



TREASURY PAYMENT MONITORING REPORT



Annual Report 2025

MINISTRY OF FINANCE
General Directorate of Treasury – National Directorate
of Payments and Administration of the State's General
Appropriations

PREFACE

The Treasury Payment Monitoring Report is a monitoring report on the payment activities undertaken by government entities, such as government Line Ministries, Autonomous Agencies, Municipalities, and Regional Government, on both a quarterly and annual basis. The Directorate General of Treasury of the Ministry of Finance, as mandated by the Budget Execution Degree Law enacted each year, produces the abovementioned reports to provide feedback and information to government entities about their budget execution progress, payment issues, obstacles, and challenges encountered, and how to resolve them in the next period of budget execution in order to streamline the payment processes and avoid payment delays.

The report that is now on your hands is the Treasury Payment Monitoring Report for the Annual Report of 2025. It gives you a broad overview and analytical data on the payment activities carried out by all governmental entities from January to December 2025.

In particular, each government entity can locate information in this report on how many payment requests and payment instruments each entity issued, as well as how many were returned or rejected due to erroneous or invalid information in the fiscal year of 2025.

The report also highlights government entities' advance payments, acquittals, and overdue outstanding advances, requiring monitoring and resolution according to regulations. This information can help government institutions to regularize their advances and avoid delays in activities. There is also information on payroll variations, enabling institutions to reconcile data, resolve discrepancies, and communicate discrepancies to the Treasury for adjustments.

Sincerely Yours,



Regina de Jesus de Sousa
Vice Minister of Finance

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INTRODUCTION

With the publication of the Treasury Payment Monitoring Report, the Directorate General of Treasury of the Ministry of Finance provides you with a high-level overview of government payment activities and their critical factors associated with returned payment requests, advance payment acquittals, overdue outstanding advances, payroll variations, and returned treasury payment orders as of December 2025 and Year-to-Date as follows:

1. Analytical information on payment requests created and returned
2. Summary of payment instruments issued to vendors and contractors
3. Status of 2025 advance payments, acquittals, and overdue outstanding as of March 31, 2026
4. Summary of payroll notifications and variations received from institutions
5. Summary of returned Treasury Payment Orders (TPO)

All payment functions had been decentralized to services and entities of public sector administrative, except payment functions for Appropriation General of State and payroll payment functions, which are centralized in Treasury. The target of decentralizing payments and some of Treasury's functions to government entities had been achieved.

Treasury has shifted its focus and plan to monitoring and training activities, assisting services and entities of public sector administrative to adhere to payment and public financial management policies, procedures, and legislation issued by Ministry of Finance; training them on how to prepare financial statements in accordance with the reporting standards adopted by the government of Timor-Leste.

This report is not the ultimate source of information about government finance, it does provide readers with a general understanding of payment information. All of the data in this report is derived primarily from the Government Resources Planning System (GRP-System).

SUMMARY OF PAYMENT ACTIVITIES

As shown in table below, the comparison between payment activities in all Line Ministries, Autonomous Agencies, and Municipalities during fiscal year of 2024 and 2025 are summarized as follows:

- Total payment requests received and processed by Treasury and Back Office of all line ministries, autonomous fund services and municipalities in 2025 were 11.6% more than those in 2024. It means that more payment activities undertaken in relation with creation and approving payment requests in 2025, compared with 2024.
- Total payment requests returned for correction in all services and entities because of invalid and incorrect information increased by 141.3% in 2025 compared with 2024. It meant that more mistakes were committed in 2025 when creating and approving payment requests.
- Total TPOs issued for transferring funds to beneficiaries' bank account increased by 10% in 2025 when compared with 2024. It means that more payment activities undertaken in relation with issuing TPOs in 2025 in all services and entities of Administrative Public Sector compared with 2024.
- Total TPOs returned by BCTL through R-TIMOR system because of invalid and incorrect Beneficiaries' bank account decreased by 2.5% in all services and entities in 2025. It meant that less payment activities had been undertaken about fixing and re-processing the returned TPOs in 2025. It also signified that less payment delays had been suffered in 2025.
- Total payroll variations request of 240,601 received and processed in the Payroll Department in 2025 decreased by 13.1% compared with 276,993 in 2024.
- Total number of civil servants paid through payroll increased by 1.3% and casual employees increased by 15.1% respectively in 2025 compared with 2024, for casual employees due to more than 3,000 new employment requests received and inserted into the Payroll system.

The summary of payment activities in number and amount can be seen in the table below:

Activity	Jan to Dec 2024	Jan to Dec 2025	Variations between 2025 & 2024	% of variations
	A	B	C = B - A	D = (C/A)*100
Number of payment requests created by the back office	76,113	84,968	8,855	11.6%
Number of payment requests returned by the back office	104	251	147	141.3%
Number of Treasury Payment Orders (TPO) issued	93,834	103,186	9,352	10%
Number of returns TPOs	523	510	(13)	-2.5%
Number of payroll variations processed	276,993	240,601	(36,392)	-13.1%
Number of members of parliament-payroll as of December	65	66	1	1.5%
Number of members of government's- payroll as of December	46	47	1	2.2%
Number of civil servants – payroll as of December	37,249	37,748	499	1.3%
Number of members of PNTL - payroll as of December	4,041	4,159	118	2.9%
Number of members of F-FDTL – payroll as of December	3,420	3,408	(12)	-0.4%
Number of pension payments to <i>Eis-Titulares</i> - payroll as of December	192	0	(192)	-100%
Number of casual employees – payroll as of December	20,172	23,225	3,053	15.1%
Number of TA National - payroll as of December	804	865	61	7.6%
Number of TA International – payroll as of December	196	194	(2)	-1%
Number of Grant – payroll as of December	65	44	(21)	-32.3%

ANALYSIS OF PAYMENT REQUESTS

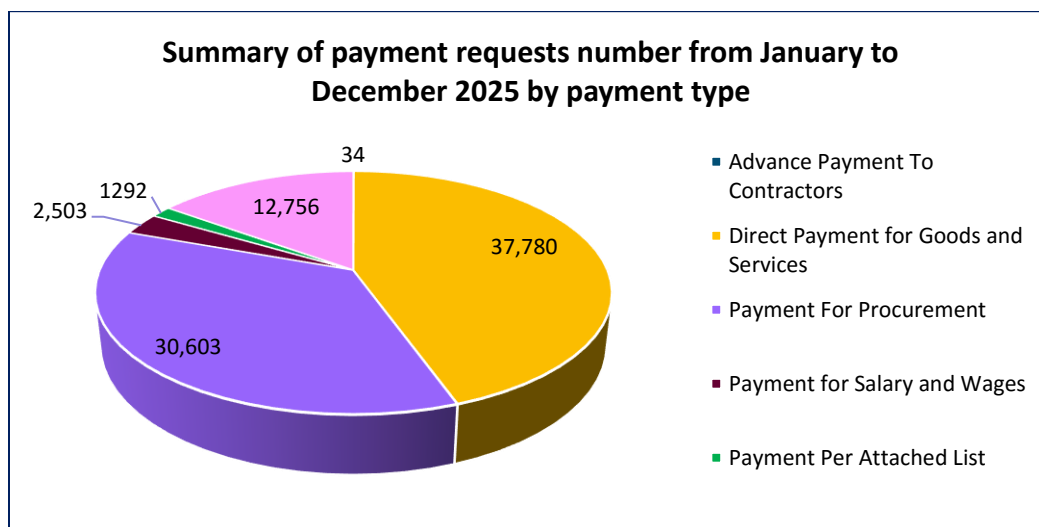
Fiscal Year 2025

The table 1 below shows the summary of payment requests created and processed in all government entities by payment types for transfer of funds to beneficiaries, from January to December 2025. The number of direct payment requests created and processed from Goods & Services by all government entities were 37,780 as of December 2025, representing 44.46% of total number of payment requests created and processed of 84,968. The amount for the direct payment requests was USD 606.88 million or equivalent to 45.12% of total amount of payment request created and processed. The number of procurement payment requests is 30,603, representing 36.02% of the total payment requests with the amount of USD 476.55 million equivalent to 35.43% of the total payment made.

The detail information on the number and amount of other type of payment requests processed during January – December 2025 are shown on the table below.

Table 1: Summary of payment requests from January to December 2025

Payment request type	No. of payment requests created	Amount (USD)
Advance Payment To Contractors	34	27,798,421.33
Direct Payment for Goods and Services	37,780	606,888,300.97
Payments For Procurement	30,603	476,551,348.40
Payment for Salary and Wages	2,503	17,983,595.27
Payment Per Attached List	1,292	145,002,025.22
Petty Cash and Impress Advances	12,756	70,774,045.57
Total	84,968	1,344,997,736.76



Payment Requests Created by Government Entities

For easy understanding and analysis, the government entities are classified or grouped into the following categories:

- DGE of Treasury
- Special Funds: composed of Infrastructure Fund (IF) and Human Capital Development Fund (HCDF)
- Line Ministries
- Autonomous Agencies
- Municipalities
- Special Funds for Development of Atauro (SFDA) and Special Funds for Development of RAEOA (SFDR)

As mentioned before that, in general, the number of payment requests created and processed by all government entities for fiscal year were 84,968. From this number 42,081 or 49.53% were created and processed by line ministries with the amount of USD 685.92 million, represents 51% of the total payment request amount of USD 1.34 billion.

As shown in table 2, DGE of Treasury created and processed only 855 payment requests but the amount involved was USD 218.99 million, equivalent to 16.28% of the total payment requests amount created and processed as of 2025, and it is more than those processed by Autonomous Agencies and other category of government entities for the same period.

For the details, see table 2 to 7 below.

Table 2: DGE - Payment requests created and processed by Treasury - January to December 2025

Payment request type	No. of payment requests created	Amount ((USD)
Direct Payment for Goods and Services	687	211,428,308.23
Payment For Procurement	122	5,085,350.84
Payment Per Attached List	1	1,213,929.93
Petty Cash and Imprest Advances	45	1,265,470.53
Total	855	218,993,059.53

Table 3: Payment requests created and processed by IF and HCDF - January to December 2025

Payment request type	No. of payment requests created	Amount (USD)
Advance Payment To Contractors	16	16,497,008.23
Direct Payment for Goods and Services	2,872	11,233,153.22
Payment For Procurement	1,296	194,826,222.62

Petty Cash and Imprest Advances	37	92,399.95
Total	4,221	222,648,784.02

Table 4: Payment requests created and processed by Line Ministries - January to December 2025

Payment request type	No. of payment requests created	Amount (USD)
Advance Payment To Contractors	8	9,932,640.33
Direct Payment for Goods and Services	16,412	308,736,824.86
Payment For Procurement	17,329	175,812,424.29
Payment for Salary and Wages	2,411	17,762,257.60
Payment Per Attached List	142	136,153,512.39
Petty Cash and Impress Advances	5,779	37,520,325.21
Total	42,081	685,917,984.68

Table 5: Payment requests created and processed by Autonomous Agencies - January to December 2025

Payment request type	No. of payment requests created	Amount (USD)
Advance Payment To Contractors	6	1,354,341.67
Direct Payment for Goods and Services	9,816	42,424,172.75
Payment For Procurement	7,644	56,375,035.29
Payment for Salary and Wages	92	221,337.67
Payment Per Attached List	232	597,468.93
Petty Cash and Impress Advances	1,478	8,187,029.94
Total	19,268	109,159,386.25

Table 6: Payment requests created and processed by Municipalities - January to December 2025

Payment request type	No. of payment requests created	Amount (USD)
Advance Payment To Contractors	4	14,431.10
Direct Payment for Goods and Services	7,765	31,759,414.36
Payment For Procurement	4,018	30,148,315.87
Payment Per Attached List	917	7,037,113.97
Petty Cash and Imprest Advances	5,405	23,566,221.14
Total	18,109	92,525,496.44

Table 7: Payment requests created and processed by SFDA and SFDR - January to December 2025

Payment request type	No. of payment requests created	Amount (USD)
Direct Payment for Goods and Services	228	1,306,427.55
Payment For Procurement	194	14,303,999.49
Petty Cash and Imprest Advances	12	142,598.80
Total	434	15,753,025.84

Returned Payment Requests

Some of payment requests which have been created might be returned back to middle office of the government entities due to incomplete and invalid documentations. The following tables show the number of payment requests returned by the back office of the group of government entities for correction, resubmission and reprocessing.

IF and HCDF

In 2025, the back office of IF and HCDF returned one payment requests to their middle offices for correction and resubmission. The main reasons for returning payment requests were incomplete payment documents. The number of returned payment requests for the 2025 was very low, only one payment request returned out of 4,221 that processed by IF & HCDF. It shows that technical capacity in payment function of IF & HCDF are performing excellent payment execution through existing payment procedures, system and rules. See table 8 for details and information.

Table 8: Payment requests returned by the back office of the IF and HCDF - January to December 2025

Payment request type	No. of returned payment requests	Amount of returned payment requests (USD)
Direct Payment for Goods and Services	1	280
Total	1	280

Line Ministries

In 2025, the back office of line ministries returned eighty two payment requests to their middle offices for corrections and resubmissions. The main reasons for returning payment requests were incomplete payment documents. The rate of returned payment requests for line ministries was very low, only 82 (0.19%) of the payment requests returned from 42,081 created and processed as of December 31, 2025. It shows that technical capacities in payment function of line ministries are developing in the right direction in utilizing current payment procedures, system and rules. The total amount of 82 payment requests returned for correction was more than USD 9 million, represents 1.36% of the total amount of payment requests created and processed. See table 9 for details.

Table 9: Payment requests returned by the back office of the Line Ministries - January to December 2025

Payment request type	No. of returned payment requests	Amount of returned payment requests (USD)
Direct Payment for Goods and Services	19	3,138,021.23
Payment For Procurement	51	6,082,163.31
Petty Cash and Imprest Advances	12	111,493.00
Total	82	9,331,677.54

Autonomous Agencies

In 2025, the back office of Autonomous Agencies returned fifty four payment requests to their middle offices for corrections and resubmissions. The main reasons for returning payment requests were incorrect bank account, Expense Voucher expired and other reasons. The rate of payment requests returned for 2025 was very low, only 54 (0.28%) of payment requests returned from 19,268 created and processed as of December 31, 2025. It shows that technical capacities in payment function of Autonomous Agencies are performing very well with existing payment procedures, system and rules. The total amount for 54 payment requests returned for correction was USD 409,675.75, represents 0.38% of the total amount of payment requests created and processed for 2025. See table 10 for details.

Table 10: Payment requests returned by the back office of the Autonomous Agencies - January to December 2025

Payment request type	No. of returned payment requests	Amount of returned payment requests (USD)
Advance Payment To Contractors	2	271,732.68
Direct Payment for Goods and Services	10	10,997.58
Payment For Procurement	41	125,634.49
Payment Per Attached List	1	1,311.00
Total	54	409,675.75

Municipalities

In 2025, the back office of Municipalities returned 114 payment requests to their middle offices for corrections and resubmissions. The main reasons for returning payment requests were incomplete payment documents such as non-deduction of withholding taxes and expiration of Expense Voucher. The number of returned payment requests of Municipalities was very low, only 114 (0.63%) of payment requests returned from 18,109 that processed by them. It shows that technical capacities in payment function of Municipalities are developing in the right path in adhering to payment procedures, system and rules. The total amount of 114 payment requests returned

for correction was USD 524,310.44, represents 0.57% of the total amount of payment requests created and processed of 2025. See table 11 for details.

Table 11: Payment requests returned by the back office of the Municipalities - January to December 2025

Payment request type	No. of returned payment requests	Amount of returned payment requests (USD)
Direct Payment for Goods and Services	45	189,643.86
Payment For Procurement	16	98,966.38
Payment Per Attached List	1	3,784.20
Petty Cash and Imprest Advances	52	231,916.00
Total	114	524,310.44

Distribution of Payment Requests Number Created by Month in 2025

Appropriation General of State (DGE)

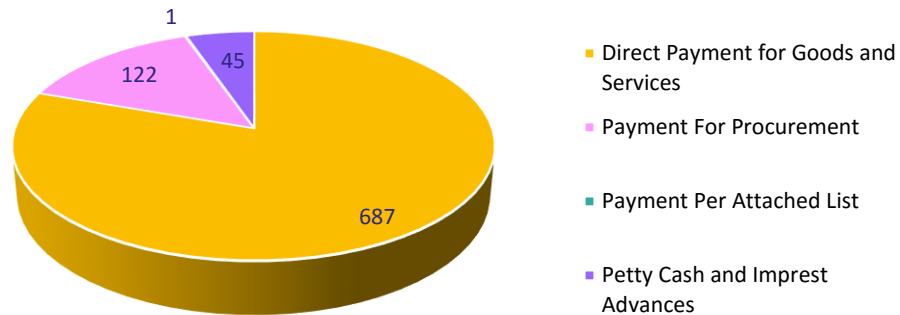
DGE had created and processed 855 payment requests as of December 2025, and 80.35% of them are direct payment of Goods & Services. From the total number of payment request processed so far, 75.09% of them was created and processed in the period of June to December.

The number and types of payment requests created and processed by DGE of Treasury from January to December 2025 are as follows:

Table 12: Types of payment requests created by DGE - January to December 2025

Type of payment requests created	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Direct Payment for Goods and Services	5	33	64	61	28	71	72	87	71	74	41	80	687
Payment For Procurement	0	1	0	3	14	5	6	1	11	5	18	58	122
Payment Per Attached List	0	0	0	0	0	0	0	0	0	0	0	1	1
Petty Cash and Imprest Advances	0	0	0	1	3	2	5	0	29	3	1	1	45
Total	5	34	64	65	45	78	83	88	111	82	60	140	855

No. of payment requests created by DGE-Treasury from January to December 2025 by payment type



IF and HCDF

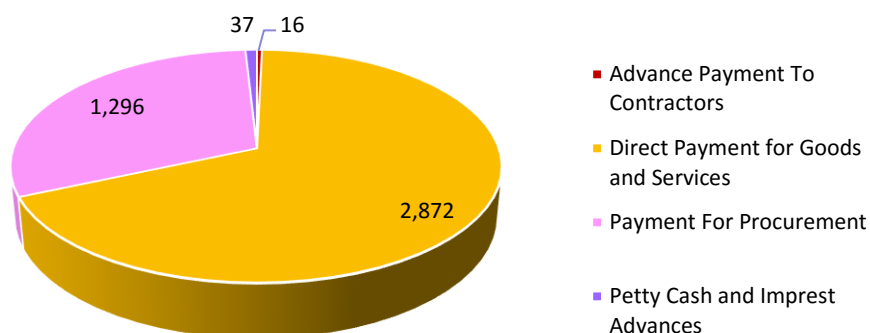
Total number of payment requests created and processed by IF and HCDF for the period of January to December are 4,221 of which 68.04% or 2,872 are direct payment for Goods & Services.

The number and types of payment requests created and processed by IF and HCDF from January to December 2025 are as follows:

Table 13: Types of payment requests created by IF and HCDF - January to December 2025

Type of payment requests created	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Advance Payment To Contractors	1	0	3	0	0	1	0	1	1	0	2	7	16
Direct Payment for Goods and Services	30	259	384	175	156	58	586	105	109	365	178	467	2,872
Payment For Procurement	1	20	39	42	49	77	153	93	107	176	118	421	1,296
Petty Cash and Imprest Advances	1	3	0	3	3	4	6	6	2	4	2	3	37
Total	33	282	426	220	208	140	745	205	219	545	300	898	4,221

No. of payment requests created by IF and HCDF from January to December 2025 by payment type



Line Ministries

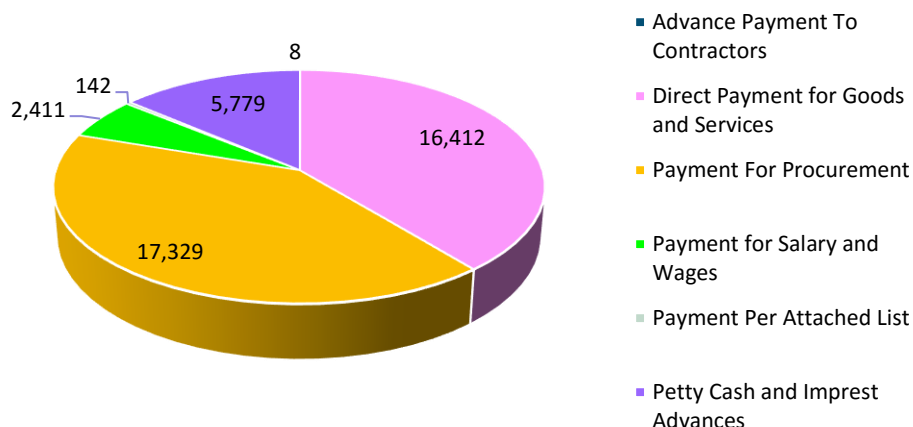
Line ministries had created and processed 42,081 payment requests as of December 2025, and 17,329 (41.18%) of the payment request created and processed for the period of January to December are procurement payment and followed by 39% of the direct payment of Goods & Services.

The number and types of payment requests created and processed by Line Ministries from January to December 2025 are as follows:

Table 14: Types of payment requests created by Line Ministries - January to December 2025

Type of payment requests created	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Advance Payment To Contractors	0	0	0	1	1	0	1	0	0	0	0	5	8
Direct Payment for Goods and Services	201	981	1,135	1,419	1,280	1,097	1,833	1,337	1,422	1,690	1,422	2,595	16,412
Payment For Procurement	25	471	680	914	1,008	1,061	1,940	1,507	1,469	1,836	2,137	4,281	17,329
Payment for Salary and Wages	21	59	233	268	141	320	217	176	189	235	193	359	2,411
Payment Per Attached List	10	10	9	11	10	10	11	10	10	11	13	27	142
Petty Cash and Imprest Advances	55	569	738	447	614	432	419	486	529	460	651	379	5,779
Total	312	2,090	2,795	3,060	3,054	2,920	4,421	3,516	3,619	4,232	4,416	7,646	42,081

No. of payment requests created by Line Ministries from January to December 2025 by payment type



Autonomous Agencies

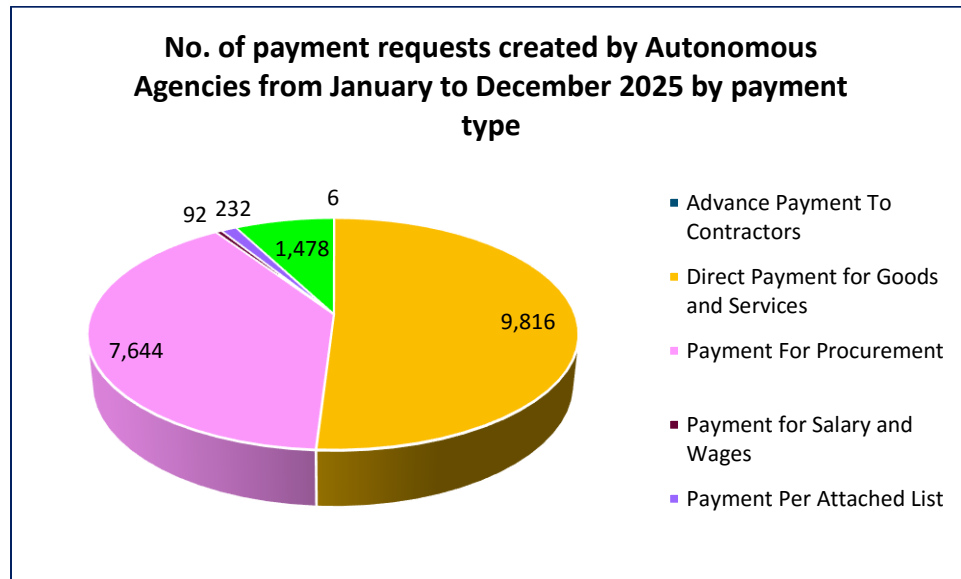
Total number of payment requests created and processed by Autonomous Agencies for the period of January to December are 19,268 of which 50.94% or 9,816 are direct payment for Goods & Services.

The number and types of payment requests created and processed by Autonomous Agencies from January to December 2025 are as follows:

Table 15: Types of payment requests created by Autonomous Agencies - January to December 2025

Type of payment requests created	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Advance Payment To Contractors	0	0	0	0	0	0	0	0	0	1	0	5	6
Direct Payment for Goods and Services	189	530	833	834	818	997	831	877	974	1,047	824	1,062	9,816
Payment For Procurement	12	222	290	539	604	644	725	653	688	739	726	1,802	7,644
Payment for Salary and Wages	1	0	1	6	10	3	6	8	11	12	11	23	92
Payment Per Attached List	27	6	11	17	15	18	19	29	23	22	29	16	232
Petty Cash and Imprest Advances	28	151	113	146	139	115	134	126	118	174	93	141	1,478

Total	257	909	1,248	1,542	1,586	1,777	1,715	1,693	1,814	1,995	1,683	3,049	19,268
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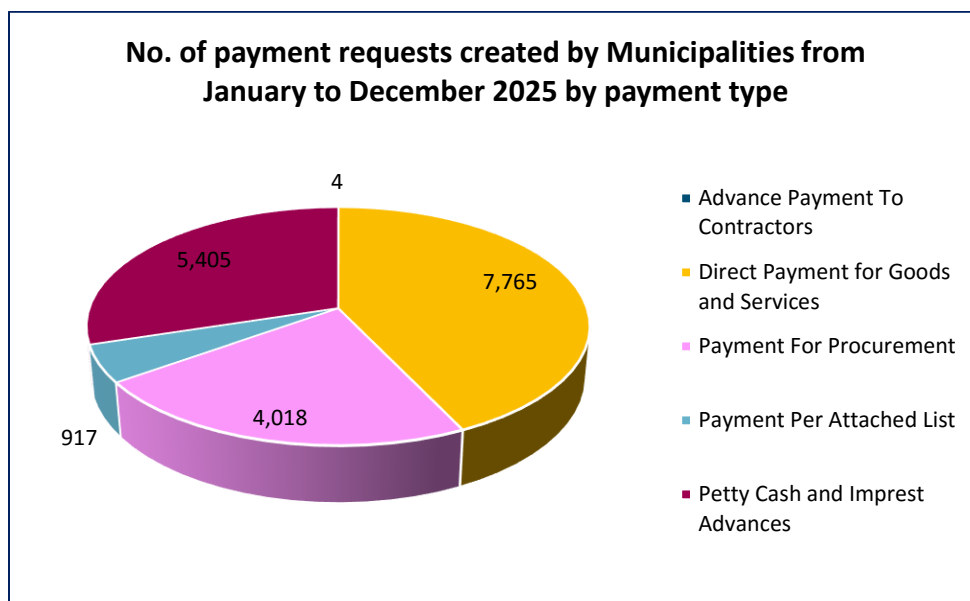
Municipalities

Municipalities had created and processed 18,109 payment requests as of December 2025, and 42.88% of them are direct payment of Goods & Services. From the total number of payment request processed so far, 32.60% of them was created and processed in the period of October to December.

The number and types of payment requests created and processed by Municipalities from January to December 2025 are as follows:

Table 16: Types of payment requests created by Municipalities - January to December 2025

Type of payment requests created	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Advance Payment To Contractors	0	0	1	0	0	1	1	0	0	0	0	1	4
Direct Payment for Goods and Services	123	380	704	797	692	843	776	520	628	592	562	1,148	7,765
Payment For Procurement	0	64	178	160	232	364	392	416	314	437	424	1,037	4,018
Payment Per Attached List	38	0	88	128	83	12	76	188	80	37	172	15	917
Petty Cash and Imprest Advances	17	450	675	287	755	438	614	390	301	615	467	396	5,405
Total	178	894	1,646	1,372	1,762	1,658	1,859	1,514	1,323	1,681	1,625	2,597	18,109



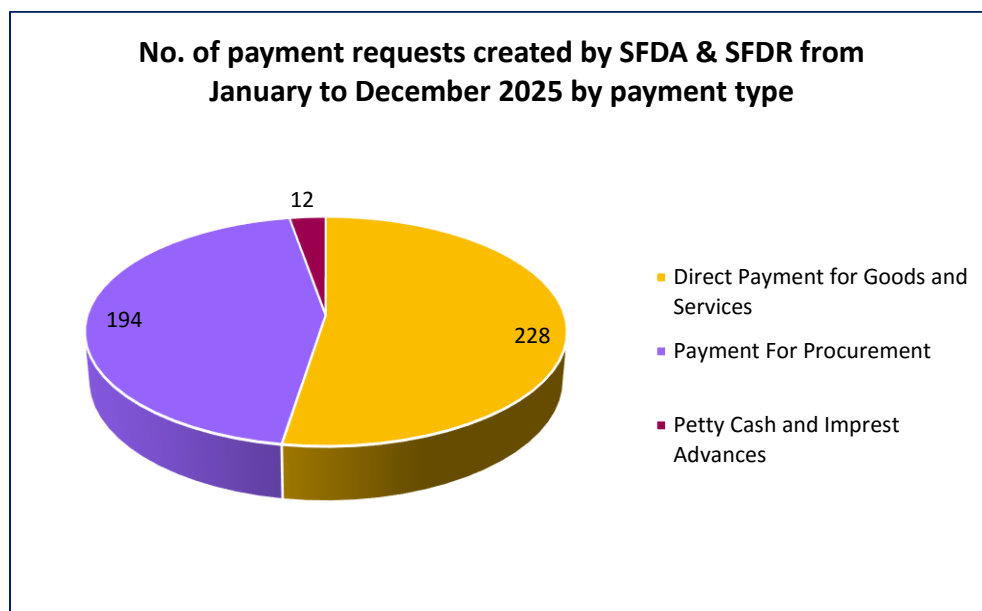
SFDA and SFDR

Special Funds for Development of Atauro (SFDA) and Special Funds for Development of RAEOA (SFDR) had created and processed 434 payment requests as of December 2025, and 52.53% of them are direct payment of Goods & Services. From the total number of payment request processed so far, 56.22% of them was created and processed in the period of October to December.

The number and types of payment requests created and processed by SFDA and SFDR from January to December 2025 are as follows:

Table 17: Types of payment requests created by SFDA and SFDR - January to December 2025

Type of payment requests created	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Direct Payment for Goods and Services	0	8	11	9	16	20	25	6	2	15	16	100	228
Payment For Procurement	0	12	8	4	15	13	13	19	1	16	39	54	194
Petty Cash and Imprest Advances	0	1	0	1	2	2	1	0	1	2	2	0	12
Total	0	21	19	14	33	35	39	25	4	33	57	154	434



Distribution of Payment Requests Returned by Month in 2025

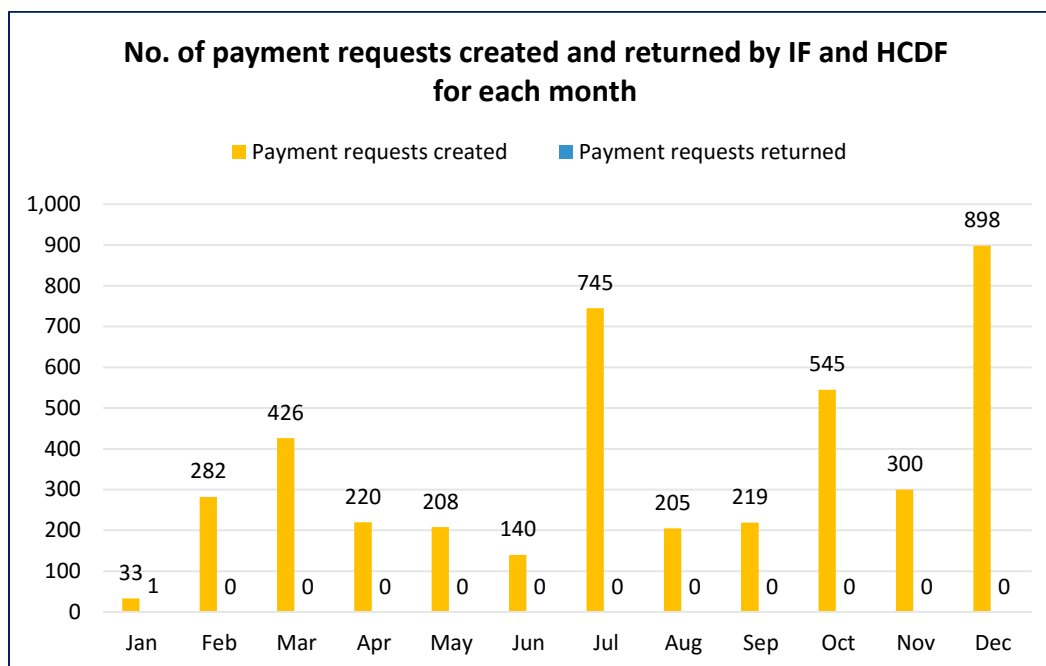
The number and types of payment requests returned by middle and back office IF and HCDF, Line Ministries, Autonomous Agencies, and Municipalities from January to December 2025 are shown in tables 18 -21 below:

IF and HCDF

Table 18: Types of payment requests returned by IF and HCDF - January to December 2025

Type of returned payment requests	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Direct Payment for Goods and Services	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	1	0	0	0	0	0	0	0	0	0	0	0	1
Rate of rejection by month (%)	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.02%

The rate of payment requests returned by the back office of IF and HCDF from January to December 2025 is 0.02%.

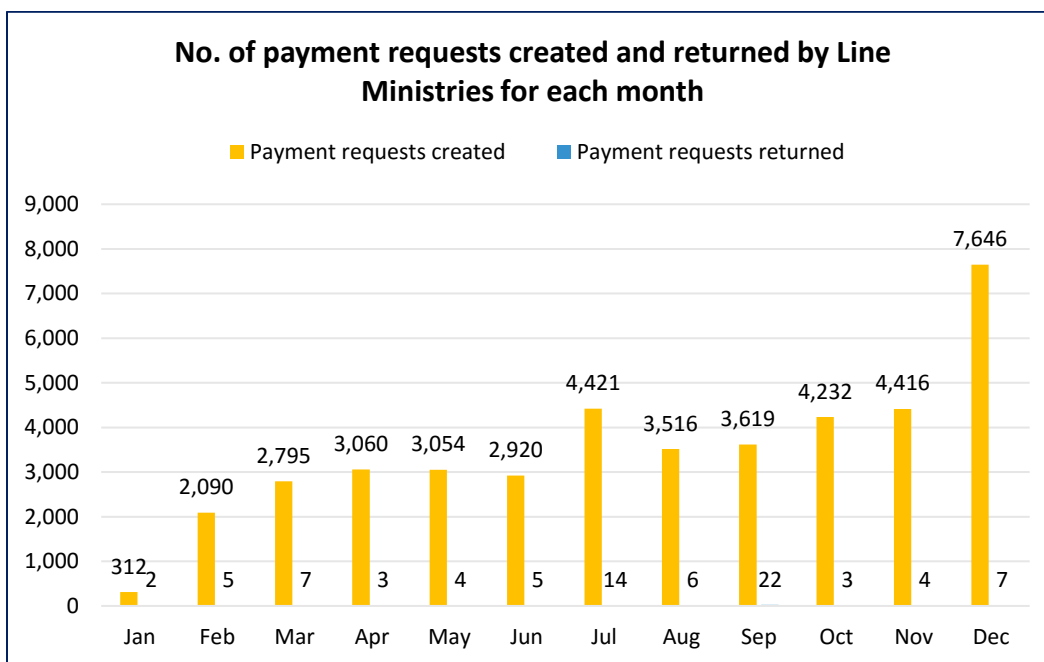


Line Ministries

Table 19: Types of payment requests returned by Line Ministries - January to December 2025

Type of returned payment requests	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Direct Payment for Goods and Services	1	0	5	3	0	1	4	0	1	1	2	1	19
Payment For Procurement	0	4	2	0	3	4	9	3	16	2	2	6	51
Petty Cash and Imprest Advances	1	1	0	0	1	0	1	3	5	0	0	0	12
Total	2	5	7	3	4	5	14	6	22	3	4	7	82
Rate of rejection by month (%)	0.6%	0.2%	0.3%	0.1%	0.1%	0.2%	0.3%	0.2%	0.6%	0.1%	0.1%	0.1%	0.2%

The rate of payment requests returned by the back office of Line Ministries from January to December 2025 is 0.2%.

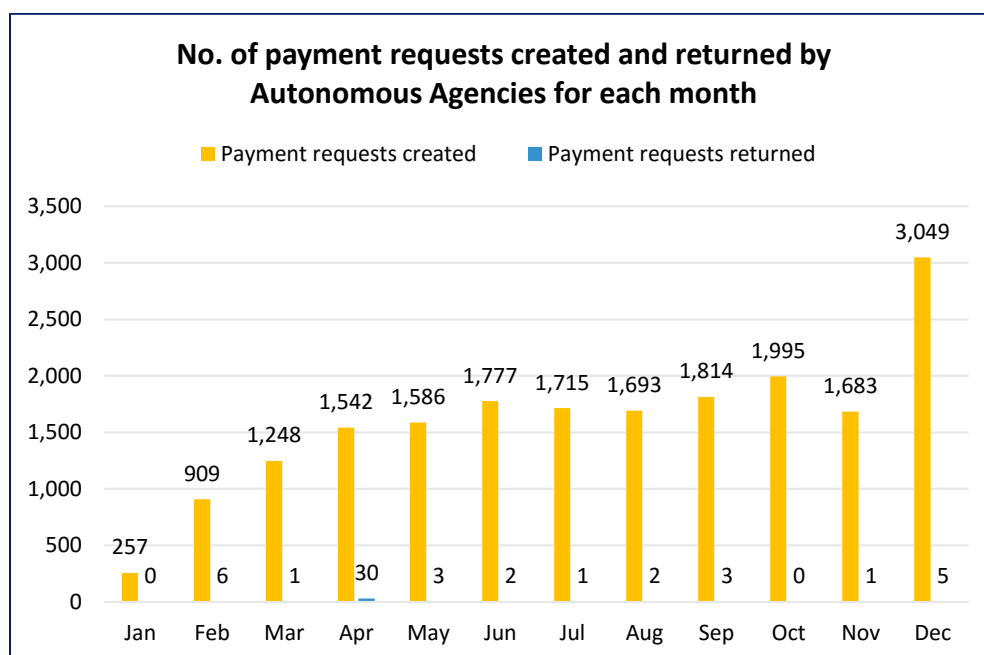


Autonomous Agencies

Table 20: Types of payment requests returned by Autonomous Agencies - January to December 2025

Type of returned payment requests	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Advance Payment To Contractors	0	0	0	0	0	0	0	0	0	0	0	2	2
Direct Payment for Goods and Services	0	4	1	1	1	1	0	0	0	0	0	2	10
Payment For Procurement	0	1	0	29	2	1	1	2	3	0	1	1	41
Payment Per Attached List	0	1	0	0	0	0	0	0	0	0	0	0	1
Total	0	6	1	30	3	2	1	2	3	0	1	5	54
Rate of rejection by month (%)	0.0%	0.7%	0.1%	1.9%	0.2%	0.1%	0.1%	0.1%	0.2%	0.0%	0.1%	0.2%	0.3%

The rate of payment requests returned by the back office of Autonomous Agencies from January to December 2025 is 0.3%.

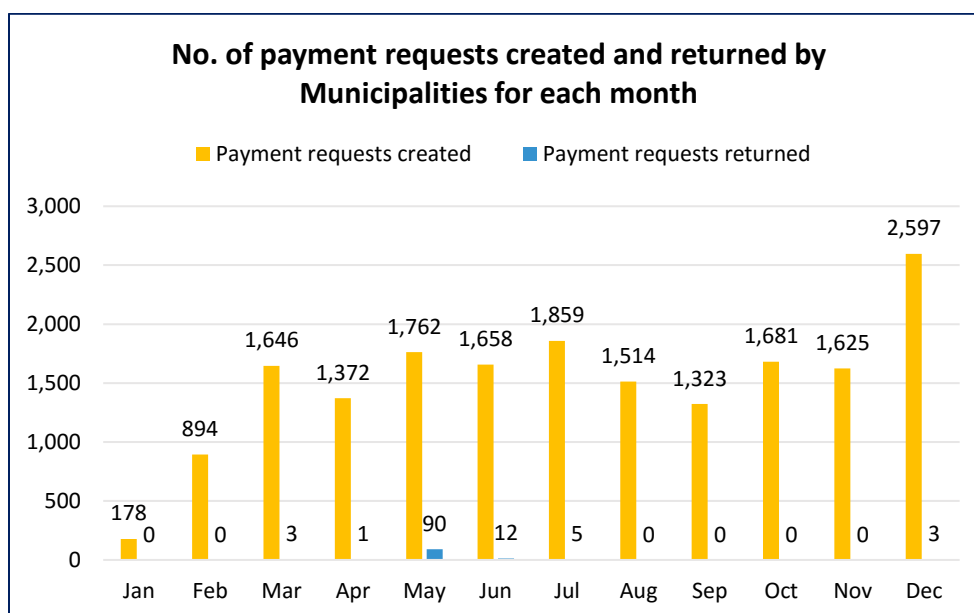


Municipalities

Table 21: Types of payment requests returned by Municipalities - January to December 2025

Type of returned payment requests	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Direct Payment for Goods and Services	0	0	0	0	37	2	5	0	0	0	0	1	45
Payment For Procurement	0	0	2	0	4	8	0	0	0	0	0	2	16
Payment Per Attached List	0	0	0	1	0	0	0	0	0	0	0	0	1
Petty Cash and Imprest Advances	0	0	1	0	49	2	0	0	0	0	0	0	52
Total	0	0	3	1	90	12	5	0	0	0	0	3	114
Rate of rejection by month (%)	0.0%	0.0%	0.2%	0.1%	5.1%	0.7%	0.3%	0.0%	0.0%	0.0%	0.0%	0.1%	0.6%

The rate of payment requests returned by the back office of Municipalities from January to December 2025 is 0.6%.



Rate of payment requests returned by Government entities (year-to-date)

The number of payment requests returned were 251 out of 84,968 payment requests created and processed by all government entities, therefore, the rate of payment request returned for 2025 was 0.29% and it was very low. By entities, the highest rate of returned payment requests registered in 2025 was the National Defense Institute with 11.34%, followed by the Municipal Administration of Covalima with 3.04%.

The lowest rate of payment request returned registered in the Ministry of Finance and Municipal Administration of Viqueque with 0.05%.

For more details, see table 22 to 25 below:

Table 22: List of payment request returned in IF and HCDF (Year-to-Date)

Code	Institution	No. of payment requests created	No. of returned payment requests	% of returned payment requests
080	Infrastructure Fund	1,017	1	0.09%

Table 23: List of payment request returned by Line Ministries (Year-to-Date)

Code	Institution	No. of payment requests created	No. of returned payment requests	% of returned payment requests
003	Prime-Minister	352	2	0.57%
007	Ministry Coordinator of Economic Affairs	386	1	0.26%
012	Ministry of Finance	2,191	1	0.05%
016	Ministry of State Administration	1,043	2	0.19%

017	Ministry of Health	3,126	33	1.06%
021	Ministry of Social Solidarity and Inclusion	1,767	1	0.06%
022	Ministry of National Liberation Combatants Affairs	1,522	2	0.13%
024	Ministry of Public Works	5,218	18	0.34%
028	Ministry of Defense	486	1	0.21%
031	PNTL	2,435	4	0.16%
032	Ministry of Mineral Resources and oil	1,139	6	0.53%
113	Ministry of Commerce and Industry	1,019	6	0.59%
114	Ministry of Agriculture, Livestock, Fisheries and Forestry	1,994	2	0.10%
115	Ministry of Youth, Sports, Art and Culture	1,228	1	0.08%
121	Secretariat of State for Social Communications	1,002	1	0.10%
124	Vice Prime Minister for Economic Affairs	62	1	1.61%

Table 24: List of payment request returned by Autonomous Agencies (Year-to-Date)

Code	Institution	No. of payment requests created	No. of returned payment requests	% of returned payment requests
001	Presidency of the Republic	1,027	6	0.58%
002	National Parliament	874	1	0.11%
037	Forensic Police of Criminal Investigation	195	1	0.51%
040	National Intelligence Service	244	2	0.82%
057	National Development Agency	448	2	0.45%
058	Timor-Leste Investment and Export Promotion Agency, I.P.	298	2	0.67%
063	East Timor Civil Aviation Authority	207	1	0.48%
064	Authority For Food Inspection And Supervision Of Economic, Health And Food Activity	136	3	2.21%
075	Public Service Commission	400	1	0.25%
077	Press Council	340	1	0.29%
087	National Defense Institute	247	28	11.34%
097	Timor-Leste Institute For Quality (IQTL, I.P.)	87	1	1.15%
100	Technical Secretariat for Electoral Administration	117	1	0.85%
119	National Authority for Petroleum	530	3	0.57%
129	National Institute of Public Health of Timor-Leste	330	1	0.30%

Table 25: List of payment request returned by Municipalities (Year-to-Date)

Code	Institution	No. of payment requests created	No. of returned payment requests	% of returned payment requests
043	Municipal Authority of Baucau	2,156	49	2.27%

045	Municipal Authority of Dili	1,480	13	0.88%
046	Municipal Authority of Ermera	1,731	2	0.12%
047	Municipal Administration of Aileu	834	2	0.24%
048	Municipal Administration of Ainaro	859	15	1.75%
050	Municipal Administration of Covalima	1,053	32	3.04%
055	Municipal Administration of Viqueque	2,059	1	0.05%

Refer to annex (1) for the detailed analysis of payment requests created and returned from January to December 2025 by DGE, IF, HCDF, Line Ministries, Autonomous Agencies, Municipalities, SFDA, and SFDR.

PAYMENT INSTRUMENTS

In accordance with the government rules and regulations the payment instruments that permitted to be used for executing payment to beneficiaries or government's clients are cheques, Treasury Payment Orders (TPOs), Letter of Credits, Bank Guarantees, Escrow Accounts, and Credit Cards. The following tables show TPOs issued for the 2025 by group of government entities. Cheques are not used anymore in the payment system of the government of Timor Leste.

In the year-to-date, payment instruments issued by all government entities were 103,186 Treasury Payment Orders (TPOs), including payroll TPOs as follows:

Table 26: Payment instruments issued from January to December 2025

Type of payment instruments	No. of TPO	Amount of TPO (USD)
Treasury Payment Order (TPO)	103,186	1,788,893,903.50
Total	103,186	1,788,893,903.50

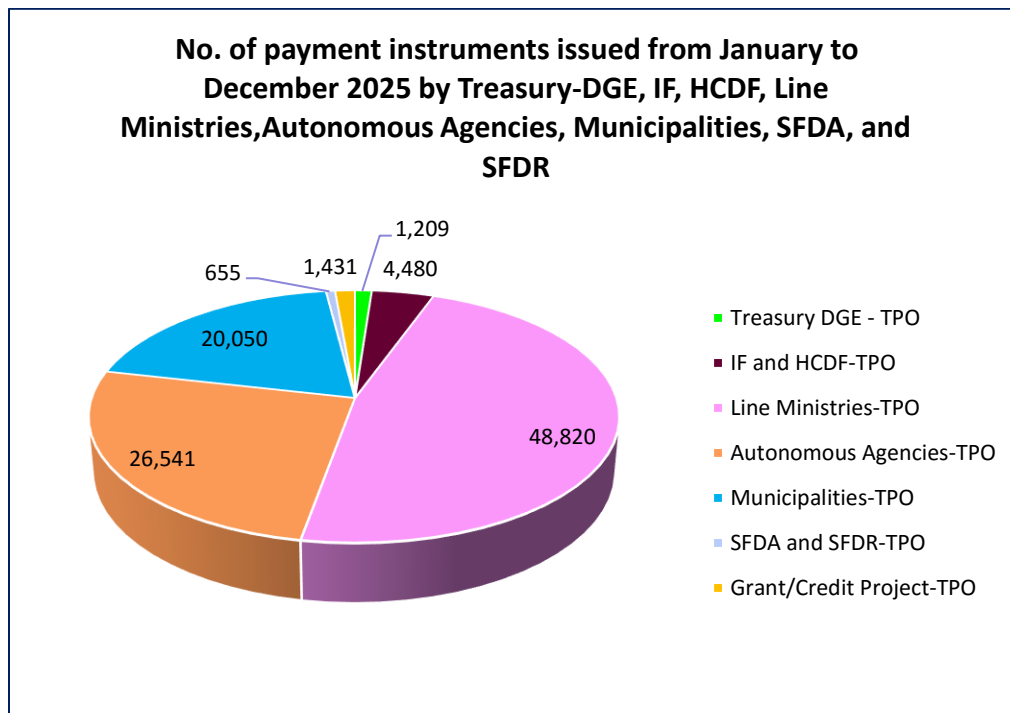
The table below shows the summary of payment instruments issued from January to December 2025 by group of government entities:

Table 27: Payment instruments issued by Treasury, IF, HCDF, Line Ministries, Autonomous Agencies, Municipalities, SFDA, and SFDR from January to December 2025

Institution	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Treasury DGE -TPO	15	45	253	83	60	96	88	65	158	102	65	179	1,209
IF and HCDF-TPO	22	272	457	238	213	213	528	476	237	544	340	940	4,480
Line Ministries-TPO	554	1,938	3,216	3,469	3,343	3,547	4,814	4,131	4,081	5,077	4,740	9,910	48,820
Autonomous Agencies-TPO	564	1,406	1,560	2,135	1,958	2,584	2,342	2,295	2,371	2,618	2,129	4,579	26,541
Municipalities-TPO	258	860	1,814	1,318	1,847	1,936	2,067	1,703	1,468	1,909	1,633	3,237	20,050
SFDA and SFDR-TPO	3	36	39	30	46	58	48	53	23	50	68	201	655
Grant/Credit Project-TPO*	81	148	101	196	91	133	150	84	121	82	90	154	1,431
Total	1,497	4,705	7,440	7,469	7,558	8,567	10,037	8,807	8,459	10,382	9,065	19,200	103,186
Treasury DGE -TPO %	1.0%	1.0%	3.4%	1.1%	0.8%	1.1%	0.9%	0.7%	1.9%	1.0%	0.7%	0.9%	1.2%

IF and HCDF-TPO %	1.5%	5.8%	6.1%	3.2%	2.8%	2.5%	5.3%	5.4%	2.8%	5.2%	3.8%	4.9%	4.3%
Line Ministries-TPO %	37.0%	41.2%	43.2%	46.4%	44.2%	41.4%	48.0%	46.9%	48.2%	48.9%	52.3%	51.6%	47.3%
Autonomous Agencies-TPO %	37.7%	29.9%	21.0%	28.6%	25.9%	30.2%	23.3%	26.1%	28.0%	25.2%	23.5%	23.8%	25.7%
Municipalities-TPO %	17.2%	18.3%	24.4%	17.6%	24.4%	22.6%	20.6%	19.3%	17.4%	18.4%	18.0%	16.9%	19.4%
SFDA and SFDR-TPO %	0.2%	0.8%	0.5%	0.4%	0.6%	0.7%	0.5%	0.6%	0.3%	0.5%	0.8%	1.0%	0.6%
Grant/Credit Project-TPO %	5.4%	3.1%	1.4%	2.6%	1.2%	1.6%	1.5%	1.0%	1.4%	0.8%	1.0%	0.8%	1.4%

**100% of payment process through TPO, including grand/credit project.*



ADVANCE PAYMENTS AND ACQUITTALS

2025 Advance Payments Status

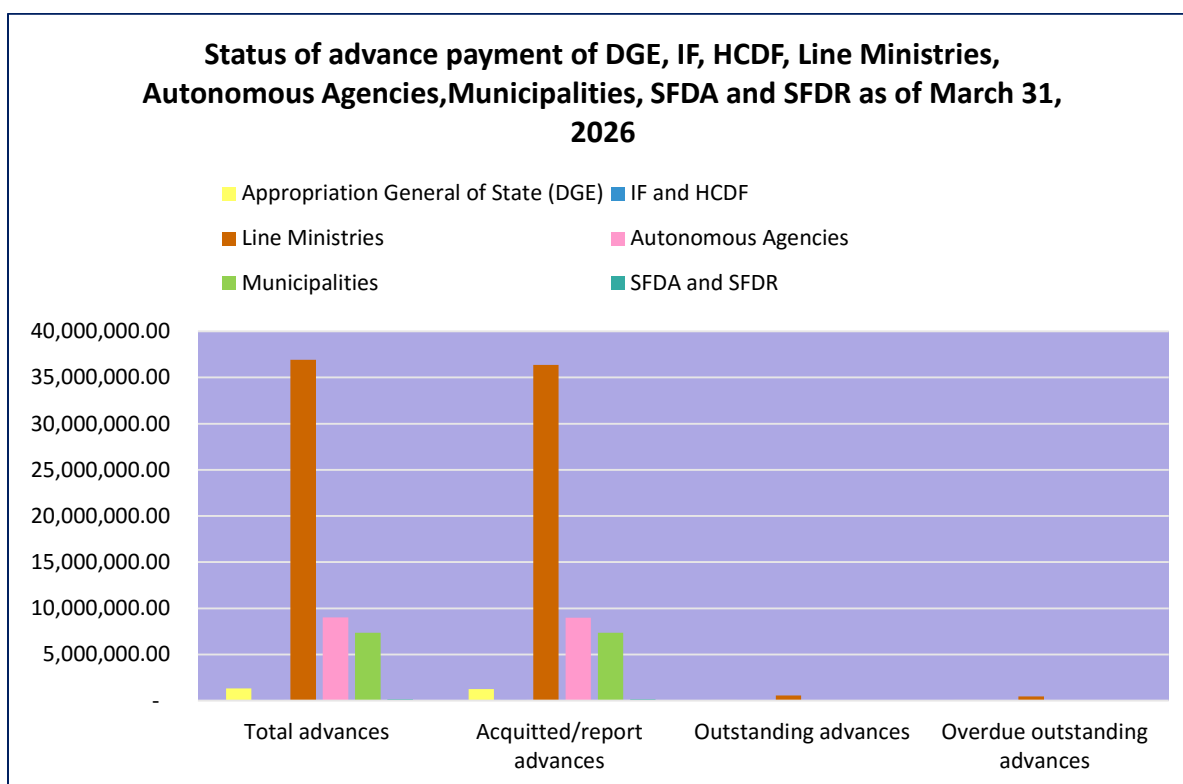
As shown on table 28, the total amount of advance payment issued by government entities for the period of January to December was \$54.81 million, and \$54.16 million (98.81%) had been acquitted or reported, and the rest were still outstanding. From the outstanding amount of \$653,883.34, \$529,681.33 million, representing 0.97%, were overdue outstanding advances in violation of the budget execution decree law of 2025 and need to be acquitted immediately by respective entities.

Table 28: Summary of advance payment as of March 31, 2026

No.	Description	Amount (USD-Million)	Percentage (%)
1	Total advances	54.81	
2	Acquitted/report advances	54.16	
3	Outstanding advances	0.65	
4	Overdue Outstanding advances	0.53	
5	% Acquitted/report advances		98.81%
6	% Outstanding advances		1.19%
7	% Overdue Outstanding advances		0.97%

Table 29: Summary of advances by DGE, IF, HCDF, Line Ministries, Autonomous Agencies, Municipalities, SFDA and SFDR as of March 31, 2026

No.	Description	Appropriation General of State (DGE)	IF and HCDF	Line Ministries	Autonomous Agencies	Municipalities	SFDA and SFDR	Total
1	Total advances (Amount USD- Million)	1,315,470.53	92,399.95	36,916,288.77	9,006,309.37	7,341,468.30	142,598.80	54,814,535.72
2	Acquitted/report advances (Amount USD- Million)	1,250,639.44	92,379.95	36,349,520.87	8,984,045.02	7,341,468.30	142,598.80	54,160,652.38
3	Outstanding advances (Amount US\$- Million)	64,831.09	20.00	566,767.90	22,264.35	-	-	653,883.34
4	Overdue outstanding advances (Amount USD- Million)	64,831.09	20.00	442,565.89	22,264.35	-	-	529,681.33
5	% Acquitted/report advances	95.07%	99.98%	98.46%	99.75%	100%	100%	98.81%
6	% Outstanding advances	4.93%	0.02%	1.54%	0.25%	0%	0%	1.19%
7	% Overdue outstanding advances	4.93%	0.02%	1.20%	0.25%	0%	0%	0.97%



As shown in the table 29, the highest rate of outstanding advances of 4.93% was registered in Appropriation General of State (DGE) follow by Line Ministries and Autonomous Agencies.

Line Ministries has issued total advance of more than USD 36.9 million as of December 2025, and 98.46% of the advance had been acquitted and the rest was in outstanding advances. Municipalities, SFDA and SFDR had acquitted 100% of the total advances issued.

The table below shows the status of 2025 advance payments by government entities and type of advance as of March 31, 2026:

Table 30: Status of 2025 advance payments of DGE by type of advances

No.	Line Item Advance		Amount – US Dollar				% of acquitted advance	% of outstanding advance	% of overdue outstanding advance
	Code	Description	Total advance	Total acquitted advance	Total outstanding advance	Total overdue outstanding advance			
1	5022430	Advance Allowances Local Business Travel	381,460.00	366,700.00	14,760.00	14,760.00	96.13%	3.87%	3.87%
2	5022830	Advance Bank Card	583,793.66	556,140.10	27,653.56	27,653.56	95.26%	4.74%	4.74%
3	5024030	Advance Current Goods and Services (District Imprest Advance)	350,216.87	327,799.34	22,417.53	22,417.53	93.60%	6.40%	6.40%

Total	1,315,470.53	1,250,639.44	64,831.09	64,831.09	95.07%	4.93%	4.93%
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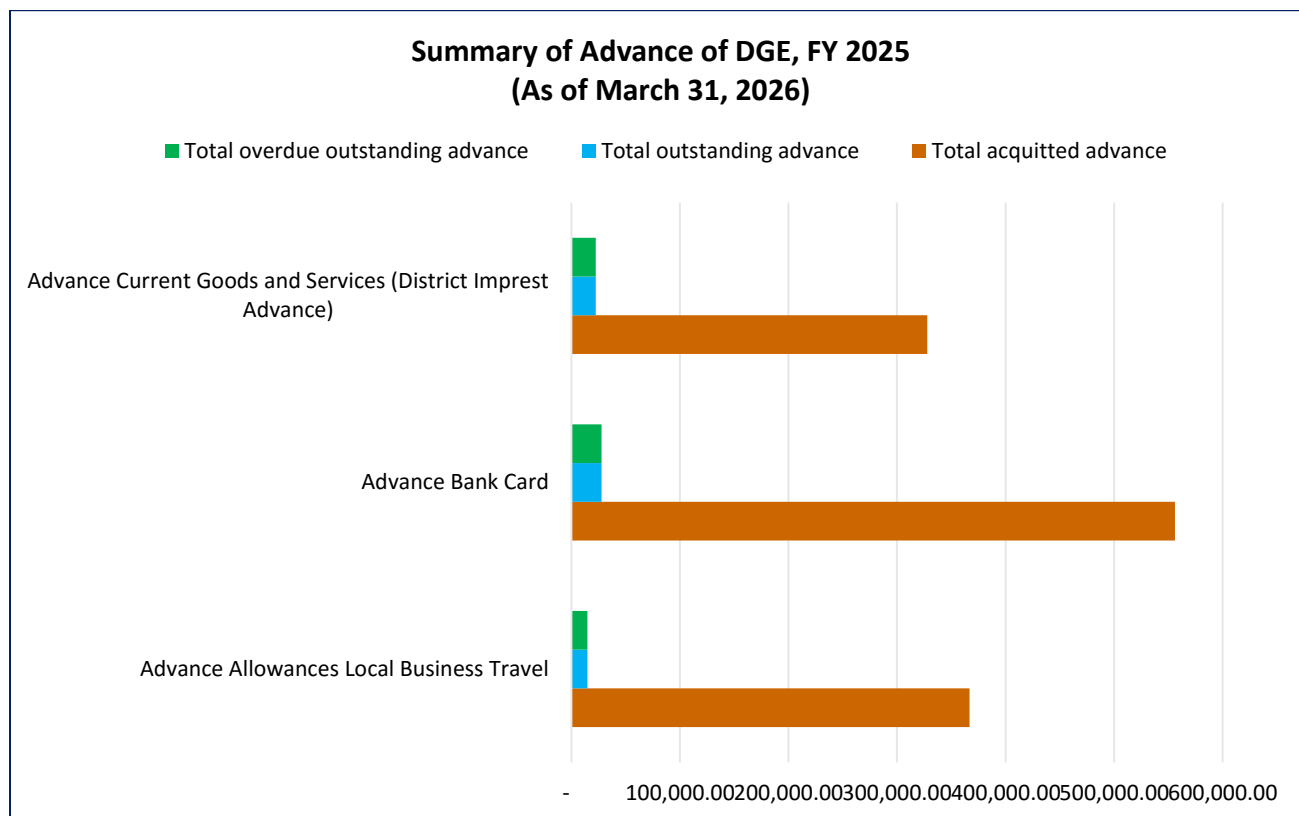


Table 31: Status of 2025 advance payments of IF and HCDF by type of advances

No.	Line Item Advance		Amount – US Dollar				% of acquitted advance	% of outstanding advance	% of overdue outstanding advance
	Code	Description	Total advance	Total acquitted advance	Total outstanding advance	Total overdue outstanding advance			
1	5022430	Advance Allowances Local Business Travel	41,506.00	41,501.00	5.00	5.00	99.99%	0.01%	0.01%
2	5022431	Advance Allowances Overseas Business Travel	13,000.00	12,985.00	15.00	15.00	99.88%	0.12%	0.12%
3	5022530	Advance Professional Services	4,888.00	4,888.00	-	-	100%	0.00%	0.00%
4	5024030	Advance Current Goods and Services (District Imprest Advance)	3,170.00	3,170.00	-	-	100%	0.00%	0.00%
5	5024130	Advance Current Goods and Services - Embassy	7,835.95	7,835.95	-	-	100%	0.00%	0.00%

6	5024230	Petty Cash	22,000.00	22,000.00	-	-	100%	0.00%	0.00%
Total			92,399.95	92,379.95	20%	20%	99.98%	0.02%	0.02%

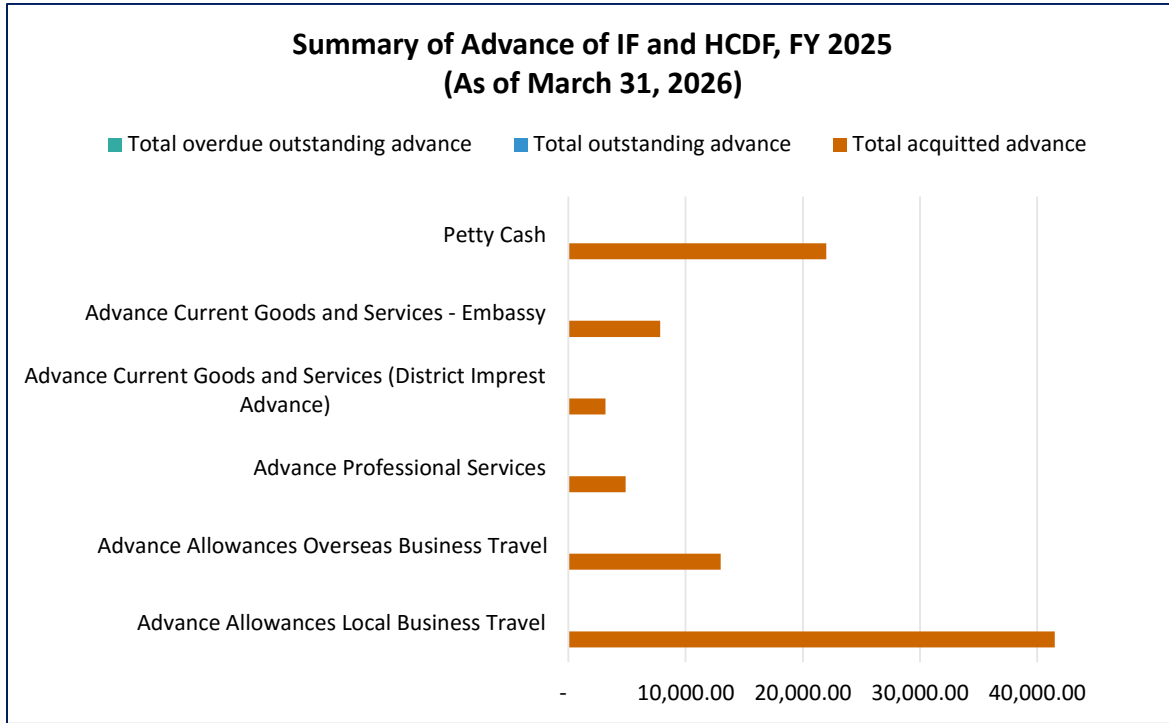


Table 32: Status of 2025 advance payments to Line Ministries by type of advances

No.	Line Item Advance		Amount – US Dollar				% of acquitted advance	% of outstanding advance	% of over due outstanding advance
	Code	Description	Total advance	Total acquitted advance	Total outstanding advance	Total overdue outstanding advance			
1	5022430	Advance Allowances Local Business Travel	10,336,308.00	10,304,218.00	32,090.00	32,090.00	99.69%	0.31%	0.31%
2	5022431	Advance Allowances Overseas Business Travel	664,594.25	664,594.25	-	-	100%	0.00%	0.00%
3	5022530	Advance Professional Services	3,799,946.09	3,775,076.09	24,870.00	24,870.00	99.35%	0.65%	0.65%
4	5022830	Advance Bank Card	2,506,785.20	2,433,685.85	73,099.35	73,099.35	97.08%	2.92%	2.92%
5	5023130	Advance Medium and Long Term Real Estate Rentals - Embassy	2,306,364.98	2,168,024.47	138,340.51	137,072.49	94%	6%	5.94%
6	5024030	Advance Current Goods and Services (District Imprest Advance)	7,373,655.69	7,338,973.88	34,681.81	34,681.81	99.53%	0.47%	0.47%

7	5024130	Advance Current Goods and Services - Embassy	7,227,103.74	7,031,239.90	195,863.84	82,594.04	97.29%	2.71%	1.14%
8	5024230	Petty Cash	482,995.04	476,546.41	6,448.63	6,448.63	98.66%	1.34%	1.34%
9	5029001	Advance Contingency Current Goods and Services	81,600.00	81,600.00	-	-	100%	0.00%	0.00%
10	5030430	Advance Transfers to Non-Profit Organizations	1,243,087.50	1,243,087.50	-	-	100%	0.00%	0.00%
11	5031130	Advance Transfers to the Families	271,642.68	271,642.68	-	-	100%	0.00%	0.00%
12	5040130	Advance Minor Capital - Embassy	622,205.60	560,831.84	61,373.76	51,709.57	90.14%	9.86%	8.31%
Total			36,916,288.77	36,349,520.87	566,767.90	442,565.89	98.46%	1.54%	1.20%

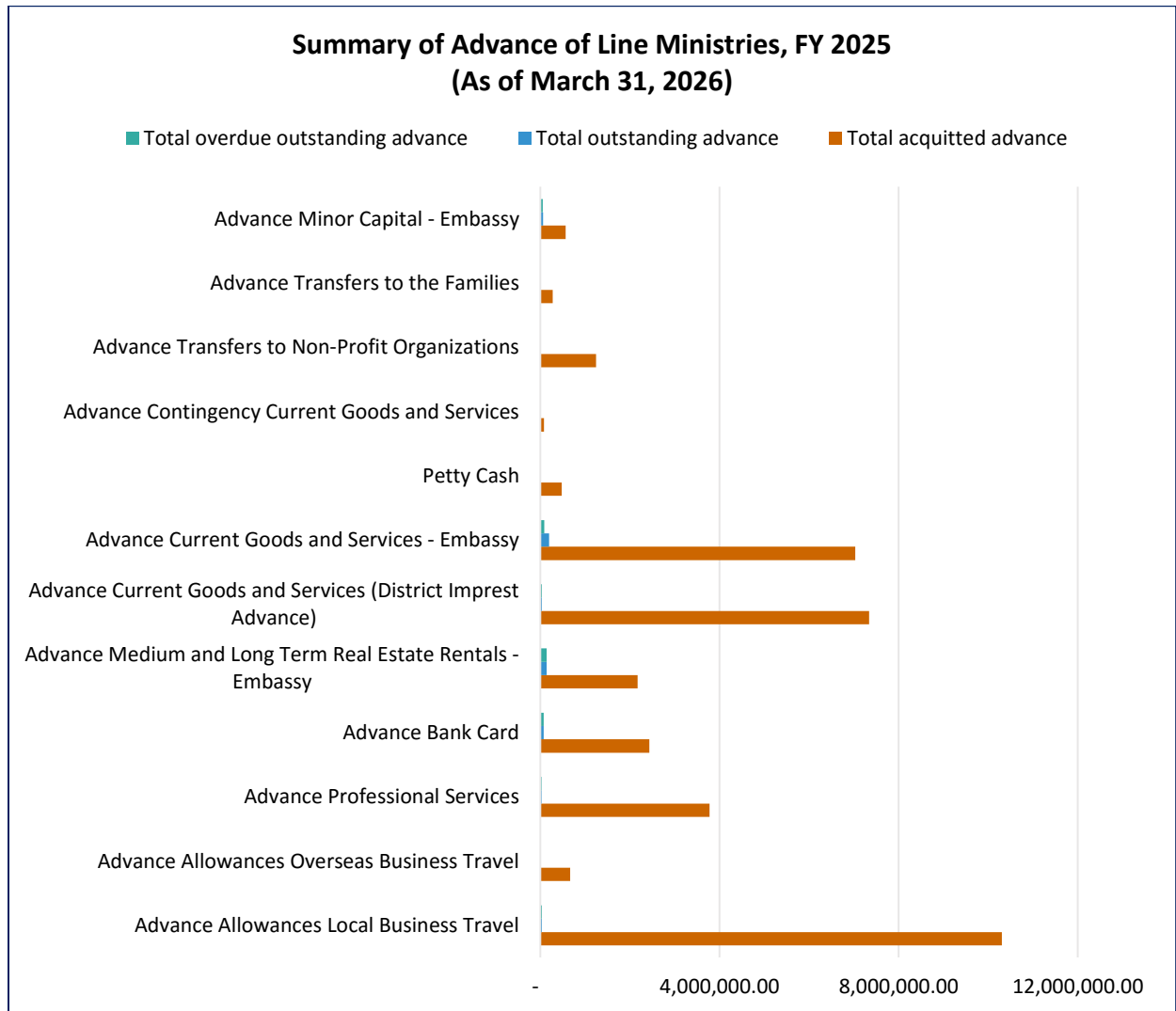


Table 33: Status of 2025 advance payments by Autonomous Agencies by type of advances

No.	Line Item Advance		Amount-US Dollar				% of acquitted advance	% of outstan ding advance	% of overdue outstan ding advance
	Code	Description	Total advance	Total acquitted advance	Total outstanding advance	Total overdue outstanding advance			
1	5022430	Advance Allowances Local Business Travel	3,903,846.00	3,903,846.00	-	-	100%	0.00%	0.00%
2	5022431	Advance Allowances Overseas Business Travel	336,793.47	336,793.47	-	-	100%	0.00%	0.00%
3	5022530	Advance Professional Services	1,799,826.89	1,799,826.89	-	-	100%	0.00%	0.00%
4	5022830	Advance Bank Card	421,495.62	401,080.01	20,415.61	20,415.61	95.16%	4.84%	4.84%
5	5024030	Advance Current Goods and Services (District Imprest Advance)	1,227,030.30	1,225,235.30	1,795.00	1,795.00	99.85%	0.15%	0.15%
6	5024130	Advance Current Goods and Services - Embassy	18,000.00	17,946.26	53.74	53.74	99.70%	0.30%	0.30%
7	5024230	Petty Cash	342,277.09	342,277.09	-	-	100%	0.00%	0.00%
8	5030430	Advance Transfers to Non-Profit Organizations	125,490.00	125,490.00	-	-	100%	0.00%	0.00%
9	5031130	Advance Transfers to the Families	831,550.00	831,550.00	-	-	100%	0.00%	0.00%
Total			9,006,309.37	8,984,045.02	22,264.35	22,264.35	99.75%	0.25%	0.25%

Summary of Advance of Autonomous Agencies, FY 2025 (As of March 31, 2026)

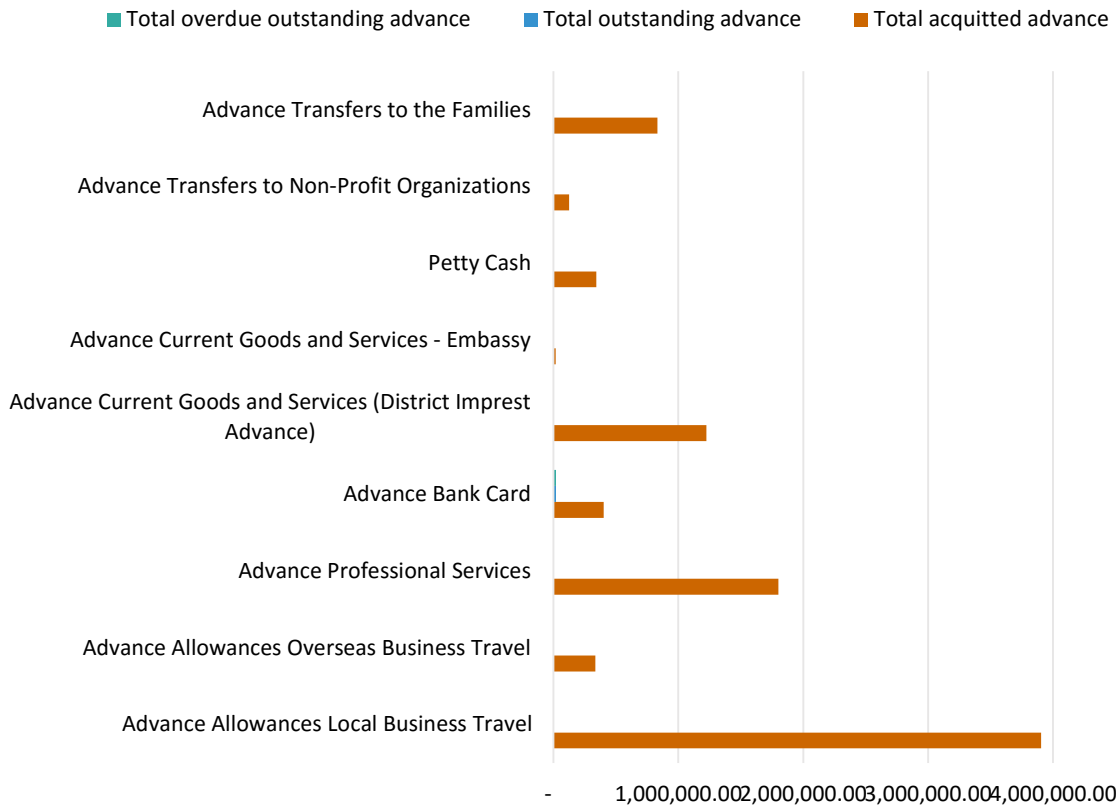


Table 34: Status of 2025 advance payments by Municipalities by type of advances

No.	Line Item Advance		Amount – US Dollar				% of acquitted advance	% of outstanding advance	% of overdue outstanding advance
	Code	Description	Total advance	Total acquitted advance	Total outstanding advance	Total overdue outstanding advance			
1	5022430	Advance Allowances Local Business Travel	936,114.00	936,114.00	-	-	100%	-	-
2	5022431	Advance Allowances Overseas Business Travel	106,332.09	106,332.09	-	-	100%	-	-
3	5022530	Advance Professional Services	484,653.35	484,653.35	-	-	100%	-	-
4	5024030	Advance Current Goods and Services (District Imprest Advance)	2,078,733.24	2,078,733.24	-	-	100%	-	-
5	5024230	Petty Cash	231,496.60	231,496.60	-	-	100%	-	-
6	5030430	Advance Transfers to	3,023,530.02	3,023,530.02	-	-	100%	-	-

		Non-Profit Organizations							
7	5031130	Advance Transfers to the Families	480,609.00	480,609.00	-	-	100%	-	-
Total			7,341,468.30	7,341,468.30	-	-	100%	-	-

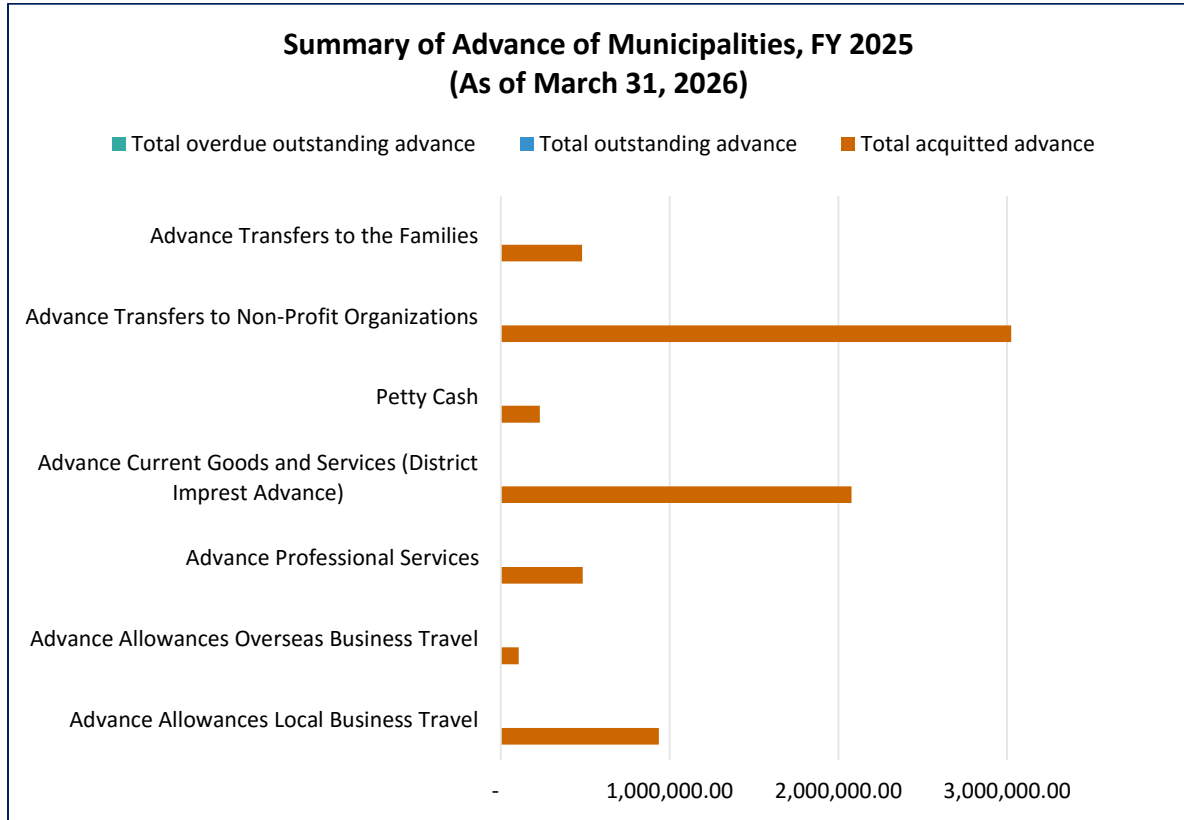
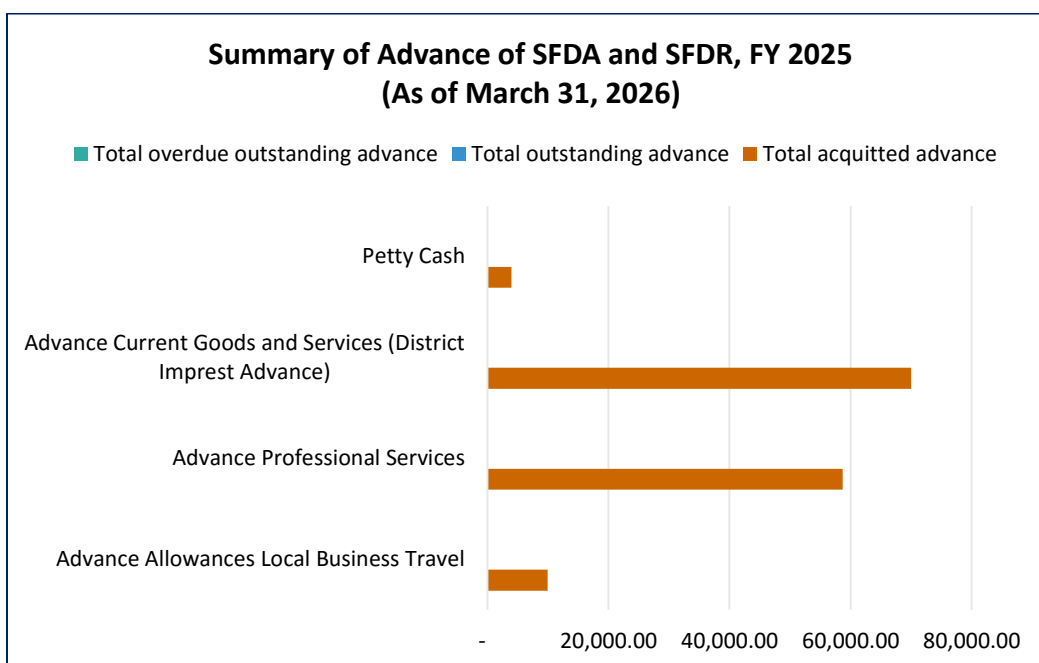


Table 35: Status of 2025 advance payments by SFDA and SFDR by type of advances

No.	Line Item Advance		Amount – US Dollar				% of acquitted advance	% of outstanding advance	% of overdue outstanding advance
	Code	Description	Total advance	Total acquitted advance	Total outstanding advance	Total overdue outstanding advance			
1	5022430	Advance Allowances Local Business Travel	9,930.00	9,930.00	-	-	100%	0.00%	0.00%
2	5022530	Advance Professional Services	58,668.80	58,668.80	-	-	100%	0.00%	0.00%
3	5024030	Advance Current Goods and Services (District Imprest Advance)	70,000.00	70,000.00	-	-	100%	0.00%	0.00%
4	5024230	Petty Cash	4,000.00	4,000.00	-	-	100%	0.00%	0.00%
Total			142,598.80	142,598.80	-	-	100%	0.00%	0.00%



The table below shows the list of government entities with overdue outstanding advance as of March 31, 2026:

Table 36: List of entities with overdue outstanding advances as of March 31, 2026

Code	Institution	Amount – US Dollar				% of acquitted advances	% of outstanding advance	% of overdue outstanding advance
		Total Advance	Total acquitted advance	Total outstanding advance	Total overdue outstanding advance			
003	Prime-Minister	200,000.00	158,915.57	41,084.43	41,084.43	79.46%	20.54%	20.54%
013	Appropriation General of State	1,315,470.53	1,250,639.44	64,831.09	64,831.09	95.07%	4.93%	4.93%
014	Ministry of Foreign Affairs and Cooperation	10,164,146.57	9,800,507.43	363,639.14	239,437.13	96.42%	3.58%	2.36%
015	Ministry of Justice	465,782.74	449,573.96	16,208.78	16,208.78	96.52%	3.48%	3.48%
017	Ministry of Health	4,374,713.25	4,367,953.25	6,760.00	6,760.00	99.85%	0.15%	0.15%
020	Ministry of Higher Education, Science and Culture	440,413.50	421,557.13	18,856.37	18,856.37	95.72%	4.28%	4.28%
031	PNTL	391,583.00	389,769.26	1,813.74	1,813.74	99.54%	0.46%	0.46%
038	Authority of Civil Protection	1,302,757.96	1,302,757.95	0.01	0.01	100%	0.00%	0.00%
064	Authority For Food Inspection And Supervision Of Economic, Health And Food Activity	262,195.00	262,160.00	35.00	35.00	99.99%	0.01%	0.01%
081	Human Capital Development Fund	68,249.95	68,229.95	20.00	20.00	99.97%	0.03%	0.03%

110	Ministry of Tourism and Environment	873,587.24	857,652.90	15,934.34	15,934.34	98.18%	1.82%	1.82%
112-	Ministry of Education	1,851,190.24	1,851,170.24	20.00	20.00	100%	0.00%	0.00%
113	Ministry of Commerce and Industry	856,743.03	817,081.59	39,661.44	39,661.44	95.37%	4.63%	4.63%
114	Ministry of Agriculture, Livestock, Fisheries and Forestry	2,337,408.13	2,272,804.73	64,603.40	64,603.40	97.24%	2.76%	2.76%
123	Petroleum and Geology Institute	381,128.76	361,051.67	20,077.09	20,077.09	94.73%	5.27%	5.27%
132	Office Support Civil Society	67,980.00	67,641.49	338.51	338.51	99.50%	0.50%	0.50%

Please refer to annex (2) for detailed report of 2025 advance payments, acquittal, and outstanding advances by DGE, IF, HCDF, Line Ministries, Autonomous Agencies, Municipalities, SFDA and SFDR.

RETURNED TREASURY PAYMENT ORDERS (TPOs)

The Central Bank of Timor Leste (BCTL) so far has returned Treasury Payment Orders (TPOs) to government entities through R-TIMOR system due to the following reasons:

- Bank account closed
- Address invalid
- Incorrect bank account name/bank account number;
- Bank account number without IBAN format; and/or
- Incorrect SWIFT code
- Invalid IBAN

Upon receiving returned TPOs from BCTL the back office of government entities is to carry out the following activities:

- Cancel the returned TPOs;
- Ask the respective vendors to provide the correct bank account information for the returned TPOs, and
- Reprocess the payments of the returned TPOs with the correct bank account information of the vendors.

The whole process of reprocessing returned TPOs may take from three working days to longer, depending on how quickly vendors provide correct bank account information.

The table below shows the numbers of returned TPOs by month:

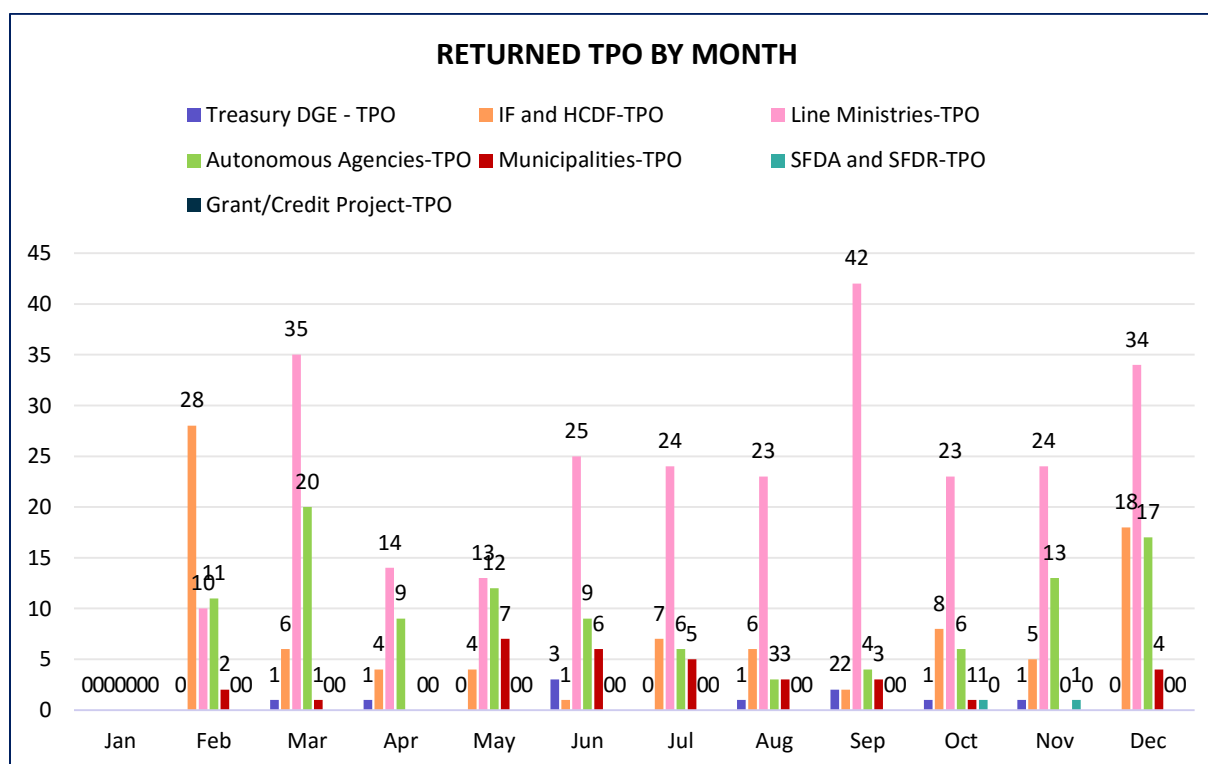
Table 38: Summary of returned TPOs to Treasury, IF, HCDF, Line Ministries, Autonomous Agencies, Municipalities, SFDA, and SFDR

Institution	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total Jan-Dec 2025
Treasury DGE-TPO Issued	15	45	253	83	60	96	88	65	158	102	65	179	1,209
Treasury DGE-TPO Returned	0	0	1	1	0	3	0	1	2	1	1	0	10
IF and HCDF-TPO Issued	22	272	457	238	213	213	528	476	237	544	340	940	4,480
IF and HCDF-TPO Returned	0	28	6	4	4	1	7	6	2	8	5	18	89
Line Ministries-TPO Issued	554	1,938	3,216	3,469	3,343	3,547	4,814	4,131	4,081	5,077	4,740	9,910	48,820
Line Ministries-TPO Returned	0	10	35	14	13	25	24	23	42	23	24	34	267
Autonomous Agencies-TPO Issued	564	1,406	1,560	2,135	1,958	2,584	2,342	2,295	2,371	2,618	2,129	4,579	26,541

Autonomous Agencies- TPO Returned	0	11	20	9	12	9	6	3	4	6	13	17	110
Municipalities-TPO Issued	258	860	1,814	1,318	1,847	1,936	2,067	1,703	1,468	1,909	1,633	3,237	20,050
Municipalities-TPO Returned	0	2	1		7	6	5	3	3	1	0	4	32
SFDA and SFDR-TPO Issued	3	36	39	30	46	58	48	53	23	50	68	201	655
SFDA and SFDR-TPO Returned	0	0	0	0	0	0	0	0	0	1	1	0	2
Grant/Credit Project-TPO Issued	81	148	101	196	91	133	150	84	121	82	90	154	1,431
Grant/Credit Project-TPO Returned	0	0	0	0	0	0	0	0	0	0	0	0	0

The average rate of returned TPOs in 2025 was 1.99% of IF & HCDF, 0.83% of Treasury DGE, 0.55% of Line Ministries, 0.41% of Autonomous Agencies, 0.31% of SFDA & SFDR and 0.16% returned TPO of Municipalities of total TPOs issued in the same period. One of the main reasons for TPO returned is an incorrect SWIFT code, invalid IBAN and address.

It is to be noted that the BCTL will reject any TPO without an IBAN account number format, including payroll. The returned TPO issue is one of the main reasons for payment delays in the government entities.



The above table shows the number of returned TPOs by month.

Working together with the National Directorate of Accounting and Accounting Standardization, all institutions were advised to check their respective vendor codes created in the vendor database or GRP and to update vendor files with the latest changes or correct bank account information before processing payment requests and transferring the fund to the beneficiaries' bank account.

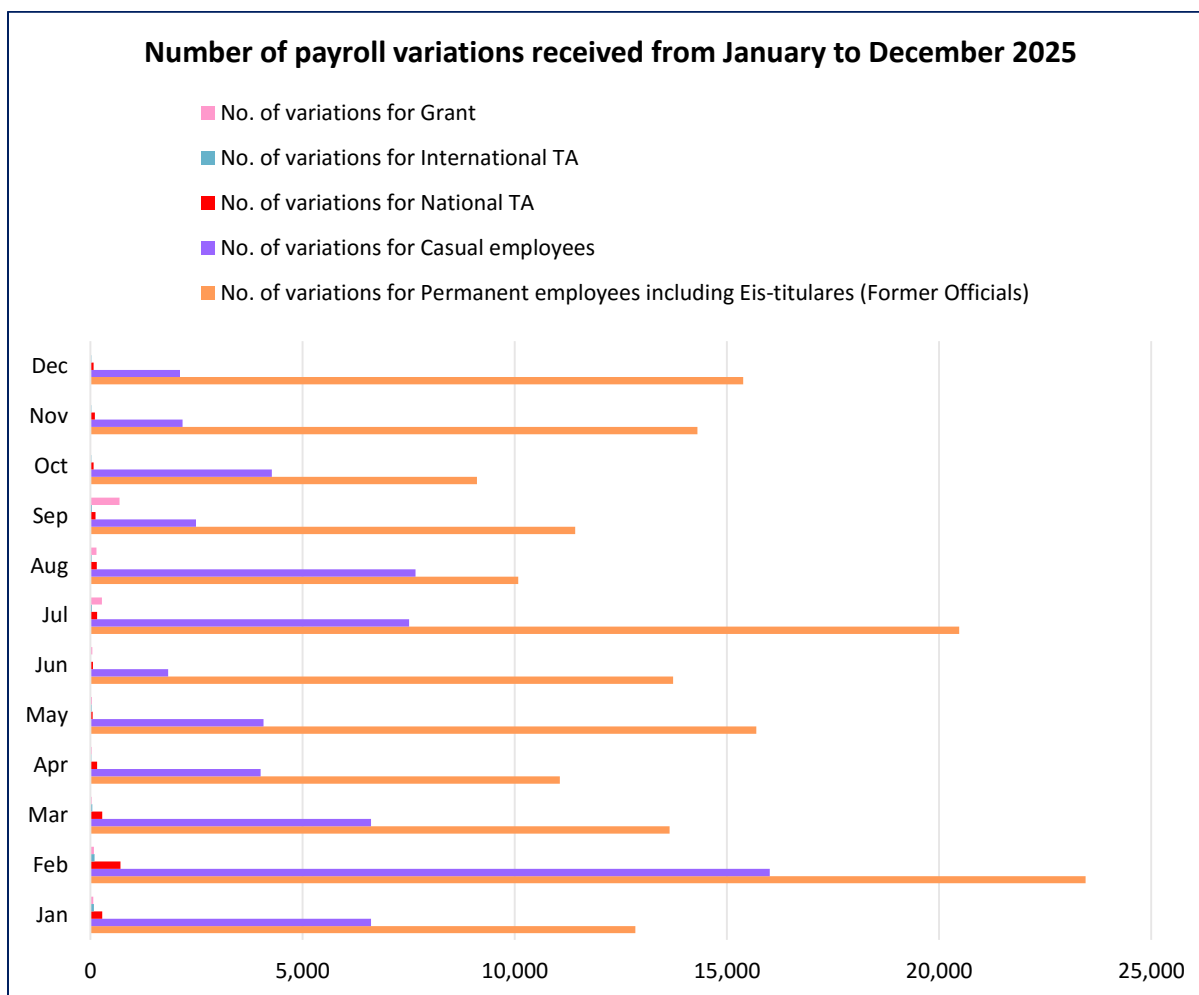
Correct vendors' bank account information would reduce the number of returned TPOs, and subsequently reduce payment delays.

PAYROLL VARIATIONS

The table below shows the summary of payroll variations received from institutions in 2025 by month:

Table 39: Summary of payroll variations received from January to December 2025

Payroll Variations	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
No. of variations for Permanent employees including <i>Eis-titulares (Former Officials)</i>	12,842	23,449	13,651	11,065	15,691	13,732	20,475	10,078	11,422	9,110	14,304	15,385	171,204
No. of variations for Casual employees	6,614	16,009	6,614	4,007	4,077	1,833	7,509	7,659	2,486	4,277	2,167	2,110	65,362
No. of variations for National TA	279	709	277	153	53	57	157	148	121	72	102	71	2,199
No. of variations for International TA	83	93	43	23	25	16	34	28	36	20	19	18	438
No. of variations for Grant	63	82	31	32	33	44	273	139	687	6	3	5	1,398
Total Variation	19,881	40,342	20,616	15,280	19,879	15,682	28,448	18,052	14,752	13,485	16,595	17,589	240,601



Payroll variations for permanent employees

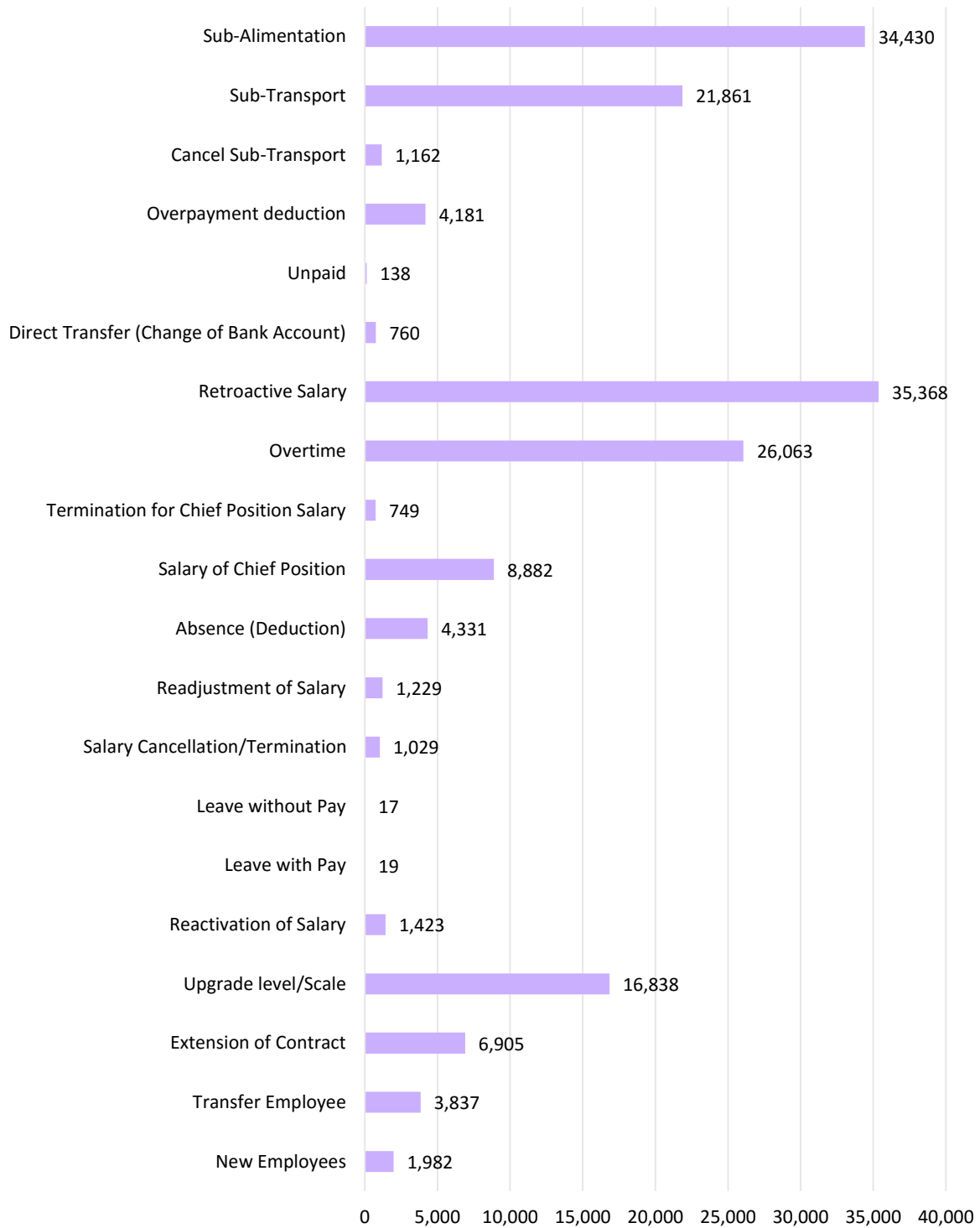
Summary of payroll variations received from the institution from January to December 2025 by payroll variation type for permanent employees, including members of National Parliament and *Eis-Titulares* (Former Officials), as follows:

Table 40: Summary of payroll variations received from January to December 2025 by payroll variation type for permanent employees, including members and *Eis-Titulares*

No	Type of Variations	December		Jan-Dec		Percentage % Jan-Dec	
		No. of Variations	Variations Amount (USD)	No. of Variations	Variations Amount (USD)	No. of Variations	Variations Amount
1	New Employees	9	4,508.40	1,982	594,517.55	1.16%	1.50%
2	Transfer Employee	2	2,125.00	3,837	1,481,053.69	2.24%	3.73%
3	Extension of Contract	416	121,359.00	6,905	2,065,258.72	4.03%	5.20%

4	Upgrade level/Scale	3,725	1,001,057.72	16,838	5,087,286.39	9.84%	12.80%
5	Reactivation of Salary	40	36,432.00	1,423	157,603.91	0.83%	0.40%
6	Leave with Pay	-	-	19	6,078.00	0.01%	0.02%
7	Leave without Pay	-	-	17	1,415.00	0.01%	0.00%
8	Salary Cancellation/Termination	36	11,529.14	1,029	380,652.41	0.60%	0.96%
9	Readjustment of Salary	38	5,841.65	1,229	570,853.27	0.72%	1.44%
10	Absence (Deduction)	429	116,435.89	4,331	177,800.78	2.53%	0.45%
11	Salary of Chief Position	50	32,172.50	8,882	1,823,668.59	5.19%	4.59%
12	Termination for Chief Position Salary	22	5,001.20	749	188,534.74	0.44%	0.47%
13	Overtime	2,508	334,884.88	26,063	4,404,181.25	15.22%	11.08%
14	Retroactive Salary	3,650	421,999.68	35,368	11,067,137.75	20.66%	27.85%
15	Direct Transfer (Change of Bank Account)	24	7,342.34	760	303,036.04	0.44%	0.76%
16	Unpaid	-	-	138	5,416.50	0.08%	0.01%
17	Overpayment deduction	161	41,423.65	4,181	796,006.43	2.44%	2.00%
18	Cancel Sub-Transport	45	5,831.41	1,162	73,616.51	0.68%	0.19%
19	Sub-Transport	950	89,626.20	21,861	1,334,608.74	12.77%	3.36%
20	Sub-Alimentation	3,280	970,438.00	34,430	9,226,779.24	20.11%	23.21%
	Total	15,385	3,208,008.66	171,204	39,745,505.51	100.00%	100.00%

**Payroll variations received from January to December 2025 by
variation types-permanent employees**

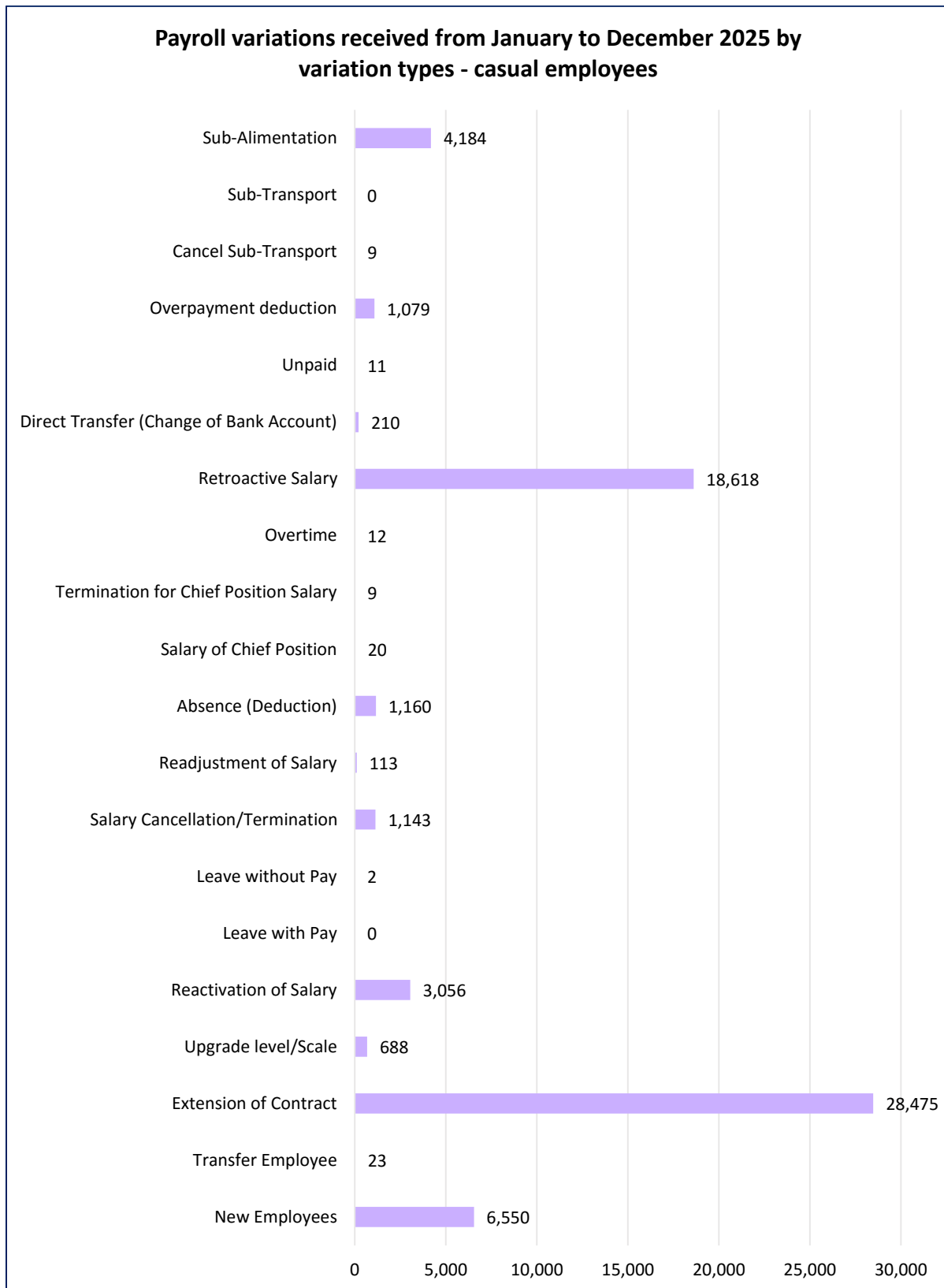


Payroll variations for casual employees

Summary of payroll variations received from the institutions from January to December 2025 by payroll variation type for casual employees as follows:

Table 41: Summary of payroll variations received from January to December 2025 for casual employees

No	Type of Variations	December		Jan-Dec		Percentage % Jan-Dec	
		No. of Variations	Variations Amount (USD)	No. of Variations	Variations Amount (USD)	No. of Variations	Variations Amount
1	New Employees	303	45,020.46	6,550	2,170,650.56	10.02%	6.38%
2	Transfer Employee	0	-	23	16,344.78	0.04%	0.05%
3	Extension of Contract	503	265,347.11	28,475	9,416,264.97	43.57%	27.69%
4	Upgrade level/Scale	41	26,648.34	688	505,800.31	1.05%	1.49%
5	Reactivation of Salary	5	2,848.00	3,056	667,199.70	4.68%	1.96%
6	Leave with Pay	0	-	0	-	0.00%	0.00%
7	Leave without Pay	1	1,476.00	2	1,748.00	0.00%	0.01%
8	Salary Cancellation/Termination	49	11,846.00	1,143	396,530.53	1.75%	1.17%
9	Readjustment of Salary	0	-	113	50,949.36	0.17%	0.15%
10	Absence (Deduction)	118	-	1,160	5,230.25	1.77%	0.02%
11	Salary of Chief Position	0	-	20	18,309.00	0.03%	0.05%
12	Termination for Chief Position Salary	0	-	9	2,550.00	0.01%	0.01%
13	Overtime	0	-	12	2,597.00	0.02%	0.01%
14	Retroactive Salary	655	363,196.84	18,618	19,997,286.79	28.48%	58.81%
15	Direct Transfer (Change of Bank Account)	7	2,779.00	210	36,466.49	0.32%	0.11%
16	Unpaid	0	-	11	1,122.64	0.02%	0.00%
17	Overpayment deduction	31	3,473.30	1,079	60,641.19	1.65%	0.18%
18	Cancel Sub-Transport	0	-	9	1,390.18	0.01%	0.00%
19	Sub-Transport	0	-	0	-	0.00%	0.00%
20	Sub-Alimentation	397	55,794.63	4,184	650,030.88	6.40%	1.91%
	Total	2,110	778,429.68	65,362	34,001,112.63	100.00%	100.00%



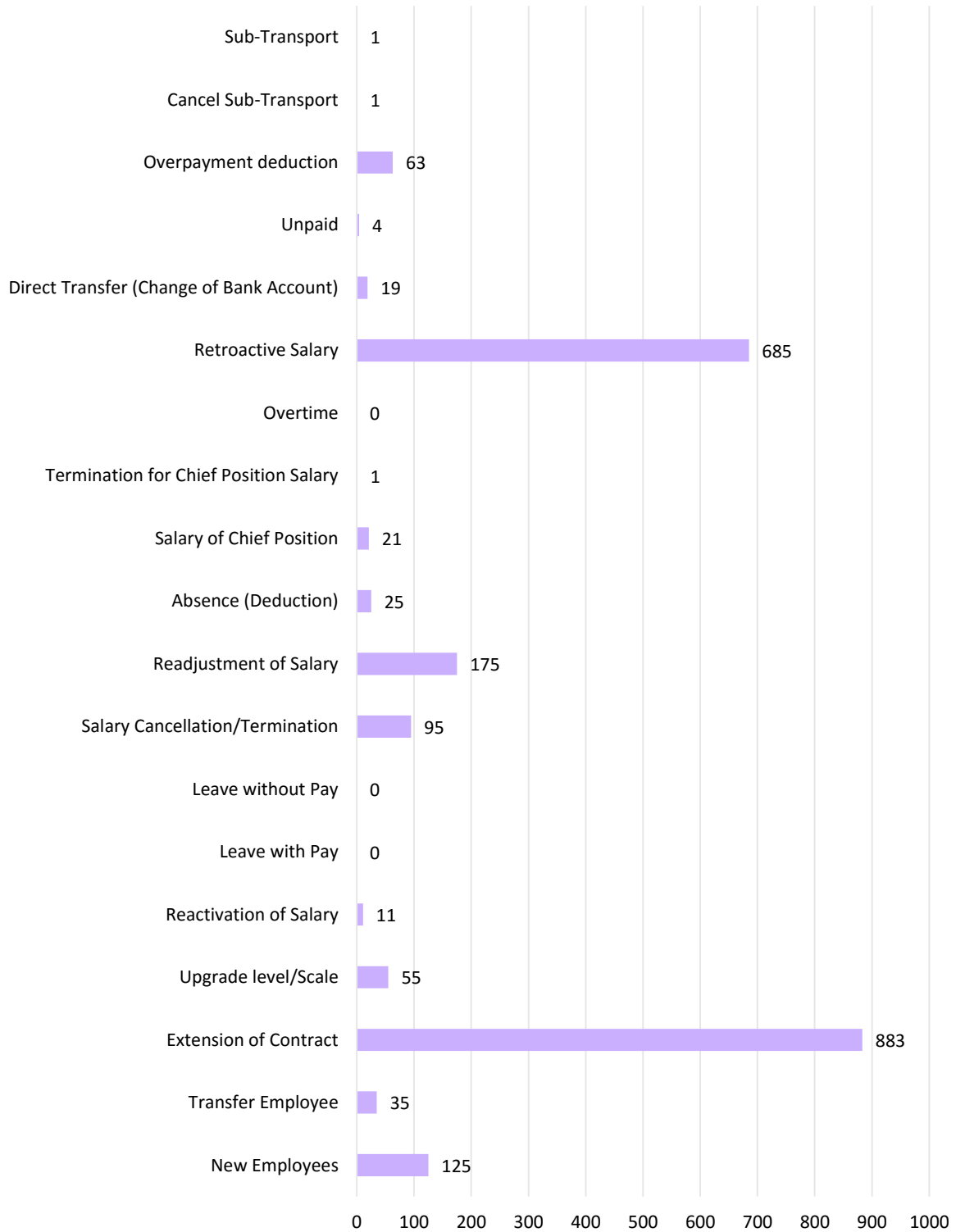
Payroll variations for National TA

Summary of payroll variations received from the institutions from January to December 2025 by payroll variation type for National TAs as follows:

Table 42: Summary of payroll variations received from January to December 2025 for National TA

No	Type of Variations	December		Jan-Dec		Percentage % Jan-Dec	
		No. of Variations	Variations Amount (USD)	No. of Variations	Variations Amount (USD)	No. of Variations	Variations Amount
1	New Employees	2	10,500.00	125	365,999.49	5.68%	6.99%
2	Transfer Employee	9	21,650.00	35	67,553.00	1.59%	1.29%
3	Extension of Contract	1	3,750.00	883	2,486,320.81	40.15%	47.51%
4	Upgrade level/Scale	0	-	55	113,172.15	2.50%	2.16%
5	Reactivation of Salary	1	2,750.00	11	32,283.20	0.50%	0.62%
6	Leave with Pay	0	-	0	-	0.00%	0.00%
7	Leave without Pay	0	-	0	-	0.00%	0.00%
8	Salary Cancellation/Termination	1	2,975.00	95	234,169.30	4.32%	4.48%
9	Readjustment of Salary	49	31,549.33	175	373,209.22	7.96%	7.13%
10	Absence (Deduction)	0	-	25	4,349.19	1.14%	0.08%
11	Salary of Chief Position	0	-	21	14,500.00	0.95%	0.28%
12	Termination for Chief Position Salary	0	-	1	2,750.00	0.05%	0.05%
13	Overtime	0	-	0	-	0.00%	0.00%
14	Retroactive Salary	8	41,789.83	685	1,457,828.64	31.15%	27.86%
15	Direct Transfer (Change of Bank Account)	0	-	19	43,405.00	0.86%	0.83%
16	Unpaid	0	-	4	742.80	0.18%	0.01%
17	Overpayment deduction	0	-	63	35,595.56	2.86%	0.68%
18	Cancel Sub-Transport	0	-	1	758.00	0.05%	0.01%
19	Sub-Transport	0	-	1	149.60	0.05%	0.00%
	Total	71	114,964.16	2,199	5,232,785.96	100.00%	100.00%

**Payroll variations received from January to December 2025 by
variation types - National TA**

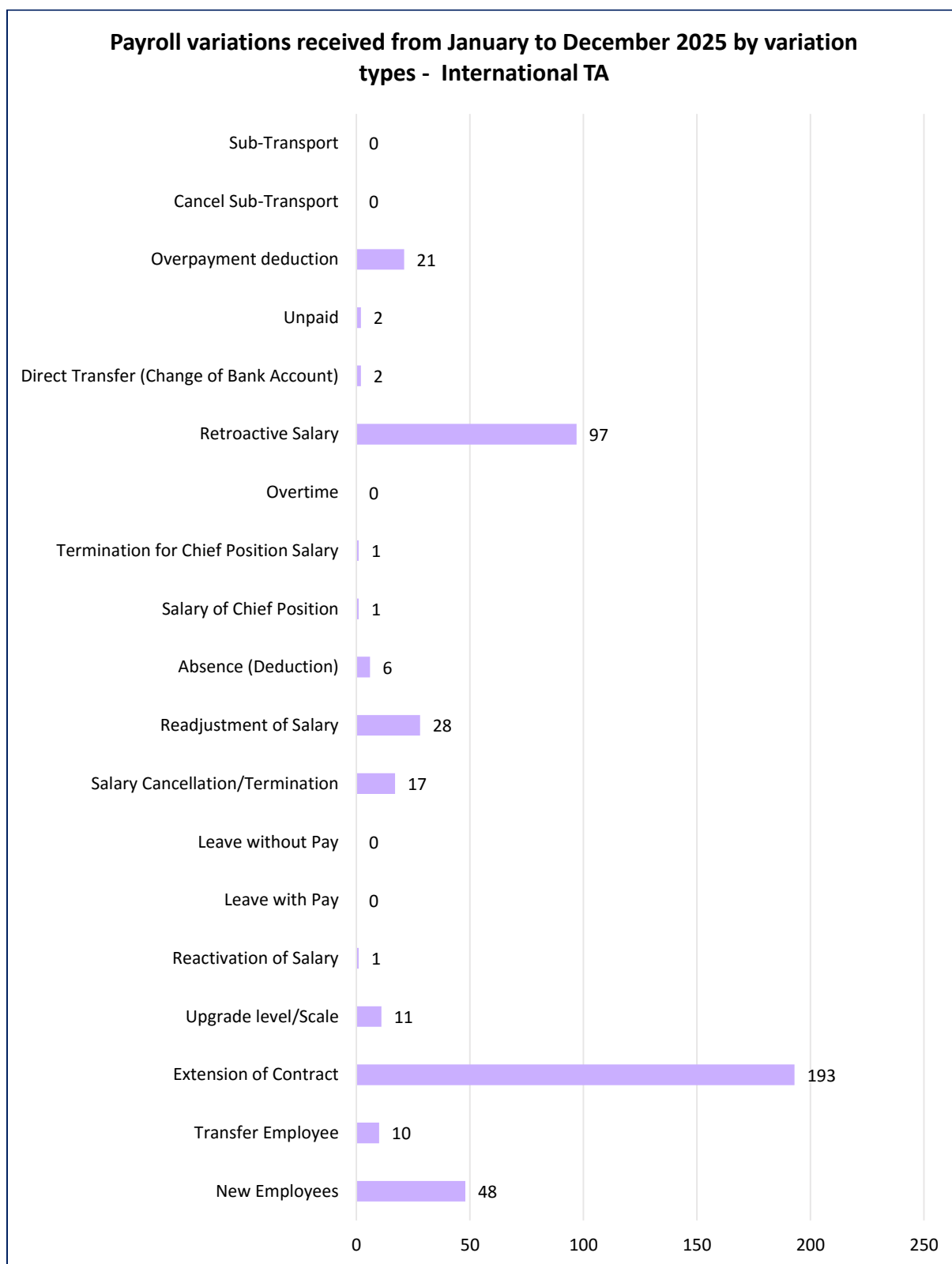


Payroll variations for International TA

Summary of payroll variations received from all government institutions from January to December 2025 by payroll variation type for International TAs as follows:

Table 43: Summary of payroll variations received from January to December 2025 for International TA

No	Type of Variations	December		Jan-Dec		Percentage % Jan-Dec	
		No. of Variations	Variations Amount (USD)	No. of Variations	Variations Amount (USD)	No. of Variations	Variations Amount
1	New Employees	2	8,500.00	48	341,817.65	10.96%	10.66%
2	Transfer Employee	0	-	10	76,750.00	2.28%	2.39%
3	Extension of Contract	9	65,372.22	193	1,550,202.57	44.06%	48.34%
4	Upgrade level/Scale	0	-	11	98,863.00	2.51%	3.08%
5	Reactivation of Salary	0	-	1	11,000.00	0.23%	0.34%
6	Leave with Pay	0	-	0	-	0.00%	0.00%
7	Leave without Pay	0	-	0	-	0.00%	0.00%
8	Salary Cancellation/Termination	1	8,500.00	17	124,984.15	3.88%	3.90%
9	Readjustment of Salary	0	-	28	240,449.34	6.39%	7.50%
10	Absence (Deduction)	0	-	6	3,715.34	1.37%	0.12%
11	Salary of Chief Position	0	-	1	11,000.00	0.23%	0.34%
12	Termination for Chief Position Salary	0	-	1	240.00	0.23%	0.01%
13	Overtime	0	-	0	-	0.00%	0.00%
14	Retroactive Salary	6	14,460.00	97	712,496.33	22.15%	22.22%
15	Direct Transfer (Change of Bank Account)	0	-	2	9,913.04	0.46%	0.31%
16	Unpaid	0	-	2	3,980.00	0.46%	0.12%
17	Overpayment deduction	0	-	21	21,257.15	4.79%	0.66%
18	Cancel Sub-Transport	0	-	0	-	0.00%	0.00%
19	Sub-Transport	0	-	0	-	0.00%	0.00%
	Total	18	96,832.22	438	3,206,668.57	100.00%	100.00%

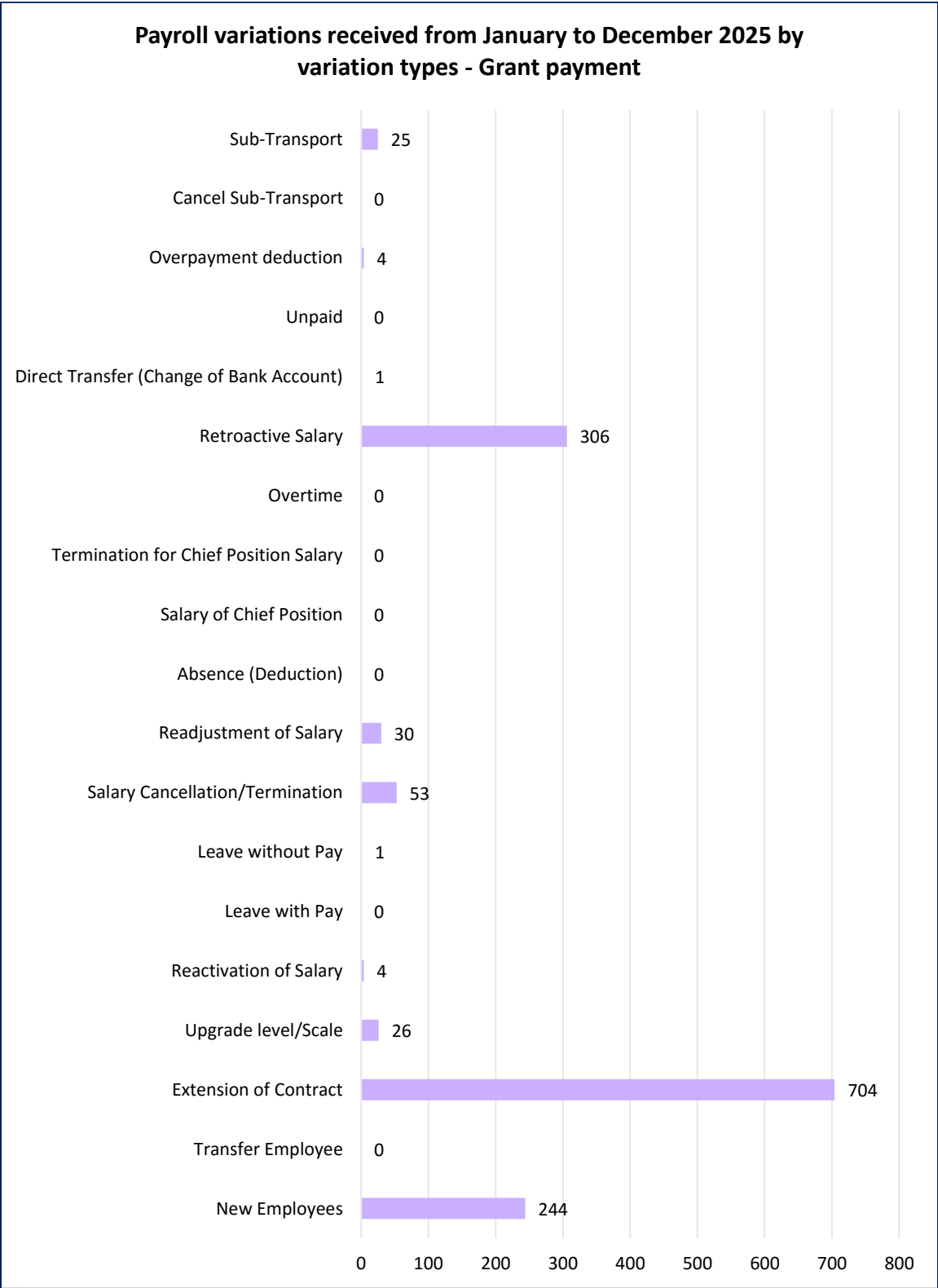


Payroll variations for Grant Payments

Summary of payroll variations received from the institutions from January to December 2025 by payroll variation type of grant payment as follows:

Table 44: Summary of payroll variations received from January to December 2025 for Grant payment

No	Type of Variations	December		Jan-Dec		Percentage % Jan-Dec	
		No. of Variations	Variations Amount (USD)	No. of Variations	Variations Amount (USD)	No. of Variations	Variations Amount
1	New Employees	0	-	244	127,684.57	17.45%	13.45%
2	Transfer Employee	0	-	0	-	0.00%	0.00%
3	Extension of Contract	3	9,309.32	704	611,538.22	50.36%	64.41%
4	Upgrade level/Scale	0	-	26	9,080.55	1.86%	0.96%
5	Reactivation of Salary	0	-	4	4,965.00	0.29%	0.52%
6	Leave with Pay	0	-	0	-	0.00%	0.00%
7	Leave without Pay	0	-	1	272.00	0.07%	0.03%
8	Salary Cancellation/Termination	0	-	53	24,453.00	3.79%	2.58%
9	Readjustment of Salary	0	-	30	45,544.68	2.15%	4.80%
10	Absence (Deduction)	0	-	0	-	0.00%	0.00%
11	Salary of Chief Position	0	-	0	-	0.00%	0.00%
12	Termination for Chief Position Salary	0	-	0	-	0.00%	0.00%
13	Overtime	0	-	0	-	0.00%	0.00%
14	Retroactive Salary	0	-	306	119,373.13	21.89%	12.57%
15	Direct Transfer (Change of Bank Account)	0	-	1	272.00	0.07%	0.03%
16	Unpaid	0	-	0	-	0.00%	0.00%
17	Overpayment deduction	2	4,529.67	4	5,120.67	0.29%	0.54%
18	Cancel Sub-Transport	0	-	0	-	0.00%	0.00%
19	Sub-Transport	0	-	25	1,170.00	1.79%	0.12%
	Total	5	13,838.99	1,398	949,473.82	100.00%	100.00%



SUMMARY OF PAYROLL DATA

The table below shows the summary of payroll data for the period of January to December 2025:

Table 45: Summary of payroll data

Type of Payroll	December 2025					Year-to-date January to December 2025			
	No. of Person	Gross amount USD	Tax USD	SSC USD	Net amount USD	Gross amount USD	Tax USD	SSC USD	Net amount USD
Member of Parliament	66	320,943.75	22,294.25	7,038.75	291,610.75	4,530,699.31	326,117.94	110,894.72	4,093,280.40
Member of Government	47	160,162.50	13,766.16	3,370.00	142,906.34	2,036,661.12	173,685.00	43,641.70	1,818,614.42
Civil Servants	37,748	18,528,362.36	318,767.92	657,724.70	17,527,456.61	221,424,168.78	3,835,071.17	7,908,198.74	208,851,517.13
Member of PNTL	4,159	3,213,757.84	17,531.95	77,011.65	3,112,810.31	39,444,751.28	209,369.43	958,816.93	38,132,923.04
Member of F-FDTL	3,408	2,240,800.10	6,351.14	43,793.82	2,190,483.76	29,474,417.36	81,466.10	568,990.37	28,822,789.95
Pensions payments to <i>Eis-Titulares</i>	0	-	-	-	-	2,693,285.02	182,429.44	0.00	2,499,136.83
Casual Employee	23,225	7,918,126.47	142,359.25	309,250.58	7,459,958.15	93,890,791.20	1,725,797.75	3,691,813.96	88,282,346.72
National TA	865	2,264,561.97	182,973.91	90,462.50	1,990,063.06	27,393,512.81	2,193,470.71	1,095,074.88	24,017,454.35
International TA	194	1,434,939.94	143,247.99	32,074.70	1,259,617.25	17,024,337.44	1,702,569.91	379,464.03	14,925,344.59
Grant	44	57,804.05	3,958.33	1,976.19	47,044.36	967,509.52	62,647.84	35,046.00	861,725.51
Total	69,756	36,139,458.98	851,250.90	1,222,702.89	34,021,950.59	438,880,133.84	10,492,625.29	14,791,941.33	412,305,132.94

Payroll payment methods

From January to December 2025, the Payroll Department processed 100% of net payroll payments with TPO.

A summary of the total payment instrument issued for payroll from January to December 2025 is as follows:

Table 46: Summary of payment instrument issued for payroll

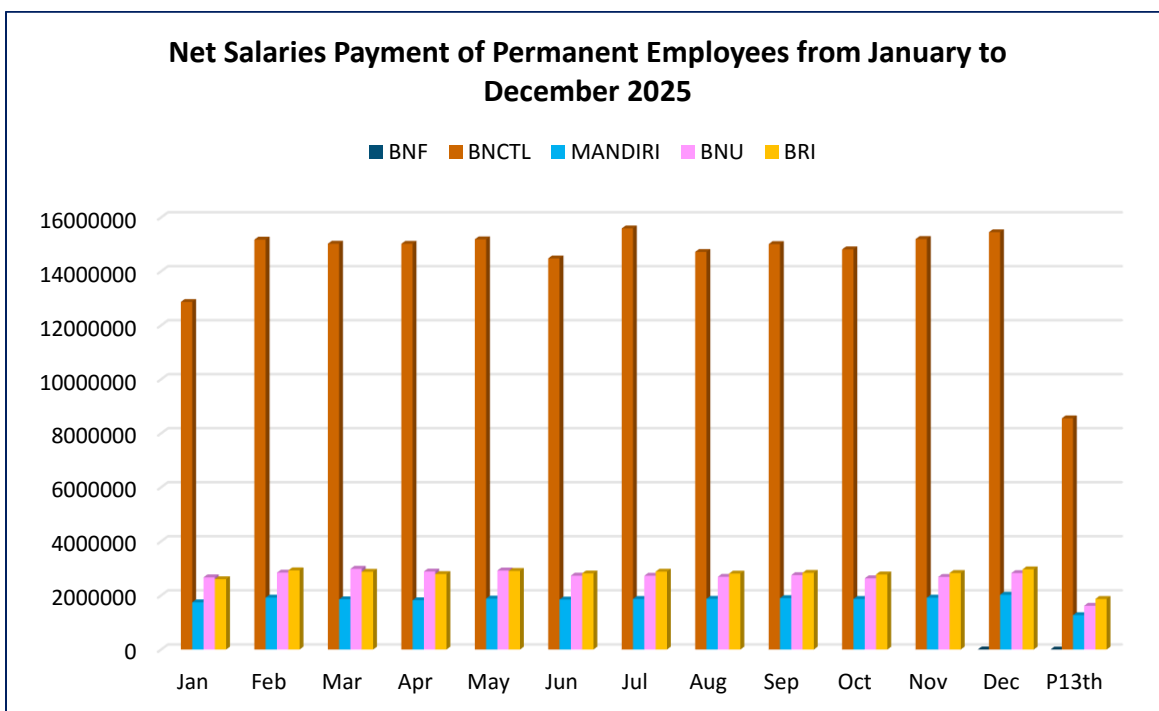
Period	Total Treasury Payment Order (TPO) Issued	Total Net Amount USD
January	783	24,458,554.14
February	990	34,956,462.34
March	1,141	34,168,535.23
April	967	32,922,454.52
May	976	34,166,406.77
June	975	32,460,984.50
July	974	32,714,716.13
August	971	33,239,471.77
September	971	33,325,253.64

October	979	33,204,777.58
November	969	33,406,167.83
December	1,861	53,281,711.34
Total	12,557	412,305,495.79

As of December 2025, Treasury, through its department of payroll has processed and transferred permanent employees' salaries of \$281,719,124.93 to their respective commercial banks in Dili & Municipalities. More than 66% of net payment was transferred through BNCTL due to many employees' bank account being opened in this national bank. The rest was shared by BNU, Mandiri Bank, BRI and BNF banks with their respective rates of 12%, 8%, 13%, and 0.001% of the net employees' salaries processed and paid during January and December 2025.

Table 47: Summary of permanent employees' salaries transferred through commercial banks from January to December 2025

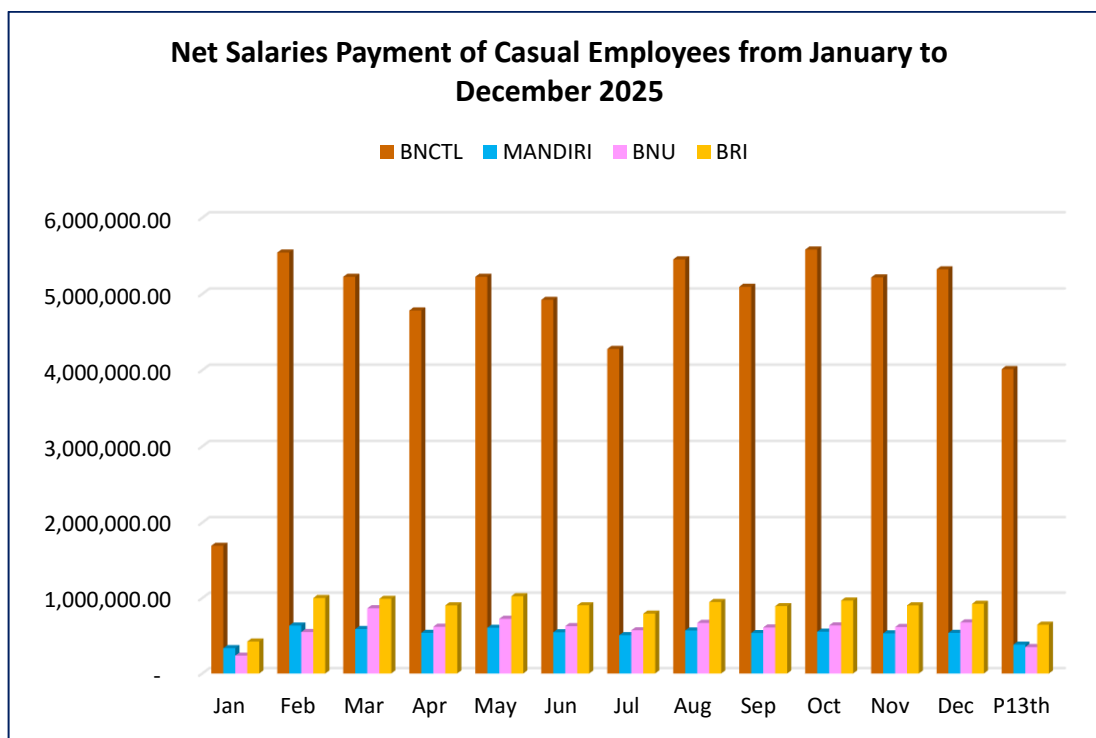
Bank	Gross Pay (USD)	Tax (USD)	Social Security (USD)	Other (USD)	Net Pay (USD)	% of Net payment
BNF	2,767.15	59.32	78.24	-	2,629.59	0.001%
BNCTL	196,451,630.01	2,486,365.52	6,336,191.41	550,396.75	187,078,676.32	66%
MANDIRI	25,514,407.64	758,858.77	825,834.49	129,528.55	23,800,185.83	8%
BNU	37,112,824.24	755,833.17	1,232,932.27	161,123.11	34,962,935.69	12%
BRI	37,829,068.80	624,592.86	1,195,506.04	134,272.40	35,874,697.50	13%
TOTAL	296,910,697.84	4,625,709.64	9,590,542.46	975,320.81	281,719,124.93	100%



As shown in table 48 below, as of December 2025, Treasury has transferred a net amount of more than \$88.28 million of casual employees' salaries to their bank accounts in commercial banks in Dili and Municipalities. Furthermore, 71% of the net casual employee's salaries were transferred through BNCTL due to many casual employees' accounts opened in this bank, and the rest 8%, 9%, and 13% were transferred through Mandiri, BNU, and BRI bank, respectively.

Table 48: Summary of casual employees transferred through the commercial banks from January to December 2025

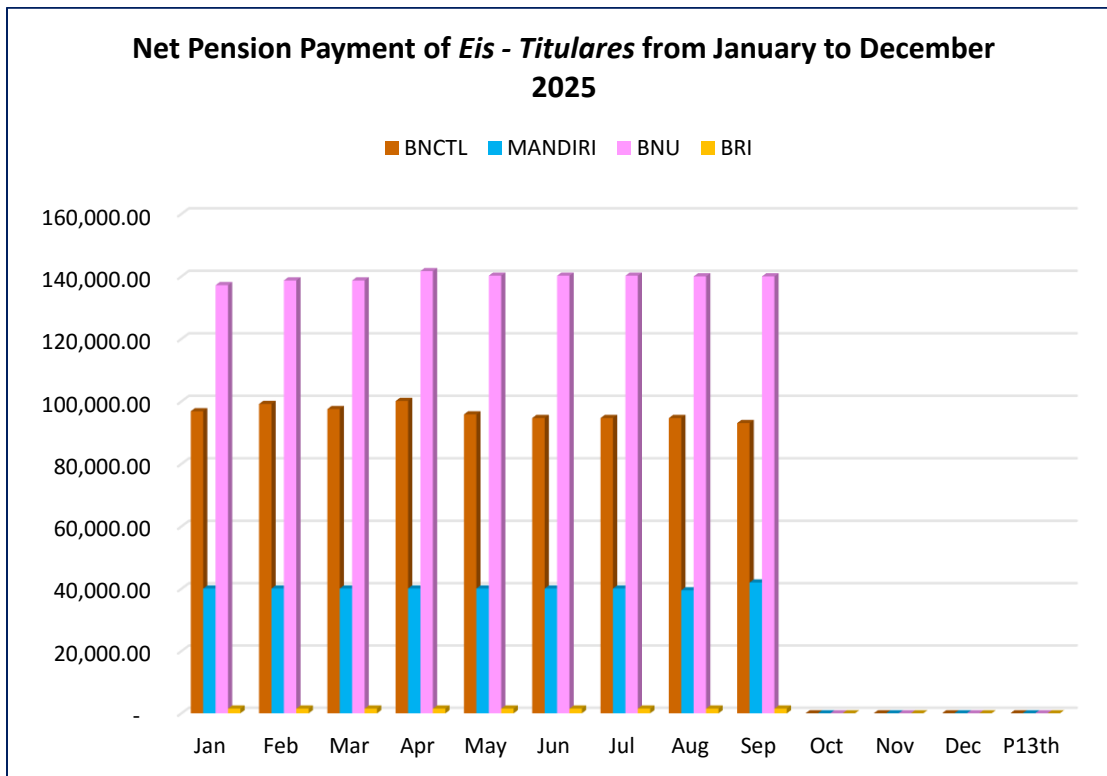
Bank	Gross Pay (USD)	Tax (USD)	Social Security (USD)	Other (USD)	Net Pay (USD)	% of Net payment
BNCTL	65,935,057.90	848,714.01	2,628,827.90	111,862.33	62,345,653.66	71%
MANDIRI	7,435,619.41	251,392.62	294,458.38	22,089.21	6,867,679.20	8%
BNU	8,421,628.54	354,728.95	295,114.19	19,770.92	7,752,014.48	9%
BRI	12,098,485.35	270,962.17	473,413.49	37,110.31	11,316,999.38	13%
TOTAL	93,890,791.20	1,725,797.75	3,691,813.96	190,832.77	88,282,346.72	100%



As of December 2025, department of Payroll has transferred net payment of pension payment to Eis-titulares of \$2.49 million. Furthermore, 35% of net pension payment was made through BNCTL and the rest shared by the other three foreign banks operated in Dili. The details are shown in the table 49 below.

Table 49: Summary of pension payment made to *Eis-Titulares* through commercial banks from January to December 2025

Bank	Gross Pay (USD)	Tax (USD)	Social Security (USD)	Other (USD)	Net Pay (USD)	% of Net payment
BNCTL	929,283.95	60,428.67	-	2,250.00	866,605.28	35%
MANDIRI	389,556.92	27,105.91	-	468.75	361,982.26	14%
BNU	1,359,819.15	93,882.36	-	9,000.00	1,256,936.79	50%
BRI	14,625.00	1,012.50	-	-	13,612.50	1%
TOTAL	2,693,285.02	182,429.44	-	11,718.75	2,499,136.83	100%

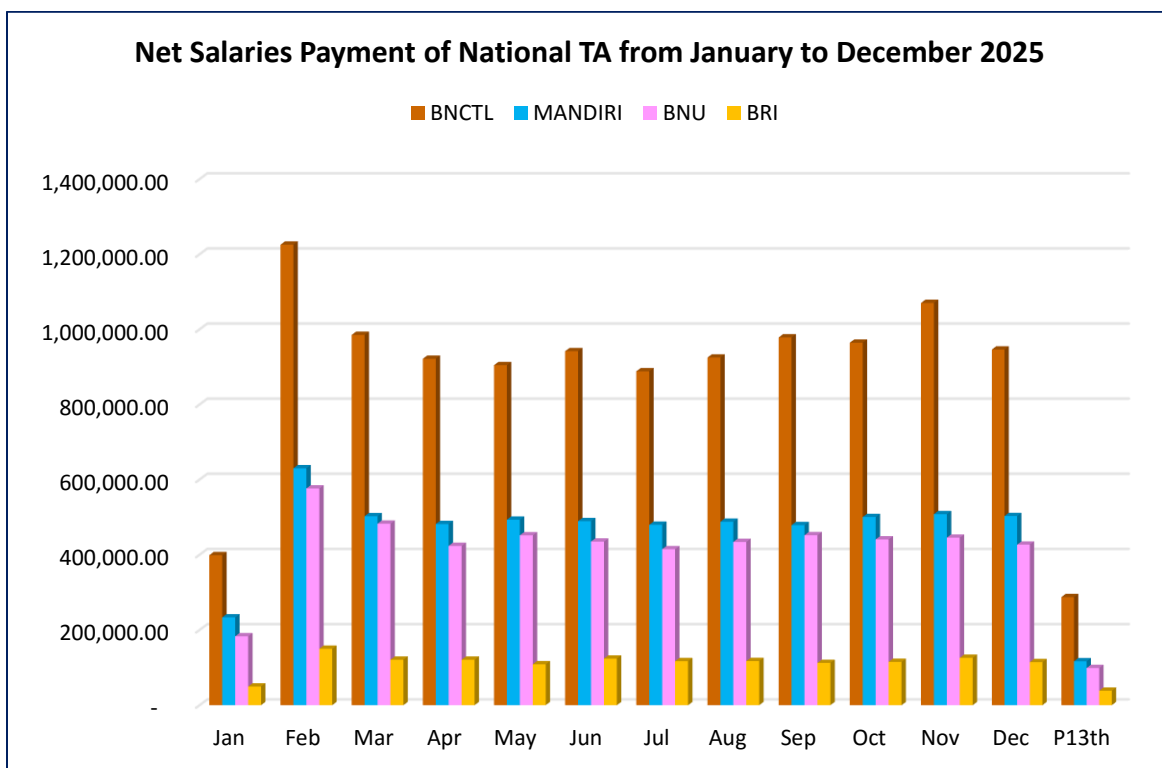


As shown in the table below, 48% of the net salaries of national TAs were paid through BNCTL and the rest paid through other foreign banks operated in Dili. As of December 2025, Payroll Department has processed and transferred net amount of TAs' salaries of more than \$24 million.

Total tax amount and social security contributions collected from payment of TA's salaries as of December were \$2.19 million and \$1.09 million respectively.

Table 50: Summary of payments to National TAs salaries through commercial banks from January to December 2025

Bank	Gross Pay (USD)	Tax (USD)	Social Security (USD)	Other (USD)	Net Pay (USD)	% of Net payment
BNCTL	13,022,143.63	1,019,993.71	521,111.67	44,270.38	11,436,767.87	48%
MANDIRI	6,742,696.23	557,878.68	269,307.89	12,156.26	5,903,353.40	25%
BNU	6,024,980.59	495,897.73	240,570.28	25,570.51	5,262,942.07	22%
BRI	1,603,692.36	119,700.59	64,085.04	5,515.72	1,414,391.01	6%
TOTAL	27,393,512.81	2,193,470.71	1,095,074.88	87,512.87	24,017,454.35	100%



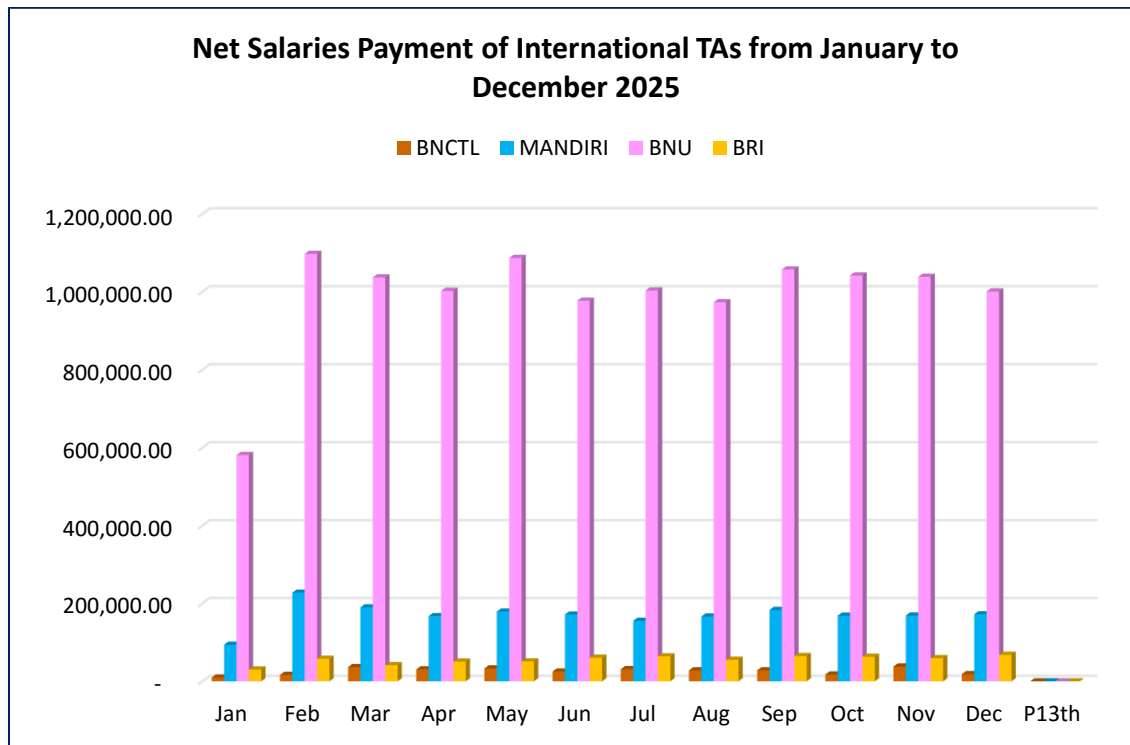
As of December 2025, Treasury has processed and transferred net amount of \$14.92 million of international Advisers' salaries to their respective account in commercial banks in Dili. Furthermore, 80% of the salary amount was transferred through BNU and the rest was transferred through three other commercial banks.

Tax amount collected and social security contribution retained from international advisers' salaries as of December 2025 were \$1.7 million and \$379,464.03 respectively.

Details are shown in the table 51 below.

Table 51: Summary of payments to International TAs salaries through Commercial banks from January to December 2025

Bank	Gross Pay (USD)	Tax (USD)	Social Security (USD)	Other (USD)	Net Pay (USD)	% of Net payment
BNCTL	363,543.95	36,258.40	10,708.29	3,000.00	313,577.26	2%
MANDIRI	2,344,021.32	233,469.64	60,948.40	3,362.71	2,046,240.57	14%
BNU	13,551,039.18	1,356,326.22	286,475.47	10,596.20	11,897,641.29	80%
BRI	765,732.99	76,515.65	21,331.87	-	667,885.47	4%
TOTAL	17,024,337.44	1,702,569.91	379,464.03	16,958.91	14,925,344.59	100%

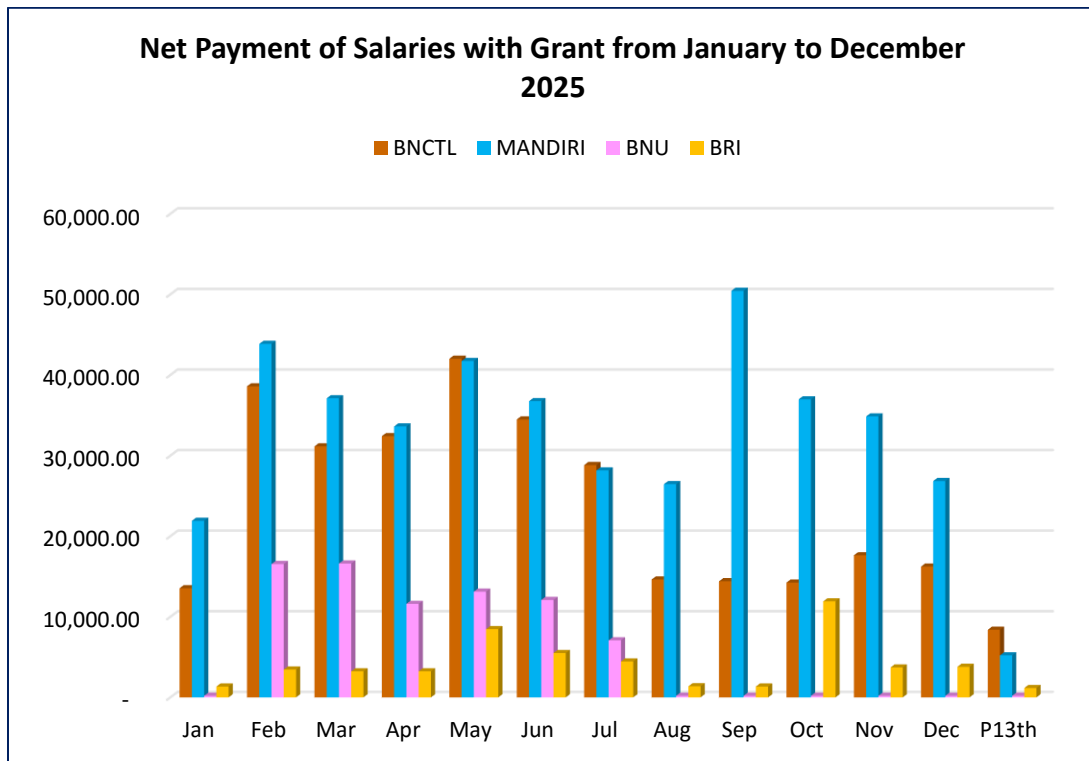


Payment of Salary with Grants Budget of CALIP, SAPIP, BEST, and Global Fund

The table below shows the summary of salary payments with Grant budget through the payroll process from January to December 2025.

Table 52: Summary of payments to Grant through commercial banks from January to December 2025

Bank	Gross Pay (USD)	Tax (USD)	Social Security (USD)	Other (USD)	Net Pay (USD)	% of Net payment
BNCTL	339,327.17	16,820.70	12,451.52	3,560.50	306,494.45	36%
MANDIRI	482,720.55	37,952.43	16,821.58	4,041.82	423,904.72	49%
BNU	86,848.00	5,002.70	3,473.92	-	78,371.38	9%
BRI	58,613.80	2,872.01	2,298.98	487.85	52,954.96	6%
TOTAL	967,509.52	62,647.84	35,046.00	8,090.17	861,725.51	100%



Payment of salary with Grants' budget was done through the payroll process with the direct transfer to the beneficiaries' bank account, with 49% of net payment transfers through MANDIRI, 36% of net payment transfers through BNCTL, 6% of net payment transfers through BRI, and 9% of net payment transfers to BNU.

Annex 1

Analysis of payment requests created/returned from January to December 2025

Payment requests created /returned by DGE

Code	Institution	Total of payment requests created	Total of payment requests returned	% of payment requests returned
013	Appropriation General of State (DGE)	855	-	-
	Total	855	-	-

Payment requests created /returned by IF and HCDF

Code	Institution	Total of payment requests created	Total of payment requests returned	% of payment requests returned
080	Infrastructure Fund	3,204	0	0.00%
081	Human Capital Development Fund	1,017	1	0.10%
	Total	4,221	1	0.02%

Payment requests created /returned by Line Ministries

Code	Institution	Total of payment requests created	Total of payment requests returned	% of payment requests returned
003	Prime-Minister	352	2	0.57%
004	Presidency of Council of Ministers	1,019	0	0.00%
005	Secretary of State for Equality and Inclusion	562	0	0.00%
007	Ministry Coordinator of Economic Affairs	386	1	0.26%
008	Secretariat of State for Vocational Training Policy and Employment	1,831	0	0.00%
009	Secretariat of State for Cooperatives	413	0	0.00%
012	Ministry of Finance	2,191	1	0.05%
014	Ministry of Foreign Affairs and Cooperation	1,278	0	0.00%
015	Ministry of Justice	1,374	0	0.00%
016	Ministry of State Administration	1,043	2	0.19%
017	Ministry of Health	3,126	33	1.06%
020	Ministry of Higher Education, Science and Culture	1,373	0	0.00%
021	Ministry of Social Solidarity and Inclusion	1,767	1	0.06%
022	Ministry of National Liberation Combatants Affairs	1,522	2	0.13%
024	Ministry of Public Works	5,218	18	0.34%
025	Ministry of Transport and Communications	1,370	0	0.00%

028	Ministry of Defense	486	1	0.21%
029	F-FDTL	513	0	0.00%
030	Ministry of Interior	1,025	0	0.00%
031	PNTL	2,435	4	0.16%
032	Ministry of Mineral Resources and oil	1,139	6	0.53%
035	Ombudsman for Human Rights and Justice	463	0	0.00%
110	Ministry of Tourism and Environment	1,181	0	0.00%
111	Coordinating Ministry for Social Affairs	77	0	0.00%
112	Ministry of Education	2,894	0	0.00%
113	Ministry of Commerce and Industry	1,019	6	0.59%
114	Ministry of Agriculture, Livestock, Fisheries and Forestry	1,994	2	0.10%
115	Ministry of Youth, Sports, Art and Culture	1,228	1	0.08%
116	Ministry of Planning and Strategic Investment	806	0	0.00%
117	Ministry for Rural Development and Community Housing	875	0	0.00%
121	Secretariat of State for Social Communications	1,002	1	0.10%
124	Vice Prime Minister for for Economic Affairs	62	1	1.61%
125	Vice Prime Minister for Social Affairs	57	0	0.00%
	Total	42,081	82	0.19%

Payment requests created/returned by Autonomous Agencies

Code	Institution	Total of payment requests created	Total of payment requests returned	% of payment requests returned
001	Presidency of the Republic	1,027	6	0.58%
002	National Parliament	874	1	0.11%
033	Courts	463	0	0.00%
034	Prosecutor-General of the Republic	730	0	0.00%
036	State Inspectorate General	181	0	0.00%
037	Forensic Police of Criminal Investigation	195	1	0.51%
038	Authority of Civil Protection	2,037	0	0.00%
039	General Inspection of Labor	83	0	0.00%
040	National Intelligence Service	244	2	0.82%
056	Administration of Ports of East Timor	213	0	0.00%
057	National Development Agency	448	2	0.45%
058	Timor-Leste Investment and Export Promotion Agency, I.P.	298	2	0.67%
059	Information And Communication Technologies Agency – TIC Timor I.P.	636	0	0.00%

060	National Agency For Academic Assessment And Accreditation	276	0	0.00%
061	Timorese Resistance Archive And Museum	167	0	0.00%
062	Timor-Leste National Archive	88	0	0.00%
063	East Timor Civil Aviation Authority	207	1	0.48%
064	Authority For Food Inspection And Supervision Of Economic, Health And Food Activity	136	3	2.21%
066	National Communications Authority	344	0	0.00%
069	National Logistics Center	307	0	0.00%
070	National Center Arrives	644	0	0.00%
071	National Employment And Professional Training Center - Tibar	283	0	0.00%
072	National Vocational Training Center - Becora, IP	137	0	0.00%
073	National Center for Rehabilitation	77	0	0.00%
074	Anti-corruption Commission	1,017	0	0.00%
075	Public Service Commission	400	1	0.25%
076	National Electoral Commission	113	0	0.00%
077	Press Council	340	1	0.29%
084	National Hospital Guido Valadares	384	0	0.00%
085	East Timor National Press, I.P.	74	0	0.00%
086	Institute of Support for Enterprise Development	225	0	0.00%
087	National Defense Institute	247	28	11.34%
089	Bambu	99	0	0.00%
091	National Institute of Public Administration	345	0	0.00%
092	National Institute of Sciences and Technology	91	0	0.00%
093	National Institute for Combating HIV-AIDS, IP	139	0	0.00%
094	National Institute For Labor Development	170	0	0.00%
096	Institute for the Defense of Children's Rights, IP	181	0	0.00%
097	Timor-Leste Institute For Quality (IQTL, I.P.)	87	1	1.15%
098	Polytechnic Institute of Betano	315	0	0.00%
100	Technical Secretariat for Electoral Administration	117	1	0.85%
102	Registry and Business Verification Services	145	0	0.00%
103	National Ambulance Services And Medical Emergency	352	0	0.00%
104	TATOLI - News Agency of Timor-Leste, IP	153	0	0.00%
105	National University Timor Lorosae	343	0	0.00%
118	Office of the Land and Maritime Boundaries	208	0	0.00%
119	National Authority for Petroleum	530	3	0.57%
120	Mission Unit for Combating Stunting	34	0	0.00%
122	National Procurement Commision	203	0	0.00%

123	Petroleum and Geology Institute	386	0	0.00%
126	National Institute of Pharmacy and Medical Products	1,608	0	0.00%
127	Institute for Equipment Management and Infrastructure Development Support	148	0	0.00%
128	Timor-Leste's Millennium Challenges Accounts	1	0	0.00%
129	National Institute of Public Health of Timor-Leste	330	1	0.30%
131	Public Defender	63	0	0.00%
132	Office Support Civil Society	325	0	0.00%
	Total	19,268	54	0.28%

Payment requests created/returned by Municipalities

Code	Institution	Total of payment requests created	Total of payment requests returned	% of payment requests returned
043	Municipal Authority of Baucau	2,156	49	2.27%
044	Municipal Authority of Bobonaro	1,577	0	0.00%
045	Municipal Authority of Dili	1,480	13	0.88%
046	Municipal Authority of Ermera	1,731	2	0.12%
047	Municipal Administration of Aileu	834	2	0.24%
048	Municipal Administration of Ainaro	859	15	1.75%
050	Municipal Administration of Covalima	1,053	32	3.04%
051	Municipal Administration of Lautém	1,174	0	0.00%
052	Municipal Administration of Liquiçá	1,288	0	0.00%
053	Municipal Administration of Manatuto	823	0	0.00%
054	Municipal Administration of Manufahi	815	0	0.00%
055	Municipal Administration of Viqueque	2,059	1	0.05%
108	Authority RAEOA	2,081	0	0.00%
130	Atauro Administrative Authority	179	0	0.00%
	Total	18,109	114	0.63%

Payment requests created/returned by SFDA and SFDR

Code	Institution	Total of payment requests created	Total of payment requests returned	% of payment requests returned
083	Special Fund for the Development of Atauro (SFDA)	171	-	-
109	Special Fund for the Development of RAEOA (SFDR)	263	-	-
	Total	434	-	-

Annex 2

FY – 2025 - Advance Payment Status by DGE as of March 31, 2026

Institution name and code	Advance code	Advance description	Total advance	Total acquitted advance	% of acquitted advance	Total outstanding advance	% of outstanding advance	Total overdue outstanding advance	% of overdue outstanding advance
013-Appropriation General of State	5022430	Advance Allowances Local Business Travel	381,460.00	366,700.00	96.13%	14,760.00	3.87%	14,760.00	3.87%
	5022830	Advance Bank Card	583,793.66	556,140.10	95.26%	27,653.56	4.74%	27,653.56	4.74%
	5024030	Advance Current Goods and Services (District Imprest Advance)	350,216.87	327,799.34	93.60%	22,417.53	6.40%	22,417.53	6.40%
Grand Total			1,315,470.53	1,250,639.44	95.07%	64,831.09	4.93%	64,831.09	4.93%

FY – 2025 - Advance Payment Status by IF and HCDF as of March 31, 2026

Institution name and code	Advance code	Advance description	Total advance	Total acquitted advance	% of acquitted advance	Total outstanding advance	% of outstanding advance	Total overdue outstanding advance	% of overdue outstanding advance
080-Infrastructure Fund	5022430	Advance Allowances Local Business Travel	12,000.00	12,000.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	150.00	150.00	100%	-	0%	-	0%
	5024230	Petty Cash	12,000.00	12,000.00	100%	-	0%	-	0%
080-Infrastructure Fund Total			24,150.00	24,150.00	100%	-	0%	-	0%
081-Human Capital Development Fund	5022430	Advance Allowances Local Business Travel	29,506.00	29,501.00	99.98%	5.00	0.02%	5.00	0.02%
	5022431	Advance Allowances Overseas Business Travel	13,000.00	12,985.00	99.88%	15.00	0.12%	15.00	0.12%
	5022530	Advance Professional Services	4,888.00	4,888.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	3,020.00	3,020.00	100%	-	0%	-	0%
	5024130	Advance Current Goods and Services - Embassy	7,835.95	7,835.95	100%	-	0%	-	0%
	5024230	Petty Cash	10,000.00	10,000.00	100%	-	0%	-	0%
081-Human Capital Development Fund Total			68,249.95	68,229.95	99.97%	20.00	0.03%	20.00	0.03%
Grand Total			92,399.95	92,379.95	99.98%	20.00	0.02%	20.00	0.02%

FY – 2025 – Advance Payment Status by Line Ministries as of March 31, 2026

Institution name and code	Advance code	Advance description	Total advance	Total acquitted advance	% of acquitted advance	Total outstanding advance	% of outstanding advance	Total overdue outstanding advance	% of overdue outstanding advance
003-Prime-Minister	5022830	Advance Bank Card	200,000.00	158,915.57	79.46%	41,084.43	20.54%	41,084.43	20.54%
003-Prime-Minister Total			200,000.00	158,915.57	79.46%	41,084.43	20.54%	41,084.43	20.54%
004-Presidency of Council of Ministers	5022430	Advance Allowances Local Business Travel	48,597.00	48,597.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	88,381.00	88,381.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	15,310.00	15,310.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	29,872.30	29,872.30	100%	-	0%	-	0%
	5024230	Petty Cash	20,000.00	20,000.00	100%	-	0%	-	0%
004-Presidency of Council of Ministers Total			202,160.30	202,160.30	100.00	-	0%	-	0%
005-Secretary of State for Equality and Inclusion	5022430	Advance Allowances Local Business Travel	95,628.00	95,628.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	34,120.40	34,120.40	100%	-	0%	-	0%
	5022530	Advance Professional Services	105,686.00	105,686.00	100%	-	0%	-	0%
	5024230	Petty Cash	12,000.00	12,000.00	100%	-	0%	-	0%
005-Secretary of State for Equality and Inclusion Total			247,434.40	247,434.40	100%	-	0%	-	0%
007-Ministry Coordinator of Economic Affairs	5022430	Advance Allowances Local Business Travel	5,875.00	5,875.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	31,500.00	31,500.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	62,082.50	62,082.50	100%	-	0%	-	0%
	5022830	Advance Bank Card	67,278.71	67,278.71	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	1,000.00	1,000.00	100%	-	0%	-	0%
	5024230	Petty Cash	12,000.00	12,000.00	100%	-	0%	-	0%
007-Ministry Coordinator of Economic Affairs Total			179,736.21	179,736.21	100%	-	0%	-	0%
008-Secretariat of State for Vocational Training Policy and Employment	5022430	Advance Allowances Local Business Travel	221,545.00	221,545.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	46,450.00	46,450.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	165,241.75	165,241.75	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	58,152.00	58,152.00	100%	-	0%	-	0%
	5024130	Advance Current Goods and Services - Embassy	155,078.00	155,078.00	100%	-	0%	-	0%
	5024230	Petty Cash	12,000.00	12,000.00	100%	-	0%	-	0%
	5030430	Advance Transfers to Non-Profit Organizations	249,077.50	249,077.50	100%	-	0%	-	0%

008-Secretariat of State for Vocational Training Policy and Employment Total			907,544.25	907,544.25	100%	-	0%	-	0%
009-Secretariat of State for Cooperatives	5022430	Advance Allowances Local Business Travel	292,140.00	292,140.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	12,500.00	12,500.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	192,622.75	192,622.75	100%	-	0%	-	0%
	5022830	Advance Bank Card	27,544.18	27,544.18	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	116,921.25	116,921.25	100%	-	0%	-	0%
	5024230	Petty Cash	20,000.00	20,000.00	100%	-	0%	-	0%
009-Secretariat of State for Cooperatives Total			661,728.18	661,728.18	100%	-	0%	-	0%
012-Ministry of Finance	5022430	Advance Allowances Local Business Travel	275,690.00	275,690.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	248,935.85	248,935.85	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	28,575.00	28,575.00	100%	-	0%	-	0%
	5024230	Petty Cash	26,473.59	26,473.59	100%	-	0%	-	0%
012-Ministry of Finance Total			579,674.44	579,674.44	100%	-	0%	-	0%
014-Ministry of Foreign Affairs and Cooperation	5022431	Advance Allowances Overseas Business Travel	218,500.00	218,500.00	100%	-	0.00	-	0%
	5022830	Advance Bank Card	600,000.00	584,016.20	97.34%	15,983.80	2.66%	15,983.80	2.66%
	5023130	Advance Medium and Long Term Real Estate Rentals - Embassy	2,305,564.98	2,167,224.47	94%	138,340.51	6%	137,072.49	5.95%
	5024030	Advance Current Goods and Services (District Imprest Advance)	63,365.00	63,365.00	100%	-	0%	-	0%
	5024130	Advance Current Goods and Services - Embassy	6,326,510.99	6,178,569.92	97.66%	147,941.07	2.34%	34,671.27	0.55%
	5024230	Petty Cash	28,000.00	28,000.00	100%	-	0%	-	0%
	5040130	Advance Minor Capital - Embassy	622,205.60	560,831.84	90.14%	61,373.76	9.86%	51,709.57	8.31%
014-Ministry of Foreign Affairs and Cooperation Total			10,164,146.57	9,800,507.43	96.42%	363,639.14	3.58%	239,437.13	2.36%
015-Ministry of Justice	5022430	Advance Allowances Local Business Travel	261,755.00	260,745.00	99.61%	1,010.00	0.39%	1,010.00	0.39%
	5022431	Advance Allowances Overseas Business Travel	1,230.00	1,230.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	45,770.50	45,745.50	99.95%	25.00	0.05%	25.00	0.05%
	5022830	Advance Bank Card	91,349.84	82,921.04	90.77%	8,428.80	9.23%	8,428.80	9.23%
	5024030	Advance Current Goods and Services (District Imprest Advance)	58,677.40	55,404.40	94.42%	3,273.00	5.58%	3,273.00	5.58%
	5024130	Advance Current Goods and Services - Embassy	3,000.00	3,000.00	100%	-	0%	-	0%
	5024230	Petty Cash	4,000.00	528.02	13.20%	3,471.98	86.80%	3,471.98	86.80%
015-Ministry of Justice Total			465,782.74	449,573.96	96.52%	16,208.78	3.48%	16,208.78	3.48%
016-Ministry of State Administration	5022430	Advance Allowances Local Business Travel	1,342,480.00	1,342,480.00	100%	-	0%	-	0%

	5022431	Advance Allowances Overseas Business Travel	33,250.00	33,250.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	425,829.00	425,829.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	22,444.61	22,444.61	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	1,334,466.50	1,334,466.50	100%	-	0%	-	0%
	5024230	Petty Cash	12,000.00	12,000.00	100%	-	0%	-	0%
	5029001	Advance Contingency Current Goods and Services	81,600.00	81,600.00	100%	-	0%	-	0%
	5030430	Advance Transfers to Non-Profit Organizations	15,000.00	15,000.00	100%	-	0%	-	0%
016-Ministry of State Administration Total			3,267,070.11	3,267,070.11	100%	-	0%	-	0%
017-Ministry of Health	5022430	Advance Allowances Local Business Travel	1,521,332.00	1,517,252.00	99.73%	4,080.00	0.27%	4,080.00	0.27%
	5022431	Advance Allowances Overseas Business Travel	38,780.00	38,780.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	522,479.95	519,799.95	99.49%	2,680.00	0.51%	2,680.00	0.51%
	5024030	Advance Current Goods and Services (District Imprest Advance)	1,277,111.30	1,277,111.30	100%	-	0%	-	0%
	5024230	Petty Cash	36,000.00	36,000.00	100%	-	0%	-	0%
	5030430	Advance Transfers to Non-Profit Organizations	979,010.00	979,010.00	100%	-	0%	-	0%
017-Ministry of Health Total			4,374,713.25	4,367,953.25	99.85%	6,760.00	0.15%	6,760.00	0.15%
020-Ministry of Higher Education, Science and Culture	5022430	Advance Allowances Local Business Travel	167,893.00	167,893.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	57,413.00	57,413.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	5,897.50	5,897.50	100%	-	0%	-	0%
	5024130	Advance Current Goods and Services - Embassy	201,210.00	182,353.63	90.63%	18,856.37	9.37%	18,856.37	9.37%
	5024230	Petty Cash	8,000.00	8,000.00	100%	-	0%	-	0%
020-Ministry of Higher Education, Science and Culture Total			440,413.50	421,557.13	95.72%	18,856.37	4.28%	18,856.37	4.28%
021-Ministry of Social Solidarity and Inclusion	5022430	Advance Allowances Local Business Travel	960,434.00	960,434.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	229,665.42	229,665.42	100%	-	0%	-	0%
	5022830	Advance Bank Card	160,399.72	160,399.72	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	1,253,509.59	1,253,509.59	100%	-	0%	-	0%
	5024230	Petty Cash	32,000.00	32,000.00	100%	-	0%	-	0%
021-Ministry of Social Solidarity and Inclusion Total			2,636,008.73	2,636,008.73	100%	-	0%	-	0%
022-Ministry of National Liberation Combatants Affairs	5022430	Advance Allowances Local Business Travel	628,540.00	628,540.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	18,020.00	18,020.00	100%	-	0%	-	0%

	5024030	Advance Current Goods and Services (District Imprest Advance)	435,615.00	435,615.00	100%	-	0%	-	0%
	5024230	Petty Cash	12,000.00	12,000.00	100%	-	0%	-	0%
	5031130	Advance Transfers to the Families	236,440.00	236,440.00	100%	-	0%	-	0%
022-Ministry of National Liberation Combatants Affairs Total			1,330,615.00	1,330,615.00	100%	-	0%	-	0%
024-Ministry of Public Works	5022430	Advance Allowances Local Business Travel	829,457.00	829,457.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	105,238.80	105,238.80	100%	-	0%	-	0%
	5022830	Advance Bank Card	30,000.00	30,000.00	100%	-	0%	-	0%
	5024230	Petty Cash	22,353.24	22,353.24	100%	-	0%	-	0%
024-Ministry of Public Works Total			987,049.04	987,049.04	100%	-	0%	-	0%
025-Ministry of Transport and Communications	5022430	Advance Allowances Local Business Travel	82,640.00	82,640.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	40,863.00	40,863.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	169,019.76	169,019.76	100%	-	0%	-	0%
	5024230	Petty Cash	17,680.00	17,680.00	100%	-	0%	-	0%
025-Ministry of Transport and Communications Total			310,202.76	310,202.76	100%	-	0%	-	0%
028-Ministry of Defense	5022430	Advance Allowances Local Business Travel	25,660.00	25,660.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	40,000.00	40,000.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	12,500.00	12,500.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	501,713.75	501,713.75	100%	-	0%	-	0%
	5024130	Advance Current Goods and Services - Embassy	262,804.75	262,804.75	100%	-	0%	-	0%
	5024230	Petty Cash	16,000.00	16,000.00	100%	-	0%	-	0%
028-Ministry of Defense Total			858,678.50	858,678.50	100%	-	0%	-	0%
030-Ministry of Interior	5022430	Advance Allowances Local Business Travel	117,438.00	117,438.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	77,815.50	77,815.50	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	93,800.00	93,800.00	100%	-	0%	-	0%
	5024130	Advance Current Goods and Services - Embassy	162,000.00	162,000.00	100%	-	0%	-	0%
	5024230	Petty Cash	19,500.00	19,500.00	100%	-	0%	-	0%
030-Ministry of Interior Total			470,553.50	470,553.50	100%	-	0%	-	0%
032-Ministry of Mineral Resources and oil	5022430	Advance Allowances Local Business Travel	292,325.00	292,325.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	12,096.80	12,096.80	100%	-	0%	-	0%
	5022530	Advance Professional Services	102,320.00	102,320.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	494,397.23	494,397.23	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	42,081.15	42,081.15	100%	-	0%	-	0%

	5024230	Petty Cash	16,000.00	16,000.00	100%	-	0%	-	0%
032-Ministry of Mineral Resources and oil Total			959,220.18	959,220.18	100%	-	0%	-	0%
035-Ombudsman for Human Rights and Justice	5022430	Advance Allowances Local Business Travel	205,955.00	205,955.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	29,087.00	29,087.00	100%	-	0%	-	0%
	5024230	Petty Cash	7,675.90	7,675.90	100%	-	0%	-	0%
035-Ombudsman for Human Rights and Justice Total			242,717.90	242,717.90	100%	-	0%	-	0%
110-Ministry of Tourism and Environment	5022430	Advance Allowances Local Business Travel	173,904.00	173,904.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	15,000.00	15,000.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	114,282.00	114,282.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	26,208.24	19,736.44	75.31%	6,471.80	24.69%	6,471.80	24.69%
	5024030	Advance Current Goods and Services (District Imprest Advance)	536,193.00	529,138.71	98.68%	7,054.29	1.32%	7,054.29	1.32%
	5024230	Petty Cash	8,000.00	5,591.75	69.90%	2,408.25	30.10%	2,408.25	30.10%
110-Ministry of Tourism and Environment Total			873,587.24	857,652.90	98.18%	15,934.34	1.82%	15,934.34	1.82%
111- Coordinating Ministry for Social Affairs	5022430	Advance Allowances Local Business Travel	4,560.00	4,560.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	73,424.00	73,424.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	6,640.00	6,640.00	100%	-	0%	-	0%
	5024230	Petty Cash	14,500.00	14,500.00	100%	-	0%	-	0%
111- Coordinating Ministry for Social Affairs Total			99,124.00	99,124.00	100%	-	0%	-	0%
112-Ministry of Education	5022430	Advance Allowances Local Business Travel	994,510.00	994,490.00	100%	20.00	0%	20.00	0%
	5022431	Advance Allowances Overseas Business Travel	8,700.00	8,700.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	676,039.00	676,039.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	30,000.00	30,000.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	132,833.75	132,833.75	100%	-	0%	-	0%
	5024230	Petty Cash	9,107.49	9,107.49	100%	-	0%	-	0%
112-Ministry of Education Total			1,851,190.24	1,851,170.24	100%	20.00	0%	20.00	0%
113-Ministry of Commerce and Industry	5022430	Advance Allowances Local Business Travel	392,151.00	392,151.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	10,000.00	10,000.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	122,904.75	119,314.75	97.08%	3,590.00	2.92%	3,590.00	2.92%
	5022830	Advance Bank Card	67,898.28	66,767.76	98.33%	1,130.52	1.67%	1,130.52	1.67%
	5024030	Advance Current Goods and Services (District Imprest Advance)	112,425.00	106,550.48	94.77%	5,874.52	5.23%	5,874.52	5.23%

	5024130	Advance Current Goods and Services - Embassy	116,500.00	87,433.60	75.05%	29,066.40	24.95%	29,066.40	24.95%
	5024230	Petty Cash	34,864.00	34,864.00	100%	-	0%	-	0%
113-Ministry of Commerce and Industry Total			856,743.03	817,081.59	95.37%	39,661.44	4.63%	39,661.44	4.63%
114-Ministry of Agriculture, Livestock, Fisheries and Forestry	5022430	Advance Allowances Local Business Travel	916,095.00	889,115.00	97.05%	26,980.00	2.95%	26,980.00	2.95%
	5022530	Advance Professional Services	375,631.25	357,056.25	95.05%	18,575.00	4.95%	18,575.00	4.95%
	5023130	Advance Medium and Long Term Real Estate Rentals - Embassy	800.00	800.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	998,816.00	980,336.00	98.15%	18,480.00	1.85%	18,480.00	1.85%
	5024230	Petty Cash	10,863.20	10,294.80	94.77%	568.40	5.23%	568.40	5.23%
	5031130	Advance Transfers to the Families	35,202.68	35,202.68	100%	-	0%	-	0%
114-Ministry of Agriculture, Livestock, Fisheries and Forestry Total			2,337,408.13	2,272,804.73	97.24%	64,603.40	2.76%	64,603.40	2.76%
115-Ministry of Youth, Sports, Art and Culture	5022430	Advance Allowances Local Business Travel	127,560.00	127,560.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	25,000.00	25,000.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	91,368.50	91,368.50	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	288,247.50	288,247.50	100%	-	0%	-	0%
	5024230	Petty Cash	14,550.00	14,550.00	100%	-	0%	-	0%
115-Ministry of Youth, Sports, Art and Culture Total			546,726.00	546,726.00	100%	-	0%	-	0%
116-Ministry of Planning and Strategic Investment	5022430	Advance Allowances Local Business Travel	149,320.00	149,320.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	53,736.67	53,736.67	100%	-	0%	-	0%
	5022830	Advance Bank Card	179,054.49	179,054.49	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	3,395.00	3,395.00	100%	-	0%	-	0%
	5024230	Petty Cash	17,427.62	17,427.62	100%	-	0%	-	0%
116-Ministry of Planning and Strategic Investment Total			402,933.78	402,933.78	100%	-	0%	-	0%
117-Ministry for Rural Development and Community Housing	5022430	Advance Allowances Local Business Travel	133,060.00	133,060.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	11,000.00	11,000.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	40,911.75	40,911.75	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	24,220.00	24,220.00	100%	-	0%	-	0%
	5024230	Petty Cash	8,000.00	8,000.00	100%	-	0%	-	0%
117-Ministry for Rural Development and Community Housing Total			217,191.75	217,191.75	100%	-	0%	-	0%
121-Secretariat of State for Social Communications	5022430	Advance Allowances Local Business Travel	51,764.00	51,764.00	100%	-	0%	-	0%

	5022431	Advance Allowances Overseas Business Travel	3,174.00	3,174.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	36,753.00	36,753.00	100%	-	0%	-	0%
	5024230	Petty Cash	4,000.00	4,000.00	100%	-	0%	-	0%
121-Secretariat of State for Social Communications Total			95,691.00	95,691.00	100%	-	0%	-	0%
125-Vice Prime Minister for Social Affairs	5022430	Advance Allowances Local Business Travel	18,000.00	18,000.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	34,912.05	34,912.05	100%	-	0%	-	0%
	5022530	Advance Professional Services	19,450.00	19,450.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	49,881.99	49,881.99	100%	-	0%	-	0%
	5024230	Petty Cash	28,000.00	28,000.00	100%	-	0%	-	0%
125-Vice Prime Minister for Social Affairs Total			150,244.04	150,244.04	100%	-	0%	-	0%
Grand Total			36,916,288.77	36,349,520.87	98.46%	566,767.90	1.54%	442,565.89	1.20%

FY – 2025– Advance Payment Status by Autonomous Agencies as of March 31, 2026

Institution name and code	Advance code	Advance description	Total advance	Total acquitted advance	% of acquitted advance	Total outstanding advance	% of outstanding advance	Total overdue outstanding advance	% of overdue outstanding advance
001-Presidency of the Republic	5022431	Advance Allowances Overseas Business Travel	85,800.00	85,800.00	100%	-	0%	-	0%
	5024230	Petty Cash	15,000.00	15,000.00	100%	-	0%	-	0%
001-Presidency of the Republic Total			100,800.00	100,800.00	100%	-	0%	-	0%
002-National Parliament	5022430	Advance Allowances Local Business Travel	407,360.00	407,360.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	175,126.52	175,126.52	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	14,008.00	14,008.00	100%	-	0%	-	0%
	5024230	Petty Cash	4,000.00	4,000.00	100%	-	0%	-	0%
002-National Parliament Total			600,494.52	600,494.52	100%	-	0%	-	0%
029-F-FDTL	5022430	Advance Allowances Local Business Travel	11,720.00	11,720.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	65,900.00	65,900.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	9,827.50	9,827.50	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	137,399.25	137,399.25	100%	-	0%	-	0%
	5024230	Petty Cash	40,000.00	40,000.00	100%	-	0%	-	0%
029-F-FDTL Total			264,846.75	264,846.75	100%	-	0%	-	0%
031-PNTL	5022430	Advance Allowances Local Business Travel	7,590.00	7,590.00	100%	-	0%	-	0%

	5022431	Advance Allowances Overseas Business Travel	15,000.00	15,000.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	335,993.00	334,233.00	99.48%	1,760.00	0.52%	1,760.00	0.52%
	5024130	Advance Current Goods and Services - Embassy	18,000.00	17,946.26	99.70%	53.74	0.30%	53.74	0.30%
	5024230	Petty Cash	15,000.00	15,000.00	100%	-	0%	-	0%
031-PNTL Total			391,583.00	389,769.26	99.54%	1,813.74	0.46%	1,813.74	0.46%
033-Courts	5022430	Advance Allowances Local Business Travel	120,600.00	120,600.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	1,087.88	1,087.88	100%	-	0%	-	0%
	5022830	Advance Bank Card	85,509.91	85,509.91	100%	-	0%	-	0%
	5024230	Petty Cash	16,815.24	16,815.24	100%	-	0%	-	0%
033-Courts Total			224,013.03	224,013.03	100%	-	0%	-	0%
034-Prosecutor-General of the Republic	5022430	Advance Allowances Local Business Travel	40,808.00	40,808.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	6,342.64	6,342.64	100%	-	0%	-	0%
	5022530	Advance Professional Services	348.50	348.50	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	14,795.00	14,795.00	100%	-	0%	-	0%
	5024230	Petty Cash	8,144.60	8,144.60	100%	-	0%	-	0%
034-Prosecutor-General of the Republic Total			70,438.74	70,438.74	100%	-	0%	-	0%
036-State Inspectorate General	5022430	Advance Allowances Local Business Travel	13,225.00	13,225.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	3,160.00	3,160.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	2,500.00	2,500.00	100%	-	0%	-	0%
	5024230	Petty Cash	4,000.00	4,000.00	100%	-	0%	-	0%
036-State Inspectorate General Total			22,885.00	22,885.00	100%	-	0%	-	0%
037-Forensic Police of Criminal Investigation	5022430	Advance Allowances Local Business Travel	12,980.00	12,980.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	11,527.50	11,527.50	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	2,500.00	2,500.00	100%	-	0%	-	0%
	5024230	Petty Cash	4,000.00	4,000.00	100%	-	0%	-	0%
037-Forensic Police of Criminal Investigation Total			31,007.50	31,007.50	100%	-	0%	-	0%
038-Authority of Civil Protection	5022430	Advance Allowances Local Business Travel	251,570.00	251,570.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	100,903.00	100,903.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	46,264.96	46,264.95	100%	0.01	0%	0.01	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	75,470.00	75,470.00	100%	-	0%	-	0%

	5024230	Petty Cash	12,000.00	12,000.00	100%	-	0%	-	0%
	5031130	Advance Transfers to the Families	816,550.00	816,550.00	100%	-	0%	-	0%
038-Authority of Civil Protection Total			1,302,757.96	1,302,757.95	100%	0.01	0%	0.01	0%
039-General Inspection of Labor	5022430	Advance Allowances Local Business Travel	52,580.00	52,580.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	20,850.00	20,850.00	100%	-	0%	-	0%
	5024230	Petty Cash	2,500.00	2,500.00	100%	-	0%	-	0%
039-General Inspection of Labor Total			75,930.00	75,930.00	100%	-	0%	-	0%
056-Administration of Ports of East Timor	5022431	Advance Allowances Overseas Business Travel	9,054.35	9,054.35	100%	-	0%	-	0%
	5024230	Petty Cash	9,500.00	9,500.00	100%	-	0%	-	0%
056-Administration of Ports of East Timor Total			18,554.35	18,554.35	100%	-	0%	-	0%
057-National Development Agency	5022430	Advance Allowances Local Business Travel	45,000.00	45,000.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	7,635.00	7,635.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	413.00	413.00	100%	-	0%	-	0%
	5024230	Petty Cash	2,737.40	2,737.40	100%	-	0%	-	0%
057-National Development Agency Total			55,785.40	55,785.40	100%	-	0%	-	0%
058-Timor-Leste Investment and Export Promotion Agency, I.P.	5022430	Advance Allowances Local Business Travel	33,640.00	33,640.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	60,980.10	60,980.10	100%	-	0%	-	0%
	5022530	Advance Professional Services	16,537.50	16,537.50	100%	-	0%	-	0%
	5024230	Petty Cash	6,000.00	6,000.00	100%	-	0%	-	0%
058-Timor-Leste Investment and Export Promotion Agency, I.P. Total			117,157.60	117,157.60	100%	-	0%	-	0%
059-Information And Communication Technologies Agency – TIC Timor I.P.	5022430	Advance Allowances Local Business Travel	2,300.00	2,300.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	1,745.70	1,745.70	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	21,360.00	21,360.00	100%	-	0%	-	0%
	5024230	Petty Cash	1,000.00	1,000.00	100%	-	0%	-	0%
059-Information And Communication Technologies Agency – TIC Timor I.P. Total			26,405.70	26,405.70	100%	-	0%	-	0%
060-National Agency For Academic Assessment And Accreditation	5022430	Advance Allowances Local Business Travel	800.00	800.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	22,000.00	22,000.00	100%	-	0%	-	0%
	5024230	Petty Cash	1,500.00	1,500.00	100%	-	0%	-	0%

060-National Agency For Academic Assessment And Accreditation Total			24,300.00	24,300.00	100%	-	0%	-	0%
061-Timorese Resistance Archive And Museum	5022430	Advance Allowances Local Business Travel	61,780.00	61,780.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	144,190.00	144,190.00	100%	-	0%	-	0%
061-Timorese Resistance Archive And Museum Total			205,970.00	205,970.00	100%	-	0%	-	0%
062-Timor-Leste National Archive	5022430	Advance Allowances Local Business Travel	7,680.00	7,680.00	100%	-	0%	-	0%
	5024230	Petty Cash	5,000.00	5,000.00	100%	-	0%	-	0%
062-Timor-Leste National Archive Total			12,680.00	12,680.00	100%	-	0%	-	0%
063-East Timor Civil Aviation Authority	5022430	Advance Allowances Local Business Travel	21,220.00	21,220.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	7,800.00	7,800.00	100%	-	0%	-	0%
063-East Timor Civil Aviation Authority Total			29,020.00	29,020.00	100%	-	0%	-	0%
064-Authority For Food Inspection And Supervision Of Economic, Health And Food Activity	5022430	Advance Allowances Local Business Travel	179,440.00	179,440.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	62,755.00	62,720.00	99.94%	35.00	0.06%	35.00	0.06%
	5024230	Petty Cash	20,000.00	20,000.00	100%	-	0%	-	0%
064-Authority For Food Inspection And Supervision Of Economic, Health And Food Activity Total			262,195.00	262,160.00	99.99%	35.00	0.01%	35.00	0.01%
066-National Communications Authority	5022430	Advance Allowances Local Business Travel	5,220.00	5,220.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	243.75	243.75	100%	-	0%	-	0%
	5022530	Advance Professional Services	49,921.50	49,921.50	100%	-	0%	-	0%
	5024230	Petty Cash	3,500.00	3,500.00	100%	-	0%	-	0%
066-National Communications Authority Total			58,885.25	58,885.25	100%	-	0%	-	0%
069-National Logistics Center	5022430	Advance Allowances Local Business Travel	190,680.00	190,680.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	127,453.54	127,453.54	100%	-	0%	-	0%
	5024230	Petty Cash	6,000.00	6,000.00	100%	-	0%	-	0%
069-National Logistics Center Total			324,133.54	324,133.54	100%	-	0%	-	0%
070-National Center Arrives	5022430	Advance Allowances Local Business Travel	21,490.00	21,490.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	28,918.95	28,918.95	100%	-	0%	-	0%
	5022530	Advance Professional Services	177,026.09	177,026.09	100%	-	0%	-	0%

	5024230	Petty Cash	6,339.00	6,339.00	100%	-	0%	-	0%
	5031130	Advance Transfers to the Families	15,000.00	15,000.00	100%	-	0%	-	0%
070-National Center Arrives Total			248,774.04	248,774.04	100%	-	0%	-	0%
071-National Employment And Professional Training Center - Tibar	5022530	Advance Professional Services	109,352.50	109,352.50	100%	-	0%	-	0%
071-National Employment And Professional Training Center - Tibar Total			109,352.50	109,352.50	100%	-	0%	-	0%
072-National Vocational Training Center - Becora, IP	5022430	Advance Allowances Local Business Travel	15,440.00	15,440.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	850.00	850.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	43,515.00	43,515.00	100%	-	0%	-	0%
072-National Vocational Training Center - Becora, IP Total			59,805.00	59,805.00	100%	-	0%	-	0%
073-National Center for Rehabilitation	5022430	Advance Allowances Local Business Travel	71,140.00	71,140.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	13,925.00	13,925.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	27,840.00	27,840.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	34,400.00	34,400.00	100%	-	0%	-	0%
	5024230	Petty Cash	4,000.00	4,000.00	100%	-	0%	-	0%
073-National Center for Rehabilitation Total			151,305.00	151,305.00	100%	-	0%	-	0%
074-Anti-corruption Commission	5024030	Advance Current Goods and Services (District Imprest Advance)	17,550.50	17,550.50	100%	-	0%	-	0%
	5024230	Petty Cash	14,590.15	14,590.15	100%	-	0%	-	0%
074-Anti-corruption Commission Total			32,140.65	32,140.65	100%	-	0%	-	0%
075-Public Service Commission	5022430	Advance Allowances Local Business Travel	102,288.00	102,288.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	5,182.20	5,182.20	100%	-	0%	-	0%
	5022530	Advance Professional Services	23,290.00	23,290.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	13,200.00	13,200.00	100%	-	0%	-	0%
	5024230	Petty Cash	1,500.00	1,500.00	100%	-	0%	-	0%
075-Public Service Commission Total			145,460.20	145,460.20	100%	-	0%	-	0%
076-National Electoral Commission	5022430	Advance Allowances Local Business Travel	356,580.00	356,580.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	231,412.00	231,412.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	15,456.03	15,456.03	100%	-	0%	-	0%

076-National Electoral Commission Total			603,448.03	603,448.03	100%	-	0%	-	0%
077-Press Council	5022430	Advance Allowances Local Business Travel	9,590.00	9,590.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	5,334.80	5,334.80	100%	-	0%	-	0%
	5022530	Advance Professional Services	11,278.50	11,278.50	100%	-	0%	-	0%
	5022830	Advance Bank Card	12,680.00	12,680.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	6,170.00	6,170.00	100%	-	0%	-	0%
	5024230	Petty Cash	4,000.00	4,000.00	100%	-	0%	-	0%
077-Press Council Total			49,053.30	49,053.30	100%	-	0%	-	0%
084-National Hospital Guido Valadares	5022430	Advance Allowances Local Business Travel	4,000.00	4,000.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	3,736.50	3,736.50	100%	-	0%	-	0%
	5024230	Petty Cash	20,500.00	20,500.00	100%	-	0%	-	0%
084-National Hospital Guido Valadares Total			28,236.50	28,236.50	100%	-	0%	-	0%
085-East Timor National Press, I.P.	5022431	Advance Allowances Overseas Business Travel	3,000.00	3,000.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	6,000.00	6,000.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	19,170.74	19,170.74	100%	-	0%	-	0%
	5024230	Petty Cash	8,000.00	8,000.00	100%	-	0%	-	0%
085-East Timor National Press, I.P. Total			36,170.74	36,170.74	100%	-	0%	-	0%
086-Institute of Support for Enterprise Development	5022430	Advance Allowances Local Business Travel	66,640.00	66,640.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	22,400.00	22,400.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	40,448.20	40,448.20	100%	-	0%	-	0%
	5024230	Petty Cash	10,000.00	10,000.00	100%	-	0%	-	0%
086-Institute of Support for Enterprise Development Total			139,488.20	139,488.20	100%	-	0%	-	0%
087-National Defense Institute	5024230	Petty Cash	1,900.00	1,900.00	100%	-	0%	-	0%
087-National Defense Institute Total			1,900.00	1,900.00	100%	-	0%	-	0%
089-Bambu	5022430	Advance Allowances Local Business Travel	25,340.00	25,340.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	170,962.81	170,962.81	100%	-	0%	-	0%
089-Bambu Total			196,302.81	196,302.81	100%	-	0%	-	0.00
091-National Institute of Public Administration	5022430	Advance Allowances Local Business Travel	28,080.00	28,080.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	2,045.00	2,045.00	100%	-	0%	-	0%
091-National Institute of Public Administration Total			30,125.00	30,125.00	100%	-	0%	-	0%

092-National Institute of Sciences and Technology	5022430	Advance Allowances Local Business Travel	7,390.00	7,390.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	9,024.00	9,024.00	100%	-	0%	-	0%
	5024230	Petty Cash	3,000.00	3,000.00	100%	-	0%	-	0%
092-National Institute of Sciences and Technology Total			19,414.00	19,414.00	100%	-	0%	-	0%
093-National Institute for Combating HIV-AIDS, IP	5022430	Advance Allowances Local Business Travel	120,362.00	120,362.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	348,138.50	348,138.50	100%	-	0%	-	0%
	5024230	Petty Cash	14,250.70	14,250.70	100%	-	0%	-	0%
093-National Institute for Combating HIV-AIDS, IP Total			482,751.20	482,751.20	100%	-	0%	-	0%
094-National Institute For Labor Development	5022430	Advance Allowances Local Business Travel	24,230.00	24,230.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	97,700.00	97,700.00	100%	-	0%	-	0%
	5024230	Petty Cash	5,000.00	5,000.00	100%	-	0%	-	0%
094-National Institute For Labor Development Total			126,930.00	126,930.00	100%	-	0%	-	0%
096-Institute for the Defense of Children's Rights, IP	5022430	Advance Allowances Local Business Travel	79,740.00	79,740.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	7,804.00	7,804.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	75,684.50	75,684.50	100%	-	0%	-	0%
	5022830	Advance Bank Card	20,000.00	20,000.00	100%	-	0%	-	0%
	5024230	Petty Cash	1,000.00	1,000.00	100%	-	0%	-	0%
096-Institute for the Defense of Children's Rights, IP Total			184,228.50	184,228.50	100%	-	0%	-	0%
097-Timor-Leste Institute For Quality (IQTL, I.P.)	5022430	Advance Allowances Local Business Travel	20,460.00	20,460.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	35,500.00	35,500.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	8,730.00	8,730.00	100%	-	0%	-	0%
097-Timor-Leste Institute For Quality (IQTL, I.P.) Total			64,690.00	64,690.00	100%	-	0%	-	0%
098-Polytechnic Institute of Betano	5022430	Advance Allowances Local Business Travel	26,620.00	26,620.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	9,783.40	9,783.40	100%	-	0%	-	0%
	5022530	Advance Professional Services	5,099.50	5,099.50	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	15,786.00	15,786.00	100%	-	0%	-	0%
	5024230	Petty Cash	3,000.00	3,000.00	100%	-	0%	-	0%
	5030430	Advance Transfers to Non-Profit Organizations	125,490.00	125,490.00	100%	-	0%	-	0%
098-Polytechnic Institute of Betano Total			185,778.90	185,778.90	100%	-	0%	-	0%

100-Technical Secretariat for Electoral Administration	5022430	Advance Allowances Local Business Travel	75,612.00	75,612.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	7,500.00	7,500.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	13,066.00	13,066.00	100%	-	0%	-	0%
	5024230	Petty Cash	2,000.00	2,000.00	100%	-	0%	-	0%
100-Technical Secretariat for Electoral Administration Total			98,178.00	98,178.00	100%	-	0%	-	0%
102-Registry and Business Verification Services	5022430	Advance Allowances Local Business Travel	25,180.00	25,180.00	100%	-	0%	-	0%
102-Registry and Business Verification Services Total			25,180.00	25,180.00	100%	-	0%	-	0%
103-National Ambulance Services And Medical Emergency	5022430	Advance Allowances Local Business Travel	65,321.00	65,321.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	3,358.00	3,358.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	57,680.00	57,680.00	100%	-	0%	-	0%
	5024230	Petty Cash	5,000.00	5,000.00	100%	-	0%	-	0%
103-National Ambulance Services And Medical Emergency Total			131,359.00	131,359.00	100%	-	0%	-	0%
104-TATOLI - News Agency of Timor-Leste, IP	5022530	Advance Professional Services	3,425.00	3,425.00	100%	-	0%	-	0%
	5024230	Petty Cash	3,000.00	3,000.00	100%	-	0%	-	0%
104-TATOLI - News Agency of Timor-Leste, IP Total			6,425.00	6,425.00	100%	-	0%	-	0%
105-National University Timor Lorosae	5022430	Advance Allowances Local Business Travel	732,530.00	732,530.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	11,670.00	11,670.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	16,040.00	16,040.00	100%	-	0%	-	0%
105-National University Timor Lorosae Total			760,240.00	760,240.00	100%	-	0%	-	0%
118-Office of the Land and Maritime Boundaries	5024030	Advance Current Goods and Services (District Imprest Advance)	36,750.00	36,750.00	100%	-	0%	-	0%
	5024230	Petty Cash	4,000.00	4,000.00	100%	-	0%	-	0%
118-Office of the Land and Maritime Boundaries Total			40,750.00	40,750.00	100%	-	0%	-	0%
120-Mission Unit for Combating Stunting	5022430	Advance Allowances Local Business Travel	10,560.00	10,560.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	206.70	206.70	100%	-	0%	-	0%
	5024230	Petty Cash	1,500.00	1,500.00	100%	-	0%	-	0%
120-Mission Unit for Combating Stunting Total			12,266.70	12,266.70	100%	-	0%	-	0%
122-National Procurement Commision	5024230	Petty Cash	1,000.00	1,000.00	100%	-	0%	-	0%

122-National Procurement Commission Total			1,000.00	1,000.00	100%	-	0%	-	0%
123-Petroleum and Geology Institute	5022430	Advance Allowances Local Business Travel	187,990.00	187,990.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	40,224.78	40,224.78	100%	-	0%	-	0%
	5022830	Advance Bank Card	144,913.98	124,836.89	86.15%	20,077.09	13.85%	20,077.09	13.85%
	5024230	Petty Cash	8,000.00	8,000.00	100%	-	0%	-	0%
123-Petroleum and Geology Institute Total			381,128.76	361,051.67	94.73%	20,077.09	5.27%	20,077.09	5.27%
126-National Institute of Pharmacy and Medical Products	5022430	Advance Allowances Local Business Travel	160,380.00	160,380.00	100%	-	0%	-	0%
	5024230	Petty Cash	36,000.00	36,000.00	100%	-	0%	-	0%
126-National Institute of Pharmacy and Medical Products Total			196,380.00	196,380.00	100%	-	0%	-	0%
127-Institute for Equipment Management and Infrastructure Development Support	5024230	Petty Cash	5,000.00	5,000.00	100%	-	0%	-	0%
127-Institute for Equipment Management and Infrastructure Development Support Total			5,000.00	5,000.00	100%	-	0%	-	0%
129-National Institute of Public Health of Timor-Leste	5022430	Advance Allowances Local Business Travel	154,910.00	154,910.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	3,964.00	3,964.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	3,950.00	3,950.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	1,600.00	1,600.00	100%	-	0%	-	0%
129-National Institute of Public Health of Timor-Leste Total			164,424.00	164,424.00	100%	-	0%	-	0%
131-Public Defender	5022430	Advance Allowances Local Business Travel	800.00	800.00	100%	-	0%	-	0%
131-Public Defender Total			800.00	800.00	100%	-	0%	-	0%
132-Office Support Civil Society	5022430	Advance Allowances Local Business Travel	44,980.00	44,980.00	100%	-	0%	-	0%
	5022830	Advance Bank Card	20,000.00	19,661.49	98.31%	338.51	1.69%	338.51	1.69%
	5024230	Petty Cash	3,000.00	3,000.00	100%	-	0%	-	0%
132-Office Support Civil Society Total			67,980.00	67,641.49	99.50%	338.51	0.50%	338.51	0.50%
Grand Total			9,006,309.37	8,984,045.02	99.75%	22,264.35	0.25%	22,264.35	0.25%

FY – 2025 – Advance Payment Status by Municipalities as of March 31, 2026

Institution name and code	Advance code	Advance description	Total advance	Total acquitted advance	% of acquitted advance	Total outstanding advance	% of outstanding advance	Total overdue outstanding advance	% of overdue outstanding advance
043-Municipal Authority of Baucau	5022430	Advance Allowances Local Business Travel	18,680.00	18,680.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	27,688.00	27,688.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	71,252.25	71,252.25	100%	-	0%	-	0%
	5024230	Petty Cash	9,500.00	9,500.00	100%	-	0%	-	0%
043-Municipal Authority of Baucau Total			127,120.25	127,120.25	100%	-	0%	-	0%
044-Municipal Authority of Bobonaro	5022430	Advance Allowances Local Business Travel	118,517.00	118,517.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	77,958.00	77,958.00	100%	-	0%	-	0%
044-Municipal Authority of Bobonaro Total			196,475.00	196,475.00	100%	-	0%	-	0%
045-Municipal Authority of Dili	5022430	Advance Allowances Local Business Travel	16,430.00	16,430.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	4,913.85	4,913.85	100%	-	0%	-	0%
	5022530	Advance Professional Services	13,990.50	13,990.50	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	120,725.50	120,725.50	100%	-	0%	-	0%
	5024230	Petty Cash	21,000.00	21,000.00	100%	-	0%	-	0%
045-Municipal Authority of Dili Total			177,059.85	177,059.85	100%	-	0%	-	0%
046-Municipal Authority of Ermera	5022430	Advance Allowances Local Business Travel	13,324.00	13,324.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	62,827.84	62,827.84	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	250,238.00	250,238.00	100%	-	0%	-	0%
	5024230	Petty Cash	6,278.00	6,278.00	100%	-	0%	-	0%
046-Municipal Authority of Ermera Total			332,667.84	332,667.84	100%	-	0%	-	0%
047-Municipal Authority of Aileu	5022430	Advance Allowances Local Business Travel	74,196.00	74,196.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	33,010.00	33,010.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	197,715.00	197,715.00	100%	-	0%	-	0%
	5024230	Petty Cash	15,000.00	15,000.00	100%	-	0%	-	0%
	5030430	Advance Transfers to Non-Profit Organizations	1,858,567.36	1,858,567.36	100%	-	0%	-	0%
047-Municipal Authority of Aileu Total			2,178,488.36	2,178,488.36	100%	-	0%	-	0%
048-Municipal Authority of Ainaro	5022430	Advance Allowances Local Business Travel	68,763.00	68,763.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	37,988.50	37,988.50	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	1,000.00	1,000.00	100%	-	0%	-	0%
	5024230	Petty Cash	55,043.60	55,043.60	100%	-	0%	-	0%
048-Municipal Authority of Ainaro Total			162,795.10	162,795.10	100%	-	0%	-	0%
050-Municipal Authority of Covalima	5022430	Advance Allowances Local Business Travel	66,336.00	66,336.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	40,973.00	40,973.00	100%	-	0%	-	0%

	5024030	Advance Current Goods and Services (District Imprest Advance)	195,711.00	195,711.00	100%	-	0%	-	0%
	5024230	Petty Cash	2,000.00	2,000.00	100%	-	0%	-	0%
050-Municipal Authority of Covalima Total			305,020.00	305,020.00	100%	-	0%	-	0%
051-Municipal Authority of Lautém	5022430	Advance Allowances Local Business Travel	62,450.00	62,450.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	810.00	810.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	24,010.00	24,010.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	165,313.75	165,313.75	100%	-	0%	-	0%
	5024230	Petty Cash	58,487.50	58,487.50	100%	-	0%	-	0%
	5030430	Advance Transfers to Non-Profit Organizations	15,153.00	15,153.00	100%	-	0%	-	0%
051-Municipal Authority of Lautém Total			326,224.25	326,224.25	100%	-	0%	-	0%
052-Municipal Authority of Liquiçá	5022430	Advance Allowances Local Business Travel	76,930.00	76,930.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	168,347.00	168,347.00	100%	-	0%	-	0%
	5024230	Petty Cash	662.50	662.50	100%	-	0%	-	0%
	5031130	Advance Transfers to the Families	26,250.00	26,250.00	100%	-	0%	-	0%
052-Municipal Authority of Liquiçá Total			272,189.50	272,189.50	100%	-	0%	-	0%
053-Municipal Authority of Manatuto	5022430	Advance Allowances Local Business Travel	330,032.00	330,032.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	15,377.40	15,377.40	100%	-	0%	-	0%
	5022530	Advance Professional Services	62,112.00	62,112.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	338,793.75	338,793.75	100%	-	0%	-	0%
053-Municipal Authority of Manatuto Total			746,315.15	746,315.15	100%	-	0%	-	0%
054-Municipal Authority of Manufahi	5022530	Advance Professional Services	16,780.00	16,780.00	100%	-	0%	-	0%
054-Municipal Authority of Manufahi Total			16,780.00	16,780.00	100%	-	0%	-	0%
055-Municipal Authority of Viqueque	5022430	Advance Allowances Local Business Travel	46,140.00	46,140.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	43,628.75	43,628.75	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	47,478.24	47,478.24	100%	-	0%	-	0%
	5024230	Petty Cash	1,000.00	1,000.00	100%	-	0%	-	0%
055-Municipal Authority of Viqueque Total			138,246.99	138,246.99	100%	-	0%	-	0%
108-Authority RAEOA	5022430	Advance Allowances Local Business Travel	44,316.00	44,316.00	100%	-	0%	-	0%
	5022431	Advance Allowances Overseas Business Travel	22,403.00	22,403.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	85,058.00	85,058.00	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	381,992.25	381,992.25	100%	-	0%	-	0%
	5024230	Petty Cash	50,525.00	50,525.00	100%	-	0%	-	0%
	5030430	Advance Transfers to Non-Profit Organizations	1,026,224.66	1,026,224.66	100%	-	0%	-	0%
	5031130	Advance Transfers to the Families	454,359.00	454,359.00	100%	-	0%	-	0%
108-Authority RAEOA Total			2,064,877.91	2,064,877.91	100%	-	0%	-	0%

130-Atauro Administrative Authority	5022530	Advance Professional Services	21,456.60	21,456.60	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	140,166.50	140,166.50	100%	-	0%	-	0%
	5024230	Petty Cash	12,000.00	12,000.00	100%	-	0%	-	0%
	5030430	Advance Transfers to Non-Profit Organizations	123,585.00	123,585.00	100%	-	0%	-	0%
130-Atauro Administrative Authority Total			297,208.10	297,208.10	100%	-	0%	-	0%
Grand Total			7,341,468.30	7,341,468.30	100%	-	0%	-	0%

FY – 2025 - Advance Payment Status by SFDA and SFDR as of March 31, 2026

Institution name and code	Advance code	Advance description	Total advance	Total acquitted advance	% of acquitted advance	Total outstanding advance	% of outstanding advance	Total overdue outstanding advance	% of overdue outstanding advance
083-Special Fund for the Development of Atauro	5022430	Advance Allowances Local Business Travel	9,020.00	9,020.00	100%	-	0%	-	0%
	5024230	Petty Cash	4,000.00	4,000.00	100%	-	0%	-	0%
083-Special Fund for the Development of Atauro Total			13,020.00	13,020.00	100%	-	0%	-	0%
109-Special Fund for the Development of RAEOA	5022430	Advance Allowances Local Business Travel	910.00	910.00	100%	-	0%	-	0%
	5022530	Advance Professional Services	58,668.80	58,668.80	100%	-	0%	-	0%
	5024030	Advance Current Goods and Services (District Imprest Advance)	70,000.00	70,000.00	100%	-	0%	-	0%
109-Special Fund for the Development of RAEOA Total			129,578.80	129,578.80	100%	-	0%	-	0%
Grand Total			142,598.80	142,598.80	100%	-	0%	-	0%