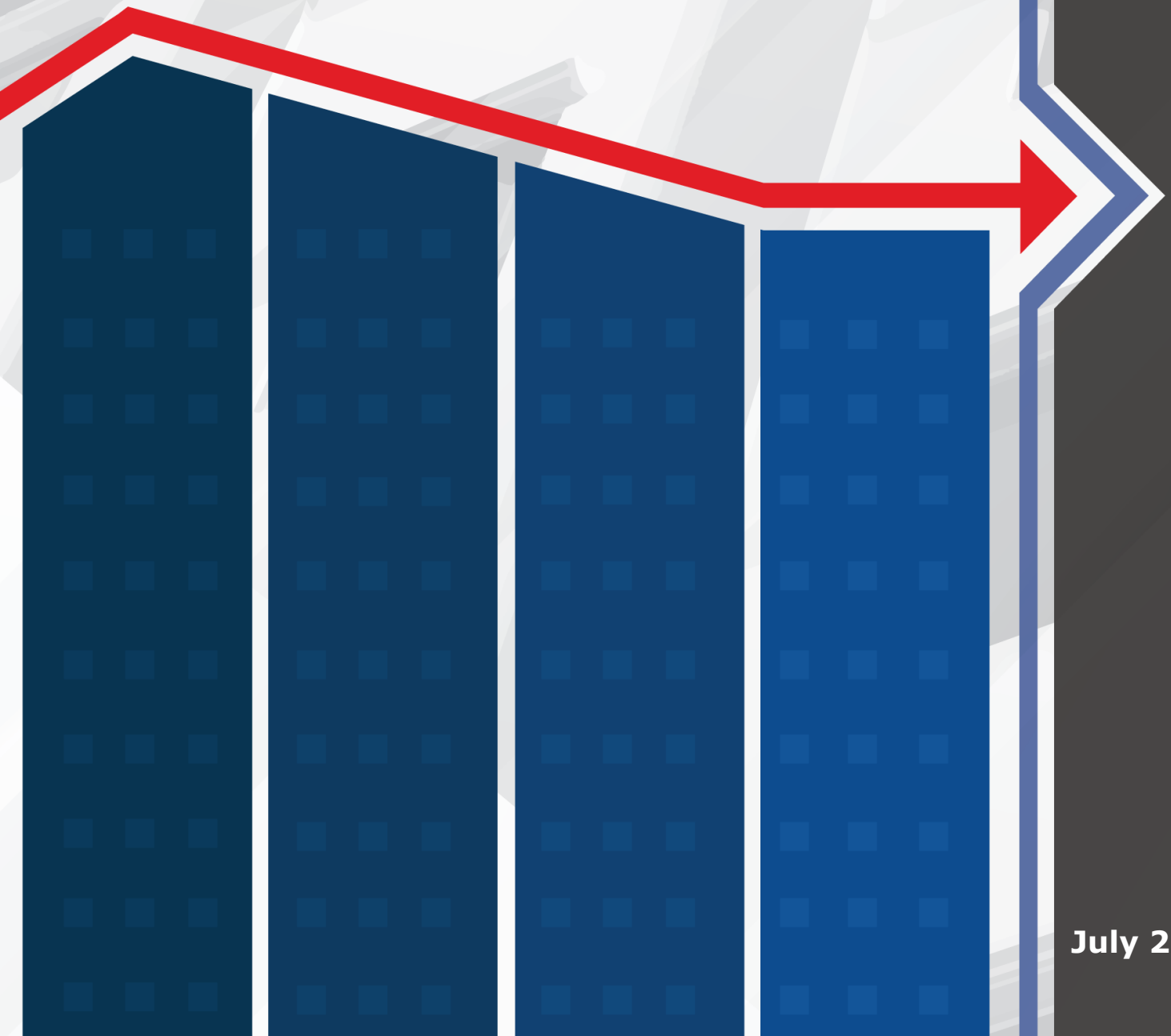




General Audit Chamber

Algemene Rekenkamer

Audit on the possibilities of rent reduction for Government



July 2022



This document is an English translation of the original Dutch language report entitled: "*Audit naar de mogelijkheden van huurkostenverlaging voor de overheid*". In the event of textual contradictions or any other differences, the original Dutch text will prevail.

July 2022

General Audit Chamber, Juancho Yrausquin Blvd #10, unit 4 & 5

FOREWORD

Liquidity support (loans) by the Dutch Government throughout 2020, 2021 and 2022 is conditional on the establishment of the Caribbean Reform Entity (COHO). The COHO is charged with supporting the reforms agreed upon in the country packages. One of the items in the [country package](#) (B.10) includes a review of the possibility for a reduction of Government's rental costs. The objective is a rent reduction of 20% in 5 years (using Government's 2020 budget as a benchmark).

The Government budgeted approximately ANG 15 million (M) in 2020 and 2021 and ANG 18M in 2022, in rent to house personnel and various departments.

In March 2021, we sought to report on [the effectiveness of government office housing policy](#). The report aimed to gather information on government's housing policy to determine the cost- benefit behind renting/leasing a property versus owning. Due to of the unavailability of information and an established policy from Government, the number of rental buildings, rental price, and vacancy levels could not be determined.

This project is a follow up on the aforementioned audit and aims to answer the following question: is the 20% reduction feasible? We also highlight the difficulties that could occur when calculating the 20% rent reduction and how termination of leases could result in a potential negative economic impact.

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SUMMARY

A report on the [effectiveness of Government housing policy](#) was published by the General Audit Chamber in March 2021. The report highlighted the lack of a reliable and detailed administration of the housing and location of various departments. This report now looks at the rental costs being incurred by Government as it relates to the objectives set out in the Country Packages.

The objective of our audit is to investigate whether in the period 2020 to 2025 a 20% rent reduction is possible, and the potential challenges related to this.

Based on our findings, we conclude that we are unable to determine the basis for the 20% reduction and the feasibility of achieving this. In addition, we highlight results from a survey of Government lessors related to current lease agreements. We believe that the economic impact of reductions requires further research.

The report concludes with additional findings surrounding the goal towards a 20% rent reduction by 2025.

1. THE AUDIT

1.1 The basis

This audit is conducted based on articles 23 and 30 of the [National Ordinance General Audit Chamber](#) which authorizes us to perform compliance and performance audits.

1.2 Audit objective

We aim to provide information about the likelihood of achieving a total rent reduction of 20% for the period in 2020 through 2025. Based on the benchmark of 2020, a reduction of 20% means that by 2025 the total rental cost should amount to ANG 12.16 million. The audit further highlights the difficulty in achieving the reduction due to the incremental increase in rental costs year after year and the potential negative economic impact if leases are terminated.

1.3 Survey questions

This audit includes results from a survey. The survey does not use a statistically representative sample. The report presents the responses received from lessors about the possible interest of a rent reduction. Our results are indicative, and we invite ministers to consider starting a dialogue with lessors on reducing rent.

The following questions and statements were posed:

1. Is there a lease with government or a government organization?
2. Is the property currently occupied by Government?
3. What is the remaining term of the lease?
4. Would you be willing to renegotiate the current lease?
5. Would you be willing to relinquish a yearly increase, if applicable?
6. Are there challenges to reduce the rent / renegotiate the current lease?
7. Besides cost reduction measures addressed in the survey, what else could Government do to reduce rental costs?

1.4 Reading guide

In Chapter 2, we provide an overview of the current rental costs and the development of this over the years, highlighting budgets 2020 through 2022. In chapter 3, we present the results of the survey which provide some insight into lessors' willingness to renegotiate or lower rental costs. In chapter 4, we cover an update on the housing policy and we conclude the audit in chapter 5 with other interesting findings. In line with our audit protocol, the Minister of General Affairs was provided the opportunity to respond to the report. We did not receive such a response.

2. OVERVIEW OF GOVERNMENT RENTAL COSTS

2.1 The role of COHO and the country packages

The Caribbean body for reform and development (COHO) includes measures related to costs and effectiveness of the public sector. Government committed itself to explore possibilities to reduce rental costs by 20% in 5 years, using the 2020 National Budget as a benchmark.

Government rents from 26 third parties of which 3 are Government related/owned companies.¹ Appendix 1 shows the list of lessors, based on the National Budget 2022. The budget for rent amounts to ANG 15M based on the 2020 National Budget. There are 47 office spaces rented, according to the 2022 budget. The biggest expenditure originates from the Parliament building. The cost of rent for the Parliament building is ANG 1,7M per year. The plan is to build and own a new location. The explanation in the budget does not elaborate further on these plans.²

To achieve the measures outlined in the country package, rental costs would have to amount to ANG 12M by 2025.

2.2 Benchmark for 20% RENTAL COST REDUCTION

The [financial statement 2020](#) has been reviewed and determined unreliable, making it challenging to determine the actual figures for 2020. It is important to note that the financial statements 2019 received an adverse opinion (see our related report entitled: [Compliance audit: 2019 Financial Statement St. Maarten](#)) indicating that the financial statements do not fairly represent the financial performance and health of the Country.

2.3 2020-2022 Budget

Rental costs amounted to ANG 15M in the 2020 budget. In the 2021 budget there is an increase in rental units listed in the rent overview. For example, at the Vineyard Office Park, 2 additional units are listed for CPS.

The 2021 listing also includes rental increases for some units compared to 2020. Despite the increase in rental costs and additional units in the listing, the total budgeted amount for rental costs remained ANG 15M.

The 2019 financial statements showed ANG 18M in expense for rental costs compared to a ANG 15M budget for 2020 and 2021, despite more units being rented and rental increase.

These discrepancies should be looked at to get an accurate overview of the amounts being spent and budgeted for rental costs.

The 2022 budget listing reflects a 17% increase in rental cost from the 2020 budget baseline. Reduction of rental costs may be challenging given the 17% increase in rental costs seen in the 2022 budget.

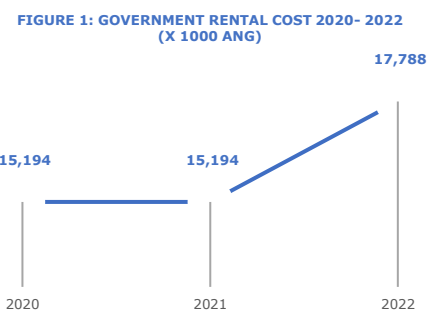


Figure 1 depicts the budgeted amounts in a graph.

2.4 Lease Agreements

To gain insight into the rental costs and overall lease agreement details, we requested information from the Ministry of General Affairs. The Ministry provided us with copies of 27 lease agreements. This information was used to compare the 2022 listing in the budget.

¹ National Budget 2022, page 76. The 3 Government related/owned companies are SZV, SOG and St. Maarten Harbor Cruise Facilities.

² Explanatory memorandum, National Budget 2022, page 62.

Some leases were unsigned, while others were outdated or in the name of previous owners. Also, 10 lease agreements contained automatic yearly increases. The stipulations in the agreement ranged from 5% increase after a 5-year term, 3% increase every year and 10% increase after 2 years.

The yearly increases stipulated in the lease agreements varies across the board. The country package requires Sint Maarten to calculate from the 2020 baseline. With the varied yearly increases, this is difficult to calculate.

2.5 Economic impact

Using the Financial statements 2019, the rental costs amounted to ANG 18M.³ A 20% reduction means cutting ANG 3.6M over 5 years or ANG 720k annually. With 47 office spaces being rented, this is equivalent to each lease amounting to approximately ANG 15k per lease per year.



To achieve the goal of a 20% reduction, relocation (to Government property) or termination of leases is likely. We advise Government to take into account (or investigate) the costs associated with the relocation of government organizations but also to investigate the costs involved to remodel locations to house different organizations based on their individual needs and office requirements

Also, the impact of reducing rental costs could lead to a reduction in TOT or income tax collection. We believe these costs should be considered when calculating a possible rent reduction.

With this in mind we question if the goal set forth in the Country Packages is realistic. We believe an impact study should have been carried out before mentioning the aim of decreasing rental costs with 20% in the Country Packages.

Furthermore, terminating leases might result in long-term un-occupied buildings which function as offices. The aim is to reduce costs; however, the potential negative economic impact should not be underestimated and should be researched.

³ Financial statement 2019 of St. Maarten, page 16.

3. SURVEY ON THE INTEREST TO REDUCE RENT BY LESSORS

3.1 Methodology

Based on the listing in the budget, many of the owners of the rented properties are businesses. To confirm the contact persons or managing director(s) of the properties, excerpts were requested from the St. Maarten Chamber of Commerce and Industry (COCI). The contact information of landlords that do not have a publicly registered entity were confirmed by the Department of Facility Affairs.

3.2 Overview

For the purpose of this audit, we issued a (anonymous) survey to Government lessors. This survey does not use a statistically representative sample. The report presents the responses received from landlords about their willingness to reduce rent. A series of questions were posed to determine the level of willingness and challenges surrounding rent reduction.

Certain factors were not captured in the survey, such as the full details of the various lease agreements and the financial standing of the landlord. The purpose is to get an understanding of Government's leasing of office space and the associated costs. The results of the survey could spark a discussion which could result in structural reductions of rental costs.

3.3 Results

We issued the survey to a total of 19 out of 26 lessors.⁴ The survey response rate was 58% (11 lessors). From the 11 respondents, 7 (64%) indicated their willingness to (maybe) renegotiate their current lease. A total of 6 (55%) respondents indicated their willingness to relinquish the yearly increase. The results are illustrated in Figure 2 and 3. The main challenge in reducing rent or renegotiating their current lease is the cost of operations; for example, mortgage payments and investments already made on the building.

Figure 2: Would you be willing to renegotiate the current lease?

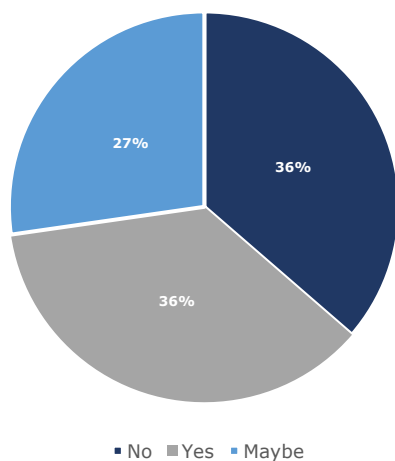
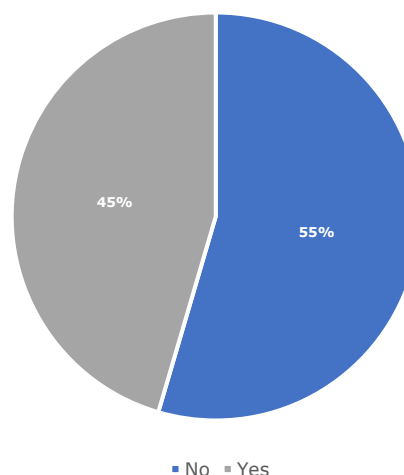


Figure 3: Would you be willing to relinquish a yearly increase?



When asked what else Government can do to reduce rental costs, 50% suggested to use the space more efficiently. One response suggested the Government should explore the option of 'renting to buy'.

We invite Government to further pursue a dialogue with lessors to better understand the challenges and possibilities of reducing rental costs.

⁴ Three entities are government related and were not included in the survey. For four lessors, we were unable to obtain the (correct) contact information.

4. THE HOUSING POLICY OF GOVERNMENT

4.1 The importance of RELIABLE DATA

In March 2021, we published a report on the [effectiveness of Government housing policy](#). We noted that a reliable and detailed administration is essential to specify where savings are possible, including knowing how many square meters of office space is needed and the current occupancy of locations. Efficiency can be increased by comparing data and possibly identifying inefficiencies.

In October 2021, the Integrity Chamber issued a similar [report](#) on (amongst others) the housing management of Government. They too concluded that reliable data is important to increase effectiveness. The Integrity Chamber proposes a detailed government housing registry. The registry could provide an overview of all housing management aspects such as the type of housing, the state of the building and its size.⁵

4.2 Integrity risks

The Integrity Chamber points out that there is an inherent invulnerability to certain integrity risks within Housing Management. In the report it was noted that the Department of Facility Affairs institutes a due diligence check to avoid potential integrity risks when entering into leases with third parties.⁶ Other points of attention are:

- *Conflicts of interest*: a civil servant, public office holder or someone in his/her social environment benefits from a decision made, such as entering in or extending a lease;
- *Abuse of authority*: when actions are taken, or decisions are made in personal interest or against prevailing policy or procedure. An example can be the affording of bids to third parties that have not met the conditions of the public procurement.
- *Favoritism and Nepotism*: when a person or authority hires or shows preference, advancing their interests or their company's interest.

We concur with the recommendation, instituting a multi-disciplinary workgroup overseeing and advising the decision makers on specific aspects of the policy. The workgroup can consist of at least one representative of the Department of Facility Services, the requesting party, and a neutral party. The neutral party can be internal or external depending on the needed expertise.

Additional persons, for example representatives of the Department of Legal Affairs or other departments, can also be part of the workgroup.

4.3 Policy and guidelines

We received a copy of a document entitled Policy and Guidelines FZ. This document is part of a larger policy within the responsibilities of the Ministry of General Affairs, covering subjects like ICT and software, cleaning services and the use of government goods. The requirements originating from the Country packages are not mentioned in the document, including the aim to reduce cost of rent with 20% by 2025.

The status of the document is not clear, nor is it dated. We suggest including an unambiguous definition between the terms policy and guideline, because the distinction is not always clearly outlined in the document.

Guidelines are general recommendations; they are not mandatory or required. For example, procedures that indicate when these should be implemented and in what order.

Policies are formalized requirements that apply to a specific area or task. They are mandatory.

⁵ Integrity Chamber: "Government Housing Management Proposal", October 2021, paragraph 1.6.

⁶ Idem, paragraph 3.3.2.

In understanding policies, it is helpful to apply the “3 W-questions” which are depicted in Figure 4.

Figure 4: 3 W-questions



Government aims to reduce the number of buildings rented, and to achieve an optimal occupancy rate. To realize the decrease, the intention is that the Facility Affairs department will be given a role in managing the leases entered on behalf of the government. Facility Affairs will also have an advisory role in the decision-making process for entering new leases for buildings. This should ensure that there is centralized control and structure in the file of buildings used by the government.

We reiterate the considerations listed in our 2021 [Audit on the effectiveness of government office housing policy](#). To achieve systematic maintenance norms and standards must be quantified and a timeline established for implementation. Strengthening strategic relationships for maintenance of buildings need to be clearly defined in terms of the actors and their roles and responsibilities. Optimization of occupancy levels must be defined.

We recommend incorporating certain aspects into the (and guidelines) like the use of standards for office space which can be based on certain core principles, for example:

- VALUE FOR MONEY: BEST BALANCE BETWEEN EXPENDITURE AND PHYSICAL OFFICE SPACE
- EMPLOYEE SUPPORT: HEALTHY, SAFE, AND ACCESSIBLE WORKPLACE FOR STAFF
- CLARITY AND SIMPLICITY: CLEAR, EASY TO UNDERSTAND AND IMPLEMENT
- SPACE ALLOCATION: METHOD TO DETERMINE HOW SPACE IS ALLOCATED BASED ON REQUIREMENTS, TOTAL SPACE AVAILABLE AND BUDGET
- BUILDING QUALITY/APPEARANCE: TECHNICAL STANDARDS FOR OFFICE SPACE FOR BOTH LEASE AND OWNED BUILDINGS
- EFFICIENCY IN USAGE OF SPACE: OPTIMIZATION OF LAYOUTS AND RECOVERY OF UNUSED SPACE, INCLUDING SHARED USAGE AND CO-LOCATION OF DEPARTMENTS

5. OTHER FINDINGS

This chapter includes a summary of the other findings as it relates to achieving a rent reduction of 20% in 5 years using the 2020 budget as a benchmark.

I. **Calculation of the 20% reduction from 2020 budget baseline:**

The actual figures for 2019 revealed rental costs of ANG 18M. The 2020 budgeted figures for rental costs amount to ANG 15M. It is unclear why the [country packages](#) considered using the budget 2020 as a baseline and not the actual realized figures.

Despite the Financial Statement 2019 receiving an adverse opinion, the appropriate baseline should be used so that the feasibility of reducing the rental costs by 20% can be accurately determined.

II. **Relocation of departments:**

The receiver's office is expected to move back to its former location across from the New Government Building by Q2 of 2022.⁷ It is unclear if or when this move will still take place. In addition, there are also plans to move the Parliament building which would result in a reduction of ANG 1.7M yearly in rental costs.

The relocation of departments and termination of lease agreements are inevitable to achieve the 20% reduction, however it is important for Government to determine the cost of relocation (fixing up buildings, resources required, etc.) to accurately assess the feasibility of the relocation over the termination of lease agreements.

III. **BTP building:**

According to the Government's first quarterly report 2021, 2 floors of the BTP building would be renovated to house 2 departments, thereby creating a savings of ANG 200,000 per year. The refurbishments were expected to be completed by October 2021 however no date was set for this relocation.

The 2020 National Budget has an allocation of ANG 8 million to purchase the BTP building.⁸ It is unclear if this is still the intention as the 2022 draft national budget does not include an allocation to purchase the BTP building. In addition, it is unclear what the cost is to repair the BTP building to accommodate the various departments.

IV. **Discrepancies with lease agreements:** We identified 2 lease agreements which were terminated and/or not renewed, however were still budgeted in 2022.⁹ It is unclear why these rental amounts are still taken up in the 2022 budget. Long-term financial planning is imperative for proper Housing Management. This ensures that the Government is aware of all assets, upcoming plans, and housing management costs so that proper management can be put in place.¹⁰

It is unclear if Government is implementing a reliable and detailed administration of the lease agreements to ensure accurate reflection of its spending.

V. The [audit on the effectiveness of government's office housing policy](#) noted a discrepancy in rental cost for the General Audit Chamber. The 2020 National Budget lists an amount of ANG 16,524 per year in rent. We note that the 2022 National Budget now accurately reflects our annual rent.

⁷ The daily herald "Receiver's Office to relocate to former location by 2nd quarter".

⁸ Explanatory memorandum of the 2020 National Budget.

⁹ FZ indicated Sara Fashion lease agreement will be terminated in Q1 2022, correspondence of February 18th, 2022.

¹⁰ Integrity Chamber: "Government Housing Management Proposal", October 2021, paragraph 2.3.

APPENDIX 1: LIST OF GOVERNMENT LESSORS (NATIONAL BUDGET 2022)

Vaam huur gebouw	adres	Waarde gebouw	waarde inventory	uur USD	uur Naf	eigenaar		
Brown building/ICT staf	Cannegiestreet 51A	n.v.t	\$ 300,000.00	\$ 6,000.00	NLG	10,800.00	Yvonne Brown	
Brown building/ICT training facilities	Cannegiestreet 51A	n.v.t		\$ 5,000.00	NLG	9,000.00	Yvonne Brown	
Brown building/ICT staf	Cannegiestreet 51A	n.v.t		\$ 2,966.67	NLG	5,340.00	Yvonne Brown	
FA Building/Fire and Ambulance Department	Jackal Road 5	\$ 3,800,000.00	\$ 384,000.00	\$ 51,527.77	NLG	92,750.00	SDG	
Fish Market/ Public service center	Airport Road 6	\$ 1,370,000.00	\$ 6,000.00	\$ 6,000.00	NLG	12,740.00	SDG	
JOBCO building/DCOMM	Sparrow road 4		see remark	\$ 8,997.00	NLG	16,194.60	Jobco N.V	
Jobco, Harbor View General Affairs	Unit 7, Building C, JOBCO	n.v.t		\$ 10,500.00	NLG	18,900.00	Jobco N.V	
Julliete Building/Huur commissie	Richardsonstreet 22	n.v.t	\$ 32,000.00	\$ 9,000.00	NLG	16,200.00	Sydra Juliet	
Electoral council	Charles vogesstraat			\$ 2,500.00	NLG	4,500.00	Super Plaza	
New Government building	Soualiga Road#1 Pond Island		\$ 6,944,444.44	\$ 293,220.59	NLG	527,797.06	SZV	
Vineyard Building Social health center	W.G. Buncamp Road 33	n.v.t	\$ 100,000.00	\$ 29,975.99	NLG	53,956.78	Vineyard Office Park N.V	
Vineyard building/ Tax Office	W.G. Buncamp road 33	n.v.t	\$ 209,622.00	\$ 58,435.14	NLG	105,183.26	Vineyard Office Park N.V	
Hygienische Zaken en Inspectie	Vineyard	n.v.t	\$ 56,000.00	\$ 11,122.22	NLG	20,020.00	Vineyard Office Park N.V	
Dutch Quarter community Helpdesk	A.T.Illidge Road	n.v.t	niet bekend	\$ 2,000.00	NLG	3,600.00	Dr. Brison Clinic	
St. Peters community Helpdesk		n.v.t	niet bekend	\$ 1,000.00	NLG	1,800.00	Rupert Maynard Community Center	
Colebay community Helpdesk	Unison road			\$ 2,500.00	NLG	4,500.00	CICCA	
Loon & Salaris	E.C. Camile Richardson #13	n.v.t	\$ 16,666.00	\$ 7,000.00	NLG	12,600.00	Baby Dreams N.V	
Cruise terminal building, The south wing harbour	First Floor, unit 2,	n.v.t	\$ 28,422.00	\$ 1,612.00	NLG	1,612.00	St. Maarten Harbour Cruise Facilities N.V	
Economics and tourist	W.G. Buncamp Road 33	n.v.t	\$ 68,000.00	\$ 15,070.00	NLG	27,126.00	Vineyard Private Fund Foundation	
Unit 10/Statistics	Juancho Yrausquin Boulevard	n.v.t	\$ 21,416.00	\$ 2,500.00		4,500.00	Vineyard Private Fund Foundation	
Unit 9/3 Economics/ tourist office	Juancho Yrausquin Boulevard	n.v.t	\$ 33,334.00	\$ 5,000.00		9,000.00	Vineyard Private Fund Foundation	
Civil Aviation/MET office	Modesta Drive Simpsonbay	n.v.t	\$ 125,600.00	\$ 20,500.00	NLG	36,900.00	Souha Chahin	
Amigo building/Student support Education/Unesco	J A Peterson Street 3	n.v.t	\$ 47,000.00	\$ 10,500.00	NLG	18,900.00	Dibwany N.V.	
Brookstowers Education	Juan Yrausquin Boulevard	n.v.t		\$ 20,239.53	NLG	36,431.15	Krebbers Associates N.V	
UNESCO/ Student Support Services	E.C. Camile Richardson #13	n.v.t		\$ 10,000.00	NGL	18,000.00	Sara Fashion	
Sagico Building	W.J Nisbeth Road	n.v.t	-	\$ 572.96	NLG	1,031.33	Charlisa N.V	
Archief opslag	A.T Illidge road 4	n.v.t		\$ 967.63	NLG	1,741.73	Alltree Holdings N.V	
Blue lagoon building/Archief	Waterfront Road 20	n.v.t		\$ 8,702.22	NLG	15,664.00	Blue lagoon	
Court of guardianship	W.G. Buncamp Road 33	n.v.t	\$ 17,411.00	\$ 11,608.13	NLG	20,894.64	Vineyard Office Park N.V	
Deltonice Building/ M.O.T	Backstreet 65	n.v.t	\$ 19,322.00	\$ 15,822.22	NLG	28,480.00	Deltonice Development N.V	
Immigration facility Services	A.T Illidge road 8	n.v.t	\$ 166,005.00	\$ 8,306.76	NLG	14,952.17	Alltree Holdings N.V	
Immigration ground floor	A.T Illidge road 6	n.v.t	See remark	\$ 5,839.17	NLG	10,510.50	Alltree Holdings N.V	
Immigration/behind NAPA	A.T Illidge road 4	n.v.t	See remark	\$ 2,654.17	NLG	4,777.51	Alltree Holdings N.V	
Jaijo commercial Building/ Landrecheiche	A.T Illidge road# 56B	n.v.t	\$ 36,478.00	\$ 10,500.00	NLG	18,900.00	Jaijo Enterprises B.V	
Second floor/Minister of Justice	A.T Illidge road 6	n.v.t		\$ 4,361.00	NLG	7,849.80	Alltree Holdings N.V	
Education Exams (moving from Brookstowers)	Cannegiestreet/Backstreet				NLG	-	RamaKrishna N.V.	
Customs Building	E.C. Camile Richardson Street	Waarde gebouw	waarde inventory	\$ 14,440.00	NLG	25,992.00	APC Curacao Pension funds	
Huur korps				\$ 4,000.00	NLG	7,200.00	Mercury Real Estate N.V.	
Police Station				\$10,000	NLG	18,000.00	Coral Sea Development	
CPS				\$5,574	NLG	10,033.69	Vineyard Office Park N.V	
CPS				\$5,000	NLG	9,000.00	Vineyard Office Park N.V	
Totale Huur Kosten Facilitaire Zaken (excl. Parl. HC's & Spec. Entiteiten)				Huur gebouwen	\$ 670,941.17	NLG	1,245,378.21	Per Maand 7 Ministries
					\$ 8,051,294.09	NLG	14,944,538.56	Per Year 7 Ministries
						NLG	1,245,378.21	
						NLG	1,706,400.00	
						NLG	108,000.00	
						NLG	138,990.00	
						NLG	170,878.00	
							125,000	
						NLG	2,249,268.00	
						NLG	1,384,209.00	
						NLG	18,578,015.56	

