and programme.

(2) The appropriation to the National Assembly shall consist of-

(a) recurrent expenditure of each programme, broken down by expenditure items; and

(b) development expenditure of each development project, broken down by expenditure items;

(3) Where budget estimates of expenditure are approved by the National Assembly public moneys shall be deemed to have been appropriated for the service of the Government and public entities.

(4) Where an appropriation for the Government and public entities has been approved, it shall be used only in accordance with the purpose described and within the limits set by different classifications within the Government and public entity estimates.

(5) The Minister shall, within thirty days after the National Assembly has approved the budget estimates, consolidate, publish and publicise the budget estimates.

(6) The Minister shall take all reasonably practicable steps to ensure that the approved budget estimates are prepared and published in a form that is clear and easily understood by, and readily accessible to, members of the public.

26.- (1) Where the Appropriation Act has not come into force at the commencement of any financial year, the President may, by Warrant signed by the President 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 31st October of the relevant financial year or the coming into operation of that Act, whichever event occurs 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 Act.

(3) Funds expended under subsection (1) shall be regarded as forming part of appropriation for the financial year to which the Appropriation Act relates.

27.- (1) An appropriation that has not been spent at the end of the financial year for which it was appropriated
shall lapse immediately at the end of that financial year.

(2) Subject to any other written laws, where at the
end of a financial year, the Government or public entity is
holding appropriated money that was withdrawn from the
Consolidated Fund but has not been spent, it shall repay
the unspent money into the Consolidated Fund, prepare
and submit a statement of the same to the Commissioner
for Budget.

(3) Subsection (2) shall not apply to approved
carry-over prescribed in the regulation.

28.- (1) 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 financial year.

(2) The unexpended balance of any moneys
withdrawn from the Consolidated Fund shall be repaid to
the Consolidated Fund.

29.- (1) The Minister shall, in each financial year
and with the approval of Cabinet, make public
pronouncement of the budget policy highlights and
revenue raising measures for the Government.

(2) The Minister shall, in making the
pronouncement, take into account any regional or
international agreements that the United Republic has
ratified, including the Treaty for the Establishment of the
East African Community, 1994 and where such
agreements prescribe the date when the budget policy
highlights and revenue raising measures are to be
pronounced, the Minister shall ensure that the measures
are pronounced on the prescribed date.

30.- (1) The Minister shall prepare and submit to
the National Assembly, the Finance Bill setting out the
measures for raising revenue for the Government.

(2) Upon submission of the Finance Bill, the
National Assembly shall present its recommendations on
the Finance Bill.

(3) Any of the recommendations made by the
National Assembly or adopted by the National Assembly
on revenue matters shall-
(a) ensure that the total amount of revenue raised
is consistent with the approved fiscal
framework;
(b) take into account the principles of equity, certainty and ease of collection;
(c) consider the impact of the proposed changes on the composition of the tax revenue with reference to the direct and indirect taxes;
(d) consider domestic, regional and international tax trends;
(e) consider the impact on development, investment, employment and economic growth; and
(f) take into account taxation and other tariff agreements and obligations which the United Republic has undertaken, including taxation and tariff agreements under the Treaty for the Establishment of the East African Community, 1994.

(4) The recommendation made under this section shall adhere to the principles for management of revenues.

31.- (1) Where the National Assembly is satisfied that there has been material failure to implement previous audit recommendations made by the National Assembly, the National Assembly may withhold the withdrawal of specific line items on a vote on account, from the Consolidated Fund such moneys, as it may determine for the purpose of meeting any expenditure of such vote.

(2) Where a vote has wilfully and persistently failed to implement or respond to audit questions and recommendations, the National Assembly may, subject to such conditions as it thinks expedient, withhold such amounts from the vote for the year as are commensurate to the amounts in the audit queries regarding that vote.

(3) Where the National Assembly is satisfied that a vote has wilfully and persistently failed to-
(a) practise the principles of prudence and sound fiscal management;
(b) adhere to proper accounting and financial management practices; or
(c) meet fiscal objectives and goals,
it may, subject to such conditions as it considers expedient, withhold any one or more of the line items in votes for the several services under that vote.

(4) Where the wilful and persistent failure of a department have been shown to be caused by persistent
misconduct of any public officer, the National Assembly may, by a simple majority vote, and subject to such conditions as it may impose, withhold any of the emoluments and benefits of such officer for such period as it deems fit.

(5) Where the vote lays a report before the National Assembly showing that it has subsequently implemented the audit recommendations, the National Assembly may, if the Appropriation Act has not come into force authorise such withdrawals on a vote on account by that vote as it may determine.

(6) The Controller and Auditor-General may, in a report to the National Assembly, recommend for the withholding of any line item in accordance with this section.

(7) In this section-
(a) "withholding" means the withholding in part or in whole, temporarily or permanently, any one or more of the line items in the votes included in the annual estimates; and
(b) "vote" includes ministries and public entities.

32.-(1) The Government may, with the approval of the National Assembly, deviate from the financial objectives in a Plan and Budget Guidelines on a temporary basis, where such deviation is necessitated by a major natural disaster or other significant unforeseen event as stipulated under section 35.

(2) Where there is a change of the Government, the new Government may, with the approval of the National Assembly, deviate from the financial objectives in a Plan and Budget Guidelines but shall not deviate from the fiscal responsibility principles.

(3) The Minister shall provide a report to the National Assembly regarding the deviation, and shall include in the report-
(a) the reasons for and the implications of the deviation;
(b) proposals to address the deviation;
(c) the period the deviation is estimated to last; and
(d) the status of development projects initiated by the Government and if any project has been stopped, the reasons for doing so.
33.- (1) The Contingency Fund established shall consist of funds appropriated from the Consolidated Fund by an Appropriation Act in any financial year.

(2) The Contingency Fund shall be replenished annually with amount of the initial approved budget of the previous financial year.

(3) The Contingency Fund shall form part of the annual budget and the National Assembly, in addition to amount under subsection (2), appropriate such other moneys as it may deem necessary.

(4) The Controller and Auditor-General shall, in accordance with the Public Audit Act, make a report to the National Assembly on the accounts of the Contingency Fund.

34.- (1) The Minister shall administer the Contingency Fund.

(2) The permanent capital of the Contingency Fund shall not exceed the total amount as may be prescribed by the Minister upon approval of the National Assembly.

(3) The Minister shall keep the Contingency Fund in a separate account, maintained at the Bank of Tanzania and shall pay-

(a) into that account all moneys appropriated to the Contingency Fund by an Appropriation Act; and

(b) from the Contingency Fund, without undue delay, all advances made under section 35.

35.- (1) The Minister may make advances from the Contingency Fund where, on the basis of set criteria and the process and operational guidelines prescribed in regulations and the laws relating to disaster management, is satisfied that an urgent and unforeseen need for expenditure has arisen for which there is no specific legislative authority.

(2) For the purpose of subsection (1), the Minister shall by regulations, make guidelines on advance payments on matters which shall to considered to be-

(a) unforeseen and cannot be delayed until a later financial year without affecting the general public interest; and

(b) an event that was unforeseen.
(3) In addition to regulations and relevant laws, and for the purposes of this section, an unforeseen event is one which-

(a) threatens serious damage to human life or welfare;
(b) threatens serious damage to the environment; and
(c) is meant to alleviate the damage, loss, hardship or suffering caused directly by the event.

(4) An event shall be considered as threatens damage to human life or welfare only if it involves, causes or may cause-

(a) loss of life, human illness or injury;
(b) homelessness or damage to property; or
(c) disruption to services, including health services.

(5) The moneys in the Contingency Fund which is reserved to finance natural disasters may be used to evacuate a citizen of the United Republic who is affected by a natural disaster that occurs outside the United Republic, where the conditions of subsection (1) are met.

(6) A financial donation to a vote, toward a natural disaster shall be declared to the Minister within thirty days of receipt.

(7) Subject to subsection (2), the Minister shall, by regulations, prescribe the criteria for making advance under subsection (1).

36-(1) The Minister shall, within two months after a payment from the Contingency Fund is made submit to the National Assembly a detailed report in respect of the payment setting out the information specified in section 37(2) and move the National Assembly to approve the payment.

(2) Where the National Assembly does not sit during the period referred to in subsection (1), or is not sitting at the end of that period and the Minister has not sought the approval of National Assembly before the end of that period, the Minister shall seek the approval for the payment not later than fourteen days of the setting of the next National Assembly.

(3) As soon as practicable after the National Assembly has approved the payment, the Minister shall cause an appropriation Bill to be introduced in the
National assembly for the appropriation of the money paid and for the replenishment of the Contingency Fund to the extent of the amount of the payment.

37.- (1) The Minister shall, within three months after the end of each financial year, prepare and submit to the Controller and Auditor-General financial statements for that year in respect of the Contingency Fund.

(2) The Minister shall include the following information in the financial statements prepared under subsection (1):

(a) the date and amount of each payment made from the Contingencies Fund;
(b) the person to whom the payment was made;
(c) the purpose for which the payment was made;
(d) if the person to whom the payment was made has spent the money for that purpose, a statement to that effect;
(e) if the person to whom the payment was made has not yet spent the money for that purpose, a statement specifying the reasons for not having done so; and
(f) a statement indicating how the payment conforms to the criteria for which the advance was made.

38. Moneys shall not accrue to the Contingency Fund other than moneys appropriated by an enactment of Parliament and any interest or other accruals which might otherwise be received by that Contingencies Fund and such moneys shall be paid into the Consolidated Fund.

39.- (1) An accounting officer may, upon approval by the Minister, reallocate funds from the authorised expenditure,

(2) Notwithstanding the provisions of subsection (1), an accounting officer shall not reallocate funds where-

(a) funds are appropriated for transfer to another government entity or person;
(b) funds are appropriated for capital expenditure except to defray other capital expenditure;
(c) reallocation of funds is from wages to non-
wages expenditure; or
(d) transfer of funds may result in contravention of fiscal responsibility principles.

(3) An accounting officer for a Government all public entities may reallocate funds between programs, or between sub-votes, in the budget for a financial year, if-

(a) there are provisions in the budget of a program or sub-vote which are unlikely to be utilised;
(b) a request for the reallocation has been made to the Treasury explaining the reasons for the reallocation and the Treasury has approved the request; and
(c) the total sum of all reallocations made to or from a program or sub-vote does not exceed the total expenditure approved for that program or sub-vote for that financial year.

(4) The Minister may, by regulations, authorise the re-allocated expenditure within the ambit of budgetary agency's appropriation and reallocation of funds within sub-votes or programs.

(5) Powers of the Minister for reallocation of amounts under the budget shall not be exercised-

(a) in the amount of line items between different votes;
(b) from capital expenditures to recurrent expenditures,

Provided that the reallocation shall be authorized by a supplementary estimate; and shall not exceed the approved vote;

(6) Accounting officer may reallocate amount of line items within the same vote without obtaining authorization of the Minister not exceeding the percent prescribed in the regulations of the approved vote budget and provide a report to the Paymaster-General on quarterly basis of such reallocations.

(7) Any reallocations of funds shall be-

(a) made in consultation with all affected Government ministries and Government entities; and
(b) submitted to the National Assembly a quarterly report on reallocation.
40.- (1) All revenues collected in excess of the amount mentioned in the estimates shall be remitted to the Consolidated Fund.

(2) A statement of expenditure in excess shall be accompanied by a report of the relevant accounting officer explaining the cause of the excess expenditure and the measures to be implemented for preventing its reoccurrence.

41.- (1) The Government shall submit to the National Assembly for approval, a supplementary budget in support of money spent in excess of the approved budget or to meet unplanned expenditure.

(2) A Supplementary budget shall be required for:-

(a) increasing or decreasing of an appropriation, change its purpose, or create a new appropriation under an Appropriation Act;

(b) increasing or decreasing the amount of a line item under the estimates if it cannot be achieved through virements or change of its purpose; or

(c) indicating the manner in which Contingency Fund was used.

(3) Where the National Assembly has approved the spending, an Appropriation Bill shall be introduced for the appropriation of the moneys spent.

(4) The supplementary budget shall include a statement of additional expenditure and revenues relating to the fiscal responsibility principles and financial objectives.
PART V
BUDGET EXECUTION, MONITORING, EVALUATION
AND REPORTING

42. Where the Government and public entity have expenditures that are charged on the Consolidated Fund under an enactment of Parliament-
   (a) an accounting officer has the authority to spend the money in accordance with the purposes specified in the legislation; and
   (b) funds disbursement to votes shall be based on performance, approved budgets and funds availability.

43. The Controller and Auditor-General shall, by Warrant under his hand, issue grants of credit on the Consolidated Fund to the Minister for-
   (a) the amounts becoming payable during the ensuring three months for statutory expenditure; and
   (b) the amounts becoming payable for the service of a financial year under the authority of an Appropriation Act.

44.- (1) Payment shall not be made-
   (a) out of the Consolidated Fund except in the manner provided for by an enactment of Parliament; and
   (b) in excess of the amount granted under an appropriation for any service.
   (2) The provisions of the law relating to public expenditure shall apply in relation to withdrawal of funds from the Consolidated Fund.

45.- (1) The Accountant-General shall, by Warrant under his hand, authorize accounting officers to incur expenditure up to the limits and for the purposes and subject to the conditions set in the Warrant.
   (2) The Warrant shall not be issued by the Accountant-General unless the sum and purpose for which it is issued have been clearly stated in a Warrant issued by the Paymaster-General.
   (3) Every Warrant issued by the Accountant-General...
shall be subject to such limits and conditions as the Minister may determine.

(4) An accounting officer may not make any payment or accept any charge in his accounts or incur any commitment or expenditure, unless and until authorised by Warrant.

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

46. A public entity shall make commitments on the following conditions-
   (a) an amount to be paid under the commitment be equal to or less than the available appropriation;
   (b) the legality of expenditure to be made under the commitment have been verified; and
   (c) the commitment is in accordance with a quarterly budget release.

47.- (1) Any multi-annual commitments shall require prior approval of the Minister.
   (2) Approval of the Minister is required for the purposes of ensuring that-
       (a) the commitment do not cause a multiannual expenditure ceiling under the Plan and Budget Guidelines;
       (b) the amount to be paid under the commitment within the present financial year be equal to or less than the available appropriation;
       (c) the legality of expenditure to be made under the commitment have been verified; and
       (d) the portion of the commitment to be paid from the present year's budget is in accordance with a quarterly budget release, if any.

48.- (1) The Government or public entity shall be required to-
       (a) maintain a commitment control system into which all assumed commitments are entered; and
       (b) prohibit payment from the budget without the underlying commitment being recorded in the commitment control system and the commitment number being issued by the system.

(2) For the purpose of subsection (1), all outstanding commitments shall be included in the annual estimates
Budget Act

49.- (1) A public entity shall, before concluding any contract that has financial implication, obtain the approval of the Minister.

(2) The Minister may provide the financial approval on the conditions that the contract satisfies the criteria on assumption of multiannual commitments and the project is affordable.

50.- (1) The Accountant-General shall, within the time prescribed in the Regulation submit to the Permanent Secretary, information of every Government and Public entities on actual revenue and expenditure for the preceding month and the amounts anticipated to be collected or expended for that month by the Government.

(2) Public entities, special funds and social security funds shall report to the Paymaster-General the actual revenues and expenditure on a quarterly basis.

(3) The Commissioner for Budget in collaboration with the Commissioner for Policy Analysis shall, within the time prescribed in the regulations issue and publish quarterly a report on budget execution.

(4) An accounting officers shall, the time prescribed in the Regulation submit quarterly progress reports to the Permanent Secretary.

51.- (1) The Minister shall, within three months after the laying of the budget before the National Assembly and in every quarter thereafter, lay before the National Assembly, sequentially and cumulatively, a compliance report.

(2) Where the National Assembly is not in session on the date specified under subsection (1), the compliance report shall be laid before the National Assembly on the second day immediately after the reconvening of the National Assembly.

(3) A compliance report shall—
(a) indicate the period under review, the extent to which the objectives and targets in the Plan and Budget Guidelines were met; and
(b) specify the following amounts and compare them with the corresponding targets for the period under review:

(i) actual revenue for the relevant period and a comparison of the expected;
(ii) the actual expenditure per vote, distinguishing between capital and current expenditure for that period, and for the financial year up to the end of that period; and
(iii) actual borrowing for that period, and for the financial year up to the end of the financial year.

(4) Where objectives and targets are not met, the compliance report shall state-

(a) reasons why such objectives and targets were not met;
(b) remedial measures undertaken to ensure that objectives and targets which were not met shall be met in the next quarter; and
(c) any proposed Government policy decisions that may materially affect the objectives and targets in the budget statement of intent or the country’s overall fiscal and economic performance.

(5) The Accountant-General shall prepare monthly statements of the Consolidated Funds which include the actual revenue and exchequer releases and submit to Permanent Secretary for use in the preparation of various reports.

52.- (1) The Accountant-General shall prepare the aggregate actual revenue and expenditure of the Government and public entities and forward to Minister who shall submit the same to the National Assembly one month after the end of each quarter.

(2) Each accounting officer shall prepare and submit to the Paymaster-General statement of reallocation made within his respective votes.

PART VI
MANAGEMENT OF REVENUES

53. The revenue part of the budget shall be based on the following principles-
(a) all revenues of the Government from domestic and foreign sources are deposited to the Consolidated Fund;
(b) any person who is vested with authority for collection of public revenues is accountable for efficient collection, accounting and reporting based on the applicable law and taking precautions to prevent mismanagement of revenues; and
(c) all revenues of the Government is appropriated in the Appropriation Act.

54.- (1) The Minister shall work on procedure by which proposals and recommendation on the budget estimates for next financial year of the National Assembly shall be submitted or channelled to the Minister not later than 15th February.

(2) Responsibilities of the Permanent Secretary in relation to revenue collection and management shall be to-

(a) manage and set principles for planning and researching existing and potential sources of revenues;
(b) establish a mechanism and cut off points in receiving proposals for revenue measures;
(c) develop revenue measures for Government budget;
(d) mobilise resources including assistance from development partners and integrate the funds into planning, budgeting, reporting and accountability processes as prescribed by this Act; and
(e) promote and enforce transparency, efficiency and effective management of revenues.

PART VII
OVERSIGHT OF PUBLIC ENTITIES AND EXTRA-BUDGETARY AGENCIES

55.- (1) The Minister shall oversee the budgetary and financial management of local government authorities.

(2) For the purposes of subsection (1), both draft and approved budgets of local government authorities shall be submitted to the Minister and by the Minister responsible for local government authorities on specific deadlines.

(3) The establishment and management of extra-budgetary and special funds of local government authorities
shall require approval by the Minister upon consultation with the Minister responsible for the local government authorities.

56.—(1) The Minister responsible for any respective agency shall oversee the budgetary and financial management of extra-budgetary agencies and special funds included in the central government and social security funds.

(2) For the purposes of subsection (1)—
(a) both draft and approved budgets of extra-budgetary agencies and funds shall be required to be submitted to the Minister and respective portfolio Minister by specific deadlines as prescribed in the regulations;
(b) borrowing by extra-budgetary agencies and funds shall require prior-approval of the Minister, where such extra-budgetary agencies have such legal capacity.

PART VIII
GENERAL PROVISIONS

57.—(1) The Minister shall make such regulations as is necessary for the better carrying out of the provisions of this Act.

(2) Without prejudice to the generality of subsection (1), regulations shall provide for—
(a) contents and form of the various reports required under this Act;
(b) timelines in which quarterly compliance reports shall be laid before the National Assembly;
(c) criteria by which the National Assembly determines that there has been wilful or persistent failure to comply with audit recommendations; and
(d) the formula or criteria to be used to determine what proportion of a vote on account is to be withheld for failure to comply with the provisions of this Act.

58. The National Assembly may, by resolution, extend the time limit for submitting a statement or other document required to be submitted to the National Assembly under this Act other than the time limit set under the Constitution.
59.-(1) Where the Government and public entities fail to meet any requirement under this Act, the National Assembly may compel the relevant Minister to appear before it and give explanation on the circumstance leading to the failure.

(2) Where it is evident that a public officer intentionally or through negligence led to the failure of the Government or public entities to meet any requirement under this Act, that public officer shall commit a disciplinary offence and shall be held personally liable for a disciplinary penalty.

(3) The Minister shall take corrective actions against a public entity where it causes financial non-compliance or significant overspending or un-budgeted expenditure.

(4) Corrective actions referred under subsection (3) shall include:

(a) submission and approval of action plan;
(b) deduction of overspending or un-budgeted expenditure from the subsequent budget estimates;
(c) requirement of the Minister’s prior approval for certain expenditure; and
(d) suspension of financial management powers of an accounting officer.

60.- (1) The Minister may take such corrective actions against a local government authority, extra-budgetary agency and special fund included in the Government and public entities where such a local government authority extra-budgetary agency or special fund cause financial non-compliance or face financial problems.

(2) The corrective actions shall include-

(a) submission of action plans;
(b) requirement of the Minister’s approval for key financial decisions;
(c) reduction or suspension of transfer from the Government budget; or
(d) appointment of financial administrators to take over certain financial decision-making powers.

61. A public officer in the Government, public entity, extra-budgetary agency or special fund shall not be personally liable administratively or criminally for anything done or omitted to be done in good faith in the execution or
purported execution of any duty imposed or exercising power conferred by this Act.

62. This Act shall have overriding effect on any other written law on any matter relating to-
(a) national budget, budget of public entities, local government authorities or extra budgetary agencies;
(b) management of budget process;
(c) budget execution, monitoring, evaluation and reporting;
(d) management of revenue and expenditure; and
(e) oversight of public entities and extra budgetary agencies.

63.-(1) Upon the coming into force of this Act, the consideration of the votes on account for the various votes that have not been filed in compliance with reports or implemented audit recommendations shall take place on the day after the annual estimates are laid before the National Assembly.

(2) Votes shall request such amounts as are needed for the purpose of meeting the expenditure necessary to provide Government and public entities operations before the coming into force of the Appropriations Act for the year.

(3) The National Assembly may limit amounts approved under votes on account to the percent to be prescribed in the regulations of the total sums in the budget estimates for the year if the requesting vote has not complied with any of the provisions of this Act.

(4) In this section, “Government operations” means any of the services rendered and activities undertaken by any vote whether such services are recurrent or not.
OBJECTS AND REASONS

This Bill proposes for the enactment of the Budget Act with a view to put in place legal framework for management of the Government budget process from preparation, approval, execution, monitoring, evaluation and reporting.

The Bill intends to put in place a better system between the Government, National Assembly and other entities involved in the budget process, existence of budget discipline by observing plans, revenue and expenditure, a credible budget which is implemented as approved by the National Assembly and putting in place special arrangement for handling reallocation of funds. In addition, the Bill expects to incorporate the budgets of Public entities in the books for the Estimates of Public Revenue and Expenditure respectively.

The Bill is divided into Eight parts.

Part One deals with preliminary provisions whereby provisions on citation and application of the proposed Act are contained. The part also contains the definitions of different term used in the Act.

Part Two deals with Macroeconomic and Fiscal Framework. The section identifies principle of for fiscal policies, fiscal policy objectives, macroeconomic and fiscal forecasts and coordination of National Development Plan.

Part Three deals with Management of Budget process and identifies responsibilities, power and function such as responsibilities of the National Assembly in relation to budget, powers and functions of the Minister, powers and functions of Minister for Planning Commission, powers and functions of the Permanent Secretary, Commissioner for Budget, National Plan and Budget Guidelines Committee, Commissioner for Policy Analysis, Treasury Registrar and Accounting Officers.

Part Four deals with Budget Preparation and approval process. It identifies stages in Budget process, National Development Plan, Plan and Budget Guidelines, Budget of Public entities, submission of budget estimates and related documents for approval, submission of the budget documents to the National Assembly, Expenditure appropriation, where appropriation is not yet in force, Appropriation to lapse at the end of financial year, duration of appropriations and warrants, submission of
budget policy highlights, submission of Finance Bill, withholding of approval, Government deviation from financial objectives, sources of Contingency Fund, Minister to administer the Contingency Fund, Advances from Contingencies, Minister to seek Parliamentary Approval for payments made from Contingency Fund, Financial statements in respect of Contingencies Fund, Accruals and investments, Reallocation of funds, Excess revenues and submission of supplementary budget.

Part Five deals with Budget Execution, Monitoring, Evaluation and Reporting. This part identifies authorities for expenditure, Grant of credit, withdrawal from consolidated Fund, Accountant General’s Warrant, assumption of commitments, multi-annual commitments, commitment control system, Development project contract, in year reporting, compliance report and quarterly statements of the Government.

Part six deals with Management of Revenues. It identifies principle for management of revenues and responsibility in revenue collection and management framework for management.

Part Seven deals with oversight of subsections and Government and Public Entities. It deals with budgetary and financial management of local governments and budgetary and financial management of other Government.

Part Eight deals with General Provisions. It identifies Regulations, instructions and directions, extension of period set, liability on failure to meet requirements of the Act, corrective measures against entities included in the Government and Public entities, indemnity Public officer, offence and penalty and Transitional provisions.

Dar es Salaam,
27th October, 2014

SAADA M. SALUM
Minister for Finance
**Budget Act**

**SHERIA YA BAJETI YA MWAKA, 2014**

**MPANGILIO WA VIFUNGU**

**Kisungu**

**Jina**

**SEHEMU YA KWANZA**
**MASHARTI YA AWALI**

1. **Jina na tarehe ya kuanza kutumika.**
2. **Matumizi.**
3. **Tafsiri.**

**SEHEMU YA PILI**
**MUUNDO WA MFUMO WA UCHUMI JUMLA NA BAJETI**

4. **Misingi ya sera ya bajeti na usimamizi.**
5. **Malengo ya sera za bajeti.**
6. **Matarajio ya uchumi jumla wa bajeti.**
7. **Uratibu wa Mpango wa Maendeleo wa Taifa.**

**SEHEMU YA TATU**
**USIMAMIZI WA MCHAKATO WA BAJETI**

8. **Majukumu ya Bunge.**
9. **Mamlaka na kazi ya Waziri.**
10. **Majukumu ya Waziri anayeshughulikia masuala ya Mpango.**
11. **Mamlaka na kazi za Katibu Mkuu na Mlipaji Mkuu wa Serikali.**
12. **Mamlaka na kazi ya Tume ya Mipango.**
13. **Kamishna wa Bajeti.**
14. **Kamati ya Kitaifa ya Mpango na Miongozo ya Bajeti.**
15. **Kamishna wa Uchambuzi wa Sera.**
16. **Mamlaka na kazi za Msajili wa Hazina.**
17. **Mamlaka na kazi ya Afisa Masuuli.**

**SEHEMU YA NNE**
**UANDAAJI NA UIDHINISHWAJI WA BAJETI**

18. **Hatua za uandaajji wa bajeti.**
19. **Mpango wa Maendeleo wa Taifa.**
20. **Mpango na Miongozo ya Bajeti.**
21. **Bajeti za tansisi za umma.**
22. **Uwasilishaji wa makadirio ya bajeti na nyaraka husika kwa ajili ya kuidhinishwa.**