

# DEMOCRATIC REPUBLIC OF TIMOR-LESTE

## NATIONAL PARLIAMENT

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Law No. 3/2002  
Of 7 August

### LAW ON THE STATE BUDGET FOR FISCAL YEAR 2002/2003

#### PREAMBLE

With the birth of this new Nation comes about the need for correct and effective budget management techniques to be adopted in respect of the application of public monies.

It should be pointed out that the Government has taken a cohesive and steady stand that Ministers will make no requests for any increase in appropriations for their respective Ministries, in the course of the specialised discussion of the budget in Parliament, as such requests might flaw the budget that has been agreed upon by the donors.

This Budget is the first one of the independent and democratic State of Timor-Leste, so when it comes to its execution there is a need to introduce some changes that are captured in the present law and translated into the fulfilment of the provisions of the Constitution, which points out that a breakdown of all revenues and expenditures shall be provided in order to preclude the existence of secret appropriations or funds.

As a follow-up to such determination, two annexes to the present law have been prepared as follows:

ANNEX 1 – Total revenues by pools, in which all the Autonomous Organs' own revenues are included;

ANNEX 2 – Total expenditures by pools, in which funds to be transferred to the Autonomous Organs and their expenditures against their own revenues are included.

With respect to revenues, the Government organs cease to be exempt from the payment of import taxes, and the Treasury shall become responsible for the accounting management and control of the respective operations, so as to render them visible and transparent.

With regards to expenditures, the Government has, with the aim of promoting a more efficient and effective control of public expenditures, opted to include in the Budget, under the supervision of the Ministry of Planning and Finance, four funds and five reserves meant for the

Government as a whole, namely the *Capital and Development Fund*, the *Capacity Development Fund*, **the Overseas Trips Fund**, and the *Transition Fund*, as well as the *Reserve for Co-Funded Projects*, the *Reserve for Auditing*, the *Reserve for Retroactives*, the *Reserve for Translations and the Contingency Reserve*.

These are overall appropriations included in the Budget of the Ministry of Planning and Finance, under its management, in order to apply and control public expenditures related to those appropriations in a more rational, just and fair manner.

Thus, the *Capital and Development Fund* has been established in the amount of US \$10 000 000 (ten million American Dollars), for which the Council of Ministers has already identified and approved top priority programmes and projects in the amount of US \$ 2 908 000 (two million nine hundred and eight thousand American Dollars).

With respect to the remaining US \$ 7 092 000 (seven million nine two thousand American Dollars) that has not yet been earmarked, all organs have been requested, through a circular letter, to prepare an Annual Investment Plan (AIP) under the guidance of specialised technical staff and to be coordinated by the Chief Financial Officer and in which priority programmes and projects should be indicated for fiscal year 2002/2003, in accordance with the following criteria:

- Approved programmes/projects;
- Ongoing programmes/projects;
- Programmes/projects in the area of education, health, and infrastructure;
- Programmes/projects aimed at ensuring the replacement of UNTAET structures withdrawn after 20 May 2002.

The submission of such plans will be of critical importance as they will allow for a more detailed description than the one that derived from the budget proposals, which will render them indispensable tools in justifying and controlling budgetary execution.

The *Capacity Development Fund*, in the amount of US \$ 400 000 (four hundred thousand American Dollars), is meant, to a large extent, for the payment of costs related to people attending vocational training courses and conferences overseas required to promote management skills in key areas.

The *Overseas Trips Fund*, in the amount of US \$ 300 000 (three hundred thousand American Dollars), is designed to define a coherent, just and fair policy governing the selection and authorisation of overseas trips, with most of such trips being also related to training and conferences.

In relation to these funds, the Ministry of Planning and Finance will, in conjunction with the Public Service Department and the Civil Service Academy, develop a resource management policy by establishing the criteria to be adopted in the assessment of requests for overseas trips and the payment of the respective per diem.

The *Transition Fund*, in the amount of US \$ 500 000 (five hundred thousand American Dollars), envisages the procurement of assorted items, namely vehicles, computer equipment, furniture and stationery, to meet the most pressing and unforeseeable needs, so as to avoid stock run-outs in the coming 12 months in view of the UNTAET withdrawal.

The *Contingency Reserve*, in the amount of US \$ 500 000 (five hundred thousand American Dollars), is meant to meet urgent, compelling, and unanticipated expenses. Any request for the transfer of this amount to the different organs shall require the consent of the Minister of Planning and Finance in view of the grounds and justifications as may be presented to him or her.

The establishment of a cash fund for supplies for the Public Administration is hereby formalised. Such a policy is being applied by the Government in the current management of its requirements for consumables and its operation is based on the forecast of supply needs amounting to a maximum limit of US \$ 1 200 000 (one million two hundred thousand American Dollars), under the responsibility of the Treasury.

In order to facilitate budgetary execution for fiscal year 2002/2003, some measures are proposed with a view to promoting greater flexibility in budgetary management by regulating a broader regime for the transfer of funds. The excessive permissiveness of this regime has, however, been safeguarded against the risk of flawing the present Budget law.

In the interest of, and for the achievement of, a prudent and adequate tax management, and according to the entry of revenues into the state coffers, it is incumbent upon the Treasury to change or even repeal any expenditure authorisation notice whenever deemed necessary. This procedure aims to ensure payments of expenditures that have to be made throughout the fiscal year, under various expenditure pools, that is, salaries and wages, goods and services, and capital.

It is also incumbent upon the Treasury to authorise fund transfers between items of the same expenditure pool of the various organs of the Public Administration of Timor-Leste, provided that such requests will not exceed the limit of 10% of the initial appropriation.

However, in exceptional cases, which will be duly and compulsorily justified, there might be a need to transfer values between items of a budgetary expenditure category in excess of 10%. Therefore, the authorisation for that transfer will be incumbent upon the Minister of Planning and Finance, once it has been previously authorised and requested by the competent Minister or by the Secretary of State of those organs without a Ministry.

The present law also caters for the possibility of making transfers between different organs and different expenditure pools, with the objective of rendering a number of programmes and projects viable and ensuring their implementation, but such a possibility will always have to be presented through a proposal to the Minister of Planning and Finance, on duly substantiated grounds and previously authorised by the competent Minister or by the Secretary of State of those organs without a Ministry.

For the purpose of ensuring the payment of salaries and wages to all state servants, no transfer from this expenditure pool to others will be permitted.

With respect to the need for the establishment of the National Security Service in the current government structure, the option was to place it under the direct purview of the office of the Prime Minister and the Council of Ministers and operate it through the Contingency Reserve included in the Prime Minister's Budget. It is estimated that funding expenditures on this service will amount to US \$ 31 000 (thirty one thousand American Dollars) a year, and the required adjustments, namely its inclusion in the Budget, shall be carried out during the mid-year review.

It should be noted that, with regards to the Budget documents, the organs of sovereignty, the Presidency of the Republic and the National Parliament are ranked 1 and 2 in the structure of this document.

Under the terms of item 1, section 95, and section 145, of the Constitution, the National Parliament enacts the following that shall have the force of law:

## CHAPTER I

### Definitions and approval

#### Section 1

#### (Definitions)

For the purpose of the present law:

“State Budget” is the document prepared by the Government and approved by the National Parliament for the implementation of the National Development Plan and the actions of the Public Administration, with a view to providing goods and services to society;

“Budget Law” is the law that, on the basis of efficiency and effectiveness, provides for the breakdown of revenues and determines the expenditures of the organs of the Public Administration for a certain fiscal year;

“Appropriation” is the maximum amount approved in the Budget Law that may be made available to an organ for realization of expenditures for a specific purpose, by way of an expenditure authorization notice;

“Expenditure authorization notice” is the notice served by the Treasury to an organ that the latter is authorized to realize expenditures up to the amount of the appropriation specified in the notice;

“Organ” is the generic term, adopted in the Budget, to designate the Presidency of the Republic, the National Parliament, the Government organs – Ministries and Secretariats

of State, the Courts, the Public Prosecution Service and the Provedor of Human Rights and Justice;

“Incumbent of an organ” is the person appointed or sworn in as the incumbent of a given organ, under the terms of the applicable law;

“ Chief Financial Officer” is the person appointed by the incumbent of the organ as the officer in charge of the preparation and review of the National Development Plan and the preparation and execution of the budget of that same organ;

“Budget Review Committee” is the committee comprised of at least four members, appointed by the Prime Minister, and chaired by the Minister of Planning and Finance, with the objective of considering budget proposals put forward by the organs and submitting to the Council of Ministers proposed expenditure adjustments to the estimated resources available;

“Salaries and Wages Expenditure Pool” means the total amount that an organ may spend on expenses related to staff costs;

“Goods and Services Expenditure Pool” means the total amount that an organ may spend on the procurement of goods and services;

“Capital Expenditure Pool” means the total amount that an organ may spend on investments;

“Expenditure Items” are the disaggregate costs within each expenditure pool;

“Contingency Reserve” means the total amount entered by the Government in the State Budget to meet compelling, unanticipated and urgent expenditures;

“Revenues of their Own” is the amount collected by the organs from the sale of goods and the provision of services;

“Expenditures against revenues” are expenditures supported by revenues of their own collected by the autonomous organs, until such time as the values delivered to the Treasury are made available;

“Programme” means a set of intended actions to be carried out with a view to pursuing a specific goal;

“Project” means a set of time-bound operations generating proceeds that will help expand and enhance the government action.

Section 2

(Approval)

The State Budget for fiscal year 2002/2003, which comprises the following tables, is hereby approved:

Annex 1: Total revenues by pools, in which Autonomous Organs' own revenues are included;

Annex 2: Total expenditure by pools, in which the monies to be transferred from the State Budget to the Autonomous Organs and their counterpart expenditures against revenues of their own are included.

## CHAPTER II

### Revenues

#### (Section 3)

### Revenues

In the course of fiscal year 2002/2003, the Government is authorised to levy the taxes stipulated in the applicable tax law.

## CHAPTER III

### Budgetary execution

#### Section 4

#### (Payment of taxes on government imports)

The Treasury is authorised to establish and implement an accounting mechanism for recording and controlling the revenues and expenditures that correspond to the payment of taxes on imports made by the government organs.

#### Section 5

#### (Appropriations)

1.1. In the course of fiscal year 2002/2003, the organs referred to in Annex 2 to the present law shall be appropriated from the State Budget to meet expenditures on Salaries and Wages, Goods and Services, and Capital, as set out in the said annex.

2.2. Incumbents of the various organs shall designate a Chief Financial Officer, under the terms of UNTAET Regulation No. 2001/13.

#### Section 6

#### (Cash Fund for Supplies)

The Treasury is authorised to establish and implement a self-fundable revolving mechanism for procuring goods for the supply of consumables for the entire Government, on the basis of anticipated supply needs of such goods, up to a maximum limit of US \$ 1,200,000 (one million two hundred thousand American Dollars).

Section 7  
(Fund Transfers)

1. The Head of the Treasury may, at any time, repeal or change an expenditure authorization notice, within the pools of Salaries and Wages, Goods and Services, and Capital, whenever deemed advisable for a prudent and adequate tax management, in order to ensure a continued payment of expenditures throughout the fiscal year.

2. The Head of the Treasury may authorise fund transfers between items of the same expenditure pool of any organ, provided that the amount to be transferred does not exceed 10 % of the initial appropriation.

3. The relevant Minister or the Secretary of State of those organs that come under no Ministry may, whenever deemed necessary, apply for an authorisation from the Minister of Planning and Finance to transfer funds between items of the same budgetary expenditure category exceeding 10 %, by way of a duly substantiated proposal.

4. The possibility of transferring any amount between different organs may only be authorised by the Minister of Planning and Finance, by way of a duly substantiated proposal previously authorised by the relevant Minister or by the Secretary of State of those organs that come under no Ministry.

5. Fund transfers of any amount from the Salaries and Wages expenditure pool to other pools shall not be permitted.

6. Any fund transfer between the different expenditure pools shall, at all times, be incumbent upon the Minister of Planning and Finance and shall only be authorised under the terms of the applicable law, by way of a duly substantiated justification.

Section 8  
(Funds)

1. For the purpose of addressing the funding needs of the State Budget and in accordance with clear-cut and rigorous criteria for the control of public expenditure, the Government includes in the Budget of the Ministry of Planning and Finance funds the management of which shall be under its supervision, as follows:

- a) Capital and Development Fund;
- b) Capacity Development Fund;
- c) Overseas Trips Fund;

d) Transition Fund.

2. The Ministry of Planning and Finance shall submit to the Council of Ministers annual financial information on the application of monies from the funds referred in 1.1 above, except with respect to the Fund for the Capital and Development Programme, the submission of which shall be on a semestral basis, and, once approved, such information shall be submitted to the National Parliament.

Section 9

(Capital and Development Fund)

The selection of priority programmes and projects to be funded from the US \$ 7.092 (seven million ninety two thousand American Dollars) of the Capital and Development Fund, which has not yet been earmarked, shall be conducted in accordance with criteria to be defined by Ministry of Planning and Finance, and the final plan shall be submitted to the Council of Ministers and the National Parliament for approval, in the form of a supplementary budget.

Section 10

(Contingency Reserve)

It shall be incumbent upon the Minister of Planning and Finance to decide on the need to transfer resources from the Contingency Reserve to the different organs in accordance with the grounds and justifications presented to him or her.

CHAPTER IV

Autonomous Organs

Section 11

(The organs' own revenues)

1. In the revenue table (Annex I) are included the revenues of the Autonomous Organs – Power Authority, Maritime Transport and Civil Aviation.

2. In the expenditure table (Annex II) are included both expenditures resulting from transfers from the State Budget and the counterpart expenditures to be realized against the collected revenues.

3. An expenditure authorization notice to an Autonomous Organ for funds from its own revenues may only be authorized upon receipt and deposit in the state coffers of the said revenues, and such authorization shall always be of an equal or lesser amount.

CHAPTER V



## Final provisions

### Section 12

(Funding through an independent donor)

1. An organ may only establish an agreement with a donor for the provision of resources additional or complementary to the funding contained in the appropriations of this law upon prior approval by the Minister of Planning and Finance.

2. The management of such funding shall be conducted in accordance with the donors' requirements and the guidelines provided by the Minister of Planning and Finance.

### Section 13

(Budgetary review)

1. The Minister of Planning and Finance may propose a budgetary review and an amendment to the respective annual budget law where:

- a. it is evident that the estimated revenues and the anticipated expenditures shall be lower or higher than the ones contained in the annual budget law;
- b. the Government wishes to establish, amend or repeal existing legal instruments causing an increase or decrease in the revenues, with an impact on the applicable budget.

2. The revised budget law shall only be in force for the period between the date of its approval by the National Parliament and the end of the respective fiscal year.

### Section 14

(Transitional provisions)

Matters not regulated by the present law shall be governed by the provisions contained in UNTAET Regulation No. 2001/13.

### Section 15

(Entry into force)

The present law shall take effect on 1 July de 2002.

*Passed on 28 June 2002*

*The Speaker of the National Parliament,  
Francisco Guterres 'Lú-Olo'*

*Promulgated on 16 July 2002*

*To be published.*

*The President of the Republic*  
*José Alexandre Gusmão ‘Kay Rala Xanana Gusmão’*

**SCHEDULE 1**

**EXPENDITURE BUDGET**

		Salaries & Wages Expenditure
<b>A. President of the Republic</b>		
<b>B. National Parliament</b>		
<b>1. Government Structure</b>		
1.1	<b>Office of the Prime Minister and the Council of Ministers</b>	
1.2	<b>Office of the Provedor of Human Rights and Justice</b>	
1.3	<b>Office of the Inspector-General</b>	
1.4	<b>Promotion of Equality</b>	
1.5	<b>Independent Electoral Commission</b>	
1.6	<b>Banking and Payments Authority</b>	
<b>1.7</b>	<b>Secretariat of State for Defence</b>	
1.7.0	<b>Office of the Secretary of State for Defence</b>	
1.7A	<b>Timor-Leste Defence Force</b>	
1.7.1	<b>Staff Recruitment and Training</b>	
1.7.2	<b>Equipment for the Timor-Leste Defence Force</b>	
1.7.3	<b>Establishment and Maintenance of the Maritime Component</b>	
1.7.4	<b>Maintenance of the Lospalos Battalion Facilities</b>	
1.7.5	<b>Construction and Maintenance of the Baucau Battalion Facilities</b>	
1.7.6	<b>Construction and Maintenance of the Oecussi Battalion Facilities</b>	
1.7.7	<b>Construction and Maintenance of the Metinaro Facilities</b>	

1.7.8	<b>Construction and Renovation of the FDTL Headquarters</b>	
<b>2. Ministry of Internal Administration</b>		
2.0	<b>Offices of the Minister and Vice-Ministers</b>	
2.1	<b>Timor-Leste Police Service</b>	
2.2	<b>Department of Internal Administration</b>	
2.2.1	<b>Office of the Director-General</b>	
2.2.2	<b>Local Government and Development Administration</b>	
2.2.3	<b>Civil Security</b>	
2.2.4	<b>Fire and Emergency Relief Services</b>	
2.2.4.1	<b>Project: Fire and Rescue</b>	
2.2.5	<b>Office of Natural Disaster Management</b>	
2.2.5.1	<b>Project: Renovation of Accommodation Facilities</b>	
2.2.6	<b>Directorate of Civil Service</b>	
2.2.7	<b>Civil Service Commission</b>	
2.2.8	<b>National Archive</b>	
2.2.8.1	<b>Project: Renovation of the National Archive Building</b>	
2.2.9	<b>School of Public Administration</b>	
2.2.9.1	<b>Project: Civil Service Academy</b>	
2.2.10	<b>Directorate of Printing and Documentation Services</b>	
<b>3-5. Ministry of Justice</b>		
3.0	<b>Offices of the Minister and Vice-Ministers</b>	
3.1	<b>Department of Justice</b>	
3.1.1	<b>Office of the Minister</b>	
3.1.2	<b>Office of Studies</b>	
3.1.3	<b>Administration and Finance</b>	

3.1.4	<b>Civil Registrar and Notaries</b>	
3.1.5	<b>Legal Advice and Drafting</b>	
3.1.6	<b>Gender and Citizenship</b>	
3.1.7	<b>Prisons</b>	
3.1.8	<b>District Prisons</b>	
3.1.9	<b>Regional Offices of Justice</b>	
3.1.10	<b>Public Defenders</b>	
3.1.11	<b>Judicial Training Centre</b>	
4.1	<b>Courts</b>	
4.1.1	<b>Court of Appeal</b>	
4.1.2	<b>District Courts</b>	
5.1	<b>Office of the Prosecutor-General</b>	
<b>6. Ministry of Development and Environment</b>		
6.0.1	<b>Office of the Secretary of State for Tourism, Environment and Investment</b>	
6.0.2	<b>Office of the Secretary of State for Mineral Resources and Energy Policy</b>	
6.1	<b>Department of Tourism, Environment and Investment</b>	
6.1.1	<b>Investment</b>	
6.1.2	<b>Tourism</b>	
6.1.3	<b>Environment</b>	
6.2	<b>Department of Mineral Resources and Energy Policies</b>	
<b>7. Secretariat of State for Trade and Industry</b>		
7.0	<b>Office of the Secretary of State</b>	
7.1	<b>Department of Trade and Industry</b>	
7.1.1	<b>Office of the Director</b>	

7.1.2	<b>Trade</b>	
7.1.3	<b>Industry</b>	
7.1.4	<b>Project: Feasibility Study of the Industrial Zone</b>	
<b>8. Ministry of Agriculture, Fisheries and Forests</b>		
8.0	<b>Offices of the Minister and Secretary of State</b>	
8.1	<b>Department of Agriculture, Fisheries and Forests</b>	
8.1.1	<b>Research and Extension</b>	
8.1.2	<b>Crops</b>	
8.1.3	<b>Livestock</b>	
8.1.4	<b>Fisheries</b>	
8.1.4.1	<b>Project: Fisheries</b>	
8.1.5	<b>Administration</b>	
8.1.6	<b>Forestry</b>	
8.1.7	<b>Irrigation</b>	
8.1.7.1	<b>Project: Irrigation</b>	
8.1.8	<b>Geography and Mapping</b>	
<b>9. Ministry of Education, Culture, Youth and Sports</b>		<b>1</b>
9.0	<b>Offices of the Minister, Vice-Minister and Secretary of State</b>	
9.1	<b>Department of Education, Culture, Youth and Sports</b>	<b>1</b>
9.1.1	<b>Infant Education</b>	
9.1.2	<b>Primary Education</b>	
9.1.3	<b>Junior Secondary Education</b>	
9.1.4	<b>Senior Secondary Education</b>	
9.1.5	<b>Technical and Vocational Education</b>	
9.1.6	<b>Informal Education</b>	

9.1.7	<b>Tertiary Education</b>	
9.1.8	<b>Culture</b>	
9.1.9	<b>Administration and Management</b>	
9.1.10	<b>Youth Development and Welfare</b>	
9.1.11	<b>Physical Education and Sports</b>	
9.1.12	<b>Directorate of Ongoing Teacher Training</b>	
9.1.12.1	<b>Project: Directorate of Ongoing Teacher Training Services</b>	
<b>10. Ministry of Health</b>		
10.0	<b>Offices of the Minister and Vice-Minister</b>	
10.1	<b>Department of Health</b>	
10.1.1	<b>Ongoing Assistance and Health Care</b>	
10.1.2	<b>Increased Variety and Quality of Health Services</b>	
10.1.3	<b>Development and Implementation of New Policies and Management Systems</b>	
10.1.4	<b>Project: Health</b>	
10.1.5	<b>Project: Rehabilitation of the Ministry of Health Building</b>	
10.1.6	<b>Project: Rehabilitation of Residences of Specialists</b>	
<b>11. Secretariat of State for Labour and Solidarity</b>		
11.0	<b>Office of the Secretary of State</b>	
11.1	<b>Department of Labour and Solidarity</b>	
11.1.1	<b>Labour</b>	
11.1.2	<b>Development of Specialities</b>	
11.1.3	<b>Social Services and Solidarity</b>	
11.1.4	<b>Veteran Affairs</b>	
11.1.5	<b>Support Programme</b>	

11.1.6	<b>Project: Humanitarian Emergency</b>	
<b>12. Ministry of Foreign Affairs and Cooperation</b>		
12.0	<b>Offices of the Minister and Vice-Ministers</b>	
12.1	<b>Department of Foreign Affairs and Cooperation</b>	
<b>13. Ministry of Planning and Finance</b>		
13.0	<b>Offices of the Minister and Vice-Ministers</b>	
13.1	<b>Budget</b>	
13.2	<b>Treasury</b>	
13.3	<b>Tax Service</b>	
13.4	<b>Administration and Information Technology</b>	
13.5	<b>Tax and Macroeconomic Policy</b>	
13.6	<b>Foreign Aid Management and Planning</b>	
13.6.1	<b>Donor Coordination</b>	
13.6.2	<b>Planning and Project Assessment</b>	
13.7	<b>Customs</b>	
13.7.1	<b>Project: Establishment of the Customs Services and the West Border</b>	
13.7.2	<b>Project: Renovation of Customs Buildings</b>	
13.8	<b>Supplies, Deliveries and Inventory Management</b>	
13.8.1	<b>Supplies</b>	
13.8.2	<b>Deliveries and Inventory Management</b>	
13.9	<b>Statistics</b>	
<b>The entire Government</b>		
13.10	<b>FGTL/ Counterpart Funds for Projects</b>	
13.11	<b>Auditing</b>	
13.12	<b>Retroactive Funding for Projects</b>	



13.13	<b>Reserve for Translations</b>	
13.14	<b>Contingency Reserve</b>	
13.15	<b>Funds</b>	
13.15.1	<b>Capital and Development Fund</b>	
13.15.2	<b>Capacity Development Fund</b>	
13.15.3	<b>Overseas Trips Fund</b>	
13.15.4	<b>Transition Fund</b>	
13.15.5	<b>Capital Fund for Investment</b>	
<b>14. Ministry of Transport, Communications and Public Works</b>		
14.0	<b>Offices of the Minister, Vice-Minister and Secretary of State</b>	
14.1	<b>Department of Water and Public Works</b>	
14.1.1	<b>Planning</b>	
14.1.2	<b>Office of the Director-General</b>	
14.1.3	<b>Roads, Bridges and Flood Control</b>	
14.1.3.1	<b>Project: Maintenance of Urban Roads, Drainage and Sidewalks</b>	
14.1.3.2	<b>Project: Structures and Master Plan for Flood Control</b>	
14.1.3.3	<b>Project: Bridges over Casa and Natarbora</b>	
14.1.4	<b>Water and Sanitation</b>	
14.1.5	<b>Research and Development</b>	
14.1.6	<b>Maintenance Unit</b>	
14.1.7	<b>Administration</b>	
14.1.8	<b>Public Works</b>	
14.2	<b>Department of Transport and Communications</b>	
14.2.1	<b>Telecommunications</b>	
14.2.2	<b>Authority for the Regulation of Communications</b>	
14.2.3	<b>Office of the Director-General</b>	

14.2.4	<b>Project: Information Technology</b>	
14.2.5	<b>Postal Services</b>	
14.2.6	<b>Project: Postal Services</b>	
14.2.7	<b>Post Office and Registration</b>	
14.2.8	<b>Meteorology</b>	
14.2.9	<b>Land Transport</b>	
14.2.10	<b>Project: Land Transport</b>	
14.2.11	<b>Transport</b>	
14.2.12	<b>Radio and Television</b>	
14.3	<b>Power Authority</b>	
14.3.1	Transfers from the State Budget	
14.3.2	Expenditures against revenues of its own	
14.4	<b>Civil Aviation</b>	
14.4.1	Expenditures against revenues of its own	
14.4.2	Transfers to savings	
14.5	<b>Maritime Transport</b>	
14.5.1	Expenditures against revenues of its own	
14.5.2	Transfers to savings	
<b>Total Expenditure Budget (does not include expenditures against revenues of their own)</b>		<b>2</b>
<b>Total Expenditure Budget (includes counterpart expenditures against revenues of their own)</b>		<b>2</b>

## SCHEDULE 2

### REVENUE BUDGET

Unit: \$ 000

<b>Code</b>	<b>Designation</b>	<b>Amount</b>
<b>1</b>	<b>Revenue</b>	<b>85.019</b>
1.1	<b>Taxes</b>	<b>39.100</b>
1.1.1	Income tax	6.700
1.1.2	Salary tax	2.200
1.1.4	Service Tax	18.200
1.1.5	Import tax	12.000
1.3	<b>Grants</b>	<b>31.333</b>
1.4	<b>Other Revenues</b>	<b>9.498</b>
1.5	<b>Balance of the previous fiscal year</b>	<b>5.088</b>