

Expenditure and Revenue

Quarterly Bulletin – Q1, 2019



Democratic Republic of Timor-Leste
Ministry of Finance



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Abbreviations

Anti-corruption Commission	CAC
Archive and Museum Resistência Timoreense	AMRT
Asian Development Bank	ADB
Autonomous agencies	AA
Autonomous Service for Medicines and Medical Equipment	SAMES
Capital Development	CD
Commitment Purchase Voucher	CPV
Directorate General of State Finance	DGFE
Direct Budget Support	DBS
East Timor National Police	ETNP
European Union	EU
Falintil- Defense Force of East Timor	F-DFTL
Goods and Services	GS
Human Capital Development Fund	FDCH
Infrastructure Fund	IF
Integrated Municipal Development Program	IMDP(PDIM)
International Development Agency	IDA
Line ministries	LM
Ministry of Agriculture and Fisheries	MAP
Ministry of Defence	MD
Ministry of Education including SEJD	MEJD
Ministry of Finance	MoF
Ministry of Interior	MI
Ministry of National Liberation Combatant Affairs	MACLAN
Ministry of Planning and Strategic Investment	MPIE
Ministry of Public Works	MoP
Ministry of Social Solidarity and Inclusion	MSSI
Ministry of Tourism, Commerce and Industry	MTCI
Ministry of Transport and Communications	MTC
Minor Capital	MC
National Communication Agency	ANC
National Development Agency	ADN
National Directorate of Budget	DNO
National Intelligence Agency	SNI
National Police of Timor-Leste	PNTL
Public Transfers	TP
Quarter 1	Q1
Quarter 4	Q4
Salaries and Wages	SW
Secretariat of Youth and Sport	SEJD
Special Administrative Region of Oé-Cusse Ambeno - Special Zones of Social Market Economy	RAEOA-ZEESM
Strategic Development Plan	SDP

1 Introduction

1.1 Purpose

The Directorate General of State Finance aims to produce four quarterly reports on budget allocation, expenditure, execution and non-oil revenue collection in Timor-Leste. The reports aims to act as information source for stakeholders in the public sector, donor and non-governmental space alike.

1.2 Scope

The report will detail quarterly expenditure and revenue trends for line ministries, municipalities and autonomous agencies in Timor-Leste. The report will also discuss one ministry in detail to shed more light on planning and budgeting in the country.

Readers are cautioned that this report will not present a complete understanding of service levels in each quarter which requires more detailed non-financial information. Additionally data insights presented in the report are based on reported data. Any delays in reporting can affect the data and the insights presented from it in the report. The data presented in the report has been generated by the Ministry of Finance. The source of all government accounts data is the Ministry of Finance as of March 2019. Data analysis should be viewed cautiously in-year as there are often delays in reporting, especially for revenue. For more detailed information on service delivery, readers are requested to contact the individual spending agencies.

2 Expenditure trends in Quarter 1

2.1 Aggregate expenditure vs budgeted expenditure

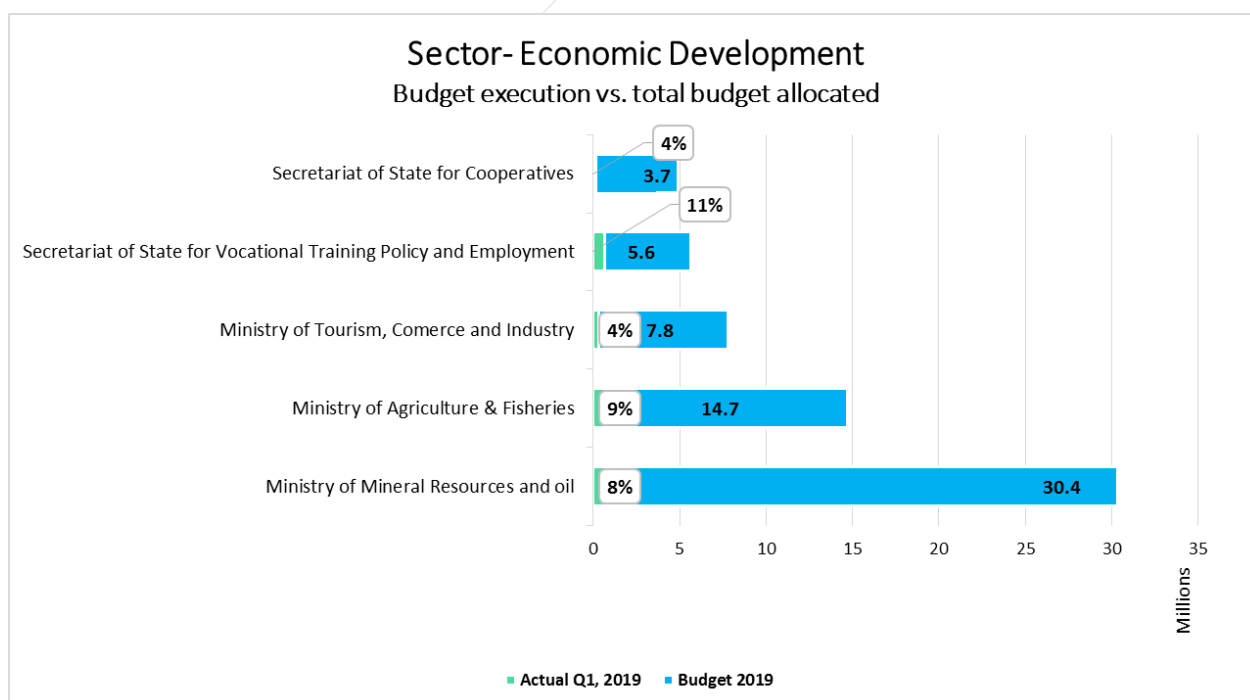
The State Budget for 2019 is \$1.482 billion including loans. The materiality directive¹ of Timor-Leste states that the government must spend 25% of the budget in the first quarter (Q1). The total government execution in Q1 (by current budget which includes transfers, virements and contingency transfer) is 11%. The Infrastructure Fund (IF) and Human Capital development Fund (FDCH) execution for Q1 stands at 11% and 4% respectively.

The following sections report on the basis of current budget (includes virements and transfers).² Budget execution is calculated as ratio of cash expenditure over current budget. Cash expenditure does not include commitments and expenditure, i.e. it is expenditure that has been processed by the Directorate General of Treasury.

2.1.1 Sector (SDP sector)

This section describes budget execution using the Strategic Development Plan (SDP) classification of Timor-Leste. Five ministries in each sector, with the highest budget allocation in State Budget 2019, are displayed in the following graphs.

Figure 1: Q1, 2019 execution for SDP Sector-Economic Development

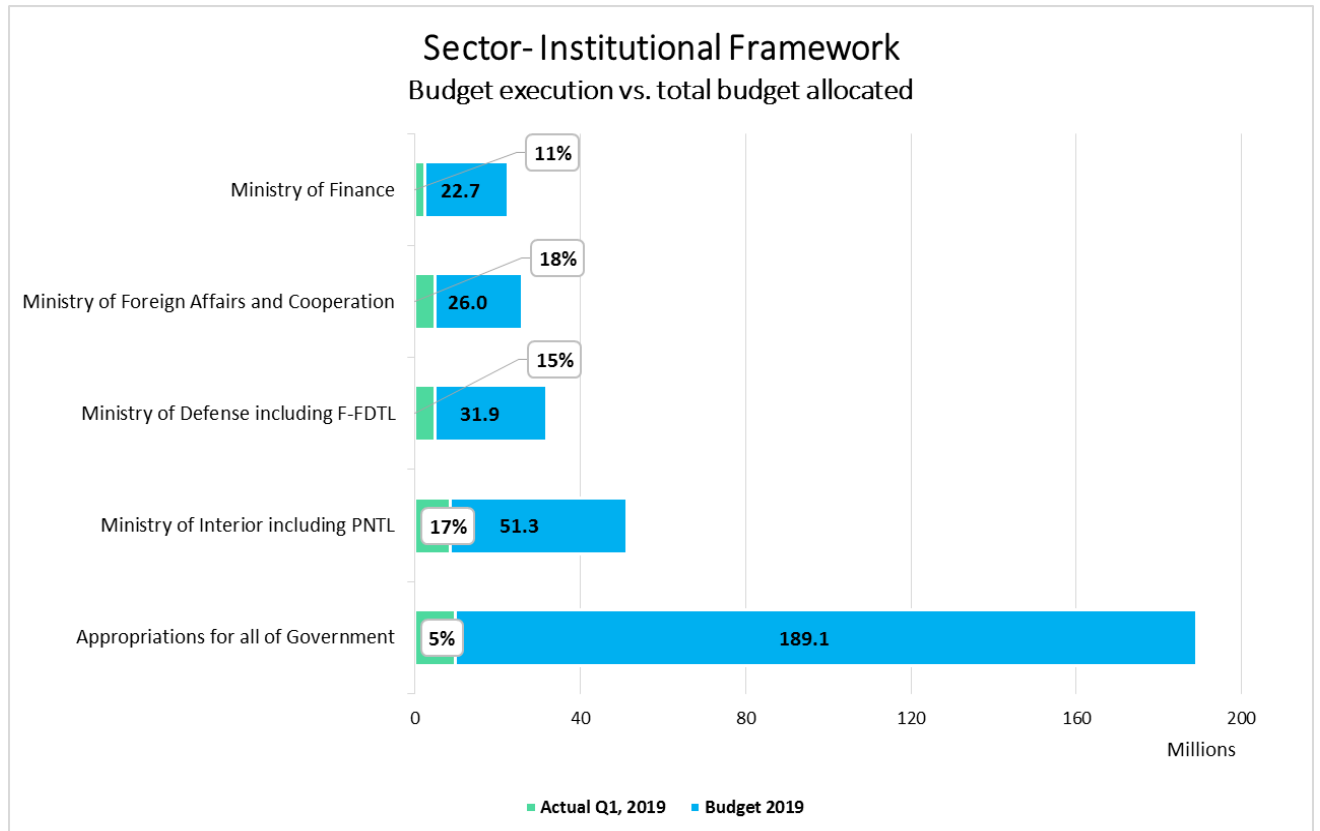


¹ Ref no: 44/DGT/III/2016 Ministerial Directive on Materiality in Budget execution analysis and conduct of financial reviews

² In Q1 2019, the overall original appropriation for a ministry is the same as the final appropriation (current budget) as there have been no contingency transfers as yet.

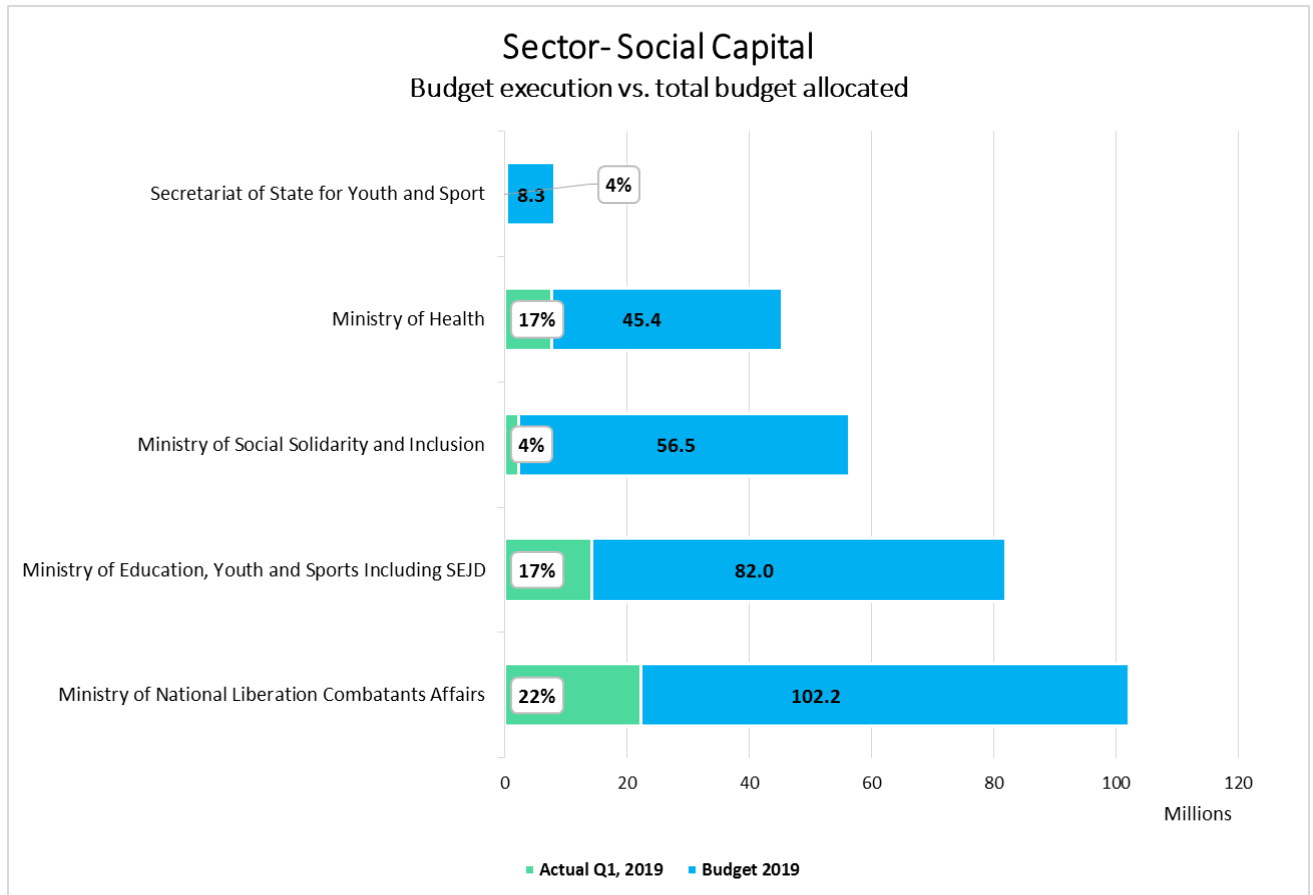
Ministry of Mineral Resources and Oil had the highest budget in the Economic Development SDP sector and its execution is 8%. It attributed its low Goods and Services (GS) execution to the lack of a minister. Two important ministries- Ministry of Tourism, Commerce and Industry (MTCI) and Agriculture (MAP) had low execution for Q1 at 4% and 9% respectively. MTCI's low execution was driven by 0% execution for GS in Q1. MAP's Capital Development (CD), GS and Minor Capital (MC) execution were all less than 5% however it reported ongoing commitments for CD and MC. SEPFPOPE reported delayed promulgation of the budget as a reason for medium levels of execution.

Figure 2: Q1, 2019 execution for SDP Sector-Institutional Framework



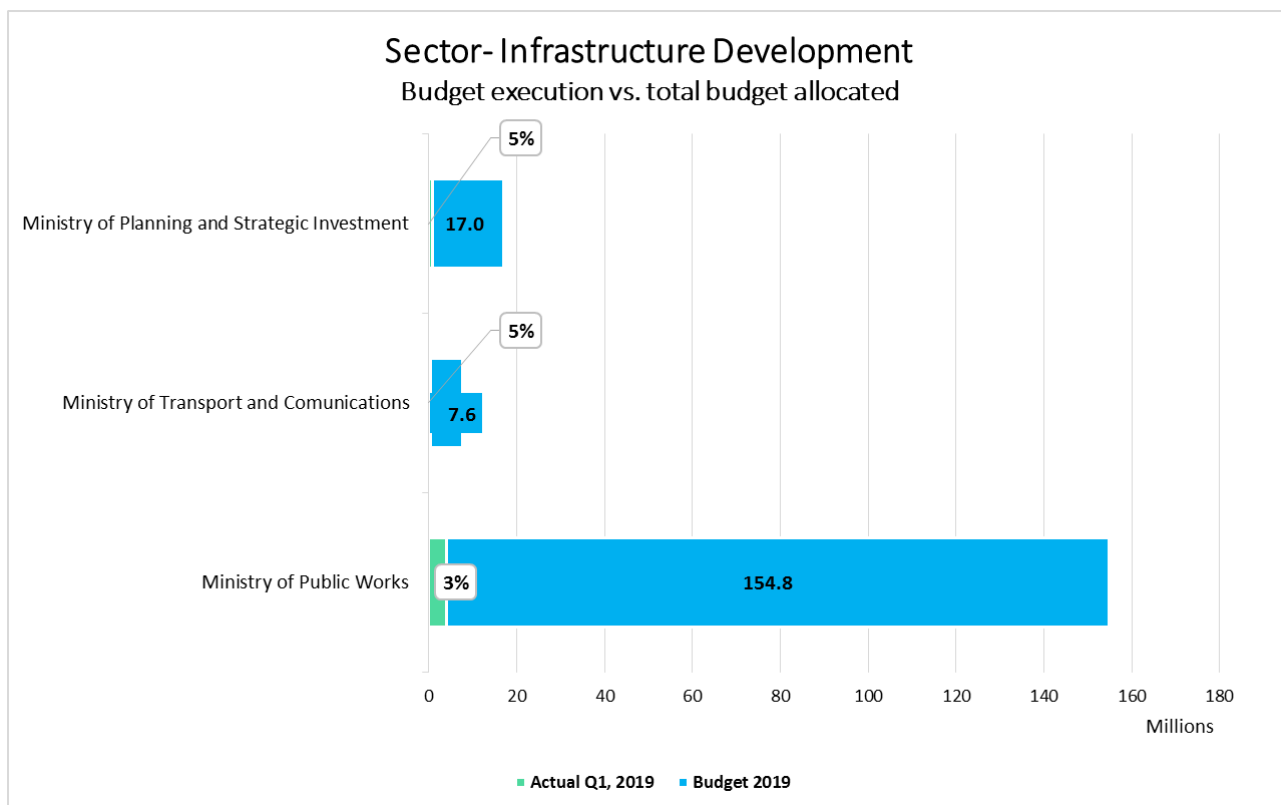
Overall, the ministries with the highest Institutional Framework allocation had execution less than 20%. Appropriations for all of Government had the highest Institutional Framework allocation in State Budget 2019. Along with obligations, its execution would stand at 10% in Q1. Ministry of Interior-including PNTL, Ministry of Finance (MoF), Ministry of Defense -including F-FDTL did not execute any of their MC budget in Q1. The reason for the same is that many projects are still in the tender phase. MoF only had a 10% GS execution in Q1 which offset its 20% SW execution bringing its total execution to 11%.

Figure 3: Q1, 2019 execution for SDP Sector-Social Capital



The Ministry of National Liberation Combatant Affairs (MACLAN) with the highest budget allocation in Social Capital, spent 22% of it in Q1. This was mostly driven by transfers to veteran pensions early on in the year. Ministry of Education spent 17% in total. 23% of its execution was driven by salaries and wages which is in line with sectoral trends worldwide. Ministry of Social Solidarity and Inclusion (MSSI) and Secretariat of Youth and Sport (SEJD) had execution lower than 5%. MSSI's low execution was driven by a low execution in Transfers (3%) and MC (0%). SEJD reported ongoing discussions with the Ministry of Public Works (MoP) and National Development Agency (ADN) as a reason for its low CD execution. However, its BD and MC budget execution were also under 2%.

Figure 4: Q1, 2019 execution for SDP Sector-Infrastructure Development

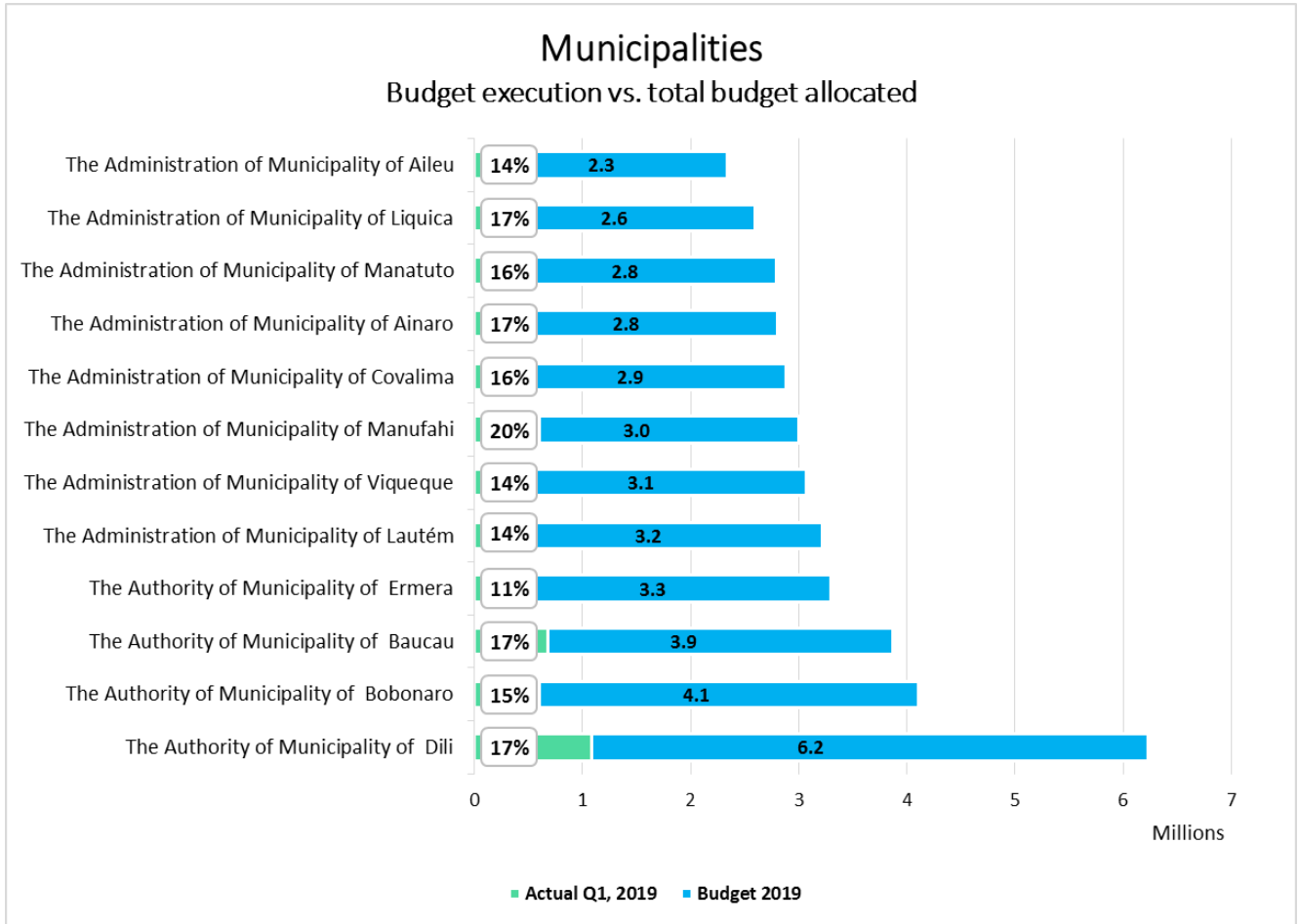


Ministry of Public Works had the highest budget allocated to it in the Infrastructure Development (excluding Infrastructure Fund) sector in State Budget 2019. All the concerned line ministries executed under 6% of their budget in Q1. This may be due to the bulky and lump sum nature of capital projects and processing time taken for contracting and procurement. If commitments were to be included Ministry of Planning and Strategic Investment’s (MPIE) and MoP’s execution would stand at 14% and 45.8% respectively. Ministry of Transport and Communications (MTC) and MoP’s GS execution was 2%. MPIE SW execution was around 9%, which contributed to its overall low execution. Ministry of Transport and Communication (MTC) stated late promulgation and late release of the execution decree as reasons for its low execution.

2.1.2 Municipalities

All municipalities (authorities and administrations) had execution lower or equal to 20% in Q1. Manufahi had the highest total execution at 20% and Ermera had the lowest at 11%. Municipalities do not have a Capital & Development budget allocated to them hence it is always 0%. With the exception of Dili with an execution of 32% (higher than the Q1 target of 25%) for minor capital, all other municipalities’ execution for the same stood at 0%. Baucau executed 42% of its transfers allocation in Q1 itself.

Figure 5: Q1, 2019 execution for municipalities



2.1.3 Autonomous agencies

All autonomous agencies executed under 19% of their budget in Q1.

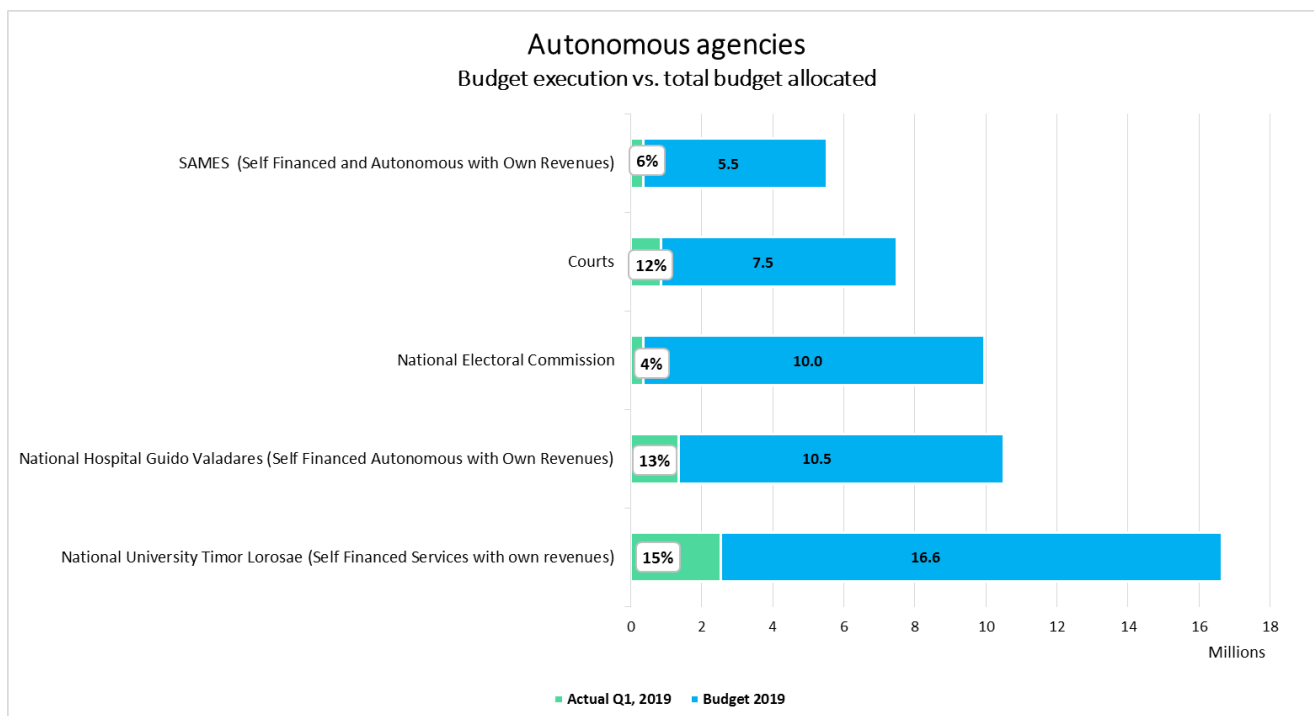
Autonomous agency minor capital execution was at 0% in Q1, with the exception of BAMBU and National Institute for Communication at 2% and 1% respectively. They have no budget under the Capital & Development and Transfers appropriation category hence those numbers are always 0%. The only exception is the National Electoral Commission which has a \$6 million Transfers allocation which was unutilised in Q1.

The Archive and Museum Resistencia Timorese, Specialized Agency for Investment, Registry and Business Verification Services, Bambu, National Authority of Communication and National Center for Employment and Vocational Training – Tibar had SW execution at 0%. Most of the other autonomous agencies were in the healthy execution range of 19-26% for Q1.

GS execution was low across autonomous agencies. Only BAMBU, Training Center SENAI and National Intelligence Service (SNI) were in the 19-22% range.

The graph below shows the overall execution rate in Q1, 2019 for the autonomous agencies with the highest budget allocation in State Budget 2019. National Hospital reported that MC and GS budgets have been committed and they are in the process of procurement.

Figure 6: Q1, 2019 execution for autonomous agencies



Note: RAAEO-ZEESM is not included in quarterly reporting.

2.2 Execution trends and reasons for top and bottom 10 LM/AAs

The materiality directive of Timor-Leste mandates that all line ministries/agencies must execute 25% of their budget cumulatively in each quarter, reaching 100% in Q4. This section outlines the trends and some reasons for low and high execution for the top 10 and bottom ten line ministries and agencies.

Box 1: Execution trend and reasons- selected LM/AAs

Overall, most LM/AAs cited late promulgation of the 2020 budget, late release of the execution decree and delays in the procurement process as reasons for low execution.

- SEJD did not use the capital development budget as it is still discussion with Ministry of Public Works and ADN.
- While BAMBU's overall execution was high, its capital minor execution was under 5% which it attributed to MoF's delay in providing adequate documentation for it to start the bid process.
- MTCI had low execution at 4% however its GS execution doesn't include its obligations and commitments which would have driven it higher.
- Important service delivery agencies like the Ministry of Health and Education had execution at 17% each, with some of their execution delayed due to commitments that have not materialized into contracts in Q1.
- While Ministry of Health (MS) had 17% total execution, its MC execution was less than 1%. It justifies its position as commitments are at 95% hence its Q2 execution is on track. CD execution stood at 0% due to

delays by FI. Low Transfers execution was because of invoices of patients receiving treatment abroad. The execution of GS category was low as the acquisition has to go through the competitive procurement process. There were some technical issues related the formulation of new activity codes in the government financial system which prevented the Ministry from making commitments.

- National Logistics Center's (CLN) SW execution was 16% due to payment of permanent staff but its GS execution was only 4% due to late promulgation of the budget.
- The Ministry of Foreign Affairs had low SW execution as there were technical issues in payment of subsidies to diplomats and because some Ambassador positions were not filled up. GS and MC faced issues in approval process and have ongoing procurement processes respectively.
- M-Baucau had a high execution in Q1, but MC execution stood at 0% as companies have not submitted payments.
- FDCH has been included for comparison as it makes a significant human capital development spend, out of which it executed 4%.
- Ministry of National Liberation Combatant Affairs had the highest execution in Q1 at 22%. This execution was driven by execution of transfers (pensions, school grants) while its minor capital and capital development budget were at 0% execution.
- The Prime Minister's office reported low execution because its GS and MC budget were committed yet not tendered.
- Autonomous agencies and municipalities like Dili, Manufahi, Ainaro, Baucau, BAMBU and SNI had execution between 17-20%.

Figure 7: Q1, 2019 execution for lowest execution across LM/AAs

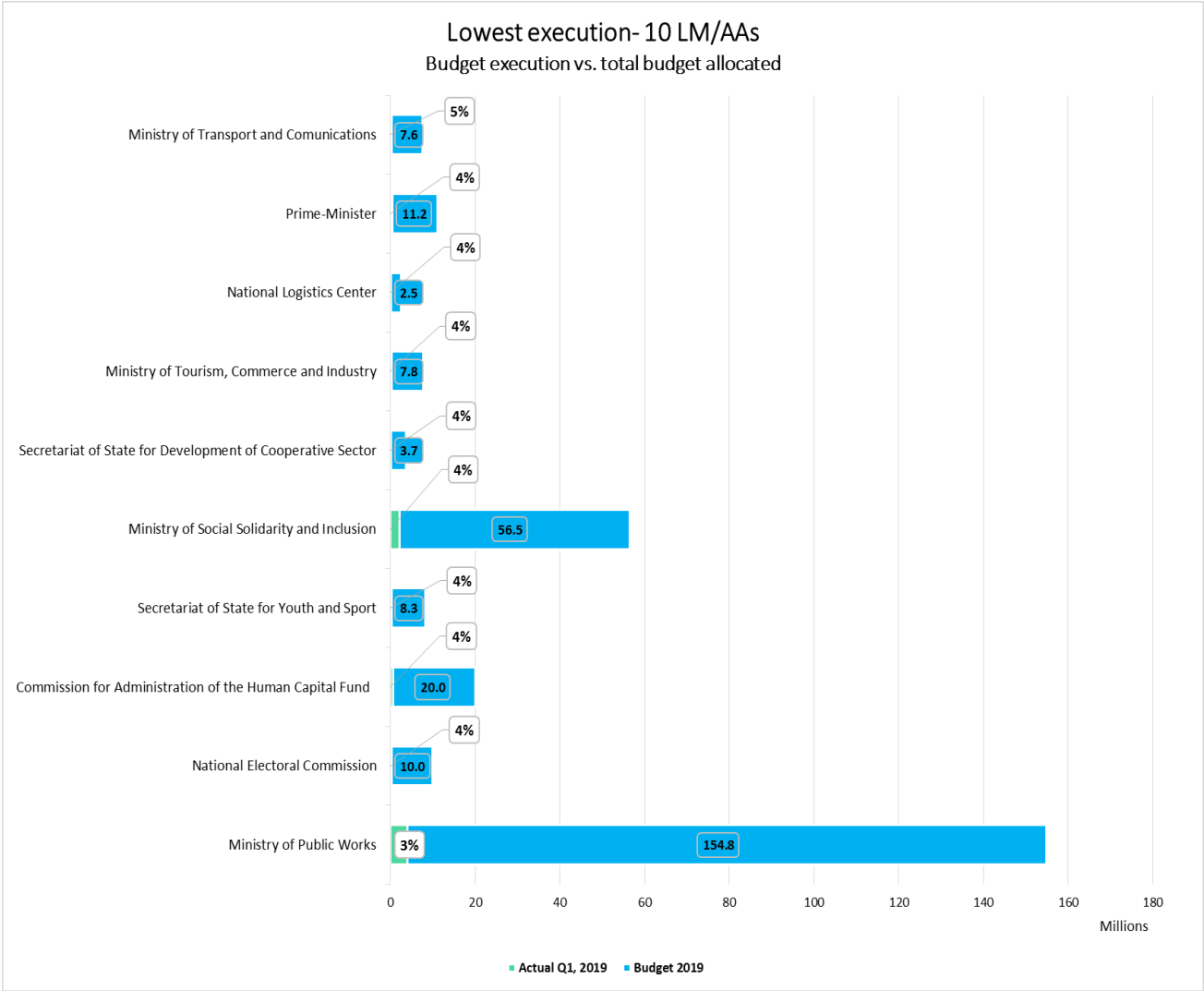
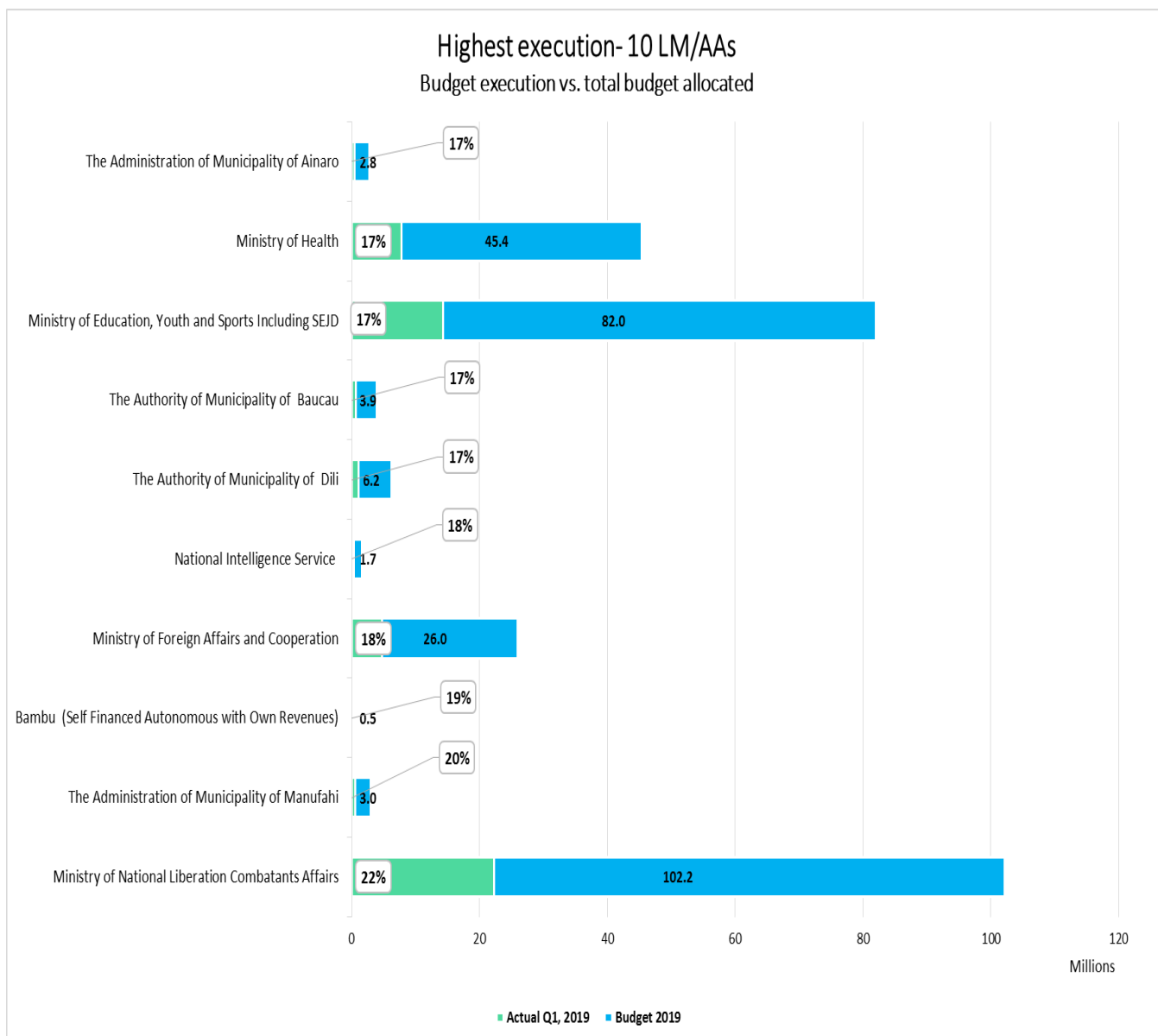


Figure 8: Q1, 2019 execution for highest execution across LM/AAs



2.3 Virements

According to the Public Financial Management Law, no. 13/2009 article, all line ministries and autonomous agencies can make an adjustment within or and between appropriation categories of a division in a ministry. The limit of the adjustment is 20% of the total budget in the category level.

The law prohibits LM and AAs to make transfers or virements out of Salary and Wages and Capital Development categories to other recurrent categories. However, adjustments can be made within SW and CD categories themselves. To execute the PFM law, all LM and AA's should submit their virements / transfers proposal to the Ministry of Finance. UPMA reviews the implication of the adjustment on their programmes and activities.

The table below shows ministries that made the maximum quantum of virements between appropriation categories in Q1, 2019.

Table 1: Top 5 virements making LM/AAs in Q1, 2019

Name of Ministry	Appropriation Category	Total Virements Amount (\$)
Ministry of Finance	Salary & Wages	61,887
	Goods & Services	-758,192
	Minor Capital	696,305
Ministry of Health	Goods & Services	60,000
	Transfers	-60,000
Ministry of Defense	Goods & Services	-34,998
	Minor Capital	34,998
National Electoral Commission	Goods & Services	-558,850
	Minor Capital	558,850
National Parliament	Salary & Wages	10,000
	Goods & Services	-10,000

The virements in Q1, 2019 are higher than other years due to three fundamental reasons:

- Limited time for the 2019 budget preparation.
- Budget allocation in the State Budget 2019 needed to be revised according to the needs of programs and activities.
- Recommendations of the Court of Accounts on increasing checks at the item level has increased the time taken to process them in the internal budget software system.

For the LM/AAs in the table above, the reasons for high virements is as follows:

- **Ministry of Finance:** Minor capital received virements to support server (hardware) and equipment acquisition which was due to have been finished in 2018 but was not achieved. SW received a virements to support subsidy, living allowance and housing needs
- **Ministry of Health:** Good and services received virements to ensure the payment of contractors and security services
- **The Ministry of Defence:** MC received funds for equipment procurement, especially related to electronics and media that shall be used by the National Institute for Defense (IDN)
- **National Electoral Commission:** MC received virements to purchase equipment that was deemed necessary for the Commission in State Budget 2019
- **National Parliament:** GS received a virements due to the retendering the work for catering

2.4 Ministry in spotlight

The Ministry of Education including SEJD (MEJD) is an important line ministry which focuses on pre-school, basic, secondary, recurrent education in Timor-Leste. Before the formation of the Ministry of Higher Education in 2018, that focus area was also under its purview. Its vision stated in its National Education Strategic Plan is as follows:

“In 2030 the people of Timor-Leste will be educated, knowledgeable and qualified to live long and productive lives, respectful of peace, family and positive traditional values. All individuals will have the same opportunities for access to quality education that will allow them to participate in the economic, social and political development process, ensuring social equity and national unity.”

The Ministry of Education has structured its activities around 2 corporate programs (Good Governance and Institutional Management, and Salary and Wages), 1 cross cutting program (Gender Policy implementation) and the following 5 technical programs:

- Pre-school education
- Basic Education
- Secondary Education
- Recurrent Teaching
- Cross-cutting activities

Table 2: Ministry of Education's (MEJD) budget execution at the program level - Q1 2019

Program/Subprogram	Original Budget	Execution %
Good Governance and Institutional Management	4,811,768	5.8%
Wages and Salaries	60,587,700	22.6%
Implementation of Gender Policy	500	0.0%
Pre-school education	1,396,208	0.3%
Basic Education	4,729,074	9.0%
Secondary Education	3,551,922	2.8%
Recurrent Teaching	238,500	0.0%
Cross-cutting activities	6,657,571	6.5%

Source: *Dalan ba Futuru* and Ministry of Finance, May 2019

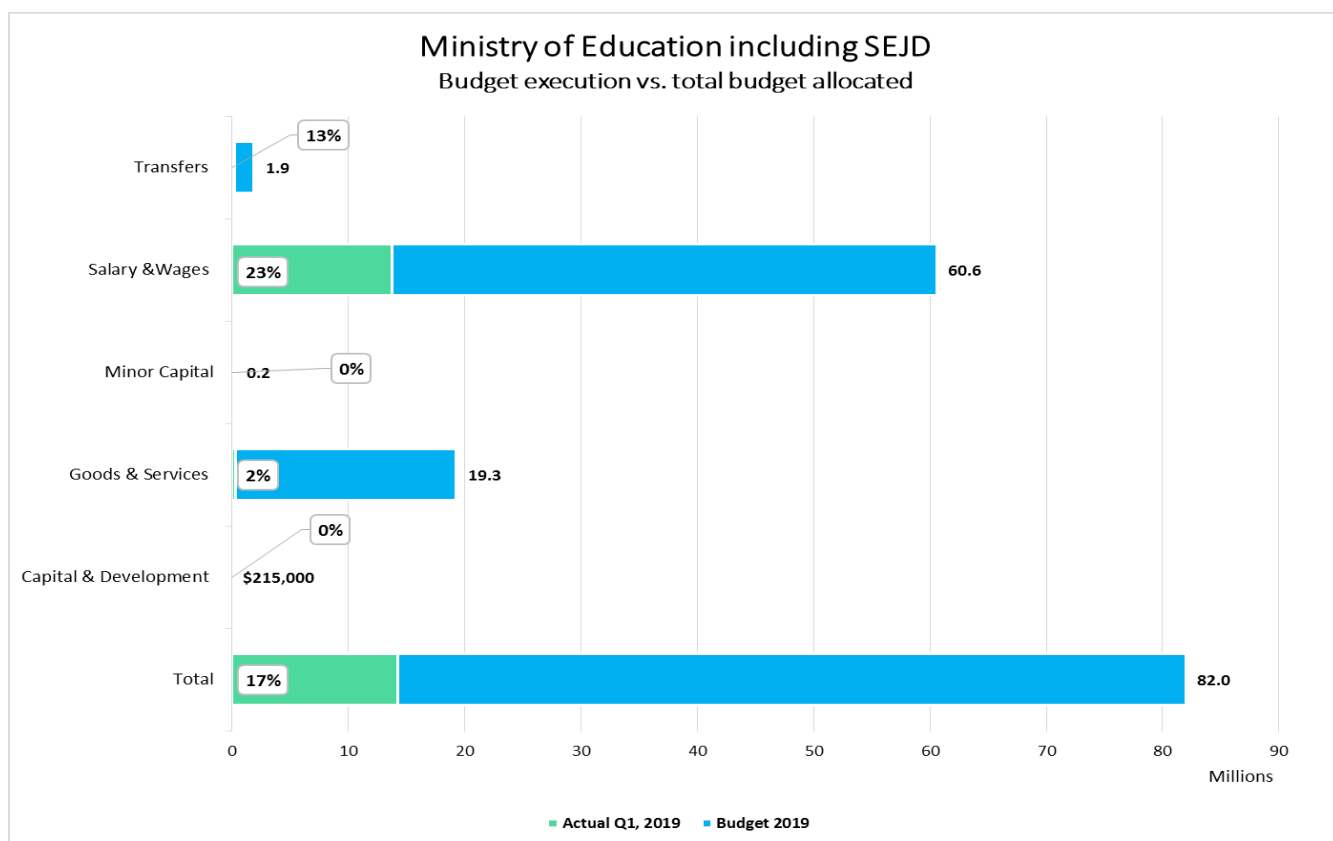
The 2019 annual budget was promulgated in February 2019. As a result, Government’s spending was under a duodecimal regime in January and February. Under strict cash-flow control, the Ministry focused on its core functions and kept spending at a minimum. Due to the lag between initiation of a procurement processes and the subsequent payments, overall spending during the quarter remained particularly low.

However, the first quarter also saw some re-allocation of funds using the path of virements and transfers. Goods and Services category saw transfers between items under the same category in Q1. For example, the items: Professional services, District Imprest Advance and Operational material and Supplies and Other miscellaneous services received a transfer from Overseas Travel and Training and Workshops (\$122,666) in Q1.

MEJD reported the following for its appropriation category execution:

- It committed a portion of the MC budget for the purchase of a projector
- It committed to pay debt for the construction of a wall in EBC Maumeta Liquica
- Transfers budget was used to fund Meranda Escolar (school feeding programme) and CAFÉ schools

Figure 9: Q1, 2019 execution by appropriation category for Ministry of Education (MEJD)



Commitment control is exercised at the sub-program level. Budget heads (here the MoF) have the authority to take the necessary measures to ensure that they will meet their annual targets and therefore to approve budget transfers between activities contributing to a same program.

Table 3: Ministry of Education's (MEJD) budget execution at sub-program level - Q1 2019

Program/Subprogram	Original Budget	Expenditure	Execution %
Program 510: Good Governance and Institutional Management	4,811,768	280,400	5.8%
SAL Program: Wages and Salaries	60,587,700	13,722,908	22.6%
Program 412: Implementation of Gender Policy	500		0.0%
Program 520: Pre-school education	1,396,208	3,518	0.3%
Program 521: Basic Education	4,729,074	426,556	9.0%
Program 522: Secondary Education	3,551,922	99,875	2.8%
Program 523: Recurrent Teaching	238,500		0.0%
Program 525: Cross-cutting activities	6,657,571	429,700	6.5%

Source: *Dalan ba Futuru* and Ministry of Finance, May 2019

Under the “Basic Education” and the “Secondary Education” Program, during Q1, activities focused on the transfer of school subsidies as part of the sub-programs on ‘management and accreditation system’. The training and Learning Centers (CAFE) provided trainings to 103 teachers in support of 6,326 students. 88 Portuguese teachers and 103 Timorese professors were integrated in the education system, while contract teachers were being trained to upgrade their academic qualifications and earn a bachelor's degree.

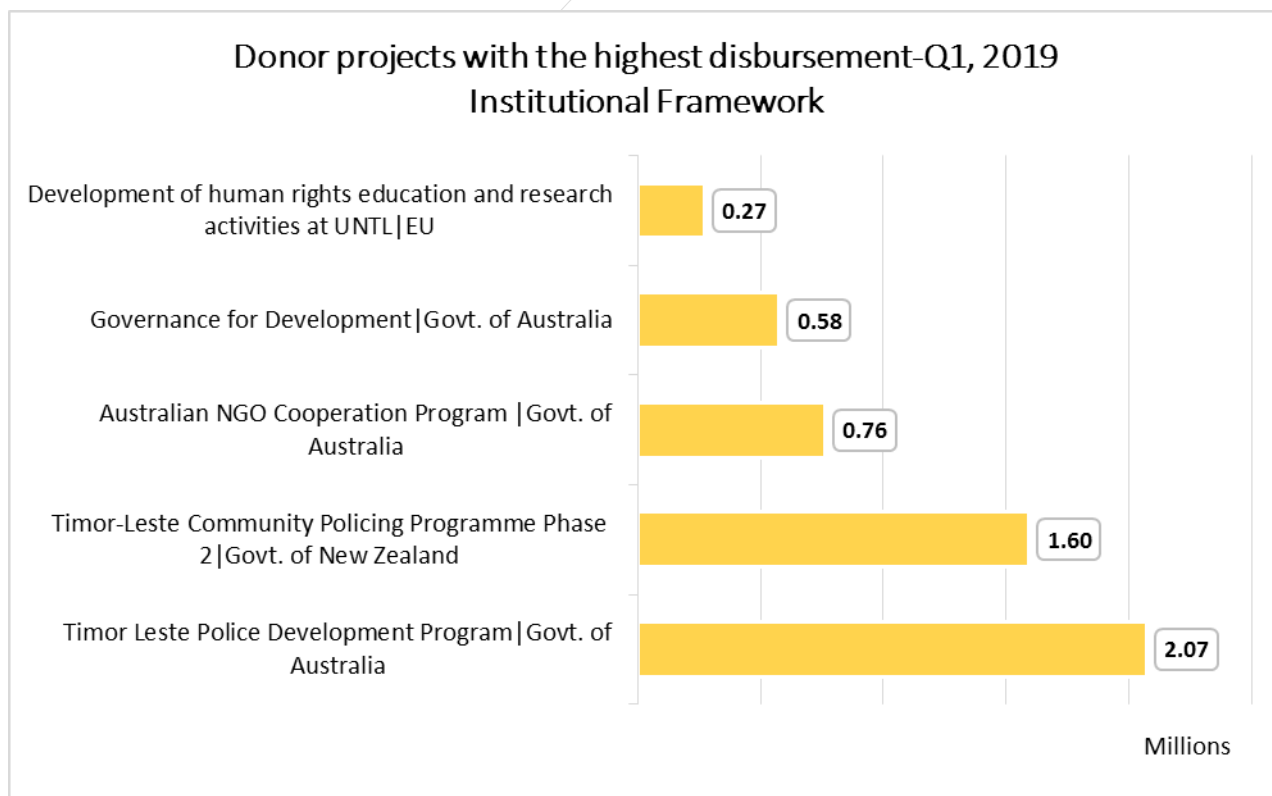
1.1 Development Partner Disbursements

Since 2011, development partners (DP) have spent approximately \$ 562.2 million across SDP sectors in Timor-Leste. The following graphs present the projects with the highest actual disbursement in Q1, 2019. All data is provided by DPs and is extracted from the Aid Transparency Portal.

Often times, actual disbursement is higher than planned disbursement in Timor-Leste as DP plans change over the course of the year. Hence, only actual disbursement has been shown in the graphs. The graphs map project and DP disbursements to a SDP sector. We cannot draw conclusions on the nature of the receiving agency. It may be the government or a non-governmental implementing agency. In addition, it is important to note that the figures below do not distinguish between financing and in-kind support.

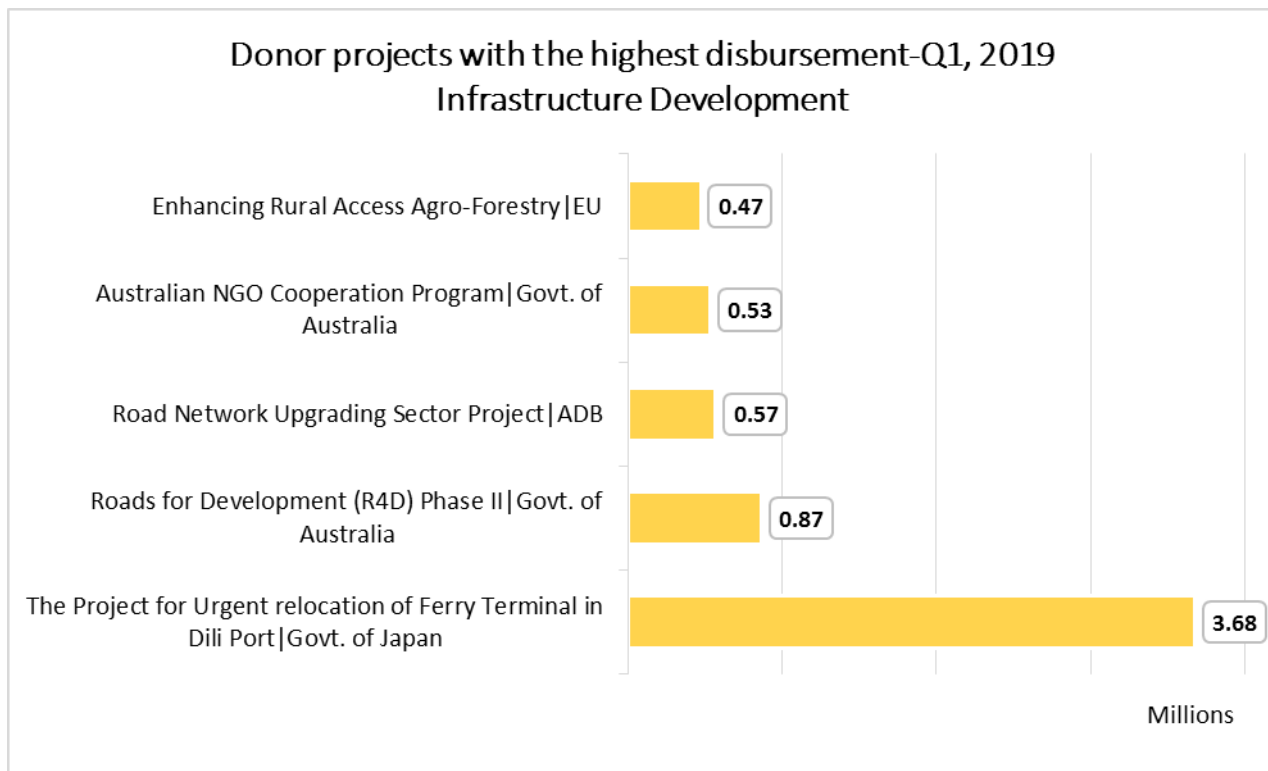
Since the same project may contribute to multiple SDP sectors, it may repeat across the graphs if it has made high disbursements across them. The data only includes grant and technical assistance projects. No loans or government co-financed projects are included.

Figure 10: Q1, 2019 disbursement for donor projects, SDP Sector- Institutional Framework



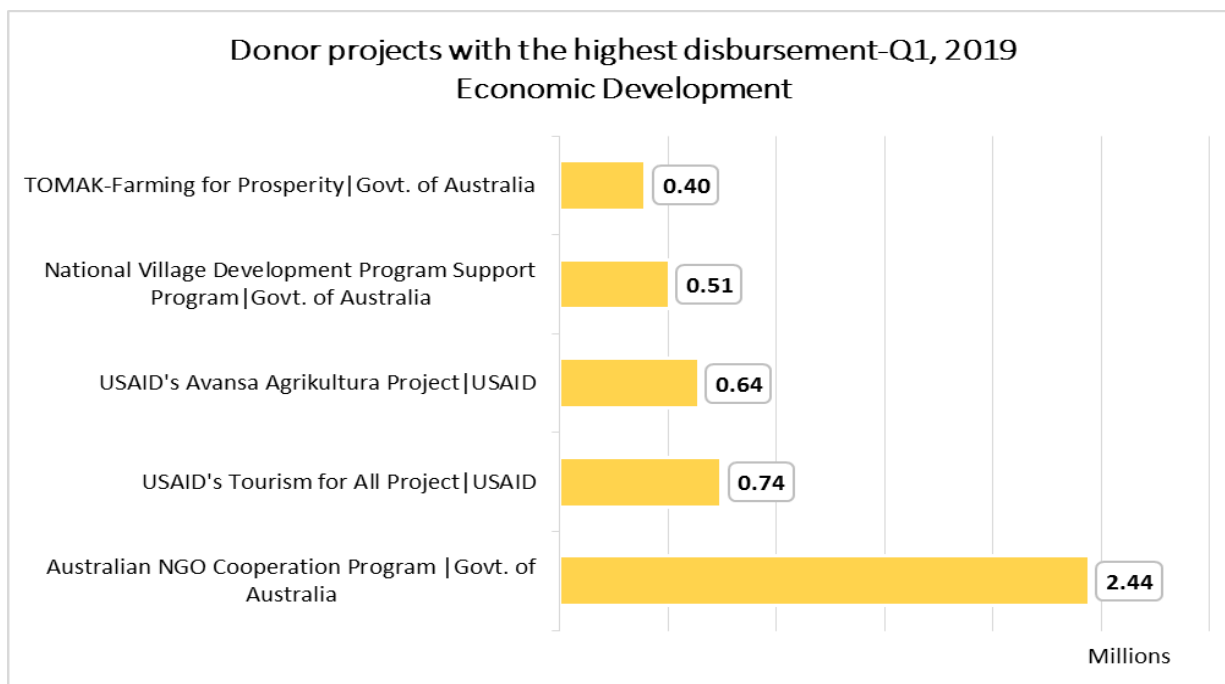
Government of Australia is the largest donor in this sector. It disbursed \$3.4 million in Q1 for institutional development with \$2.07 million disbursed to a police development programme alone. At the same time, Government of New Zealand also disbursed \$1.60 million to a community policing initiative.

Figure 11: Q1, 2019 disbursement for donor projects, SDP Sector- Infrastructure Development



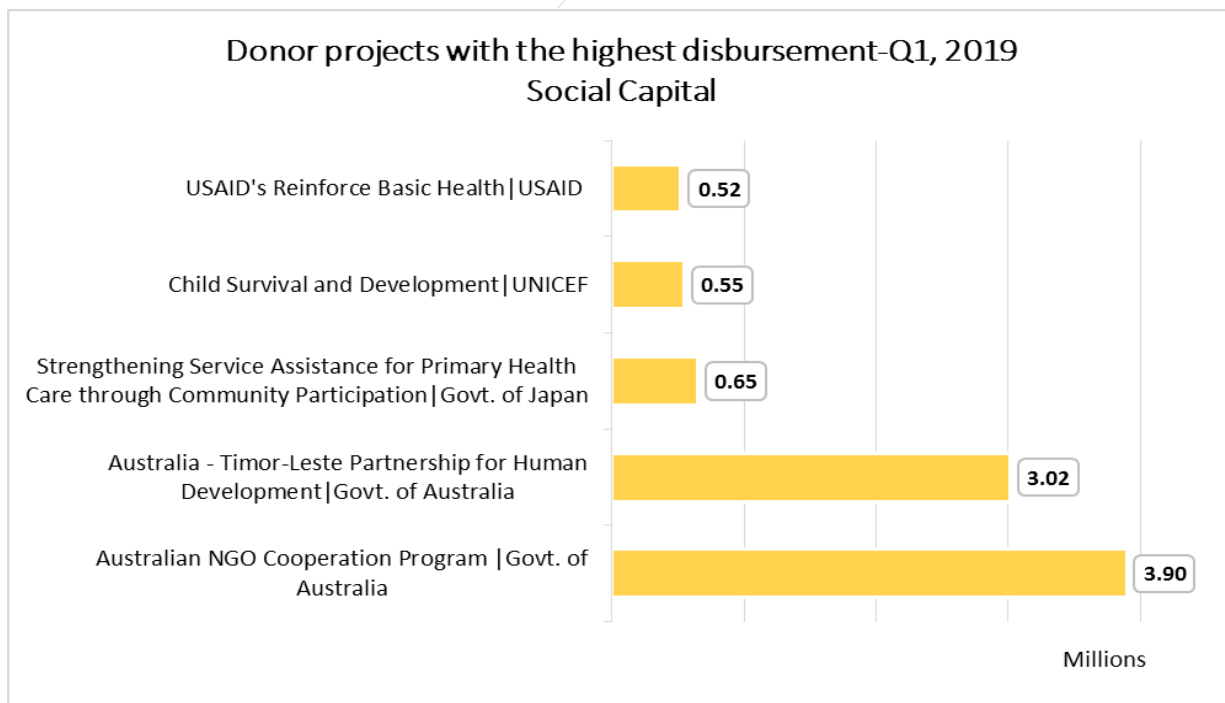
Roads and ports received a boost in Q1, 2019 with \$5 million being disbursed cumulatively for their development. Improvements to agro-forestry access in rural areas received nearly \$0.5 million from the EU.

Figure 12: Q1, 2019 disbursement for donor projects, SDP Sector- Economic Development



Government of Australia focused on rural development through its farming and village development support programmes, upto \$1 million in total. USAID's two programmes in agriculture and tourism disbursed nearly \$1.4 million in Q1.

Figure 13: Q1, 2019 disbursement for donor projects, SDP Sector- Social Capital



Basic and primary health received over \$1 million in funding from USAID and Government of Japan. UNICEF focusses on child development in Timor-Leste, and disbursed \$0.5 million in Q1. Two Government of Australia programmes disbursed nearly \$7 million in Q1 alone.

2.5 Direct Budget Support

Timor-Leste has been receiving direct budget support (DBS) from the European Union since 2014. The latest agreement was signed in 2016 under the 11th European Development Fund. The maximum contribution of the budget support component is \$30 million for five years (2016-2020), with the last disbursement in 2021.

In this context, the funds are directly given to the country's government without prior earmarking. However, a variable tranche depends on specific KPIs agreed upon by the Ministry of Finance and the EU. While the funds are not separate or additional to the Ministry's core business, they must support clearly stated priorities and the Ministry's own planning framework.

The maximum amount Timor-Leste was due to receive in 2018 was \$ 3.3 million. It finally received \$3.2 million from the EU in 2018, out of which \$ 841,504 has been rolled over to 2019.

In 2019, Q1 the DBS fund has executed \$ 454,754. In 2019, it also expects to receive \$3.9 million for Ministry of Finance, and another \$11 million through a second sectoral DBS program with the Ministry of Health.

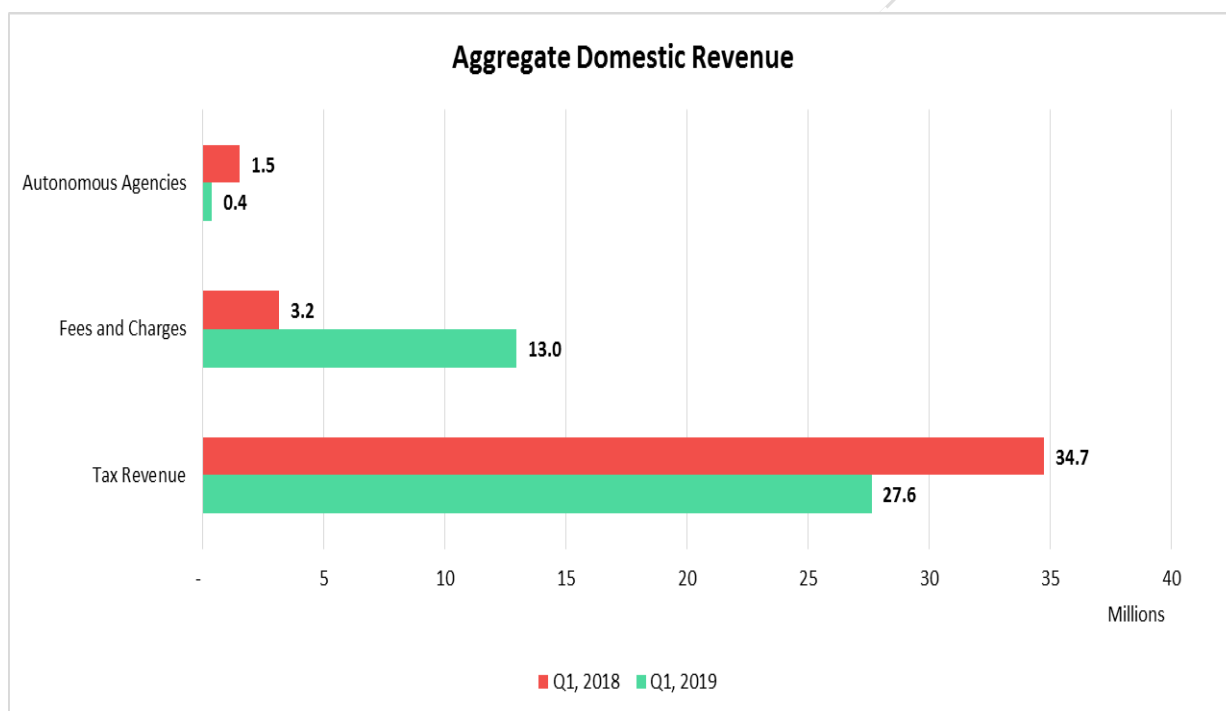
3 Revenue Trends in Quarter 1

3.1.1 Revenue Trends

Non-oil revenue in 2019 Q1 reached \$41 million, which was 3.9% higher than the collection for the same period in 2018. This positive performance seems to be driven by higher Fees and Charges' receipts, as collection in both Taxes and Autonomy agencies for 2019 Q1 underperformed that of the previous year. Additionally, low Fees and Charges for 2018 Q1 might be due to failure to report revenue by line ministries to the Treasury, especially at the level of electricity fees, rather than actual zero collection.

In 2019 Q1, Tax Revenue continued to make up most of total domestic revenue (67.4%), followed by Fees and Charges (31.7%) and Autonomous Agencies (1%).

Figure 14: Comparison of Q1, 2019 and Q1, 2018, Aggregate Domestic Revenue



Tax revenue in 2019 Q1 was 20.5% lower than the previous year, reaching \$27.6 million. However, analysing the individual tax components shows that the stronger overall tax performance of 2018 Q1 was driven by Withholding Tax collection, whereas for other tax categories levels are significantly closer to those of 2019 Q1. High collection at the level of Withholding Tax might reflect settlement of pending payments of construction projects.

Figure 15: Comparison of Q1, 2019 and Q1, 2018, Merchandise Taxes

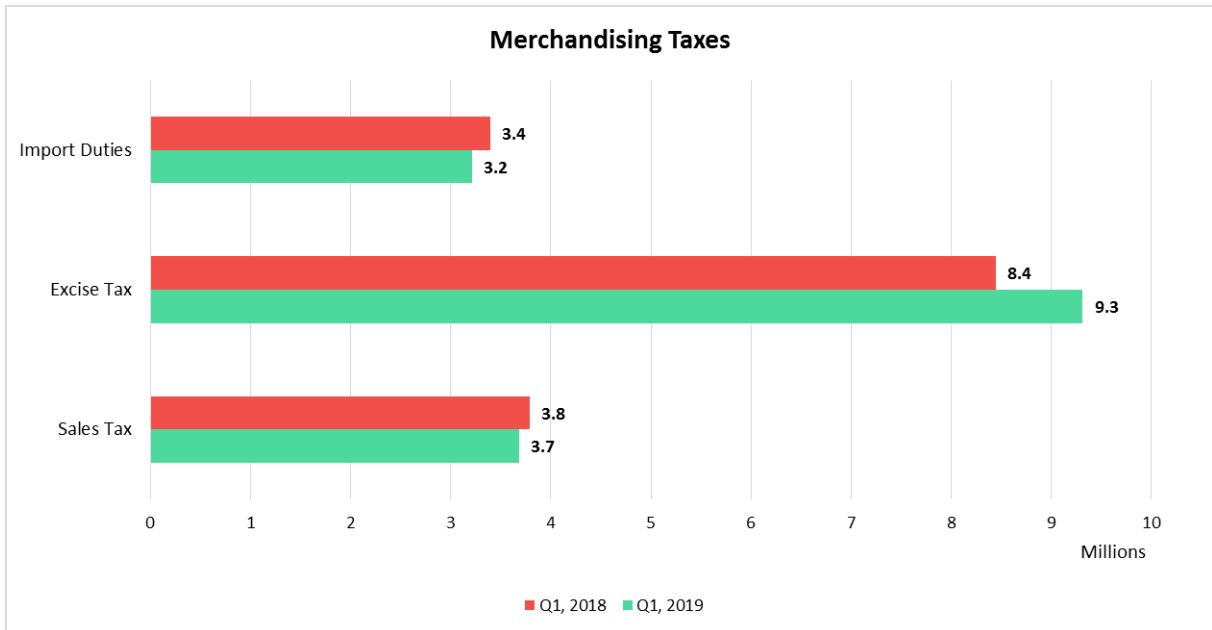
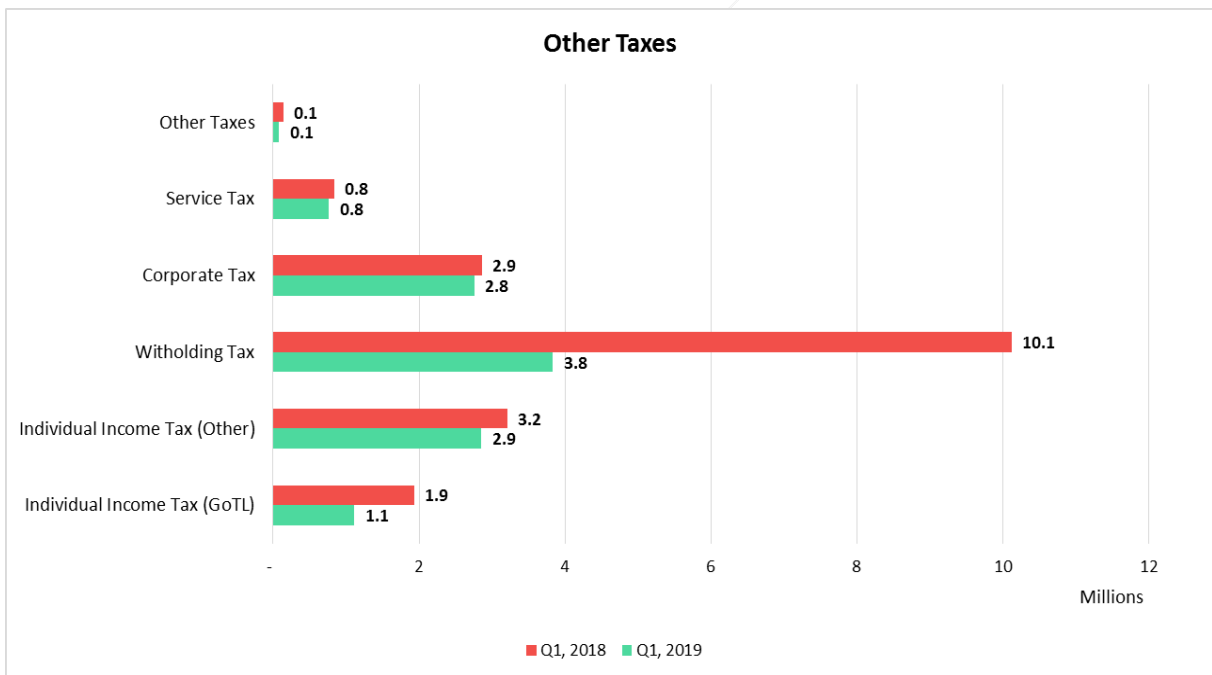
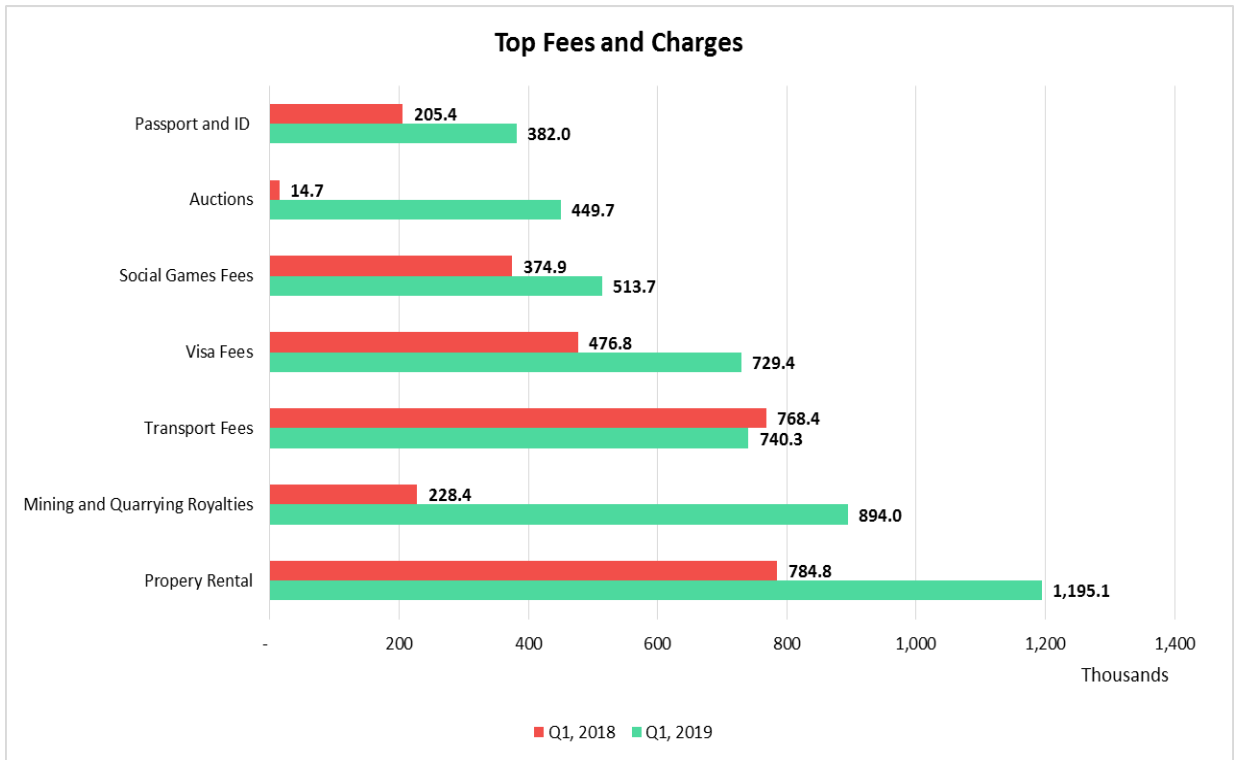


Figure 16: Comparison of Q1, 2019 and Q1, 2018, Other Taxes



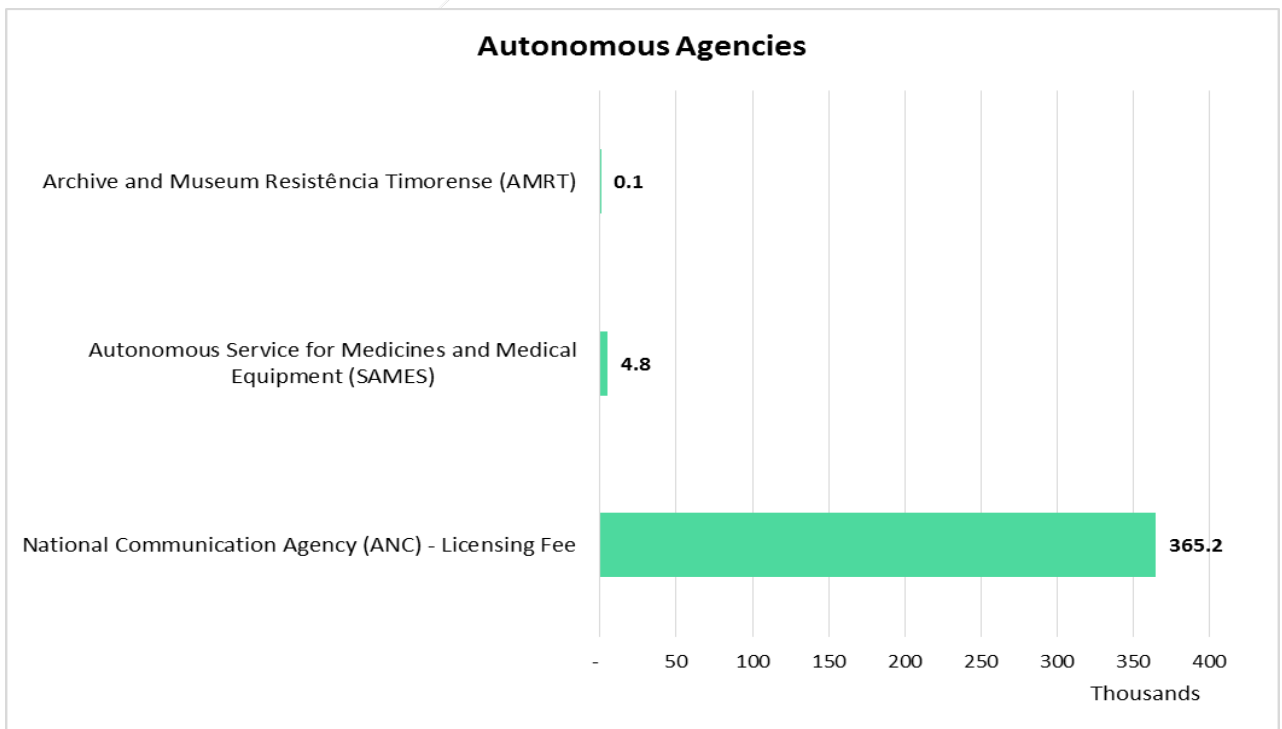
With respect to Fees and Charges, electricity fees continued to represent, by far, the largest component, covering 58% of the total. As previously mentioned, the data showed no collection for 2018 Q1 of electricity fees, but this might stem from failure to report rather than lack of collection. Looking at other significant fees, such as transport, immigration, auctions, social games, mining and quarrying, on average collection appeared to be higher in 2019 Q1 than 2018 Q1.

Figure 17: Comparison of Q1, 2019 and Q1, 2018, Top Fees and Charges



Finally, revenue from autonomous agencies, at \$389,310 underperformed last year’s collection – about \$1.5 million. However, it is likely that underreporting, or lack of, from autonomous agencies underpinned this 2019 Q1’s low collection. The largest contributor to this year’s receipts is the National Communication Agency (ANC) with internet domain and licensing fees.

Figure 18: Comparison of Q1, 2019 and Q1, 2018, Autonomous Agencies’ Revenue



4 Other matters of interest

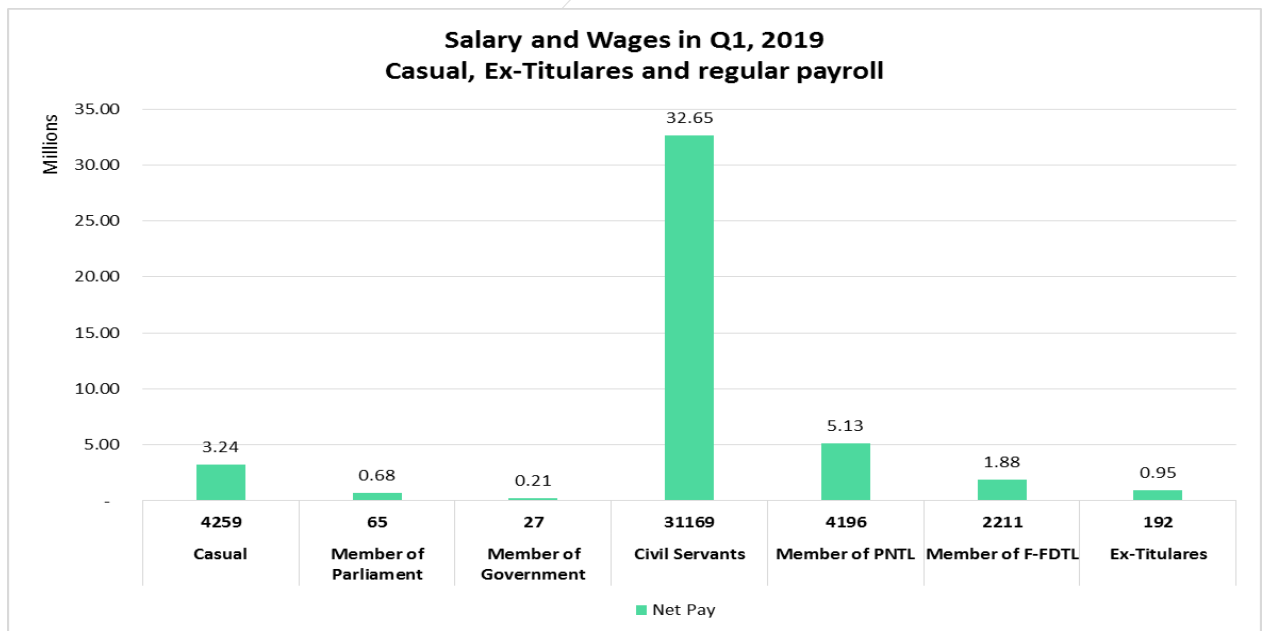
4.1 Procurement

Timor-Leste has instituted a 10% limit on sole source procurement³. All line ministries and agencies must focus on competitive procurement which reduces corruption and encourages competition between vendors. As of Q1, all LM/agencies are under the 10% limit. SAMES, which is an exception to the rule, has 19.7% sole source contracts.⁴

4.2 Staff costs

The following graph presents expenditure on salary and wages through Payroll in Treasury for casual⁵ employees, ex-Titulares⁶ and regular payroll (Members of Parliament, Government, PNTL, FDTL and civil servants). The average number of employees (for Q1) for each subgroup is presented on the horizontal axis. \$3.24 million was spent on casual employees, \$0.95 million on ex-Titulares and \$40.5 million on regular payroll.

Figure 19: Q1, 2019 Salary and wages



³ Legal Regime for Procurement, No 10/2005 amended by 38/2011

⁴ Limit 10% direct award applies to all projects provided they meet the requirements set forth in Article 92 of the Procurement Law, except for supplies under the All-Government Appropriations, those related to national security issues, medicines, medical supplies and medical-hospital equipment, and those of Municipal Integrated Development Planning. This includes SAMES, RAEQA-ZEESM, CAC and PDID.

⁵ A Casual Employee is an employee who is recruited for short term period or defined period of time, for instance, 3 months, 6 months and 1 year, which is also normally called "Contrato Termo Certo". The salary of the casual employee is paid through Payroll from Professionals services item (Goods and Services Category). The advisors salaries paying from same category but process through CPV and not through Payroll.

⁶ Ex-Titular's are Former members of the Government and Parliament (The formers of Political Positions) and they are pension paid from Personal Benefits (Public Transfer Category)

4.3 Loans

The following graph shows the ongoing and disbursed loan projects in Timor-Leste as of March, 2019. The loan disbursement must be utilised six months before the closing date of the loan. As of date, three loans have been completed. Loans 2857 and 2858 for the construction of road between Tibar-Liquica-Tibar-Gleno have completed 100% disbursement. Loan IDA 5303 for the construction of Aileu-Ainaro road has also been disbursed 100%. Loan 3181 for the construction of Tasitolu-Tibar 4-lane Road due to close in June 2018 still needs to disburse 46% of the principal amount. Loans TLSP1, 3020, 3021 are due to close in June 2020 and are expected to disburse 73%, 41% and 28% from now till the closing date.

Figure 20: Loan execution until Q1, 2019

