffer of stored water can be created for the dry periods. In 2020, the construction of the building for the bottling installation was continued and neared completion. Necessary pipeline connections to the bottling facility were installed and the bottling equipment was finalized and arrived on Saba in quarter 3. Like other projects, also the construction of the bottling facility and the actual bottling plant was delayed due to the pandemic, although some progress was made:

The following has been done in 2020:

- The bottling equipment was inventoried and transported to the Bottling Plant in St. Johns.
- A technician from Vites Evides International came to Saba to oversee the transportation of the equipment from the Fort Bay Harbor to the Bottling Plant, and to do the preparation for the installation of equipment.
- The technician also oversaw the completion of the pump station near Lollipop's and the transport line to SEC.
- The extension of the water pipeline system to Hell's Gate also began.

### **Subsidieverlening Inzake Drinkwatervoorziening Saba**

In 2020 the Public Entity Saba received a subsidy of €93.000 from the Ministry of IenW with the goal to reduce transport costs of water. The budget is used to subsidize the trucking costs for the water supplied to filling stations via the pipeline of the Public Entity and transported further by private truckers. The current subsidy for transport is USD 0.04 per gallon, as part of the pipeline system still needs to be installed. When the next filling station opens in Windwardside, the subsidy will be brought

down to USD 0.03 per gallon. Due to the Covid-19 pandemic the installation of this filling station was delayed.

### **Verdrag Handicap Saba**

Funding received from Ministry of Social affairs for the project 'Implementatie VN Verdrag Handicap Saba' in the amount of USD 29.000. The project is in line with the United Nations Handicap treaty, which includes criteria for equal rights and accessibility for handicap persons. This is also applicable for Saba. The National government already supports this target group with ZVK and disability 'onderstand'. The Public Entity has been asked to work on increasing accessibility for handicap people on the island. The finalization of the recovery repairs took priority therefore the Public Entity postponed the execution of this project. The intention was to start this project in 2020 however it was postponed due to the Covid-19 pandemic. Extra capacity was taken on at the end of the first quarter 2021 to take up some of the old outstanding projects. The term of this projects has passed. A request was sent to the ministries to get permission to finalize the open standing projects from prior years.

### **Domestic Violence and Child Abuse (Werkplan Aanpak Huiselijk geweld en Kindermishandelen 2017-2020)**

Throughout 2020 strides were made to improve the outcomes of children and families who may be at risk or were affected by domestic violence and child abuse. Having professional staff tasked with the coordinating and strengthening the approach to domestic violence has helped push this important issue within the community. The process has been a slow one, partly due to COVID – 19 and its impact on the island(s) and region, especially where it related to training. However, OLS was able to implement many of the activities planned for the year in line with priority areas agreed in the Bestuursakkoord Huiselijk Geweld en Kindermishandeling 2017 – 2020.

With regards to prevention, various activities and events specifically for children, teens, women and families were held to break taboos about domestic violence and to raise awareness and build knowledge and understanding on the topic, particularly the prevalence of gender-based violence within the community. Capacity building exercises, in the form of safeguarding workshops, carried out at the schools and child care organization also helped to increase the knowledge of frontline professionals in recognizing, responding and reporting suspicions of domestic violence and child abuse.

In the area of the establishing as accessible advice and reporting point, the focus was on strengthening the response to domestic violence through the monitoring and evaluating of current referral pathways, tweaking working documents and advising and supporting professionals in the early identification and response to potential harmful situations for children, adult and or families. Efforts continue to develop a safe housing framework to meet the needs of individuals at risk of domestic violence. Temporary arrangements made to house these small number of individuals were made however a more sustainable solution would be beneficial.

Successes throughout the year were in the strengthening collaboration with stakeholders in prevention to aftercare and support through partnership working across sectors in forums such as Domestic Violence Platform, Partners in Parenting, Mentorship program, Safety Network and Project Avila (formerly Project Virginia). This has led to multi-disciplinary discussions and safety and support planning for the entire family system. Working together agreements (covenant) and privacy protocols were in

motion in 2020 to streamline the service to those in need of protection and support and limit the most vulnerable clients falling in the gaps of the system.

### **Integrale Projecten 2018**

The Ministries of SZW, BZK, and VWS have made funds available for the 'integral approach Dutch Caribbean' up to and including 2019. The objectives and rules concerning the integral approach have been laid down in the Temporary Decree special benefits integral projects BES. A special benefit integral projects BES of \$ 545.400 for the budget of 2018. In an amended document from the Ministries SZW and VWS, money has been added to the integral funds for activities on childcare (\$57.000), governance agreement domestic Violence and child abuse (\$295.000) and UN Convention Disability (\$100.000).

The projects have been ongoing throughout 2020.

In the context of domestic violence, overhead cost was paid for the coordinator and assistant project manager. In addition, assistance was provided to various clients who found themselves in problems due to violence in the home. Assistance was also provided via the mentorship program.

In the context of social work, social work cases are reviewed on a case by case basis and not activity-based. Therefore, there are rarely planned activities for which a budget is required. There are however occasionally project plans, short term policies, work agreements and protocols written when it becomes obvious that one type of financial assistance needs to be moved from incidental to structured. Criteria, conditions, duration, target group, limitations and costs are then put in place when assessing if a family qualifies for the assistance requested. overhead cost was paid for the social domain. Various types of assistance were provided to the social clients. Assistance provided was either one-time assistance or structural assistance. The problem with structural assistance is that this cannot be provided for the long term because structural funding is not available. In addition to the assistance provided to clients, the overhead costs of the social domain are funded in its entirety through incidental funds.

- The structured grocery assistance where families on no employment or on a low-salary employment and most affected by the COVID-19, were helped with financial subsidy of their monthly groceries starting mid-July 2020 and ending mid-Dec. 2020. The limit per household was according to the household size and the total household income, which are specified in the project plan that was set up and approved for this particular assistance.
- Aside from structured grocery assistance, some families, meeting the same criteria as stipulated above, could also qualify for a one-time financial assistance with basic household items, rent backlog or rent subsidy and utility bills, only if these families were directly more affected in their already dire situation, by the taken measures with regards to the COVID-19 pandemic.
- An already ongoing project has continued this past quarter, which is the Saba Work project where a group of unemployed individuals who do not meet the criteria to receive social welfare, are assigned temporary work projects at different organizations in the community for which they are then paid through the funds of the project. The different organizations being the Laura Linzey Daycare, the Saba Comprehensive School, the Saba Wesleyan Holiness Church and the Queen Wilhelmina Library. Because of the affects suffered due to the measures taken with regards to the COVID-19 pandemic, the target group has been expanded with also individuals

receiving social welfare but who could make a bit extra as long as they don't exceed the monthly minimum wage.

- The Saba Works project which was being managed by Saba Reach and the Community Development Department was to come to an end in October. A decision was made however to extend this project until the end of the year directly via the Public Entity. In 2021 this project will continue to be managed by the Public Entity until Saba Reach can fully take this over.

In the context of culture, the Integrale Middelen funds covered the following activities. The financing of the culture policy and a cultural training for 3 stakeholders, which occurred in Bonaire. During the second and third quarters of the year, minimal activities occurred in this budget due to the covid-19 pandemic and various restrictions.

In quarter 4, during the week leading up to Saba Day, there was an extended program which celebrated Saba's culture and youth. To assist with this program, a contribution was made towards prizes, materials and equipment for these events. Tents were purchased as an investment for future cultural events. A contribution was made to the youngest band on the island, to assist them with the purchase of equipment which will facilitate their goal of becoming a professional band. A grant was provided to the Fisherman Association to aid in the creation of a Fish Market which will provide fresh seafood products for the local population. The second payment for the Culture Policy also occurred.

The term of the Integrale Middelen 2018 funds have come to an end. A request was sent to the ministries to get permission to finalize the open standing projects from prior years. The new department head will need to take over these funds upon approval from the ministry and come with a plan of action.

### **Water truck bottling plant**

The ministry of IenW provided budget to purchase a truck for transport of drinking water produced by the drinking water bottling facility. Instead of purchasing one larger box truck, it was decided to purchase two smaller open trucks. This was decided because smaller trucks are easier to maneuver in narrow streets and the open box makes it easier to place and secure pallets with bottles of water. Approval for this deviation from the beschikking was given by IenW (via email) in April 2020. As the construction of the bottling plant was delayed due to the pandemic, the purchase of the trucks was also postponed, to quarter three. The trucks arrived on island in August 2020. The funding is depleted and the project is now closed.

### **Integrale projecten 2019**

The Ministries of SZW, BZK, and VWS have made funds available for the 'integral approach Dutch Caribbean' up to and including 2019. The objectives and rules concerning the integral approach have been laid down in the Temporary Decree special benefits integral projects BES. A special benefit integral projects BES of \$ 652.400 for 2019. In an amended document from the Ministries SZW and VWS, money for the integrale middelen 2019 was reduced to US\$ 451.574.

The projects have been ongoing throughout 2020. Costs were made for assistance with a disability project, social client assistance overhead costs, sports and emergency assistance.

A request was sent to the ministries to get permission to finalize the open standing projects from prior years. The new department head will need to take over these funds upon approval from the ministry and come with a plan of action.

### Three Steps (Social Domain)

Funding received from the ministry of SZW in December 2019 for initiatives for persons with a distance to the labor market. The term of this project funding is unto 31 December 2020.

The goals as mentioned in the project proposal are;

- To help persons with a distance to the labor market get (back) to work.
- To assist the employer so that they let these persons work in their business and eventually hire them.
- To create a structural facility so that it becomes normal that this target group also works.

The general idea of the 'Three Steps to Work' project plan is that persons with a distance to the labor market, enter the labor market step by step.

- Step 1, 'get yourself ready', is a phase where the participants will be activated.
- Step 2, 'Learn new skills', is a phase of training and learning what is involved in working in a business. This is also the phase where the applicants start to work.
- In Step 3, 'Get hired', it is the intention that persons are hired by the businesses.

At the same time, we also must realize that not everyone can work in a normal business environment. Some persons always will have to work in a sheltered place.

During the course of 2020 two foundations were provided funding to help persons with a distance to the labor market. Because of the Covid-19 pandemic this project was put on hold. This will be revisited in 2021.

### Verhuursubsidie

The ministry of Interior and Kingdom Relations (BZK) together with the islands of the Caribbean Netherlands is working on a rental subsidy for low income households. In advance of this rental subsidy BZK decided, starting 2019, to subsidize the Public Entity with more or less the same amount as the Public Entity is subsidizing the local social housing corporation OYOHF. The Public Entity transferred this rental subsidy from BZK to OYOHF because for over 30 years OYOHF is renting the social homes below the market value to tenants with a low income. Because the foundation rented homes at a price which is not cost effective the foundation has suffered losses for years. The foundation continued to subsidize tenants, without receiving any financial compensation in any way. This caused a significant maintenance backlog to the homes. However, with thanks to the rental subsidy from BZK which commenced in 2019 and the yearly subsidy from the Public Entity Saba, together with the support from the Dutch housing corporation Bazalt Wonen, OYOHF is able to keep the rent at the same low level (subsidize the tenants) and now also have resources to maintain the houses.

### Huiselijkgeweld 2020

Based on letter dated December 2019 from the Ministry of Volksgezondheid, Welzijn en Sport under reference 1624428-199763-IZ, an amount of US\$291.200 is granted to the Public Entity as a special purpose grant for Domestic Violence.

The special benefit is intended exclusively for tackling domestic violence and child abuse. There is already an approved work plan until June 2020. Consultations are still taking place about the exact activities in the following period. An agreement must be reached on this with the program directorate Care and Youth in the Caribbean Netherlands in collaboration with the program before the funding can be used.

During the course of 2020 funding for domestic violence from prior years were utilized therefore no costs were incurred from this budget. This will be taken up by the new head of the department in the 2<sup>nd</sup> quarter of 2021 and thereafter once a new coordinator for Domestic Violence is recruited and hired.

### Hulp in de Huishouding Saba 2020

Based on letter dated February 4th, 2021 from the Ministry of Volksgezondheid, Welzijn en Sport, under reference 1641661-201296-ZJCN a special purpose grant in the amount of US\$25.000 per year for the period January 1st until December 31st, 2020 is granted to the Public Entity for the start of setting up the project, 'Help in the Household.

The identification of people who need extra support took place in consultation between the Public Entity and the home care workers of Saba Health Care Foundation. It is estimated that about 12 people for an average of 4 hours per week per person need assistance in their household.

The OLS is examining to what extent this support can be offered by people with a distance to the labour market, through the three steps to work project, which special purpose funding from the Ministry of Social Affairs and Employment was received.

Due to the Covid-19 pandemic this project was put on hold. A request for extension of all outstanding projects has already been sent to the ministry. At the end of the first quarter temporary extra capacity was hired to help organize several small outstanding projects within the Community Development Department. This will be taken up by the new head of the department in the 2<sup>nd</sup> quarter of 2021.

### Alleen jij bepaalt wie je bent 2020

Based on letter dated March 31<sup>st</sup> 2020 from the Ministry of Justice and Safety, under reference number 2862598, a special purpose grant in the amount of US\$16.080 for the project. 'Alleen jij bepaalt wie je bent 2020-2021' (AJB intervention) or 'Only you determine who you are'.

The program 'Only you decide who you are' (AJB intervention) is intended to assist in the prevention of young people drifting into crime. The goal is to connect young people between the ages of 12 and 18 to the Saban basketball club and to offer them a positive network outside their neighbourhood. The objective of the AJB intervention program is the use of sport as a means to keep young people on the right path, to positively influence them and also to integrate them in a new social network for the young people. The Public Entity's goal is to achieve this for a group of 14 young people who will undergo the intervention.

To achieve these objectives, the Public Entity will work with the program objectives and in accordance with the description of the intervention 'Only you determine who you are'. Broadly speaking, the young people will be recruited at the Saba Comprehensive School by organizing a kick-off and offering clinics to the selected classes, this is where the collaboration with the school starts. In this way, the young people are excited to become a member of the basketball club. After the young people have trained for a while at the club under the guidance of the selected trainers, the young people are registered as a member. From then on, the competences of the young people will be worked on both individually and in groups. The sporting elements of technique, tactics, physicality and mentality form a four unit. Young people also learn to gain respect, discipline, social skills and self-control through sports. When children do not exercise, they miss many of these values. It goes without saying that sport is also good for health. In addition, the role of the parents is an important element in children's sports behaviour. Unfamiliarity with sport as a cultural expression can be a factor causing parents and (therefore) children to drop out more quickly. The involvement of parents is an indispensable factor for the success of the project. The parents of the selected players are directly involved at the start of the membership.

The program was intended to start in March of 2020 and end in April 2021 however due to the Covid-19 pandemic this project was postponed and an extension was requested from the ministry. The ministry granted an extension of the project until July 2021. No costs were incurred in 2020.

### **Subsidie 2020 Uitbreiding Wateropslag**

An amount of €200.000 was provided by the Ministry of IENW as a contribution to the water provision during the Corona crisis. This budget was made available mid-2020 with the criteria that it must be spent by 31 December 2020. The plan was originally to use this budget for the extension of the water pipeline to Hell's Gate and to temporarily reduce the costs of the RO water. However, as lowering the cost of water is more useful in the dry season, it was proposed to utilize the complete budget for the extension of the pipeline to Hell's Gate. During the fourth quarter the subsidy was finalized on the costs of the water pipeline to Hell's Gate. A subsidy report will be written in the 2nd quarter 2021.

### **Bijzondere Uitkering Meals on Wheels en After-school Clubs 2020**

Based on letter with reference 1736442-209377-ZJCN from the Ministry of VWS a special purpose grant in the amount of US\$ 72.000 is granted for the year 2020 for the below mentioned topics;

- Afterschool clubs - \$50.000 for the period August-December 2020
- Meals on Wheels;
  - Kitchen appliances \$13.000
  - Extra greens and personnel for the period September – December 2020 US\$9.000

All costs were paid in accordance with the beschikking in the 3<sup>rd</sup> and 4<sup>th</sup> quarters of 2020.

### **Voedselhulp**

Based on letter dated May 26<sup>th</sup> 2020 from the Ministry of BZK with reference 2020-0000257855 a special purpose grant is provided to the Public Entity Saba in the amount of US\$163.000 in connection with the effect of the Covid-19 pandemic on the inhabitants of the island. The intention of the funding is specifically for assistance for food packages/vouchers for those negatively affected by the pandemic.

The term of the project was until 31 December 2020 however the funding was not depleted within this time frame. A request for extension of all projects that have passed their terms has been sent to the ministry for approval.

The Community Development department started a program for food assistance during the course of 2020 whereby person/households negatively affected by the pandemic could apply for assistance based on a set criterion. Once persons met the criteria this assistance was set up with the local supermarkets. This assistance will continue into 2021.

#### 4.5.8 Traffic, Transport and Water Management

Description	Source of funds	Beginning of the year	Receipts during 2020	Used for investments	Used for expenses	Total Usage during the year	Available at the end of the year
Financial Compensation for Land owners (Airport)	Ministry of IenW	19.910	0	0	0	0	19.910
Infrastructure Maintenance 2018	Ministry of IenW	97.353	0	0	(97.353)	(97.353)	0
Infrastructure Maintenance 2019	Ministry of IenW	317.490	0	(51.391)	(106.427)	(157.818)	159.672
Regio Envelop Harbor	Regio Envelop/BZK/LNV	13.830.948	0	0	0	0	13.830.948
Infrastructure Maintenance 2020-2021	Ministry of IenW	0	2.293.143	(10.478)	(641.357)	(651.835)	1.641.308
Saba voor showcase infrastructuur	Ministry of IenW	0	3.431.943	0	0	0	3.431.943
Pilot Ferry Services	Ministry of IenW	0	2.430.939	0	0	0	2.430.939
<b>Subtotal for Domain</b>		<b>14.265.701</b>	<b>8.156.025</b>	<b>(61.869)</b>	<b>(845.136)</b>	<b>(907.006)</b>	<b>21.514.720</b>

#### Financial Compensation for Land Owners

Funds received from the ministry of IenW as part of the master plan for the Saba airport. Ground was removed on terrain by private owners who have to be reimbursed. A request was sent to the ministry for financial assistance for the owners. During the course of 2016 managers were appointed to handle and disburse the land settlement funds. The funds were thereby transferred to the said persons. No costs were incurred in 2020.

#### Infrastructure Maintenance 2018

The minister of I&W made 1 million euro per year structural available for management and maintenance of our infrastructure. Under the definition of infrastructure as used by I&W only roads, the harbor and the airport are taken into account. Because the grant came available late in 2018, it was decided that the amount for 2018 would be €835,000 and that the rest will be compensated in 2019 so the amount for that year will be €1,165,000. For the years 2018 and 2019 the funding is made available by way of special purpose grants.

The amount of 2018 was built up based on the following criteria;

- Maintenance of the roads and walls including the salary of the workers.
- Purchase of safety equipment for personnel of Public Works.
- Small maintenance for the airport.
- Small maintenance for the harbor.

During the course of 2020 the following was covered by the infrastructural funds;

- Purchasing of safety material and equipment was finalized.
- A contribution was made to the construction of retaining walls and paving of the road in connection with the master plan at the landfill.

These funds are now depleted and the project is closed.

### **Infrastructure Maintenance 2019**

The minister of I&W made 1 million euro per year structural available for management and maintenance of our infrastructure. Under the definition of infrastructure as used by I&W only roads, the harbor and the airport are taken into account. The amount for 2019 is €1.165.000. For the year 2019 the funding is made available by way of special purpose grants.

The amount of 2019 was built up based on the following criteria;

- Maintenance of the roads and walls including the salary of the workers.
- Outsourcing of infrastructural work.
- Small scale safety material.
- Small maintenance for harbor.
- Large Maintenance for harbor.
- Small maintenance for airport.
- Maintenance Contract for the airport.

Not all of the 2019 funding was depleted therefore funding continued to be utilized in 2020. During the course of 2020 the following was covered by the balance of the 2019 infrastructural funds;

- Rent of large equipment and machinery
- Outsourcing of infrastructural work for road widening and potholes.
- Purchase of sand, gravel and cement for infrastructural works.
- Purchase of safety equipment.
- Small maintenance to the harbor.

The balance of the funding will be utilized in 2021 for various infrastructural relate projects which are already in the planning.

### **Regio Envelop Harbor**

Various incidental funding was made available for the recovery and upgrade of the harbor facilities. Based on letter dated 18 July 2018 from the Ministry of BZK under reference number 2018-0000613393 an amount of €12.5 million was made available via the 'Regio Envelop' as a contribution to harbor.

It was determined early on in the project that the current location of the harbor is not suitable for a harbor in event of another large hurricane. A feasibility study was completed in 2019 and revealed that the Black Rocks area, 1.2 km east of the Fort Bay harbor, is considered a more suitable location for building a harbor. Geographical conditions seem more favorable for building hurricane-resistant breakwaters and the area has potential for further port expansion in the future. In a steering group meeting with I&W, RWS and the Public Entity Saba, it was decided to continue investigations at the Black Rocks with the aim of building a new port there. The research phase started in the second half of 2019 and continued in 2020.

Under section 4.5.6 Public Order and Safety – Recovery Harbor you can see a further explanation on the progress of this project.

### **Infrastructure Maintenance 2020-2021**

Based on letter dated August 4<sup>th</sup> 2020 the structural subsidy for infrastructural maintenance is granted by the Ministry of IenW under reference IENW/BSK-2020/148634 in the amount of €2 million for the years 2020 and 2021.

The funding is granted based on the request and infrastructural plan presented by the Public Entity. The division of funding per year is;

- Road Maintenance Plan €550.000 per year
- Airport Management and Maintenance €290.000 per year
- Seaport Management and Maintenance €160.000

During the course of the year the following costs were covered via these funds;

- Labor costs for the infrastructure division for road and wall building
- Investment in a road sweeper for the general maintenance of the airport runway and public roads
- Small maintenance costs for the seaport

### **Saba voor showcase infrastructuur**

Based on letter dated September 24<sup>th</sup> 2020 from the Ministry of IenW under reference number IENW/BSK-2020/176681 and amount of €3.000.000 was granted for a showcase project on Saba. The intention of this funding was for a connecting road between Black Rocks (the new port area) up to the main road on the island (between St. Johns and Windwardside). This road will be an alternative (and eventually possibly a replacement) to the road between Black Rocks and Fort Bay, currently the only access to the port area.

In March 2021 the Public Entity submitted a change request after various consultations with IENW. The Public Entity and IENW agreed upon a scope change for the budget of € 3 million for the showcase project for the second access road to the port of Saba. Because of the need to develop a freight pier, the Public Entity requested to use the showcase budget for this purpose. In the opinion of the Public Entity and IENW, having a freight pier is of vital importance to Saba. Almost all goods that can be classified as basic necessities, come in by sea and are distributed further across the island via the cargo pier. As both entities have both recognized, the current port and the existing pier for water freight transport is not hurricane-proof. Therefore, it is of the utmost importance that there is also room in the new port to be built for the construction of the cargo boats, which will provide the island with food and other basic necessities and because of safety requirements, there can be sufficient separation between the various traffic flows in the port.

An alternative access to the port however is necessary in the event that the original access road is blocked by an emergency, for example by falling boulders caused by the ongoing erosion. Therefore, a delicate consideration of the various interests was taken. On weighing the supply of basic necessities to the island and the further transport of these goods across the island, the former weighs more heavily.

For this reason, it was proposed to use the budget of € 3 million from the showcase project Saba, which was originally intended for the construction of a new secondary access road to the new port, for the construction of a freight pier. The big advantage is that the Ministry of Finance also deploys an amount of € 3 million as a "double", making € 6 million available for the construction of a freight pier. As a result, the Public Entity is committed to ensuring a regular supply of the basic necessities of our citizens.

In regards to the secondary access road, this is not momentarily the priority of the Public Entity although there is still a danger that landslides will occur due to erosion and heavy rains, which may eventually lead to an increased need for alternative access. IENW's condition to agree to this scope change is that the Public Entity reserve the amount of € 3 million from its own budgets. Part of the € 1 million per year funds made available by the government to the Public Entity for the maintenance of the infrastructure for several years will be reserved for this purpose. Over the next 4 years 2022 to 2025, a total of € 2 million will be set aside from the annual structural resources for infrastructure, for which the Public Entity will submit an application in autumn 2021, for the construction of a secondary access road. The preparations for the construction of the road and the purchase of the land will take the necessary time, therefore the additional € 1 million will be reserved from the structural resources for 2026 and 2027, which will be available again after the aforementioned 4 years.

### **Pilot Ferry Services**

Based on letter dated December 14<sup>th</sup> 2020 from the Ministry of IENW under reference IENW/BSK-2020/242165 an amount of US\$2.432.200, being the equivalent of € 2.000.000, is granted as a special purpose grant for the execution of a pilot project in the context of setting up a proper and affordable ferry service between Saba, Statia and St. Maarten. The grant will be used to take the next steps in the pilot project and work out details on the below mentioned matters, together with the Public Entity Statia.

- Jointly work out the details of the sailing schedule, also examining options for a connection to St. Kitts and day returns from St. Maarten.
- Develop a procurement strategy and draw up a procurement procedure based on advice of a legal consultant.
- Conduct a procurement procedure, and think of a public procurement to give as many parties as possible a chance.
- Sign a contract with a ferry service for at least two years.

The project funds must be spent before December 31<sup>st</sup> 2023 and are meant for aforementioned expenses in the context of the pilot project. No costs were incurred in 2020. The project commenced in the 2<sup>nd</sup> quarter 2021 with contracting legal advice to draft tender documents.

#### 4.6 Overview of Items Contingencies

The item contingencies relate to the unforeseen budget which falls under main function 9. Over the entire year no movements took place in the item contingencies.

Overview Unforeseen	Budget	Realization
Primitive Budget	22.542,00	-
Expenses		-
Income		-
<b>Total</b>	<b>22.542,00</b>	<b>-</b>

#### 4.7 Overview General Cover Funds

The general cover funds include the income which is not tied to a certain function or main function (e.g. free benefit). Therefore, this income is not mentioned under the individual functions. Income which is tied to a certain function is shown, in principle, under the function/main function within which the spending takes place. Transparency within the general funds is very important to the island Council. These funds are the most important contribution to the financial basis of the (multi-year) budget. The most important general cover funds are in the below table:

Levy	Budget 2020	Realization 2020	Realization 2019	Difference 2020-2019
Motorrijtuigbelasting	155.000	157.992	153.818	4.174
Vergunning Horeca	82.000	42.151	76.815	-34.664
Logeerbelastingen	75.000	33.918	143.657	-109.738
Dividend	40.000	12.000	20.000	-8.000
Vrije Uitkering	11.519.902	11.514.997	9.825.695	1.689.302
<b>Total</b>	<b>11.871.902</b>	<b>11.761.058</b>	<b>10.219.985</b>	<b>1.541.074</b>
<b>Total Difference 2018-2017</b>				<b>1.541.074</b>

#### 4.8 General Remarks General Cover Funds

##### Vehicle Tax

The deviation in realization 2020 versus realization 2019 is due to the increase in vehicles on the island.

##### Accommodation Tax

There is a significant decrease in accommodation taxes in 2020 compared to 2019. This is due to Saba's borders being closed from March 2020. In November the island opened for long-stay visitors only and most hotel remained closed. This is also the reason for the deviation in budget versus realization.

##### Hospitality Industry

There is a significant decrease in the income from the hospitality industry due to the waiver of fees for restaurants, and catering businesses on the island that have been affected by the Covid-19 pandemic. Consequently, there is a notable deviation in budget versus realization in 2020.

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### Dividend

The deviation in realization 2020 versus realization 2019 is because the total dividend received (US\$24.000) for 2020 was divided between the outstanding prior year dividend and dividend 2020

### Vrije Uitkering

The deviation in realization 2020 versus realization 2019 is the additional free allowance received in connection with the Covid-19 pandemic.

## 4.9 Overview Primitive Budget and Budget Changes

Below you will find the figures of the income and expenditure as primitive budget with supplements/corrections made by means of the 1st, 2nd, and 3rd, budget amendments. Budget Amendments have all been adopted by the Island Council and approved by CFT and BZK.

Functie	Omschrijving	goedgekeurde begroting jaar 2020 (in USD)	Verschil te verwerken in voorstel wijziging begroting	Begrotingswijzigingen 2020					
				1e BW	nieuwe stand incl 1e BW	2e BW	nieuwe stand incl 2e BW	3e BW	nieuwe stand incl 3e BW
001	Bestuursorganen	1.871.781	34.285	68.000	1.939.781	-85.000	1.854.781	90.300	1.945.081
002	Bestuursapparaat	2.116.479	431.395	327.200	2.443.679	-16.200	2.427.479	279.300	2.706.779
130	Rampenbestrijding	33.681	2.098.114	658.800	692.481	424.592	1.117.073	1.926.200	3.043.273
140	Open orde en Veiligheid	0	16.446	15.000	15.000		15.000	0	15.000
210	Wegen straten en pleinen	1.639.278	80.185	-25.000	1.614.278	94.000	1.708.278	-400	1.707.878
211	Verkeersmaatregelen te land	4.700	-509		4.700		4.700	0	4.700
220	Zeehaven	561.818	649.552	100.000	661.818	150.000	811.818	306.500	1.118.318
230	Luchtvaart	1.091.463	-21.180	80.000	1.171.463	23.000	1.194.463	362.000	1.556.463
310	Handel en Industrie	20.150	178.399	150.000	170.150	36.000	206.150	0	206.150
341	Agrarische zaken, jacht en visserij	442.899	634.771	131.000	573.899	86.100	659.999	489.500	1.149.499
411	Bijzonder voorbereidend onderwijs	371.269	224.404	178.500	549.769	4.000	553.769	17.000	570.769
480	Gemeenschappelijke uitgaven van het Onderwijs	873.333	55.572	109.000	982.333	5.000	987.333	-13.000	974.333
510	Openbaar Bibliotheekwerk	90.000	-26	3.000	93.000		93.000	0	93.000
530	Sport	79.962	-44.431	3.000	82.962		82.962	4.000	86.962
541	Oudheidkunde/musea	81.615	-4.231		81.615		81.615	0	81.615
560	Maatschappelijke leefbaarheid en openlucht recreatie	331.351	40.844	12.000	343.351	50.100	393.451	-5.500	387.951
580	Overige cultuur en recreatie	269.771	24.728	7.000	276.771	-15.000	261.771	16.000	277.771
610	Bijstandsverlening	465.000	594.117	208.000	673.000	20.000	693.000	529.000	1.222.000
620	Maatschappelijke begeleiding en advies	178.959	498.487	410.000	588.959	20.100	609.059	87.000	696.059
630	Sociaal cultureel werk en jeugd- en jongerenwerk	42.749	720.082	345.000	387.749	66.000	453.749	306.000	759.749
721	Reiniging	1.404.677	130.528	13.200	1.417.877	-9.000	1.408.877	190.000	1.598.877
724	Lijkbezorging	4.300	-48		4.300		4.300	0	4.300
725	Overige openbare hygiene	138.820	472.604	475.000	613.820	5.000	618.820	50.000	668.820
920	Belastingen	26.430	28.896		26.430		26.430	55.000	81.430
922	Algemene uitgaven en inkomsten	238.772	59.620	-10.270	228.502	95.420	323.922	380.970	704.892
	<b>TO TAAL LASTEN</b>	<b>12.379.257</b>	<b>6.902.605</b>	<b>3.258.430</b>	<b>15.637.687</b>	<b>954.112</b>	<b>16.591.799</b>	<b>5.069.870</b>	<b>21.661.669</b>
<b>TOTAAL BATEN</b>		<b>12.379.257</b>	<b>-8.299.970</b>	<b>3.258.430</b>	<b>15.637.687</b>	<b>954.112</b>	<b>16.591.799</b>	<b>5.069.870</b>	<b>21.661.669</b>
<b>SALDO GD</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Functie	Omschrijving	Realisatie/ prognose		Begrotingswijzigingen 2020					
		goedgekeurde begroting jaar 2020 (in USD)	Verschil	1e BW	nieuwe stand incl 1e BW	2e BW	nieuwe stand incl 2e BW	3e BW	nieuwe stand incl 3e BW
001	Bestuursorganen	0	-192.988	158.200	158.200		158.200	84.300	242.500
002	Bestuursapparaat	80.500	-519.565	231.000	311.500	13.300	324.800	248.000	572.800
130	Rampenbestrijding		-1.849.047	446.000	446.000	126.000	572.000	1.603.200	2.175.200
140	Open orde en Veiligheid		-14.416	10.000	10.000		10.000		10.000
210	Wegen straten en pleinen	615.000	-56.048	0	615.000	94.000	709.000		709.000
211	Verkeersmaatregelen te land	17.000	2.682	0	17.000		17.000		17.000
220	Zeehaven	275.000	-568.377	100.000	375.000	108.944	483.944	286.000	769.944
230	Luchthaven	556.000	123.123	80.000	636.000	-26.506	609.494	356.000	965.494
310	Handel en Industrie	74.000	-187.599	150.000	224.000	55.000	279.000	-11.000	268.000
341	Agrarische zaken, jacht en visserij	10.000	-590.070	131.000	141.000	86.100	227.100	450.000	677.100
411	Bijzonder voorbereidend onderwijs	75.000	-230.174	178.500	253.500	-10.564	242.936	25.000	267.936
480	Gemeenschappelijke uitgaven/inkomsten onderwijs	242.479	-91.563	102.000	344.479	3.862	348.341		348.341
510	Openbaar Bibliotheekwerk		-2.552	3.000	3.000		3.000		3.000
530	Sport		-2.693	3.000	3.000		3.000		3.000
560	Maatschappelijke leefbaarheid en openluchtrecreatie		-61.791	12.000	12.000	50.100	62.100		62.100
580	Overige cultuur en recreatie		-52.924	7.000	7.000	5.000	12.000	20.000	32.000
610	Bijstandsverlening	85.000	-592.761	220.500	305.500	0	305.500	456.000	761.500
620	Maatschappelijke begeleiding en advies		-520.865	397.000	397.000	20.100	417.100	87.000	504.100
630	Sociaal cultureel werk en jeugd- en jongerenwerk		-511.620	125.000	125.000	66.000	191.000	310.000	501.000
721	Reiniging	138.000	-282.949	37.000	175.000	21.000	196.000	248.000	444.000
725	Overige openbare hygiëne	1.500	-311.844	295.000	296.500	5.000	301.500	50.000	351.500
822	Woningexploitatie/woningbouw	8.000	-2.000		8.000		8.000		8.000
910	Reserves en voorzieningen	69.068	0		69.068		69.068		69.068
920	Belastingen	312.000	78.599		312.000	-56.816	255.184	-21.000	234.184
922	Algemene uitgaven en inkomsten	9.820.710	-1.862.527	572.230	10.392.940	393.592	10.786.532	878.370	11.664.902
	<b>TOTAAL BATEN</b>	<b>12.379.257</b>	<b>-8.299.970</b>	<b>3.258.430</b>	<b>15.637.687</b>	<b>954.112</b>	<b>16.591.799</b>	<b>5.069.870</b>	<b>21.661.669</b>
	<b>TOTAAL LASTEN</b>	<b>12.379.257</b>	<b>6.902.605</b>	<b>3.258.430</b>	<b>15.637.687</b>	<b>954.112</b>	<b>16.591.799</b>	<b>5.069.870</b>	<b>21.661.669</b>
	<b>SALDO GD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Annexes Financial Statements

## 1. Overview Staff and Salaries

## Explanation FTE

The below table includes the persons/contractors who were employed on December 31<sup>st</sup>, 2020. The persons with whom an agreement was concluded for services (staff of third parties) were not taken into consideration in determination of the number of FTEs. The statement of the amounts paid and the budget do not include the costs of these agreements.

Working Salary Costs		Realization 2019	Salary State 2020	Budget 2020	Kredietbewaking (Realization) 2020	FTE Budget 2020
60011000	Leden van de Raad	174.438	184.468	194.469	182.559	1
60013000	Bestuurscollege	1.402.647	1.307.198	1.459.498	1.452.668	17
60021002	Financien	463.128	388.710	478.909	480.325	8
60021004	Archief	36.008	37.636	37.636	36.493	1
60021006	Personeelzaken	204.965	213.911	213.912	196.694	3
60021007	Automatisering	134.467	150.498	150.297	134.836	2
60021008	Burgelijkestand/Bevolking	55.940	95.234	61.735	72.433	1
60021012	Huisvestingskosten	197.160	195.476	195.476	186.536	7,48
60021014	Ontvangerskantoor	141.215	143.681	143.681	145.182	3
60021015	Planning Bureau	135.390	135.862	135.862	142.337	2
61300000	Rampenbestrijden	154.993	33.681	194.881	195.335	3
62100000	Wegen, Staten, Pleinen	1.202.042	1.124.038	1.079.038	1.061.734	28
62200000	Zeehaven	311.508	392.650	388.651	393.361	9
62300000	Luchtvaart	543.653	579.192	588.192	586.095	13
63410001	Bevordering Landbouw/Veeteelt.Visserij	417.253	384.309	415.809	422.537	11
64110006	Early Childhood Care	436.547	340.444	506.444	508.473	15
64800001	Vervoerkosten Scholen	350.870	361.357	356.356	359.821	10
64800007	Department van Onderwijs	27.427	26.263	26.263	27.982	0,7
65410000	Oudheidkunde/Musea	48.601	57.541	57.540	55.581	2
65600000	Openlucht recreatie en Toerisme	158.361	161.873	158.873	158.727	3
65800000	Overige Culturele Aangelegenheden	9.204	9.807	9.807	9.204	1
66200002	Social Zaken	478.575	176.960	493.959	464.824	9
66300003	Naschoolse vorming en Ontwikkeling	-	-	-	-	0
67210000	Reiniging van Straten en Stranden	863.864	910.928	886.928	894.063	27
67250000	Openbare Hygiene	262.455	45.407	407.306	402.783	4
<b>Grand Totals</b>		<b>8.210.710</b>	<b>7.457.124</b>	<b>8.641.522</b>	<b>8.570.582</b>	<b>181</b>

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## 2. Overview of Capitalized Expenditure

	Boekwaarde 1-1-2020	Investerings 2020	Vermeerderingen/ Verminderings 2020	Bijdragen van derden 2020	Afschrijvingen 2020	Cumulatieve afschrijvingen 31-12-2019	Aanschafwaarde 31-12-2019	Aanschafwaarde 31-12-2020	Cumulatieve afschrijvingen 31-12-2020	Boekwaarde 31-12-2020
<b>Gebouwen (2.5%)</b>										
Sacred Heart school	147.924				29.585	1.035.473	1.183.397	1.183.397	1.065.058	118.340
Saba Comprehensive school	122.012				24.403	854.090	976.101	976.101	878.492	97.609
gym, education and innovation build	76.762				15.353	537.340	614.101	614.101	552.692	61.409
resultaat herwaardering	-109.828				-21.956	-768.628	-878.456	-878.456	-790.584	-87.872
Scholencomplex St John incl gym etc. (480)	236.870	0	0	0	47.384	1.658.274	1.895.143	1.895.143	1.705.658	189.486
School Gym (480)	47.806				1.406	8.436	56.242	56.242	9.842	46.400
recr building cove bay (560)	12.864				1.170	33.918	46.782	46.782	35.087	11.694
airport (2013)	0					1.596.536	1.596.536	1.596.536	1.596.536	0
leather belt factory	0				0	286.222	286.223	286.223	286.222	0
agricultural building (2013) (560)	17.001				500	3.000	20.001	20.001	3.500	16.501
child focus (630)	18.793				4.699	169.150	187.944	187.944	173.849	14.095
Eugenius Johnson center (580)	143.287				5.511	77.167	220.454	220.454	82.678	137.776
public library Windwardside	0				0	95.583	95.584	95.584	95.583	0
tourist office incl parkinglot (560)	25.171				3.146	100.679	125.850	125.850	103.826	22.024
uitbreiding administration building (002)	27.280				880	7.920	35.200	35.200	8.800	26.400
harbour office (220)	111.624				3.488	27.905	139.529	139.529	31.393	108.135
laura linzey day care centre	87.091				3.864	67.484	154.575	154.575	71.348	83.226
Catholic Church Youth Center WWS (Complete 2014)	54.758				1.618	9.965	64.723	64.723	11.583	53.140
artisan foundation (580)	11.760				3.296	120.084	131.844	131.844	123.380	8.464
Agriculture Station (2014)	34.633				990	4.948	39.581	39.581	5.937	33.644
Harbour (Complete 2014)	181.886				5.197	25.984	207.869	207.869	31.180	176.689
Hyacinth's House (Complete 2014)	102.987				2.942	14.712	117.699	117.699	17.655	100.044
Laura Linzey Day Care Center (Complete 2014)	23.118				661	3.303	26.420	26.420	3.963	22.457
Museum (Complete 2014)	16.866				475	2.152	19.017	19.017	2.627	16.390
Queen Wilhelmina Park (Start 2014)	13.615				389	1.945	15.560	15.560	2.334	13.226
Airport Roofs	11.760				318	954	12.714	12.714	1.271	11.443
Princess Juliana Sportsfield (Complete 2014)	33.666				962	4.809	38.475	38.475	5.771	32.704
Sunny Valley Youth Center (Complete 2016)	358.537				9.674	28.403	386.940	386.940	38.076	348.864
Purchase OYOHF	16.344				430	860	17.204	17.204	1.290	15.914
School Gym (480)	5.054				126	0	5.054	5.054	126	4.928
Culture Complex	7.134				178	0	7.134	7.134	178	6.955
Laura Linzey Daycare Center 2020		15.497			0	0	0	15.497	0	15.497
Saba Comprehensive School 2020		9.735			0	0	0	9.735	0	9.735
Archives Building 2020		9.700			0	0	0	9.700	0	9.700
Fort Bay Bathroom 2020		6.750			0	0	0	6.750	0	6.750
<b>Totaal Gebouwen (110)</b>	<b>1.599.903</b>	<b>41.682</b>	<b>0</b>	<b>0</b>	<b>99.304</b>	<b>4.350.392</b>	<b>5.950.298</b>	<b>5.991.980</b>	<b>4.449.696</b>	<b>1.542.280</b>

	Boekwaarde 1- 1-2020	Investerings 2020	Vermeerderingen/ Verminderings 2020	Bijdragen van derden 2020	Afschrijvingen 2020	Cumulatieve afschrijvingen 31-12-2019	Aanschafwaarde 31-12-2019	Aanschafwaarde 31-12-2020	Cumulatieve afschrijvingen 31-12-2020	Boekwaarde 31-12-2020
<b>Gronden en terreinen (0%)</b>										
Begraafplaats (2013)	12.893				0	0	12.893	12.893	0	12.893
Purchasing Land icw Parking Lot WWS (2013)	338.894				0	0	338.894	338.894	0	338.894
Government portion SCS Courtyard (2012)	69.403				0	0	69.403	69.403	0	69.403
Voorraad grond (bijlage(n))	2.715.782				0	0	2.715.782	2,715.782	0	2,715.782
Cove Bay 2014	45.379				0	0	45.379	45.379	0	45.379
Afwikkeling Brandweer (2014)	243.000				0	0	243.000	243.000	0	243.000
Hyacinths House Land Value	148.866				0	0	148.866	148.866	0	148.866
Cove Bay (2016)	37.311				0	0	37.311	37.311	0	37.311
Airport Access Road (2017)	8.320				0	0	8.320	8.320	0	8.320
Cove Bay (2017)	1.872				0	0	1.872	1.872	0	1.872
Ground Works 2018	12.797				0	0	12.797	12.797	0	12.797
Cove Bay 2018	21.356				0	0	21.356	21.356	0	21.356
Ground Works 2020		19.305		19.305	0	0	21.356	21.356	0	0
<b>Totaal Gronden en terreinen (100)</b>	<b>3.655.872</b>	<b>19.305</b>	<b>0</b>	<b>19.305</b>	<b>0</b>	<b>0</b>	<b>3.677.228</b>	<b>3.677.228</b>	<b>0</b>	<b>3.655.872</b>

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	Boekwaarde 1-2020	1- Investerings 2020	Vermeerderingen/ Verminderings 2020	Bijdragen van derden 2020	Afscriptingen 2020	Cumulatieve afscriptingen 31-12-2019	Aanschafwaarde 31-12-2019	Aanschafwaarde 31-12-2020	Cumulatieve afscriptingen 31-12-2020	Boekwaarde 31-12-2020
<b>Wegen (2%)</b>										
Harbour Phase 2 (2013)	227.766				5.177	31.059	258.825	258.825	36.236	222.590
Pieren en Hellingen (2013)	232.164				5.276	31.659	263.823	263.823	36.935	226.888
Wegen (2013)	584.103				13.275	79.650	663.753	663.753	92.925	570.828
Wegen Airburner (2013)	17.053				388	2.325	19.378	19.378	2.713	16.665
Emergency Structure Rock Hell's Gate (2013)	15.040				342	2.051	17.091	17.091	2.393	14.699
Streetlights (2013)	69.468				1.579	9.473	78.941	78.941	11.052	67.890
Playground Covebay (2013)	20.112				457	2.743	22.855	22.855	3.200	19.655
renovatie Gap Road	26.240				640	5.760	32.000	32.000	6.400	25.600
weg naar Johan Cruiff court	5.120				160	2.880	8.000	8.000	3.040	4.960
cobble stone road	26.040				620	4.960	31.000	31.000	5.580	25.420
laatste fase gap road	6.552				156	1.248	7.800	7.800	1.404	6.396
steep road	7.392				176	1.056	8.800	8.800	1.232	7.216
Orange Street Road	17.660				392	1.962	19.623	19.623	2.355	17.268
Police Station Road	15.170				337	1.686	16.855	16.855	2.023	14.832
Street lights	51.240				1.136	5.546	56.786	56.786	6.692	50.105
Hell's Gate Guts	128.980				2.865	14.253	143.233	143.233	17.117	126.116
Re-surface 4 Roads (2014) Saba Roads	222.376				4.834	19.337	241.714	241.714	24.171	217.542
Wegen 2016	119.903				2.551	7.653	127.556	127.556	10.204	117.352
Revival/Parkinglot WWS	1.091.952				23.233	69.699	1.161.651	1.161.651	92.932	1.068.719
Road and Wall Works 2017	95.509				1.990	3.980	99.489	99.489	5.969	93.519
Airport Parking Lot	47.899				978	978	48.876	48.876	1.955	46.921
Retaining Wall Solar Park	54.716				1.117	1.117	55.832	55.832	2.233	53.599
Road and Wall Works 2018	65.213				1.331	1.331	66.544	66.544	2.662	63.883
St. John's School Parking Lot 2018-2019	5.250	1.236			105	0	5.250	6.486	105	6.381
Road and Wall Works 2019	178.075				3.562	0	178.075	178.075	3.562	174.514
Cemetery	19.334				387	0	19.334	19.334	387	18.947
Begraafplaats Zion's Hill (2016-2019)	57.543				1.151	0	57.544	57.544	1.151	56.392
Public Cemetery - The Bottom (2018-2019)	9.666				193	0	9.666	9.666	193	9.473
Cove Bay Playground (2018-2019)	7.102				142	0	7.102	7.102	142	6.960
Cove Bay	14.405				288	0	14.405	14.405	288	14.117
Road and Wall Works 2020		32.086		32.086	0	0	0	0	0	0
<b>Totaal Wegen / Infrastructuur (150)</b>	<b>3.439.044</b>	<b>33.322</b>	<b>0</b>	<b>32.086</b>	<b>74.836</b>	<b>302.405</b>	<b>3.741.802</b>	<b>3.743.038</b>	<b>377.241</b>	<b>3.365.444</b>

	Boekwaarde 1-2020	1- Investerings 2020	Vermeerderingen/ Verminderings 2020	Bijdragen van derden 2020	Afscriptingen 2020	Cumulatieve afscriptingen 31-12-2019	Aanschafwaarde 31-12-2019	Aanschafwaarde 31-12-2020	Cumulatieve afscriptingen 31-12-2020	Boekwaarde 31-12-2020
<b>Vervoermiddelen (licht 20%)</b>										
toyota bus med school	0				0	32.000	32.000	32.000	32.000	0
toyota bus med school	0				0	32.000	32.000	32.000	32.000	0
toyota bus med school	0				0	32.000	32.000	32.000	32.000	0
hyundai van	0				0	23.000	23.000	23.000	23.000	0
nissan diesel double cab 4x4	0				0	19.900	19.900	19.900	19.900	0
nissan diesel double cab 4x4	0				0	19.900	19.900	19.900	19.900	0
nissan diesel single cab 2x4	0				0	16.900	16.900	16.900	16.900	0
nissan diesel single cab 2x4	0				0	16.900	16.900	16.900	16.900	0
daihatsu dump truck	0				0	28.000	28.000	28.000	28.000	0
Schoolbus (2012)	0				0	46.645	46.645	46.645	46.645	0
daihatsu dump truck	0				0	28.000	28.000	28.000	28.000	0
isuzu/wayne garbage truck	0				0	109.274	109.274	109.274	109.274	0
Garbagetruck (2012)	0				0	31.450	31.450	31.450	31.450	0
Garbagetruck (2013)	0				0	32.315	32.315	32.315	32.315	0
Nissan Frontier Pick-Up truck (2013)	0				0	32.335	32.335	32.335	32.335	0
nissan diesel double cab 4x4	0				0	19.900	19.900	19.900	19.900	0
nissan diesel double cab 4x4	0				0	19.900	19.900	19.900	19.900	0
Toyota Schoolbus (2014)	0				0	53.686	53.687	53.687	53.686	0
Sweeper Truck Trailer (2014)	0				0	4.420	4.420	4.420	4.420	0
Hyundai i-10 Island Secretary	2.803				2.803	11.211	14.014	14.014	14.013	0
Toyota schoolbus	8.240				8.239	32.957	41.197	41.197	41.197	0
Suzuki Vitara (airport) 2016	3.490				1.163	2.326	5.817	5.817	3.490	2.327
Toyota Hiace Schoolbus (2016)	18.054				9.027	27.081	45.135	45.135	36.108	9.027
Hyundai i10 (Public Health)	7.836				2.612	5.224	13.061	13.061	7.836	5.224
Hyundai i-20 (Planning Bureau)	16.486				4.122	4.122	20.608	20.608	8.243	12.365
Hyundai i-10 (Bestuurlijke Ontw.)	12.863				3.216	3.216	16.079	16.079	6.432	9.647
Volkswagon Saveiro (Maintenance)	15.619				3.905	3.905	19.524	19.524	7.810	11.714
Hyundai i-20 (Facility Management)	17.519				4.380	4.380	21.899	21.899	8.760	13.139
Mazda BT-50 (Maintenance)	26.115				6.529	6.529	32.644	32.644	13.058	19.586
Toyota Camry (Governor)	42.593				10.158	8.195	50.788	50.788	18.352	32.436
2019 Toyota Hiace Schoolbus	36.282				7.256	0	36.282	36.282	7.256	29.026
Ford Transit T-150 2018 Van - Electrical devision	30.040	1.810			6.008	0	30.040	31.850	6.008	25.842
NPR 12K GVWR Alum Garbage Truck 2019	0	3.881		3.881	0	0	0	0	0	0
Volkswagon Caddy 2019 - (ICT)		27.729		27.729	0	0	0	0	0	0
Hyundai I-10 Grand 2020 - (General)		14.834			0	0	0	14.834	0	14.834
Hyundai I-20 2020- (Island Secretary)		18.921			0	0	0	18.921	0	18.921
Mazda BT-50 2020 - (Sanitation)		25.474			0	0	0	25.474	0	25.474
Toyota Hiace 2020 - (Schoolbus)		37.822			0	0	0	37.822	0	37.822
Hyundai H100 2021 - (Bottling Plant)		23.499		23.499	0	0	0	0	0	0
Hyundai H100 2021 - (Bottling Plant)		23.499		23.499	0	0	0	0	0	0
Crown Forklift 3-400 (Water Q&Q)		27.943		27.943	0	0	0	0	0	0
Hyundai H100 2020 - (D.O.W.)		25.394			0	0	0	25.394	0	25.394
<b>Totaal Vervoermiddelen (130)</b>	<b>237.940</b>	<b>230.805</b>	<b>0</b>	<b>106.550</b>	<b>69.417</b>	<b>707.670</b>	<b>945.613</b>	<b>1.069.868</b>	<b>777.088</b>	<b>292.778</b>

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	Boekwaarde 1-2020	1- Investerings 2020	Vermeerderingen/ Verminderings 2020	Bijdragen van derden 2020	Afschrijvingen 2020	Cumulatieve afschrijvingen 31-12-2019	Aanschafwaarde 31-12-2019	Aanschafwaarde 31-12-2020	Cumulatieve afschrijvingen 31-12-2020	Boekwaarde 31-12-2020
<b>ICT / Automatisering (20%)</b>										
aanschaf 2010	0				0	21.975	21.976	21.976	21.975	0
PIVA	0				0	39.513	39.513	39.513	39.513	0
aanschaf 2013	0				0	30.439	30.439	30.439	30.439	0
Key2	0				0	22.647	22.647	22.647	22.647	0
aanschaf pc's 2011	0				0	5.895	5.895	5.895	5.895	0
aanschaf pc's 2011	0				0	5.496	5.496	5.496	5.496	0
pc's, quickbooks Harbour (2012)	0				0	11.023	11.023	11.023	11.023	0
Autocad, chief architect etc. DOW (2012)	0				0	9.532	9.532	9.532	9.532	0
Aankoop printers, pc's travellaptops etc (2012)	0				0	48.810	48.810	48.810	48.810	0
Purchase of Computers,laptops etc (2014)	0				0	59.121	59.122	59.122	59.121	0
Purchase of Computers,laptops, harddrives (2015)	8.668				8.668	34.672	43.338	43.338	43.339	0
Purchase Hardware/Software 2016	24.277				12.138	36.414	60.692	60.692	48.553	12.138
Purchase Hardware/Software 2017	11.340				3.780	7.560	18.900	18.900	11.340	7.560
Purchase Hardware/Software 2018	32.566				8.142	8.142	40.708	40.708	16.283	24.425
Purchase Hardware/Software 2019	82.973				16.595	0	82.973	82.973	16.595	66.378
Purchase Hardware/Software 2020		80.149		1.181	0	0	0	78.968	0	78.968
<b>Totaal ICT / Automatisering (140)</b>	<b>159.825</b>	<b>80.149</b>	<b>0</b>	<b>1.181</b>	<b>49.322</b>	<b>341.239</b>	<b>501.063</b>	<b>580.032</b>	<b>390.561</b>	<b>189.471</b>

	Boekwaarde 1-2020	1- Investerings 2020	Vermeerderingen/ Verminderings 2020	Bijdragen van derden 2020	Afschrijvingen 2020	Cumulatieve afschrijvingen 31-12-2019	Aanschafwaarde 31-12-2019	Aanschafwaarde 31-12-2020	Cumulatieve afschrijvingen 31-12-2020	Boekwaarde 31-12-2020
<b>Overige duurzame bedrijfsmiddelen: (20%)</b>										
<b>Meubilair:</b>										
aanschaf 2010	0				0	9.960	9.960	9.960	9.960	0
Furniture public works (2012)	0				0	19.241	19.242	19.242	19.241	0
Aankoop stoelen government building (2012)	0				0	4.735	4.735	4.735	4.735	0
Furniture government house (2012)	0				0	42.366	42.366	42.366	42.366	0
aanschaf 2011	0				0	15.241	15.241	15.241	15.241	0
<b>Overige:</b>										
Airburner (2012) (14%)	2.902				2.902	166.377	169.278	169.278	169.279	0
Camera's Harbour (2013)	0				0	33.722	33.722	33.722	33.722	0
Safety signs (2013)	0				0	7.479	7.479	7.479	7.479	0
Beveiligingshekwerk etc Carnavalterrein (2012)	0				0	17.000	17.000	17.000	17.000	0
Cameras Harbour (2014)	0				0	2.642	2.642	2.642	2.642	0
Speed Bumps (2014)	0				0	10.800	10.800	10.800	10.800	0
Sound System	22.659				11.329	33.988	56.647	56.647	45.318	11.329
Generators	2.579				1.290	3.870	6.448	6.448	5.159	1.290
Concrete Mixer 2016	1.536				768	2.304	3.840	3.840	3.072	768
Aircos 2016	10.071				5.036	15.108	25.178	25.178	20.143	5.036
lawn Mower Airport (2017)	1.767				589	1.178	2.945	2.945	1.767	1.178
Aircos 2017	11.016				3.672	7.344	18.360	18.360	11.016	7.344
Aircos 2018	25.168				6.292	6.292	31.461	31.461	12.584	18.876
Aircos 2019	29.625				5.925	0	29.625	29.625	5.925	23.700
Road Safety (2016-2019)	106.704				21.341	0	106.704	106.704	21.341	85.364
Floating Harbor (2017)	14.709				2.942	0	14.709	14.709	2.942	11.767
Aircos 2020		24.742			0	0	0	24.742	0	24.742
Channel Grate & Wooden Crates		12.907		12.907	0	0	0	0	0	0
<b>Totaal Overige duurz. bedrijfsmiddelen (120):</b>	<b>228.737</b>	<b>37.649</b>	<b>0</b>	<b>12.907</b>	<b>62.085</b>	<b>399.647</b>	<b>628.382</b>	<b>653.124</b>	<b>461.733</b>	<b>191.394</b>

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<b>Activa in Ontwikkeling</b>										
<b>Overige materiële vaste activa</b>										
Onderhoud investeringen onderwijshuisvesting OCW	1.300.000				0	0	1.300.000	1.300.000	0	1.300.000
FortBay Road/Water Project	1.346.623				0	0	1.346.623	1.346.623	0	1.346.623
Johan Crujff Light Project	7.695	71.036			0	0	7.695	78.731	0	78.731
Water Bottling Plant (2018-2019)	17.358				0	0	17.358	17.358	0	17.358
S Curve - Ft Bay		124.850			0	0	0	124.850	0	124.850
Airburner		142.533		142.533	0	0	0	0	0	0
Filling Stations 2020		6.033		6.033	0	0	0	0	0	0
Landfill Upgrades - Ft Bay 2020		114.378			0	0	0	114.378	0	114.378
Lester's Corner - Ft. Bay		52.728			0	0	0	52.728	0	52.728
Road Widening (Ln) 2020		91.125			0	0	0	91.125	0	91.125
Skid Loader		74.888		74.888	0	0	0	0	0	0
Waterline to Hell's Gate		358.079		358.079	0	0	0	0	0	0
<b>Totaal Overige materiële vaste activa</b>	<b>2.881.805</b>	<b>1.035.649</b>	<b>0</b>	<b>581.532</b>	<b>0</b>	<b>0</b>	<b>2.671.677</b>	<b>3.125.793</b>	<b>0</b>	<b>3.125.793</b>

**Grand Total**    12.203.127    1.478.561    0    753.561    354.965    6.101.353    18.116.064    18.841.063    6.456.318    12.363.033

### 3. Overview of Subsidies

FCL	ECL	Description	Budget 2020	Realization 2020	Realization 2019
64800002	42100	Sociale Vormings Plicht(K)	155.321	146.965	197.827
65100000	42100	Bibliotheken en leeszalen(K)	80.000	80.000	80.000
65300001	42100	Buitensportaccommodaties(K)	36.000	12.083	-
65410000	42100	Oudheidkunde/musea(K)	18.000	18.000	18.000
65800000	42100	Overige culturele aangelegenheden(K)	168.045	175.399	272.259
66100000	42100	Onderstand/noodvoorzieningen behoeften(K)	250.000	250.000	250.000
66300003	42100	Naschoolse vorming en ontw.(K)	250.000	249.869	-
67211000	42100	Overige aangelegenheden (Trail Onderhoud)(K)	88.000	88.000	88.000
67250000	42100	Openbare hygiene(K)	85.000	85.000	75.000
69220000	42100	Algemene uitgaven/inkomsten(K)	102.000	102.000	94.185
<b>Grand Total</b>			<b>1.232.366</b>	<b>1.207.316</b>	<b>1.075.271</b>

When the budget 2020 was adopted, the Island Council agreed to grant the subsidies found in this table. Any changes to the subsidies were approved via the Island Council via the quarterly implementation report and budget amendment. The main deviations are as follows:

- The amount received from OCW for the SKJ program was not fully paid out. This was based on the fact that the program does not fully fit Saba and its needs. For this reason, only a portion of the funds was paid out and the budget was adjusted accordingly. The ministries have started with an overall evaluation of SKJ on the BES islands, based on the results there may be a change in the conditions of SKJ.
- Due to the Covid-19 pandemic many sports initiatives were put on hold and/or could not be carried out due to the travel restrictions and social distancing measures.
- The deviation in realization 2020 and realization 2019 for cultural subsidies is because various subsidies were moved to the correct functions in 2020 whereas they were centralized under the cultural function in prior years. The deviation in budget 2020 versus realization 2020 is because the budget was decreased during a budget amendment because carnival did not take place due to the Covid-19 pandemic however other initiatives and a more extensive Saba Day program was held in the last quarter of the year to compensate for the fact that people were not able to participate in the normal yearly activities, leave the island or go on holiday throughout the year.
- In 2020 a structural amount was added to the free allowance for the Child Focus Foundation. This subsidy can be seen under the budget 'Naschoolse vorming en ontwikkeling'. In addition, the subsidy for the after-school care was moved to this function.

