I. Introduction

The Proposed Law No. 27/V (3rd) Framework of the State Budget and Public Financial Management (PPL LEO) entered the National Parliament on 26 January 2021. It was discussed and voted on in general on 6 July 2021, and the plenary decided to discuss and vote on the specifics in the Committee, being competent in the matter the Public Finance Committee (hereinafter, Committee C).

The specifics discussion of the PPL LEO took place in Committee C at the Tibar Vocational Training Center. On the first day of discussion in the specifics, July 15th, a preliminary assessment of the initial articles of the PPL LEO was made in order to prepare for the beginning of the discussion article by article on the following day, July 16th, already in the presence of the Government’s representative.

The Government was represented in the discussion by the Minister of Finance on July 15, 16, 22, 23 and 26, and by the Deputy Minister of Finance on July 26, 28 to 30, August 2 to 4, 11, 12 and 13.

The Commission’s meetings were attended by members of the Economy Committee (Committee D), who participated and contributed to the discussion in an active and constructive way.

II. Structure of the report

In the main body of this report are recorded all the amendments made to the bill approved in generality and, in annex, can be found the consolidated version of the text resulting from the discussion on the specifics, a table on the discussion and vote on the specifics as well as all proposed amendments submitted for discussion and vote.

III. Discussion and voting on the articles and proposed Amendments

During the work sessions, 114 amendment proposals were presented, whose content, discussion and vote are broken down below, by reference to the sequence of the articles to which they refer.

In the articles that were not amended, only the result of the respective vote is presented.
Title I Initial Provisions

Chapter I - Object and Scope

1. Article 1 - Object
Proposed Amendment No. 1 was presented in order to refer to "the subsectors" in the object of the diploma. Admitted the proposal, after explanation by the proponent, the Government expressed its agreement with it. The vote was taken and was approved with 12 votes for, 0 against and 0 abstentions.

Article 1 was then put to the vote as a whole (wording of the proposal with the change introduced) and the following vote was obtained: 13 votes for, 0 against, and 0 abstentions.

2. Article 2 - Scope
Proposed Amendment No. 2 was presented to clarify the scope of the law. The Government stated that it had no objection to its approval.

After discussion, the proposal was withdrawn by the proposer.

The article was approved with 12 votes in favor, 0 against, and 0 abstentions.

Chapter II - Budget Principles

3. Article 3 - Unity and universality
No proposal for amendment was presented. The article was approved with 12 votes in favor, 0 against and 1 abstention.

4. Article 4 - Annuality and multi-annuality
Proposed Amendment No. 4: seeks to amend paragraph 4 of Article 4, to ensure that the regulation should be made by Decree Law and not by Government Decree. Admitted the proposal and discussed, the Government said it was not opposed. The proposal was put to a vote and was approved with 6 votes for, 4 against and 3 abstentions.

Article 4 was then put to a vote in its entirety (wording of the proposal with the amendment introduced) and obtained the following vote: 6 votes for, 1 vote against, and 6 abstentions.

Proposed Amendment 4a: the proposal aims to delete paragraph 4 from Article 4. The Government stated that it did not agree with the proposal. After discussion, it was put to a vote with the following result: 4 votes for, 6 against and 3 abstentions. The proposal was rejected.

After the vote, Fernanda Lay presented a request to reopen the discussion of article 4 of the Law Proposal in Plenary.

5. Article 5 - Budgetary stability and sustainability
Approved with 12 votes for, 0 against, and 1 abstention.

6. Article 6 - Economy, efficiency and effectiveness
Approved with 10 votes in favor, 0 against, and 3 abstentions.

7. Article 7 - Transparency
Approved with 13 votes for, 0 against, and 0 abstentions.

8. Article 8 - Responsibility
Approved with 13 votes for, 0 against, and 0 abstentions.
9. Article 9 - Intergenerational Equity

Proposed Amendment No. 5: seeks to amend Article 9 in order to apply the principle of intergenerational equity to the budget cost of tax expenditure. The Government stated that it agreed with the proposal. During the discussion, proposal number 5 was replaced by proposal number 12, which was then withdrawn by the proposer. A vote was then taken on Amendment No. 5, which was adopted with 13 votes in favor, 0 against and 0 abstentions.

Article 9 was then put to a vote as a whole (wording of the proposal with the change introduced) and the following vote was obtained: 13 votes for, 0 against, and 0 abstentions.

10. Article 10 - Budgeting by program

Proposed Amendment No. 6: concerned article 10 of the Draft, in order to clarify the levels of program structure. After discussion the proposal was withdrawn by the proponent.

The article was approved with 13 votes in favor, 0 against, and 0 abstentions.

11. Article 11 - Specification

Proposed Amendment No. 7: intends to amend article 11 of the Draft Law, in order to clarify the levels of the classification structure of revenues and expenses. After discussion the proposal was withdrawn by the proponent.

Also in the same article, proposal no. 13 was presented to delete article 11.9. After discussion, the proposal was rejected with the following vote: 4 votes in favor, 8 against and 1 abstention.

Article 11 was approved with 8 votes in favor, 4 against and 1 abstention.

12. Article 12 Non-compensation

Proposed Amendment No. 8: seeks to correct an oversight in the omission of the RAEOA treasury. The proposal has been replaced by proposed amendment 14, which adds the words "in the following paragraphs" to paragraph 1.

The Government agreed with the proposed amendment. After discussion, the proposal was replaced by proposal No. 18, which was approved with 12 votes for, 0 against and 1 abstention. The vote on Article 12 as a whole, with 9 votes in favor, 0 against, and 4 abstentions.

13. Article 13 - Non-consignment

Proposed Amendment No. 9: seeks to amend Article 13 of the draft law to correct the failure to refer to Social Security as a "sub-sector". The Government agreed with the proposal. After being discussed, it was approved with 12 votes in favor, 0 against and 1 abstention.

The vote was then taken on Article 12 as a whole, and it was approved with 12 votes in favor, 0 against, and 1 abstention.

Chapter III - Budgetary rules

14. Article 14 - Treasury Unit

Proposed Amendment No. 10: seeks to correct the failure to refer to Social Security and the RAEOA as subsectors in paragraphs 1 and 2 of Article 14. The Government agreed with the proposed amendment. After discussion, the proposal was replaced by proposal No. 18, which was approved with 12 votes for, 0 against and 1 abstention. The vote on Article 14 as a whole was then taken, with the following vote: 13 votes in favor, 0 against and 0 abstentions.

There was also a proposal for amendment No. 11 to delete paragraph 3 of Article 14. The Government stated that it did not agree with the proposal. After discussion, the vote was as follows: 8 votes for, 5
against and 0 abstentions. Maria Angélica Rangel da Cruz, President of the Commission, requested the reopening of the discussion on the specifics of Article 14 of the bill in plenary.

15. Article 15 - Budget Balances

Proposed Amendment No. 19 intended to delete paragraph 3 and paragraph 6 of Article 15. The Government did not agree with the proposal. After discussion, it was rejected with 5 votes in favor, 8 against and 0 abstentions.

The article was approved with 10 votes in favor, 0 against, and 3 abstentions.

16. Article 16 - Budget Surplus

Proposed Amendment No. 15: intended to amend paragraph 1 and delete paragraph 2 of Article 16. The Government agreed to the proposed amendment. After discussion, it was adopted with 13 votes in favor, 0 against and 0 abstentions.

Article 16 was then voted on as a whole, with the following vote: 13 votes for, 0 against, and 0 abstentions.

17. Article 17 - Public Debt

Proposed Amendment No. 16: intended to delete paragraph 2 and amend paragraphs 4, 5 and 6 of Article 17 to improve understanding of the content of the article. The Government agreed to the proposed amendment. After discussion, it was approved with 13 votes for, 0 against and 0 abstentions.

Article 17 was then voted on as a whole, with the following vote: 13 votes for, 0 against, and 0 abstentions.

Title II - Public Sector

18. Article 18 - Public Sector

Approved with 13 votes for, 0 against, and 0 abstentions.

Title III - Administrative Public Sector

Chapter I - Organization

19. Article 19 Public Administrative Sector

Approved with 8 votes in favor, 4 against and 1 abstention.

Mrs. Maria Fernanda Lay requested the reopening of the discussion on Article 19 of the Law Proposal in Plenary.

20. Article 20 - Central Administration

Proposed Amendment No. 20: aims to clarify the referencing of the concepts contained in LEO and only for its purposes. The Government agreed with the proposed amendment. After discussion, it was approved with 13 votes in favor, 0 against and 0 abstentions.

The following vote was then taken on Article 20 as a whole, with 13 votes in favor, 0 against, and 0 abstentions.

21. Article 21 - Social Security

Proposed Amendment No. 21: aims to refer to the sub-sector of Social Security for the purposes of LEO. The Government agreed to the proposed amendment which, after discussion, was approved with 13 votes for, 0 against and 0 abstentions.
The following vote was then taken on Article 21 as a whole, with 13 votes in favor, 0 against, and 0 abstentions.

**22. Article 22 Special Administrative Region of Oe-Cusse Ambeno**
Proposed Amendment No. 22: aims to refer to the RAEOA subsector for the purposes of LEO. The Government agreed to the proposed amendment which, after discussion, was approved with 13 votes for, 0 against and 0 abstentions.

Article 22 was then voted on as a whole, with the following vote: 13 votes for, 0 against, and 0 abstentions.

**23. Article 23 Municipalities**
Approved with 13 votes for, 0 against, and 0 abstentions.

**Chapter II - Special Regime**

**24. Article 24 Petroleum Fund of Timor-Leste**
Approved with 13 votes for, 0 against, and 0 abstentions.

**25. Article 25 Central Bank of Timor-Leste**
Approved with 13 votes for, 0 against, and 0 abstentions.

**Chapter III - Financial Regime**

**26. Article 26 - Financial Regime of the Services and Entities of the Public Administrative Sector**
Proposed Amendment No. 23: aims to amend paragraphs 3 and 4 of Article 26 in order to clarify and correct the wording. The Government agreed to the proposed amendment which, after discussion, was adopted with 8 votes for, 3 against and 1 abstention.

Also in the same article 26, Mrs. Maria Fernanda Lay presented the proposal for amendment No. 23-A with the aim of eliminating paragraphs 5 and 6 of Article 26 of the draft law. The Government stated that it does not agree with the proposal. After the discussion the proposal of amendment 23-A was withdrawn by the proponent.

The vote on Article 26 as a whole was then taken, and obtained the following vote: 8 votes for, 3 against, and 1 abstention.

**27. Article 27 - Limited Financial Autonomy Regime**
Approved with 9 votes in favor, 0 against, and 3 abstentions.

**28. Article 28 - Regime of Extended Financial Autonomy**
Approved with 9 votes in favor, 0 against, and 3 abstentions.

**29. Article 29 - Social Security**
Proposed Amendment No. 24: aims to clarify the budgetary and financial autonomy extended in Social Security. The Government agreed to the proposed amendment which, after discussion, was approved with 9 votes for, 0 against and 3 abstentions.

Article 29 was then voted on as a whole, with the following vote: 9 votes for, 0 against, and 3 abstentions.
30. Article 30 - Special Administrative Region Oe-Cusse Ambeno

Proposed Amendment No. 25: aims to clarify the extended budgetary and financial autonomy in the RAEOA. The Government agreed with the proposed amendment, which, after discussion, was approved with 9 votes for, 1 against and 3 abstentions.

The vote on Article 30 as a whole was then taken, and obtained the following vote: 9 votes for, 1 against, and 3 abstentions.

Title IV - General State Budget

Chapter I - Nature and Content

31. article 31 - Nature

Approved with 12 votes for, 0 against, and 0 abstentions.

32. Article 32 - Content

Proposed Amendment No. 26: aims to amend paragraphs 3 and 5 of Article 32 in order to introduce an upper limit for the contingency reserve to respond to emergencies and disasters. The Government agreed to the proposed amendment which, after discussion, was approved with 12 votes for, 1 against and 0 abstentions.

The vote on Article 32 as a whole was then taken, with the following vote: 12 votes for, 1 against, 0 abstentions.

33. Article 33 - Budgeting

Approved with 10 votes in favor, 0 against, and 3 abstentions.

Chapter II - Central Administration Budget

34. Article 34 Content

Approved with 13 votes for, 0 against, and 0 abstentions.

Chapter III - Social Security Budget

35. Article 35 - Content

Approved with 13 votes for, 0 against, and 0 abstentions.

Chapter IV - Special Administrative Region of Oe-Cusse Ambeno

36. Article 36 - Content

Approved with 13 votes for, 0 against, and 0 abstentions.

Chapter V - State Budget Law

37. Article 37 - Structure

Approved with 13 votes for, 0 against, and 0 abstentions.

38. Article 38 - Articulation

Proposed Amendment No. 27: aims to add the words "among others" to paragraph 1 and subparagraph c) of paragraph 3 and paragraph 5 of Article 38. The Government agreed to the proposed amendment, which after discussion was adopted with 13 votes for, 0 against and 0 abstentions.

The following vote was then taken on Article 38 as a whole, with 13 votes in favor, 0 against, and 0 abstentions.
39. Article 39 - Budget Tables

Proposed Amendment No. 28: aims to amend paragraph 1 of Article 39 to refer to the various subsectors. The Government agreed to the proposed amendment which, after discussion, was adopted with 13 votes for, 0 against and 0 abstentions.

Article 39 was then voted on as a whole, with the following vote: 13 votes for, 0 against, and 0 abstentions.

Chapter VI -- Proposed State Budget Law

40. Article 40 - Content and Structure

Approved with 13 votes for, 0 against, and 0 abstentions.

41. Article 41 - Report

Proposed Amendment No. 29: aims to amend paragraphs 4 and 5 in order to include in the report submitted with the Draft Law of the State Budget the justification for deviation from the revenue projections to the limits on expenditure in the subsectors and the limit on public debt. The Government agreed to the proposal. After discussion, the proposal was withdrawn by the proponent.

The article was approved with 13 votes in favor, 0 against, and 0 abstentions.

42. Article 42 - Budgetary Developments

Proposed Amendment No. 30: aims to amend paragraph 1 of Article 42 in order to expressly mention the subsectors as such, for greater clarity of provisions. The Government agreed to the proposal which, after being discussed, was approved with 13 votes in favor, 0 against and 0 abstentions.

Article 42 was then voted on as a whole, with the following vote: 13 votes for, 0 against, and 0 abstentions.

43. Article 43 - Information Elements

Proposed Amendment No. 31: intended to add line s) of paragraph 1 and change line b) of paragraph 2 and paragraph 3 of Article 43 to include the information element relating to credits for services modified or extinguished, the estimate of revenue not collected due to non-financial benefits relating to goods and services and refer to the inclusion of justification for withdrawal of ESI from the Petroleum Fund. The Government agreed with the proposal. During the discussion a new proposal arose to remove the phrase "under the terms of Article 92, in paragraph s) of number 1" from proposed Amendment No. 31.

The proposal was replaced by proposal number 31-A which, after discussion, was approved with 13 votes in favor, 0 against and 0 abstentions.

Article 43 as a whole was then voted on, with 13 votes in favor, 0 against, and 0 abstentions.

After the vote, Mrs. Maria Fernanda Lay requested the reopening of the discussion on the specifics of Article 43 of the Draft Law in the Commission, and presented the proposed amendment No. 31-B, to add information on Special Development Fund (FED) of the RAEOA and its investments. The Government agreed. After discussion, the proposal was approved with 13 votes in favor, 0 against and 0 abstentions.

The vote was again taken on Article 43 as a whole, with the following vote: 13 votes for, 0 against, and 0 abstentions.

Title V - Budget procedure

44. Article 44 - Budget Planning

Proposed Amendment No. 32: aims to amend Article 44 to refer to the Major Planning Options Law (GOP) and reflecting the financial component of national priorities. The Government agreed to the
proposed amendment which, after discussion, was approved with 13 votes for, 0 against and 0 abstentions.

Article 44 as a whole was then put to the vote, with 13 votes in favor, 0 against, and 0 abstentions.

45. Article 45 - Planning Process

Proposed Amendment No. 33: aims to amend paragraph 2 of Article 45, providing for the consultation process of citizens, sovereign bodies and services and entities of the SPA (Public Administrative Sector) in budget planning. The Government agreed to the proposed amendment which, after discussion, was approved with 13 votes for, 0 against and 0 abstentions.

Article 45 was then voted on as a whole, with the following vote: 13 votes for, 0 against, and 0 abstentions.

46. Article 46 - Medium-term plan and annual plan

Proposed Amendment No. 34: seeks to amend paragraphs 2, 4, 7 and 9 of Article 46, to ensure that the annual plan refers to the performance of the programs in previous years (taking the opportunity to make drafting adjustments, including reference to UPMA). The Government agreed to the proposed amendment which, after discussion, was approved with 13 votes for, 0 against and 0 abstentions.

Article 45 as a whole was then put to the vote, with 13 votes in favor, 0 against, and 0 abstentions.

47. Article 47- Law of Major Planning Options and annual budget programming

Proposed Amendment No. 35: seeks to amend paragraphs 2, 3, 7, 8 and 10 and to add a new paragraph 11 to article 47 in order to include the budget strategy in the Law of Major Planning Options, to clarify the reference to the subsectors and to establish the referential of the Public Debt, the dates of approval of the GOP and OGE laws, justification of projections from previous years and to clarify that the non-approval of the Law of Major Planning Options does not prevent the existence of OGE.

The Government agreed to the proposed amendment which, after discussion, was approved with 6 votes for, 5 against and 2 abstentions. It was then proceeded to a vote on Article 47 as a whole and obtained the following vote: 6 votes in favor, 5 against and 2 abstentions.

After the vote, Deputy Maria Fernanda Lay requested the reopening of the discussion on the specialty of Article 47 of the Draft Law in plenary.

48. Article 48 - Budget Day

Proposed Amendment No. 36: aims to extend the deadline for the Budget Day, shorten the deadline for approval of the ceilings of expenditure of securities, refer to the specifics of the financing of sovereign bodies, to safeguard their financial (and budgetary) autonomy in an enhanced manner. The Government agreed to the proposed amendment which, after being discussed, was approved with 9 votes for, 0 against and 4 abstentions.

The following vote was then taken on Article 48 as a whole, with 9 votes in favor, 0 against, and 4 abstentions.

49. Article 49 - Circular on the preparation of the State Budget

Proposed Amendment No. 37: aims to relativize the role of the UPMA in the preparation of the Circular on the preparation of the State Budget, in accordance with its organic statute (taking the opportunity to correct its referencing). It also aims to adjust the date of the OGE preparation circular to the changes proposed for article 48 of the proposed LEO. The Government agreed with the proposed amendment which, after being discussed, was approved with 12 votes in favor, 0 against and 1 abstention.

The following vote was then taken on Article 49 as a whole, with 12 votes in favor, 0 against, and 1 abstention.
50. Article 50 - Approval of the programs

Proposed Amendment No. 38: aims to review the role of the UPMA in the preparation of the State Budget Bill, according to its organic statute, and also to clarify that the decision-making moment occurs in the Council of Ministers.

The Government agreed to the proposed amendment which, after being discussed, was approved with 10 votes in favor, 0 against and 2 abstentions.

Article 50 as a whole was then put to the vote, with the following vote: 10 votes for, 0 against, and 2 abstentions.

51. Article 51 - Preparation of the proposal

Proposed Amendment No. 39: replace the text of Article 51, simplifying the process of approving the budget proposals of the services and entities of the Central Administration. The Government agreed to the proposed amendment which, after being discussed, was approved with 9 votes in favor, 0 against and 4 abstentions.

52. Article 52 - Presentation of the proposal

Proposed Amendment No. 40: aims to provide a simple informative document, on the budget, for greater transparency and publicity for the general population. The Government agreed to the proposed amendment which, after discussion, was withdrawn by the proponents.

In place of this proposal, the proposal for amendment number 40-A was presented, which the government agreed to.

Amendment proposal no. 40-B was also presented, with the aim of changing the article's paragraph 2. Proposal no. 40-B was approved with 9 votes in favor, 0 against and 4 abstentions. Proposal no. 40-A was approved with 9 votes in favor, 0 against and 4 abstentions.

Article 52 as a whole was then put to the vote, with 11 votes in favor, 0 against, and 2 abstentions.

After the vote, Deputy António da Conceição made an explanation of his vote.

53. Article 53 - Discussion of the proposal

Proposed amendment 40-C: aims to delete paragraph 4 of the article. The Government stated that it does not agree with the proposed amendment.

After discussion, the proposal No. 40-D was presented for the deletion of paragraph 2 of the article. The Government agreed with the proposal.

The Government agreed with the proposed amendment which was approved with 11 votes for, 0 against and 2 abstentions. With the approval of the proposed amendment number 40-D, the proposed amendment number 40-C was defeated.

Article 53 as a whole was then put to the vote, with 11 votes in favor, 0 against, and 2 abstentions.

54. Article 54 - Voting on the proposal

Proposed Amendment No. 41: aims to amend paragraphs 1 and 3 and delete paragraph 2 of Article 54, in order to delete the reference to internal procedures of Parliament, which are governed by its Rules of Procedure, and to refer to the maximum time limit for voting on the Proposed OGE law from the time of admission to Parliament.

The Government agreed to the proposed amendment, which, after discussion, was approved with 11 votes in favor, 0 against, and 2 abstentions.
Also in this article, proposal 41-A was made to delete paragraph 3 from article 54. The Government did not agree with the proposed amendment. With the adoption of Amendment No. 41, Amendment No. 41-A was withdrawn.

55. Article 55 - Publication
Approved with 10 votes in favor, 0 against, and 3 abstentions.

56. Article 56 - Disclosure
Approved with 9 votes in favor, 0 against, and 4 abstentions.

57. Article 57 - Validity
Proposed Amendment no. 42: aims to amend article 57 in order to make express reference to the complementary period of budget execution after December 31, remove reference to extended OGE "as if it had been approved", which can generate misunderstandings, limit the extension of the OGE, with regard to revenue by transfer from the Petroleum Fund, to amounts up to the ESI, limiting in correspondence the possibility of replacing this revenue by borrowing also only up to the ESI (transfers above the ESI follow the previous regime of extraordinary authorizations, now made clearer by Article 111-A of this Draft LEO Law), provide for the reduction of non-essential expenditure if Parliament does not approve the extraordinary authorization of transfer from the Petroleum Fund above the ESI, and determine that the rules of budget execution under an extension regime are contained in Decree Law, for greater participation in the approval and to require enactment.

The proposal was admitted, with the Government stating that it had no objection to the proposed amendment. After discussion, the proposal was voted on and obtained the following vote: 6 votes for, 6 against and 1 abstention.

If there was a tie, a new discussion was held in accordance with the provisions of Article 73 of the Rules of Procedure of the National Parliament.

Still in the same article 57, the proposal for amendment no. 42-A was presented, replaced by the proposal for amendment no. 42-B.

The Government did not agree with the proposed amendment that was discussed together with proposal no. 42.

Having proceeded to a new vote on proposal #42, amendment #42 was approved with the following vote: 7 votes for, 5 against, and 1 abstention.

With the adoption of proposed amendment 42, proposed amendment 42-B has been defeated.

The vote on Article 57 as a whole was then taken, and obtained the following vote: 7 votes for, 5 against, and 1 abstention.

After the vote, Deputy Maria Fernanda Maria Lay requested the reopening of the discussion on the specifics of Article 57 of the Draft Law in Plenary.

Title VI Budget execution and public financial management

Chapter 1- Budget execution

58. Article 58 - Enforcement rules
Proposed Amendment No. 43: aims to amend article 58 so that the budget execution rules are contained in a decree-law.

The Government agreed with the proposed amendment, which, after discussion, was approved with 13 votes in favor, 0 against, and 0 abstentions.
The following vote was then taken on Article 58 as a whole, with 13 votes in favor, 0 against, and 0 abstentions.

59. Article 59 - Budget Execution

Proposed Amendment No. 49: Intends to amend paragraph 1(a) of Article 59. The Government stated that it did not agree with the proposed amendment, which after discussion was adopted with 6 votes for, 3 against and 4 abstentions.

Article 59 was then voted on as a whole, with 12 votes in favor, 1 against, and 8 abstentions.

After the vote, Deputy Maria Angélica Rangel da Cruz requested the reopening of the discussion on the specialty of Article 59 of the Draft Law in Plenary.

60. Article 60 - Competence

Proposed Amendment 44: aims to detail some aspects of the competence of the various bodies in budget execution.

The government agreed to the proposed amendment, which, after a vote, was approved with 13 votes in favor, 0 against, and 0 abstentions.

Article 60 was then voted on as a whole, with 13 votes in favor, 0 against, and 0 abstentions.

61. Article 61 - Release and Transfer of Credits or Funds

Proposed Amendment No. 45: aims to amend paragraphs 4 and 6 of Article 61 to introduce a system of release of funds to the organs of sovereignty (except Government) similar to the system of transfers to Social Security and SAROA, to ensure non-interference by withholding funds. It should also be determined that the rules of budget execution are contained in Decree-Law, for greater participation in the approval and to require promulgation.

The government agreed to the proposed amendment, which was approved with 13 votes in favor, 0 against, and 0 abstentions.

Article 61 was then voted on as a whole, with 13 votes in favor, 0 against, and 0 abstentions.

62. Article 62 - Registration of Operations

Approved with 12 votes for, 0 against, and 1 abstention.

63. Article 63 - Accounting System

Approved with 10 votes in favor, 0 against, and 3 abstentions.

64. Article 64 - Budgetary and Financial Information System

Approved with 13 votes for, 0 against, and 0 abstentions.

65. Article 65 - Reporting and Semi-Annual Evaluation

Proposed Amendment no. 48 intended to detail some aspects missing in the provision, to enshrine a medium-term review of budget execution.

Proposed Amendment 47 to delete paragraph 4 of Article 65.

The Government agreed with the proposed amendment 48, which was approved with 9 votes for, 0 against, and 3 abstentions.

With the adoption of Amendment No. 48, the Commission considered Amendment No. 47 to have been defeated.

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1 The title of the article is the one that results from the approved amendment proposal.
The following vote was then taken on Article 65 as a whole, with 9 votes in favor, 0 against, and 3 abstentions.

66. Article 66 - Duty to Cooperate
Approved with 10 votes in favor, 0 against, and 2 abstentions.

Article 67 Budget execution regime during the extension of the State Budget Law
Proposed Amendment no. 57, intended to aggregate the previous 7 and 9 into a single paragraph, for greater operative clarity.

The Government agreed with the proposed amendment, which, after discussion, was approved with 8 votes in favor, 0 against, and 4 abstentions.

Article 67 was then voted on as a whole, with the following vote: 8 votes for, 0 against, and 4 abstentions.

Chapter II - Public Financial Management

68. Article 68 - Legality
Approved with 12 votes for, 8 against, and 0 abstentions.

69. Article 69 - Segregation of Duties
Passed with 12 votes for, 0 against, and 0 abstentions.

70. Article 70 Collection of Revenue
Approved with 9 votes for, 3 against, and 0 abstentions.

71. Article 71 - General Revenues
Proposed Amendment No. 59: aims to correct the reference to transfers from the Central Administration Budget (not OGE), as general revenues. The Government agreed to the proposed amendment. Before the vote, it was agreed to correct the amendment proposal to remove the phrase "except as provided in paragraph 5 of Article 72". The proposal was approved with 12 votes in favor, 0 against and 0 abstentions.

The vote was then taken on article 71 as a whole, with the following vote: 12 votes for, 0 against, and 0 abstentions.

72. Article 72 - Own revenues
Proposed Amendment No. 51: aims to correct the reference to transfers from the Central Government Budget (not the OGE), as well as to state that own revenue qualifications operate by law (also clarifying references to subsectors).

The Government agreed to the proposed amendment, which, after discussion, was approved with 9 votes in favor, 0 against, and 3 abstentions.

The vote was then taken on article 72 as a whole, with the following vote: 9 votes for, 0 against, and 3 abstentions.

73. Article 73 - Balance
Proposed amendment 58: seeks to delete paragraphs 3, 4 and 5 of Article 73. The Government stated that it did not agree with the proposed amendment. After discussion, the proposal received the following vote: 5 votes for, 6 against and 2 abstentions, and was rejected.

The following vote was then taken on Article 73 as a whole, with 6 votes for, 4 against, and 3 Abstentions.

After the vote, Deputy Maria Fernanda Lay requested the reopening of the discussion on the specifics of Article 73 of the bill in plenary.
74. Article 74 - Loans

Proposed Amendment No. 52: seeks to refine the language by referring to the special case of loans replacing withdrawals from the Petroleum Fund and the various subsectors.

It should also be clarified who enters into loans from the Central Government (the State). Finally, the current regime of authorization by the Minister of Finance of RAEOA loans is reinstated.

The Government agreed with the proposed amendment, which, after discussion, was approved with 7 votes in favor, 3 against and 1 abstention.

Article 74 was then voted on as a whole, with the following vote: 8 votes for, 3 against, and 1 abstention.

After the vote, Deputy Maria Fernanda Maria Lay requested the reopening of the discussion on the specifics of Article 74 of the Draft Law in Plenary.

75. Article 75 - Public Money

Proposed Amendment No. 53: aims to expressly refer to the services and entities of the subsectors Social Security and RAEOA, as such, for the sake of dispositive clarity.

The Government agreed with the proposed amendment, which, after discussion, was approved with 9 votes in favor, 0 against, and 4 abstentions.

Proposed amendment 53a: aims to delete paragraph 4 of Article 75. The government stated that it did not agree with the proposed amendment, and it was withdrawn.

The vote on article 75 as a whole was then taken, and obtained the following vote: 10 votes for, 0 against, and 3 abstentions.

76. Article 76 - Central State Treasury

Proposed Amendment No. 54: aims to ensure that commercial deposit banks can be abroad and allow low-risk financial applications. The Government agreed to the proposed amendment which, after discussion, was approved with 13 votes for, 0 against and 0 abstentions.

Amendment proposal no. 54-A: intended to change the paragraph 2 of Article 76. The Government stated that it did not agree with the proposed amendment, and it was withdrawn.

Article 76 was then voted on as a whole, with 13 votes in favor, 0 against, and 0 abstentions.

77. Article 77 - Social Security Treasury

Proposed Amendment No. 55: aims to ensure that commercial deposit banks can be abroad and to allow low-risk financial applications.

The Government agreed with the proposed amendment, which, after discussion, was approved with 12 votes for, 0 against, and 0 abstentions.

Article 77 was then voted on as a whole, with 13 votes in favor, 0 against, and 0 abstentions.

78. Article 78 - Treasury of the Special Administrative Region of Oe-Cusse Ambeno

Proposed Amendment No. 56: aims to ensure that commercial deposit banks can be abroad and to allow low-risk financial applications.

The Government agreed to the proposed amendment, which, after discussion, was approved with 12 votes in favor, 0 against, and 1 abstention.

Article 78.g was then voted on as a whole, with the following vote: 12 votes for, 0 against, and 1 abstention.

79. Article 79 - Realization of Expenses

Approved with 12 votes for, 0 against, and 0 abstentions.
80. Article 80 - Stages of Expenditure
Approved with 11 votes for, 0 against, and 2 abstentions.

81. Article 81 - Authorization of Expenditure
Amendment proposal no. 59: seeks to amend paragraphs 3 and 4 of Article 81.
The Government agreed to the proposed amendment, which, after discussion, was approved with 10 votes in favor, 0 against, and 3 abstentions.
The vote on Article 81 as a whole was then taken, with 10 votes in favor, 0 against, and 3 abstentions.

82. Article 82 - Verification of inscription and budget fit
Approved with 13 votes for, 0 against, and 0 abstentions.

83. Article 83 - Commitments
Proposed Amendment No. 60: seeks to amend Article 83, paragraphs 2, 4, 6(a) and 7.
The Government agreed with the proposed amendment, which, after discussion, was approved with 8 votes in favor, 0 against, and 4 abstentions.
The vote on Article 83 as a whole was then taken, with 8 votes in favor, 0 against, and 4 abstentions.

84. Article 84 - Settlement of Expenditure
Proposed Amendment No. 61: seeks to amend Article 84, paragraph 1, in order to specify more precisely what the settlement of expenditures consists of.
The Government agreed with the proposed amendment, which, after discussion, was approved with 9 votes in favor, 0 against, and 4 abstentions.
Article 84 was then voted on as a whole, with the following vote: 9 votes for, 0 against, and 4 abstentions.

85. Article 85 - Authorization of Payment
Proposed Amendment No. 62: seeks to amend paragraphs 4, 5, 6 of Article 85 in order to clarify the language, also referring to the delegation of powers.
The Government agreed to the proposed amendment, which, after discussion, was approved with 7 votes in favor, 0 against, and 5 abstentions.
The following vote was then taken on Article 85 as a whole, with 8 votes in favor, 0 against, and 5 abstentions.
The vote was repeated, and the article received the following vote: 7 votes for, 0 against, and 6 abstentions.

86. Article 86 - Payment Realization
Proposed Amendment No. 63: seeks to amend paragraphs 1, 3, 5 of Article 86 in order to clarify the language by also referring to the general state appropriation and to include ministries in the system of payment of their own expenses, albeit subject to a transitional rule.
The government agreed to the proposal.
During the discussion, it was agreed to correct paragraph 5 of proposal #63 to take out "without prejudice to the provisions of Article 113-A".
During the discussion, proposal no. 63-A was presented to amend article 86, paragraph 4.
The government did not agree with the proposed amendment.
Proposed Amendment No. 53 was approved with 8 votes for, 0 against, and 5 abstentions.
With the approval of proposal 63, proposal 63-A has been defeated.

The following vote was then taken on Article 86 as a whole, with 8 votes in favor, 0 against, and 5 abstentions.

87. Article 87 - Previous Year’s Expenses

Proposed Amendment No. 64: aims to amend Article 87 in order to establish the rules for budget execution in a decree-law, to ensure greater participation in the approval and promulgation.

The Government agreed with the proposed amendment, which, after discussion, was approved with 9 votes for, 1 against, and 3 abstentions.

The following vote was then taken on Article 87 as a whole, with 9 votes in favor, 1 against, and 3 abstentions.

After the vote, Deputy Maria Fernanda Maria Lay requested the reopening of the discussion on the specifics of Article 87 of the Draft Law in Plenary.

88. Article 88 - Remuneration Expenses

Proposed Amendment No. 65: aims to amend paragraphs 1, 3 and 4 of Article 88 in order to clarify the language regarding the subsectors and also to clarify that it is the INSS that makes the remuneration payments to Social Security.

The Government agreed with the proposed amendment, which, after discussion, was approved with 12 votes in favor, 0 against, and 1 abstention.

The vote on article 88 was then taken as a whole, with the following vote: 12 votes for, 0 against, and 1 abstention.

89. Article 89 - Granting of guarantees and loans

Proposed Amendment No. 71: seeks to amend paragraphs 1 and 2 of article 89 in order to improve the wording and add “to legal persons”.

The Government agreed to the proposed amendment, which, after discussion, was approved with 9 votes in favor, 0 against, and 4 abstentions.

Proposed Amendment No. 72: seeks to replace Article 89. The Government did not agree with the proposed amendment, and it was withdrawn by the proponent.

The following vote was then taken on Article 89 as a whole, with 12 votes in favor, 0 against, and 0 abstentions.

90. Article 90 - Restitution

Proposed Amendment No. 66: seeks to amend Article 90, paragraphs 3 and 5, in order to clarify that tax revenues include taxes and fees.

The Government agreed to the proposed amendment, which, after discussion, was approved with 9 votes in favor, 0 against, and 4 abstentions.

The vote on Article 90 as a whole was then taken, with the following vote: 9 votes for, 0 against, and 4 abstentions.

91. Article 91 - Replacement

Proposed Amendment No. 67: aims to delete article 91. The Government did not agree with the proposal, and it was withdrawn by the proponent.

Proposed Amendment No. 68: seeks to amend article 91 in order to clarify the language, particularly by referring to the representative, and to clarify expressly under what terms the relief of restitution is exceptional.
The Government agreed with the proposed amendment, which, after discussion, was approved with 8 votes in favor, 4 against and 1 abstention.

The vote on article 91 as a whole was then taken, and obtained the following vote: 8 votes for, 4 against, and 1 abstention.

After the vote, Deputy Maria Fernanda Maria Lay requested the reopening of the discussion on the specifics of Article 91 of the Draft Law in Plenary.

92. Article 92 - Modification and extinction of credits
Approved with 8 votes in favor, 0 against, and 5 abstentions.

Chapter III - Budget amendments

93. Article 93 - Concept and material limit
Proposed Amendment No. 69: intended to add a new paragraph 2 to article 93, in order to introduce a limit on the substance of budget amendments, to safeguard obligatory expenditures.

The Government agreed to the proposal, which, after discussion, was approved with 8 votes in favor, 0 against, and 5 abstentions.

The following vote was then taken on Article 93 as a whole, with 8 votes in favor, 0 against, and 5 abstentions.

94. Article 94 - The amending law of the State Budget
Approved with 13 votes for, 0 against, and 0 abstentions.

95. Article 95 - Amendments within the competence of the National Parliament
Proposed Amendment No. 70: aims to further clarify the list of competencies, especially by including reference to spending from the Central Administration budget.

The government agreed to the proposal.

Proposed Amendment No. 70-A: aimed to further clarify that the reduction of total expenditure of the State Budget, Social Security, the RAEOA are also within the competence of the National Parliament. The Government agreed with the proposal in part, not agreeing with the addition of paragraph h) on the balances carried over.

As part of the discussion of proposals 70 and 70-A, and after discussion, proposal 70-B was presented by consensus to replace proposals 70 and 70-A.

Amendment No. 70-B was approved with 11 votes in favor, 0 against, and 2 abstentions.

The vote on Article 95 as a whole was then taken, with 11 votes in favor, 0 against, and 2 abstentions.

After the vote, it was agreed to reopen the discussion of the article in Committee, with 13 votes in favor, 0 against and 0 abstentions.

The purpose of the reopening request was to improve the wording of paragraph 1(e) of Proposal No. 70-B, and Amendment No. 70-C was submitted by consensus to introduce the phrase "with the exception of the preceding article".

Proposal 70-C and Article 95 as a whole were voted on and approved with 11 votes in favor, 0 against, and 2 abstentions.

2 The title of the article is the one that results from the approved amendment proposal.
96. Article 96 - Alterations to the Government’s competence

Proposed Amendment no. 73: seeks to replace the text of 96 in order to further clarify the list of competencies, mainly by including reference to the expenditure of the Central Administration budget, the expenditure of financial applications in the FRSS, transfer between schemes in the FRSS.

The Government agreed to the proposal with the proposed amendment which, after discussion, was approved with 6 votes in favor, 3 against and 4 abstentions.

Proposed amendment no. 73-A: seeks to delete paragraphs 1 and 2. The government did not agree with the amendment proposal. The proposal has been replaced by amendment proposal no. 73-B.

With the adoption of proposed amendment 73, proposed amendment 73-B has been defeated.

The vote on Article 96 as a whole was then taken, and obtained the following vote: 6 votes for, 3 against, and 4 abstentions.

After the vote, Deputy Maria Fernanda Lay requested the reopening of the discussion on the specifics of Article 96 of the Draft Law in Plenary.

97. Article 97 - Publicizing and publishing changes

Approved with 8 votes in favor, 0 against, and 4 abstentions.

Title VII - General State Accounts

98. Article 98 - Nature and Content

Proposed Amendment No. 74: aims to describe the nature of the General State Accounts (CGE) and correctly refer to the sub-sectors as such.

The Government agreed with the proposed amendment, which, after discussion, was approved with 9 votes in favor, 0 against, and 4 abstentions.

The vote on Article 98 as a whole was then taken, and obtained the following vote: 10 votes for, 0 against, and 3 abstentions.

99. Article 99 - Structure

Approved with 9 votes in favor, 0 against, and 4 abstentions.

100. Article 100 - Report

Approved with 9 votes in favor, 0 against, and 4 abstentions.

101. Article 101 - Tables

Approved with 10 votes in favor, 0 against, and 3 abstentions.

102. Article 102 - Information Elements

Proposed Amendment 75: aims to include certain information elements in the CGE.

The Government agreed with the proposed amendment, which, after discussion, was approved with 7 votes in favor, 0 against, and 5 abstentions.

Amendment proposal no. 75-A: sought to add a paragraph 2 to article 102. The Government did not agree with the proposed amendment.

With the adoption of proposed amendment 75, proposed amendment 75-A has been defeated.

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3 The title of the article is the one that results from the approved amendment proposal.
We then proceeded to vote on article 102 as a whole, and obtained the following vote: 7 votes for, 3 against, and 2 abstentions.

After the vote, Deputy Maria Fernanda Lay requested the reopening of the discussion on the specifics of Article 102 of the bill in plenary.

**103. Article 103 Preparation**

Proposed Amendment 76: aims to correctly refer to the subsectors as such.

The Government agreed with the proposed amendment, which, after discussion, was approved with 9 votes in favor, 0 against, and 4 abstentions.

The vote on article 103 as a whole was then taken, and obtained the following vote: 9 votes for, 0 against, and 4 abstentions.

**104. Article 104 - Presentation**

Proposed Amendment No. 77: aims to shorten the deadline for the Government to prepare the State General Accounts, to give Parliament more time for its consideration, also considering the parliamentary recess.

The Government did not agree with the proposed change. The proposal was withdrawn by the proposer.

The vote on Article 104 as a whole was then taken, and obtained the following vote: 9 votes for, 0 against, and 4 abstentions.

**105. Article 105 - Consideration and Approval**

Proposed Amendment No. 78: aims to give more time to Parliament for the consideration of the General State Accounts, also considering the recess, as well as to expressly clarify that determination of responsibilities may also take place in the case of approval of the CGE.

The Government does not oppose the proposed amendment, which, after discussion, was approved with 6 votes in favor, 5 against and 2 abstentions.

We then proceeded to vote on article 105 as a whole, and obtained the following vote: 6 votes for, 4 against, and 3 abstentions.

**106. Article 106 - Publication**

Approved with 10 votes in favor, 0 against, and 3 abstentions.

*Title VIII - Budgetary Control and Accountability*

*Chapter I - Control*

**107. Article 107 - Budget execution control**

Approved with 9 votes in favor, 0 against, and 4 abstentions.

**108. Article 108 - Administrative Control**

Proposed Amendment no. 79: seeks to remove the reference to UPMA and to refer to the elements that must be included in the CGE’s opinion on the performance of internal audits.

The Government agreed with the proposed amendment, which, after discussion, was approved with 10 votes in favor, 1 against and 2 abstentions.

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4 The title of the article is the one that results from the approved amendment proposal.
We then proceeded to vote on article 108 as a whole, and obtained the following vote: 10 votes for, 0 against, and 3 abstentions.

189. Article 109 - Political Control
Approved with 9 votes in favor, 0 against, and 4 abstentions.

110. Article 110 - Judicial review
Approved with 9 votes in favor, 0 against, and 4 abstentions.

Chapter II - Responsibility

111. Article 111 - Responsibility
Proposed Amendment No. 80: seeks to make express reference to the rules that enshrine the penalties for violating the principles and duties of public financial management.

The Government agreed to the proposed amendment, which, after discussion, was approved with 8 votes in favor, 0 against, and 3 abstentions.

We then proceeded to vote on article 111 as a whole, and obtained the following vote: 8 votes for, 0 against, and 3 abstentions.

Title IX - Final and transitory provisions

112. Article 112 - Revocation Rule
Proposed Amendment 90: aims to expressly refer to the repeal of all previous contrary laws, even if they are special.

The Government agreed with the proposed amendment, which, after discussion, was approved with 8 votes for, 0 against, and 0 abstentions.

The vote was then taken on article 112 as a whole, with the following vote: 8 votes for, 0 against, and 0 abstentions.

113. Article 113 - Regulations
Approved with 8 votes for, 0 against, and 0 abstentions.

114. Article 114 - Transition to Accrual Accounting
Proposed Amendment 92: seeks to delete Article 114.

The Government agreed with the proposed amendment, which, after discussion, was approved with 8 votes for, 0 against, and 0 abstentions.

115. Article 115 - Production of effects
Proposed Amendment No. 93: aims to refer to the exception of the application of the LEO to the Major Planning Options Law in budget year 2022, taking advantage of other language adjustments and clarifications.

The Government stated that it did not oppose the proposed amendment. During the discussion, amendment proposal no. 93-A was presented, with which the Government expressed its agreement. The proposal was voted on and obtained the following vote: 7 votes for, 0 against and 0 abstentions.

The following vote was then taken on Article 115 as a whole, with 7 votes in favor, 0 against, and 0 abstentions.

116. Article 116 - Entry into Force
Approved with 7 votes for, 0 against, and 0 abstentions.
V. Amendment proposals

In addition to the proposals to amend the articles that were in the draft law presented, proposals were made to add new articles, as described below.

The added articles appear in the text approved in specialty with the numbering that appears in the proposal for addition.

The renumbering of all articles edited will be done in the final redaction. Likewise, in the final redaction, the reference to the articles of LEO in the laws being amended will have to be revised and indicate their correct numbering.

1. Proposed Amendment No. 3: seeks to add article 2-A, in order to ensure the appropriate impact of the Budgetary Framework Law and the systematic coherence of the legal system. The Government stated that it does not agree with the proposal. After discussion the proposal was withdrawn by the proponent.

2. Proposed Amendment No. 17: seeks to add article 17-A. The Government agreed to the proposal but, after discussion, the proposal was withdrawn by the proponent.

3. Proposed Amendment No. 46: seeks to add Article 61-A, to separate in an article the contingency reserve system. The Government agreed to the proposed amendment which, after discussion, was approved with 13 votes for, 0 against and 0 abstentions.

4. Proposed Amendment No. 81: adds Article 111-A amending Articles 4, 7 and 9 of Law No. 9/2005 of August 3, republished by Law No. 12/2011 of September 28, with the aim of amending the Petroleum Fund Law punctually ensuring the precedence of LEO. The Government agreed to the proposed amendment which, after discussion, was approved with 7 votes for, 0 against and 1 abstention. 3 Deputies did not exercise their right to vote.

5. Proposed Amendment No. 82: adds Article 111-B amending Articles 12, 29, 60 and 66 of Law No. 9/2011 of August 17, as amended by Law No. 3/2013 of September 11, and 1/2017 of January 18, in order to punctually amend the Law of the Chamber of Accounts, so that it agrees with the LEO, in order to reintroduce the concept of certificate of the CGE contained in the LEO, refer to two annual audits requested by Parliament and include the deadline for examination of the CGE contained in the LEO. The Government agreed to the proposed amendment which, after discussion, was approved with 8 votes for, 0 against and 0 abstentions. 3 Deputies did not exercise their right to vote.

6. Proposed Amendment No. 83: adds article 111-C which adds article 28-A to Law No. 9/2011 of August 17, as amended by Law No. 3/2013 of September 11 and 1/2017 of January 18. The Government agreed to the proposed amendment which, after discussion, was approved with 8 votes for, 0 against and 0 abstentions. 3 Members did not exercise their right to vote.

7. Proposed Amendment No. 84: adds Article 111-D amending Article 2 of Law No. 13/2011 of September 28 in order to refer to the law on public debt the new figure of substitute loans for transfers from the Petroleum Fund. The Government agreed to the proposed amendment which, after discussion, was approved with 6 votes for, 0 against and 2 abstentions. 3 Deputies did not exercise their right to vote.

8. Amendment proposal no. 85: adds article 111-E amending article no. of Law no. 3/2014, of June 18, as amended by Law no. 3/2019, of August 15, in order to adjust the forecast of own revenues of the RAEOA to the LEO. The Government agreed to the proposed amendment which, after discussion, was approved with 8 votes for, 0 against and 0 abstentions. 3 Deputies did not exercise their right to vote.

9. Proposed Amendment No. 86: adds article 111-F amending article 5 of Decree-Law No. 5/2015, of January 22, in order to clarify, in accordance with the LEO, that the conclusion of loans in the RAEOA is made by the President of the Region.
   The Government agreed to the proposed amendment which, after discussion, was approved with 8 votes for, 0 against and 0 abstentions. 3 Deputies did not exercise their right to vote.

10. Proposed Amendment No. 87: adds article 111-G amending article 63 of Law No. 12/2016, of November 14, in order to clarify, in accordance with the LEO, that the conclusion of loans in the RAEOA is made by the President of the Region.
    The Government agreed with the proposed amendment which, after discussion, was approved with 8 votes for, 0 against and 0 abstentions. 3 Deputies did not exercise their right to vote.

11. Proposed amendment no. 88: adds article 111-H that modifies articles 5 and 21 of the Annex of Decree-Law no. 47/2016, of December 14, in order to refer to the new accounting system of the SPA in place of the social security chart of accounts and also refer to the consignment of 5% for administration expenses.
    The Government agreed to the proposed amendment which, after discussion, was approved with 8 votes for, 0 against and 0 abstentions. 3 Deputies did not exercise their right to vote.

12. Proposed Amendment No. 89: adds article 111-I amending article 19 of Decree-Law No. 55/2020 of 28 October, to refer to the new accounting system of the SPA instead of the chart of accounts of social security and also refer to the consignment of 5% for administration expenses.
    The Government agreed to the proposed amendment which, after discussion, was approved with 8 votes for, 0 against and 0 abstentions. 3 Deputies did not exercise their right to vote.

13. Proposed Amendment No. 91: seeks to add Article 113-A to provide for a transitional rule that provides for payments by ministries and secretaries of state not integrated.
    The Government agreed to the proposed amendment, which, after a vote, was approved with 8 votes for, 0 against and 0 abstentions.

IV. Requests to reopen the discussion in the plenary session

This section briefly indicates the articles for which the intention of reopening the discussion on specifics in Plenary was expressed.

1. Article 4, by Maria Fernanda Lay.
2. Article 14, by Maria Angélica Rangel da Cruz.
3. Article 19, by Maria Fernanda Lay.
4. Article 47, by Maria Fernanda Lay.
5. Article 57, by Maria Fernanda Lay.
6. Article 59, by Maria Angélica Rangel da Cruz.
7. Article 73, by Maria Fernanda Lay.
8. Article 74, by Maria Fernanda Lay.
9. Article 87, by Maria Fernanda Lay.
10. Article 91, by Maria Fernanda Lay.
11. Article 96, by Maria Fernanda Lay.
12. Article 102, by Maria Fernanda Lay.
VI. Attachments

Attached:
1. Consolidated text of the Proposed Law n. 27/V (3rd) - State Budget and Public Financial Management Framework, resulting from the discussion and special voting.
3. Table with proposed changes presented.
4. Voting map.

VII. Approval of the Report and the Text adopted in specifics

This report and the text resulting from the discussion and vote on specific issues were approved at the meeting of the Committee held on September 24, 2021, with 9 votes in favor, 0 votes against and 0 abstentions, and are referred to final vote overall, pursuant to the provisions of paragraph 2 of Article 111 of the Rules of Procedure of the National Parliament.

Tibar, this 24th day of September 2021.

The President of the Commission,
/s/
Deputy Maria Angelica Rangel da Cruz

The Reporter,
/s/
Deputy António de Sá Benevides