



4th QUARTER IMPLEMENTATION REPORT & BUDGET AMENDMENT 2025

PUBLIC ENTITY SABA



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1. INTRODUCTION

In the fourth implementation report, the Public Entity Saba continues to offer comprehensive and transparent overviews of organizational activities. This implementation report provides insight not only into the financial figures but also into any deviations in the general operations of the Public Entity Saba over the period October through December 2025. You will find the following chapters in this section of the report:

1. Introduction
2. CFT Recommendations
3. Main Functions
4. Financial Management
5. Local Levies
6. Local Fees
7. Shortened Balance Sheet
8. Liquidity Analysis
9. Overview of Expenditure
10. Overview of Income
11. Overview of Personnel
12. Overview of Investments
13. Overview of Reserves
14. Overview Special Purpose Grant Salary Costs
15. Overview Project Funding
16. Expenditure and Income per Economic Category

2. CFT RECOMMENDATIONS

INTRODUCTION

The fourth quarter implementation report for 2025 underscores the continued commitment of the Public Entity Saba (PES) to transparency, fiscal discipline, and prudent financial management. Building upon the progress realized in the preceding quarters, this report provides a comprehensive update on PES's financial performance for the period October through December 2025, including developments in revenues, expenditures, liquidity, and project implementation.

The execution of the recommendations issued by the College Financieel Toezicht (CFT) remains a principal area of attention. The initiatives undertaken during this quarter further strengthen PES's financial governance framework, promote institutional accountability, and support the ongoing enhancement of financial reporting procedures and internal control mechanisms.

ADVICE

In its review of the third quarter implementation report of 2025, the College Financieel Toezicht (CFT) issued two key recommendations to support the effective and transparent management of Saba's public finances:

Investment Execution

The CFT advised Saba to closely monitor the pace of investment implementation and to take timely corrective measures where necessary, to ensure that total investments by the end of 2025 remain aligned with the approved budget. In addition, the CFT recommended assessing, as part of the third implementation report, whether a downward revision of the investment envelope would be appropriate based on actual execution trends.

Operational Expenditure

The CFT noted that spending under the operational budget was lagging behind the planned implementation schedule. For the first three quarters of 2025, total operational expenditure amounted to USD 30.3 million, including expenditures financed through special grants. This represented an overall budget execution rate of approximately 62 percent of the approved budget, including the third budget amendment.

Implementation of Budget Obligation Tooling

To further improve transparency and insight into budget execution, the CFT advised Saba to more explicitly include outstanding budgetary obligations in future financial reporting.

ACTION ON ADVICE

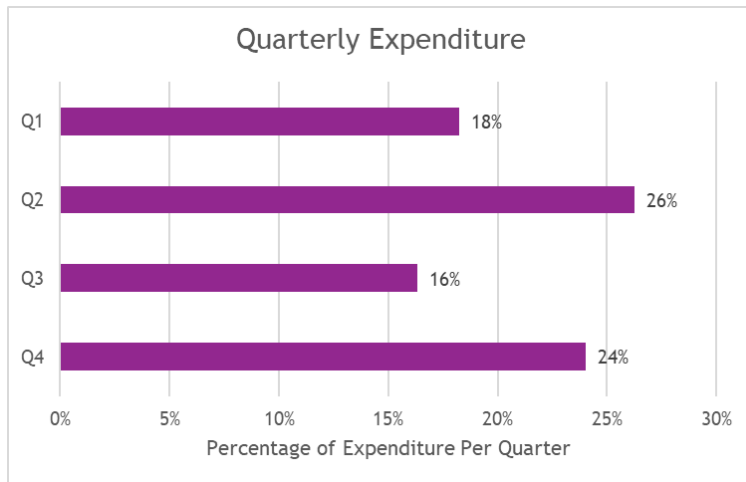
Investment Execution

In response to the CFT's recommendation, investment execution was closely monitored during the fourth quarter. The vehicle investment budget was fully absorbed, as all vehicle purchases planned for 2025 were successfully completed within the year. Based on these results, no downward adjustment of the investment budget was required.

Operational Expenditure

By the end of the fourth quarter, operational expenditure reached 89 percent of the approved budget, reflecting a significant improvement in execution during the final quarter of the year. While this demonstrates stronger budget utilization toward year-end, earlier delays highlight the need for improved alignment between

planning and implementation. To address this going forward, the finance department will work more closely with departments on project planning and goal execution. This enhanced coordination will support better alignment of departmental budgets with operational needs throughout the year and promote timelier and more consistent budget execution. The graph below shows the percentage of expenditure per quarter in 2025.



Implementation of Budget Obligation Tooling

The CFT's advice to implement budget obligation tooling is being taken forward through ongoing improvements in financial reporting and internal control. This includes the continued development of the AO/IC framework and strengthened monitoring of commitments. Full implementation of budget obligation tooling will require additional time, as it depends on coordination and collaboration with the software provider, Centric.

3. MAIN FUNCTIONS

The tables provided in this section of the implementation report present distinct overviews of expenditure and income for all four quarters of 2025, categorized by main function. The first set of tables includes both special purpose grants and free allowance figures, while the subsequent tables present these components separately, one showing only free allowance figures and the other only special purpose grants.

Unlike previous years, the implementation report is now structured to distinguish between free allowance which covers general departmental operational budgets—and special purpose grants. This separation is intended to enhance clarity and improve understanding.

3.1 MAIN FUNCTION TABLES – FREE ALLOWANCE & SPECIAL PURPOSE GRANTS

Q1, Q2, Q3, Q4	EXPENSE			
Main Function	Realization 2024	Budget 2025	Realization 2025	Deviation
0 - General Administration	8.755.751	11.286.794	9.855.820	1.430.974
1 - Public Order & Safety	921.969	1.274.306	833.784	440.522
2 - Traffic, Transport & Water Management	5.408.238	7.593.459	6.481.645	1.111.814
3 - Economic Affairs	4.041.221	5.512.788	5.230.248	282.540
4 - Education	1.191.288	822.036	565.135	256.901
5 - Culture & Recreation	1.778.084	2.944.564	2.354.864	589.700
6 - Social Services & Social Work	4.820.699	6.777.126	5.707.024	1.070.102
7 - Public Health	6.888.917	7.938.836	7.183.401	755.435
8 - Spatial Planning & Public Housing	454.896	407.159	409.458	-2.299
9 - Financing & General Cover Funds	8.499.261	5.436.302	3.782.871	1.653.431
TOTAL	42.760.323	49.993.370	42.404.251	7.589.119
Q1, Q2, Q3, Q4	INCOME			
Main Function	Realization 2024	Budget 2025	Realization 2025	Deviation
0 - General Administration	1.066.256	1.431.355	997.819	-433.536
1 - Public Order & Safety	609.616	841.554	502.037	-339.517
2 - Traffic, Transport & Water Management	1.155.974	1.896.408	1.385.741	-510.667
3 - Economic Affairs	3.307.284	4.886.152	4.590.161	-295.991
4 - Education	322.597	636.719	440.105	-196.614
5 - Culture & Recreation	133.531	1.076.553	683.999	-392.554
6 - Social Services & Social Work	2.932.169	3.919.858	2.948.769	-971.089
7 - Public Health	1.393.219	2.155.925	1.743.203	-412.722
8 - Spatial Planning & Public Housing	321.396	256.159	291.692	35.533
9 - Financing & General Cover Funds	32.661.803	32.892.687	33.348.355	455.668
TOTAL	43.903.843	49.993.370	46.931.882	-3.061.489
RESULT	1.143.520		4.527.631	4.527.631

3.2 MAIN FUNCTION TABLES – FREE ALLOWANCE

Q1, Q2, Q3, Q4	EXPENSE			
Main Function	Realization 2024	Budget 2025	Realization 2025	Deviation
0 - General Administration	8.755.751	10.007.939	9.006.265	1.001.674
1 - Public Order & Safety	921.969	432.752	333.216	99.536
2 - Traffic, Transport & Water Management	5.408.238	6.076.051	5.414.642	661.409
3 - Economic Affairs	4.041.221	730.636	744.039	-13.403
4 - Education	1.191.288	185.317	128.631	56.686
5 - Culture & Recreation	1.778.084	1.868.011	1.674.424	193.587
6 - Social Services & Social Work	4.820.699	2.917.268	2.822.811	94.457
7 - Public Health	6.888.917	5.939.411	5.586.917	352.494
8 - Spatial Planning & Public Housing	454.896	161.000	127.826	33.174
9 - Financing & General Cover Funds	8.499.261	5.436.302	3.782.871	1.653.431
TOTAL	42.760.323	33.754.687	29.621.643	4.133.044
Q1, Q2, Q3, Q4	INCOME			
Main Function	Realization 2024	Budget 2025	Realization 2025	Deviation
0 - General Administration	1.066.256	152.500	148.264	-4.236
1 - Public Order & Safety	609.616	0	1.468	1.468
2 - Traffic, Transport & Water Management	1.155.974	379.000	318.739	-60.261
3 - Economic Affairs	3.307.284	104.000	103.953	-47
4 - Education	322.597	0	3.600	3.600
5 - Culture & Recreation	133.531	0	3.560	3.560
6 - Social Services & Social Work	2.932.169	60.000	64.556	4.556
7 - Public Health	1.393.219	156.500	146.719	-9.781
8 - Spatial Planning & Public Housing	321.396	10.000	10.060	60
9 - Financing & General Cover Funds	32.661.803	32.892.687	33.348.355	455.668
TOTAL	43.903.843	33.754.687	34.149.274	394.587
RESULT	1.143.520		4.527.631	4.527.631

MAIN FUNCTION 0: GENERAL ADMINISTRATION

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
0 - General Administration					
001 - Governing bodies		1.250.984	1.350.868	1.344.112	6.756
60011000	Island Council	626.748	763.671	636.026	127.645
60013000	Executive Council	624.236	587.197	708.086	-120.889
002 - Administration		7.139.573	8.075.298	7.067.413	1.007.885
60020000	Domain Management	18.403	98.000	79.459	18.541
60021000	Island Secretary's Office	907.519	1.164.855	1.305.645	-140.790
60021001	Project & Policy Bureau	1.033.443	927.934	863.224	64.710
60021002	FEZ/Finance and Economic Affairs	1.121.751	1.255.260	1.014.006	241.254
60021003	Organizational Development Plan	352.935	0	40.665	-40.665
60021004	Archives, corresp., registry and text acquisition.	181.160	202.369	191.295	11.074
60021006	Human Resources	625.140	717.714	626.915	90.799
60021007	Automation	556.135	924.901	739.250	185.651
60021011	Chief Information Office (CIO)	250.843	80.357	65.289	15.068
60021012	Facility Management	1.092.799	1.165.235	1.071.343	93.892
60021015	Infrastructure & Spatial Planning	687.158	481.828	434.276	47.552
60021016	Legal Affairs	286.689	302.193	263.018	39.175
60022000	Other Matters (Training & Development)	20.667	702.500	367.292	335.208
60022001	Elections	4.931	52.152	5.736	46.417
003 - General Legal Affairs		365.194	581.773	594.740	-12.967
60030000	Census Office	365.194	581.773	594.740	-12.967
0 - General Administration Total		8.755.751	10.007.939	9.006.265	1.001.674

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
0 - General Administration					
001 - Governing bodies		0	0	0	0
60011000	Island Council				
60013000	Executive Council				
002 - Administration		1.017.386	107.000	100.209	-6.791
60020000	Domain Management	77.342	105.000	99.005	-5.995
60021000	Island Secretary's Office				
60021001	Project & Policy Bureau	289.704	0	0	0
60021002	FEZ/Finance and Economic Affairs				
60021003	Organizational Development Plan	339.425	0	0	0
60021004	Archives, corresp., registry and text acquisition.				
60021006	Human Resources	50.987	0	0	0
60021007	Automation				
60021011	Chief Information Office (CIO)				
60021012	Facility Management				
60021015	Infrastructure & Spatial Planning	170.333	0	0	0
60021016	Legal Affairs	88.275	0	0	0
60022000	Other Matters (Training & Development)	1.320	2.000	1.204	-796
60022001	Elections				
003 - General Legal Affairs		48.870	45.500	48.054	2.554
60030000	Census Office	48.870	45.500	48.054	2.554
0 - General Administration Total		1.066.256	152.500	148.264	-4.236

MAIN FUNCTION 1: PUBLIC ORDER & SAFETY

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
1 - Public Order & Safety					
130 - Disaster management		754.669	128.173	155.209	-27.036
61300000	Disaster Response	754.669	128.173	155.209	-27.036
140 - Public order and safety		167.301	304.579	178.007	126.572
61400000	Public Order & Safety	167.301	304.579	178.007	126.572
1 - Public Order & Safety Total		921.969	432.752	333.216	99.536

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
1 - Public Order & Safety					
130 - Disaster management		609.443	0	0	0
61300000	Disaster Response	609.443	0	0	0
140 - Public order and safety		172	0	1.468	1.468
61400000	Public Order & Safety	172	0	1.468	1.468
1 - Public Order & Safety Total		609.616	0	1.468	1.468

MAIN FUNCTION 2: TRAFFIC, TRANSPORT AND WATER MANAGEMENT

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
2 - Traffic, Transport & Water Management					
210 - Streets, roads and squares		2.534.255	2.757.905	2.364.701	393.204
62100000	Roads, streets squares general	2.534.255	2.757.905	2.364.701	393.204
211 - Land traffic measures		7.879	818.344	729.349	88.995
62110000	Land traffic measures	7.879	818.344	729.349	88.995
220 - Seaports		1.567.484	1.125.007	951.248	173.759
62200000	Operating contributions related to seaports	1.567.484	1.125.007	951.248	173.759
230 - Aviation		1.298.619	1.374.795	1.369.344	5.451
62300000	Other matters related to aviation	1.298.619	1.374.795	1.369.344	5.451
2 - Traffic, Transport & Water Management Total		5.408.238	6.076.051	5.414.642	661.409

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
2 - Traffic, Transport & Water Management					
210 - Streets, roads and squares		453.793	0	0	0
62100000	Roads, streets squares general	453.793	0	0	0
211 - Land traffic measures		17.204	17.000	19.010	2.010
62110000	Land traffic measures	17.204	17.000	19.010	2.010
220 - Seaports		352.200	185.000	115.772	-69.228
62200000	Operating contributions related to seaports	352.200	185.000	115.772	-69.228
230 - Aviation		332.777	177.000	183.957	6.957
62300000	Other matters related to aviation	332.777	177.000	183.957	6.957
2 - Traffic, Transport & Water Management Total		1.155.974	379.000	318.739	-60.261

MAIN FUNCTION 3: ECONOMIC AFFAIRS

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
3 - Economic Affairs					
300 - General Administration		824.143	434	434	0
63000001	Water Management - Saba Splash	448.706	434	434	0
63000002	Water Management - RO	375.437	0	0	0
310 - Trade and Industry		2.712.810	6.750	7.157	-407
63100000	Trade and Industry	2.712.810	6.750	7.157	-407
341 - Other agricultural affairs, hunting and fishing		504.268	723.452	736.449	-12.997
63410000	Agricultural Production and Reclamation	0	161.914	168.713	-6.799
63410001	Promotion of agriculture/livestock/fisheries	504.268	561.538	567.736	-6.198
3 - Economic Affairs Total		4.041.221	730.636	744.039	-13.403

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
3 - Economic Affairs					
300 - General Administration		494.806	0	-245	-245
63000001	Water Management - Saba Splash	212.112	0	-245	-245
63000002	Water Management - RO	282.694	0	0	0
310 - Trade and Industry		2.793.322	86.000	89.107	3.107
63100000	Trade and Industry	2.793.322	86.000	89.107	3.107
341 - Other agricultural affairs, hunting and fishing		19.156	18.000	15.090	-2.910
63410000	Agricultural Production and Reclamation	0	12.000	12.112	112
63410001	Promotion of agriculture/livestock/fisheries	19.156	6.000	2.978	-3.022
3 - Economic Affairs Total		3.307.284	104.000	103.953	-47

MAIN FUNCTION 4: EDUCATION

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
4 - Education					
480 - Common expenses of education		1.191.288	185.317	128.631	56.686
64800001	Transportation costs	728.136	0	31.458	-31.458
64800002	Social Formation Duty	267.497	0	0	0
64800003	Scholarship funds and scholarships	83.001	0	0	0
64800007	Department of Education	112.654	185.317	97.173	88.144
4 - Education Total		1.191.288	185.317	128.631	56.686

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
4 - Education					
480 - Common expenses of education		322.597	0	3.600	3.600
64800001	Transportation costs				
64800002	Social Formation Duty	267.497	0	0	0
64800003	Scholarship funds and scholarships	6.531	0	0	0
64800007	Department of Education	48.569	0	3.600	3.600
4 - Education Total		322.597	0	3.600	3.600

MAIN FUNCTION 5: CULTURE & RECREATION

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
5 - Culture & Recreation					
510 - Public library work		132.640	110.000	110.000	0
65100000	Libraries and reading rooms	132.640	110.000	110.000	0
530 - Sports		254.612	44.542	43.368	1.174
65300001	Outdoor sports facilities	254.612	44.542	43.368	1.174
541 - Antiquities / Museums		165.139	279.642	185.938	93.704
65410000	Antiquities/museums	165.139	279.642	185.938	93.704
560 - Social living and outdoor recreation		713.062	830.414	644.395	186.019
65600000	Tourism Promotion	700.167	816.119	631.307	184.812
65600001	Public Green Space	12.895	14.295	13.088	1.207
580 - Other culture and recreation		512.632	603.413	690.723	-87.310
65800000	Other cultural affairs	512.632	603.413	690.723	-87.310
5 - Culture & Recreation Total		1.778.084	1.868.011	1.674.424	193.587

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
5 - Culture & Recreation					
510 - Public library work		32.640	0	0	0
65100000	Libraries and reading rooms	32.640	0	0	0
530 - Sports		0	0	0	0
65300001	Outdoor sports facilities				
541 - Antiquities / Museums		0	0	0	0
65410000	Antiquities/museums				
560 - Social living and outdoor recreation		3.924	0	1.560	1.560
65600000	Tourism Promotion	3.924	0	1.560	1.560
65600001	Public Green Space				
580 - Other culture and recreation		96.967	0	2.000	2.000
65800000	Other cultural affairs	96.967	0	2.000	2.000
5 - Culture & Recreation Total		133.531	0	3.560	3.560

MAIN FUNCTION 6: SOCIAL SERVICES & SOCIAL WORK

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
6 - Social Services & Social Work					
600 - General management		265.644	304.545	270.282	34.263
66000000	General Management Soc. Pres. and Social Work	265.644	304.545	270.282	34.263
610 - Assistance		569.352	846.153	752.301	93.852
66100000	Assistance/emergency needs	569.352	846.153	752.301	93.852
611 - Employment		1.099.261	472.000	472.000	0
66110000	Employment Opportunities	1.099.261	472.000	472.000	0
620 - Social guidance and counseling		877.452	483.061	514.527	-31.466
66200002	Social Affairs	636.281	386.372	414.340	-27.968
66200003	Domestic violence and child abuse	241.171	96.689	100.187	-3.498
630 - Social work youth and youth work		795.232	307.801	305.100	2.701
66300003	After-school education and development	795.232	307.801	305.100	2.701
650 - Child day care		1.213.759	503.708	508.602	-4.894
66500000	Childcare (Day Care)	1.213.759	503.708	508.602	-4.894
6 - Social Services & Social Work Total		4.820.699	2.917.268	2.822.811	94.457

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
6 - Social Services & Social Work					
600 - General management		0	0	0	0
66000000	General Management Soc. Pres. and Social Work				
610 - Assistance		173.109	0	0	0
66100000	Assistance/emergency needs	173.109	0	0	0
611 - Employment		650.000	0	0	0
66110000	Employment Opportunities	650.000	0	0	0
620 - Social guidance and counseling		752.594	0	1.056	1.056
66200002	Social Affairs	517.692	0	1.056	1.056
66200003	Domestic violence and child abuse	234.903	0	0	0
630 - Social work youth and youth work		547.358	0	0	0
66300003	After-school education and development	547.358	0	0	0
650 - Child day care		809.108	60.000	63.501	3.501
66500000	Childcare (Day Care)	809.108	60.000	63.501	3.501
6 - Social Services & Social Work Total		2.932.169	60.000	64.556	4.556

MAIN FUNCTION 7: PUBLIC HEALTH

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
7 - Public Health					
700 - Public health		844.011	910.194	874.191	36.003
67000000	General Public Health Management (Public Health)	844.011	910.194	874.191	36.003
710 - Preventive and curative health		389.228	197.500	176.588	20.912
67100000	Other Health Care (Prevention and Sports)	389.228	197.500	176.588	20.912
721 - Cleaning		3.262.703	2.768.809	2.548.553	220.256
67210000	Cleaning	3.088.511	2.559.424	2.325.218	234.206
67211000	Other Matters (Trail Maintenance)	174.192	209.385	223.335	-13.950
723 - Environmental management		1.976.197	1.595.492	1.548.373	47.119
67230000	Environment and Nature Management	1.976.197	367.492	316.017	51.475
67230002	NEPP Reforestation		70.000	63.582	6.418
67230003	NEPP Goat Control		340.000	350.826	-10.826
67230004	NEPP Education & Awareness		145.000	139.578	5.422
67230005	NEPP Coral Restoration		532.000	532.266	-266
67230006	NEPP Food Security		20.000	19.618	382
67230007	NEPP Invasive Species Control		120.000	125.494	-5.494
67230008	NEPP Rainwater Management		1.000	992	8
724 - Mortuary care		5.983	6.231	5.983	248
67240000	Cemetery	5.983	6.231	5.983	248
725 - Other public hygiene		410.795	461.185	433.230	27.955
67250000	Public Hygiene	410.795	461.185	433.230	27.955
7 - Public Health Total		6.888.917	5.939.411	5.586.917	352.494

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
7 - Public Health					
700 - Public health		77.944	0	0	0
67000000	General Public Health Management (Public Health)	77.944			
710 - Preventive and curative health		243.598	0	0	0
67100000	Other Health Care (Prevention and Sports)	243.598			
721 - Cleaning		640.228	150.000	139.783	-10.217
67210000	Cleaning	640.228	150.000	139.783	-10.217
67211000	Other Matters (Trail Maintenance)			0	0
723 - Environmental management		431.169	5.000	6.102	1.102
67230000	Environment and Nature Management	431.169	0	0	0
67230002	NEPP Reforestation	0	0	2.520	2.520
67230003	NEPP Goat Control	0	5.000	3.582	-1.418
67230004	NEPP Education & Awareness				
67230005	NEPP Coral Restoration				
67230006	NEPP Food Security				
67230007	NEPP Invasive Species Control				
67230008	NEPP Rainwater Management				
724 - Mortuary care		0	0	0	0
67240000	Cemetery				
725 - Other public hygiene		280	1.500	834	-666
67250000	Public Hygiene	280	1.500	834	-666
7 - Public Health Total		1.393.219	156.500	146.719	-9.781

MAIN FUNCTION 8: SPATIAL PLANNING & PUBLIC HOUSING

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
8 - Spatial Planning & Public Housing					
822 - Other public housing		454.896	161.000	127.826	33.174
68220000	Building and housing supervision general management	454.896	161.000	127.826	33.174
8 - Spatial Planning & Public Housing Total		454.896	161.000	127.826	33.174

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
8 - Spatial Planning & Public Housing					
822 - Other public housing		321.396	10.000	10.060	60
68220000	Building and housing supervision general management	321.396	10.000	10.060	60
8 - Spatial Planning & Public Housing Total		321.396	10.000	10.060	60

MAIN FUNCTION 9: FINANCING & GENERAL COVER FUNDS

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
9 - Financing & General Cover Funds					
910 - Reserves and provisions		7.429.970	3.631.079	3.631.079	0
69100000	Reserves and Provisions	7.429.970	3.631.079	3.631.079	0
920 - Taxes		296.442	131.500	12.667	118.834
69200000	Taxes	296.442	131.500	12.667	118.834
922 - General expenses and income		772.850	1.673.723	139.125	1.534.598
69220000	General expenses/income	772.850	1.673.723	139.125	1.534.598
9 - Financing & General Cover Funds Total		8.499.261	5.436.302	3.782.871	1.653.431

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
9 - Financing & General Cover Funds					
910 - Reserves and provisions		3.627.845	6.243.007	6.243.007	0
69100000	Reserves and Provisions	3.627.845	6.243.007	6.243.007	0
920 - Taxes		285.288	355.000	286.186	-68.814
69200000	Taxes	285.288	355.000	286.186	-68.814
922 - General expenses and income		28.748.671	26.294.680	26.819.162	524.482
69220000	General expenses/income	28.748.671	26.294.680	26.819.162	524.482
9 - Financing & General Cover Funds Total		32.661.803	32.892.687	33.348.355	455.668

3.3 MAIN FUNCTION TABLES – SPECIAL PURPOSE GRANTS

Q1, Q2, Q3, Q4	EXPENSE			
Main Function	Realization 2024	Budget 2025	Realization 2025	Deviation
0 - General Administration	0	1.278.855	849.555	429.300
1 - Public Order & Safety	0	841.554	500.569	340.985
2 - Traffic, Transport & Water Management	0	1.517.408	1.067.002	450.406
3 - Economic Affairs	0	4.782.152	4.486.208	295.944
4 - Education	0	636.719	436.505	200.214
5 - Culture & Recreation	0	1.076.553	680.439	396.114
6 - Social Services & Social Work	0	3.859.858	2.884.213	975.645
7 - Public Health	0	1.999.425	1.596.484	402.941
8 - Spatial Planning & Public Housing	0	246.159	281.632	-35.473
TOTAL	0	16.238.683	12.782.608	3.456.075
Q1, Q2, Q3, Q4	INCOME			
Main Function	Realization 2024	Budget 2025	Realization 2025	Deviation
0 - General Administration	0	1.278.855	849.555	-429.300
1 - Public Order & Safety	0	841.554	500.569	-340.985
2 - Traffic, Transport & Water Management	0	1.517.408	1.067.002	-450.406
3 - Economic Affairs	0	4.782.152	4.486.208	-295.944
4 - Education	0	636.719	436.505	-200.214
5 - Culture & Recreation	0	1.076.553	680.439	-396.114
6 - Social Services & Social Work	0	3.859.858	2.884.213	-975.645
7 - Public Health	0	1.999.425	1.596.484	-402.941
8 - Spatial Planning & Public Housing	0	246.159	281.632	35.473
TOTAL	0	16.238.683	12.782.608	-3.456.075
RESULT	0	0	-0	-0

Only in 2025 was each special-purpose grant assigned its own ledger number. In prior years, special-purpose grants were tracked solely by special cost centers and recorded under the ledger number of the relevant department. As a result, 2024 appears with zero balances.

MAIN FUNCTION 0: GENERAL ADMINISTRATION

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
0 - General Administration					
002 - Administration		0	1.278.855	849.555	429.300
90021003	Organizational Development Plan 2023 -2030		611.610	391.453	220.157
90021011	Digitalisering		106.466	64.341	42.125
90021015	FlexPool 2023-2024		224.301	210.669	13.632
90021016	Legal Desk Saba		147.125	117.700	29.425
90022000	Saba Package 2025		189.353	65.392	123.961
0 - General Administration Total		0	1.278.855	849.555	429.300

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
0 - General Administration					
002 - Administration		0	1.278.855	849.555	-429.300
90021003	Organizational Development Plan 2023 -2030		611.610	391.453	-220.157
90021011	Digitalisering		106.466	64.341	-42.125
90021015	FlexPool 2023-2024		224.301	210.669	-13.632
90021016	Legal Desk Saba		147.125	117.700	-29.425
90022000	Saba Package 2025		189.353	65.392	-123.961
0 - General Administration Total		0	1.278.855	849.555	-429.300

MAIN FUNCTION 1: PUBLIC ORDER & SAFETY

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
1 - Public Order & Safety					
130 - Disaster management		0	841.554	500.569	340.985
91300000	Veiligheidswet BES # 20 (Disaster Management)		395.795	149.787	246.008
91300001	Search en Rescue Organisatie SAR		310.759	254.104	56.655
91300003	Rampenbestrijding_Crisisbeheersing_Brandweezorg		135.000	96.678	38.322
1 - Public Order & Safety Total		0	841.554	500.569	340.985

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
1 - Public Order & Safety					
130 - Disaster management		0	841.554	500.569	-340.985
91300000	Veiligheidswet BES # 20 (Disaster Management)		395.795	149.787	-246.008
91300001	Search en Rescue Organisatie SAR		310.759	254.104	-56.655
91300003	Rampenbestrijding_Crisisbeheersing_Brandweezorg		135.000	96.678	-38.322
1 - Public Order & Safety Total		0	841.554	500.569	-340.985

MAIN FUNCTION 2: TRAFFIC, TRANSPORT AND WATER MANAGEMENT

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
2 - Traffic, Transport & Water Management					
210 - Streets, roads and squares			280.000	329.507	-49.507
92100000	Infrastructural Maintenance 2022-2025		280.000	329.507	-49.507
220 - Seaports		0	761.740	465.630	296.110
92200000	Recovery Funds 'Harbor'		602.000	325.315	276.685
92200003	Infrastructural Maintenance 2022-2025		159.740	140.316	19.424
230 - Aviation		0	475.668	271.865	203.803
92300000	Subsidy Airport Backlog and Education		45.000	13.623	31.377
92300002	Infrastructural Maintenance 2022-2025		430.668	258.242	172.426
2 - Traffic, Transport & Water Management Total		0	1.517.408	1.067.002	450.406

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
2 - Traffic, Transport & Water Management					
210 - Streets, roads and squares			280.000	329.507	49.507
92100000	Infrastructural Maintenance 2022-2025		280.000	329.507	49.507
220 - Seaports		0	761.740	465.630	-296.110
92200000	Recovery Funds 'Harbor'		602.000	325.315	-276.685
92200003	Infrastructural Maintenance 2022-2025		159.740	140.316	-19.424
230 - Aviation		0	475.668	271.865	-203.803
92300000	Subsidy Airport Backlog and Education		45.000	13.623	-31.377
92300002	Infrastructural Maintenance 2022-2025		430.668	258.242	-172.426
2 - Traffic, Transport & Water Management Total		0	1.517.408	1.067.002	-450.406

MAIN FUNCTION 3: ECONOMIC AFFAIRS

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
3 - Economic Affairs					
300 - General Administration		0	1.375.111	1.079.168	295.943
93000001	Subsidieverlening Inzake Drinkwatervoorziening		358.519	436.502	-77.983
93000002	Subsidieverlening inzake watertransport RO		860.702	480.061	380.641
93000003	Drinking water in connection with Covid-19		155.890	162.605	-6.715
310 - Handel en Industrie		0	3.407.041	3.407.040	1
93100000	Investering in Elektriciteitsproductie		1.824.106	1.824.106	-0
93100001	EU Sustainable & Reliable Energy in Saba		1.582.935	1.582.934	1
3 - Economic Affairs Total		0	4.782.152	4.486.208	295.944

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
3 - Economic Affairs					
300 - General Administration		0	1.375.111	1.079.168	-295.943
93000001	Subsidieverlening Inzake Drinkwatervoorziening		358.519	436.502	77.983
93000002	Subsidieverlening inzake watertransport RO		860.702	480.061	-380.641
93000003	Drinking water in connection with Covid-19		155.890	162.605	6.715
310 - Handel en Industrie		0	3.407.041	3.407.040	-1
93100000	Investering in Elektriciteitsproductie		1.824.106	1.824.106	0
93100001	EU Sustainable & Reliable Energy in Saba		1.582.935	1.582.934	-1
3 - Economic Affairs Total		0	4.782.152	4.486.208	-295.944

MAIN FUNCTION 4: EDUCATION

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
4 - Education					
480 - Common expenses of education		0	636.719	436.505	200.214
94800002	SKJ (Taak 1315)		275.000	0	275.000
94800007	Covenant Onderwijshuisvesting Saba (OCW)		111.628	200.085	-88.457
94800008	Brugfunctionaris 2024		84.680	84.680	0
94800009	Tijdelijke Impuls Schoolmaaltijden OLS		165.411	151.740	13.671
4 - Education Total		0	636.719	436.505	200.214

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
4 - Education					
480 - Common expenses of education		0	636.719	436.505	-200.214
94800002	SKJ (Taak 1315)		275.000		-275.000
94800007	Covenant Onderwijshuisvesting Saba (OCW)		111.628	200.085	88.457
94800008	Brugfunctionaris 2024		84.680	84.680	0
94800009	Tijdelijke Impuls Schoolmaaltijden OLS		165.411	151.740	-13.671
4 - Education Total		0	636.719	436.505	-200.214

MAIN FUNCTION 5: CULTURE & RECREATION

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
5 - Culture & Recreation					
510 - Public library work		0	145.060	0	145.060
95100000	Queen Wilhelmina Library Subsidy		145.060	0	145.060
530 - Sports		0	801.776	596.301	205.475
95300001	Wegwerken Achterstanden Sportsaccommodaties		601.776	571.755	30.021
95300002	Regio Deal Verbinden Verrijken en Verbeteren		200.000	24.545	175.455
580 - Other culture and recreation		0	129.717	84.139	45.578
95800000	Verlening BU Cultuurcoach Saba 2023-2025		82.052	72.463	9.589
95800001	Cultural Policy Plan 2023-2030		46.865	10.876	35.989
95800002	Bijdrage OCW Koningsspelen		800	800	0
5 - Culture & Recreation Total		0	1.076.553	680.439	396.114

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
5 - Culture & Recreation					
510 - Public library work		0	145.060	0	-145.060
95100000	Queen Wilhelmina Library Subsidy		145.060	0	-145.060
530 - Sports		0	801.776	596.301	-205.475
95300001	Wegwerken Achterstanden Sportsaccommodaties		601.776	571.755	-30.021
95300002	Regio Deal Verbinden Verrijken en Verbeteren		200.000	24.545	-175.455
580 - Other culture and recreation		0	129.717	84.139	-45.578
95800000	Verlening BU Cultuurcoach Saba 2023-2025		82.052	72.463	-9.589
95800001	Cultural Policy Plan 2023-2030		46.865	10.876	-35.989
95800002	Bijdrage OCW Koningsspelen		800	800	0
5 - Culture & Recreation Total		0	1.076.553	680.439	-396.114

MAIN FUNCTION 6: SOCIAL SERVICES & SOCIAL WORK

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
6 - Social Services & Social Work					
610 - Assistance		0	199.971	199.971	0
96100000	Energy Subsidy Low Income Subsidy		133.533	133.533	0
96100001	Bijzondere Uitkering Aanpak Energiearmoede Saba		66.438	66.438	0
611 - Employment		0	1.049.286	873.602	175.684
96110000	SZW		124.653	73.602	51.051
96110001	Initiatieven Werken met een Arbeidsbeperking 2025		924.633	800.000	124.633
620 - Social guidance and counseling		0	745.275	533.351	211.924
96200002	VWS - Domestic Violence		122.000	116.552	5.448
96200003	Sportzaal Saba (DV 2025)		70.000	62.287	7.713
96220002	VWS 2025		553.275	354.512	198.763
630 - Social work youth and youth work		0	190.368	143.817	46.551
96300003	Huisvesting BES(t) 4 Kids		55.368	47.886	7.482
96300004	MDT Program 2024 - 2027		135.000	95.931	39.069
650 - Child day care		0	1.674.958	1.133.472	541.486
96500000	Subsidieregeling Financiering Kinderopvang (UVB)		656.465	526.098	130.367
96500001	BES(t) 4 Kids Support Structure		106.380	0	106.380
96500002	BES(t) 4 Kids Care Structure		191.613	38.502	153.111
96500003	BES(t) 4 Kids 2024		720.500	546.779	173.721
96500004	BES(t) 4 Kids 2025		0	22.092	-22.092
6 - Social Services & Social Work Total		0	3.859.858	2.884.213	975.645

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
6 - Social Services & Social Work					
610 - Assistance		0	199.971	199.971	0
96100000	Energy Subsidy Low Income Subsidy		133.533	133.533	0
96100001	Bijzondere Uitkering Aanpak Energiearmoede Saba		66.438	66.438	0
611 - Employment		0	1.049.286	873.602	-175.684
96110000	SZW		124.653	73.602	-51.051
96110001	Initiatieven Werken met een Arbeidsbeperking 2025		924.633	800.000	-124.633
620 - Social guidance and counseling		0	745.275	533.351	-211.924
96200002	VWS - Domestic Violence		122.000	116.552	-5.448
96200003	Sportzaal Saba (DV 2025)		70.000	62.287	-7.713
96220002	VWS 2025		553.275	354.512	-198.763
630 - Social work youth and youth work		0	190.368	143.817	-46.551
96300003	Huisvesting BES(t) 4 Kids		55.368	47.886	-7.482
96300004	MDT Program 2024 - 2027		135.000	95.931	-39.069
650 - Child day care		0	1.674.958	1.133.472	-541.486
96500000	Subsidieregeling Financiering Kinderopvang (UVB)		656.465	526.098	-130.367
96500001	BES(t) 4 Kids Support Structure		106.380	0	-106.380
96500002	BES(t) 4 Kids Care Structure		191.613	38.502	-153.111
96500003	BES(t) 4 Kids 2024		720.500	546.779	-173.721
96500004	BES(t) 4 Kids 2025		0	22.092	22.092
6 - Social Services & Social Work Total		0	3.859.858	2.884.213	-975.645

MAIN FUNCTION 7: PUBLIC HEALTH

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
7 - Public Health					
700 - Public health		0	43.053	73.023	-29.970
97000000	Publieke Gezondheid # 1		0	49.515	-49.515
97000001	Bijzondere Uitkering Corona Steunpakketten		10.000	10.694	-694
97000002	Covid 19 2023		2.500	2.257	243
97000003	Alleen jij bepaalt wie je bent, 2022-2024 (BYOI)		30.553	10.557	19.996
710 - Preventive and curative health		0	645.872	351.795	294.077
97100000	VWS 2023 /2024		1.672	499	1.173
97100001	Naschools Activiteitsaanbod 2024		79.200	64.842	14.358
97100002	VWS 2025		565.000	286.454	278.546
721 - Cleaning		0	1.102.500	1.000.885	101.615
97210000	NEPP Waste Management		135.000	129.234	5.766
97210001	Urgent Waste Management Issues		400.000	414.063	-14.063
97210002	NEPP Funds Waste Management		567.500	457.589	109.912
723 - Environmental management		0	208.000	170.781	37.219
97230000	Klimaatplan Saba		105.000	67.447	37.553
97230001	Monitoring Groundwater Flow & Quality Saba		103.000	103.334	-334
7 - Public Health Total		0	1.999.425	1.596.484	402.941

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
7 - Public Health					
700 - Public health		0	43.053	73.023	29.970
97000000	Publieke Gezondheid # 1		0	49.515	49.515
97000001	Bijzondere Uitkering Corona Steunpakketten		10.000	10.694	694
97000002	Covid 19 2023		2.500	2.257	-243
97000003	Alleen jij bepaalt wie je bent, 2022-2024 (BYOI)		30.553	10.557	-19.996
710 - Preventive and curative health		0	645.872	351.795	-294.077
97100000	VWS 2023 /2024		1.672	499	-1.173
97100001	Naschools Activiteitsaanbod 2024		79.200	64.842	-14.358
97100002	VWS 2025		565.000	286.454	-278.546
721 - Cleaning		0	1.102.500	1.000.885	-101.615
97210000	NEPP Waste Management		135.000	129.234	-5.766
97210001	Urgent Waste Management Issues		400.000	414.063	14.063
97210002	NEPP Funds Waste Management		567.500	457.589	-109.912
723 - Environmental management		0	208.000	170.781	-37.219
97230000	Klimaatplan Saba		105.000	67.447	-37.553
97230001	Monitoring Groundwater Flow & Quality Saba		103.000	103.334	334
7 - Public Health Total		0	1.999.425	1.596.484	-402.941

MAIN FUNCTION 8: SPATIAL PLANNING & PUBLIC HOUSING

		EXPENSE			
Main Function & Function	Budget Number	Realization 2024	Budget 2025	Realization 2025	Deviation
8 - Spatial Planning & Public Housing					
822 - Other public housing		0	246.159	281.632	-35.473
98220000	Verhuursubsidie		146.159	183.639	-37.480
98220001	Volkshuisvestingfonds Saba		100.000	97.993	2.007
8 - Spatial Planning & Public Housing Total		0	246.159	281.632	-35.473

		INCOME			
Main Function & Function	Function	Realization 2024	Budget 2025	Realization 2025	Deviation
8 - Spatial Planning & Public Housing					
822 - Other public housing		0	246.159	281.632	35.473
98220000	Verhuursubsidie		146.159	183.639	37.480
98220001	Volkshuisvestingfonds Saba		100.000	97.993	-2.007
8 - Spatial Planning & Public Housing Total		0	246.159	281.632	35.473

4. FINANCIAL MANAGEMENT

In the fourth quarter of 2025, the Public Entity Saba continued to strengthen and professionalize its financial management framework. The Financial Controls & Compliance function became operational, with an initial focus on strengthening administrative controls and embedding compliance within daily financial processes. In parallel, the Financial Policy Officer function started to work systematically on outstanding debtors. This included active follow-up with clients, the establishment of payment arrangements, and the assessment and write-off of long-standing uncollectible receivables. These actions have already resulted in improved collections and the resolution of several long-standing debts.

Preparations are in place for continued support by the financial management consultant, with a follow-up visit planned in the first to second quarter of 2026 to further support the consolidation of financial controls, debt management, and HRM administration.

In addition, a start was made with external consultants for the development of the Administrative Organization and Internal Control (AO/IC) handbook. Meetings were held with departments to map key processes and risks, marking an important step toward standardized procedures, clearer responsibilities, and strengthened internal control across the organization.

Saba's liquidity position remains strong, with sufficient cash resources to meet current obligations. The continued focus is on maintaining financial discipline, improving transparency, and further embedding controls to support sustainable and well-governed financial management.

5. LOCAL LEVIES

The following table provides an overview of the local levies collected during the fourth quarter, along with explanations for any deviations observed.

Local Levies	Budget 2025	Realization Q1	Realization Q2	Realization Q3	Realization Q4	Total Realization	Deviation
Motor Vehicle Tax	185.000	139.367	20.809	19.563	3.794	183.533	1.467
Harbor Fees	110.000	31.358	5.465	25.991	19.122	81.936	28.064
Ground Lease	14.000	1.258	2.081	4.462	689	8.490	5.510
Tourist Tax	75.000	4.285	5.336	4.558	4.247	18.426	56.574
Airport Surcharge/Landing Fees	177.000	68.914	28.644	39.804	67.949	205.311	-28.311
Waste Levy	150.000	25.353	38.183	38.563	37.684	139.783	10.217
Civil Affairs	45.500	16.888	9.653	10.450	10.974	47.965	-2.465
Certificate of Good Conduct/Cadastral Registration	2.000	430	194	230	350	1.204	796
Bouwleges Building Permits	10.000	0	2.000	8.000	0	10.000	0
Driving Licenses	17.000	4.460	6.062	4.572	3.496	18.590	-1.590
Trade and Industry (Business Licenses)	86.000	83.410	3.464	922	195	87.991	-1.991
Catering Permits	95.000	38.855	16.047	15.880	13.254	84.036	10.964
TOTAL	966.500	414.576	137.938	172.995	161.754	887.263	79.237

MOTOR VEHICLE TAX

By the end of Q4, 99% of the budgeted amount has been collected and the target has been achieved.

HARBOR FEES

By the end of Q4, 74% of the budgeted revenue was collected. Harbor fees are demand-driven and fluctuate throughout the year, which accounts for the shortfall in meeting the annual target.

GROUND LEASE/RENTAL

By the end of Q4, collections reached 61% of the budgeted amount and the target was not fully achieved due to delays in payments.

TOURIST TAX

By the end of Q4, collections reached 25% of the budgeted amount, and the target was not fully achieved, primarily due to delays in payments and the ongoing processing of compliance investigations.

AIRPORT LEVIES

Collections have surpassed the budget, reaching 116% by the end of Q4. This increase is primarily due to an adjustment to the income budget for landing fees following the correction of fees published in the Aeronautical Information Publication (AIP), which resulted in increased revenue.

WASTE LEVIES

By the end of Q4, 93% of the budgeted revenue was collected.

CIVIL AFFAIRS LEVIES

By the end of Q4, 105% of the budget revenue has been collected, surpassing the target.

CERTIFICATE OF GOOD CONDUCT/CADASTRAL REGISTRATION

Collections for these levies are influenced by demand and can vary throughout the year, making it challenging to match actual income with budgeted projections. This is reflected in the 60% of the budget realized by the end of Q4.

BUILDING PERMITS

By the end of Q4, 100% of the budgeted revenue has been collected, achieving the target.

DRIVING LICENSES

Collections by the end of Q4 reached 109% of the budgeted revenue, surpassing the target.

TRADE AND INDUSTRY LEVIES

Most levies in this category are renewed and paid annually in the first quarter. Increased activity in the issuance of new business licenses contributed to a 102% realization rate, exceeding the target.

CATERING PERMITS

By the end of Q4, 88% of the projected income from catering permits was collected.

6. LOCAL FEES

The following table provides an overview of the local fees collected during the fourth quarter, along with explanations for any deviations observed.

Local Fees	Budget 2025	Realization Q1	Realization Q2	Realization Q3	Realization Q4	Total Realization	Deviation
Child Care	60.000	16.105	15.822	14.855	16.602	63.384	-3.384
Health Certificates	1.500	0	0	25	809	834	666
Sale of Agricultural Products - Zion's Hill Farm	6.000	628	0	2.634	344	3.606	2.394
Sale of Agricultural Products - Hydroponics Farm	12.000	1.816	2.332	4.904	4.282	13.334	-1.334
Sale of Animal Feed & Meat	5.000	779	1.414	1.664	1.139	4.996	4
Water Supplies - Saba Splash	68.262	9.042	12.245	21.287	20.284	62.858	5.405
Water Supplies - RO Water	268.984	45.610	46.789	89.616	11.020	193.036	75.948
Rental	91.000	27.958	17.056	24.206	21.298	90.517	483
Crane Rental	75.000	0	0	0	33.838	33.838	41.162
TOTAL	587.746	101.937	95.658	159.191	109.616	466.402	121.344

CHILDCARE

This budget has surpassed projections, with 106% collected by the end of Q4.

VERKOOP ZADEN GEZONDHEIDSCERTIFICATEN (HEALTH CERTIFICATES)

Revenue from this fee varies with demand, making it difficult to align collections with budget projections. By the end of Q4, 56% of the expected income has been collected.

SALES OF AGRICULTURAL PRODUCTS (ZION'S HILL FARM)

Collections reached 60% by the end of Q4, falling short of the annual target due to lower vegetable sales.

SALES OF AGRICULTURAL PRODUCTS (HYDROPONICS FARM)

By the end of Q4, 111% of the budgeted revenue has been collected, surpassing projections.

SALE OF ANIMAL FEED AND MEAT

Collections reached 100% of the budget by year-end, meeting the target.

WATER (SABA SPLASH)

By the end of Q4, 92% of the budgeted revenue was collected.

WATER (RO WATER)

Collections reached 72% by the end of Q4, with the remaining balance expected to be addressed as outstanding 2025 invoices are processed.

VERHUUR (RENTAL)

By the end of Q4, 99% of the budgeted amount has been collected, achieving the target.

RENTAL (HARBOR CRANE RENTAL)

The figure presented reflects income collected from Q1-Q3, amounting to 45% of the budgeted revenue. Income for Q4 income will be included in the annual report.

7. SHORTENED BALANCE SHEET

Assets	31-Dec-25	31-Dec-24
Fixed Assets		
Tangible Fixed Assets	13.274.146	13.207.071
Financial Fixed Assets	1.850.300	1.850.300
Subtotal Non-Current Assets	15.124.446	15.057.371
Current Assets		
Accounts Receivable And Accrued Assets	596.558	867.460
Cash And Bank Balances	2.105.354	1.160.286
Current Account with Financial Supervision Board	90.345.004	66.188.961
Subtotal Current Assets	93.046.916	68.216.707
Total Assets	108.171.362	83.274.078
Liabilities		
Fixed Liabilities		
Shareholders' Equity	23.053.197	26.477.005
Account Result	4.527.631	1.143.520
Provisions	2.965.487	2.960.237
Interest-Free Loans and Other Financing (Long-Term)	1.959.980	0
Subtotal Non-Current Liabilities	32.506.295	30.580.762
Current Liabilities		
Interest-Free Loans and Other Financing (Current)	495.000	990.000
Advance Amounts Received Special Benefits	73.256.171	46.963.812
Confiscated Free Allowance	0	0
Other Accounts Payable and Accrued Liabilities	1.913.897	4.739.504
Subtotal Current Liabilities	75.665.067	52.693.316
Total Liabilities	108.171.362	83.274.078

8. LIQUIDITY ANALYSIS

Liquidity Analysis (in USD)	31-Dec-2025	31-Dec-2024	31-Dec-2023	31-Dec-2022	31-Dec-2021
Available cash as per balance sheet date	92.450.358	67.349.247	62.641.021	64.504.818	55.522.715
Net debts subsidies	-72.490.855	-46.963.812	-50.559.495	-62.161.925	-50.635.013
'Earmarked' free benefit received	0	0	0	0	-117.225
Available unrestricted cash	19.959.503	20.385.435	12.081.525	2.342.893	4.770.477
Other current debts (<2 years)	-2.408.897	-5.729.504	-3.100.264	-3.063.492	-3.646.729
Current receivables (<2 years)	596.558	869.258	2.287.475	6.931.358	1.042.216
Short term available cash	18.147.165	15.525.189	11.268.736	6.210.760	2.165.964
Long term debt (>2 years)	-4.925.467	-2.929.298	-2.966.579	-4.055.277	-3.869.561
Long term receivable (>2 years)	0	0	0	0	0
Long term available cash	13.221.697	12.595.892	8.302.157	2.155.483	-1.703.597

9. OVERVIEW OF EXPENDITURE

Function	Description	Realization / Forecasted Expenditure						Difference to be included in proposal amending budget	Budget Amendments 2025□						
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	Forecasted Total	Approved Budget 2025		1st BA	New Balance incl 1st BA	2nd BA	New Balance incl 2nd BA	3rd BA	New Balance incl 3rd BA	
001	Governing bodies	248.849	321.744	285.081	488.438	1.344.112	1.380.331	36.219	(10.000)	1.370.331			1.370.331	(19.463)	1.350.868
002	Administration	1.775.253	1.888.486	1.976.212	2.277.016	7.916.968	8.631.337	714.369	(432.202)	8.199.135	533.523	8.732.658	621.495	9.354.153	
003	General Legal affairs	126.692	95.939	240.793	131.316	594.740	335.834	(258.906)	103.802	439.636	37.137	476.773	105.000	581.773	
130	Disaster Management	59.783	198.368	232.731	164.896	655.777	513.173	(142.604)	306.554	819.727	150.000	969.727		969.727	
140	Public order and safety	36.160	34.120	52.170	55.556	178.007	304.579	126.572		304.579		304.579		304.579	
210	Streets, roads and squares	601.500	617.122	722.324	753.262	2.694.208	2.776.060	81.852	(40.000)	2.736.060	-	2.736.060	301.845	3.037.905	
211	Land traffic measures	210.045	187.495	149.168	182.643	729.349	807.144	77.795		807.144		807.144	11.200	818.344	
220	Seaports	606.124	156.761	273.818	380.175	1.416.878	17.376.407	15.959.529	(15.455.710)	1.920.697	79.450	2.000.147	(113.400)	1.886.747	
230	Aviation	252.165	485.729	318.175	585.140	1.641.209	1.325.365	(315.844)	210.000	1.535.365	293.098	1.828.463	22.000	1.850.463	
300	General management	142.662	216.739	394.629	325.572	1.079.602	866.841	(212.761)	384.088	1.250.929		1.250.929	124.616	1.375.545	
310	Trade and Industry		3.407.040		7.157	3.414.197	6.750	(3.407.447)		6.750	3.407.041	3.413.791		3.413.791	
341	Other agricultural affairs, hunting and fishing	157.492	167.434	183.811	227.712	736.449	765.452	29.003		765.452		765.452	(42.000)	723.452	
480	Common expenses of education	158.745	66.927	139.897	199.567	565.135	155.317	(409.818)	636.719	792.036		792.036	30.000	822.036	
510	Public library work	110.000				110.000	110.000	-	145.060	255.060		255.060		255.060	
530	Sports	26.342	(23.658)	370.290	266.695	639.669	12.542	(627.127)	1.000	13.542	800.776	814.318	32.000	846.318	
541	Archaeology / Museums	107.606	18.512	38.825	20.995	185.938	174.642	(11.296)		174.642		174.642	105.000	279.642	
560	Social livability and outdoor recreation	262.795	141.960	112.749	126.891	644.395	832.414	188.019		832.414		832.414	(2.000)	830.414	
580	Other culture and recreation	80.129	64.802	189.870	440.061	774.862	514.606	(260.256)	39.452	554.058	182.612	736.670	(3.540)	733.130	
600	General management	85.922	47.383	81.016	55.961	270.282	269.545	(737)		269.545		269.545	35.000	304.545	
610	Assistance	332.507	174.599	227.635	217.531	952.272	740.153	(212.119)	199.971	940.124		940.124	106.000	1.046.124	
611	Employment	1.290.828	18.494	18.828	17.452	1.345.602	472.000	(873.602)	924.633	1.396.633		1.396.633	124.653	1.521.286	
620	Social guidance and counseling	349.946	246.516	186.410	265.006	1.047.878	618.985	(428.893)	978.882	1.597.867	122.000	1.719.867	(491.531)	1.228.336	
630	Youth and youth work	148.681	45.940	149.335	104.960	448.917	307.801	(141.116)	107.266	415.067		415.067	83.102	498.169	
650	Child day care	389.304	331.125	449.797	471.847	1.642.074	1.039.473	(602.601)	1.058.493	2.097.966	-	2.097.966	80.700	2.178.666	
700	Public health	218.240	205.491	206.858	316.625	947.214	910.194	(37.020)	(52.837)	857.357	61.553	918.910	34.337	953.247	
710	Preventive and curative health	150.693	155.722	130.009	91.959	528.383	197.500	(330.883)	565.000	762.500	80.872	843.372	-	843.372	
721	Cleaning	697.592	793.007	751.095	1.307.743	3.549.438	3.012.424	(537.014)	1.606.313	4.618.737	6.385	4.625.122	(753.813)	3.871.309	
723	Environmental management	212.951	751.064	164.007	591.132	1.719.154	1.679.177	(39.977)	1.013.096	2.692.273	-	2.692.273	(888.781)	1.803.492	
724	Mortuary	1.496	1.496	1.496	1.496	5.983	6.231	248		6.231		6.231		6.231	
725	Other public hygiene	101.306	94.456	114.506	122.962	433.230	461.185	27.955		461.185		461.185		461.185	
822	Other public housing	160.189	20.645	161.267	67.358	409.458	256.000	(153.458)	151.159	407.159	-	407.159		407.159	
910	Reserves and provisions		1.955.400		1.675.679	3.631.079		(3.631.079)	1.955.400	1.955.400	363.520	2.318.920	1.312.159	3.631.079	
920	Taxes	9.405	1.653	142	1.467	12.667	85.000	72.334		85.000		85.000	46.500	131.500	
922	General expenses and income	4.581	227.595	(156.970)	63.918	139.125	358.457	219.332	1.200.000	1.558.457	(423.197)	1.135.260	538.463	1.673.723	
	TOTAL EXPENDITURE	9.115.983	13.116.107	8.165.973	12.006.188	42.404.251	47.302.919	4.898.668	(4.403.861)	42.899.058	5.694.770	48.593.828	1.399.542	49.993.370	
		0	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL INCOME	5.732.667	19.856.098	12.227.814	9.115.303	46.931.882	47.302.919	371.037	-4.403.861	42.899.058	5.694.770	48.593.828	1.399.542	49.993.370	
	BALANCE	-3.383.316	6.739.991	4.061.840	-2.890.885	4.527.631	0	-4.527.631	0	0	0	0	0	0	

10. OVERVIEW OF INCOME

Function	Description	Realization / Forecasted Expenditure						Difference to be included in proposal amending budget	Budget Amendments 2025					
		Quarter 1	Quarter 2	Quarter 3	Quarter 4	Forecasted Total	Approved Budget 2025		1st BA	New Balance incl 1st BA	2nd BA	New Balance incl 2nd BA	3rd BA	New Balance incl 3rd BA
002	Administration	266.036	312.871	136.324	234.534	949.764	1.200.424	250.660	(532.559)	667.865	256.523	924.388	461.467	1.385.855
003	General Legal Affairs	16.888	9.653	10.450	11.064	48.054	136.113	88.059	(103.613)	32.500		32.500	13.000	45.500
130	Disaster Management	24.328	161.180	194.127	120.933	500.569	385.000	(115.569)	306.554	691.554	150.000	841.554		841.554
140	Public Order & Safety				1.468	1.468		(1.468)						
210	Streets, roads and squares	140.333	74.756	67.211	47.208	329.507	320.000	(9.507)	(40.000)	280.000		280.000		280.000
211	Land traffic measures	4.460	6.482	4.572	3.496	19.010	17.000	(2.010)		17.000		17.000		17.000
220	Seaports	493.056	(140.358)	129.983	98.722	581.402	16.746.000	16.164.598	(15.455.710)	1.290.290	79.450	1.369.740	(423.000)	946.740
230	Aviation	72.989	121.540	47.487	213.806	455.822	324.000	(131.822)	45.000	369.000	271.668	640.668	12.000	652.668
300	General management	34.823	129.556	1.054.753	(140.208)	1.078.923	400.000	(678.923)	384.088	784.088		784.088	591.023	1.375.111
310	Trade and Industry	85.169	3.410.504	279	195	3.496.147	86.000	(3.410.147)		86.000	3.407.041	3.493.041		3.493.041
341	Other agricultural affairs, hunting and fishing	779	2.927	6.759	4.626	15.090	60.000	44.910		60.000		60.000	(42.000)	18.000
480	Common expenses of education	131.754	46.162	133.743	128.446	440.105		(440.105)	636.719	636.719		636.719		636.719
510	Public library work							-	145.060	145.060		145.060		145.060
530	Sports	25.000	(25.000)	330.948	265.353	596.301		(596.301)	1.000	1.000	800.776	801.776		801.776
560	Social livability and outdoor recreation				1.560	1.560		(1.560)						
580	Other culture and recreation	25.944	37.810	(2.410)	24.795	86.139	80.230	(5.909)	49.452	129.682	800	130.482	(765)	129.717
610	Assistance	171.460	28.511			199.971		(199.971)	199.971	199.971		199.971		199.971
611	Employment	818.828	18.494	18.828	17.452	873.602		(873.602)	924.633	924.633		924.633	124.653	1.049.286
620	Social guidance and counseling	195.108	143.835	80.410	115.053	534.406	618.985	84.579	978.882	1.597.867	122.000	1.719.867	(974.592)	745.275
630	Youth and youth work	18.554	26.122	17.809	81.332	143.817	83.102	(60.715)	107.266	190.368		190.368		190.368
650	Child day care	298.014	237.916	325.979	335.064	1.196.973	597.465	(599.508)	1.058.493	1.655.958		1.655.958	79.000	1.734.958
700	Public health	14.283	4.538		54.202	73.023	52.837	(20.186)	(52.837)	-	61.553	61.553	(18.500)	43.053
710	Preventive and curative health	52.704	130.749	119.844	48.499	351.795		(351.795)	565.000	565.000	80.872	645.872		645.872
721	Cleaning	127.953	93.833	277.006	641.877	1.140.668	400.000	(740.668)	1.606.313	2.006.313		2.006.313	(753.813)	1.252.500
723	Environmental management	39.173	56.151	77.920	3.639	176.883		(176.883)	260.943	260.943		260.943	(47.943)	213.000
725	Other public hygiene			25	809	834	1.500	666		1.500		1.500		1.500
822	Other public housing	46.693	11.675	169.267	64.058	291.692	105.000	(186.692)	151.159	256.159		256.159		256.159
910	Reserves and provisions	2.179.330	3.160.325	464.087	439.265	6.243.007	2.179.330	(4.063.677)	3.160.325	5.339.655	464.087	5.803.742	439.265	6.243.007
920	Taxes	182.563	42.192	40.137	21.295	286.186	355.000	68.814		355.000		355.000		355.000
922	General expenses and income	266.447	11.753.676	8.522.278	6.276.761	26.819.162	23.154.933	(3.664.229)	1.200.000	24.354.933		24.354.933	1.939.747	26.294.680
	TOTAL INCOME	5.732.667	19.856.098	12.227.814	9.115.303	46.931.882	47.302.919	371.037	(4.403.861)	42.899.058	5.694.770	48.593.828	1.399.542	49.993.370
TOTAL EXPENDITURE		9.115.983	13.116.107	8.165.973	12.006.188	42.404.251	47.302.919	4.898.668	-4.403.861	42.899.058	5.694.770	48.593.828	1.399.542	49.993.370
BALANCE		-3.383.316	6.739.991	4.061.840	-2.890.885	4.527.631	0	-4.527.631	0	0	0	0	0	0

11. OVERVIEW OF PERSONNEL

Toelichting

De BBV BES, artikel 20, lid e vereist dat de toelichting op de baten en lasten in ieder geval een overzicht personeel bevat.

Hierin wordt vermeld het aantal personeelsleden in fte en de salarislasten.

De personeelslasten- exclusief externe inhuur- maken een belangrijk deel uit (ruim 50%) van de totale begroting van het openbaar lichaam Saba.

FTE's									
In approved budget 2025	In service on the last day of 1st quarter 2025	(1st Quarter 2025)	In service on the last day of 2nd quarter 2025	(2nd Quarter 2025)	In service on the last day of 3rd quarter 2025	(3rd Quarter 2025)	In service on the last day of 4th quarter 2025	(4th Quarter 2025)	Note/ Explanation
	230	230	229	229	233	233	229	229	PM Saba

Personnel Budget number of FTEs employed by the Entity									
In most recent budget 2025	1st Quarter Expenditure	Cumulative Expenditure	2nd Quarter Expenditure	Cumulative Expenditure	3rd Quarter Expenditure	Cumulative Expenditure	4th Quarter Expenditure	Cumulative Expenditure	Note/ Explanation
	3.843.122	3.822.127	3.743.479	7.586.601	3.902.221	11.488.956	4.863.704	16.352.525	PM Saba

Number of FTE External Hires <input type="checkbox"/>									
In approved budget 2025	In service on the last day of 1st quarter 2024	(1st Quarter 2025)	In service on the last day of 2nd quarter 2025	(2nd Quarter 2025)	In service on the last day of 3rd quarter 2025	(3rd Quarter 2025)	In service on the last day of 4th quarter 2025	(4th Quarter 2025)	Note/ Explanation
									PM Saba

Salary Expenses External Hiring <input type="checkbox"/>									
In most recent budget 2025	1st Quarter Expenditure	Cumulative Expenditure	2nd Quarter Expenditure	Cumulative Expenditure	3rd Quarter Expenditure	Cumulative Expenditure	4th Quarter Expenditure	Cumulative Expenditure	Note/ Explanation
									PM Saba

12. OVERVIEW OF INVESTMENTS

Investments	Budget 2025	Realization Q1	Realization Q2	Realization Q3	Realization Q4	Total Realization	Deviation
ICT General Hardware and Software	200.000	29.114	48.343	103.653	124.095	305.205	-105.205
Vehicle Purchase	225.000	0	0	0	225.720	225.720	-720
Durable Goods Purchase	50.000	0	0	23.362	0	23.362	26.638
TOTAL	475.000	29.114	48.343	127.015	349.815	554.287	-79.287

13. OVERVIEW OF RESERVES

Reserves	Balance 01-Jan-25	Increase Movements	Decrease Movements	Balance 31-Dec-25
General Reserve	7.739.951	482.020		8.221.971
Result Previous Year	1.143.520		1.143.520	0
Appropriated Reserve for Capital Expenses	195.353			195.353
Appropriated Reserve Resilience	2.600.000			2.600.000
Appropriated Reserve Digitization	925.460		765.679	159.781
Appropriated Reserve Nature and Environmental Policy Plan	5.605.101	2.152.523	3.743.015	4.014.609
Appropriated Reserve Building and Building Maintenance Costs	2.902.712		85.000	2.817.712
Appropriated Reserve Maintenance Costs Harbor	1.434.000		250.000	1.184.000
Appropriated Reserve Island Council		331.500		331.500
Appropriated Reserve Infrastructure	2.835.400		1.745.845	1.089.555
Appropriated Reserve Pilot Connectivity	300.000		300.000	0
Appropriated Reserve Social Affairs and Employment	1.094.028	170.000	500.153	763.875
Appropriated Reserve Airport Infrastructure	465.000		165.000	300.000
Appropriated Reserve Public Housing Assistance	380.000			380.000
Appropriated Reserve Interest Free Loan Repayment		495.000		495.000
Appropriated Reserve Water Management		466.841		466.841
Appropriated Reserve Tourism Tax Research		33.000		33.000
TOTAL RESERVES	27.620.525	4.130.884	8.698.212	23.053.197

14. SPECIAL PURPOSE GRANT SALARY COSTS

Main Function	Amount
0 - General Administration	109.276
1 - Public Order & Safety	23.350
3 - Economic Affairs	222.154
4 - Education	24.972
5 - Culture & Recreation	25.555
6 - Social Services & Social Work	166.058
Salaries Paid via Special Purpose Grant	571.365
Salaries Paid via Free Allowance	4.292.339
Total Salary Expenditure Q4 2025	4.863.704

15. OVERVIEW PROJECT FUNDING

15.1 TABLE OVERVIEW FOR ADVANCED PROJECT FUNDING (VOORUITONTVANGEN BEDRAGEN – 11130)

Budget	Name	Opening Balance 2025	Income Received	Expenditure	Remaining Balance 2025
1	Publieke Gezondheid # 1	50.092	-	49.515	577
11	SKJ (Taak 1315)	-	281.754	-	281.754
13	Armoedebestreding- Disposal Project Poverty & Youth Unemployment (Taak 17)	7.123	-	-	7.123
15	Bijdrageverlening inzake artikel 2 lid 1 Kostenbesluit Veiligheidswet BES # 20 (Disaster Management)	271.084	258.933	149.787	380.230
31	Financial Compensation for Land owners (Airport)	19.910	-	-	19.910
63	Subsidieverlening Inzake Drinkwatervoorziening Saba	120.598	370.437	537.757	(46.722)
77	Covenant Onderwijshuisvesting Saba (OCW)	1.806.087	-	90.354	1.715.733
81	Bijzondere uitkering Plastic producten voor eenmalig gebruik	6.686	-	-	6.686
83	De pilot integraal beveiligingsplan	3.580	-	-	3.580
84	Regio Envelop Harbor	13.830.948	-	-	13.830.948
85	Geneeskundige Hulpverlening bij Rampen en crises in Caribisch Nederland "GHOR"	9.454	-	-	9.454
90	Verhuursubsidie	36.255	149.081	183.639	1.697
92	Infrastructure Maintenance 2020-2021	85.851	-	-	85.851
101	Saba voor showcase infrastructuur	3.191.720	-	-	3.191.720
102	Fricitie Budget Saba	150.589	-	145.391	5.199
106	Legal Desk Saba	46.173	124.709	117.700	53.182
107	Huisvesting BES(t) 4 Kids	2.915.592	-	75.070	2.840.522
112	Bijzondere Uitkering Corona Steunpakketten	20.203	-	10.694	9.509
114	Zorgbonus	17.976	-	-	17.976
116	Tijdelijke subsidieregeling financiering kinderopvang Caribisch Nederland(UVB)	73.063	1.026.532	529.054	570.542
123	Subsidy for drinking water in connection with .m. Covid-19	155.890	-	162.605	(6.715)
124	Infrastructural Maintenance 2022-2025	870.403	-	728.065	142.338
125	Energy Subsidy Low Income Subsidy	133.533	-	133.533	-
126	Support Cultural Organisation Saba	5.631	-	-	5.631
127	Tijdelijke Impuls Schoolmaaltijden OLS	59.411	106.000	151.740	13.671
128	Tourism Master Plan Saba	(9.992)	-	-	(9.992)
129	Investering in Elektriciteitsproductie	1.824.106	-	1.824.106	-
130	Bijzondere Uitkering Aanpak Energiearmoede Saba	66.438	-	66.438	-
131	Covid 19 2023	10.823	-	2.257	8.566
132	SZW 2023	76.231	-	73.602	2.628
133	VWS 2023	123.751	-	117.051	6.700
134	Wegwerken Achterstanden Sportsaccommodaties	1.065.837	-	571.755	494.082
135	Alleen jij bepaalt wie je bent, 2022-2024 (BYOI)	38.553	-	10.557	27.997
136(1)	BES(t) 4 Kids: Support Structure	430.980	-	-	430.980
136(2)	BES(t) 4 Kids: Care Structure	-	394.180	38.386	355.794
136(3)	BES(t) 4 Kids: 2024	664.665	-	535.618	129.048
136(4)	BES(t) 4 Kids: 2025	-	271.763	22.092	249.671
137	Bijdrage OCW Koningspelen	-	800	800	-
138	Subsidieverlening inzake Investerings Watervoorziening	581.814	-	230.309	351.505
139	Verlening BU Cultuurcoach Saba 2023-2025	48.210	80.210	72.463	55.958
140	FlexPool 2023-2024	224.301	-	210.669	13.632
141	Queen Wilhelmina Library Subsidy	145.060	126.980	-	272.040
142	Search en Rescue Organisatie SAR	376.591	213.600	254.104	336.087
144	Subsidieverlening inzake watertransport RO	220.173	370.437	966.984	(376.373)
145	NEPP Waste Management	359.083	-	129.234	229.849
146(1+2+5)	Organizational Development Plan 2023 -2030	418.959	-	206.420	212.540
146(3)	Organizational Development Plan 2023 -2030	759.739	-	222.275	537.464

Budget	Name	Opening Balance 2025	Income Received	Expenditure	Remaining Balance 2025
147	EU Sustainable & Reliable Energy in Saba	-	1.582.934	1.582.934	-
148	Regio Deal Verbinden Verrijken en Verbeteren	2.836.030	2.537.992	178.315	5.195.707
149	Subsidy Airport Backlog and Education	52.604	645.348	13.623	684.329
150	Volkshuisvestingfonds Saba	1.084.085	-	97.993	986.092
151	Naschools Activiteiteenaanbod 2024	1.879.214	-	64.842	1.814.372
152	MDT Program 2024 - 2027	134.980	154.980	95.931	194.029
153	Cultural Policy Plan 2023-2030	26.685	20.180	10.876	35.989
154	Rampenbestrijding Crisisbeheersing en Brandweezorg	-	137.402	93.788	43.613
155	NEPP Monitoring Groundwater Flow & Quality Saba	134.980	-	103.334	31.646
156	Brugfunctionaris 2024	84.680	-	84.680	-
157	NEPP Funds Waste Management	1.097.230	650.980	393.814	1.354.397
158	Urgent Waste Management Issues	628.840	-	414.063	214.777
159	Klimaatplan Saba	122.963	-	67.447	55.516
160	CAFY-SSS Technical Support	10.449	-	-	10.449
161 (CD)	VWS 2025	286.294	266.980	342.849	210.424
161 (PH)	VWS 2025	-	565.000	287.004	277.996
162	Initiatieven Werken met een Arbeidsbeperking 2025 (SZW)	-	859.980	800.000	59.980
163	Digitalisering	-	441.785	64.341	377.444
164	Saba Package 2025	-	502.142	65.392	436.750
165	Zeehaven Saba	-	32.999.980	11.214.284	21.785.696
166	Cultuuragenda Saba 2025	-	74.980	-	74.980
167	Technical School Saba	-	-	-	-
168	Sportzaal Saba	-	1.765.980	62.287	1.703.693
169	Actieagenda Saba	-	2.271.970	-	2.271.970
170	Structurele Middelen Infrastructuur Saba 2026	-	1.163.380	-	1.163.380
171	Black Rocks Harbor Project	-	3.500.680	-	3.500.680
172	Brugfunctionaris Saba 2025 en 2026	-	83.112	-	83.112
173	Child Poverty	-	162.480	-	162.480
174	Financial Education and Debt Relief	-	373.980	-	373.980
176	Woningbouw Saba	-	421.320	-	421.320
177	Versterking en professionalisering vergunningenve	-	28.205	-	28.205
178	VWS 2025 Groot onderhoud sport- en speelvoorzienin	-	183.980	-	183.980
179	SUBSIDIE VERDUURZAMING TECHNICAL SCHOOL	-	853.143	-	853.143
180	Verlening Ondersteuning Inzet Reinwardt Stagiaries	-	42.980	-	42.980
181	Energietoelage voor minimahuishoudens 2025	-	370.921	-	370.921
182	Toekenning Capaciteit OLS'	-	76.980	-	76.980
183	Ondersteuning Kabinet - Good Governance'	-	151.230	-	151.230
TOTAL		39.692.209	56.666.419	24.657.820	71.700.808

15.2 TABLE OVERVIEW OF SPECIAL PURPOSE GRANTS DUE TO HURRICANE DAMAGES (11135)

Budget	Name	Opening Balance 2025	Income Received	Expenditure	Remaining Balance 2025
4	Herstel Saba na Orkaan Irma - 2 mil (Knops Fonds)	2.036	-	-	2.036
8	Recovery Funds 'Harbor'	7.269.569	-	6.325.315	944.254
TOTAL		7.271.605	0	6.325.315	946.290

16. ECONOMIC CATEGORIE TABLES

16.1 ECONOMIC CATEGORIES- FREE ALLOWANCE & SPECIAL PURPOSE GRANTS

Q1, Q2, Q3, Q4	EXPENSE			
Economic Categories	Realization 2024	Budget 2025	Realization 2025	Deviation
0.0 Unclassifiable income/expenses	460.435	1.358.493	23.960	1.334.533
1.0 Salaries and social charges	14.766.420	17.492.896	16.266.467	1.226.429
1.2 Pensions of political office holders	84.274	90.000	86.058	3.942
2.3 Depreciation of capitalized capital expenditure	458.443	507.045	432.711	74.334
3.0 Personnel of third parties	20.667	150.000	43.405	106.595
3.1 Energy	448.516	530.897	479.801	51.096
3.2 Rents and leases	24.403	173.200	206.004	-32.804
3.3 Durable goods	250.188	1.372.773	454.809	917.964
3.4 Other goods and services	7.958.662	19.333.002	16.064.559	3.268.443
4.1 Current transfers	6.908.342	6.420	1.969	4.451
4.2 Other current transfers	11.379.974	8.978.644	8.344.507	634.137
TOTAL	42.760.323	49.993.370	42.404.251	7.589.119
Q1, Q2, Q3, Q4				
INCOME				
Economic Categories	Realization 2024	Budget 2025	Realization 2025	Deviation
1.0 Salaries and social charges	0	0	0	0
2.0 Interest and depreciation	-1.874.116	-1.624.000	-1.608.048	-15.952
3.2 Rents and leases	-77.342	-105.000	-99.005	-5.995
3.4 Other goods and services	-965.539	-1.104.696	-895.001	-209.695
4.0 Tax revenue	-285.288	-355.000	-286.189	-68.811
4.1 Current transfers	-37.012.386	-40.561.667	-37.751.649	-2.044.702
4.2 Other current transfers	-3.689.174	-6.243.007	-6.291.988	48.981
TOTAL	-43.903.843	-49.993.370	-46.931.882	-3.061.488
RESULT	-1.143.520		-4.527.631	4.527.631

16.2 ECONOMIC CATEGORIES – FREE ALLOWANCE

Q1, Q2, Q3, Q4	EXPENSE			
Economic Categories	Realization 2024	Budget 2025	Realization 2025	Deviation
0.0 Unclassifiable income/expenses	460.435	1.358.493	23.960	1.334.533
1.0 Salaries and social charges	13.196.652	15.304.178	14.699.562	604.616
1.2 Pensions of political office holders	84.274	90.000	86.058	3.942
2.3 Depreciation of capitalized capital expenditure	458.443	506.611	432.711	73.900
3.0 Personnel of third parties	20.667	150.000	43.405	106.595
3.1 Energy	448.516	484.300	475.263	9.037
3.2 Rents and leases	24.403	98.000	79.459	18.541
3.3 Durable goods	250.188	1.116.395	359.734	756.661
3.4 Other goods and services	7.626.876	7.891.128	6.640.051	1.251.077
4.1 Current transfers	0	0	-0	0
4.2 Other current transfers	9.964.504	6.755.582	6.781.439	-25.857
TOTAL	32.534.957	33.754.687	29.621.643	4.133.044

Q1, Q2, Q3, Q4	INCOME			
Economic Categories	Realization 2024	Budget 2025	Realization 2025	Deviation
1.0 Salaries and social charges	0	0	0	0
2.0 Interest and depreciation	-1.874.116	-1.624.000	-1.608.048	-15.952
3.2 Rents and leases	-77.342	-105.000	-99.005	-5.995
3.4 Other goods and services	-965.539	-757.000	-697.491	-59.509
4.0 Tax revenue	-285.288	-355.000	-286.189	-68.811
4.1 Current transfers	-26.819.757	-24.670.680	-25.166.552	495.872
4.2 Other current transfers	-3.689.174	-6.243.007	-6.291.988	48.981
TOTAL	-33.711.215	-33.754.687	-34.149.274	394.587

	EXPENSE		
3.4 Other goods and services	Budget 2025	Realization 2025	Deviation
Work clothing	84.412	43.508	40.904
Medical examination	5.000	0	5.000
Travel and accommodation expenses	654.322	552.132	102.190
Training/course costs	319.200	176.441	142.759
Representation expenses	239.000	191.284	47.716
Water	85.500	64.985	20.515
Purchase of passports	7.300	11.196	-3.896
Building maintenance	555.000	731.832	-176.832
Machinery/equipment maintenance	127.000	103.254	23.746
Vehicle maintenance	220.220	198.970	21.250
Infrastructure maintenance	215.000	211.960	3.040
Landfill cleaning	376.000	200.159	175.841
Sports facility maintenance	30.000	24.061	5.939
Software maintenance	65.848	63.809	2.039
Office supplies	106.970	83.748	23.222
Leasing costs for office machines	1.060	827	233
Subscriptions and memberships	500	674	-174
Information and promotion	356.250	344.391	11.859
Advertising costs	10.000	4.220	5.780
Import duties/freight and postage costs	71.100	55.209	15.891
Bank charges	52.000	37.075	14.925
Telephone/internet/communication	235.250	216.297	18.953
Building rental	18.000	18.000	0
Security costs	8.300	926	7.374
Cleaning costs/household items	85.000	79.984	5.016
Food costs	5.250	4.792	458
Legal costs	20.000	13.947	6.053
Consultancy/Accounting/Audit costs	666.265	525.851	140.414
Translation costs	10.000	0	10.000
Stamps and registration fees	3.500	1.415	2.085
Purchase of materials	248.530	233.389	15.141
Number plates and stickers	11.500	12.667	-1.167
Purchase of driving licenses	500	0	500
Vehicle insurance	15.000	16.433	-1.433
Other supplies and services	2.976.851	2.416.613	560.238
Energy supply Mount Scenery	500	0	500
Goat control & Bounty Period '22	0	0	0
Service contracts	5.000	0	5.000
TOTAL	7.891.128	6.640.051	1.251.077

16.3 ECONOMIC CATEGORIES- SPECIAL PURPOSE GRANTS

Q1, Q2, Q3, Q4	EXPENSE			
Economic Categories	Realization 2024	Budget 2025	Realization 2025	Deviation
0.0 Unclassifiable income/expenses	0	0	0	0
1.0 Salaries and social charges	0	2.188.718	1.566.905	621.813
1.2 Pensions of political office holders	0	0	0	0
2.3 Depreciation of capitalized capital expenditure	0	434	0	434
3.0 Personnel of third parties	0	0	0	0
3.1 Energy	0	46.597	4.537	42.060
3.2 Rents and leases	0	75.200	126.546	-51.346
3.3 Durable goods	0	256.378	95.075	161.303
3.4 Other goods and services	0	11.441.874	9.424.509	2.017.365
4.1 Current transfers	0	6.420	1.969	4.451
4.2 Other current transfers	0	2.223.062	1.563.067	659.995
TOTAL	0	16.238.683	12.782.608	3.456.075

Q1, Q2, Q3, Q4	INCOME			
Economic Categories	Realization 2024	Budget 2025	Realization 2025	Deviation
1.0 Salaries and social charges	0	0	0	0
2.0 Interest and depreciation	0	0	0	0
3.2 Rents and leases	0	0	0	0
3.4 Other goods and services	0	-347.696	-197.510	-150.186
4.0 Tax revenue	0	0	0	0
4.1 Current transfers	0	-15.890.987	-12.585.098	-3.305.889
4.2 Other current transfers	0	0	0	0
TOTAL	0	-16.238.683	-12.782.608	-3.456.075

	EXPENSE		
<i>3.4 Other goods and services</i>	Budget 2025	Realization 2025	Deviation
Work clothing	14.500	11.694	2.806
Medical examination	7.758	8.615	-857
Travel and accommodation expenses	390.816	250.274	140.542
Training	581.618	179.881	401.737
Representation expenses	5.000	1.904	3.096
Water	335.882	427.513	-91.631
Building maintenance	121.250	104.559	16.691
Machinery/equipment maintenance	47.750	82.797	-35.047
Vehicle maintenance	11.000	17.661	-6.661
Infrastructure maintenance	703.408	464.997	238.411
Sports facility maintenance	159.600	138.131	21.469
Information and promotion	28.277	21.646	6.631
Import duties/freight and postage costs	397.500	201.749	195.751
Telephone/internet/communication	9.800	5.442	4.358
Building rental	6.000	4.902	1.098
Cleaning costs/household items	60.000	21.596	38.404
Food costs	83.443	31.320	52.123
Consultancy/accounting/auditing costs	1.136.018	392.689	743.329
Stamps and registration fees	2.000	2.000	0
Purchase of materials	726.357	436.672	289.685
Other supplies and services	2.223.955	2.630.236	-406.281
Service contracts	4.389.942	3.988.231	401.711
TOTAL	11.441.874	9.424.509	2.017.365

16.4 ECONOMIC CATEGORIES- EXPLANATIONS

0.0 NIET IN TE DELEN INKOMSTEN/ UITGAVEN

The unforeseen budget stands at US \$1,334,533. This is mainly attributable to interest received on PES bank accounts.

1.0 SALARISSEN EN SOCIALE LASTEN

The realized pension budget was overestimated during the year, and it was not possible to adjust before year-end.

2.3 AFSCHRIJVING OP GEACTIVEERDE KAPITAALUITGAVEN

Depreciation on assets was overestimated due to adjustments required following the introduction of the asset module.

3.0 PERSONEEL VAN DERDEN

The budget is allocated for the hiring of temporary personnel to cover long-term or unforeseen staff absences. Although a significant balance remains, some of these instances did not occur, making it challenging to determine whether the allocation should be reduced, given the unpredictable nature of such staffing needs.

3.1 ENERGIE

Budgets were amended to accommodate increased costs resulting from higher utility tariffs. For Q4, only one invoice has been received for electricity, with the outstanding amount still to be settled. The balance is expected to be lower in the annual report.

3.2 HUUR EN PACHTEN

There was overspending due to rental costs for offices that were not originally included in the budget.

3.3 DUURZAME GOEDEREN

Funding from the operational free allowance was used to support critical investment initiatives that were not included in the initial liquidity-approved investment budget. These initiatives comprised renovations to the Hyacinth House, the acquisition of the Viola House, development of land for the Public Works parking lot, and the establishment of new ATM facilities and a public restroom in The Bottom. Implementation of these projects was subject to time and resource constraints, which impacted the pace of execution.

3.4 OVERIGE GOEDEREN EN DIENSTEN

A balance of \$3,268,443 remains, largely due to underspending across several cost centers, including maintenance of public infrastructure and facilities, communication and utility services, professional and advisory costs, promotional activities, and other essential operational expenditures. Some invoices relate to activities that were only carried out in the last quarter of 2025 and are still being processed, contributing to the remaining balance.

4.2 OVERIGE INKOMENS OVERDRACHTEN

The use of subsidies paid through Special Purpose Grants was delayed due to several factors, including limited staffing capacities and delays in the execution of planned activities. Plans are already underway to utilize these funds in 2026.

