

**Draft decision and commitment list Central Committee, November 25<sup>th</sup> 2021 2:00 pm at Stuco**

**Present:**

Chairman R.Merkman  
Councilman N.Sneek  
Council lady F.Spanner  
Council man C.Van Putten  
Council lady R.Leerdam  
Government Commissioner M.A.U Francis  
Deputy Government Commissioner C.Toet  
2<sup>nd</sup> Deputy Registrar Melissa Robins-Spanner

**Absent:**

	<b>Agenda point</b>	<b>Commitments</b>
1.	<b>Opening</b>	
2.	<b>Announcements</b> GTI Scheduling conflict Council Lady R.Leerdam will arrive late. Government Commissioner has another meeting at 3.15 pm, and will leave sooner. Deputy Commissioner C.Toet will remain for the entire meeting.	
3.	<b>Setting of agenda</b>  Agenda revised; agenda point 6 GTI cancelled due to scheduling conflict.  Agenda approved	
4.	<b>Ratification of list of commitments and decisions</b>	

	<p><b>Councilman N. Sneek</b> :page nr 7, would like an update on the letter to be sent to Minister Ollengram. I have not seen the letter.</p> <p><b>Councilman Sneek:</b> it's a pity the letter has not been sent.</p> <p><b>Councilman Merkman:</b> It is better to be late than never, would still like the letter to be sent.</p> <p>Decision list ratified.</p>	<p><b>C.Toet:</b> Letter has been drafted, but not yet finalized.</p> <p><b>C.Toet:</b> It is indeed late, we apologize for that, but we said we would do it and it will still be done. There was a statement of the Minister regarding the climate, this could be used as a way to still give our reaction.</p>
5.	<p><b>List incoming documents</b></p> <p>Ratified</p>	
6.	<p><b>Covid 19 (Closed door)</b></p> <p>The meeting will resume publicly in one hour.</p>	
7.	<p><b>Annual account 2020</b></p> <p><b>Gov Comm Toet:</b> Introduces Staff of the Finance department Mr. M. Ewijk - Head of interim Finance</p>	

	<p>Frans Stutijens - Senior Advisor planning and control N.Spanner - Advisor planning and control S.Cijntje - Advisor planning and control S.Sanchez Advisor planning and control Mirurgia Schmidt Planning and control team</p> <p>In 2020 after an intensive period of several months the 2017 and the 2018 annual account could be closed. In 2020 the annual reports of 2019 were also immediately worked on, followed by the annual report of 2020. The Finance team managed this within a period of just 15 months and in addition, their regular work of the implementation reports and the cycle of the budget for 2020 and 2021. Where we still had approximately 12 outstanding items on the "oordeel onthouding" in 2017 for the financial statements, we now have reduced that to 8 items in 2020. Two new items have been secured in the run up to the 2021 annual account. This can be read in the letter of BDO, draft standard and assessment framework "normen en toetsing kader". This framework was established in the Executive Council. The annual report 2020 was not submitted on time. We did this in close consultation with the Ministries of Interior and Kingdom Relations. Catching up with 2017 to 2020, we have not only caught up over the years but have also achieved much progress with regards to the content. Have we achieved our goals? No, there are still open topics that will be</p>	
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addressed. We ended 2020 with a positive result of \$940.000 USD however there is a nuance here, namely that is caused by the incidental payments by the Ministry of interior and kingdom Relations of \$1.5 million of the special allowance. Without this there would be a deficit of approximately \$600.000 USD due to the decrease revenue caused by the Covid pandemic.

**Mr.Sneek:**

Concerning the deficit, I have read in the third implementation report that this year there is also a deficit. During my time if this occurred, you would be placed under financial supervision. Will this also be the case?

- Page 3 May we get an explanation on the solvabiliteits ratio? It is 28 % when the norm is 100%.
- Page 5 rekening courant Stuco 2.5 million. That's a "vordering", will they be paying back that money?
- Nog te ontvangen gelden luchthaven/zeehaven What does that concern? What Monies do you still need to receive?
- Page 6 weerstandsvermogen, every year we should build up "weerstands vermogen" it looks like it stays on \$200.000, why is it not going up every year.
- Page 7 onderwijs huisvesting, it seems at the moment that this is a responsibility of the OLE. That responsibility will cease to exist, does that mean that we are no longer responsible for the

	<p>Maintenance for those buildings? If the buildings are transferred to the schools, can that be "om niets"?</p> <ul style="list-style-type: none"> <li>- Page 11, What is an opvoed winkel?</li> <li>- Page 29 Wegenfonds, when will this problem finally be solved. Why is the Ole responsible for the not payments of taxes. This is an independent entity; they should be responsible for their own taxes.</li> <li>- And what about the personal liability of the board members, when they did the outstanding taxes of the foundation?</li> <li>- Page 32 waardering van gronden en terreinen, the minimal value is \$35, that is incorrect it is lower. It is between \$25 and \$28 and if that amount is used in this report, we will get some different figures in the value of the properties as well. Where did the \$35 come from?</li> <li>- Page 38 Staat van deelneming, ontwikkelingsbank van de Nederlandse Antillen. We are supposed to be the Co-owner of the small enterprise stimulation fund Sint Eustatius and Saba 1.7 million, where did that money go? It is nowhere recorded.</li> <li>- Voorschot regeling, what is being done to improve that?</li> <li>- Verbetering huisvesting school gebouwen, who is responsible for that? Who responsibility is that, it seems something is not going well with ministry as well and I would like to know who is responsible for that.</li> </ul>	
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**Councilman R.Merkman:**

- On the Accountants verklaring on the first page, it states that there are a number of things that are not being adhered to. For example, "verordeningen reinigingsrecht" en de "subsidie verordening". It is surprising to me that these things are not being followed at this time. Audit Chamber Sint Eutatius will be present in less than a week, one of the things they will discuss is the "subsidie verordening".
- 2 pages further, it mentions that "deze wet vervalt in September 2024. Was this not 2025?"
- On the last page, I would like an explanation on "De eilandsraad is verantwoordelijk voor het uitoefenen van toezicht op het proces van financiële verlaggeving van het Openbaar Lichaam.

**Council Lady Spanner:**

I will submit my questions in writing.

**Council lady Leerdam:**

Congratulates the Advisor Team on their positions and their work so far.

- What is being done to give more complete information with accuracy?
- Page nr 2 Accountant verklaring. 6, 7, and 8. Nr 7 says there is not enough substantiation, what are doing about that? How is this being solved? How can we avoid getting these comments for the following year.

**Councilman R.Merkman:**

Would like a presentation next time.

**Deputy Government Commissioner C.Toet:**

Thank you for that feedback, we will give a presentation next time. Ms. Spanner had questions about the Wegenfonds, and I am late in answering. I apologize for that.

Concerning the deficit, no being allowed, yes, we are under supervision. We are having a financial verbeter plan, CFT and BZK are watching closely with us. This is the difference under the wetvoorstelvoorzieningen between the past and now. Mr Merkman de wet herstel voorzieningen expires September 2024, if we are earlier, we are earlier and it can also be extended. To the questions of Mr. Sneek about the opvoedwinkel. This is where you can receive advice on raising your children

for parents. Also giving advice how to work with children with behavioral challenges.

We have worked on an enormous backlog the last 15 months. The previous accountant was not presenting the annual report on the BBV BES and we made a step with the team according to the law to report it in the besluit begroten en verantwoorden. There are a lot of challenges when we try to connect what was done in the passt with what we are doing now, we are making steps to do this. The annual report is 99% procent drafted in the Besluit begroten en verantwoorden.

**Mr. Van Putten:**

I heard you making reference that we are under a special circumstance at this point and time. You have Mentioned that you are making progress. But the CFT was extremely critical with the financial situation of Statia. And Today I saw there was some concern again. There was a letter that was questions the effectiveness of the financial management. I would like an Explanation on that.

You also mentioned you have this big backlog. But the intervention has been 4 years, so I do not understand how there is still such a backlog? What was done in the past 4 years? I would have thought from then to now this would have been cleared up but what I gather from the CFT is quite the opposite. I would like some clarification

**Mr. Sneek:**

This is not the first time we have heard this backlog. After almost 4 years of the intervention, we are still talking about an enormous backlog. Mr. E.Wijk and his team are not to blame because they have worked hard on it. In 2013 the accountant has 5 points he had problems with now it is 13.

We are under an intervention that keeps extending because the Government Commissioner is not producing. The institute is failing because this should have been resolved at least 2 or 3 years ago and we are still in the middle of it. We have to discuss this with the parliament, this is keeping back our return to democracy and that is unfair towards the people and the Island Council. It is not our fault it is your fault. Although I know this is a continuity government, I have to look at you I cannot look at your predecessor. This is unfair to us and you must take that also into consideration also when you talk to us about the time table and return to democracy.

**Councilman Merkman:**

I think this is where the Council members are very reluctant to dive into the yearly report.

In the decision of the "Staats Secretaris" he said that 1 year would be sufficient to clean up Sint Eustatius. I support what Councilman Sneek is saying relating to the fact that we are not responsible and we are being blamed.

**Councilman Van Putten:**

I hope the lady deputy can bring clarity. Who is in charge now? You have a director of public finances? Is there still a working contract with the gentleman? There was a lady that worked in the past with the first Government Commissioner, and I understood that this lady was appointed to assist the Island Secretary of the Public Entity. I also understood that this lady is dwelling into public finances. I am here to ask; can I get an explanation?

**Council lady Leerdam:**

What backlog are you still working on in 2021?  
How effective is Afas, since this was the issue last time? What is the cause of the backlog? At what point will this backlog be finished.

**Government Commissioner Toet:**

In response to Councilman Van Putten, no this lady is absolutely not responsible for the finance department. There is a vacancy open for "Hoofd Bestuurs Ondersteuning" and this has been vacant for more than a year. We are looking still for a candidate and we have now found a solution for this by hiring a person temporarily.

In the beginning of this week, a new interim head of Finance is coming to the Island. The back log. In 2015 there were 5 points, we started at 15 points we have started with the implementation of Avas. I do not want

<p>to go into discussion the previous accountant and administrator, they did their job and did it a certain way, but it was not in the Besluit begroting BBV BES regelgeving. We need to make that step as a Finance Department and that is with a lot of regulations and steps and this took time. The Finance department had to make this big step and they did this last year. It took some time to transfer from the old procedures to the new procedures and the young team did this successfully. There are still point to improve, cft is also looking with us and they are critical. The headline of the dossier koninkrijk relaties was that they picked up that we are still having the oordeel onthouding. The oordeel onthouding is based that one of the points AOEC so that we have an intern control instrument. This can be implemented but you must have worked on that to prove that you have it under control. I think it is a pity that you don't have insite in that. I don't totally agree that we are not making progress. I stand on my point that we have a lot to do, we have implemented Afas, we have digitalized the processes we just going on time with the uitvoerings rapportages. We have great cooperation of cft and BZK. We are working on all the Administrations to align them in AFAs. We have worked with the directors to educate their roll.</p> <p>Councilman R.Merkman</p> <p>I don't want to be rude, but I am becoming impatient. BBV is not of 2019, it has been there a long time. The accountant before of price waterhouse coopers, and now we speak of BDO. The same thing applies. Afas has been here</p>	
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since 2013. The explanation given, we know different. If I look at BBV BES is since 2011. We went through an administrative ingreep, so this is nothing new. Mentioning that there is still a backlog this makes me wonder.

Councilman N.Sneek

I heard Ms. Toet speaking of the last 13 months, we are talking about the last 46 months that you all were in charge. What has happened before? I see the improvement now, but that is no excuse for what has happened before that because you have been there since feb 2018. And since that moment since we were sent home, we are waiting to get that back and you are keeping us back.

Councilman C.Van Putter

I heard you refer to Facebook, I am not speaking of Facebook. I have actual information that I have. What I would like to know is this lady employed within the Central Government. I heard you say there is a new head interim coming to the Island. All of these people you have been appointing, where is the advertisement for this? Why is it that the one of the younger persons are not given the opportunity created for them to step in and take over. WE need to know what happened the last 46 months. What is the role of the CFT at this point and time?

**Deputy Gov.Comm. Ms. Toet:**

Due to the fact that we are discussing the annual report I only speak about the last 14 months. I know you are going to the Netherlands; I think you need to discuss that topic with the Netherlands if you want to Change the law. We will now start with the answering the questions.

**Mr. Van Ewijk.**

We will start with answering the questions of Council man Sneek

- Solvabiliteit. The ratio is very low, but if you look at the report the amount received comes from the special allowance. We receive this as an advance, that means it is then a debt to the Ministries.
- Rekening Courant Stuco. Yes, stuco has a debt with us of 2.5 million and that is related to the underground electricity cables. The project is not yet administratively finalized so therefore we still have the debt, after it is finalized, it will be booked as a capital injection to Stuco. Then it goes to the equity of Stuco.
- Outstanding funds for the Harbor and Airport 1.2 million. We are currently sending out reminders and looking into why they can't pay and what we can do about that. This is a control we have in place since 2021.
- Weerstandvermogen. You are correct in so many years we have

\$200.000, normally we have to check it every year and recalculate. Normally we calculate it every year but it has not been done till now. I can tell you that in 2022 we will have this in place with the proper calculation. You will see that when the budget is ready.

- Onderhoud onderwijs huisvesting. The Maintenance of the building has to be done by the school themselves according to the Covenant. WE are still in deliberations with OCW where the schools will be booked whether by us or by the Foundation.

**Councilman N.Sneek**

The real estate is the property of the OLE, if the property goes over to the Foundations, then we are speaking about an exchange of real estate and according to the FIN BES this can only go against market Value. I am wondering how that is going to take place.

**Mr Van Ewijk**

First, we must have clarity on where they will be booked. There are still some doubts hopefully we will have this finalized. And if the transfer does take place, we will make sure this goes according to the market value price. We are hoping to have this finalized by next year.

- Wegenfonds. We are working hard on this; the goal was to have it closed by the end of the year. That goal could not be met because it takes time to liquidate a foundation. The goal now is to have it closed in the first quarter of 2022.

**Councilman N. Sneek**

My question was also, with regards to the taxes. How can the OLE become responsible for the none paid taxes made by the Wegenfonds. And why was there no personal liability by the board?

**Mr Van Ewijk**

- According to when the Foundation started, it operated on a different law. The members of the board were part people at the top of the government. From the start of the FIN BES and BBV BES that was no longer allowed. As from 2010 there is nothing happening in the Foundation and because the board is the government and we applied that we were going to pay for the cost, that's why we have to pay

for it. This is also why we want to close it as fast as possible.

- Deelneming, is new for me I am not familiar with this

**Councilman N.Sneek**

We are shareholder of the development bank Netherlands Antilles. They also hold a number of funds, and they do that in Foundations and one of them is also the small enterprises stimulation fund. In that fund in the early 90's there was 1.7 million guilder per Island at the time, all of this is by the bank and that is money that belongs to Statia. You need to dig into this.

Grondprijs. I can't say anything about that, I have to look at that and I will come back on that question later.

**Mr Van Ewijk**

- Voorschot dienstreis. I would assume they are in place; I don't know if everyone is living up to it. As far as I am aware if there is no proof that we have to pay we don't pay. I will have to look into this.

**Mr Van Ewijk.**

Answers for Councilman Merkman

- Subsidy rapport. We had meeting with the audit Chamber they will send a report they will do some recommendations that we will have to follow. We will wait on the report.

Answers to Council lady Leerdam

- Backlog and accuracy if the auditors are looking at our administration and we need evidence for everything in our system, I think they can give a good explanation. Point 6 and 7 in the accountancy planning that relates to all the items specially nr 7. We have done a lot of retroactive payments from all the years in 2020 and 2019. We hope to do the last payment this year and then we are clean with all the years. It will be easier to see if all the balances are correct. We also are talking with the tax department to see if all the outstanding amounts are correct. This is also part of the things for the personal expenses. Administration, organization, planning and internal control. One day the accountant will come to do the first internal control and then we will receive a report and will see where we stand. They will improve this next year to have an approved annual report 2022. The interim Control must be done otherwise the annual report will

not be approved. This is really important.

**Council lady Leerdam:**

- I also asked how effective is the AFAS. Last I understood that not everyone could operate this program. Or it was not functioning properly. Can we get an evaluation on this? Can everyone work in AFAS at the finance department?

**Mr Van E Wijk.**

I can only say about while I was present. We can do what we need from AFAS. Can it be better, yes. It could be more efficient and that is what we are working on. Everyone can work in AFAS.

**Dep. Gov. Comm. C. Toet:**

We have also invested in the educating of directors' unit managers to work with AFAS.

8. **Third Implementation report 2021**

It is decided that due to the celebration of the Methodist church existing 75 years, and a few Council Members leaving to attend, the meeting will end early. Opportunity is given to give questions on the agenda point, to which the Deputy Government Commissioner will answer in writing.

**Dep. Gov Comm. C. Toet:**

gives brief introduction concerning the report.

Councilman Sneek asked the following questions

- The report mentions 1.2 million Vrije uitkering, report CFT mentions 1.9 million, is this correct? Can you clarify?
- Page 5 kosten ramen aanpassingen 1e verdieping; Why is this not budgeted to the rijksdienstvastgoed bedrijf?
- Page 5 and 6 Covid -19 noodpakketten. Monies were paid in 2020, why is this in the 2021 report? Can you give an explanation?
- Page 24, Why is there no money budgeted for the Roaming animals?
- Page 15 begroting bewijzingen 1.7 who is referred to as boventallige medewerkers? Why were changes made?
- Page 16 Ontwikkeling financieel beheer, er staat; "uw brief". Who is referred to as "uw"? And what letter is that?

	<p>Council lady Leerdam asked the following questions</p> <ul style="list-style-type: none"> <li>• Requests for the English version of this report. We have not received it.</li> <li>• Page 14 B.1.3, Nustar cargo fees. We are behind, is this because of Covid. Can you give an explanation?</li> <li>• Page 24 Cos gebouw code 003788. What is that about?</li>   <li>• Huurgebouwen are buildings that Rijksvastgoed have, are they part of this fee? ( Ms Leerdam could not recall the page but I believe she is speaking about B.1.1 Algemeen Bestuur).</li> <li>• Is the downsizing of renting buildings also reflected in that price?</li> </ul> <p>Councilman R.Merkman asked the following questions</p> <ul style="list-style-type: none"> <li>• Page 2, in comparison with the previous year this is a "verslechtering". I would like your perspective on if this trend will continue.</li> <li>• Page 4 1.5 million was used from the reserve, can you explain this?</li> <li>• Page 6 duikscholen received compensation, have other establishments also had this opportunity?</li> <li>• Page 9 certain expenditures were cleaned up by use of the reserve, is this normal practice that you</li> </ul>	
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	<p>have not received the money yet but use money from the reserve?</p> <ul style="list-style-type: none"> <li>• Page 10 waardering van de deelneming Stuco en Eutel, those amounts have not increased these companies have been expanding. Why am I not seeing this reflect in the report?</li> <li>• Would like a breakdown of B.1.6 cultuur en recreatie bijdrage en organiseren evenementen, but I will send this question in writing.</li> </ul>	
8.	Closing	Meeting is adjourned and the answers will be given in writing due to the 75-year celebration at the Methodist church.

Adopted on .....2021.

The 2<sup>nd</sup> Deputy Registrar,

Mrs. M.Robins-Spanner

The Chairman,

Mr. R.Merkman.