CHAPTER 348

THE PUBLIC FINANCE ACT

[PRINCIPAL LEGISLATION]

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CHAPTER 348

THE PUBLIC FINANCE ACT

An Act to repeal the Exchequer and Audit Ordinance in order to make better provisions for the more effective control, management, and regulation of the collection and use of the finances of the United Republic and for enhancing Parliamentary control and supervision of public funds and resources, and for related matters.

[1st July, 2001]
[GN. No. 130 of 2001]

Acts Nos.
6 of 2001
15 of 2003
13 of 2005
16 of 2007
11 of 2008
15 of 2010
4 of 2013
2 of 2014
15 of 2015
4 of 2017
4 of 2018
12 of 2022

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PART I
PRELIMINARY PROVISIONS

Short title

1. This Act may be cited as the Public Finance Act.

Act to bind Government

2. This Act binds the Government of the United Republic.

Application

3. This Act shall apply to the business and operations conducted by the Treasury under the supervision and authority of the operations of the Accountant-General and of the Controller and Auditor- General.

Interpretation
Act Nos.
4 of 2018 s. 46
12 0f 2022 s. 46

4. In this Act unless the context otherwise requires-

"Accountant-General" means the officer appointed under section 8;

"accounting officer" means any officer appointed by the Paymaster-General and charged with the duty of accounting for any service in respect of which money have been appropriated by the National Assembly or any person to whom issues are made from the Consolidated Fund;

"Appropriation Act" means any Act to apply a sum out of the Consolidated Fund to the service of a financial year;

"Consolidated Fund" means the Consolidated Fund of the Government of the United Republic referred to in section 12;

Cap. 2 "Constitution" means the Constitution of the United Republic of Tanzania;

"Controller and Auditor-General" means the officer referred to in Article 143 of the Constitution of the United Republic of Tanzania;

"department" in relation to a Ministry of the Government or other public authority or other body, includes any division or unit, by whatever name known, of that Ministry, authority or other body;

"financial year" means in relation to-

(a) the Government, other than local government authority, a period of twelve months ending on 30th June of each year;

Cap. 290 (b) a local government authority, the same meaning ascribed to it in the local Government Finances Act; and

(c) a public authority or other body, the period specified by or under the relevant law or instrument relating to that authority or body or as determined by the competent authority of that authority or body;

"generally accepted accounting practice" means accounting practices and procedures recognised by accounting profession authorities as appropriate for reporting financial information relating to Government, a Ministry or Department, a Fund, an Agency or other reporting unit, being practices and procedures that are consistent with this Act and any relevant Appropriation Act;

"Minister" means the Minister responsible for finance;

"officer" or "public officer" means a public servant employed by the Government or any officer of a Government authority, parastatal organisation or any other Government Institution;

"outputs" means goods produced or services provided;

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"Paymaster-General" means the officer referred to in section 6(7) and vested with the power to control the issue of public money to accounting officers;

"Permanent Secretary" means the Permanent Secretary to the Treasury;

Cap. 212

"public authority" means a body of persons, whether or not corporate, established by or under any written law, other than the Companies Act, whose functions are of a public nature and are exercised in furtherance of the public policy determined by the Government;

"public moneys" include-

(a) the public revenues of the United Republic; and

(b) any trust or other money held, whether temporarily or otherwise, by an officer in his official capacity, either alone or jointly with any other person, whether an officer or not;

"public property" means an asset owned by public sector entity other than money;

"public sector entities" means Government ministries, departments, regional secretariat, local government authorities, regulatory authorities, public corporations, executive agencies, commercial entities owned by Government and other public institutions;

"resources" includes moneys, stores, property, assets, loans and investments;

"statutory expenditure" means expenditure charged by an Act of Parliament, including this Act, on the Consolidated Fund, but does not include the expenditure of moneys appropriated or granted by an Appropriation Act or a Supplementary Appropriation Act;

"subsidiary legislation" means any order, proclamation, rule, rule of court, regulation, notice, by-law, instrument or directions made or issued under this Act or other lawful authority;

"Sub-Treasury Single Account" means an account that receives funds from TSA for disbursement to beneficiaries;

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"Supplementary Appropriation Act" means any Act, the purpose of which is to supplement the appropriation already granted by an Appropriation Act;

"the Treasury" means the Minister, and includes such officer or officers as may be deputed by the Minister to exercise powers and to perform duties under this Act;

"Treasury Single Account" means a unified structure of Government bank accounts that gives a consolidated view of Government cash resources.

PART II
CONTROL AND MANAGEMENT OF PUBLIC FINANCE

(a) Duties and Powers of Minister and the Treasury

Control, management and supervision of public finances

5.–(1) It shall be the duty of the Minister to-

(a) develop and implement a macroeconomic and fiscal policy framework for the United Republic and shall, for that purpose-

(i) supervise and monitor the finances of the United Republic;

(ii) coordinate international and inter-governmental financial and fiscal relations;

(b) advise the Government on the total of resources to be allocated to the public sector and the appropriate level of resources to be allocated to individual programmes within that sector.

(2) For the purposes of the full discharge of the duties set out in subsection (1), the Minister shall ensure that-

(a) full and transparent accounts are from time to time and not less than annually made to the National Assembly indicating the current and projected state of the economy and finances of the United Republic and the fiscal policy of the Government;

(b) systems are established throughout Government for planning, allocating and budgeting for the use

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of resources and approve all requests for the issue of public moneys prior to their inclusion in any estimates of expenditure for submission to the National Assembly in accordance with the provisions of this Act; and

(c) the control of the National Assembly over such resources and public moneys is maintained and transparent systems are established and maintained which-

(i) provide a full account to the National Assembly for the use of resources and public moneys;

(ii) ensure the exercise of regularity and propriety in the handling and expenditure of resources and public money.

(3) For the purposes of the full exercise of supervision over the finances of the United Republic, the Minister shall, subject to this Act and to any other written law, have the management of the Consolidated Fund and the supervision, control and direction of all matters relating to the financial affairs of the United Republic.

Role of Permanent Secretary and Paymaster-General

6.–(1) The Permanent Secretary shall be responsible to the Minister for ensuring the effective application of this Act and any subsidiary legislation made or issued under it.

(2) For the purposes of discharging the responsibility referred to in subsection (1), the Permanent Secretary may be consulted by Accounting Officers on any matter concerning the application of the provisions of this Act, and he shall promptly appraise the Minister concerning any defect in this Act or any subsidiary legislation which might result in a diminution of control over the assets and finances of the Government, and he may, subject to this Act, give any directions and instructions which he may consider necessary for the safety, advantage, economy and efficient use of public resources.

(3) The Permanent Secretary shall ensure that-

(a) there is established and operated an effective system for the collection of information to ensure that timely and effective preparation of the annual estimates of

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expenditure for consideration and approval by the Minister and submission to the National Assembly; and

(b) such estimates are prepared in conjunction with any general or specific direction of the Minister and reflect, as can best be ascertained at the time, good value for money and the effective use of Government's resources.

(4) The Permanent Secretary may, by writing under his hand, require any accounting officer or any entity whose accounts are required by law to be audited by the Controller and Auditor-General or any entity that manages an asset or liability of the Government to supply such information as he considers necessary for the purposes of section 5, and may in such writing specify the date by which and the manner in which the information required is to be provided, and the date specified being reasonable regard being had to the information required.

(5) The Permanent Secretary and any officer deputed by him, shall be entitled to inspect all offices and to be given access to them at all reasonable times of the day, and be given all available information he may require with regard to the moneys and records in respect of them, so far as may, in any way, be necessary for the purpose of compliance with the provisions of this Act.

(6) This Act or any subsidiary legislation made or issued under it shall not be construed as requiring any person to do anything in respect of moneys held on trust which contravenes or is inconsistent with the terms of that trust.

(7) The Permanent Secretary shall be also the Paymaster-General who shall, in that capacity and subject to the directions of the Treasury, control the issue of public moneys to ministries and departments of the Government, and perform such other functions as the Minister may by regulations under this Act, prescribe.

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Oversight of public property
Act No. 12 of 2022 s. 47

7.–(1) The Paymaster General shall be responsible for the oversight of public property in public sector entities.

(2) In overseeing public property, the paymaster General shall-

(a) develop, monitor, evaluate and review implementation of guideline relating to acquisition maintenance, utilization and disposal of public property;

(b) establish and maintain systems for oversight of public property;

(c) analyse reports on accidents and losses of public property and process compensation claims;

(d) manage public property disposal;

(e) conduct verification and inspection of public property; and

(f) be responsible for confiscated or for feited property

[s. 6A]

Collection system for public moneys
Act No. 4 of 2017 s. 44

8.–(1) For the purpose of section 9, all public moneys shall be collected through Government e-payment Gateway system or its acronym "GePG".

(2) The accounting officer shall ensure that all public moneys are collected through Government e-payment Gateway system in a manner prescribed in the regulations made under this Act.

[s. 7]

Accountant-General
Acts Nos. 15 of 2003 s. 61
15 of 2010 s. 27
12 of 2022 s. 48

9.–(1) There shall be an Accountant-General under the Permanent Secretary, who shall be appointed by the President from amongst senior professional accountants and auditors registered with the National Board of Accounts and Auditors' on such terms and conditions as shall be specified in the appointment.

(2) The Accountant-General shall be responsible to the permanent Secretary for the compilation and management of the accounts and the custody and safety of the public moneys and for that purpose the Accountant-General may, in a manner prescribed by the Minister, and with prior consent of the Permanent Secretary, give such instructions of a general or

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specific character to accounting officers as may be necessary for the effective implementation of the purpose and Provisions of this Act.

(3) Without prejudice to the generality of the provisions of subsection (2), the Accountant-General shall-

(a) specify for every Ministry, division, department, fund, agency, regions or other reporting unit the basis of the accounting to be adopted and the classification system to be used there and ensure that a proper system of account is established in each of them, and that all money received and paid by the Government is brought promptly and properly to account;

Cap. 2

(b) refuse payment on any voucher which is wrong or deficient in content, or that contravenes any subsidiary legislation or instructions properly made or given in pursuance of the provisions of the Constitution, this Act or of any other written law for the management of public money, or that is in any way unacceptable in support of a charge on public funds;

(c) report in writing any apparent defect in departmental control of revenue, expenditure, cash, stores and other property of the Government and any breach or non-observance of financial regulations, directions or instructions which may come or be brought to his attention;

(d) ensure, in so far as is practicable, that adequate provisions exist for the safe custody of public money, securities and accountable documents; and

(e) take precautions, by the maintenance of efficient checks including surprise inspections, against the occurrence of fraud, embezzlement or carelessness.

[s. 8]

Accounting officers Act No. 15 of 2003 s. 62

10.–(1) There shall be appointed by name and office and in writing by the Paymaster-General an accounting officer in respect of each expenditure vote, who shall control and be accountable for the expenditure of money applied to that vote

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by an Appropriation Act and for all revenues and other public moneys received, held or disposed of, by or on account of the department or service for which the vote provides.

(2) An accounting officer may, and shall if so required by any subsidiary legislation under this Act, define in writing the extent to which the powers and duties conferred and imposed on him may be exercised or performed on his behalf by any public officer under his control and give such directions as may be necessary to ensure the proper exercise or performance of those powers and duties, although the delegation of powers and duties shall not abate or abridge the personal accountability of the accounting officer.

(3) Every accounting officer shall comply with any subsidiary legislation made or issued under this Act and all instructions that may be given by the Accountant-General in respect of the custody and handling of, and the accounting for public money, public stores, investments, securities or negotiable instruments, whether it is the property of the Government on deposit with or entrusted to the Government or to any public officer in his official capacity or any other person.

[s. 9]

Regulations and directions

11.–(1) The Minister may make such regulations or give such directions as may appear to him to be necessary or expedient for the proper carrying out of the objects, purposes and provisions of this Act, and the assuring of the safety, economy and advantage of the public revenue and public property.

(2) The Minister shall take all proper steps to ensure that any directions given under this section are brought to the notice of all persons directly affected by them, and such regulations or directions may be published in any manner which is proper and efficient and in addition to publication in the *Gazette*.

[s. 10]

Penalties and surcharge Cap. 1

12.–(1) The Minister may by regulations prescribe penalties, notwithstanding that such penalties exceed the limits prescribed by section 36 of the Interpretation of Laws Act, for any failure

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to comply with or the contravention of any provision of this Act or any subsidiary legislation made or issued under the Act.

(2) Where a person contravenes or fails to comply with any provision of this Act or any subsidiary legislation made or issued under it and the Act or legislation declares that such contravention or failure to comply is an offence, that person shall be guilty of an offence and liable on summary conviction to a fine not exceeding that prescribed by the Minister under subsection (1).

(3) Where there occurs a loss of or deficiency in public money or other money that has been advanced to or was under the control of a public officer or where a loss or destruction of or damage to public property or other property occurs while the property was in the care of a public officer and the Minister is satisfied after due enquiry that the negligence or misconduct of the officer caused or contributed to such loss or deficiency, then-

(a) the amount of such loss or deficiency;
(b) the value of the property lost or destroyed; or
(c) the cost of replacing or repairing the damage to that property,

Cap. 76

shall be a debt due to the Government and may be recovered from the officer in accordance with the Public Officers (Recovery of Debts) Act.

(4) Where the negligence or misconduct of a public officer was not the sole cause of any loss, deficiency, damage or destruction resulting in an action under subsection (3), the amount recoverable from the officer may be restricted to so much only of the cost of, or the cost of replacing or repairing, the loss, deficiency, damage or destruction as the Minister considers, after due enquiry, to be just and equitable having regard to the contribution made by the officer to that loss, deficiency, damage or destruction.

(5) In this section a reference to "a public officer" includes a person who has been such a public officer.

[s. 11]

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(b) The Consolidated Fund and Other Public Funds

Consolidated Fund
Cap. 2
Acts Nos.
4 of 2013 s. 38
2 of 2014 s. 43
15 of 2015 s. 40

13.–(1) Subject to the provisions of Article 135 of the Constitution, all revenues or other moneys raised or received for the purposes of the Government not being revenues or other moneys that are payable by or under any law into some other fund established for any specific purpose or that may, by or under any law, be retained by the authority that received them for the purpose of defraying the expenses of that authority, shall be paid into and from the Consolidated Fund.

Cap. 245
Cap. 257

(2) For the purpose of subsection (1), an executive agency established under the Executive Agencies Act, a public corporation established under the Public Corporation Act, a public authority or public institution shall submit its budget to the Paymaster-General for scrutiny and approval.

(3) An executive agency, public corporation, public authority or public institution which charges or imposes and collects fees for services rendered shall, at the end of every quarter of a financial year, remit fifteen *percentum* of the gross revenue to the Consolidated Fund.

(4) An agency, Authority or public institution that fails to remit ten percent of its annual gross revenue as required under this section shall in addition to such ten percentum, pay a penalty of five percent of the amount payable by it under this section.

[s. 12]

Treasury Single Account
Act No.
4 of 2018 s. 47

14.–(1) There shall be opened and maintained in the Bank of Tanzania a Government account to be known as a Treasury Single Account or in its acronym "TSA".

(2) The Accountant General shall open, operate and manage the account under subsection (1).

[s. 12A]

Functions of Treasury Single Account
Act No.
4 of 2018 s. 47

15.–(1) Functions of the Treasury Single Account shall be-

(a) to receive all moneys released from the Consolidated Fund;

(b) to remit moneys to Sub-TSA;

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(c) to receive unspent and unapplied moneys from Sub-TSA.

(2) For purposes of this section-

(a) unspent funds means funds that were deposited in the Government account and the intended beneficiary failed to utilise the funds; and

(b) unapplied funds means funds that were previously sent to a commercial bank that failed to be applied to the intended account.

[s. 11B]

Treasury Single Account Regulations Act No. 4 of 2018 s. 47

16.–(1) The Minister may make regulations for proper and effective implementation of sections 13 and 14.

(2) Without prejudice to generality of subsection (1), the Minister may make regulations prescribing-

(a) the role of Paymaster-General to the Treasury Single Account;

(b) the manner and procedures for funding of TSA and Sub-TSA account;

(c) setting and control of daily expenditure limits;

(d) the manner and procedure in relation to processing and remittance of funds;

(e) handling of unspent and unapplied balances; and

(f) any matter incidental to or connected to the Treasury Single Account.

[s. 11C]

Operation of TSA Act No. 4 of 2018 s. 47

17. The Treasury Single Account shall be deemed to have come into operation on the 1st day of January, 2019.[1]

[s. 11D]

Special funds Acts Nos. 16 of 2007 s. 20 4 of 2018 s. 48 Cap. 2

18.–(1) The Minister may by order published in the *Gazette,* establish special funds which shall not form part of the Consolidated Fund, and the receipts, earnings and accruals of

1 The 1st day of January, 2019 is the cutoff date within which Treasury Single Account is to be fully in operational. The prescribed period is computed from 1st July, 2018 being the date of commencement of the Finance Act No. 4 of 2018.

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such funds at the end of the financial year shall not be repaid to the Consolidated Fund but shall be retained by the funds for the purposes for which they were established:

Provided that, this subsection shall not apply to amounts allocated to the fund from the Consolidated Fund and any other funds or moneys referred to under Article 135(2) of the Constitution of United Republic of Tanzania.

Cap. 2

(2) An order made under subsection (1) shall-

(a) state the purposes for which the special fund is being established; and

(b) identify the Accounting Officer responsible for its operations,

and that order shall be laid before the National Assembly and be subject to annulment by the National Assembly and cease to have effect when so annulled but without prejudice to the making of a further order.

(3) The expenditure shall not be incurred by a special fund except under the authority of a warrant under the hand of the Permanent Secretary addressed to the responsible accounting officer and no such warrant shall be issued in respect of any financial year unless estimates of the income and expenditure of the special fund for that financial year, approved by the Minister, have been laid before the National Assembly.

(4) The funds set out in the Schedule shall be deemed to have been established under this section and for the purposes specified in that Schedule.

(5) Subject to subsection (3), the Minister may make regulations and issue directions for the management and control of any Fund established under this section.

(6) The Minister shall have the power at any time to wind up any fund established under this section and any funds standing to the credit of such fund at the time of winding up shall be paid into the Consolidated Fund.

(7) The Minister may by an order published in the *Gazette* amend the Schedule.

[s. 12]

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Investment of moneys in Consolidated Fund

19.–(1) Any sums standing to the credit of the Consolidated Fund may, subject to compliance with authorised procedures, be-

(a) kept in cash or in such bank accounts as the Accountant-General may from time to time determine;

(b) invested with a bank at call or subject to notice not exceeding twelve months or in an investment authorised by law for the investment of trustee funds and approved by the Minister.

(2) For the avoidance of doubt, the investment of such funds shall not constitute a withdrawal from the Consolidated Fund in terms of section 21.

[s. 13]

Moneys raised or received to exclude deposits or trust funds

20. For the avoidance of doubt any reference to moneys raised or received by the Government does not include moneys received on deposit or moneys held on trust by or under the control of any court, officer of a court, the Public Trustees, the Attorney General or the Official Receiver or any sums of money held on trust by any other officer for purposes other than the purposes of the Government.

[s. 14]

Bank accounts

21. A public or official account shall not be opened in any bank without the authority in writing of the Accountant-General.

[s. 15]

Issues from Consolidated Fund Act No. 15 of 2003 s. 63 Cap. 2

22.–(1) Subject to Article 136 of the Constitution, no money shall be withdrawn from the Consolidated Fund except upon the authority of a warrant under the hand of the Paymaster-General addressed to the Accountant- General.

(2) A warrant shall not be issued by the Paymaster- General for the purpose of meeting any expenditure unless a grant of credit sufficient to cover the sum involved has been issued by the Controller and Auditor-General and-

(a) the expenditure has been authorised for the financial year during which the withdrawal is to take place by-

(i) an Appropriation Act;

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(ii) a Supplementary Appropriation Act; or

(iii) warrant issued under section 26(1);

(b) it is expenditure (referred to in this part as statutory expenditure) that is charged on the Consolidated Fund by the provisions of the Constitution or any other law;

(c) for the purpose of repaying any moneys that are received in error by the Consolidated Fund; or

(d) for the purpose of paying such sums as may be required for any advance, refund, rebate or drawback where the payment of such advance, refund, rebate or drawback is provided for in this Act or any other Act.

(3) The Minister may suspend, withdraw or limit any Warrant or other authority issued by the Permanent Secretary, provided that he is satisfied that such action is required by reason of financial exigencies or the public interest.

[s. 16]

Accountant-General's warrant

23.–(1) The Accountant-General shall, subject to this Act, by warrant under his hand authorise accounting officers to incur expenditure up to the limits and for the purposes and subject to the conditions contained therein.

(2) A warrant shall not be issued by the Accountant-General unless the sum and purpose for which it is issued have been included in a warrant issued by the Paymaster-General under section 21(2) and every warrant issued by the Accountant-General shall be subject to such limits and conditions as the Minister may determine.

(3) The Accountant-General may not make any payment or accept any charge in his accounts, and an accounting officer may not incur any commitment or expenditure, unless and until authorised by warrant so to do.

(4) For the purposes of subsection (3), "commitment" means a contract or other arrangement providing for a payment.

[s. 17]

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PART III
ESTIMATES OF REVENUE AND EXPENDITURE

Estimates of Revenue and Expenditure Cap. 2

24.–(1) Subject to Article 137 of the Constitution, the Minister shall cause to be prepared and laid before the National Assembly as soon as practicable before the commencement of each financial year-

(a) estimates of the revenues, expenditure and financing requirements for the Government of Tanzania for that year;

(b) for each vote of expenditure a statement of the classes of outputs expected to be provided from that vote during the year and the performance criteria to be met in providing those outputs.

(2) Notwithstanding subsection (1), if the National Assembly is dissolved less than three months before the commencement of any financial year, the estimates for that year may be laid before the National Assembly as soon as practicable after the commencement of that year.

(3) The votes of expenditure contained in the estimates (other than statutory expenditure) shall be included in a Bill to be known as an Appropriation Bill which shall be introduced into the National Assembly to provide for the issue from the Consolidated Fund of the sums necessary to meet that expenditure and the appropriation of those sums to the purposes specified therein.

(4) Where in respect of any financial year it is found that the amount appropriated by an Appropriation Act is insufficient or that a need has arisen for expenditure for a purpose to which no amount has been appropriated by that Act, a supplementary estimate, showing the amount required, shall be laid before the National Assembly and the votes of expenditure shall be included in a Supplementary Appropriation Bill to be introduced in the National Assembly to provide for the appropriation of those sums.

[s. 18]

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Excess expenditure

25.–(1) Where at the close of account for any financial year it is found that moneys have been expended-

(a) on any expenditure vote in excess of the amount appropriated for it by an Appropriation Act;

(b) for a purpose for which no moneys have been voted and appropriated; or

(c) on any subhead of an expenditure vote in excess of the sum assigned thereto in the estimates of expenditure for the financial year and to which no further sum has been applied under any provision of this Act or any subsidiary legislation issued under it,

the amount of the excess expended or not appropriated shall be included in a statement of expenditure in excess which shall be laid before the National Assembly.

(2) Where the National Assembly shall, by means of a motion allows any excess or any amount expended but not appropriated to stand charged to public funds, the sum required to meet such excess or such amount as shall be allowed, shall be included in a Supplementary Appropriation Bill for appropriation.

[s. 19]

Grants of Credit

26. The Controller and Auditor-General shall, by warrant under his hand issue Grants of Credit on the Consolidated Fund to the Minister-

(a) for the amounts becoming payable during the ensuing three months for statutory expenditure; and

(b) for the amounts becoming payable for the service of a financial year under the authority of an Appropriation Act or under the provisions of sections 21(2)(c) and (d), 26(1) and 27.

[s. 20]

Provision of Appropriation Act not in force Cap.2

27.–(1) Subject to Article 139 of the Constitution, and to subsection (2) of this section, if the Appropriation Act has not come into force at the commencement of any financial year,

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the President may, by Warrant under his hand addressed to the Minister, authorise a withdrawal from the Consolidated Fund for the purposes of meeting the expenditure necessary to carry on the services of the Government until the expiration of four months from the beginning of that financial year or the coming into operation of that Act, whichever is earlier.

(2) Any sum so authorised shall not exceed the sum specified for such service in the estimates presented for the current year or one-third of the sums provided in the Appropriation and Supplementary Appropriation Acts of the previous year, whichever is the lesser, and shall be set off against the amounts respectively provided in the Appropriation Act upon the same coming into operation.

[s. 21]

Minister may authorise advances

28. The Minister may, by Warrant under his hand addressed to the Accountant-General authorise the issue of advances from the Consolidated Fund to-

(a) special funds if those advances are repayable not later than the end of the financial year in which they were issued; and

(b) public officers, for the purpose of funding approved expenditure, if those advances are repayable not later than the end of the financial year in which they were issued.

[s. 22]

Duration of appropriations and warrants

29. Every appropriation by the National Assembly of public moneys for the service of a financial year and every warrant or other authority issued under this Act in respect of such financial year, shall lapse and cease to have any effect at the close of that year and the unexpended balance of any moneys withdrawn from the Consolidated Fund shall be repaid to the Consolidated Fund.

[s. 23]

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Development project contracts

30. Where for the purposes of any development project which has been approved by the National Assembly by resolution or otherwise a contract for the supply of goods or services is entered into on behalf of the United Republic which provides that any payment (other than a payment charged on the Consolidated Fund by virtue of the provision of this Act or any other Act) is to be made on or after the first day of July next following, the Minister shall as soon as possible after the making of such contract give notice thereof to the National Assembly and every such notice shall specify-

(a) the names of the contracting parties;
(b) the nature of the goods or services to be supplied;
(c) the total amount payable by the United Republic in respect of such goods or services and the date or dates on which payment is to be made; and
(d) the development project to which such contract is referable.

[s. 24]

PART IV
PREPARATION AND EXAMINATION OF ACCOUNTS

(a) Submission of Accounts and Reports

Annual accounts
Acts Nos.
15 of 2003 s. 64
16 of 2015 s. 41

31.–(1) The Accountant-General shall, within a period of seven months or such longer period as the National Assembly may by resolution appoint after the end of each financial year, prepare and transmit to the Minister and to the Controller and Auditor-General, the Financial Statements prepared in accordance with the requirements of the International Public Sector Accounting Standards (IPSAS) and generally accepted accounting practices, and such other statements, and in such form as the National Assembly may require.

(2) Each accounting officer shall, within a period of three months after the end of each financial year prepared and

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transmit to the Controller and Auditor-General in respect of the past financial year and in respect, of the votes under his control, the Financial Statements prepared in accordance with the requirements of the International Public Sector Accounting Standards (IPSAS) and General Accepted Accounting Practices, and such other statements, and in such form as the National Assembly may require.

(3) A public officer administering a fund established or deemed to have been established under section 17, and public officer administering any agency, trust or other fund or account not provided for in this section, shall prepare, sign and transmit to the Controller and Auditor-General Financial Statements of that agency, trust or other fund or account in accordance with International Accounting Standards (IAS) and any instructions or form which the Accountant-General may direct.

(4) All accounts submitted under this section shall-

(a) be prepared in accordance with International Public Sector Accounting Standards and generally accepted accounting practices and in accordance with any instructions approved by the Permanent Secretary and issued by the Accountant-General; and

(b) state the basis of accounting used in their preparation and identify any significant departures therefrom and the reason for that departure.

[s. 25]

(b) Audit Authorities

Repealed

32-41. [Repealed by Act No. 11 of 2008 s. 51].

[ss. 26-36]

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PART V[2]

OFFICE OF INTERNAL AUDITOR GENERAL

Internal Auditor General

42.–(1) There shall be an Internal Auditor General under the Ministry responsible for finance.

(2) The Internal Auditor General shall be appointed by the President from amongst qualified persons in accountancy, auditing or financial matters on such terms and conditions to be specified in the letter of appointment.

[s. 37]

Functions of Internal Auditor General

43.–(1) The Internal Auditor General shall be responsible to the Paymaster General for-

(a) developing internal audit policies, rules, standards, manuals, circulars and guidelines;

(b) reviewing and appraising compliance to laid down laws, regulations, standards, systems and procedures in Ministries, Departments, Government Institutions, Regions, Local Government Authorities, executive agencies and donor funded projects; and

(c) ensuring control and proper accountability of public monies and property.

(2) For the purposes of subsection (1), the Internal Auditor General shall-

(a) scrutinise and compile audit reports from Ministries, Department, Government Institutions, Regions, Local Government Authorities, executive agencies and donor funded projects and shall prepare a summary of major audit observations and recommendations and submit the same to the Paymaster General for further action;

(b) undertake continuous Audit Risk Management;

(c) develop and supervise the implementation of Internal Audit Strategy;

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2 This Part was added by Act No. 15 of 2010 s. 28 and renumbering subsequent Part accordingly.

(d) develop, implement and review Annual Audit Programme;
(e) liaise with the Controller and Auditor General, Accountant General, Accounting Officers, and Professional Standards Settings Authorities on audit matters;
(f) manage and control the quality of operations of the audit cadre and enhance capacity of Audit Committees;
(g) evaluate the effectiveness of Audit Committees in Ministries, Departments, Government Institutions, Regions, Local Government Authorities and executive agencies;
(h) facilitate the development of internal audit cadre;
(i) review and appraise-
    (i) budget planning and implementation with a view to promoting compliance with national goals and objectives;
    (ii) technical reports on development initiatives; and
    (iii) works, goods offered and services supplied to the Government from development and recurrent budgets and determine their value for money;
(j) prepare audit reports and advise the Government on intervention measures towards ensuring values for money on public expenditure;
(k) make follow up on the agreed audit recommendations and required corrective actions;
(l) undertake special and investigative audits;
(m) review, monitor, evaluate and recommend on systems of Government revenue collections for proper accountability; and
(n) participate in the hearings and render advice to the relevant Parliamentary Oversight Committees.

[s. 38]

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Officers of Internal Auditor General Division

44. There shall be internal audit officers of academic qualifications and experience in their fields of study of such number and titles as may be necessary for effective performance of the functions of the Internal Auditor General Division.

[s. 39]

PART VI

AUDIT OF PUBLIC AUTHORITIES AND OTHER BODIES

Repealed

45-46. [Repealed by Act No. 11 of 2008 s. 51.]

[ss. 40-41]

PART VII

FINANCES AND AUDIT OF THE OFFICE OF THE CONTROLLER AND AUDITOR-GENERAL AND RELATED PROVISIONS

Repealed

47-50. [Repealed by Act No. 11 of 2008 s. 51.]

[ss. 42-45]

PART VIII

MISCELLANEOUS PROVISIONS

Abandonment of claims, etc., and write-off of public money and stores

51.–(1) The National Assembly may, by resolution, authorise the Minister to the extent specified in the resolution to abandon and remit any claims by or on behalf of the Government or any service thereof and to write off losses of moneys or stores belonging to the Government or provided for the public service.

(2) The Minister may by writing under his hand delegate to any officer any powers which he is authorised to exercise by resolution of the National Assembly under this section.

[s. 46]

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Offences
Act No.
11 of 2008 s. 51

52.–(1) A person commits an offence against this Act if-

(a) without reasonable cause fails to provide by the due date, such information as the Permanent Secretary may reasonably require under section 6(4);

(b) without reasonable cause hinders, obstructs the Permanent Secretary or any officer or refuses entry or access to any office for the purposes of inspecting such office in accordance with subsection (5) of section 6 of this Act;

(c) contrary to section 20 causes to be opened any bank account for public or official use without the permission of the Accountant-General.

(2) A person convicted of an offence against this Act shall be liable to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding two years or to both.

[s. 47]

Repeal
Ord. No.
21 of 1961
Cap. 1

53.–(1) [Repeals the Exchequer and Audit Ordinance].

(2) After 1st July, 2001, the provisions of the Interpretation of Laws Act shall apply to the repeal of the Exchequer and Audit Ordinance, and all references to that Ordinance in any written law, instrument or document shall, in so far as they relate to the Controller and Auditor-General, his functions or other matter, be construed as references to this Act unless the context requires otherwise.

[s. 48]

Effect of repeal of various sections
Act No.
11 of 2008 s. 49

54. Notwithstanding the repeal of sections 26 to 42 and paragraphs (d), (e) and (f) of section 44(1), all directions and orders issued, made or given under the repealed sections shall be deemed to be directions and orders issued, given or made under this Act and shall remain valid, in force and apply, with necessary variations, until revoked by a direction or order issued, given or made under that Act.

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Act No.
13 of 2005 s. 33

SCHEDULE

(Made under section 18(4))

African Productivity Loan Fund.
Civil Contingencies Fund.
Government Bursaries Fund.
Hides and Skins Cess Fund.
Karimjee Scientific Bursaries Fund.
Lint and Seed Marketing Board Loan Sinking Fund.
Rewards and Fines Fund.
Sinking Funds.
Stock Transfer Stamp Duty Fund.
Support Fund.
Advances Fund.
Government Stores Fund.

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