

RDTL CONSOLIDATED FUND ANNUAL FINANCIAL STATEMENTS AND ACCOUNTS

Foreword

The Government's Financial Report for the Financial Year 2011 was prepared in accordance with Article 45.1(b) of the Law of Budget and Financial Management, 2009. This is the twelfth report of this nature drawn up by Treasury.

The data compiled and presented in this report are designed to provide reliable, meaningful and useful information to the National Parliament and the people of the Democratic Republic of Timor-Leste and other interested users.

This report includes the audited Annual Consolidated Financial Statements in accordance with the principles of the Cash Method used in public sector accounting, with additional statements been prepared in accordance with the final allocation.

I have the honor to present to the distinguished Parliamentarians the Annual Report of the Consolidated Fund for Financial Year 2011.

*/ S /
Emilia Pires
Minister of Finance*

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REPORT OF THE DIRECTOR OF THE TREASURY

Accounting Policy

1. Basis of Preparation

The consolidated financial statements were prepared in accordance with the Cash Method of International Public Sector Accounting ("Cash Method IPSAS").

2. Financial Report according to the Cash Method

Article 45.1(b) of the Law on Budget and Financial Management states that the Ministry of Finance shall submit a set of consolidated financial statements duly audited and compiled by the Treasury, consistent with international accounting standards. Article 43.1 of the same Act provides that records must be kept under the cash method of classification proposed by the International Monetary Fund. Thus these consolidated financial statements were prepared according to the Cash method IPSAS. The financial statements consist of transactions for the period from 1 January 2011 to 31 December 2011.

This is the fourth year that the Financial Statements are prepared in accordance with Cash Method.

Financial Report of Appropriations

The supplemental financial statements, prepared in accordance with Modified Cash Method, consist of transactions charged against the budget for the period from 1 January 2011 until 29 February 2012. These statements reflect the budget execution charged against appropriations for Financial Year 2011. This report of the Director also reflects the financial report in accordance with the modified cash method.

Overview of Financial Position

3. Estimates of Budget Expenditure

This report presents consolidated financial statements for the Consolidated Fund. Separate Financial Statements were presented for the Infrastructure Fund and the Human Capital Development Fund (Special Funds).

The Budget for the Financial Year 2011 was approved on January 28, 2011 and promulgated on February 12, 2011 through Law no. 1/II of 14 February 2011. Were approved appropriations to the Consolidated Fund in the amount of \$681.7 million. Domestic Revenues for the Financial Year 2011, excluding oil revenues were estimated at \$110.7 million. Parliament approved withdrawals from the Petroleum Fund to \$1,055 million during the year, including for special funds.

In accordance with the provisions of the Law on Budget and Financial Management were approved during transfer appropriations between categories. The following table presents the original and final appropriations after transfers.

Table 1

Appropriation Category	Original appropriations FY 2011 (Thousands of USD)	Final appropriation after transfers FY 2011 (Thousands of USD)	Amendment (Thousands of USD)
Salaries and Wages	116,834	117,792	958
Goods and Services	269,152	257,530	(11,622)
Minor Capital	29,262	32,334	3,072
Capital and Development	89,009	98,018	9,009
Public Transfers	177,456	176,038	(1,418)
Total FCTL	681,713	681,713	-

4. Financial Estimates

The following table shows the estimates of revenue and expenditure and the financing of the budget. The budget estimates a total expenditure of \$ 681.7 million and non-oil domestic revenue of \$110.7 million. The overall fiscal deficit was estimated at \$571 million (\$681.7 million - \$110.7 million). This deficit should be financed by transfers from the Petroleum Fund in the amount of \$431 million and using \$140 million from the cash reserves of the Treasury Account.

Table 2

	Budget Estimates FY 2011 (Thousands of USD)
REVENUE	
1. Domestic Revenues (2 +3)	110,700
2. Tax Revenues	64,900
3. Non-tax revenue	45,800
4. Capital Revenue from the Petroleum Fund	431,000
5. Total revenues of the State Budget (1 +4)	541,700
EXPENDITURES	
6. Recurring expenses (7+8+9)	563,442
7. Salaries and Wages	116,834
8. Goods and Services	269,152
9. Transfers	177,456
10. Minor Capital	29,262
11. Capital Development	89,009
12. Total Recurrent Expenditure + Capital Expenditure (6+10+11)	681,713
SURPLUS / DEFICIT	
13. Recurring Surplus / (Deficit) (1-6)	(452,742)
14. Fiscal Surplus / (Deficit) (1-12)	(571,013)
15. Fiscal deficit financed through:	
a. Petroleum Fund Capital Revenues	431,000
b. Withdrawal from Cash Reserves	(140,013)

Whole of Government Budget Execution

1. Budget Execution

Revenues and concrete expenses are presented under the modified cash method.

	Original Budget Estimates	Final Budget Estimates	Cash Expenditure (Thousands of USD)	Percent cash of final budget %
REVENUES				
1. Domestic Revenues (2 +3)	110,700	110,700	105,760	96%
2. Tax Revenues	64,900	64,900	73,010	112%
3. Non-tax revenue	45,800	45,800	32,750	72%
4. Capital Revenue from the Petroleum Fund	1,055,000	1,055,000	1,055,000	100%
5. Total revenues of the State Budget (1 +4)	1,165,700	1,165,700	1,160,760	100%
EXPENDITURES				
6. Recurring expenses (7+8+9)	563,442	551,361	490,954	89%
7. Salaries and Wages	116,834	117,792	111,590	95%
8. Goods and Services	269,152	257,531	236,742	92%
9. Transfers	177,456	176,038	142,621	81%
10. Minor Capital	29,262	32,334	27,169	84%
11. Capital Development	89,009	98,018	86,587	88%
12. Total Recurrent + Capital Expenditure (6+10+11)	681,713	681,713	604,710	89%
Transfers to and from the FI and HCDF				
13. Transfers to the Infrastructure Fund	599,306	599,306	536,459	90%
14. Transfers to HCDF	25,000	25,000	24,882	100%
15. Total Transfers (13 +14)	624,306	624,306	561,341	90%
16. Total Expenditure Transfers + (12 +15)	1,306,018	1,306,018	1,166,050	89%
SURPLUS / DEFICIT				
17 Recurring Surplus / (Deficit) (1-6)	(452,742)	(440,661)	(385,194)	
	(1,195,318)	(1,195,318)	(1,060,291)	
19 Fiscal Deficit financed through				
a. Capital Receipts from the Petroleum Fund	1,055,000	1,055,000	1,055,000	
b. Withdrawal of cash reserves	140,318	140,318	5,291	

Note: This includes non-tax revenues EDTL totaling \$1,399,000. The category of Goods and Services includes payments of \$ 1.399 million made to EDTL by Ministries.

Budget execution was 89% according to the modified cash method. The running total of the money was \$604.710 million. The collection of domestic revenues for the consolidated account was \$105.76 million. Of the total of \$1,055 million raised from the Petroleum Fund, \$493.66 million was retained in the consolidated fund, the rest having been transferred to special funds.

2. Non-Petroleum Revenue

Total Domestic Revenue collected during the year was \$105.76 million dollars.

The selective taxes on consumption (21%), the Import Customs Duties (14%), the Sales Tax (9%), the Corporate Tax or IRC (7%), the Income Tax (7%) and Withholding Tax (6%) are the main components of tax revenues. User Fees and Charges and Other Non-tax revenue accounts for 14% of domestic taxes. Revenues from Autonomous Agencies represented almost 16% of domestic revenue.



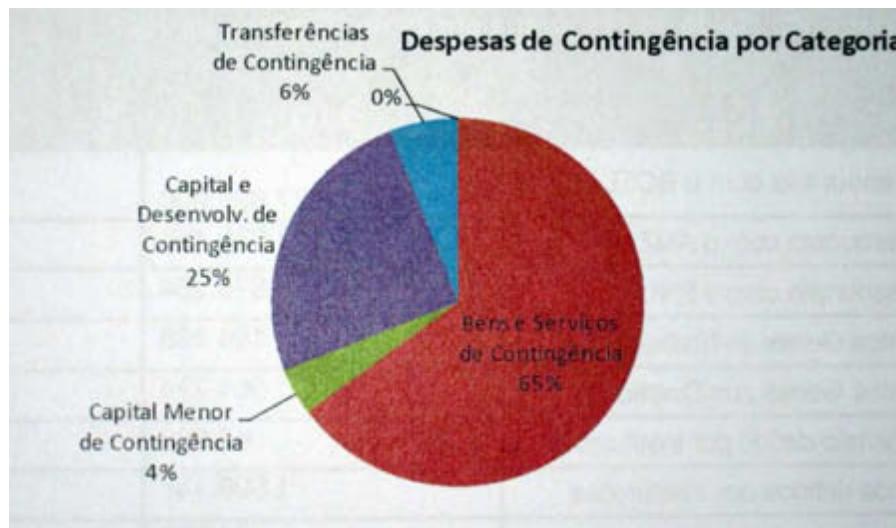
3. Expenses by Appropriation Category

The goods and services accounted for the largest share of expenditure, with almost 39% of the total. Transfers and Capital Development represented respectively 24% and 14% of gross expenditure during the year. The Appropriation Statement contains details of expenditure by ministry and division.



4. Contingency Expenses:

The total expenditure of contingency by the ministries during the reporting period was \$24.164 million. Most of the contingency expenditure were with respect to goods and services (65%) and capital development (25%).



5. Expenditure by Items, excluding contingency

The main items of expenditure were the Personal Benefit Payments (15%), Infrastructure Assets (10%) and wages (18%). The annexed declaration contains details on costs.

At the end of the reporting period there was a balance of 182.037 million dollars (in 2010 the balance had been 267.6 million), representing cash and cash equivalents held with the Central Bank of Timor-Leste, other banks and other institutions.



Treasury Balance

At the end of the reporting period there was a balance of \$182,037 million (in 2010 the balance had been \$267.6 million), representing cash and cash equivalents held in the Central Bank of Timor-Leste, other banks and other institutions.

(Amounts in U.S. dollars)

Treasury Balance as of February 29, 2012		
	2011	2010
Balance with Treasury in BCTL	177,627,000	264,669,349
Balance with Treasury in ANZ	1,025,456	292,785
Balance with Treasury in BNU	570,264	1,039 843
General Advances to Embassies	184,368	445,275
General Advances to Districts	504,224	337,261
Working capital held by institutions	44,988	1,019
Advances held by institutions	1,599,337	468
Advances to Missions	116,233	14,831
Minor Capital Advances	119,230	228,608
Capital Advances	-	301,000
Transfer Advances	246,049	275,875
Total	182,037,149	267,606,313

Budget execution continued to be a difficult task during the financial year 2011. Despite various constraints, and given that budgetary spending was satisfactory, including in relation to special funds, a global monetary implementation of 89% is satisfactory. Financial Agents and Districts Institutions were instructed to continuously improve the process of budget execution and expenditure management.

During the financial year the Treasury was able to fulfill its fiduciary duties, to instill greater quality in relation to expenditure, financial discipline, accountability and transparency, including better quality of services provided to ministries and institutions.

STATEMENT OF RESPONSIBILITIES OF THE MINISTRY OF FINANCE

Statement of responsibilities of the Ministry of Finance for the preparation and approval of the financial statements for the year ended December 31, 2011

The following statement, which should be read in conjunction with the Independent Auditors' responsibilities set out in the Independent Auditors Report, aims to distinguish the respective responsibilities of the Ministry of Finance and the Independent Auditors in respect of the Financial Statements of the Consolidated Fund of the Democratic Republic of Timor-Leste ("Consolidated Fund").

The Ministry of Finance is responsible for preparing and duly submitting the Financial Statements in accordance with International Accounting Standard in accordance with the Public Sector Cash Method of Accounting and the Law on Budget and Financial Management, 2009.

This responsibility also includes designing, establishing and maintaining internal control relevant to the preparation and fair presentation of financial statements free of material misstatement due to fraud or error, and for selecting and applying appropriate accounting policies.

The Financial Statements for the year ended December 31, 2011 were approved on behalf of the Ministry of Finance by the Director of Treasury.

/ S /
Sara Lobo Brites
Director of Treasury
July 16, 2012



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Independent Auditor's Report to the Minister of Finance of the Democratic Republic of Timor-Leste on the Annual Financial Statements of the Consolidated Fund of Timor-Leste for the year ended December 31, 2011

We have audited the accompanying financial statements of the Consolidated Fund of the Government of the Democratic Republic of Timor-Leste ("Consolidated Fund"), which comprise the consolidated statement of cash receipts and payments for the year ended December 31, 2011 and a summary of significant accounting policies and other explanatory notes, as stated on pages 16 to 30.

Responsibility of the Ministry of Finance for Financial Statements

The Ministry of Finance is responsible for the preparation and fair presentation of these financial statements in accordance with International Accounting Standard Public Sector Financial Reporting In a Base Case and the internal control that determines to be necessary to enable the preparation of financial statements free of distortion material due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit, which was conducted in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of financial statements due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the Financial Statements by the Government in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness internal control of the Government. An audit also includes assessing the accounting policies used appropriation as well as evaluating the overall presentation of the Financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a base for our audit opinion with reservations.

Basis for Opinion on Reservations

As disclosed in Note 7, the Government of Timor-Leste received a significant amount of external support from third parties. During the year 2011, the Government provided assistance to entities that provide a portal for external transparency of the support through which these entities can formally inform the government about the amount of aid to Timor-Leste. The Government then introduces these amounts in the financial records, as described in Note 1. Consequently, since the evidence was provided in relation to the support of this nature was limited, our audit procedures with respect to external supports were restricted to the amounts that have been formally

confirmed. We were unable to confirm the completeness and accuracy of external support accounted for Consolidated Fund, as we were informed by some entities that provide external assistance than the amount registered in the transparency portal of the support was not correct and others did not respond to our requests confirmation.

The Consolidated Fund received a significant amount of cash. The Consolidated Fund initiated the process of implementing controls over cash receipts prior to accounting, specifically in bank accounts denominated in Note 2. Part of the cash received, including that concerning the rice sales and revenues of the university, was previously used to make payments to their accounts. Consequently, since the evidence was provided in respect of cash receipts and payments have been used in limited audit our procedures with respect to cash receipts and used for payments are to be restricted to amounts recorded as received accounts bank expressed in Note 2. As a result, we cannot confirm that the cash receipts recorded by the Consolidated Fund are complete, or that the payments made from such receipts are complete and valid.

The Consolidated Fund proceeds to pay significant amounts of wages and salaries in cash. During the year the Government has identified certain situations in which, in the current year and last year, payments were made to employees who did not exist. Additionally, there were situations where, due to delays in notifications to service that performs the processing salary payments were made to employees who had terminated their employment relationship. Consequently, since the evidence we have had access, related to the accuracy and completeness of the beneficiary population of such payments was not reliable, we are unable to obtain appropriate audit evidence and sufficient to enable us to establish the validity of all payments made .

Opinion on Reservations

In our opinion, except for the possible effects of the matters described in the preceding paragraphs, the financial statements present fairly, in all material respects, the cash balances at December 31, 2011 Consolidated Fund and its receipts and payments year then ended in accordance with International Accounting Standard Public Sector Financial Reporting on Cash Basis.

Emphasis

Without further affecting our opinion, we draw attention to Note 6, in which it is stated that during the period covered by the audit, there was a significant breach of the Decree-Law of Procurement and Guide of Best Practices by some public entities. This situation has created uncertainty about the implementation of Decree-Law and Best Practices Guide during the year, particularly with regard to the objective of optimizing expenditures, intended for procurement.

/ S /

DELOITTE TOUCHE TOHMATSU
Chartered Accountants
Dili, 16 July 2012

Liability limited by a scheme approved under Professional Standards Legislation
Member of Deloitte Touche Tohmatsu Limited.

The financial statements have been translated into Portuguese for the Ministry of Finance. We do not take Responsibility for any errors contained in the translated financial statements.

[La'o Hamutuk translated the Portuguese back to English, which may also contains errors.]

CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS

CONSOLIDATED FUND FOR TIMOR-LESTE DEMOCRATIC REPUBLIC OF TIMOR-LESTE CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS For the year ended December 31, 2011

		2011	2010
	Notes	US\$ 000's	US\$ 000's
REVENUES			
Taxes			
Business Taxes		46,743	31,064
Income Taxes		23,098	17,486
Service Taxes		3,961	3,487
		<u>73,802</u>	<u>52,037</u>
Foreign Assistance			
Foreign Assistance	7		
Capital Revenue			
Capital Revenue from the Petroleum Fund		1,055,000	811,000
Commercial Activities			
Revenues from Commercial Activities		15,720	26,286
Other Revenues	9	15,768	21,201
Total Revenues		<u>1,160,290</u>	<u>910,524</u>
PAYMENTS			
Operations			
Salaries and Wages	8	(111,868)	(92,269)
Goods and Services	8	(230,599)	(255,485)
		<u>(342,467)</u>	<u>(347,754)</u>
Transfers			
Personal Benefit Transfers		(89,278)	(57,434)
Other Transfer Payments		(54,391)	(110,676)
		<u>(143,669)</u>	<u>(168,110)</u>
Capital Expenditure			
Purchase of Minor Capital Equipment		(33,888)	(31,851)
Construction / Purchase of Capital Assets and Major Capital Equipment		(114,642)	(210,952)
		<u>(148,530)</u>	<u>(242,803)</u>
Payments for CFTL budget activities		<u>(634,666)</u>	<u>(758,667)</u>
Payments made on behalf of Infrastructure Fund		(78,758)	
Payments made on behalf of HCDF		(1,523)	
Cash Transfers to special funds		(561,340)	
Total Payments		<u>(1,276,289)</u>	<u>(758,667)</u>
Increase / (Decrease) in Cash		<u>(115,999)</u>	<u>151,857</u>
Cash at the beginning of January 1 of the year		<u>321,685</u>	<u>169,828</u>
Cash at end of year		<u>205,686</u>	<u>321,685</u>
Represented by			
Money in the bank		202,545	318,736
Cash Advances		3,141	2,949
Cash at end of year		<u>205,686</u>	<u>321,685</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Accounting Policies

Base Preparation

Article 42.1(b) of the Law on Budget and Financial Management states that the Ministry of Finance shall submit to the National Parliament a set of consolidated financial statements duly audited and compiled by the Treasury. Accordingly these financial statements were prepared in accordance with Cash Method of International Public Sector Accounting ("IPSAS Cash method"). This is the fourth year that this method is adopted, and as required by the same, transactions and balances between entities of money from the Consolidated Fund should not be eliminated from the date of the first application and for a period of three years. This was done during the present year, thus fulfilling the requirement standard.

The accounting policies have been applied consistently throughout the year.

Entity subject to Report

The financial statements are for the National Government of the Democratic Republic of Timor-Leste ("the Consolidated Fund"). The consolidated financial statements comprise the entity subject to the report, which includes:

- Ministries of the central government, and
- Autonomous institutions under the control of the entity.

The consolidated financial statements include all controlled entities during the year. Note 3 to the consolidated financial statements contains a list of relevant controlled entities.

Since they are made according to a special legal regime and not part of the reporting entity subject to the Petroleum Fund of Timor-Leste and the Central Bank of Timor-Leste are not included in the consolidated financial statements.

Currency used in the Report

All amounts are presented in U.S. dollars ("USD").

Cash

Cash includes cash, demand deposits and cash equivalents. Bank deposits and cash equivalents represent cash balances with banks. Article 15 of the Law on Budget and Financial Management (13/2009) establishes the requirements for the operation of bank officers.

The cash is comprised of working capital and amounts advanced to districts, embassies and institutions. The amounts represent cash on hand at year end and/or payments made but not recorded in the books of accounts.

Revenues

The Consolidated Statement of Cash Receipts and Payments recorded revenues deposited into the bank accounts of the Consolidated Fund official, including:

Taxation

Tax revenues include all amounts collected by the National Customs and the National Directorate of Domestic Tax in accordance with the applicable laws and regulations.

Capital Revenue from the Petroleum Fund

The Petroleum Fund receipts represent amounts received from the Petroleum Fund of Timor-Leste.

Revenue from Commercial Activities

Commercial revenues are the revenues from the sale of goods and/or services.

Other revenue

Other revenues include property income, fees for issuing visas, dividends, profit percentages of the Banking and Payments and miscellaneous revenue. This year the amounts were eliminated CFTL EDTL and paid the amounts reflected as having been received by EDTL from CFTL.

Cash revenues

Institutions that receive money before it is deposited include:

- National Directorates and Registries and Notaries, and Land and Property (Ministry of Justice)
- Companies Registration Office (Ministry of Tourism, Trade and Industry)
- Electricity of Timor-Leste
- University of Timor-Leste
- Transport Authority (Ministry of Infrastructure)
- Office of Visa and Immigration (PNTL)
- Foreign Hospital (Ministry of Health)
- Customs (Ministry of Finance)
- Sales of Rice (Ministry of Tourism, Trade and Industry)
- Forestry and Fisheries (Ministry of Agriculture)
- Radio and Television of Timor-Leste

Payments

The Consolidated Statement of Cash Receipts and Payments records the payments made through the official bank accounts of the Consolidated Fund, including:

Salaries and Wages

Salaries and Wages comprise payments to employees and agents, and members of the Government and respective staff members.

Goods and Services

Goods and / or services do not include capital payments, which are listed separately.

Personal Benefit Payments

Other transfer payments include amounts paid to seniors, former MPs and veterans and their respective families, as well as IDPs.

Other transfer payments

Payments are amounts allocated concessions to third parties for specific projects and recognized when payments are made to the managing entity of the project. This year these amounts include payments for the Decentralized Development Program (PDD).

Construction / Purchase of Capital Activities and Major Capital Equipment

Purchase / construction of plant and equipment includes amounts for the purchase or construction of minor and major capital equipment.

Letters of Credit

The government makes advances to banks in respect of Letters of Credit. Advances are classified as payments when money is transferred to the banks before the receipt of the goods.

Payments by third parties

The government also benefits from goods and services purchased on its behalf as a result of cash payments made by third parties during the period as a way of making contributions. Payments made by third parties do not constitute cash receipts or payments by the government, but nevertheless benefit the government. Once the fund has not implemented an aid management platform or an alternative system of accounting, the amounts are disclosed only as described initially by development partners, and not the amounts indicated were not included.

Note 7 to the financial statements contain these payments by third parties.

2 Cash

	2011 (thousands of USD)	2010 (thousands of USD)
Cash balances with banks	202,545	318,736
Cash on hand	3,141	2,949
	205,686	321,685
Cash balances in official bank accounts at year end		
Timor-Leste Banking and Payments Authority	200,949	317,404
ANZ – Agency in Timor-Leste	1,025	293
Caixa Geral de Depósitos – Agency in Timor-Leste		
- Maritime Account	6	177
- Electricity Account 1	158	460
- Electricity Account 2	403	343
- Aviation Account	4	60
Cash balances in official bank accounts	202,545	318,736
Cash balances at year end		
Cash on hand	106	14
General Advances to districts	720	596
General Advances to embassies	307	1,005
Advances to institutions	2007	1,334
Cash	3,141	2,949

3. Principal Controlled Entities

Entity	Jurisdiction
Electricity of Timor-Leste (EDTL)	Timor-Leste
Administration of Airports and Air Navigation of Timor-Leste (ANATL)	Timor-Leste
Port Authority of Timor-Leste (APORTIL)	Timor-Leste
Institute of Management Equipment (IGE)	Timor-Leste
Autonomous Service of Medicines and Medical Equipment (SAMÉS)	Timor-Leste
Radio and Television of Timor-Leste (RTTL)	Timor-Leste
TimorGAP	Timor-Leste
Commercial Bank of Timor-Leste	Timor-Leste

4. Date of Authorization

The financial statements were authorized for publication July 16, 2012 by Mrs. Sara Lobo Brites, Director of Treasury, Ministry of Finance, the Democratic Republic of Timor-Leste.

5. Original and Final Budget Approved Budget and comparison between the budgeted amounts and the Concrete amounts

The databases used for budget and accounting are different. The financial statements are prepared on a cash basis for the year ended December 31, 2011. The approved budgets are developed according to the modified cash method and the same entities that comprise the consolidated financial statements in Note 3.

The budget was approved by legislative action on February 14, 2011. The budget and the expenditures covered are listed in supplemental statement issued in conjunction with the financial statements.

Receipts and payments disclosed in the financial statements for the year ended 31 December 2011 are adjusted as follows, via a note to allow comparison between revenues and budgeted payments and receipts and payments for the year:

- (i) Will be reduced according to payments for goods and services (including withholding taxes resulting) made between 31 December 2010 and 28 February 2011 and for goods and services received by December 31, 2010, according to policy approved by the Minister of Finance.
- (ii) Will be increased according to payments for goods and services (including withholding taxes resulting) made between 31 December 2011 and 29 February 2012 and on the goods and services received by December 31, 2011 following the accounting policy approved by the Minister of Finance.

The Government will continue to prepare its budgets in accordance with the modified cash method, which is cash adjusted to account for existing obligations at 31 December paid by the end of the following February. The resulting tax withholding on such payments is also recorded as revenue.

The expenditure of the Government against the appropriations approved by the National Parliament in financial year 2011 was 89%.

The following table shows the settings between the Consolidated Statement of Cash Receipts and Payments in the December 31, 2011 and revenue and total payments for the two months following the end of the year, in accordance with the accounting policy adopted by the Minister of Finance:

DEMOCRATIC REPUBLIC OF TIMOR-LESTE
CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS
For the period ended February 29, 2012

		Financial statements for the year ending December 31, 2011	Payments for goods and services according to the 2010 budget and withholding taxes due for 2 months until February 28, 2011	Payments for goods and services according to the 2011 budget and withholding taxes resulting from 2 months to 28 Feb. 2012	Total adjusted revenue and payments for the period ended 29 February 2012
REVENUES	Notes	Thousands of USD (A)	Thousands of USD (B)	Thousands of USD (C)	(D) = (A)- (B)+(C)
Taxes					
Business Taxes		46,743	-		46,743
Income Taxes		23,098	1,106	314	22,306
Service Taxes		3,961	-		3,961
		73,802	1,106	314	73,010
Foreign Assistance					
Foreign Assistance	7				
Capital Revenue					
Capital Revenue from the Petroleum Fund		1,055,000			1,055,000
Commercial Activities					
Revenues from Commercial Activities		15,720			15,720
Other Revenues	9	15,768	137		15,631
Total Revenues		1,160,290	1,243	314	1,159,361
PAYMENTS					
Operations					
Salaries and Wages	8	(111,868)	(32)	246	(111,590)
Goods and Services	8	(230,599)	(5,752)	(10,496)	(235,343)
		(342,467)	(5,784)	(10,250)	(346,933)
Transfers					
Personal Benefit Transfers		(89,278)	(1,209)	(365)	(88,434)
Other Transfer Payments		(54,391)	(1,711)	(1,507)	(54,187)
		(143,669)	(2,920)	(1,872)	(142,621)
Capital Expenditure					
Purchase of Minor Capital Equipment		(33,888)	(11,520)	(4,801)	(27,169)
Construction / Purchase of Capital Assets and Major Capital Equipment		(114,642)	(35,094)	(7,040)	(86,588)
		(148,530)	(46,614)	(11,841)	(113,757)
Payments for CFTL budget activities		(634,666)	(55,319)	(23,963)	(603,311)

Then we present the comparison of the Planned and Executed Budgets, as determined in accordance with the accounting policy adopted by the Minister of Finance:

Original budget	Redistrib utions	Final Budget	Adjusted revenues and payments for the period ended February 29, 2012	Variation
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REVENUES	US\$ 000's	US\$ 000's	US\$ 000's	US\$ 000's	US\$ 000's
Total Taxes	64,900	-	64,900	73,010	8,110
Receipts de Capital receipts					
Capital Revenue from the Petroleum Fund	1,055,000		1,055,000	1,055,000	-
Business Activities	19,200		19,200	15,720	(3,480)
Revenues from business activities	26,600		26,600	15,631	(10,969)
Other revenues					
TOTAL REVENUES	1,165,700	-	1,165,700	1,159,361	(6,339)
EXPENDITURES					
Operations					
Salaries and Wages	(116,834)	(958)	(117,792)	(111,590)	6,202
Goods and Services	(269,152)	11,621	(257,531)	(235,343)	22,188
Total Operations	(385,986)	10,663	(375,323)	(346,933)	28,390
Transfers					
Concessions	(112,382)	(1,851)	(114,233)	(88,434)	25,799
Other transfer payments	(65,074)	3,269	(61,805)	(54,187)	7,618
Total Transfers	(177,456)	1,418	(176,038)	(142,621)	33,417
Capital Expenditure					
Purchase of Minor Capital Equipment	(29,262)	(3,072)	(32,334)	(27,169)	5,165
Construction / Purchase of Capital Assets and Major Capital Equipment	(89,009)	(9,009)	(98,018)	(86,588)	11,430
Total Capital Expenditure	(118,271)	(12,081)	(130,352)	(113,757)	16,595
TOTAL EXPENDITURES	(681,712)	-	(681,712)	(603,311)	78,403

6. Process Failures at level of Procurement

Procurement was decentralized during the financial year 2010 in accordance with Decree-Law No. 1/2010. In addition to the Law, the Ministry of Finance issued Guidelines for Best Procurement Practices to be followed by Operational Ministries before sending documentation for payments to the Ministry of Finance. The Decree-Law and the Ministry of Finance Guides are designed to guide readers on best practices in procurement. An independent review of procurement processes conducted by Deloitte on 13 public entities found that there was a considerable breach in relation to Decree-Law and Best Practice Guides, so we cannot know whether the intended objectives were achieved during the year, particularly in regard to good value for money.

Public authorities examined were:

- Ministry of Infrastructure
- Ministry of Agriculture and Fisheries
- Ministry of Defense and Security
- Ministry of Foreign Affairs
- Ministry of Health
- Ministry of Education
- Ministry of Social Solidarity
- Ministry of Territorial Administration
- National Parliament
- National Electoral Commission
- Presidency of the Republic

- Attorney General's Office
- Courts

7. Foreign Assistance

This is the third year the Consolidated Fund applies the IPSAS modified cash method concerning external assistance.

Foreign Assistance Received: Third Party Payments

The government also benefited from the following goods and services purchased on its behalf as a result of cash payments made by third parties during the period through contributions. These third parties are not part of the economic entity.

(i) Balances of external assistance recorded in the Aid Effectiveness portal by providers of foreign aid:

	2011			
	Multilateral Institutions U.S. \$ 000's	Bilateral Institution U.S. \$ 000's	Other Institutions U.S. \$ 000's	Total U.S. \$ 000's
Salaries and Wages	207	2,017	1,204	3,428
Goods and Services	155	4,886	2,840	7,881
Purchase of Minor Capital Equipment		560	98	658
Purchase of Capital Assets and Major Capital Equipment			127	127
Unbundled Amount (a)	22,830	204,712	26,276	253,818
	23,192	212,175	30,545	265,912

In the previous year the portal was not yet operational. The following are the balances of foreign aid provided to the Aid Effectiveness Unit by donors during the year ended December 31, 2010:

	2010			
	Multilateral Institutions U.S. \$ 000's	Bilateral Institution U.S. \$ 000's	Other Institutions U.S. \$ 000's	Total U.S. \$ 000's
Salaries and Wages		2,287		2,287
Goods and Services		3,756		3,756
Purchase of Minor Capital Equipment		1,343		1,343
Purchase of Capital Assets and Major Capital Equipment				
Unbundled Amount (a)		110,640		110,640
		118,026		118,026

(a) Amounts not disaggregated refer to amounts of foreign assistance that cannot be broken down by Development Partners in the respective categories above.

(ii) Foreign Assistance by Development Partner

The following breaks down external assistance received from each Development Partner:

	2011	2010
	Amount recorded on Aid Effectiveness Portal Thousands of USD	Amount initially indicated by the Aid Effectiveness Unit Thousands of USD
Germany	5,859	
AusAid	91,479	
Australia	12	
Brazil	1,376	2,479
Canada		
China	37,882	
Korea		6,878
Cuba	-	-
Spain	2,212	5,901
European Union	6,889	13,853
USA	20,071	31,724
Finland	656	
France		27
Netherlands	331	
Indonesia		
Ireland	3,838	5,167
Italy		
Japan	1,024	705
JICA	18,490	-
Norway	10,248	6,692
New Zealand	5,932	6,091
Portugal	922	26,561
UK	-	
Sweden	4,615	4,579
Switzerland		
Thailand	339	
Bilateral Development Partners	212,175	110,657
ADB	6,592	5,203
World Bank	12,236	19,192
IFC	689	
IMF	-	
Global Fund	3,675	
Multilateral Development Partners	23,192	24,395
CIDA	23	
DGIZ	1,359	
DID	145	
FAO	397	2,894
GEF	374	

	2011	2010
	Amount recorded on Aid Effectiveness Portal Thousands of USD	Amount initially indicated by the Aid Effectiveness Unit Thousands of USD
GFMED	515	
KOICA	6,883	
Monaco	163	
IOM		4,062
ILO		5,001
WHO	1,923	514
WFP	2,961	7,539
UNDP	6,800	16,988
UNCDF	2,970	-
UNESCO	622	131
UNFPA	803	1,684
UNHCR	229	100
UNICEF	4,068	6,069
UNIDO		
UNIFEM	10	708
UNOCHA	300	
UN Institutions	30,545	45,690
Total amounts reported formally by providers of external assistance	265,912	180,742

List of providers of foreign assistance not formally indicated external assistance provided to Unit Aid Effectiveness:

2011	2010
BILATERAL DEVELOPMENT PARTNERS	BILATERAL DEVELOPMENT PARTNERS
Korea	Canada
Malaysia	China
	Finland
	Germany
	Switzerland
	Thailand
	UK

8. The Consolidated Fund changed its presentation on Daily expenses for Diplomatic Missions. The Daily expenses were previously registered in Salaries and Payments in the Consolidated Statement of Cash Receipts and Payments but now go in Goods and Services.

This was done to make a fairer presentation of the Consolidated Statement of cash receipts and payments.

Changes in classification were recorded as prospective and comparative amounts have not been restated. The change in the 2010 financial statements and the effect of the reclassification on the 2009 financial statements are as follows:

	2011 Thousands of USD	2010 Thousands of USD
Increase in Goods and Services		3.044
Reduced Salaries and Wages		(3.044)
Net effect		-

9. Other receipts in fiscal year 2010 include a refund of \$8.13 million on a proposal in 2008 to establish a joint venture for production of energy from biomass, a proposal that has not materialized.

SUPPLEMENTAL UNAUDITED STATEMENTS

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DEMOCRATIC REPUBLIC OF TIMOR-LESTE					
Revenue Summary					
Fiscal Year 2011					
(US 000)					
Code	Revenue item	Original revenue estimate	Final revenue estimate	Actual receipts	% execution
06	Receipts fiscais	42,600	42,600	50,704	119%
5000	Imposto sobre Vendas	11,400	11,400	9,478	83%
5001	Direitos de Consumo	17,700	17,700	22,022	124%
5002	Direitos de Importação	9,500	9,500	15,243	160%
5200	Imposto sobre Serviços	4,000	4,000	3,961	99%
	B. Outros Impostos	22,300	22,300	22,309	100%
5100	Empragados do Governo			665	
5101	Outros empragados	7,100	7,100	7,524	106%
5103	Imposto Corporativo	5,700	5,700	6,747	118%
5102	Imposto Especial Retenção	9,500	9,500	7,369	78%
5300	Outros Impostos			4	
	I. Total das Receipts Fiscais (A +B)	64,900	64,900	73,013	113%
07	Receipts Não Fiscais				
	C. Juros	100	100	66	66%
5505	Juros	100	100	66	66%
	D. Taxas e Pagamentos de Utilização e Outras Receipts Não Fiscais	26,500	26,500	15,561	59%
5400	Registo de Empresas	700	700	677	97%
5401	Correios	100	100	25	25%
5402	Taxas de Terranos e Propriedades	2,400	2,400	2,799	117%
5404	Taxas de Agua e Saneamento	100	100	53	53%
5405	Propinas da Universidade Nacional	500	500	649	130%
5406	Taxas Sobre Registo de Veiculos	900	900	1,208	134%
5407	Taxas Sobre inspecção de Veiculos	200	200	32	16%
5410	Multas de Transportes				
5409	Franchising Transporte Publico			7	
5410	Multas de Transportes			17	
	Taxas de Telecomunicações				
5413	Passaporte e Identidade	800	800	629	79%
5414	Vistos	1,500	1,500	1,198	80%
5415	Receipts Hospitalares	100	100	55	55%
	Fines - Health				
5417	Inspeccao Veiculos de Importação			1	
5501	Multas			20	
5502	Taxas Extracção de Minerais	100	100	74	74%
5599	Outras Receipts Não Fiscais	1,100	1,100	1,599	145%
5500	Dividendos, Lucros e Ganhos	7,300	7,300	4,841.72	66%
	Taxas de Rádio e Televisão				
5506	Leilão	100	100	125	125%
5507	Venda de Arroz e Juros	10,000	10,000	1,002	10%
5509	Receipts de Jogos Sodas	300	300	299	100%
5511	Taxa de Embaixada			9	
5512	Produtos Florestais			55	
	II. Total Receipts Não Fiscais (C + D)	26,600	26,600	15,627	59%
	III. Total Receipts Domésticas (I + II)	91,500	91,500	88,641	97%
5610	IV. Receipts de Capital do Fundo Petrolífero	1,055,000	1,055,000	1,055,000	100%
	Total das Receipts do Tesouro (III + IV)	1,146,500	1,146,500	1,143,641	100%
09	INSTITUIÇÕES AUTÓNOMAS				
5900	Receipts da ECTL	14,500	14,500	12,742.	88%
5505	Juros da ECTL				
5901	Taxas e Pagamentos Portuários	3,100	3,100	2,531	82%
5505	Juros Portuários				
5902	Taxas e Pagamentos de Aviação	1,300	1,300	1,272	98%
5505	Juros da Aviação				
5903	Receipts do Instituto de Gestão de Equipamentos			110	
5904	Receipts do SAMES	300	300	463	154%
	V. Total Receipts Instituições Autónomas	19,200	19,200	17,119	89%
	Total Receipts (Domésticas + Autofinanciadas) III + V	110,700	110,700	105,759	96%
	Total Receipts (Domésticas + Fundo Petrolífero +Autofinanciadas)	1,165,700	1,165,700	1,160,760	100%

DEMOCRATIC REPUBLIC OF TIMOR-LESTE
Expenditure by Items – Entire Government
Fiscal Year of 2011

Code	Category of Expenditure	Original Budget (A)	Changes B = C-A	Final Budget (C)	Cash Expenses (D)	% D/C
	Despesas do CFTL	681,713	(1)	681,712	604,710	89%
01	Salários e Vencimentos	116,834	958	117,792	111,590	95%
600	Salários	104,376	1,101	105,477	101,143	96%
610	Horas Extraordinárias	2,253	(143)	2,110	2,037	97%
615	Subsídios	10,205	-	10,205	8,410	82%
02	Bens e Serviços	269,152	(11,623)	257,530	236,742	92%
620	Deslocações Locais	4,589	138	4,727	4,878	103%
625	Deslocações ao Estrangeiro	7,340	207	7,547	8,461	112%
630	Formação e Sessões de Trabalho	7,908	(81)	7,827	5,819	74%
640	Encargos de Instalação	5,689	(57)	5,632	4,934	88%
645	Arrendamento de Propriedades	341	(1)	341	286	84%
650	Combustíveis Operações de Veículos	8,524	124	8,648	8,457	98%
651	Manutenção de Veículos	6,224	146	6,370	7,121	112%
652	Seguros, Rendas e Serviços	1,251	4	1,255	1,468	117%
660	Materiais e Equip. de Escritório	3,466	94	3,560	4,202	118%
670	Mat. e Equip. Operacionais e de Consumo	40,139	(437)	39,702	32,376	82%
680	Combustível de Geradores	46,201	14,998	61,199	59,234	97%
690	Manutenção de Equipamentos e Edifícios	5,422	(239)	5,183	6,427	124%
700	Despesas Operacionais	25,098	25	25,123	21,760	87%
705	Serviços Profissionais	35,660	(2,279)	33,381	30,871	92%
706	Serviços de Tradução	541	84	625	366	59%
710	Outros Serviços Diversos	69,097	(42,160)	26,937	22,802	85%
715	Quotas de Membro	1,662	(1)	1,662	1,105	67%
750	Ajuste anterior ao período	-	-	-	-	
	Juros	-	-	-	488	
	Contingencia Bens e Serviço	-	17,812	17,812	15,686	88%
	Avanços de Dinheiro					
740	Avanços Fundo Maneio para Ministério	-	-	-		
745	Avanços Extraordinários de Dinheiro	-	-	-		
760	Avanços para Embaixada	-	-	-		
140	Avanços para Distrito	-	-	-		
05	Transferências	177,456	(1,418)	176,038	142,621	81%
721	Pagamentos de Benefícios Pessoais	112,382	1,851	114,233	88,227	77%
722	Concessões Públicas	53,035	(4,011)	49,024	43,515	89%
723	Concessões Públicas Capital	12,039	(346)	11,693	9,436	81%
	Contingencia Transferencia	-		1,088	1,444	133%

Code	Category of Expenditure	Original Budget (A)	Changes B = C-A	Final Budget (C)	Cash Expenses (D)	% D/C
03	Capital Menor	29,262	3,072	32,334	27,169	84%
810	Aquisição de Veículos	12,639	619	13,258	11,677	88%
820	Equipamento de EDP	2,520	693	3,213	3,242	101%
830	Equipamento de Segurança	658	206	864	971	112%
840	Equipamento de Comunicações	882	89	971	1,132	117%
850	Outros Equipamentos Diversos	9,837	(538)	9,299	5,809	62%
860	Mobiliário e Acessórios	1,890	750	2,640	2,233	85%
870	Equipamento de Escritório	460	107	567	702	124%
880	Geradores	344	82	426	363	85%
890	Equipamento de Água	34	2	36	50	138%
	Contingencia Capital Minor	-	1,059	1,059	989	93%
	Avanços de Dinheiro					
805	Avanços para Embaixadas	-	-	-		
04	Capital e Desenvolvimento	89,009	9,009	98,018	86,587	88%
800	Aquisição de Edifícios	4,128	195	4,323	18,922	438%
900	Activos de Infra-estruturas	83,681	1,619	85,300	60,489	71%
910	Injecção de Capital		-	-	-	
920	Equipamento de Capital Maior	1,200	-	1,200	1,131	94%
	Contingencia Capital Desenvolvimento	-	7,195	7,195	6,045	84%

DEMOCRATIC REPUBLIC OF TIMOR-LESTE
CASH EXPENSES BY FUNCTION
Fiscal Year of 2011

(U.S. \$ '000)

	Salaries and wages	Final Goods and Services	Final Minor Capital	Final Capital and Development	Final Transfers	Final TOTAL	% of TOTAL
General Public Services	21,399	50,820	10,346	49,975	32,727	165,267	27.3%
Defense	5,742	16,888	5,445	2,580	7	30,662	5.1%
Public Order and Safety	16,527	14,523	2,776	1,484	-	35,308	5.8%
Economic Affairs	12,178	97,729	2,707	28,659	11,154	152,427	25.2%
Environmental Protection	229	270	88	-	195	783	0.1%
Housing and Community	-	-	-	-	-	-	0.0%
Health	10,832	13,303	1,279	599	10,371	36,385	6.0%
Leisure, Culture and Religion	1,167	3,228	545	1,215	3,730	9,884	1.6%
Education	41,960	23,069	3,382	2,049	-	70,459	11.7%
Social Protection	1,557	16,912	601	27	84,437	103,533	17.1%
Global	111,590	236,742	27,169	86,587	142,621	604,710	100.0%

[La'o Hamutuk did not scan pages 34-72 with detailed budget execution figures for each department.]

DEMOCRATIC REPUBLIC OF TIMOR-LESTE
Expenses from Contingency Fund – Whole of Government expenditures
Fiscal year 2011

Description	Cash Expense
Missa Campal em Tasi Tolu a proposito da Beatificação do Papa Joao Paulo II	45,119
Salario ao Assessor Oligario de Castro período Janeiro-Dezembro 2011	176,322
Salario a Agencia Corrss (Revisao da Ledo Aprovisionamento)	51,360
Tratamento de Saude do Sr.PM Xanana Gusmao em Singapura	30,000
C usto viagem Dili-Singapura para Sr. PM Kayrala Xanana Gusmão	8,515
Viagem Dili-Singapura para Sr. PM	9,952
Trasladação de cadaver de um estudante Timorense de Portugal para Timor-Leste	15,000
13 Estudantes bolseiros do MF na India - pagamento a APTECH	174,300
Compra de bilhetes para os 13 estudantes na India e 2 acompanhantes	20,516
Ajuda as vitimas do sismo e do Tsunami no Japao	500,000
Ajuda Humanitaria as vitimas das cheias no Rio de Janeiro	500,000
Assistencia Humanitaria a População afetada no Japao	500,000
Comemoração do dia Mundial das Crianças em Viqueque	9,668
Ajuda financeira a Australia devido as Inundações	500,000
Actividades da Federação de Futebol de Timor-Leste	380,338
Contribuição ao Arquivo da Resistencia	60,000
Fardas para os segurancas do Sr Primeiro-Ministro	8,850
Salario do Assesor International ba DNRP,MF - Bobby Boye	250,002
Bolsa de estudo para 6 estudantes finalistas e matricula e propinas para 22 estudantes da Universidade de Coimbra.	62,580
Dividas da F-FDTL 2010 relativas a combustível fornecido pela Aitula Fuel	349,822
Compras de medicamentos e consumiveis de farmacia	583,057
Fornecimento de gasoleo para Dezembro de 2011	1,168,374
Correcção manual de pagamento ao BCTL	(62,505)
Total	5,341,270

DEMOCRATIC REPUBLIC OF TIMOR-LESTE
Expenses from Contingency Fund – Attributed to ministries
Fiscal year 2011

Description	Cash Expense
Selu consultan International Strategic Development Crp, Setembro 2011	32,000
Selu Consultant International Strategic Development Crp Pty Ltd, Oct 2011. Invoice TL00079	32,000
Selu konsultan internacional Strategic Development Crp Pty Ltd Novembro & Dezembro 2011	64,000
Selu manutenção Air Condicionado SECM, fulan Novembru 2011	4,220
Selu manutenção de computadores SECM, fulan Novembru 2011	1,448
Selu manutenção veiculo RAV-4 02-216G, SECM	829
pagamento de Distribuicao Gratuita de Jornais e semanarios nos sucos. SECM	15,912
fundo contigencia ba Foreign Policy Magazine, July 2011	170,000
Fundu contigencia ba servicos desenvolvimento de cite de Transmissao do Programa de Radio	19,368
Secretaria de Estado do Concelho dos Ministros	339,777
pag, para alimentação da Policia dos postos de Luro e manatuto	6,136
pedido de pag, pra alimtação da PNTL-CSP e BOP baucau)	40,211
transferencia a Conta Bancaria dos menbros da UEP(BOP)	7,733
transferencia conta da bancaria dos membro da UEP(CSP)	31,295
pag, pr manutsaun de motorizada do GMDS	206
pag, para manutesaun de veiculus do GMDS	3,836
pag, pra mntção de Vaituras do PNTL "Tanjung Motor"	1,105
pag, manutenção par viatras/vaiclus do PNTL "Tanjung Motor"	3,621
pag, pra alimtção da PNTL-CSP e BOP Bauçãu	40,387
pag, servs prof. com senior admint. mang. and Capcty build. no SES do mes de dez "11"	11,000
pag, para prest. de sevs cm ass. Exctva no SED mes Dez '11"	8,361
pag, de alimtção da PNTL (UPF 32 postos) do mes dez "11"	81,862
pag, pra sevs prof. 1 motrista e 3 jardinheros no GMDS no mes dez '11"	415
adintmento de Contig. de Ountras despesas" acordo cm pedido Chefe de equip. CIA- GPM	5,000
adtnmeto pag, de alintcao de UPM de Mes de dez '11"	9,460
adiabntmto Contig. "abater no encortro de trablho entre as F-FDTI e PNTL"	40,000
pag, ba prestação de srv no SES,	884
Operasional Material da Defesa	392,030
pag, para Bens Consumes (alimentação do PNTL/UEP) destinado do GMD	69,659
pag, para Racoes (alimentação do PNTL para Operacao de Queliçai)	48,000
paedido de pag. para rehabilitasaun do edificio de BOP e o Posto de policia Comuunitario ir	10,000
Alimentação ba Task Force (PNTL) Distrito Dili ba Fula Outubro 2011	21,473
Manutenção de veiculos da PNTL	67,736
Manutencao de veiculos da PNTL	30,946
Combustivel para operacoes de veiculos da PNTL	46,484
pag, para aquização da recoes PNTL	24,057
contigencia operacionais veiculus	26,000
pag, para aquização do combustivel par viaturas da PNTL	51,910
pedido de quização para Combustivel para Viaturas da PNTL	2,649
pag, para aquização do combustivel apr viaturas da PNTL	39,348
pag, para aquização de alimtção da PNTL (task Force	47,313
pedido aquização para veiculus (motorizada mega pro) para SES E GMDS)	17,100
aquizacao para Veiculus (land Cruiser prado) para gab do MDS) des ao GMDS	95,000

aquização para compr Veiculus(for Rent double Cabin)para centro informatica militer e GMDS	72,000
pag,para Contigencia de Equip/Imformaica do SES Mobiliario	49,810
aloçãao orçamento ba continuacaon portu hera	1,555,802
pedido adiantamento pr de alimtação da PNTL/BOP e COE)	36,762
ped,adianto pr pgmto de alimtação da UPF destinado ao GMDS	41,481
Alimentação do PNTL para apoiar as operacoes de Quelicai & Jumalai	10,800
Ministerio da Defesa e Seguranca	3,047,870
New Construction private Recident for Proclamador Sr. Fransisco Xavier do Amaral	179,017
Construction of Road and Drainage for the Integrated Border Posts at Batugade, Salele and	2,837,998
Adicional ba Construsaun Residencia Ex Primeiro Ministro RDTL Sr Dr Mari B Alkatiri	125,528
Dotacoes Todos Governo	3,142,543
Custo de compromisso para as unidades de çãrdiologia e Heamtologia.	45,842
Custo para aquisição de 100 çãmas ortopediças.	358,118
Custo equipamentos Medico para 6 Hospitais.	33,625
Cont.Bens e Serv.Act.Urgente sobre moras sarampo equipa KNKMS que responde moras emergency	57,790
UNICEF em Kopenhagen para comprar Vaksin e Suplai Imunização, prepara Stock Out Jan.e Fev.	126,256
Custo de Compremisso para as Unidades de Cardelogia e Heamtologia.	250,000
Bilhete para estudantes Medicina em Cuba 66 Pessoas voltam para TL do mes de Janeiro e Fev	244,200
Alojamento e alimentação dos membros da BMC residente em Hotel Villa Verde	17,980
curent trans publik ba contig	240,000
curent trans publik ba contig	36,000
ESCO-50% Adv payment of inv 4205 Contract Medcon/sames/PR/2011/006A	247,241
FOHO OSAN MEAN-100% FINAL PAYMENT AS PER MEDCON/SAMES/PR/2011/006D	133,440
ESCO-50% FINAL PAYMENT AS PER MEDCON/SAMES/PR/2011/006A	13,225
STARTEC ENTTERPRISES- MAINTENANCE COOL ROOM •&AC	5,274
PT.GUNUNG MAS JAYA SENTOSA-100% FINAL PAYMENT	346,550
St. John of GOOD HEALTH CARE-100% FINAL PAYMENT with invoice 3092	114,491
KURA HAU- 100% FINAL PAYMENT	91,916
Istana farmacia-100% final payment as per emergency/med/sames/2011/019B	114,826
FOHO OSAN MEAN-100% FINAL PAYMENT AS PER EMERGENCY/MED/SAMES/2011/019A	9,520
Farmacia Moris Foun-100% final payment as per emergency/med/sames/pr/2011/019C	2,430
Istana Farmacia-100% final payment as per emergency/HNGV/2011	216,693
Payment to sames Oxygen revenue account	202,110
ESCO-50% FINAL PAYMENT AS PER MEDCON/SAMES/2011/007/A	47,819
Ministerio da Saude	2,955,345
Custo de apoiar a realização da conferencia,concerto e feira Design mes de Julho de 2011	118,514
Custo de apoiar a realização da conferencia,concerto e feira Design mes de Julho de 2011	35,497
sal.mes de Abril-Junho de 2011p/ os professores de alfabeti.do prog.Alfanamor do Dist. Dili	11,475
Sal.mes de Abril-Junho de 2011p/ os prof.alfabetização dos 12 Distritos	57,120
sal. dos professores alfabetização do prog.sim eu posso do Distrito Dili mes de Abril-Junho	32,235
Subsidio aos assessores/professores Cubanos mes de julho de 2011	27222
custo de aluguer da çãsa aos assessores/professores cubanos mes de julho de 2011	9910
Salarios dos Professores de Alfabetização Programa'Sim Eu Posso'do mes Abril-Junho.	1,920
Salario Prof Alfabet mes Abril-Junho-11 Dist Bobonaro	62,145
Salario dos Prof de Alfabet do Mes do Abril-Junho-11 Regiao I	73,830
Salario dos Prof Alfabet do Mes do Abril-Junho-11 Dist Aileu e Liquiçã	38,805
Salario dos Prof Alfabet do mes do Abril-Junho-11 Dist Covalima e Manufahi	36,780
Orc.a.respeito de viaticode alimentação p/ os assess.dos cubanos p/ viagens de ferias a cu	336

Subsidio do Assesor do mes Agosto de 2011.	27,222
Sal.aos professores do prog.equivalencia meses de Abril-Junho 2011	5,400
Sal. dos professores Equivalencia aos 12 Distritos p/ os meses de Abril-Junho 2011	40,050
Subsidio dos assessor/prof.Cubanos mes de setembro 2011	27,222
Orc.de aluguer da çãsa dos professores/assessores Cubanos mes de agosto 2011	19,420
sal. dos professores equivalencia do dist.Dili p/ os meses de Julho-Setembro 2011	4,950
subsidio dos assessor / prof. cubanos mes de Outubro 2011	27,222
sal. dos prof. alfabetizacao do prog.Alfanamor do do dist.Dili meses de Julho-Setem 2011	9,945
orc.de aluger da çãsa dos prof./assessor cubanos mes de Outubro 2011	9,310
subsidio aos prof./assessores cubanos mes de Novembro 2011	27,222
sal. dos prof.alfabetiz. do prog.sim eu posso do Dist. Dili meses de Julho-Setembro 2011	32,235
Sal.Mes de Julho-setemb 2011 dos prof/ do prog.Equivalen p/ 12 Dist	36,900
sal. meses de Julho-Setembro 2011 p/ prof.Alfabetizacao do prog.alfanamor de 12 distritos	55,335
sal. dos prof.alfabetizacao prog.sim eu posso p/ 12 dist.mes outub-Dezembro 2011	106,365
sal. dos prof.alfabetizacao do prog.alfanamor dos 12 dist.mes outubro-Dezembro 2011	55,335
Alimentação para os Assesores dos Cubanos para viagem de fereias a Cuba.	776
Salario dos professores de Alfabetizacao Prog. "Sim Eu Posse" mes de Julho-Setembro de 2011.	222,405
Aluger de çãsa dos assessores/professores cubanos do mes Nov-Dez.2011	17,020
Subsidio do assessores/prof.cubanos do mes Nov-Dez.2011.	27,222
sal. dos profwssores de alfabe.prog.Sim eu posso do dist.Dili meses de Outub-Dezembro 2011	32,235
sal. dos profwssores de alfabetizacao prog.Alfanamor do dist.Dili meses de Outub- Dezembro 2011	10,455
sal. dos profwssores de alfabe.prog.Equivalen dos 12 dist. meses de Outub-Dezembro 2011	35,100
Rembolsa viagem estrangeiro de Dili-Denp. do Sr.Ananias Barreto e Sr.Alexandrino de Araujo	2,304
Insentivu para docente parte tempo da Fac.Agricultura da UNTL	386
Salario mensal dos assessores internacional da UNTL do mes de Dezembro de 2011	7,000
Aluguer do Hotel Timor relacionado com a conferencia e encontro dos estruturais da UNTL	46,838
Boa Ventura (Material Escritorio)	13,150
Aluguer do Hotel Timor relacionado com a conferencia e encontro dos estrutura da UNTL	1,325
Companhia New Enterprise, Unipessoal Lda	8,057
Prodos student Uniform da UNTL	188,595
Actividade fotocopya Duta Xerox	9,532
Invoice de Auto Star	11,049
Invoice de Grafica Diocesana Baucau (emprime livro da diseminasaun Tetun do Depart.INL da	16,000
proseso de comitmento para pagamento de construcao Cobe House pelo companhia Holgapa	350,000
Compras e instalacao de Ar condicionado (AC) da UNTL	62,000
Compras de Cadeiras ba Visitantes (200 Cm),Dormitorio (Cama andar teka),Esponja (200x900x9	170,689
Compras de Mesas + Cadeiras Aulas ba Estudantes	163,170
Timor Telecom relacionado o contrato de fornecimento de equip. e prestação de servico	820,750
Instalação e informatização de IT na UNTL	492,450
Timor Mega Tour, bilhete Sr.Ananias Barreto e Sr Dr.Miguel Maia a Surabaya-Indonesia	1,608
Boa Ventura (Material Escritorio)	600
Prest. do Serv. do Decano, Director e Sec. da UNTL do mes de Agosto e Setembro de 2011	4,761
Insentivo para docente Temporario da UNTL	9,642
Asesoria tecnica Internacional Prof. Doutor Joao Inocencio Piedade do mes de Set.de 2011	5,556
Salario dos Assesores Internacional da UNTL do mes de Set. de 2011	36,977
Prestacao servico tradutor da Conferencia Internacional	400
Factura da EDTL	4,577
Bilhete de Viagem de Dili-Denpasar-Jakarta (ida e Volta)do Sr. Reitor da UNTL	685

Bilhete de viagem de Dili-Lisboa (ida e volta)do cincos docentes assistente da UNTL	225
Invoice Companhia Planet	1,000
Bilhete viagem do Prof.Doutor Padre João Inocencio Piedade (Roma-Singapura e Dili)	7,966
Bilhete viagem do Sr.Lukus Correia e Carlos B. Tilman (Dili-Portugal)	3,657
Reembolsa do adiantamento para Sr. Padre Joao Inocencio M.dos R.Piedade	2,935
Reembolsa do adiantamento para Sr. Padre Joao Inocencio M.dos R.Piedade (deslocação)	488
Reembolsa do adiantamento para Sra. Dr. Titi Susilowati Prabawa,Ph.D relasionado da viagem	385
Bilhete viagem da agencia Mega Tours do Dr. Diogo Freitas da Silva, Denpasar –Dili	149
Reembolsa do adiantamento para activ.seminario em Mosambique dos tres Docentes da UNTL	300
Rembolsa do gasto de compra bilhete viagem de Portugal a Denpasar Sr.Dr.Diogo F. da Silva	1,631
Invoice Jornal Nacional Diario	6,150
Assisten Apoio Tecniçã da UNTL do mes de Maio ate mes de Outubro de 2011	1,994
Assisten apoio tecnica da UNTL do mes de Outubro de 2011	5,107
Salario dos Aseesores Internacional da UNTL do mes de Outubro de 2011	32,500
Salario dos Assesores Internacional da UNTL do mes de Outubro de 2011	5,600
Bilhete viagem da agencia Mega Tours Sra. Dra. Titi Susilowati Prabawa (Yogyakarta-Dili)	722
Invoice de Anteater Sanitation	840
Insentivo para docente temporario (Part Time) da UNTL	4,998
Bilhete viagem da Sra.Regina H.Pires de Brito (Brazil a Dili)	5,408
Grupo Sagres relasionado de Jantar fraternizacao dos Funsonarios da UNTL	6,000
Bilhete viagem de Dili a Lisboa da Sra.Carla G.Formiga Lopes,assessoria na UNTL	1,440
Bilhete viagem de Dili-Jakarta do Sr. Reitor da UNTL	1,180
Insentivo docente temporario (parte tempo) da UNTL do mes de Julho-Outubro de 2011	11,352
Bilhete viagem do Sr.Ananias Barreto (Adm. Geral da UNTL) de Dili a Indonesia	281
Salario dos Assesores Internacional da UNTL do mes de Novembru e Dezembru de 2011	900
Assisten apoio tecnica da UNTL do mes de Outubro,Novembro e Dezembro de 2011	2,882
Insentivu para docente temporario (Part Time) da UNTL	12,626
Prest.do serv. do Sec.,Condoutor,Protocolu e apoia tecnica da UNTL do mes de Nov.eDez.2011	5,470
Salario dos Aseesores da UNTL do mes de Novembro e Dezembro de 2011	58,500
Salario dos Assesores Internacional da UNTL do mes de Outubro,Novembro e Dezembro de 2011	8,440
Incentivu para docente temporario da Fac. Agricultura do mes de Agosto-Dez.de 2011	782
Bilhete viagem de Dili-Denpasar-Dili do Dr. Diogo Freitas da Silva	325
Ministerio da Educacao	3,955,467
Advance para apoio sobre comemorasaun Ioron Referendum RDTL, 30 de Agosto 2011 ba dala 12.	70,000
Osan ne para apoio actividades celebraaun dias nacionais juventude 12 Novembro de 2011.	23,940
Montante atu selebra dia nasionaia 28 Novembro 2011.Selu ba Sertorio Martins.	104,060
C-11101529 Fds contg estatal	132,552
C-11101529 Adv for Estatal	31,285
Ministerio Administracao Estatal e Ordenamento do Teritorio	361,838
Placeholder to cover estimated total amount for final esperansa Timor Oan fuelssinvoices	8,665,331
Ministerio das Infra-Estruturas	8,665,331
Pagamento Miss Australia 2007 Caroline Pemberton	150,000
“ (for Caroline Pemberton’s company)	150,000
Ministerio da Comercio, Turismo e Industria	300,000
sosa semente de milho (batar fini) alto produsaun	448,000
contigencia compra de adubus an-organico	111,800
Pag.sobre atu sosa sementes deneli(hare fini)	346,000
esperanca fuel	9,990

aitula fuel	9,990
pagamento sobre contingencia ba compra Rodenticida	8,850
Pagamento sobre contingencia atu sosa fini modo	20,000
pagamento sobre contingencia ba compra Insektisida	19,840
Compra bio-Pestisida	19,875
Aitula fuel	2,500
esperanca fuel	2,500
sosa fini bibi aman 70 ho bibi inan 10	6,000
atu hakiak karau inan ho karau aman	30,000
pagamento sobre contingencia ba compra ekipamentus proteksaun das plantas	12,972
pagamento sobre contingencia ba compra de adubos organico	6,000
Pagamento sobre Contigencia sosa karau aman 150 ho karau inan 50 cabezas	79,900
sosa karau inan ho karau aman	4,000
Contrucao ba viveiros no menara/tower	37,700
sosa fini batar	97,650
sosa fini kuda,fahi,manu	24,000
Ministerio Agricultura	1,297,567
Pag.de bilhetes das viagens de avioes dos Delegacoes da CPLP	47,749
Sosa livro vizitante,emprimir convite,emprimir brosuras ba loron komemorasaun Trib.Contas	347
Kadeira ho marka NL215-H Leather metal	891
C-11102852 Adv.for t,recursus	28,902
C-11102182 Adv for t.recursus	20,000
Tribunais	97,889
Ministries total	24,163,626
Whole of Government Total (from first page)	5,341,270
Total Contingency Fund	29,504,896

[La'o Hamutuk did not scan pages 81-63 with personnel profiles.]