



General Audit Chamber
Algemene Rekenkamer



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PERFORMANCE



PERFORMANCE



INTEGRITY

COMPLIANCE



ANNUAL REPORT 2020



General Audit Chamber
Algemene Rekenkamer



This document is an English translation of the original Dutch language annual report entitled: "Jaarverslag 2020". In the event of textual contradictions or any other differences, the original Dutch text will prevail.

June 2021

General Audit Chamber, Juancho Yrausquin Bldv 10, Philipsburg, Sint Maarten

Preface

This is the General Audit Chamber's 2020 Annual Report. With the appointment of a new chairman and member, a new era is also dawning for our institution. This Board will have the task to take the General Audit Chamber to the next level. This challenge is that much greater given the continuation of 2020's COVID-19 crisis. The Audit Chamber has been "Cloud-based" since 2017 and, as a result, remained as fully operational as possible during the March to June lockdown, which stretched into July. This is evidenced by, among other things, the publication of our report on the reconstruction funds for St. Maarten and the multiple mini audits that we issued. In 2020, our institution celebrated its 10th anniversary. In the publication of our report "Retrospective:10-years of the General Audit Chamber" we demonstrate that after a decade, many necessary steps still need to be taken in public financial management.

Alphons Gumbs
Chairman

Keith de Jong, LL.M
Secretary General

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1. General

1.1. Introduction

Prior to July 1st of each year, Parliament and the Governor, receive a report from the General Audit Chamber regarding the previous year. In this annual report, the General Audit Chamber reports on its activities in the period January 1st, 2020 through December 31st, 2020.¹

1.2. Reading Guide

Chapter 2 presents information about our organization, including our tasks and authorities. Chapter 3 is a summary of our operations and the results of our research work for 2020. We also present our social media results.

Chapter 4 contains the financial results for fiscal year 2020. To increase transparency on the expenditures, we have engaged an independent accountant who drafted a financial report. This report is added in Appendix 1.

¹ Article 38 of the National Ordinance General Audit Chamber.

2. The General Audit Chamber

2.1. Role

Our organization and the manner in which we perform our tasks is regulated by national ordinance.² Based on the Constitution, we are the entity responsible for investigating the efficiency and legal compliance of the government's income and expenditure.³

2.1.1. Tasks and authorities

We are autonomous in the performance of our duties. This independence provides us with the flexibility to conduct audits of the government's finances. The General Audit Chamber has been granted certain rights including the authority to demand information.⁴

The Audit Chamber is authorized to perform three types of investigations:



Legal Compliance audits
(was money spent legitimately?)



Performance audits
(was money efficiently spent?)



Integrity audits
(was there integrity in action?)

Our audit findings are documented in reports along with our conclusions and recommendations. The recommendations may be used by those who were audited but are mainly useful to Parliament in support of their supervisory role.

We are also authorized to issue notices to Parliament and to the Governor. Following the notices, a further consultation can take place. In addition, we can submit proposals, remarks and objections to Ministers that can lead to an improvement of the financial management.⁵ [For more information about our role and our audits, click here.](#)

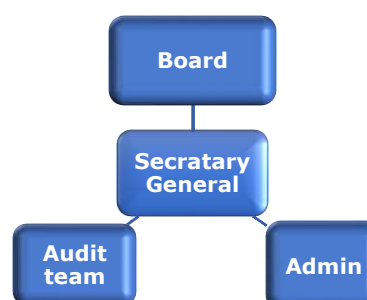
2.2. The organization

The General Audit Chamber has a board consisting of a chairman and two members. Until July 24, 2020, the Board consisted of 2 deputy members. On July 25, 2020, Mrs. Mandy Daal-Offringa is appointed as member. Subsequently, on December 1st, 2020, Mr. Alphons Gumbs is appointed as chairman. Upon attaining the age of 70 on August 3, 2020, the Audit Chamber bade farewell to Mr. Robert Ferron who served as a deputy member. The Audit Chamber thanks Mr. Ferron for his commitment. Figure 1 shows our organization's composition and hierarchy.

Figure 1: Board and hierarchy

The Board:

- Mr. Alphons Gumbs, chairman (as of December 1st, 2020)
- Mrs. Mandy Daal-Offringa, member (as of July 25th, 2020)
- Mrs. Sheryl Peterson, deputy member
- Mr. Robert Ferron, deputy member (until August 3rd, 2020)



Normally, the board meets every two weeks. Because of the COVID-19 crisis, the board met on fewer occasions, specifically, 10 times. [For more information about our organization, click here.](#)

² National Ordinance General Audit Chamber.

³ Constitution of Sint Maarten, article 74.

⁴ Idem, article 26.

⁵ Idem, article 39.

2.3. Cooperation and relationships

Cooperation and contacts with other institutions continued in 2020. Please see the following summary:

- During the months of January through May there was almost weekly contact with the Netherlands Court of Audit on the progress of the reconstruction on St. Maarten. On May 20th, both institutions issued separate reports on the progress.
- During the year, joint consultations were held between the Secretary General of the Audit Chamber, the Advisory Council, the Ombudsman, the SER, the Integrity Chamber and the Law Enforcement Council to keep each other informed of current issues.
- The board of the Integrity Chamber held an introductory meeting with the Audit Chamber in February.
- On February 12th, the Audit Chamber provided a presentation to incoming members of Parliament.
- Meetings with the SOAB were held in February and in May, regarding the status of the Government's 2017 and 2018 Financial Statements.
- In March, the Secretariat participated in SXM DOET, by assisting in the upgrading of a nursery.
- In March, it was decided to temporarily close the Audit Chamber's offices due to COVID-19 and due to the government-mandated lockdown. The Audit Chamber has used cloud-computing since 2017. Work continued as optimally as possible. On June 1st, the office reopened.
- On July 16th, the Audit Chamber participated in a EUROSAI webinar on the topic of Focus Investigations. Supreme audit institutions from more than 40 countries participated in the webinar. During the webinar, the Secretary-General shared his experiences of the first focus audit conducted by the General Audit Chamber of Sint Maarten, related to the investigation of the reconstruction funds for Sint Maarten.
- In September, a joint consultation on the state of affairs was held with the audit institutions of the Kingdom.
- In November a video conference was held with the Directorate of Health & Welfare of the Dutch Ministry of Health, Welfare and Sport regarding the possibilities of rapid testing on Sint Maarten.
- During the fiscal year, official contact was maintained with the Cft, SOAB and the ministries on matters of mutual interest.

3. Operations

The operational activities for fiscal year 2020 are described in the following sections.

3.1. Staffing of the Secretariat

By law, the General Audit Chamber has a staffing requirement of 8 FTE's.⁶ Figure 2 shows the level of staffing in 2020.

In 2020, the staff consisted of 5 full-time employees. These are a secretary-general, a legal advisor, an auditor, a financial officer, and an administrative officer. In addition, the audit team was strengthened throughout 2020 with the use of a part-time chartered accountant and a consultant.

On April 1st, the auditor resigned. On August 1st, the legal advisor left service. A researcher was hired on the same date. Due to budget cuts related to COVID-19, the remaining vacant positions remained unfilled.

Figure 2: staffing in 2020

Function	Status
Secretary General	Full time
Legal advisor	Full time (to Aug 1)
Auditor	Full time (to April 1)
Researcher	Full time (from Aug 1)
Head financial administration	Full time
Administrative officer	Full time
Chartered accountant	Part time
Consultant	Part time
Consultant	Part time (from Aug 1)

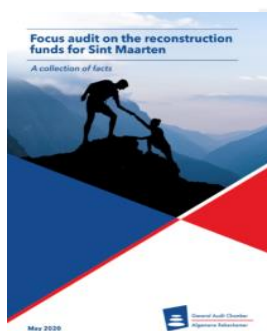
3.2. Training and courses

The secretariat successfully completed an online first aid training in July.

3.3. Audit activities

The audit activities for 2020 are described in the following sections.

3.3.1. Focus audit on the reconstruction funds for Sint Maarten



On May 20th, 2020, the General Audit Chamber presented its first Focus Audit to the Parliament of Sint Maarten on the topic of the reconstruction funds for Sint Maarten.

Our results show that at the end of 2019, 5.8% (\$ 32 million) of the total available funds (\$ 458.5 million) had been spent on projects. The future challenge is to increase the pace of spending.

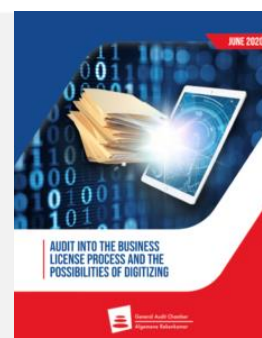
Click here to [read](#) the report.

3.3.2. Audit into the business license process

On June 8th, the Audit Chamber published a performance audit report on the process of business licenses and the possibilities of digitalization. We conclude that the process can be more efficient and that ICT opportunities are not yet sufficiently used.

With the right software, the annual collection process can be improved, which is good for the government's revenues as well as customer service.

Click [here](#) to view the report.



⁶ Fulltime equivalent: often abbreviated as FTE, is a unit of calculation that can be used to express the size of a job or staff strength. One FTE is a full working week and equivalent to a full-time employee, while 0.5 FTE indicates work is done half of the time (part time).

3.3.3 Mini Audit on the income from motor vehicle tax



On July 23rd, the General Audit Chamber presented its Mini Audit on the income from motor vehicle tax. Based on 2020's first quarterly report, we found that revenue dropped from NAF 9.1 million in Q1 2019 to NAF 5.7 million in Q1 2020.

That is a difference of NAF 3.4 million. We believe that this was due to the delayed delivery of license plates.

Click [here](#) to read the report.

3.3.4 Compliance Audit: APS' 2019 Financial Statements

On August 27th, 2020, we published our report on APS' 2019 Financial Statements. APS' funding ratio at the end of 2019 was 103.8% (2018: 97.6%). The increase is related to the improved results of international investments, primarily due to external factors on the US market.

Since its inception, APS has not been financially sound. The assets are insufficient to cover the general-and the investment risks (minimum 105%). Progress on local investments continues to lag. Starting on July 1st, 2020, the Fund will have to demonstrate that the pension reform results in a fundamentally healthier funding ratio and financial result. Accountability cannot not be lacking in this regard. The report can be viewed [here](#).



3.3.5 Retrospective: 10 years of the General Audit Chamber



Published on October 10th, 2020, exactly 10 years after inception, we reflected on 10 years of the General Audit Chamber in this report. We conclude that financial management has not fundamentally improved. We note that substantial savings can be achieved. For example, we posited about the purchase of (floors of) the BTP-building, whether Minister's cabinets can be merged with their respective staff bureaus, and if redundancy pay for former political authorities can be drastically reduced.

Structurally improvement of financial management leads to efficient spending of tax money, reduced financial dependence on the Kingdom and the elimination of higher financial supervision.

Click [here](#) to read the report.

3.3.6 Mini Audit: the legend of Lohkay

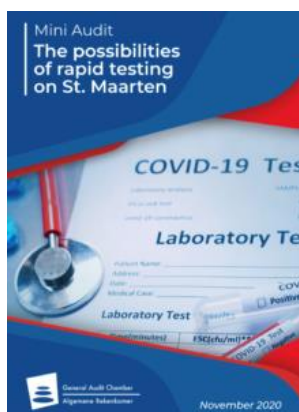
On November 6th, 2020, we published our Mini Audit entitled: The Legend of Lohkay. "One-Tete Lohkay" was a female heroine and freedom fighter during the days of slavery on St. Maarten.

Nearly three years have passed since the removal of the Lohkay statue from its location at the Belair traffic circle. In this audit we describe the facts surrounding the statue as well as the costs involved.

Please click [here](#) for the report.



3.3.7 Mini audit: The possibilities of rapid testing on St. Maarten



The Mini Audit on the possibilities of rapid testing on St. Maarten was published on November 25th. In this report we analyze the differences between the PCR test and approved rapid tests.

Rapid tests are less expensive than PCR-test, less complicated and provide a faster result, which ultimately can lead to an improvement in health and the economy. However, consideration must be given to the accuracy of rapid tests. A positive rapid test can be confirmed with a PCR-test.

The report concludes with the recommendation to draft a vaccination policy that includes an approach to vaccination and timely information thereof.

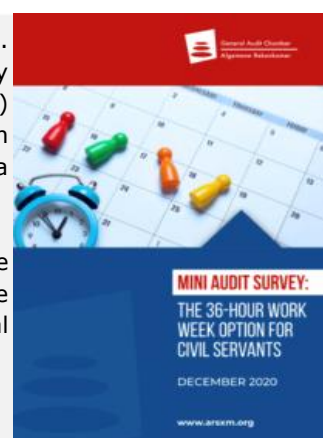
Click [here](#) for the report.

3.3.8 Mini audit survey: The 36-hour work week option for civil servants

On December 22nd, we published our report on reduction of working hours. Using a survey, we asked civil servants about their interest in voluntarily switching from a 40-hour to a 36, or 32-hour work week. The (anonymous) survey did not use a statistically representative sample, but it provides an indication of an option that could reduce personnel costs, which is a prerequisite for liquidity support.

Of the 290 responses, 30% indicated an interest in additional time off. We believe that our results provide a motive for further exploration of the possibilities. Hypothetically, the reduction could generate an annual savings of NAf 3 million.

The report can be found [here](#).



3.3.9 Audit of the confidential expenditures of the Security Service of Sint Maarten

In accordance with section 9.2 of the National Ordinance on the General Audit Chamber, the Chairman is authorized to issue notifications to the Prime Minister regarding confidential expenditures. The Secretary General is authorized to issue these notices, based on the information provided by VDSM. The investigation is pending and will continue.

3.4 Advices/Notifications

3.4.1 Advice on the impact of the conditions for liquidity support



On July 2nd, the Minister of Finance request our advice about the impact of the conditions imposed by the Kingdom Council of Ministers in exchange for liquidity support. We were requested to respond by July 15th, 2020. Our expertise is in the field of financial management, not analysis of social-economic impact related to the conditions. In order to accommodate the Minister by way of exception, we provided him with advice related to personnel costs, specifically indicating how we believe 12.5% reductions could be accomplished.

The confidential advice was issued to the Minister on July 9th, 2020. We suspect the advice was used in support of securing liquidity support, despite the lack of feedback from the Minister after issuing the advice.

3.4.2 Advice on the integrity statements of ministers

Pursuant to article 2 of the National Integrity Ordinance, a minister shall, within 30 days of assuming office, submit a written statement of his assets and those of his immediate family to the Prime Minister.

The Prime Minister shall decide which business interests, secondary functions and secondary activities are undesirable. The Prime Minister seeks the advice of the General Audit Chamber on the decision to be taken.

After the Jacobs II cabinet took office on March 28th, 2020, we did not receive a request for advice for any of the ministers.

3.4.3 Advice regarding financial reports of political parties

Pursuant to the National Ordinance on Registration and Financing of Political Parties, we are required to examine the financial reports of political parties on the request of the Electoral Council.⁷ Our results are sent to the Electoral Council.

The financial reports for 2017, 2018 and 2019 have not yet been presented to us. We are currently in the process of having the legislation related to this advisory requirement amended, because we believe that the finances of political parties do not involve public funds, and as such, the review by the Audit Chamber constitutes a violation of the Constitution. The draft law related to this matter is under consideration.

3.4.4 Fully Integrated Infographic on the budget cycle

On April 29th, 2020, we published an interactive infographic about the budget cycle on our website and other social media platforms.



Our goal is to illustrate, using a simple format, how the budget cycle works. The actions, as well as the responsible entity is explained for every step in the process.

3.5 Social Media

Social media has proven to be an important tool for expanding our reach in recent years. In 2020, we posted press releases for all published reports and (non-confidential) documents. We noticed that especially with the introduction of mini audits, our posting is more frequent, and the number of persons reached is greater. We want to continue with this approach in 2021 and brainstorm how to attract a wider audience.

Social media statistics as of December 31st, 2020



We actively measure key performance indicators (KPIs). The main social media KPIs we use are engagement and reach.

Engagement refers to the number of likes, referrals (shares) and comments of our social media posts. Reach indicates how many times the message has been viewed.

Going forward, we will continue to innovate in the area of communication and information.

⁷ National Ordinance registration and finances of political parties.

4 Financial Reporting

Below is a description of the utilization of our budget for fiscal year 2020.

4.1 Budget 2020

The Chairman is responsible for the financial management.⁸ For efficient day-to-day operations, the Secretary General is mandated to perform certain financial operations. In 2020, the Secretary General reported on the basis of quarterly reports. We use our internal financial systems to record expenses.

4.2 Budget realization

The total realization of budget 2020 is 71%. Personnel expenses are lower than budgeted. A major cause of this were the required reductions in June, due to COVID-19 and not filling the vacancies for highly level staff. There was a single business mission, which was shortened in mid-March, due to COVID-19. Expenses for training have been kept to a minimum using free online first aid training from the Red Cross.

4.3 Renegotiation of active contracts

In July 2020, a reduction of the ICT-support contract was successfully negotiated. This resulted in savings of more than 30% as of July 2020. The contract for marketing support was also renegotiated in December 2020. Monthly costs have been reduced by approximately 45%.

4.4 Unlawful amendment of our budget

Our 2020 Budget, which we presented to Parliament in a timely manner, does not match the approved 2020 National Budget. In total, personnel costs were unilaterally reduced without consultation, by approximately 14%.

The 14% decrease was carried out prior to the mandatory COVID-19 reductions. An additional 14.4% was cut from our personnel budget: resulting in certain vacancies not being filled. In solidarity with the unions, the vacation allowance was reduced by 50% for the years 2020 and 2021. We are, however, of the opinion that a legal basis is required for the reduction in vacation allowance.

4.5 Budget realization in 2020

Table 1 shows an overview of our budget realization.

Table 1: overview of the 2020 budget realization

Budget item (NAF)	National Budget 2020	Budget (post COVID-19 reductions)	Expenditure	Remaining	Realization (%)
Personnel costs	1,156,746	990,239	694,610	295,629	70
Material costs	766,856	746,856	535,192	211,664	72
Capital investment	12,500	0	0	0	
Total		1,737,095	1,229,802	507,293	71

4.6 Financial report on the material costs

In 2019, preparations were made to transition to an internal financial management for material expenditure as of the start of fiscal year 2020. We provided the Minister of Finance, as agreed, with timely quarterly reports regarding material expenditures.

An independent accountant drafted a financial report concerning the material expenditures. The financial report is presented in Appendix 1.

⁸ National Ordinance General Audit Chamber, article 49, second paragraph.

Appendix 1: Financial report regarding the material expenditures

ALGEMENE REKENKAMER

at St. Maarten

Management report 2020

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BALANCE SHEET AS AT 31 DECEMBER 2020

(before appropriation of result)

ASSETS	Note	<i>December 31, 2020</i>
<i>(in Antillean Guilders)</i>		
Fixed assets	1	
Tangible fixed assets		
Building Improvements		21,834
Equipment		3,347
Furniture and fixtures		40,105
Computers		23,844
		<hr/>
		89,130
Current assets		
Prepaid expenses	2	5,190
Cash and banks	3	272,955
Total assets		<hr/> <hr/>
		367,275



EQUITY AND LIABILITIES	Note	<i>December 31, 2020</i>
<i>(in Antillean Guilders)</i>		
Equity	4	135,610
To be settled with Government	5	215,857
Accounts payable	6	15,808
Total Equity and liabilities		<u><u>367,275</u></u>

STATEMENT OF ACTUAL VERSUS BUDGETED COSTS FOR 2020

<i>(in Antillean Guilders)</i>	Note	Actual 2020	Budget 2020
<i>Operating Expenses</i>			
Housing expenses	7.1	113,725	159,260
Office expenses	7.2	16,925	24,500
General Expenses	7.3	404,542	563,096
Depreciation	1	24,449	-
Appropriated reserve depreciation		(24,449)	-
Total Expenses		<u>535,192</u>	<u>746,856</u>

Explanation of under- and overspending

The Algemene Rekenkamer received four equal advance payments from Government up to an amount of ANG 751,049. At the time of the first quarterly payment, the 2020 budget had not entered into force. According to the law, consequently the budget of 2019 applies. The amount of ANG 751,049 is based on the 2019 budget and has not been adjusted during 2020. As per December 2020, an amount of ANG 15,808 was still to be paid.

A materiality of 3% of the total budget is used to explain under /overspending (3% of ANG 746,856 = ANG 22,406).

Rent buildings and spaces

The Ministry of Finance has paid the rent for January and February 2020, however the Algemene Rekenkamer is managing its own administration from January 2020.

These payments should therefore have been made through the Algemene Rekenkamer and not through the Ministry. This has led to an under-spending of the costs of ANG 18,000.

The other underspending of ANG 2,160 is related to a non-implemented monthly increase of 2%.

Legal and professional advice

For the year 2020, a budget was made available to seek legal advice on certain (constitutional) issues. This did not take place in 2020, which resulted in an under-spending of ANG 49,182.

Board members fee

The budget is based on board members fee for the year.

In 2020, the board was not complete, which led to an under-spending of ANG 70,000.

NOTES TO THE MANAGEMENT REPORT

General notes

Activities

The Algemene Rekenkamer (the entity) started operations on October 10, 2010, concurrent with the establishment of St. Maarten as an autonomous country within the Kingdom. In an official letter from the Minister of Finance dated August 23, 2019 number DIV # 3300 it was approved for the Algemene Rekenkamer to manage their own financial administration starting January 1, 2020. The payroll administration and payment of the personnel is still being managed by the Government however, it is planned that this will also be handled by the Algemene Rekenkamer in 2021.

By Constitution, Algemene Rekenkamer is the institution responsible for investigating the effectiveness and legal compliance of the Government's income and expenditure.

The 2020 management report have been drawn up in accordance with the provisions of the National Accounting Ordinance.

Principles for balance sheet valuations

General

Assets and liabilities are valued on the basis of historical cost. Unless stated otherwise in the relevant accounting policy for the specific balance sheet item, the assets and liabilities are stated at nominal value. Impairment of fixed assets is taken into account

Assets that have been obtained in whole or in part from third parties other than at market price and that have been transferred to the Land, are, as far as possible, valued at market value at the time of transfer.

Tangible fixed assets

Tangible fixed assets are valued at acquisition price or production costs, less accumulated depreciation and, if applicable, with impairment. Depreciation is based on the estimated useful life and is calculated on the basis of a fixed percentage of the acquisition price or manufacturing costs.

The depreciation percentages used are as follows:

Improvements to housing, etc.	10%
Inventory	15%
ICT and software	20%

Cash and cash equivalents

Cash and cash equivalents are valued at nominal value and are at the free disposal of the Country, unless stated otherwise.

Current liabilities

Short-term liabilities concern liabilities with a term of up to 1 year. Unless stated otherwise, these are valued at nominal value.

NOTES TO THE BALANCE SHEET AS AT 31 DECEMBER 2020

ASSETS

(1) Tangible fixed assets

	Building improvements	Equipment	Furniture and fixtures	Computers	Total
<i>(in Antillean Guilders)</i>					
Balance as at 1 January 2020	29,457	3,280	73,576	40,784	147,097
Accumulated depreciation	(4,676)	(899)	(22,431)	(17,734)	(45,740)
Book value	24,781	2,381	51,145	23,050	101,357
Movements in book value					
Investment	-	1,692	-	10,530	12,222
Depreciation	(2,947)	(726)	(11,040)	(9,736)	(24,449)
	(2,947)	966	(11,040)	794	(12,227)
Balance as at 31 December 2020					
Costs	29,457	4,972	73,576	51,314	159,319
Accumulated depreciation	(7,623)	(1,625)	(33,471)	(27,470)	(70,189)
Book value	21,834	3,347	40,105	23,844	89,130
Depreciation percentages used	10%	15%	15%	20%	

Due to the passing of hurricane Irma in September 2017, the Algemene Rekenkamer suffered damages to its inventory. Consequently an insurance claim was received of US\$95,659. The non-current assets that were purchased between 2017 and 2019 reflects the period that the Algemene Rekenkamer was still under supervision of the Government. As per January 1st, 2020 these non-current assets were transferred to the Algemene Rekenkamer hence the opening balance figures.



(2) Current assets 12/31/2020
(in Antillean Guilders)

Other receivables and prepaid income

Prepaid telephone expenses	5,190
	<u>5,190</u>

The prepaid expenses consist of overpaid telephone expenses in prior years.

(3) Cash and banks 12/31/2020
(in Antillean Guilders)

Windward Island Bank N.V. (ANG)	221,857
Windward Island Bank N.V. (USD)	51,098
	<u>272,955</u>

The bank balances are conform the balance on the bank statements as per December 31,2020

EQUITY AND LIABILITIES

(4) Equity

Movements in equity were as follows:

(in Antillean Guilders)

General reserves	Appropriated reserve for prepaid amounts	Appropriated reserve depreciation	Appropriated reserve Improvements to be made	Total
Balance as at 1 January 2020	5,190	101,357	53,512	160,059
Changes in 2020	-	(24,449)		(24,449)
Balance as at 31 December 2020	5,190	76,908	53,512	135,610

Appropriated reserve for prepaid amounts

The appropriated reserve for prepaid amounts consist of overpaid telephone expenses in the past. From 2021, the amount will be offset against invoices issued after 1 January 2021.

Each settlement will result in a withdrawal from the designated reserve, in favor of the operating costs. When the entire amount has been settled with the invoices from 2021, the balance of the designated reserve will be nil.

Appropriated reserve Depreciation

The fixed asset recovery investments have been financed with insurance money paid out in response to the damage caused by Hurricane Irma. The annual depreciation costs on these assets are charged to this reserve. When the investments have been fully written off, the balance of the designated reserve will be nil.

Appropriated reserve Improvements to be made

The compensation received from the insurance company has not yet been fully spent. The part that has not yet been spent has been deposited in the designated reserve. Investments are charged to this reserve. When the investment has been made, the balance of the designated reserve will be nil.

(5) To be settled with Government

The Algemene Rekenkamer received four advance payments from Government up to an amount of ANG 751,049.

(in Antillean Guilders)

Government grant	751,049
Actual expenses (less depreciation)	535,192
To be settled with Government	<u>215,857</u>

(6) Accounts payable 12/31/2020

(in Antillean Guilders)

Trade creditors	15,808
	<u>15,808</u>

As per December 2020 an amount of ANG 15,808 was still to be paid. In 2021 all outstanding invoices were paid.



(7.1) Housing expenses

	<u>Actual 2020</u>	<u>Budget 2020</u>
Rent	90,000	110,160
Cleaning	8,883	16,500
Utilities	7,871	17,500
Insurance premium	3,554	4,500
Maintenance building	2,970	8,100
Security expenses	447	2,500
	<u>113,725</u>	<u>159,260</u>

(7.2) Office expenses

	<u>Actual 2020</u>	<u>Budget 2020</u>
Telephone and internet	8,387	13,000
Office supplies	7,041	10,000
Subscription books	1,497	1,500
	<u>16,925</u>	<u>24,500</u>

(7.3) General expenses

	<u>Actual 2020</u>	<u>Budget 2020</u>
Legal and professional advice	275,818	325,000
Board members fee	78,000	148,000
Representation expenses	25,868	30,000
Other services	10,168	10,000
Travelling and hotel expenses	6,529	25,000
Membership fee	6,078	4,096
Training expenses	165	5,000
Bank charges	1,916	15,000
Postage and freight	-	1,000
	<u>404,542</u>	<u>563,096</u>
Total operating expenses	<u>535,192</u>	<u>746,856</u>



General Audit Chamber

Algemene Rekenkamer