



2nd Quarter
Implementation Report &
2nd Budget Amendment
2023

Public Entity Saba

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READERS GUIDE

We are pleased to present you with the 2nd implementation report and budget amendment for 2023. This report is a shortened version of the regular report whereby detailed information on departments and/or projects is not included unless specified in the project agreement (beschikking) by the relevant ministry. Shortened reports are provided both in the second and fourth quarters of the year. Broadly speaking, this report provides insight into the financial developments of the Public Entity Saba for the period April through June 2023. It also shows a comparison of the results achieved in the 2nd quarter 2023 with respect to the approved 2023 budget. In addition, based on progressive information, budget amendment changes made to the budget 2023 are proposed in this report.

This document is divided into two parts for your ease of reference. In part one of the document, you will find the financial figures per main function. In part two of this document, you will see the second budget amendment for 2023. The second budget amendment consists mainly of budgetary changes related to the special purpose grants which are budget neutral. In addition, some budgetary changes to the regular budget are also proposed in part two of this document.

PART 1: SECOND QUARTER IMPLEMENTATION REPORT 2023 – PUBLIC ENTITY SABA

1. INTRODUCTION

In the second implementation report, the Public Entity Saba provides a shortened version of the implementation report which provides detailed overviews of the financial figures. This implementation report gives insight into the financial figures of the Public Entity Saba over the period April through June 2022. You will find the following chapters in this part of the report:

1. Introduction
2. Main Functions
3. Financial Management
4. Local Levies
5. 'Verkorte' Balance Sheet
6. Liquidity Analysis
7. Expenditure during the first quarter
8. Income during the first quarter
9. Overview of personnel
10. Overview special purpose grant salary costs
11. Overview of Project Funding
12. Overview of Economic Categories

2. MAIN FUNCTIONS

The tables provided in this section of the implementation report provide separate overviews of the expenditure and income for April through June 2023 per main function and further broken down into the relative functions.

MAIN FUNCTION 0: GENERAL ADMINISTRATION

		2nd Quarter 2023				Expenses				
Main Function	Function	Realization 2022	Primitive Budget 2023	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	Realization 2023	Balance
0	Algemeen bestuur	5.979.940,97	6.007.804,00	199.875,00	669.202,00	6.876.881,00	1.375.151,36	1.950.425,96	3.325.577,32	3.551.303,68
	001 - Bestuursorganen	1.106.371,57	1.087.554,00	46.000,00	57.950,00	1.191.504,00	227.953,41	435.717,16	663.670,57	527.833,43
	002 - Bestuursapparaat	4.680.638,71	4.785.720,00	132.675,00	588.152,00	5.506.547,00	1.093.105,08	1.462.398,25	2.555.503,33	2.951.043,67
	003 - Bevolking, burgerlijke stand en militaire zaken	192.930,69	134.530,00	21.200,00	23.100,00	178.830,00	54.092,87	52.310,55	106.403,42	72.426,58

		2nd Quarter 2023				Income				
Main Function	Function	Realization 2022	Primitive Budget 2023	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	Realization 2023	Balance
0	Algemeen bestuur	(1.157.811,39)	(115.300,00)	(193.400,00)	(407.550,00)	(716.250,00)	(258.722,42)	(524.596,99)	(783.319,41)	67.069,41
	001 - Bestuursorganen	(73.330,40)	-	(46.000,00)	(7.950,00)	(53.950,00)	(23.850,00)	(7.950,00)	(31.800,00)	(22.150,00)
	002 - Bestuursapparaat	(938.635,17)	(86.000,00)	(126.200,00)	(376.500,00)	(588.700,00)	(203.421,81)	(483.825,30)	(687.247,11)	98.547,11
	003 - Bevolking, burgerlijke stand en militaire zaken	(145.845,82)	(29.300,00)	(21.200,00)	(23.100,00)	(73.600,00)	(31.450,61)	(32.821,69)	(64.272,30)	(9.327,70)

MAIN FUNCTION 1: PUBLIC ORDER & SAFETY

		2nd Quarter 2023				Expenses				
Main Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	Realization 2023	Balance
1	Openbare orde en veiligheid	260.962,84	283.258,00	19.100,00	53.154,00	355.512,00	76.842,14	81.469,35	158.311,49	197.200,51
	130 - Rampenbestrijding	140.670,61	119.355,00	16.000,00	4.100,00	139.455,00	43.646,69	31.242,60	74.889,29	64.565,71
	140 - Openbare orden en veiligheid	120.292,23	163.903,00	3.100,00	49.054,00	216.057,00	33.195,45	50.226,75	83.422,20	132.634,80

		2nd Quarter 2023				Income				
Main Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	Realization 2023	Balance
1	Openbare orde en veiligheid	(173.975,46)	-	(19.100,00)	(23.200,00)	(42.300,00)	(18.989,10)	(23.142,26)	(42.131,36)	(168,64)
	130 - Rampenbestrijding	(124.842,23)	-	(16.000,00)	(4.100,00)	(20.100,00)	(15.948,59)	(4.090,66)	(20.039,25)	(60,75)
	140 - Openbare orden en veiligheid	(49.133,23)	-	(3.100,00)	(19.100,00)	(22.200,00)	(3.040,51)	(19.051,60)	(22.092,11)	(107,89)

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MAIN FUNCTION 2: TRAFFIC, TRANSPORT AND WATER MANAGEMENT

Main Function		2nd Quarter 2023				Expenses			Realization	
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	2023	Balance
2 - Verkeer, vervoer en waterstaat		5.315.759,48	3.545.010,00	316.800,00	613.900,00	4.475.710,00	927.615,43	1.282.947,09	2.210.562,52	2.265.147,48
	210 - Straten, wegen en pleinen	2.060.124,99	1.986.078,00	24.000,00	34.100,00	2.044.178,00	342.308,72	350.415,54	692.724,26	1.351.453,74
	211 - Verkeersmaatregelen te land	36.714,76	80.500,00	-	-	80.500,00	19.066,94	18.545,95	37.612,89	42.887,11
	220 - Zeehavens	2.255.297,34	695.031,00	252.800,00	540.100,00	1.487.931,00	360.806,41	697.388,58	1.058.194,99	429.736,01
	230 - Luchtvaart	963.622,39	783.401,00	40.000,00	39.700,00	863.101,00	205.433,36	216.597,02	422.030,38	441.070,62

Main Function		2nd Quarter 2023				Income			Realization	
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	2023	Balance
2 - Verkeer, vervoer en waterstaat		(2.648.562,27)	(302.000,00)	(316.800,00)	(598.900,00)	(1.217.700,00)	(271.847,19)	(706.983,45)	(978.830,64)	(238.869,36)
	210 - Straten, wegen en pleinen	(593.411,60)	-	(24.000,00)	(34.100,00)	(58.100,00)	(23.151,78)	(34.061,80)	(57.213,58)	(886,42)
	211 - Verkeersmaatregelen te land	(18.656,00)	(17.000,00)	-	-	(17.000,00)	(3.846,00)	(3.400,00)	(7.246,00)	(9.754,00)
	220 - Zeehavens	(1.750.224,83)	(110.000,00)	(252.800,00)	(540.100,00)	(902.900,00)	(203.584,73)	(580.806,68)	(784.391,41)	(118.508,59)
	230 - Luchtvaart	(286.269,84)	(175.000,00)	(40.000,00)	(24.700,00)	(239.700,00)	(41.264,68)	(88.714,97)	(129.979,65)	(109.720,35)

MAIN FUNCTION 3: ECONOMIC AFFAIRS

Main Function		2nd Quarter 2023				Expenses			Realization	
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	2023	Balance
3 - Economische zaken		2.582.404,56	1.221.500,00	103.100,00	11.805.200,00	13.129.800,00	324.665,42	11.750.245,73	12.074.911,15	1.054.888,85
	300 - Economische Zaken	703.242,11	832.875,00	15.100,00	41.600,00	889.575,00	99.218,40	145.326,10	244.544,50	645.030,50
	310 - Handel en Industrie	948.151,79	16.000,00	67.000,00	11.499.400,00	11.582.400,00	66.210,41	11.505.190,36	11.571.400,77	10.999,23
	341 - Overige agrarische zaken, jacht en visserij	931.010,66	372.625,00	21.000,00	264.200,00	657.825,00	159.236,61	99.729,27	258.965,88	398.859,12

Main Function		2nd Quarter 2023				Income			Realization	
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	2023	Balance
3 - Economische zaken		(1.571.774,46)	(346.000,00)	(103.100,00)	(11.565.200,00)	(12.014.300,00)	(205.348,18)	(11.627.959,09)	(11.833.307,27)	(180.992,73)
	300 - Economische Zaken	(412.609,65)	(250.000,00)	(15.100,00)	(41.600,00)	(306.700,00)	(38.208,14)	(97.033,48)	(135.241,62)	(171.458,38)
	310 - Handel en Industrie	(1.027.354,84)	(86.000,00)	(67.000,00)	(11.498.400,00)	(11.651.400,00)	(150.988,68)	(11.500.938,60)	(11.651.927,28)	527,28
	341 - Overige agrarische zaken, jacht en visserij	(131.809,97)	(10.000,00)	(21.000,00)	(25.200,00)	(56.200,00)	(16.151,36)	(29.987,01)	(46.138,37)	(10.061,63)

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MAIN FUNCTION 4: EDUCATION

Main Function		2nd Quarter 2023				Expenses			Realization	Balance
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	2023	
4 - Onderwijs		1.404.781,17	679.865,00	66.000,00	219.100,00	964.965,00	226.048,31	343.154,46	569.202,77	395.762,23
	411 - Bijzonder voorbereidend onderwijs	-	-	-	-	-	-	-	-	-
	480 - Gemeenschappelijke uitgaven van het onderwijs	1.404.781,17	679.865,00	66.000,00	219.100,00	964.965,00	226.048,31	343.154,46	569.202,77	395.762,23

Main Function		2nd Quarter 2023				Income			Realization	Balance
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	2023	
4 - Onderwijs		(600.365,08)	(5.000,00)	(66.000,00)	(187.100,00)	(258.100,00)	(68.844,50)	(121.120,60)	(189.965,10)	(68.134,90)
	411 - Bijzonder voorbereidend onderwijs	-	-	-	-	-	-	-	-	-
	480 - Gemeenschappelijke uitgaven van het onderwijs	(600.365,08)	(5.000,00)	(66.000,00)	(187.100,00)	(258.100,00)	(68.844,50)	(121.120,60)	(189.965,10)	(68.134,90)

MAIN FUNCTION 5: CULTURE & RECREATION

Main Function		2nd Quarter 2023				Expenses			Realization	Balance
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	2023	
5 - Cultuur en recreatie		1.498.138,48	1.089.499,00	17.200,00	47.500,00	1.154.199,00	269.787,44	351.868,83	621.656,27	532.542,73
	510 - Openbaar bibliotheekwerk	94.501,25	100.000,00	-	-	100.000,00	100.000,00	-	100.000,00	-
	530 - Sport	357.554,28	42.542,00	-	-	42.542,00	91,58	6.000,00	6.091,58	36.450,42
	541 - Oudheidkunde / Musea	123.705,07	135.191,00	1.200,00	-	136.391,00	42.326,75	44.426,90	86.753,65	49.637,35
	560 - Maatschappelijke leefbaarheid en openluchtrecreatie	592.226,40	589.546,00	16.000,00	19.500,00	625.046,00	97.262,33	192.584,00	289.846,33	335.199,67
	580 - Overige cultuur en recreatie	330.151,48	222.220,00	-	28.000,00	250.220,00	30.106,78	108.857,93	138.964,71	111.255,29

Main Function		2nd Quarter 2023				Income			Realization	Balance
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	2023	
5 - Cultuur en recreatie		(282.341,78)	-	(16.000,00)	(1.000,00)	(17.000,00)	(18.425,25)	(917,50)	(19.342,75)	2.342,75
	510 - Openbaar bibliotheekwerk	(8.652,00)	-	-	-	-	-	-	-	-
	530 - Sport	(142.226,70)	-	-	-	-	-	-	-	-
	541 - Oudheidkunde / Musea	-	-	-	-	-	-	-	-	-
	560 - Maatschappelijke leefbaarheid en openluchtrecreatie	(99.220,27)	-	(16.000,00)	(1.000,00)	(17.000,00)	(18.000,00)	(917,50)	(18.917,50)	1.917,50
	580 - Overige cultuur en recreatie	(32.242,81)	-	-	-	-	(425,25)	-	(425,25)	425,25

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MAIN FUNCTION 6: SOCIAL SERVICES & SOCIAL WORK

Main		2nd Quarter 2023				Expenses			Realization	
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	2023	Balance
6 - Sociale voorzieningen en maatschappelijke dienstverlening		4.141.577,88	1.532.873,00	573.530,00	1.068.200,00	3.174.603,00	1.026.805,72	1.021.034,05	2.047.839,77	1.126.763,23
	600 - Algemeen Beheer Sociale Voorzieningen en Maatschappelijk Werk	9.576,90	186.056,00	-	21.400,00	207.456,00	6.089,51	18.639,21	24.728,72	182.727,28
	610 - Onderstandverlening	953.153,88	190.000,00	40.000,00	477.300,00	707.300,00	208.778,73	377.171,89	585.950,62	121.349,38
	611 - Werkgelegenheid (Employment Opportunities)	374.343,36	472.000,00	48.100,00	79.500,00	599.600,00	102.584,39	129.551,49	232.135,88	367.464,12
	620 - Maatschappelijke begeleiding en advies	866.920,55	75.000,00	196.825,00	156.100,00	427.925,00	228.626,13	152.084,25	380.710,38	47.214,62
	630 - Soc.cult.werk jeugd en jongerenwerk	966.717,81	204.699,00	173.705,00	208.300,00	586.704,00	273.150,22	131.065,66	404.215,88	182.488,12
	640 - Bejaardenoorden	-	-	-	-	-	-	-	-	-
	650 - Kinderdagopvang	970.865,38	405.118,00	114.900,00	125.600,00	645.618,00	207.576,74	212.521,55	420.098,29	225.519,71

Main		2nd Quarter 2023				Income			Realization	
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	2023	Balance
6 - Sociale voorzieningen en maatschappelijke dienstverlening		(2.778.606,45)	(102.000,00)	(573.530,00)	(1.048.200,00)	(1.723.730,00)	(487.080,81)	(1.068.664,13)	(1.555.744,94)	(167.985,06)
	600 - Algemeen Beheer Sociale Voorzieningen en Maatschappelijk Werk	(29.524,76)	-	-	(21.400,00)	(21.400,00)	(3.900,00)	(21.046,68)	(24.946,68)	3.546,68
	610 - Onderstandverlening	(426.231,00)	-	(40.000,00)	(457.300,00)	(497.300,00)	(19.713,15)	(457.188,96)	(476.902,11)	(20.397,89)
	611 - Werkgelegenheid (Employment Opportunities)	(248.290,55)	-	(48.100,00)	(79.500,00)	(127.600,00)	(48.084,39)	(79.476,49)	(127.560,88)	(39,12)
	620 - Maatschappelijke begeleiding en advies	(726.231,03)	-	(196.825,00)	(155.800,00)	(352.625,00)	(181.423,78)	(172.011,36)	(353.435,14)	810,14
	630 - Soc.cult.werk jeugd en jongerenwerk	(630.549,95)	-	(173.705,00)	(208.600,00)	(382.305,00)	(105.316,40)	(191.406,63)	(296.723,03)	(85.581,97)
	640 - Bejaardenoorden	-	-	-	-	-	-	-	-	-
	650 - Kinderdagopvang	(717.779,16)	(102.000,00)	(114.900,00)	(125.600,00)	(342.500,00)	(128.643,09)	(147.534,01)	(276.177,10)	(66.322,90)

MAIN FUNCTION 7: PUBLIC HEALTH

Main		2nd Quarter 2023				Expenses			Realization	
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	2023	Balance
7 - Volksgezondheid en milieu		3.725.795,78	2.751.178,00	2.359.822,00	102.000,00	5.213.000,00	1.176.657,77	1.277.346,19	2.454.003,96	2.758.996,04
	700 - Volksgezondheid	657.575,61	8.112,00	641.344,00	31.800,00	681.256,00	174.736,25	159.828,38	334.564,63	346.691,37
	710 - Preventieve en curatieve gezondheid	259.371,76	66.000,00	245.978,00	52.800,00	364.778,00	90.009,71	124.230,12	214.239,83	150.538,17
	721 - Reiniging	2.372.504,27	2.075.899,00	205.500,00	10.000,00	2.291.399,00	600.737,43	769.302,19	1.370.039,62	921.359,38
	723 - Milieu en Natuurbeheer (Environment and Nature Management)	206.587,24	203.000,00	1.267.000,00	-	1.470.000,00	260.573,62	150.428,35	411.001,97	1.058.998,03
	724 - Lijkbezorging	5.982,83	6.240,00	-	-	6.240,00	1.062,99	1.062,99	2.125,98	4.114,02
	725 - Overige openbare hygiene	223.774,07	391.927,00	-	7.400,00	399.327,00	49.537,77	72.494,16	122.031,93	277.295,07

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Main		2nd Quarter 2023				Income				
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	Realization 2023	Balance
7 - Volksgezondheid en milieu		(864.912,19)	(143.500,00)	(104.500,00)	(92.000,00)	(340.000,00)	(119.981,61)	(159.853,66)	(279.835,27)	(60.164,73)
	700 - Volksgezondheid	(687.871,50)	-	(63.000,00)	(31.800,00)	(94.800,00)	(65.691,65)	(37.957,83)	(103.649,48)	8.849,48
	710 - Preventieve en curatieve gezondheid	(27.189,81)	-	(39.000,00)	(52.800,00)	(91.800,00)	(38.776,83)	(52.710,44)	(91.487,27)	(312,73)
	721 - Reiniging	(146.399,88)	(142.000,00)	(2.500,00)	(7.400,00)	(151.900,00)	(15.111,13)	(68.905,39)	(84.016,52)	(67.883,48)
	723 - Milieu en Natuurbeheer (Environment and Nature Management)	-	-	-	-	-	-	-	-	-
	724 - Lijkbezorging	-	-	-	-	-	-	-	-	-
	725 - Overige openbare hygiene	(3.451,00)	(1.500,00)	-	-	(1.500,00)	(402,00)	(280,00)	(682,00)	(818,00)

MAIN FUNCTION 8: SPATIAL PLANNING & PUBLIC HOUSING

Main		2nd Quarter 2023				Expenses				
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	Realization 2023	Balance
8 - Ruimtelijke ordening en volkshuisvesting		102.000,00	161.000,00	-	-	161.000,00	25.500,00	25.500,00	51.000,00	110.000,00
	822 - Overige volkshuisvesting	102.000,00	161.000,00	-	-	161.000,00	25.500,00	25.500,00	51.000,00	110.000,00

Main		2nd Quarter 2023				Income				
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	Realization 2023	Balance
8 - Ruimtelijke ordening en volkshuisvesting		(6.000,00)	(10.000,00)	-	-	(10.000,00)	-	(2.000,00)	(2.000,00)	(8.000,00)
	822 - Overige volkshuisvesting	(6.000,00)	(10.000,00)	-	-	(10.000,00)	-	(2.000,00)	(2.000,00)	(8.000,00)

MAIN FUNCTION 9: FINANCING & GENERAL COVER FUNDS

Main		2nd Quarter 2023				Expenses				
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	Realization 2023	Balance
9 - Financiering en algemene dekkingsmiddelen		4.253.854,40	309.547,00	88.325,00	566.462,00	964.334,00	118.631,14	9.196,26	127.827,40	836.506,60
	910 - Reserves en voorzieningen	3.682.900,00	-	-	-	-	-	-	-	-
	920 - Belastingen	85.753,70	75.000,00	-	-	75.000,00	8.736,00	-	8.736,00	66.264,00
	922 - Algemene uitgaven en inkomsten	485.200,70	234.547,00	88.325,00	566.462,00	889.334,00	109.895,14	9.196,26	119.091,40	770.242,60
	992 - Saldi van gewone dienst	-	-	-	-	-	-	-	-	-
Total		29.265.215,56	17.581.534,00	3.743.752,00	15.144.718,00	36.470.004,00	5.547.704,73	18.093.187,92	23.640.892,65	12.829.111,35

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Main		2nd Quarter 2023				Income			Realization	
Function	Function	Realization 2022	Primitive Budget 2022	1st Budget Amendment	2nd Budget Amendment	Budget 2023	Realization Q1	Realization Q2	2023	Balance
9 -	Financiering en algemene dekkingsmiddelen	(20.153.040,09)	(16.557.734,00)	(2.351.322,00)	(1.221.568,00)	(20.130.624,00)	(4.234.918,00)	(5.392.327,34)	(9.627.245,34)	(10.503.378,66)
	910 - Reserves en voorzieningen	(800.068,00)	(69.068,00)	(1.470.000,00)	(269.000,00)	(1.808.068,00)	-	(1.470.000,00)	(1.470.000,00)	(338.068,00)
	920 - Belastingen	(307.567,35)	(355.000,00)	-	-	(355.000,00)	(168.224,59)	(53.805,34)	(222.029,93)	(132.970,07)
	922 - Algemene uitgaven en inkomsten	(19.045.404,74)	(16.133.666,00)	(881.322,00)	(952.568,00)	(17.967.556,00)	(4.066.693,41)	(3.868.522,00)	(7.935.215,41)	(10.032.340,59)
	992 - Saldi van gewone dienst	-	-	-	-	-	-	-	-	-
Total		(30.237.389,17)	(17.581.534,00)	(3.743.752,00)	(15.144.718,00)	(36.470.004,00)	(5.684.157,06)	(19.627.565,02)	(25.311.722,08)	(11.158.281,92)

3. FINANCIAL MANAGEMENT

This financial management paragraph provides an overview of the activities and progress of the Finance Department during the second quarter and outlines the plans for the third and fourth quarters. The department has undergone restructuring, growth, and training to address existing weaknesses in operations. New policies have been developed to improve the collection of bad debts, cash handling, and the invoicing processes. Additionally, the need to address challenges associated with the existing system and exploring the possibility of migration to a new platform is highlighted.

RESTRUCTURING AND TRAINING

During the second quarter, the Finance Department divided the departmental tasks into two distinct teams; the Administration Team, responsible for the accounts payable and receivable, including the Receiver's Office function, and the Planning and Control team, responsible for the budget cycle and reporting function. This structural change is aimed to enhance efficiency and effectiveness within the department. Both teams are undergoing intensive training, facilitated by external consultants. The training has helped identify existing weaknesses and develop action plans to address them.

POLICY UPDATES

Previous reports identified the collection policy, cash policy, and invoicing policy as areas of concern. To rectify these issues, the department involved an external consultant in drafting the new policies and these were recently approved by the Executive Council.

COLLECTION POLICY

The department has initiated efforts to address outstanding debt by identifying bad debtors and starting the process of establishing contact with them. In addition, the team will start to identify the bad debts that are unrecoverable due to closure of businesses or clients leaving the island or passing away. These debts will be written off from the provision of bad debt in the 2nd half of the year. Payment plans have been initiated with several clients already and further action will be taken in the 2nd half of the year to reach out to more clients to establish payment plans in line with the collection policy. This ongoing process aims to recover existing debt while preventing the accumulation of further debt.

CASH POLICY

To streamline operations, reduce security risks, and promote digitalization, the department aims to minimize cash transactions. The proposed cash policy restricts cash transactions to amounts not exceeding \$500.00.

INVOICING POLICY

To improve the accuracy and efficiency of invoicing, the department has focused on educating department heads about their budgets. Additionally, an internal checklist has been developed to guide the invoicing process and ensure correct information and budget allocation.

Upcoming Plans

In the upcoming third and fourth quarters, the Finance Department will concentrate on addressing the following areas:

SYSTEM ENHANCEMENT

The existing system poses challenges, requiring many tasks to be performed manually, which consumes time and increases the likelihood of errors. The department recognizes the need for extensive training on the existing system or migration to a new platform. Streamlining processes and reducing manual efforts will be a priority, as it will enhance efficiency and productivity.

The Finance Department has made significant progress in growth and training during the second quarter. New policies have been implemented to improve collection, cash handling, and invoicing processes. Moving forward, addressing system limitations, and exploring system enhancement options will be a priority. These initiatives aim to streamline operations, minimize errors, and improve overall financial management within the department.

Training and Development

The planning and control team will continue with both internal and external training. A consultant was hired to guide and support the team in the planning and control function and to help structure this function within the organization. The next visit of the financial expert will be in October 2023.

The administration team are receiving support from a financial expert through the VNG program. The consultant will be back in the 4th quarter to assist with the structuring of the administration team, improvements to the operating systems and assisting in ensuring the Finance Team has the correct capacity, the correct training and the right tools to function optimally.

4. LOCAL LEVIES

The following table provides an overview of the local levies collected during the first and second quarters, along with explanations for any deviations observed. Recently approved policies and procedures are currently being implemented. However, the collection of accommodation tax still requires further evaluation, and additional controls need to be established to address ongoing concerns.

Local Levies	Budget 2022	Budget 2023	Realization Q1 2023	Realization Q2 2023	Realization Q3 2023	Realization Q4 2023	Total 2023	Balance 2023
Motorrijtuigbelasting (Motor vehicle tax)	185.000	185.000	122.398	23.204			145.602	-39.398
Havengelden (Harbor Fees)	110.000	110.000	17.034	41.069			58.103	-51.897
Erfpacht/Verhuur (Ground lease/Rental)	84.000	84.000	24.647	2.081			26.728	-57.272
Logeerbelasting (Tourist Tax)	75.000	75.000	3.467	13.604			17.071	-57.929
Luchthaventoeslag/Landingsgelden (Airport surcharge/Landing fees)	175.000	175.000	2.815	64.076			66.891	-108.109
Afvalstoffenheffing (Waste Levy)	140.000	142.000	12.613	61.598			74.210	-67.790
Burgerzaken (Civil affairs)	33.000	29.300	10.240	10.118			20.358	-8.942
Verklaring omtrent gedrag/Cadastral Registration (Certificate of Good Conduct/Cadastral Registration)	2.000	2.000	406	430			836	-1.164
Bouwleges (Building Permits)	10.000	10.000		2.000			2.000	-8.000
Rijbewijzen (Driving Licenses)	17.000	17.000	3.706	3.400			7.106	-9.894
Handel en industrie (Trade and Industry)	86.000	86.000	84.778	2.654			87.432	1.432
Horecaverunningen (Catering permits)	95.000	95.000	42.360	16.997			59.357	-35.643
Total	1.011.999	1.010.299	324.464	241.231	-	-	565.695	-444.605

MOTOR VEHICLE TAX

The collection of motor vehicle tax is nearing its budgeted amount, as the majority of these taxes are paid in January.

HARBOUR LEVIES

Harbour collection has shown significant improvement. However, it is worth mentioning that some fees collected in the second quarter are attributable to the first quarter.

GROUND LEASE/RENTAL

There is a significant variance between the anticipated and actual collection amounts thus far. Consideration should be given to making corrections in the third quarter.

TOURIST TAX

There has been a substantial increase in tourist tax collection during the second quarter. However, it is important to note that this primarily comprises taxes collected from previous years. Exploring alternative collection processes is still being investigated.

AIRPORT LEVIES

All airport levies were processed in the second quarter, resulting in a significant increase in the collection ratio. However, the overall collection for the year is only at 38% of the budget. Monitoring the budget is essential to determine if any corrections are necessary in the third quarter.

BUILDING PERMITS

There is a notable difference between the anticipated and actual collection amounts thus far. Corrections may need to be made in the third quarter.

WASTE LEVIES

The collection of waste levies has shown significant improvement. Similar to the harbour levies, it should be noted that some fees collected in the second quarter are from the first quarter.

TRADE AND INDUSTRY LEVIES

As businesses are predominantly invoiced annually in January, a substantial percentage of levies are collected in the first quarter.

Child Care, Student Transport, Health Certificates, Other Costs, Agricultural Produce and Water Sales are not levies and have been taken out of this table. These incomes have been incorporated into the various department figures.

5. VERKORTE BALANCE SHEET

ACTIVA	30-Jun-23 USD	31-Dec-22 USD
VASTE ACTIVA		
Materiele vaste activa	12.378.694	12.179.226
Financiele vaste activa	1.850.300	1.850.300
Subtotaal vaste activa	14.228.994	14.029.526
VLOTTENDE ACTIVA		
Vorderingen en overlopende activa	756.778	6.931.358
Kas en bankgelden	965.056	1.274.304
Rekening courant verhouding College Financieel Toezicht	56.358.460	63.230.513
Subtotaal vlottende activa	58.080.294	71.436.175
TOTAAL ACTIVA	72.309.288	85.465.703
PASSIVA	30-Jun-23 USD	31-Dec-22 USD
VASTE PASSIVA		
Eigen Vermogen	14.715.010	15.536.761
Rekening resultaat	1.693.646	648.248
Voorzieningen	3.071.322	3.065.364
Renteloze leningen en overige financieringen (langlopend)	989.913	989.913
Subtotaal vaste passiva	20.469.891	20.240.286
VLOTTENDE PASSIVA		
Renteloze leningen en overige financieringen (kortlopend)	1.044.020	1.044.020
Ontvangen voorschot bedragen bijzondere uitkeringen	49.387.518	62.161.925
Beklemde vrije uitkering	-	-
Overige crediteuren en overlopende passiva	1.407.859	2.019.472
Subtotaal vlottende passiva	51.839.398	65.225.417
TOTAAL PASSIVA	72.309.288	85.465.703

6. LIQUIDITY ANALYSIS

Liquidity analysis (in USD)	6/30/2023	12/31/2022	31-Dec-21	31-Dec-20	31-Dec-19	31-Dec-18	31-Dec-17	31-Dec-16
Available cash as per balance sheet date	57.323.516	64.269.566	55.522.715	56.615.754	40.938.296	21.527.346	17.297.413	14.114.555
Net debts subsidies	(49.387.518)	(61.601.679)	(50.635.013)	(53.314.251)	(37.403.693)	(17.214.618)	(12.097.291)	(9.397.361)
'Earmarked' free benefit received	-	-	(117.225)	(356.977)	(694.068)	(1.003.166)	(1.637.281)	(1.705.343)
Available unrestricted cash	7.935.998	2.667.887	4.770.477	2.944.527	2.840.535	3.309.561	3.562.841	3.011.851
Other current debts (<2 years)	(2.451.879)	(2.546.067)	(3.646.729)	(2.212.441)	(1.931.516)	(2.484.931)	(2.383.756)	(1.929.484)
Current receivables (<2 years)	756.778	6.741.808	1.042.216	869.955	597.895	938.119	403.852	390.443
Short term available cash	6.240.896	6.863.627	2.165.964	1.602.041	1.506.914	1.762.750	1.582.937	1.472.810
Long term debt (>2 years)	(4.061.235)	(3.770.171)	(3.869.561)	(4.733.685)	(5.162.244)	(5.132.900)	(5.600.189)	(5.954.379)
Long term receivable (>2 years)			0	-	-	-	-	-
Long term available cash	2.179.661	3.093.456	(1.703.597)	(3.131.644)	(3.655.330)	(3.370.150)	(4.017.252)	(4.481.569)

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7. OVERVIEW OF EXPENDITURE

Functie	Omschrijving	Realisatie / prognose lasten					goedgekeurde begroting jaar 2023 (in USD)	Verschil te verwerken in voorstel wijziging begroting	Begrotingswijzigingen 2023					
		1e kwartaal	2e kwartaal	3e kwartaal	4e kwartaal	Prognose totaal			1e BW	nieuwe stand incl 1e BW	2e BW	nieuwe stand incl 2e BW	3e BW	nieuwe stand incl 3e BW
001	Bestuursorganen	227.953,41	435.717,16	217.510,80	310.322,63	1.191.504,00	1.087.554,00	103.950,00	46.000,00	1.133.554,00	57.950,00	1.191.504,00		1.191.504,00
002	Bestuursapparaat	1.093.034,46	1.462.398,25	957.144,00	1.993.970,29	5.506.547,00	4.785.720,00	720.827,00	132.675,00	4.918.395,00	588.152,00	5.506.547,00		5.506.547,00
003	Bevolking, burgerlijke stand en militaire zaken	54.092,87	52.310,55	26.906,00	45.520,58	178.830,00	178.830,00	44.300,00	21.200,00	155.730,00	23.100,00	178.830,00		178.830,00
130	Rampenbestrijding	43.646,69	31.242,60	23.871,00	40.694,71	139.455,00	139.455,00	20.100,00	16.000,00	135.355,00	4.100,00	139.455,00		139.455,00
140	Open orde en Veiligheid	33.195,45	50.226,75	32.780,60	99.854,20	216.057,00	163.903,00	52.154,00	3.100,00	167.003,00	49.054,00	216.057,00		216.057,00
210	Wegen straten en pleinen	342.308,72	350.415,54	397.215,60	954.238,14	2.044.178,00	1.986.078,00	58.100,00	24.000,00	2.010.078,00	34.100,00	2.044.178,00		2.044.178,00
211	Verkeersmaatregelen te land	19.066,94	18.545,95	16.100,00	26.787,11	80.500,00	80.500,00	-	-	80.500,00	-	80.500,00		80.500,00
220	Zeehavens	360.806,41	697.388,58	139.006,20	290.729,81	1.487.931,00	695.031,00	792.900,00	252.800,00	947.831,00	540.100,00	1.487.931,00		1.487.931,00
230	Luchtvaart	205.433,36	216.597,02	156.680,20	284.390,42	863.101,00	783.401,00	79.700,00	40.000,00	823.401,00	39.700,00	863.101,00		863.101,00
300	Economische Zaken	99.218,40	145.326,10	166.575,00	478.455,50	889.575,00	832.875,00	56.700,00	15.100,00	847.975,00	41.600,00	889.575,00		889.575,00
310	Handel en Industrie	66.210,41	11.505.190,36	3.200,00	7.799,23	11.582.400,00	16.000,00	11.566.400,00	67.000,00	83.000,00	11.499.400,00	11.582.400,00		11.582.400,00
341	Agrarische zaken, jacht en visserij	159.236,61	99.729,27	74.525,00	324.334,12	657.825,00	372.625,00	285.200,00	21.000,00	393.625,00	264.200,00	657.825,00		657.825,00
411	Bijzonder voorbereidend onderwijs	-	-	-	-	-	-	-	-	-	-	-		-
480	Gemeenschappelijke uitgaven van het Onderwijs	226.048,31	343.154,46	135.973,00	259.789,23	964.965,00	679.865,00	285.100,00	66.000,00	745.865,00	219.100,00	964.965,00		964.965,00
510	Openbaar Bibliotheekwerk	100.000,00	-	20.000,00	(20.000,00)	100.000,00	100.000,00	-	-	100.000,00	-	100.000,00		100.000,00
530	Sport	91,58	6.000,00	8.508,40	27.942,02	42.542,00	42.542,00	-	-	42.542,00	-	42.542,00		42.542,00
541	Oudheidkunde/musea	42.326,75	44.426,90	27.038,20	22.599,15	136.391,00	136.391,00	1.200,00	1.200,00	136.391,00	-	136.391,00		136.391,00
560	Maatschappelijke leefbaarheid en openlucht recreatie	97.262,33	192.584,00	117.909,20	217.290,47	625.046,00	589.546,00	35.500,00	16.000,00	605.546,00	19.500,00	625.046,00		625.046,00
580	Overige cultuur en recreatie	30.106,78	108.857,93	44.444,00	66.811,29	250.220,00	222.220,00	28.000,00	-	222.220,00	28.000,00	250.220,00		250.220,00
600	Algemeen Beheer Sociale Voorzieningen en Maatschappelijk Werk	6.089,51	18.639,21	37.211,20	145.516,08	207.456,00	186.056,00	21.400,00	-	186.056,00	21.400,00	207.456,00		207.456,00
610	Bijstandsverlening	208.778,73	377.171,89	38.000,00	83.349,38	707.300,00	190.000,00	517.300,00	40.000,00	230.000,00	477.300,00	707.300,00		707.300,00
611	Werkgelegenheid (Employment Opportunities)	102.584,39	129.551,49	94.400,00	273.064,12	599.600,00	472.000,00	127.600,00	48.100,00	520.100,00	79.500,00	599.600,00		599.600,00
620	Maatschappelijke begeleiding en advies	228.626,13	152.084,25	15.000,00	32.214,62	427.925,00	75.000,00	352.925,00	196.825,00	271.825,00	156.100,00	427.925,00		427.925,00
630	Sociaal cultureel werk en jeugd- en jongerenwerk	273.150,22	131.065,66	40.939,80	141.548,32	586.704,00	204.699,00	382.005,00	173.705,00	378.404,00	208.300,00	586.704,00		586.704,00
640	Bejaardenorden	-	-	-	-	-	-	-	-	-	-	-		-
650	Kinderdagopvang	207.576,74	212.521,55	81.023,60	144.496,11	645.618,00	405.118,00	240.500,00	114.900,00	520.018,00	125.600,00	645.618,00		645.618,00
700	Volksgezondheid	174.736,25	159.828,38	1.622,40	345.068,97	681.256,00	8.112,00	673.144,00	641.344,00	649.456,00	31.800,00	681.256,00		681.256,00
710	Preventieve en curatieve gezondheid	90.009,71	124.230,12	13.200,00	137.338,17	364.778,00	66.000,00	298.778,00	245.978,00	311.978,00	52.800,00	364.778,00		364.778,00
721	Reiniging	600.737,43	769.302,19	415.179,80	513.579,58	2.298.799,00	2.075.899,00	222.900,00	205.500,00	2.281.399,00	17.400,00	2.298.799,00		2.298.799,00
723	Milieu en Natuurbeheer (Environment and Nature Management)	260.573,62	150.428,35	40.600,00	1.018.398,03	1.470.000,00	203.000,00	1.267.000,00	1.267.000,00	1.470.000,00	-	1.470.000,00		1.470.000,00
724	Lijkbezorging	1.062,99	1.062,99	1.248,00	2.866,02	6.240,00	6.240,00	-	-	6.240,00	-	6.240,00		6.240,00
725	Overige openbare hygiene	49.537,77	72.494,16	78.385,40	191.509,67	391.927,00	391.927,00	-	-	391.927,00	-	391.927,00		391.927,00
822	Woningexploitatie/woningbouw	25.500,00	25.500,00	32.200,00	77.800,00	161.000,00	161.000,00	-	-	161.000,00	-	161.000,00		161.000,00
910	Reserves en voorzieningen	-	-	-	-	-	-	-	-	-	-	-		-
920	Belastingen	8.736,00	-	15.000,00	51.264,00	75.000,00	75.000,00	-	-	75.000,00	-	75.000,00		75.000,00
922	Algemene uitgaven en inkomsten	109.895,14	9.196,26	46.909,40	723.333,20	889.334,00	234.547,00	654.787,00	88.325,00	322.872,00	566.462,00	889.334,00		889.334,00
992	Saldo gewone dienst (batig saldo)	-	-	-	-	-	-	-	-	-	-	-		-
	TOTAAL LASTEN	5.547.634	18.093.188	3.516.307	9.312.875	36.470.004	17.581.534	18.888.470	3.743.752	21.325.286	15.144.718	36.470.004	0	36.470.004
	TOTAAL BATEN	5.684.157	19.627.565	3.456.407	7.701.875	36.470.004	17.581.534	-18.888.470	3.743.752	21.325.286	15.144.718	36.470.004	0	36.470.004
	SALDO GD	136.523	1.534.377	-59.900	-1.611.000	0	0	0	0	0	0	0	0	0

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8. OVERVIEW OF INCOME

Functie	Omschrijving	Realisatie/ prognose baten					goedgekeurde begroting jaar 2023 (in USD)	Verschil	Begrotingswijzigingen 2023					
		1e kwartaal	2e kwartaal	3e kwartaal	4e kwartaal	prognose Totaal			1e BW	nieuwe stand incl 1e BW	2e BW	nieuwe stand incl 2e BW	3e BW	nieuwe stand incl 3e BW
001	Bestuursorganen	23.850,00	7.950,00	-	22.150,00	53.950,00	-	(53.950,00)	46.000,00	46.000,00	7.950,00	53.950,00	-	53.950,00
002	Bestuursapparaat	203.421,81	483.825,30	17.200,00	(115.747,11)	588.700,00	86.000,00	(502.700,00)	126.200,00	212.200,00	376.500,00	588.700,00	-	588.700,00
003	Bevolking, burgerlijke stand en militaire zaken	31.450,61	32.821,69	5.860,00	3.467,70	73.600,00	29.300,00	(44.300,00)	21.200,00	50.500,00	23.100,00	73.600,00	-	73.600,00
130	Rampenbestrijding	15.948,59	4.090,66	-	60,75	20.100,00	-	(20.100,00)	16.000,00	16.000,00	4.100,00	20.100,00	-	20.100,00
140	Open orde en Veiligheid	3.040,51	19.051,60	-	107,89	22.200,00	-	(22.200,00)	3.100,00	3.100,00	19.100,00	22.200,00	-	22.200,00
210	Wegen straten en pleinen	23.151,78	34.061,80	-	886,42	58.100,00	-	(58.100,00)	24.000,00	24.000,00	34.100,00	58.100,00	-	58.100,00
211	Verkeersmaatregelen te land	3.846,00	3.400,00	3.400,00	6.354,00	17.000,00	17.000,00	-	-	17.000,00	-	17.000,00	-	17.000,00
220	Zeehaven	203.584,73	580.806,68	22.000,00	96.508,59	902.900,00	110.000,00	(792.900,00)	252.800,00	362.800,00	540.100,00	902.900,00	-	902.900,00
230	Luchthaven	41.264,68	88.714,97	35.000,00	74.720,35	239.700,00	175.000,00	(64.700,00)	40.000,00	215.000,00	24.700,00	239.700,00	-	239.700,00
300	Economische Zaken	38.208,14	97.033,48	50.000,00	121.458,38	306.700,00	250.000,00	(56.700,00)	15.100,00	265.100,00	41.600,00	306.700,00	-	306.700,00
310	Handel en Industrie	150.988,68	11.500.938,60	4.300,00	(4.827,28)	11.651.400,00	86.000,00	(11.565.400,00)	67.000,00	153.000,00	11.498.400,00	11.651.400,00	-	11.651.400,00
341	Agrarische zaken, jacht en visserij	16.151,36	29.987,01	2.000,00	8.061,63	56.200,00	10.000,00	(46.200,00)	21.000,00	31.000,00	25.200,00	56.200,00	-	56.200,00
411	Bijzonder voorbereidend onderwijs	-	-	-	-	-	-	-	-	-	-	-	-	-
480	Gemeenschappelijke uitgaven/inkomsten onderwijs	68.844,50	121.120,60	1.000,00	67.134,90	258.100,00	5.000,00	(253.100,00)	66.000,00	71.000,00	187.100,00	258.100,00	-	258.100,00
510	Openbaar Bibliotheekwerk	-	-	-	-	-	-	-	-	-	-	-	-	-
530	Sport	-	-	-	-	-	-	-	-	-	-	-	-	-
541	Oudheidkunde/musea	-	-	-	-	-	-	-	-	-	-	-	-	-
560	Maatschappelijke leefbaarheid en openlucht recreatie	18.000,00	917,50	-	(1.917,50)	17.000,00	-	(17.000,00)	16.000,00	16.000,00	1.000,00	17.000,00	-	17.000,00
580	Overige cultuur en recreatie	425,25	-	-	(425,25)	-	-	-	-	-	-	-	-	-
600	Algemeen Beheer Sociale Voorzieningen en Maatschappelijk Werk	3.900,00	21.046,68	-	(3.546,68)	21.400,00	-	(21.400,00)	-	-	21.400,00	21.400,00	-	21.400,00
610	Bijstandsverlening	19.713,15	457.188,96	-	20.397,89	497.300,00	-	(497.300,00)	40.000,00	40.000,00	457.300,00	497.300,00	-	497.300,00
611	Werkgelegenheid (Employment Opportunities)	48.084,39	79.476,49	-	39,12	127.600,00	-	(127.600,00)	48.100,00	48.100,00	79.500,00	127.600,00	-	127.600,00
620	Maatschappelijke begeleiding en advies	181.423,78	172.011,36	-	(810,14)	352.625,00	-	(352.625,00)	196.825,00	196.825,00	155.800,00	352.625,00	-	352.625,00
630	Sociaal cultureel werk en jeugd- en jongerenwerk	105.316,40	191.406,63	-	85.581,97	382.305,00	-	(382.305,00)	173.705,00	173.705,00	208.600,00	382.305,00	-	382.305,00
640	Bejaardenoorden	-	-	-	-	-	-	-	-	-	-	-	-	-
650	Kinderdagopvang	128.643,09	147.534,01	20.400,00	45.922,90	342.500,00	102.000,00	(240.500,00)	114.900,00	216.900,00	125.600,00	342.500,00	-	342.500,00
700	Volksgezondheid	65.691,65	37.957,83	-	(8.849,48)	94.800,00	-	(94.800,00)	63.000,00	63.000,00	31.800,00	94.800,00	-	94.800,00
710	Preventieve en curatieve gezondheid	38.776,83	52.710,44	-	312,73	91.800,00	-	(91.800,00)	39.000,00	39.000,00	52.800,00	91.800,00	-	91.800,00
721	Reiniging	15.111,13	68.905,39	28.400,00	39.483,48	151.900,00	142.000,00	(9.900,00)	2.500,00	144.500,00	7.400,00	151.900,00	-	151.900,00
723	Milieu en Natuurbeheer (Environment and Nature Management)	-	-	-	-	-	-	-	-	-	-	-	-	-
724	Lijkbezorging	-	-	-	-	-	-	-	-	-	-	-	-	-
725	Overige openbare hygiene	402,00	280,00	300,00	518,00	1.500,00	1.500,00	-	-	1.500,00	1.500,00	1.500,00	-	1.500,00
822	Woningexploitatie/woningbouw	-	2.000,00	2.000,00	6.000,00	10.000,00	10.000,00	-	-	10.000,00	10.000,00	10.000,00	-	10.000,00
910	Reserves en voorzieningen	-	1.470.000,00	13.813,60	324.254,40	1.808.068,00	69.068,00	(1.739.000,00)	1.470.000,00	1.539.068,00	269.000,00	1.808.068,00	-	1.808.068,00
920	Belastingen	168.224,59	53.805,34	24.000,00	108.970,07	355.000,00	355.000,00	-	-	355.000,00	355.000,00	355.000,00	-	355.000,00
922	Algemene uitgaven en inkomsten	4.066.693,41	3.868.522,00	3.226.733,20	6.805.607,39	17.967.556,00	16.133.666,00	(1.833.890,00)	881.322,00	17.014.988,00	952.568,00	17.967.556,00	-	17.967.556,00
	TOTAAL BATEN	5.684.157	19.627.565	3.456.407	7.701.875	36.470.004	17.581.534	-18.888.470	3.743.752	21.325.286	15.144.718	36.470.004	0	36.470.004
	TOTAAL LASTEN	5.547.634	18.093.188	3.516.307	9.312.875	36.470.004	17.581.534	18.888.470	3.743.752	21.325.286	15.144.718	36.470.004	0	36.470.004
	SALDO GD	136.523	1.534.377	-59.900	-1.611.000	0	0	0	0	0	0	0	0	0

9. OVERVIEW OF PERSONNEL

Saba 2023 **Uitvoeringsrapportage: Personeel**

Toelichting
 De BBV BES, artikel 20, lid e vereist dat de toelichting op de baten en lasten in ieder geval een overzicht personeel bevat.
 Hierin wordt vermeld het aantal personeelsleden in fte en de salarislasten.
 De personeelslasten- exclusief externe inhuur- maken een belangrijk deel uit (ruim 50%) van de totale begroting van het openbaar lichaam Saba.

FTE's									
In goedgekeurde begroting 2023	In dienst op de laatste dag van het 1e kwartaal 2023	(1e kwartaal 2023)	In dienst op de laatste dag van het 2e kwartaal 2023	(2e kwartaal 2023)	In dienst op de laatste dag van het 3e kwartaal 2023	(3e kwartaal 2023)	In dienst op de laatste dag van het 4e kwartaal 2023	(4e kwartaal 2023)	opmerking / toelichting:
211	180	180	193	193		-		-	PM Saba

Personeelsbudget aantal FTE's in dienst van het OL									
In meest recente begroting 2023	Lasten 1e kwartaal	Lasten cumulatief	Lasten 2e kwartaal	Lasten cumulatief	Lasten 3e kwartaal	Lasten cumulatief	Lasten 4e kwartaal	Lasten cumulatief	opmerking / toelichting:
	2.315.623	2.315.623	2.815.660	5.131.283		5.131.283	-	5.131.283	PM Saba

Aantal FTE's externe inhuur									
In goedgekeurde begroting 2023	In dienst op de laatste dag van het 1e kwartaal	(1e kwartaal 2023)	In dienst op de laatste dag van het 2e kwartaal	(2e kwartaal 2023)	In dienst op de laatste dag van het 3e kwartaal	(3e kwartaal 2023)	In dienst op de laatste dag van het 4e kwartaal	(4e kwartaal 2023)	opmerking / toelichting:
	35		42						PM Saba

Salarislasten externe inhuur									
In meest recente begroting 2023	Lasten 1e kwartaal	Lasten cumulatief	Lasten 2e kwartaal	Lasten cumulatief	Lasten 3e kwartaal	Lasten cumulatief	Lasten 4e kwartaal	Lasten cumulatief	opmerking / toelichting:
-	-	-	PM Saba	-	PM Saba	-	PM Saba	-	PM Saba

10. OVERVIEW SPECIAL PURPOSE GRANT SALARY COSTS

Main Function	Function	Total Salary Costs paid via Special Purpose Grants
0 - Algemeen bestuur		60.358
	002 - Bestuursapparaat	37.655
	003 - Census	22.704
2 - Verkeer, vervoer en waterstaat		42.452
	220 - Haven	42.452
6 - Sociale voorzieningen en maatschappelijke dienstverlening		224.257
	600 - Sociale Zaken	17.639
	620 - Maatschappelijke begeleiding en advies	105.973
	630 - Soc.cult.werk jeugd en jongerenwerk	29.493
	650 - Dagverblijf	71.152
TOTAL		327.067,39
Total Salary Expenditure Q2 - 2023		2.604.330
Salaries paid via the Free Allowance		2.277.262,21

11. OVERVIEW PROJECT FUNDING

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

no	name	Opening Balance	Received during the year	Payments for investments	Payments for expenses	Total payments during the year	Closing balance
	Description	42.469.890,34	4.175.225,70	276.024,93	15.484.584,24	15.760.609,17	30.884.506,87
1	Publieke Gezondheid # 1	162.731,30	-	-	-	-	162.731,30
4	Economische Ontwikkeling	14.561,40	-	-	-	-	14.561,40
10	Donner gelden (Taak 1314)	43.747,00	-	-	10.282,04	10.282,04	33.464,96
11	SKJ (Taak 1315)	-	253.091,00	-	253.091,00	253.091,00	-
13	Armoedebestreding- Disposal Project Poverty & Youth Unemployment (Taak 17)	7.123,00	-	-	-	-	7.123,00
15	Bijdrageverlening inzake artikel 2 lid 1 Kostenbesluit Veiligheidswet BES # 20 (Disaster Management)	61.599,42	-	-	20.039,25	20.039,25	41.560,17
28	Public (Social) Assistance	-0,00	-	-	-	-	-0,00
31	Financial Compensation for Land owners (Airport)	19.910,00	-	-	-	-	19.910,00
34	OCW Funds - Purchase Land for Schools (Brede School)	299.887,98	-	-	378,20	378,20	299.509,78
44	Wetgevensjurist	16.978,68	-	-	-	-	16.978,68
51	Ondersteuning Burgerzaken	96.876,68	-	-	-	-	96.876,68
54	Verdrag handicap Saba	3.313,00	-	-	-	-	3.313,00
61	10th EDF - Social Housing OYOHF	137.203,79	-	-	175.948,10	175.948,10	-38.744,31
63	Subsidieverlening Inzake Drinkwatervoorziening Saba	9.935,12	-	-	56.676,56	56.676,56	-46.741,44
69	Agriculture (1 Mil) Regio Envelope	-956,15	-	-	32.999,99	32.999,99	-33.956,14
71	Integrale Projecten 2018	-0,00	-	-	-	-	-0,00
77	Covenant Onderwijshuisvesting Saba (OCW)	544.332,08	-	276.024,93	213.549,18	489.574,11	54.757,97
79	Project Coordinator Saba Package	-	-	-	-	-	-
80	Infrastructure Maintenance 2019	-	-	-	-	-	-
81	Bijzondere uitkering Plastic producten voor eenmalig gebruik	6.686,25	-	-	-	-	6.686,25
82	Intergrale Projecten 2019	36.167,25	-	-	8.553,42	8.553,42	27.613,83
83	De pilot integraal beveiligingsplan	51.352,11	-	-	22.092,11	22.092,11	29.260,00
84	Regio Envelop Harbor	13.830.947,60	-	-	-	-	13.830.947,60
85	Geneeskundige Hulpverlening bij Rampen en crises in Caribisch Nederland "GHOR"	45.884,47	12.480,00	-	10.000,00	10.000,00	48.364,47
86	Uitbreiding Capaciteit Financial (Good Governance Deel 2)	429.090,60	-	-	-	-	429.090,60
87	Good Governance 2019	450.389,54	-	-	114.817,78	114.817,78	335.571,76
89	Three steps (Social Domain)	-	-	-	-	-	-
90	Verhuursubsidie	118.565,00	71.230,00	-	95.000,00	95.000,00	94.795,00
91	Opstartbudget geiten aanpak Saba	-	-	-	-	-	-
92	Infrastructure Maintenance 2020-2021	401.446,06	-	-	110.767,75	110.767,75	290.678,31
93	BES 4 Kids 2020	-	-	-	-	-	-
94	Huiselijk Geweld 2020	138.153,25	-	-	92.359,49	92.359,49	45.793,76
95	Hulp in de Huishouding Saba 2020	22.295,92	-	-	-	-	22.295,92
96	Aanpak loslopende geiten Saba voor 2020-2021 (1e jaar)	-100.402,27	-	-	-	-	-100.402,27
97	Alleen jij bepaalt wie je bent 2020	-	-	-	-	-	-
100	Voedselhulp Saba	-	-	-	-	-	-
101	Saba voor showcase infrastructuur	3.401.154,40	-	-	156.755,24	156.755,24	3.244.399,16
102	Fricie Budget Saba	559.015,52	-	-	122.256,05	122.256,05	436.759,47
103	Pilot Ferry Services	955.900,00	-	-	25.029,89	25.029,89	930.870,11
104	Ondersteuning beheer Natuurparken	321.675,00	-	-	-	-	321.675,00
105	Bijdrage verbetering Financieel beheer	305.722,68	-	-	44.694,30	44.694,30	261.028,38
106	Legal Desk Saba	-50.507,28	124.528,26	-	68.658,33	68.658,33	5.362,65

2nd Quarter Implementation Report & Budget Amendment 2023 – Public Entity Saba

no	name	Opening Balance	Received during the year	Payments for investments	Payments for expenses	Total payments during the year	Closing balance
	Description	42.469.890,34	4.175.225,70	276.024,93	15.484.584,24	15.760.609,17	30.884.506,87
107	Huisvesting BES(t) 4 Kids	177.660,00	199.980,00	-	-	-	377.640,00
108	Expertise en Financiële Ondersteuning Saba (social domain)	-	-	-	-	-	-
109	BES (t) 4 Kids 2021	-0,00	-	-	-	-	-0,00
110	VWS Assistance to Saba 2021	194.457,49	-	-	156.119,56	156.119,56	38.337,93
111	Bijdrage Flexpool	99.920,00	203.960,00	-	-	-	303.880,00
112	Bijzondere Uitkering Corona Steunpakketten	92.414,78	-	-	-	-	92.414,78
113	Toekenning Bijdrage Particuliere Huur	119.746,25	-	-	86.395,00	86.395,00	33.351,25
114	Zorgbonus	17.976,10	-	-	-	-	17.976,10
115	Good Governance 2022	402.156,56	-	-	266.669,95	266.669,95	135.486,61
116	Tijdelijke subsidieregeling financiering kinderopvang Caribisch Nederland(UVB)	-22.795,65	92.004,44	-	43.362,01	43.362,01	25.846,78
117	Alleen jij bepaalt wie je bent, 2021-2022 (BYOI)	26.588,98	-	-	17.345,56	17.345,56	9.243,42
118	BES(t)4Kids 2022	1.084.842,10	-	-	401.523,83	401.523,83	683.318,27
119	Kamp Funds- Infra Meat processing facility	-	-	-	-	-	-
120	Aanpak loslopende geiten Saba voor 2020-2021 (2de jaar)	-0,00	-	-	-	-	-0,00
122	VWS aan Saba 2022	152.440,56	-	-	72.994,99	72.994,99	79.445,57
123	Subsidy for drinking water in connection with .m. Covid-19	155.889,50	-	-	-	-	155.889,50
124	Infrastructural Maintenance 2022-2026	3.666.643,02	-	-	91.629,58	91.629,58	3.575.013,44
125	Energy Subsidy Low Income Subsidy	-	219.365,00	-	219.365,00	219.365,00	-
126	Support Cultural Organisation Saba	5.631,00	-	-	-	-	5.631,00
127	Tijdelijke Impuls Schoolmaaltijden OLS	52.980,00	-	-	-	-	52.980,00
128	Tourism Master Plan Saba	39.980,00	-	-	-	-	39.980,00
129	Investering in Elektriciteitsproductie	11.388.547,28	-	-	11.388.547,28	11.388.547,28	-
130	Bijzondere Uitkering Aanpak Energiearmoede Saba	378.955,36	-	-	104.823,96	104.823,96	274.131,40
131	Covid 19 2023	-	99.980,00	-	1.079,62	1.079,62	98.900,38
132	SZW 2023	754.955,00	-	-	127.560,88	127.560,88	627.394,12
133	VWS 2023	-	1.389.122,00	-	782.938,53	782.938,53	606.183,47
134	Wegwerken Achterstanden Sportsaccommodaties	1.304.974,00	-	-	90.279,81	90.279,81	1.214.694,19
135	Alleen jij bepaalt wie je bent, 2022-2024 (BYOI)	35.148,62	-	-	-	-	35.148,62
136	BES(t) 4 Kids 2023	-	455.455,00	-	-	-	455.455,00
137	Bijdrage OCW Koningspelen 2023	-	850,00	-	-	-	850,00
138	Subsidieverlening inzake Investerings Watervoorziening	-	1.053.180,00	-	-	-	1.053.180,00

Cont. table overview for advanced project funding (vooruitontvangen bedragen – 11130)

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

no	name	Opening Balance	Received during the year	Payments for investments	Payments for expenses	Total payments during the year	Closing balance
		\$19.165.574,39	\$0,00	\$65.000,00	\$597.561,66	\$662.561,66	\$18.503.012,73
4	Herstel Saba na Orkaan Irma - 2 mil (Knops Fonds)	\$2.035,64	\$0,00	\$0,00	\$0,00	\$0,00	\$2.035,64
8	Recovery Funds 'Harbor'	\$19.273.467,48	\$0,00	\$65.000,00	\$584.907,98	\$649.907,98	\$18.623.559,50
9	Recovery Funds 'Airport'	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00
11	Recovery Funds 'Nature'	\$55.999,27	\$0,00	\$0,00	\$12.653,68	\$12.653,68	\$43.345,59
12	Recovery Funds 'Waste Management'	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00
13	Recovery Funds 'School'	-\$165.928,00	\$0,00	\$0,00	\$0,00	\$0,00	-\$165.928,00

12. OVERVIEWS ECONOMIC CATEGORIES

Expenditure				
Function	Realization 2022	Budget 2023	Realization 2023	Balance
0.0 Niet in te delen inkomsten/uitgaven	18.635,27	124.617,00	-	124.617,00
1.0 Salarissen en sociale lasten	10.439.107,47	10.279.355,00	5.160.415,51	5.118.939,49
2.0 Rente en afschrijvingen	365.919,27	423.092,00	-	423.092,00
3.1 Energie	422.742,02	384.500,00	162.537,91	221.962,09
3.2 Huren en pachten	674,16	23.000,00	15.278,82	7.721,18
3.3. Duurzame goederen	44.649,32	45.000,00	42.986,77	2.013,23
3.4 Overige goederen en diensten	5.327.519,92	4.637.925,00	2.812.785,31	1.825.139,69
4.1 Overdrachten	5.869.254,24	-	14.047.531,81	(14.047.531,81)
4.2 Overige inkomensoverdrachten	6.776.713,89	1.664.045,00	1.399.356,52	264.688,48
Saldo Lasten	29.265.215,56	17.581.534,00	23.640.892,65	(6.059.358,65)

Income				
Functie	Realization 2022	Budget 2023	Realization 2023	Balance
1.0 Salarissen en sociale lasten	(1.436,78)	-	-	-
2.0 Rente en afschrijvingen	(10.213,96)	(12.000,00)	(10.000,00)	(2.000,00)
3.2 Huren en pachten	(86.715,27)	(84.000,00)	(42.108,68)	(41.891,32)
3.4 Overige goederen en diensten	(1.136.895,91)	(939.800,00)	(497.380,63)	(442.419,37)
4.0 Belastingopbrengsten	(307.567,35)	(355.000,00)	(222.029,93)	(132.970,07)
4.1 Overdrachten	(28.140.851,12)	(16.121.666,00)	(23.069.352,84)	6.947.686,84
4.2 Overige inkomensoverdrachten	(553.708,78)	(69.068,00)	(1.470.850,00)	1.401.782,00
Saldo Baten	(30.237.389,17)	(17.581.534,00)	(25.311.722,08)	7.730.188,08

Saldo				
Function	Realization 2022	Budget 2023	Realization 2023	Balance
0.0 Niet in te delen inkomsten/uitgaven	17.198,49	124.617,00	-	124.617,00
1.0 Salarissen en sociale lasten	10.439.107,47	10.279.355,00	5.160.415,51	5.118.939,49
2.0 Rente en afschrijvingen	355.705,31	411.092,00	(10.000,00)	421.092,00
3.1 Energie	422.742,02	384.500,00	162.537,91	221.962,09
3.2 Huren en pachten	(86.041,11)	(61.000,00)	(26.829,86)	(34.170,14)
3.3. Duurzame goederen	44.649,32	45.000,00	42.986,77	2.013,23
3.4 Overige goederen en diensten	4.190.624,01	3.698.125,00	2.315.404,68	1.382.720,32
4.0 Belastingopbrengsten	(307.567,35)	(355.000,00)	(222.029,93)	(132.970,07)
4.1 Overdrachten	(22.271.596,88)	(16.121.666,00)	(9.021.821,03)	(7.099.844,97)
4.2 Overige inkomensoverdrachten	6.223.005,11	1.594.977,00	(71.493,48)	1.666.470,48
Saldo Lasten	(972.173,61)	-	(1.670.829,43)	1.670.829,43

PART 2: SECOND BUDGET AMENDMENT 2023 – PUBLIC ENTITY SABA



1. INTRODUCTION

In this part of the document, you will find the explanations to the second budget amendment. For the second budget amendment the most significant changes are related to the special purpose grant funds. You will find the following in the accompanying chapters:

1. Introduction
2. Explanation and Table Overview of the Total Budget Amendment
3. Explanation and Table Overview of Total Special Purpose Grants
 - a) Explanations and Table Overview for Advanced Project Funding (Vooruitontvangen Bedragen - 11130)
 - b) Explanations and Table Overview of Special Purpose Grants due to Hurricane Damages (Vooruitontvangen Bedragen Wegens Orkaanschade - 11135)
4. Explanations and Overview of Regular Budgetary Changes

2. EXPLANATIONS & TABLE OVERVIEW OF THE TOTAL BUDGET AMENDMENT

The below budget amendment provides the realized income and expense paid via the special purpose grants for the 2nd quarter 2023, as well as, realized and intended income and expenses related to the regular budget for the coming period.

TABLE OVERVIEW TOTAL BUDGET AMENDMENT

	Total Budget Amendment	Lasten	Baten
Special Purpose Grants 11130		13.466.950	13.466.950
Special Purpose Grants 11135		456.200	456.200
Regular Budgetary Changes		1.221.568	1.221.568
Grand Total		15.144.718	15.144.718

The grand total of the budget amendment is US\$ 15.144.718. Of this amount, US\$ 13.923.150 is related to the special purpose grants and US\$ 1.221.568 is related to regular budgetary expenditure.

3. EXPLANATION & TABLE OVERVIEW OF THE TOTAL BUDGET AMENDMENT FOR THE SPECIAL PURPOSE GRANTS

Special purpose grants are funds received separately from the free allowance for specific or earmarked purposes. These funds are added to the budget by the quarterly budget amendments. You can refer to chapter 11 in part one of this document for an overview of the special purpose grants. All amendments related to these special purpose grants are adjusted in both expense and revenue, therefore are budget neutral, meaning that these project costs do not affect the regular island budget. The tables provide an overview of the realized cost of the special purpose grants for the period April through June 2023.

TABLE OVERVIEW TOTAL AMENDMENT RELATED TO SPECIAL PURPOSE GRANT FUNDING (11130/11135)

	Special Purpose Grants	Lasten	Baten
Special Purpose Grants 11130		13.466.950	13.466.950
Special Purpose Grants 11135		456.200	456.200
Grand Total Special Purpose Grants		13.923.150	13.923.150

The total of the budgetary changes for special purpose grants is US\$13.923.150. Of this US\$ 13.466.950 relates to the regular special purpose grants (11130), whereas US\$ 456.200 relates to special funding received for recovery after the 2017 hurricane. Below we will explain the various budgetary changes related to the realized expenses in the 2nd quarter for these special purpose grants.

**ADVANCED PROJECT FUNDING - VOORUITONTVANGEN BEDRAGEN (11130) US\$
13.466.950**

MAIN FUNCTION 0 – US\$ 383.650

FUNCTIONS 001/002/003

- The budget of general management, communication and policy and census have been modified to account for salary expenses incurred during the second quarter, which are funded through special purpose grants. Adjustments have been made to the legal budget to cover service costs related to the legal desk. Furthermore, various budgets have been modified to include training and development expenses, which will be covered by the good governance funds.

MAIN FUNCTION 1 – US\$ 23.200

FUNCTION 130/140

- Modifications have been made to these budgets to cover travel expenses related to disaster management, as well as research costs associated with a security plan within the area of public safety. This will be covered by the disaster management funds and the ‘pilot integraal beveiligingsplan’ funds.

MAIN FUNCTION 2 – US\$ 174.400

FUNCTIONS 210/220/230

- Modifications have been made to the budget of the public works department to account for infrastructure-related expenses within the construction division and various construction projects during the second quarter. These projects include the Giles Quarter Road project, road repairs at the airport, and the removal of hazardous potholes across the island. The harbor budget has been adjusted to cover infrastructural costs associated with the construction of a new container waiting area. Furthermore, the airport budget has been modified to include upgrades for airport signage. These expenses are covered through a structural grant dedicated to infrastructural maintenance.
- Additionally, the harbor budget has been adjusted to accommodate expenses related to the resurfacing of the pier, which are funded by the showcase infrastructure grant.

MAIN FUNCTION 3 – US\$ 11.557.400

FUNCTIONS 300/310/341

- Adjustments have been made to the water management budget to account for the price lowering subsidy for RO-water to households which are covered by the structural subsidy grant.
- The economic affairs budget has been revised to include costs pertaining to the 10th European Development Fund (EDF) for social housing.
- The agriculture budget has been adjusted to accommodate the Rendezvous Greenhouse project, which is funded through the Regio Envelop specifically allocated for agricultural initiatives.
- Significant modifications have been made to the economic affairs budget to release funds to Saba Electric Company (SEC) in the amount of US\$ 11.388.600 which is related to the third phase of the renewable energy project.

MAIN FUNCTION 4 – US\$ 187.100

FUNCTION 480

- Adjustments have been made to the budget to accommodate the costs of the Saba Reach Foundation (SRF) Replay Program, which is funded through the special purpose grant known as 'Sociale Kanstrajecten Jongeren' (SKJ).
- A correction has been made to resolve the previously incorrect booking of costs related to the new school building project. These costs are now recorded as investments covered by special grants under investment # 170.

MAIN FUNCTION 5 – US\$ 1.000

FUNCTION 560

- The tourism budget has been adjusted to incorporate the expenses associated with the visit by the Makana Team, which are covered by the funds designated for Pilot Ferry Services.

MAIN FUNCTION 6 – US\$ 1.048.200

FUNCTION 600/610/611/620/630/650

- The budgets for the Community Development Department have been increased to account for salary and work budget costs during the second quarter. These adjustments pertain to social work, domestic violence and child abuse, as well as the BES(t) 4 Kids program.
- The budget for the Laura Linzey Day Care Center has been increased to cover salary costs and work budget expenses for the second quarter. These funds are received from the BES(t) 4 Kids funds and the UVB subsidy funds.
- Adjustments have been made to cover the expenses associated with the purchase of energy-saving appliances. This funding is provided through the special grant known as 'Bijzondere Uitkering Aanpak Energiearmoede' (Special Grant for Combating Energy Poverty).
- Modifications have been made to allocate funds to the Saba Electric Company (SEC) as part of the subsidy for electricity provided to low-income households. This funding is provided through the special grant known as 'Energy Subsidy Low Income Subsidy'.

MAIN FUNCTION 7 – US\$ 92.000

FUNCTIONS 700/710/721

- Adjustments have been made to the public health budget to incorporate costs associated with sports and exercise initiatives, as well as renovation expenses for Juliana's Sports Field. The sports and prevention budget has also been modified to include various activities and travel costs, which are funded through the special grant program called 'Alleen Jij Bepaalt Wie Je Bent' (Be Your Own Icon).
- Amendments have been implemented in the waste management budget to account for travel expenses, which are covered by the good governance funds.

SPECIAL PURPOSE GRANTS DUE TO HURRICANE DAMAGES (11135) US\$ 456.200

MAIN FUNCTION 0 – US\$ 23.900

FUNCTION 002

- The budget is increased by salary costs related to the harbor projects. This is covered via the Harbor Recovery Funds.

MAIN FUNCTION 2 – US\$ 424.500

FUNCTIONS 220

- The budget is increased mainly for costs related to the New Harbor and salary costs related to the harbor projects. This is covered via the Harbor Recovery Funds.

MAIN FUNCTION 3 – US\$ 7.800

FUNCTION 341

- The budget is increased by salary costs related to Zion's Hill farm. This is covered via the Nature Recovery Funds.

4. EXPLANATIONS & OVERVIEW OF REGULAR BUDGETARY CHANGES

There is a significant number of adjustments made to the regular budgets in the 2nd quarter due to price inflation and additional costs. The total budgetary changes for the regular budgets are US\$ 1.221.568. This includes various adjustments to both income and expenses.

EXPENSE

MAIN FUNCTION 0 – US\$ 261.652

FUNCTION 001/002

- The budget of the island council has been revised to account for increased travel expenses resulting from the acting Island Registrar accompanying them on multiple occasions for legal advice, as requested by the council. (US\$ 50.000)
- Adjustments have been made to the budget of general management, communication, and policy to cover the salary costs associated with the interim island secretary. (US\$ 80.000)
- The budget of the finance department has been modified to include additional expenses for travel, representation, and other items. In January, relocation expenses were incurred due to the recruitment of a new employee. Moreover, to enhance training, development, and team building initiatives, representation and other costs have been raised. (US\$ 15.000)
- The budget of the personnel affairs department has been revised to include an increase for representation and advice/consultancy services. The original budget did not account for the costs associated with a confidential advisor/life coach for the organization. (US\$ 17.000)
- Adjustments have been made to the budget of the ICT department to accommodate the increased costs of software and other related expenses. These adjustments are a result of the organization's digitalization efforts. (US\$ 57.000)
- The budget of the facility management has been modified to include additional expenses for office furniture and machine maintenance. (US\$ 40.000)
- The budget for the elections has been modified to include the additional funding that was received through the additional free allowance for the 2023 island council elections. (US\$ 2.652)

MAIN FUNCTION 1 – US\$ 29.954

FUNCTIONS 140

- The budget of the public safety department was adjusted to include the funding that was received through the additional free allowance for BOA capacity.

MAIN FUNCTION 2 – US\$ 15.000

FUNCTIONS 230

- The budget of the airport is adjusted for travel costs and machine maintenance.

MAIN FUNCTION 3 – US\$ 240.000

FUNCTION 310/341

2nd Quarter Implementation Report & Budget Amendment 2023 – Public Entity Saba

- The budget for economic affairs has undergone revisions to account for additional expenses. Initially, the budget included costs for a membership fee, but did not incorporate exchange rates. (US\$ 1.000)
- The agriculture budget has been increased to address the rising expenses associated with vehicle maintenance but also reflects a decrease in import duties and freight charges. (US\$ 2.000) Additionally, funds have been released from the reserves for the backyard farming (US\$ 30.000) and animal husbandry (US\$ 57.000) projects.
- The agriculture budget was also increased to release the reserve made from the 2022 surplus for food sustainability. (US\$ 150.000)

MAIN FUNCTION 4 – US\$ 32.000

FUNCTION 480

- Reserve funds have been allocated to address the maintenance expenses incurred by the schools.

MAIN FUNCTION 5 – US\$ 46.500

FUNCTION 560/580

- In response to the tourist bureau's request, we have reduced representation costs to allocate more funds towards information and promotion costs. (US\$ 2.500)
- In recognition of the increasing need to support and foster cultural activities and events, adjustments have been made to the culture budget to accommodate an enhanced allocation for donation expenses. (US\$ 28.000)
- The budget for tourism has also been increased to carry out a feasibility study for a zipline park on the island. (US\$ 18.500)

MAIN FUNCTION 6 – US\$ 20.000

FUNCTION 610

- Adjustments have been made to the budget for poverty assistance to accommodate the increased expenses.

MAIN FUNCTION 7 – US\$ 10.000

FUNCTION 721

- The waste management budget is adjusted to cover increased costs of import duties and freight charges.

MAIN FUNCTION 9 – US\$ 566.462

FUNCTION 922

- The budget for unforeseen costs has been increased to cover the regular budget adjustments for the 2nd quarter.

INCOME

MAIN FUNCTION 9 – US\$ 1.221.568

FUNCTION 910

- Based on the approval of the Annual Report and Financial Statements for 2022, adjustments have been made to increase the income allocated under reserves for backyard farming, animal husbandry, school maintenance and food sustainability. (US\$ 269.000)

FUNCTION 922

- The budget for the free allowance has been increased due to the Public Entity receiving additional funding under the free allowance for wage and price adjustments, the 2023 elections and extra BOA capacity. (US\$ 952.568)