



ANNUAL REPORT AND FINANCIAL STATEMENTS 2024

Public Entity Saba



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1. INTRODUCTION

We hereby submit the 2024 annual accounts and financial statement of the Public Entity Saba (hereinafter referred to as PES). The annual accounts follow the prescribed classification as decreed by the 'Budget and accountability of public entities BES' as well as being in line with Article 22 of the Public Entities Finance Act on Bonaire, St Eustatius and Saba (FinBES Act). The layout of the report has changed slightly to simplify the flow of the report whilst still adhering to FinBES, the BBVBES and local ordinance regulations.

In 2024, the focus was on reflection, identifying areas requiring attention, and pursuing additional structural funding where necessary. The Ideeversa report highlighted the need for such funding, especially for functions currently reliant on special-purpose grants. This reliance poses a risk, as there is no guarantee of ongoing funding once these grants are exhausted. Active discussions with the relevant ministries aim to address this issue.

An economic category overview has been included in the Annexes section at the request of CFT. This addition enhances clarity and transparency in the financial statements.

Further details on these developments can be found in Chapter 2: Financial Developments and Chapter 4: Main Function 0.

2. CFT RECOMMENDATIONS

RECOMMENDATIONS

Throughout 2024, CFT provided ongoing advice to support the improvement of PES' financial management, budgeting, and reporting processes. CFT emphasized the importance of explaining budget overviews based on economic categories and recommended engaging in discussions to standardize the format of implementation reports, balancing the public entity's capacity with the CFT's information needs. Additionally, CFT advised the inclusion of special purpose grants in the 2024 budget and annual report to present a more accurate picture of income and expenses and requested that these grants also be reflected in the long-term budget from 2025 onwards.

Further recommendations focused on the analysis of outstanding special purpose grants. CFT urged Saba to assess these balances to determine whether extensions were needed or if projects could be definitively settled, alongside cleaning up project administration. CFT also noted the incompleteness of the third budget amendment, specifically pointing out the omission of interest income and incidental additions from the October Circular. They recommended that these items be incorporated into the budget, including multi-year projections. Finally, CFT advised limiting the number and size of appropriated reserves to enhance transparency and facilitate integral administrative assessments. They recommended that policy objectives be realized through regular exploitation wherever possible and encouraged Saba to review the necessity of existing appropriated reserves.

ACTIONS TAKEN

In response to the CFT's recommendations, PES implemented several measures to enhance financial reporting and budget management. The reports were revised to include more substantial explanations of the economic categories. Discussions were also had during a visit to CFT in November, where the various report formats were analyzed for improvements, ensuring they meet both the public entity's capabilities and CFT's expectations. Special purpose grant budgets were incorporated into the 2024 budget and adjusted as necessary, providing a more realistic representation of projected income and expenses. Starting from 2025, these grants are included in the long-term budget. Additionally, Planning & Control has presented separate overviews of special purpose grants in this report and will continue to do so in the upcoming reports for 2025.

Efforts were made to analyze outstanding special payments and grants, leading to applications for necessary extensions and the settlement of completed projects with issuing departments. The project administration was also reviewed and cleaned up accordingly. To address the budget completeness issues identified by the CFT, interest income received in 2024 and incidental additions from the October circular were incorporated into budget via a 4th budget amendment and will be included in upcoming multi-year budget projections. Regarding the usage of the various reserves, PES undertook an assessment of the number and size of appropriated reserves, aiming to limit their use where possible. Steps were taken to ensure that policy objectives are increasingly realized through regular exploitation, enhancing the clarity of available resources for comprehensive administrative assessments.

3. FINANCIAL DEVELOPMENTS

INTRODUCTION

In 2024, the PES demonstrated substantial progress in financial management, emphasizing the importance of strategic planning, fiscal responsibility, and capacity building. Throughout the year, PES actively engaged with the Ministry of the Interior and Kingdom Relations (BZK) and other key ministries to secure increased free allowances, address capacity gaps, and implement structural improvements within financial administration. However, due to a lack of execution power and completion of projects at the departmental level, the PES ended the year with a positive balance of US\$ 1.143.520.

IMPROVEMENTS WITHIN THE (FINANCIAL) ADMINISTRATION

ADVOCACY AND CAPACITY BUILDING

PES worked closely with the Ministry of BZK to advocate for increased free allowance, as recommended by the Ideeversa report. The focus was on identifying capacity gaps and devising strategies to address them, with significant conclusions anticipated during the 'voorjaarsnota' in the second quarter.

FINALIZATION OF BUDGET CYCLES AND ENHANCED COLLABORATION

The Planning and Control Team successfully finalized the calendar 2024 for budget and reporting, emphasizing timely execution and enhanced collaboration with department heads and policy advisors. Standardized reporting templates were introduced across budget, quarterly, and annual reports, improving clarity and consistency in financial reporting.

FINANCIAL SOFTWARE UPGRADES AND DIGITALIZATION

Approval was secured for updating the financial software, leading to increased efficiency in processing and providing departments greater autonomy in budget management. Collaboration with Centric, the financial software provider, resulted in refined software packages that streamlined invoice processing, automated debt follow-ups, and improved data generation for reports. Modules to manage projects, assets, and reserves along with the Key2Betalen system, which will allow clients to pay their invoicing at the relevant locations such as the Daycare, Census and Harbor Office, will be implemented in 2025 to further facilitate decentralized administration and point-of-sale transactions.

DEBT COLLECTION AND MANAGEMENT

PES introduced a collection policy endorsed by the Executive Council (BC), initiating comprehensive debt collection efforts. Key action areas included cleaning up inactive debtors, rectifying administrative errors, and improving debt collection from external clients and civil servants. Proactive invoice generation software is set to be introduced in Q3 2025 to enhance control and prevent debt accumulation. The hiring of an additional full-time employee for accounts receivable in 2025 aims to further strengthen the debt collection process.

ENHANCED CREDITOR MANAGEMENT

Significant improvements were achieved in processing incoming invoices, with the introduction of invoice recognition, the departments now verify and authorize invoices, providing better budget oversight and more efficient creditor management.

ADDRESSING OVERTIME AND SALARY BUDGETING

Overtime remained a challenge in certain departments, risking salary budget overruns. Measures are being investigated to control overtime costs and ensure salary expenditures remain within budget limits.

STRATEGIC FINANCIAL ADJUSTMENTS AND LOAN MANAGEMENT

Following CFT recommendations, interest income and additional free allowance were incorporated into the budget through a fourth budget amendment. PES made steady progress in loan repayment, with the outstanding amount of US\$ 990.000 scheduled for settlement by 2026. Upon repayment, PES will have budgetary flexibility for future investments.

AUDITORS' REPORT AND CORRECTIVE MEASURES

In response to the 2023 auditors' report, PES has been enforcing the collection policy, starting up the hiring process for an additional staff for debt collection, and continuing to digitalize the financial system to reduce manual errors. Enhanced bank statement management, and improved subsidy management are being implemented to address key audit findings.

CONCLUSION

Throughout 2024, the PES made significant strides in financial management by improving debt collection processes, enhancing creditor relations, and implementing digital solutions for better financial oversight. With continued focus on capacity building, process improvements, and fiscal responsibility, PES is well-equipped to maximize the efficiency and effectiveness of its available resources in the coming years.

RECAPITALIZATION OF THE MAIN FUNCTIONS

The tables below provide a concise overview of the income and expenses related to the main functions. These tables show the results from the previous year (2023), the current year's budget (2024), the current year's realization figures (2024), and the balance as of December 31st, 2024. To learn more about the differences between the budgeted and realized figures, please refer to Chapter 4.1 under the main functions.

FREE ALLOWANCE ADJUSTMENTS

On May 7, 2024, additional resources were allocated to the PES following Ideeversa's research on island tasks and resources in the Caribbean Netherlands. A study based on past years, 2022 and prior, revealed an imbalance between tasks and available funds, leading to a structural addition of US\$ 9.55 million to the BES fund. This does not take into account new policies and tasks. To help PES perform its tasks more effectively, US\$ 1.67 million has been added to its free allowance. Additionally, US\$ 5.55 million was allocated to address the statutory minimum wage increase and wage alignment with the Rijksdienst Caribisch Nederland (RCN), with Saba receiving a structural increase of US\$ 2.1 million. The free allowance will also be indexed using a new GDP-based system, resulting in an indexation of US\$ 1.17 million for 2024. To support public transport, the Ministry of the Interior and Kingdom Relations will provide US\$ 166.500 annually, while Saba has secured US\$ 222.000 for environmental initiatives under the Nature and Environmental Policy Plan (NMBP).

On September 9, 2024, several allocations were made to enhance financial support for various initiatives under the PES. This included US\$ 563.875 from SZW for local poverty alleviation and a one-off energy allowance for low-income households. The Ministry of Health, Welfare, and Sport allocated US\$ 25.000 annually for the implementation of the BES Safety Act. Additionally, the Ministry of Education, Culture, and Science provided an incidental amount of US\$ 31.080 for activities commemorating the slavery past. Lastly, an incidental amount of US\$ 471.750 was allocated for digitizing historical civil status registers and strengthening civil affairs as part of the Saba Package 2023-2027.

On November 7, 2024, additional free allowance of US\$ 2.317.802 was provided to PES by various ministries via BZK. Of this, PES received US \$2.271.182 from LVVN and I&W for the implementation of the Caribbean Netherlands Nature and Environmental Policy Plan 2020-2030, focusing on core capacity, rainwater

management, invasive species, food security, reforestation, and education. BZK allocated US\$ 11.100 to enable Saba's Island Council participation in citizenship education training on Bonaire and US\$ 35.520 for a baseline study on undivided estates on the island.

During the WoIBES and FinBES working conference, it was agreed that BZK would receive US\$ 388.500 to support the reinforcement of the Island Councils. Saba was allocated US\$ 166.500. Following parliamentary decision-making, these funds were received in the first quarter of 2025. The Ministry of the Interior and Kingdom Relations intends to make this contribution structural from 2025 onwards.

Free Allowance	Amount
Free Allowance 2024 (Brief Voorlopige Vaststelling VU 2024)	15.423.342
LPO 2024	1.173.310
Structural Free Allowance Addition	3.791.165
Incidental Free Allowance Addition	6.432.155
Bank Charges	(215)
TOTAL BRUTTO FREE ALLOWANCE	26.819.757
Loan Repayment 2024	(495.000)
TOTAL NETTO FREE ALLOWANCE	26.324.757

EXPLANATION OF THE BALANCE

The year-end result of 2024 was influenced by various economic categories, as shown in the table overview below. This table provides a clear picture of the income and expenditure balance for each category, as well as the end balance. To gain a deeper understanding of the deviations per economic category and how they contributed to the positive year-end result, we have included a detailed explanation for each category. This information allows us to identify which areas performed well and which areas may require adjustments moving forward. By analyzing this data, we can make informed decisions and take appropriate action to improve financial management in the future.

ECL Category	Budget vs Realization Expenditure	Budget vs Realization Income	Total Balance
0.0 Unclassifiable income/expenses	-1.338	0	-1.338
1.0 Salaries and social charges	498.843	0	498.843
1.2 Pensions of political office holders	5.726	0	5.726
2.0 Interest and depreciation	0	-12.659	-12.659
2.3 Depreciation of capitalized capital expenditure	-32.721	0	-32.721
3.0 Personnel of third parties	31.818		31.818
3.1 Energy	484	0	484
3.2 Rents and leases	-1.403	-1.158	-2.562
3.3 Durable goods	1.476	0	1.476
3.4 Other goods and services	454.484	-60.461	394.022
4.0 Tax revenue	0	-44.712	-44.712
4.1 Current transfers	14.188.220	-14.120.898	67.322
4.2 Other current transfers	184.942	52.878	237.820
BALANCE	15.330.532	(14.187.012)	1.143.520

1.0 SALARISSEN EN SOCIALE LASTEN

The balance of salaries and social charges was US\$ 498.843, which had an overall positive effect on the year-end result. The positive result relates mainly to positions not being filled before the end of the year and people leaving the organization. In addition, there was also an overestimation of pension costs.

2.3 AFSCHRIJVING OP GEACTIVEERDE KAPITAALUITGAVEN

The budget of capitalized expenditure was overspent by US\$ 32.568, which was due to underbudgeted depreciation costs. This was a result of several late investments made in 2023 after the 2024 budget was finalized.

3.0 PERSONEEL VAN DER DEN

This budget was introduced in Q2 through additional free allowance funds and is being utilized for necessary hiring of temporary personnel due to long term or unforeseen absenteeism such as maternity leave or unforeseen prolonged sick leave. A balance of US\$ 35.843 remains.

3.4 OVERIGE GOEDEREN EN DIENSTEN

A balance of US\$ 557.147 remains, largely due to underspending across several cost centers, including travel, representation, consultancy costs, landfill operations, building maintenance and other costs. Below we provide a breakdown of the most notable factors that contribute to the positive balance.

- Project and policy bureau had an underspending on the travel budget. This is because some planned visits were not executed due to the illness of some policy advisors and alternative funding being provided for some conference visits.
- The Finance department underspent on bank costs and advice and consultancy budget, this is due to fewer international transactions paid through the free allowance and some Centric consultancy services being postponed.
- The HRM department had an underspending on the travel, representation costs and software maintenance budget. This is due to the proposed HR trip was cancelled, staff vouchers were less than anticipated and the software replacement that was budgeted for in 2024 was postponed to 2025.
- The Planning Bureau underspent its travel budget, which had been increased mid-year to accommodate new employees relocating to Saba (including travel expenses and first month's rent). However, due to deposit refunds and other adjustments, the budget was ultimately not fully utilized.
- The census budget was overspent due to software upgrades that were not anticipated in 2024 and it was already too late to facilitate a budget amendment to cover these costs.
- The Public Works budget was underspent mainly due to electrical upgrades that had to be postponed at the harbor.
- The Harbor budget had an underspending on the travel and machine and installation maintenance, this is due to the job shadowing program for the harbor officers being cancelled and the harbor crane not needing any major maintenance done.
- The Airport budget had an underspending for advice, accounts and consultancy budget due to a misallocation of funds. The full amount for a consultancy contract spanning 2024 and 2025 was mistakenly budgeted entirely in 2024, with no allocation made for 2025.

- The water management budget had an underspending on the advice, accounts and consultancy this is due to less consultation, however there was overspending on the cost of reverse osmosis water due to an error in calculation.
- The Tourism department had some overspending due to internal staffing challenges which led to last-minute travel changes for an industry event, resulting in additional expenses for ticket purchases and hotel rebooking. A performance group at a festival was expected to be sponsored, but after the event, it became necessary for the organization to cover their transportation costs. Additionally, the videographer had accumulated multiple projects that had not been fully billed, leading to extra charges. Event setup and breakdown, which were previously handled internally, required hiring an external company, adding to the expenses.
- There was an underspending in the poverty budget because the 2024 allocation included funding for energy poverty alleviation. However, before using the 2024 budget, the remaining balance from a 2022 special grant for energy poverty had to be utilized first.
- Absolute Care's budget was underspent due to funds added to the 'other costs' budget to help cover the relocation of two new staff members and a new manager. No new staff were hired in 2024, resulting in the funds not being utilized
- The Public Health department had an underspending due to the annual generator maintenance contract being delayed, pushing expenses to 2025 and the GHOR funds were underspent due to the remaining balance of special grant funds being used instead, and only half of the budgeted contract for an employee was used due to an extended leave period.
- The sports and prevention budget were underspent due to the fruit program for school staff and daycare only starting in Q4. The mental health campaign budget was underutilized as research led to a task force still developing the best approach. Additionally, newly allocated sports program funds were not fully used due to lower-than-expected costs.
- The Nature and Environmental Policy Plan budget was overspent due to at the end of 2024, an invoice for an international team remaining unpaid due to banking restrictions preventing transfers from Caribbean banks. Although alternative payment methods were explored, the process was expected to take time, with payment anticipated in 2025. As a result, the remaining budget was reallocated to cover other eligible expenses. However, an exception was later made, allowing the payment in mid-January 2025, though it was still recorded under the 2024 budget.

4.0 BELASTINGOPBRENSTEN

Income from road tax, accommodation tax, and hospitality permits fell short of budgeted expectations, with the largest shortfall observed in accommodation tax. The EZK-funded investigation has been completed, and its findings are currently being analyzed to inform future decisions regarding the collection of accommodation tax.

4.1 OVERDRACHTEN

The balance in the 'Transfers' economic category is primarily due to the received free allowance exceeding the budgeted amount. This discrepancy arose because a portion of the 2024 free allowance was received in Q1 2025 and was not included in the 2024 budget. Additionally, differences between the budget and actuals for several special purpose grants contributed to the variance. These differences are due to related expenses being recorded under the asset registry, salary, and subsidies.

4.2 OVERIGE INKOMENS OVERDRACHTEN

The balance on other income transfers is mainly due to the increase made to the provision for dubious debtors and the provision for pension for former political authorities

TRENDS OF THE YEAR-END RESULT

The outline below depicts the trend of the year-end results over a five-year period. In 2020 and 2021, due to the Covid-19 pandemic causing delays in project execution, the year ended with positive balances, again supported by the influx of incidental funding. In 2022, a positive balance was achieved mainly due to additional free allowance in the form of the CN-Envelope and the NEPP funds. In 2023 a positive balance was achieved again due to additional funds in the form of free allowance being received late in the year and a reduction of the pension provision for former politicians due to an increase in discount rates from PCN. 2024's positive balance was a result of late increases to the free allowance, meaning that projects could not be fully executed before the end of 2024 as well as lack of capacity for execution of projects.

	2024	2023	2022	2021	2020
RESULT	1.143.520	1.009.217	648.248	1.333.350	962.809

LOAN REPAYMENT

In 2019, a new proposal for loan repayments was agreed upon by the ministries. While the remaining loan payments remained unchanged, the repayments for 2021 and 2023 were much higher than the original repayment amounts. This revised repayment schedule was necessitated when the ministry provided a moratorium on the loan payments in 2018 after the hurricanes.

2019	2020	2021	2022	2023	2024	2025	2026
440.000	440.000	605.000	495.000	549.020	495.000	495.000	495.000

4. ANNUAL REPORT

4.1 POLICY INTENTIONS AND RELIZATIONS

Below you will find tables outlining the main functions. These tables include a combination of free allowance funds and special grant funds. Below the main function table, you will find outlines of each department falling under their relative function. Within these outlines we have included explanations of the budget, including any underspending or overspending per department per economic category.

4.1.1 MAIN FUNCTION TABLE INCLUDING SPECIAL PURPOSE GRANTS

	EXPENSE			
Main Function	Realization 2023	Budget 2024	Realization 2024	Deviation
0 - General Administration	7.394.486	9.577.171	8.755.751	821.420
1 - Public Order & Safety	412.297	1.407.957	921.969	485.988
2 - Traffic, Transport & Water Management	6.273.705	16.700.608	5.408.238	11.292.370
3 - Economic Affairs	12.954.707	5.387.821	4.041.221	1.346.600
4 - Education	1.047.504	1.738.462	1.191.288	547.174
5 - Culture & Recreation	1.375.299	1.880.588	1.778.084	102.504
6 - Social Services & Social Work	5.068.188	5.455.048	4.820.699	634.349
7 - Public Health	5.578.246	7.157.929	6.888.917	269.012
8 - Spatial Planning & Public Housing	102.000	426.895	454.896	-28.001
9 - Financing & General Cover Funds	8.188.666	8.358.376	8.499.261	-140.885
Balance Expenditure	48.395.097	58.090.855	42.760.323	15.330.532
Balance Income	49.404.315	58.090.855	43.903.843	-14.187.012
RESULT	1.009.217	-	1.143.520	1.143.520

	INCOME			
Main Function	Realization 2023	Budget 2024	Realization 2024	Deviation
0 - General Administration	478.231	1.759.121	1.066.256	-692.866
1 - Public Order & Safety	104.943	1.053.151	609.616	-443.535
2 - Traffic, Transport & Water Management	3.455.398	11.927.000	1.155.974	-10.771.026
3 - Economic Affairs	12.296.465	4.595.774	3.307.284	-1.288.490
4 - Education	349.937	802.497	322.597	-479.900
5 - Culture & Recreation	212.050	273.372	133.531	-139.841
6 - Social Services & Social Work	3.721.349	3.363.012	2.932.169	-430.843
7 - Public Health	712.886	1.556.690	1.393.219	-163.471
8 - Spatial Planning & Public Housing	4.500	275.895	321.396	45.501
9 - Financing & General Cover Funds	28.068.555	32.484.343	32.661.803	177.460
Balance Income	49.404.315	58.090.855	43.903.843	-14.187.012
Balance Expenditure	48.395.097	58.090.855	42.760.323	15.330.532
RESULT	1.009.217	-	1.143.520	1.143.520

MAIN FUNCTION 0 – GENERAL ADMINISTRATION

		EXPENSE			
Main Function & Function	Budget Number	Realization 2023	Budget 2024	Realization 2024	Deviation
0 - General Administration					
001 - Governing bodies		1.223.494	1.388.565	1.250.984	137.581
	60011000 Island Council	592.257	781.484	626.748	154.736
	60013000 Executive Council	631.237	607.081	624.236	-17.155
002 - Administration		5.956.884	7.883.773	7.139.573	744.200
	60020000 Domain Management	18.056	17.000	18.403	-1.403
	60021000 Island Secretary's Office		823.049	907.519	-84.470
	60021001 Project & Policy Bureau	1.543.350	1.100.346	1.033.443	66.903
	60021002 FEZ/Finance and Economic Affairs	921.552	1.190.555	1.121.751	68.804
	60021003 Organizational Development Plan		704.100	352.935	351.165
	60021004 Archives, corresp., registry and text acquisition.	105.974	204.122	181.160	22.962
	60021006 Human Resources	449.294	715.328	625.140	90.188
	60021007 Automation	781.375	508.975	556.135	-47.160
	60021011 Chief Information Office (CIO)		229.317	250.843	-21.526
	60021012 Facility Management	908.994	1.061.925	1.092.799	-30.874
	60021015 Infrastructure & Spatial Planning	448.282	903.121	687.158	215.963
	60021016 Legal Affairs	205.204	353.298	286.689	66.609
	60022000 Other Matters (Training & Development)	556.954	52.485	20.667	31.818
	60022001 Elections	17.850	20.152	4.931	15.221
003 - General Legal Affairs		214.107	304.833	365.194	-60.361
	60030000 Census Office	214.107	304.833	365.194	-60.361
0 - General Administration Total		7.394.486	9.577.171	8.755.751	821.420

		INCOME			
Main Function & Function	Function	Realization 2023	Budget 2024	Realization 2024	Deviation
0 - General Administration					
001 - Governing bodies		-	-	-	-
	60011000 Island Council	-	-	-	-
	60013000 Executive Council	-	-	-	-
002 - Administration		439.894	1.726.621	1.017.386	-709.236
	60020000 Domain Management	81.573	78.500	77.342	-1.158
	60021000 Island Secretary's Office				
	60021001 Project & Policy Bureau	79.543	342.297	289.704	-52.593
	60021002 FEZ/Finance and Economic Affairs	0		0	0
	60021003 Organizational Development Plan		704.100	339.425	-364.675
	60021004 Archives, corresp., registry and text acquisition.	10.302			
	60021006 Human Resources	10.136	61.259	50.987	-10.272
	60021007 Automation	0	0		0
	60021011 Chief Information Office (CIO)				
	60021012 Facility Management	0			
	60021015 Infrastructure & Spatial Planning	35.234	469.091	170.333	-298.758
	60021016 Legal Affairs		69.374	88.275	18.901
	60022000 Other Matters (Training & Development)	223.106	2.000	1.320	-680
	60022001 Elections				
003 - General Legal Affairs		38.337	32.500	48.870	16.370
	60030000 Census Office	38.337	32.500	48.870	16.370
0 - General Administration Total		478.231	1.759.121	1.066.256	-692.866

FUNCTION 001 – ISLAND COUNCIL

GOALS & ACCOMPLISHMENTS

Permanent Training Program

A key priority for the Island Council was establishing a continuous training program to enhance the skills of council members, improve the role of the Island Registrar, and strengthen collaboration with the Executive Council. This initiative was successfully developed with support from the Ministry of Internal Affairs and Kingdom Relations (BZK). In December, a Memorandum of Understanding (MoU) titled Support and Leadership Program for Political Office Holders – Saba was signed in The Hague. The program is set to launch in February 2025 and will provide ongoing training through working visits to the Netherlands, video conferences, and online learning platforms.

Advisor Position

To further support the Island Council, funds were allocated to recruit an advisor. However, the position remains unfilled due to outstanding prerequisites. In the interim, Neckar.nl, a specialized consultancy in public administration, has been providing essential advisory services. Neckar.nl has developed GriffieFIT, a tailored assessment tool that evaluates the alignment between the council and its registry to ensure optimal governance and support structures.

Interisland Cooperation

Throughout 2024, strengthening ties with neighboring islands remained a priority. On February 12, 2025, the Island Councils of Bonaire and Sint Eustatius formally committed to signing an MoU to enhance cooperation among the three islands. This agreement is scheduled for ratification in each Island Council meeting. The next Interisland Summit will take place in June 2025 in the Netherlands, further solidifying this collaborative effort.

Equipment Upgrade

To modernize operations, the Island Council planned to upgrade technological equipment, including computers, cameras, and microphones, and implement iBabs for improved broadcasting and recording of public meetings. However, progress has been delayed pending the completion of necessary quotations. Once finalized, the procurement and implementation process will commence to enhance transparency and accessibility of council proceedings.

FINANCES & BUDGET

The Island Council remained within budget for the 2024 period, with an underspending of 20%. Total expenditures amounted to US\$ 626.748 in 2024. An increase of US\$ 34.491 is reflected compared to the previous year.

FUNCTION 002 – THE PROJECT & POLICY BUREAU (INCLUDES ISLAND SECRETARY OFFICE)

GOALS & ACCOMPLISHMENTS

Enhancing Policies to Address Evolving Community and Legislative Needs

The Policy and Project Bureau expanded with six new employees, including members of the NEPP team, focusing on key areas such as connectivity, waste management, food security, animal legislation, and communication. With this expansion, several new policies were developed or updated, including the Public Transportation Plan, the Single-Use Plastics Ban, Social Media Policies, a water cost analysis, and various communication plans.

Strengthening Financial Management of Commissions, Funds, and Subsidies

Each project budget and special grant is managed by the designated budget holder. The implementation of a new financial system introduced a two-tiered approval process, reducing the risk of financial mismanagement. Additionally, multiple funding opportunities continue to be pursued, such as the Food Security Fund, which was allocated in 2024.

Advancing Team and Department Development

In 2024, team members participated in various working visits abroad, including meetings with ministries in the Netherlands and work conferences. These visits facilitated knowledge sharing, strengthened partnerships, and provided updates to the EU on Saba's ongoing projects. The Learning and Development program also facilitated multiple training sessions. Furthermore, in Quarter 3, the Policy and Project Bureau relocated to a new office space, allowing the entire department to work in one location for the first time. This transition has fostered greater collaboration, improved communication within the team, and boosted overall morale.

Enhancing Transparency and Public Engagement Through Strategic Communication

In Quarter 3, the PES launched a new website as part of a phased project. The initial phase focused on key departments providing public services, while the next phase will expand content to additional departments, integrate the ordinance catalog, and explore online form options. Additionally, a monthly newsletter is now distributed in both digital and print formats to improve public outreach and engagement.

FINANCES & BUDGET

The Project & Policy Bureau remained within budget for the 2024 period, with an underspending of 2%. Total expenditures amounted to US\$ 758.049 in 2024. The previous year reflected the budget of both the Island Secretary's Office and the Project & Policy Bureau combined.

FUNCTION 002 – FINANCE DEPARTMENT

GOALS & ACCOMPLISHMENTS

Processing of Documentation and Updating of Accounting Software

The Invoice Recognition and Processing module was successfully implemented in late November 2024, marking a significant milestone in the transition toward a more digitalized financial system. This advancement has streamlined invoice processing, reducing manual workload, minimizing errors, and improving overall efficiency. While there were some initial challenges during the transition, the system has proven to be highly effective when utilized correctly, allowing for faster document processing and enhanced accuracy in financial transactions.

As part of our continued digital transformation, ongoing meetings have been held regarding the Centric Betalen module. This initiative is expected to further modernize financial operations by making it possible for clients to pay for childcare fees, harbor fees, census fees at each individual location rather than having to come to the Receiver's office to make payment. The implementation of this module is anticipated to be rolled out by mid-2025, bringing additional improvements in workflow efficiency, and overall operational effectiveness. By embracing digitalization, we are fostering a more streamlined, secure, and sustainable financial management system.

The implementation of the Asset Module, designed to manage assets in accordance with auditor recommendations, has been postponed to the first half of 2025. Similarly, the Project Module, which supports the administration of special purpose grants as requested by the CFT, is now scheduled to be operational in time for the 2026 administration. These revised timelines are due to technical reasons, the need to ensure

adequate time for users to adapt to each new module, and to avoid overwhelming teams by introducing too many changes at once. Additionally, the revised schedule accounts for the availability of Centric during key phases of the rollout.

Training of Staff Members

Throughout 2024, the Finance Team made significant progress in strengthening its capacity and preparing for key system and structural changes. The Planning & Control (P&C) team, in particular, advanced in meeting the reporting requirements of the CFT. A CFT visit in early November provided valuable insights that directly contributed to improvements in fiscal reporting and readiness for upcoming FinBES legislative changes, which are expected to reduce financial oversight obligations.

Continued coaching and support from external consultants played a vital role in this progress. One consultant worked closely with the P&C team, offering targeted guidance aligned with the Planning & Control Cycle. Another, engaged through the VNG program, supported departmental development on several fronts: he facilitated a specialized micro-credential training at Haagse Hogeschool (HHS) in February 2024; assisted in the implementation of new Centric software modules; acted as a liaison between Centric and the Finance Department in the Netherlands; and collaborated with the Head of Finance to design a more efficient departmental structure, which will be introduced in the second quarter of 2025.

Training on the Centric system, part of a broader organizational transformation, began in 2024 and will continue into 2025. The new software is expected to significantly enhance data management and reporting accuracy. Building on the success of the HHS training, additional financial training was provided in the 1st quarter 2025, focusing on financial statements, asset management, and relevant financial regulations.

All training and consultancy support was funded through the Organizational Development budget, with further assistance provided by the VNG program. These strategic investments have not only improved technical capacity and team confidence but also laid the groundwork for a more responsive and future-ready Finance Department.

Collection of Outstanding Debt

Debt collection remained a work in progress in 2024, though the department made notable strides in managing this area more effectively. The agreed collection procedures were steadily implemented, and the team actively pursued client settlements and payment plans. In coordination with HRM, payment plans for civil servants were successfully integrated into the salary system, streamlining the collection process for this group. Obsolete errors and uncollectible debts were written off, helping to clean up the backlog and refocus efforts on viable recoveries.

Recognizing ongoing capacity constraints, a dedicated position focused on debt collection was included in the 2025 budget to bring greater focus and continuity to this critical area. The position was advertised in the first quarter of 2025 but required republication due to difficulty in identifying a suitable candidate. A new suitable candidate has been found and will be onboarded mid-2025.

Despite the continued presence of high total outstanding balances, efforts to reduce them remained diligent and targeted. Planned updates to the Centric Key2Finance system are set to digitize and automate debt collection processes in 2025, including automated reminders and full enforcement of the debt collection policy—replacing manual interventions and significantly improving efficiency. Together, these initiatives represent important steps toward tighter control, better oversight, and more effective management of outstanding debt.

FINANCES & BUDGET

The Finance Department remained within budget for the 2024 period, with an underspending of 6%. Total expenditures amounted to US\$ 1.121.044 in 2024. An increase of US\$ 199.491 is reflected compared to the previous year, mainly due to increased salaries and consultancy costs in 2024.

FUNCTION 002 – HUMAN RESOURCES MANAGEMENT (HRM)

GOALS & ACCOMPLISHMENTS

Salary & HR Administration

Implementation of the HR21 Function House: In 2024, HRM introduced a new function house using the HR21 methodology, along with a digital performance assessment process. To ensure consistency and accuracy, HRM subscribed to HR21 for ongoing role validation across the organization. All new vacancies in Q3 and Q4 of 2024 were validated through the HR21 system. Training for HRM staff on the use of HR21 is scheduled for Q2 2025, with a full organizational rollout planned for later that year.

Tax Policy Implementation: HRM collaborated with Ernst & Young (EY) and the Belastingdienst Caribisch Nederland (BDCN) to develop a tax policy. While implementation did not take place in 2024, the initiative will be prioritized by the new Head of HRM and is scheduled for action in 2025.

Recruitment & Selection

HRM played a critical role in strengthening the organization by replacing departing specialists and recruiting new talent for emerging departments. In 2024, 39 new employees were onboarded and 5 internal transfers were facilitated.

Several key specialist roles were filled, particularly within the Infrastructure and Spatial Development team and the Policy and Project Bureau (both established in 2023). These included project managers, project leaders, a technical designer, a senior policy advisor, a legal advisor, and a communications and media specialist.

Learning & Development

Learning & Development Program: HRM developed a structured Learning and Development Program (2024-2027) to enhance both hard and soft skills across the organization. In 2024, department heads were consulted to determine training priorities, leading to a variety of training sessions that will continue into 2025.

Summer Job & Internship Programs: A dedicated budget was secured for summer job and internship programs. In 2024, HRM facilitated 13 summer job placements for young people returning to the island during vacation and also 11 internships, supporting both recent high school graduates and university students from Saba.

FINANCES & BUDGET

The HRM Department remained within budget for the 2024 period, with an underspending of 12%. Total expenditures amounted to US\$ 625.140 in 2024. An increase of US\$ 134.995 is reflected compared to the previous year, mainly due to increased salaries, additional staff and software costs in 2024.

ORGANIZATIONAL DEVELOPMENT PLAN – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

These funds were provided by the Ministry of BZK to enhance capacity, support training and development programs (both hard and soft skills), strengthen the Island Council's through training, improve processes and

procedures, and promote employee well-being. Additionally, funds covered summer jobs and internship/traineeship opportunities.

These objectives were achieved through the implementation of the Learning & Development Program, which offered a variety of hard and soft skills training throughout the year. Specialized training sessions were conducted for the Island Council, while the Finance Department upgraded its financial accounting system to further streamline processes and procedures. PES, with the support of an external bureau, worked to strengthen its execution capacity and internal collaboration. Several teams also engaged in coaching and advisory support focused on structured collaboration. These initiatives marked the initial steps toward greater internal cohesion and more effective policy implementation.

Employee well-being was prioritized through continued initiatives such as the table massage program, gym membership subsidies, and guidance from PES's Confidential Advisor. Additionally, 13 summer jobs and 11 internships were facilitated in 2024.

REMAINING ACTIVITIES

These funds must be utilized by the end of 2025. Throughout the year, the funding will continue to support the same initiatives, with the full budget expected to be spent by year-end.

FUNCTION 002 – INFORMATION AND COMMUNICATION TECHNOLOGY DEPARTMENT (ICT)

GOALS & ACCOMPLISHMENTS

Outsourcing part of the ICT Infrastructure

In 2024, PES hired an external consultant to seek IT support from different suppliers in the region and possibly in the Netherlands. The main objective is that ICT will soon increase the number of infrastructures, cloud-based applications, digitalization, and cyber security implementations requested by the Netherlands. ICT was successfully granted a vacancy and funds for an FTE to support this in 2025.

Collaboration with the BES Entities and RCN

ICT is also linked to the other two islands, facilitating the exchange of information and collaboration on work ideas and projects. In 2024, the ICT Team Leader and Technician visited Statia and Bonaire to engage with the public entities, as well as the National Government (RCN) and the Cyber Security Team at the Bonaire Hospital. These visits enabled valuable knowledge sharing and discussions to support Saba in meeting its ICT requirements.

CIO and ICT Office

The ICT team now works closely with the CIO (Chief Information Office). This newly established office enhances information management, security, and digital services in collaboration with the ICT team. Both departments support internal PES employees as well as external public services.

FINANCES & BUDGET

The ICT Department exceeded the budget for the 2024 period, with an overspending of 9%. Total expenditures amounted to US\$ 556.135 in 2024. A decrease of US\$ 225.240 is reflected compared to the previous year, mainly due to several implementation costs occurring in 2023 and due to costs being covered by the CIO Office instead in 2024.

FUNCTION 002 – CHIEF INFORMATION OFFICE (CIO)

GOALS & ACCOMPLISHMENTS

Establish a CIO Office

The CIO office was established despite no new funding in 2024. Collaborations were initiated with DocDirekt, SSO-CN, VNG, and BD CN to support digitalization efforts. Additionally, PES received advisory support on integrating IT, Archive, and CIO into 'Information Services' with CIO Rijk funding.

Access to Digital Infrastructure

Reports on telecom costs and governance improvements for Satel/SEC were finalized. The CIO office assisted with citizen communication for the Fiber2Home project.

Cyber & Information Security

Network sensors were installed, and an incident response process was developed. Engagements were established with the BZK Cyber Program and IBD/VNG to align with security standards. Digital training modules were explored. In October 2024, a Senior Advisor Cyber & Information Security was appointed to develop a long-term security framework.

IT Organization & Infrastructure

Wi-Fi security, Fiber internet, firewalls, and data servers were upgraded. The launch of Govroam/Publicroam made Saba the first Caribbean Island to implement both standardized and secure roaming options. A 'Letter of Intent' (dossier 826) was submitted for sourcing collaboration with RCN/SSO-CN.

Digital Services Mindset

The CIO office supported BSN legislation review and public service improvements. Various digital applications were implemented:

- Airlink (Airport)
- ArcGIS (Infrastructure & Spatial Development and Water Management - Saba Splash)
- VTH (Infrastructure & Spatial Development)
- Ticketing System (Facility Management and Public Works)
- Centric Update (Census & Finance)
- Centric MotionPro (HRM)
- eHealth (Public Health & Sports)
- iBabs and AV Tooling (Island Council)

The PES website renewal was completed, improving data security and transparency. Digital optimization was explored with WEM No Code and SSO-CN. In October 2024, an Advisor & Information Manager was appointed to develop a centralized document system for improved information management.

FINANCES & BUDGET

CIO exceeded the budget for the 2024 period, with an overspending of 9%. Total expenditures amounted to US\$ 250.843 in 2024.

FUNCTION 002 – FACILITY MANAGEMENT

GOALS & ACCOMPLISHMENTS

Facility Maintenance and Upgrades

In 2024, multiple buildings were enhanced by completing extensive painting projects and power washing, ensuring a cleaner and more presentable environment. To improve workplace efficiency and comfort, we purchased and installed new furniture across various government offices, creating a more functional and professional space for employees and visitors.

Health, Safety, and Cleanliness

High hygiene standards were maintained through regular cleaning and deep sanitation efforts. Recognizing the increasing demand for cleaning services, an amendment was made to expand these efforts and keep workspaces safe and healthy.

Water Management

A reliable system was established for weekly water deliveries to government offices, ensuring a steady supply and preventing disruptions to daily operations.

Event Planning

Our team effectively organized and managed multiple community events and office meetings, coordinating logistics to ensure seamless execution and positive engagement.

FINANCES & BUDGET

Facility Management exceeded the budget for the 2024 period, with an overspending of 3%. Total expenditures amounted to US\$ 1.092.799 in 2024. An increase of US\$ 183.805 is reflected compared to the previous year, mainly due to increased material purchases and service costs in 2024.

FUNCTION 002 – INFRASTRUCTURE & SPATIAL PLANNING

GOALS & ACCOMPLISHMENTS

Reorganization of the Department

The planned reorganization of the department was carried out in 2024. Five new colleagues were hired, which has significantly strengthened the capacity, knowledge and skills within the department. With this team, the department can properly perform its main tasks. However, capacity for certain tasks, such as project management, permit handling and supervision remains a concern. Three structural positions within the department are funded through special purpose grants, which is a risk to continuity.

Project Execution

In 2024 some forty projects were in the initiation, preparation or execution phase. Additional funding was received via additional free allowance and the 'Regiodeal' and the 'Volkshuisvestingsfonds' special grants to invest in the (maintenance of) buildings and infrastructure on the island. There are many needs, wishes and ideas for improvements to the physical environment. The limited project management capacity within the department and the capacity of the construction sector on Saba in general requires assigning priorities. To gain a better insight into the quantity and interrelationship of construction projects, the department developed a construction project planning for 2025.

Policy and Legislation

The department has increased its efforts in implementing policies and regulations in the field of housing and spatial planning, including building regulation, the 'Inrichtingen- en Activiteitenbesluit BES', a 'spatial development plan' and a 'housing valuation system'. A policy advisor, legal advisor and trainee joined the department to work on these topics. Further elaboration and implementation of this will continue in 2025.

Digitalization

In 2024 the department took the first steps towards the implementation of a GIS (Geographic Information System) for Saba in collaboration with parties such as Kadaster Saba and Saba Electric Company. The department also explored options to digitize the permitting process. These developments will continue in 2025.

FINANCES & BUDGET

The Infrastructure & Spatial Planning Department exceeded budget for the 2024 period, with an overspending of 19%. Total expenditures amounted to US\$ 687.158 in 2024. An increase of US\$ 103.776 is reflected compared to the previous year, mainly due to the full team being formed in 2024, with 5 employees compared to 2 external consultants in 2023.

FLEXPOOL 2023-2024 – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The Flexpool funds were made available by the Ministry of Housing and Spatial Planning for additional capacity in the field of housing and spatial planning. In 2024 3 FTE were hired: a legal advisor, a policy advisor and a project manager. Additional funding for spatial planning was received as special free allowance (linked to the Nature and Environment Policy Plan) and will be used to cover salary costs of the policy advisor. This means that the combined Flexpool and spatial planning funding will cover the salary costs of the 3 FTE for 2 years.

REMAINING ACTIVITIES

The Flexpool funds must be used before the end of 2025. In 2025 the funding will be used for salary costs of the above-mentioned FTE. This team will continue to implement the measures mentioned in the Letter of Intent Housing and Spatial Planning, the Spatial Development Plan Saba, the pilot 'land issues' and other related projects. It is expected that the entire budget will be used before the end of 2025.

FUNCTION 002 – LEGAL

GOALS & ACCOMPLISHMENTS

In 2024, The primary objectives of department were to:

- Provide legal advice and support to the BC.
- Offer guidance and assistance to all departments and colleagues.
- Update local legislation, address internal backlogs, and incorporate requests from the BC and IC.
- Offer incidental support to the Island Council.
- Contribute to national legislative processes.
- Represent the OLS by providing input and participating in ministry projects.
- Identify organizational legal needs.
- Develop into a fully staffed and operational department.

Despite being understaffed, all objectives were achieved except for the full development of the department. In October 2024, a Legislative Lawyer was hired, leaving one vacancy open.

FINANCES & BUDGET

The Legal Department remained within budget for the 2024 period, with an underspending of 30%. Total expenditures amounted to US\$ 286.689 in 2024. An decrease of US\$ 6.790 is reflected compared to the previous year.

LEGAL DESK SABA – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

In 2024, the Legal Desk pilot special grant was renewed, allowing for the continuation of legal support services. Contracts with a Legal Office were extended to ensure the ongoing operation of the Legal Desk, providing essential legal assistance to the community.

REMAINING ACTIVITIES

The remaining funds will be utilized once again to provide the community with legal support services in 2025. It is expected that the entire budget will be used before the end of 2025.

FUNCTION 003 – CENSUS

GOALS & ACCOMPLISHMENTS

Hiring an All-Round Employee

One of the key goals for 2024 was to fill the vacant all-round employee position. This objective was successfully met when a new employee joined the Census Office in June, ensuring continuity in operations.

Hiring a Change Manager

To support organizational improvements, the Census Office aimed to recruit a change manager. This goal was achieved in September with the appointment of a new change manager, who has since been leading efforts to enhance processes and efficiency.

Establishing a Partnership with the NVVB

A partnership with the NVVB was a priority to strengthen professional development within the Census Office and in 2024 this collaboration was secured.

Digitizing the Archives

The project to digitize the archives was not completed within 2024, however all necessary arrangements were finalized during the year, laying the foundation for a smooth implementation.

Managing the Second Chamber Elections

The Second Chamber elections were successfully conducted, ensuring an efficient and well-organized electoral process.

FINANCES & BUDGET

The Census exceeded budget for the 2024 period, with an overspending of 16%. Total expenditures amounted to US\$ 365.194 in 2024. An increase of US\$ 140.554 is reflected compared to the previous year, mainly due to an additional FTE being hired and the startup of digitalizing in 2024.

MAIN FUNCTION 1 – PUBLIC ORDER & SAFETY

		EXPENSE			
Main Function & Function	Budget Number	Realization 2023	Budget 2024	Realization 2024	Deviation
1 - Public Order & Safety					
130 - Disaster management		201.959	1.192.373	754.669	437.704
	61300000 Disaster Response	201.959	1.192.373	754.669	437.704
140 - Public order and safety		210.338	215.584	167.301	48.283
	61400000 Public Order & Safety	210.338	215.584	167.301	48.283
1 - Public Order & Safety Total		412.297	1.407.957	921.969	485.988

		INCOME			
Main Function & Function	Function	Realization 2023	Budget 2024	Realization 2024	Deviation
1 - Public Order & Safety					
130 - Disaster management		57.343	1.052.651	609.443	-443.208
	61300000 Disaster Response	57.343	1.052.651	609.443	-443.208
140 - Public order and safety		47.600	500	172	-328
	61400000 Public Order & Safety	47.600	500	172	-328
1 - Public Order & Safety Total		104.943	1.053.151	609.616	-443.535

FUNCTION 130 AND 140 - PUBLIC ORDER AND SAFETY AND DISASTER MANAGEMENT

GOALS & ACCOMPLISHMENTS

Realizing a Strong and Professional Department

To enhance the Public Order, Safety, and Disaster Management department, various policy plans were developed and approved. Extensive policy and operational activities were carried out in collaboration with partners on Saba, within the Caribbean Netherlands, and with relevant departments and ministries in The Hague. Additionally, input and advice were provided on permit and license issuance, and an advisor was hired to further strengthen the department.

Training and Development of Staff

Staff training initiatives were implemented to build a more professional and capable department. BavPol training and examination were organized, and personnel attended conferences and workshops on topics such as human trafficking and smuggling. To support a well-trained and properly equipped crisis management organization, LCMS system training was conducted by selected information managers within the Public Entity. Additionally, recurring crisis exercises were held with relevant stakeholders to enhance preparedness.

Enforcing Laws and Regulations

Efforts were made to reinforce the reliability and credibility of laws and regulations through active enforcement. Advice was provided on the development and enforcement of current ordinances and laws, ensuring they remained effective and aligned with the island's needs.

Preventing, Preparing for, and Mitigating Public Safety Risks

Several initiatives were undertaken to improve public safety. In preparation for hurricane season, enforcers assisted in removing car wrecks from public roads. Additionally, policy implementation on structural improvements for fire extinguishing water continued, further enhancing disaster preparedness.

FINANCES & BUDGET

Disaster Management remained within budget for the 2024 period, with an underspending of 22%. Total expenditures amounted to US\$ 754.669 in 2024. A slight increase of US\$ 609 is reflected compared to the previous year.

Public Order & Safety exceeded budget for the 2024 period, with an overspending of 4%. Total expenditures amounted to US\$ 167.301 in 2024. A slight increase of US\$ 4.391 is reflected compared to the previous year.

KOSTENBESLUIT VEILIGHEIDSWET BES (DISASTER MANAGEMENT) – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The primary objective of this project is to have a well-trained and properly equipped crisis management organization. To enhance emergency response and crisis management capabilities, education, training, and exercise activities were conducted throughout 2024. An additional advisor was hired and began in November 2024.

REMAINING ACTIVITIES

The remaining funds will be used again in 2025 to achieve the same objectives. Most expenses for training and equipping the crisis management organization were primarily covered by an additional incidental grant, as explained below.

KOSTENBESLUIT VEILIGHEIDSWET BES (TRAINING) – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The primary objective of this project is to ensure a well-trained and properly equipped crisis management organization. To enhance emergency response and crisis management capabilities, various education, training, and exercise activities were conducted. These included COPI training, LCMS system training, a multidisciplinary exercise at the airport for CoPI and EBT, internal briefings and refreshers, tailored training for the Island Secretary and Head of Public Order and Safety, a tabletop exercise on requesting military support, and participation in (hurricane) conferences and the Week of Crisis Management.

Investments were also made to improve the firefighting water supply on Saba, including the installation of new connections on 15 identified cisterns across the island.

REMAINING ACTIVITIES

The funding was fully utilized in 2024. The annual funds allocated for this purpose (outlined above) will continue to support the same objectives in 2025.

SEARCH AND RESCUE (SAR) – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The primary objective of this project is to develop Search and Rescue (SAR) capacity for Saba. The project commenced in May due to the time required for local decision-making processes on Saba and Statia.

All planned activities will be completed within 12 months. The SAR boat for Saba is scheduled for delivery in May 2025, with the crew fully trained and prepared for deployment.

REMAINING ACTIVITIES

Certain budgeted costs for training and maintenance were not utilized, as the project started later in 2024 than initially planned. However, these funds are expected to be spent in 2025 as part of the program's implementation.

MAIN FUNCTION 2 - ROADS, SEAPORT AND AIRPORT

		EXPENSE			
Main Function & Function	Budget Number	Realization 2023	Budget 2024	Realization 2024	Deviation
2 - Traffic, Transport & Water Management					
210 - Streets, roads and squares		1.824.960	2.783.688	2.534.255	249.433
	62100000 Roads, streets squares general	1.824.960	2.783.688	2.534.255	249.433
211 - Land traffic measures		58.207	7.700	7.879	-179
	62110000 Land traffic measures	58.207	7.700	7.879	-179
220 - Seaports		3.385.349	12.501.081	1.567.484	10.933.597
	62200000 Operating contributions related to seaports	3.385.349	12.501.081	1.567.484	10.933.597
230 - Aviation		1.005.188	1.408.139	1.298.619	109.520
	62300000 Other matters related to aviation	1.005.188	1.408.139	1.298.619	109.520
2 - Traffic, Transport & Water Management Total		6.273.705	16.700.608	5.408.238	11.292.370

		INCOME			
Main Function & Function	Function	Realization 2023	Budget 2024	Realization 2024	Deviation
2 - Traffic, Transport & Water Management					
210 - Streets, roads and squares		207.951	400.000	453.793	53.793
	62100000 Roads, streets squares general	207.951	400.000	453.793	53.793
211 - Land traffic measures		13.098	17.000	17.204	204
	62110000 Land traffic measures	13.098	17.000	17.204	204
220 - Seaports		2.870.499	11.096.000	352.200	-10.743.800
	62200000 Operating contributions related to seaports	2.870.499	11.096.000	352.200	-10.743.800
230 - Aviation		363.850	414.000	332.777	-81.223
	62300000 Other matters related to aviation	363.850	414.000	332.777	-81.223
2 - Traffic, Transport & Water Management Total		3.455.398	11.927.000	1.155.974	-10.771.026

FUNCTION 210: PUBLIC WORKS (D.O.W)

GOALS & ACCOMPLISHMENTS

Infrastructure Maintenance and Road Expansion

Airport Road Improvements: The road widening and retaining wall installation were completed, though there were some delays due to equipment malfunctions.

Road Safety Enhancements: Wall heights were increased for safety, and potholes were repaired.

Windwardside Drainage Upgrade: Successfully completed, enhancing water management in the area.

Airport Irrigation: The irrigation system was implemented as part of the airport project.

Road Widening Over the Peak: The project began and will continue into 2025.

Public Facility Upgrades

Electrical Upgrades:

- Completed at Juliana Sports field.
- Completed at leased property.
- Completed at SCS School.

Beautification Project: Improvements were made at Cove Bay.

Airport Upgrades: Partial upgrades were completed, with additional work planned for 2025.

FINANCES & BUDGET

Public Works remained within budget for the 2024 period, with an underspending of 13%. Total expenditures amounted to US\$ 2,534,255 in 2024. An increase of US\$ 463,454 is reflected compared to the previous year, mainly due to increased infrastructure projects throughout 2024.

INFRASTRUCTURE MAINTENANCE: GILES QUARTER ROAD – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

Obtaining the land required for the Giles Quarter Road

In April, a petition regarding the land was submitted to the court. The final court hearing took place on June 28th, after which a six-week appeal period was necessary before the verdict could be deemed final. The court's ruling granted PES the land necessary for the road. On August 30th, PES received official confirmation that the verdict had become final and had been forwarded to the Kadaster for registration in the public registry. PES has been working to obtain the certificate of admeasurement. It is expected that this will be obtained in early 2025.

Soil Investigation

At specific locations where the road will be built, an excavator will be used to make small pits of approximately one meter deep. This will allow for a soil investigation that will provide an estimation of the quantity of rocks underground. The soil investigations were completed in September 2024.

Detailed Design for Tender

The detailed design for the tender is a comprehensive set of documents that will provide prospective contractors or suppliers with all the necessary technical, functional and administrative information. The contractor commenced this work at the end of August and was completed in early December. This was slightly later than anticipated as we were awaiting finalization of the road engineering details.

Creating Tender Document for Road Construction

A tender document will be created to request bids from qualified contractors for this project. The tender document will contain all necessary information to ensure contractors can submit competitive and comprehensive bids. Although it was anticipated that the creation of the tender document would begin in Q4 of 2024, due to receiving the final deliverable for the detailed design late, the tender will be created in early 2025 instead.

REMAINING ACTIVITIES

In the upcoming financial year, the tender for the road construction will be published, and a preferred contractor will be selected. The full scope of the project will be finalized during contract negotiations, which will determine whether the available funding is sufficient to cover all remaining activities. The project is scheduled for completion in 2025 and it is unlikely that any funds will remain after its completion.

FUNCTION 220: HARBOR

GOALS & ACCOMPLISHMENTS

Harbor Safety and Operations

Throughout 2024, the department's primary objective was to maintain a safe and secure working environment for all harbor users. This involved overseeing the movement of incoming and outgoing vessels, coordinating logistics during cargo operations, guiding harbor stakeholders on the proper use of harbor facilities, and collecting departure taxes and port fees.

Professionalized Operations

To enhance operational efficiency, a shadowing program was initially planned for staff at various ports in the Netherlands, specifically in Den Helder, Scheveningen, and Texel. The program aimed to provide firsthand experience by allowing staff to observe Harbor Masters and other maritime professionals in action. These ports, with their smaller scale and involvement in ferry services, passenger operations, and fishing activities, were identified as ideal learning environments, especially in preparation for Saba's upcoming harbor development.

However, after extensive planning, the proposal was ultimately denied. It was determined that staff would benefit more from visiting regional harbors with operational structures more aligned with Saba's needs.

Black Rocks Harbor

Planning for the integration of Black Rocks Harbor facilities continued in 2024 as the project progressed. With the expansion of the harbor, additional responsibilities and legal obligations are anticipated in the coming years, necessitating an increase in staff. Staff members may also be required to undergo ISPS training to ensure compliance with international security standards. A strategic plan will be developed to manage the growing workforce and operational demands, ensuring a smooth transition as the harbor project nears completion.

FINANCES & BUDGET

The Harbor remained within budget for the 2024 period, with an underspending of 14%. Total expenditures amounted to US\$ 1.567.204 in 2024. An increase of US\$ 700.433 is reflected compared to the previous year, mainly due to the Black Rocks Harbor project.

RECOVERY FUNDS HARBOR – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

Finalization of the Tender Phase

The tender phase was extended to May 20th 2024, with two bids submitted. A Critical Works Assignment was given to the preferred bidder on July 12th, to bridge the gap until final determination could be made pertaining to the budgetary gaps.

Awarding of Contract and Beginning of Mobilization

The final contract was awarded in October 2024, after additional funding of EUE€ 40 million was allocated to the project budget for 2025 and 2026, which was published in the budget on Prinjesdag. During this time, optimization of the design occurred, with further contingency budget being allocated, mobilization of the project team and the equipment will occur in 2025.

Renovation Works of the Larger Pier

The plastering of the face of the pier was finalized and the electrical of the big pier was addressed.

Work Executed on the Ro-Ro ramp and Cargo Area

The expansion of the cargo area was removed from the project due to budgetary constraints. Work on the undermining of the Ro-Ro ramp will be done during the execution of the Black Rocks harbor.

REMAINING ACTIVITIES

The project will continue until December 2026, with sufficient funding to cover this period. In 2025, the coral relocation program will be completed, model testing will be done, and works will begin on preparing the materials needed for building the break water. In Q3 of 2025, construction of the black rocks harbor will begin, with the construction phase expected to be completed by the summer of 2026. It is intended that the full budget is utilized. There is a contingency amount included in the budget planning and it is still to be determined how that contingency will be utilized if it is not needed during the execution of the project.

FUNCTION 230: AIRPORT

GOALS & ACCOMPLISHMENTS

Digital Improvements

In 2024, a software solution was acquired to enhance tower operations for flight data management. This upgrade streamlines data management processes, improving operational efficiency and accuracy.

Infrastructure Renovations and Extensions

Enhancements to the terminal building improved customer experience throughout the year. In cooperation with Public Works and the Planning & Spatial Development Department, upgrades to public areas within the terminal were executed. These renovations aimed to enhance passenger comfort and satisfaction.

Compliance with Regulations and Safety Standards

Significant progress was made in addressing safety needs and audit findings. Efforts focused on clarifying and resolving safety roles and responsibilities, ensuring adherence to regulatory standards.

Strengthening Management and Expanding Staff

In 2024, 2 external consultants were hired to support aviation projects and staff well-being. To enhance management capacity, external consultants were brought on board to assist with aviation-related projects and to conduct an internal assessment of organizational effectiveness and staff well-being.

Policy Development

An on-call policy was introduced to optimize operational readiness. This on-call policy was approved to ensure efficient handling of airport duties outside regular roster hours, maintaining responsiveness to operational needs.

FINANCES & BUDGET

The Airport remained within budget for the 2024 period, with an underspending of 3%. Total expenditures amounted to US\$ 1.298.619 in 2024. An increase of US\$ 324.504 is reflected compared to the previous year, mainly due to increased infrastructure projects throughout 2024.

INFRASTRUTURE MAINTENANCE: AIRPORT – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

In 2024, the focus was on infrastructure improvements and operational efficiency. The replacement of solar taxiway edge lights with LED upgrades began.

REMAINING ACTIVITIES

Ongoing airside infrastructure improvements and terminal operations enhancements will continue. However, funding is insufficient to complete essential projects necessary for employee and passenger safety.

SUBSIDY AIRPORT BACKLOG AND EDUCATION – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

Staff training expanded through online courses and exchange programs, enhancing skills and networking.

REMAINING ACTIVITIES

Ongoing airside infrastructure improvements and terminal operations enhancements will continue. However, funding is insufficient to complete essential projects necessary for employee and passenger safety.

Competence and safety training will be continuous, whereby funds are allocated for 2025.

The status of remaining funds is currently unknown. However, if funds are available, a request for their reallocation towards necessary safety improvement projects will be made.

MAIN FUNCTION 3 – ECONOMIC AFFAIRS

		EXPENSE			
Main Function & Function	Budget Number	Realization 2023	Budget 2024	Realization 2024	Deviation
3 - Economic Affairs					
300 - General Administration		712.406	2.093.504	824.143	1.269.361
	63000001 Water Management - Saba Splash	712.406	1.659.474	448.706	1.210.768
	63000002 Water Management - RO	-	434.030	375.437	58.593
310 - Trade and Industry		11.632.576	2.712.696	2.712.810	-114
	63100000 Trade and Industry	11.632.576	2.712.696	2.712.810	-114
341 - Other agricultural affairs, hunting and fishing		609.724	581.621	504.268	77.353
	63410000 Agricultural Production and Reclamation	33.000	-	-	-
	63410001 Promotion of agriculture/livestock/fisheries	576.724	581.621	504.268	77.353
3 - Economic Affairs Total		12.954.707	5.387.821	4.041.221	1.346.600

		INCOME			
Main Function & Function	Function	Realization 2023	Budget 2024	Realization 2024	Deviation
3 - Economic Affairs					
300 - General Administration		459.855	1.719.498	494.806	-1.224.692
	63000001 Water Management - Saba Splash	459.855	1.276.468	212.112	-1.064.356
	63000002 Water Management - RO	-	443.030	282.694	-160.336
310 - Trade and Industry		11.717.069	2.791.946	2.793.322	1.376
	63100000 Trade and Industry	11.717.069	2.791.946	2.793.322	1.376
341 - Other agricultural affairs, hunting and fishing		119.540	84.330	19.156	-65.174
	63410000 Agricultural Production and Reclamation	33.000	-	-	-
	63410001 Promotion of agriculture/livestock/fisheries	86.540	84.330	19.156	-65.174
3 - Economic Affairs Total		12.296.465	4.595.774	3.307.284	-1.288.490

FUNCTION 300: WATER MANAGEMENT

GOALS & ACCOMPLISHMENTS

Supplying Safe Drinking Water

Throughout 2024, Saba Splash remained committed to ensuring a continuous and reliable supply of safe drinking water. However, mechanical failures and wear in key equipment presented ongoing challenges. The Triton 160, our primary automated bottling system, experienced repeated breakdowns due to rust penetration in stainless-steel components and increased hydraulic system maintenance needs. These issues, while managed through repairs, reinforced the necessity for upgrades to maintain water quality and production efficiency.

To support this, Norland personnel have been requested to conduct a full system assessment, including an upgraded maintenance plan and specialized training for staff. This will ensure the long-term reliability of the bottling process and minimize disruptions in supply.

Increasing Production and Sales

Production remained stable despite equipment failures but planned efforts to expand production and sales were hindered by operational limitations. Maintenance-related downtime reduced efficiency, highlighting the need for structural improvements and better equipment longevity. Moving forward, targeted upgrades and better preventive maintenance will be key to meeting this goal.

Training and Staff Development

Since the initial setup of key equipment in 2021, staff training on machine operation and maintenance has been limited. Recognizing this gap, Saba Splash has arranged for Norland technicians to provide an updated training program during their next scheduled visit. This will include hands-on sessions focused on troubleshooting and preventive maintenance to ensure staff are well-equipped to manage daily operations effectively.

Improving the Structure of the Water Plant and Transport System

Recognizing the vulnerabilities of the current infrastructure, plans were initiated to reinforce the existing Splash facility with a concrete extension to house relocated machinery. This proposal, supported by site visitors from the Ministry of the European Netherlands, aims to better protect critical assets from extreme weather conditions. Saba Splash has begun early-stage planning for this expansion in collaboration with the Spatial Planning Department, ensuring long-term resilience and sustainability.

The Reverse Osmosis (R.O.) sector faced setbacks, particularly with delays in Q1 of the delivery of pumps and electrical switching failures between pumps and cisterns. These issues were traced to corroded communication wiring caused by environmental exposure.

During their fourth-quarter visit, Evides technicians identified this as a priority maintenance issue. Moving forward, it has been incorporated into our troubleshooting checklist to prevent similar disruptions.

However, an unexpected challenge arose—the lack of a complete and accurate map of the R.O. network. While initial construction blueprints exist, they are not detailed enough. Without essential information, repairs and maintenance are more complex. In 2025, we plan to collaborate with a retired lead technician from Evides who possesses firsthand knowledge of the system's design. His expertise will help identify junction box locations and missing infrastructure details, improving future maintenance efficiency.

Addressing Water Loss and Cistern Maintenance

Significant non-revenue water (NRW) losses were detected, primarily due to leaking cisterns. The Range cistern, despite having a liner, has developed multiple leaks, while the Windward Side parking lot cistern, which lacks a liner, is also experiencing leakage.

To accurately measure water loss and determine necessary repairs, Evides technicians have scheduled a detailed assessment for Q1 2025. These findings will guide repair efforts and help secure long-term sustainability.

While some goals—such as training, infrastructure improvement, and addressing system vulnerabilities—are still in progress, significant strides were made in maintaining a stable drinking water supply and initiating long-term resilience projects.

FINANCES & BUDGET

Water Management – Saba Splash remained within budget for the 2024 period, with an underspending of 38%. Total expenditures amounted to US\$ 448.706 in 2024. A decrease of US\$ 15.957 is reflected compared to the previous year, mainly due to a decrease in consultancy costs.

Water Management – RO exceeded budget for the 2024 period. Total expenditures amounted to US\$ 375.437 in 2024. Less income was received than expected due to several interruptions throughout the year and the cost of water was more than expected due to changes in the special grant subsidy.

DRINKING WATER SUBSIDY – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

Reducing the costs of Drinking Water

In 2024, with the structural subsidy for drinking water provided by the Ministry of Infrastructure and Water Management, the cost of drinking water was reduced to US\$ 4,50 per 5-gallon bottle and US\$ 3,50 per 3-gallon bottle. This subsidy also covered the US\$ 1 commission for supermarkets.

An additional subsidy was provided to PES as part of the purchasing power package for the Caribbean Netherlands, totaling US\$ 245.827 for drinking water. This funding allowed for further price reductions, bringing the cost down to US\$ 2,00 per 5-gallon bottle and US\$ 1,50 per 3-gallon bottle.

REMAINING ACTIVITIES

The activities associated with this special grant are ongoing and adequately supported by available funding. Due to the flexibility within the subsidy decision, any unspent funds can be carried over to 2025 for continued use toward the same objectives. The remaining funds will be utilized once again to reduce prices in 2025.

RO WATER TRANSPORT SUBSIDY – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

Reducing the cost of Transported Reverse Osmosis (RO) Water

In 2024, with the structural subsidy for transported water provided by the Ministry of Infrastructure and Water Management (IenW), the cost of transported Reverse Osmosis (RO) water was reduced to US\$ 60,00 per 1.000-gallon truckload. An additional subsidy was provided to PES as part of the purchasing power package for Caribbean Netherlands, totaling US\$ 414.613. This funding allowed for further price reductions, bringing the costs down to US\$ 30,00 per 1.000 gallons of RO water.

Although the goal was to introduce this reduced rate earlier in the year, several challenges caused delays with implementation. This included a leak in the RO water system that disrupted supply for several weeks, delays in renewing contracts with water transport truckers, and another interruption in RO water production that also lasted several weeks. As a result, the rate of US\$ 30,00 was implemented on September 15, 2024.

REMAINING ACTIVITIES

The activities associated with this special grant are ongoing and adequately supported by available funding. Due to the flexibility within the subsidy decision, any unspent funds can be carried over to 2025 for continued use toward the same objectives. The remaining funds will be utilized once again to reduce prices in 2025.

FUNCTION 341 - PROMOTION OF AGRICULTURE/LIVESTOCK/FISHERIES

GOALS & ACCOMPLISHMENTS

Improving Food Security

The Department of Agriculture has been working to improve food security on the island through the intensification of crop production. The main goal is to reduce Saba's dependency on imports by increasing local food production. While progress has been made, this remains an ongoing effort, and full success has not yet been achieved.

Training of Staff Members

Organize training on island and off island for the Hell's Gate Farm staff. Proper training and gaining more knowledge on crop production and providing exposure on how things are done on another islands. These efforts are still in progress, and continued development is needed to achieve the desired outcomes

FINANCES & BUDGET

The Agriculture Department remained within budget for the 2024 period, with an underspending of 2%. Total expenditures amounted to US\$ 504.268 in 2024. A decrease of US\$ 5.072 is reflected compared to the previous year.

MAIN FUNCTION 4 – EDUCATION

		EXPENSE			
Main Function & Function	Budget Number	Realization 2023	Budget 2024	Realization 2024	Deviation
4 - Education					
480 - Common expenses of education		1.047.504	1.738.462	1.191.288	547.174
	64800001 Transportation costs	536.129	780.445	728.136	52.309
	64800002 Social Formation Duty	253.091	267.497	267.497	0
	64800003 Scholarship funds and scholarships	84.075	90.000	83.001	6.999
	64800007 Department of Education	174.209	600.520	112.654	487.866
4 - Education Total		1.047.504	1.738.462	1.191.288	547.174

		INCOME			
Main Function & Function	Function	Realization 2023	Budget 2024	Realization 2024	Deviation
4 - Education					
480 - Common expenses of education		349.937	802.497	322.597	-479.900
	64800001 Transportation costs	-	-	-	-
	64800002 Social Formation Duty	253.091	267.497	267.497	-
	64800003 Scholarship funds and scholarships	2.700	-	6.531	6.531
	64800007 Department of Education	94.146	535.000	48.569	-486.431
4 - Education Total		349.937	802.497	322.597	-479.900

FUNCTION 480 – TRANSPORT COSTS

GOALS & ACCOMPLISHMENTS

Public Transportation

New Bus Acquisitions: Two new buses were purchased to enhance public transportation services. With 2nd bus arriving in Q1 2025.

Planned Bus Stops: The construction of two additional bus stops were scheduled for 2024 but were not completed due to a shortage of contractors; efforts will continue in 2025 as resources become available.

Purchased phones for public transportation personnel.

School Bus Division

The team leaders' office space was upgraded to improve working conditions and four new school buses were purchased; however, only three were received due to supplier delays.

FINANCES & BUDGET

Transportation remained within budget for the 2024 period, with an underspending of 1%. Total expenditures amounted to US\$ 775.126 in 2024. An increase of US\$ 238.996 is reflected compared to the previous year, mainly due to increased maintenance costs for vehicles as well as increased overtime.

FUNCTION 480 – EDUCATION

GOALS & ACCOMPLISHMENTS

Study Abroad Support Policy

The new policy streamlines the financial assistance provided by PES for Sabana students studying abroad. After review with Legal, the new policy was presented to both the Island and Executive Councils and is now ready to be presented to BC for approval in 2025.

Enhancing Educational Opportunities

In 2024, efforts to expand access to regional and international educational opportunities continued. These efforts will further develop in 2025 through initiatives such as CAE with the Culture Coach and with the program of the Caribbean Academic Foundation Year (CAFY) and the finalization of a Memorandum of Understanding (MOU) with the Samuel Jackman Prescod Institute of Technology in Barbados.

Teacher's Day

The department organized and executed the planning for the annual Teacher's Day event for both the Sacred Heart, Saba Comprehensive and EC2 Center teaching and support staff.

FINANCES & BUDGET

Education remained within budget for the 2024 period, with an underspending of 2%. Total expenditures amounted to US\$ 112.501 in 2024. A decrease of US\$ 16.131 is reflected compared to the previous year, mainly due to additional maintenance costs occurring in 2023.

FUNCTION 480 – STUDY GRANTS

GOALS & ACCOMPLISHMENTS

Support for Students outside the Netherlands

In 2024, efforts were made to bridge gaps in Dutch study financing by providing financial assistance for professional certification courses and additional allowances for students studying in the USA, Canada, and the region. This support aimed to help students facing higher living costs and tuition expenses compared to those studying in the Netherlands.

FINANCES & BUDGET

Study Grants remained within budget for the 2024 period, with an underspending of 15%. Total expenditures amounted to US\$ 83.001 in 2024. A decrease of US\$ 4.904 is reflected compared to the previous year.

SKJ SUBSIDY – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

This project is a subsidy which is provided to Saba Reach Foundation to carry out the annual program. Through the subsidized program, the Saba Reach Foundation provided critical support to students facing academic

challenges, ensuring they remained engaged in their education and prepared for future opportunities. Key accomplishments in 2024 included:

Supporting Students with Academic Challenges

Individualized interventions helped improve emotional stability and academic performance, enabling students to stay on track.

Preventing Dropouts and Assisting School Leavers

Mentorship and academic support programs helped at-risk students complete their education and obtain a foundational qualification.

Enhancing Social, Emotional, and Career Readiness

Group activities and the Forsa method fostered teamwork and employability skills, preparing students for future career opportunities.

REMAINING ACTIVITIES

The program is of structural nature and continues into 2025. The Ministry of OCW has confirmed they will continue the program funding into 2025.

TIJDELIJKE IMPULS SCHOOLMAALTIJDEN (HEALTHY SHCOOL MEAL PROGRAM) – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The goal of this project is to provide healthy meals at primary and secondary schools. This support will enable students to focus on their studies without the distraction of an empty stomach, reduce financial stress for parents, increase exposure of students to healthy food options and teach them about a healthy diet.

The program was implemented from September 2024 onwards as the subsidy became available in summer. The Department supports the primary school with implementation, while the secondary school receives a subsidy.

REMAINING ACTIVITIES

The activities are of continuous nature. The remaining balance will be carried over into 2025 and allocated towards the same goals. The Ministry of OCW has confirmed they will continue the program funding previously provided by the Ministry of SZW. The new funding contributes to expenditures up to June 2026.

COVENANT ONDERWIJSHUISVESTING SABA (OCW) – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The design of the Technical School has been completed by the end of 2024. The tender process, originally scheduled for late 2024, started at the beginning of 2025. Evaluation of tender submissions is currently in progress, with results expected in April or May of 2025.

REMAINING ACTIVITIES

If the tender results in a feasible bid, the construction for the Technical School will begin in summer 2025 and will take 2 years to complete. It is expected that the available funding will be sufficient to cover the building costs. Only a minimal surplus is anticipated to remain after the project is completed. The remaining amount will go towards the further upgrading of the school housing.

MAIN FUNCTION 5 – CULTURE AND RECREATION

		EXPENSE			
Main Function & Function	Budget Number	Realization 2023	Budget 2024	Realization 2024	Deviation
5 - Culture & Recreation					
510 - Public library work		170.000	100.000	132.640	-32.640
	65100000 Libraries and reading rooms	170.000	100.000	132.640	-32.640
530 - Sports		68.332	432.542	254.612	177.930
	65300001 Outdoor sports facilities	68.332	432.542	254.612	177.930
541 - Antiquities / Museums		165.934	167.844	165.139	2.705
	65410000 Antiquities/museums	165.934	167.844	165.139	2.705
560 - Social living and outdoor recreation		688.912	691.325	713.062	-21.737
	65600000 Tourism Promotion	676.017	678.030	700.167	-22.137
	65600001 Public Green Space	12.895	13.295	12.895	400
580 - Other culture and recreation		282.121	488.877	512.632	-23.755
	65800000 Other cultural affairs	282.121	488.877	512.632	-23.755
5 - Culture & Recreation Total		1.375.299	1.880.588	1.778.084	102.504

		INCOME			
Main Function & Function	Function	Realization 2023	Budget 2024	Realization 2024	Deviation
5 - Culture & Recreation					
510 - Public library work		100.000	-	32.640	32.640
	65100000 Libraries and reading rooms	100.000	-	32.640	32.640
530 - Sports		31.800	200.000	-	-200.000
	65300001 Outdoor sports facilities	31.800	200.000	-	-200.000
541 - Antiquities / Museums		-	-	-	-
	65410000 Antiquities/museums	-	-	-	-
560 - Social living and outdoor recreation		78.568	-	3.924	3.924
	65600000 Tourism Promotion	78.568	-	3.924	3.924
	65600001 Public Green Space	-	-	-	-
580 - Other culture and recreation		1.682	73.372	96.967	23.595
	65800000 Other cultural affairs	1.682	73.372	96.967	23.595
5 - Culture & Recreation Total		212.050	273.372	133.531	-139.841

FUNCTION 560 - TOURISM

GOALS & ACCOMPLISHMENTS

Accessibility

Improving accessibility to Saba was a key focus for 2024. These initiatives included looking into enhancing transportation options, improving infrastructure, and facilitating smoother travel experiences for visitors. At the beginning of 2024 Winair added additional flights with an additional afternoon flight on April 1, 2024. Also, Day trip fares were reintroduced from Feb 1- Dec 31st, 2024. The Emerald Sakara Cruise included Saba, and we had 6 Sea Dream calls (305 pax came off). We have not received updated Tourism data from CBS, we did see an increase in the day trippers to the island, Sea Saba also reported positive diver results.

Increase Market Awareness & Collaboration with Partners and Tourism Boards

Strengthening collaboration with partners, trade, and other regional tourism boards was a key priority for 2024. This involved joint marketing and promotional activities, sharing of press & fam trips, leveraging partnerships to increase market awareness about Saba and to stimulate regional travel. Collaborative efforts also involved participating in selected tradeshow (VakantieBeurs, IMM, Travel & Adventure Shows, Regatta SXM, DEMA, SMART, Islands 2030) and other networking events. Together with EZK (fully funded) and Statia,

SEO Amsterdam was hired to conduct the first research on Visitor Tax and Nature Fee Structure. Findings to be presented in January 2025.

Product Development & Events

Enhancing the tourism product offerings and organizing events was another goal for 2024. This included identifying opportunities for product diversification, reviewing the current product pillars, developing new experiences or attractions, and organizing events that could attract visitors and create memorable experiences on the island. We had a Rijkstraine conducting research on the product pillars and this is to be concluded in Q1, 2025. The events calendar 2024 included themed months, signature events and a collective approach with partners and stakeholders, certain events generated some income to offset the cost. Monthly street fairs were held and coordinated by the Tourist Bureau.

Promotion & Advertising

Destination awareness is key in our source markets. Both Diamond PR and USP Marketing continued their agreements in 2024. Total 13 press trips & family trips were also organized in partnership with SXM. Advertising in key radio stations, magazines, and publications in SXM. Maintaining our website and social media presence and engagement was crucial.

Secure staff for the Tourist Bureau

Ensuring adequate staffing was key to executing tourism promotion, events and activities. Maintaining the tourism bureau operational meant hiring a part-time Product Development Coordinator, while the current coordinator was on maternity leave.

FINANCES & BUDGET

The Tourist Bureau exceeded the budget for the 2024 period, with an overspending of 3%. Total expenditures amounted to US\$ 700.167 in 2024. An increase of US\$ 98.793 is reflected compared to the previous year, mainly due to increased costs.

FUNCTION 580 – CULTURE

GOALS & ACCOMPLISHMENTS

Donations and Subsidies

In 2024, the focus remained on ensuring the continued support of cultural activities and foundations through sustained donations and subsidies. These contributions played a vital role in maintaining and expanding cultural initiatives across the island.

Cultural and Art Education with Culture Coach

Additional cultural programs were introduced at after-school centers and the library, enriching arts and cultural education. The appointment of a Culture Coach has enhanced coordination among cultural stakeholders, fostering stronger collaboration and more effective program development.

Cultural Events

Throughout the year, several cultural events were organized in partnership with subsidized organizations. A key highlight was the introduction of Saba Culture Awareness Week, a new event celebrating the island's rich diversity, heritage, and traditions.

FINANCES & BUDGET

The Culture Department remained within budget for the 2024 period, with no underspending. Total expenditures amounted to US\$ 512.132 in 2024. An increase of US\$ 134.726 is reflected compared to the previous year, mainly due to increased capacity and additional subsidies.

QUEEN WILHELMINA LIBRARY SUBSIDY – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

As part of a subsidized initiative, funding was provided to the Queen Wilhelmina Library to implement its 2024 activity plan. The plan focused on increasing library engagement through interactive workshops and an expanded collection, including e-books. Activities like after-school programs, Spelling Bees, and Book Week were also executed to engage the students and community. These efforts successfully encouraged participation and learning.

REMAINING ACTIVITIES

The activities are of continuous nature. The Ministry of OCW has confirmed funding into 2025.

CULTURE COACH – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The Culture Coach funds were made available by the Ministry OCW for additional capacity in the field of Culture. In 2023, 1 FTE was hired and the funds have been used to cover salary costs of the Culture Coach.

REMAINING ACTIVITIES

These funds must be used before the end of 2025. In 2025 the funding will again be used for salary costs of the above-mentioned FTE. It is expected that the entire budget will be used before the end of 2025.

CULTURAL POLICY PLAN – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

Development of the Saba Culture Policy

Using the FARO process, we ensured a very participatory approach to the development of the Saba Culture Policy. To do this, town halls and meetings with various groups and organizations in the Saban community and outside in the diaspora were organized. A special assignment contract secured the expertise of a policy writer.

REMAINING ACTIVITIES

The finalization of the Saba Culture Policy will take place in 2025. There is sufficient funding through the special grant for this. Any remaining funds after its completion will be allocated to finalizing the Saba Canon—a document compiling key historical events essential for anyone interested in Saba's history. This initiative is part of the FARO process and will be linked to the Saba Culture Policy.

WEGWERKEN ACHTERSTANDEN SPORTACCOMMODATIES – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The design of the Gym has been completed by the end of 2024. The tender process, originally scheduled for late 2024, started at the beginning of 2025. Evaluation of tender submissions is currently in progress, with results expected in April or May of this year.

REMAINING ACTIVITIES

If the tender results in a feasible bid, the construction for the new gym will begin in summer 2025 and will take 2 years to complete. This special purpose grant will cover approximately 30% of the total costs. The budget will be supplemented with budgets from other grants, subsidies and own reserves from the public entity to ensure project completion. It is expected that there will be no budget remaining from this grant after the completion of the gym.

REGIODEAL ENRICHMENT CENTER SABA – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The grant for the realization of the Enrichment Center was granted at the end of 2024. No project objectives were defined in the 2024 budget.

REMAINING ACTIVITIES

The grant will support the following objectives:

Objective 1: Construction of the Enrichment Center

Objective 2: Implementation of programs within the Enrichment Center

5% of the budget is allocated for administrative expenses. The design process is expected to be completed by Q3 2025, with the tender process set to begin in Q4 2025. The full grant will be utilized by the end of 2028.

MAIN FUNCTION 6 – SOCIAL SERVICES AND SOCIAL SERVICES

		EXPENSE			
Main Function & Function	Budget Number	Realization 2023	Budget 2024	Realization 2024	Deviation
6 - Social Services & Social Work					
600 - General management		130.074	289.920	265.644	24.276
	66000000 General Management Soc. Pres. and Social Work	130.074	289.920	265.644	24.276
610 - Assistance		751.979	614.000	569.352	44.648
	66100000 Assistance/emergency needs	751.979	614.000	569.352	44.648
611 - Employment		1.179.135	1.122.000	1.099.261	22.739
	66110000 Employment Opportunities	1.179.135	1.122.000	1.099.261	22.739
620 - Social guidance and counseling		802.392	936.301	877.452	58.849
	66200002 Social Affairs	451.867	712.401	636.281	76.120
	66200003 Domestic violence and child abuse	350.525	223.900	241.171	-17.271
630 - Social work youth and youth work		1.062.606	941.527	795.232	146.295
	66300003 After-school education and development	1.062.606	941.527	795.232	146.295
650 - Child day care		1.142.002	1.551.300	1.213.759	337.541
	66500000 Childcare (Day Care)	1.142.002	1.551.300	1.213.759	337.541
6 - Social Services & Social Work Total		5.068.188	5.455.048	4.820.699	634.349

		INCOME			
Main Function & Function	Function	Realization 2023	Budget 2024	Realization 2024	Deviation
6 - Social Services & Social Work					
600 - General management		24.947	-	-	-
	66000000 General Management Soc. Pres. and Social Work	24.947	-	-	-
610 - Assistance		521.406	170.000	173.109	3.109
	66100000 Assistance/emergency needs	521.406	170.000	173.109	3.109
611 - Employment		665.754	650.000	650.000	-
	66110000 Employment Opportunities	665.754	650.000	650.000	-
620 - Social guidance and counseling		721.411	871.787	752.594	-119.193
	66200002 Social Affairs	417.014	647.886	517.692	-130.194
	66200003 Domestic violence and child abuse	304.396	223.901	234.903	11.002
630 - Social work youth and youth work		943.577	716.828	547.358	-169.470
	66300003 After-school education and development	943.577	716.828	547.358	-169.470
650 - Child day care		844.255	954.397	809.108	-145.289
	66500000 Childcare (Day Care)	844.255	954.397	809.108	-145.289
6 - Social Services & Social Work Total		3.721.349	3.363.012	2.932.169	-430.843

FUNCTION 600: COMMUNITY DEVELOPMENT DEPARTMENT

GOALS & ACCOMPLISHMENTS

The Community Development budget has enabled the department to effectively carry out its core responsibilities, including:

Poverty Reduction

Providing targeted support to alleviate financial burdens for vulnerable community members, contributing to a more resilient society.

Community Engagement & Social Cohesion

Promoting cultural diversity, social cohesion, and civic participation to foster a strong sense of belonging and pride among residents.

Safety and Wellbeing

Implementing awareness campaigns, training programs, and collaborative initiatives with law enforcement and social service providers to strengthen community support systems.

Taking an integrated approach, the department has addressed complex social challenges by expanding general social support initiatives. Efforts focused on engaging key community groups through empowerment and awareness programs, reinforcing our commitment to fostering a more inclusive and supportive community.

FINANCES & BUDGET

The Community Development Department remained within budget for the 2024 period, with an underspending of 8%. Total expenditures amounted to US\$ 265.644 in 2024. An increase of US\$ 135.569 is reflected compared to the previous year, mainly due to increased expenses.

FUNCTION 610 – POVERTY ASSISTANCE

GOALS & ACCOMPLISHMENTS

Poverty Reduction

The department continued to provide essential support to vulnerable community members facing economic challenges. Social workers assist individuals and households through extraordinary benefits, such as basic household furniture, appliances, water pressure tanks or boilers, partial coverage of dental treatment costs, and school-related expenses like uniforms and supplies.

Community Empowerment

Empowering community members with the knowledge and resources to make informed financial decisions and improve their overall well-being. Social workers provided guidance and financial advice to individuals and households, helping them navigate economic challenges and make sustainable choices.

Pension Welfare Program

Offering additional financial support to individuals receiving a reduced pension due to circumstances beyond their control, ensuring they maintain a basic standard of living.

FINANCES & BUDGET

Poverty Assistance remained within budget for the 2024 period, with an underspending of 11%. Total expenditures amounted to US\$ 569.352 in 2024. A decrease of US\$ 165.670 is reflected compared to the previous year, mainly due to increased costs and increased assistance provided to the community.

FUNCTION 611 – EMPLOYMENT OPPORTUNITIES

GOALS & ACCOMPLISHMENTS

Strengthening Policy Development Capacity

To enhance the department's ability to develop policies and procedures, a Policy Advisor for Community Development was recruited in Q2. This added capacity will strengthen departmental services and support long-term policy development.

Community Development Policy Plan

A draft of the Community Development & Culture Policy Plan was completed in Q4, laying the foundation for a more structured approach to community support. Implementation of the policy plan is set to begin in Q1 2025.

Subsidy Saba Reach: Distance to the Labor Market

Throughout 2024, Community Development collaborated closely with the Saba Reach Foundation to implement the Saba Works program, which supports individuals facing temporary or permanent barriers to employment due to disabilities. This initiative offers an integrated approach, including job coaching, skills enhancement, and social assistance from the Community Development & Culture Department. Additionally, a wage cost subsidy was made available to employers providing job opportunities to individuals with limited labor market access.

FINANCES & BUDGET

Employment Opportunities remained within budget for the 2024 period, with an underspending of 5%. Total expenditures amounted to US\$ 1.099.261 in 2024. A decrease of US\$ 64.121 is reflected compared to the previous year, mainly due to costs being in line and no overspending taking place.

FUNCTION 620 – SOCIAL DOMAIN

GOALS & ACCOMPLISHMENTS

Integrated and Expanded Social Services

Together with collaborative partners, integrated services in the areas of social support, public health, prevention, care, youth assistance, education, welfare, housing, employment, and income support were provided. General social support initiatives were expanded to engage and empower key community groups through targeted assistance and awareness programs.

Social Support Pilot Program

A pilot program for Social Support was launched, establishing the department as the primary office for managing and processing applications for tailored social services.

Capacity Building and Professional Development

Investing in a skilled and dedicated team remained a priority in 2024. Two new social workers and a Policy Advisor for Community Development were recruited, strengthening the department's ability to implement key policy initiatives and deliver essential programs. This added capacity will help to further strengthen the services provided by the department and provide a foundation for policy development.

FINANCES & BUDGET

The majority of the expenses are funded through special grants. Expenses fluctuate based on ministry requirements.

FUNCTION 620 – DOMESTIC VIOLENCE

GOALS & ACCOMPLISHMENTS

Strategic Planning for Domestic Safety

A newly appointed Domestic Safety Advisor developed a strategic work plan for 2024 to enhance support services and safety measures.

Domestic Safety Shelter Operationalization

While the domestic safety shelter was not completed by the end of 2024, construction and final preparations continue into 2025, with completion expected by the end of Q1.

FINANCES & BUDGET

The majority of the expenses are funded through special grants. Expenses fluctuate based on ministry requirements.

FUNCTION 630 – AFTER-SCHOOL ACTIVITIES

GOALS & ACCOMPLISHMENTS

Investing in and Empowering Youth

The department invested in programs designed to foster youth growth, development, and positive engagement, while empowering young individuals to become active and responsible members of society.

Collaboration for Youth Development

Partnerships with various organizations facilitated recreational and self-development opportunities for young people. A subsidy was provided to Child Focus Foundation, supporting activities for children aged 4 to 12.

FINANCES & BUDGET

After-School Activities exceeded the budget for the 2024 period, with an overspending of 11%. Total expenditures amounted to US\$ 795.675 in 2024. An increase of US\$ 129.288 is reflected compared to the previous year, mainly due to increased activities and initiatives.

VWS 2022 – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

This special grant enabled the Department to implement its core activities, including those that strengthen Community Engagement and Recreation, Social Cohesion, Safety and Well-being, as well as Capacity Building and Professional Development. This was achieved through, among other things:

- Funding personnel costs for the Department of Community Development & Culture, including training and development opportunities.
- Offering general social support services to community members aged 18 and older, promoting social independence and awareness.

In 2024, only a small amount of funds remained, which were utilized to further enhance the department's workspace, creating a safer, more productive, and inspiring environment. Similar improvements were made in 2023 with available funds.

REMAINING ACTIVITIES

The project is now fully completed, and no funds remain.

AANPAK ENERGIEARMOEDE (ENERGY SAVING APPLIANCES) – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The goal of this project is to support low-income individuals and households in acquiring energy-efficient appliances, reducing their carbon footprint, lowering energy consumption, and improving cost savings. This remained a priority in 2024.

REMAINING ACTIVITIES

The activities associated with this special grant are ongoing and continue to be well-supported by available funding. The remaining funds will be utilized for the same goals in 2025.

NASCHOOLS ACTIVITEITENAANBOD (AFTER-SCHOOL ACTIVITIES) – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The goal of this project is to invest in programs that stimulate our youth's growth, development, and positive engagement and empower youth to become active and responsible members of society.

In 2024, the Department collaborated with various partners to provide youth with opportunities for recreation and self-development. These activities take place at Child Focus Foundation (4-12 years old), for which a subsidy was provided. Older youth (12-18 years) have access to a variety of after-school programs via Youth Center The Spot, including sports, cultural activities, recreational diving, and a summer program.

REMAINING ACTIVITIES

After-school programs that promote youth growth, development, and positive engagement will continue into 2025. The remaining funds will be once again allocated to support these after-school activities. Additionally, the balance from the Department's 2024 personnel costs (covered through the VWS special grant in 2024) will be redirected towards this initiative, as the Department's personnel costs will now be covered by the free allowance in 2025.

VWS 2023/2024 – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The objectives of this project are to:

- Provide funding for personnel costs for the Department of Community Development & Culture, including training and development.
- Implement general provisions under the Wet Maatschappelijke Ondersteuning.
- Offer general social support services to community members aged 18 and over to promote social independence and awareness.
- Promote after-school activities for youth (ages 12-18) to encourage peer engagement and help them explore new talents, including a summer program.
- Support the independent living of individuals with medical conditions through a subsidy to the Meals on Wheels program.

The department is now fully staffed and equipped with the necessary expertise to effectively support vulnerable community members. The Shelter for Domestic Violence is operational and will be fully renovated by Q1 2025, providing critical support services.

Youth in the community have access to a variety of after-school programs, including sports, cultural activities, recreational diving, and more. Additionally, our communication efforts have been strengthened to keep the community informed about the department's initiatives.

REMAINING ACTIVITIES

The activities are continuous and will continue into the new year. New funding for 2025 to sustain these programs and services has been approved by VWS. The remaining funds from 2024 will also be allocated towards continuing these activities in 2025, with no alternative use of funds planned.

BES(T) 4 KIDS – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

Enhancing Childcare Quality

The BES(t)4Kids (B4K) program is a multi-year initiative designed to strengthen and elevate childcare standards across the BES islands. It prioritizes creating a safe, nurturing, and accessible environment for all children while ensuring affordability for parents.

Professional Development for Childcare Providers

The third cohort of CVQ2 Early Childhood Development (ECD) training, offered through SCS, concluded in July. Additionally, several caregivers successfully completed the EVC3 certification process.

Stakeholder Agreements

Agreements with stakeholders offering activities for children were maintained to better align their efforts with childcare services. A partnership between EC2 and B4K was also established to support the hiring and training of an early childhood specialist and a speech & language therapist.

Improving Employment Conditions

A revised salary structure for childcare staff was introduced, aligning compensation with function profiles and education levels. In 2024, the B4K project discontinued salary subsidies, transitioning staff funding to a more sustainable model.

Sustaining Essential Services

The Healthy Meals, Cleaning & Daycare Diaper Program continued to promote safety, hygiene, and overall child well-being. Additionally, there was continued housing support by subsidizing rent for childcare and housing developments.

Strengthening Support Systems

A comprehensive childcare support structure plan was developed, with the next phase focused on implementation.

REMAINING ACTIVITIES

The B4K program is a multi-year program, with multi-year goals. Sufficient funding is available, including funds remaining from 2024, which can be used the upcoming year(s).

BES(T) 4 KIDS HUISVESTING – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

These funds were made available to purchase land for the development of a new childcare facility to ensure proper housing that meets the requirements of the new Childcare BES law. On October 1st, 2024, PES purchased a property in The Bottom, which will be used to develop the new childcare facility together with PMCN.

REMAINING ACTIVITIES

In 2024, the Ministry of SZW allocated an additional US\$ 2.7 million for housing. Discussions are ongoing to determine the most effective way to allocate these funds. The project is currently in the start-up phase, and the remaining funds will be utilized in the coming years.

FUNCTION 650 – ABSOLUTE CARE (DAY CARE)

GOALS & ACCOMPLISHMENTS

Enhancing Child Development & Monitoring

This objective aims to strengthen child development and monitoring within the care structure, ensuring individualized support and improving the overall quality of childcare.

While this topic has been discussed in staff meetings, continuous attention is required to ensure its full integration. All staff members serve as mentors and conduct child development assessments twice a year. However, ongoing efforts are needed to identify and address developmental delays and behavioral concerns, particularly in younger daycare groups. Since 2024, an EC2 early childhood specialist has been working with the daycare to provide targeted support in this area.

Ensuring Compliance with Regulatory Standards

This objective focuses on adhering to the new BES Childcare Act and maintaining high-quality standards in areas such as fire safety, food handling, hygiene, and regulatory inspections.

In 2024, an evacuation drill was conducted, and smoke detectors were installed in the prefab housing. Inspection findings were addressed, but further actions are required to achieve full compliance with the BES Childcare Act, set to take effect in 2026.

FINANCES & BUDGET

Absolute Care remained within budget for the 2024 period, with an underspending of 32%. Total expenditures amounted to US\$ 1.213.759 in 2024. An increase of US\$ 106.905 is reflected compared to the previous year, mainly due to increased costs.

TIJDELIJKE SUBSIDIEREGELING FINANCIERING KINDEROPVANG CARIBISCH NEDERLAND (UVB) – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

Strengthening Curriculum & Methods

The focus in 2024 was on reinforcing the HighScope and Conscious Discipline frameworks to ensure a consistent and effective approach to childcare and education. While no new HighScope training took place, Conscious Discipline training was partially completed by BSO staff. However, due to staff changes, refresher sessions are needed to maintain alignment with these methodologies. In the latter half of 2024, emphasis was

placed on active learning activities, lesson planning, and anecdotal documentation to sustain and enhance the use of these methods.

Continuous Staff Development

Recurring training sessions were organized throughout 2024 to support staff growth. Training in medication administration and hand hygiene was successfully completed, while BHV training remains pending. During staff meetings, presentations on the Protection Code and Infectious Diseases were conducted. Efforts will continue to provide additional training opportunities as part of the commitment to continuous professional development.

Upgrade Labor Conditions

Adjustments to labor conditions were necessary following the minimum salary increase in July 2024, requiring a reassessment of salaries based on education and experience. A new salary structure was implemented, incorporating updated job descriptions and qualifications. Additionally, all salaries previously funded by B4K project funds were integrated into UVB funding, ensuring a more sustainable financial framework.

Expanding Childcare Services

To meet increasing demand, childcare services were expanded, including a rebranding initiative and addressing space limitations at the BSO. The center was successfully rebranded as Absolute Childcare, and in December 2024, the BSO relocated to the top floor of the former Governor's House. Plans are in place to further expand BSO capacity.

Improve Financial Planning

The Cost Price Research highlighted relatively high expenses due to staffing, increased salaries, and outsourced services, which contribute to the center's high quality. With salaries now fully transitioned from B4K project funds to UVB funding, the focus has shifted to identifying potential cost-saving measures while maintaining high-quality childcare services and ensuring long-term financial sustainability.

MAIN FUNCTION 7 – PUBLIC HEALTH

		EXPENSE			
Main Function & Function	Budget Number	Realization 2023	Budget 2024	Realization 2024	Deviation
7 - Public Health					
700 - Public health		743.708	1.009.948	844.011	165.937
	67000000 General Public Health Management (Public Health)	743.708	1.009.948	844.011	165.937
710 - Preventive and curative health		563.369	476.608	389.228	87.380
	67100000 Other Health Care (Prevention and Sports)	563.369	476.608	389.228	87.380
721 - Cleaning		2.721.882	3.341.507	3.262.703	78.804
	67210000 Cleaning	2.474.210	3.138.507	3.088.511	49.996
	67211000 Other Matters (Trail Maintenance)	247.672	203.000	174.192	28.808
723 - Environmental management		1.256.295	1.860.883	1.976.197	-115.314
	67230000 Environment and Nature Management	1.256.295	1.860.883	1.976.197	-115.314
724 - Mortuary care		5.983	6.231	5.983	248
	67240000 Cemetery	5.983	6.231	5.983	248
725 - Other public hygiene		287.010	462.752	410.795	51.957
	67250000 Public Hygiene	287.010	462.752	410.795	51.957
7 - Public Health Total		5.578.246	7.157.929	6.888.917	269.012

		INCOME			
Main Function & Function	Function	Realization 2023	Budget 2024	Realization 2024	Deviation
7 - Public Health					
700 - Public health		247.076	144.507	77.944	-66.563
	67000000 General Public Health Management (Public Health)	247.076	144.507	77.944	-66.563
710 - Preventive and curative health		305.351	289.108	243.598	-45.510
	67100000 Other Health Care (Prevention and Sports)	305.351	289.108	243.598	-45.510
721 - Cleaning		146.372	692.000	640.228	-51.772
	67210000 Cleaning	146.372	692.000	640.228	-51.772
	67211000 Other Matters (Trail Maintenance)				
723 - Environmental management		12.985	429.575	431.169	1.594
	67230000 Environment and Nature Management	12.985	429.575	431.169	1.594
724 - Mortuary care					
725 - Other public hygiene		1.102	1.500	280	-1.220
	67250000 Public Hygiene	1.102	1.500	280	-1.220
7 - Public Health Total		712.886	1.556.690	1.393.219	-163.471

FUNCTION 700 – PUBLIC HEALTH

GOALS & ACCOMPLISHMENTS

Health Promotion

In 2024, anti-vaping campaigns were conducted, and funding was provided for the weekly fruit supply at the Community Development and Public Health Office. There was continued partnership with Gezonde Jeugd Gezonde Toekomst (JOGG) allowing for collaboration on the children's health survey and the ongoing Cool2Bfit program. A social marketing research project on Mental Health was published. The Life Coach program was reorganized with Saba Cares and Community Development, resulting in the certification of ten new coaches and a more comprehensive process. Additionally, multiple Parenting in Action community information sessions were held, teaching positive parenting techniques and answering questions.

Communication Strategy

Develop and execute a communication strategy focused on Public Health initiatives, and ensure the community has the knowledge to make informed healthy choices. A 0.5 Full Time Employee was hired in March and has been instrumental in supporting the department's initiatives through coordinated media campaigns and focused communications.

Quality Control

A key activity for 2024 was to continue to build the quality infrastructure of the department by increasing documented Standard Operating Procedures, building upon the availability of reliable data, and issuing the first annual Quality Report.

Training and Conferences

In 2024 the aim was to increase the knowledge and skill set of team members. This was achieved by participation by team members in several training events and conferences.

- The Dutch Caribbean Public Health Expertise Network (DuCaPHEN) conference in St. Maarten was attended by 4 team members. Sessions included infectious diseases, non-communicable diseases, surveillance, and vector-borne diseases.
- The Department Head attended a conference in Bonaire that focused on the future of health care in the Dutch Caribbean organized by Zorg en Jeugd Caribisch Nederland (ZJCN).
- Other trainings included a Rijksinstituut voor Volksgezondheid en Milieu (RIVM) training on Communicating about Vaccines, a Caribbean Public Health Agency (CARPHA) training on Improving Digital Public Health Surveillance and a Pan American Health Organization (PAHO) training on Risk Communication and Community Engagement.
- The sports department participated in training for coaching sessions on volleyball and basketball.
- The department hosted a training together with Saba Cares and Community Development to certify team members from all three organizations and Saba Reach as Life Coaches in anticipation of restarting the program in 2025.

Geneeskundige Hulp bij Ongevallen en Rampen (GHOR)

2024 was the first year that these funds were part of the structural budget. The goals for this portion of budget are primarily to support crisis planning, Officier van Dienst Geneeskundig (OvDG) training, supporting medical crisis management activities, and infectious disease prevention and preparedness. In 2024 the dengue prevention campaign "Mosquito Monday" was conducted, and an expanded session of OvDG training was facilitated. Additionally, funds were used on a service contract that Public Health shares with Saba Cares for lab testing equipment related to infectious diseases and sexually transmitted diseases.

In 2024, digitalization of youth health and vaccination records remained a priority. The annual license for the Tropicus KD+ system was renewed. The youth health team continues to use this system to record contact moments and vaccinations. The system also allows the team to monitor and assess youth development.

FINANCES & BUDGET

Public Health remained within budget for the 2024 period, with an underspending of 11%. Total expenditures amounted to US\$ 844.011 in 2024. An increase of US\$ 269.435 is reflected compared to the previous year, mainly due to increased costs.

COVID 19 2023 – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

Relocate the Vaccination Storage from Saba Cares to Public Health

This main project is now complete. The generator is fully functional, and the vaccination freezer and refrigerator have been relocated. The quality control process for the move and the ongoing cold storage has been completed.

REMAINING ACTIVITIES

Modifications to the generator exhaust system are required and are scheduled for completion in early 2025. Sufficient funds remain to cover this work. Based on the cost estimates provided, only a negligible amount is expected to remain in the project budget after these modifications.

PUBLIEKE GEZONDHEID (PUBLIC HEALTH) – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

This budget was used for office renovations to create a workspace to be conducive to a safe, creative, and inspiring work environment in 2023. In 2024, spending continued in alignment with this objective, covering minor expenses that carried over.

REMAINING ACTIVITIES

Additional projects will be identified for the remaining budget. Approval has been granted to continue using these funds for relevant Public Health initiatives.

FUNCTION 710 – SPORTS & PREVENTION

GOALS & ACCOMPLISHMENTS

Health Prevention and Promotion

Youth Health: Baby Clinic provided comprehensive care for children aged 0-4, monitoring their physical, psychological, social, and cognitive development while also offering pre- and post-natal support for mothers. Health and lifestyle lessons were conducted in schools, covering topics such as sexual health, substance abuse, exercise, and sleep. Additionally, two cohorts of the Cool2Bfit program were implemented, focusing on childhood obesity.

Adult Health: Programs aimed at prevention and promotion included healthy food campaigns and the provision of weekly fruit supplies for school and daycare staff. Collaborating with Body, Mind, Spirit (BMS), efforts were made to promote alternatives to alcohol through mocktail workshops, as well as raising awareness through a skin protection and sunscreen campaign and anti-smoking initiatives.

The Vaccination Program continued to provide immunizations across all age groups, including pre-natal, newborn, childhood, and adult “catch-up” vaccines, ensuring alignment with standard guidelines.

Sexual Health Education and Awareness

The new school curriculum for sexual health education, Long, Live, Love, has been finalized. Support continued for the Sexually Transmitted Infections (STI) testing capacity at Public Health, as well as the sexual health hotline for confidential consultations. Additionally, weekly consultation hours are now available at two

locations, staffed by either the Public Health Doctor or Nurse, providing young adults with a private and accessible resource for sexual health discussions and other concerns.

Improve Food Safety

Support for the Food Handler's training workshops continued, ensuring ongoing education in food safety. Additionally, three Public Health team members were trained to independently facilitate these workshops starting in 2025.

Encourage Sports and Physical Movement

Sports and physical activity were promoted as key tools for health prevention and wellness. This included conducting two Balance Locomotor Object Control (BLOC) assessments with school-age children. The results were shared with parents and the school, while Public Health used the data to track progress and identify participants for the Cool2Bfit program.

Efforts to promote sports and physical activity as key health initiatives continued through various programs and events.

- A movement program was conducted at Daycare, along with support for the annual Daycare Sports Event.
- To celebrate International Men's Day, a Color Fun Run was organized, while Girls and Women in Sports Day featured a Pickleball exhibition and other activities.
- Support was also provided for the Saba Day sports programs, including the annual Saba's Strongest Competition.

In partnership with the Dutch Gymnastics Association, training was facilitated for the Miffy Moves program, a structured movement initiative for children aged 2-6 years. A total of 20 participants, including Public Health and Sports staff, daycare workers, and other stakeholders, completed the training. The program is set to launch in 2025.

Maintenance of the Johan Cruyff Court

In addition to the general routine maintenance, budget expenditures included repairs to the field lighting and materials for the repair of the fencing due to storm damage.

Subsidies

A significant portion of the Sports & Prevention budget was allocated to subsidy payments for two organizations: US\$ 75,000 to Body, Mind, Spirit (BMS) and US\$ 6,500 to the Saba Triathlon Association. These subsidies were fully disbursed. The Department Head held regular meetings with the organizations to review progress toward their annual goals and objectives.

FINANCES & BUDGET

Sports & Prevention remained within budget for the 2024 period, with an underspending of 22%. Total expenditures amounted to US\$ 389,228 in 2024. A decrease of US\$ 112,387 is reflected compared to the previous year, mainly due to most activities being covered via special grants.

GOALS & ACCOMPLISHMENTS

The goal of the project funds is to work towards a healthy and active society where all Sabans lead an active lifestyle. This includes a specific focus on:

1. Promoting sports in schools.
2. Establishing rotating sports seasons.
3. Promoting community sporting events.

In line with these goals, the following activities were carried out in 2024:

- A variety of sports equipment was purchased and maintained for soccer, basketball, volleyball, netball, and pickleball to encourage participation in sports across all ages and levels.
- The Department participated in and hosted the Saba, Statia, St. Maarten (SSS) School Sports Tournament, promoting inter-island sporting events.
- Supported funding requests from sports teams and organizations that met the criteria outlined in the department's funding policy.
- A Saban team participated in the Special Olympics in the Netherlands, showcasing local talent and promoting inclusivity in sports.
- The children's swimming program was conducted, and two local instructors were certified to teach future programs.
- The Saban Challenge was organized, bringing together teams from Saba and Statia for friendly competition.
- A basketball coordinator was hired to coach and organize youth and adult basketball teams, further expanding sports opportunities.
- The Strategic Plan for the Saba Sports Foundation was developed and presented, outlining a vision for the future of sports on the island.
- Sports facility maintenance remained a priority, with expenses for labor related to the repair of the Cruyff Court fencing, alongside the completion of the Princess Juliana Sports field repainting project.
- The Fit with Lee program, a community exercise and fitness initiative for adults and children funded by Public Health, continued to attract strong community participation and proved to be a successful health and wellness activity.

REMAINING ACTIVITIES

The activities associated with these special grants are ongoing and adequately supported by available funding. Permission was requested and granted to roll over the remaining funds for use in 2025.

BIJZONDERE UITKERING CORONA STEUNPAKKETTEN – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The goal of this budget was to renovate Queen Wilhelmina Park. The renovation was successfully carried out, improving the park's features. In collaboration with Jantje Beton, the park was redesigned to enhance its features and include a new playground. The upgrades have transformed the park into a more appealing and versatile green area. The budget also covered the expenses for the royal visit to the park by Princess Beatrix.

REMAINING ACTIVITIES

A few remaining items need to be completed to fully finish the renovation, which will be finalized in the first quarter of 2025. After that, expenses will be related to ongoing maintenance. There are sufficient funds to cover these activities and permission has been granted to continue using them for appropriate activities.

ALLEEN JIJ BEPAALT WIE JE BENT 2022-2024 - BYOI – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The Be Your Own Icon (BYOI) behavioral intervention program has been an ongoing initiative by the Public Health and Sports Department. This program targets young people aged 12 to 18 to prevent nuisance and delinquent behavior by providing structured leisure activities in the form of team sports at their school. A key objective of the program is to use sports as a tool to promote positive behavior and social engagement. In 2024, several activities were organized to support this goal, including participation in a basketball tournament in Sint Maarten.

REMAINING ACTIVITIES

The activities associated with this special grant are ongoing and permission was requested and granted to roll over the remaining funds for use in 2025.

FUNCTION 721 – CLEANING (SANITATION)

GOALS & ACCOMPLISHMENTS

Island Cleanup: Successfully completed in Q2 2024.

Metal/Car Wreck Removal: Delayed due to adverse weather conditions during hurricane season. The project is scheduled to begin in March 2025.

Waste Facility Upgrade: Funding was secured in Q4 2024, with implementation to follow.

Overtime Reduction: Overtime decreased in Q4 but was not fully eliminated. Essential tasks, such as cleaning the daycare yard and Waste Facility, still required weekend work.

Vehicle Procurement: Investigation was ongoing in 2024. A garbage truck has now been purchased and is expected to arrive on March 30, 2025. Negotiations are ongoing for the purchase of two open-back trucks with a vehicle supplier.

FINANCES & BUDGET

The Waste Management Department slightly exceeded budget for the 2024 period, with an overspending of 1%. Total expenditures amounted to US\$ 3.088.511 in 2024. An increase of US\$ 120.445 is reflected compared to the previous year, mainly due to increased costs and overtime.

FUNCTION 723 – NATURE & ENVIRONMENT (NEPP)

The primary objectives of these funds are to:

- Protect and restore the local natural environment of Saba
- Facilitate responsible and sustainable use of natural resources.

Through the Nature and Environmental Policy Plan (NEPP), PES aims to safeguard and restore natural habitats and address drivers and pressures that affect these systems. Additionally, the program focuses on a sustainable use of ecosystem service, e.g. via local food production initiatives.

The various sub projects are further outlined below.

GOAT CONTROL (NEPP) – SPECIAL FREE ALLOWANCE

GOALS & ACCOMPLISHMENTS

Further Reduction of the Free-Roaming Goat Population

In 2024, PES remained committed to significantly decreasing the number of free-roaming goats. The approach combined continued incentives with targeted interventions to accelerate population control.

Over the year, the roaming goat population steadily declined through the bounty program, and in the final two months, specialized invasive species hunters were deployed, leading to a sharp reduction in the remaining population. By the end of 2024, the population had decreased to approximately 10% of its original size, marking a major achievement in environmental and agricultural management.

Facilitating Responsible Animal Husbandry

To promote sustainable livestock management and strengthen local food production, PES focused on improving butchering facilities, training programs, and support systems for farmers.

A butcher station became operational in February and has since maintained a steady supply of locally produced meat products. The sale of goat meat remained consistent through the Saba Reach shop, and pork production gradually increased. Two butcher training sessions were held, equipping several local individuals with skills in goat and pig butchering. Additionally, the arrival of a permanent veterinarian in November improved access to animal healthcare. To further support food security and responsible livestock management, a targeted subsidy program was introduced to offset transport and import costs for animal feed.

A roaming livestock policy was also developed to ensure clarity and transparency regarding the capture and culling of livestock in inhabited areas.

REMAINING ACTIVITIES

The removal of free-roaming goats will continue through 2025 and 2026, alongside ongoing efforts to promote responsible animal husbandry. This includes sustained meat production at the butchering facility and additional training programs to further develop local expertise in meat processing and inspections. Adequate funding is available through the NEPP fund until the end of 2026 to support these initiatives, with the expectation that all allocated funds will be fully utilized upon project completion.

HYDROPONICS (NEPP) – SPECIAL FREE ALLOWANCE

GOALS & ACCOMPLISHMENTS

The primary objectives of these funds were to:

- Expand the hydroponics farm
- Establish continuous production of high-demand crops
- Promote the consumption of fresh produce
- Ensure the availability of affordable, healthy food

In line with these goals, the following activities were carried out in 2024:

During the year, greenhouse capacity was expanded, utilizing the entire upper area of the farm, while the lower area remained designated as a tree nursery for the reforestation project. Locally designed hydroponic

systems were developed, alongside the purchase and installation of additional systems in the newly constructed greenhouses. These upgrades strengthened the farm's ability to produce fresh, locally grown food.

Additionally, in Q4, an educational program was launched in collaboration with local schools, introducing students to hydroponic farming and the benefits of fresh, locally grown produce. These initiatives contributed to greater food security and awareness within the community.

REMAINING ACTIVITIES

With the project phase of the hydroponics farm now complete, regular operations officially began in 2025. The focus moving forward will be on ensuring continuous production and increasing revenue generation. To support this transition, a structural budget has been allocated to sustain and further develop the initiative per 2025.

REFORESTATION (NEPP) – SPECIAL FREE ALLOWANCE

GOALS & ACCOMPLISHMENTS

The reforestation project aimed to restore and expand Saba's forests to enhance environmental resilience and sustainability. Key objectives included:

- Tree planting to accelerate forest recovery, reduce erosion and runoff that impact coral reefs, and increase local food availability.
- Improving both terrestrial and marine biodiversity.
- Promoting backyard farming through agroforestry, reducing dependency on imports, and increasing self-sufficiency.
- Building public and political support for land restoration, particularly in connection with the roaming goat control initiative.

In line with these goals, the following activities were carried out in 2024:

The first tree nursery reached full capacity, leading to the construction of a second nursery in the lower area of the hydroponics farm. By Q4, tree propagation efforts intensified, with approximately 5,000 saplings growing.

In preparation for the next phase, two planting sites were secured, with outplanting of native trees scheduled for 2025. Additionally, to encourage backyard farming, around 300 fruit trees were distributed to the local community, further promoting sustainable food production and self-sufficiency.

REMAINING ACTIVITIES

The reforestation project will continue through 2025 and 2026. While the project was originally planned to finish in 2025, the NEPP steering group decided to make funding available for one more year to ensure proper aftercare of outplanted trees. Adequate funding is available through the NEPP fund to support these initiatives, with the expectation that all allocated funds will be fully utilized upon project completion.

WASTEWATER (NEPP) – SPECIAL FREE ALLOWANCE

GOALS & ACCOMPLISHMENTS

The project aimed to assess Saba's wastewater situation and provide recommendations for effective wastewater management across the island.

In 2024, a comprehensive study was conducted, analyzing key challenges and potential solutions. The research has been successfully completed, and the final report has been finalized, providing a foundation for future wastewater management measures.

REMAINING ACTIVITIES

The project is now fully completed, and no funds remain.

EDUCATION & AWARENESS (NEPP) – SPECIAL FREE ALLOWANCE

GOALS & ACCOMPLISHMENTS

This project aimed to enhance local knowledge, skills, and awareness regarding nature conservation and the sustainable use of resources.

In line with these goals, the following activities were carried out in 2024:

Sea & Learn hosted a full schedule of events, workshops, and outreach focused on NEPP projects, engaging the public in conservation efforts. Additionally, knowledge-sharing work visits were organized, covering key topics such as climate resilience and agriculture.

Further strengthening educational efforts, an educational program at the hydroponics farm was launched in Q4, introducing students to sustainable food production. Preparations were also made for a visit from Yuverta, aimed at providing environmental education to both the local community and Yuverta students studying the tropical region.

While significant progress was made, the development of an educational program for youth, PES employees, and decision-makers remains a priority for future implementation.

REMAINING ACTIVITIES

Education and Awareness activities will continue in 2025 and 2026. Budget is available for this through the NEPP fund. It is expected that there will be no remaining funds after completion of the project.

CORAL RESTORATION (NEPP) – SPECIAL FREE ALLOWANCE

GOALS & ACCOMPLISHMENTS

The project aimed to initiate Phase 1 of the Coral Restoration Plan, focusing on the restoration of Saba's coral reefs. Key objectives included:

- Launching the first phase of implementation.
- Establishing coral restoration teams through the Saba Conservation Foundation (SCF) and Van Hall Larenstein (VHL) to begin outplanting *Diadema* and corals.

In line with these goals, the following activities were carried out in 2024:

The first subsidy tranche for both SCF and VHL was successfully transferred. VHL has established its project team and has begun activities related to growing and outplanting *Diadema* to aid reef recovery. SCF has hired a lab technician but still needs to fill additional capacity to ensure smooth project execution. A meeting was held with the SCF board and managing director to assess progress and address potential delays.

The interim report of SCF showed that the execution of the project is delayed. A plan will be made together with SCF to ensure proper execution of the project. Additionally, alternative solutions will be explored should SCF be unable to execute the tasks outlined in their implementation plan for coral restoration.

REMAINING ACTIVITIES

The coral restoration plan has a timeline of 2 years for SCF and 4 years for VHL. Budget is available for this through the NEPP fund. It is expected that there will be no remaining funds after completion of the project.

FOOD SECURITY (NEPP) – SPECIAL FREE ALLOWANCE

GOALS & ACCOMPLISHMENTS

The primary objectives of these funds were to:

- Enhance the availability of affordable and healthy food on the island
- Increase local food production
- Improve access to healthy and affordable food for all residents

In line with these goals, the following activities were carried out in 2024:

In 2024, significant strides were made toward increasing local food production and ensuring access to affordable, healthy food. The expansion of greenhouse capacity at the hydroponics farm was completed, significantly boosting local food production. A subsidy program was introduced to support local farmers by reimbursing transport and import costs for animal feed, promoting sustainable farming practices. In addition, to encourage backyard farming, seeds and raised beds were distributed and sold at affordable prices, empowering the community to grow their own food. As part of this effort, 200 fruit trees were distributed to local residents, further promoting self-sufficiency in food production. Moving forward, plans are being developed for further support of backyard farming and animal husbandry.

REMAINING ACTIVITIES

Food security initiatives will continue to be implemented throughout 2025. These will focus on upgrades at the hydroponics farm and facilitating food production through backyard farming and animal husbandry. Budget is available for this through the NEPP fund. It is expected that there will be no remaining funds after completion of the project.

FUNCTION 725 – PUBLIC HYGIENE & VECTOR CONTROL

GOALS & ACCOMPLISHMENTS

Hygiene

The department's goals were to promote and protect public health by preventing the spread of infectious diseases, ensuring food safety, and improving sanitation practices in the community. Regular food safety and hygiene inspections were carried out throughout the year in restaurants, hotels, bars and grocery stores and enforcement was carried out where necessary.

Vector Control

The department's goals were to manage and control the spread of diseases that are transmitted by vectors, such as mosquitoes and rats. This was accomplished by monitoring vector populations and identifying the presence of breeding areas in the community. Measures to prevent the breeding and spread of disease vectors were implemented.

FINANCES & BUDGET

Public Hygiene & Vector Control remained within budget for the 2024 period, with an underspending of 11%. Total expenditures amounted to US\$ 410.795 in 2024. An increase of US\$ 124.608 is reflected compared to the previous year, mainly due to the appointment of an island veterinarian.

MAIN FUNCTION 8 – SPATIAL PLANNING AND PUBLIC HOUSING

		EXPENSE			
Main Function & Function	Budget Number	Realization 2023	Budget 2024	Realization 2024	Deviation
8 - Spatial Planning & Public Housing					
822 - Other public housing		102.000	426.895	454.896	-28.001
	68220000 Building and housing supervision general management	102.000	426.895	454.896	-28.001
8 - Spatial Planning & Public Housing Total		102.000	426.895	454.896	-28.001

		INCOME			
Main Function & Function	Function	Realization 2023	Budget 2024	Realization 2024	Deviation
8 - Spatial Planning & Public Housing					
822 - Other public housing		4.500	275.895	321.396	45.501
	68220000 Building and housing supervision general management	4.500	275.895	321.396	45.501
8 - Spatial Planning & Public Housing Total		4.500	275.895	321.396	45.501

FUNCTION 822 – BUILDING AND HOUSING SUPERVISION GENERAL MANAGEMENT

GOALS & ACCOMPLISHMENTS

The subsidy costs for the local housing foundation and Rent Committee and income from building permits fall under this function.

Subsidy Own Your Own Home Foundation

The Own Your Own Home Foundation receives from PES a yearly subsidy of US\$ 102.000 which OYOHF uses to cover salary costs and maintenance costs of social homes. At the end of 2024, PES granted OYOHF an additional subsidy of US\$ 36.000 to cover the deficit created by additional maintenance costs.

Rent Committee

A budget of US\$ 59.000 was available to establish a Rent Committee. This committee has not yet been established, as a new structure will be proposed by the Ministry of Housing and Spatial Planning. It is expected that the Rent Committee will be established in 2025. Part of the available funding was used to conduct research in 'future finance and management arrangements' of social housing on Saba.

Building Permits

In 2024, 11 building permit applications were received. By the end of 2024, six of these were granted, four were pending and one was denied.

FINANCES & BUDGET

Building and Housing Supervision remained within budget for the 2024 period, with an underspending of 12%. Total expenditures amounted to US\$ 454.896 in 2024. An increase of US\$ 36.000 is reflected compared to the previous year, mainly due to various special grant rent subsidies being disbursed throughout 2024.

VERHUURDERSUBSIDIE – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

The Verhuurdersubsidie (Rent Subsidy) covers the difference between the maximum rent of a social housing unit and the reduced rent, which the tenant pays based on its income. The Ministry of Housing and Spatial Planning (VRO) transfers this special purpose grant to PES, after which PES transfers the amount to the Own Your Own Home Foundation. In 2024, a new method was used to determine the maximum rent, which resulted in an increase of the Verhuurdersubsidie (US\$ 141.325). In May 2024, the Verhuurdersubsidie 2023 was recalculated, and an additional US\$ 29.570 was received. This amount was transferred to the Own Your Own Home Foundation. At the end of 2024, the first payment (US\$ 36.540) of the Verhuurdersubsidie 2025 was received and transferred to OYOHF.

REMAINING ACTIVITIES

In 2025, a Housing Valuation System (or Points System), the Rent Committee, and the Rent to Income Table will be established. These measures will provide an objective basis to determine the maximum rent of a socially rented property, ensures the rights of renters and landlords, and ensures lower incomes contribute a reasonable amount towards rent. Additionally, it will be explored if a Verhuurdersubsidie for the private rental market can be introduced. This will impact the amount of Verhuurdersubsidie from 2025 and will be considered when preparing the subsidy request for 2025.

VOLKSHUISVESTINGFONDS SABA – SPECIAL GRANT

GOALS & ACCOMPLISHMENTS

In July and October 2024 PES received contributions from the Housing Fund ('Volkshuisvestingsfonds') for two projects: 'Renovation Grant Saba' and 'The Bottom Livability'.

'Renovation Grant Saba' focuses on assistance for low-income homeowners to make essential repairs to their properties to create a healthy living environment and to ensure their safety during extreme weather events. At the end of 2024, the first three applications were approved, and the execution of these home repairs started.

'The Bottom Livability' focusses on investments in the public realm with the acquisition of land and properties to bring them back into use as housing and make a positive contribution to the overall character and livability of The Bottom. Preparations for this project have started.

REMAINING ACTIVITIES

The Volkshuisvestingsfonds funds must be used before the end of 2028. In 2025, the application process for the 'Renovation Grant Saba' will be opened to the public. At the end of 2025, it will be assessed how many applications have been submitted and approved and what this means for the opening of the 'Renovation Grant' in the following years. 'The Bottom Livability' is still in preparation phase and start of implementation and execution is expected early 2026. It is expected that the entire budget will be used before the end of 2028.

MAIN FUNCTION 9 – TAXES AND LEVIES

		E X P E N S E			
Main Function & Function	Budget Number	Realization 2023	Budget 2024	Realization 2024	Deviation
9 - Financing & General Cover Funds					
910 - Reserves and provisions		7.488.913	7.584.349	7.429.970	154.379
	69100000 Reserves and Provisions	7.488.913	7.584.349	7.429.970	154.379
920 - Taxes		9.087	85.000	296.442	-211.442
	69200000 Taxes	9.087	85.000	296.442	-211.442
922 - General expenses and income		690.667	689.027	772.850	-83.823
	69220000 General expenses/income	690.667	689.027	772.850	-83.823
9 - Financing & General Cover Funds Total		8.188.666	8.358.376	8.499.261	-140.885
TOTAL		48.395.097	58.090.855	42.760.323	15.330.532

		I N C O M E			
Main Function & Function	Function	Realization 2023	Budget 2024	Realization 2024	Deviation
9 - Financing & General Cover Funds					
910 - Reserves and provisions		3.672.040	3.635.846	3.627.845	-8.001
	69100000 Reserves and Provisions	3.672.040	3.635.846	3.627.845	-8.001
920 - Taxes		279.305	330.000	285.288	-44.712
	69200000 Taxes	279.305	330.000	285.288	-44.712
922 - General expenses and income		24.117.211	28.518.497	28.748.671	230.174
	69220000 General expenses/income	24.117.211	28.518.497	28.748.671	230.174
9 - Financing & General Cover Funds Total		28.068.555	32.484.343	32.661.803	177.460
TOTAL		49.404.315	58.090.855	43.903.843	-14.187.012

GENERAL INCOME AND EXPENDITURE

In 2024, there was a significant rise in both overall income and expenditure compared to 2023. This growth is largely due to the allocation of an increased free allowance, which boosted available funds. Additionally, for the first time, PES earned interest income from its bank accounts, further strengthening its financial position. However, there was a notable variance between the budgeted and actual tax expenditures, primarily because the general service tax payment exceeded expectations. There were also expenses related to the increase in the provision for dubious debtors and the provision for pension for former political authorities.

RESERVES AND PROVISIONS

The primary variance between the financial realizations of 2023 and 2024 stems from the reserves established due to the additional free allowance and the interest accrued.

4.2 BALANCE SHEET POSITION – INVESTMENTS VS LIQUIDITY

Over the past few years, the auditor has recommended closely monitoring the liquidity position, as the long-term liquidity—when factoring in outstanding claims and debt was previously insufficient to cover all liabilities. One drawback of the accrual accounting system, as opposed to a cash-based budget system, is that a balanced budget does not necessarily imply sufficient cash is available to finance it. Key concerns in this context have included investments and depreciation expenses, (interest-free) loans and repayments, as well as the pension liabilities for current and former members of the Executive and Island Councils.

Ideally, annual depreciation expenses should roughly match the level of investment. However, when investments exceed depreciation, additional cash reserves are required to fund the difference. Consequently, if planned investments each year surpass depreciation, fewer expenses should be budgeted to generate a surplus for financing these investments.

That said, the liquidity position has improved in 2024, reflecting more prudent financial management and an increase in available cash. Moreover, liquidity is expected to strengthen further, as PES will follow the recommendation of the CFT to allocate the annual result to the general reserve. This measure will help to bolster the financial buffer and ensure greater resilience in meeting both current and long-term obligations.

Outlined below is a high-level overview of the liquidity position, providing historical insight spanning the years 2020–2024.

Liquidity Analysis (in USD)	31-Dec-2024	31-Dec-2023	31-Dec-2022	31-Dec-2021	31-Dec-2020
Available cash as per balance sheet date	67.349.247	62.641.021	64.504.818	55.522.715	56.615.754
Net debts subsidies	-46.963.812	-50.559.495	-62.161.925	-50.635.013	-53.314.251
'Earmarked' free benefit received	0	0	0	-117.225	-356.977
Available unrestricted cash	20.385.435	12.081.525	2.342.893	4.770.477	2.944.527
Other current debts (<2 years)	-5.729.504	-3.100.264	-3.063.492	-3.646.729	-2.212.441
Current receivables (<2 years)	867.460	2.287.475	6.931.358	1.042.216	869.955
Short term available cash	15.523.391	11.268.736	6.210.760	2.165.964	1.602.041
Long term debt (>2 years)	-2.960.237	-2.966.579	-4.055.277	-3.869.561	-4.733.685
Long term receivable (>2 years)	0	0	0	0	0
Long term available cash	12.563.154	8.302.157	2.155.483	(1.703.597)	(3.131.644)

5. MANDATORY PARAGRAPHS

5.1 LOCAL LEVIES & FEES

Per the tables provided on local levy and local fee revenue, we have detailed the most significant budget-versus-realization deviations for 2024 and compared the 2024 realization figures to those of 2023. These tables provide key insights into the local government's revenue streams, aiding in understanding its financial position.

We have explained revenue deviations for each stream, including contributing factors, percentage changes, and underlying causes. Additionally, we have highlighted year-over-year increases or decreases and their potential drivers. This analysis supports informed decision-making and helps manage revenue fluctuations. In the coming year, greater emphasis will be placed on the collection of local levies and fees.

Local Levies	Realization 2023	Budget 2024	Realization 2024	Deviation
Motor Vehicle Tax	170.335	185.000	174.892	-10.109
Harbor Fees	111.696	110.000	119.145	9.145
Ground Lease	13.863	8.500	8.462	-38
Tourist Tax	17.071	50.000	32.058	-17.942
Airport Surcharge/Landing Fees	135.329	165.000	153.171	-11.829
Waste Levy	146.372	142.000	137.572	-4.428
Civil Affairs	38.337	32.500	48.870	16.370
Certificate of Good Conduct/Cadastral Registration	1.736	2.000	1.320	-680
Bouwleges Building Permits	4.500	10.000	4.500	-5.500
Driving Licenses	13.098	17.000	17.204	204
Trade and Industry (Business Licenses)	91.398	86.000	87.376	1.376
Catering Permits	91.899	95.000	78.282	-16.718
TOTAL	835.633	903.000	862.851	40.149

MOTOR VEHICLE TAX

At the end of 2024, 95% of the budgeted revenue has been collected, meeting the target.

HARBOR FEES

Revenue collection exceeded expectations, reaching 108% by year-end. Harbor fees fluctuate throughout the year and are demand-driven, which explains the surplus.

GROUND LEASE/RENTAL

By year-end, 100% of the budgeted revenue was collected.

TOURIST TAX

By the end of the year, 64% of the projected revenue was collected. The EZK funded Visitor Tax Case Study for Saba and Statia, has now been completed. Initial findings were presented to both the Executive and Island Councils. The study shows that a new visitor tax system could significantly improve compliance and fairness among accommodation providers. Between 2017 and 2023, compliance averaged just 7.7%, ranging from 1.4 to 16.4%, with most hotels and all private accommodations paying no tax—resulting in considerable revenue loss and exposing flaws in the current system. The proposed system aims to address these issues, streamline administration, and enhance data collection. While the financial impact may be neutral or slightly negative in the first two years, the long-term benefits are expected to be substantial. The report recommends a second phase to deepen the analysis, assess risks, and guide next steps. PES is awaiting SEO Amsterdam's estimate for this phase, and EZK is looking into co-funding it.

AIRPORT LEVIES

Collections reached 93% by year-end. Similar to harbor fees, these levies fluctuate throughout the year, leading to a shortfall from the original budget.

WASTE LEVIES

By the end of the year, 97% of the budgeted revenue was collected.

CIVIL AFFAIRS LEVIES

Collections significantly surpassed the budget, reaching 150% by year-end. This increase was primarily driven by higher-than-expected passport demand. These levies are demand-driven and unpredictable.

CERTIFICATE OF GOOD CONDUCT/CADASTRAL REGISTRATION

These levies are demand-driven and subject to fluctuations, making it challenging to align actual income with budgeted projections. This variability is reflected in the 66% realization rate for 2024.

BUILDING PERMITS

By the end of 2024, revenue collection for building permits stood at 45%, significantly below the budget. As with other demand-driven levies, permit issuance depends on application volume, which varies throughout the year. Several permits were still pending approval at year-end.

DRIVING LICENSES

By the end of 2024, 101% of the budgeted revenue was collected, achieving the target.

TRADE AND INDUSTRY LEVIES

Most levies in this category are renewed and paid annually in the first quarter. The issuance of new business licenses resulted in a 102% realization rate, surpassing the budget.

CATERING PERMITS

By the end of 2024, 82% of the expected revenue from catering permits was collected.

Local Fees	Realization 2023	Budget 2024	Realization 2024	Deviation
Child Care	96.624	60.000	57.595	-2.406
Health Certificates	1.102	1.500	280	-1.220
Sale of Agricultural Products - Zion's Hill Farm	36.266	10.000	12.354	2.354
Sale of Agricultural Products - Hydroponics Farm		5.000	3.089	-1.911
Sale of Animal Feed & Meat		35.000	38.686	3.686
Water Supplies - Saba Splash	459.855	70.000	47.673	-22.328
Water Supplies - RO Water		210.000	152.610	-57.390
Rental	67.710	70.000	68.880	-1.120
Crane Rental	-	70.000	68.663	-1.338
TOTAL	661.557	531.500	449.828	81.672

CHILDCARE

By the end of 2024, 96% of the budgeted amount has been collected, achieving the target.

VERKOOP ZADEN GEZONDHEIDSCERTIFICATEN (HEALTH CERTIFICATES)

The income budget for hygiene cards fell short of its target due to a delay in revenue collection. Although a training session was successfully conducted and hygiene cards were distributed to vendors upon its

completion, the requirement to pay for the cards was not clearly communicated. As a result, many vendors were unaware that a fee applied, leading to lower-than-expected income during the reporting period.

SALE OF AGRICULTURAL PRODUCTS (ZION'S HILL FARM)

This budget has surpassed projections, with 124% collected by the end of the year. With 5% related to produce sales and 95% related to the sale of animal feed.

SALE OF AGRICULTURAL PRODUCTS (HYDROPONICS FARM)

Collections reached 62% by the end of 2024 mainly due to the closure of the farm for a few months while a new green house was being constructed.

SALE OF ANIMAL FEED AND MEAT

This budget has exceeded projections, with 111% collected by the end of the year.

WATER (SABA SPLASH)

Water revenue collections reached 68% by year-end, falling slightly below the budgeted target. This deviation was primarily due to multiple temporary production halts throughout the year caused by infrastructural challenges, as well as a further price reduction following an increase in ministerial subsidies.

WATER (RO WATER)

Collections reached 73% by the end of 2024. This deviation is also due to multiple temporary halts throughout the year, as well as price reductions.

VERHUUR (RENTAL)

By the end of 2024, 98% of the budgeted amount has been collected, meeting the target.

CRANE RENTAL

98% of the budgeted revenue was collected, fulfilling the objective by year-end.

5.2 RESILIENCE CAPITAL

BUFFER CAPITAL

The buffer capital in general is part of the resilience capacity. The reason why this reserve is in place is that the Island Council will be able to use this reserve in combination with the available liquidity as soon as it is needed to cover any substantial unexpected expenditures, without the required involvement of BZK. To have the desired level of buffer capacity, it was decided to increase the buffer capital to US\$ 2.600.000 in 2024.

RISK MANAGEMENT AND (FINANCIAL) RESILIENCE

PES is a special municipality within the Kingdom of the Netherlands. PES is exposed to risks. A risk concerns the chance of an event occurring with possible negative effects. The word 'chance' means that it is about a possible event. This possible event could have (negative) consequences for achieving the objectives of PES.

Pursuant to Article 8 of the BBV-BES, PES must include a financial resilience (hereafter called resilience) section in its budget, supplemented with further requirements in Article 10. In 2013 a risk assessment regarding resilience was performed, however this has not been updated ever since. This risk assessment was part of the PES policy regarding the establishment of a buffer capital which was approved by the Island Council on August 14, 2013. Following a recent discussion with representatives from the CFT, PES is reevaluating potential risks that could affect its resilience capacity. This process requires assessment and approval by the Island Council. While PES has provided a preliminary assessment for this report, an official evaluation is still needed. To ensure a comprehensive assessment, PES will seek further advice both internally and externally before submitting it to the Island Council for approval. PES acknowledges that, according to Article 23 of the BBV-BES, the resilience section is a mandatory part of the annual report. Currently, PES can only provide a preliminary assessment for this section.

CONTENTS OF THE RESILIENCE SECTION (IN THE BUDGET AND ANNUAL ACCOUNTS)

According to Article 10 referred to in art 23 of the BBV-BES, the resilience section must contain at least the following elements:

- An overview of the resilience capacity.
- An overview of the risks that have been identified.
- The policy regarding resilience capacity and risks.

PES includes the following elements in the resilience section for now:

- Description of the risk management system that PES is planning to use.
- An overview of the resilience capacity.
- An assessment of the resilience capacity without the resilience capacity ratio, considering the fact that the risk assessment has not been updated.
- Necessary actions for the coming period.

AVAILABLE RESILIENCE CAPACITY

The definition of the available resilience capacity is described in Article 10.1a of the BBV-BES as 'the resilience capacity, being the resources and options that the public entity has or can have at its disposal to cover unbudgeted costs'. This means that the resilience capacity consists of resources from which setbacks can be financed, without the budget and policy having to be (immediately) adjusted.

PES counts the general reserve and the "appropriated reserve buffer capital", as its resilience capacity. We emphasize that other appropriated reserves are not included in the resilience capacity, as these resources have already been restricted through decision-making by the island council. However, in a

worst-case scenario, the island council has the mandate to change the purpose of the appropriated reserves into a reserve to be used in case of an emergency or disaster. Provisions are also not included in the resilience capacity because there are obligations underlying these provisions.

Available Resilience Capacity as per end of 2024	Amount
General Reserve	7.739.951
Appropriate reserve Buffercapital	2.600.000
Annual financial result 2024 (as suggested by CFT to add to the general reserve)	1.143.520
Available Resilience Capacity	11.483.471

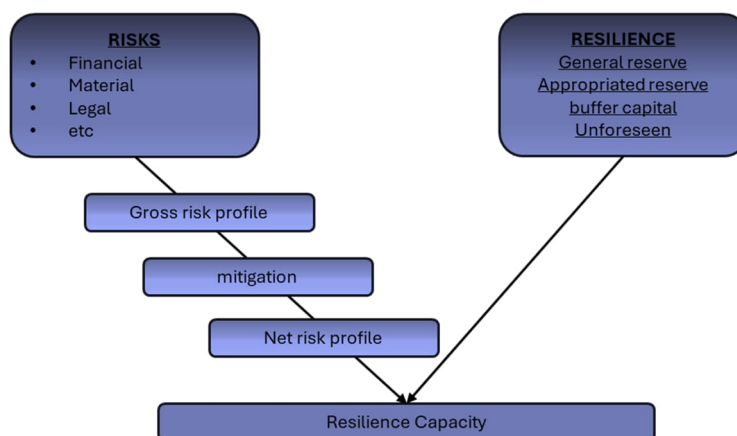
REQUIRED RESILIENCE CAPACITY

The risks with financial consequences that PES is exposed to, which determines the level of required resilience capacity, is at this moment a work in progress. Determining the required resilience capacity will be based on the net risk profile which is the result of the gross risks after taking into consideration any relevant control measures. It is suggested to update the required resilience capacity at least every two years. This is a provisional table which is not yet approved by Island Council.

Description of Risks	Gross Risk	Opportunity	Risk
Cyber risk, hacks and data leaks. Major consequences for business operations/damage to image	1.500.000	10%	150.000
The PES is not insured for (industrial) accidents involving staff during work/ accidents during work travel	500.000	10%	50.000
Disaster response and impact of response	45.000	50%	22.500
Claims for damages due to wrongful actions and other liabilities	5.000.000	10%	500.000
Price of Sudden Increase in Energy Costs to citizens	300.000	10%	30.000
Infrastructure Communication Investment (due to a lack of funding by Satel themselves)	1.000.000	10%	100.000
Insufficient public housing due to population growth/housing crisis	2.000.000	5%	100.000
Continuity aviation due to a lack of continuity of Winair	2.000.000	5%	100.000
Unforeseen Closure/Inoperable landfill	1.000.000	10%	100.000
Negative Indexation on the free allowances	3.000.000	10%	300.000
Loss of business due to Operation shutdown	375.000	10%	37.500
Fire and disaster protection Civil Affairs archive	350.000	10%	35.000
Damage to roads and walls due to accident, erosion, earthquake or extreme weather event	200.000	50%	100.000
Major damage to government buildings due to fire, leak, earthquake or extreme weather event	1.000.000	10%	100.000
Major damage to school and childcare buildings, resulting in disruption of education	500.000	10%	50.000
Risk unforeseen costs large (construction) projects	250.000	50%	125.000
Compensation for planning-related damage as a result of introduction Spatial Development Plan Saba	250.000	50%	125.000
Additional subsidies for foundations (OYOHF, ...)	100.000	50%	50.000
Initial/early-stage response to an infectious/unknown disease outbreak (pre-pandemic):	50.000	10%	5.000
Declared Pandemic	200.000	15%	30.000
Costs related to group travel disruption	100.000	10%	10.000
TOTAL	19.720.000		2.120.000

RELATIONSHIP BETWEEN RISK MANAGEMENT AND RESILIENCE CAPACITY

Resilience consists of the relationship between the resilience and all risks for which no measures have been taken in relation to the financial position. This relationship is shown schematically in the figure below.



The resilience capacity indicates how robust the budget and financial position of PES is.

RESILIENCE RATIO AT YEAR END 2024

Resilience Ratio			
<i>Conservative Calculation, without Appropriate Reserves</i>			
Available Resilience Capacity	=	11.483.471	= 5,42
Required Resilience Capacity		2.120.000	

ASSESSMENT OF RESILIENCE

To provide further information on the resilience ratio, a connection will be sought with the standardization system as developed by the Dutch Advisory Bureau for Risk management (NARIS), please refer to the table below. It is noted that although PES, as a special municipality in the Netherlands, cannot compare itself 1 to 1 with a standardization system that has been drawn up for Dutch municipalities, this standardization system does provide a good indication of the resilience of PES. In the discussion about resilience capacity the Island Council needs to decide what the minimum ratio will be that PES is aiming for. It is assumed due to the assumed higher risks on Saba, the resilience ratio on a structural basis should be at least in class B.

Class	Resistive Capacity Ratio	Conclusion Resilience
A	higher than 2.0	Excellent
A	higher than 2.0	Excellent
B	between 1.4 and 2.0	Ample
C	between 1.0 and 1.4	Enough
D	between 0.8 and 1.0	Mediocre
E	between 0.6 and 0.8	Fail
F	less than 0.6	Largely insufficient

RESILIENCE CAPACITY IN RELATION TO THE LIQUIDITY POSITION

The resilience capacity of PES is mainly formed by the available general reserve and the reserve “buffer capital”. The general reserve was created after the establishment of PES on October 10, 2010, during which a so-called opening balance sheet was drawn up. The general reserve served as a counterpart for the existing fixed assets that had to be valued at the time. Over the years, the financial results of PES have been added (in case of a positive result) or subtracted (in case of a loss) to/from the general reserve.

To be able to deploy the existing resilience capacity in the event of risks arising, it is important for PES to have sufficient liquidity. Since PES is not permitted under Article 11 of the FinBES Act to independently enter the financial markets and, for example, to take out loans from commercial parties, the availability of liquidity is limited and is therefore an important point of attention. Based on Article 89 of the FinBES Act, PES has the option, through intervention of the CFT, to apply for interest-free loans from the central government for making investments for the public task. For such a loan, it is important that the PES can bear the capital costs of the loan in the regular budget.

In addition to a possible loan, it is important to mention that in line with Veiligheidswet BES art. 70 that expenses resulting from the actual response to a disaster and the consequences of that response, may be compensated by BZK. To what extent this may happen is presented in art 4. lid d of the Kostenbesluit Veiligheidswet BES.

LIQUIDATING THE GENERAL RESERVE AND THE APPROPRIATE RESERVE “BUFFER CAPITAL

In the letter from the State Secretary to the Island Council regarding the approval of the 2023 budget of the Public Entity of Saba (PES), concerns were expressed about the resilience and the possibility of freely withdrawing liquidity when possible calamities occur. This was discussed in various discussions with CFT and BZK and further clarification was provided.

It is therefore very important for PES to continuously have an up-to-date liquidity forecast and, if risks arise, to contact CFT and the central government directly as presented in the Veiligheidswet BES and the related articles in the Kostenbesluit Veiligheidswet BES.

The PES currently has a significant amount of liquidity: the current account balance amounts to more than US\$ 62 million as per December 31, 2023. However, a significant part of this liquidity is related to funds received in relation to Special Purpose Grants and necessary to cover long-term and short-term obligations. The following table presents the amount of liquidity available for resilience.

Liquidity Available for Resilience	Amount
Current Account CFT	66.188.961
Bank Account	1.115.773
Cash	44.513
Total Liquidity	67.349.247
Received Liquidity for SPG	(46.963.812)
Receivables with a maturity of less than 2 years	514.305
Liabilities with a maturity of less than 2 years	(4.063.172)
Liquidity Available for Resilience	16.836.568

DRAWING UP A LIQUIDITY FORECAST

A cash flow forecast based on the current liquidity in the annual report 2024 and the multi-year perspective 2025-2028, makes it possible to get a good understanding on how the liquidity will evolve in the coming years.

We have applied the following principles:

- The intended replacement investments per year are more or less equal to the depreciation, resulting in a neutral need for liquidity. New investments are mostly financed out of Special Purpose Grants, so they will not impact the liquidity position.
- Based on a conservative assumption, it is not expected that PES will be able to collect significantly more income out of different taxes or other levies.
- All restrictions on the appropriate reserves will remain unchanged in 2025.
- The free allowance to be received, including wage and price developments, will be sufficient to have a yearly financial result of zero.

We have come to the conclusion that the liquidity position for the period 2025 - 2028 will not significantly change compared to the liquidity position at December 31, 2024. The operational costs and income for PES are in general spread throughout the year, so it is not expected there will be peaks in a positive or negative way to the liquidity position.

5.3 MAINTENANCE OF CAPITAL GOODS

INTRODUCTION

This section describes the progress on the scheduled maintenance of capital goods of the public entity and the consequences for the budget. These capital goods include buildings, roads, water network, sewerage system, public facilities, airport and harbor.

Over the past decade, the public entity has not had sufficient means to properly maintain capital goods. Most capital goods are being funded via incidental means. This is problematic when the maintenance and replacements costs are not included in the investment budget. In addition to a lack of budget, there was a lack of capacity to organize and carry out maintenance. This has led to maintenance of capital goods taking place mainly on an ad hoc basis.

Additional project management capacity was hired by the public entity mid-2024. An inventory will be made of all capital goods and their maintenance status. It is expected that maintenance will be organized in a more structured way from 2025. A sufficient budget is a prerequisite for achieving this.

In 2024 a report was published on island tasks and resources of the Caribbean Netherlands (IdeeVersa research). Costs related to vital infrastructure were not adequately accounted for in this report. The Ministry of the Interior and Kingdom Relations has commissioned additional research into investment, maintenance and replacement costs of vital infrastructure on the islands. The report, which provides an estimate of the total yearly infrastructure costs on the island, including both depreciation costs (related to investments) and maintenance costs was completed in the first quarter of 2025. It also outlines which portions of these costs are currently covered or budgeted for, and which remain unfunded. The findings from this study will serve as the basis for requesting additional structural funding for island infrastructure.

Capital Goods	Realization 2023	Budget 2024	Realization 2024	Deviation
Maintenance of Buildings Onderhoud Gebouwen (Free Allowance)	319.759	590.000	443.012	146.988
Maintenance of Roads and Retaining Walls Infrastructural Maintenance (Special Purpose Grant)	2.073.351	320.000	467.137	-147.137
Maintenance of Public Facilities Onderhoud Sportaccommodatie (Free Allowance) Trail Maintenance (Free Allowance: Subsidy to SCF)	121.026	113.000	62.570	50.430
Maintenance of Saba Splash and RO System Onderhoud Gebouwen (Free Allowance) Onderhoud Infrastructuur (Free Allowance)	-	50.000	41.673	8.327
Maintenance of Juancho Irausquin International Airport Infrastructural Maintenance (Special Purpose Grant)	228.521	159.000	140.490	18.510
Maintenance of Fort Bay Harbor Infrastructural Maintenance (Special Purpose Grant)	122.044	76.000	80.291	-4.291

BUILDINGS

The public entity is responsible for the maintenance of about 40 buildings. This includes office buildings of the public entity and several foundations, community centers and other public buildings. A multi-year maintenance plan is available for some of these buildings, but in most cases, maintenance is carried out when necessary. Maintenance of these buildings is being paid for from the general maintenance budget for buildings.

ROADS

It is estimated that there is a total of 25 kilometers of road on Saba. Retaining walls and safety walls have been built in many places, which form an integral part of the road. In addition, drainage systems to manage the discharge of rainwater are part of the roads. Maintenance of the road network is carried out by the Department of Public Works and, if necessary, by external contractors. To date, maintenance does not take place in a structured manner, but on an ad hoc basis.

The topography, geology and climate on Saba make road construction and maintenance technically complex and expensive. Erosion and rainwater drainage are the main challenges. Climate change is expected to bring

longer dry spells and periods of heavy rainfall, making erosion control and rainwater drainage even more important.

In 2024, the entire road network was mapped into a Geographic Information System (GIS). Information about the condition of the roads and repairs needed will be entered into this model in 2025. This will provide the basis for drawing up a multi-year maintenance plan.

The ministry of Infrastructure and Water Management has provided a subsidy of EUR 1 million annually for the period of 2022 – 2025. The funds are separated between the roads, airport and harbor. For the roads, it is to be utilized for regular upkeep, widening of roads, building of retaining walls or fixing retaining walls, potholes etc. A percentage of the amount for roads is to be reserved for the Giles Quarter Road project which is expected to begin in the first half of 2025.

The public entity is also responsible for the maintenance of public parking lots, such as the big parking lot in Windwardside. There is currently no budget reservation for the maintenance, replacement or investment costs of parking lots.

PUBLIC FACILITIES

The public entity manages various public facilities, such as an artificial beach, two parks, five playgrounds and two sports fields. Maintenance of the sports' fields takes place according to a multi-annual maintenance plan and is funded through a special purpose grant. Maintenance of the other public facilities takes place on ad hoc basis. Maintenance of the hiking trails is being carried out by the Saba Conservation Foundation with subsidy of the public entity.

WATER NETWORK

The public entity manages a water network system and a water bottling plant. Maintenance is being carried out by the Saba Splash team. In 2024 investments were made in expanding capacity of the water network.

SEWERAGE SYSTEM

The island depends on cesspits and septic tanks. There is no central sewerage system in place. Septic tanks pose a challenge to the public entity, because there is no installation on the island for processing the sludge that must be removed from septic tanks occasionally. In 2024, a larger septic system was installed at the social housing complex Under the Hill, which was funded through the public entity. There is no budget reservation for sewerage.

AIRPORT

At the airport regular maintenance takes place of the runway lights, communications materials, air-conditioning, signage, runway markings and terrain maintenance. The public entity will take the next steps towards improving the airport. In 2024 renovation works started at the terminal building, mostly related to overdue maintenance. Areas of focus include the shoulders, taxiway, tower, fence, further renovation of the building, and the separation of arriving and departing passengers. An updated airport master plan will also be developed.

HARBOR

At Fort Bay Harbor regular maintenance of the building and piers occurs annually. In addition to this, the harbor office organizes dredging of the small pier area approximately 3-4 times a year and a larger dredging of the main basin every 4-5 years, depending on debris build up. Dredging is needed to ensure that vessels can enter and exit the harbor safely. At the harbor, the budget is to be utilized for regular dredging work, painting of fence and building, vehicle maintenance and washing down of the harbor area to remove dust.

Saba's largest infrastructure project in the upcoming years involves building a new harbor. The ministries of IenW, BZK and the public entity will continue to work together to construct a well-functioning, hurricane-proof

and future-proof harbor. The current Fort Bay harbor will remain in use for cargo ships. This project is also an example of investments via special grant funding. The public entity will need to lobby for additional funding for sufficient maintenance budget once the harbor has been realized.

CONCLUSION

The above-mentioned capital goods are all vital to the island and its economy. When it comes to investments, maintenance and replacement of infrastructure, the public entity largely depends on special purpose grants. This creates a high level of uncertainty regarding the public entity meeting all obligations in maintaining its capital goods and maintaining a healthy liquidity position.

5.4 MANAGEMENT

INTRODUCTION

The Island Secretary heads the official organization of the Public Entity of Saba (PES). PES has 21 departments that are managed by 15 department heads. 6 departments are directly managed by the island secretary. This chapter looks back at relevant developments and results in the year 2024 in the field of overall management and development of the organization.

RECRUITMENT DEPUTY ISLAND SECRETARY

In 2023, the position of Deputy Island Secretary was formally established within the organizational structure and budget of the PES. With the appointment of a Deputy Island Secretary, both structural continuity during the Island Secretary's absence and a reduction in span of control were achieved. This has contributed to stronger leadership and coordination within the internal organization. The 21 departments have been divided between the Island Secretary and the Deputy Island Secretary to ensure more focused and effective management. The Deputy Island Secretary reports to and operates under the overall responsibility of the Island Secretary.

SABA PACKAGE 2023-2027

In 2024, PES continued its efforts toward the implementation of the agreements outlined in the Saba Package 2023–2027. In collaboration with the Ministry of the Interior and Kingdom Relations, steps were taken to strengthen the organizational capacity, improve internal processes, and enhance service delivery. These efforts contribute to the shared ambition of building a resilient and effective public administration that meets the needs of Saba's residents and fulfills its statutory responsibilities.

STRENGTHENED LABOR MARKET POSITION AND EMPLOYEE WELLBEING THROUGH SALARY ADJUSTMENT

In 2024, the salaries within PES were structurally increased to align with those of the Dutch Caribbean Government Service (RCN). In particular, the lower salary scales experienced a significant percentage increase. This adjustment enhances Saba's competitive position in the regional labor market and contributes to a more balanced position in relation to RCN and the other public entities within the Caribbean Netherlands.

5.5 PARTICIPATIONS

No changes occurred in 2024 compared to the prior year. The Public Entity has the following participations:

SABA TELEPHONE COMPANY N.V.

The Public entity has a 100% participation in SATEL NV and the issued and paid-up capital of SATEL NV is US\$ 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 endeavor is to pay the shareholder approximately 50% of the net profit as a 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 to increase the yearly collectible dividend payment. An amount of US\$ 24.000 was collected as a 2024 dividend payment.

SABA BANK RESOURCES

The Public entity has an interest of 21.67% in Saba Bank Resources NV in the amount of US\$ 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 from 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.

ONTWIKKELINGS 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 US\$ 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 the legal successor of Land NA. After the division of joint property has been completed, it must become clear what the joint opinion on this participation is.

SABA ELECTRIC COMPANY (SEC)

The Public entity has a 100% participation in Saba Electric Company N.V. (SEC). The amount of the shares is US\$ 3.000. This company was established at 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 US\$ 6.200.000. A provision is taken for the so called "aanloopverliezen" that were incurred at the moment of incorporation of SEC in an amount of US\$ 4.700.000.

5.6 LAND POLICY

Land policy is a means to achieve spatial objectives in the field of (social) housing, economy, nature, infrastructure, public facilities, etc. Active land policy means that the public entity acquires land and prepares the land for its intended purpose. In the case of (housing) construction earthworks are being carried out and infrastructure constructed. The prepared land is then transferred to developers who further develop and execute the plans.

The PES does not (yet) have a land policy in the sense described above. There are several reasons for this:

SPATIAL PLANNING

Land policy is a means to achieve spatial objectives. However, PES does not yet have a Spatial Development Plan that sets out the vision for the land use on island. The Spatial Development Program Caribbean Netherlands was adopted mid-2024. This program provides guidance for developing a Spatial Development Plan Saba. In 2024 the public entity hired additional capacity to draw up the Spatial Development Plan for Saba. A clear process and community involvement are crucial in the development of this plan. The plan is expected to be fully implemented by 2026. From then on, land policy could be used as a means to achieve the spatial vision.

LOCAL CONSTRUCTION CULTURE

With a few exceptions of apartment buildings and social housing, most homes on Saba are being built by private individuals and not by investors/developers. It usually concerns individual plots, spread across the island instead of large-scale developments. Land is owned by the family or is purchased. Future residents build their own home or with the help of a contractor. This means that the role of the public entity in housing construction is limited to the construction of roads.

LAND OWNERSHIP

Land ownership on Saba is a complicated matter. Only a small portion of all plots are registered with the Land Registry. There are many claims regarding ownership of land, but official papers confirming ownership are incomplete or not properly registered. In addition, there are many undivided estates. This makes it very difficult for PES to develop land or to purchase land and thus, to implement land policy.

In 2022 a taskforce was established to tackle certain bottlenecks on Saba, including the 'land issues'. This has not resulted in a solution for all of the issues, but in 2024 a first set of petitions was submitted to the Court on Saba. The Court decided to award ownership of several plots to claimants. Simultaneously a pilot project is being developed to tackle land issues, in collaboration with the Kadaster (Land Registry) and Ministry of Housing and Spatial Planning.

Despite the lack of spatial planning and complex land ownership, the public entity does have ambitions in the field of (social) housing, economy, nature, infrastructure, public facilities, etc.

AFFORDABLE HOUSING

The Policy Agenda Housing and Spatial Planning for the Caribbean Netherlands and the Letter of Intent Housing and Spatial Planning Saba contain various measures with the aim of affordable housing in a pleasant living environment. One goal is to realize about fifty new affordable owner-occupied and rental homes. The public entity is currently mapping suitable plots. It concerns small-scale developments, as much as possible within the existing villages. Restructuring of abandoned buildings is also being explored (Volkshuisvestingsfonds). The PES has no budget for the purchase of land and will therefore work with the Ministry of the Interior and Kingdom Relations, local housing associations and other interested developers on the realization of these ambitions.

ECONOMY, NATURE, INFRASTRUCTURE, PUBLIC FACILITIES, ETC.

PES has been or is working on various policies in these fields, such as: Nature and Environment Policy Plan, Climate Plan, Strategic Tourism Masterplan, Public Health Vision, Culture Policy, School Housing Master Plan and Saba Energy Sector Strategy. The spatial impact of these plans will be included in the Spatial Development Plan Saba. The Spatial Development Plan will also consider the expected demographic development on Saba as presented by the State Committee mid-2024.

Currently PES has no spatial vision and land policy. To realize the physical/spatial aspects of the above-mentioned policies, suitable land is sought for each individual project. The purchase of the necessary land is then organized and budgeted for by the specific project.

LONG LEASE (ERFPACHT)

PES has issued several plots on long lease. In 2024, the public entity started compiling an overview of all long leases issued. In addition, a policy and process are being drawn up for issuing or extending long leases and renewing the ground rent. At present, an amount in respect of income from land issued under a long lease of US\$ 8.500 has been estimated per year. For the lease of buildings and parcels of land, an amount of US\$ 70.000 has been estimated.

5.7 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 of 2016, the collective sector consists only of the PES.

6. FINANCIAL STATEMENTS

BALANCE SHEET

Assets	31-Dec-24		31-Dec-23	
Fixed Assets				
<i>6.2.1 - Tangible Fixed Assets</i>				
Buildings	1.290.252		1.384.959	
Land and sites	3.682.053		3.680.111	
Land, road and hydraulic engineering works	3.523.007		3.607.718	
Other durable operating assets	256.901		336.046	
Vehicles	387.846		250.400	
IT equipment	371.619		298.739	
Other tangible fixed assets	3.695.393		3.166.071	
		13.207.071		12.724.043
<i>6.2.2 - Financial Fixed Assets</i>				
Capital grants to associates	1.850.300		1.850.300	
		1.850.300		1.850.300
Subtotal Fixed Assets	-	15.057.371	-	14.574.343
Current Assets				
<i>6.2.3 - Receivables with a maturity of less than 2 years</i>				
Other receivables	512.507		517.794	
		512.507		517.794
<i>6.2.4 - Prepayments and accrued income</i>				
Advance payments to be received from public bodies	296.502		1.769.681	
Free allowance still to be received	-		-	
Advance payments	58.450		-	
		354.953		1.769.681
<i>6.2.5 - Cash and Cash Equivalents</i>				
Cash balances	44.513		32.378	
Bank balances	1.115.773		464.873	
Current account relationship Financial Supervision Board	66.188.961		62.143.770	
		67.349.247		62.641.021
Subtotal Current Assets	-	68.216.707	-	64.928.495
Total Assets	-	83.274.078	-	79.502.839

Liabilities	31-Dec-24		31-Dec-23	
Fixed Liabilities				
6.2.6 - Equity				
General reserve	7.739.951		7.560.734	
Appropriated reserves	18.737.054		14.306.549	
Account balance current year	-		1.009.217	
Account result	1.143.520			
		27.620.525		22.876.500
6.2.7 - Provisions				
Pension provision	2.960.237		2.471.666	
		2.960.237		2.471.666
6.2.8 - Fixed debt due in two years or more				
Interest-free loans and other financing	-		494.913	
		-		494.913
Subtotal Fixed Liabilities	-	30.580.762	-	25.843.079
Current Liabilities				
6.2.9 - Debts with a maturity of less than two years				
Interest-free loans and other financing	990.000		990.000	
Other short-term repayment obligations				
Accounts Payable	2.548.772		1.187.972	
Other current liabilities	524.401		397.965	
		4.063.172		2.575.937
6.2.10 - Accrued Liabilities				
Advance payments received for special benefits	46.963.812		50.559.495	
Other outstanding amounts	1.666.333		524.327	
		48.630.145		51.083.822
Subtotal Current Liabilities	-	52.693.317	-	53.659.760
Total Liabilities	-	83.274.078	-	79.502.839

6.1 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 manufacturer. 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 independently 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 the 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 (as far as there is a direct relationship with the asset). Land issued in long leases 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 US\$ 5.000 are not capitalized. Depreciation on fixed assets with a limited useful life takes 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 a 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 and bonds, but also loans and claims. Deposits with a term of 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 as net of impairment.

RECEIVABLES

The claims have been valued at 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 nominal value.

ACCRUED INCOME

The accrued income has been valued at a 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 for recognizing a provision concerning the pension rights of 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 the statement of income and expenditure.

GENERAL RESERVE

General reserves are reserves that have not been given a specific purpose 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 the Netherlands' authorities was not directly copied in the BBVBES mainly because administrative simplicity is preferred. The result must be included inter alia, as a separate section of the equity capital. Movements in appropriate 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 must be shown in function 910 based on the functional classification established by ministerial regulation. With 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 for 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 must 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 following 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 the 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.

6.2 NOTES ON THE BALANCE SHEET

6.2.1 TANGIBLE FIXED ASSETS / MATERIELE VASTE ACTIVA

6.2.1 - Tangible Fixed Assets	Book Value 31-Dec-2023	Investments	Shifts	Depreciation	Third Party Contributions	Book Value 31-Dec-24
Buildings	1.384.959	-		94.707		1.290.252
Land and sites	3.680.111	1.229.276		-	1.227.334	3.682.053
Land, road and hydraulic engineering works	3.607.718			84.711	-	3.523.006
Other durable operating assets	336.046	22.094		101.238		256.902
Vehicles	250.400	238.296		88.557	12.293	387.846
IT equipment	298.739	162.109		89.229	-	371.620
Other tangible fixed assets	3.166.071	12.213.000		-	11.683.677	3.695.393
TOTAL	12.724.043	13.864.775	-	458.443	12.923.304	13.207.073

In 2024 properties, plants, and equipment were depreciated in conformity with the tables shown in Annex 2. Several investments were added to the various parts of the property, plant, and equipment in 2024 as well. They include investments financed utilizing special purpose grants from the Netherlands. These investments are capitalized first; subsequently, the investment value is decreased through the 'contribution of third parties' in a customary way. Projects such as the water projects are all covered by special purpose grants and have been decreased through the '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 Annex 5.

6.2.2 FINANCIAL FIXED ASSETS / FINANCIËLE VASTE ACTIVA

6.2.2 - Financial Fixed Assets	31-Dec-24	31-Dec-23
<i>Capital Investment</i>		
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
Provision for impairment losses (SEC)	(4.700.000)	(4.700.000)
TOTAL	1.850.300	1.850.300

Further explanation about these participations is included in chapter 5.5 (paragraph participations).

6.2.3 ADVANCE WITH TERM LESS THAN TWO YEARS

6.2.3 - Receivables with a maturity of less than 2 years	31-Dec-24	31-Dec-23
<i>Other Receivables</i>		
Debtors	1.092.881	1.243.750
Provision accounts receivable	(832.750)	(941.361)
Salary advances	167.339	110.632
Prepaid premiums and levies	18.437	18.291
Other receivables	66.600	86.482
TOTAL	512.507	517.794

6.2.5 CASH AND CASH EQUIVALENTS

The cash and cash equivalents are readily available to the Public Entity. Any cash in excess of US\$ 600.000 is kept at a current account with the College Financieel Toezicht and reported as separate line items required by BBV BES.

6.2.6 EQUITY/ EIGEN VERMOGEN

6.2.5 - Equity	Balance	31-Dec-23	Additions	Withdrawals	Balance	31-Dec-24
General Reserve		7.560.733	179.217	-		7.739.950
Earmarked capital costs reserve		256.420	-	61.067		195.353
Earmarked resilience reserve		2.000.000	600.000	-		2.600.000
Earmarked digitisation reserve		360.000	829.277	263.817		925.460
Earmarked Nature and Environmental Policy Plan		4.447.260	2.971.584	1.813.743		5.605.101
Earmarked maintenance costs reserve		1.069.316	1.933.395	100.000		2.902.711
Earmarked port maintenance costs reserve		1.434.000	-	-		1.434.000
Earmarked infrastructure reserve		3.035.400	200.000	400.000		2.835.400
Earmarked Pilot Connectivity reserve		1.000.000		700.000		300.000
Earmarked Social Affairs and Employment Reserve		704.153	593.875	204.000		1.094.028
Earmarked Airport Infrastructure Reserve		-	600.000	135.000		465.000
Earmarked Social Affairs and Employment Reserve		-	380.000			380.000
Subtotal Earmarked Reserves		21.867.282	8.287.348	3.677.627		26.477.004
Account Result		1.009.217	1.174.460	(1.009.217)		1.174.460
TOTAL RESERVES		22.876.500	9.461.808	2.668.410		27.651.465

Note: The Buffervermogen (buffer capital) is an integral part of the resilience capacity. This reserve is established to ensure that the Island Council can utilize it, in conjunction with available liquidity, whenever necessary to cover substantial unexpected expenditures—without requiring the involvement of BZK.

As stated in the paragraph describing resilience capacity, the buffer capital currently stands at US\$2,600,000, which is considered sufficient to cover initial unexpected expenses.

6.2.7 PROVISIONS/ VOORZIENINGEN

6.2.7 - Provisions	Balance	31-Dec-23	Additions	Release	Applications	Balance	31-Dec-24
Pension provision for political office holders		2.471.666	38.571				2.510.237
Vroeg pensioen		-	450.000				450.000
TOTAL		2.471.666	488.571	-	-		2.960.237

The Public Entity is responsible for recognizing 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.

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.

With the influx of additional free allowance, it was decided to allocate US\$ 450.000 for the Public Entity's early retirement project. This initiative provides employees aged 60 to 65 the opportunity to retire before reaching the pensionable age of 65, with the Public Entity covering a percentage of their salary until they reach retirement age.

6.2.8 FIXED DEBTS WITH A TERM OF MORE THAN TWO YEARS

There is no long-term debt.

6.2.9 DEBTS WITH A TERM SHORTER THAN TWO YEARS

In 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 US\$ 440.000 per year from the free allowance, starting in 2019. The repayment obligation for 2024 is presented as current debt in line with the requirements of BBV BES. The repayment schedule for 2024 onwards will US\$ 495.000 with the final payment year in 2026. The prepayment of the loan is one year behind because the ministry suspended the loan repayment in the year 2018 because of Hurricane Irma.

6.2.8 - Fixed debt due in two years or more	2019	2020	2021	2022	2023	2024	2025	2026
	\$ 440.000	\$ 440.000	\$ 605.000	\$ 495.000	\$ 549.020	\$ 495.000	\$ 495.000	\$ 495.000

6.2.9 - Debts with a maturity of less than two years	31-Dec-24	31-Dec-23
Interest-free loans and other financing	990.000	990.000
Accounts payable	2.548.772	1.187.972
Other current liabilities	524.401	397.965
TOTAL	4.063.172	2.575.937

Other Short- term debts	31-Dec-24	31-Dec-23
Vacation pay reserve	524.401	374.018
Pension premiums payable		
Payroll tax payable		
Other		23.948
TOTAL	524.401	397.966

6.2.10 ACCRUED LIABILITIES

6.2.10 - Accrued Liabilities	31-Dec-24
Advance payments received for special benefits	46.963.812
Other amounts still to be paid	1.666.333
TOTAL	48.630.145

The accrued liabilities ('overlopende passiva') consist primarily of special-purpose grants and the restricted free benefit. Detailed explanations of the special-purpose grants can be found under Chapter 4.1 per main function. These explanations relate to the realized policy per grant. The detailed financial overviews of the special grants are included under Annex 5. Explanations of the special grants are 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.

6.2.11 SUBSEQUENT EVENTS

There are no subsequent events.

6.3 OVERVIEW ITEM CONTINGENCIES

The item contingencies relate to the unforeseen budget which falls under main function 9. During the year US\$ 460.435 was utilized from this budget.

Overview Unforeseen	Budget	Realization
Amended Budget	459.097	-
Expenses		460.435
Income		-
TOTAL	459.097	460.435

6.4 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	Realization 2023	Budget 2024	Realization 2024	Difference 2023 -2024
Motor Vehicle Tax	170.335	185.000	174.892	4.556
Catering Permits	91.899	95.000	78.282	-13.617
Tourist Tax	17.071	50.000	32.058	14.988
Dividend	24.000	24.000	24.000	-
Free Allowance	23.382.424	26.631.272	26.819.757	3.437.333
TOTAL	23.685.729	26.985.272	27.128.989	3.443.260

6.5 GENERAL REMARKS GENERAL COVER FUNDS

Explanations of the vehicle tax, hospitality industry and accommodation taxes can be found under Chapter 5.1 Local Levies. Below you will find an explanation of the most significant deviations.

MOTOR VEHICLE TAX

Income from motor vehicle tax increased by 3% from 2023 to 2024, likely due to a rise in the number of vehicles on the island. Further details can be found under Chapter 5.1 Local Levies.

CATERING PERMITS

There has been a 14% decrease in revenue from 2023 to 2024. In 2024, the Finance Department identified several miscalculations, including adjustments for deceased estates and inactive businesses. As this review is still ongoing, the reported decline in income reflects these corrections. Further details can be found in Chapter 5.1 Local Levies.

TOURIST TAX

There has been a slight increase in the collection of tourist tax from the 2023 period to the 2024 period. A different method of collection is still being investigated as PES has little involvement in how this levy is collected. Further details can be found under Chapter 5.1 Local Levies.

FREE ALLOWANCE

In 2024, an increase to the free allowance was granted following Ideeversa's research on island tasks and resources in the Caribbean Netherlands. A structural adjustment of US\$ 1.67 million was added to the budget of the free allowance via letter dated 07 May 2024. Similarly, an additional allowance of US\$ 2.1 million was allocated to support the statutory minimum wage increase and wage alignment with Rijksdienst Caribisch Nederland (RCN). A further indexation of US\$ 1.17 million was applied using a new GDP-based system. Further details on the various extra free allowances received for specific purposes can be found in Chapter 3 Financial Developments.

6.6 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.

Function	Description	Approved Budget 2024	Difference to be included in proposal amending budget	Budget Amendments 2024							
				1st BA	New Balance incl 1st BA	2nd BA	New Balance incl 2nd BA	3rd BA	New Balance incl 3rd BA	4th BA	New Balance incl 4th BA
001	Governing bodies	1.301.372	50.388	-	1.301.372	41.893	1.343.265	40.300	1.383.565	5.000	1.388.565
002	Administration	7.227.973	88.400	(726.461)	6.501.512	1.113.628	7.615.140	320.396	7.935.536	(51.763)	7.883.773
003	General Legal affairs	222.461	(142.733)	-	222.461	39.899	262.360	42.473	304.833	-	304.833
130	Disaster Management	431.621	(323.048)	738.599	1.170.220	6.186	1.176.406	15.967	1.192.373	-	1.192.373
140	Public order and safety	196.239	28.938	-	196.239	18.845	215.084	500	215.584	-	215.584
210	Streets, roads and squares	2.632.524	98.269	-	2.632.524	465.164	3.097.688	(314.000)	2.783.688	-	2.783.688
211	Land traffic measures	7.700	(179)	-	7.700	-	7.700	-	7.700	-	7.700
220	Seaports	15.645.958	14.078.474	-	15.645.958	885.123	16.531.081	5.970.000	22.501.081	(10.000.000)	12.501.081
230	Aviation	1.020.525	(278.094)	-	1.020.525	162.614	1.183.139	225.000	1.408.139	-	1.408.139
300	General management	1.840.917	1.016.774	-	1.840.917	28.089	1.869.006	224.498	2.093.504	-	2.093.504
310	Trade and Industry	6.750	(2.706.060)	2.705.946	2.712.696	-	2.712.696	-	2.712.696	-	2.712.696
341	Other agricultural affairs, hunting and fishing	424.532	(79.736)	67.530	492.062	60.797	552.859	28.762	581.621	-	581.621
480	Common expenses of education	2.587.214	1.395.926	-	2.587.214	248.751	2.835.965	(1.097.503)	1.738.462	-	1.738.462
510	Public library work	100.000	(32.640)	-	100.000	-	100.000	-	100.000	-	100.000
530	Sports	12.542	(242.070)	1.420.000	1.432.542	-	1.432.542	(1.000.000)	432.542	-	432.542
541	Archaeology / Museums	123.084	(42.055)	-	123.084	44.760	167.844	-	167.844	-	167.844
560	Social livability and outdoor recreation	632.258	(80.804)	-	632.258	38.717	670.975	20.350	691.325	-	691.325
580	Other culture and recreation	359.639	(152.993)	76.861	436.500	(10.723)	425.777	63.100	488.877	-	488.877
600	General management	594.435	328.791	(331.400)	263.035	26.885	289.920	-	289.920	-	289.920
610	Assistance	240.000	(329.352)	439.450	679.450	-	679.450	(65.450)	614.000	-	614.000
611	Employment	472.000	(627.261)	650.000	1.122.000	-	1.122.000	-	1.122.000	-	1.122.000
620	Social guidance and counseling	699.743	(177.709)	(80.467)	619.276	100.533	719.809	216.492	936.301	-	936.301
630	Youth and youth work	1.648.489	853.257	(89.413)	1.559.076	10.113	1.569.189	(627.662)	941.527	-	941.527
650	Child day care	1.062.086	(151.673)	327.823	1.389.909	181.391	1.571.300	(20.000)	1.551.300	-	1.551.300
700	Public health	774.576	(69.435)	102.760	877.336	107.612	984.948	25.000	1.009.948	-	1.009.948
710	Preventive and curative health	218.455	(170.773)	208.153	426.608	-	426.608	50.000	476.608	-	476.608
721	Cleaning	2.645.804	(616.899)	(320.000)	2.325.804	971.703	3.297.507	44.000	3.341.507	-	3.341.507
723	Environmental management	1.218.000	(758.197)	45.000	1.263.000	756.313	2.019.313	(158.430)	1.860.883	-	1.860.883
724	Mortuary	6.231	248	-	6.231	-	6.231	-	6.231	-	6.231
725	Other public hygiene	388.131	(22.664)	-	388.131	74.621	462.752	-	462.752	-	462.752
822	Other public housing	256.000	(198.896)	141.325	397.325	-	397.325	29.570	426.895	-	426.895
910	Reserves and provisions	-	(7.429.970)	-	-	1.705.000	1.705.000	1.581.843	3.286.843	4.297.506	7.584.349
920	Taxes	85.000	(211.442)	-	85.000	-	85.000	-	85.000	-	85.000
922	General expenses and income	368.080	(404.770)	(55.968)	312.112	598.231	910.343	(221.316)	689.027	-	689.027
	TOTAL EXPENDITURE	45.450.339	2.690.016	5.319.738	50.770.077	7.676.145	58.446.222	5.393.890	63.840.112	(5.749.257)	58.090.855
	TOTAL INCOME	45.450.339	1.546.496	5.319.738	50.770.077	7.676.145	58.446.222	5.393.890	63.840.112	-5.749.257	58.090.855
	BALANCE	0	1.143.520	0	0	0	0	0	0	0	0

Function	Description	Approved Budget 2024	Difference to be included in proposal amending budget	Budget Amendments 2024							
				1st BA	New Balance incl 1st BA	2nd BA	New Balance incl 2nd BA	3rd BA	New Balance incl 3rd BA	4th BA	New Balance incl 4th BA
002	Administration	2,210,939	1,193,554	(782,429)	1,428,510	182,951	1,611,461	44,994	1,656,455	70,166	1,726,621
003	General Legal Affairs	32,500	(16,370)	-	32,500	-	32,500	-	32,500	-	32,500
130	Disaster Management	298,085	(311,358)	738,599	1,036,684	-	1,036,684	15,967	1,052,651	-	1,052,651
140	Public order and safety	-	(172)	-	-	-	-	500	500	-	500
210	Streets, roads and squares	650,000	196,207	-	650,000	-	650,000	(250,000)	400,000	-	400,000
211	Land traffic measures	17,000	(204)	-	17,000	-	17,000	-	17,000	-	17,000
220	Seaports	15,026,000	14,673,800	-	15,026,000	100,000	15,126,000	5,970,000	21,096,000	(10,000,000)	11,096,000
230	Aviation	324,000	(8,777)	-	324,000	-	324,000	90,000	414,000	-	414,000
300	General management	1,495,000	1,000,194	-	1,495,000	-	1,495,000	224,498	1,719,498	-	1,719,498
310	Trade and Industry	86,000	(2,707,322)	2,705,946	2,791,946	-	2,791,946	-	2,791,946	-	2,791,946
341	Other agricultural affairs, hunting and fishing	10,000	(9,156)	67,530	77,530	-	77,530	6,800	84,330	-	84,330
480	Common expenses of education	1,900,000	1,577,403	-	1,900,000	-	1,900,000	(1,097,503)	802,497	-	802,497
510	Public library work	-	(32,640)	-	-	-	-	-	-	-	-
530	Sports	-	-	1,200,000	1,200,000	-	1,200,000	(1,000,000)	200,000	-	200,000
560	Social liveability and outdoor recreation	-	(3,924)	-	-	-	-	-	-	-	-
580	Other culture and recreation	80,230	(16,737)	76,861	157,091	(10,723)	146,368	(72,996)	73,372	-	73,372
600	General management	331,400	331,400	(331,400)	-	-	-	-	-	-	-
610	Assistance	-	(173,109)	235,450	235,450	-	235,450	(65,450)	170,000	-	170,000
611	Employment	-	(650,000)	650,000	650,000	-	650,000	-	650,000	-	650,000
620	Social guidance and counseling	699,744	(52,850)	(80,467)	619,277	100,533	719,810	151,977	871,787	-	871,787
630	Youth and youth work	1,423,790	876,432	(89,413)	1,334,377	10,113	1,344,490	(627,662)	716,828	-	716,828
650	Child day care	699,338	(109,770)	327,823	1,027,161	(52,764)	974,397	(20,000)	954,397	-	954,397
700	Public health	-	(77,944)	102,760	102,760	41,747	144,507	-	144,507	-	144,507
710	Preventive and curative health	30,955	(212,643)	208,153	239,108	-	239,108	50,000	289,108	-	289,108
721	Cleaning	462,000	(178,228)	(320,000)	142,000	550,000	692,000	-	692,000	-	692,000
723	Environmental management	-	(431,169)	45,000	45,000	92,352	137,352	292,223	429,575	-	429,575
725	Other public hygiene	1,500	1,220	-	1,500	-	1,500	-	1,500	-	1,500
822	Other public housing	105,000	(216,396)	141,325	246,325	-	246,325	29,570	275,895	-	275,895
910	Reserves and provisions	1,319,068	(2,308,777)	424,000	1,743,068	1,333,961	3,077,029	558,817	3,635,846	-	3,635,846
920	Taxes	330,000	44,712	-	330,000	-	330,000	-	330,000	-	330,000
922	General expenses and income	17,917,790	(10,830,881)	-	17,917,790	5,327,975	23,245,765	1,092,155	24,337,920	4,180,577	28,518,497
	TOTAL INCOME	45,450,339	1,546,496	5,319,738	50,770,077	7,676,145	58,446,222	5,393,890	63,840,112	(5,749,257)	58,090,855
TOTAL EXPENDITURE		45,450,339	2,690,016	5,319,738	50,770,077	7,676,145	58,446,222	5,393,890	63,840,112	-5,749,257	58,090,855
BALANCE		0	1,143,520	0	0	0	0	0	0	0	0

ANNEXES TO THE FINANCIAL STATEMENTS

1. OVERVIEW OF STAFF AND SALARIES

The tables below provide an overview of staff and salary expenditures for 2024. Only individuals directly employed by the organization in 2024 are included in the calculations. Staff contracted through third-party services are excluded, and their costs are not reflected in the reported amounts or budget.

The first table outlines budgeted salary costs for employees under the free allowance, while the second table details budgeted salary costs covered by special grant (incidental) funding. The "Budget 2024" column represents the total budget, including all amendments for the year. The "Realization 2024" column shows the actual salary expenditures for 2024. Together, these figures provide a clear overview of the organization's staffing and salary-related costs for the year.

	Free Allowance Salaries		
Main Function	FTE	Budget 2024	Realization 2024
0 - General Administration	61	4.758.733	4.847.080
1 - Public Order & Safety	3	311.306	298.313
2 - Traffic, Transport & Water Management	42	2.758.775	2.542.416
3 - Economic Affairs	10	591.073	562.119
4 - Education	10	540.910	556.778
5 - Culture & Recreation	8	432.136	453.219
6 - Social Services & Social Work	14	827.178	740.967
7 - Public Health	47	3.294.794	3.280.033
8 - Spatial Planning & Public Housing	0	-	-
9 - Financing & General Cover Funds	0	-	-
TOTAL	195	13.514.905	13.280.925

	Special Purpose Grant Salaries		
Main Function	FTE	Budget 2024	Realization 2024
0 - General Administration	10	677.855	503.482
1 - Public Order & Safety	1	15.967	11.164
2 - Traffic, Transport & Water Management	0	-	-
3 - Economic Affairs	0	-	-
4 - Education	0	-	-
5 - Culture & Recreation	3	69.507	74.881
6 - Social Services & Social Work	18	1.009.129	912.709
7 - Public Health	1	67.900	67.532
8 - Spatial Planning & Public Housing	0	-	-
9 - Financing & General Cover Funds	0	-	-
TOTAL	33	1.840.358	1.569.768

Vacancy Positions not filled in 2024
Policy Advisor Island Council
Legal Advisor/ Beleidsjurist
Saba Package Program Manager
Policy Advisor Economics
Senior Internal Controller

2. OVERVIEW OF CAPITALIZED EXPENDITURE

	Book Value 1-1-2024	Investments 2024	Increases / Decreases 2024	Third-party contributions 2024	Depreciation 31-12-2024	Accumulated Depreciation 31-12-2023	Acquisition Value 31-12-2023	Acquisition Value 31-12-2024	Accumulated Depreciation 31-12-2024	Book Value 31-12-2024
Gronden en terreinen (0%)										
Begraafplaats (2013)	12.893				-	-	12.893	12.893	-	12.893
Purchasing Land icw Parking Lot WWS (2013)	338.894				-	-	338.894	338.894	-	338.894
Government portion SCS Courtyard (2012)	69.403				-	-	69.403	69.403	-	69.403
Voorraad grond (bijlage(n))	2.715.782				-	-	2.715.782	2.715.782	-	2.715.782
Cove Bay 2014	45.379				-	-	45.379	45.379	-	45.379
Afwikkeling Brandweer (2014)	243.000				-	-	243.000	243.000	-	243.000
Hyacinths House Land Value	148.866				-	-	148.866	148.866	-	148.866
Cove Bay (2016)	37.311				-	-	37.311	37.311	-	37.311
Airport Access Road (2017)	8.320				-	-	8.320	8.320	-	8.320
Cove Bay (2017)	1.872				-	-	1.872	1.872	-	1.872
Ground Works 2018	12.797				-	-	12.797	12.797	-	12.797
Cove Bay 2018	21.356				-	-	21.356	21.356	-	21.356
Ground Works 2020	-				-	-	-	-	-	-
Cove Bay Beach 2023	24.239	1.942			-	-	-	24.239	-	26.181
Solar Park Land	-	1.227.334		1.227.334	-	-	-	1.227.334	-	0
Totaal Gronden en terreinen (100)	3.680.110	1.229.276	-	1.227.334	-	-	3.655.872	4.907.445	-	3.682.053

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Gebouwen (2,5%)										
Sacred Heart school	29.585				29.585	1.153.812	1.183.397	1.183.397	1.183.397	-
Saba Comprehensive school	24.402				24.402	951.700	976.101	976.101	976.101	-
Gym, Education and Innovation Build	15.352				15.352	598.750	614.101	614.101	614.101	-
Resultaat Herwaardering	(22.004)				(22.004)	(856.452)	(878.456)	(878.456)	(878.456)	-
School Gym (480)	42.182				1.406	14.060	56.242	56.242	15.467	40.775
Recr Building Cove Bay (560)	8.186				1.170	38.596	46.782	46.782	39.766	7.016
Airport (2013)	-				-	1.596.536	1.596.536	1.596.536	1.596.536	-
Leather Belt Factory	-				-	286.222	286.223	286.223	286.222	-
Agricultural Building (2013) (560)	15.001				500	5.000	20.001	20.001	5.500	14.501
Child Focus (630)	-				-	187.944	187.944	187.944	187.944	-
Eugenius Johnson Center (580)	121.242				5.511	99.212	220.454	220.454	104.724	115.730
Public Library Windwardside	-				-	95.583	95.584	95.584	95.583	-
Tourist Office incl Parkinglot (560)	12.586				3.146	113.264	125.850	125.850	116.411	9.439
Uitbreiding Administration Building (002)	23.760				880	11.440	35.200	35.200	12.320	22.880
Harbour Office (220)	97.671				3.488	41.858	139.529	139.529	45.346	94.182
Laura Linzey Day Care Centre	71.633				3.864	82.941	154.575	154.575	86.806	67.769
Catholic Church Youth Center WWS (Complete 2014)	48.285				1.618	16.438	64.723	64.723	18.056	46.667
Artisan Foundation (580)	(1.424)				(1.424)	133.268	131.844	131.844	131.844	-
Agriculture Station (2014)	30.675				990	8.906	39.581	39.581	9.895	29.686
Harbour (Complete 2014)	161.099				5.197	46.771	207.869	207.869	51.967	155.902
Hyacinth's House (Complete 2014)	91.217				2.942	26.482	117.699	117.699	29.425	88.274
Laura Linzey Day Care Center (Complete 2014)	20.476				661	5.945	26.420	26.420	6.605	19.815
Museum (Complete 2014)	14.964				475	4.053	19.017	19.017	4.529	14.488
Queen Wilhelmina Park (Start 2014)	12.059				389	3.501	15.560	15.560	3.890	11.670
Airport Roofs	10.489				318	2.225	12.714	12.714	2.543	10.171
Princess Juliana Sportsfield (Complete 2014)	29.818				962	8.657	38.475	38.475	9.619	28.857
Sunny Valley Youth Center (Complete 2016)	319.843				9.674	67.097	386.940	386.940	76.770	310.170
Purchase OYOHF	14.623				430	2.581	17.204	17.204	3.011	14.193
School Gym (480)	4.549				126	505	5.054	5.054	632	4.423
Culture Complex	6.420				178	713	7.134	7.134	892	6.242
Laura Linzey Daycare Center 2020	14.335				387	1.162	15.497	15.497	1.550	13.947
Saba Comprehensive School 2020	9.005				243	730	9.735	9.735	973	8.761
Archives Building 2020	8.973				243	728	9.700	9.700	970	8.730
Fort Bay Bathroom 2020	6.244				169	506	6.750	6.750	675	6.075
Johan Cruijff Light Project 2020	72.826				1.968	5.905	78.731	78.731	7.873	70.858
Johan Cruyff Sportsfield 2021	599				16	32	630	630	47	583
Princess Juliana Sportsfield 2021	26.555				699	1.398	27.953	27.953	2.096	25.856
Sunny Valley Youth Center	21.283				560	1.120	22.403	22.403	1.680	20.723
Water Bottling Plant (2018-2019)	16.490				434	868	17.358	17.358	1.302	16.056
SHS Cesspit	5.959				153	153	6.112	6.112	306	5.806
Totaal Gebouwen (110)	1.384.954	-	-	-	94.707	4.760.210	6.145.168	6.145.168	4.854.917	1.290.247

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Meubilair:										
Aanschaf 2010	-				-	9.960	9.960	9.960	9.960	-
Furniture public works (2012)	-				-	19.241	19.241	19.241	19.241	-
Aankoop stoelen government building (2012)	-				-	4.735	4.735	4.735	4.735	-
Furniture government house (2012)	-				-	42.366	42.366	42.366	42.366	-
Aanschaf 2011	-				-	15.241	15.241	15.241	15.241	-
Overige:										
Airburner (2012) (14%)	-				-	169.279	169.278	169.278	169.279	-
Camera's Harbour (2013)	-				-	33.722	33.722	33.722	33.722	-
Safety signs (2013)	-				-	7.479	7.479	7.479	7.479	-
Beveiligingshekwerk etc Carnavallerrein (2012)	-				-	17.000	17.000	17.000	17.000	-
Camaras Harbour (2014)	-				-	2.642	2.642	2.642	2.642	-
Speed Bumps (2014)	-				-	10.800	10.800	10.800	10.800	-
Sound System	-				-	56.647	56.647	56.647	56.647	-
Generators	-				-	6.449	6.448	6.448	6.449	-
Concrete Mixer 2016	-				-	3.840	3.840	3.840	3.840	-
Aircos 2016	-				-	25.179	25.178	25.178	25.179	-
lawn Mower Airport (2017)	-				-	2.945	2.945	2.945	2.945	-
Aircos 2017	-				-	18.360	18.360	18.360	18.360	-
Aircos 2018	-				-	31.461	31.461	31.461	31.461	-
Aircos 2019	5.925				5.925	23.700	29.625	29.625	29.625	-
Road Safety (2016-2019)	21.341				21.341	85.364	106.704	106.704	106.704	-
Floating Harbor (2017)	2.942				2.942	11.767	14.709	14.709	14.709	-
Aircos 2020	9.897				4.948	14.845	24.742	24.742	19.794	4.948
Aircos 2021	6.641				2.214	4.427	11.068	11.068	6.641	4.427
Airport Badge Printer	6.345				2.115	4.230	10.575	10.575	6.345	4.230
Containers	4.740				1.580	3.160	7.900	7.900	4.740	3.160
Princess Juliana's Sportsfield Appliances	8.693				2.898	5.795	14.488	14.488	8.693	5.795
Tourist Bureau Furniture	16.678				5.559	11.119	27.797	27.797	16.678	11.119
Furniture 2022	18.478				4.620	4.620	23.098	23.098	9.239	13.859
AC Units 2022	4.468				1.117	1.117	5.585	5.585	2.234	3.351
AC Units 2023	11.173				2.235	-	11.173	11.173	2.235	8.938
Traffic Signs 2023	83.334				16.667	-	83.334	83.334	16.667	66.667
Portable Stage	20.000				4.000	-	20.000	20.000	4.000	16.000
Harbor Waiting Area	20.436				4.087	-	20.436	20.436	4.087	16.349
2003 Grove RT530E Habor Crane	76.895				15.379	-	76.895	76.895	15.379	61.516
Electrical Supplies Admin Bldg.	18.061				3.612	-	18.061	18.061	3.612	14.449
Traffic Signs & Accessories 2024	-	22.094			-	-	-	22.094	-	22.094
Totaal Overige duurz. bedrijfsmiddelen (120)	336.047	22.094	-	-	101.238	647.489	983.534	1.005.628	748.728	256.903

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Vervoermiddelen (light 20%)										
Toyota bus med school	-				-	32.000	32.000	32.000	32.000	-
Toyota bus med school	-				-	32.000	32.000	32.000	32.000	-
Toyota bus med school	-				-	32.000	32.000	32.000	32.000	-
Hyundai van	-				-	23.000	23.000	23.000	23.000	-
Nissan diesel double cab 4x4	-				-	19.900	19.900	19.900	19.900	-
Nissan diesel double cab 4x4	-				-	19.900	19.900	19.900	19.900	-
Nissan diesel single cab 2x4	-				-	16.900	16.900	16.900	16.900	-
Nissan diesel single cab 2x4	-				-	16.900	16.900	16.900	16.900	-
Daihatsu dump truck	-				-	28.000	28.000	28.000	28.000	-
Schoolbus (2012)	-				-	46.645	46.645	46.645	46.645	-
Daihatsu dump truck	-				-	28.000	28.000	28.000	28.000	-
Isuzu/wayne garbage truck	-				-	109.274	109.274	109.274	109.274	-
Garbage truck (2012)	-				-	31.450	31.450	31.450	31.450	-
Garbage truck (2013)	-				-	32.315	32.315	32.315	32.315	-
Nissan Frontier Pick-Up truck (2013)	-				-	32.335	32.335	32.335	32.335	-
Nissan diesel double cab 4x4	-				-	19.900	19.900	19.900	19.900	-
Nissan diesel double cab 4x4	-				-	19.900	19.900	19.900	19.900	-
Toyota Schoolbus (2014)	-				-	53.686	53.687	53.687	53.686	-
Sweeper Truck Trailer (2014)	-				-	4.420	4.420	4.420	4.420	-
Hyundai i-10 Island Secretary	-				-	14.013	14.014	14.014	14.013	-
Toyota schoolbus	-				-	41.197	41.197	41.197	41.197	-
Suzuki Vitara (airport) 2016	-				-	5.817	5.817	5.817	5.817	-
Toyota Hiace Schoolbus (2016)	-				-	45.135	45.135	45.135	45.135	-
Hyundai i10 (Public Health)	-				-	13.060	13.061	13.061	13.060	-
Hyundai i-20 (Planning Bureau)	-				-	20.608	20.608	20.608	20.608	-
Hyundai i-10 (Bestuurlijke Ontw.)	-				-	16.079	16.079	16.079	16.079	-
Volkswagon Saveiro (Maintenance)	-				-	19.524	19.524	19.524	19.524	-
Hyundai i-20 (Facility Management)	-				-	21.899	21.899	21.899	21.899	-
Mazda BT-50 (Maintenance)	-				-	32.644	32.644	32.644	32.644	-
Toyota Camry (Governor)	1.963				1.963	48.825	50.788	50.788	50.788	-
2019 Toyota Hiace Schoolbus	7.256				7.256	29.026	36.282	36.282	36.282	-
Ford Transit T-150 2018 Van - Electrical devision	6.732				6.370	25.118	31.850	31.850	31.488	362
Hyundai I-10 Grand 2020 - (General)	5.934				2.967	8.900	14.834	14.834	11.867	2.967
Hyundai I-20 2020- (Island Secretary)	7.568				3.784	11.352	18.921	18.921	15.136	3.784
Mazda BT-50 2020 - (Sanitation)	10.190				5.095	15.284	25.474	25.474	20.379	5.095
Toyota Hiace 2020 - (Schoolbus)	15.129				7.564	22.693	37.822	37.822	30.258	7.564
Hyundai H100 2020 - (D.O.W.)	10.685				5.255	15.588	26.274	26.274	20.843	5.431
Toyota HIACE 2021 (School bus)	23.828				7.943	15.885	39.714	39.714	23.828	15.885
Toyota HIACE 2021 (School bus)	23.828				7.943	15.885	39.714	39.714	23.828	15.885

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Vervoermiddelen (light 20%)										
2021 White Toyota HI ACE - Schoolbusses	29.892				7.473	7.473	37.365	37.365	14.946	22.419
2019 Isuzu Forward Garbage Truck- San. Dept.	69.379				17.345	17.345	86.724	86.724	34.689	52.034
2020 Great Wall Steed San. Dept.	18.000				3.600	-	18.000	18.000	3.600	14.400
2018 Nissan Frontier San. Dept.	20.000				4.000	-	20.000	20.000	4.000	16.000
2023 Hyundai H100 - Mobile Market	-				-	-	-	-	-	-
2024 Hyundai I20 - Disaster Mgmt	-	2.718		2.718	-	-	-	-	-	-
2024 Changan M201 - NEPP Hydroponics	-				-	-	-	-	-	-
2024 Toyota Hiace - School Bus	-	3.550		3.550	-	-	-	-	-	-
2024 Toyota Hiace - School Bus	-	3.550		3.550	-	-	-	-	-	-
2024 Toyota Hiace - School Bus	-	3.550		3.550	-	-	-	-	-	-
2024 Toyota Hiace - School Bus	-				-	-	-	-	-	-
2023 Toyota Hilux - Harbor	-				-	-	-	-	-	-
2023 Isuzu Trviz - NEPP	-				-	-	-	-	-	-
2023 Isuzu Trviz - NEPP	-				-	-	-	-	-	-
2024 Hyundai Grand I10 - NEPP	-				-	-	-	-	-	-
2024 Toyota Hilux - Airport	-	49.404			-	-	-	49.404	-	49.404
2024 Hyundai Grand I10 - Facility Management	-	19.058			-	-	-	19.058	-	19.058
2024 Hyundai Grand I10 - Facility Management	-	19.058			-	-	-	19.058	-	19.058
2023 Hino 300 Duno Truck - Public Works	-	46.549			-	-	-	46.549	-	46.549
2025 Hyundai Staria - Public Transport	-	44.945			-	-	-	44.945	-	44.945
Totaal Vervoermiddelen (130)	250.385	192.380	-	13.368	88.557	1.061.877	1.312.263	1.491.276	1.150.434	340.840

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ICT / Automatisering (20%)										
Aanschaf 2010	-				-	21.975	21.976	21.976	21.975	-
PIVA	-				-	39.513	39.513	39.513	39.513	-
Aanschaf 2013	-				-	30.439	30.439	30.439	30.439	-
Key2	-				-	22.647	22.647	22.647	22.647	-
Aanschaf pc's 2011	-				-	5.895	5.895	5.895	5.895	-
Aanschaf pc's 2011	-				-	5.496	5.496	5.496	5.496	-
PC's, quickbooks Harbour (2012)	-				-	11.023	11.023	11.023	11.023	-
Autocad, chief architect etc. DOW (2012)	-				-	9.532	9.532	9.532	9.532	-
Aankoop printers, pc's travellaptops etc (2012)	-				-	48.810	48.810	48.810	48.810	-
Purchase of Computers,laptops etc (2014)	-				-	59.121	59.122	59.122	59.121	-
Purchase of Computers,laptops, harddrives (2015)	-				-	43.339	43.338	43.338	43.339	-
Purchase Hardware/Software 2016	-				-	60.691	60.692	60.692	60.691	-
Purchase Hardware/Software 2017	-				-	18.900	18.900	18.900	18.900	-
Purchase Hardware/Software 2018	-				-	40.708	40.708	40.708	40.708	-
Purchase Hardware/Software 2019	16.595				16.595	66.378	82.973	82.973	82.973	-
Purchase Hardware/Software 2020	31.587				15.794	47.381	78.968	78.968	63.175	15.794
Purchase Hardware/Software 2021	18.117				6.039	12.078	30.196	30.196	18.117	12.078
Purchase Hardware/Software 2022	86.282				21.570	21.570	107.852	107.852	43.141	64.711
Purchase Hardware/Software 2023	146.155				29.231	-	146.155	146.155	29.231	116.924
Purchase Hardware/Software 2024	-	162.109			-	-	-	162.109	-	162.109
Totaal ICT / Automatisering (140)	298.738	162.109	-	-	89.229	565.497	864.235	1.026.344	654.726	371.618

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Wegen (2%)										
Harbour Phase 2 (2013)	207.060				5.177	51.765	258.825	258.825	56.942	201.884
Pieren en Hellingen (2013)	211.059				5.276	52.765	263.823	263.823	58.041	205.782
Wegen (2013)	531.003				13.275	132.751	663.753	663.753	146.026	517.728
Wegen Airburner (2013)	15.502				388	3.876	19.378	19.378	4.263	15.115
Emergency Structure Rock Hell's Gate (2013)	13.673				342	3.418	17.091	17.091	3.760	13.331
Streetlights (2013)	63.153				1.579	15.788	78.941	78.941	17.367	61.574
Playground Covebay (2013)	18.284				457	4.571	22.855	22.855	5.028	17.827
Renovatie Gap Road	23.680				640	8.320	32.000	32.000	8.960	23.040
Weg naar Johan Cruiff court	4.480				160	3.520	8.000	8.000	3.680	4.320
Cobble stone road	23.560				620	7.440	31.000	31.000	8.060	22.940
Laatste fase gap road	5.928				156	1.872	7.800	7.800	2.028	5.772
Steep road	6.688				169	1.760	8.448	8.448	1.929	6.519
Orange Street Road	16.091				392	3.532	19.623	19.623	3.925	15.698
Police Station Road	13.821				337	3.034	16.855	16.855	3.371	13.484
Street lights	46.697				1.136	10.089	56.786	56.786	11.225	45.562
Hell's Gate Guts	117.522				2.865	25.711	143.233	143.233	28.576	114.657
Re-surface 4 Roads (2014) Saba Roads	203.039				4.834	38.674	241.714	241.714	43.508	198.205
Wegen 2016	109.698				2.551	17.858	127.556	127.556	20.409	107.147
Revival/Parkinglot WWS	999.020				23.233	162.631	1.161.651	1.161.651	185.864	975.787
Road and Wall Works 2017	87.550				1.990	11.939	99.489	99.489	13.928	85.560
Airport Parking Lot	43.989				978	4.888	48.876	48.876	5.865	43.011
Retaining Wall Solar Park	50.249				1.117	5.583	55.832	55.832	6.700	49.132
Road and Wall Works 2018	59.890				1.331	6.654	66.544	66.544	7.985	58.559
St. John's School Parking Lot 2018-2019	5.991				130	494	6.486	6.486	624	5.862
Road and Wall Works 2019	163.829				3.562	14.246	178.075	178.075	17.808	160.268
Cemetery	17.787				387	1.547	19.334	19.334	1.933	17.401
Begraafplaats Zion's Hill (2016-2019)	52.940				1.151	4.603	57.543	57.543	5.754	51.789
Public Cemetery - The Bottom (2018-2019)	8.893				193	773	9.666	9.666	967	8.699
Cove Bay Playground (2018-2019)	6.534				142	568	7.102	7.102	710	6.392
Cove Bay	30.375				638	1.502	31.877	31.877	2.139	29.737
S Curve - Ft Bay	117.359				2.497	7.491	124.850	124.850	9.988	114.862
Landfill Upgrades - Ft Bay 2020	107.515				2.288	6.863	114.378	114.378	9.150	105.228
Lester's Corner - Ft. Bay	49.564				1.055	3.164	52.728	52.728	4.218	48.510
Road Widening (Ln) 2020	85.658				1.823	5.468	91.125	91.125	7.290	83.835
Road Widening (Ln) 2021	62.504				1.302	2.604	65.108	65.108	3.906	61.202
St. Johns Parking Area	3.639				74	74	3.713	3.713	149	3.564
Saba Sign at Airport	23.494				470	-	23.494	23.494	470	23.024
Totaal Wegen / Infrastructuur (150)	3.607.717	-	-	-	84.711	627.836	4.235.553	4.235.553	712.547	3.523.006

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Activa in Ontwikkeling										
Overige materiële vaste activa										
Onderhoud investeringen onderwijshuisvesting OCW	1.300.000				-	-	1.300.000	1.300.000	-	1.300.000
FortBay Road/Water Project	1.346.623				-	-	1.346.623	1.346.623	-	1.346.623
Water Bottling Plant (2018-2019)	-				-	-	-	-	-	-
Public Works Parking Lot	7.594	3.012			-	-	7.594	10.606	-	10.606
Road Widening (Ln) 2021	-				-	-	-	-	-	-
Sunny Valley Youth Center	-				-	-	-	-	-	-
Admin Building Renovations	-				-	-	-	-	-	-
Prefab Container Project (B4K)	-				-	-	-	-	-	-
Sacred Heart School Expansion	-	126.033		126.033	-	-	-	-	-	-
Child Care Improvement Kindergarten/Daycare/ASC	-				-	-	-	-	-	-
Domestic Violence Shelter	406.417	18.589			-	-	406.417	425.006	-	425.006
SCS New Technical School	-				-	-	-	-	-	-
The Range Parking Lot	105.434				-	-	105.434	105.434	-	105.434
RO Water Expansion	-	392.760		392.760	-	-	-	-	-	-
Solar Park Road	-	79.399		160.000	-	-	-	(80.601)	-	(80.601)
Under The Hill Social Housing	-	432.568			-	-	-	432.568	-	432.568
Land Purchase - Childcare Facility	-	561.186		418.776	-	-	-	142.410	-	142.410
Technical School - OCW Covenant	-	173.202		173.202	-	-	-	-	-	-
Gymnasium	-	134.173		134.173	-	-	-	-	-	-
Black Rocks Harbor	-	10.278.733		10.278.733	-	-	-	-	-	-
Totaal Overige materiële vaste activa	3.166.069	12.199.656	-	11.683.677	-	-	3.166.069	3.682.048	-	3.682.048
Grand Total	12.724.020	13.805.516	-	12.924.379	458.443	7.662.909	20.362.693	22.493.460	8.121.352	13.146.715

3. OVERVIEW OF SUBSIDIES

The tables below present the subsidies allocated to community institutions for the year 2024. These subsidies were approved by the Island Council as part of the 2024 budget. The first reflects subsidies granted under the free allowance, while the second outlines subsidies funded through special grants (incidental funding). The "Budget 2024" column includes any adjustments made through quarterly implementation reports and budget amendments approved by the Island Council. Significant deviations are explained in detail following the table.

Structural Subsidies						
Institution	Function	Department	Realization 2023	Budget 2024	Realization 2024	Deviation
Queen Wilhelmina Library	Libraries	Community Development	100.000	100.000	100.000	-
Preservation Cove Bay	Outdoor Sports Facilities	Public Works	6.000	6.000	3.000	3.000
Harry L. Johnson Museum/Saba Archaeological Center	Archaeology/Museums	Community Development	116.598	83.000	83.000	-
Sea and Learn/Youth Env. Leadership Progr. (YELP)	Tourism	Tourist Bureau	73.045	73.045	73.045	-
Community Development & Culture	Cultural & Community Grants	Community Development	181.580	235.000	223.185	11.815
Project Bureau	Social Work	Community Development	45.000	72.000	72.000	-
Saba Reach Foundation	Employment Opportunities	Community Development	513.807	472.000	449.261	22.739
Child Focus	After-School Education and Development	Community Development	100.000	220.000	220.000	-
Body Mind and Spirit	Sports and Prevention	Public Health	75.000	75.000	75.000	-
Saba Triathlon	Sports and Prevention	Public Health	6.000	6.500	6.500	-
Saba Conservation Foundation	Environment & Nature Management	Project Bureau	105.030	93.000	42.570	50.430
SFPCA	Public Hygiene	Public Hygiene	10.000	10.000	10.000	-
Stichting Bezit Uw Eigen Huis (OYOHF)	Building and Housing Supervision	Infrastructure & Spatial Planning	102.000	102.000	102.000	-
Blues & Blues LTD (Makana Ferry Subsidy)	Harbor	Project Bureau	-	700.000	700.000	-
TOTAL			1.434.060	2.247.545	2.159.560	87.985

The free allowance subsidies granted to community institutions in 2024 experienced several deviations from the budgeted amounts. The details explaining these deviations are provided below.

OUTDOOR SPORTS FACILITIES

Half of the subsidy allocated to the Preservation Cove Bay Foundation was withheld because the foundation no longer had an appointed cleaner, and the Public Works Department hired a cleaner for the remainder of the year. Additionally, renovations at Cove Bay led to a temporary suspension of cleaning services. This accounts for the deviation of US\$ 3.000.

CULTURAL & COMMUNITY GRANTS

Other festivities, including PES Festivities, are included in this funding. In 2024, some planned festivities did not take place, which contributed to the deviation of US\$ 11.815. This has been revised in the 2025 budget, as certain festivities should not be classified as a 'subsidy.'

EMPLOYMENT OPPORTUNITIES

A portion of this funding was not yet allocated by the end of 2024, resulting in an unspent balance that contributed to the US\$ 22.739 deviation. In 2025, the full amount is planned to be allocated to the Saba Reach Foundation.

ENVIRONMENT & NATURE MANAGEMENT

Part of the subsidy allocated to the Saba Conservation Foundation was withheld due to the interim report for 2024 not yet being approved. This accounts for the deviation of US\$ 50.430.

Special Grant Subsidies						
Institution	Function	Department	Realization 2023	Budget 2024	Realization 2024	Deviation
Saba Reach Foundation	SKJ Program	Community Development	253.091	267.497	267.497	-
Queen Wilhelmina Library	Libraries	Community Development	70.000	-	32.640	-32.640
Saba Reach Foundation	Employment Opportunities	Community Development	445.000	650.000	650.000	-
Saba Lions Foundation	Meals on Wheels Program	Community Development	127.600	166.700	166.700	-
Saba Conservation Foundation	Environment & Nature Management	Project Bureau	-	3.930	3.930	-
Stichting Bezit Uw Eigen Huis (OYOHF)	Building and Housing Supervision	Infrastructure & Spatial Planning	95.000	324.895	301.896	22.999
TOTAL			990.691	1.413.022	1.422.663	-9.641

The special grant subsidies provided to community institutions in 2024 also experienced several deviations from the budgeted amounts. The details explaining these deviations are outlined below.

LIBRARIES

The deviation occurred because, although the funding was available through the special grant and sent to the Queen Wilhelmina Library, it was overlooked to actually add the budget in the last budget amendment.

BUILDING AND HOUSING SUPERVISION

Similarly, the deviation occurred because, although the funding was available through the special grant and sent to the OYOHF, the recently received funding was not included in the budget amendments.

These deviations highlight the challenges and adjustments faced in managing subsidies throughout the year, resulting in variances from the budgeted amounts.

4. OVERVIEW OF INVESTMENTS

The table below presents the investments made for the year 2024. Further details can be found in the Overview of Capitalized Expenditure on pages 71-78.

Investments	Realization 2023	Budget 2024	Realization 2024	Remainder 2024
ICT General Hardware and Software	146.155	200.000	162.109	37.891
Vehicles	38.000	150.000	226.002	-76.002
Other Durable Assets	229.900	25.000	22.094	2.906
TOTAL	414.055	375.000	410.205	(35.205)

5. OVERVIEW OF RESERVES

The table below presents the movements made in the reserves for the year 2024.

Reserves	Balance 01-Jan-24	Movements Increase	Movements Decrease	Balance 31-Dec-24
General Reserve	7.560.734	179.217	0	7.739.951
Appropriated reserve for capital expenses	256.420	0	61.067	195.353
Appropriated reserve resilience	2.000.000	600.000	0	2.600.000
Appropriated reserve digitization	360.000	829.277	263.817	925.460
Appropriated reserve Nature and Environmental Policy Plan	4.447.260	2.971.584	1.813.743	5.605.101
Appropriated reserve building and building maintenance costs	1.069.316	1.933.396	100.000	2.902.712
Appropriated reserve maintenance costs harbor	1.434.000	0	0	1.434.000
Appropriated reserve infrastructure	3.035.400	200.000	400.000	2.835.400
Appropriated reserve Pilot Connectivity	1.000.000	0	700.000	300.000
Appropriated reserve Social Affairs and Employment	704.153	593.875	204.000	1.094.028
Appropriated reserve airport infrastructure	0	600.000	135.000	465.000
Appropriated reserve public housing assistance	0	380.000	0	380.000
TOTAL RESERVES	21.867.283	8.287.349	3.677.627	26.477.005

6. BUDGET REALIZATION FIGURES ON BASES OF ECONOMIC CATEGORIES

The tables below present a breakdown of the realized figures for the year 2023, as well as the budgeted and realized figures for the year 2024. The figures are organized by economic categories and include the differences between the budgeted and realized amounts. These tables provide a comprehensive overview of financial performance, helping to identify areas where results fell short of expectations and where performance exceeded projections.

This year, we have also separated the tables to show one including special purpose grants and another excluding them. This distinction allows for a more detailed analysis of financial trends and impacts.

6.1 ECONOMIC CATEGORIES INCLUDING SPECIAL PURPOSE GRANTS

	E X P E N S E			
Economic Categories	Realization 2023	Budget 2024	Realization 2024	Remainder 2024
0.0 Unclassifiable income/expenses	72.153	459.097	460.435	-1.338
1.0 Salaries and social charges	10.889.556	15.265.263	14.766.420	498.843
1.2 Pensions of political office holders	90.932	90.000	84.274	5.726
2.3 Depreciation of capitalized capital expenditure	429.417	425.722	458.443	-32.721
3.0 Personnel of third parties	0	52.485	20.667	31.818
3.1 Energy	403.708	449.000	448.516	484
3.2 Rents and leases	24.056	23.000	24.403	-1.403
3.3 Durable goods	153.530	251.664	250.188	1.476
3.4 Other goods and services	7.510.523	8.413.146	7.958.662	454.484
4.1 Current transfers	18.265.302	21.096.562	6.908.342	14.188.220
4.2 Other current transfers	10.253.123	11.564.916	11.379.974	184.942
TOTAL	37.839.178	58.090.855	42.760.323	15.330.532
	I N C O M E			
Economic Categories	Realization 2023	Budget 2024	Realization 2024	Remainder 2024
1.0 Salaries and social charges	0	0	0	0
2.0 Interest and depreciation	-24.000	-1.886.775	-1.874.116	-12.659
3.2 Rents and leases	-81.573	-78.500	-77.342	-1.158
3.4 Other goods and services	-1.028.900	-1.026.000	-965.539	-60.461
4.0 Tax revenue	-279.226	-330.000	-285.288	-44.712
4.1 Current transfers	-45.580.810	-51.133.284	-37.012.386	-14.120.898
4.2 Other current transfers	-1.809.290	-3.636.296	-3.689.174	52.878
TOTAL	-48.803.799	-58.090.855	-43.903.843	-14.187.012

6.2 ECONOMIC CATEGORIES EXCLUDING SPECIAL PURPOSE GRANTS

E X P E N S E				
Economic Categories	Realization 2023	Budget 2024	Realization 2024	Remainder 2024
0.0 Unclassifiable income/expenses	72.153	459.097	460.435	-1.338
1.0 Salaries and social charges	5.234.512	13.424.905	13.196.652	228.253
1.2 Pensions of political office holders	90.932	90.000	84.274	5.726
2.3 Depreciation of capitalized capital expenditure	429.417	425.722	458.443	-32.721
3.0 Personnel of third parties	0	52.485	20.667	31.818
3.1 Energy	403.708	449.000	448.516	484
3.2 Rents and leases	24.056	23.000	24.403	-1.403
3.3 Durable goods	153.530	251.664	250.188	1.476
3.4 Other goods and services	7.250.780	8.198.146	7.626.876	571.270
4.1 Current transfers	1.446.862	0	0	0
4.2 Other current transfers	9.235.647	10.214.824	9.997.241	217.583
TOTAL	24.341.597	33.588.843	32.567.694	1.021.149
I N C O M E				
Economic Categories	Realization 2023	Budget 2024	Realization 2024	Remainder 2024
1.0 Salaries and social charges	0	0	0	0
2.0 Interest and depreciation	-24.000	-1.886.775	-1.874.116	-12.659
3.2 Rents and leases	-81.573	-78.500	-77.342	-1.158
3.4 Other goods and services	-1.028.900	-1.026.000	-965.539	-60.461
4.0 Tax revenue	-279.226	-330.000	-285.288	-44.712
4.1 Current transfers	-21.830.106	-26.631.272	-26.819.757	188.485
4.2 Other current transfers	-1.809.290	-3.636.296	-3.689.174	52.878
TOTAL	-25.053.095	-33.588.843	-33.711.215	122.372

7. OVERVIEW SPECIAL PURPOSE GRANTS AND 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 in tables along with the specification per grant. You can find a detailed explanation of the special purpose grants and results of the activities to date under Chapter 4 in the annual report under the policy realization per main function.

SUMMARY OF SPECIAL PURPOSE GRANTS

Main Function	Opening Balance 2024	Income Received	Investments	Expenditure	Remaining Balance 2024
0 - General Administration	\$ 2.143.472	\$ 502.412	\$ -	\$ 1.046.122	\$ 1.599.762
1 - Public Order & Safety	\$ 1.052.470	\$ 212.269	\$ 2.718	\$ 608.732	\$ 653.290
2 - Traffic, Transport & Water Management	\$ 36.319.154	\$ 78.376	\$ 10.278.733	\$ 797.791	\$ 25.321.005
3 - Economic Affairs	\$ 4.126.210	\$ 3.864.853	\$ 1.620.095	\$ 3.461.701	\$ 2.909.267
4 - Education	\$ 2.427.589	\$ 470.626	\$ 598.745	\$ 338.842	\$ 1.960.627
5 - Culture & Recreation	\$ 1.259.044	\$ 4.904.765	\$ 134.173	\$ 112.175	\$ 5.917.462
6 - Social Services & Social Work	\$ 2.004.857	\$ 5.974.123	\$ 128.841	\$ 2.939.161	\$ 4.910.978
7 - Public Health	\$ 1.057.175	\$ 2.301.993	\$ -	\$ 788.086	\$ 2.571.083
8 - Spatial Planning & Public Housing	\$ 169.525	\$ 1.293.585	\$ -	\$ 342.771	\$ 1.120.340
TOTAL	50.559.496	19.603.002	12.763.304	10.435.381	46.963.813

MAIN FUNCTION 0 - GENERAL ADMINISTRATION

Name	Opening Balance 2024	Income Received	Investments	Expenditure	Remaining Balance 2024
Organizational Development Plan 2023 -2030	1.615.798	254.865	0	691.965	1.178.698
FlexPool 2023-2024	168.726	152.980	0	97.405	224.301
Legal Desk Saba	39.881	94.567	0	88.275	46.173
Friclie Budget Saba	319.066	0	0	168.477	150.589
TOTAL	2.143.472	502.412	0	1.046.122	1.599.762

ORGANIZATIONAL DEVELOPMENT PLAN

Ministry: BZK

Ref # 2023-0000754487

Amount: US\$ 1.759.253

Term: 1 Apr 2023 – 31 Dec 2025

Status: Ongoing. Refer to Main Function 0 for further details.

FLEXPOOL 2023-2024

Ministry: BZK

Ref # 2023-0000206403

Amount: US\$ 408.000

Term: 2023 - 2024

Status: Ongoing. Refer to Main Function 0 for further details.

LEGAL DESK SABA

Ministry: JenV

Ref # 4937621 (2022- March 2024) / 5449126 (April 2024 – December 2024)

Amount: EUR 29.344 (Jan – Mar 2024)

EUR 88.679 (Apr – Dec 2024)

Term: 2024

Status: Ongoing. Refer to Main Function 0 for further details.

FRICTIE BUDGET SABA

Ministry: BZK

Ref # 2020-0000725474

Amount: US\$ 700.000

Term: 1 January 2021 – 31 December 2023

Status: Ongoing.

MAIN FUNCTION 1 - PUBLIC ORDER AND SAFETY

Name	Opening Balance 2024	Income Received	Investments	Expenditure	Remaining Balance 2024
Bijdrageverlening inzake artikel 2 lid 1 Kostenbesluit Veiligheidswet BES#20 (Disaster Management)	109.998	212.269	2.718	48.465	271.084
Search en Rescue Organisatie SAR	840.623	0	0	464.031	376.591
Kostenbesluit Veiligheidswet BES	96.062	0	0	96.062	0
De pilot integraal beveiligingsplan	3.752	0	0	172	3.580
Herstel Saba na Orkaan Irma - 2 mil (Knops Fonds)	2.036	0	0	0	2.036
TOTAL	1.052.470	212.269	2.718	608.732	653.290

BIJDRAGEVERLENING INZAKE ARTIKEL 2 LID 1 KOSTENBESLUIT VEILIGHEIDSWET BES # 20 (DISASTER MANAGEMENT)

Ministry: JenV

Ref # 5403467

Amount: EUR 200.000

Term: Annually Recurring

Status: Ongoing. Refer to Main Function 1 for further details.

SEARCH EN RESCUE ORGANISATIE SAR

Ministry: IenW

Ref # IENW/BSK-2023/350205

Amount: US\$ 840.642.50

Term: 2023 -2027

Status: Ongoing. Refer to Main Function 1 for further details.

KOSTENBESLUIT VEILIGHEIDSWET BES

Ministry: JenV

Ref # 492606

Amount: EUR 90.000

Term: 2023 -2024

Status: Closed in 2024.

DE PILOT INTEGRAAL BEVEILIGINGSPLAN

Ministry: BZK

Ref # 2019-0000593245

Amount: EUR 105.555

Term: December 2019 – June 2021, with an extension until December 2022

Status: Open. Funds were available but not utilized during the 2024 period.

HERSTEL SABA NA ORKAAN IRMA - 2 MIL (KNOPS FONDS)

Ministry: BZK

Ref # 2017-0000538958

Amount: EUR 2.000.000

Term: December 2019, with extension to December 2022

Status: Open. Funds were available but not utilized during the 2024 period.

MAIN FUNCTION 2 - TRAFFIC, TRANSPORT AND WATER MANAGEMENT

Name	Opening Balance 2024	Income Received	Investments	Expenditure	Remaining Balance 2024
Infrastructure Maintenance 2020-2021	85.851	0	0	0	85.851
Infrastructural Maintenance 2022-2025	1.558.321	0	0	687.918	870.403
Recovery Funds 'Harbor'	17.632.403	0	10.278.733	84.101	7.269.569
Saba voor showcase infrastructuur	3.191.720	0	0	0	3.191.720
Regio Envelop Harbor	13.830.948	0	0	0	13.830.948
Subsidy Airport Backlog and Education	0	78.376	0	25.772	52.604
Financial Compensation for Land owners (Airport)	19.910	0	0	0	19.910
TOTAL	36.319.154	78.376	10.278.733	797.791	25.321.005

INFRASTRUCTURE MAINTENANCE 2020-2021

Ministry: IENW

Ref # IENW/BSK-2020/148634

Amount: US\$ 2.200.000

Term: 2020 - 2023

Status: Open. Funds were available but not utilized during the 2024 period.

INFRASTRUCTURE MAINTENANCE 2022-2025

Ministry: IENW

Ref # IENW/BSK-2022/154882

Amount: EUR 4.000.000 (US\$ 4.230.000)

Term: 2022-2025

Status: Ongoing. Refer to Main Function 2 for further details.

RECOVER FUNDS 'HARBOR'

Ministry: IenW

Ref # IENW/BSK-2019/61521, IENW/BSK-2019/243445, IENW/BSK-2020/147810

Amount: EUR 8.960.000, US\$ 13.800 (EUR 12.500.000), EUR 9.250.000

Status: Ongoing. Refer to Main Function 2 for further details.

SABA VOOR SHOWCASE INFRASTRUCTUUR

Ministry: IENW

Ref # IENW/BSK-2020/176681

Amount: US\$ 3.543.900

Term: 2021 - 2023

Status: Open. Funds were available but not utilized during the 2024 period.

REGIO ENVELOPE HARBOR

Ministry: BZK

Ref # 2018-0000613393

Amount: EUR 12.500.000

Status: Open. Funds were available but not utilized during the 2024 period.

FINANCIAL COMPENSATION FOR LAND OWNERS (AIRPORT)

As part of the master plan for the Airport Saba ground was removed on terrain owned by private owners. Saba has requested money for the financial compensation of these owners and received US\$ 219.100 from the Ministry, however, there is no beschikking for this and thus no requirements and conditions are known. Funds were available but not utilized during the 2024 period. A request will be sent to the Ministry with a new plan of action to close off all old projects.

SUBSIDY AIRPORT BACKLOG AND EDUCATION

Ministry: IENW

Ref # IENW/BSK-2024/297550

Amount: EUR 72.600

Term: October 2024 – September 2025

Status: Ongoing. Refer to Main Function 2 for further details.

MAIN FUNCTION 3 - ECONOMIC AFFAIRS

Name	Opening Balance 2024	Income Received	Investments	Expenditure	Remaining Balance 2024
Bijzondere uitkering Plastic producten voor eenmalig gebruik	6.686	0	0	0	6.686
Subsidieverlening inzake Drinkwatervoorziening Saba	39.877	245.827	0	165.107	120.598
Subsidieverlening inzake watertransport RO	200	414.613	0	194.640	220.173
Subsidy for drinking water in connection with Covid-19	155.890	0	0	0	155.890
Subsidieverlening inzake Investerings Watervoorziening	974.575	0	392.760	0	581.814
Investeren in Elektriciteitsproductie	0	3.051.440	1.227.334	0	1.824.106
EU Sustainable & Reliable Energy in Saba	2.705.946	0	0	2.705.946	0
Agriculture (1 Mil) Regio Envelope	-85.440	152.972	0	67.532	0
Ondersteuning beheer Natuurparken	321.675	0	0	321.675	0
Recovery Funds 'Nature'	6.802	0	0	6.802	0
TOTAL	4.126.210	3.864.853	1.620.095	3.461.701	2.909.267

BIJZONDERE UITKERING PLASTIC PRODUCTEN VOOR EENMALIG GEBRUIK

Ministry: IENW

Ref # IENW/BSK-2019/204696

Amount: US\$ 44.268

Status: Open. Funds were available but not utilized during the 2024 period.

SUBSIDIEVERLENING INZAKE DRINKWATERVOORZIENING SABA

Ministry: IENW

Ref: IENW/BSK-2024/325701

Amount: EUR 630.482 (2024) (Drinkwatervoorziening & Watertransport RO – Combined)

Term: Annually Recurring

Status: Ongoing. Refer to Main Function 3 for further details.

SUBSIDIEVERLENING INZAKE WATERTRANSPORT RO

Ministry: IenW

Ref # IENW/BSK-2024/325701

Term: Annually Recurring

Amount: EUR 630.482 (2024) (Drinkwatervoorziening & Watertransport RO – Combined)

Status: Ongoing. Refer to Main Function 3 for further details.

SUBSIDY FOR DRINKING WATER IN CONNECTION WITH. COVID-19

Ministry: IENW

Ref # IENW/BSK-2021/297076

Amount: EUR 168.000 (USD 189.884)

Term: 18 Nov 2021 - 30 June 2022

Status: Open. Refer to Main Function 3 for further details. Funds were available but not utilized during the 2023 period.

SUBSIDIEVERLENING INZAKE INVESTERINGEN WATERVOORZIENING

Ministry: IenW

Ref # IENW/BSK-2022/302151

Amount: EUR 1.000.000

Term: 2022 - 2024

Status: Ongoing. Refer to Main Function 3 for further details.

INVESTERING IN ELEKTRICITEITSPRODUCTIE

Ministry: EZK

Ref # KGG/87573208

Amount: US\$ 2.280.158

Term: 2025 - 2026

Status: Ongoing. Refer to Main Function 3 for further details.

EU SUSTAINABLE & RELIABLE ENERGY IN SABA

From: European Union

Ref # ACT-61411

Amount: EUR 4.100.000

Agreement date: 30 March 2023

Term: 72 months

Status: Ongoing. Refer to Main Function 3 for further details.

AGRICULTURE (1 MIL) REGIO ENVELOPE

Ministry: LNV

Ref # DGAN-ELVV/18273701

Amount: US\$ 1.140.205

Term: 10 December 2018 – 1 January 2022

Status: Close in 2024.

ONDERSTEUNING BEHEER NATUURPARKEN

Ministry: LNV

Ref # DGNVLG/20304729

Amount: USD 400.000

Term: 01 Jan 2021 - 01 Feb 2022

Status: Closed in 2024. Further extension was requested.

RECOVERY FUNDS 'NATURE'

Ministry: BZK

Ref # 2018-0000387211

Amount: EUR 200.000

Term: 31 December 2019 with extension to 31 Dec 2022

Status: Closed

MAIN FUNCTION 4 - EDUCATION

Name	Opening Balance 2024	Income Received	Investments	Expenditure	Remaining Balance 2024
SKJ (Taak 1315)	0	267.497		267.497	0
Covenant Onderwijsruimtevesting Saba (OCW)	2.128.099	0	299.236	22.777	1.806.087
OCW Funds - Purchase Land for Schools (Brede School)	299.510	0	299.510	0	0
Tijdelijke Impuls Schoolmaaltijden OLS	-20	108.000	0	48.569	59.411
Brugfunctionaris 2024	0	84.680	0	0	84.680
CAFY-SSS Technical Support	0	10.449	0	0	10.449
TOTAL	2.427.589	470.626	598.745	338.842	1.960.627

SKJ (TAAK 1315)

Ministry: OCW

Ref # 2023/2/22457840

Amount: US\$ 267.497

Status: Ongoing. Refer to Main Function 4 for further details.

COVENANT ONDERWIJSHUISVESTING SABA (OCW)

Ministry: OCW

Ref # 33116001

Amount: US\$ 7.000.000

Status: Ongoing. Refer to Main Function 4 for further details.

OCW FUNDS - PURCHASE LAND FOR SCHOOLS (BREDE SCHOOL)

Ministry: OCW

Ref # 144/17 / # 1247576 /

Amount: US\$ 912.296

Status: Closed in 2024.

TIJDELIJKE IMPULS SCHOOLMAALTIJDEN PES

Ministry: OCW

Ref # 45362706

Amount: US\$ 108.000

Term: 2024 - 2025

Status: Ongoing. Refer to Main Function 4 for further details.

BRUGFUNCTIONARIS 2024

Ministry: OCW

Ref # 49335131

Amount: US\$ 84.700

Term: 2025 - 2026

Status: Start up in 2025. Funding received in December 2024.

CAFY-SSS TECHNICAL SUPPORT

Ministry: OCW

Ref # 49717722

Amount: EUR 10.000

Term: 2025 - 2026

Status: Start up in 2025. Funding received in December 2024.

MAIN FUNCTION 5 - CULTURE AND RECREATION

Name	Opening Balance 2024	Income Received	Investments	Expenditure	Remaining Balance 2024
Queen Wilhelmina Library Subsidy	32.620	145.080	0	32.640	145.060
Wegwerken Achterstanden Sportsaccommodaties	1.200.010	0	134.173	0	1.065.837
Regio Deal Verbinden Verrijken en Verbeteren	0	2.836.030	0	0	2.836.030
Support Cultural Organisation Saba	5.631	0	0	0	5.631
Tourism Master Plan Saba	-9.992	0	0	0	-9.992
Verlening BU Cultuurcoach Saba 2023-2025	30.775	80.210	0	62.775	48.210
Cultural Policy Plan 2023-2030	0	42.680	0	15.995	26.685
Bijdrage OCW Koningsspelen	0	765	0	765	0
Naschools Activiteitenaanbod 2024	0	1.800.000	0	0	1.800.000
TOTAL	1.259.044	4.904.765	134.173	112.175	5.917.462

QUEEN WILHELMINA LIBRARY SUBSIDY

Ministry: OCW

Ref # 38877161

Amount: US\$ 132.640

Term: 2023 - 2024

Status: Ongoing. Refer to Main Function 5 for further details.

WEGWERKEN ACHTERSTANDEN SPORTSACCOMMODATIES

Ministry: VWS

Ref # 3458939-1038788-ZJCN

Amount: USD 1.305.000

Status: Ongoing. Refer to Main Function 5 for further details.

REGIO DEAL VERBINDEN VERRIJKEN EN VERBETEREN

Ministry: DGOBDR

Ref # 2024-0000031554

Amount: EUR 5.000.000

Term: Sep 2024 - Dec 2028

Status: Project to start up in 2025. Funding received in December 2024.

SUPPORT CULTURAL ORGANIZATIONS SABA

Ministry: OCW

Ref # 32823202

Amount: USD 20.952

Date: 04 July 2022

End Term: 15 July 2024

Status: Open. Funds were available but not utilized during the 2024 period.

TOURISM MASTER PLAN SABA

Ministry: EZK

Ref # DGBI / 2248745

Amount: US\$ 39.980

Status: Finalized in 2023. Awaiting the final tranche of funds.

[VERLENING BU CULTUURCOACH SABA 2023-2025](#)

Ministry: OCW

Ref # 39794222

Amount: US\$ 216.565

Term: 2023 - 2025

Status: Ongoing. Refer to Main Function 5 for further details.

[CULTURAL POLICY PLAN 2023-2030](#)

Ministry: OCW

Ref # 47033515

Amount: US\$ 62.900

Term: 2024 - 2025

Status: Ongoing. Refer to Main Function 5 for further details.

[BIJDRAGE OCW KONINGSSPELEN 2023](#)

Ministry: OCW

Ref # U2024-08

Amount: US\$ 765

Term: Annually Recurring

Status: Ongoing.

[NASCHOOLS ACTIVITEITENAANBOD 2024](#)

Ministry: VWS

Ref # 3923885-1069284-ZJCN

Amount: US\$ 1.800.000

Term: 2024 - 2025

Status: Funds were available but not utilized during the 2024 period. Funding is available for the construction of the Sports Hall/Gym, with precedence given to utilizing the special grant 'Wegwerken Achterstanden Sportsaccommodaties' first.

MAIN FUNCTION 6 - SOCIAL SERVICES AND SOCIAL WORK

Name	Opening Balance 2024	Income Received	Investments	Expenditure	Remaining Balance 2024
Energy Subsidy Low Income Subsidy	0	133.533	0	0	133.533
Bijzondere Uitkering Aanpak Energiearmoede Saba	235.445	0	0	169.007	66.438
SZW 2023+2024	109.968	669.980	0	703.717	76.231
VWS 2023+2024	458.395	714.358	0	795.415	377.339
Huisvesting BES(t) 4 Kids	364.434	2.699.980	119.266	29.556	2.915.592
MDT Program 2024 - 2027	0	134.980	0	0	134.980
Naschools Activiteitenaanbod 2024	0	314.980	0	283.945	31.035
Tijdelijke subsidieregeling financiering kinderopvang Caribisch Nederland(UVB)	20.846	523.708	0	471.490	73.063
BES(t) 4 Kids	795.894	782.604	9.575	473.277	1.095.645
Armoedebestreding- Disposal Project Poverty & Youth Unemployment (Taak 17)	7.123	0		0	7.123
VWS aan Saba 2022	12.753	0	0	12.753	0
TOTAL	2.004.857	5.974.123	128.841	2.939.161	4.910.978

ENERGY SUBSIDY LOW INCOME SUBSIDY

Ministry: SZW

Ref # 2022-0000118817 / 2022-0000223919

Amount: US\$ 569.597

Term: 2022 - 2024

Status: Open. Extension granted to use funds in 2025.

BIJZONDERE UITKERING AANPAK ENERGIEARMOEDE SABA

Ministry: BZK

Ref # 2022-0000665978

Amount: US\$ 378.955

Term: 2023 - 2024

Status: Ongoing. Refer to Main Function 6 for further details.

SZW

Ministry: SZW

Ref # 2024-0000034405

Amount: US\$ 670.000

Term: 2024

Status: Ongoing. Refer to Main Function 6 for further details.

VWS

Ministry: VWS

Ref # 3704465-1055128-ZJCN

Amount: US\$ 714.378

Term: 2024

Status: Ongoing. Refer to Main Function 6 for further details.

HUISVESTING BES(T) 4 KIDS

Ministry: SZW

Ref # 2024-0000922174

Amount: US\$ 2.700.000

Status: Ongoing. New funding received in December 2024.

MDT PROGRAM 2024 – 2027

Ministry: OCW

Ref # 47092156

Amount: US\$ 445.000

Term: 2024 - 2027

Status: Project to start up in 2025. Funding received in October 2024.

NASCHOOLS ACTIVITEITENAANBOD 2024

Ministry: VWS

Ref # 3923885-1069284-ZJCN

Amount: US\$ 315.000

Term: 2024 - 2025

Status: Ongoing. Refer to Main Function 6 for further details.

TIJDELIJKE SUBSIDIEREGELING FINANCIERING KINDEROPVANG CARIBISCH NEDERLAND (UVB)

Ministry: SZW

Ref # DSU/UVB/B4K/2024/557822

Amount: Varies yearly based on number of children registered

Status: Ongoing. Refer to Main Function 6 for further details.

BES (T) 4 KIDS

Ministry: SZW

Ref # 2023-0000579674

Amount: US\$ 431.000

Term: 2024

Status: Ongoing. Refer to Main Function 6 for further details.

ARMOEDEBESTREDING- DISPOSAL PROJECT POVERTY & YOUTH UNEMPLOYMENT (TAAK 17)

Ministry: SZW

Ref # IM/2014/armoedebestrijding

Amount: US\$ 60.000

Term: 1 Nov 2014 - 1 Oct 2015

Status: Open. Funds were available but not utilized during the 2024 period.

VWS ASSISTANCE TO SABA 2022

Ministry: VWS

Ref # 3326218-1025332-ZJCN

Amount: US\$ 477.512

Term: 2022

Status: Closed in 2024.

MAIN FUNCTION 7 - PUBLIC HEALTH

Name	Opening Balance 2024	Income Received	Investments	Expenditure	Remaining Balance 2024
Publieke Gezondheid # 1	51.561	0	0	1.469	50.092
Bijzondere Uitkering Corona Steunpakketten	74.265	0	0	54.062	20.203
Covid 19 2023	51.206	0	0	40.383	10.823
Alleen jij bepaalt wie je bent, 2022-2024 (BYOI)	46.086	0	0	7.533	38.553
VWS 2023+2024	1.889	132.000	0	132.217	1.672
Naschools Activiteitsaanbod 2024	0	129.000	0	49.786	79.214
NEPP Waste Management	861.740	0	0	502.657	359.083
Zorgbonus	17.976	0	0	0	17.976
Geneeskundige Hulpverlening bij Rampen en crises in Caribisch Nederland "GHOR"	9.454	0	0	0	9.454
Aanpak loslopende geiten Saba voor 2020-2021 (1e jaar)	-57.000	56.980	0	-20	0
NEPP Monitoring Groundwater Flow & Quality Saba	0	134.980	0	0	134.980
NEPP Funds Waste Management	0	1.097.230	0	0	1.097.230
Urgent Waste Management Issues	0	628.840	0	0	628.840
Klimaatplan Saba	0	122.963	0	0	122.963
TOTAL	1.057.175	2.301.993	0	788.086	2.571.083

PUBLIEKE GEZONDHEID # 1

Ministry: VWS

Ref # 1330838-175612-IZ

Amount: US\$ 309.994

Term: 2022

Status: Ongoing. Refer to Main Function 7 for further details.

BIJZONDERE UITKERING CORONA STEUNPAKKETTEN

Ministry: VWS

Ref # 3232203-1013058

Amount: US\$ 411.400

Status: Ongoing. Refer to Main Function 7 for further details.

COVID 19 2023

Ministry: VWS

Ref #

Amount: US\$ 100.00

Term: 2023

Status: Ongoing. Refer to Main Function 7 for further details.

ALLEEN JIJ BEPAALT WIE JE BENT, 2022-2024 (BYOI)

Ministry: JENV

Ref # 4351531

Amount: US\$ 65.910

Term: 2022 - 2024

Status: Ongoing. Refer to Main Function 7 for further details.

[VWS 2023 +2024](#)

Ministry: VWS

Ref # 3704465-1055128-ZJCN

Amount: US\$ 132.000

Term: 2024

Status: Ongoing. Refer to Main Function 7 for further details.

[NASCHOOLS ACTIVITEITENAANBOD 2024](#)

Ministry: VWS

Ref # 3923885-1069284-ZJCN

Amount: US\$ 129.000

Term: 2024 - 2025

Status: Ongoing. Refer to Main Function 7 for further details.

[NEPP WASTE MANAGEMENT](#)

Ministry: IenW

Ref # IENW/BSK-2023/378166

Amount: US\$ 861.760

Term: Jan 2023 - Dec 2023

Status: Ongoing. Refer to Main Function 7 for further details.

[ZORGBONUS](#)

Ministry: VWS

Amount: US\$ 26.160

Status: Open. Funds were available but not utilized during the 2024 period.

[GENEESKUNDIGE HULPVERLENING BIJ RAMPEN EN CRISES IN CARIBISCH NEDERLAND "GHOR"](#)

Ministry: VWS

Ref # 199806-IZ

Amount: US\$ 25.000 (annually)

Term: 2019-2023

Status: Ongoing. Further extension was requested to deplete funds. Per 2024, it is now added structurally to the Free Allowance.

AANPAK LOSLOPENDE GEITEN SABA VOOR 2020-2021 (1E JAAR)

Ministry: LNV

Ref # DGNVLG / 20091675

Amount: EUR 524.524

Term: June 2020 - May 2021

Status: Final tranche of funds received in 2024. Closed in 2024.

NEPP MONITORING GROUNDWATER FLOW & QUALITY SABA

Ministry: IENV

Ref # IENW/BSK-2024/329529

Amount: US\$ 135.000

Term: 2024 - Jun 2025

Status: Project to start up in 2025. Funding received in December 2024.

NEPP FUNDS WASTE MANAGEMENT

Ministry: IENV

Ref # IENW/BSK-2024/353909

Term: 2024 - 2025

Amount: US\$ 1.748.250

Status: Project to start up in 2025. Funding received in December 2024.

URGENT WASTE MANAGEMENT ISSUES

Ministry: IENV

Ref # IENW/BSK-2024/368590

Amount: US\$ 628.860

Term: 2024 - 2025

Status: Project to start up in 2025. Funding received in December 2024.

KLIMAATPLAN SABA

Ministry: KGG

Ref # KGG/90538057

Amount: EUR 149.000

Term: 2025 - Jun 2026

Status: Project to start up in 2025. Funding received in December 2024.

MAIN FUNCTION 8 - SPATIAL PLANNING & PUBLIC HOUSING

Name	Opening Balance 2024	Income Received	Investments	Expenditure	Remaining Balance 2024
Verhuursubsidie	169.525	183.625	0	316.896	36.255
Volkshuisvestingfonds Saba	0	1.109.960	0	25.875	1.084.085
TOTAL	169.525	1.293.585	0	342.771	1.120.340

VERHUURSUBSIDIE

Ministry: BZK

Ref # 2023-0000652291

Amount: US\$ 141.325

Term: Annually Recurring

Status: Ongoing. Refer to Main Function 8 for further details.

VOLKSHUISVESTINGFONDS SABA

Ministry: BZK

Ref # 2024-0000617560 (Deel 1) / 2024-0000810156 (Deel 2)

Amount: EUR 189.000 (Deel 1) / EUR 811.000 (Deel 2)

Term: 2024 - 2028

Status: Ongoing. Refer to Main Function 8 for further details.



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CONTROLEVERKLARING VAN DE ONAFHANKELIJKE ACCOUNTANT

Aan: De Eilandsraad van het openbaar lichaam Saba

Verklaring over de in de jaarstukken opgenomen jaarrekening 2024

Ons oordeel

Wij hebben de in de jaarstukken opgenomen jaarrekening 2024 van het openbaar lichaam Saba gecontroleerd.

Naar ons oordeel:

- geeft de in de jaarstukken opgenomen jaarrekening een getrouw beeld van de grootte en de samenstelling van zowel de baten en lasten over 2024 als van de activa en passiva van het openbaar lichaam Saba op 31 december 2024 in overeenstemming met het Besluit begroting en verantwoording openbare lichamen BES (BBV-BES);
- zijn de in de jaarrekening verantwoorde baten en lasten alsmede de balansmutaties over 2024 in alle van materieel belang zijnde aspecten rechtmatig tot stand gekomen in overeenstemming met de begroting en met de relevante wet- en regelgeving zoals vermeld in het door de Eilandsraad vastgestelde controleprotocol voor de jaarrekening.

De jaarrekening bestaat uit:

- de balans per 31 december 2024;
- het overzicht van baten en lasten over 2024;
- de toelichting met een overzicht van de gehanteerde grondslagen voor financiële verslaggeving en andere toelichtingen en;
- de door BBV-BES voorgeschreven bijlagen

De basis voor ons oordeel

Wij hebben onze controle uitgevoerd volgens de Nederlandse controlestandaarden, het Besluit accountantscontrole decentrale overheden (Bado) en het controleprotocol dat is vastgesteld door de eilandsraad. Onze verantwoordelijkheden op grond hiervan zijn beschreven in de sectie Onze verantwoordelijkheden voor de controle van de jaarrekening.

Wij zijn onafhankelijk van het openbaar lichaam Saba zoals vereist in de voor de opdracht relevante onafhankelijkheidsregels. Verder hebben wij voldaan aan de gedrags- en beroepsregels die van toepassing zijn volgens de Nederlandse controlestandaarden.

Wij vinden dat de door ons verkregen controle-informatie voldoende en geschikt is als basis voor ons oordeel.



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Materialiteit

Op basis van onze professionele oordeelsvorming hebben wij de materialiteit voor de jaarrekening als geheel bepaald op USD 427,000, waarbij de bij onze controle toegepaste goedkeuringstolerantie voor fouten 1% en voor onzekerheden 3% van de totale lasten bedraagt, zoals voorgeschreven in artikel 2 lid 1 Bado.

Wij houden ook rekening met afwijkingen en/of mogelijke afwijkingen die naar onze mening voor de gebruikers van de jaarrekening om kwalitatieve redenen materieel zijn, zoals ook bedoeld in artikel 3 Bado.

Wij zijn met de eilandsraad overeengekomen dat wij aan de eilandsraad tijdens onze controle geconstateerde afwijkingen boven USD 29,250 rapporteren alsmede kleinere afwijkingen die naar onze mening om kwalitatieve redenen relevant zijn.

Verklaring over de in de jaarstukken opgenomen andere informatie

Naast de jaarrekening en onze controleverklaring daarbij, omvatten de jaarstukken andere informatie, die bestaat uit het jaarverslag en de verplichte paragrafen.

Op grond van onderstaande werkzaamheden zijn wij van mening dat de andere informatie:

- met de jaarrekening verenigbaar is en geen materiële afwijkingen bevat
- alle informatie bevat die op grond van het BBV-BES is vereist.

Wij hebben de andere informatie gelezen en hebben op basis van onze kennis en ons begrip, verkregen vanuit de jaarrekeningcontrole of anderszins, overwogen of de andere informatie materiële afwijkingen bevat.

Met onze werkzaamheden hebben wij voldaan aan de vereisten in het Besluit accountantscontrole decentrale overheden en de Nederlandse Standaard 720. Deze werkzaamheden hebben niet dezelfde diepgang als onze controlewerkzaamheden bij de jaarrekening.

Het bestuurscollege is verantwoordelijk voor het opstellen van de andere informatie, waaronder het jaarverslag en de verplichte paragrafen in overeenstemming met de eisen van het BBV-BES.

Beschrijving van verantwoordelijkheden met betrekking tot de jaarrekening

Verantwoordelijkheden van het bestuurscollege en de eilandsraad voor de jaarrekening

Het bestuurscollege is verantwoordelijk voor het opmaken en getrouw weergeven van de jaarrekening in overeenstemming met het BBV-BES. Het bestuurscollege is ook verantwoordelijk voor het rechtmatig tot stand komen van de in de jaarrekening verantwoorde baten en lasten alsmede de balansmutaties, in overeenstemming met de begroting en met de in de relevante wet- en regelgeving opgenomen bepalingen, waaronder verordeningen van het openbaar lichaam zoals opgenomen in het door de eilandsraad vastgestelde normenkader.

In dit kader is het bestuurscollege tevens verantwoordelijk voor een zodanige interne beheersing die het bestuurscollege noodzakelijk acht om het opmaken van de jaarrekening en de naleving van die relevante wet- en regelgeving mogelijk te maken zonder afwijkingen van materieel belang als gevolg van fouten of fraude.

De eilandsraad is als kaderstellend en controlerend orgaan op grond van de Wet Financiën Openbare Lichamen BES verantwoordelijk voor het uitoefenen van toezicht op het proces van financiële verslaggeving van het openbaar lichaam.

Onze verantwoordelijkheden voor de controle van de jaarrekening

Onze verantwoordelijkheid is het zodanig plannen en uitvoeren van een controleopdracht dat wij daarmee voldoende en geschikte controle-informatie verkrijgen voor het door ons af te geven oordeel.

Onze controle is uitgevoerd met een hoge mate maar geen absolute mate van zekerheid waardoor het mogelijk is dat wij tijdens onze controle niet alle materiële fouten en fraude ontdekken.

Afwijkingen kunnen ontstaan als gevolg van fouten of fraude en zijn materieel indien redelijkerwijs kan worden verwacht dat deze, afzonderlijk of gezamenlijk, van invloed kunnen zijn op de economische beslissingen die gebruikers op basis van deze jaarrekening nemen. De materialiteit beïnvloedt de aard, timing en omvang van onze controlewerkzaamheden en de evaluatie van het effect van onderkende afwijkingen op ons oordeel.

Wij hebben deze accountantscontrole professioneel kritisch uitgevoerd en hebben waar relevant professionele oordeelsvorming toegepast in overeenstemming met de Nederlandse controlestandaarden, het Bado, het controleprotocol dat is vastgesteld door de eilandsraad, ethische voorschriften en de onafhankelijkheidseisen. Onze controle bestond onder andere uit:

- het identificeren en inschatten van de risico's dat de jaarrekening afwijkingen van materieel belang bevat als gevolg van fouten of fraude dan wel het niet rechtmatig tot stand komen van baten en lasten alsmede de balansmutaties, het in reactie op deze risico's bepalen en uitvoeren van controlewerkzaamheden en het verkrijgen van controle-informatie die voldoende en geschikt is als basis voor ons oordeel. Bij fraude is het risico dat een afwijking van materieel belang niet ontdekt wordt groter dan bij fouten. Bij fraude kan sprake zijn van samenspanning, valsheid in geschrifte, het opzettelijk nalaten transacties vast te leggen, het opzettelijk verkeerd voorstellen van zaken of het doorbreken van de interne beheersing

- ▶ het verkrijgen van inzicht in de interne beheersing die relevant is voor de controle met als doel controlewerkzaamheden te selecteren die passend zijn in de omstandigheden. Deze werkzaamheden hebben niet als doel om een oordeel uit te spreken over de effectiviteit van de interne beheersing van het openbaar lichaam
- ▶ het evalueren van de geschiktheid van de gebruikte grondslagen voor financiële verslaggeving, de gebruikte financiële rechtmatigheidscriteria en het evalueren van de redelijkheid van schattingen door het bestuurscollege en de toelichtingen die daarover in de jaarrekening staan
- ▶ het evalueren van de presentatie, structuur en inhoud van de jaarrekening en de daarin opgenomen toelichtingen en
- ▶ het evalueren of de jaarrekening een getrouw beeld geeft van de onderliggende transacties en gebeurtenissen en of de in de jaarrekening verantwoorde baten en lasten alsmede de balansmutaties in alle van materieel belang zijnde aspecten rechtmatig tot stand zijn gekomen.

Wij communiceren met de eilandsraad onder andere over de geplande reikwijdte en timing van de controle en over de significante bevindingen die uit onze controle naar voren zijn gekomen, waaronder eventuele significante tekortkomingen in de interne beheersing.

Willemstad, 28 mei 2025
60757101 RNI/25308

Ernst & Young Accountants
Namens deze

Signed by
drs. R.J.W. van Nimwegen RA