

PUBLIC ENTITY OF SINT EUSTATIUS

4th IMPLEMENTATION REPORT 2019 Final

Adopted by the Central Government Commissioner on 17 March 2020



(Period January - December)

Oranjestad, 17 March 2020 His

Excellency Mr Knops,

Please find enclosed the 4th Implementation Report of the public entity of Sint Eustatius for 2019 .

Unfortunately, we were unable to complete the report within the set term of 31 January 2020. We are very grateful for the postponement granted until 15 March 2020.

The delay was caused by the fact that the public administration is not yet fully operational. A number of crucial “key positions” are still unfilled, which is evident from the figures causing a surplus in the salary item amounting to almost 700K.

Also, the further straightening up of the accounts which were neglected for some years contributed to the fact that we needed more time to prepare a realistic 4th Implementation progress report. Because the digitisation process of the accounting data turned out to be quite laborious, many figures from AFAS still had to be adjusted or allocated.

The implementation process will be completed by 1 April next and a start has been made on recruitment. As a result, we expect to be able to deliver the 1st Implementation Report for 2020 within the term set.

The regulations and resulting levying of taxes will be reviewed for 2021, resulting in further optimising the public entity's income.

Concurrently, the recovery process will be tightened up and the administration of the projects based on Special Grants will be rearranged.

We will make an effort to catch up on compiling the financial statements for 2017 and 2018, which we expect to complete in the first half of 2020. The compilation of the financial statements for 2019 is planned consecutively. This also means improvements for the budgetary process because the figures to be used will be more up-to-date. This will reduce the number of deviations from actual versus budget and enables the budget to be used as a control instrument again.

Preparations for the budget will start this month.

The developments outlined above will lead to a “normal” planning and control cycle.

The Assets Policy and Land Policy reports are in a draft stage and the set-up of the integral Management and Maintenance Plan for the non-current assets is subject of internal discussion. However, this requires a significant investment into straightening up the tangible fixed assets administration by inventories and solving valuation issues. The target date is 30 June 2020.

We request permission to reserve the positive result for the new government building. Yours

faithfully,

On behalf of the public entity Sint Eustatius

Mr M.L.A. van Rij,

Central Government Commissioner

**COMMENTS, ANALYSES AND OTHER EXPLANATORY NOTES
TO THE 4th IMPLEMENTATION REPORT - 2019
15 March 2020**

A1 Overall result for the year 2019

The local income of 2019, looks as follows.

4th Implementation Report OLE (public entity of Sint Eustatius) 2019 adopted

Statement of income and expenditure		2019	2019	2019	2019	2019
Description		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec after 1st BA	Jan - Dec i.r.t. Budget	Jan - Dec Difference i.r.t. after 1st BA
	USD	USD	USD	USD	USD	USD
Income						
80999	Grant for discretionary	11,300,527	11,212,740	11,073,468	87,787	227,059
81999	spending	514,142	572,349	717,239	(58,207)	(203,097)
892xx	Taxes	300,947	300,000	300,000	947	947
82999	Waste charges	365,223	196,457	177,464	168,766	187,759
83999	Property operations	452,349	460,000	453,889	(7,651)	(1,540)
84999	Airport	2,510,297	2,384,198	2,361,643	126,099	148,654
85999	Seaport Fees	81,094	98,514	93,065	(17,420)	(11,971)
86199	Permits	236,172	195,178	230,402	40,994	5,770
89XXX	MIKR contribution GCs and others	367,346	450,292	404,373	(82,946)	(37,028)
89XXX	Other revenue	95,632	155,834	105,985	(60,202)	(10,352)
	Other revenue					
		16,223,729	16,025,563	15,917,527	198,166	306,201
89XXX	Special grants 2019 and previous years	13,999,005				
	Total income (including special grants)	30,222,733	16,025,563	15,917,527	198,166	306,201
Expenditure						
40999	Staff costs	8,040,692	8,914,005	8,739,227	(873,313)	(698,535)
41999	Accommodation costs Operating	637,257	524,240	576,838	113,017	60,420
42999	costs	1,936,928	2,114,947	1,973,310	(178,019)	(36,383)
43999	Office costs	580,823	485,114	504,918	95,709	75,904
44999	Representation and communication costs	290,772	188,520	230,818	102,252	59,954
45999	Means of transport costs	190,843	154,316	200,544	36,527	(9,701)
47999	Depreciation charges	275,966	631,438	627,613	(355,472)	(351,647)
49999	General expenses	1,713,405	988,426	992,975	724,979	720,430
79999	Subsidies and financial contributions	1,560,564	1,848,958	1,835,442	(288,394)	(274,878)
99999	Other (financial) income and expenditure	121,307	15,598	33,252	105,709	88,056
.....	Contingent	160,000	160,000	160,000	-	-
	Total Expenditure (excluding special grants)	15,508,558	16,025,562	15,874,937	(517,005)	(366,380)
705xx	Special grants 2019 and previous years	13,999,005				
	Total Expenditure (including special grants)	29,507,562	16,025,562	15,874,937	(517,005)	(366,380)
	Credit/(Debit) Result (excluding special grants)	715,171	0	42,590	715,171	672,581
	Credit/(Debit) Result (including special grants)	715,171	0	42,590	715,171	672,581

(715,171)

Due to the backlog in the financial statements (2017 and 2018) as well as difficult to forecast external factors, it was complicated to prepare a sound budget. This explains a number of deviations in actual versus budget. The straightening up of the unrepresentative administration of income and expenditure has caused unexpected effects on the result.

The assessment of the financial result is undertaken with a certain degree of cautiousness because the audit of the financial statements for 2017 and 2018 is still ongoing and the audit for 2019 has yet to be started. A number of developments can be explained substantially.

The income for 2019 (excluding the effect of the special grants) amounted to USD 16,223,729 while the total expenditure amounted to USD 15,508,558. The result for 2019 is therefore USD 715,171. This is a special outcome. The expected deviation in income in relation to the expenditure until the 2nd quarter of 2019 was USD 571K. In the 3rd quarter of 2019, the annual result was estimated at USD 1.1 million.

The largest contribution to the result for 2019 was created by a windfall in saving on staff costs due to the outstanding vacancies (USD 456K), the extra payment from the MIKR towards the frictional costs in connection with the reorganisation and modernisation of the public administration (effect on 2019 USD 380K), and passing on the costs of the additional pension provisions for former employees to 2017 (USD 240K). On the other hand, the costs of the year-end bonuses were higher.

The tangible fixed assets straightening up action resulted in significantly lower depreciation charges. Also, the operating costs are lagging behind the periodical budget.

The general expenses are higher than budgeted (USD 720K). The insufficient debt collection method is the reason for deciding to make an additional contribution to the provision for doubtful debts amounting to USD 400K. The hiring of additional third-party support amounting to 150K was paid out of the regular budget.

The accommodation costs, office costs and representation costs combined are more than USD 196K above budget.

Finally, the income was higher than expected. The grant for discretionary spending has finally been adopted (more leeway than budgeted USD 227K), and extra income was occasionally derived from the activities of the cadastre from the sale of Statia Terminals in July 2019 (USD 180K).

USD 11.3 million (70%) of the USD 16.2 million income is for the contribution of the 'Grant for discretionary spending'. The other USD 4.9 million (30%) is from locally generated income.

Until the 4th quarter of 2019, costs amounting to USD 13,999,005 were allocated to the projects covered by special grants. These costs are covered for the same amount by the withdrawals from payments received in advance for special grants incorporated in the balance sheet. In accordance with Budget and Accountability Decree BES, the public entity of Sint Eustatius now records the expenditure on special grants through the Statement of Income and Expenditure. This expenditure is paid off every quarter with withdrawals from the balance sheet item in respect of special grants received in advance.

For the full year of 2019 a total amount of USD 38,695,123 was received by way of new special grants.

The repayment of the loan from the Ministry of Education, Culture and Science (USD 200,000 per year) was effected and set off correctly.

A2 Grant for discretionary spending

On 30 August 2019, the Minister finally adopted the Grant for discretionary spending 2019 at USD 11,300,059, including wage and price adjustments at USD 227,059. The full benefit was received in 2019.

A3 Financial position

The financial position is assessed with a certain degree of cautiousness. There are two reasons for this:

- a. The audit of the financial statements 2017 and 2018 is still ongoing and the audit for 2019 has yet to be started.
- b. There is still a considerable amount left on the balance sheet item: balance sheet items subject to question (USD 76K). This means that the problems found with the ERP implementation in 2019 are not yet completely resolved.

4th Implementation Report OLE (public entity of Sint Eustatius) 2019 adopted

Summary balance sheet public entity of Sint Eustatius	12/31/2016	12/31/2017	12/31/2018	12/31/2019
Assets	39,515,161	40,273,189	50,827,442	73,271,953
Tangible fixed assets	21,443,981	14,870,290	14,753,045	14,777,379
Financial fixes assets (including the short-term part)	9,260,037	14,723,365	14,644,863	14,644,863
--- Interest-free receivable MIKR	157,004	78,502	0	0
--- Participating interests	9,103,033	14,644,863	14,644,863	14,644,863
- Debtors	865,822	1,293,046	1,797,449	1,662,135
--- Accounts receivables	1,785,392	1,967,542	2,587,275	3,185,305
--- Other debtors	386,390	631,752	864,409	581,989
--- Provision for Accounts receivables	-1,311,080	-1,371,080	-1,665,066	-2,125,066
--- Prepaid expenses and deposits	5,111	5,111	5,231	7,634
--- To be received NOCN	0	0	0	0
--- Special-purpose grants	0	0	0	0
--- Current account of MIKR				
--- Salary to be recovered				
--- Social security costs to be recovered				
--- Accrued debtors (including monthly closing)	-	-		
--- Accrued income	-	0	-0	
--- Accrued income monthly closing	0	0	0	
--- Advance payment on salaries	10	7,051	5,600	12,273
Grant for discretionary spending to be received		52,670	0	
- Liquid assets	7,945,320	9,386,489	19,632,086	42,187,577
--- Banks	7,940,025	9,385,922	19,621,942	42,112,959
--- Suspense account items	5,295	567	10,144	74,618
		0	0	0
Expenditure	39,515,161	40,273,189	50,827,443	73,271,954
- Equity	26,826,393	25,757,323	25,369,661	26,084,832
--- Capital/Appropriated reserves	26,986,126	25,790,459	25,487,920	25,487,920
--- Critical FTEs	-	-		
--- Budget deficit 2015	-564,344	-564,344	-564,344	-564,344
--- Budget deficit 2016	404,611	404,611	404,611	404,611
--- Budget deficit 2017		126,598	126,598	126,598
--- Budget deficit 2018			-85,124	-85,124
--- Budget deficit 2019				715,171
- Provisions	625,802	650,281	800,281	800,281
--- Provision for Environmental Fund	350,281	350,281	350,281	350,281
--- Warranty provision for Road Fund	125,521	0	0	0
--- Pension provisions former staff in authority	150,000	300,000	450,000	450,000
- Long-term liabilities (including short-term part)	3,580,920	3,185,457	2,800,000	2,600,000
- Interest-free loan Ministry of Education, Culture and Science	3,200,000	3,000,000	2,800,000	2,600,000
--- Interest-free loan MIKR	380,920	185,457	0	0
- Short-term liabilities and accrued liabilities	8,482,047	10,680,128	21,857,501	43,786,841
--- Accounts payable	708,807	2,321,872	3,670,101	1,213,109
--- Salaries to be paid	185,210	2,085,558	2,095,285	1,533,309.99
--- Correction hourly paid employees 2013 - 2015	232,905	0	0	0
--- Salary increments 2014 - 2016	814,828	0	0	0
--- Social security costs and pension provisions to be paid	944,089	0	0	0
--- Holiday allowances to be paid (including social security costs) and year-end bonuses 2019	243,108	233,734	250,782	267,698
--- General expenditure tax to be paid	164,788	152,688	131,540	161,540
--- Special grants	5,094,410	5,291,411	14,595,553	39,291,670
--- Debt rescheduling SVB/FZOG premiums to be paid	0	0		
--- Governor de Graaffschool	-	-		
--- Eutel - paid-up share capital	0	0	0	
Grant for discretionary spending to be received	0	0	0	
--- Other liabilities and amounts still to be paid	9,203	562,733	1,082,716	745,133
--- Loss set-off 2014-2017				460,577
--- Accrued liabilities (including monthly closing)	52,082	25,538	25,538	35,093
--- Accrued income	0			
--- Balance sheet items subject to question	0	6,594	5,988	75,864
--- Amounts received in advance	32,618	0	0	2,846

- At the end of 2019 the total value of assets increased by 22 million to USD 73.3 million. The unused balance received for special grants and the high result played a part in this.
- Equity increased by USD 715K. This can be attributed to developments in the result for 2019, particularly in the second half of the year when the budget experienced a windfall.
- In the 4th quarter, the liquid assets increased by USD 22.5 million to USD 42.1 million. In December 2018, the cash balance stood at USD 19.6 million. In the last quarter, the ministries transferred large amounts (USD 24.24 million) in favour of the projects in progress that are financed by special resources. Over the full year, an amount of USD 38,695,123 for special grants was received of which USD 13,999,005 was used. At the end of December, USD 39.2 million of the balance of liquid assets was reserved for projects. The funds available for discretionary spending amount to USD 2.9 million. By December 2018 another USD 2.7 million was still available locally.
- Tangible fixed assets (USD 14.8 million) has slightly risen by USD 24K in view of the amended opening balance sheet for 2019 due to the straightening up action. An amount of USD 327,811 was spent on the basis of investment planning in 2019 as well as on essential non-budgeted investments.
- The valuation of the participating interests (USD 14.6 million) remains unchanged. There are no indications of possible depreciation.
- The sum of the balance of accounts receivable remains a point of attention. There at least three causes for this increase. Part of the increase can be ascribed to transferring the cash basis system to the income and expenditure system. An important part of the increase reflects an insufficient debt collection method. The OLE intends to perform a straightening up action, just like with the tangible assets, for the accounts receivable. The increase is also encouraged by the more complete and timely invoicing by OLE. Due to the sharp increase in the balance of accounts receivable and the insufficient debt collection method, an extra contribution of USD 400K is made to the provision for doubtful debts.
- A provision for holiday pay and the related social security costs is accrued on a monthly basis. The payment thereof has been made in May. Additionally, a monthly provision of USD 19,800 is accrued as from January 2019 for the year-end bonus that will be paid in December 2019.
- The second tranche of the salary upgrade is incorporated in an additional salary and paid on 2 April 2019. A balance of USD 50K remains. It will remain available in order to finance the salary upgrade in respect of the staff that were transferred from the OLE to various associations as from 2013, to the extent that the OLE undertook to do this at the time.
- The reserve for loss compensation 2014-2015 (USD 460,577) in the budget amendment 2019 is destined to cover incidental frictional costs on account of staff regarding the reorganisation and to make a contribution to the IT implementation costs. Meanwhile, the MIKR has allocated an additional contribution of EUR 1,330,000 (USD 1,448,077) for the reorganisation and modernisation of the public administration. USD 380K of this amount was kept aside to cover part of the frictional costs on account of staff. This is for the staff costs relating to more than 20 individuals who were not assigned a specific position within the new organisation as from 1 September 2019.

Therefore, the provision has not been used since December 2019. The OLE would, however, like to maintain the provision to compensate for possible losses for 2017 and 2018. In 2019 and 2020 OLE was confronted with some subsequent costs related to before 2017, and even before 2010.

In accordance with accounting principles, subsequent costs must be included in the audit year not yet closed. The subsequent costs will be included in the financial statements for 2017, which might lead to negative results for 2017 and 2018. By retaining the provision this risk is taken care of.

- Repayment of the long-term loan from the Ministry of Education, Culture and Sciences was made in accordance with the contract (USD 200K on an annual basis).
- The decision to retain the provision for the environment fund still needs to be taken. Setting up an environmental fund was agreed under the contract 2005-2014 between NuStar and OLE, which has now expired. OLE took this into account from a financial point of view, but a separate joint fund with NuStar was never opened. OLE's share in the fund was intended to fund the recovery of the ecological values at the terminal location, if NuStar would leave this location. NuStar has meanwhile been sold to the ProStar Capital Group.
- The balance for the "salaries to be paid" is caused by a backlog in the invoicing of pension premiums calculated by OLE, both employer's and employee's shares, by PCN. Also, the pension accrual correction for the period until 9 October 2010 part 2, amounting to USD 240K, which was charged to 2017, is continued in the balance.

A.4. Constitutional matters

The "Temporary Act on Neglect of Duties in Sint Eustatius" took effect on 8 February 2018. Eustatius" in werking getreden. The board of the OLE is under the responsibility of the central government commissioner appointed by the Dutch government for as long as the act is in effect. New priorities were set due to this measure, which have led to significant amendments to the budgets for 2018, 2019 and 2020 with multi-year effects.

The act is no longer in effect since the end of February. The new act is ready to be decided on in the Netherlands.

A.5. Contributions MIKR, government commissioners and others

The contribution to the costs of the government commissioners and their support was initially budgeted at USD 450,292. Recent correspondence showed that the contribution for 2019 is USD 416,290. The costs of the government commissioners and their support will be fully covered by the MIKR, partly from the underspending of the grant for 2018 and partly by an additional grant. In the financial statements for 2018, the availability of the remaining resources for costs in 2019 was taken into account. In October, MIRK assigned an additional grant for 2019. Contrary to other special grants, these grants are accounted for immediately in the operations. The effect on the budget is neutral.

A.6. Financial Management

In 2019, the activities for improving the financial management were mainly focussed on the implementation of the 'new' ERP platform, based on the Plan of Approach towards lawful and efficient Financial Management at the public entity of Sint Eustatius and additional findings. Progress was inadequate in 2019. The implementation process should have been completed by the start of 2020. This will give the improvement of the financial management a considerable boost. The progress in the execution of the above-mentioned Plan of

Approach is reported on separately by an auditor appointed by the MIKR. His report will be completed at a different time and is thus not included in this report.

1. Also the various 'early issues' resulting from the findings of PWC when auditing the financial statements for 2016 are dealt with and gradually resolved, including: (a) the valuation of the participation in STUCO and (b) the transfer of water-related assets to STUCO. None of the detected shortcomings have yet been resolved. The invoicing of the port income is progressing in a complete and timely manner and more attention needs to be paid to the collection method. The accuracy of the outstanding debts also requires attention. Straightening out and actively maintaining the project administration (special grants) while continuing to monitor it, and the activation of the digital invoicing process for licences to establish a business and licensing levies, motor vehicle taxes, waste charges and ground leases continue to be developed. The process of catching-up with the various regulations is not yet completed.
2. The final drafts of the financial statements for 2017 and 2018 have been completed and are now audited by BDO.
3. An application was submitted to the MIKR asking for permission to use the remaining balances, approx. USD 1.9 million, to cover the future fit-out costs of the island office. It will relieve OLE's budget and solves a considerable early issue immediately. Permission has meanwhile been granted by the MIKR and the amount was adjusted downward to USD 1.3 million.

A.7. Further details

In the following chapter 'B' the factors behind the 2019 results are discussed in detail.

B. DEVELOPMENTS OF THE KEY POLICY AREAS

CONSTITUTIONAL MATTERS

B.1.1 'Temporary Act on Neglect of Duties in Sint Eustatius'

The act has not been in effect since the end of February. The new act is to be decided on in the Netherlands.

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B2

The results for the year 2019 have developed as follows:

4th Implementation Report OLE (public entity of Sint Eustatius) 2019 adopted

Statement of Income & Expenditure		2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. Budget	Jan - Dec Difference i.r.t. after 1st BA
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83999	Airport	452,349	460,000	453,339	(7,651)	(1,540)
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99999	Other (financial) income and expenditure	121,307	15,598	33,252	105,709	88,056
.....	Unforeseen	160,000	160,000	160,000	-	-
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	Credit/(Debit) Result (including special grants)	715,171	0	42,590	715,171	672,581
						(715,171)

B.3. Local income

The local income of 2019 looks as follows.

Account	Local income Description	2019	2019	2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference i.r.t. Budget	Jan - Dec % Difference i.r.t. Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. after 1st BA	Jan - Dec % Difference i.r.t. after 1st BA
		USD	USD	USD		USD	USD	USD
81999	Taxes	514,142	572,349	(58,207)	-10%	717,239	(203,097)	-28%
892XX	Waste charges	300,947	300,000	947	0%	300,000	947	0%
82999	Property operations	365,223	196,457	168,766	86%	177,464	187,759	106%
83999	Airport	452,349	460,000	(7,651)	-2%	453,889	(1,540)	0%
84999	Sea port	2,510,297	2,384,198	126,099	5%	2,361,643	148,654	6%
85999	Fees	81,094	98,514	(17,420)	-18%	93,065	(11,971)	-13%
86199	Permits	236,172	195,178	40,994	21%	230,402	5,770	3%
89XXX	Other revenue	95,632	155,834	(60,202)	-39%	105,985	(10,352)	-10%
Total Income		4,555,856	4,362,531	193,325	4%	4,439,686	116,170	3%

B.3.1 Achieved versus budgeted

Local income increased by USD 1.0 million in the fourth quarter. For the full year income developed positively compared to both the original budget (4%) and the amended budget (3%). The main developments are outlined in the following considerations.

A more detailed elaboration of the port income is included under section B.3.3.

B.3.2 Significant deviations

Due to the backlog in the financial statements (2017 and 2018) as well as difficult to forecast external factors it was complicated to prepare a sound budget. This explains a number of deviations in actual versus budget. The straightening up of the unrepresentative administration of income and expenditure has caused unexpected effects on the result. A number of deviations can be explained substantially.

Taxes

On a random basis it was found that the invoicing of taxes was not always performed correctly. Sometimes double invoicing occurred and in some cases the invoices were not written off. The Finance Unit will set up a project to deal with the problems in this area.

It appeared that a large portion of the tax bills remained unpaid in 2019. We roughly estimate that the portion of outstanding invoices amounts to 75-80%. Many invoices are also still outstanding, from previous years. We wish to deal with this issue when the financial statements are published. In 2020, the Finance Unit will endeavour to collect the outstanding payments.

The revenue from local taxes generally fell short of the (amended) budget.

The Municipal levy on encroachments in, on or above public land was not levied due to the lack of supervision.

Account	Taxes Description	2019	2019	2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference i.r.t. Budget	Jan - Dec % Difference i.r.t. Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. after 1st BA	Jan - Dec % Difference i.r.t. after 1st BA
		USD	USD	USD	USD	USD	USD	USD
81100	Motor vehicle tax	397,630	344,350	53,281	15%	529,477	(131,847)	-25%
81800	Tourist tax (room tax 7%)	116,512	228,000	(111,488)	-49%	187,762	(71,250)	-38%
Total Income		514,142	572,350	(58,207)	-10%	717,239	(203,097)	-28%

When the first amendment to the budget was prepared, they mistakenly did not take into account the trend for collecting the motor vehicle tax. The fact is that most of the income is levied and collected in the first half of the year. As a result, the income was budgeted too high for the second half of the year, which was the reason for the difference of USD 132K. The income achieved was better than expected and the amount of USD 53K is higher than originally estimated.

The tourist tax was significantly lower than budgeted, which was not expected because of economic development. The lodging providers are obliged to file their tax returns, following which they will be assessed for tax purposes. In reality, not all of these entities are observing this obligation and payment arrangements are not being made on a regular basis. Therefore, the Finance Unit has to make an extra effort to demand that they file their tax assessments and urge them to meet the arrangements made. Under the current set-up of the Finance Unit no specific person was appointed to do this work. In 2020 the Finance Unit will make a plan of approach and appoint someone for this purpose.

Water charge

The administration for *waste charges* has been set up. The administration of basic data is gradually being updated and completed on the basis of the downloads received from the PIVA in December 2019, which allowed the database of taxpayers to grow and the quality of the imposition and collection of taxes to improve. The levy for 2019 is imposed in accordance with the budget.

Income from property operations

Account	Property operations Description	2019	2019	2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference in relation to Budget	Jan - Dec % Difference i.r.t. Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. after 1st BA	Jan - Dec % Difference i.r.t. after 1st BA
		USD	USD	USD	USD	USD	USD	USD
82000	Ground lease for use of land	85,831	120,000	(34,169)	-28%	109,296	(23,465)	-21%
82100	Lease of buildings	27,841	37,250	(9,409)	-25%	23,168	4,673	20%
82300	Ground lease	18,396	17,708	688	4%	9,055	9,341	103%
82800	Inspection and copies of cadastre	233,155	21,499	211,656	984%	35,945	197,210	549%
	Total Income	365,223	196,457	168,766	86%	177,464	187,759	106%

Occasionally the invoicing of the ground leases is lower because a switch was made from incomplete financial years to complete financial years. As a result, the result per term will be more accurate, the processing simpler and the income unchanged during the entire length of the contract.

Budgeting for the lease income from land and building turned out to be complicated. The budgeting methodology used for this will be reconsidered.

A higher income of USD 197K was achieved by the cadastre than was budgeted for. This mainly concerns occasional income from services provided to the civil-law notary for the transfer of property from Nustar to Prostar (USD 179K).

Income from airport

Account	Income from airport Description	2019	2019	2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference i.r.t. Budget	Jan - Dec % Difference i.r.t. Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. after 1st BA	Jan - Dec % Difference i.r.t. after 1st BA
		USD	USD	USD	USD	USD	USD	USD
83000	Departure tax	321,525	355,717	(34,192)	-10%	332,740	(11,215)	-3%
83100	Landing rights	64,416	68,611	(4,195)	-6%	71,081	(6,664)	-9%
83200	Other revenue from airport	15,767		15,767	0%	8,430	7,337	87%
83500	Parking rights for aircraft	8,937	9,257	(320)	-3%	11,209	(2,272)	-20%
83900	Security surcharge	41,704	26,415	15,289	58%	30,430	11,274	37%
	Total Income	452,349	460,000	(7,651)	-2%	453,889	(1,540)	0%

The income from airport activities developed quite steadily during the year. The deficit in respect to the original budget is USD 8K (2%). The deficit in respect to the amended budget amounting to USD 2K can be discarded.

In the second half of the year, a decline was detected in the punctual delivery of the monthly reports to the Finance Unit.

Part of the income from airport activities was estimated from August because the invoicing data had not been received. Also, the (internal) checks by the airport of the reported income by intermediaries are no longer performed. The OLE will pay extra attention to this to resolve it.

B.3.3 Port income

B 3.3.1 Developments of port income

The port income had a major impact on the OLE budget and this requires special attention. The following developments were noted:

When the original budget for 2019 was prepared, it was impossible to differentiate the budgeted income from all other income categories because of the lack of information. In 2019 insight improved so that the picture became clearer of the developments of all income categories within the port.

Developments in port income are represented by type of income in the table below.

Local income Description	2019	2019	2019	2019	2019	2019	2019
	Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference i.r.t. Budget	Jan - Dec % Difference i.r.t. Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. after 1st BA	Jan - Dec % Difference i.r.t. after 1st BA
	USD	USD	USD	USD	USD	USD	USD
Pil/Wh/CI	0	1,211,603	(1,211,603)	-100%			
Revenue from Bunkers	96,082	0	96,082	0%	54,063	42,019	78%
Revenue from Cargo & Pier	354,801	861,334	(506,533)	-59%	624,849	(270,048)	-43%
Revenue from Stenapa (water tourist tax)	97,085		97,085	0%	42,353	54,732	129%
Revenue from the arrival of (pleasure) yachts	0	25,327	(25,327)	-100%	12,664	(12,664)	-100%
Port charges	69,657		69,657	0%	35,183	34,474	98%
Additional fees	321,075		321,075	0%	138,163	182,912	132%
Departure card	29,765		29,765	0%	15,975	13,790	86%
Access passes	29,055		29,055	0%	22,247	6,808	31%
Other revenue from Seaport	1,550		1,550	0%	1,351	199	15%
Revenue from Terminal truck	(560)		(560)	0%	(560)	0	0%
Nustar Vessel Service Fees	14,700		14,700	0%	4,288	10,412	243%
Storage fee							
Rental of materials	1,200		1,200	0%	1,200	0	0%
Nustar Cargo fees	1,216,976		1,216,976	0%	1,131,480	85,496	8%
Revenue from other vessels	9,600		9,600	0%	0	9,600	100%
Revenue from Sea port subscriptions	240,000	240,000	0	0%	240,000	0	0%
Revenue from Waterman	149	18,000	(17,851)	-99%	9,149	(9,000)	-98%
Licenses under the Nuisance Act	28,938	27,933	1,005	4%	29,016	(78)	0%
Other income	225	0	225	0%	225	(0)	0%
Total Income	2,510,297	2,384,197	126,100	5%	2,361,645	148,651	6%

The income from port activities achieved as a whole exceeded the budgeted income by USD 149K (6%).

The income from 'Vessel Fees' for vessels calling at the port, or the bunkering or storage of oil continued to fall short of the budget in the last few years. This is due to the economic and political developments in Venezuela. Therefore, a conservative estimate was made of the income from the so-called 'Nustar' activities.

In December 2019, however, it turned out that the Nustar activities did better than expected. The income that can be ascribed to Nustar directly (income from bunkers, Nustar vessel service fees, income from sea port subscriptions and Nustar cargo fees) together account for a budget overrun of USD 138K.

This improved insight has allowed us to distinguish between the different income from 'other port activities'. What is noticeable here is that the mooring fees play a more important role than previously thought and that the estimated income from the unloading of freight was too high. In fact, the income from mooring fees is largely Nustar's responsibility, since the fees for the mooring of liners and tugs are invoiced at the pier.

Nustar was taken over by ProStar Capital in 2019, the local entity will continue to operate under the name of Statia Terminals. A substantial part of the income from Nustar's activities was still outstanding at the end of December. Nor has the income from licenses under the Nuisance Act been collected yet. This requires extra attention.

The increase in the mooring fees and in the income from departure cards represent the growth of economic activities, partly autonomously and partly as a result of the ongoing (infrastructural) projects, which are financed by special grants provided by various Ministries.

For 2019 they mistakenly budgeted income for incoming (pleasure) yachts. However, a 0% rate was used for this.

B.3.3.2 Port pilot concession

The concession for the performance of pilot activities in the port amounting to USD 20K per month are paid by Statia Terminals.

B3.5 Fees

Extra income was occasionally derived from the activities of the cadastre by the sale of Statia Terminals in July 2019 (USD 180K).

B3.6 The MIKR contributions towards GCs and others

The contribution to the costs of the government commissioners and their support was initially budgeted at USD 450,292. Recent correspondence showed that the contribution for 2019 is USD 416,290. The costs of the government commissioners and their support will be fully covered by the MIKR, partly by the underspending of the grant for 2018 and partly by an additional grant. In the financial statements for 2018, the availability of the remaining resources for costs in 2019 was taken into account. In October, MIKR assigned an additional grant for 2019. Contrary to other special grants, these grants are accounted for immediately in the exploitation. The effect on the budget is neutral.

B.4. The special grants

In accordance with Budget and Accountability Decree BES, the public entity of Sint Eustatius now records the expenditure on special grants through the Statement of Income and Expenditure. This expenditure is paid off every quarter with withdrawals from the provisions in respect of special grants received in advance.

Up to and including the 4th quarter of 2019 an amount of USD 38,695,123 for new special grants was received, including an amount of 6.4 million for the road programme. An amount of USD 13,999,005 was spent on various projects. This amount was withdrawn from the reserved resources received in advance for special grants for 2019 and previous years.

Please refer to Appendix 7 for a detailed representation of the special grants.

B.4.1. Overdue and systematic maintenance

Via special grants specific income and expenditure was earmarked in 2018 and 2019 relating to the great challenges faced in respect of overdue maintenance.

In the future, OLE must include the expected (additional) maintenance costs as a structural part of the regular budget. OLE had intended to draw up an integral control and maintenance plan for capital goods, including the OLE buildings, for 2020-2050 before July 2019. It should make clear what is structurally needed. The multi-annual and complete maintenance activities will be outlined structurally, including the financial consequences. However, this activity remained uncompleted due to the lack of capacity and expertise. The plan was to be embedded in the budget as from 2020, if the budget leeway allowed for this.

From 2020 to 2023, the Ministry of Infrastructure and Water Management promised to grant € 1,250,000 for resources on an annual basis to structurally cover the costs of the Integral control and maintenance plan, with the exception of the buildings.

Initiatives were also developed to tackle the overdue maintenance in question. In 2016, the Ministry of Infrastructure and Water Management promised € 5,600,000, of which € 1,450,000 was reserved for 2018, € 2,600,000 was reserved for 2019 and € 1,550,000 for 2020. An integral "Sint Eustatius Road Programme" was prepared for the spending of these resources. OLE intends to spend the promised contributions on phase 1 and part of phase 2. It concerns the following road projects:

- a. To harden the unpaved approach roads of Cherry Tree estate.
- b. Reconstruction of the Road to Jeems into a ring road to make the inner city, Jeems District, the airport and the western part of Sint Eustatius more accessible;
- c. Improvement and widening of the main route from the hospital as far as the schools, which connects both sides of Sint Eustatius.
- d. The bend near Smoke Alley.

B.4.2. 11th European Defence Fund

With the 11th EDF, the European Union aims to finance the carrying out of 3 important elements of the Energy Policy of Sint Eustatius, which was approved in 2015. These three elements are as follows:

- a. Reducing the dependency on oil when generating electricity.
- b. Reducing vulnerability to natural disasters as well as reducing the loss of energy within the distribution network by installing underground cabling.
- c. Improving the management of the bodies under public law and utilities.

The project that should cost a maximum of € 2.45 million is fully financed by the EU and is incorporated in the administration as a multi-annual project. In February 2018, the first tranche amounting to USD 1.5 million was received. The project has been carried out to a large extent already. As at the end of December 2019, USD 2.1 million was already paid to STUCO for the underground cabling and the building of new transformer houses. It is expected that the project will be completed in 2020.

B.5. Investments

Financially-technically speaking, an investment will, unlike operating expenses, be activated and accounted for in the balance sheet. Subsequently, the costs will be spread over the coming years by depreciating them from the activated investments in equal instalments. The theory behind this on the one hand is that an investment keeps its value in the future and on the other hand that the costs are stabilised at budget level. The income is after all relatively inelastic, which requires a stable cost level.

At the same time, the liquid assets are seized because the suppliers refuse to accept the spreading of payment by instalments.

The manner of depreciation is laid down in Article 21(3) of the Financial Management Regulation 2013. Depreciation is on a straight-line basis and across the length as is stipulated in the regulation. In accordance with the regulation, the following depreciation periods are used:

Asset groups	Depreciation period
Land and other tangible fixed assets not listed here	0 years
Civil engineering works	50 years
New premises and commercial buildings	40 years
Commercial buildings security features, technical installations inside and outside commercial buildings, heavy means of transport	10 years
Light means of transport, furniture, hardware and software	5 years

Furthermore, it is stipulated in paragraph 6 that: “The instalments referred to in paragraph 3 can be adjusted if it is foreseeable and demonstrable that the asset has a deviating service life.”

The available investment is determined by checking which cost of depreciation are deducted. In 2020, the year that OLE did write downs on investments made in 2019 for the first time, the released costs of depreciation amounted to USD 54,056.

OLE does not impute interest to investments and no disinvestments were planned. The development points that are worked out in the Asset Policy report:

- A. To show the multi-annual development of the released costs of depreciation.
- B. To show the replacement investments to be expected.
- C. To show the investments for the account of special grants. These do not have a carrying amount or depreciation costs but it is sensible to visualise this, for example, for:
 - The planning of maintenance
 - The planning of a replacement investment
 - Taking out an insurance or payment of motor vehicle taxes. Budget and Accountability Decree BES also prescribes this.

The up-to-date picture of the planned and additional investments is as follows:

INVESTMENTS 2019	Unit	Remainder of Investments 2018	Budgeted Investments 2019	Actual Investments 2019	Depreciation period in years	Annual expenses as from 2020
Subject		USD	USD	USD		USD
Concentration and Centralisation of ICT (remainder over 2018)	OOB/IT	153,061			5	
Automation resources (remainder for 2018)	OOB/IT	52,942		24,481	5	4,896
PCs (12)	OOB/IT		14,590	14,590	5	2,918
Printer hardware (11)	OOB/IT		22,130	22,130	5	4,426
Computers (4)	OOB/IT			5,246	5	1,049
Air-conditioning (5)	OOB/IT			5,320	5	1,064
PCs (3)	Airport			6,943	5	1,389
PCs (1)	Permit			1,251	5	250
Bollards	Sea port		23,000	0	50	0
Fenders	Sea port		30,000	23,393	5	4,679
Tractor	Long-term debt		90,000	81,350	10	8,135
Farming equipments	Long-term debt		25,000	0	5	0
Commercial Grass Bailer	Long-term debt		70,000	93,175	5	18,635
Motors for freezers / cooler system	Long-term debt		27,000	18,280	5	3,656
Office chairs (20)	W&M		10,000	9,980	5	1,996
C3 Tetra radios Security Department Airport and Harbour (15)	Sea port/Airport			21,673	5	4,335
Total investments		206,003	311,720	327,811		57,427
Available for depreciation costs (depreciation costs released in 2020)						(54,056)
Difference						3,371

B.6 From cash accounting to income and expenditure system

From January 2019, the Finance Unit has made a complete switch from bookkeeping on the basis of cash accounting to a system of income and expenditure. This is also applied to the calculations in the Implementation Report.

B.7 Staff & Vacancies

Due to the reorganisation, vacancies, fulfilment of the pension liabilities and because of the agreement with WICSU, the staff costs have been rapidly changing and developing in 2019. In the end, the staff costs remained within the budget appropriately (USD 699K) (8%). On balance, the lower staff costs make the largest contribution to the positive result.

The biggest windfalls are (1) the outstanding staff vacancies (USD 456K), (2) the extra contribution of the MIKR to the frictional costs on account of staff (USD 380K allocated to 2019), (3) transferring the costs of the additional pension provision of former employees to 2017 (USD 240K).

The biggest windfalls concern the higher costs of the year-end bonuses (USD 423). Where USD 1,250 was budgeted for each staff member, the bonus was determined as an extra (thirteenth) month of salary, with a minimum of USD 1,250 per staff member.

B.8 Other developments:

In 2018 and in the first quarter of 2019, the long-term outstanding salary issues were resolved. The alleged effects on the pension will be discussed with PCN at a later stage.

The negotiations with the trade unions about the general pay increases for 2017, 2018 and 2019 have been finished. The financial consequences were incorporated.

An incorrect pension accrual was registered with PCN as from 10 October 2010 for a number of (former) staff members. The pension premium for the period until 10 October 2010 was not (fully) paid either. After checking the pension data in cooperation with OLE, the pension data of the last group of employees was approved on 14 May 2019.

Ultimately, there are 24 case files involved, for which the extra pension costs, including the administration costs, were set at USD 239,106.95 by PCN. In order to pay for these occasional costs, an amount of USD 240,000 was reserved and charged to the budget, by means of the budget amendment at the end of June.

In accordance with accounting principles, subsequent costs must be included in the audit year not yet closed. As the audit for 2017 is not yet completed, these subsequent costs were finally incorporated in the figures for 2017. This means an additional 'advantage' for the 2019 result.

OLE has the intention, based on the digitalisation initiative, to automate the administration of income and expenditure in such a way that better insight can be obtained into the development of the various income and expenditure categories and the underlying source data. The BI insight promotes the operational management as well as the quality of the budget and the implementation reports.

B.8.1st phase of ICT innovation

OLE has an amount of USD 1,000,000 available from different sources for the 1st phase of the ICT innovation. An assignment was given to SSO CN to carry out this work. Preparations are ongoing. No costs have been charged to OLE yet.

B9 EXPENDITURE

B9.1 Staff costs

The biggest deviation from expenditure compared to the budget is caused by not filling the budgeted vacancies.

B.9.2 Accommodation costs

The accommodation costs are represented by budget item in the table below.

Account	Accommodation costs Description	2019	2019	2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference i.r.t. Budget	Jan - Dec % Difference in relation to Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. after 1st after 1st BA	Jan - Dec % Difference i.r.t. BA
		USD	USD	USD	USD	USD	USD	USD
41100	Lease of buildings (taxed)	122,586	103,061	19,525	19%	118,575	4,011	3%
41200	Fire insurance premium	16,785	23,200	(6,415)	-28%	13,618	3,167	23%
41300	Maintenance of buildings	113,880	51,254	62,625	0%	53,541	60,339	113%
41310	Cleaning costs and pest con	37,054	21,116	15,938	75%	27,146	9,908	36%
41400	Electricity and Water	325,388	286,112	39,276	14%	327,296	(1,908)	-1%
41700	Security costs	21,565	39,496	(17,931)	-45%	36,661	(15,096)	-41%
	Total Expenditure	637,257	524,239	113,018	22%	576,838	60,420	10%

B.9.3 Operating costs

The operating costs are represented by budget item in the table below.

4th Implementation Report OLE (public entity of Sint Eustatius) 2019 adopted

Account	Operating costs Description	2019	2019	2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference in relation to Budget	Jan - Dec % Difference i.r.t. Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. after 1st BA	2019 Jan - Dec % Difference i.r.t. after 1st BA
		USD	USD	USD	USD	USD	USD	USD
42003	Purchase of ID documents and naturalisation costs	12,562	15,000	(2,438)	-16%	15,369	(2,807)	-18%
42110	Purchase/replacement of other tangible fixed assets	1,299	15,728	(14,429)	-92%	8,437	(7,139)	-85%
42190	Purchase/replacement of tools	59,400	256,223	(196,823)	-77%	11,749	47,650	406%
42220	Maintenance of seaport and maritime	46,242	32,809	13,433	41%	29,571	16,671	56%
42221	Maintenance of seaport and maritime for "ISPS Certif"	24,814	14,635	10,179	70%	18,952	5,862	31%
42230	Maintenance of airport and landing lane	50,725	8,008	42,717	533%	14,213	36,512	257%
42300	Maintenance of land, road, hydraulic-engineering works	455,527	500,000	(44,473)	-9%	491,435	(35,908)	-7%
42301	Supply of water	0	7,000	(7,000)	-100%	3,500	(3,500)	-100%
42700	Treatment and research costs of healthcare	0	5,000	(5,000)	-100%	(2,500)	2,500	-100%
42720	Purchase of livestock and fish (for slaughter)	46,857	2,000	44,857	2243%	19,351	27,506	142%
42721	Landfill maintenance	696,784	709,000	(12,216)	-2%	698,424	(1,640)	0%
42950	Other operating costs (including structure plans)	542,718	549,545	(6,826)	-1%	664,811	(122,092)	-18%
	Total Expenditure	1,936,928	2,114,948	(178,020)	-8%	1,973,312	(36,384)	-2%

B.9.4 Office costs

The office costs are represented by budget item in the table below.

Account	Office costs Description	2019	2019	2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference in relation to Budget	Jan - Dec % Difference in relation to Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. after 1st BA	2019 Jan - Dec % Difference i.r.t. after 1st BA
		USD	USD	USD	USD	USD	USD	USD
43100	Office supplies and stock	165,541	93,165	72,376	78%	126,465	39,076	31%
43200	Internet and telephone expenses	127,702	190,870	(63,168)	-33%	153,961	(26,258)	-17%
43300	Maintenance of machines and e	178,202	81,296	96,907	0%	114,527	63,675	56%
43400	Postage, import and transport costs	15,412	9,409	6,003	64%	6,266	9,147	146%
43800	Automation and licence costs	93,964	110,375	(16,411)	-15%	103,700	(9,736)	-9%
	Total Expenditure	580,823	485,115	95,708	20%	504,918	75,904	15%

B.9.5 Representation and Communication costs

The general Representation and Communication costs are represented by budget item in the table below.

4th Implementation Report OLE (public entity of Sint Eustatius) 2019 adopted

Account	Representation and communicat Description	2019	2019	2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference i.r.t. Budget	Jan - Dec % Difference in relation to Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. after 1st BA	Jan - Dec % Difference i.r.t. after 1st BA
		USD	USD	USD	USD	USD	USD	USD
44000	Advertising costs	22,498	40,088	(17,590)	-44%	33,723	(11,225)	-33%
44100	Travel and accommodation expenses civil ser	163,741	126,372	37,370	30%	133,419	30,323	23%
44110	Travel and accommodation expenses third parties	4,528	0	4,528	0%	11,811	(7,283)	-62%
44200	Representation costs	99,797	21,061	78,736	374%	51,365	48,432	94%
44300	Business gifts	208	1,000	(792)	-79%	500	(292)	-58%
	Total Expenditure	290,772	188,521	102,251	54%	230,818	59,954	26%

The over-expenditure on travel and accommodation expenses is the result of a growing number of long-term official visits to the European Netherlands. The higher representation costs partly relate to the costs involved for the Princess' visit.

B.12 Means of transport costs

The general expenses are represented by budget item in the table below.

Account	Means of transport costs Description	2019	2019	2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference i.r.t. Budget	Jan - Dec % Difference in relation to Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. after 1st BA	Jan - Dec % Difference i.r.t. after 1st BA
		USD	USD	USD	USD	USD	USD	USD
45100	Fuel costs	39,622	52,681	(13,059)	-25%	45,407	(5,786)	-13%
45200	Car insurance premium	12,378	7,751	4,627	60%	11,801	576	5%
45300	Maintenance of means of transport	138,538	93,885	44,653	0%	143,030	(4,492)	-3%
45900	Motor vehicle taxes	305	0	305	0%	305	0	0%
	Total Expenditure	190,843	154,317	36,526	24%	200,544	(9,701)	-5%

B.9.7. General expenses

The general expenses are represented by budget item in the table below.

Account	General expenses Description	2019	2019	2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference in relation to Budget	Jan - Dec % Difference in relation to Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. after 1st BA	Jan - Dec % Difference i.r.t. after 1st BA
		USD	USD	USD	USD	USD	USD	USD
49100	Contributions and subscriptions	5,495	8,158	(2,663)	-33%	5,747	(252)	-4%
49510	Consultancy and advisory fees (including r.	433,257	398,691	34,566	9%	418,261	14,996	4%
49900	Allocation/release of provision for doubtful	460,000	60,000	400,000	0%	60,000	400,000	667%
49960	Economic developm of Environm	3,545	0	3,545	0%	1,875	1,670	89%
49965	Advice on Economic developm	0	0	0	0%	246	(246)	-100%
49998	General expenses	811,108	521,577	289,531	0%	506,847	304,261	60%
Total Expenditure		1,713,405	988,427	724,979	73%	992,975	720,430	73%

Allocation to irrecoverable debts

In the context of financial management, the ERP implementation and solving the 'early issues', the Finance Unit intends to carry out a thorough investigation into and screening of the accounts receivable records. Attention will be paid to the collection method as well as solving the technical failures. In anticipation of the investigation it was already established that the collection method is far from optimal and that some large amounts owed by debtors have remained outstanding for a long to very long time (for years). A provision amounting to USD 1.7 million has been accrued up to December 2018. When the conversion to the new ERP module was carried out and the new administrations were set up, it appeared that the provision to cover the doubtful debts from port activities, among others, was insufficient to cover the risk. In particular in relation to the port there are many long-term debts that remain unpaid and for which the provision for doubtful debts is insufficient. The OLE has therefore, in anticipation of the investigation, allocated an extra USD 400K to the provision for doubtful debtors, which was charged against the result.

General costs (49998)

In 2019 and following years, OLE is expecting to incur significant additional costs, for frictional costs on account of staff due to reorganisation and ICT innovations. In addition to the contributions from the MIKR, OLE also wishes to contribute to these frictional costs itself, if within its power. The significant occasional budget surplus for 2019 was first labelled for loss set-off due to the deficits incurred in 2014 and 2015. The FinBes stipulations on loss set-off have, however, been rendered inoperative and the entire annual results series of OLE for the years 2011 to 2016 show credits. A different application is therefore a responsible choice. It concerns a budgetary neutral adjustment of USD 460,577. (1st BA 2019)

B.9.8. Subsidy and financial contributions

The subsidies and financial contributions are represented by expenditure item in the table below.

Account	Subsidies and financial contribution Description	2019	2019	2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference in relation to Budget	Jan - Dec % Difference in relation to Budget	Jan - Dec after 1st BA	Jan - Dec Difference after 1st BA	Jan - Dec % Difference i.r.t. after 1st BA
		USD	USD	USD	USD	USD	USD	USD
70000	Subsidy to foundations and ass	1,515,324	1,719,356	(204,032)	-12%	1,754,402	(239,078)	-14%
70100	Contribution to and organising of	25,640	42,000	(16,360)	-39%	25,640	0	0%
70200	Provision of study grants	19,600	87,600	(68,000)	0%	55,400	(35,800)	-65%
Total Expenditure		1,560,564	1,848,956	(288,392)	-16%	1,835,442	(274,878)	-15%

The item subsidies and financial contribution comprises some appreciable developments.

In 2019, the MIKR promised to pay for the costs of the lessor subsidy. The subsidy of the OLE to the Statia Housing Foundation (of USD 216K) is therefore released. The OLE has promised the Minister that it will reserve the released resources and use these to cover other initiatives in the field of public housing. As a result, the subsidy is reclassified into a provision for public housing. The net effect on the result is nil.

The number of students who have made use of the study grants has significantly fallen short of expectations when the original budget was drafted. This pattern was already observed in the first half of the year and was partly adjusted in the budget amendment.

income and expenditure

The other income and expenditure are represented in the table below.

4th Implementation Report OLE (public entity of Sint Eustatius) 2019 adopted

Account	Other (financial) income and expenditure Description	2019	2019	2019	2019	2019	2019	2019
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec Difference i.r.t. Budget	Jan - Dec % Difference i.r.t. Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. after 1st BA	Jan - Dec % Difference i.r.t. after 1st BA
		USD	USD	USD	USD	USD	USD	USD
90000	Other exceptional income and expenditure	(9,002)	0	(9,002)	0%	0	(9,002)	0%
90100	Bank charges	29,443	15,597	13,846	89%	25,530	3,913	15%
90200	Exchange differences	0	0	0	0%	299	(299)	-100%
91500	Payment differences	1,765	0	1,765	0%	40	1,725	4327%
91700	Cash discrepancies	1,161	0	1,161	0%	0	1,161	0%
99900	Other exceptional income and expenditure	257,941	160,000	97,941	0%	167,384	90,557	54%
Total Expenditure		281,307	175,597	105,710	60%	193,252	88,056	46%

Other exceptional income and expenditure

The over-expenditure of two projects - \$ 97,857 - was charged to this item.

THE APPENDICES

APPENDIX 0: THE BALANCE SHEET

4th Implementation Report OLE (public entity of Sint Eustatius) 2019 adopted

Summary balance sheet Public Entity Sint Eustatius	12/31/2016	12/31/2017	12/31/2018	12/31/2019
Assets	39,515,161	40,273,189	50,827,442	73,271,953
Tangible fixed assets	21,443,981	14,870,290	14,753,045	14,777,379
Financial fixed assets (including short-term part)	9,260,037	14,723,365	14,644,863	14,644,863
--- Interest-free receivable MIKR	157,004	78,502	0	0
--- Participating interests	9,103,033	14,644,863	14,644,863	14,644,863
- Debtors	865,822	1,293,046	1,797,449	1,662,135
--- Accounts receivable	1,785,392	1,967,542	2,587,275	3,185,305
--- Other debtors	386,390	631,752	864,409	581,989
--- Provision for Accounts receivable	-1,311,080	-1,371,080	-1,665,066	-2,125,066
--- Prepaid expenses and deposits	5,111	5,111	5,231	7,634
--- To be received NOCN	0	0	0	0
--- Special-purpose grants	0	0	0	0
--- Current account of MIKR	0	0	0	0
--- Salary to be recovered	0	0	0	0
--- Social security costs to be recovered	0	0	0	0
--- Accrued debtors (including monthly closing)	-	-	-	-
--- Accrued income	-	0	-0	0
--- Accrued income monthly closing	0	0	0	0
--- Advance payment on salaries	10	7,051	5,600	12,273
Grant for discretionary spending to be received	0	52,670	0	0
- Liquid assets	7,945,320	9,386,489	19,632,086	42,187,577
--- Banks	7,940,025	9,385,922	19,621,942	42,112,959
--- Suspense account items	5,295	567	10,144	74,618
		0	0	0
Liabilities	39,515,161	40,273,189	50,827,443	73,271,954
- Equity	26,826,393	25,757,323	25,369,661	26,084,832
--- Capital/Appropriated reserves	26,986,126	25,790,459	25,487,920	25,487,920
--- Critical FTEs	-	-	-	-
--- Budget deficit 2015	-564,344	-564,344	-564,344	-564,344
--- Budget deficit 2016	404,611	404,611	404,611	404,611
--- Budget deficit 2017	0	126,598	126,598	126,598
--- Budget deficit 2018	0	0	-85,124	-85,124
--- Budget deficit 2019	0	0	0	715,171
- Provisions	625,802	650,281	800,281	800,281
--- Provision for Environmental Fund	350,281	350,281	350,281	350,281
--- Warranty provision for Road Fund	125,521	0	0	0
--- Pension provisions former staff in authority	150,000	300,000	450,000	450,000
- Long-term liabilities (including short-term part)	3,580,920	3,185,457	2,800,000	2,600,000
--- Interest-free loan Ministry of Education, Culture and Science	3,200,000	3,000,000	2,800,000	2,600,000
--- Interest-free loan MIKR	380,920	185,457	0	0
- Short-term liabilities and accrued liabilities	8,482,047	10,680,128	21,857,501	43,786,841
--- Accounts payable	708,807	2,321,872	3,670,101	1,213,109
--- Salaries to be paid	185,210	2,085,558	2,095,285	1,533,309.99
--- Correction hourly paid employees 2013 - 2015	232,905	0	0	0
--- Salary increments 2014 - 2016	814,828	0	0	0
--- Social security costs and pension provisions to be paid	944,089	0	0	0
--- Holiday allowances to be paid (including social security costs) and year-end bonuses 2019	243,108	233,734	250,782	267,698
--- General expenditure tax to be paid	164,788	152,688	131,540	161,540
--- Special grants	5,094,410	5,291,411	14,595,553	39,291,670
--- Debt rescheduling SVB/FZOG premiums to be paid	0	0	0	0
--- Governor de Graaffschool	0	0	0	0
--- Eutel - paid-up share capital	0	0	0	0
Grant for discretionary spending to be received	0	0	0	0
--- Other liabilities and amounts still to be paid	9,203	562,733	1,082,716	745,133
--- Loss set-off 2014-2017	0	0	0	460,577
--- Accrued liabilities (including monthly closing)	52,082	25,538	25,538	35,093
--- Accrued income	0	0	0	0
--- Balance sheet items subject to question	0	6,594	5,988	75,864
--- Amounts received in advance	32,618	0	0	2,846

APPENDIX 1: THE EXPENSES IN THIS PERIOD

Function	Description	Actual expenditure per quarter / forecast of expenditure			Balance of Primary BA	Difference of forecast with Primary	approved budget for 2019	Budget amendments 2019	
		Actual up to 1st, to 2nd, 3rd & 4th quarter	Forecast up 4 th quarter	Forecast total				1st BA	new balance including 3rd BA
1	Administrative bodies	734,173	734,173	734,173	1,263,364	529,191	773,834	489,530	1,263,364
2	Administrative apparatus	5,392,731	5,392,731	5,392,731	5,023,317	(369,414)	4,941,993	81,324	5,023,317
3	Civil affairs	209,761	209,761	209,761	294,284	84,523	317,346	(23,062)	294,284
20	Properties not destined for public service	122,353	122,353	122,353	111,659	(10,694)	105,847	5,813	111,659
120	Fire department and emergency response	-	-	-	1,676	1,676	-	1,676	1,676
130	Emergency response	99,588	99,588	99,588	147,714	48,126	172,102	(24,388)	147,714
200	General management DROB	968,355	968,355	968,355	995,498	27,143	991,834	3,664	995,498
210	Roads streets and squares	478,570	478,570	478,570	648,148	169,579	729,054	(80,906)	648,148
211	Traffic measures on land	6,704	6,704	6,704	7,807	1,103	6,810	997	7,807
220	Sea port	792,255	792,255	792,255	1,035,732	243,477	1,126,832	(91,101)	1,035,732
230	Airport	1,074,804	1,074,804	1,074,804	1,017,800	(57,004)	1,000,443	17,358	1,017,800
300	Economic affairs	98,163	98,163	98,163	105,173	7,010	106,585	(1,411)	105,173
310	Trade and Industry	330,103	330,103	330,103	331,655	1,551	333,187	(1,533)	331,655
341	Other agricultural business, hunting and fishing	410,304	410,304	410,304	508,895	98,591	353,034	155,861	508,895
400	General Management of Education	31	31	31	-	(31)	-	-	-
410	Public Basic Education	-	-	-	-	-	-	-	-
480	Collective income and expenditure of education	217,262	217,262	217,262	371,232	153,970	343,029	28,203	371,232
510	Public Library Work	169,944	169,944	169,944	171,010	1,066	171,010	-	171,010
530	Sports	350,168	350,168	350,168	351,081	912	351,567	(487)	351,081
541	Archaeology/museums	188,992	188,992	188,992	200,082	11,090	199,104	978	200,082
560	Social society and open-air recreation	46,406	46,406	46,406	46,947	541	71,244	(24,297)	46,947
580	Other culture and recreation	181,110	181,110	181,110	177,331	(3,778)	109,652	67,679	177,331
610	Provision of allowance (including pension)	310,880	310,880	310,880	316,419	5,539	279,714	36,705	316,419
611	Employment	112,832	112,832	112,832	110,731	(2,102)	114,874	(4,143)	110,731
620	Social counselling and advice	110,681	110,681	110,681	199,451	88,770	212,445	(12,995)	199,451
630	Community social work / youth work	-	-	-	-	-	-	-	-
650	Childcare centres	300,000	300,000	300,000	300,000	-	300,000	-	300,000
700	General management of public health	68,337	68,337	68,337	449,405	381,068	285,244	164,161	449,405
710	Preventive and curative healthcare	419	419	419	(6,162)	(6,581)	14,838	(21,000)	(6,162)
720	Slaughterhouses	273,536	273,536	273,536	236,131	(37,405)	210,243	25,888	236,131
721	Cleaning	1,177,515	1,177,515	1,177,515	689,266	(488,249)	882,486	(193,220)	689,266
722	Sewage and Water treatment	-	-	-	6,742	6,742	11,379	(4,638)	6,742
724	Funeral arrangements (cemetery)	1,544	1,544	1,544	5,662	4,118	11,056	(5,394)	5,662
725	Other public hygiene	361,776	361,776	361,776	273,322	(88,454)	562,006	(288,684)	273,322
820	Housebuilding operations/housebuilding	219,214	219,214	219,214	226,193	6,979	226,193	(1)	226,193
920	Taxes	-	-	-	-	-	-	-	-
921	Grant for discretionary spending	-	-	-	-	-	-	-	-
922	Reserve IT and re-organisation	460,577	460,577	460,577	-	(460,577)	460,576	(460,577)	-
922	Overall expenditure and income	239,470	239,470	239,470	257,376	17,906	250,001	7,374	257,376
992	Balance of income and expenditure	-	-	-	-	-	-	-	-
	EXPENDITURE	15,508,558	15,508,558	15,508,558	15,874,939	366,381	16,025,563	(150,625)	15,874,939
	Special grants	13,999,005			13,999,005		13,999,005		13,999,005
	TOTAL EXPENDITURE	29,507,563	15,508,558	15,508,558	29,873,944	366,381	30,024,568	(150,625)	29,873,944
	TOTAL INCOME	30,222,734		16,223,729	29,916,532		30,024,568	(108,035)	29,916,532
	BALANCE GD	715,170		715,170	42,588			42,589	42,588

APPENDIX 2: INCOME IN THIS PERIOD

Function	Description	Actual income per quarter / forecast of income					Budget amendments 2019		
		Actual to 1st, 2nd, 3rd, 4th quarter	Forecast up to 4 th quarter	forecast total	Balance of Primary BA	Difference of forecast with Primary	approved budget for 2019	1st BA	new balance incl 3rd BA
1	Administrative bodies	365,750	365,750	365,750	(11,918)	377,668	-	-11,918	(11,918)
2	Administrative apparatus	259,192	259,192	259,192	203,062	56,130	-	203,062	203,062
3	Civil affairs	81,095	81,095	81,095	79,922	1,173	99,182	-19,260	79,922
20	Properties not destined for public service	91,516	91,516	91,516	181,649	-90,132	159,207	22,442	181,649
120	Fire department and emergency response		-	-	1,648	(1,648)	-	1,648	1,648
130	Emergency response		-	-	-	-	-	0	-
200	General management DROB	131,772	131,772	131,772	94,867	36,905	85,143	9,724	94,867
210	Roads streets and squares	384,868	384,868	384,868	529,477	-144,609	344,350	185,127	529,477
211	Traffic measures on land		-	-	-	-	-	0	-
220	Sea port	2,510,297	2,510,297	2,510,297	2,361,643	148,654	2,384,197	-22,555	2,361,643
222	Traffic measures at water		-	-	-	-	-	0	-
230	Airport	452,349	452,349	452,349	446,124	6,225	460,000	-13,876	446,124
300	Economic affairs	119,411	119,411	119,411	131,506	-12,095	102,337	29,168	131,506
310	Trade and Industry	109	109	109	1,710	-1,601	3,420	-1,710	1,710
341	Other agricultural business, hunting and fishing		-	-	-	-	-	0	-
400	General Management of Education		-	-	-	-	-	0	-
410	Public Basic Education		-	-	-	-	-	0	-
480	Collective income and expenditure of education		-	-	-	-	-	0	-
510	Public Library Work		-	-	-	-	-	0	-
530	Sports		-	-	-	-	-	0	-
541	Archaeology/museums		-	-	-	-	-	0	-
560	Social society and open-air recreation		-	-	-	-	-	0	-
580	Other culture and recreation	990	990	990	2,585	-1,595	3,610	-1,025	2,585
610	Provision of allowance (including pension)		-	-	-	-	-	0	-
611	Employment		-	-	-	-	-	0	-
620	Social counselling and advice		-	-	-	-	-	0	-
630	Community social work / youth work		-	-	-	-	-	0	-
650	Childcare centres		-	-	-	-	-	0	-
700	General management of public health		-	-	-	-	-	0	-
710	Preventive and curative healthcare		-	-	-	-	-	0	-
720	Slaughterhouses	78,842	78,842	78,842	96,109	-17,267	120,000	-23,891	96,109
721	Cleaning	300,947	300,947	300,947	265,556	35,391	300,000	-34,444	265,556
722	Sewage and Water treatment		-	-	-	-	-	0	-
724	Funeral arrangements (cemetery)		-	-	-	-	-	0	-
725	Other public hygiene	16,790	16,790	16,790	26,541	-9,751	35,835	-9,295	26,541
820	Housebuilding operations/housebuilding		-	-	18,625	-18,625	37,250	-18,625	18,625
910	Reserves and provisions		-	-	-	-	-	0	-
920	Taxes	129,274	129,274	129,274	189,810	-60,536	228,000	-38,190	189,810
921	Grant for discretionary spending	11,300,527	11,300,527	11,300,527	11,298,614	1,913	11,663,032	-364,418	11,298,614
922	Overall expenditure and income		-	-	-	-	-	-	-
992	Balance of income and expenditure		-	-	-	-	-	-	-
	INCOME	16,223,729	16,223,729	16,223,729	15,917,527	306,201	16,025,563	(108,035)	15,917,527
	Special grants	13,999,005			13,999,005		13,999,005		13,999,005
	TOTAL INCOME	30,222,734	16,223,729	16,223,729	29,916,532		30,024,568	(108,035)	29,916,532
	TOTAL EXPENDITURE	29,507,563		15,508,558	29,873,944		30,024,568	(150,625)	29,873,944
	SALDO GD	715,170		715,170	42,588		(0)	42,589	42,588

APPENDIX 3: THE CASH FLOW STATEMENT

Cash flow statement 2019	
<i>I Cash flow from operational activities</i>	Period 1st, 2nd, 3rd & 4th quarter 2019
Result Statement of Income and Expenditure (operations)	715,171
<i>Adjust for:</i>	
- Depreciations of tangible fixed assets	275,966
<i>Changes to the working capital</i>	
- Debtors	135,314
- Short-term debts	21,729,340
<i>Cash flow from operational activities (operations)</i>	22,855,790
<i>II Cash flow from investment activities</i> Investments in tangible fixed assets Partnership with Stuco in investments	-300,300
<i>Cash flow from investment activities</i>	-300,300
<i>Cash flow from financing activities</i>	0
<i>Movement in liquid assets I+II+III</i>	22,555,490
Liquid assets end of period	42,187,576
Liquid assets start of period (01/01/2019)	19,632,086
<i>Movement in liquid assets GMB</i>	-22,555,490

APPENDIX 4: THE RESERVES & PROVISIONS

The result of up to and including the 4th quarter 2019 is added to the general reserve for consistency purposes.

Statement of reserves	Balance 01/01/2019	Movements in the 1st half year	Movements in 1st, 2nd & 3rd	Movements in 4th quarter	Balance 31/12/2019
	USD	USD	USD	USD	USD
<i>General reserves Participating</i>	10,524,798			715,171	11,239,970
<i>interests 2016 Stuco</i>	14,644,863				14,644,863
TOTAL	25,169,661	-	-	715,171	25,884,833
0					
<i>Buffer capital separated from AR</i>	200,000		-	-	200,000
TOTAL	200,000	-	-	-	200,000
0					
OVERALL TOTAL	25,369,661	-	-	715,171	26,084,833
0					
Statement of provisions	Balance 01/01/2019	Movements in the 1st half year	Movements in 1st, 2nd & 3rd	Movements in 4th quarter	Balance 31/12/2019
	USD	USD	USD	USD	USD
<i>Provisions</i>					
--- <i>Provision for Environmental Fund</i>	350,281				350,281
--- <i>Pension provisions former staff in authority</i>	450,000				450,000
TOTAL	800,281	-	-	-	800,281

APPENDIX 5: THE SPECIFICATION OF DIFFERENCES

Statement of Income & Expenditure		2019		2019		2019		2019	
		Jan - Dec Actual	Jan - Dec Budget	Jan - Dec after 1st BA	Jan - Dec Difference i.r.t. Budget	Jan - Dec Difference i.r.t. after 1st BA			
Description		USD	USD	USD	USD	USD	USD	USD	USD
Income									
80999	Grant for discretionary spending	11,300,527	11312,740	11,073,468	87,787	227,059			
81999	Taxes	514,142	572,349	717,239	(58,207)	(203,097)			
892xx	Waste charges	300,947	300,000	300,000	947	947			
82999	Property operations	365,223	196,457	177,464	168,766	187,759			
83999	Airport	452,349	460,000	453,889	(7,651)	(1,540)			
84999	Sea port	2,510,297	2,384,198	2,361,643	126,099	148,654			
85999	Fees	81,094	98,514	93,065	(17,420)	(11,971)			
86199	Permits	236,172	195,178	230,402	40,994	5,770			
89XXX	MIKR contribution GCs and others	367,346	450,292	404,373	(82,946)	(37,028)			
89XXX	Other revenue	95,632	155,834	105,985	(60,202)	(10,352)			
	Total Income (excl. special grants)	16,223,729	16,025,363	15,917,527	198,166	306,201			
89XXX	Special grants 2019 and previous years	13,999,005							
	Total Income (incl. special grants)	30,222,733	16,025,563	15,917,527	198,166	306,201			
Expenditure									
40999	Staff costs	8,040,692	8,914,005	8,739,227	(873,313)	(698,535)			
41999	Accommodation costs	637,257	524,240	576,838	113,017	60,420			
42999	Operating costs	1,936,928	2,114,947	1,973,310	(178,019)	(36,383)			
43999	Office costs	580,823	485,114	504,918	95,709	75,904			
44999	Representation and communication costs	290,772	188,520	230,818	102,252	59,954			
45999	Means of transport costs	190,843	154,316	200,544	36,527	(9,701)			
47999	Costs of depreciation	275,966	631,438	627,613	(355,472)	(351,647)			
49999	General costs	1,713,405	988,426	992,975	724,979	720,430			
79999	Subsidies and financial contributions	1,560,564	1,848,958	1,835,442	(288,394)	(274,378)			
99999	Other (financial) income and expenditure	121,307	15,598	33,252	105,709	88,056			
	Contingent	160,000	160,000	160,000	-	-			
	Total Expenditure (excl. special grants)	15,308,358	16,025,362	15,874,937	(517,005)	(366,380)			
705xx	Special grants 2019 and previous years	13,999,005							
	Total Expenditure (incl. special grants)	29,507,562	16,025,362	15,874,937	(517,005)	(366,380)			
	Credit/(Debit) Result (excluding special grants)	715,171	0	42,590	715,171	672,581			
	Credit/(Debit) Result (including special grants)	715,171	0	42,590	715,171	672,581			
									(715,171)

APPENDIX 6: THE LIABILITIES

Function	Description	Actual expenditure cumulative to quarter	Obligations entered into (not an expense yet)	Actual expenditure + obligations entered into at 2019	Up-to-date budget position (including BAs)	Room per function: difference between budget minus actual expenditure and obligations entered into
		USD	USD	USD	USD	USD
1	Administrative bodies	734,173	134,807	868,979	1,263,364	394,385
2	Administrative apparatus	5,392,731	606,700	5,999,431	5,023,317	(976,114)
3	Civil affairs	209,761	(6,180)	203,581	294,284	90,703
20	Properties not destined for public service	122,353	(20,064)	102,289	111,659	9,370
120	Fire department and emergency response	-	1,676	1,676	1,676	-
130	Emergency response	99,588	31,632	131,220	147,714	16,494
200	General management DROB	968,355	(33,231)	935,124	995,498	60,374
210	Roads streets and squares	478,570	54,522	533,092	648,148	115,056
211	Traffic measures on land	6,704	1,103	7,807	7,807	0,20
220	Sea port	792,255	252,036	1,044,291	1,035,732	(8,559)
230	Airport	1,074,804	17,228	1,092,032	1,017,800	(74,232)
300	Economic affairs	98,163	16,705	114,868	105,173	(9,695)
310	Trade and Industry	330,103	1,542	331,645	331,655	10
341	Other agricultural business, yacht and fishing	410,304	64,991	475,295	508,895	33,600
400	General Management of Education	31	-	31	-	(31)
410	Public Basic Education	-	-	-	-	-
480	Collective income and expenditure of education	217,262	161,102	378,363	371,232	(7,132)
510	Public Library Work	169,944	2,131	172,075	171,010	(1,065)
530	Sports	350,168	30,780	380,949	351,081	(29,868)
541	Archaeology/museums	188,992	11,090	200,082	200,082	-
560	Social society and open-air recreation	46,406	649	47,055	46,947	(108)
580	Other culture and recreation	181,110	(1,630)	179,480	177,331	(2,149)
610	Provision of allowance (including pension)	310,880	245,539	556,419	316,419	(240,000)
611	Employment	112,832	1,135	113,967	110,731	(3,237)
620	Social counselling and advice	110,681	57,155	167,835	199,451	31,615
630	Community social work / youth work	-	-	-	-	-
650	Childcare centres	300,000	-	300,000	300,000	-
700	General management of public health	68,337	6,482	74,819	449,405	374,586
710	Preventive and curative healthcare	419	5,338	5,757	(6,162)	(11,919)
720	Slaughterhouses	273,536	(9,431)	264,105	236,131	(27,974)
721	Cleaning	1,177,515	118,970	1,296,486	689,266	(607,220)
722	Sewage and Water treatment	-	3,242	3,242	6,742	3,500
724	Funeral arrangements (cemetery)	1,544	(405)	1,139,25	5,662	4,523
725	Other public hygiene	361,776	(3,759)	358,017	273,322	(84,695)
820	Housebuilding operations/housebuilding	219,214	229,248	448,462	226,193	(222,269)
920	Taxes	-	-	-	-	-
921	Grant for discretionary spending	-	-	-	-	-
922	Overall expenditure and income	460,577	-	460,577	-	(460,577)
992	Balance of income and expenditure	239,470	-	239,470	257,376	17,906
	Special-purpose grants	-	-	-	-	-
	TOTAL	15,508,558	1,981,103	17,489,661	15,874,939	1,614,722-
	Special-purpose grants					-
	TOTAL	15,508,558	1,981,103	17,489,661	15,874,939	1,614,722-

APPENDIX 7: THE SPECIAL GRANTS

A. Financial progress of projects and/or Special Grants by job classification

Inactive projects

The remaining resources for projects and/or special grants which term has expired or which terms and conditions are unknown, is reserved as credit on the balance sheet. It amounts to USD 1,329,953 in total.

The following list contains a project that was mistakenly included as an inactive project. It is project 2267 Transport drinking water, USD 351,546 credit. This project must be deducted in the following table from the inactive total amount of USD 1,681,499. It will then amount to USD 1,329,953 and with that it is consistent with the explanation on page 39.

General information				
P/L Effect Project code	Function	Yes/No	Description project	
002296	002	002-3100	yes	Fence of the administrative office (Reconstruction feature: 0000601613) € 23445
002312	002	002-4400	yes	Financial Management Improvement Plan
002314	002	002-4400	yes	OLSE contribution to Reconstruction project recovery of houses and others
002537	002	002-4400	yes	Pre-financing Straightening up Project PIVA
003083	002	002-4400		Contribution to assessment in current reorganisation and training process OLSE
002132	130	130-0000	yes	Emergency response
002282	210	210-5720	yes	Underground Project 11th EDF
002286	210	210-5720	yes	Road maintenance
002293	210	210-5720	yes	Unpaved roads (Reconstruction feature: 0000601613) € 1118365
002307	210	210-5720	yes	Car Wreck Removal Project
002326	210	210-5720	yes	Quick win waste action 58550 euros
003138	210	210-5720	yes	Road maintenance 2019 (once-off boost, structural resources operations infrast recon
003151	210	210-5720	yes	Renovation of the bend near Smoke Alley
002283	220	220-5300	yes	Special grant Waterman after Hurricane Irma see the letter dated 22 January 2018
002287	220	220-5300	yes	Seamen Training Course
002328	220	220-5300	yes	Refresher course Seamen IA 2018-2019
002265	300	300-5530	yes	Support for economic developments process
002313	310	310-4400	yes	Project 10th EDF
002268	340	340-5610	yes	Made in Statia
002270	341	341-5610	yes	Roaming animals
002294	341	341-5610	yes	Water storage locations (Reconstruction feature: 0000601613) € 129000
002298	341	341-5610	yes	Agriculture livestock fishing recovery (Reconstruction feature 0000601525)
002299	341	341-5610	yes	Water supply to agricultural companies (Reconstruction feature 0000601525)
002276	480	480-6360	yes	Contribution to school swimming
002322	530	530-6320	yes	2nd Outdoor Fitness Park location Wilhelminaplein IA 2018-2019
002323	530	530-6320	yes	Major maintenance of existing sports facilities IA 2018-2019
002330	530	530-6320	yes	Implementation of sports policy: IA 2018-2019
002290	541	541-6370	yes	Repair of Dutch Reformed church (reconstruction feature: 0000601613) € 108950
002291	541	541-6370	yes	Restoration of monuments (Reconstruction feature: 0000601613) € 25800
002292	541	541-6370	yes	Repairs to the ruin (Reconstruction feature: 0000601613) € 25,800
002271	560	560-5750	yes	Strengthening nature management
002277	560	560-5750	yes	Nature awareness
002278	560	560-5750	yes	Coral restoration
002279	560	560-5750	yes	Rat control
002280	560	560-5750	yes	Anti-erosion measures
002300	560	560-5750	yes	Coral recovery (Reconstruction feature 0000601525)
002301	560	560-5750	yes	Repairs to buoys at mooring system Marinepark (Reconstruction feat. 0000601525)
002302	560	560-5750	yes	Recovery of botanic garden (Reconstruction feature 0000601525) € 35,670
002303	560	560-5750	yes	Reforestation (Reconstruction feature 0000601525)
002304	560	560-5750	yes	Sea turtles recovery (Reconstruction feature 0000601525)

Income			
1st half year 2019	3rd QTR 2019	4th QTR 2019	Tot. from effective date
	\$ -		\$ 26,575
	\$ -	\$ 1,088,773	\$ 2,649,017
	\$ 300,000		\$ 355,799
	\$ 13,478		\$ 13,478
	\$ -	\$ 13,135	\$ 13,135
	\$ 109,939		\$ 836,037
	\$ -		\$ 2,565,773
	\$ -		\$ 3,089,254
	\$ -		\$ 1,267,667
	\$ -		\$ 347,890
	\$ -		\$ 58,550
	\$ -	\$ 6,398,162	\$ 6,398,162
	\$ -		\$ -
	\$ -		\$ 98,480
	\$ -		\$ 24,438
	\$ -		\$ 12,000
	\$ -		\$ 450,000
	\$ 436,113		\$ 436,113
	\$ 11,350		\$ 521,777
	\$ -		\$ 195,825
	\$ -		\$ 146,222
	\$ -		\$ 135,929
	\$ -		\$ 149,366
	\$ -		\$ 76,976
	\$ -		\$ 60,000
	\$ 24,189		\$ 124,189
	\$ -		\$ 80,000
	\$ -		\$ 123,495
	\$ -		\$ 29,244
	\$ -		\$ 29,244
	\$ 257,920		\$ 544,920
	\$ -		\$ 282,740
	\$ -		\$ 94,805
	\$ -		\$ 132,805
	\$ -	\$ 179,920	\$ 368,920
	\$ -		\$ 104,470
	\$ -		\$ 43,062
	\$ -		\$ 41,015
	\$ -		\$ 381,158
	\$ -		\$ 29,666

Expenses					Balance over the entire period
1st half year 2019	3rd QTR 2019	4th QTR 2019	4th QTR 2019 Acc. 2019	Total up to 1st half of the year 2019	
	\$ 12,780	\$ -		\$ 25,560	\$ 1,015
	\$ 120,011	\$ 106,958	\$ 165,814	\$ 454,662	\$ 2,194,355
	\$ 300,000	\$ -		\$ 355,799	\$ -
	\$ 11,938	\$ 4,574	\$ 20,436	\$ 36,948	\$ (23,470)
	\$ -	\$ -		\$ -	\$ 13,135
	\$ 197,482	\$ 141,098	\$ 2,637	\$ 764,228	\$ 71,810
		\$ 1,000,000	\$ 400,000	\$ 2,500,000	\$ 65,773
		\$ 42,326	\$ 67,360	\$ 110,073	\$ 2,979,181
	\$ 99,524	\$ 4,410	\$ 3,038	\$ 186,303	\$ 1,081,364
	\$ 142,664	\$ -	\$ 15,811	\$ 296,561	\$ 51,329
	\$ 12,811	\$ 15,900	\$ 1,768	\$ 30,479	\$ 28,071
	\$ -	\$ -	\$ 276,988	\$ 276,988	\$ 6,121,174
	\$ -	\$ -		\$ -	\$ -
	\$ 12,543	\$ -	\$ 2,203	\$ 98,477	\$ 3
	\$ -	\$ -		\$ 24,438	\$ -
	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 2,000
	\$ -			\$ 425,000	\$ 25,000
	\$ 436,113	\$ -	\$ 13,781.82	\$ 449,895	\$ (13,782)
		\$ 37,830	\$ 16,170	\$ 521,727	\$ 51
	\$ -	\$ (29,249)		\$ 244,825	\$ (49,000)
		\$ 4,402	\$ 1,872	\$ 6,274	\$ 139,948
	\$ 72,162	\$ 17,528		\$ 89,690	\$ 46,239
	\$ 47,963	\$ 36,957	\$ 15,251	\$ 100,170	\$ 49,195
		\$ -		\$ 76,976	\$ -
	\$ 28,988	\$ 22,274		\$ 51,262	\$ 8,738
	\$ 70,078	\$ 9,860	\$ 15,780	\$ 95,718	\$ 28,471
	\$ 80,000	\$ -		\$ 80,000	\$ -
	\$ 50,189	\$ 51,737	\$ 16,273	\$ 118,199	\$ 5,296
	\$ 20,158	\$ 7,474	\$ (755)	\$ 26,878	\$ 2,366
	\$ 20,000	\$ -		\$ 20,000	\$ 9,244
		\$ 257,920		\$ 257,920	\$ 287,000
		\$ -		\$ 200,740	\$ 82,000
		\$ -		\$ 39,935	\$ 54,870
		\$ -		\$ 102,870	\$ 29,935
		\$ 182,102	\$ 50,872	\$ 388,648	\$ (19,728)
		\$ (14)		\$ 104,470	\$ -
		\$ (6)		\$ 43,062	\$ -
		\$ (5)		\$ 41,015	\$ -
		\$ (50)		\$ 381,158	\$ -
		\$ (4)		\$ 29,666	\$ -

General Information				Income				Expenses				Balance over the entire period	
P/L Effect Project	Function	Yes/No	Description project code	1st half year 2019	3rd QTR 2019	4th QTR 2019	Tot. from effective date	1st half year 2019	3rd QTR 2019	4th QTR 2019	Total up to 1st half of the year 2019		
002305	560	560-5750	yes	Iguana population (Reconstruction feature 0000601525)			\$ 5,542			\$ (1)	\$ 5,542	\$ -	
002306	560	560-5750	yes	Retention of the wall behind the Stenapa Office (Reconstruction feature 0000601525)			\$ 29,666			\$ (4)	\$ 29,666	\$ -	
002311	560	560-5750	yes	Anti-erosion emergency measures Cliff			\$ 102,316			\$ -	\$ 84,503	\$ 17,813	
002325	560	560-5750	yes	Maritime Infrastructure (protection of port area coastline)			\$ 700,407			\$ -	\$ -	\$ 700,407	
002327	560	560-5750	yes	Reconstruction resources stabilisation Cliff Sint Eustatius	\$ 2,999,920	\$ 1,766,839	\$ 1,766,839	\$ 6,533,598	\$ 1,408,362	\$ 3,068,481	\$ 1,250,000	\$ 5,726,842	\$ 806,756
002297	580	580-3100	yes	Assessment Madam Theatre (Reconstruction feature: 0000601613) € 150			\$ 170			\$ -	\$ -	\$ -	\$ 170
002310	580	580-5750	yes	Reconstruction Reopening of Slave Path			\$ 22,561			\$ -	\$ 20,239	\$ 2,321	
002316	611	611-6360	yes	Higher contribution of OLE for Twinning Job Brokering IA 2018 - 2019			\$ 86,500			\$ -	\$ 9,822	\$ 9,822	\$ 76,678
002320	611	611-6360	yes	Job matching and job programs Twinning and social return project IA 2018-2019			\$ 110,000			\$ -	\$ 8,935	\$ 8,935	\$ 101,065
000011	620	620-6360	yes	Social work	\$ 399			\$ 796,476	\$ 7,433	\$ -	\$ 15,427	\$ 796,077	\$ 399
000040	620	620-6360	yes	Homecare contribution (2015)			\$ 851,516			\$ -	\$ (67,304)	\$ 851,516	\$ -
002496	620	620-6360	yes	Pilot job programme "Statia Serves"			\$ 279,712			\$ 26,131	\$ -	\$ 109,651	\$ 279,712
002308	620	620-6360	yes	Children's rights			\$ 399,894			\$ 8,956	\$ 58,022	\$ 23,517	\$ 245,269
002309	620	620-6360	yes	Policy Coordinator for Domestic Violence and Children's Rights			\$ 245,683			\$ 41,227	\$ 19,649	\$ 6,559	\$ 182,783
002131	620	620-6360	yes	Domestic Violence			\$ 171,920			\$ 54,339	\$ 150	\$ (21,146)	\$ 171,920
002315	620	620-6360	yes	Life Coaches (structural annual costs) IA 2018-2019			\$ 199,920			\$ 65,963	\$ 160,549	\$ (75,230)	\$ 151,282
002317	620	620-6360	yes	SHV one-off investment extra training Life Coach and Social IA 2018 - 2019			\$ 240,000			\$ 2,326	\$ 962	\$ 1,500	\$ 4,788
002318	620	620-6360	yes	Strengthening of social (voluntary) organisations IA 2018-2019			\$ 40,000			\$ -	\$ -	\$ 2,210	\$ 37,790
002324	620	620-6360	yes	Food cards (to be determined) IA 2018-2019			\$ 102,000			\$ -	\$ 7,040	\$ 7,040	\$ 94,960
002329	620	620-6360	yes	Administrative agreement on domestic violence and child abuse IA 2018-2019	\$ 350,000		\$ 51,000	\$ 102,000	\$ 8,857	\$ -	\$ 59,845	\$ 68,702	\$ 281,298
002331	620	620-6360	yes	Social Assistance. Eliminate maintenance backlogs private housing IA 2018-			\$ 20,000			\$ 8,716	\$ 32,637	\$ (31,137)	\$ 10,216
002332	620	620-6360	yes	Renovation of 5 sheltered homes (phase 1) IA 2018-2019			\$ 290,000			\$ 248,562	\$ -	\$ (188,124)	\$ 60,438
002264	630	630-6360	yes	Social Opportunities Project	\$ 377,465			\$ 1,461,645	\$ 377,465	\$ -	\$ -	\$ 1,459,254	\$ 2,391
002266	630	630-6360	yes	We can young			\$ 79,070			\$ -	\$ -	\$ 29,288	\$ 49,782
002269	630	630-6360	yes	Statia Doet / Oranje Fonds	\$ 50,353		\$ 19,794	\$ 184,293	\$ 56,356	\$ -	\$ 933	\$ 162,179	\$ 22,114
002272	630	630-6360	yes	Empowerment teenage girls			\$ 23,285			\$ -	\$ -	\$ 23,258	\$ 27
002319	630	630-6360	yes	BES(t) 4 kids IA 2018-2019	\$ 85,500		\$ 114,542	\$ 323,842	\$ 64,986	\$ 36,165	\$ -	\$ 101,151	\$ 222,691
002574	630	630-6360	yes	BES(4)kids (General)	\$ 306,740		\$ 306,740	\$ 613,480	\$ 86,966	\$ 89,291	\$ 186,004	\$ 362,262	\$ 251,218
000052	650	650-6360	yes	Additional boost Childcare Centres			\$ 50,000			\$ 5,789	\$ -	\$ (20,444)	\$ 4,633
002321	650	650-6360	yes	Housing MYF and DOTK contribution OLE IA 2018-2019			\$ 26,600			\$ -	\$ -	\$ -	\$ 26,600
002345	650	650-6360	yes	After-school care facilities 2019 DOTK with supplement from BES(t)4kids	\$ 290,292			\$ 290,292	\$ 330,332	\$ (40,000)	\$ -	\$ 290,332	\$ (40)
002346	650	650-6360	yes	After-school care facilities 2019 MYF with supplement from BES(t)4kids	\$ 327,304			\$ 327,304	\$ 402,344	\$ (100,586)	\$ 25,546	\$ 327,304	\$ -
002497	650	650-6360	yes	Extra boost and strengthening of childcare (IM/2017/EUX/03)			\$ 136,020			\$ -	\$ -	\$ 111,386	\$ 24,634
002333	651	651-6360	yes	UN Treaty Disability IA 2018-2019	\$ 125,000			\$ 125,000	\$ 12,843	\$ -	\$ 570	\$ 13,413	\$ 111,587
003154	721	721-5760	yes	Special grant for single-use plastic products			\$ 44,203			\$ -	\$ -	\$ -	\$ 44,203
002295	724	724-5770	yes	Public cemeteries (Reconstruction feature: 0000601613) € 405390			\$ 486,084			\$ 120,587	\$ 11,142	\$ 15,760	\$ 355,454
000003	725	725-6400	yes	Public healthcare	\$ 219,331	\$ 219,331		\$ 2,747,474	\$ 173,361	\$ 49,791	\$ 195,958	\$ 1,978,769	\$ 768,705
002284	820	820-5740	yes	Emergency assistance measures after Irma			\$ 520,980			\$ -	\$ -	\$ 520,980	\$ -
002046	820	820-5740	yes	House Repairs Recovery after Hurricane Irma	\$ 11,465			\$ 3,737,808	\$ (148,132)	\$ 30,750	\$ (24,220)	\$ 3,741,975	\$ (4,167)
002288	820	820-5740	yes	Housing repairs (Reconstruction feature: 2018-0000601613) € 430100			\$ 487,518			\$ -	\$ -	\$ 487,518	\$ -
002623	820	820-5740	yes	Housing repairs 2nd phase (integral resources)			\$ 426,420			\$ -	\$ 109,889	\$ 165,415	\$ 275,304
003164	721	721-5760	yes	Waste incinerator			\$ 1,096,933			\$ -	\$ -	\$ -	\$ 1,096,933
003197	002	002-4220	yes	MD Path by Smart Solution			\$ 30,264			\$ -	\$ -	\$ -	\$ 30,264
003198	480	480-5610	yes	School Housing Covenant			\$ 3,975,586			\$ -	\$ -	\$ (3,965,729)	\$ 7,941,315
003206	620	620-6360	yes	Contribution to Task Force Children's Rights Conference			\$ 79,920			\$ -	\$ -	\$ 3,975,586	\$ (3,895,666)
003234	003	003-4310	yes	Decision elections Sint Eustatius			\$ 335,920			\$ -	\$ -	\$ -	\$ 335,920
003256	002	002-4220	yes	Decision reorganisation costs (frictional costs)			\$ 1,448,077			\$ -	\$ 68,412	\$ 311,955	\$ 1,067,709
003274	725	725-6400	yes	Medical assistance disasters crises			\$ 24,935			\$ -	\$ -	\$ -	\$ 24,935
003282	620	620-6360	yes	Small annual maintenance			\$ 26,568			\$ -	\$ -	\$ -	\$ 26,568
003283	002	002-4400	yes	Contribution audit office of Sint Eustatius			\$ 237,848			\$ -	\$ -	\$ -	\$ 237,848

003285	560	560-5750	yes	Reconstruction Port Sint Eustatius	\$ -	\$ -	\$ 6,218,534	\$ 6,218,534	\$ -	\$ -	\$ -	\$ 6,218,534
003286	560	560-5750	yes	Dealing with erosion at Sint Eustatius	\$ -	\$ -	\$ 6,546,795	\$ 6,546,795	\$ -	\$ -	\$ -	\$ 6,546,795
002267			no	Transport of drinking water	\$ -	\$ -	\$ -	\$ 470,260	\$ -	\$ -	\$ 118,714	\$ 351,546
000004			no	Poverty and youth unemployment reduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000005			no	Improvement of quality and motivation of schoolwork and activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000006			no	Empowerment of teenage girls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000007			no	Breakfast at School Gov de Graaff School	\$ -	\$ -	\$ -	\$ 273,745	\$ -	\$ -	\$ 273,745	\$ -
000008			no	Community school Kick-off meeting	\$ -	\$ -	\$ -	\$ 37,220	\$ -	\$ 11,334	\$ 37,220	\$ -
000009			no	Job programmes	\$ -	\$ -	\$ -	\$ 360,564	\$ -	\$ -	\$ 360,564	\$ -
000010			no	Job programme of Nustar	\$ -	\$ -	\$ -	\$ 176,317	\$ -	\$ 317	\$ 176,317	\$ -
000012			no	Diabetes prevention	\$ -	\$ -	\$ -	\$ 124,870	\$ -	\$ 6,769	\$ 124,870	\$ -
000013			no	Strengthening of childcare centres	\$ -	\$ -	\$ -	\$ 452,386	\$ -	\$ 10,016	\$ 452,386	\$ -
000014			no	Neighbourhood sports coach	\$ -	\$ -	\$ -	\$ 217,987	\$ -	\$ -	\$ 217,987	\$ -
000015			no	Physical facilities home help	\$ -	\$ -	\$ -	\$ 18,685	\$ -	\$ -	\$ 18,685	\$ -
000019				Occasional contribution V&J passport charges of child up to 12 yrs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000023			no	P&O registration system	\$ -	\$ -	\$ -	\$ 68,218	\$ -	\$ -	\$ 67,337	\$ 881
000024			no	Implementation of FINBES and WOLBES	\$ -	\$ -	\$ -	\$ 475,633	\$ -	\$ -	\$ 153,427	\$ 322,206
000025			no	Donations maintenance backlog	\$ -	\$ -	\$ -	\$ 718,801	\$ -	\$ -	\$ 193,236	\$ 525,565
000026			no	Remaining resources GBA Specialist	\$ -	\$ -	\$ -	\$ 22,119	\$ -	\$ -	\$ 22,107	\$ 13
000027			no	Street names and house numbers	\$ -	\$ -	\$ -	\$ 25,864	\$ -	\$ -	\$ 21,052	\$ 4,812
000028			no	Upgrading of website	\$ -	\$ -	\$ -	\$ 27,927	\$ -	\$ -	\$ 7,686	\$ 20,241
000029			no	Website translator	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
000030			no	Innovation resources	\$ -	\$ -	\$ -	\$ 20,053	\$ -	\$ -	\$ 7,204	\$ 12,848
000031			no	Special-purpose grant from the Ministry of Social Affairs and Employment and the Ministry of Health, Welfare and Sport	\$ -	\$ -	\$ -	\$ 176,707	\$ -	\$ -	\$ 42,357	\$ 134,350
000032			no	Support for development plans	\$ -	\$ -	\$ -	\$ 163,000	\$ -	\$ -	\$ -	\$ 163,000
000034			no	Waste management	\$ -	\$ -	\$ -	\$ 70,086	\$ -	\$ -	\$ 85,991	\$ (15,905)
000035			no	Dotk (Daughters of the King)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000036			no	Implementation of home visitors	\$ -	\$ -	\$ -	\$ 12,514	\$ -	\$ -	\$ -	\$ 12,514
000037			no	Bommel Consultations Oasis Games	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 14,551	\$ 15,449
000038			no	King's Games	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ 4,708	\$ (208)
000039			no	Advance payment sheltered homes	\$ -	\$ -	\$ -	\$ 344,156	\$ -	\$ 223,772	\$ 344,156	\$ 0
000042			no	Obesitas prevention project	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 5,684	\$ 150,000	\$ 0
000043			no	Governor de Graaff School	\$ -	\$ -	\$ -	\$ 319,369	\$ -	\$ -	\$ 319,369	\$ -
000049			no	Youth sports club "Statia in Shape"	\$ -	\$ -	\$ -	\$ 168,481	\$ -	\$ 10,428	\$ 104,428	\$ 64,053
000050			no	Domestic Violence and Children's Rights (See Safe Statia workplan)	\$ -	\$ -	\$ -	\$ 593,027	\$ -	\$ -	\$ 593,027	\$ -
000051			no	Woodley House project (removal of house from airport)	\$ -	\$ -	\$ -	\$ 15,940	\$ -	\$ -	\$ 9,000	\$ 6,940
000054			no	Safe Statia Workplan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000055			no	Disability Treaty Sint Eustatius	\$ -	\$ -	\$ -	\$ 35,935	\$ -	\$ -	\$ 12,742	\$ 23,193
002051			no	Social Assistance.	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 45,404	\$ 100,000	\$ 0
			Yes	Inactive projects (37 projects)								\$ 1,681,499

\$ 5,155,119 \$ 9,102,993 \$ 24,437,011
\$ 38,695,123 \$ 38,695,123

\$ 5,101,760 \$ 5,442,020 \$ 3,141,501 \$ 313,723 \$ 39,291,671
\$ 13,999,004 \$ 13,999,004

APPENDIX 7: SPECIAL ALLOWANCES

A. General

OLE would like to substantiate all allowances that have been issued. We will do this in terms of purpose, but also in terms of planning and finances. This has also been prescribed in BBV BES. We offer this extensive substantiation twice a year, namely in the 2nd Executive report and in the annual account. However, for information purposes, we decided to also include this appendix in the 4th Executive report, whereby you will be fully informed about the execution of the projects.

In the interest of internal control and reporting, each project leader and/or budget manager was asked to supply this information for active projects and/or special allowances.

In the spring of 2019, a new digitalised method came into effect for projects that are financed using special allowances. Project costs are currently accounted for in the project administration as well as the income and expenditure overview. The project administration features multi-year costs, whereas the income and expenditure overview only features costs for the current year. Four times a year, during quarterly closures, the income is supplemented by reserved prepaid special allowances.

The remaining funding for projects, or special allowances, where the term has been exceeded or where conditions are unknown, is reserved as available budget in the balance sheet. This involves a total sum of USD 1,329,952.40.

The table found later in this appendix contains all projects and/or special allowances. The colour green has been used to show that a project and/or special allowance is still active and is being substantiated in the income and expenditure overview for 2019.

From a financial perspective, the table shows:

- a. Total income and expenditure, from the start date to the end of December 2019, for all projects and/or special allowances. This, for instance, offers us an overview of the whole duration and creates links with relevant balance sheet entries.
- b. Expenditure for the year 2019 is shown for active projects and/or special allowances, and is equal to the sum transferred from the reserved prepaid special allowances. This means the year is substantiated in accordance with BBV BES.

A. Explanation about active projects and/or special allowances

Function 002

Function 002: Administrative body

Project code: 002296, Fence of administrative office, restoration

Duration: 13 July 2018 to 31 December 2020, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Repairing wind damage and performing overdue maintenance on the fence of the administrative office, from a representative perspective
At which target group is (are) the the activity(ies) aimed?	The whole Statian population
What would be a general description of the planned activities?	
What are the accompanying results?	Project completed
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 002: Administrative body

Project code 002312, Improvement Financial management SE

Duration: 01 October 2018 to 31 December 2020, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Realising lawful and effective Financial Management on Sint Eustatius
At which target group is (are) the the activity(ies) aimed?	Internal organisation
What would be a general description of the planned activities?	See the report of the former ADR auditor.
What are the accompanying results?	See the report of the former ADR auditor.
Will the intended results be realised within the duration of the project?	The PoA already states that it will last until 2022. In addition, digitalisation activities have been added. Also see the report of the KR Auditor.
Does expenditure deviate from what was budgeted? If so, please explain.	Certain parts delayed, no acquisition results for other parts. Also longer insourcing of Versant RC, three new digitalisation activities, longer digitalisation process than intended. In December 2019, a request was sent to MI/

	KR to use the resources differently than initially anticipated, and to deal with the higher costs.
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Function 002: Administrative body

Project code: 002314, OLSE contribution to Restoration project for repairing homes and other items

Duration: 27 November 2017 to 31 December 2019, issued by Public Entity Sint-Eustatius

Aim of the performed activities	Repairing wind damage and performing overdue maintenance on the
At which target group is (are) the the activity(ies) aimed?	The whole Statian population
What would be a general description of the planned activities?	
What are the accompanying results?	126 homes were restored. Project completed
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 002: Administrative body

Project code 002537, Clean-up PIVA, 1st phase

Duration: 01 June 2019 to 31 August 2019, issued by the Ministry of the Interior and Kingdom Relations, RVIG

Aim of the performed activities	Clean-up PIVA
At which target group is (are) the the activity(ies) aimed?	Population of Statia
What would be a general description of the planned activities?	Determine quality via home visits.
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, lower costs were incurred. The actual costs have been paid by RIVG in the meantime.

Function 002: Administrative body

Project code 003083, Contribution assessment in ongoing reorganisation and training process

OLSE Duration: 23 July 2019 to 01 December 2019, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Development assessment as part of the ongoing organisation change and training process at OLE
At which target group is (are) the the activity(ies) aimed?	Civil servants at the public entity
What would be a general description of the planned activities?	Assessment by C-Talent
What are the accompanying results?	Yes.
Will the intended results be realised within the duration of the project?	
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 002: Administrative body

Project code 003197, Contribution MD Process by Smart Solutions

Duration: End October 2019 to end December 2019, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Organisation development and the reinforcement of the civil service
At which target group is (are) the the activity(ies) aimed?	Public entity and the local population
What would be a general description of the planned activities?	Training facilitated by Smart Solutions
What are the accompanying results?	Reinforcing and training the civil service
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 002: Administrative body

Project code 003256, Reorganisation costs (and financial management improvement plan)

Duration: September 2019 to 1 December 2020, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Modernise the civil service
At which target group is (are) the the activity(ies) aimed?	Organising personnel who do not have a place in the new set-up
What would be a general description of the planned activities?	To further implement the new organisation structure.
What are the accompanying results?	Cover personnel costs for personnel who do not have a place in the new organisation structure as of September 2019
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Expenditure for service year 2019 and 2020 will not deviate from the identified budget. Financing is needed in the coming years.

Function 002: Administrative body

Project code 003283, Contribution court of audit Sint-Eustatius

Duration: 06 December 2019 to 16 December 2021, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Sint Eustatius wants to organise its own court of audit as soon as possible.
At which target group is (are) the activity(ies) aimed?	The public entity hereby wants to obtain external expertise in order to quickly organise its own court of audit. This means expertise is being insourced from the court of audit in Rotterdam.
What would be a general description of the planned activities?	Set up the court of audit, temporarily insource expertise from EU and onboard/train council members.
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Project has not yet officially started.
Does expenditure deviate from what was budgeted? If so, please explain.	Expenditure is expected to remain within the identified budget.

Function 003

Function 003: Civil Affairs

Project code 003234, Elections Sint-Eustatius

Duration: 09 December 2019 to 01 December 2021, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	In order to restore normal democratic relations and prepare the body and population accordingly
At which target group is (are) the the activity(ies) aimed?	
What would be a general description of the planned activities?	Inform the public about the elections, prepare for orderly elections and support the island council with training courses.
What are the accompanying results?	An information process for the population was started in the final quarter of 2019.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No. Expenditure will remain within the identified budget.

Function 130

Function 130: Disaster management

Project code 002132, Disaster management

Duration: 01 January 2013 to 31 December 2019, issued by the Ministry of Justice and Security

Aim of the performed activities	Realise the Statia Emergency Operating Center (SEOC)
At which target group is (are) the the activity(ies) aimed?	Crisis organisation, collaborating emergency services
What would be a general description of the planned activities?	To realise a fully equipped Statia Emergency Operating Center (SEOC), which is effective during prevention and crisis situations.
What are the accompanying results?	A well-equipped SEOC is realised, which can be used to ensure adequate crisis coordination and organise assistance during natural disasters and other crisis situations.
Will the intended results be realised within the duration of the project?	No, construction and renovation has been delayed due to various circumstances. Design activities will take place in early 2020. IT facilities will be realised later in 2020. A request will be sent to the Ministry of Justice and Security to use the contribution for 2019 in 2020.

Does expenditure deviate from what was budgeted? If so, please explain.	Construction and renovation activities for the SEOC are not expected to be realised within the remaining contributions issued up to 2018 (USD 303,000). In accordance with the BBV BES and OLE's financial management ordinance, OLE will activate the investment and the acquisition price, minus the external contribution, will be written off over 40 years.
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Function 210

Function 210: Roads. Streets and squares.

Project code: 002282, 11e EDF, underground cables, Duration: 19

April 2017 to 15 April 2020, issued by the EU

Aim of the performed activities	Improve continuity and safety of electricity supply by installing high and medium voltage cables under the ground instead of above the ground.
At which target group is (are) the the activity(ies) aimed?	The whole community.
What would be a general description of the planned activities?	To improve Electric power on the island by installing 10 km of medium and high voltage electricity lines. Carried out by STUCO
What are the accompanying results?	7 km of 10 km underground (high and medium voltage) lines have been installed.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 210: Roads. Streets and squares.

Project code: 002286, Roads programme Sint Eustatius

Duration: 05 November 2018 to 31 December 2021, issued by the Ministry of Infrastructure and Water Management.

Aim of the performed activities	Improve road network on Sint Eustatius
At which target group is (are) the the activity(ies) aimed?	The whole community. (cherry tree)
What would be a general description of the planned activities?	1. Repair roads Cherry tree 2. Erosion control
What are the accompanying results?	1. Contract with JV ended. 2. Project is being carried out via OLE.
Will the intended results be realised within the duration of the project?	No, the project has been delayed.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, this is the starting sum for an 8-year plan.

Function 210: Roads. Streets and squares.

Project code: 002293, Unpaved roads, renovation

Duration: 13 July 2018 to 31 December 2019, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Placing a hard surface on unpaved roads, in combination with installing water pipe and water storage, and playing underground cables Stuco and Eutel
At which target group is (are) the the activity(ies) aimed?	Residents that live on the unpaved roads and all road users.
What would be a general description of the planned activities?	. Reparation of the road to Jeems -Construction of a new parallel road.
What are the accompanying results?	-Preparation phase almost complete. - (review of all drawings)
Will the intended results be realised within the duration of the project?	- No. Extension has been requested. - New end date is August 2020
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, because there is more work and the actual situation differs from that stated in the contract

Function 210: Roads. Streets and squares.

Project code: 002307, Collection, dismantling and disposal of car wrecks

Duration: 01 May 2018 to 31 December 2019, issued by the Ministry of Infrastructure and Water Management.

Aim of the performed activities	Give Sint Eustatius a better reputation and make it more liveable.
At which target group is (are) the the activity(ies) aimed?	Local population and companies
What would be a general description of the planned activities?	<ol style="list-style-type: none"> 1. Clearing up the island. 2. Disposal of car wrecks. 3. Make the island more attractive.
What are the accompanying results?	More than 100 car wrecks have been collected and dismantled.
Will the intended results be realised within the duration of the project?	Yes, although not every owner is cooperating, which means it is taking longer and leading to higher costs.
Does expenditure deviate from what was budgeted? If so, please explain.	No, considering the above.

Function 210: Cleaning

Project code: 002326, Illegal dumping sites

Duration: 14 December 2018 to 31 December 2020, issued by the Ministry of Infrastructure and Water Management.

Aim of the performed activities	Improve liveability by clearing three illegal dumping sites.
At which target group is (are) the the activity(ies) aimed?	The whole community.
What would be a general description of the planned activities?	Clearing 3 illegal dumping sites.
What are the accompanying results?	<p>2 have been fully cleared. Third still ongoing.</p> <p>Machine purchased to process the waste.</p>
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 210: Roads. Streets and squares.

Project code 003138, One-off initiative, structural resources exploitation of infrastructure and renovation resources.

Duration: 15 August 2019 to 31 December 2021, issued by the Ministry of Infrastructure and Water Management.

Aim of the performed activities	Construction and maintenance of roads on Sint-Eustatius
At which target group is (are) the the activity(ies) aimed?	Local population.
What would be a general description of the planned activities?	Construction and maintenance of roads
What are the accompanying results?	Construction of a new road in Jeems and widening and maintaining existing road in Jeems
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 220

Function 220: Ports

Project code: 002283, Repair Waterman after hurricane Irma

Duration: 01 January 2018 to 31 August 2019, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Having access to a seaworthy ship for public tasks.
At which target group is (are) the the activity(ies) aimed?	OLE and external stakeholders
What would be a general description of the planned activities?	Making the port boat, the 'Waterman', operational so that tasks relating to the port can be carried out.
What are the accompanying results?	1 engine complete, 2nd engine being repair, activities on hull ongoing
Will the intended results be realised within the duration of the project?	Yes, although more shortcomings have come to light.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, time scale and repair costs

Function 220: Ports

Project code 002328, Refresher course Seamen

Duration: 01 January 2019 to 31 December 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Improve knowledge and safety of local maritime employees by offering an STCW refresher course
At which target group is (are) the the activity(ies) aimed?	The whole Statian maritime population.
What would be a general description of the planned activities?	
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Yes, the various sub-activities are running according to schedule.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 310

Function 310: Ports

Project code: 002313, 10e EDF port project

Duration: 17 September 2018 to 30 November 2019, issued by the EU, this involves using the I&W road budget for extra activities

Aim of the performed activities	Make the port future proof via repairs and upgrades, including the paving.
At which target group is (are) the the activity(ies) aimed?	Users of port.
What would be a general description of the planned activities?	Protecting the coastal strip near port. Expanding the port site.
What are the accompanying results?	Protecting the current port. Activities for the expansion (of 1200 m) still ongoing.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No, this represents an increase in the budget for the port project, which has been covered by using part of the BU Maritime infrastructure, project 002325, USD 465.715

Function 340

Function 340: Agricultural production and extraction Project code: 002268, Made in Statia

Duration: 01 January 2017 to 30 April 2019, issued by the Ministry of Social Affairs and Employment.

Aim of the performed activities	Self-sufficiency Statia with regards to fresh and healthy agricultural products, using people with difficulties in the employment market
At which target group is (are) the the activity(ies) aimed?	Whole Statia population, agricultural sector and people with difficulties in the employment market.
What would be a general description of the planned activities?	
What are the accompanying results?	Project was completed in Q1
Will the intended results be realised within the duration of the project?	Yes. Project completed
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, there is a surplus of over USD 80,000 which, with the consent of the Ministry, is being used to improve the project's chances of success. This is taking place via the same project code.

Function 341

Function 341: General agricultural issues, hunting and fishing Project code: 002270, Roaming Animals project (BUN)

Duration: 17 November 2016 to 30 September 2019, issued by the Ministry of Economic Affairs, 90% advance payment received

Aim of the performed activities	Controlling and reducing free roaming cattle on Statia, in order to protect vegetation, improve road safety and prevent erosion.
At which target group is (are) the activity(ies) aimed?	Cattle owners and suppliers of slaughter cattle
What would be a general description of the planned activities?	Elimination of all free roaming cattle
What are the accompanying results?	-Project closed -Project unsuccessful for all free roaming cattle -farmers have access to fencing material -decrease in free roaming cattle -Bi-weekly meat market developed
Will the intended results be realised within the duration of the project?	Not fully, the problem is persistent, partly de to the shortage of water in cordoned off grazing areas.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, there is an over-shoot, which OLE is bearing within the cost item Unforeseen 2019.

Function 341: General agricultural issues, hunting and fishing
Project code: 002294, Water storage places

Duration: 13 July 2018 to 31 December 2020, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Clear hurricane damage in order to give farmers and fishermen the opportunity to run their businesses again.
At which target group is (are) the the activity(ies) aimed?	Farmers and fishermen
What would be a general description of the planned activities?	-Expansion water capacity for farmers
What are the accompanying results?	-2 water catchment areas created; 1 is complete and the other is ongoing -collection of water from solar panels -less erosion near solar park -
Will the intended results be realised within the duration of the project?	No, an extension will be requested.
Does expenditure deviate from what was budgeted? If so, please explain.	No, although the total costs are uncertain.

Function 341: General agricultural issues, hunting and fishing

Project code: 002298, Restoration agriculture and cattle farming, reconstruction

Duration: 13 July 2018 to 31 December 2020, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Clear hurricane damage in order to give farmers and fishermen the opportunity to run their businesses again.
At which target group is (are) the the activity(ies) aimed?	Farmers and fishermen
What would be a general description of the planned activities?	Hurricane relief materials for farmers
What are the accompanying results?	Farmers have received material from OLE Reconstruction process ongoing
Will the intended results be realised within the duration of the project?	No, an extension will be requested.
Does expenditure deviate from what was budgeted? If so, please explain.	No, although the total costs are uncertain.

Function 341: General agricultural issues, hunting and fishing

Project code: 002299, Water supply agricultural companies, reconstruction Duration: 13

July 2018 to 31 December 2020, issued by the Ministry of the Interior and Kingdom

Relations

Aim of the performed activities	Collection of water for agriculture and the prevention of erosion.
At which target group is (are) the the activity(ies) aimed?	Farmers in particular.
What would be a general description of the planned activities?	-restoration of public wells and other water sources for general use and the agricultural sector.
What are the accompanying results?	Not yet carried out.
Will the intended results be realised within the duration of the project?	. (extension must be requested)
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Functie 480

Function 480: Shared income and expenditure for education Project code 002276,

Contribution school swimming

Duration: 01 January 2018 to 31 December 2018, issued by the Ministry of Public Health, Welfare and Sport (expiration Integral Approach arrangement)

Aim of the performed activities	<ul style="list-style-type: none"> • Ensure school swimming as mandatory part of the teaching programme for all of the island's primary school children in class 4 to class 8, during the project period, to make sure that all pupils leave primary school with diploma A. • Train approximately 7 local swimming instructors • Once they have earned their swimming diploma, offer the children an introduction course in snorkel diving at STENAPA
At which target group is (are) the the activity(ies) aimed?	School children, class 4 to class 8
What would be a general description of the planned activities?	Teach all primary school children to swim.
What are the accompanying results?	All pupils earn Diploma A
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No, the project is being terminated.

Function 480: Shared income and expenditure for education Project code 003198,

Plan of approach teaching accommodation Sint-Eustatius

Duration: 31 October 2019 to 31 December 2022, issued by the Ministry of Education, Culture and Science.

Aim of the performed activities	Plan of Approach Teaching education Sint Eustatius
At which target group is (are) the the activity(ies) aimed?	School children on Sint Eustatius
What would be a general description of the planned activities aimed?	Preparation plan of approach, selection architect GvP School
What are the accompanying results?	Yes.
Will the intended results be realised within the duration of the project?	No.
Does expenditure deviate from what was budgeted? If so, please explain.	

Functie 530

Function 530: Sport

Project code 002322, Design outdoor fitness park location Wilhelmina Park

Duration: 01 September 2018 to 31 December 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Creation outdoor fitness location for non-organised sport
At which target group is (are) the the activity(ies) aimed?	The whole Statian population, active.
What would be a general description of the planned activities?	Encourage the Statian population to be more active by setting up outdoor fitness parks at several location
What are the accompanying results?	Healthier lifestyle.
Will the intended results be realised within the duration of the project?	No, due to delays, the project will only be ready in the first quarter of 2020.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 530: Sport

Project code 002323, Large-scale maintenance on existing sports facilities

Duration: 01 September 2018 to 31 December 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	To renovate and upgrade parts of the existing sports complex and compile a management and maintenance plan with cost-recovery exploitation.
At which target group is (are) the the activity(ies) aimed?	The whole Statian population, active and passive.
What would be a general description of the planned activities?	Make sure that the sports complex is always in good condition and available to the population.
What are the accompanying results?	A well maintained sports complex.
Will the intended results be realised within the duration of the project?	Yes, the various sub-activities are running according to schedule.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 530: Sport

Project code 002330, Execution sports policy

Duration: 01 September 2019 to 31 December 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Continuation swimming, sports promotion and accompanying activities by SE Sports Facility Foundation.
At which target group is (are) the the activity(ies) aimed?	School children as of class 4.
What would be a general description of the planned activities?	Teach all school children swim, and given them the opportunity to participate in sports activities.
What are the accompanying results?	Talent development.
Will the intended results be realised within the duration of the project?	Yes, the various sub-activities are running according to schedule, as demonstrated by reports from and contact with SE Sports Facility Foundation.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 541

Function 541: Archaeology/museums

Project code: 002290, Restoration NH church, reconstruction

Duration: 13 July 2018 to 31 December 2020, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Restore walls of Johnson compound at the Synagogepad, eliminate dangerous situation and protect cultural historical value.
At which target group is (are) the the activity(ies) aimed?	The whole community.
What would be a general description of the planned activities?	
What are the accompanying results?	Church restored
Will the intended results be realised within the duration of the project?	Yes. Project completed
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 541: Archaeology/museums

Project code: 002291, Monument restoration, reconstruction

Duration: 13 July 2018 to 31 December 2020, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Restore walls of Johnson compound at the Synagoge pad, eliminate dangerous situation and protect cultural historical value.
At which target group is (are) the the activity(ies) aimed?	The whole community.
What would be a general description of the planned activities?	
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Yes. The project has been completed.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 541: Archaeology/museums

Project code: 002292, Restoration of ruin, reconstruction

Duration: 13 July 2018 to 31 December 2020, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Restore walls of Johnson compound at the Synagoge pad, eliminate dangerous situation and protect cultural historical value.
At which target group is (are) the the activity(ies) aimed?	The whole community.
What would be a general description of the planned activities?	
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Yes. The project has been completed.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 560

Function 560: Social liveability and open-air recreation Project code:

002271 Strengthening nature management

Duration: 01 January 2014 to 30 September 2019, issued by the Ministry of Economic Affairs, 90% advance payment received

Aim of the performed activities	Improve awareness about nature among stakeholders and youngsters on Statia.
At which target group is (are) the activity(ies) aimed?	Administrators, civil servants, other stakeholders and all residents and tourists.
What would be a general description of the planned activities?	
What are the accompanying results?	Yes, the project has been completed.
Will the intended results be realised within the duration of the project?	Yes, for the most part
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 560: Social liveability and open-air recreation Project code: 002277

Nature awareness SE, outsourced to CNSI (BUN)

Duration: 17 November 2016 to 30 September 2019, issued by the Ministry of Economic Affairs, 90% advance payment received

Aim of the performed activities	Improve awareness about nature among stakeholders and youngsters on Statia.
At which target group is (are) the the activity(ies) aimed?	Administrators, civil servants, other stakeholders and all residents and tourists.
What would be a general description of the planned activities?	Awareness about the value of nature on the island
What are the accompanying results?	-Workshop Value for nature -Publication -Interactive workshops with stakeholders - Training with stakeholders
Will the intended results be realised within the duration of the project?	Yes, for the most part
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Project code: 002278, Coral Restoration SE, outsourced to CSNI (BUN)

Duration: 17 November 2016 to 30 September 2019, issued by the Ministry of Economic Affairs, 90% advance payment received

Aim of the performed activities	To restore coral by developing nursery and finding and obtaining donor colonies.
At which target group is (are) the the activity(ies) aimed?	Intrinsic natural attractions, also divers, fishermen, etc.
What would be a general description of the planned activities?	The goal is to grow critically endangered Elkhorn and Staghorn coral fragments on artificial trees under water and plant them out on the sea floor, as soon as the corals are big enough. 2. Increase coral cover and general reef health.
What are the accompanying results?	-growing and planting corals. setting up a coral nursery, project completed
Will the intended results be realised within the duration of the project?	There were serious delays due to hurricanes Irma and Maria. The third attempt was successful. Evaluations still taking place to determine what this means for the duration and costs.
Does expenditure deviate from what was budgeted? If so, please explain.	No, but see above.

Function 560: Social liveability and open-air recreation Project code:

002279, Rat control, outsourced to CSNI (BUN)

Duration: 17 November 2016 to 30 September 2019, issued by the Ministry of Economic Affairs, 90% advance payment received

Aim of the performed activities	Manage the rat population via inventory, strategic use of poison, data collection, communication and improved involvement of residents.
At which target group is (are) the the activity(ies) aimed?	Whole community and natural attractions.
What would be a general description of the planned activities?	-Understanding of rodent ecology -Implementation of a sustainable baited poison program -Community empowerment
What are the accompanying results?	1. Map and determine rat distribution, density and ecology on St. Eustatius 2. Set bait poison in strategic locations at strategic times 3. Reassess strategy through data collection and analysis 4. Communication and involvement of local stakeholders, government departments and community members.
Will the intended results be realised within the duration of the project?	Yes, the project has been completed.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Project code: 002280, Anti-erosion measures

Duration: 17 November 2016 to 01 October 2019, issued by the Ministry of Economic Affairs, 90% advance payment received

Aim of the performed activities	
At which target group is (are) the the activity(ies) aimed?	Whole community and natural attractions.
What would be a general description of the planned activities?	Reducing erosion on the island
What are the accompanying results?	Cleaning and rehabilitating 3 water catchments/ponds Acquisition of machines for maintaining and cleaning the ponds
Will the intended results be realised within the duration of the project?	Yes, the project has been completed.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 560: Social liveability and open-air recreation Project code:

002300, Coral restoration, reconstruction

Duration: 13 July 2018 to 31 December 2019, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Restoration of coral after hurricane Irma, via cultivation
At which target group is (are) the the activity(ies) aimed?	Intrinsic natural attractions, also divers, fishermen and the community.
What would be a general description of the planned activities?	Protection of coral 1. Set up coral nursery 2. Locate donor coral colonies and collect fragments for growing out in coral nursery. 3. Separate coral fragments by genotype and attach to nursery trees. 4. Care for and monitor coral fragment health
What are the accompanying results?	Working on coral nursery
Will the intended results be realised within the duration of the project?	No, an extension will be requested.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 560: Social liveability and open-air recreation

Project code: 002301, Buoys mooring system marina park, reconstruction, outsourced to Stenapa

Duration: 13 July 2018 to 31 December 2019, issued by the Ministry of the Interior and Kingdom

Relations

Aim of the performed activities	Reinstalling buoys and a mooring system for yachts
At which target group is (are) the the activity(ies) aimed?	Water tourists
What would be a general description of the planned activities?	Provide safe mooring opportunities for visiting yachts
What are the accompanying results?	Project has not yet started.
Will the intended results be realised within the duration of the project?	Uncertain, after an incident on Saba where authorities were held liable, an investigation into liability is taking place.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 560: Social liveability and open-air recreation

Project code: 002302, Restoring botanical garden, reconstruction, outsourced to Stenapa

Duration: 13 July 2018 to 31 December 2019, issued by the Ministry of the Interior and

Kingdom Relations

Aim of the performed activities	Prevent grazing by free roaming cattle by repairing fencing damaged by the hurricanes.
At which target group is (are) the the activity(ies) aimed?	Local population and tourists
What would be a general description of the planned activities?	Protecting the botanical park when installing the perimeter fence
What are the accompanying results?	Fencing has already been installed.
Will the intended results be realised within the duration of the project?	Yes. Project completed.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 560: Social liveability and open-air recreation Project code: 002303,

Reforestation, reconstruction, outsourced to Stenapa

Duration: 13 July 2018 to 31 December 2019, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Prevent erosion and heat intake, and to improve ecological value.
At which target group is (are) the the activity(ies) aimed?	Intrinsic natural attractions, the whole community and tourists.
What would be a general description of the planned activities?	Preparations for the nursery -Damage Houses have been built -1500 plants have been cultivated
What are the accompanying results?	-17 different species -
Will the intended results be realised within the duration of the project?	No, an extension will be requested.
Does expenditure deviate from what was budgeted? If so, please explain.	Not yet, but this is expected.

Function 560: Social liveability and open-air recreation

Project code: 002304, Restoring Zeelandia sea turtle brooding site, reconstruction, outsourced to Stenapa Duration:

13 July 2018 to 31 December 2019, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Create safe and undisturbed brooding site for sea turtles.
At which target group is (are) the the activity(ies) aimed?	Local population and companies
What would be a general description of the planned activities?	Protecting the Zeelandia beach. , brooding site for sea turtles
What are the accompanying results?	Used boulders to create a natural wall, so machines cannot drive on the beach.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 560: Social liveability and open-air recreation

Project code: 002305, Iguana population, reconstruction, outsourced to Stenapa Duration:

13 July 2018 to 31 December 2019, issued by the Ministry of the Interior and Kingdom

Relations

Aim of the performed activities	Protecting the authentic iguana population via rat control.
At which target group is (are) the the activity(ies) aimed?	Intrinsic natural attractions
What would be a general description of the planned activities?	Placing bait for rats -breeding of native species
What are the accompanying results?	-rat population reduced (marginally) -iguanas sent to a hatchery/ zoo in the Netherlands for breeding purposes
Will the intended results be realised within the duration of the project?	Yes. Project completed.
Does expenditure deviate from what was budgeted? If so, please explain.	No, although Stenapa has reported a slight overshoot.

Function 560: Social liveability and open-air recreation

Project code: 002306, Repairing wall behind Stenapa building, reconstruction, outsourced to Stenapa

Duration: 13 July 2018 to 31 December 2019, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Protecting the building, employees and visitors to the Stenapa offices.
At which target group is (are) the the activity(ies) aimed?	Employees and visitors to the Stenapa offices.
What would be a general description of the planned activities?	Repairing a wall behind the STENAPA offices.
What are the accompanying results?	Wall completed.
Will the intended results be realised within the duration of the project?	Yes. Project completed
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 560: Social liveability and open-air recreation

Project code: 002311, Emergency measures cliff, 1st phase

Duration: 24 September 2018 to 30 April 2019, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Performing initial emergency repairs at Fort Oranje.
At which target group is (are) the the activity(ies) aimed?	Local population and tourists, cultural historical attractions
What would be a general description of the planned activities?	-remove unnecessary vegetation -filling cavities under the cascade -patching cracks on the cascade -cleaning (top of) the cistern
What are the accompanying results?	Emergency measures complete. -project completed
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, USD 17,800 has been left over. The project will be transferred to the inactive projects.

Function 560: Social liveability and open-air recreation

Project code: 002325, Maritime infrastructure (protecting coastline of port site) Duration: 29

November 2018 to 31 May 2019, issued by the Ministry of Infrastructure and Water Management.

Aim of the performed activities	Performing initial emergency repairs at Fort Oranje.
At which target group is (are) the the activity(ies) aimed?	Local population and tourists, cultural historical attractions
What would be a general description of the planned activities?	Protecting the coastline
What are the accompanying results?	Not yet carried out. Research phase
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, USD 17,800 has been left over. The project will be transferred to the inactive projects.

Function 560: Social liveability and open-air recreation Project code:

002327, Stabilisation of cliff, reconstruction

Duration: 11 December 2018 to 30 June 2020, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Remove dangerous situations and prevent further erosion.
At which target group is (are) the the activity(ies) aimed?	The whole community, tourists and companies located in the bay.
What would be a general description of the planned activities?	Stabilising the cliff around the fort
What are the accompanying results?	-removing vegetation -profiling the cliff -installing anchors Installing netting and geo textile
Will the intended results be realised within the duration of the project?	End date 30 April 2020.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 560: Social liveability and open-air recreation Project code

003285, Reconstruction port Sint-Eustatius

Duration: 10 December 2019 to 31 December 2021, issued by the Ministry of Infrastructure and Water Management.

Aim of the performed activities	Reconstruction port St. Eustatius
At which target group is (are) the the activity(ies) aimed?	Local population and companies
What would be a general description of the planned activities?	Reconstruction and improvement of the maritime infrastructure on St. Eustatius.
What are the accompanying results?	Project has not yet actually started.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	

Function 560: Social liveability and open-air recreation Project code 003286, Addressing erosion Sint-Eustatius

Duration: 18 November 2019 to 01 January 2023, issued by the Ministry of Infrastructure and Water Management.

Aim of the performed activities	Addressing erosion on Sint Eustatius
At which target group is (are) the the activity(ies) aimed?	Local population.
What would be a general description of the planned activities?	Many activities and studies are being carried out on Sint Eustatius in order to address erosion on the island, like on roads, the port and the airport.
What are the accompanying results?	Project has not yet actually started.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	

Function 580

Function 580: General culture and recreation

Project code: 002310, Re-opening Bay Path, reconstruction

Duration: 24 September 2018 to 30 April 2019, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Re-open the so-called slave path for walkers.
At which target group is (are) the the activity(ies) aimed?	Local population and tourists
What would be a general description of the planned activities?	Emergency repairs to the slave path.
What are the accompanying results?	-project completed. - removal of debris - Patching of holes - removal of unnecessary vegetation -removal of dangerous substances
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	A modest USD 2,300 has been left over. Because the end date has been reached, the project will be transferred to the inactive projects.

Function 611

Function 611: Employment opportunities

Project code 002316, Twinning employment services

Duration: 01 September 2018 to 31 December 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Employment services by setting up Twinning and Social Return projects
At which target group is (are) the the activity(ies) aimed?	Job seekers.
What would be a general description of the planned activities?	Improving expertise of service staff.
What are the accompanying results?	Job matching and improving job participation
Will the intended results be realised within the duration of the project?	Yes. To be on the safe side, the project has been extended by six months with permission from Min. of SZW.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 611: Employment opportunities

Project code 002320, Job matching and Job programmes

Duration: 01 September 2018 to 31 December 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Getting people back to work via Job matching and Job programmes based on twinning approach.
At which target group is (are) the the activity(ies) aimed?	Job seekers.
What would be a general description of the planned activities?	Set up apprenticeships based on demand within the field of employment.
What are the accompanying results?	Better equip job seekers to participate in the employment market.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 620

Function 620: Social work Project code

000011, Social work

Duration: 01 January 2016 to 31 December 2018, issued by the Ministry of Public Health, Welfare and Sport.

Aim of the performed activities	Improving integral cooperation between institutions and realising integral support processes at client level, e.g. By adding 5 life coaches
At which target group is (are) the the activity(ies) aimed?	Youngsters and adults, singles and families
What would be a general description of the planned activities?	Part of poverty prevention.
What are the accompanying results?	Supporting the population with social and societal issues.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, USD 15,826 has been left over. This will be substantiated via annual account 2018.

Function 620: Social support Project code

002308, Child rights

Duration: 15 December 2017 to 15 December 2019, issued by the Ministry of Public Health, Welfare and Sport.

Aim of the performed activities	Combating the causes and consequences of violence against children
At which target group is (are) the the activity(ies) aimed?	Children and teenagers.
What would be a general description of the planned activities?	Children grow up in "a healthy manner".
What are the accompanying results?	Child participation.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 620: Social support

Project code 002309, Policy coordinator Domestic Violence and Child Rights

Duration: 15 December 2017 to 15 December 2019, issued by the Ministry of Public Health, Welfare and Sport.

Aim of the performed activities	Using professional coordination and policy development to combat the causes and consequences of violence against children and women.
At which target group is (are) the the activity(ies) aimed?	Children, teenagers, parents and support providers.
What would be a general description of the planned activities?	
What are the accompanying results?	Integral approach
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 620: Social support and advice Project code

002131, Domestic violence

Duration: 01 January 2015 to 31 December 2019, issued by the Ministry of Public Health, Welfare and Sport.

Aim of the performed activities	<ul style="list-style-type: none"> • Awareness and information aimed at the general public as well as professionals in consultancies, childcare, schools and after-school care • Improving expertise of involved professionals via periodic training and intervision • An accessible central helpdesk (free emergency number), which is coordinated by a member of staff; a registration system for chain partners and a meeting structure • A clear and user-friendly reporting code for support providers
At which target group is (are) the the activity(ies) aimed?	Population Sint Eustatius
What would be a general description of the planned activities?	Awareness campaigns, improvement of expertise and establishing accessible helpdesk.
What are the accompanying results?	Professionals able to offer the required assistance and the population is familiar with the helpdesk, and receives the tools needed to combat domestic violence.
Will the intended results be realised within the duration of the project?	Partly realised.

Does expenditure deviate from what was budgeted? If so, please explain.	No, a difference of USD 20,996 will be investigated.
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Function 620: Social support

Project code 002315, Life coaches for offering social support to individuals and families

Duration: 01 January 2019 to 31 December 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Offer integral support processes to the target group
At which target group is (are) the the activity(ies) aimed?	Individuals and families with complex support needs.
What would be a general description of the planned activities?	
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 620: Social support and advice

Project code 002318, Reinforcing social (volunteer) organisations

Duration: 01 January 2018 to 31 December 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Adequate advice from life coaches and social workers, by training them in the field of debt assistance.
At which target group is (are) the the activity(ies) aimed?	Life coaches and social workers working for their clients.
What would be a general description of the planned activities?	
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 620: Social support

Project code 002318, Reinforcing social (volunteer) organisations

Duration: 01 September 2018 to 31 December 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Reinforcing infrastructure social domain
At which target group is (are) the the activity(ies) aimed?	Board, directors and staff at social (volunteer) organisations.
What would be a general description of the planned activities?	
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Yes, including by working with CoC.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 620: Social support and advice

Project code 002324, Food cards

Duration: 01 January 2018 to 31 December 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Awaiting final decision about utilisation
At which target group is (are) the the activity(ies) aimed?	Unknown
What would be a general description of the planned activities?	
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Unknown
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 620: Social support and advice

Project code 002329, Administrative agreement on domestic violence and child abuse

Duration: 01 January 2018 to 31 December 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	<ul style="list-style-type: none"> • Awareness and information aimed at the general public as well as professionals in consultancies, childcare, schools and after-school care • Improving expertise of involved professionals via periodic training and intervision • An accessible central helpdesk (free emergency number), which is coordinated by a member of staff; a registration system for chain partners and a meeting structure <p>A clear and user-friendly reporting code for support providers</p>
At which target group is (are) the the activity(ies) aimed?	Population Sint Eustatius
What would be a general description of the planned activities?	
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 620: Social support

Project code 002331, Social Assistance, Eliminate maintenance backlogs private housing

Duration: 17 October 2018 to 17 October 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Improving 5 assisted living facilities
At which target group is (are) the the activity(ies) aimed?	Elderly and disabled residents.
What would be a general description of the planned activities?	Support people of social welfare by performing minor maintenance on their homes.
What are the accompanying results?	Safe living.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, the shortfall will be covered by unspent funds (USD 223,772) Integral approach for the same purpose; informally approved. This will be corrected as soon as the accompanying ruling is made.

Function 620: Social support Project code 002332,

Renovating 5 assisted living facilities

Duration: 01 September 2018 to 31 December 2020, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Improving 5 assisted living facilities
At which target group is (are) the the activity(ies) aimed?	Elderly and disabled residents.
What would be a general description of the planned activities?	First phase new and modified homes for the elderly and disabled
What are the accompanying results?	Give the elderly and disabled people who can still live independently, but receive medical support, the opportunity to look after themselves in a "protected space".
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, the costs were higher than expected. Fund will this be transferred from other projects. In addition, payment of USD 51,000 has not been received from MIKR (CFT?). This is thus a request to make the transfer so the budget is balanced.

Function 620: Social support

Project code 003206, Contribution to Task Force Children's Rights Conference

Duration: 20 November 2019 to 31 December 2020, issued by the Ministry of the Interior and

Aim of the performed activities	Improve awareness about children's rights on the island.
At which target group is (are) the the activity(ies) aimed?	Children, family members, local population.
What would be a general description of the planned activities?	Annual conference and celebration for universal children's day
What are the accompanying results?	Project has not yet actually started.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	

Function 620: Social support

Project code 003282, Minor annual maintenance and reservation major maintenance social real estate

Duration: 17 October 2018 to 31 December 2019, issued by the Ministry of Public Health, Welfare and Sport.

Aim of the performed activities	
At which target group is (are) the the activity(ies) aimed?	
What would be a general description of the planned activities?	
What are the accompanying results?	Project has not yet actually started.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	

Functie 630

Function 630: Youth and juveniles work

Project code 002264, Social opportunities process

Duration: 01 January 2018 to 31 December 2018, issued by the Ministry of Public Health, Welfare and Sport (expiration Integral Approach arrangement)

Aim of the performed activities	Training process for school drop outs
At which target group is (are) the the activity(ies) aimed?	Ex-pupils who have not yet earned a basic diploma.
What would be a general description of the planned activities?	Give ex-pupils the tools to get a job or continue studies to SSVE-2 level.
What are the accompanying results?	Ex-pupils earn basic diploma.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, USD 2,391 has been left over.

Function 630: Youth and juveniles work

Project code 002266, We can young

Duration: 1 January 2019 to 31 December 2019, issued is annual instalments by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	<ul style="list-style-type: none">• Teach youngsters to treat one another with respect• Be aware of boundaries when it comes to sex and relationships
At which target group is (are) the the activity(ies) aimed?	Secondary school children.
What would be a general description of the planned activities?	PROJECT COMPLETED. THE METHODS ARE STILL BEING IMPLEMENTED IN SCHOOLS AND AFTER-SCHOOL ORGANISATIONS.
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, another USD 49,782 is still available.

Function 630: Youth and juveniles work Project
code 002269, Statia Doet/Oranjefonds

Duration: There is no ruling for this project.

Aim of the performed activities	Encourage volunteer work
At which target group is (are) the the activity(ies) aimed?	Children, teenagers and adults.
What would be a general description of the planned activities?	Tidying up public spaces.
What are the accompanying results?	To improve cooperation and volunteer work.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, USD 3,252 has been left over.

Function 630: Youth and juveniles work

Project code 002272, Empowerment of girls

Duration: 01 January 2019 to 31 December 2019, issued by the Ministry of Public Health, Welfare and Sport (expiration Integral Approach arrangement)

Aim of the performed activities	Start after-school shelter for girls DOTK.
At which target group is (are) the the activity(ies) aimed?	Girls from 5 to 12 years old
What would be a general description of the planned activities?	PROJECT ENDED IN 2015/2016.
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, USD 27 has been left over, which must be repaid. The project will be transferred to the inactive projects.

Function 630: Youth and juveniles

work Project code 002319, BES(t)4kids

Duration: 17 October 2018 to 17 October 2020, issued by the Ministry of Public Health, Welfare and Sport.

Aim of the performed activities	Realising after-school shelter for children from the most deprived families
At which target group is (are) the the activity(ies) aimed?	School children and youngsters between 5 and 12 years old from the most deprived families
What would be a general description of the planned activities?	
What are the accompanying results?	Improving quality of the existing childcare organisations.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 630: Youth and juveniles work

Project code 002574, BES(t)4kids General

Duration: 19 February 2019 to 19 February 2020, issued by the Ministry of Public Health, Welfare and Sport.

Aim of the performed activities	Realising after-school shelter for children from the most deprived families
At which target group is (are) the the activity(ies) aimed?	School children and youngsters between 5 and 12 years old from the most deprived families
What would be a general description of the planned activities?	
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 650

Function 650: Childcare

Project code 000052, Extra boost Childcare

Duration: 01 January 2017 to 31 December 2018, issued by the Ministry of Public Health, Welfare and Sport (expiration Integral Approach arrangement)

Aim of the performed activities	Realise 25 subsidised places for 1 year
At which target group is (are) the the activity(ies) aimed?	Children and their parents.
What would be a general description of the planned activities?	Support parents with limited financial resources by issuing a child subsidy.
What are the accompanying results?	Child development is not endangered and parents get the opportunity to find a job or complete their studies.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, USD 24,923 has been left over. This project will be transferred to the inactive projects.

Function 650: Childcare

Project code 002321, Improving accommodation MYF and DOTK.

Duration: 01 November 2018 to 31 December 2019, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Realising after-school shelter for children from the most deprived families.
At which target group is (are) the the activity(ies) aimed?	School children and youngsters between 5 and 12 years old from the most deprived families.
What would be a general description of the planned activities aimed?	Financial support for after-school organisations.
What are the accompanying results?	Preparations for shared accommodation for after-school organisations.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 650: Childcare

Project code 002345, Daughter of the King Foundation, nso and BES(t)4kids

Duration: 01 January 2019 to 31 December 2019, issued by the Ministry of Public Health, Welfare and Sport.

Aim of the performed activities	Realise after-school shelter and BES(t)4Kids activities, by subsidising DOTK
At which target group is (are) the the activity(ies) aimed?	School children and youngsters between 5 and 18 years old.
What would be a general description of the planned activities?	Support for children (girls) and leisure time after school.
What are the accompanying results?	Children (girls) have a safe place to go after school are parents are reassured.
Will the intended results be realised within the duration of the project?	DOTK informs OLE via quarterly reports and periodic meetings, which show that results will be achieved within the planning.
Does expenditure deviate from what was budgeted? If so, please explain.	No. The shortfall has been covered from project 002574.

Function 650: Childcare

Project code 002346, MegD Youth Foundation, nso and BES(t)4kids

Duration: 01 January 2019 to 31 December 2019, issued by the Ministry of Public Health, Welfare and Sport.

Aim of the performed activities	Realise after-school shelter and BES(t)4Kids activities, by subsidising MYF
At which target group is (are) the the activity(ies) aimed?	School children and youngsters between 5 and 18 years old.
What would be a general description of the planned activities?	Support for children and leisure time after school.
What are the accompanying results?	Children have a safe place to go after school and parents are reassured.
Will the intended results be realised within the duration of the project?	MYF informs OLE via quarterly reports and periodic meetings, which show that results will be achieved within the planning.
Does expenditure deviate from what was budgeted? If so, please explain.	No. The shortfall has been covered from project 002574.

Function 650: Childcare

Project code 002497, Extra boost and reinforcement Childcare

Duration: 01 February 2018 to 01 February 2019, issued by the Ministry of Public Health, Welfare and Sport (expiration Integral Approach arrangement)

<p>Aim of the performed activities</p>	<ul style="list-style-type: none"> • 25 subsidised places for 1 year • Appointment two pedagogic employees for a year • Purchase of food, fruit and vegetables to continue the Healthy Food project • Organising five workshops for parents and support staff, where themes like parenting, reporting child abuse and healthy nutrition are addressed. • Purchase toys and other necessities • Limited administrative support for childcare director
<p>At which target group is (are) the the activity(ies) aimed?</p>	<p>Childcare for 0-4 year olds at BB After-school shelter for 5-12 year olds at BB</p>
<p>What would be a general description of the planned activities?</p>	<p>Support socially deprived people, so their children can use childcare facilities, and help childcare facilities to perform their activities. Give carers and children tools to report child abuse.</p>
<p>What are the accompanying results?</p>	<p>BB can adequately perform its role as childcare organisation.</p>
<p>Will the intended results be realised within the duration of the project?</p>	<p>Yes.</p>
<p>Does expenditure deviate from what was budgeted? If so, please explain.</p>	<p>Yes, USD 24,634 has been left over.</p>

Function 651

Function 651: Daycare for the disabled

Project code 002333, Implementation UN treaty Handicap Sint Eustatius, issued by the Ministry of Public Health, Welfare and Sport (integral projects)

Duration: 01 January 2018 to 31 December 2019, issued by the Ministry of the Public Health, Welfare and Sport (Temporary Ruling special allowances integral projects BES)

Aim of the performed activities	Describe the target group and develop policy based on the UN treaty Handicap.
At which target group is (are) the the activity(ies) aimed?	All disabled Stations and their carers.
What would be a general description of the planned activities?	Improve cooperation between stakeholders in order to map the target group.
What are the accompanying results?	The target group and the accompanying needs are being mapped. This means tailor-made activities can be organised, like sheltered workplaces.
Will the intended results be realised within the duration of the project?	Yes, once a different and better approach was selected.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Function 721

Function 721: Cleaning

Project code 003154, Plastic products for one-off use

Duration: 15 October 2019 to 31 December 2021, issued by the Ministry of Infrastructure and Water Management.

Aim of the performed activities	
At which target group is (are) the the activity(ies) aimed?	
What would be a general description of the planned activities aimed?	
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Project has not yet started.
Does expenditure deviate from what was budgeted? If so, please explain.	

Function 721: Cleaning

Project code 003164, Waste incineration plant Sint Eustatius

Duration: 21 October 2019 to 31 December 2021, issued by the Ministry of Infrastructure and Water Management.

Aim of the performed activities	Purchase new waste incinerator
At which target group is (are) the the activity(ies) aimed?	The whole community.
What would be a general description of the planned activities?	Upgrading the waste processing process
What are the accompanying results?	0 dumping
Will the intended results be realised within the duration of the project?	
Does expenditure deviate from what was budgeted? If so, please explain.	No, delay in purchase, the price has increased.

Function 724

Function 724: Undertaking

Project code: 002295, Public burial places SE, reconstruction

Duration: 13 July 2018 to 31 December 2020, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Repair hurricane damage and overdue maintenance at 6 cemeteries, so dignified last resting places are created.
At which target group is (are) the the activity(ies) aimed?	The whole Statian population
What would be a general description of the planned activities?	
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	The end date is uncertain because of a legal dispute about purchasing a dilapidated garage, which partly forms the wall of the cemetery.
Does expenditure deviate from what was budgeted? If so, please explain.	No.

Funcctie 725

Function 725: Public Healthcare Project code

000003, Public healthcare

Duration: 01 January 2018 to 31 December 2018, issued by the Ministry of Public Health, Welfare and Sport.

Aim of the performed activities	Performing government tasks in the field of Public Healthcare, based on the Public Healthcare Act.
At which target group is (are) the the activity(ies) aimed?	All OLE target groups.
What would be a general description of the planned activities?	Execution of the Public Healthcare Act.
What are the accompanying results?	Government tasks optimised and safeguarded.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, they are lower, however, based on the publication in the Government Gazette on 24 February 2014, allocation can take place in the following six years.

Function 725: Public Healthcare

Project code 003274, Medical support during emergencies and crises in Caribbean Netherlands

Duration: 11 December 2019 to 31 December 2023, issued by the Ministry of Public Health, Welfare and Sport.

Aim of the performed activities	Medical support as part of the Disaster prevention and crisis management
At which target group is (are) the the activity(ies) aimed?	Local population Sint Eustatius
What would be a general description of the planned activities?	Performing tasks when organising medical support
What are the accompanying results?	Project has not yet actually started.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	

Funcție 820

Function 820: Housing exploitation/home-building

Project code 002284, Emergency measures after Irma

Duration: 22 January 2018 to 31 December 2019, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Performing government tasks in the field of Public Healthcare, based on the Public Healthcare Act.
At which target group is (are) the the activity(ies) aimed?	All OLE target groups.
What would be a general description of the planned activities?	
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, they are lower, however, based on the publication in the Government Gazette on 24 February 2014, allocation can take place in the following six years.

Function 820: Housing exploitation/home-building

Project code 002046, Home repairs, Repairs after hurricane Irma

Duration: 27 November 2017 to 31 December 2019, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Performing government tasks in the field of Public Healthcare, based on the Public Healthcare Act.
At which target group is (are) the the activity(ies) aimed?	All OLE target groups.
What would be a general description of the planned activities?	<ul style="list-style-type: none"> • Help victims of hurricanes Irma and Maria to repair their roofs/homes and to prepare them so they can overcome future hurricanes as safely as possible. •
What are the accompanying results?	<ul style="list-style-type: none"> • 'Reconstruction Sint Eustatius was responsible for coordinating repairs on over 100 homes, which were fully completed within a period of 9 months (September 2018). Due to strict alignment with applicable building regulations, the project was addressed effectively and, besides the repairs, also offered employment opportunities, which

	<p>led to a major economic boost on St. Eustatius. The activities are only being carried out by local contractors. Phase 1 for repairing roofs/homes/electricity was completed in September 2018.</p> <ul style="list-style-type: none"> Phase 1 for repairing roofs/homes/electricity was completed in September 2018.
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, they are lower, however, based on the publication in the Government Gazette on 24 February 2014, allocation can take place in the following six years.

Function 820: Housing exploitation/home-building

Project code 002288, Home repairs, Reconstruction

Duration: 13 July 2018 to 31 December 2020, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Performing government tasks in the field of Public Healthcare, based on the Public Healthcare Act.
At which target group is (are) the the activity(ies) aimed?	All OLE target groups.
What would be a general description of the planned activities?	
What are the accompanying results?	
Will the intended results be realised within the duration of the project?	Yes.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, they are lower, however, based on the publication in the Government Gazette on 24 February 2014, allocation can take place in the following six years.

Function 820: Housing exploitation/home-building

Project code 002623, Home repairs 2nd phase

Duration: 22 July 2019 to 31 December 2020, issued by the Ministry of the Interior and Kingdom Relations

Aim of the performed activities	Performing government tasks in the field of Public Healthcare, based on the Public Healthcare Act
At which target group is (are) the the activity(ies) aimed?	All OLE target groups.
What would be a general description of the planned activities?	<ul style="list-style-type: none"> • Help victims of hurricanes Irma and Maria to repair their roofs/homes and to prepare them so they can overcome future hurricanes as safely as possible. • Phase 2 was started in August 2019. This phase is aimed at 30 customers who were not assisted during the first phase.
What are the accompanying results?	<ul style="list-style-type: none"> • Economy was stimulated by creating employment opportunities. • 30 residents had their roofs repaired in accordance with the BES building code. • Due to a shortage of resources, electricity was not included in Phase 2 of repairs.
Will the intended results be realised within the duration of the project?	Yes. Project will be fully completed at the end of 2019.
Does expenditure deviate from what was budgeted? If so, please explain.	Yes, they are lower, however, based on the publication in the Government Gazette on 24 February 2014, allocation can take place in the following six years.

APPENDIX 8: PERSONNEL COSTS

Number of FTE's employed by OLSE (payroll)	
In approved budget 2019	Employed on the last day of 4th quarter 2019
184	161
Personnel budget number of FTE's employed by public entity	
In approved budget 2019	Expenditure up to 4th quarter 2019
8,914,005	8,040,692
Number of FTE's external insourcing	
In approved budget 2019	Employed on the last day of 4th quarter 2019
5	5
Salary costs external insourcing	
In approved budget 2019	Expenditure up to 4th quarter 2019
(229,149)	(352,755)