

STATEN VAN SINT MAARTEN	
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## Verbeterplan begrotingsproces 2027

### Inleiding

Het begrotingsproces voor 2027 vormt een belangrijke stap in het verder versterken van de financiële “governance” van Sint Maarten. Het is essentieel dat de begroting tijdig wordt afgerond, zodat de regering het vastgestelde beleid op tijd kan uitvoeren. Daarnaast is een goed functionerend begrotingsproces het centrale instrument waarmee beleidsprioriteiten worden vertaald naar concrete resultaten voor de samenleving.

Het verbeterplan voor de begroting 2027 is daarom ingericht als een geïntegreerd proces waarin beleid, financiën en uitvoering elkaar logisch opvolgen. Het doel is te komen tot een tijdige, realistische en uitvoerbare begroting.

### Fase 1 — Beleidsvorming en Strategische Richting (Oktober 2025 – Januari 2026)

Het proces start met de overgang naar beleidsgestuurd begroten (Policy Based Budgeting). In deze fase ligt de nadruk op het bepalen van de strategische richting van de regering voordat financiële keuzes worden gemaakt.

Tijdens verschillende workshops zijn de ministeries ondersteund bij het koppelen van beleidsdoelen aan meetbare programma's. Parallel hieraan hebben de ministeries financiële overzichten per afdeling ontwikkeld en zijn gesprekken gevoerd met managementteams ter voorbereiding op inhoudelijke begrotingsgesprekken.

In januari heeft het Ministerie van Financiën, op basis van economische analyses, kwartaalrapportages en voorlopige jaarcijfers, een forecast opgesteld om de budgettaire ruimte en uitgavenlimieten vast te stellen.

Resultaat van fase 1:

1. beter inzicht in de beleidsprioriteiten per ministerie;
2. realistische financiële kaders;
3. een uniforme begrotingsmethodiek binnen de overheid

### Fase 2 — Vertaling van Beleid naar Begroting (Februari – April 2026)

In februari is gestart met de overgang van beleidsvorming naar financiële concretisering. Ministeries bespraken begrotingsprojecties, beleidsparameters en prioriteiten voor het komende jaar. Na goedkeuring van de budgetverdeling ontstond duidelijkheid over de beschikbare middelen.

In het verleden vonden deze discussies pas plaats in mei of juni tijdens de behandeling in de Raad van Ministers. Dit proces is nu naar voren gehaald, zodat beleidskaders en prioriteiten per ministerie reeds door de Raad van Ministers worden vastgesteld voordat de verdere uitwerking van de begroting plaatsvindt. In maart gaan de ministeries aan de slag met het verder uitwerken van door de Ministerraad goedgekeurde parameters, programma's en beleidsdoelstellingen, terwijl de ramingen van de Hoge Colleges in de begroting worden geïntegreerd. Eind april leveren de ministeries hun eerste ontwerp-begroting aan

Resultaat van fase 2:

1. een eerste integrale ontwerpbegroting;
2. een meerjarig financieel perspectief;
3. beleidsprogramma's duidelijk gekoppeld aan financiële middelen.

### **Fase 3 — Consolidatie en Toetsing (Mei – Juli 2026)**

De maanden mei en juni vormen de kwaliteitsfase van het begrotingsproces. Het Ministerie van Financiën consolideert alle ministeriële bijdragen en beoordeelt beleidsmatige en financiële vraagstukken. Na verwerking van opmerkingen en juridische toetsing wordt de ontwerpbegroting aangeboden aan de Raad van Ministers.

Vervolgens start de formele advisering door het College financieel toezicht (CFT), waarna een laatste juridische toetsing plaatsvindt door de Raad van Advies. Na verwerking van de aanbevelingen wordt in juli de aangepaste ontwerpbegroting, inclusief nader rapport, vastgesteld door de Raad van Ministers.

Resultaat van fase 3:

1. financieel en juridisch getoetste begroting;
2. verwerking van toezicht- en adviesaanbevelingen;
3. bestuurlijk vastgesteld ontwerp.

### **Fase 4 — Parlementaire Behandeling en Vaststelling (September – December 2026)**

In september 2026 wordt de ontwerpbegroting formeel aangeboden aan het Parlement en de Algemene Rekenkamer. De parlementaire behandeling vormt de democratische toets op beleidskeuzes en financiële prioriteiten.

Eventuele amendementen worden binnen vastgestelde termijnen verwerkt, waarna de eindtekst wordt vastgesteld en aangeboden aan de Gouverneur ter contrasignering. Vervolgens wordt de begroting opnieuw aan het CFT aangeboden voor het artikel 12-advies. Na constitutionele toetsing door de Ombudsman, die circa zes weken in beslag neemt, wordt de begroting gepubliceerd en treedt deze in werking.

Resultaat van fase 4:

1. tijdig vastgestelde begroting;
2. constitutionele en toezichtconforme goedkeuring;
3. rechtsgeldige begroting voor 2027.

### **Fase 5 — Uitvoering en Verantwoording (2027)**

Met de vastgestelde begroting start de uitvoeringsfase. Binnen deze fase ligt de nadruk op begrotingsdiscipline, monitoring en tijdige rapportage. Kwartaalrapportages zorgen ervoor dat afwijkingen vroegtijdig worden gesignaleerd en waar nodig kan worden bijgestuurd.

De uitvoering vormt vervolgens de basis voor de verantwoordingsfase via de jaarrekening en beleids-evaluaties, waarmee de begrotingscyclus opnieuw begint voor het volgende begrotingsjaar.

**TIMESCHEDULE POLICY-BASED BUDGET 2027**



From	To	Activity	Responsible	Status
<b>October 2025</b>				
14/Oct/25	21/Oct/25	Workshop 1: Policy-based budgeting execution.	PBB Project Team	Done
<b>November 2025</b>				
3/Nov/25	7/Nov/25	Prepare and send out <b>Budget 2027 letter</b> by the Minister of Finance. The content is to discuss the policy parameters. The letter includes the invitation to the Budget meeting in February as well as the 2027 budget cycle planning.	Minister of Finance	Done
3/Nov/25	7/Nov/25	Prepare <b>template</b> for review per Ministry: financials and policies	PBB Project Team	Done
10/Nov/25	21/Nov/25	Prepare <b>financial overview</b> per department per Ministry for discussions in Management Teams with respect to Budget 2027	Controller Ministry	Done
24/Nov/25	5/Dec/25	Workshop: <b>Preparation meeting per Ministry</b> with Management Teams for Budget 2027 discussion in February	Management Team Ministry	Done
3/Nov/25	5/Dec/25	Create <b>PBB Teams environment</b> including peer-learning platform - Q&A	PBB Project Team	Done
<b>December 2025</b>				
8/Dec/25	12/Dec/25	<b>Preparation meeting per Ministry</b> between Minister, SG and Controller for Budget discussion in February	Secretary General per Ministry	Done
<b>January 2026</b>				
7/Jan/26	9/Jan/26	Send <b>forecast to COM</b> to determine priorities and budget limits per ministry (distribution key), taking into account the report for the fourth quarter of the current year and the analysis of the ministries' expenditure and the provisional annual accounts of the previous financial year.	Head of Finance	Done
19/Jan/26	19/Jan/26	Finalize and approve <b>standards of procedure</b> (Budget preparation, execution, amendments, policy development and adjustment)	Head of Finance	Done
19/Jan/26	19/Jan/26	Finalize and approve <b>standard designs &amp; templates</b> (policy workbook per program, number book structure, multi-annual budget template, project linkage)	Head of Finance	Done
20/Jan/26	20/Jan/26	Communicate <b>updated planning</b> outcomes to COM	Head of Finance	Done
5/Jan/26	23/Jan/26	Prepare the <b>new year numbersbook</b>	Head of Finance	Done
<b>February 2026</b>				
12/Feb/26	12/Feb/26	<b>Discuss budget projections</b> , parameters and priorities for the coming financial year*	Council of Ministers	Done
19/Feb/26	19/Feb/26	<b>Approval of budget distribution</b> for the coming financial year	Council of Ministers	Approval was done on the 23rd of February
23/Feb/26	25/Feb/26	Workshop: <b>Discuss the Planning Guidelines</b> . Using the Number Book & Toelichtingen Book. (1 for Controllers, 1 for Policy Advisors)	FBBB	
19/Feb/26	30/Apr/26	<b>Peer-learning platform</b> - Q&A & worksession	PBB Project Team	
<b>March 2026</b>				
2/Mar/26	20/Mar/26	<b>Workshop: Discuss within the Ministry</b> multi-annual budget parameters, program tracks, and policy objectives	Controller Ministry	
23/Mar/26	31/Mar/26	<b>Establish multi-annual budget parameters, program tracks, and policy objectives</b>	Secretary General per Ministry	
23/Mar/26	30/Mar/26	Receive high council forecasts regarding expenditure.	FBBB	
<b>April 2026</b>				
30/Apr/26	30/Apr/26	<b>Ministry submits first draft</b> of the getaljenboek & toelichtingenboek Accountability National Ordinance Chapter 4, Article 34.1	Secretary General per Ministry	
<b>May 2026</b>				
4/May/26	8/May/26	<b>Consolidate budget</b> and Toelichting	FBBB	
4/May/26	8/May/26	<b>Form opinion</b> on pending issues and possible solutions and <b>present</b> the final draft budget to the Minister of Finance.	Secretary General Ministry of Finance	
11/May/26	14/May/26	<b>Minister of Finance provides comments</b> on pending issues and solutions	Minister of Finance	
15/May/26	15/May/26	<b>Process feedback</b> MoF	FBBB	
18/May/26	21/May/26	<b>JZW reviews</b> draft budget	JZW	
22/May/26	22/May/26	<b>Process comments</b> J&W	FBBB	
22/May/26	22/May/26	<b>Submit consolidated budget</b> to CoM for decision-making	Minister of Finance	
28/May/26	28/May/26	<b>CoM discusses draft budget</b>	Council of Ministers	

**TIMESCHEDULE POLICY-BASED BUDGET 2027**



From	To	Activity	Responsible	Status
29/May/26	29/May/26	<b>Make necessary adjustments</b> , based on the COM decision	FBBB	
29/May/26	29/May/26	<b>Present draft budget to CFT</b> Article 11 advice	Minister of Finance	
29/May/26	29/May/26	<b>Present draft budget</b> to Council of Advise	Prime Minister	
<b>June 2026</b>				
1/Jun/26	12/Jun/26	<b>CFT review and advice</b>	CFT	CFT
15/Jun/26	26/Jun/26	<b>JZW to evaluate and process CFT recommendations</b>	JZW	JZW
1/Jun/26	26/Jun/26	<b>Council of Advise review and approval</b>	CoA	CoA
<b>July 2026</b>				
29/Jun/26	3/Jul/26	<b>JZW to evaluate and process recommendations of the Advisory Council</b>	JZW	JZW
6/Jul/26	10/Jul/26	<b>Ministries process</b> comments of CoA, or explain why they have decided to not make changes	Secretary General per Ministry	Secretary General per Ministry
13/Jul/26	13/Jul/26	<b>Presentation of Adjusted Draft Budget</b> including further report to the Council of Ministers.	Minister of Finance	Minister of Finance
16/Jul/26	16/Jul/26	<b>Decision of the Council of Ministers on the Adjusted Draft Budget</b>	Council of Ministers	Council of Ministers
17/Jul/26	24/Jul/26	<b>Translate</b> of approved budget and explanatory book.		
<b>August 2026</b>				
<b>September 2026</b>				
8/Sep/26	8/Sep/26	<b>Presentation of Draft Budget to Parliament</b> Government National Ordinance Chapter 4, paragraph 1, art 38	Council of Ministers	Council of Ministers
8/Sep/26	8/Sep/26	<b>Presentation of Draft Budget to Court of Audit</b> Accountability National Ordinance Chapter 4, paragraph 1, art 39	Council of Ministers	Council of Ministers
9/Sep/26	28/Sep/26	<b>Handling in Parliament</b> for approval.	Parliament	Parliament
<b>October 2026</b>				
	1/Oct/26	If adjustments are made by Parliament, <b>process changes</b> to present the final text. This has to be done within 3 working days.	Secretary General Ministry of Finance	Secretary General Ministry of Finance
	8/Oct/26	<b>Parliament reviews</b> to ensure all changes have been made.	Parliament	Parliament
	22/Oct/26	<b>Send to Ombudsman</b> for verification with Constitution	Minister of Finance	Minister of Finance
<b>November 2026</b>				
	5/Nov/26	<b>Submission to CFT</b> for the Article 12 advice.	Council of Ministers	Council of Ministers
<b>December 2026</b>				
	3/Dec/26	<b>Send Budget to the Governor</b> for signing the National Ordinance and Explanatory Memorandum. Prerogative: Article 12 approval from the Ombudsman	Prime Minister	Prime Minister
	4/Dec/26	<b>Publish Budget</b> in the National Gazette.	Prime Minister	Prime Minister

## **Annex letter 5818-B Improvement plan timely adopted budget 2027**

### **Introduction**

The budget process for 2027 represents an important step in further strengthening the financial governance of Sint Maarten. It is essential that the budget is finalized in a timely manner so that the Government can implement approved policies on schedule. In addition, a well-functioning budget process is the central instrument through which policy priorities are translated into concrete results for society.

The improvement plan for the 2027 budget has therefore been designed as an integrated process in which policy, finance, and implementation logically follow one another. The objective is to achieve a timely, realistic, and implementable budget.

### **Phase 1 — Policy Development and Strategic Direction (October 2025 – January 2026)**

The process begins with the transition to policy-based budgeting. In this phase, the emphasis is on determining the Government's strategic direction before financial decisions are made.

During several workshops, ministries were supported in linking policy objectives to measurable programs. In parallel, ministries developed financial overviews per department and discussions were held with management teams in preparation for substantive budget meetings.

In January, the Ministry of Finance prepared a forecast based on economic analyses, quarterly reports, and preliminary annual figures to determine the available fiscal space and expenditure ceilings.

#### **Results of Phase 1:**

1. Improved insight into policy priorities per ministry;
2. Realistic financial frameworks;
3. A uniform budgeting methodology across government.

### **Phase 2 — Translating Policy into Budget (February – April 2026)**

In February, the transition began from policy development to financial concretization. Ministries discussed budget projections, policy parameters, and priorities for the coming year. Following approval of the budget distribution, clarity was obtained regarding available resources.

In the past, these discussions took place only in May or June during deliberations in the Council of Ministers. This process has now been brought forward so that policy frameworks and priorities per ministry are established by the Council of Ministers before the further elaboration of the budget takes place.

In March, ministries will continue working on the further development of the parameters, programs, and policy objectives approved by the Council of Ministers, while the budget estimates of the High Councils of State are integrated into the budget. By the end of April, ministries will submit their first draft budgets.

**Results of Phase 2:**

1. A first integrated draft budget;
2. A multi-year financial perspective;
3. Policy programs clearly linked to financial resources.

**Phase 3 — Consolidation and Review (May – July 2026)**

The months of May and June form the quality phase of the budget process. The Ministry of Finance consolidates all ministerial contributions and assesses policy and financial issues. After processing comments and completing the legal review, the draft budget is submitted to the Council of Ministers.

This is followed by the formal review by the Board of Financial Supervision (CFT), after which a final legal review is carried out by the Council of Advice. After incorporating the recommendations, the adjusted draft budget, including the explanatory report, will be adopted by the Council of Ministers in July.

**Results of Phase 3:**

1. A financially and legally reviewed budget;
2. Incorporation of supervisory and advisory recommendations;
3. An administratively approved draft.

**Phase 4 — Parliamentary Review and Adoption (September – December 2026)**

In September 2026, the draft budget will be formally submitted to Parliament and the General Audit Chamber. The parliamentary review forms the democratic assessment of policy choices and financial priorities.

Any amendments will be processed within established deadlines, after which the final text will be adopted and submitted to the Governor for countersignature. The budget will then be resubmitted to the CFT for the Article 12 advice. Following constitutional review by the Ombudsman, which takes approximately six weeks, the budget will be published and will enter into force.

**Results of Phase 4:**

1. A timely adopted budget;
2. Constitutional and supervisory compliance;
3. A legally valid budget for 2027.

**Phase 5 — Implementation and Accountability (2027)**

With the adoption of the budget, the implementation phase begins. During this phase, emphasis is placed on budget discipline, monitoring, and timely reporting. Quarterly reports ensure that deviations are identified at an early stage and adjustments can be made where necessary.

Implementation then forms the basis for the accountability phase through the annual accounts and policy evaluations, after which the budget cycle begins again for the following fiscal year.