

GOVERNMENT DECREE No. 1/2015**of 7 January 2015****PUBLIC FINANCE PROCEDURES AND RULES FOR THE
2015 GENERAL STATE BUDGET EXECUTION**

This legal diploma establishes Public Finance procedures and the necessary rules for the execution of the 2015 General State Budget, approved by Law no. 6/2014, of 30 December.

The aim of this legal diploma is to ensure effective and rigorous budgetary control, as well as to discipline public spending, in accordance with the approval of the policy defined in the General State Budget.

The need and obligation to use the Financial Management Information System by all State organs, and autonomous funds and services is highlighted, thus allowing for greater transparency and information regarding budget execution, while facilitating oversight activities by the National Parliament.

Thus, the Government decrees, under Law no. 6/2014, of 30 December, the General State Budget for 2015, to be used as a regulation, the following:

**CHAPTER I
GENERAL PROVISIONS****Article 1
Subject matter and scope**

1. This legal diploma establishes public finance procedures and provisions necessary for the execution of the 2015 General State Budget, approved by Law no. 6/2014, of 30 December, the 2015 General State Budget.
2. This legal diploma shall apply to all State organs and to autonomous funds and services.

**Article 2
Responsibility**

1. The signing of contracts with no appropriation generates political, financial, civil and criminal responsibility, in accordance with Article 46 of Law no.13/2009 of 21 October, as amended by Laws no. 9/2011 of 17 August, and 3/2013 of 1 September, on Budget and Financial Management.
2. For the purposes of effecting financial responsibility provided for in the preceding paragraph, the holder of political office shall be deemed to make, with such conduct, an undue payment, subject to a conviction to reinstate the corresponding amount, pursuant to Articles 44 and following of Law no. 9/2011 of 17 August, as amended by Law No. 3/2013 of 1 September, which approves the Organic Law of the Chamber of Auditors of the High Administrative, Tax and Audit Court.

**Article 3
Complementary budget execution rules**

1. Budget execution by the Bodies shall be compulsorily done with recourse to the Financial Management Information System, with the exception of procedures related to national security issues, the Special Administrative Region of Oe-cusse Ambeno and the Special Zone of Social Market Economy of Oe-cusse Ambeno.
2. In 2015, the monitoring of budget implementation by the National Parliament shall focus particularly on all recurrent expenditure.

3. Public procurement by direct adjudication is only allowed to each Body up to 10% of the total respective budget allocations for 2015, without prejudice to compliance with legal rules on its admissibility.
4. The provisions of the preceding paragraph shall not apply within the appropriations for the Whole of Government nor to supplies related to national security issues, the Special Administrative Region and the Special Market Social Economy Zone of Oe-cusse Ambeno.
5. The National Parliament shall hold a quarterly debate on the budget execution of each Ministry, Secretary of State, and Service and Autonomous Fund, with the presence of the respective members of the Government and top leaders.
6. When the balance of the Treasury account is less than \$200 million, the Government may resort to the transfer from the Petroleum Fund above the Estimated Sustainable Income, informing the National Parliament in advance.
7. Requests for use of the contingency reserve shall be duly justified under Article 7(3) and Article 37 of Law no. 13/2009 of 21 October, as amended by Laws no. 9/2011 of 17 August and 3/2013 of 11 September, on Budget and Financial Management, and shall contain a detailed description of the activities to be undertaken.

Article 4

Interpretative rule

1. For the purposes of the previous article, budget execution shall be measured on the basis of cash execution, with no account being taken of obligations incurred up to the end of the year.
2. Regarding national security issues, they shall contain necessary information previously justified by the Ministries or Services and Autonomous Funds and approved by the Prime Minister, and shall be registered in the System and filed, except when published.
3. For the effects of no. 3 of the previous article, only procurement processes that started in the financial year of 2015 are considered, thus excluding re-appropriations.
4. For the effects of no. 7 of the previous article, organs and services and autonomous funds should address a request for the use of budgeted amounts in the contingency reserve, which should contain the detailed description of activities to be implemented.
5. Each organ or service and autonomous fund shall be responsible for complying with the criteria of urgency, unpredictability and non-postponement which form the basis of its request for access to the contingency reserve.
6. The Ministry of Finance shall verify the lack of budgetary appropriation of the organ or department and autonomous fund and shall verify the budgetary appropriation in the contingency reserve.
7. All requests for access to the contingency reserve shall be approved by the Prime Minister.

Article 5

Notice of Commitment of Expenditure

The Expense Authorization Notices (EAN) for the year 2015 are automatically updated in the Financial Management Information System, according to the following criteria:

- a) Salaries and Wages: 25% of the original allocation, per quarter; except diplomatic missions;
- b) Goods and services: 100% of the original allocation;
- c) Minor Capital: 100% of the original allocation;
- d) Development Capital: 100% of the original allocation;
- e) Public Transfers / Public Grants: 100% of original allocation.

Article 6

Authorization of signatures

1. All payment requests shall be submitted to the Directorate-General for the Treasury, signed by the head of the autonomous organ, or department, or fund to which he/she delegates.
2. All organs and departments and autonomous funds must send the authorized official signatures to the Treasury, for the Payment Commitment Forms (PCF) (Annex A), Purchase Orders (PO), Payment Requests (PR) (Annex B) accompanied by their respective delegations of powers, in accordance with Instruction no. 4/DGT/MdF/I/2014.
3. Organs and services and autonomous funds must notify the Treasury in writing of all delegations of powers in the area of public finance and procurement and whenever there is a repeal or amendment of them.
4. The forms related to the authorization of signatures are included in the annex to the present legal diploma, being an integral part of it.

Article 7

Budgetary changes

1. All budget amendments must be in accordance with Article 38 of Law no. 13/2009 of 21 October, on Budget and Financial Management.
2. For the purposes of Article 38(1) of Law no. 13/2009 of 21 October, budget allocation means the value entered at the intersection of the administrative and financial line with the column of the budget category.
3. The approval of transfers of funds between directorates and expenditure ends on 30 September 2015 with the exception of cases approved by the Prime Minister, after recommendation of the Ministry of Finance, which may occur at a later date.
4. The request for transfer of funds to the category of minor capital must obtain the prior recommendation of the National Directorate of State Assets Management of the Ministry of Finance.
5. In order for the General Directorate of State Finances to carry out validation and approval of Procurement Plans of the General State Budget and budgetary virements, the organs and services and autonomous funds must submit their updated Procurement Plan requests to the General Directorate of State Finances until October 15, 2015.
6. Requests for the transfer of the Budget allocated in Appropriations for the Whole of Government, must be accompanied by the recommendation of the General-Directorate of State Finances and approval by the Minister of Finances, with the exception for the contingency reserve, which follows a special regime.

Article 8

Guarantees

1. All letters of credit must be recorded in the Financial Management Information System, as well as the respective commitments and obligations.
2. Requests for payment by way of book entry credit shall be based on the list of items approved in the annex to this legal diploma and shall form an integral part thereof (Annex C).
3. The Treasury shall send a letter to the Central Bank of Timor-Leste to the effect that only letters of credit that fulfil the approved payment rules and procedures shall be paid.
4. All Letters of Credit shall be admitted only until 29 December 2015.

5. All requests for bank guarantees must have the approval of the Organ and Service or Autonomous Fund, assuming the respective responsibility in the event of default, in accordance with Article 46 of Law no. 13/2009 of 21 October, with the exception of the following two paragraphs.
6. Requests for payment of advances with a bank guarantee, as well as guarantees for execution of public contracts, of an amount greater than one million US dollars (USD 1,000,000), which have a bank guarantee issued by a commercial bank with a rating equal to or greater than AA-, according to the Standard and Poor's financial rating agency, do not require the declaration of responsibility provided for in the previous number.
7. If the bank guarantee referred to in the preceding paragraph is for an amount less than one million US dollars (USD 1,000,000), the commercial bank must have a rating equal to or greater than BB+, according to Standard and Poor's financial rating agency.
8. For the purposes of the two preceding paragraphs, a commercial bank is considered to be any bank having its head office in the national territory or abroad, even if the guarantee is provided through its own branch or a bank/third party branch established in the national territory.
9. The bidding guarantees follow the rules of the Provisioning Legal Regime.
10. The organs and services and autonomous funds cannot release a bank guarantee without prior approval of the Treasury.

Article 9

Procedure for execution of expenditure

1. The use of the Financial Management Information System, hereinafter referred to as FMIS, is mandatory for all public finance procedures, including budget execution and procurement.
2. The Treasury shall refuse all payment requests that are not included and required in the Financial Management Information System, unless otherwise stipulated.
3. Procurement is done through a Payment Commitment Form (PCF), which must be signed by the duly authorized persons, contain the amount to be procured as well as a detailed description of the public purchase and must be approved by the person in charge of the organ or service and autonomous fund, or to whom he delegates.
4. It is not permitted to split an expenditure into more than one PCF.
5. The obligation to provide public funds only operates through the respective legal basis.
6. Expense Vouchers may be created and approved by organs or services and autonomous funds or by the Treasury.
7. All payments are preferably transferred to bank accounts.
8. Payment by cheque depends on the request of the body or service and autonomous fund, which must send a justification for this to the Treasury together with the request for payment.
9. All suppliers must be registered in the Financial Management Information System.
10. Payments must be made to the supplier's bank account in the Financial Management Information System.
11. All requests for payment must be accompanied by the respective supporting documents under the terms of the law as well as the list contained in the annexes to this statute, being an integral part thereof, and the Treasury must return all requests for payment that are not complete. (Annexes D and E)

12. All requests for payment for maintenance of vehicles from the Office of the Vice-Prime Minister, Ministry of Finance, Secretary of State for Security and Human and Legal Rights Providers should be accompanied by the recommendation of the Government Vehicle Maintenance Office.
13. The first request for payment must be accompanied by the original contract and the prior approval of the Chamber of Accounts in the case of contracts worth more than \$5 million.
14. All payment requests must be checked and certified by the head of administration and finance of each body or department and autonomous fund.
15. All requests for payment for civil construction must be accompanied by the Pre-qualification Certificate of the Company.
16. All requests for payment with urgent classification must be received by the Treasury 48 hours before the date of payment.
17. The Treasury only provides information on payments to focal points authorized by the organs and services and autonomous funds for this purpose.
18. All requests for payment must be made in relation to a vendor code duly approved and entered into the SIGF, and requests for payment are only permitted as per attached list for the *Programa Bolsa da Mãe*¹, Elderly and People with Disabilities Program, Veterans' Program and Natural Disasters Program.
19. Any change to the supplier's bank account details must be communicated to the Treasury by each organ or service and autonomous fund sufficiently in advance for the change to be introduced in the Financial Management Information System.
20. The Treasury rejects payment requests that are not accompanied by the R&I report and the assets registration form signed by the director in charge of administration and finance as well as by the person in charge of logistics, whose authorized signatures have previously been sent to the Treasury. (Annexes F and G).
21. The organs and services and autonomous funds must notify the Treasury, at least one month before submitting payment requests exceeding one million dollars.

Article 10

Maps of Accounts

1. The classification of revenues, expenses, assets and liabilities shall be made using the statement of accounts approved by the Ministry of Finance, which shall be used consistently in budget execution and in the final accounts.
2. The statement of accounts is maintained in the FMIS in an updated manner.

Article 11

General rules concerning the closure of the financial year

1. All Payment Commitment Forms (PCF) related to the FCTL² and FDCH³ must be submitted in the Financial Management Information System by 10 November 2015 and to the FI⁴ by 17 November 2015, except for the cases duly justified and approved by the Prime Minister, which may be submitted at a later date.

¹ Programa Bolsa da Mãe - Mother's Grant Program.

² FCTL – Timor-Leste Consolidated Fund.

³ FDCH – Human Capital Development Fund.

⁴ FI – Infrastructure Fund.

2. All requests for payment relating to the FCTL and FDCH shall be submitted by 17 November 2015 and to the FI by 24 November 2015, except in duly justified cases approved by the Prime Minister, which may be submitted at a later date.
3. For the purposes of the previous numbers, exceptional cases that are duly justified must obtain the approval of the Ministry of Finance.
4. The final report of working capital advances received in the third quarter shall be submitted by 27 November 2015.
5. All balances related to advances as well as working capital shall be deposited in the Central Bank of Timor-Leste, in the State bank account number 23711 by 29 December 2015.
6. All reports relating to advances and working capital received in the fourth quarter shall be submitted by 15 January 2016.
7. All State bodies and autonomous services and funds that have an official bank account and receive advances or working capital must maintain a cash book and the cash balance existing on the last day of each month must be certified by the respective internal inspection officer.
8. The Treasury inspects monthly, without prior notice, the coffers of the organs and services and autonomous funds to count the existing cash balance.

CHAPTER II
BUDGET IMPLEMENTATION PROCEDURES BY
CATEGORY OF EXPENDITURE

Article 12
Wages and Salaries

1. All organs and services and autonomous funds shall work in coordination with the Civil Service Commission in order to send to the Treasury, by the 12th of each month, information on salary adjustments, including salary cancellations, discounts, termination of contract, change of grade, step, among others.
2. If the information is received by the Treasury after the day defined in the previous paragraph, the adjustment must be made in the payment of salary for the following month.
3. Human resources focal points of the organs and services and autonomous funds shall obtain, on a monthly basis, the verification report on the payment of salaries to carry out reconciliation and update any adjustments.
4. Requests for payment of overtime, which refer to hours worked in excess of 40 hours per month under the law, shall be sent to the Treasury by the Civil Service Commission, and the Treasury shall return all requests that do not come from the Civil Service Commission.
5. For the purposes of budget execution of Wages and Salaries, the Treasury only serves those who have been identified by the organ or service and autonomous fund as a human resources focal point.
6. The Treasury shall rectify errors in salary payments in the month immediately following the identification of the error.
7. The Treasury cannot process overtime payments, allowances and retroactive payments when funds have not been earmarked for that purpose.
8. In order for the payments mentioned in the previous paragraph to occur with the respective budget suitability, the organs and services and autonomous funds may resort to budget virements under Article 38 of Law no. 13/2009 of 21 October, on Budget and Financial Management.

Article 13
Goods and Services

1. Requests for payment in respect of goods and services shall be sent to the Treasury after being approved by the head of the body or department and autonomous fund or to whom they delegate.
2. Requests for payment may be made only after it has been established that the services have been carried out or that the goods have been delivered, by the department responsible, in accordance with the contract, the purchase order and the invoice.
3. The invoice shall indicate the name of the supplier and the goods or services covered by the invoice.
4. The Treasury shall refuse all requests for direct payment for purchases above 5,000 dollars (five thousand dollars).
5. Orders for direct payment of less than 5,000 dollars are not authorized when these refer to the following items:
 - a. Maintenance of cars and motorcycles;
 - b. Fuel for cars and generators;
 - c. Security services;
 - d. Catering services;
6. All procurement related to the items referred to in the previous number must follow the Legal Regime of Procurement.
7. Requests for payment of remuneration paid through goods and services must be submitted to the Treasury by the 15th of each month, being processed and the payment made within the month to which they refer.
8. All requests for payment must refer to the exact days worked, that is, all reminder payments through relative goods and services. The days worked after the 15th of each month are considered in the payment for the following month.
9. The Treasury refuses any payment made with recourse to the reimbursement mechanism, i.e. making payment through private money or other sources not legally foreseen and then requesting reimbursement.
10. The provisions of the preceding paragraph shall not apply to expenses resulting from the activities of diplomatic missions abroad, duly justified, with budgetary appropriation and approval of the head of the organ or service and autonomous fund.
11. Requests for payment for building maintenance services of less than USD 20,000 must have the recommendation of the technical team of the organ or service and autonomous fund and approval of the respective maximum person in charge.
12. Requests for payment of Membership Fees of the International Organizations and Counterparties shall be sent to the Directorate General of State Finance and shall be accompanied by the respective instruments of membership, international agreement or opinion of the organ of the Government responsible for Foreign Affairs recommending the obligation to pay in accordance with international law.

Article 14
Human Capital Development Fund

1. All requests for payment from the Human Capital Development Fund, FDCH, shall be recommended by the Technical Secretariat for Human Capital Development, hereinafter referred to as STDCH.
2. The STDCH shall register all recipients of scholarships in the Financial Management Information System, as suppliers, before sending their payment requests to the Treasury.
3. Requests for payment by transfer to the bank account of the recipient universities or scholarship recipients shall be accompanied by the respective agreements as well as a copy of the proof of bank identification number and swift code.
4. The STDCH is responsible for ensuring that only duly justified payment requests with a sufficient budget commitment at program/activity/organ or service or autonomous fund level are sent to the Treasury.
5. New capacity building programs that may arise during the financial year 2015 must be approved by the FDCH Board of Directors and inserted in the Financial Management Information System.

Article 15
Special rules on official travel

1. The Prime Minister, with the faculty of delegation, shall be responsible for authorizing official trips by members of the Government.
2. The heads of organs, services and autonomous funds, with the faculty of delegation, shall approve the official trips of civil servants, agents and other workers within the structure they supervise.
3. Official trips must be justified in advance with a description of the activities to be carried out and the results and benefits to be achieved, and the delegation must produce a detailed report after the official trip is completed, with the exception of those trips that are confidential in nature.
4. The work of the official delegation must be based on the terms of reference, with the identification of members of the delegation as well as the description of tasks of each member.
5. Official delegations cannot have more than seven members, with the exception of the official delegations accompanying the Prime Minister or in the case of delegations that include more than two members of the Government.
6. The costs of official trips abroad shall be based on the scale of costs approved by a separate legal diploma.

Article 16
Minor Capital

1. All payment requests related to the category of minor capital must be accompanied by the respective Procurement Plan and it must be guaranteed that the request follows the Plan in the respective Budget Book.
2. All Minor Capital Plans of the organs and autonomous services and funds must obtain the verification of the Directorate General of State Finances in the sense of their conformity with the Plans contained in the respective Budget Book for 2015, before the commitments in the Financial Management Information System are made.
3. The purchase of motor vehicles must follow the type and brand as well as the procedures relating to the management and sale of the State's movable assets, approved by Circular no. 003/GPM/III/2009 and by Decree-Law no. 32/2011 of 27 July.

4. All cars must be sent by the suppliers with the inscription KARETA ESTADO, and the process of reception and inspection should not pass the cars that do not meet this requirement.

Article 17

Development Capital including Infrastructure Fund

1. All requests for payment related to the category of development capital must be accompanied by the respective Development Capital Plan and it must be guaranteed that the request follows the Plan in the respective Budget Book.
2. All Capital Development Plans of the organs and autonomous funds and services shall be verified by the General Directorate of State Finance for their compliance with the Plans included in the respective Budget Book for 2015, before commitments are made.
3. New projects of the Infrastructure Fund that may arise during the financial year 2015 must be approved by the Board of Directors of the Infrastructure Fund and inserted in the Financial Management Information System.
4. All amendments to contracts shall be sent to the Treasury and updated in the Financial Management Information System.
5. The Treasury shall refuse all payment requests that are not based on an existing contract.

Article 18

Public transfers

1. The Committee on Public Subsidies provided for in Article 3 of Government Decree no. 1/2009 of 18 February, shall hold a meeting with all heads of the organs and services and autonomous funds that oversee the budget of public subsidies, every two months, to examine and approve the elements referred to in Article 4 and Article 7(2)(d) of that legal diploma.
2. Applications for payment of public subsidies must be based on Government Decree no. 1/2009 of 18 February 2009.
3. Private entities receiving public subsidy must be registered with the Ministry of Justice, pursuant to Decree-Law no. 5/2005 of 7 September 2005, on non-profit legal persons.
4. The provisions of the preceding paragraph shall not apply to public subsidies for community or similar groups, which appoint a person responsible for concluding the framework contract and implementing the public subsidy.
5. All public subsidy payments shall be based on the respective framework contracts concluded between the supervising organ or service and the autonomous fund and the entity receiving the public subsidy.
6. The provisions of paragraphs 2 and 3 shall not apply to transfers of funds to foreign entities, international organizations or similar entities.
7. The regime applicable to the transfer of funds to the entities included in the previous number shall be based on the respective memorandum of understanding, international instrument or the respective Government Resolution.
8. All payments shall preferably be transferred to the bank account of the entity receiving the subsidy or public transfer.
9. With the exception of the PNDS⁵, requests for payment of public subsidy, which refer to civil construction projects of an amount exceeding 20,000 dollars (twenty thousand dollars), must be accompanied by a recommendation from the National Development Agency and must be approved by the head oversight authority of the organ or service and autonomous fund.

⁵ PNDS – National *Suco* Development Program.

10. All organs and services and autonomous funds with oversight authority over the subsidy must verify, certify and send, to the Office of the Prime Minister, quarterly implementation reports of each subsidy, and must send a copy of the respective report to the Treasury.
11. The reports referred to in the previous paragraph must identify the project, its amount, the recipients and contain an assessment of the results achieved.
12. The report form is approved as an annex to this law and is an integral part thereof. (Annex I).
13. The procurement of goods and services or capital projects for organs or services or autonomous funds through the category of public transfer expenditure is prohibited.
14. Without prejudice to the provisions of the previous number, in exceptional cases duly justified by the service and autonomous fund with oversight authority over the subsidy, in the cases referred to in number 4, goods or services may be procured, contracted and paid for to be supplied to a public subsidy beneficiary entity.

CHAPTER III

RULES ON WORKING CAPITAL AND ADVANCES

Article 19

Working capital

1. The working capital refers to the amounts of money held by each body and service and autonomous fund, approved by this diploma and intended to meet daily expenses.
2. Working capital may only be used for the purchase of goods or services of a value not exceeding \$500, such as urgent office supplies, small maintenance, or others of a similar nature.
3. Working capital may not be used to purchase minor capital goods, alcoholic beverages, fuel, motorcycle, and car maintenance, local or foreign travel, overtime, payments for cleaning services, professional services
4. The authorized working capital is \$15,000 (fifteen thousand dollars) for each ministry and \$10,000 (ten thousand dollars) for the remaining organs and services and autonomous funds.
5. It is forbidden to use the working capital to make social contributions, and all payments of this nature must be made through a payment commitment form.
6. The Treasury shall not process and restore new applications for working capital until justification of the previous working capital has been presented.

Article 20

Advances

1. All advance payments are preferably transferred to bank accounts.
2. All requests for cash advances shall be justified by the organ or department and autonomous fund.
3. All requests for cash advances of more than \$25,000 shall have the approval of the Minister of Finance or to whom he/she delegates.
4. Advance funds are funds that each organ or service and autonomous fund may maintain to cover possible needs of funds to pay local or foreign travel, public transfers and sub-allocation at the level of municipalities, embassies and consulates.
5. With the exception to advances at the municipal level, requests for advances for occasional activities submitted to the Treasury must be accompanied by the plan of activities, annual action plan, schedule of activities and the registration of the advance (Annex H), approved by the head of the organ or department and autonomous fund or to whom he/she delegates.

6. The expense report, detailed and supported by receipts or other documents certifying that the money has been paid, related to the advance on any expenses, must be presented to the Treasury, with the knowledge of the head of the organ or department and autonomous fund, up to 15 days after completion of the activity.
7. The Treasury does not process new requests for advances when the initial advance report has not yet been regularized and updated in the Financial Management Information System, and must send a written notification to the body or service and autonomous fund that does not comply with the requirements of accountability.
8. The Treasury only accepts requests for advances for activities lasting up to one month, and a new advance request must be made if the activity continues to the following month.
9. Each request for advance payment must relate to only one activity.
10. It shall not be possible to divide the expenditure of the activity with the intention to subtract application of the rules of this Article.
11. Advances at the municipal level, consulates and embassies must follow the sub-allocation sent to the Treasury and approved by the head of the organ or department and autonomous fund or to whom he/she delegates.
12. Advance reports made at the level of municipal organs, consulates and embassies must be received by the Treasury in the first month of each quarter, being April for the report of the first quarter, July for the report of the second quarter, October for the report of the third quarter and 15 January of the new financial year for the report of the fourth quarter.
13. No advances are authorized at the municipal level for payments relating to the expenditure categories of wages and salaries, minor capital and development capital.
14. Embassies and consulates shall maintain a bank account for payment of expenses and shall be identified as the "Embassy/Consulate of Timor-Leste" and have two signatories, the Chancellor and another diplomatic official appointed by the respective Ambassador, except in cases where the Treasury approves only one signatory.
15. Advances to consulates and embassies are not authorized for payments related to the categories of capital development expenditure.
16. Advance balances on bank accounts at the end of the financial year maintain a maximum amount of \$1,000 for embassies and consulates and \$50 for municipalities.
17. Advances to municipalities must be transferred quarterly to the bank account of the responsible structure, which must have two signatories approved by the head of the responsible structure at the municipal level, with only one signatory approved by the Treasury.

CHAPTER IV

RECIPES

Article 21

Rules on collection of revenue

1. All taxes shall be classified according to the type of tax and introduced in the Financial Management Information System.
2. The Treasury shall withhold tax in accordance with the Tax Law.
3. The organs and services and autonomous funds that collect revenues shall issue to the taxpayer or user a receipt under the approved terms, pre-numbered and with printed sequential number.

4. All receipt book prints must have the prior authorization of the Treasury.
5. It is prohibited to spend public revenue on any activity and all public revenue must be deposited in official accounts.
6. The organs and services and autonomous funds that collect revenues must deposit the respective amounts daily in the authorized bank account.

Article 23

Filing of financial records

Autonomous organs and services and funds must keep on file all financial records for a period of 7 years.

Article 24

Regulation

1. Standard procedures for Treasury operations must be approved by ministerial decree of the Minister of Finance.
2. During the financial year, the Ministry of Finance may issue circular notes complementary to this legal diploma.

Article 25

Entry into force

This decree-law shall enter into force on the day following its publication.

Approved by the Council of Ministers on 29 December 2014.

Be it published.

The Interim Prime Minister,

Fernando Lasama de Araujo

The Interim Minister of Finance,

Santina J. R. F. Viegas Cardoso

**ANNEXES:
(Supporting Templates)**

Jornal da República

ANEKSU: A



REPÚBLICA DEMOCRÁTICA DE TIMOR-LESTE

Lista assinatura ba Formuláriu Kumpromisu no Pagamentu (FCP)

Ba: Direcção Geral do Tesouro Ministério das Finanças

I AUTORIZASAUN KOMPROMISU

• RESPONSÁVEL FINANCEIRA

Naran: _____ Kargo: _____ Nível: _____
 Email: _____
 Tel: _____ Assinatura: _____

• AUTORIZADOR DO MINISTÉRIO

Naran: _____ Kargo: _____ Nível: _____
 Email: _____
 Tel: _____ Assinatura: _____

II AUTORIZADOR PAGAMENTU

Ofiál Agensia nebe Sertifika (Sertifikador husi Ministériu)

Naran: _____ Kargo: _____ Nível: _____
 Email: _____
 Tel: _____ Assinatura: _____

OBSERVAUN

ANEKSU: B



REPÚBLICA DEMOCRÁTICA DE TIMOR-LESTE

Lista Asinatura ba Formuláriu Pedidu Pagamentu
(Prosesu Aprovizionamentu)

Ba: Diresaun Jeral Tezouru, Ministériu Finansa

I PEDIDU PAGAMENTU

• RESPONSÁVEL ADMINISTRATIVA (Ofisíal Aprovizionamentu)

Naran: _____ Kargu: _____ Nível: _____
Email: _____
Tel: _____ Asinatura: _____

• APROVADOR

Naran: _____ Kargu: _____ Nível: _____
Email: _____
Tel: _____ Asinatura: _____

II AUTORIZADOR PAGAMENTU

Sertifikador Ministériu (Agency Certifying Officer)

Naran: _____ Kargu: _____ Nível: _____
Email: _____
Tel: _____ Asinatura: _____

OBSERVAUN

Jornal da República

ANEKSU: C



República Democrática de Timor-Leste

Ministério das Finanças
Direcção-Geral do Tesouro
Direcção Nacional de Pagamentos



"Seja um bom cidadão, seja um novo herói para a nossa"

CHECK LIST BA PEDIDU LETTER OF CREDIT (L/C)

MINISTÉRIU

DATA

MONTANTE L/C

DETAILLU BANKÁRIA

1. KARTA PEDIDU L/C)

2. CPV/PR

3. OBLIGASAUN

4. PO

5. KONTRATU

6. DATA KONTRATU MATE

7. BANKU L/C LOKE ULUK BA

8. DATA KANSELA L/C ULUK

SIM

LAE

MONTANTE

PREPARA HUSI

VERIFIKADU HUSI

ASINATURA

NARAN

POZISAUN

DATA

NOTA REVIZAUN

NARAN/POZISAUN/DATA

Jornal da República

ANEKSU: D



República Democrática de Timor-Leste

Ministério das Finanças
Direcção-Geral da Tesoura
Direcção Nacional de Pagamentos



"Seja um bom cidadão, seja um novo herói para a nossa Nação"

DATA

FONTE FUNDU

DIVISAUN

ATIVIDADE

LIÑA ITEM

	SIM	LAE	MONTANTE
1. Pedidu foun			
2. Karik Ida nee Laos Pedidu Pagamentu Foun, fornese Numeru pedidu pagamentu dahuluk no data Devolve	Data fo fila:		No. Pedidu:
3. Pedidu Pagamentu (PR)			
4. CPV/PR			
5. OBRIGASAUN			
6. PR			
7. PO			
8. INVOICE			
9. RELATÓRIU R & I			
10. REGISTU PATRIMONIU ESTADU			
11. KONTRATU			
12. REKOMENDASAUN ADN			
13. DOKUMENTU SELUK			

- 1.
- 2.
- 3.
- 4.

ASINATURA
NARAN
POZISAUN
DATA

PREPARADU HUSI HUSI	VERIFIKADU

Jornal da República

ANEKSU: E



MINISTERIO DAS FINANÇAS
DIRESAUN GERAL TESOURO
Diresaun Nasional Pagamentu



"Seja um bom cidadão, seja um novo hérol para a nossa Nação"

Checklist ba Submisaun Pedidu Pagamentu

S.N	Natureza de Pagamentu	Dokumentu nebe Rekijitadu
1	Saláriu & Vensimentu	☐ Kontratu ka Termu de Eskritóriu ☐ Detallu Konta-Bankária ☐ Kartaun Identidade (Kartaun Eleitoral) ☐ Attendimentu (<i>Attendance</i>) ☐ <i>Coding Block</i> (Kodegu Orsamentu ba empregadu) ☐ Ba pagamentu esesivu presija Karta Autorizasaun Reklamamentu Pagamentu Esesivu ☐ Ba pagamentu retroativa presija Karta Autorizasaun Reklamamentu Naun-pagadu
2	Overtime	☐ <i>Overtime Sheet</i> ☐ Detaillu Konta-Bankária

Pagamentu Direita ba Bens no Servisu

S.N	Natureza de Pagamentu	Dokumentu nebe Nesesita
1	Viajein Lokál	☐ Orde Servisu (Karta Autorizasaun) husi autoridade kompetente de Ministériu/orgaun estadu ☐ MOP nebe mak aprovalu husi Autoridade Lokal relevante ☐ Lista Pagamentu Resibu Osan ba <i>Perdiem</i>
2	Viajein Estranjeiru	☐ Karta Konvite Oficial ☐ Autotizasaun viajein nee ☐ Itinerary Viajein ☐ <i>Invoice</i> ba Tikete no Kustu ☐ Lista Pagamentu Resibu Osan ba <i>Perdiem</i>
3	Seminar & Workshop	☐ Proposta seminar & workshop nebe autorizadu ona ☐ Lista partisipante seminar & workshop lokal ☐ Karta Konvite ba seminar & workshop iha Estranjeiru ☐ Orariu Seminar no Workshop ☐ Proposta Viajein nebe mak Autorizadu ona ☐ Itinerary Viagem ☐ Tikete ☐ Lista Pagamentu Resibu Osan ba <i>Perdiem</i> ba Estranjeiru ☐ <i>Invoice</i> ba tikete no kustu
4	Utilidade	☐ Karta Klarifikasaun ☐ <i>Bill/Invoice</i>
5	Aluga Sasan	☐ Akordu/Kontratu ☐ <i>Invoice</i> /Pedidu Pagamentu ☐ Hamenus impotu 10 %
6	Mina ba Gerador no Veikulu	☐ Kontratu ☐ Relatóriu Distribuissau & Resebimentu ☐ <i>Invoice</i>
7	Manutensaun Veikulu	☐ Kontratu ☐ Relatóriu Distribuissau & Inspesau ☐ <i>Invoice</i>
8	Insuransia ba Motorcikleta	☐ Kontratu ☐ Dokumentu Identifikasaun Motoreikleta ☐ <i>Invoice</i>
9	Sasan Eskritóriu, suplai no despeza sira seluk	☐ Kontratu ☐ Relatóriu R & I ☐ <i>Invoice</i>
10	Saláriu ba staf temporáriu, assessor no Konsultor (Servisu Profesional)	☐ Kontratu ☐ Lista Absensia ☐ Resebimentu Osan ☐ Hamenus impotu 10% grosu hus naun-rezidente ☐ Hamenus impotu 10% após US\$500 ba Rezidente

Jornal da República

11	Servisu Seguransa	☐ Kontratu ☐ Invoice ☐ Karta Admissaun
12	Servisu Tradusaun	☐ Kontratu ☐ Relatoriu Distribuisaun no Resehimentu ☐ Invoice
13	Servisu miscellaneous sira seluk	☐ Kontratu ☐ R&I Report ☐ Invoice
14	Hadink & Manutensaun konstrusaun	☐ Kontratu ☐ Relatóriu R&I ☐ Sertifikadu Pagamentu ☐ Rekomendasaun husi ADN ☐ Invoice

ANEKSU: E



MINISTERIO DAS FINANÇAS
DIRESAUN GERAL TESOIRO
Diresaun Nacional Pagamentus



"Seja um bom cidadão, seja um novo herói para a nossa Nação"

Pagamentu ba Aprozionamentu Kapital

S.N	Natureza Pagamentu	Dokumentu nebe Necesita
1	Aprozionamentu Kapital Minor	☐ CPV/PR ☐ PO ☐ Pedidu Pagamentu ☐ Relatóriu R&I ☐ Rejistu Aset ☐ Kontratu ☐ Invoice ☐ Detaillu Konta-Bankária kada per kontratu ☐ Visto Tribunal Kontas (ba kontratu valor 5 millaun ka boot liu)
2	Aprozionamentu ba Kapital Dezenvolvimentu	☐ CPV/PR ☐ PO ☐ Pedidu Pagamentu ☐ Kontratu ☐ Invoice ☐ Detaillu Konta-Bankária kada kontratu ☐ Sertifikadu Pagamentu ☐ Relatóriu Inspesaun no Rekomendasaun husi AND ☐ Visto Tribunal Kontas (ba kontratu valor 5 millaun ka boot liu)

Pagamentu Direlta ba Transferénsia

S.N	Natureza Pagamentu	Dokumentu nebe Necesita
1	Pagamentu ba Transferénsia ba Benefisiáriu Individu	☐ CPV/PR ☐ PO ☐ Detaillu Konta-Bankária
2	Pagamentu Transferénsia ba Transferénsia Publiku	☐ CPV/PR ☐ Proposta husi Grupu Komunitade nebe aprova husi Autoridade de Ministériu/ Orgaun Estadu ☐ Karta Aprovasaun husi Komisaun Avaliasaun de Proposta ☐ Memorandu de Intendimentu ☐ Detaillu Konta-Bankária husi Grupu Komunitade ☐ Pagamentu ba segundu installmentu husi konstrusaun boot, Relatóriu Inspesaun no rekomendasaun husi AND nee nesecita duni
3	Dokumentu Rekijitadu ba Pensaun (Eis membru Parlamentu & Gov)	1. Karta Aplikasaun 2. Sertifikadu 3. Termu de Eskritóriu 4. Dekretu Prezidente 5. Karta Juramentu 6. Kopia Konta-Bankária

ANEKSU: F



RIR NO:

REPÚBLICA DEMOCRÁTICA DE TIMOR-LESTE

RELATÓRIU RESEBIMENTU NO INSPESAUN (RECEIVING & INSPECTION REPORT-RIR)

PRIENXE KUANDU SIMU KONSIGNAMENTU HUSI GOVERNUN RDTL NIA OFISIÁL AUTORIZADU

VESSEL/AIRLINE _____ NO. KONTENTOR _____ BL/AIRWAY BILL NO: _____

DATA SIMU IN R&I: _____ ORDEN KOMPRA (PO): _____ SOLISITADOR : _____

INVOICE: _____ FORNECEDOR NIA NARAN: _____

[illegible]

1. INSPESAUN HALO HOSI: _____

2. APROVA HOSI: _____

Naran Asinatura Pozisaun Data

Jornal da República

ANEKSU G FORMULÁRIU REGISTU PATRIMONIU

Patrimoniu		
Numeru Barkode		
Xapa Matrikula		
Kategoria		
Sub-kategoria		
Marka		
Modelu		
Deskrisaun		
Numeru xasis/serial		
Fontes		
Data R&I/Doasaun		
Kustu USD		
Numeru PO		
Ministeriu/Instituisaun		
Departementu/Sekretariadu		
Divisaun		
Distritu		
Sub-Distritu		
Utilizador		
Observasaun		
Aprovasaun	Naran	Asinatura
	Unidade Lojistiku:	Diretur Administraun:
Naran	_____	_____
Pozisaun	_____	_____
Asinatura	_____	_____
Data	_____	_____
Notas:		
1). Favor hare dildak Ordem ba Kompra (PO) no Invoice anexa ona molok halo aprovasaun 2) Formulariu prlenxe balnhira atu sosa patmonlu foun ruma, doasaun ou patrimonlu hirak nebe seidaok rejistu 3) Formulariu ida nee tenkl hatama ba Departementu Jestaun Patrimonlu lha DNGPE balnhira hatama telatoriu trimester nlan. 4) Utilizador tenkl asina hodl hatene katak sira mak sel responsabiliza ba patrimonlu refere. 5) Utilizador tenke ema individual laos husi departementu ka seksaun ruma)-ema ida nee mak sel responsabiliza ba jestaun patrimonlu ida nee.		

Ministeriu :

[illegible]

APPROVA HUSI:

Utilizasaun Transferensla Publika



Aneksu I

Naran Projeği:

Unha Ministeriu ne-be'e fo subslidlu:

Beneficiariu	Montante subsidii:	Data simu subsidii:	Periodu relatoriu
		/...../2015	/...../2015

[illegible]

Naran no asinatura beneficiariu

**Naran no asinatura Linhna Ministeriu ne-
be'e fo subsidiu**

Naran no asinatura Ofisiais Teizouru ne-
be'e simu formatu ne'e

Resultatdu

Instrusaun atu kompleta formatu Utilizasaun Transferensia Publika

1. *Prestis Aneksu dokumentu komprovativa relevante sira ho formatu ne'e*
2. *Wanhira pessoal ou entidades q'a emite recibu/fatura, naran no numeru identidade ho asinatura tenki inklui lha koluna ne-be' e fornese lha leten*
3. *Kategora gastus : A) Salarian/Versamentu B) bens e servisu, C) Kapital menor*
4. *Bazera ba sesaun 25 regulamentu nu. 13/2001, lei kona ba transferensia publiku, kualter fundu ne-be' e la gasta hotu tenki depozita fali lha kofre estadu lha tinan remata*
5. *Recibu depozitu ba osan ne-be' e la gasta hotu tenki aneksu ho formatu ne'e no montante depozitu tenki hanesan ho balansu subsidiu*
6. *Se larak lha diferensa ruma entre balanzu no montante ne-be' e depozita lha kofre estadu entaun preziza e ho espilikasaun*
7. *Kopa formatu ne'e tenki hatama ba Diresaun Jeral Tesozor - DINCRF*