

IX CONSTITUTIONAL GOVERNMENT

Law no. /2023

From _____

General State Budget Bill for 2024

Pursuant to Article 97(1)(c) and Article 115(2)(a) of the Constitution of the Democratic Republic of Timor-Leste, the Government proposes to the National Parliament the Draft Law on the General State Budget for 2024.

This Draft Law on the General State Budget for 2024 presents all the income and expenditure of the bodies and services of the Public Administrative Sector for the period from January 1 to December 31, 2024, and is made up of the Central Administration Budget, the Social Security Budget and the Budget of the Special Administrative Region of Oe-Cusse Ambeno.

The 2024 State Budget Bill is the first to be presented by the IX Constitutional Government, which took office on July 1, 2023, and puts into practice the vision expressed in the Government Program and the government priorities defined for 2024, under the slogan “*Building a bridge to tomorrow: Investing in the Productive Sector and Social Capital*”.

The Proposal is formulated on the basis of the Strategic Objectives of the IX Constitutional Government, aimed at: 1) Reaffirming the Rule of Democratic Law; 2) Investing in the Development of Social Capital; 3) Pursuing the Development of Essential Infrastructures; 4) Promoting the Development of the Economy; and 5) Betting on Government Consolidation, Good Governance and Combating Corruption.

In order to achieve these strategic goals, the government has identified three crucial areas where substantial investments will be made in the field of productive infrastructure.

Firstly, the electricity sector, with an allocation of \$165.6 million, reflecting the strategic importance of guaranteeing a reliable and accessible energy supply for the population and businesses. Secondly, the infrastructure construction sector, with an allocation of \$153.5 million, underlining the importance of infrastructure development in promoting economic growth. And thirdly, the Oil and Natural Gas sector with an investment of \$104.2 million, emphasizing the government’s dedication to harnessing and optimizing the country’s natural resources to promote sustainable economic development.

In addition, in this, its first budget, the 9th government is starting to implement a set of priorities identified in its inauguration speech:

1. Review the Strategic Development Plan 2011-2030 to align it with the country’s current needs and priorities, in consultation with Civil Society, and taking into account national and global developments, emphasizing Timor-Leste’s competitive advantages in strategic sectors, for effective progress;
2. Start the South Coast Development, with the establishment of a supply base and a refinery to connect to the Greater Sunrise pipeline, with the aim of creating a national oil industry and offering quality jobs to the Timorese;
3. Finalize the definition of the land and sea borders with Indonesia to guarantee national sovereignty and unleash the economic potential of the border areas;
4. Complete the Electrification Program, achieving the goal of providing electricity to the 20% of the population that currently does not have access, and thus electrifying the entire country;

5. Continuing with the installation of fiber optic cable to guarantee high-quality and fast internet access for all citizens throughout the country;
6. Reforming the justice sector with the creation of the Supreme Court of Justice and comprehensive training for judges and prosecutors;
7. Review State Support for the Elderly and Disabled, increasing the social pension to ensure a decent income for all those who really need it;
8. Deepen the Decentralization Process, starting the installation of local governments by creating the necessary infrastructure and technical conditions;
9. Implementing one-stop shops, opening these facilities in all municipalities to facilitate access to public administration services throughout the country;
10. Establish a Coordination Committee of Universities and Higher Education Institutes, to develop a collective strategy to strengthen state support and improve the academic quality of these institutions;
11. Support Timorese arts and culture by establishing an Timor-Leste Arts and Culture Association to train talented young people in various artistic and cultural fields and promote Timorese identity on international platforms.

Finally, the Draft State Budget for 2024 focuses on economic growth as the central and fundamental driver of national development.

This economic revitalization will cover various sectors, such as agriculture, fisheries, livestock, tourism and the promotion of small and medium-sized industries. The overall aim is to systematically reduce our dependence on imported goods by replacing them with products that can be manufactured domestically. Through these strategic measures, the government aims to increase the prosperity and well-being of the nation, ensuring that progress is shared by all regions, benefiting all members of society.

Thus, in the Proposed General State Budget for 2024, the revenues of the Public Administrative Sector amount to \$2,257,911,150, while the expenses of the Public Administrative Sector amount to \$2,237,618,655.

The Central Administration sub-sector's income amounts to \$1,830,000,000 and expenditure to \$1,830,000,000.

The Social Security sub-sector's income amounts to \$347,618,655 and expenditure to \$347,618,655.

The income of the Oe-Cusse Ambeno Special Administrative Region sub-sector amounts to \$80,292,495 and expenditure to \$60,000,000.

To this end, the Draft State Budget for 2024 proposes a transfer from the Petroleum Fund of \$1,377,543,005, with \$522,092,899 corresponding to the Estimated Sustainable Income and \$855,450,106 to a transfer above the Estimated Sustainable Income, necessary to finance the construction of infrastructure essential for long-term growth.

The 2024 State Budget Proposal also proposes a transfer from the State to the Social Security Budget in the amount of \$86,707,655, to finance expenditure on the Non-Contributory and Transitional Schemes and on the Administration of the Social Security System.

In the 2024 budget year, it is proposed to transfer the balance of the Social Security budget from the previous budget year to the Social Security Reserve Fund.

The proposal follows programme budgeting as a means of preparing and organizing the General State Budget, integrating the Budget into the annual and multi-annual planning process, with a view

to increasing the efficiency and effectiveness of public spending in order to achieve better results.

The 2024 State Budget Proposal follows the rules set out in the Framework Law on the State Budget and Public Financial Management, as amended by Law 17/2023 of August 29.

The proposal integrates the new economic classification of expenditure, which contributes to a more transparent and efficient budget, and allows for a detailed organization of income and expenditure by type, following international best practices.

The Proposal is accompanied by the Report, which presents the budgetary policy and analyzes the main variables with an impact on the budget, by the Budgetary Developments, which present the revenue and expenditure of each budget title specified up to the maximum levels of disaggregation, according to the structure by programs and the organic and economic classifications, and by the Information Elements, which present all the relevant additional information necessary to understand the General State Budget Proposal and the financial situation of the Public Administrative Sector.

This proposal includes a set of tax exemptions and special tax rates in 2024 in relation to excise duty, which remain unchanged from the tax rates established by Law 17/2023 of August 29.

It also takes the opportunity to make amendments to Law no. 2/2022, of February 10, Framework for the General State Budget and Public Financial Management, amended by Law no. 17/2023, of August 29,

and Law no. 9/2011, of August 17, Organic Chart of the Chamber of Accounts of the High Administrative, Tax and Audit Court, amended by Law no. 3/2013, of August 7, by Law no. 1/2017, of January 18, and Law no. 2/2022, of February 10, Framework for the General State Budget and Public Financial Management, amended by Law no. 17/2023, of August 29.° 3/2013, of August 7, by Law n.° 1/2017, of January 18, and by Law n.° 2/2022, of February 10, in order to adjust and clarify the deadlines for the presentation of the certification and opinion on the General State Account by the Chamber of Accounts, as well as the deadline for the National Parliament's consideration of the General State Account. The aim of these new deadlines is to ensure more efficient control of public spending,

budgetary transparency and greater use of the resulting information in the preparation of subsequent General State Budgets.

It is proposed to authorize the government to contract up to 500 million US dollars in new public debt.

On the other hand, it is also authorized to contract loans to finance expenses other than those on strategic infrastructure, namely expenses in the areas of exploration, refining and transport of oil and gas and associated investments, education, health, training, agriculture, transport, tourism and renewable energies. It is also proposed to authorize the government to issue guarantees of up to 80 million US dollars.

IX CONSTITUTIONAL GOVERNMENT

Law no. /2023, of ___of

GENERAL STATE BUDGET FOR 2024

Under the terms of Article 145 of the Constitution of the Republic, the General State Budget for 2024 presents the income and expenditure of the services and entities of the Public Administrative Sector for the 2024 budget year.

The Annex to this law presents the budget tables for the revenue and expenditure of the Public Administrative Sector.

Administrative Public Sector revenues amount to \$2,257,911,150, while Administrative Public Sector expenses amount to \$2,237,618,655.

The Central Administration sub-sector's income amounts to \$1,830,000,000 and expenditure to \$1,830,000,000.

The Social Security sub-sector's income amounts to \$347,618,655 and expenditure to \$347,618,655.

The revenues of the Oe-Cusse Ambeno Special Administrative Region sub-sector amount to \$80,292,495 and the expenses amount to \$60,000,000.

This law also makes the fourth amendment to Law no. 9/2011, of August 17, Organic Law of the Chamber of Auditors of the High Administrative, Tax and Audit Court, amended by Law no. 3/2013, of August 7, by Law no. 1/2017, of January 18, and by Law no. 2/2022, of February 10, and the second amendment to Law no. 2/2022, of February 10, Framework for the State Budget and Public Financial Management, amended by Law no. 17/2022, of February 10, and the second amendment to Law no. 2/2022, of February 10, Framework of the General State Budget and Public Financial Management, as amended by Law no. 17/2023, to clarify the deadline for submitting the opinion and certification, and for voting on the General State Account.

Pursuant to Article 97(1)(c) and Article 145(1) of the Constitution of the Republic, the Government submits the following bill to the National Parliament:

**CHAPTER I
INITIAL PROVISIONS**

**Article 1
Object and scope**

The General State Budget presents the budget forecasts for the services and entities of the Public Administrative Sector, and is made up of the Central Administration Budget, the Social Security Budget and the Budget of the Special Administrative Region of Oe-Cusse Ambeno.

**CHAPTER II
GENERAL STATE BUDGET**

**Article 2
Approval of the budget tables**

The General State Budget for 2024, set out in the following tables, is hereby approved:

- a) Table I of the Annex to this law, which forms an integral part of it, shows the revenue of the Public Administrative Sector, by sub-sectors;
- b) Table II of the Annex to this law, which forms an integral part of it, with the expenditure of the Public Administrative Sector, by sub-sectors;
- c) Table III of the Annex to this law, which forms an integral part of it, with the expenditure of the Public Administrative Sector, by functional classification;
- d) Table IV of the Annex to this law, which forms an integral part of it, shows the revenue of the Central

Administration subsector, by economic classification;

- e) Table V of the Annex to this law, which forms an integral part of it, shows the expenditure of the Central Administration subsector, by organic and economic classification and structured by programs;
- f) Table VI of the Annex to this law, which forms an integral part of it, with the expenditure of the Central Administration subsector, by economic classification;
- g) Table VII of the Annex to this law, which forms an integral part of it, shows the revenue of the Social Security subsector, by economic classification, total and by regime and administration;
- h) Table VIII of the Annex to this law, which forms an integral part of it, shows the expenditure of the Social Security subsector, by organic and economic classification and structured by programs;
- i) Table IX of the Annex to this law, which forms an integral part of it, shows the expenditure of the Social Security subsector, by economic classification, total and by regime and administration;
- j) Table X of the Annex to this law, which forms an integral part of it, with the revenue of the sub-sector of the Special Administrative Region of Oe-Cusse Ambeno, by economic classification;
- k) Table XI of the Annex to this law, which forms an integral part of it, with the expenditure of the sub-sector of the Special Administrative Region of Oe-Cusse Ambeno, by organic and economic classification and structured by programs;
- l) Table XII of the Annex to this law, which forms an integral part of it, with the expenditure of the sub-sector of the Special Administrative Region of Oe-Cusse Ambeno, by economic classification.

Article 3

Taxes, fees and contributions

- 1. During 2024, the Government and Central Administration services and entities are authorized to collect the taxes and fees set out in the legislation in force.
- 2. During the year 2024, the National Institute of Social Security is authorized to collect the contributions due to Social Security under the legislation in force, as well as to withhold and hand over to the Tax Administration the taxes due on the benefits paid to beneficiaries.
- 3. During the year 2024, the Authority of the Special Administrative Region of Oe-Cusse Ambeno is authorized to collect the taxes and fees contained in the legislation in force.
- 4. They are exempt from paying taxes, fees, customs duties and other charges, as well as withholding tax:
 - a) The acquisition, by the State or other public legal persons, of arms and ammunition for the National Police of Timor-Leste (PNTL), the Criminal Investigation Scientific Police (PCIC) and FALINTIL - Defense Forces of Timor-Leste;
 - b) Payments to be made for expenses related to medical assistance abroad;
 - c) The introduction into national territory of goods that are donated, or used in the production or construction of goods that are donated, to the state by foreign states, by public legal persons of foreign states or by international organizations;
 - d) The income of cooperation agents of foreign states, public legal persons of foreign states or international organizations that carry out their activities under agreements signed with the state.
- 5. During 2024, the applicable excise duty rate:
 - a) For waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, except fruit or vegetable juices, of heading 20.09, tariff heading 2202, is \$3.00 per liter;
 - b) Malt beer with an alcohol content of less than 4.5%, tariff heading 2203.00.10, is US \$2.70 per liter;
 - c) Malt beer with other alcohol content, tariff heading 2203.00.20, is \$4.50 per liter;
 - d) For wine, vermouth and other fermented beverages, tariff headings 2204, 2205 and 2206, it is \$4.50 per liter;

- e) Tobacco, tariff headings 2401, 2402 and 2403, is \$50.00 per kilogram;
 - f) For passenger cars, tariff heading 8703, it is 10% of the value exceeding \$10,000, 20% of the value exceeding \$25,000 and 30% of the value exceeding \$50,000;
 - g) Captive-bolt pistols for slaughtering animals, tariff heading 9303.90.00, is 10% of the value.
6. During 2024, the Social Security contribution rate will be 10%, distributed as follows:
- a) 6 % of the employer's responsibility;
 - b) 4 % of the employee's responsibility.
7. Without prejudice to the provisions of the previous paragraph, employers in the private sector may benefit, under the terms of the law, from reductions and exemptions in the portion of the contribution rate for which they are responsible, for transitional periods, in order to support and encourage adherence to the Contributory Social Security Scheme.

Article 4

Transfers from the Petroleum Fund

1. During 2024, the Government is authorized to make transfers from the Petroleum Fund up to the amount of \$1,377,543,005.
2. The transfers authorized by the preceding paragraph shall be made after complying with the provisions of article 8 of the Petroleum Fund Law, for the amount up to \$522,092,899, corresponding to the Estimated Sustainable Income.
3. The transfers authorized by no. 1 shall be made after compliance with paragraphs a), b), c) and d) of article 9.1 of the same statute, and when the balance of the Treasury account is less than \$200,000 (sic) for the amount above the value referred to in the previous paragraph.
4. The Government shall notify the National Parliament of the transfers from the Petroleum Fund provided for in the preceding paragraph at least ten days in advance.

Article 5

Public Debt

1. During 2024, the government is authorized to contract or issue public debt for a maximum amount of \$500,000,000, with a maximum term of 40 years.
2. During 2024, in addition to building strategic infrastructure, the government is authorized to contract loans in the areas of oil and gas exploration, refining and transportation and associated investments, education, health, training, agriculture, transport, tourism and renewable energies.

Article 6

Guarantees

During 2024, the government is authorized to grant state guarantees up to a maximum amount of \$80,000,000.

Article 7

Transfers between subsectors

A transfer is made from the State to the Social Security Budget in the amount of \$86,707,655, to finance expenditure on the Non-Contributory and Transitional Schemes and the Administration of the Social Security System, entered as expenditure in the Central Administration Budget, in the "Public Transfers" category, under "Current Transfers to the Public Administrative Sector", under "General State Appropriation", "Program 980: Social Inclusion" and as revenue in the Social Security Budget, in the category "Transfers", item "Current transfers from the Public Administrative Sector", and is executed in accordance with the various categories of the economic classification of expenditure of the Social Security Budget, set out in Table IX of the Annex.

**CHAPTER III
SOCIAL SECURITY BUDGET**

**Article 8
Transfer of social security balances**

The balance of the Social Security budget from the previous financial year is transferred to the Social Security Reserve Fund.

**CHAPTER IV
FINAL PROVISIONS**

**Article 9
Transitional period**

The services and entities with extended financial autonomy created up to the present date and which do not have their own title in Table V of Annex I to this law, or which will be created in 2024, are part of the budget of the respective line ministry, until they are fully autonomous in the General State Budget for 2025.

**Article 10
Amendment to Law no. 9/2011, of August 17th**

Articles 28a and 29 of Law no. 9/2011, of August 17, amended by Law no. 3/2013, of August 7, by Law no. 1/2017, of January 18, and by Law no. 2/2022, of February 10, are replaced by the following:

*“Article 28-A
[...]*

1. [...].
2. *The certification of the General State Account must be presented to the National Parliament within six months of receiving the Account from the Government.*

*Article 29
[...]*

1. [...].
2. [...].
3. [...].
4. *The report and opinion on the General State Account must be presented to the National Parliament within six months of receiving the Account from the Government.”*

**Article 11
Amendment to Law no. 2/2022, of February 10th**

Articles 105 and 106 of Law no. 2/2022, of February 10, as amended by Law no. 17/2023, of August 29, are replaced by the following:

*“Article 105
[...]*

1. *The Government shall submit the CGE to the National Parliament for approval and to the Chamber of Accounts of the High Administrative, Tax and Audit Court for certification and opinion, within six months of the end of the budget year.*
2. *The Chamber of Accounts of the High Administrative, Tax and Audit Court shall forward the certification of the CGE and its opinion on the CGE to the National Parliament within six months of receiving it.*

Article 106

[...]

The National Parliament shall examine the CGE, with a view to its possible approval, within eight months of receiving it and shall determine, if necessary, the effectuation of responsibilities in accordance with the law.”

Article 12

Entry into force and effect

This law shall enter into force on the day following its publication and shall take effect on January 1, 2024.

Approved by the Council of Ministers on November 21, 2023.

The Prime Minister,

Kay Rala Xanana-Gusmão

The Minister of Finance

Santina J. R. F. Viegas Cardoso

ANNEX

(referred to in paragraph 2)

Budget tables

Table I - Administrative Public Sector Revenue, by sub-sectors

SUBSECTORS	Value
Central Administration (CA)	
<i>Oil revenues</i>	1,377,543,005
<i>Non-oil revenues</i>	452,456,995
TOTAL CENTRAL ADMINISTRATION	1,830,000,000
Social Security (SS)	
<i>Transfer from Central Administration</i>	86,707,655
<i>INSS own revenue</i>	55,911,000
<i>Own revenue FRSS</i>	205,000,000
TOTAL SOCIAL SECURITY (WITHOUT FRSS)	142,618,655
TOTAL SOCIAL SECURITY (WITH FRSS)	347,618,655
Special Administrative Region of Oe-Cusse Ambeno (RAEOA)	
<i>Transfer from Central Administration -</i>	
<i>Own revenue</i>	80,292,495
TOTAL RAEOA	80,292,495
TOTAL CA + SS (WITH FRSS) + RAEOA	2,257,911,150
TOTAL CA + SS (WITHOUT FRSS) + RAEOA	2,052,911,150
TOTAL CA + SS (WITHOUT FRSS) + CONSOLIDATED RAEOA	1,966,203,495
TOTAL CA + CONSOLIDATED RAEOA (WITHOUT SS)	1,910,292,495

Note: The Total CA + SS + RAEOA CONSOLIDATED shows actual GBS revenue, not including:

- Revenues consisting of transfers from the Central Administration in the Social Security Budget, to avoid double counting, since these revenues are already included in the Central Administration's total;
- Income from FRSS financial assets.

Table II - Administrative Public Sector Expenditure, by sub-sectors

SUBSECTORS	Value
Central Administration (CA)	
<i>Expenditure, except transfers to Social Security and RAEOA</i>	1,743,292,345
<i>Transfer to Social Security</i>	86.707.655
<i>Transfer to RAEOA</i>	-
TOTAL CENTRAL ADMINISTRATION	1,830,000,000
Social Security (SS)	
<i>INSS expenses financed by own revenues</i>	55,911,000
<i>FRSS expenditure financed by own revenue</i>	205,000,000
<i>Expenditure financed by Central Administration transfers</i>	86,707,655
TOTAL SOCIAL SECURITY (WITHOUT FRSS)	142,618,655
TOTAL SOCIAL SECURITY (WITH FRSS)	347,618,655
Special Administrative Region of Oe-Cusse Ambeno (RAEOA)	
<i>Expenditure financed by Own Revenue</i>	60,000,000
<i>Expenditure financed by central government transfers</i>	-
TOTAL RAEOA	60,000,000
TOTAL CA + SS (WITH FRSS) + RAEOA	2,237,618,655
TOTAL CA + SS (WITHOUT FRSS) + RAEOA	2,032,618,655
TOTAL CA + SS (WITHOUT FRSS) + CONSOLIDATED RAEOA	1,945,911,000
TOTAL CA + CONSOLIDATED RAEOA (WITHOUT SS)	1,890,000,000

Note: Total CA + SS + RAEOA CONSOLIDATED shows actual GBS expenditure, not including:

- c) Expenditure consisting of transfers from the Central Administration in the Social Security Budget, to avoid double-counting, since these expenses are already included in the Central Administration total;
- d) Expenditure on financial assets of the FRSS.

Table III - Administrative Public Sector Expenditure, by functional classification

Code	Division Group	Value
601	General public administration services	629,881,161
01	<i>Executive and legislative bodies, financial and fiscal affairs, external affairs</i>	498,276,409
02	<i>External economic aid</i>	-
03	<i>General services</i>	94,081,527
04	<i>Basic research</i>	1,180,748
05	<i>General public research and development services</i>	57,686
06	<i>General public services not specified</i>	36,284,791
07	<i>Public debt operations</i>	-
08	<i>Transfers of a general nature between different levels of public administration</i>	-
602	Defense	34,911,350
01	<i>Military defense</i>	1,629,580
02	<i>Civil defense</i>	11,839,166
03	<i>Military aid abroad</i>	-
04	<i>Defense research and development</i>	-
05	<i>Defense services not specified</i>	21,442,604
603	Security and public order	55,370,627
01	<i>Public security</i>	38,490,243
02	<i>Fire services</i>	5,327,775
03	<i>Courts</i>	2,075,390
04	<i>Arrests</i>	-
05	<i>Research and development in security and public order</i>	-
06	<i>Security and public order services not specified</i>	9,477,219
604	Economic affairs	788,207,170
01	<i>General economic, commercial and labor affairs</i>	125,736,761
02	<i>Agriculture, forestry, fishing and hunting</i>	137,565,567
03	<i>Fuel and energy</i>	240,559,217
04	<i>Mining, manufacturing and construction</i>	98,205,207
05	<i>Transportation</i>	123,908,443
06	<i>Communications</i>	42,221,688
07	<i>Other activities</i>	1,023,325
08	<i>Research and development in economic affairs</i>	4,000
09	<i>Unspecified economic affairs</i>	18,982,962
605	Environmental protection	389,601
01	<i>Waste management</i>	-
02	<i>Wastewater management</i>	-
03	<i>Pollution reduction</i>	-
04	<i>Protection of biological biodiversity and the landscape</i>	-
05	<i>Research and development in environmental protection</i>	-
06	<i>Environmental protection services not elsewhere specified</i>	389,601
606	Housing and collective infrastructures	45,229,41
01	<i>Housing development</i>	7,920,984
02	<i>Collective development</i>	32,449,675

Code	Division Group	Value
03	Water supply	4,858,752
04	Street lighting	-
05	Research and development in housing and collective infrastructures	-
06	Housing services and collective infrastructures not otherwise specified –	
607	Health	66,172,293
01	Medical products, instruments and equipment	60,400
02	Outpatient health services	-
03	Hospital services	-
04	Public health services	41,695,332
05	Health research and development	-
06	Unspecified health services	24,416,561
608	Sports, recreation, culture and religion	9,371,261
01	Recreational and sports services	454,420
02	Cultural services	7,549,745
03	Broadcasting and publishing services	-
04	Religious and other community services	-
05	Research and development in recreational, cultural and religious services	-
06	Unspecified recreational, cultural and religious affairs and services	1,367,096
609	Education	140,939,575
01	Primary and pre-primary education	32,916,988
02	Secondary education	17,472,138
03	Post-secondary non-tertiary education	-
04	Higher education	7,058,655
05	Education not defined by level	-
06	Services related to education	557,299
07	Research and development in education	370,810
08	Unspecified education services	82,563,685
610	Social protection W1A462M	
01	Sickness, incapacity and disability	21,953,223
02	Old age	73,167,320
03	Death and Survival	113,737,680
04	Family and childhood	1,101,500
05	Unemployment	-
06	Housing	-
07	Poverty and unspecified social exclusion	30,861,136
08	Research and development in social protection	-
09	Unspecified social protection services	226,325,347
	TOTAL NON-CONSOLIDATED	2,237,618,655
	TOTAL WITHOUT FRSS	2,032,618,655
	TOTAL WITHOUT FRSS CONSOLIDATED	1,945,911,000

Note: The Consolidated Total eliminates expenditure from the Social Security Budget financed by transfers from the Central Administration, in order to avoid double counting, since this expenditure is already included in the Central Administration total.

Table IV - Central Administration sub-sector revenue by economic classification

Code	Category	Value
	Heading	
401	Taxes and social security contributions	156,788,756
01	Taxes	132,418,433
02	Customs duties on imports	24,370,323
03	Social Security contributions	-
402	Fees, fines and other penalties	26,617,671
01	Fees	26,104,675
02	Fines and other penalties	512,996
403	Income	6,837,795
01	Income	5,913,601
03	Intangible assets	-
03	Interest	924,194
04	Dividends and profit sharing	-
05	Other income	-
404	Transfers	1,392,764,155
01	Current transfers from the Petroleum Fund relating to Estimated Sustainable Income	522,092,899
02	Current transfers from the Public Administrative Sector	-
03	Current transfers from companies	-
04	Current transfers from households	-
05	Current transfers from non-profit institutions	-
06	Transfers from abroad	15,221,150
07	Other current transfers	-
08	Capital transfers from the Petroleum Fund above the Estimated Sustainable Income	855,450,106
09	Capital transfers from the Public Administrative Sector	-
10	Other capital transfers	-
405	Sales of goods and services	1,991,623
01	Sale of current assets	801,955
03	Sale of capital goods	666,400
04	Current services	523,268
04	Capital services	-
406	Financial assets and liabilities	25,000,000
01	Financial assets	-
02	Financial liabilities	25,000,000
407	Replacements not deducted from payments	-
408	Management Balance	220,000,000
	TOTAL	1,830,000,000

Table V - Expenditure of the Central Administration subsector, by organic and economic classification and structured by programs*Not translated. See Portuguese original.***Table VI - Central Administration subsector expenditure by economic classification**

Code	CATEGORY	Value
	Heading	
501	Salaries and Wages	453,855,475
01	<i>Salary and regular and permanent allowances</i>	388,704,439
02	<i>Variable and contingent allowances</i>	43,608,165
03	<i>Social Security contribution as employer</i>	19,250,421
04	<i>Other personnel expenses</i>	2,292,450
502	Current Goods and Services	365,314,558
01	<i>Raw and subsidiary materials</i>	693,792
02	<i>Goods for sale</i>	5,040
03	<i>Clothing and personal items</i>	2,845,887
04	<i>Public property</i>	7,154,815
05	<i>Food</i>	3,335,091
06	<i>Medical and hospital supplies</i>	1,755,750
07	<i>School supplies</i>	420,852
08	<i>Agricultural equipment</i>	4,283,424
09	<i>Office supplies</i>	7,076,256
10	<i>Fuel</i>	10,920,114
11	<i>Chemical products</i>	4,728,455
12	<i>Parts and tools</i>	1,426,112
13	<i>Awards, decorations and gifts</i>	139,282
14	<i>Books and technical documentation</i>	17,000
15	<i>Other current assets</i>	5,630,195
16	<i>Cleaning and security</i>	9,974,511
17	<i>Maintenance</i>	24,154,987
18	<i>Public services</i>	2,894,874
19	<i>Communications</i>	12,341,857
20	<i>Transport</i>	13,571,015
21	<i>Catering</i>	21,005,879
22	<i>Technical assistance and conservation</i>	15,780,711
23	<i>Housing</i>	628,927

Code	CATEGORY	Value
	Heading	
24	Daily allowances	33,247,129
25	Professional services	85,639,555
26	Representation	9,257,422
27	Publishing, copying and printing	6,071,170
28	Financial services	3,182,279
29	Health services	654,585
30	Other current services	63,979,370
31	Rents	12,498,222
32	Intangible assets	-
503	Public Transfers	582,479,701
01	Current transfers to the Public Administrative Sector	110,033,434
02	Current transfers to companies	202,328,096
03	Current transfers to households	121,206,509
04	Current transfers to non-profit institutions	117,803,896
05	Current transfers abroad	6,641,063
06	Interest	8,166,703
07	Taxes	-
08	Fees	-
09	Fines and other penalties	-
10	Refunds not deducted from revenue	-
11	Capital transfers	-
12	Financial assets	300,000
13	Financial liabilities	16,000,000
504	Minor Capital	33,853,979
01	Acquisition of movable capital goods	33,853,979
02	Purchase of capital services	-
505	Capital Development	394,496,287
01	Acquisition of fixed capital goods	394,496,287
	TOTAL	1,830,000,000

Table VII - Social Security sub-sector revenue, by economic classification, total and by regime and administration

Code	Category	Regimes				TOTAL
	Heading	Contributory Distribution Regime	Non-Contributory Regime	Social Security Administration	Contributory Capitalization Regime (FRSS)	
401	Taxes and social security contributions	53,861,000	-	2,000,000	-	55,861,000
01	Taxes	-	-	-	-	-
02	Customs duties on imports	-	-	-	-	-
03	Social Security contributions	53,861,000	-	2,000,000	-	55,861,000
402	Fees, fines and other penalties	-	-	-	-	-
01	Fees	-	-	-	-	-
02	Fines and other penalties	-	-	-	-	-
403	Income	50,000	-	-	5,000,000	5,050,000
01	Income	-	-	-	-	-
02	Intangible assets	-	-	-	-	-
03	Interest	50,000	-	-	-	50,000
04	Dividends and profit sharing	-	-	-	-	-
05	Other income	-	-	-	5,000,000	5,000,000
404	Transfers	6,931,200	74,976,685	4,799,770	49,795,707	136,503,362
01	Current transfers from the Petroleum Fund relating to Estimated Sustainable Income	-	-	-	-	-
02	Current transfers from the Public Administrative Sector	6,931,200	74,976,685	4,799,770	-	86,707,655
03	Current transfers from companies	-	-	-	-	-
04	Current transfers from households	-	-	-	-	-
05	Current transfers from nonprofit institutions	-	-	-	-	-
06	Current transfers from abroad	-	-	-	-	-
07	Other current transfers	-	-	-	-	-

Proposed State Budget Law for 2024 *Unofficial translation by La'o Hamutuk*

Code	Category	Regimes				TOTAL
	Heading	Contributory Distribution Regime	Non-Contributory Regime	Social Security Administration	Contributory Capitalization Regime (FRSS)	
08	Capital transfers from the Petroleum Fund above the Estimated Sustainable Income	-	-	-	-	-
09	Capital transfers from the Public Administrative Sector	-	-	-	49,795,707	49,795,707
10	Other capital transfers	-	-	-	-	-
405	Sales of goods and services	-	-	-	-	-
01	Sale of current assets	-	-	-	-	-
02	Sale of capital goods	-	-	-	-	-
03	Current services	-	-	-	-	-
04	Capital services	-	-	-	-	-
406	Financial assets and liabilities	-	-	-	200,000,000	200,000,000
01	Financial assets	-	-	-	200,000,000	200,000,000
02	Financial liabilities	-	-	-	-	-
407	Replacements not deducted from payments	-	-	-	-	-
408	Management balance	-	-	-	-	-
	TOTAL	60,842,200	74,976,685	6,799,770	254,795,707	397,414,362
	CONSOLIDATED TOTAL	60,842,200	74,976,685	6,799,770,00	205,000,000	347,618,655

Note: The consolidated total eliminates revenue consisting of transfers between systems, specifically the transfer of \$49,795,707 from the INSS to the FRSS, so as not to double-count this revenue.

Table VIII - Expenditure of the Social Security sub-sector, by organic and economic classification and structured by programs

Title <i>Programs</i>	Salaries and Wages	Goods and Services	Public transfers	Minor Capital	Capital Development	Total
105: National Institute of Social Security	2,282,256	2,802,854	86,023,178	464,660	1,250,000	92,822,948
<i>Program A04: Pay-as-you-go Contributory Scheme</i>	-	-	11,046,493	-	-	11,046,493
<i>Program A05: Non-Contributory Scheme</i>	-	-	74,976,685	-	-	74,976,685
<i>Program A06: Social Security Administration</i>	2,282,256	2,802,854	-	464,660	1,250,000	6,799,770
106: Social Security Reserve Fund	-	-	254,795,707	-	-	254,795,707
<i>Program A07: Contributory Capitalization Scheme</i>	-	-	254,795,707	-	-	254,795,707
TOTAL CONSOLIDATED	2,282,256	2,802,854	340,818,885	464,660	1,250,000	347,618,655

Note: The consolidated total eliminates expenses consisting of transfers between systems, specifically the transfer of \$49,795,707 from the INSS to the FRSS, so as not to double-count these expenses.

Table IX - Social Security subsector expenditure by economic classification, total and by regime and administration

Code	Category <i>Heading</i>	Regimes				TOTAL
		<i>Contributory Distribution Regime</i>	<i>Non-Contributory Regime</i>	<i>Social Security Administration</i>	<i>Contributory Capitalization Regime (FRSS)</i>	
501	Salaries and Wages			2,282,256		2,282,256
01	<i>Regular and permanent salaries and allowances</i>			2,031,373		2,031,373
02	<i>Variable or occasional allowances</i>			129,000		129,000
03	<i>Social Security contribution as employer</i>			121,883		121,883
04	<i>Other personnel costs</i>		-			-
502	Current Goods and Services -		-	2,802,854		2,802,854
01	<i>Raw materials and subsidiaries</i>					
02	<i>Goods for sale</i>					
03	<i>Clothing and personal items</i>					
04	<i>Public property</i>					
05	<i>Food</i>			9,626		9,626
06	<i>Medical and hospital supplies</i>					
07	<i>School supplies</i>					
08	<i>Agricultural equipment -</i>					
09	<i>Office supplies</i>			34,590		34,590
10	<i>Fuel</i>			9,900		9,900
11	<i>Chemical products</i>			3,398		3,398
12	<i>Parts and Tools</i>		-			
13	<i>Awards, decorations and gifts</i>					
14	<i>Books and technical documentation</i>		-			
15	<i>Other current goods</i>					
16	<i>Cleaning and security -</i>		-			

Proposed State Budget Law for 2024

Unofficial translation by La'o Hamutuk

Code	Category <i>Heading</i>	Regimes				TOTAL
		<i>Contributory Distribution Regime</i>	<i>Non-Contributory Regime</i>	<i>Social Security Administration</i>	<i>Contributory Capitalization Regime (FRSS)</i>	
17	<i>Maintenance</i>					
18	<i>Public Services</i>			32,395		32,395
19	<i>Communications</i>			63,480		63,480
20	<i>Transportation</i>			36,960		-
21	<i>Catering</i>			4,320		4,320
22	<i>Technical assistance and conservation</i>			20,080		
23	<i>Accommodation</i>					
24	<i>Allowances</i>			179,775		179,775
25	<i>Professional Services</i>			248,510		248,510
26	<i>Representation</i>		-			
27	<i>Publishing, copying and printing</i>			3,440		3,440
28	<i>Financial Services</i>			2,050,000		2,050,000
29	<i>Health Services</i>					
30	<i>Other current services</i>					
31	<i>Rents</i>					
32	<i>Non-tangible assets</i>					
503	Public Transfers	60,842,200	74,976,685		254,795,707	390,614,592
01	<i>Current transfers to the Public Administrative Sector</i>					
02	<i>Current transfers to companies</i>				-	
03	<i>Current transfers to households</i>	11,046,493	74,976,685			86,023,178
04	<i>Current transfers to non-profit institutions</i>	-				
05	<i>Current transfers abroad</i>	-				
06	<i>Interest</i>	-				
07	<i>Taxes</i>	-				

Proposed State Budget Law for 2024 *Unofficial translation by La'o Hamutuk*

Code	Category <i>Heading</i>	Regimes				TOTAL
		<i>Contributory Distribution Regime</i>	<i>Non-Contributory Regime</i>	<i>Social Security Administration</i>	<i>Contributory Capitalization Regime (FRSS)</i>	
08	<i>Fees</i>					
09	<i>Fines and other penalties</i>		-			
10	<i>Refunds not deducted from revenue</i>					
11	<i>Capital Transfers</i>	49,795,707				49,795,707
12	<i>Financial Assets</i>		-		254,795,707	254,795,707
13	<i>Financial Liabilities</i>					
504	Minor Capital		-	464,660		464,660
01	<i>Acquisition of movable capital goods</i>			464,660	-	464,660
02	<i>Purchase of capital services</i>	-				
505	Capital Development		-	1,250,000		1,250,000
01	<i>Acquisition of fixed capital goods</i>		-	1,250,000		1,250,000
	TOTAL	60,842,200	74,976,685	6,799,770	254,795,707	397,414,362
	CONSOLIDATED TOTAL	11,046,493	74,976,685	6,799,770	254,795,707	347,618,655

Note: The consolidated total eliminates expenses consisting of transfers between schemes, specifically the transfer of \$49,795,707 from the INSS to the FRSS, so as not to double-count these expenses.

Table X - Revenue from the Oe-Cusse Ambeno Special Administrative Region subsector, by economic classification

Code	Category Heading	Value
401	Taxes and social security contributions	-
01	Tax	-
02	Customs duties on imports	-
03	Social Security contributions	-
402	Fees, fines and other penalties	2,292,495
01	Fees	2,292,495
02	Fines and other penalties	-
403	Income	-
01	Rents	-
03	Intangible assets	-
03	Interest	-
04	Dividends and profit sharing	-
05	Other income	-
404	Transfers	-
01	Current transfers from the Petroleum Fund relating to Estimated Sustainable Income	-
02	Current transfers from the Public Administrative Sector	-
03	Current transfers from companies	-
04	Current transfers from households	-
05	Current transfers from non-profit institutions	-
06	Transfers from abroad	-
07	Other current transfers	-
08	Capital transfers from the Petroleum Fund above the Estimated Sustainable Income	-
09	Capital transfers from the Public Administrative Sector	-
10	Other capital transfers	-
405	Sales of goods and services	-
01	Sale of current goods	-
03	Sale of capital goods	-
04	Current services	-
04	Capital services	-
406	Financial assets and liabilities	-
01	Financial assets	-
02	Financial liabilities	-
407	Replacements not deducted from payments	-
408	Management Balance	78,000,000
	TOTAL	80,292,495

Table XI - Expenditure of the sub-sector of the Special Administrative Region of Oe-Cusse Ambeno, by organic and economic classification and structured by programs

Title <i>Programs</i>	Salaries and Wages	Goods and Services	Public transfers	Minor Capital	Capital Development	Total
107: Authority of the Special Administrative Region of Oe-Cusse Ambeno	14,351,592	11,090,833	4,307,575	350,000	9,900,000	40,000,000
<i>Program 028: Rural and Urban Development</i>	-	194,567	-	-	194,567	
<i>Program 366: National Security</i>	-	25,500	-	-	-	25,500
<i>Program 392: Access to Justice</i>	-	16,100	1,100,000	-	-	1,116,100
<i>Program 510: Institutional Operation and Development</i>	14,249,780	5,456,470	1,571,455	-	-	21,277,705
<i>Program 521: Basic Education</i>	-	-	1,069,320	-	-	1,069,320
<i>Program 805: Health</i>	-	681,063	-	-	681,063	
<i>Program 867: Development and Strengthening of Zones with Administrative and Economic Treatment Special</i>	94,248	4,351,227	1,500	-	9,900,000	14,346,975
<i>Program 979: Education and Training</i>	7,564	40,250	515,300	350,000	-	913,114
<i>Program 980: Social Inclusion</i>	-	56,878	40,000	-	-	96,878
<i>Program 982: Tourism</i>	-	53,309	10,000	-	-	63,309
<i>Program 983: Investment and Economic Diversification</i>	-	68,969	-	-	-	68,969
<i>Program A20: Sustainable Management of Natural Resources, Utilization and Conservation</i>	-	17,500	-	-	-	17,500
<i>Program A32: Sustainable Increase in Productivity and Production</i>	-	129,000	-	-	-	129,000
108: Special Fund for the Development of the Special Administrative Region of Oe-Cusse Ambeno	598,198	9,930,614	2,871,110	76	6,600,002	20,000,000
<i>Program 026: Roads and Bridges</i>	-	-	-	-	6,600,002	6,600,002
<i>Program 314: Scholarships</i>	-	-	108,503	-	-	108,503
<i>Program 315: Other Types of Training</i>	-	135,004	-	-	-	135,004
<i>Program 510: Institutional Operation and Development</i>	532,653	18,309	260,000	-	-	810,962
<i>Program 802: Electricity</i>	-	5,912,440	-	-	-	5,912,440
<i>Program 809: Airport</i>	65,545	3,864,861	2,600	76	-	3,933,082
<i>Program 867: Development and Strengthening of Zones with Special Administrative and Economic Treatment</i>	-	-	2,500,007	-	-	2,500,007
TOTAL	14,949,790	21,021,447	7,178,685	350,076	16,500,002	60,000,000

Table XII - Expenditure of the Oe-Cusse Ambeno Special Administrative Region sub-sector, by economic classification

Code	Category Heading	Value
501	Salaries and Wages	14,949,790
01	Salary and regular and permanent allowances	13,332,330
02	Variable and contingent allowances	883,273
03	Social Security contribution as employer	726,623
04	Other personnel expenses	7,564
502	Current Goods and Services	21,021,447
01	Raw materials and subsidiaries	9,000
02	Goods for sale	9,900
03	Clothing and personal items	116,900
04	Public property	180,761
05	Food	349,407
06	Medical and hospital supplies	544,464
07	School supplies	-
08	Agricultural equipment	57,315
09	Office supplies	332,049
10	Fuel	5,136,107
11	Chemical products	15,832
12	Parts and tools	392,621
13	Awards, decorations and gifts	114,410
14	Books and technical documentation	25,140
15	Other current assets	168,122
16	Cleaning and security	2,322,627
17	Maintenance	2,976,864
18	Public services	1,687,103
19	Communications	236,159
20	Transport	1,489,835
21	Catering	294,016
22	Technical assistance and conservation	119,000
23	Accommodation	-
24	Allowances	249,637
25	Professional services	3,915,870
26	Representation	81,740

Code	Category <i>Heading</i>	Value
27	<i>Publishing, copying and printing</i>	54,348
28	<i>Financial services</i>	4,800
29	<i>Health services</i>	620
30	<i>Other current services</i>	32,120
31	<i>Rents</i>	104,680
32	<i>Intangible assets</i>	-
503	Public transfers	7,178,685
01	<i>Current transfers to the Public Administrative Sector</i>	260,000
02	<i>Current transfers to companies</i>	2,525,007
03	<i>Current transfers to households</i>	685,458
04	<i>Current transfers to non-profit institutions</i>	2,605,620
05	<i>Current transfers abroad</i>	2,600
06	<i>Interest</i>	-
07	<i>Taxes</i>	-
08	<i>Fees</i>	-
09	<i>Fines and other penalties</i>	-
10	<i>Refunds not deducted from revenue</i>	-
11	<i>Capital transfers</i>	1,100,000
12	<i>Financial assets</i>	-
13	<i>Financial liabilities</i>	-
504	Minor Capital	350,076
01	<i>Acquisition of movable capital goods</i>	350,076
02	<i>Acquisition of capita services!</i>	-
505	Capital Development	16,500,002
01	<i>Acquisition of fixed capital goods</i>	16,500,002
TOTAL		60,000,000