

The Budget Process

From the Ministry of Finance, July 2026

There are several steps in the budget process: preparing for the budget, considering budget submissions, approving the proposed budget and finally spending the approved budget.

1. Preparing for the Budget

Ministries start preparing their Annual Action Plans which capture their key objectives and activities for the coming budget year around March.

Develop Budget Strategy and Priorities

Around April, the Government decides its priorities and the total amount it wants to spend, known as its overall ‘fiscal envelope’.

After the Government has decided the broad budget strategy, Budget Office prepares a budget call circular which summarises the Government’s strategy for the coming budget and outlines the budget process and timetable.

Prepare Budget Submissions

The budget call circular is distributed to Ministries in May with the supporting templates and spreadsheets they need to complete their budget documentation. This is the formal invitation to start preparing budget submissions.

After Ministries complete their budget submissions they input them into Performance Budgeting, which is part of the Government’s integrated financial system.

Budget Directorate analyses each budget submission and prepares a brief on each to help Budget Review Committee.

2. Considering Budget Submissions

Budget Review Committee Meets

After budget submissions are prepared (refer to point 1: Preparing for the Budget), the Budget Review Committee meets in July and August. It reviews each budget submission and invites ministries to defend and give a good reason for each submission.

Budget Review Committee consists of the Prime Minister, the Minister of Finance, and a few other senior ministers, as invited by the Prime Minister.

Proposed Budget is Formed

After all ministries have presented their submission, the Budget Review Committee forms a proposed budget for the full Council of Ministers to consider. This usually involves prioritising and choosing the most worthwhile initiatives within the constraints of the budget.

3. Approving the Proposed Budget

Budget Submitted to National Parliament

By law, the Government must submit the proposed budget to the National Parliament by 15 October.

Commissions Review the Budget

After a brief initial consideration, the National Parliament refers the proposed budget to Committee (Commissions) for about to one month.

The Commissions review the budget, interview Ministers, and accept comments from the community and civil society.

At the budget plenary sessions, the whole of the National Parliament assembles to hear the Prime Minister present the proposed budget to the Parliament. The Commissions also prepare a comprehensive report to the Parliament on their findings.

Parliament Debates the Budget

The Parliament debates the budget, including asking questions of all Ministers about their budget and to the Minister of Finance about the budget in general.

Deputies can also propose amendments to the budget which are debated and voted on by the Parliament.

Passing of the Budget

After the whole budget is passed, the President of the Parliament sends it to the President of the Republic to consider and sign.

The budget becomes law when it is finally promulgated in the Journal of the Republic on the order of the President of the Republic.

4. Spending the Budget

Starting from 1 January, ministries can start spending money approved in the budget to implement the Government's program for the year.

To ensure accountability quarterly reports on physical and financial progress of the budget are presented to the Parliament.

The Government has also pioneered the [Ministry of Finance \(mof.gov.tl\)](http://mof.gov.tl) which shows budget execution in real time.

Prosesu Orsamentál Jerál Estadu

Husi Ministru Finansas, Jullu 2026

Iha prosesu orsamentál, eziste pasu prinsipál oioin: preparasaun ba orsamentu, konsiderasaun ba submisaun orsamentál sira, aprovasaun ba proposta ne'ebé apresenta, no, finalmente, ezekusaun ka gastu ba orsamentu ne'ebé aprova tiha ona.

1. Preparasaun ba Orsamentu

Ministériu sira hahú prepara sira nian Planu Asaun Anuál sira iha fulan Marsu, ne'ebé inklui objetivu xave sira no atividade sira ba tinan orsamentál ne'ebé mai.

Dezenvolve Estratéjia Orsamentál no Prioridade

Iha fulan Abril, Governu define ninian prioridade sira no montante totál ne'ebé mak hakarak atu gasta, ne'ebé koñesidu nu'udar *envelope fiskál* tomak.

Depois Governu define tiha estratéjia orsamentál jerál, Diresaun Orsamentu prepara sirkulár ida ne'ebé hanesan *budget call circular*. Sirkulár ne'e rezume estratéjia Governu nian ba orsamentu ne'ebé mai no deskreve prosesu orsamentál no kalendáriu ne'ebé atu la'o tuir.

Prepara Submisaun Orsamentál

Sirkulár *budget call* ne'e distribui ba ministériu sira iha fulan Maiu, hamutuk ho template no folla kálkulu sira ne'ebé presiza atu kompleta dokumentasaun orsamentál. Ne'e mak konvite formál atu hahú prepara submisaun orsamentál sira.

Depois ministériu sira kompleta submisaun orsamentál sira, sira input dados ne'e ba *Performance Budgeting*, ne'ebé sai nu'udar parte husi sistema finanseiru integradu Governu nian.

Diresaun Orsamentu analiza kada submisaun orsamentál no prepara sumáriu badak kona-ba kada ida, atu ajuda Komité Revizaun Orsamentu.

2. Konsiderasaun ba Submisaun Orsamentál Sira

Komité Revizaun Orsamentu Hala'o Reuniaun

Depois submisaun orsamentál sira prepara tiha ona, Komité Revizaun Orsamentu hala'o reuniaun iha fulan Jullu no Agostu. Komité ne'e halo revizaun kada submisaun orsamentál no konvida ministériu sira atu defende no fó razaun ne'ebé di'ak ba kada proposta.

Komité Revizaun Orsamentu kompostu husi Primeiru-Ministru, Ministra Finansas, no ministru senior sira seluk, tuir konvite husi Primeiru-Ministru.

Proposta Orsamentál Formadu

Depois ministériu hotu-hotu apresenta tiha sira nian submisaun, Komité Revizaun Orsamentu forma proposta orsamentál ida atu submete ba Konsellu Ministrus hodi konsidera. Iha prosesu ne'e, normálmente halo prioritizasaun no hili iniciativa sira ne'ebé mais importante iha limitasaun orsamentál ne'ebé eziste.

3. Aprovasaun ba Proposta Orsamentál

Orsamentu Submete ba Parlamentu Nasionál

Tuir lei, Governu tenke submete proposta orsamentál ba Parlamentu Nasionál to'o loron 15 Outubru.

Komisaun Sira halo revizaun ba proposta Orsamentu

Depois konsiderasaun inisiál ne'ebé badak, Parlamentu Nasionál refere proposta orsamentál ba komisaun kompetente sira durante períodu maizumenus loron 30.

Komisaun sira halo revizaun ba proposta orsamentu, entrevista ministra sira, no simu mós komentáriu husi comunidade no sosiedade sivil.

Iha sesaun plenária orsamentál, Parlamentu Nasionál tomak reúne atu rona Primeiru-Ministru apresenta proposta orsamentál ba deputadu sira. Komisaun sira mós prepara relatóriu no paresér ida ne'ebé kompletu ba Parlamentu kona-ba sira nia deskobrimentu.

Parlamentu Debate Orsamentu

Parlamentu debate orsamentu, inklui husu pergunta ba ministériu hotu-hotu kona-ba sira nian orsamentu, no ba Ministra Finansas kona-ba orsamentu iha jerál.

Deputadu sira mós bele propoin alterasaun ba proposta orsamentál ne'ebé debate no halo votu iha Parlamentu.

Aprovasaun Orsamentu

Depois orsamentu tomak aprova, Prezidente Parlamentu Nasionál haruka orsamentu ne'e ba Prezidente Repúblika atu konsidera no asina.

Orsamentu sai lei bainhira promulga iha *Jornal da República* tuir orden Prezidente Repúblika nian.

4. Ezekusaun ba Orsamentu

Husi loron 1 fulan Janeiru, ministériu sira bele hahú gasta osan ne'ebé aprova iha orsamentu atu implementa programa Governu nian ba tinan ne'e.

Atu aseguar responsabilidade no transparénsia, relatóriu trimestral kona-ba progresu fíziku no finanseiru husi orsamentu apresenta ba Parlamentu.

Governu mós, liu husi Ministériu Finansas (mof.gov.tl), hatudu ezekeusaun orsamentál iha tempu réal.