



The Executive Council of the Public Entity Saba

Power Street 1, The Bottom
Saba Dutch Caribbean

Island Council Proposal

No. 2016.4

Island Council meeting:

Agenda item:

Portfolio holder: Commissioner B. Zagers

For information: Finance Department

Annex(es): 1st Budget Amendment 2016

Explanations 1st Quarter Amendment 2016

Movements that will affect the result of 2016 and (future) investments

Approval CFT

Subject: Budget Amendment 2016:

- 1st Budget Amendment 2016

Proposal: To approve the 1st Budget amendment 2016

To the Island Council

1. Summary

A budget amendment is a means used to revise the approved Island Government budget and to reflect changes that occur throughout the fiscal year. In the 2016 budget, there are revenues and expenses that deviate from the realistic revenues and expenses for 2016, requiring a corresponding adjustment to be made to the budget. The CFT has approved the suggested budget changes.

2. Reason Island Council Decree

The Island Council has established the 2016 Budget and with this must approve all changes, which have occurred thus far.

3. Explanation and overview of policy choices

Not applicable.

4. Legal basis

Finance Law public entities Bonaire, St. Eustatius, and Saba (FinBES) Article 23

Article 23.1

Without prejudice to articles 24 and 26, no expenditures may be incurred and charged to the Public Entity that have not been estimated on an approved budget or an approved budget amendment or on a budget adopted by Our Minister in accordance with article 20.

Article 23.3

If the intended financial obligation has not been provided for in an approved budget or approved resolution to amend the budget or in a budget adopted by Our Minister in accordance with article 20, the Executive Council shall submit a motion for amendment of the budget to the Island Council as soon as possible.

5. Deployment of resources

Not applicable.

6. Involvement public and agencies

Not applicable.

7. Approach and planning

Not applicable.

We hereby propose the approval of the attached draft Council decision.

The Island Secretary

T. J. Muller



The Island Governor

J. G. A. Johnson, M. Ed.



Public Entity Saba
Power Street 1, The Bottom
Saba, Dutch Caribbean
Tel: +599 416 3311/3312/3313
Griffier@sabagov.nl

Island Council

Island Council Decision

No. 2016.4 June 15th, 2016

The Island Council of the Public Entity Saba;

Having read the Island Council proposal;

Considering article 23.1 and 23.3 of the (FinBES) Finance Law public entities Bonaire, St. Eustatius and Saba

Resolves:

To adopt the 1st Budget Amendment 2016.

Thus adopted in the public meeting of the Island Council of the Public Entity Saba on August 30th, 2016.

The Island Registrar

A. M. Levenstone



The Island Governor

J. G. A. Johnson M. Ed

Explanations 1st Quarter Amendment

(Toelichting 1e begrotingswijziging 2015)

Introduction

(Inleiding)

Below you will find the explanation of the 1st quarter amendment of the Island Entity Saba

Prior to this amendment the administration was controlled until the month of March 2016.

This budget amendment has been divided in two sections, namely, Special Purpose Grants and Regular Budgetary Changes. All expenditure which is covered by specific funds from the Netherlands (11130 and economic category 41120 on the functions) can be found under the section, Special Purpose Grants and all changes to the islands regular budget can be found under, Regular Budgetary Changes.

Only adjustments bigger than \$5.000 are explained in this budget amendment therefore the total of budget amendment per function can differ from the amount explained.

SPECIAL PURPOSE GRANTS

Special purpose grants are funds received separately from the free allowance for specific or earmarked purposes. These funds are including in the budget via the quarterly budget amendments. These funds can be seen in the overview specification 11130. All special purpose grants have been controlled until the month of March 2016. All amendments related to these special purpose grants are adjusted in both expense and revenue, therefore are budget neutral, meaning that these project costs do not affect the regular island budget.

Expense/Revenue

Bestuursapparaat (002) \$15.713

- The budget is increase by \$15.713 in connection with the Education and Organizational Development Project for various costs for training and civil servant workshops during the first quarter.

Rampenbestrijden (130) \$44.680

- The budget is increased by \$ 44.680 for expenses related to disaster trainings and related costs which is covered by the Disaster Management funds (11130).

Bijzonder Voorbereidend Onderwijs (411) \$6.175

- The budget is increased by \$ 6.175 in connection with costs related to the project Strengthening Childcare which is an ongoing project for the upgrade and improvement of the Laura Linzey Day Care Center.

Openbaar Bibliotheekwerk (510) \$7.091

- The budget is increased by \$7.091 in connection with book and material costs of the Library.

Sport (530) \$ 18.000

- The budget is increased by \$18.000 in connection with remaining funds for the (old) sport instructor. These funds were turned over to Child Focus for children's activities.

Maatschappelijk leefbaarheid en openlucht recreatie (560) \$10.757

- The budget is increased by \$10.646 for costs related to the Economic Development project and \$111 for the Tent Reef Project.

Maatschappelijke begeleiding en advise (620) \$75.952

- The budget is increased by \$10.417 for costs for the Social Worker Project, \$38.825 for the costs of the Employment Opportunities program and \$26.710 for costs of the Senior Citizen's Day Care.

Sociaal Cultureel werk en Jeugd- en Jongerenwerk (630) \$5.225

- The budget is increased by \$ 5.225 in connection with costs related to the Child's Rights and the new Child's Rights coordinator.

Reiniging (721) \$164.150

- The budget is increased by \$164.150 for cost of the Hiking Trails Project.

Openbare Hygiene (725) \$ 14.125

- The budget is increased by \$14.125 for costs of the Goat Buy Back Program.

Algemene uitgaven en inkomsten (922) \$37.900

- The budget is increased by \$37.900 in connection with renovation costs which are covered by the OYOHF Housing Project Funds.

COMMENTS

Total budgetary change for projects for the first quarter of 2016 which are covered via special grants from the Netherlands is \$399.768 (three hundred ninety nine thousand seven hundred and sixty eight United States Dollars).

REGULAR BUDGETARY CHANGES

Expenses

Bestuursorganen (001) \$10.000

- The budget of the Executive Council is increased by \$10.000 in connection with costs for the Political Summit.

Bestuursapparaat (002) \$40.000

- The budget is increased by \$40.000 for the costs of the ICT consultant

Luchthaven (230) \$6.000

- The budget is increased by \$6.000 for various building maintenance costs and office furniture.

Gemeenschappelijke Uitgaven/Inkomsten Onderwijs (480) \$6.000

- The budget is increased by \$6.000 for various building maintenance costs.

Maatschappelijke begeleiding en advise (620) -\$40.000

- The budget is decreased by \$40.000 in connection with the primitive budget which was for a social worker. Seeing that project funding has been received for this same purpose we can reduce the primitive budget in its entirety.

Algemene Uitgaven en Inkomsten

- The result of the amendment goes to unforeseen (\$14.000).

Revenue

Handel en Industrie (310) \$10.000

- The budget is increased by \$10.000 for various business and directors licenses which are higher than primitively budgeted.

Comments

In total the various budget overruns total \$24.000 (twenty four thousand US dollars) and the total revenue increased was -\$9.400 (negative nine thousand four hundred US Dollars). This resulted in a balance of \$33.400 (thirty three thousand four hundred US Dollars), which is taken from the post unforeseen in order to balance the amendment.

Additional Comments:

In addition to the above adjustments we also invested in the below areas. These costs are activated and cannot be seen in the budget figures.

- Unavoidable expenses for the replacement of several airco units, namely for, the Archives department (\$6.806), Laura Linzey Daycare Center (\$2.002) and the tourist Bureau (\$4.264).
- An investment for the new breakwater on the Covebay made. This also includes the dredging of the pond. This was necessary to protect the Covebay beach and to avoid continued damage to the area, (\$67.292). A part of this project will be financed by the Bommelberaad.
- An investment was made for the measuring and leveling of the new burial ground in Hell's Gate. This was necessary so that a plan can be made for a new burial ground due to the lack of burial space on the island (\$12.844).

		1/m 3e kwartaal				1/m 4e kwartaal			
	Verschil in lasten	Tekstuele toelichting verschil lasten	Verschil in lasten	Tekstuele toelichting verschil lasten	Verschil in lasten	Tekstuele toelichting verschil lasten	Verschil in lasten	Tekstuele toelichting verschil lasten	
Tekstuele toelichting verschil lasten	0%		-11%		0%		0%		
	0%		14%		0%		0%		
	31%				0%		0%		
	-2%		26%		0%		0%		
	-8%		-9%		0%		0%		
	-3%		-16%		0%		0%		
	-11%		30%		0%		0%		
	-1%		10%		0%		0%		
	7%		31%		0%		0%		
	5%				0%		0%		
	19%				0%		0%		
	4%				0%		0%		
	3%				0%		0%		
	-1%				0%		0%		
	-2%				0%		0%		
	33%		33%		0%		0%		
	18%				0%		0%		
	6%		21%		0%		0%		
	-2%				0%		0%		
	5%		27%		0%		0%		
			17%		0%		0%		
			-100%		0%		0%		
	-2%		22%		0%		0%		
	-11%		-6%		0%		0%		
	33%				0%		0%		
	3%		-2%		0%		0%		

Toelichting

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

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

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

Aantal FTE's in dienst van het OL (loonlijst)					
In goedgekeurde begroting 2016	In dienst op de laatste dag van het 1e kwartaal 2016	(1e kwartaal 2016)	In dienst op de laatste dag van het 2e kwartaal 2016	(2e kwartaal 2016)	In dienst op de laatste dag van het 3e kwartaal 2016
169	PM Saba	158	PM Saba		PM Saba

Personeelsbudget aantal FTE's in dienst van het OL					
In meest recente begroting 2016	Lasten 1e kwartaal	Lasten cumulatief	Lasten 2e kwartaal	Lasten cumulatief	Lasten 3e kwartaal
6,016,645	PM Saba	1,428,716	PM Saba		PM Saba

Saba 2015
Uitvoeringsrapportage: overzicht vrije en bijzondere uitkeringen

Toelichting

In onderstaand overzicht staat de vrije uitkering voor het jaar 2015 opgenomen. Conform artikel 20 lid d BBV BES dient een openbaar lichaam dit inzicht te verschaffen. Tevens wordt inzicht verschaft in de korting op de vrije uitkering als gevolg van terugbetalingsverplichtingen aan Nederland. Tenslotte wordt een overzicht gepresenteerd van de tot dat moment bekende verstrekte bijzondere uitkeringen.

Vrije uitkering 2016 (per informatie)

Hier betreft hier de structurele gelden, eventuele incidentele middelen die via de VU worden verstrekt zijn hierin niet meegenomen

Basis 2014	8,776,000
Gedeeltelijke indexatie 2014	15,840
Toevoeging reiskosten CN week 2014	31,680
Indexatie 2015?	156,600
Toevoeging reiskosten CN week 2015	31,680
Totaal baten	9,011,800
In betrekking 2015 opgenomen kortingen:	
- renteloze lening OCW (onderwijshuisvesting)	-260,000
- terugbetaald doelsaldo/rekortreeks	-177,011
- renteloze lening I&M (Windwardside)	-120,000
- renteloze lening I&M (S-bocht; aflossing uitgesteld kor 2016)	-250,000
Saldo vrije uitkering in liquide zin	8,204,789

Breakdown 11130 vooruitontvangsten bedragen

Description	Opening balance for the year	Receipts during the year	Payments for investments	Payments for expenses	Total payments during the year	Closing balance
1 Publieke Gezondheid # 1	183,402	116,907	0	-29,902	-29,902	270,407
2 "We Can Young" Program # 2	26,400	0	0	0	0	26,400
3 Herziening mt. Scenery (Taak 1303)	14,182	0	0	0	0	14,182
4 Economische Ontwikkeling	98,951	0	0	-10,645	-10,645	88,306
5 Purchase land public library (Taak 1305)	14,608	0	0	0	0	14,608
6 Sociaal Vangnet (Taak 1306)	0	0	0	0	0	0
7 Cove Bay # 7	0	0	0	0	0	0
8 Queen Wilhelmina Park Upgrade	0	0	0	0	0	0
9 Juridische ondersteuning gezaghebber (Taak 1309)	0	0	0	0	0	0
10 Library (Taak 1310)	26,667	0	0	-7,090	-7,090	19,576
11 Social Worker (Taak 1311)	-0	280,976	0	-10,416	-10,416	270,560
12 BPR inc streetnames (Taak 1312)	6,554	0	0	-11,771	-11,771	-5,217
13 AMFO Sport Instructor (Taak 1313)	20,501	0	0	-18,000	-18,000	2,501
14 Donner gelden (Taak 1314)	69,499	0	0	0	0	69,499
15 SKI (Taak 1315)	0	212,770	0	0	0	212,770
16 AMFO Versterking Kinderopvang (Taak 1316)	100,533	0	0	-6,173	-6,173	94,460
17 Armoedebestreding- Disposal Project Poverty & Youth Unemployment (Taak 17)	4,721	0	0	0	0	4,721
	13,121,236	718,981	-	422,267-	422,267-	13,417,950

18	Community Service Saba (Taak 1318)	0	0	0	0	0	0	0	0
19	Children's Rights Policy Coordinator	239,910	0	0	0	-5,224	-5,224	234,686	0
20	Bid/afgelevering inzake artikel 2 lid 1 Kostenbesluit Veiligheidswet BES # 20	4,721	108,328	0	0	-25,439	-25,439	87,610	0
21	Detacheringsavereenkomst - Jeugdorg en Gezinsvoogd (Tessa) # 21	2,013	0	0	0	0	0	2,013	0
22	Employment Opportunities Saba # 22	220,115	0	0	0	-38,900	-38,900	181,215	0
23	Afvalbeheer Caribische Nederland Saba	110,140	0	0	0	0	0	110,140	0
24	werkmeeester + # 24	0	0	0	0	0	0	0,00	0
25	sweeper truck # 25	0	0	0	0	0	0	0	0
26	Goat Buy Back Project # 26	4,112	0	0	0	-14,125	-14,125	-10,013	0
27	Hiking Trails Project # 27	199,830	0	0	0	-164,150	-164,150	35,680	0
28	Outdoor Fitness Park	106,560	0	0	0	0	0	106,560	0
29	Solar Park - SEC EU Funds	5,291,339	0	0	0	0	0	5,291,339	0
30	Education and Sector Head Plan	950,070	0	0	0	-15,713	-15,713	934,357	0
31	Renovation Own Your Own Home Houses # 31	42,742	0	0	0	-37900	-37900	4,842	0
32	Parkinglot WWS	-	0	0	0	0	0	0	0
33	Dagopvang ouderen en gehandicapten	118,260	0	0	0	-26709,08	-26709,08	91,551	0
34	Tent Reef Protection	15,841	0	0	0	-110,2	-110,2	15,731	0
35	Local Food and Tree Production	170,910	0	0	0	0	0	170,910	0
36	Drinking Water Project	1,267,495	0	0	0	0	0	1,267,495	0
37	Social Assistance	74,920	0	0	0	0	0	74,920	0
38	Fort Bay Road Project	2,499,910	0	0	0	0	0	2,499,910	0
39	Emergency Funds Unavoidable Expenses	29,935	0	0	0	0	0	29,935	0
40	Storage Tanks Fort Bay Road/Water Transportation	1,206,295	0	0	0	0	0	1,206,295	0
41	Positive Parenting	-	7,483	0	0	0	0	7,483	0



College financieel toezicht Bonaire, Sint Eustatius en Saba

Aan

De minister van Binnenlandse Zaken en Koninkrijksrelaties

Adres kantoor Curaçao

De Rouvilleweg 39
Willemstad, Curaçao

Telefoon (+5999) 4619081

Telefax (+5999) 4619088

Adres kantoor Sint Maarten

Frontstreet 26
Convent Building
Philipsburg, Sint Maarten

Telefoon (+1721) 5430331

Telefax (+1721) 5430379

Adres kantoor Aruba

L.G. Smith Boulevard 68
La Piccola Marina
Oranjestad, Aruba

Telefoon (+297) 5832800

Telefax (+297) 5822224

Contactpersoon

Koen Willems

Datum

3 oktober 2016

Ons kenmerk

Cft 201600203

Pagina

1/2

Telefoonnummer

+5999 4619081

E-mail

info@cft.cw

Uw kenmerk

Bijlagen

1

E-mail info@cft.cw

Internet www.cft.cw

Onderwerp

Eerste begrotingswijziging 2016 openbaar lichaam Saba

Geachte heer Plasterk,

Het College financieel toezicht Bonaire, Sint Eustatius en Saba (Cft) heeft op 15 september jl. de door de eilandsraad van het openbaar lichaam Saba op 30 augustus jl. vastgestelde eerste begrotingswijziging 2015 ontvangen (zie bijlage). Er zijn in de eilandsraadvergadering geen amendementen op de voorgestelde begrotingswijzigingen aan de orde geweest.

Uit de begrotingswijziging volgt dat zowel de baten als de lasten worden verhoogd met een bedrag van USD 390.368. Het nieuwe begrotingstotaal komt hiermee uit op USD 10.967.218. Het Cft heeft per brief van 6 juni jl. (kenmerk: Cft 201600140) positief geadviseerd over deze begrotingswijziging.

Het Cft adviseert u om het openbaar lichaam Saba uw goedkeuring te verlenen aan deze door de eilandsraad vastgestelde begrotingswijziging.

Hoogachtend,

De voorzitter van het College financieel toezicht Bonaire, Sint Eustatius en Saba

prof. dr. A.F.P. Bakker

Kenmerk
Cft 201600203
Blad
2/2

Deze brief is in afschrift verstuurd aan:
Het bestuurscollege van het openbaar lichaam Saba
De eilandsraad van het openbaar lichaam Saba
Het hoofd Financiën van het openbaar lichaam Saba