



DEMOCRATIC REPUBLIC OF TIMOR-LESTE
MINISTRY OF FINANCE
OFFICE OF THE MINISTER

Ministerial Diploma No. 1/2009,
Dated 30 of April

Organic Statutes of the Directorate General of the State Finance

The Organic Statute of the Ministry of Finance provided by Decree-Law nr. 13/2009, of 25 February, has established the central services in the Government Direct Administration within the Ministry of Finance, integrating, among others, the Directorate General of the State Finance, and it is now necessary to approve its organization functional structure in accordance with the provisions of article 24 of the same Decree-Law.

Therefore, the Government, through the Minister for Finance, orders as provided by law the article 24 of the Decree-Law nr.13/2009, of 25 February, the publication of the following organic diploma:

CHAPTER I
GENERAL DISPOSITIONS

Article 1

Object

The present organic diploma establishes the organization functional structure of the Directorate General of State Finance in the Ministry of Finance.

Article 2

Nature

The Directorate General of State Finance, in short hereinafter designated the DGFE, integrates the State Direct Administration, within the Ministry of Finance.

Article 3

Mission and Responsibilities

1. The mission of the DGFE is to assure the general guidance and integrated coordination of all services of the Ministry with responsibilities in the areas of State General Budget, Treasury, Procurement, Government Assets Management and Public Autonomous Authorities.
2. The responsibility of the DGFE is to:
 - a) Superintend the formulation and execution of the State Budget according to the Strategic Development Agenda and further macro economic strategies of the Government;
 - b) Assure the budget execution, superintending the public accounting and the control of legality and correctness of the State financial administration, the well the managing the State central treasury and its articulation with the monetary policy and the public funding;

- c) Superintend and control the goods acquisition process and procedures, services and works, destined to the public administration, the provided by the Procurement Legal Regime and additional legislation;
- d) Superintend and control the aspects relating to the Public Autonomous Authorities as provided by law;
- e) Perform any other duties assigned by law.

Article 4

Superintendence

- 1. The superintendence of the DGFE is assured by a Director-General appointed by the Minister for Finance as provided by law.
- 2. The Director-General is responsible before the Minister for Finance.
- 3. The Director-General is replaced in his/her absences and impediments by a National Director within the DGFE, appointed by the Minister for Finance, under proposal of the Director-General.

CHAPTER II

ORGANIZATION FUNCTIONAL STRUCTURE

SECTION I

ORGANIZATION STRUCTURE

Article 5

Overall structure

The DGFE is comprised by the following agencies:

- a) The National Directorate of Budget;
- b) The National DIRECTORATE OF TREASURY;
- c) The National Directorate of Procurement;
- d) The National Directorate of the Government Assets Management;
- e) The National Directorate of the Public Autonomous Authorities.

SECTION II

STRUCTURE AND OPERATION OF THE NATIONAL DIRECTORATES

SUBSECTION I

NATIONAL DIRECTORATE OF BUDGET

Article 6

Responsibilities

The National Directorate of Budget, in short hereinafter named as the DNO, has the following responsibilities:

- a) Execute within the Ministry of Finance, the activities related with the State General Budget (OGE) formulation, contents, follow-up and evaluation;
- b) Formulate and consolidate the revenues and expenses plan;
- c) Implement the priorities and the objectives of the OGE defined by the Government;
- d) Develop and include in the OGE the short and medium term macro economic and fiscal strategies;
- e) Collect and handle the information of financial nature relating to the all of the administrative public sector promoting and publishing the statistical outcomes, in consultation with the National Directorate of Statistics;

- f) Follow-up and develop instruments that may allow the monitoring of the programs and of the budgetary policies;
- g) Coordinate the budgetary policy with the other ministries and services of the Public Administration, issuing the instructions that may prove necessary to the preparation of the OGE;
- h) Perform any other duties assigned by law.

Article 7

Management and Supervision

1. The DNO is managed by a National Director, appointed by the Minister for Finance as provided by law;
2. The National Director is directly responsible before the Director-General of the DGFE;
3. The National Director is replaced in his/her absences and impediments by a Head of Department within the DNO, appointed by the Director-General of the DGFE, upon proposal of the National Director.

Article 8

Structure

The DNO includes the following Departments:

- a) Department of Budget Control;
- b) Department of Coordination in the OGE Formulation;
- c) Department of Expenses Review;
- d) Department of Supervision of the Budget Transfers.

Article 9

Department of Budget Control

1. The Department of Budget Control, in short hereinafter named as the DCO, is the agency of the DNO responsible for issues related with the development and provision of systems for the formulation of the OGE.
2. It is the responsibility of the DCO, namely, to:
 - a) Superintend and manage the schedule for the OGE preparation;
 - b) In consultation with the relevant departments of the DNO, develop and manage support systems for the preparation of the OGE;
 - c) Provide electronic data processing support for the preparation of the OGE, in every aspects of the standardization of formats and forms;
 - d) In consultation with the Directorate of External Assistance Effectiveness and other Government agencies, assure the inclusion of information on budgets from the development partners, in order to guarantee that the OGE possesses the information on the combined source budget;
 - e) In consultation with the Directorate General of Macro Economy assure the inclusion of relevant macro economic information in the OGE documents;
 - f) Superintend the final collection of the OGE documents and assure their publication as provided by law;
 - g) Provide technical assistance in everything respecting to support systems for the preparation of the OGE to the focal points of the various Government agencies;
 - h) Prepare the annual reports of the Department operations;
 - i) Develop the short medium and long terms work plans;
 - j) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 10

Department of Coordination in the OGE Formulation

1. The Department of Coordination in the OGE Formulation, in short hereinafter named as the DCEO, is the agency of the DNO responsible for issues related with the facilitation of the budget cycle, assuring that the OGE is prepared in an effective, efficient and transparent way.
2. It is the responsibility of the DCEO, namely, to:
 - a) Prepare and disseminate Circular Letters from the Minister for Finance for the preparation of the OGE;
 - b) Support the various Government agencies with the preparation of their budgets, given special attention to the fulfilment of the fiscal packages, of the set priorities and of the norms in force;
 - c) Prepare the analysis regarding the budget submissions from the various Government agencies submitting them for the appreciation and deliberation of the Budget Review Committee;
 - d) Finalize the submission of the OGE for the appreciation and approval of the Council of Ministers;
 - e) Finalize the final submission of the OGE for appreciation and approval of the National Parliament;
 - f) In consultation with the DCO, compile the decisions of the National Parliament incorporating them in the final version of the OGE documents;
 - g) Prepare the annual reports of the Department operations;
 - h) Develop the short medium and long terms work plans;
 - i) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 11

Department of Expenses Review

1. The Department of Expenses Review, in short hereinafter named as DAD, is the agency of the DNO responsible for the issues related with the analysis and monitoring of the expenses of the various Government agencies with a budget allocation in the OGE.
2. It is the responsibility of the DAD, namely, to:
 - a) Monitor and evaluate the expenses of the various Government agencies with a budget allocation in the OGE;
 - b) Analyse and make recommendations on various transfer requests;
 - c) Carry out analysis on public expenses to be submitted to the Government;
 - d) Support the preparation of reports on the budget execution performance;
 - e) Prepare the annual reports of the Department operations;
 - f) Develop the short medium and long terms work plans;
 - g) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 12

Department of Supervision of the Budget Transfers

1. The Department of Supervision of Budget Transfers, in short hereinafter named as the DSTO, is the agency of the DNO responsible for issues related with the Supervision of the Budget Transfers to the municipalities and other Government agencies, beneficiaries of budget transfers from the OGE.
2. It is the responsibility of the DSTO, namely, to:
 - a) In consultation with relevant agencies of the Ministry of Finance analyse the fiscal revenues of the municipalities and other Government agencies beneficiaries of budget transfers proposing annual amounts to be transferred from the OGE;

- b) Support the municipalities and other Government agencies beneficiaries of budget transfers, in the preparation for the budget to be transferred by the Central Government as provided by law;
- c) In consultation with the relevant departments of the DNO and relevant Government agencies, assure that budget transfers be in accordance with the policies and legislation in force;
- d) Assure the inclusion of the budget transfers in the OGE allocations;
- e) Monitor and analyse the expenses effected from the budget transfers and prepare annual reports;
- f) Prepare the annual reports of the Department operations;
- g) Develop the short medium and long terms work plans;
- h) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 13

Management and Organizational Structure of the Departments

1. The Departments are headed by a Head of Department appointed as provided by law.
2. The Departments may, whenever found fit, be structured in various sections, according to areas of competency.
3. The definition of the competencies and profile of the managers and remaining staff, the internal distribution of tasks, as well as the planning of activities and respective budgeting, are responsibility of the Head of Department needing the approval of the National Director.

SUBSECTION II

NATIONAL DIRECTORATE OF TREASURY

Article 14

Responsibilities

The National Directorate of Treasury, in short hereinafter named as the DNT, has the following responsibilities:

- a) Assure the execution of the OGE;
- b) Coordinate and supervise the keeping of the revenues accounts, of the funds transfers, payment of public expenses, movement of the Treasury operations, as well as the organization of the current accounts indispensable for the control of those operations;
- c) Centralize and coordinate the record keeping and the keeping of the revenues and public expenses accounts;
- d) Manage the public funds under the responsibility of the Ministry of Finance;
- e) Produce on a regular basis reports for the Government on the Public Administration revenues and expenses;
- f) Prepare the State General Accounts in consultation with other services;
- g) Coordinate, update and standardize the classification system of the public expenses and disseminate criteria that should govern such classification;
- h) Issue and disseminate financial administrative instructions on financial management of the public moneys promoting, with a pedagogic action, its ongoing improvement;
- i) Establish the articulation with the Central Bank of Timor-Leste in the ambit of following up of the monetary and financial policies;
- j) Follow up the implementation and the utilization of the electronic data processing systems in the area of the collection and payments;
- k) Perform any other duties assigned by law.

Article 15

Management and Supervision

1. The DNT is managed by a National Director, appointed by the Minister for Finance as provided by law;
2. The National Director is directly responsible before the Director-General of the DGFE;
3. The National Director is replaced in his/her absences and impediments by a Head of Department within the DNT, appointed by the Director-General of the DGFE, upon proposal of the National Director.

Article 16 Structure

The DNT includes the following Departments:

- a) Department of Budget Execution;
- b) Department of Disbursement of Budget Transfers;
- c) Department of Payroll Management;
- d) Department of Payments and Accounting;
- e) Department of Revenues Accounting;
- f) Department of Financial Management Information System;
- g) Department of Audit.

Article 17 Department of Budget Execution

1. The Department of Budget Execution, in short hereinafter named as the DEO, is the agency of the DNT responsible for the issues related with the process of execution of the OGE and other public funds under the responsibility of the Ministry of Finance.
2. It is the responsibility of the DEO, namely, to:
 - a) Prepare the issue of Expenses Authorization Notices to the various Government agencies, according to the regulations and in accordance with budget allocations of the OGE;
 - b) Prepare the issue and dissemination of circular letters related with the budget execution;
 - c) Check the Commitments Payment Vouchers from the various Government agencies to assure its correctness and budget provision;
 - d) Coordinate the regular meetings of the Cash Flow Committee;
 - e) In consultation with relevant departments of the DNO, contribute for the Expenses Review effected on the OGE and other public funds under the responsibility of the Ministry of Finance;
 - f) In consultation with the relevant agencies of the Ministry of Finance, prepare annual reports on the budget execution;
 - g) Prepare the annual reports of the Department operations;
 - h) Develop the short medium and long terms work plans;
 - i) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 18 Department of Disbursement of Budget Transfers

1. The Department of Disbursement of Budget Transfers, in short hereinafter named as the DDTO, is the agency of the DNT responsible for the issues related with the disbursement of the OGE budget allocation for the municipalities and other Government agencies beneficiaries of budget transfers.
2. It is the responsibility of the DDTO, namely, to:
 - a) Disburse the funds for budget transfers, as provided by law;
 - b) Coordinate the record keeping of the disbursed funds, as provided by law;

- c) In consultation with the relevant departments of the DNO, contribute for the analysis of the expenses effected from the budget transfers;
- d) Prepare the annual reports of the Department operations;
- e) Develop the short medium and long terms work plans;
- f) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 19

Department of Payroll Management

1. The Department of Payroll Management, in short hereinafter named as the DGFP, is the agency of the DNT responsible for issues related with the management of the payroll of the staff and Public Administration agents, as well as of the holders and members of sovereign organs.
2. It is the responsibility of the DGFP, namely, to:
 - a) Prepare and update the payroll of the staff and Public Administration agents, as well as of the holders and members of sovereign organs, in accordance with the regulations.
 - b) Authorize payment of salaries;
 - c) Authorize payment of pensions as provided by law;
 - d) Prepare the annual reports of the Department operations;
 - e) Develop the short medium and long terms work plans;
 - f) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 20

Department of Payments and Accounting

1. The Department of Payments and Accounting, in short hereinafter named as the DPC, is the agency of the DNT responsible for issues related with the payment of the expenses from the Government agencies, its respective record keeping and accounting.
2. It is the responsibility of the DPC, namely, to:
 - a) Process payment of the Government agencies expenses in the ambit of the OGE budget allocation and in accordance with the Payment Commitments Forms submitted by them;
 - b) Assure the due record keeping and accounting of all the expenses incurred by the various Government agencies;
 - c) Assure the due record keeping and accounting of the other public funds under the responsibility of the Ministry of Finance;
 - d) Contribute in the preparation of the annual reports on budget execution;
 - e) Prepare the annual reports of the Department operations;
 - f) Develop the short medium and long terms work plans;
 - g) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 21

Department of Revenues Accounting

1. The Department of Revenues Accounting, in short hereinafter named as the DCR, is the agency of the DNT responsible for issues related with the State revenues accounting.
2. It is the responsibility of the DCR, namely, to:
 - a) Assure the due record keeping and accounting of the State revenues;
 - b) Contribute in the preparation of annual reports on the State revenues;
 - c) Prepare the annual reports of the Department operations;

- d) Develop the short medium and long terms work plans;
- e) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 22

Department of Financial Management Information System

1. The Department of Financial Management Information System, in short hereinafter named as the DSIGF, is the agency of the DNT responsible for issues related with the operation of the system of information of financial management.
2. It is the responsibility of the DSIGF, namely, to:
 - a) Issue regular information on expenses and State revenues as provided by law;
 - b) Prepare financial management reports for planning and budgeting;
 - c) Assure the maintenance of the software of the Financial Management Information System;
 - d) Define the accounting policies;
 - e) Assure the maintenance of the Petroleum Fund accounts according to the Government accounting policies;
 - f) Prepare the annual reports of the Department operations;
 - g) Develop the short medium and long terms work plans;
 - h) Perform any other duties assigned by law or delegated by the National Director or Director General

Article 23

Department of Audit

1. The Department of Audit, in short hereinafter named as the DA, is the agency of the DNT responsible for issues related with the internal audit of the expenses incurred by the various Government agencies.
2. It is the responsibility of the DA, namely, to:
 - a) Support the various Government agencies with the internal audit, assuring that the OGE allocations and other public funds are used as provided by law;
 - b) Prepare audit reports submitting them to the Minister for Finance and relevant holders of Government agencies management positions, identifying the irregularities found and proposing curative measures;
 - c) Prepare the annual reports of the Department operations;
 - d) Develop the short medium and long terms work plans;
 - e) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 24

Management and Organizational Structure of the Departments

1. The Departments are headed by a Head of Department appointed as provided by law.
2. The Departments may, whenever found fit, be structured in various sections, according to areas of competency.
3. The definition of the competencies and profile of the managers and remaining staff, the internal distribution of tasks, as well as the planning of activities and respective budgeting, are responsibility of the Head of Department needing the approval of the National Director.

SUBSECTION III

NATIONAL DIRECTORATE OF PROCUREMENT

Article 25
Responsibilities

The National Directorate of Procurement, in short hereinafter named as the DNA, has the following responsibilities:

- a) Propose the updating and optimisation of the procurement system, the bidding procedures and the project management best practices, consistent with the international standards;
- b) Follow up the nature and quantification of the immediate and medium term acquisition needs of all the public services and government departments of the Public Administration;
- c) Supervise the awarding of contracts and management of construction, transforming or rehabilitation works;
- d) Prepare the summary of projects of the users and, whenever applicable, represent them in the projects of development of installations and in the contracts;
- e) Assure the standardization of the equipments, materials and supplies for the Public Administration;
- f) Perform any other duties assigned by law.

Article 26
Management and Supervision

1. The DNA is managed by a National Director, appointed by the Minister for Finance as provided by law;
2. The National Director is directly responsible before the Director-General of the DGFE;
3. The National Director is replaced in his/her absences and impediments by a Head of Department within the DNA, appointed by the Director-General of the DGFE, upon proposal of the National Director.

Article 27
Structure

The DNA includes the following Departments:

- a) Department of Procurement Administrative Operations Management;
- b) Department of Procurement Procedures Management;
- c) Department of Users Service;
- d) Department of Procurement Reforms Management.

Article 28
Department of Procurement Administrative Operations Management

1. The Department of Procurement Administrative Operations Management, in short hereinafter named as the DGOAA, is the agency of the DNA responsible for the issues related with procurement administrative activities, as provided by the legislation in force.
2. In addition, it is the responsibility of the DGOA, namely, to:
 - a) Check the Payment Commitments Forms submitted by the Government agencies notifying them in case of non fulfilment of the established norms to start a procurement process;
 - b) Monitor the requests and notifications by the Government agencies channelling pending matters for the National Director decision;
 - c) Enter the Payment Commitments Forms in the follow-up system;
 - d) Provide quantitative reports regarding the processing of the Payment Commitments Forms submitted by Government agencies;
 - e) Monitor the procurement transactions updating the follow-up system;
 - f) Establish individual procurement files keeping them open until the contracts conclusion;
 - g) Manage the procurement archives to facilitate future searches.

- f) Prepare the annual reports of the Department operations;
- g) Develop the short medium and long terms work plans;
- h) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 29

Department of Procurement Procedures Management

1. The Department of Procurement Procedures Management, in short hereinafter named as the DGPA, is the agency of the DNA responsible for issues related with the management of the procurement procedures for goods, services and works acquisition, as provided by the legislation in force.
2. In addition, it is the responsibility of the DGPA, namely, to:
 - a) Prepare annual and quarterly plans relating to international tenders for goods, services and works acquisition;
 - b) Prepare implementation plans for the centralized procurement procedures, as provided by law;
 - c) Support other Government agencies in the preparation, execution and monitoring of the implementation plans for the procurement decentralized procedures, as provided by law;
 - d) Prepare and disseminate standard documents for the various procurement procedures, as provided by the legislation in force;
 - e) Prepare technical specifications, terms of reference and scope of the services to be included in the tender documents of a strategic nature and those carried out on behalf of the other Government agencies;
 - f) Provide advice to other Government agencies in the preparation of the documents needed for each procurement procedure;
 - g) Publicise tender openings notices or invitations to bid as provided by the legislation in force;
 - h) Process the evaluation of the centralized procurement procedures as provided by law participating, as needed, in the evaluation of the decentralized ones;
 - i) Provide advice to other Government agencies in issues related to the evaluation of procurement procedures strategies and methodologies, as provided by the legislation in force;
 - j) Prepare reports of evaluations, bidding acceptance notification and award intention notices submitting them to the approval of the competent authorities, as provided by law;
 - k) Provide technical assistance to the established Contract Committee as provided by law;
 - l) Publicise award intention notices and remit acceptance notices to the bid winners;
 - m) Manage bidders claims as provided by law;
 - n) Prepare the contract documents as provided by law submitting them to the competent authorities for approval and signature;
 - o) Convey all signed contracts to the Department of Users Service for posterior administration;
 - h) Convey all documents relating to the evaluation and approval of the procurement procedures to the DGOAA for filling and later consultation;
 - i) Prepare the annual reports of the Department operations;
 - j) Develop the short medium and long terms work plans;
 - k) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 30

Department of Users Service

1. The Department of Users Service, in short hereinafter named as the DAU, is the agency of the DNA responsible for the issues related with the DNA users service, including the contracts management.
2. In addition, it is the responsibility of the DAU, namely, to:
 - a) Manage, as provided by the legislation in force, the contracts resulting from the centralized procurement procedures, including processing requests of payment, and whenever needed, cancelling or closing contracts and purchase orders;
 - b) Support the relevant agency in the Ministry of Finance with the due inspection and reception of the goods, services and works, assuring their quality as per the contract;
 - c) Participate in the inspection of the centralized procurement works;
 - d) Establish an effective and efficient DNA users service mechanism, in everything relating to the procurement procedures and contracts execution;
 - e) Act as liaison office with the other Government agencies in issues relating to the centralized contract management and the channelling of the purchased goods, services and works;
 - f) Assure due data registration in the financial management and procurement management systems;
 - g) Prepare the annual reports of the Department operations;
 - h) Develop the short medium and long terms work plans;
 - i) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 31

Department of Procurement Reforms Management

1. The Department of Procurement Reforms Management, in short hereinafter named as the DGRA, is the agency of the DNA responsible for issues related with the implementation of reforms in the procurement service.
2. It is the responsibility of the DGRA, namely, to:
 - a) Promote reforms in order to establish mechanisms for leaner, effective, and efficient procurement procedures, improving the quality of the procurement products;
 - b) Outline and recommend new procurement policies and respective regulation;
 - c) Manage the process of accreditation in the ambit of the procurement decentralization in the various Government agencies;
 - d) Support the various Government agencies in the decentralization implementation assuring long term sustainable outcomes;
 - e) In consultation with relevant agencies of the Ministry of Finance, superintend the planning and the implementation of programs capacity building in the areas of law enforcement, administrative norms and documents or procurement standard forms.
 - f) Establish and manage a forum for the coordination and exchange of information and experiences, involving procurement managers of the various Government agencies;
 - g) Provide advice on strategic issues and on procurement policies;
 - h) Provide advice to the National Director on issues relating to the efficient implementation of the responsibilities in the procurement;
 - i) Investigate claims or objections regarding irregularities;

- j) Prepare the annual reports of the Department operations;
- k) Develop the short medium and long terms work plans;
- l) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 32

Management and Organizational Structure of the Departments

1. The Departments are headed by a Head of Department appointed as provided by law.
2. The Departments may, whenever found fit, be structured in various sections, according to areas of competency.
3. The definition of the competencies and profile of the managers and remaining staff, the internal distribution of tasks, as well as the planning of activities and respective budgeting, are responsibility of the Head of Department needing the approval of the National Director.

SUBSECTION IV

NATIONAL DIRECTORATE OF GOVERNMENT ASSETS MANAGEMENT

Article 33

Responsibilities

The National Directorate of Government Assets Management, in short hereinafter named as DNGPE, has the following responsibilities:

- a) Supervise and control the processes, procedures and inventories of the Government Assets Management;
- b) Assure adequate procedures for the sale or disposal of the Government assets;
- c) Perform any other duties assigned by law.

Article 34

Management and Supervision

1. The DNGPE is managed by a National Director, appointed by the Minister for Finance as provided by law;
2. The National Director is directly responsible before the Director-General of the DGFE;
3. The National Director is replaced in his/her absences and impediments by a Head of Department within the DNGPE, appointed by the Director-General of the DGFE, upon proposal of the National Director.

Article 35

Structure

The DNGPE includes the following departments:

- a) Department of Movable Assets Management;
- b) Department of Movable Assets Disposal;
- c) Department of Procurement Products Inspection and Reception;
- d) Department of Support to the Regional Centres Government Assets Management;
- e) Department of Administration and Logistics.

Article 36

Department of Movable Assets Management

1. The Department of Movable Assets Management, in short hereinafter named as the DGPM, is the agency of the DNGPE responsible for issues related with the management of Government movable goods, including vehicles.
2. It is the responsibility of the DGPM, namely, to:

- a) Establish a credible and updated inventory of the whole of Government movable goods;
- b) Propose policies and administrative norms to standardize the acquisition and use of the Government movable goods for the appreciation and approval of the competent authorities;
- c) Support the implementation of the administrative norms in force in consultation with the relevant Government agencies;
- d) Coordinate on a regular basis the monitoring of the conditions and the use of the Government movable goods, producing each financial year justifications for new acquisitions;
- e) Assure the effective use of the Government movable goods limiting movable assets inventory surpluses in the in the various Government agencies;
- f) Make recommendations on Movable Assets Disposal as provided by the norms in force;
- g) Coordinate the inspection and reception of movable assets donated by the development partners;
- h) Prepare the annual reports of the Department operations;
- i) Develop the short medium and long terms work plans;
- j) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 37

Department of Movable Assets Disposal

1. The Department of Movable Assets Disposal, in short hereinafter named as the DAPM, is the agency of the DNGPE responsible for issues related with the disposal and sale of the Government movable goods, including vehicles.
2. It is the responsibility of the DAPM, namely, to:
 - a) Certify obsolescence of the Government movable goods as provided by the norms in force;
 - b) Manage the disposal and sale of the Government movable goods as provided by law;
 - c) Support the DGPM in updating the Government movable goods inventory;
 - d) Assure adequate and safe storage of the disposed assets by the various Government agencies in the period prior to the sale or scrapping;
 - e) Support the various Government agencies in issues relating to the disposal of the respective movable assets, assuring an efficient articulation and an adequate exchange of information;
 - f) Prepare the annual reports of the Department operations;
 - g) Develop the short medium and long terms work plans;
 - h) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 38

Department of Procurement Products Inspection and Reception

1. The Department of Procurement Products Inspection and Reception, in short hereinafter named as the DIRPA, is the agency of the DNGPE responsible for issues related with the inspection and reception of the goods purchased by the Government.
2. It is the responsibility of the DIRPA, namely, to:
 - a) Support the various Government agencies in the process of customs clearance of the goods purchased by the Government in consultation with the National Directorates of Customs and Procurement;

- b) Carry out the identification and inspection of the goods purchased through centralized procurement procedure issuing acceptance or rejection certificates, as provided in the supply contract in force, in consultation with the relevant National Directorate of Procurement agencies and the recipient Government agencies;
- c) Support the various Government agencies in the identification, inspection, acceptance or rejection of the goods purchased through decentralized procurement procedures.
- d) Support the various Government agencies to include Goods Reception Vouchers in the Financial Management Information System registration, assuring an improved follow-up, accountability and registration of the goods purchased by the Government;
- e) Support the National Directorate of Customs with the registration and updating of the data relating to the Government assets tax exemption, in the ASYCUDA database;
- f) Prepare the annual reports of the Department operations;
- g) Develop the short medium and long terms work plans;
- h) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 39

Department of Support to the Regional Centres Government Assets Management

1. The Department of Support to the Regional Centres Government Assets Management, in short hereinafter named as the DACRGPE, is the agency of the DNGPE responsible for the management, disposal and sale of the Government movable goods in the various regional centres.
2. In addition, it is the responsibility of the DACRGPE to:
 - a) Exercise, in the regional centres, the competencies assigned to the Departments of Management and Disposal of Movable Assets, as provided in the articles 36 and 37 of the present diploma;
 - b) Prepare the annual reports of the Department operations;
 - c) Develop the short medium and long terms work plans;
 - d) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 40

Department of Administration and Logistics

1. The Department of Administration and Logistics, in short hereinafter named as the DAL, is the agency of the DNGPE responsible for the administrative support to the DNGPE and for the logistic support in the maintenance and repair of the Government vehicle fleet.
2. It is the responsibility of the DAL, namely, to:
 - a) In consultation with the relevant departments and units of the Directorate General of the Corporative Services, provide administrative support in the area of correspondence management, office works and archives, as well as in the financial management of the DNGPE budget allocations;
 - b) Support the various Government agencies with the management of the Government vehicle fleet, as provided by law and administrative norms in force;
 - c) Manage the Government workshop for the maintenance and repair of vehicles;
 - d) Supervise the maintenance and repair of the Government vehicles;
 - e) Prepare the annual reports of the Department operations;

- f) Develop the short medium and long terms work plans;
- g) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 41

Management and Organizational Structure of the Departments

1. The Departments are headed by a Head of Department appointed as provided by law.
2. The Departments may, whenever found fit, be structured in various sections, according to areas of competency.
3. The definition of the competencies and profile of the managers and remaining staff, the internal distribution of tasks, as well as the planning of activities and respective budgeting, are responsibility of the Head of Department needing the approval of the National Director.

SUBSECTION V

NATIONAL DIRECTORATE OF THE PUBLIC AUTONOMOUS AUTHORITIES

Article 42

Responsibilities

The National Directorate of the Public Autonomous Authorities, in short hereinafter named as the DNAPA, has the following responsibilities:

- a) Carry out studies, formulate proposals and define norms and techniques of operation in their ambit of objectives;
- b) Exercise surveillance activities on the Public Autonomous Authorities;
- c) Carry out forecast, follow-up and analysis of the revenues under their administration, in order to enable the preparation of the State Budget;
- d) Produce on a regular basis reports for the Ministry of Finance on activities, revenues and expenses of the Public Autonomous Authorities;
- e) Perform any other duties assigned by law.

Article 43

Management and Supervision

1. The DNAPA is managed by a National Director, appointed by the Minister for Finance as provided by law;
2. The National Director is directly responsible before the Director-General of the DGFE;
3. The National Director is replaced in his/her absences and impediments by a Head of Department within the DNAPA, appointed by the Director-General of the DGFE, upon proposal of the National Director.

Article 44

Structure

The DNAPA includes the following departments:

- a) Department of Supervision of the State Autonomous Institutions;
- b) Department of Supervision of Public Companies.

Article 45

Department of Supervision of the State Autonomous Institutions

1. The Department of Supervision of the State Autonomous Institutions, in short hereinafter named as the DSIAE, is the agency of the DNAPA responsible for the supervision of the operations of the State Autonomous Institutions.
2. It is the responsibility of the DSIAE, namely, to:
 - a) Represent the Ministry of Finance in the Board of Directors and Audit Committee of the State Autonomous Institutions, as provided by law;

- b) Perform supervisory activities in the State Autonomous Institutions, as provided by law;
- c) Support the State Autonomous Institutions with the efficient management of their revenues and expenses, as well as their assets and liabilities;
- d) Produce reports on a regular basis for the Minister for Finance and relevant line Ministries, regarding the activities, revenues and expenses of the State Autonomous Institutions;
- e) Propose policies, regulations and additional administrative norms aiming at the efficient operation of the State Autonomous Institutions;
- f) Prepare the annual reports of the Department operations;
- g) Develop the short medium and long terms work plans;
- h) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 46

Department of Supervision of Public Companies

1. The Department of Supervision of Public Companies, in short hereinafter named as the DSEP, is the agency of the DNAPA responsible for the supervision of the operations of the Public Companies and private companies in which the Government is a shareholder;
2. It is the responsibility of the DSEP, namely, to:
 - a) Represent the Ministry of Finance in the Board of Directors and Audit Committee of the Public Companies, as provided by law;
 - b) Monitor the operations of the private companies in which the Government is a shareholder submitting reports on a regular basis to the Minister for Finance;
 - c) Perform supervisory activities in the Public Companies as provided by law;
 - d) Support Public Companies with the efficient management of their revenues and expenses, as well as with their assets and liabilities;
 - e) Produce reports on a regular basis for the Minister for Finance and Ministries and relevant line Ministries, regarding the activities, revenues and expenses of the of the Public Companies;
 - f) Propose policies, regulations and additional administrative norms aiming at the efficient operation of the Public Companies;
 - g) Prepare the annual reports of the Department operations;
 - h) Develop the short medium and long terms work plans;
 - i) Perform any other duties assigned by law or delegated by the National Director or Director General.

Article 47

Management and Organizational Structure of the Departments

1. The Departments are headed by a Head of Department appointed as provided by law.
2. The Departments may, whenever found fit, be structured in various sections, according to areas of competency.
3. The definition of the competencies and profile of the managers and remaining staff, the internal distribution of tasks, as well as the planning of activities and respective budgeting, are responsibility of the Head of Department needing the approval of the National Director.

CHAPTER III

RESPONSIBILITIES AND COMPETENCIES OF THE MANAGEMENT AND SUPERVISION POSITIONS

Article 48

Director-General of the DGFE

1. The Director-General of the DGFE is the entity of the Ministry of Finance that superintends technically the National Directorates, supervising the technical accuracy of the execution policies, plans, programs, budgets, norms and procedures approved for the area of competency of the DGFE.
2. It is the responsibility of the Director-General, namely, to:
 - a) Superintend the services of the DGFE, coordinating and leading their activities as provided by law and in accordance with the guidance of the Minister for Finance;
 - b) Superintend the preparation and execution of the OGE, including the Government macro economic strategies;
 - c) Assure the prudent management of the public finance in accordance with the Government policies and the legislation in force;
 - d) Assure the execution of the OGE, superintending the public accounting, controlling the correctness and legality of the Government financial management, as well as the management of the Government Treasury and its articulation with the monetary policy and the public funds;
 - e) Superintend the process and procedures for the procurement of goods, services and works destined to the Public Administration in accordance with the Procurement Legal Regime and additional legislation;
 - f) Superintend and control the aspects related to the Public Autonomous Authorities, as provided by law;
 - g) Provide advice to the Government in general, and to the Minister for Finance in particular, in matters of public finance management;
 - h) Assure the monitoring and evaluation of the policies, plans, programs, budgets and procedures approved for the area of competency of the DGFE;
 - i) Approve the administrative norms and/or instructions needed for the operation of the DGFE;
 - j) Propose the appointment of staff for management positions within the DGFE as provided by law;
 - k) Exercise the administrative and disciplinary authority in respect to all the staff of DGFE under their responsibility, including the processing of performance evaluation, filing of disciplinary proceedings and application of sanctions as provided by law;
 - l) Participate in the meetings of the Finance Management Advisory Council;
 - m) Perform any other duties assigned by law or delegated by the Minister for Finance.

Article 49

National Directors of the DGFE

1. The National Directors of the DGFE are entities of the Ministry of Finance who manage and supervise technically the Departments in the National Directorate under their responsibility, assuring the technical accuracy in the implementation of the responsibilities assigned to their respective National Directorate.
2. It is the responsibility of the National Directors, namely, to:
 - a) Assure the technical leadership and operational management of the National Directorate under their responsibility, in order to assure the full execution of the competencies and

attributions of the same National Directorate, as provided by law and in harmony with the guidance of the Director-General;

- b) Monitor and evaluate the programs, plans and activities of the Departments of the National Directorate under their responsibility;
- c) Prepare the needed instructions to the operation of the Departments of the National Directorate under their responsibility submitting them for a higher hierarchic decision;
- d) Exercise the administrative and disciplinary authority in respect to all the staff of National Directorate under their responsibility, including the processing of performance evaluation, filing of disciplinary proceedings and application of sanctions as provided by law;
- e) Participate in routine meetings established for the DGFE;
- f) Provide advice and technical assistance in his/her area of competency to the Director-General;
- g) Perform any other duties assigned by law or delegated by the Director-General.

Article 50

Heads of Department

1. The Heads of Departments are entities of the DGFE who supervise technically the Department under their responsibility, including the sections, if applicable, assuring technical accuracy in the implementation of the competencies assigned to their respective Departments.
2. It is the responsibility of the Heads of Department, namely, to:
 - a) Superintend the services of their respective Departments, coordinating and directing their activities as provided by law and in accordance with the guidance of the National Director;
 - b) Assure that policies, plans, programs, budgets and procedures approved for their respective Departments are duly monitored and evaluated;
 - c) Make proposals to the competent authorities for administrative norms and/or instructions needed in the implementation of the responsibilities and competencies of their respective Departments;
 - d) Exercise the administrative and disciplinary authority in respect to all staff of their Departments, including the processing of performance evaluation, the filing of disciplinary proceedings and the application of sanctions as provided by law;
 - e) Perform any other duties assigned by law or delegated by the Director-General.
3. The Heads of Departments are directly responsible before the National Director.
4. The Heads of Departments are the immediate hierarchic superiors to the existing Heads of Section within the respective Departments.

CHAPTER IV

FINAL AND TRANSITORY DISPOSITIONS

Article 51

Staff

1. The staff needed for the exercise of the management and supervision positions integrating this diploma is appointed as provided by law.
2. In cases of omission, due to lack of competent staff for the exercise of management and supervision positions, the Minister for Finance, in the quality of the tutelary entity with an overarching superintendence on the Ministry of Finance, can delegate such competencies on

whom may prove to be of merit, that being done on a written document and referring its reach and duration.

3. Upon the entry in force of the present diploma the staffing profile of the personnel of each Department and units shall be immediately defined, as well as the definition of the respective functional content, carrying out the recruitment, confirmation or transference of staff to fill of the vacancies.

Article 52
Entry in Force

The present diploma enters in force on the day of its publication.

Approved by the Minister for Finance and sent for publication in the “*Jornal da República*” in Dili, Timor-Leste, on the day of April 2009.

Emilia Pires
Minister for Finance