



Ministério das Finanças



BUDGET PREPARATION CIRCULAR (BPC) No. 2 FOR THE 2027 BUDGET PROCESS

**Strengthening Resilience Through Transformation: Diversifying the Economy,
Securing a Sustainable Future**

July 2026

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1. Purpose of this Circular

This Budget Preparation Circular (BPC) No. 2 formally communicates the Government's decisions on Government Policy Priorities (GPPs) for the preparation of the 2027 General State Budget. These decisions follow the process initiated under Circular No. 1 and the subsequent review undertaken by the Policy Review Commission (PRC).

This Circular:

- Announces the 28 GPPs approved by the Prime Minister and the PRC for full development and costing.
- Notes that 35 new policy ideas submitted by ministries met the minimum quality threshold and may still be considered within the context of the 28 approved GPPs.
- Records that 82 additional ideas, although lacking sufficient information, demonstrated merit and have been mapped to the 28 GPPs for potential integration.
- Releases the first set of Forward Estimates of the fiscal impacts of existing policies.
- Provides the mandatory templates and technical guidance required for full GPP submissions.
- Sets out the timeline for July–September, including PRC sessions scheduled for August.
- Reaffirms that this is the first year of a fully policy-based budget process, and that all ministries are learning and adapting to the new approach.

2. Decisions on Government Policy Priorities (GPPs)

2.1 Approved GPPs (28)

Following review of the initial new policy ideas probed by budget entities in response to the Prime Minister's Letter of 5 June 2026, the PRC approved 28 GPPs for full development, costing, and integration into the 2027 budget process. The detail submissions to PRC are provided at Annex A: GPP Options Paper. This should be used by budget entities during the preparation GPP budget submissions.

Ministries responsible for approved GPPs must now:

- **Prepare full proposals** using the GPP Submission Template (Annex B: GPP Submission Template).
- **Prepare detailed multi-year costing** using the Costing Template (Annex C1: Costing Guidance).

- **Coordinate with the Ministry of Finance** for validation of costs, parameters, and economic classification.
- **Submit proposals in Tetum, Portuguese, and English**, as required under Circular No. 1.

2.2 New Ideas Meeting the Quality Threshold (35)

In addition to the approved 28 GPPs, 35 new policy ideas submitted by ministries demonstrated:

- Clear problem definition
- Alignment with Government priorities
- Potential impact
- Preliminary performance indicators

These ideas were not approved as standalone GPPs, but may be integrated into the 28 approved GPPs where relevant.

2.3 Ideas with Insufficient Information but Demonstrating Merit (82)

The PRC also reviewed 82 additional ideas that lacked sufficient evidence, data, or problem definition but nonetheless showed policy or technical merit. These ideas have been mapped to the 28 approved GPPs and may be considered during proposal development, provided they:

- Are justified
- Fit within fiscal parameters
- Do not duplicate or fragment existing policy efforts

3. Forward Estimates and Access Arrangements

Forward Estimates (FEs), which are released with this Circular at Annex D: Annual Action Planning and M&E Guidance, provide the baseline expenditure ceilings and revenue targets for each ministry, agency, programme, and economic classification over the medium term. They represent the approved starting point for preparing the 2027 budget and show the cost of continuing existing policies, services, staffing, contracts, and commitments before any new policy proposals are added. The FEs are therefore the foundation of the policy-based budget process: ministries must first work within their baseline, and any additional spending must be justified through an approved Government Policy Priority.

The Forward Estimates are accessible to ministries and budget entities in four forms:

1. **Hard copy** attached to this Circular;
2. **A structured Excel and SQL-like format** for technical review, analysis, and reconciliation (see **Annex E2: Forward Estimates by Coding Block (Excel)**);
3. **Through the FreeBalance Performance Budgeting Module**, where budget entities can view and manage their baseline allocations as part of the budget preparation process; and
4. **Link to TiFIS Forward Estimates Module prototype beta environment** available on the MoF website (<https://www.mof.gov.tl/pagedetails/the-budget-process>)

Budget entities may propose adjustments to their Forward Estimates within the limits and rules set out in Annex F: Rules for Changes to Forward Estimates, including reallocations that remain within approved ceilings and comply with the Chart of Accounts, economic classification, and programme structure. Changes to FEs cannot yet be submitted through the FreeBalance PB Module. As an interim measure, budget entities will be provided Excel file (see Annex E2: Forward Estimates by Coding Block (Excel)) with the full FEs by coding block with trilingual translations. Budget entities that want to vary the FEs can do so using this tool. Only the variation needs to be identified and the reason provided (see Annex E3: Guidance on Making Estimates Variations using the Excel Tool). These will require review and approval by the Ministry of Finance before they are accepted into the budget baseline. No agency should assume that a proposed change has been approved until it has been formally validated and authorised through the budget process.

4. Timeline and Deadlines for GPP Submissions

The timeline for developing full GPP submissions is extremely tight. Ministries have 4–6 weeks to prepare, cost, validate, and submit complete proposals to the Ministry of Finance.

4.1 Key Deadlines

Phase	Period	Action
Full GPP development	10 July – 9 August	Ministries prepare full proposals and costing
DGPO Meeting - With GPP Budget Entities	13-14 July	DGPO meets with DGs of GPP Budget Entities to elaborate budget submission development and costing process
DGPO Meeting - With Key Donors	13-16 July	DGPO meets with interested Donors to assist with the development of GPP submissions
Technical validation by MoF	10–20 August	MoF validates costs, parameters, and classification
PRC sessions	18–30 August	PRC reviews full proposals and makes final decisions
Budget book preparation	1–15 September	MoF consolidates decisions and prepares draft Budget Law

Phase	Period	Action
Final Approval by CoM	16-25 September	MoF brings forward to CoM the draft Budget Bill for endorsement
Submission to National Parliament	1 October	Submission to Parliament of the Budget Bill

4.2 PRC Sessions in August

The PRC will hold technical and decision-making sessions between 21 and 30 August, focusing on:

- Multi-year costing
- Performance indicators
- Implementation risks and mitigation
- Fiscal sustainability
- Alignment with the Strategic Development Plan and IX Constitutional Government priorities

Ministries must be ready to respond quickly to requests for additional information.

5. Strengthening the Policy-Based Budget Approach

This is the first year in which Timor-Leste is implementing a fully policy-based budget, characterised by:

- Forward Estimates as the baseline
- GPPs as the sole mechanism for new spending
- Mandatory multi-year costing
- Integrated performance indicators
- Clear rules for changes to baselines

The Ministry of Finance recognises that this is a new process for all ministries. Institutional learning is an essential part of the reform. The MoF will:

- Provide ongoing technical support
- Conduct clarification sessions
- Assist with costing validation
- Ensure consistency between proposals and the fiscal framework

6. Actions for Ministries with Approved GPPs

To complete the full process seven actions need to be completed:

1. **Use the GPP Submission Template** to structure the proposal – only by those ministries invited to bring forward a submission against the 28 GPPs
2. **Prepare a costing workbook** with quantities, unit costs, and economic classification and proposed new program/sub-program/activity descriptions (the costing workbook is not mandatory, but costs need to be mappable to Timor-Leste's Chart of Accounts).
3. **Submit proposals** in Tetum, Portuguese, and English.
4. **Update performance indicators** in DBFTL and UMAD's Data Collection Management System (DCMS).
5. **Coordinate early with MoF** on parameters, rules, and chart-of-accounts mapping.
6. **Update Annual Action Plan for 2027 based on the Forward Estimates** and once GPPs are decided update again (see .
7. **Ensure all submissions are delivered** electronically and in hard copy at least 10 working days before circulation to the PRC.

As per Budget Preparation Circular No. 1 (BPC No. 1) budget entities **are required to go through a process to justify certain cost items** (see Table 1 below). Budget entities have been provided goods and services funding via the FEs. Budget entities will need to write to MoF-DGPO to justify the amounts in the FEs and any reallocation by **31/7/2026**, otherwise the amounts will be reset to zero for budget entities that do have an approved allocation.

Table 1: Expenditure Items in the FEs Requiring Justification	
Code	Description
502	Current goods and services: Expenses for consumer goods (durable or not) that do not represent equity capital and therefore are not considered capital expenditures.
5020300	Clothing and personal belongings: Expenses for the acquisition of clothing and items for restricted or individual use by personnel serving the entity, as well as expenses for any repairs.
5021701	Vehicle maintenance
5021702	Ship maintenance
5021703	Aircraft maintenance
5021704	Equipment maintenance electric
5021705	Maintenance of communication equipment
5021706	Air conditioning equipment maintenance
5021707	Generator Maintenance
5021708	Maintenance of other equipment
5021709	Building maintenance administrative
5021710	Building maintenance residential
5021711	Maintenance of school and university buildings.
5021712	Maintenance of medical and hospital buildings.

Table 1: Expenditure Items in the FEs Requiring Justification	
Code	Description
5021713	Warehouse maintenance
5021714	Maintenance of other buildings
5021715	Maintenance road
5021716	Bridge maintenance
5021717	Port maintenance
5021718	Airport Maintenance
5021719	Maintenance of agricultural and irrigation infrastructure
5021720	Maintenance of agricultural communications infrastructure
5021721	Maintenance of agricultural energy infrastructure
5021722	Maintenance of agricultural water and sanitation infrastructure
5021723	Maintenance of agricultural, tourism, recreational and sporting infrastructure.
5021724	Maintenance of others infrastructure
5021725	Maintenance of others properties
5021726	Other maintenance
5022501	Studies, opinions, projects and consulting: Conducting studies, providing opinions, developing projects and offering consulting, organizational, management and technical services.
5022502	Training and lectures: Conducting training and presenting lectures. Includes only expenses related to the trainer or training company, but may include associated expenses if invoiced together. Includes employee participation fees for professional training courses or conferences, seminars, exhibitions and similar events, when offered by other entities. Does not include training allowances paid to civil servants, agents and contractors of the Public Administration who perform training functions, whose expenses are classified in the category "Personnel expenses", heading "Variable and occasional allowances", subheading "Other variable or occasional allowances".
5023101	Medium and long-term property rentals: Property rental agreements with a duration of one year or more.
5023102	Short-term property rentals: Property rental agreements with a duration of less than one year.
5023103	Vehicle Rental : Rental of cars, motorcycles, mopeds, trucks, locomotives and other means of land transport whose main function is the transport of people and/or goods.
5023104	Boat Rentals: Rental of boats with or without motors, ferries, speedboats and other means of water transport whose main function is the transport of people and/or goods.
5023105	Aircraft rental: Rental of aircraft and other means of air transport whose main function is the transport of people and/or goods. This does not include the purchase of airline tickets, which are classified under the category 'Purchase of current services', under the heading 'Transport'.
5023106	Computer Equipment Rental: Rental of computers, servers, and other IT equipment.
5023107	Rental of Decoration Materials: Rental of ornamental and decorative goods.
5023108	Heavy Equipment Rental: Rental of heavy machinery used in construction projects and in the production of other goods and infrastructure, such as cranes, road rollers, tractors, and threshing machines.
5023109	Tool rental: Rental of various types of tools used in construction projects and in the production of other goods and infrastructure, provided they are not heavy equipment.
5023110	Leasing of other movable property: Leasing of other movable property not classified in the preceding subheadings.
5023111	Financial lease: Expenses related to financial lease agreements, including the final purchase option, and the interest component should be classified under the heading "Interest," subheading "Other interest."
5023112	Other income: Expenses related to remuneration payable for the temporary use of an asset that cannot be classified under the above categories.
50232	Intangible assets: Expenses related to remuneration payable for the temporary use of intangible or intangible assets, namely, texts, images, music, patents, manufacturing techniques, etc. This does not include the acquisition of these intangible assets, which should be classified under the category 'Other capital expenditures'.

Table 1: Expenditure Items in the FEs Requiring Justification	
Code	Description
5023201	Intellectual property rights: Payment must be made for the temporary use of copyright and related rights covering literary, artistic, and scientific works.
5023202	Industrial property rights: Payment for the temporary use of industrial property rights, which includes patents for inventions, industrial designs, trademarks, and geographical indications.
5023203	Other intangible assets: Compensation paid for the temporary use of other intangible assets that are not classified under the previous categories.

BPC No.1 also advised that all Minor Capital was reset to zero in Budget Year 2027 and the Forward Estimates. Budget entities that are seeking access to minor capital can do so through DGPO process using last year's original budget as a ceiling. Special attention will be given to certain priority goods such as health equipment (e.g. x-rays), special purpose cars (e.g. ambulance, police car, funeral car), agricultural equipment (e.g. tractors); and education equipment (e.g. school furniture). These minor capital items are separate to the GPPs.

Mandatory expenditures that are not covered by and contractual obligations or a special appropriation via primary legislation will need to be justified through the same process as goods and services and with the same deadline **(31/7/2026)**. Budget entities should also note that all mandatory expenditures covered by primary legislation will be dealt with via the GPP 9.

7. Technical Documents Attached

This Circular provides the following documents:

- GPP Options Paper (**Annex A**)
- GPP Submission Template (**Annex B**) – **Mandatory** (*Refer also to Circular No.1*)
- Costing Guidance (**Annex C1**) (*Refer also to Circular No.1*)
- Costing Template (**Annex C2**) (*Refer also to Circular No.1*)
- Costing Template Guide (**Annex C3**) (*Refer also to Circular No.1*)
- Guidance on Using the KPI-WDI Tool for KPIs (**Annex C4**)
- KPI-WDI statistics tool (**Annex C5**)
- Annual Action Planning and M&E Guidance (**Annex D**)
- Forward Estimates (pdf) (**Annex E1**)
- Forward Estimates by Coding Block (Excel) (**Annex E3**)
- Rules for Changes to Forward Estimates (**Annex F**) (*Refer also to Circular No.1*)
- Approved GPPs with Net Fiscal Impact and Responsible Budget Entities (**Annex F**)
- List of MoF team supporting each GPP (**Annex G**)

All attachments are available on the MoF website here:

<https://www.mof.gov.tl/pagedetails/the-budget-process>

8. Entry into Force

This Circular enters into force on the date of signature.

Minister of Finance

Santina J.R.F. Viegas Cardoso

Date: ____ / ____ / 2026

Annexes

Annex A: GPP Options Paper

Annex B: GPP Submission Template

See external attachment

Annex C1: Costing Guidance

See external attachment

Annex C2: Costing Template

See external attachment

Annex C3: Costing Template Guide

See external attachment

Annex C4: Guidance on Using the KPI-WDI Tool for KPIs

See external attachment

Annex C5: KPI-WDI statistics tool

See external attachment

Annex D: Annual Action Planning and M&E Guidance

See external attachment

Annex E1 Forward Estimates

See external attachment

Annex E2: Forward Estimates by Coding Block (Excel)

See external attachment

Annex E3: Guidance on Making Estimates Variations using the Excel Tool

Annex F: Rules for Changes to Forward Estimates

See external attachment

Annex G: Approved GPPs and Responsible Budget Entities

Agency	Lead	Total
MF	11	20
FI	1	11
MPIE	0	17
MSSI	1	4
ME	1	5
MAPPF	2	3
MOP	2	5
MJ	2	4
Municipalities	0	2
MD	0	0
MI	0	2
RAEOA	0	1
INETL, IP	0	0
MPRM	1	1
MCAE	1	4
MTA	1	1

Agency	Lead	Total
MTC	1	3
MAE	1	1
BCTL	1	1
CAC	0	1
CFP	0	1
MNEC	0	1
SEI	0	1
GPM	0	3
CTL, EP	0	1
EDTL, EP	0	1
TIC, IP	0	1
BTL, EP	0	1
MCLAN	0	1
ANAS, IP	0	1
PNTL	0	1
MCAS	1	8

Agency	Lead	Total
INDDICA	0	1
SETP	0	1
ADN, IP	0	1
CNA	0	1
SEFOPE	0	1
MJDAK	0	1
CNE	0	1
STAE	0	0
CNR	0	1
CAFI	0	1
MS	1	4
Total - 40 budget entities	28	136

GPPs	Lead	Main 2nd	3rd	4th	5th	6th	7th	8th
1: Fiscal Space Creation								
GPP 1: on Petroleum Fund Protection	MF							
GPP 2: on Strategic Borrowing	MF	CAFI						
GPP 3: on Investing in the Domestic Revenue System	MF	MJ	MTC					
GPP 4: on Curbing Inefficiencies	MF	MCAS	CAC	MS	ME	MAPPF		
GPP 5: on Making Aid More Efficient	MF	MCAS	MS	ME	MAPPF			
2: Central Government Policy Pressures								
GPP 6: on Controlling Staffing Levels and Professionalism	MF	CFP	GPM					
GPP 7: on an Infrastructure Strategy for Growth and Jobs	MF	MPiE	FI	MCAE	SEFOPE			
GPP 8: on Known Unfunded New Policy Pressures	MCAE	MNEC	MPiE	FI	CNE	STAE		
GPP 9: on Visibility of Mandatory Expenses	MF	MCAS	MSSI	MCLAN	MJ			
GPP 10: on Vehicles, Travel and Catering	MF	MI	MCAS	MS	ME	MD		
GPP 11: on Social Inclusion	MCAS	MSSI	SEI	CNR	INDDICA	MCLAN	MJDAK	
GPP 12: on Procurement, Contracts, Vendors and Paying Invoices	FI	MF	MOP	CNA	ADN, IP	RAEOA	Municipalities	MPiE
GPP 13: on Other Pressures in Budget 2027 – Citizens and Politics	MF	GPM	MOP	FI	MPiE			
3: Sectoral Policy Opportunities and Pressures								
GPP 14: on Securing the Future: From Commitment to Decision on Petroleum and Minerals	MPRM	MF	MPiE	FI				
GPP 15: on Realizing Blue Economy Potential - Developing a \$200m p.a. Fishing Industry	MAPPF	MCAE	MPiE	FI	GPM	MD	MI	
GPP 16: on From Potential to Premium: Developing a \$300m p.a. Niche Tourism Economy	MTA	MPiE	FI	MOP	MCAE			
GPP 17: on Digital Jobs for the Youth - Creating a \$350m p.a. Digital Services Economy	MTC	TIC, IP	MPiE	FI	MJDAK	SEFOPE		
GPP 18: on From Fibre to Function: Turning Connectivity into State Capability	MF	MTC	CTL, EP	MCAS	ME	MS	MPiE	MAPPF
GPP 19: Grow Timor 2037 for a \$500m p.a. Agricultural Economy	MAPPF	MF	MPiE	FI				
GPP 20: on Water Security and Basic Sanitation for Communities	MOP	BTL, EP	MPiE	Municipalities	ANAS, IP			
GPP 21: on the High Costs of Electricity, Roads and Bridges	MOP	EDTL, EP	MPiE					
GPP 22: on Transparency and Efficiency of Social Protection	MSSI	MF	MCAS	MPiE				
GPP 23: on Education Efficiency and Multilingual Selective Schools	ME	FI	MPiE	MCAS				
GPP 24: on Tertiary Health Care as Social and Economic Infrastructure	MS	MF	MSSI	MPiE	FI			
GPP 25: on Strengthening the Public Order and Safety Function	MJ	MI	PNTL	MF	MPiE	MD		
GPP 26: on Fiscal Fairness of Sub-National Government Operations	MAE	MF	Municipalities	RAEOA	MPiE	INETL, IP		
GPP 27: on Private Property Rights for Growth	MJ	MF	MPiE	SETP				
GPP 28: on Foundations for Financial Sovereignty	BCTL	MF	MPiE					

Annex H: MoF Support Teams

Summary of Recommendations	MoF Leads & Team
1: Fiscal Space Creation	DG Nery
GPP 1: on Petroleum Fund Protection	Nery/Avelino/Cosme/Craig Bernarda and Gregorio
GPP 2: on Strategic Borrowing	Nery/Avelino/Francisco/Liborio Fidelia and Gregorio
GPP 3: on Investing in the Domestic Revenue System	Nicodemos/Joanico/Nery/Avelino/Vin/John/Ravin (EU) Fidelia and Nelio
GPP 4: on Curbing Inefficiencies	Alex/Salomao/Dino/TonyS/Andrew/Arlindo/TonyC Ines, Ivonia and Tonivia
GPP 5: on Making Aid More Efficient	Elson/James/Francisco/TonyS/Andrew/Arlindo/TonyC Tecla and Luis Valentim
2: Central Government Policy Pressures	DNs Salomao and Amilton
GPP 6: on Controlling Staffing Levels and Professionalism	VM/Alex/Isaac/Nery/Avelino/Andrew Bernarda, Ines, Deo and Nenik
GPP 7: on An Infrastructure Strategy for Growth and Jobs	Alex/Salomao/TonyS/Dino/Andrew/Vin/Arlindo/TonyC Ines, Marciano and Deo
GPP 8: on Known Unfunded New Policy Pressures	Alex/Tony/Salamo Elizabeth, Deo and Marciano
GPP 9: on Visibility of Mandatory Expenses	Alex/Tony/Salamo/Andrew Francois, Deo and Marciano
GPP 10: on Vehicles, Travel and Catering	Alex/Timotia/Tony/Salamo/Amilton Elvira, Francois, Deo and Marciano
GPP 11: on Social Inclusion	VM/Alex/Tony/Salamo/Amilton Tecla, Elizabeth and Luis Valentim
GPP 12: on Procurement, Contracts, Vendors and Paying Invoices	VM/Martinho Lopes/Alex/Tony/Salamo/Dino/Liv Livio, Barnarda and Jose Fatima
GPP 13: on Other Pressures in Budget 2027 – Citizens and Politics	VM/Alex/Nery/Salamo/Dino Salim

Summary of Recommendations	MoF Leads & Team
3: Sectoral Policy Opportunities and Pressures	DG Alex
GPP 14: on Securing the Future: From Commitment to Decision on on Petroleum and Minerals	<i>Nery/Alex/Avelino/Cosme/Craig/Andrew</i>
GPP 15: on Realizing Blue Economy Potential - Developing a \$200m p.a. Fishing Industry	Alex/Tony/Dino/Andrew/Arlindo/TonyC/Liv Deo, Ines, Marciano, Salim and Diamantino
GPP 16: on From Potential to Premium: Developing a \$300m p.a. Niche Tourism Economy	Alex/Tony/Dino/Andrew/Arlindo/TonyC/Liv Deo, Ines, Marciano, Salim and Diamantino
GPP 17: on Digital Jobs for the Youth - Creating a \$350m p.a. Digital Services Economy	Alex/Tony/Dino/Andrew/Vinces/Liv Deo, Marciano, Ines, Octavio and Gaudensio
GPP 18: on From Fibre to Function: Turning Connectivity into State Capability	<i>Alex/Tony/Dino/Andrew/Vinces/Liv</i> Deo, Marciano, Ines, Octavio and Gaudensio
GPP 19: on Grow Timor 2037 for a \$500m p.a. Agricultural Economy	<i>Alex/Tony/Dino/Vin/Arlindo/TonyC/Liv</i> Salim, Francois, Jose Fatima and Gregorio
GPP 20: Water Security and Basic Sanitation for Communities	Alex/Tony/Dino/Vin/Arlindo/TonyC/Liv Elizabeth, Amilton and Francois
GPP 21: on the High Costs of Electricity, Roads and Bridges	Alex/Nery/Avelino/Dino/Andrew/Vin Fidelia, Deo, Marciano, Gregorio and Francois
GPP 22: on Transparency and Efficiency of Social Protection	<i>Alex/Nery/Avelino/Andrew/Vin/Arlindo/TonyC</i> Francois, Elizabeth, Florentina and Tecla
GPP 23: on Education Efficiency and Multilingual Selective Schools	Alex/TonyS/Dino/Andrew/Arlindo/TonyC/Liv Salim, Hipolito, Ivonia, Tonivia and Gregorio
GPP 24: on Tertiary Health Care as Social and Economic Infrastructure	<i>Alex/Tony/Dino/Andrew/Deo/Amilton/Liv</i> Salim, Francois, Florentina, Ines and Marciano
GPP 25: on Strengthening the Public Order and Safety Function	Alex/Tony/Salomao/Dino/Andrew/Ines
GPP 26: on Fiscal Fairness of Sub-National Government Operations	<i>Alex/Salomao/TonyS/Dino/Andrew/Deo/Isaac/Arlindo/TonyC/Liv</i> Hipolito and Gregorio
GPP 27: on Private Property Rights for Growth	<i>Alex/Nery/Avelino/TonyS/Vin/Isaac</i> Florentina, Hipolito, Jose Fatima, Luis Valentim and Luisa
GPP 28: on Foundations for Financial Sovereignty	<i>Alex/Nery/Avelino/Andrew/Vin/Francisco/Ilce/Aguido</i>

