
THE UNITED REPUBLIC OF TANZANIA

BILL SUPPLEMENT

No. 13

31st October, 2014

to the Gazette of the United Republic of Tanzania No. 44. Vol. 95 dated 31st October, 2014

Printed by the Government Printer, Dar es Salaam by Order of Government

THE BUDGET ACT, 2014

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NOTICE

This Bill to be submitted to the National Assembly is published for general information to the general public together with a statement of its objects and reasons.

Dar es Salaam,
30th October, 2014

OMBENI Y. SEFUE
Secretary to the Cabinet

A BILL
for

An Act to provide for the regulation and oversight of the national budget process, principles of fiscal management, plan and budget guidelines, powers of the National Assembly in relation to budget; to provide for powers and functions of the Minister, Permanent Secretary, Planning Commission and Commissioner for Budget in relation to preparation and approval of the national budget and expenditure appropriation; to provide for establishment and administration of Contingent Fund, withdrawal from Consolidated Fund, management of revenues, oversight of subsections and public entities and to provide for other related matters.

ENACTED by Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

Short title
and
commen-
cement
Application

- 1.** This Act may be cited as the Budget Act, 2014 and shall come into operation on the 1st day of January, 2015.
- 2.** This Act shall apply to Mainland Tanzania.

- Interpretation
Cap. 348 **3. In this Act, unless the context otherwise requires-**
“Accountant-General” has the meaning ascribed to it under the Public Finance Act;
- Cap. 348 “accounting officer” has the meaning ascribed to it under the Public Finance Act;
- “Appropriation Act” means any Act which authorises expenditure of public monies out of the Consolidated Fund for the supply of services for financial year;
- “budget” means the annual estimates of the revenues and other receipts and the expenditures of the Government, including grants to local authorities submitted for the approval of Parliament;
- “budget cycle” means series of activities and timeframes involved in the budget process from preparation, approval, execution, monitoring and reporting;
- “compliance report” means one of several reports submitted to the National Assembly by the Minister under section 50;
- “Consolidated Fund” has the meaning ascribed to it in the Constitution;
- Cap. 2 “Constitution” means the Constitution of the United Republic of Tanzania;
- “extra budgetary agency” means an agency which operates outside the government budget system;
- “financial year” means, in relation to-
- Cap 290 (a) the Government, other than local government authority, a period of twelve months ending on 30th June of each year;
- (b) a local government authority, has the same meaning ascribed to under 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;
- “Government” means ministries, independent departments, regional secretariat, local government authorities and public entities;
- “Minister” means the Minister responsible for finance;
- “Money Bills” means the Finance Bill, the Appropriation Bill or any other bill which is providing for financial matters;
- “next financial year” means a period commencing on the 1st July of the next calendar year and ending on 30th June of the next following

- calendar year;
- Cap 348 “Paymaster-General” means an officer who is vested with powers to control the issue of public money to accounting officers and who, in that capacity and subject to the directions of the Minister, control the issue of public moneys to ministries and departments of the Government, and perform such other functions as the minister may by regulations prescribe;
- “Permanent Secretary” means the Permanent Secretary to the Treasury;
- “public entities” means public institutions including parastatals, government agencies, local government authorities and social security schemes;
- "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;
- “regional economic blocks” includes East African Community, Southern Africa Development Committee and Common Market for Eastern and Southern Africa and such others economic blocks;
- "supplementary appropriation Act" means any Act, the purpose of which is to supplement the appropriation already granted by an Appropriation Act;
- Cap 370 “Treasury Registrar” has the same meaning ascribed to it in the Treasury Registrar (Powers and Functions) Act.

PART II MACROECONOMIC AND FISCAL FRAMEWORK

Principles of
fiscal policies
and management

- 4.**-(1) The Government and public entities shall, in their policy objectives, adhere to the principles of prudent fiscal management.
- (2) The principles of prudent fiscal management shall include-
- (a) a borrowing policy which ensures that public debt is sustainable;
 - (b) a fiscal policy that achieves and maintains an adequate buffer of the State’s total net worth in the future;
 - (c) minimization of fiscal risk to the country in respect of

- guaranteed loans, pension obligations and pending bills;
- (d) a wage policy that is sustainable, attractive, not wasteful pegged to the size of the economy, and ensures retention of competent staff;
 - (e) policies that ensure a reasonable degree of future predictability about the level and stability in tax rates;
 - (f) a national budget and budgetary process that promotes transparency, accountability and effective management of the economy and the public sector;
 - (g) prioritization of productive expenditures rather than expenditures geared towards present consumption, in allocation of resources; and
 - (h) observance of the doctrine of separation of powers by ensuring that National Assembly only gets involved in the management of public resources in the instances set out by the Constitution and any other written law.
- (3) The Minister shall ensure that the principles of prudent fiscal management are taken into account in the preparation of and reporting to the National Assembly on all matters required to be reported under this Act.
- (4) The Government may deviate from the principles of prudent fiscal management if the Minister-
- (a) states the reasons for the departure including a plan of action and duration within which Government will revert to the principles of prudent financial management; and
 - (b) tables such reasons, plan of action and duration of deviation to the National Assembly for approval before such fiscal management policies are implemented.
- (5) Deviation from the fiscal objectives shall be assessed and explained in the subsequent year's Plan and Budget Guidelines.

Fiscal policy objectives

- 5.** The Plan and Budget Guidelines shall set out fiscal objectives based on the following criteria:
- (a) promote sustainable macroeconomic stability and non-inflationary and inclusive economic growth;
 - (b) establish and maintain sustainable and low risk debt budget

- financing mechanism;
- (c) maintain a ceiling on fiscal deficit, including grants;
- (d) maintain sufficient level of gross official reserves to cover for imports of goods and services; and
- (e) sustain monetary and financial stability.

Macroeconomic
and fiscal
forecasts

6. The financial programming and macroeconomic modeling used quarterly as an inputs for preparation of the macroeconomic framework, plan and budget guidelines shall involve:

- (a) assessing the world economic dynamics and its impacts on the national economy;
- (b) preparing macroeconomic assumptions and outlook for the coming fiscal year;
- (c) preparing medium term macroeconomic framework that is used for the preparation of the plans and budget guidelines;
- (d) preparing requirements relating to the macroeconomic and fiscal forecasts underlying the Plan and Budget Guidelines and national budget documents; and
- (e) specifying Minister's responsibility to produce macroeconomic and fiscal forecasts over a medium-term time horizon.

Coordination
with
National
Development
Plan

7.-(1) The Government and public entities shall prepare annual budget based on the approved medium and long term plan.

(2) The budget prepared under subsection (1) shall focus on the implementation of the National Development Plan.

(3) In preparing budget under this section, the Government and public entities shall not include in the budget estimates any project which is not listed in the National Development Plan or which can be financed by private sector or public private partnership in a manner satisfactory to the Government.

(4) The Government and public entities shall ensure that-

- (a) only approved integrated development plans are implemented;
- (b) financial resources required by National Development Plan are consistent with ceilings indicated in the Plan and Budget

- Guidelines prescribed under this Act;
- (c) development projects are implemented in the order of priority;
 - (d) a mechanism for implementation of development and recurrent budgets is established;
 - (e) mechanism of reviewing any new development projects before implementation is established;
 - (f) development projects are to be approved by the Planning Commission before being included in the budget;
 - (g) involvement of the private sector in the financing and implementation of big development projects through public private partnership to the extent that this promotes efficiency and has minimum financial risk to the government;
 - (h) criteria of devolving financial resources to local government authorities are set;
 - (i) grading of local government authorities is made for planning and allocation of financial resources;
 - (j) timeframe for the preparation and distribution of the Plan and Budget Guidelines is set; and
 - (k) criteria by which amounts to be allocated for investing in development projects are set.

PART III
MANAGEMENT OF BUDGET PROCESS

Responsibilities
of the National
Assembly

8.-(1) The National Assembly shall have the following responsibilities:

- (a) to consider the budget estimates, macroeconomic plan and programs;
- (b) to discuss and review the Plan and Budget Guidelines and budget estimates;
- (c) to monitor all budgetary matters falling within the competence of the National Assembly under this Act;
- (d) to examine financial statements and other documents submitted to it and make recommendations to the Government for improving the public finance management;

- (e) to make recommendations to the Government on money Bills after taking into account the views of the Minister;
- (f) to provide recommendations on fiscal prudence on budgetary matters; and
- (g) to carry on such other functions relating to the Budget as may be assigned to or by any other law in force.

(2) In carrying out its functions, the National Assembly shall observe the principle of fiscal prudence in the budgetary process.

(3) The Minister shall prescribe procedure by which the National Assembly shall submit proposals and recommendations that may be taken into consideration in the preparation of national budget estimates.

Powers and
functions of the
Minister

9.-(1) The Minister shall, before the commencement of each financial year cause to be prepared and laid before the National Assembly-

- (a) estimates of the revenue; and
- (b) expenditure estimates and financing requirements for the Government of the United Republic for that year.

(2) Without prejudice to the generality of subsection (1), the Minister shall be responsible for-

- (a) developing the Government's macro-fiscal policy and the medium-term expenditure framework for the budget;
- (b) controlling and supervising the preparation, execution and monitoring of the budget, including any adjustments to the budget;
- (c) ensuring that all stakeholders are able to participate and are informed on the decisions taken on the budget within the medium term expenditure framework developed by the Minister under paragraph (a);
- (d) publishing by any appropriate means, the progress of budget execution on a quarterly basis;
- (e) managing and controlling Government funds, banking and payment arrangements, forecasting of cash flows, public sector accounting, public debt and Government financial assets and liabilities; and
- (f) promoting and enforcing transparency and sound

management in respect of the revenue, expenditure, assets and liabilities of Government.

- (3) The Minister shall, by regulations-
- (a) prescribe procedures specifying how, when and where members of the public shall participate in the budget process at the national level; and
 - (b) provide for the monitoring of budget by the Commissioner for Budget and the Internal Auditor-General to ensure personal involvement of the accounting officers in the work of the budget committees.

Responsibilities of the Minister responsible for Planning

10.-The Minister responsible for Planning shall be responsible for:

- (a) preparation of the National Development Plan;
- (b) submission of the National Development Plan to the Cabinet for approval;
- (c) submission of the approved National Development Plan for the approval to the National Assembly;
- (d) coordination of the implementation of the National Development Plan; and
- (e) submission of the Statement of State of the Economy to the National Assembly.

Powers and functions of the Permanent Secretary and Paymaster General

11.-(1) The Permanent Secretary and the Paymaster-General shall, for the purpose of ensuring effective application of this Act and any subsidiary legislation made or issued under the Act, be responsible to the Minister.

(2) The Permanent Secretary and the Paymaster-General shall ensure that-

- (a) there is timely and effective preparation of annual estimates of expenditure for consideration and approval by the Minister subject to approval by Cabinet before submission to the National Assembly;
- (b) annual estimates of expenditure 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;

(3) The Permanent Secretary and the Paymaster-General shall, subject to the directions of the Minister, control the issue of public funds to Government and public entities and perform such other functions as the Minister may prescribe.

(4) The Permanent Secretary and the Paymaster-General may request for information that is necessary for the purposes of preparing any report that is required to be prepared under this Act from any public entity.

(5) A request made under subsection (4) shall be in writing providing guidance in terms of the date by which, and the format in which the information shall be provided and a public entity so requested shall comply with the request.

(6) Any public officer who, without reasonable cause, fails to provide information requested under this section commits a disciplinary offence and is liable to disciplinary penalty that may be appropriate within the circumstances.

(7) The Permanent Secretary and the Paymaster-General shall, for the purpose of ensuring efficient use of public funds by public entities, conduct periodical review of revenue and expenditure of public entities.

(8) In the cause of periodical review, the Permanent Secretary may order any amount of funds to be included in the general national budget.

(9) The Minister may, by regulations published in the *Gazette*, prescribe mechanism for conducting periodical review of revenues and expenditures of public entities

Powers and
functions of the
Planning
Commission

12. The powers and functions of the Planning Commission shall be to-

- (a) assess the state of the national resources for development and advise the Government on the efficient utilization of those resources;
- (b) monitor the implementation of government decisions on matters of planning and the management of the economy;
- (c) analyse the development project for inclusion in the

development budget; and

- (d) issue guidelines for the formulation of the National Plan and monitor the preparation process of long-term, medium term and short term annual plans.

The
Commissioner
for Budget

13.-(1) There shall be the Commissioner for Budget.

(2) The Commissioner for Budget under the direction of the Permanent Secretary shall be responsible for the preparation, execution, monitoring, evaluation and reporting of the budget.

(3) In the discharge of duties, the Commissioner for Budget shall be answerable to the Permanent Secretary.

(4) Without prejudice to the generality of this section, the Commissioner for Budget shall be responsible for-

- (a) reviewing of budgetary policies and provide guidelines in this area;
- (b) analysing votes estimates during the process of budget scrutinization;
- (c) overseeing and managing the implementation of the Government and public entities budget;
- (d) preparing reallocation to the budget;
- (e) monitoring, evaluation and reporting of the Government budget;
- (f) consolidating and managing cash flow plan and performance; based disbursement; and
- (g) advising on budgetary commitments of the Government and financial obligations.

National Plan
and Budget
Guidelines
Committee

14.-(1) There shall be a National Plan and Budget Guidelines Committee.

(2) Composition of the National Plan and Budget Guidelines Committee shall be prescribed by the Minister in the regulations.

(3) The National Plan and Budget Guidelines Committee shall be responsible for advising the Government in the preparation of the National Budget.

(4) The powers and functions of the National Plan and Budget Guidelines Committee shall be to-

- (a) prepare the Plan and Budget Guidelines; and
- (b) request for information in writing from Government or public entities that is necessary for purposes of preparing the Plan and Budget Guidelines.

The
Commissioner
for Policy
Analysis

15.-(1) There shall be a Commissioner for Policy Analysis.

(2) In the discharge of duties, the Commissioner for Policy Analysis shall be answerable to the Permanent Secretary.

(3) The functions of the Commissioner for Policy Analysis shall be responsible to provide expertise in-

- (a) policy issues concerning fiscal matters including revenue mobilization, expenditure allocation and sources of financing and regional and International economic cooperation; and
- (b) macroeconomic issues regarding to policy formulation and implementation, data base management and periodical reporting.

Powers and
functions of
Treasury
Registrar

16. The powers and functions of the Treasury Registrar shall be

to-

- (a) review, approve strategies, annual plans and budgets of public entities which are under the supervision of Treasury Registrar and incorporate into the National Development Plan;
- (b) supervise public entities investment funds;
- (c) ensure that surplus, contributions and dividends from public entities are paid when due;
- (d) direct or approve the adoption, application or amendment of financial regulation to ensure the proper accounting of the income and expenditure of public entities;
- (e) monitor capital grants, subsidies, capital funds, reserves or retained earnings, earned by a corporation and other public investments;
- (f) examine and approve organization structure, salary structure, scheme of service in public entities;
- (g) to manage and control privatization funds received from divesture process of public entities, assets and shares;

- (h) ensure review and signing of every public corporation performance contract geared towards revenue improvement; and

Powers and functions of accounting officers

17. (1) The powers and functions of the accounting officer shall be to ensure that-

- (a) budget of votes and public entities is prepared as per Plan and Budget Guidelines;
- (b) public funds and resources are properly managed and safeguarded; and
- (c) arrangement for collection of revenue from the public are conducive to its collection.

(2) Accounting officers of the respective ministries and public entities shall establish a budget committee the composition of which shall be prescribed in the regulations.

PART IV BUDGET PREPARATION AND APPROVAL PROCESS

Stages in the budget process

18.-(1) The budget process in any financial year shall comprise of the following stages:

- (a) integrated development planning process which shall include long term and medium term planning;
- (b) planning and determining financial and economic policies and priorities at national level over the medium term;
- (c) approval of Plan and Budget Guidelines by Cabinet;
- (d) adoption of Plan and Budget Guidelines by National Assembly as a basis for future deliberations;
- (e) approval of the revenue measures by Cabinet;
- (f) preparing budget estimates of the government for the approval by the Cabinet;
- (g) submitting budget estimates to the National Assembly for approval;
- (h) preparing the Appropriation Bill, the Finance Bill and subsidiary legislation required to implement Government's budgetary proposals; and

- (i) enacting the Appropriation Act and the Finance Act.
- (2) There shall be an advisory committee to the Minister on revenue measures for the respective financial year.
- (3) The composition of the advisory committee shall be prescribed by the Minister in the regulations.

National
Development
Plan

19. The Minister responsible for Planning Commission shall prepare and lay before the National Assembly the National Development Plan which shall be the basis for the preparation of the National Budget.

Plan and
budget
Guidelines

20.-(1) The Minister shall prepare and lay before the National Assembly Plan and Budget Guidelines.

(2) The Plan and Budget Guidelines shall be laid before the National Assembly by February each year or, in the event that the National Assembly is not in session by February, within the first week upon the convergence of the National Assembly.

(3) The Plan and Budget Guidelines shall state the broad strategic macroeconomic issues which shall be the basis of the budget of the succeeding financial year and the medium term and shall include-

- (a) an assessment of the current financial year and the projected state of the economy for the succeeding three financial years;
- (b) the macroeconomic and fiscal policies for the period specified under paragraph (a);
- (c) targets for overall revenues, total aggregate expenditure, domestic and external borrowing for the succeeding financial year and the medium term;
- (d) the total resources to be allocated to individual programmes within a sector or Ministry for the period identified under paragraph (a) indicating the outputs expected from each such programme during that period;
- (e) the criteria used to allocate or apportion the available public resources among the various programmes;
- (f) the estimates of interest and debt servicing charges and loan

repayments for the financial year to which the budget relates and the two succeeding financial years;

- (g) proposal for financing any deficits for the financial year;
- (h) indication of the intention regarding borrowing and actions that may increase public debt for the financial year;
- (i) budgeted and actual revenue levels for the two preceding financial years;
- (j) budgeted and actual expenditure for the two preceding financial years by vote and main divisions;
- (k) forecast financial position for the financial year to which the budget relates and the two succeeding financial years; and
- (l) the policy objectives that guide the Government's budget decisions during the financial year and the policy areas that the Government focuses on during the financial year.

Budget of public entities

21.-(1) Public entities shall prepare budget estimates and submit to the Permanent Secretary for scrutiny and approval in accordance with this Act and receive funds from the Consolidated Fund based on approved budget.

(2) On receipt of budget estimates, the Permanent Secretary, may-

- (a) approve the budget estimates with or without variation; or
- (b) reject the budget estimates and give reason for the rejection.

(3) The Permanent Secretary may make variation or reject budget estimates on the ground that matters specified in line items:

- (a) do not fall within principal functions of the public entity concerned;
- (b) are over-budgeted expenditure or are not commensurate within supply or service obtaining in the market; or
- (c) do not correspond to austerity measures outlined in the National Development Plan.

(4) The Permanent Secretary may order revenues collected by a public entity in excess of budget estimates to be remitted to the Consolidated Fund.

Submission of

22.-(1) The Minister shall, within a period allowing time to meet

budget estimates and related documents for approval

the deadlines specified in this section, submit to Cabinet for its approval, the budget estimates and other documents supporting the budget estimates.

(2) Where the Cabinet has approved the budget estimates all Ministers shall be collectively responsible to-

- (a) observe, support and advocate the budget estimates; and
- (b) supervise the implementation of the budget estimates.

(3) The Minister shall, by the 30th April in each year, submit to the National Assembly the following documents-

- (a) the budget estimates; and
- (b) documents supporting the submitted estimates required to implement the budget.

(4) The Government and the National Assembly shall ensure that the budget process is conducted in a manner and within budget cycle that permits various participants in the process to comply with the requirements of this Act.

(5) The Minister shall, after the budget estimates and other documents have been submitted to the National Assembly cause the documents to be published in the *Gazette* and publicise the documents.

(6) The Minister shall, on approval of budget estimates by the National Assembly, prepare and submit an Appropriation Bill of the approved estimates to the National Assembly.

Submission of other budget documents to the National Assembly

23.-(1) In addition to the documents submitted in terms of section 22, the Minister shall submit to the National Assembly the following budget documents for each financial year:

- (a) the budget summary that includes:
 - (i) a summary of budget policies including policies on revenue, expenditure, debt and deficit financing;
 - (ii) an explanation of how the budget relates to the fiscal responsibility principles and to the financial objectives; and
 - (iii) a memorandum by the Minister explaining how the resolutions adopted by the National Assembly on the Plan and Budget Guidelines have been taken into account;

- (b) the format of the budget estimates that includes-
 - (i) a list of all entities that are to receive funds appropriated from the budget of the Government;
 - (ii) all estimated revenue by broad economic classification;
 - (iii) all estimated expenditure, by vote and by programme, clearly identifying both recurrent and development expenditures; and
 - (iv) an estimate of any budget deficit or surplus for the financial year and medium term and the proposed sources of financing;
 - (c) information regarding loans made by the Government budget, including an estimates of principal, interest and other charges to be received by the Government in the financial year in respect of those loans;
 - (d) information regarding loans and guarantees made to and by the Government, including an estimate of principal, interest and other charges to be paid by the Government in the financial year in respect of those loans;
 - (e) information regarding any payments to be made and liabilities to be incurred by the Government for which an Appropriation Act is not required which shall include the constitutional or legislative authority for any such payments or liabilities; and
 - (f) a statement by the Minister specifying the measures taken by the Government to implement any recommendations made by the National Assembly with respect to the Government budget for the previous financial year or years.
- (2) The Minister shall prescribe nature of information that is to be presented in the budget estimates and the form of presentation.

Approval of
national budget
by National
Assembly

24.-(1) The National Assembly shall, by 30th of June each year, approve the annual national budget and work plans of government for the next financial year and the Appropriation Bill, The Finance Bill, and other legislative instrument that may be necessary to implement the annual national budget.

(2) The National Assembly shall approve the annual national budget by way of an open vote by call of names of a members the National Assembly.

Expenditure
appropriation

25.-(1) The Minister shall ensure that the expenditure appropriations and the budget estimates in an Appropriation Bill are presented in a way that-

- (a) is accurate, precise, informative and pertinent to budget issues; and
- (b) clearly identifies the appropriations by vote 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.

Where
Appropriation
Act is not yet in
force

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.

Appropriations to lapse at the end of financial year

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.

Duration of appropriations and warrants

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.

Submission of budget policy highlights

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.

Submission of
Finance Bill

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.

Withholding of
approval

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.

Government
deviation from
financial
objectives

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.

Sources of
Contingency
Fund

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.

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(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.

Minister to
administer 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.

Advances from
the
Contingency
Fund

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) homeless 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).

Parliamentary approval for payments made from Contingency Fund

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.

Financial statements in respect of the Contingency Fund

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.

Accruals and
investments

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.

Reallocation of
funds

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-allocation of 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.

Excess revenues

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.

Submission of supplementary budget

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

- Authorities for expenditure **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.
- Grants of credit **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 ensuing 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.
- Withdrawal from Consolidated Fund **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.
- Cap. 348 (2) The provisions of the law relating to public expenditure shall apply in relation to withdrawal of funds from the Consolidated Fund.
- Accountant-General's Warrants **45.**-(1) The Accountant-General shall, by Warrant under his hand, authorise 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.

Assumption of commitments

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.

Multi-annual commitments

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.

Commitment control system

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 showing-

- (a) sufficient amount of a line item to cover the outstanding multiannual commitments to be paid under the line item; and
- (b) expenditure ceilings and fiscal forecasts under the Plans and Budget Guidelines adequately reflect the outstanding multiannual commitments.

Development
project
contracts

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.

In-year
reporting

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.

Compliance
report

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.

Quarterly
statements of
the
Government

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**

Principles for
manage-
ment 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.

Responsibility
in revenue
collection and
management

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**

Budgetary and financial management of local government authority

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 to 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.

Budgetary and financial management of extra-budgetary agencies

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 port folio 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**

Regulations, instructions, and directions

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) time lines 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.

Extension of time

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.

Liability on failure to meet requirements of this Act

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 unbudgeted expenditure.

- (4) Corrective actions referred under subsection (3) shall include:
- (a) submission and approval of action plan;
 - (b) deduction of overspending or unbudgeted 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.

Corrective measures against entities included in the Government and public entities

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.

Indemnity of public officers

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.

Overriding effect of the 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.

Transitional provisions

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

SHERIA YA BAJETI YA MWAKA, 2014

MPANGILIO WA VIFUNGU

Kifungu

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 uandaaji wa bajeti.
19. Mpango wa Maendeleo wa Taifa.
20. Mpango na Miongozo ya Bajeti.
21. Bajeti za taasisi za umma.
22. Uwasilishaji wa makadirio ya bajeti na nyaraka husika kwa ajili ya kuidhinishwa.
23. Uwasilishaji wa nyaraka zingine za bajeti mbele ya Bunge.
24. Kuidhinishwa kwa bajeti ya taifa na Bunge.
25. Matumizi ya Serikali yaliyoidhinishwa.
26. Wakati ambapo Sheria ya Kuidhinisha Matumizi ya Serikali haijaanza kutumika.
27. Mwisho wa Matumizi ya fedha iliyoidhinisha kwa mwaka wa fedha.
28. Muda wa matumizi na kibali.
29. Kuwasilisha viashiria vya Sera ya Bajeti.
30. Kuwasilisha Muswada wa Fedha.
31. Kuzuia idhini.
32. Serikali kukiuka malengo ya kibajeti.
33. Vyanzo vya Mfuko wa Dharura.
34. Waziri kusimamia Mfuko wa Dharura.
35. Matumizi kutoka Mfuko wa Dharura.
36. Bunge kuidhinishwa kwa fedha zilizotumika kutoka Mfuko wa Dharura.
37. Taarifa za fedha kuhusu Mfuko wa Dharura.
38. Mapato na uwekezaji.
39. Uhamisho wa fedha.
40. Mapato ya ziada.
41. Kuwasilisha bajeti ya nyongeza.

SEHEMU YA TANO
UTEKELEZAJI, UFUATILIAJI, TATHMINI NA UTOAJI TAARIFA WA BAJETI

42. Mamlaka ya Matumizi.

43. Idhini ya kutumia fedha kutoka Mfuko Mkuu.
44. Utoaji fedha kutoka Mfuko Mkuu.
45. Kibali cha Mhasibu Mkuu.
46. Dhana ya miadi.
47. Miadi ya miaka mingi.
48. Mfumo wa udhibiti wa miadi.
49. Mikataba ya Miradi ya Maendeleo.
50. Taarifa za ndani ya mwaka.
51. Taarifa za utekelezaji.
52. Taarifa za Serikali za robo mwaka.

SEHEMU YA SITA
USIMAMIZI WA MAPATO

53. Msingi ya Usimamizi wa Mapato.
54. Majukumu ya Ukusanyaji Mapato na Usimamizi.

SEHEMU YA SABA
USIMAMIZI WA VIFUNGU VIDOGO NA SERIKALI NA TAASISI
NA MASHIRIKA YA UMMA

55. Usimamizi wa kibajeti na kifedha za Serikali za Mitaa.
56. Usimamizi wa kibajeti na kifedha na wa asasi nyingine za Serikali.

SEHEMU YA NANE
MASHARTI YA JUMLA

57. Kanuni na maelekezo.
58. Kuongeza Kipindi cha muda uliowekwa.
59. Uwajibishaji wa Mamlaka iliyoshindwa kutekeleza matakwa ya Sheria.
60. Hatua za urekebishaji dhidi ya Serikali na taasisi za umma.
61. Kinga kwa maafisa wa umma.
62. Masharti ya kuwa na mamlaka ya juu.
63. Masharti ya mpito.

TAARIFA

Muswada huu utakaowasilishwa Bungeni unachapishwa kwa ajili ya kutoa taarifa kwa umma ukiwa pamoja na maelezo yake ya madhumuni na sababu.

Dar es salaam,
30 Oktoba, 2014

OMBENI Y. SEFUE
Katibu wa Baraza la Mawaziri

MUSWADA

wa

Sheria kwa ajili ya kusimamia na kufuatilia mchakato wa bajeti ya taifa, kuweka misingi ya sera ya bajeti, Mipango na Miongozo ya Bajeti, mamlaka ya Bunge kuhusiana na bajeti; kuainisha mamlaka na majukumu ya Waziri, Katibu Mkuu, Tume ya Mipango na Kamishna wa Bajeti kuhusiana na uandaaji na upitishwaji wa bajeti ya taifa, matumizi na utoaji fedha; kuainisha uanzishaji na usimamizi wa Mfuko wa Dharura, utoaji fedha kutoka Mfuko Mkuu, usimamizi wa mapato, usimamizi wa Serikali na taasisi za umma na kwa ajili ya kuainisha masuala mengine yanayohusiana na hayo.

IMETUNGWA na Bunge la Jamhuri ya Muungano.

**SEHEMU YA KWANZA
MASHARTI YA AWALI**

Jina na
tarehe ya
kuanza
kutumika

1. Sheria hii itaitwa Sheria ya Bajeti ya mwaka, 2014 na itaanza kutumika tarehe 1 Januari, 2015.

Matumizi

2. Sheria hii itatumika Tanzania Bara.

Tafsiri	3. Katika sheria hii, isipokuwa pale ambapo muktadha utahitaji vinginevyo-
Sura 348	“Mhasibu Mkuu wa Serikali” atakuwa na maana kama ilivyotafsiriwa katika Sheria ya Fedha ya Umma;
Sura 348	“Afisa Masuuli” atakuwa na maana kama ilivyotafsiriwa katika Sheria ya Fedha ya Umma; “Sheria ya kuidhinisha matumizi ya fedha” maana yake ni sheria inayohusu matumizi ya fedha za umma kutoka Mfuko Mkuu wa Hazina kwa ajili ya usambazaji wa huduma ndani ya mwaka wa fedha; “bajeti” maana yake ni makadirio ya mapato na matumizi ya Serikali kwa mwaka mzima na yanajumuisha misaada kwa Serikali za mitaa ambayo imewasilishwa Bungeni kwa ajili ya kuidhinishwa; “mzunguko wa bajeti” maana yake matukio yanayofuatana yanayoonyesha muda wa utakaotumika katika maandalizi ya bajeti kuanzia uandaaji, uidhinishaji, utekelezaji, usimamiaji na utoaji taarifa; “taarifa ya utekelezaji” maana yake ni moja kati ya taarifa nyingi ambazo zinawasilishwa Bungeni na waziri chini ya kifungu cha 51; “mfuko wa dharura” maana kama ilivyotafsiriwa katika Katiba; “Katiba” maana yake ni Katiba ya Jamhuri ya Muungano wa Tanzania; “wakala wa asasi zilizo nje ya mfumo wa bajeti” maana yake idara zinazoendeshwa nje ya bajeti ya Serikali; “mwaka wa fedha” maana yeke ni, kuhusiana na: (a) Serikali kuu, kipindi cha miezi kumi na mbili kinachoishia tarehe 30 Juni, ya kila mwaka; (b) Serikali za mitaa, ili iliyotafsiriwa kwenye Sheria ya Fedha ya Serikali za Mitaa; (c) mamlaka ya umma au taasisi zingine, kipindi kilichobainishwa ndani ya sheria husika au nyaraka zinazohusiana na mamlaka hiyo au taasisi au kipindi kitakachowekwa na mamlaka yenye mamlaka kwa mamlaka hiyo ya umma au taasisi; “Serikali” maana yake ni Wizara, Idara zinazojitegemea, Sekretariati za mikoa na mamlaka za Serikali za Mitaa; “Waziri” maana yake ni Waziri anayehusika na masuala ya fedha; “miswada ya fedha” maana yake ni Muswada wa Fedha, muswada wa matumizi au muswada mwingine wowote ambao unaweka utaratibu wa masuala ya kifedha;
Sura 2	

- “mwaka ujao wa fedha” maana yake ni kipindi kinachoanzia tarehe 1 Julai ya mwaka mwingine na kuishia tarehe 30 Juni, ya mwaka unaofuata;
- “Mlipaji Mkuu wa Serikali” maana yake afisa aliyepewa mamlaka ya kusimamia fedha za umma kwa mafiasa masuuli na ambaye kwa mamlaka yake atazingatia maelekezo ya Waziri, atasimamia fedha za umma katika Wizara na Idara za Serikali na kufanya kazi nyinginezo kama itakavyoainishwa katika kanuni.
- “Katibu Mkuu” maana yake ni Katibu Mkuu Hazina;
- “taasisi ya umma” maana yake ni wakala, mamlaka na taasisi zote za umma ikijumuisha mashirika ya umma;
- “fedha za umma” zinajumuisha:
- (a) mapato ya umma ya Jamhuri ya Muungano;
 - (b) amana au fedha yoyote ambayo imetunzwa kwa muda au vinginevyo na afisa kwa nafasi yake ya kiofisi, aidha peke yake au kwa pamoja na mtu mwingine, awe afisa au la;
- “jumuiya za kiuchumi za kikanda” zinajumuisha Jumuiya ya Afrika Mashariki, Jumuiya ya Soko la pamoja la Afrika Mashariki na Kusini wa Afrika na Jumuiya nyinginezo za kiuchumi;
- “sheria ya matumizi ya ziada” maana yake ni sheria yoyote ambayo lengo lake ni kuongeza matumizi kwenye matumizi ambayo yalishaidhinishwa kwenye sheria ya matumizi;
- Sura 370 “Msajili wa Hazina” maana yake kama ilivyotafsiriwa katika Sheria ya Msajili wa Hazina (kazi na mamlaka).

SEHEMU YA PILI MUUNDO WA MFUMO WA UCHUMI JUMLA NA BAJETI

Misingi ya sera za bajeti

- 4.-(1)** Serikali na taasisi za umma, katika malengo ya sera zao, itazingatia misingi ya usimamizi mzuri wa fedha.
- (2) Misingi ya usimamizi mzuri wa fedha itajumuisha-
 - (a) sera ya kukopa ambayo inahakikisha umma kwamba madeni yake yanahimilika;
 - (b) sera za bajeti ambazo zitasaidia kufanikisha na kudumisha kiwango maalum cha tahadhari ili kuwa katika hali nzuri ya kibajeti siku za usoni;
 - (c) kupunguza athari za kibajeti kwa nchi kwa mujibu wa dhamana

- za mikopo, wajibu katika pensheni na madeni yasiyolipwa;
- (d) sera ya mishahara inayohimilika, kuvutia, inayoendana na ukubwa wa uchumi, na inayohakikisha kuwepo kwa wafanyakazi wenye tija;
 - (e) sera izinazohakikisha kuwepo kwa mabadiliko ya wastani katika kiwango na uhakika wa viwango vya kodi;
 - (f) mfumo na bajeti ya Taifa yenye kuzingatia uwazi, uwajibikaji na usimamizi mzuri wa uchumi ma sekta binafsi;
 - (g) vipaumbele katika matumizi yenye tija badala ya matumizi yasiyo na tija katika mgawanyo wa rasilimali na
 - (h) kuzingatia dhana ya mgawanyo wa mamlaka kwa kuhakikisha kwamba Bunge linashirikishwa tu katika usimamizi wa rasilimali za umma kama ilivyobainishwa na Katiba na sheria nyingine yoyote.
- (3) Waziri atahakikisha kwamba misingi ya usimamizi mzuri wa fedha inazingatiwa wakati wa kuandaa na kutoa taarifa Bungeni juu ya mambo yote yanayotakiwa kutolewa taarifa chini ya Sheria hii.
- (4) Serikali inaweza kutozingatia misingi ya usimamizi mzuri wa fedha kama Waziri-
- (a) ataeleza sababu za kutozingatia misingi hiyo ikijumuisha mpango wa utekelezaji na kipindi ambacho Serikali itakuwa haizingatii misingi ya usimamizi mzuri wa fedha; na
 - (b) atawasilisha sababu, mpango wa utekelezaji na kipindi cha kutokuzingatia misingi hiyo mbele ya Bunge kwa ajili ya kupitishwa kabla utekelezaji wa sera ya usimamizi wa fedha.
- (5) Ukiukwaji wa malengo ya kibajeti utapimwa na kutolewa maelezo katika Mwongozo wa uandaaji Mpango na Bajeti wa mwaka unaofuata.

Malengo ya sera za bajeti

- 5. Mpango na Bajeti utabainisha malengo ya bajeti kwa kuzingatia vigezo vifuatavyo-**
- (a) kuhamasisha uhimilivu wa uhakika wa uchumi jumla na ukuaji wa uchumi shirikishi usiokuwa na mfumuko wa bei;
 - (b) kuanzisha na kuweka mfumo himilivu wa kibajeti na athari ndogo za deni la Taifa;
 - (c) kuweka wa ukomo wa kibajeti utakaozuia mapungufu katika

- masuala ya fedha ikiwemo mikopo;
- (d) kuweka kiwango cha kutosha cha akiba ya Taifa kuwezesha uagizaji wa bidhaa na huduma kutoka nje ya nchi; na
- (e) kuwa na uhimilivu na uhakika katika masuala ya fedha.
- 6.** Programu bajeti na uudaji wa uchumi jumla unaotumika kwa ajili ya sehemu ya mwaka wa fedha kama nyenzo ya uandaaji wa mfumo wa uchumi jula pamoja na mpango na bajeti utahusisha-
- (a) kutathmini mwenendo wa uchumi wa dunia na athari zake kwenye uchumi wan chi;
- (b) kuandaa makisio ya muda wa kati ya uchumi jumla na matarajio ya mwaka ujao wa fedha;
- (c) kuandaa uchumi jumla wa muda wa kati utakaotumika kwa ajili ya kuandaa mpango na bajeti;
- (d) kuandaa mahitaji yanaohusu uchumi jumla na matarajio ya bajeti kwenye nayraka za mpango na bajeti ya taifa; na
- (e) kubainisha majuku ya waziri kutoa matarajio ya uchumi jumla na bajeti kwa kuzingatia muda wa kati.
- 7.-(1)** Serikali na Taasisi za Umma zitaandaa bajeti zao za mwaka kwa kuzingatia mpango wa muda wa kati na muda mrefu.
- (2) Bajeti itakayoandaliwa chini ya kifungu kidogo cha (1) itajielekeza kwenye kutekeleza mpango wa maendeleo wa taifa.
- (3) Wakati wa kuandaa bajeti chini ya kifungu hiki, Serikali na Taasisi za Umma hazotjumuishwa kwenye bajeti zao, mradi wowote ambao haukuorodheshwa kwenye mpango wa maende wa Taifa.
- (4) Serikali na Taasisi za Umma zitakahkikisha kwamba-
- (a) mipango ya maendelo iliyoidhinishwa ndiyo pekee inatekelezwa;
- (b) mahitaji ya kifedha ya mpango wa maendelo wa taifa yanarandana na kiwango cha ukomo kilichonyeshwa kwenye mpango wa bajeti iliyoelezwa kwenye sheria hii;
- (c) miradi ya maendeleo inatekelezwa kwa vipaumbele;
- (d) utaratibu wa kutekeleza bajeti ya maendeleo na matumizi, unaanzishwa;
- (e) utaratibu wa kupitia upya mradi wowote mpya wa maendeleo

Matarajio
ya uchumi
jumla na
bajeti

Utaratibu
wa Mpango
wa
Maendeleo
wa Taifa

- kabla ya kuanza utekelezaji wake, unaanzishwa;
- (f) miradi ya maendeleo inaidhinishwa na Tume ya Mipango kabla haijajumuishwa kwenye bajeti;
 - (g) ushirikishwaji wa sekta binafsi katika kuchangia na kutekeleza miradi mikubwa ya maendeleo kupitia ubia baina ya sekta binafsi na umma;
 - (h) vigezo vya juibua vyanzo vya mapato ya serikali za mitaa, vinawekwa;
 - (i) upangaji wa madaraja ya serikali za mitaa kwa jaili ya mipango na ugawaji fedha, unafanyika;
 - (j) muda kwa ajili ya kukandaa na kusambaza mpango na bajeti unawekwa; na
 - (k) vigezo ambavyo kwayo fedha itagawiwa kwa ajili ya uwekezaji kwenye miradi ya maendeleo, vinawekwa.

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

Majukumu ya
Bunge

- 8.-(1)** Bunge litakuwa na majukumu yafuatayo-
- (a) kujielekeza kwa makadirio ya awali na mpango wa uchumi jumla na programs;
 - (b) kujadili na kupitia upya mpango na makisio ya bajeti;
 - (c) kusimamia masuala yote ya kibajeti yanayoingia kwenye mamlaka ya Bunge;
 - (d) kuchambua taarifa za kifedha na nyaraka zingine zilizowasilishwa kwake na kutoa maoni kwa Serikali kuhusu uboreshaji wa usimamizi wa fedha za umma;
 - (e) kushauri Serikali kuhusu Sheria ya Fedha baada ya kuzingatia maoni ya Waziri;
 - (f) kutoa ushauri wa jumla kuhusu mwelekeo wa bajeti kwa usuluhishi wake; na
 - (g) kufanya shughuli yoyote inayohusiana na bajeti ambayo sheria yoyote itaitaka kuifanya.
- (2) Katika kutekeleza majukumu yake, Bunge litazingatia misingi ya usimamizi mzuri wa fedha katika mfumo wa bajeti.
- (3) Waziri atainisha utaratibu ambao Bunge litawasilisha

maoni na mapendekezo ambayo yanaweza kuzingatiwa katika uandaaji wa makadirio ya bajeti ya Taifa.

Mamlaka na kazi za waziri

9.-(1) Waziri katika kila mwaka wa fedha ataandaa na kuwasilisha Bungeni-

- (a) makadirio ya mapato; na
- (b) makadirio ya matumizi na mahitaji ya fedha ya Serikali ya Jamhuri ya Muungano ya Tanzania kwa mwaka huo.

(2) Bila kuathiri ujumla wa kifungu kidogo cha (1), Waziri atakuwa na wajibu wa-

- (a) kuandaa sera ya uchumi jumla na mpango wa matumizi wa bajeti wa muda wa kati;
- (b) kudhibiti na kusimamia uandaaji, utekelezaji na usimamizi wa bajeti, ikijumuisha marekebisho yoyote kwenye bajeti;
- (c) kuhakikisha kuwa wadau wote wanashirikishwa na kufahamishwa kuhusu maamuzi ya kibajeti katika mpango wa muda wa kati ulioandaliwa na waziri chini ya aya (a);
- (d) kutangaza kwa njia zingine zinazofaa, maendeleo ya utekelezaji wa bajeti kwa kipindi cha robo mwaka;
- (e) kusimamia na kudhibiti fedha za Serikali, michakato ya kibenki na malipo, matarajio ya upatikanaji wa fedha, deni la umma na mali na madeni ya Serikali;
- (f) kutangaza na kutekeleza uwazi na usimamizi yakinifu wa mapato, matumizi, mali na madeni ya Serikali.

(3) Waziri kwa kutumia kanuni-

- (a) ataainisha utaratibu wa jinsi, wakati na mahali ambapo umma utashirikishwa katika maandalizi ya bajeti kwa ngazi ya kitaifa; na
- (b) Kamishna wa Bajeti na Mkaguzi Mkuu wa Ndani watatoa utaratibu wa usimamizi wa bajeti kwa kuhakikisha ushiriki binafsi wa maafisa masuuli katika kazi za kamati za bajeti.

Majukumu ya Waziri anayeshughulikia masuala ya Mpango

10. Waziri anayeshughulikia masuala ya Mipango atakuwa na jukumu la-

- (a) kuandaa Mpango wa Maendeleo wa Taifa;
- (b) atawasilisha Mpango wa Maendeleo wa Taifa kwenye

- Baraza la Mawaziri kwa ajili ya kuidhinishwa;
- (c) atawasilisha Mpango wa Maendeleo wa Taifa ulioidhinishwa kwa ajili ya kuidhinishwa na Bunge;
 - (d) ataratibu utekelezaji wa Mpango wa Maendeleo wa Taifa; na
 - (e) kuwasilisha Bunge taarifa ya hali ya uchumi wa Taifa.

Mamlaka na kazi za Katibu Mkuu na Mlipaji Mkuu wa Serikali

11.-(1) Katibu Mkuu na Mlipaji Mkuu wa Serikali, kwa madhumuni ya utekelezaji wa masharti ya Sheria hii na sheria ndogo zitakazotengenezwa chini ya sheria hii atawajibika kwa Waziri.

(2) Katibu Mkuu na Mlipaji Mkuu wa Serikali atahakikisha kwamba-

- (a) maandalizi ya makadirio ya matumizi kwa mwaka yanafanyika kwa umakini na wakati kwa ajili ya kuzingatiwa na kuidhinishwa na Waziri kwa kuzingatia idhini la Baraza la Mawaziri kabla ya kuwasilishwa bungeni;
- (b) makadirio ya mwaka ya matumizi yanaandaliwa kwa kuzingatia maelekezo ya jumla au mahsus ya waziri inayoonyesha, kadiri iwezekanavyo, thamani ya fedha na matumizi bora ya rasilimali za Serikali;
- (c) mifuko maalum iliyopo na inayokusudiwa kuanzishwa inapitiwa; na
- (d) mfumo utakaowezesha mifuko maalum kuchangia kwenye Mfuko Mkuu wa Serikali, unaanzishwa.

(3) Katibu Mkuu na Mlipaji Mkuu wa Serikali, kwa kuzingatia maelekezo ya waziri atadhibiti utoaji wa fedha za umma kwa Serikali na taasisi zingine za umma na atafanya kazi zingine zozote zitakazo bainishwa na waziri.

(4) Katibu Mkuu na Mlipaji Mkuu wa Serikali anaweza kuomba taarifa ambayo ni muhimu kwa jili ya kuandaa taarifa yoyote chini ya sheria hii.

(5) Maombi chini ya kifungu kidogo cha (4) yatakuwa ya maandishi yanayobainisha masharti na tarehe pamoja na muonekano wa taarifa itakayotolewa na taasisi ya umma ambayo itatakiwa kutii ombi.

(6) Afisa yeyote wa umma ambaye, bila sababu madhubuti, atashindwa kutoa taarifa iliyoombwa chini ya kifungu hiki anafanya kosa la kinidhamu na atachukuliwa hatua za kinidhamu ambazi zitalingana na mazingira ya kosa.

(7) Katibu Mkuu na Mlipaji Mkuu wa Serikali kwa madhumuni ya kuhakikisha matumizi bora ya fedha za umma kwa taasisi za umma itafanya marejeo ya mapato na matumizi ya taasisi za umma.

(8) Katika kufanya marejeo hayo mara kwa mara Katibu Mkuu anaweza kuamuru kiasi chochote cha fedha kuingizwa katika bajeti ya taifa.

(9) Waziri anaweza, kupitia kanuni zilizotangazwa kwenye gazeti la Serikali, kubainisha utaratibu wa kufanya marejeo hayo ya mapato na matumizi ya taasisi za umma.

Mamlaka na kazi
ya Tume ya
Mipango.

12. Mamlaka na kazi za Tume ya Mipango zitakuwa-

- (a) kutathmini hali ya raslimali za taifa kwa maendeleo na kuishauri Serikali juu ya matumizi sahihi ya raslimali hizo;
- (b) kufuatilia utekelezaji wa maamuzi ya Serikali kuhusu mipango na usimamizi wa uchumi;
- (c) kuchambua miradi ya kimaendeleo ili kujumuishwa kwenye bajeti ya maendeleo; na
- (d) kutoa mwongozo wa uandaaji wa Mpango wa Taifa na kufutilia mchakato wa maandalizi wa mipango ya mwaka wa muda mfupi, kati na mrefu.

Kamishna wa
Bajeti

13.-(1) Kutakuwepo na Kamishna wa Bajeti.

(2) Kamishna wa Bajeti kwa maelekezo ya Katibu Mkuu atawajibika kuandaa, kutekeleza, kusimamia, kutathmini na kutoa taarifa juu ya bajeti.

(3) kamishna wa Bajeti katika kutekeleza majukumu yake atawajibika kwa Katibu Mkuu.

(4) Bila kuathiri masharti ya kifungu hiki, Kamishna wa Bajeti atakuwa na jukumu la-

- (a) kupitia sera za bajeti na kutoa mwongozo kwenye eneo hilo;
- (b) kuchambua mafungu tofauti ya bajeti wakati wa mchakato

- wa kuandaa mafungu hayo;
- (c) kusimamia bajeti ya Serikali na taasisi za umma;
- (d) kuandaa taarifa za uhamisho wa fedha;
- (e) kusimamia, kutathmini na kutoa taarifa kuhusu bajeti ya Serikali;
- (f) kusimamia na kujumuisha mpango wa mtiririko wa fedha wenye kuzingatia utekelezaji na utoaji taarifa; na
- (g) kutoa ushauri kuhusu miadi ya Serikali yenye kuhitaji rasilimali fedha na taratibu za kibajeti.

Kamati ya kitaifa
ya mpango na
bajeti

14.-(1) Kutakuwepo na Kamati ya Kitaifa ya mpango wa bajeti.

(2) Muundo wa kamati ya kitaifa ya mpango wa bajeti utaainishwa na Waziri kupitia kanuni.

(3) Kamati ya kitaifa ya mpango na uchumi itakuwa na jukumu la kuishauri Serikali katika kuandaa Bajeti ya nchi.

(4) Mamlaka na kazi ya kamati ya kitaifa ya mpango na Bajeti yatakuwa:

- (a) kuandaa mpango na bajeti kwa mujibu wa sheria hii;
- (b) kuomba taarifa kwa maandishi kutoka Serikalini na taasisi za umma ambazo ni muhimu kwa ajili ya kuandaa Mipango na Miongozo ya Bajeti;

Kamishna wa
Uchambuzi wa
Sera

15.-(1) Kutakuwa na Kamishna wa Uchambuzi wa Sera.

(2) katika kutekeleza majukumu yake Kamishna wa Uchambuzi wa Sera atakuwajibika kwa Katibu Mkuu.

(3) majukumu ya Kamishna wa Uchambuzi wa Sera yatakuwa ni kutoa ushauri wa kitaalamu wa kisera kuhusiana na-

- (a) masuala ya kisera kuhusu bajeti, ukusanyaji wa mapato, mgawanyo wa matumizi, vyanzo vya fedha na mahusiano ya kiuchumi ya kikanda na kimataifa; na
- (b) masuala ya uchumi jumla kuhusu utungaji wa sera na utekelezaji, usimamizi wa kanzidata na utoaji wa taarifa wa vipindi.

Mamlaka na kazi ya Msajili wa Hazina

- 16.** Msajili wa Hazina atakuwa na mamlaka na kazi ya-
- (a) kupitia na kupendekeza au kupitisha mikakati na mipango ya mwaka ya taasisi za umma ambazo ziko chini ya usimamizi wa Msajili wa Hazina kabla ya kuiingiza kwenye mpango wa Maendeleo ya Taifa;
 - (b) kusimamia mifuko ya uwekezaji wa taasisi za umma;
 - (c) kufuatilia na kuhakikisha kwamba ziada, michango na gawio kutoka taasisi za umma zinalipwa kwa wakati;
 - (d) kuelekeza au kupitisha, matumizi au marekebisho ya Kanuni za fedha ili kuhakikisha mapato na matumizi ya taasisi za umma;
 - (e) kusimamia mitaji, ruzuku, fedha za mitaji, akiba au mapato yaliyosalia, yaliyolipwa na shirika na uwekezaji mwingine wa umma;
 - (f) kuchambua na kuidhinisha muundo wa taasisi, muundo wa mishahara, **kada za utumishi** katika taasisi za umma;
 - (g) kusimamia fedha zilizopokelewa kutokana na ubinafsishaji wa taasisi za umma, mali na hisa;
 - (h) kufanya mapitio na kusaini mikataba ya utekelezaji ya mashirika ya umma yenye lengo y kuboresha mapato; na

Mamlaka na kazi ya Maafisa Masuuli

- 17.(1)**-Mamlaka na kazi za Maafisa Masuuli zitakuwa ni kuhakikisha kwamba-
- (a) mafungu ya bajeti na taasisi za umma zinaandaliwa kwa mujibu wa Miongozo na Miongozo ya Bajeti;
 - (b) fedha za umma na rasilimali za umma zinalindwa na kusimamiwa ipasavyo; na
 - (c) kuna mpangilio mzuri wa kuwezesha kukusanya mapato kutoka kwa umma.
- (2)** Maafisa Masuuli wa Wizara na taasisi za umma wataanzisha kamati za bajeti ambazo muundo wake utainishwa katika kanuni.

SEHEMU YA NNE
UANDAaji NA UIDHINISHWAJI WA BAJETI

Hatua za
uandaaji wa
bajeti

18.-(1) Matayarisho ya Bajeti kwa kila mwaka wa fedha yatahusisha hatua zifuatazo-

- (a) majumuisho ya mchakato wa mipango ya maendeleo ambayo itakuwa ile mipango ya muda mrefu na muda wa kati;
 - (b) mipango na maamuzi ya sera za kifedha na kiuchumi pamoja na vipaumbele vya ngazi ya kitaifa kwa muda wa kati;
 - (c) Baraza la Mawaziri kuidhinisha Mwongozo wa Mpango wa Bajeti;
 - (d) Bunge kuidhinisha Mwongozo wa Bajeti na Mpango kama msingi wa maamuzi ya baadaye;
 - (e) Baraza la Mawaziri kuidhinisha hatua na vyanzo vya mapato;
 - (f) Bunge kuidhinisha hatua na vyanzo vya mapato;
 - (g) kuwasilisha makadirio ya bajeti Bungeni kwa ajili ya kupata kibali;
 - (h) kuandaa Muswada wa Sheria ya Kuidhinisha Matumizi ya Serikali, Muswada wa Sheria ya Fedha na Sheria nyingine zinazohitajika kutungwa kwa ajili ya utekelezaji wa mapendekezo ya Bajeti ya Serikali;
 - (i) kutunga Sheria ya Kuidhinisha Matumizi ya Serikali na Sheria ya Fedha;
- (2) Kutakuwa na kamati ya kumshauri Waziri kuhusu vyanzo vya mapato katika mwaka wa fedha husika.
- (3) Muundo wa kamati ya hiyo ya ushauri utaainishwa na Waziri katika kanuni.

Mpango wa
Maendeleo wa
Taifa

19. Waziri anayeshughulikia Tume ya Mipango ataandaa na kuwasilisha Bungeni Mpango wa Maendeleo wa Taifa ambao utakuwa msingi wa uandaaji wa bajeti ya Taifa.

Mpango na
Mwongozo wa

20.-(1) Waziri ataandaa na kuwasilisha Bungeni Mpango na Mwongozo wa Bajeti.

Bajeti

(2) Mpango na Mwongozo wa Bajeti utawasilishwa Bungeni kila Februari ya kila mwaka, au pale ambapo Bunge halitakuwepo mwezi Februari, kila wiki ya kwanza Bunge litakapokutana.

(3) Mpango na Miongozo ya Bajeti utaeleza kwa mapana malengo ya masula ya Uchumi Jumla ambayo yatakuwa msingi wa bajeti kwa kipindi kinachofuata mwaka wa fedha uliopo na mipango ya kati na itazingatia yafuatayo-

- (a) tathimini ya mwaka wa fedha uliopo na uchumi unaotarajiwa kwa miaka ya fedha mitatu inayofuata;
- (b) uchumi jumla na sera za kibajeti kwa kipindi kilichobainishwa chini ya aya (a);
- (c) malengo ya mapato kwa ujumla, matumizi kwa ujumla, ukopaji wa ndani nan je kwa kipindi kinachofuata mwaka wa fedha na mipango ya kati;
- (d) jumla ya rasilimali zilizogawanywa kwa ajili miradi ya kissekta au Wizara kwa kipindi kilichobainishwa chini ya aya (a) ilibainisha matokeo yanayotarajiwa kutoka kwa kila mradi kwa kipindi hicho;
- (e) vigezo vilivyotumika kugawa rasilimali za umma zilizopo kwa kila mradi;
- (f) makadirio ya riba na gharama za ulipaji madeni na ulipaji wa madeni kwa kipindi cha mwaka wa fedha wa bajeti husika na miaka miwili ya fedha inayofuata;
- (g) mapendekezo ya kugharimia mapungufu yoyote kwa mwaka wa fedha;
- (h) makusudio kuhusu ukopeshaji na vitu vitakavyosababisha kuongezeka kwa deni ya Taifa kwa mwaka wa fedha;
- (i) bajeti na hali halisi ya mapato kwa miaka miwili ya fedha iliyotangulia;
- (j) bajeti na hali halisi ya matumizi kwa miaka miwili ya fedha iliyotangulia kwa kila fungu na Idara muhimu;
- (k) makadirio ya hali ya kifedha kwa mwaka wa fedha unaohusika na bajeti na miaka miwili inayofuata;
- (l) malengo ya kisera yanayosimamia maamuzi ya bajeti ya Serikali kwa kipindi cha mwaka wa fedha na maeneno ya kisera ambayo Serikali itazingatia katika mwaka wa fedha.

Bajeti za taasisi za umma

21.-(1) Taasisi za Umma zitatakiwa kuandaa makadirio ya bajeti na kuziwasilisha kwa Katibu Mkuu kwa ajili ya uchambuzi na idhini kwa mujibu wa Sheria hii na kupokea fedha kutoka Mfuko Mkuu wa Hazina kwa kuzingatia bajeti iliyoidhinishwa.

(2) baada ya kupokea makadirio ya bajeti, katibu mkuu anaweza:

(a) kuidhinisha makadirio ya bajeti yakiwa na mabadiliko au bila mabadiliko;

(b) kukataa makadirio ya bajeti na kutoa sababu za kukataa;

(3) Katibu Mkuu anaweza kufanya mabadaliko au kukataa makadirio ya bajeti kwa misingi ya sababu mahsusi zilizotajwa kama zinazoainishwa-

(a) makadirio hayaangukii katika majukumu ya msingi ya taasisi za umma husika;

(b) makadirio hayo ni ya juu zaidi na hayalingani na mahitaji halisi ya utoaji au upokeaji wa huduma katika soko au

(c) hayaendani na hatua za kubana matumizi zilizoainishwa katika Mpango wa Maendeleo ya Taifa.

(4) Katibu Mkuu anaweza, kuamuru mapato yaziada ya bajeti yaliyokusanywa na taasisi za umma kuingizwa kwenye Mfuko Mkuu .

Uwasilishaji wa makadilio ya bajeti

22.-(1) Waziri atatakiwa, katika kipindi kilichowekwa na kubainishwa katika kifungu hiki, kuwasilisha kwa Baraza la Mawaziri kupata kibali-

(a) makadirio ya bajeti na nyaraka nyinginezo zinazozingatiwa katika bajeti; na

(b) rasimu ya miswada ya fedha inayotakiwa kutekeleza bajeti.

(2) Pale ambapo Baraza la mawaziri litakapokuwa limetoa kibali kwa makadirio ya bajeti kwa mujibu wa kifungu kidogo (1), Mawaziri wote watatakiwa kuwa na jukumu la;

(a) kuzingatia, kufuata na kusimamia makadilio ya bajeti;

(b) kusimamia utekelezaji wa makadirio ya bajeti

(3) Waziri atatakiwa kufikia tarehe 30 Aprili kila mwaka, kuwasilisha Bungeni nyaraka zifuatazo-

(a) makadirio ya bajeti;

(b) nyaraka zinazohusiana na makadirio ya bajeti kwa ajili ya

utekeleza wa bajeti.

(4) Waziri atatakiwa kuhakikisha maandalizi ya bajeti yanafanyika kwa kuzingatia na ndani ya muda ulioainishwa kuwezesha washiriki wa maandalizi wanazingatia matakwa ya Katiba na Sheria hii.

(5) Waziri baada ya kuwasilisha Bungeni Makadirio ya bajeti na nyaraka zinazohusiana na makadirio ya bajeti kama inavyobainishwa na Kifungu hiki, atatangaza nyaraka na kuzisambaza kwa umma.

(6) Waziri mara baada ya kupata kibali cha Bunge kuhusu makadirio ya bajeti, ataandaa na kuwasilisha Bungeni Muswada wa Sheria ya Kuidhinisha Matumizi ya Serikali wa makadirio yaliyoidhinishwa na Bunge.

Uwasilishaji
wa nyaraka
zingine za
bajeti mbele ya
Bunge

23.-(1) Pamoja na nyaraka zilizowasilishwa kwa mujibu wa Kifungu cha 22, Waziri atapaswa kuwasilisha Bungeni nyaraka za bajeti kwa kila mwaka wa fedha-

(a) muhtasari wa bajeti unaojumuisha:

- (i) muhtasari wa sera za kibajeti zinazojumuisha sera za mapato, matumizi, madeni na upungufu wa fedha;
- (ii) maelezo ya jinsi bajeti inavyohusika na misingi ya wajibu wa kibajeti na malengo ya kibajeti na
- (iii) maelezo ya Waziri kuhusu makubaliano ya Bunge kwenye Mpango na Miongozo ya bajeti ilivyoshughulikiwa;

(b) muundo wa makadirio ya bajeti yanayojumuisha:

- (i) orodha ya taasisi zote zinazopata fedha kutoka bajeti ya Serikali;
- (ii) makadirio yote ya mapato kwa wigo mkubwa wa uchumi;
- (iii) makadirio yote ya matumizi, mafungu ya miradi, ikibainisha matumizi ya kawaida na matumizi ya maendeleo; na
- (iv) makadirio ya mapungufu ya bajeti au ongekezo kwa mwaka wa fedha na mipango ya kati na mapendekezo ya vyanzo vya fedha;

(c) taarifa kuhusu madeni yatokanayo na bajeti ya Serikali, inayojumuisha makadirio ya deni, riba na gharama zinginezo

zinazotakiwa kulipwa na Serikali katika mwaka wa fedha kwa mujibu wa madeni husika;

- (d) taarifa kuhusu madeni na dhamana za Serikali, yanayojumuisha makadirioya deni, riba na gharama zinginezo zinazotakiwa kulipwa na Serikali katika mwaka wa fedha kwa mujibu wa madeni husika;
- (e) taarifa kuhusu malipo yatakayolipwa na gharama zitakazolipwa na Serikali ambazo hazikubainishwa katika Sheria ya Kuidhinisha Matumizi ya Serikali ambazo zinajumuisha masuala ya kikatiba na mamlaka ya Sheria kufanya malipo hayo na
- (f) taarifa ya Waziri kuhusu hatua zilizochukuliwa na Serikali katika kutekeleza mapendekezo ya Bunge kuhusu bajeti ya Serikali katika mwaka au miaka iliyopita.

(2) Waziri atatoa ufafanuzi wa taarifa zitakazowasilishwa pamoja na makadirio ya bajeti na mfumo wa uwasilishwaji utakaotumika.

Kuidhinishwa
kwa Bajeti ya
Taifa na
Bunge

24.-(1) Bunge litaidhinisha ifikapo tarehe 30 Juni kila mwaka, bajeti ya Taifa pamoja na Mpango wa Utekelezaji wa Serikali kwa mwaka wa fedha unaofuata na kupitisha Muswada wa Kuidhinisha Matumizi ya Fedha za Serikali, Muswada wa Fedha na hati nyingine za kisheria ambazo ni muhimu katika utekelezaji wa bajeti ya Taifa.

(2) Bunge litaidhinisha bajeti ya Taifa ya mwaka kwa kupiga kura kwa kuita jina kwa kila mbunge.

Matumizi ya
Serikali
yaliyoidhinish
wa

25.-(1) Waziri wa Fedha atahakikisha kuwa matumizi yatakayoidhinishwa katika makadirio ya bajeti katika Sheria ya Kuidhinisha Matumizi ya Serikali yanawasilishwa yakiwa-

- (a) sahihi na zimezingatia masuala muhimu ya kibajeti; na
 - (b) yamebainisha wazi fedha zilizopo katika fungu na miradi.
- (2) Sheria ya Kuidhinisha Matumizi ya Serikali itajumuisha-
- (a) matumizi ya kawaida kwa kila mradi, ikiainisha kila matumizi husika; na
 - (b) matumizi ya maendeleo kwa kila mradi wa maendeleo, ikiainisha kila matumizi husika.
- (3) Makadirio ya bajeti yaliyoidhinishwa na Bunge yatachukuliwa

kuwa kama yameidhinishwa kwa ajili ya matumizi ya shughuli za Serikali na Taasisi za Umma.

(4) Fedha zilizoidhinisha kwa matumizi ya Serikali na taasisi za umma, zitatumika kwa kuzingatia madhumuni yaliyoainishwa na katika kiwango kilichowekwa kwa makadirio ya Serikali na taasisi za umma.

(5) Waziri katika kipindi cha siku thelathini baada ya Bunge kuidhinisha makadirio ya bajeti, ataboresha, atachapisha na kutangaza kwa umma makadirio ya bajeti.

(6) Waziri atahakikisha na kuchukua hatua kuhakikisha makadirio yaliyoidhinishwa yametayarishwa na kutangazwa katika muundo ambao utakuwa wazi na rahisi kueleweka na kupatikana kwa umma.

Wakati ambapo Sheria ya Kuidhinisha Matumizi ya Serikali haijaanza kutumika

26.-(1) Endapo Sheria ya Kuidhinisha Matumizi ya Serikali haijaanza kutumika, Rais anaweza kwa kutumia Warrant iliyosainiwa na resident iliyoelekezwa kwa Waziri, akaruhusu matumizi ya fedha kutoka Mfuko Mkuu wa Serikali kwa lengo la kuwezesha kazi za Serikali kuendelea mpaka muda wa miezi minne toka kuanza kwa mwaka wa fedha kuisha au kwa kuanza kutumika kwa Sheria hii, chochote kitakachotangulia.

(2) Kiasi kitakachoruhusiwa kutumika hakitakiwi kuzidi kiasi kilichoainishwa kwa ajili ya mapendekezo ya shughuli zilizokadiwa kwa mwaka wa fedha au moja ya tatu ya kiasi kilichoainishwa katika Sheria ya Kuidhinisha Matumizi ya Serikali.

(3) Fedha zilizotumika kwa mujibu wa kifungu kidogo cha (1) kitahesabiwa kama sehemu ya fedha zilizoidhinishwa kwa mwaka wa fedha katika Sheria ya Kuidhinisha Matumizi ya Serikali inayohusishwa.

Mwisho wa Matumizi ya fedha iliyoidhinisha kwa mwaka wa fedha

27.-(1) Fedha ambazo hazijatumika kufikia mwisho wa mwaka ambazo ziliidhinishwa matumizi yake yataishia mwaka huo wa fedha.

(2) Kwa kuzingatia sheria zingine, endapo mwisho wa mwaka wa fedha taasisi za umma bado ina bakaa ya fedha zilizoidhinishwa kutoka Mfuko Mkuu wa Hazina, fedha hizo zitarudishwa kwenye Mfuko Mkuu wa hazina, taasisi ya umma itaandaa taarifa na kuiwasilisha kwa Kamishna wa Bajeti.

(3) Kifungu kidogo cha (2) hakitatumika kwa fedha zilizoidhinishwa kuvuka mwaka wa fedha kama zitakavyoainishwa

katika kanuni.

Muda wa
matumizi na
kibali

28.-(1) Matumizi yote ya fedha za umma yaliyopitishwa na Bunge kwa ajili ya huduma za mwaka wa fedha na kila kibali na idhini nyingine zilizotolewa na sheria hii kuhusiana na mwaka husika, itaisha na kukoma kuwa na nguvu inapofika mwisho wa mwaka wa fedha.

(2) Fedha zote ambazo hazijatumika na ambazo zilitolewa kwenye Mfuko Mkuu zitarejeshwa kwenye Mfuko Mkuu.

Kuwasilisha
viashiria vya
Sera ya Bajeti

29.-(1) Waziri, katika kila mwaka wa fedha baada ya kupata idhini ya Baraza la Mawaziri, atatangaza kwa umma viashiria vya sera za bajeti pamoja na hatua za kukusanya mapato ya Serikali.

(2) Wakati akitoa tangazo hili, atazingatia makubalino ya kikanda na kimataifa ambayo Jamhuri ya Muungano wa Tanzania imeingia, ikiwa ni pamoja na Mkataba wa Afrika Mashariki mwaka 1994 na pale ambapo mikataba hiyo inahitaji kutangazwa kwa hatua hizi katika tarehe maalum, Waziri atahakikisha hatua hizi zinatangazwa katika tarehe husika.

Kuwasilisha
Muswada wa
Fedha

30.-(1) Waziri ataandaa na kuwasilisha Bungeni, Muswada wa Fedha akiainisha hatua za kuongeza mapato ya Serikali.

(2) Katika kuwasilisha Muswada wa Fedha, Bunge litawasilisha mapendekezo yake kuhusu Muswada wa Fedha.

(3) Mapendekezo yote yatakayotolewa na Bunge au kuchukuliwa na Bunge katika masuala ya mapato yata-

- (a) zingatia kwamba kiwango cha mapato kitakachokusanywa kinaendana na misingi ya bajeti iliyoidhinishwa;
- (b) kuzingatia misingi ya usawa, uhakika na wepesi wa kukusanya;
- (c) kuzingatia athari za mapendekezo ya mabadiliko katika mchanganuo wa kodi kwa kuzingatia kodi ya moja kwa moja na kodi inayoingizwa kwenye bidhaa;
- (d) kuzingatia mwenendo wa mapato ya ndani, kanda na kimataifa;
- (e) kuzingatia athari katika maendeleo, uwekezaji, kukua kwa uchumi; na
- (f) kuzingatia kodi na makubaliano mengine ya viwango na

majukumu ambayo Jamhuri ya Muungano imechukuwa, ikiwa ni pamoja na kodi na makubaliano ya viwango katika makubaliano ya uanzishwaji wa Jumuiya ya Afrika Mashariki 1994.

(4) Mapendekezo yatakayotolewa chini ya kifungu hiki yatazingatia misingi ya usimamizi wa mapato.

Kuzuia idhini

31.-(1) Pale ambapo Bunge limeridhika kuwa zipo sababu za kutosha zilizopelekea kushindwa kutekeleza kwa mapendekezo ya ukaguzi uliopita yaliyofanywa na Bunge, Bunge linaweza kuzuia matumizi ya kifungu maalum ndani ya Fungu, kutoka Mfuko Mkuu, kama takavyoona inafaa kwa madhumuni ya kugharamia matumizi ya Fungu hilo.

(2) Pale ambapo kwa hiari, Fungu hilo limekuwa kwa mfululizo likishindwa kutekeleza au kujibu hoja za ukaguzi na mapendekezo, Bunge linaweza, kwa mujibu wa taratibu za haraka utakavyoona inafaa, kuzuia fedha hizo kutoka katika Fungu hilo kwa mwaka kulingana na kiasi cha fedha kilichohojiwa kuhusu Fungu hilo.

(3) Pale ambapo Bunge limeridhika kuwa kwa hiari na mfululizo Fungu limeshindwa-

- (a) kuzingatia misingi ya umakini na usimamizi mzuri wa fedha;
- (b) kuzingatia misingi bora ya uhasibu na usimamizi wa fedha; au
- (c) kufikia malengo na madhumuni ya bajeti linaweza, pamoja na taratibu nyingine itakavyoona ni za haraka, kuzuia kifungu kimoja au zaidi katika fundu kwa huduma mbalimbali katika Fungu hilo.

(4) Kutokana na kushindwa kwa mfululizo kwa Idara katika seksheni hii ambao unatokana na utendaji mbaya wa Afisa wa Umma, Bunge linaweza, kwa kura ya wachache, na kwa kuzingatia masharti kama itakavyoona inafaa, kuzuia mafano yoyote na mshahara wa Afisa huyo kwa muda itakavyoona inafaa.

(5) Pale ambapo Fungu linawasilisha mbele ya Bunge kuonesha kuwa limeyafanyia kazi mapendekezo ya ukaguzi wa hesabu, Bunge linaweza, iwapo sheria ya Fedha haijaidhinishwa, kuidhinisha malipo ya Fungu hilo kwa namna itakavyoona inafaa.

(6) Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali anaweza,

katika taarifa yake kwa Bunge, kupendekeza kuzuia matumizi ya kifungu chochote katika seksheni hii.

(7) Katika kifungu hii-

- (a) 'kuzuia' ina maana kuzuia, kiasi Fulani au kiasi chote, kwa muda mfupi au moja kwa moja, kifungu kimoja au zaidi ambacho kipo katika makadirio ya mwaka; na
- (b) fungu, linajumuisha Wizara au Taasisi ya Umma.

Serikali
kukiuka
malengo ya
kibajeti

32.-(1) Serikali inaweza, kwa idhini ya Bunge, kukiuka malengo ya kibajeti kutoka katika Mwongozo wa Mpango na Bajeti kwa muda mfupi pale ambapo ukiukaji huu unatokana na majanga ya asili au tukio lingine jingine ambalo halikutarajiwa kama ilivyobainishwa katika kifungu cha 35.

(2) Pale ambapo yapo mabadiliko ya Serikali, Serikali mpya inaweza, kwa idhini ya Bunge, kukiuka malengo ya kibajeti katika Mwongozo wa Mpango wa Bajeti bila ya kukiuka misingi ya bajeti.

(3) Waziri atawasilisha bungeni taarifa ya ukiukaji wa malengo ya bajeti, na atajumuisha katika taarifa hiyo-

- (a) sababu na matokeo ya ukiukaji huo;
- (b) mapendekezo ya kushughulikia uhamisho huo;
- (c) muda unaokisiwa wa mabadiliko haya; na
- (d) hali ya utekelezaji wa miradi ya maendeleo iliyoanzishwa na Serikali na iwapo kuna mradi uliosimamishwa, na sababu za kufanya hivyo.

Vyanzo vya
Mfuko wa
Dharura

33.-(1) Mfuko wa Dharura ulioanzishwa utajumuisha fedha zilizotengwa kutoka Mfuko Mkuu wa Serikali kwa Sheria ya Fedha katika kila mwaka wa fedha.

(2) Mfuko wa Dharura utarejeshwa kila mwaka kwa kiwango kilichoidhinishwa hapo awali katika bajeti ya mwaka uliopita.

(3) Mfuko wa Dharura utakuwa sehemu ya Bajeti ya mwaka na Bunge, pamoja na viwango vilivyotajwa katika kifungu kidogo cha (2), litaidhinisha fedha nyingine kwa kadri litakavyoona inafaa.

(4) Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali kwa mujibu wa Sheria ya Ukaguzi, atatoa taarifa katika Bunge kuhusu hesabu za Mfuko wa Dharura.

Sura 418

Waziri
kusimamia
Mfuko wa
Dharura

- 34.**-(1) Waziri atasimamia Mfuko wa Dharura.
- (2) Kiwango cha Kudumu cha Mfuko wa Dharura hakitazidi kiwango kilichoelezwa na Waziri baada ya kuidhinishwa na Bunge.
- (3) Waziri atatumiza Mfuko wa Dharura katika akaunti tofauti, katika Benki Kuu ya Tanzania na-
- (a) atafanya malipo kwenye akaunti ya mfuko wa dharura kutoka kwenye mfuko wa Serikali kupitia sheria ya kuidhinisha matumizi ya fedha; na
- (b) atalipa kutoka mfuko wa dharura bila kuchelewa, matumizi yote kwa mujibu wa kifungu cha 35.

Matumizi
kutoka Mfuko
wa Dharura

- 35.**-(1) Waziri anaweza kutoa fedha kutoka Mfuko wa Dharura pale ambapo, kwa msingi wa vigezo vilivyowekwa na mfumo na taratibu za mwongozo wa uendeshaji zilizotajwa na kuidhinishwa na Bunge pamoja na sheria kuhusiana na kudhibiti majanga akiridhika kuwa ipo dharura na jambo lisilotarajiwa na kusababisha umuhimu wa kufanya matumizi ambayo hayamo katika sheria yoyote maalum.
- (2) Kwa madhumuni ya kifungu kidogo cha (1), Waziri kwa kuongozwa na Sheria na Kanuni zilizopo, amethibitisha kuwa-
- (a) malipo hayakukasimiwa katika bajeti kwa sababu hayakutarajiwa na hayawezi kusubiri mpaka mwaka ujao wa fedha bila kuathiri manufaa kwa umma; na
- (b) tukio halikutegemewa.
- (3) Pamoja na Kanuni na Sheria husika, kwa madhumuni ya Seksheni hii, tukio lisilotegemewa ni lile ambalo-
- (a) linatishia kwa kiasi kikubwa uhai na ustawi wa binadamu;
- (b) linatishia uharibifu mkubwa wa mazingira; na
- (c) linahusisha kuokoa uharibifu, hasara, ugumu, mateso yanayosababishwa moja kwa moja na tukio hilo.
- (4) Tukio litachukuliwa kwamba linatishia uhai wa binadamu au ustawi pale tu linapohusisha, kusababisha au linaweza kusababisha-
- (a) kupotea kwa uhai, ugonjwa wa binadamu au maumivu;
- (b) kukosa makazi au uharibifu wa mali;
- (c) kuvurugwa kwa huduma, ikiwamo huduma ya afya.
- (5) Fedha katika Mfuko wa Dharura zinatunzwa kwa matumizi ya

majanga ya asili zinaweza kutumika kumuokoa raia wa Jamhuri ya Muungano wa Tanzania ambaye ameathiriwa na majanga ya asili yaliyotokea nje ya Jamhuri ya Muungano, pale ambapo masharti ya kifungu kidogo cha (1) yamezingatiwa.

(6) Mchango wa fedha kwenda katika Fungu, kuhusu majanga ya asili, utatangazwa na Waziri ndani ya siku thelathini baada ya kupokea taarifa.

(7) Kwa kuzingatia kifungu kidogo (2), Waziri, kwa mujibu wa kanuni na idhini ya Bunge, ataweka vigezo vya kutoa fedha kwa mujibu wa kifungu kidogo cha (1).

Bunge
kuidhinishwa
kwa fedha
zilizotumika
kutoka Mfuko
wa Dharura

36.-(1) Waziri, ndani ya miezi miwili baada ya kufanya malipo kutoka Mfuko wa Dharura atawasilisha Bungeni taarifa ya kina kuhusu malipo yaliyofanyika akizingatia mahitaji ya taarifa yaliyotajwa katika kifungu kidogo cha 37(2) na kupata idhini ya Bunge kuhusu malipo hayo.

(2) Pale ambapo Bunge halikutani katika kipindi kilichotajwa katika kifungu kidogo (1), au halitakutana katika mwisho wa kipindi hicho na Waziri hajaomba idhini ya Bunge kabla ya kipindi hicho kuisha. Waziri ataomba idhini hiyo ndani ya siku kimi na tano baada ya Bunge lijalo kuketi.

(3) Mara tu baada ya Bunge kuidhinisha malipo, Waziri atawasilisha Muswada wa Fedha kupelekwa Bungeni kupata idhini ya fedha zilizotolewa ziweze kurudishwa katika Mfuko wa Dharura kwa kiasi kilichotumika.

Taarifa za
Fedha kuhusu
Mfuko wa
Dharura

37.-(1) Waziri, ndani ya miezi mitatu baada ya mwisho wa kila mwaka wa fedha, ataandaa na kuwasilisha kwa Mdhhibiti na Mkaguzi Mkuu wa Hesabu za Serikali taarifa za fedha za mwaka huo kuhusiana na Mfuko wa Dharura.

(2) Waziri atajumuisha taarifa zifuatazo katika taarifa za fedha zinazoandaliwa chini ya kifungu kidogo cha (1).

(a) tarehe na kiasi cha kila malipo yaliyofanyika kutoka Mfuko wa Dharura;

(b) mtu ambaye kwake malipo yamefanyika;

(c) madhumuni ya kufanya malipo hayo;

(d) iwapo mtu ambaye malipo yamefanyika kwake ametumia

- fedha hizo kwa madhumuni hayo, taarifa kuhusu hilo;
- (e) iwapo mtu ambaye malipo yamefanyika kwake, bado hajatumia fedha hizo kwa madhumuni hayo, taarifa kuhusu sababu za kutofanya hivyo; na
 - (f) taarifa ya kuonesha ni kwa namna gani malipo yamezingatia vigezo vya kufanya malipo hayo.

Mapato na
Uwekezaji

38. Fedha hazitaingia katika Mfuko wa Dharura isipokuwa zile ambazo zimeidhinishwa kwa Sheria ya Bunge pamoja na riba au mapato mengine ambayo yanaweza yakaingizwa katika Mfuko wa Dharura na fedha hizo zitaingizwa katika Mfuko Mkuu wa Serikali.

Uhamisho wa
Fedha

39.-(1) Afisa Masuuli anaweza, baada ya kupata idhini ya Waziri, atahamisha fedha kutoka matumizi yaliyoidhinishwa.

(2) Bila kujali masharti ya kifungu kidogo (1), Afisa Masuuli hatafanya uhamisho wa fedha pale ambapo-

- (a) Fedha hizo zimeidhinishwa kwa matumizi ya ofisi nyingine ya Serikali au mtu;
 - (b) fedha zimeidhinishwa kwa matumizi ya uwekezaji to defray matumizi mengine ya maendeleo;
 - (c) uhamisho wa fedha ni kutoka katika mishahara kwenda katika matumizi yasiyo ya mishahara; au
 - (d) uhamisho wa fedha unaweza kusababisha kuvuruga misingi ya bajeti.
- (3) Afisa Masuuli anaweza kufanya uhamisho wa fedha za miradi kati ya mafungu katika bajeti ya mwaka wa fedha, iwapo-
- (a) vipo vifungu katika bajeti za miradi ya mafungu ambavyo vinaweza visitumike;
 - (b) maombi ya uhamisho wa fedha yamewasilisha hazina yakitoa maelezo ya ufafanuzi kuhusu uhamisho wa fedha na Hazina imeidhinisha maombi hayo; na
 - (c) Kiwango cha jumla cha uhamisho wa fedha kulikofanywa kwenda au kutoka katika miradi au mafungu kwa kiwango kisichozidi matumizi yaliyoidhinishwa katika mradi huo au mafungu katika mwaka huo wa fedha.
- (4) Waziri anaweza, kwa kanuni, kuidhinisha uhamisho wa fedha

ndani ya bajeti za mafungu yaliyoidhinishwa na uhamisho wa fedha ndani ya mafungu au miradi.

(5) Mamlaka ya Waziri katika uhamisho wa fedha katika bajeti hayatekelezwa-

- (a) kiwango cha fedha katika mafungu tofauti;
- (b) kutoka matumizi ya maendeleo kwenda matumizi ya kawaida. Isipokuwa, uhamisho umeidhinishwa kwa bajeti ya nyongeza, na hauzidi kiwango kilichoidhinishwa katika Fungu.

(6) Afisa Masuuli anaweza kuhamisha fedha za ndani ya Fungu bila ya kupata idhini ya Waziri kwa kiwango cha asilimia kilichoidhinishwa katika kanuni na kutoa taarifa kwa Malipaji Mkuu wa Serikali katika kila robo ya mwaka kuhusu uhamisho huo.

(7) Uhamisho wowote wa fedha:-

- (a) utafanyika kwa kushauriana na Wizara zote zilizoathirika pamoja na Taasisi za Serikali; na
- (b) utawasilishwa Bungeni na kutolewa taarifa kila robo mwaka.

Mapato ya ziada

40.-(1) Mapato yote yaliyokusanywa zaidi ya kiwango kilichotajwa katika makadirio kitaingizwa katika Mfuko Mkuu wa Serikali.

(2) Taarifa ya matumizi ya ziada itatakasishwa na taarifa ya Afisa Masuuli husika ikielezea sababu za matumizi ya ziada na hatua za kuchukua kuzuia matumizi hayo ya ziada yasitokee.

Kuwasilisha Bajeti ya Nyongeza

41.-(1) Serikali itawasilisha Bungeni kwa idhini, bajeti ya nyongeza ya fedha zilizotumika ambazo zimezidi kiwango kilichoidhinishwa na Bunge au kwa madhumuni ya kugharamia mahitaji ambayo hayakupangwa.

(2) Bajeti ya Nyongeza itahitajika kwa-

- (a) kuongeza au kupunguza katika idhini mabadiliko ya malengo, au kupata idhini mpya katika sheria ya fedha.
 - (b) kuongeza au kupunguza kiwango cha line item katika makadirio iwapo hayataweza kufikiwa katika mabadiliko ya fedha au mabadiliko ya matumizi yake.
 - (c) kuonesha namna ambayo Mfuko wa Dharura umetumika.
- (3) Pale ambapo Bunge limeidhinisha matumizi, Sheria ya Fedha

itapitishwa kwa kiwango kilichoidhinishwa.

(4) Bajeti ya Nyongeza itajumuisha taarifa ya matumizi ya ziada na mapato husika katika kipindi hicho katika kutekeleza misingi ya fedha na Bajeti.

SEHEMU YA TANO
UTEKELEZAJI, UFUATILIAJI, TATHMINI NA UTOAJI TAARIFA WA BAJETI

- Mamlaka ya Matumizi **42.** Mahali ambapo Serikali na taasisi na mashirika ya umma yanakuwa na matumizi yanayotokana na Mfuko Mkuu chini ya Sheria ya Bunge:-
- (a) Afisa Mhasibu ana mamlaka ya kutumia fedha kadri ya sababu zilizobainishwa katika sheria; na
 - (b) Mgawo wa fedha kwenye mafungu utazingatia utekelezaji, bajeti iliyoidhinishwa na upatikanaji wa fedha.
- Idhini ya kutumia fedha kutoka Mfuko Mkuu **43.** Mdhibiti na Mkaguzi Mkuu, kwa mamlaka aliyopewa, atatoa idhini ya kutumia fedha za Mfuko Mkuu kwa Waziri.
- (a) Kiasi kinachotakiwa kulipwa katika miezi mitatu inayofuatia kwa ajili ya matumizi ya kisheria; na
 - (b) Kiasi kinachotakiwa kulipwa kwa huduma za mwaka wa fedha chini ya mamlaka ya Sheria ya Matumizi.
- Utoaji fedha kutoka Mfuko Mkuu **44.** (1) Malipo hayatafanywa –
- (a) kutoka kwenye Mfuko Mkuu isipokuwa namna itakavyotolewa na sheria iliyoandikwa; na
 - (b) zaidi ya kiasi ambacho kimetolewa chini ya matumizi kwa huduma yoyote.
- (2) Kwa kuzingatia vipengele vya sheria inayohusiana na matumizi ya Serikali itatumika kuhusiana na utoaji wa fedha kutoka kwenye Mfuko Mkuu.
- Kibali cha Mhasibu Mkuu **45.**-(1) Mhasibu Mkuu wa Serikali, kwa kibali alichonacho atawaidhinisha maafisa masuuli kufanya matumizi hadi kufikia kiwango kwa madhumuni na kwa kuzingatia masharti yaliyomo kwenye kibali cha Mlipaji Mkuu wa Serikali.
- (2) Kibali hakitatolewa na Mhasibu Mkuu wa Serikali mpaka pale kiasi na makusudi ambayo yamesabisha kutolewa yamebainishwa katika kibali kilichotolewa na Mlipaji Mkuu.

(3) Kila kibali kitakachotolewa na Mhasibu Mkuu wa Serikali kitazingatia kiwango na masharti ambayo Waziri atayaainisha.

(4) Afisa Masuuli anaweza asifanye malipo yoyote au kukubali kulipa kutoka kwenye akaunti au kuingia miadi yoyote au matumizi, isipokuwa imeidhinishwa kwa kibali kufanya hivyo.

(5) Kwa madhumuni ya kifungu kidogo (4) “miadi” maana yake mkataba, makubaliano au mpangilio kwa ajili ya kufanya malipo.

Dhana ya miadi

46. Taasiri au Mashirika ya Umma itafanya miadi chini ya masharti yafuatayo-

- (a) Kiasi ambacho kitalipwa chini ya miadi ni sawa na au pungufu ya kiasi kilichopo kwa ajili ya matumizi;
- (b) Uhalali wa malipo yatakayofanywa chini ya miadi itakuwa imehakikiwa; na
- (c) Miadi ni kwa mujibu wa matoleo ya fedha ya bajeti ya robo mwaka.

Miadi ya miaka mingi

47.-(1) Miadi yoyote ya miaka kadhaa itahitaji kwanza kupata kibali cha Waziri.

(2) Kupata kwanza kibali cha Waziri kunahitajika kwa ajili ya kuhakikisha kuwa-

- (a) miadi haisababishi ukomo wa matumizi ya miaka kadhaa chini ya Mwongozo wa Mpango na Bajeti;
- (b) kiasi ambacho kinatakiwa kulipwa chini ya miadi katika mwaka uliopo wa fedha kinatakiwa kiwe sawa au pungufu kuliko kiasi kilichopo kwa ajili ya matumizi;
- (c) uhalali wa malipo yatakayofanyika chini ya miadi ini budi yawe yamehakikiwa; na
- (d) sehemu ya miadi inayotakiwa kulipwa kwa mwaka husika wa bajeti ni sawa na robo ya bajeti iliyotolewa kama ipo.

Mfumo wa udhibiti wa miadi

48.-(1) Serikali na Taasisi na Mashirika ya Umma yatahitajika-

- (a) kutunza mifumo ya udhibiti wa miadi ambapo miadi yote inayodhaniwa itaingizwa; na
- (b) kuzuiwa malipo kufanyika kutoka kwenye bajeti bila ya miadi ya msingi kuwa imeingizwa kwenye mfumo wa udhibiti wa

miadi na namba ya miadi kutolewa na mfumo.

(2) Kwa madhumuni ya kifungu kidogo (1), miadi yote ambayo haijatekelezwa itajumuishwa kwenye makadirio ya mwaka yakionesha-

(a) kuna kiasi cha kutosha kwenye kipengele ili kikidhi miadi ya miaka kadhaa ambayo haijatekelezwa ambayo italipwa chini ya kipengele husika; na

(b) ukomo wa matumizi na maoteo ya kibajeti chini ya Mwongozo wa Mpango na Bajeti yanaakisi kikamilifu miadi ya miaka kadhaa.

Mikataba ya
Miradi ya
Maendeleo

49.-(1) Taasisi na Mashirika ya Umma yatakikiwa kwanza kupata kibali cha Waziri kabla ya kuingia kwenye mikataba yenye mahitaji ya kifedha.

(2) Waziri anaweza kutoa idhini ya kifedha kwa masharti kwamba mkataba unatimiza vigezo vya miadi ya miaka kadhaa na mradi unawezekana kwa maoni ya Waziri.

Taarifa za
ndani ya
mwaka

50.-(1) Mhasibu Mkuu wa Serikali ndani ya muda uliobainishwa kwenye Kanuni atatakiwa, atawasilisha kwa Katibu Mkuu, taarifa ya Serikali na taasisi na mashirika ya umma kuhusiana na mapato na matumizi halisi kwa mwezi uliopita na kiasi ambacho kinatarajiwa kukusanywa au kutumika katika mwezi huo na Serikali.

(2) Taasisi na mashirika ya umma, mifuko maalum, Mifuko ya Hifadhi ya Jamii itatoa taarifa kwa Mlipaji Mkuu kuhusu mapato na matumizi katika kila robo mwaka.

(3) Kamishna wa Bajeti kwa kushirikiana na Kamishna wa uchambuzi wa sera, ndani ya muda utakaoelezwa na kanuni watachapisha taarifa utekelezaji wa bajeti ya robo mwaka.

(4) Maafisa Wahasibu, ndani ya muda utakaoelezwa kwenye kanuni atawasilisha taarifa ya utekelezaji ya robo mwaka kwa Katibu Mkuu Hazina.

Taarifa za
Utekezaji

51.-(1) Waziri, ndani ya miezi mitatu baada ya kuwasilisha bajeti kwenye Bunge na katika kila robo mwaka baada ya hapo atawasilisha kwenye Bunge, kwa mtiririko na kwa ujumla taarifa ya utekelezaji.

(2) Wakati Bunge halipo kwenye vikao vyake na katika

zilizobainishwa kwenye kifungu kidogo (1) taarifa ya utekelezaji itawasilishwa katika Bunge katika siku ya pili, mara tu baada ya kuanza kwa Bunge.

(3) Taarifa ya Utekelezaji-

(a) itaonesha kipindi cha mapitio, na jinsi ambavyo malengo na shabaha katika Mwongozo wa Mpango na Bajeti yamefikwa; na

(b) kubainisha kiasi kifuatacho na kuvilinganisha na shabaha zinazoendana katika kipindi cha mapitio-

(i) mapato halisi katika kipindi husika na ikilinganishwa wa matarajio;

(ii) matumizi halisi kwa fungu, yakitofautishwa baina ya matumizi ya maendeleo na matumizi ya kawaida kwa kipindi hicho; na

(iii) mikopo halisi kwa kipindi hicho, na kwa mwaka wa fedha hadi mwisho wa mwaka wa fedha.

(4) Ambapo malengo na shabaha hayajafikiwa, taarifa ya kisheria itataja-

(a) sababu za kwa nini malengo na shabaha hazikufikiwa;

(b) hatua za marekebisha zinachukuliwa kuhakikisha kuwa malengo na shabaha ambayo hayakufikiwa yatafikwa katika robo ijayo; na

(c) Mapendekezo yoyote ya maamuzi ya kisera ya Serikali ambayo yanaweza kuathiri kwa kiwango kikubwa malengo na shabaha katika taarifa ya matarajio ya bajeti au utekelezaji wa kibajeti na kiuchumi kwa ujumla katika nchi.

(5) Mhasibu Mkuu wa Serikali, ataandaa taarifa ya kila mwezi ya Mfuko Mkuu ambayo itahusisha mapato halisina ridhaa za matumizi zilizotolewa na kuwasilishwa kwa Katibu Mkuu ili kutumika katika maandalizi ya taarifa mbalimbali.

Taarifa za
Serikali za
robo mwaka

52.-(1) Mhasibu Mkuu wa Serikali ataandaa taarifa ya mapato na matumizi halisi kwa ujumla wake ya Serikali na Taasisi na Mashirika ya Umma na kuwasilisha kwa Waziri ambaye atawasilisha kwenye Bunge mwezi mmoja baada ya mwisho wa kila robo mwaka.

(2) Afisa Masuuli ataandaa na kuwasilisha kwa Mlipaji Mkuu wa

Serikali taarifa za uhamisho wa fedha uliofanyika ndani ya Mafungu husika.

**SEHEMU VI
USIMAMIZI WA MAPATO**

Misingi ya
usimamizi
wa mapato

- 53.-** Sehemu ya Mapato ya Bajeti itazingatia misingi ifuatayo-
- (a) mapato yote ya Serikali kutoka vyanzo vya ndani na nje yataingizwa Mfuko Mkuu wa Hazina;
 - (b) yeyote aliyepewa mamlaka ya kukusanya mapato ya Serikali atawajibika katika ukusanyaji wa mapato wenye ufanisi, na utunzaji hesabu na utoaji taarifa kwa kuzingatia sheria husika na kuchukua tahadhari ili kuzuia ufujaji wa mapato ya Serikali;na
 - (c) mapato yote ya Serikali yataingizwa kwenye Sheria ya Kuidhinisha Matumizi ya Fedha za Serikali.

Majukumu
ya
Ukusanyaji
Mapato na
Usimamizi

54.-(1) Waziri ataweka utaratibu wa kupokea maoni na mapendekezo kuhusu makadirio ya bajeti kwa mwaka ujao wa fedha kutoka kwa Bunge ambayo yatawasilishwa kwa Waziri si zaidi ya tarehe 15 Februari.

(2) Majukumu ya Katibu Mkuu kuhusiana na ukusanyaji na usimamizi wa mapato yatakuwa ni-

- (a) kusimamia na kuweka misingi ya mipango na utafiti wa vyanzo vya mapato vya sasa na fursa ya mapato zaidi zilizopo;
- (b) kuanzisha mfumo ambao utaweka muda maalum wa kupokea mapendekezo ya hatua za mapato;
- (c) kuandaa hatua za mapato kwa bajeti ya Serikali;
- (d) kutafuta rasilimali ikiwa pamoja na misaada kutoka kwa Washirika wa Maendeleo na kujumuisha fedha hizo kwenye michakato ya mipango, bajeti na utoaji taarifa na uwajibikaji kama inavyoelezwa na sheria hii.
- (e) kuboresha na kusimamia uwazi, ufanisi na namna inayofaa ya usimamizi wa mapato;

SEHEMU YA SABA
USIMAMIZI WA VIFUNGU VIDOGO NA SERIKALI NA TAASISI
NA MASHIRIKA YA UMMA

Usimamizi
wa kibajeti
na kifedha za
Serikali za
Mitaa

55.-(1) Waziri atasimamia masuala ya kibajeti na kifedha ya mamlaka ya Serikali za Mitaa.

(2) Kwa madhumuni ya kifungu kidogo cha (1) bajeti inayopendekezwa na bajeti zilizoidhinishwa kwa pamoja zitawasilishwa kwa Waziri kwenye dhamana ya mamlaka ya Serikali za Mitaa kwa kuzingatia muda maalum.

(3) Uanzishwaji na usimamizi wa asasi zinazofanya kazi nje ya mfumo wa bajeti na mifuko maalum ya Serikali za Mitaa kutahitaji idhini ya Waziri wa Mamlaka ya Serikali za Mitaa.

Usimamizi
wa kibajeti
na kifedha na
wa asasi
nyingine za
Serikali

56.-(1) Waziri mwenye dhamana usimamizi wa kibajeti na kifedha na asasi zilizo nje ya mfumo wa bajeti na Mifuko Maalum inayojumuishwa ndani ya Serikali Kuu na Mifuko ya Hifadhi ya Jamii.

(2) Kwa madhumuni ya kifungu kidogo cha (1)-

(a) bajeti inayopendekezwa na bajeti iliyoidhinishwa ya asasi zilizo nje ya mfumo wa bajeti na Mifuko inatakiwa kuwasilishwa kwa Waziri na Waziri mwenye dhamana kwa kuzingatia muda maalum ulioelezwa kwenye Kanuni;

(b) mikopo kwa ajili ya asasi zilizo nje ya mfumo wa bajeti na Mifuko maalum itahitaji kupata kwanza kibali cha Waziri, endapo asasi hiyo iliyo nje ya mfumo wa bajeti ina uwezo huo kisheria.

SEHEMU YA NANE
MASHARTI YA JUMLA

Kanuni na
Maelekezo

57.-(1) Waziri anaweza kutunga kanuni zinazohitajika kuwezesha utekelezaji wa masharti ya Sheria hii.

(2) Bila kuathiri masharti kifungu kidogo (1), kanuni

zitakazotungwa zibaainisha-

- (a) yaliyomo na aina mbalimbali ya taarifa zinazohitajika na Sheria hii;
- (b) muda wa kufuata kuwasilisha taarifa kabla ya kuwasilisha Bungeni;
- (c) vigezo ambavyo Bunge litatumia kuamua endapo hoja za ukaguzi zimezingatiwa; na
- (d) kanuni au vigezo vitakavyotumika kubainisha mgao wa fungu haukuzingatia sheria hii.

Kuongeza
Kipindi cha
muda
uliowekwa

58. Bunge linaweza kuongeza muda wa kuwasilisha taarifa au nyaraka zinazotakiwa kuwasilishwa Bungeni kwa mujibu wa Sheria hii au muda uliowekwa kikatiba kupitia azimio.

Uwajibishaji
wa Mamlaka
iliyoshindwa
kutekeleza
matakwa ya
Sheria

59.-(1) Serikali na taasisi za umma zitakaposhindwa kutekeleza masharti ya Sheria hii, Waziri atalazimika kutoa maelezo na mazingira yaliyosababisha kushindwa kutekeleza masharti husika.

(2) Endapo inapothibitika kwamba afisa wa umma kwa kusudia au kwa uzembe amesababisha Serikali au taasisi ya umma kushindwa kutekeleza masharti ya Sheria hii, Afisa huyo atakuwa ametenda kosa la kinidhamu na atachukuliwa hatua za kinidhamu na atawajibishwa yeye mwenyewe.

(3) Waziri atachukua hatua za kurekebisha taasisi ya umma pale inaposhindwa kufuata taratibu za kifedha au matumizi za ziada au matumizi ambayo hayajaidhinishwa.

(4) Hatua za kurekebisha zinazoainishwa katika kifungu kidogo cha (3) zitajumuisha:

- (a) kuwasilisha na kuidhinisha Mpango kazi;
- (b) kupunguza kiasi cha bajeti iliyotumika zaidi ya iliyoidhinishwa katika mwaka unaofuata wa fedha;
- (c) kuweka sharti la Waziri kuomba kibali kabla ya kufanya matumizi; na
- (d) kusitisha mamlaka ya Afisa Masuuli katika usimamizi wa fedha.

Hatua za
urekebishaji

60.-(1) Waziri atachukua hatua za kurekebisha Mamlaka ya

dhidi ya
Serikali na
Taasisi za
Umma

Serikali za Mitaa, Taasisi iliyopo nje ya bajeti ya Serikali na mfuko maalum ikiwemo Serikali, taasisi ya umma, pale Mamlaka ya Serikali za Mitaa, Taasisi iliyopo nje ya bajeti ya Serikali na mfuko maalum itakaposhindwa kufuata taratibu za kifedha au matatizo ya kifedha.

- (2) Hatua za kurekebisha zitajumuisha-
 - (a) Kuwasilisha Mpango wa Utekelezaji;
 - (b) Kuweka sharti la Waziri kuomba kibali kabla ya kufanya maamuzi;
 - (c) Kupunguza au kusimamisha uhamishaji wa fedha za bajeti; au
 - (d) Kuteua msimamizi wa fedha ambaye atakuwa na mamlaka ya kufanya maamuzi.

Hatua dhidi ya
Maafisa wa
Umma

61. Afisa wa umma aliyepo Serikalini, taasisi ya umma, Taasisi iliyopo nje ya bajeti ya Serikali na mfuko maalum hatachukuliwa hatua mwenyewe za kiutawala au za makosa ya jinai kwa kufanya au kuacha kufanya kwa nia nzuri wakati wa utekelezaji au alipotakiwa kutekelezaji wajibu aliopewa au wakati wa utekelezaji wake wa majukumu aliyopewa kwa mujibu wa Sheria hii na nafasi yake ya kazi.

Masharti ya
Sheria kuwa na
mamlaka ya juu

62. Sheria hii itakuwa na masharti ya mamlaka ya juu dhidi ya sheria nyingine katika masuala yoyote yanayohusu-

- (a) bajeti ya taifa, bajeti ya taasisi za umma, mamlaka za serikali za mitaa au wakala nje ya bajeti;
- (b) usimamizi wa mchakato wa bajeti;
- (c) utekelezaji, ufuatiliaji. Tathimini na utoaji wa taarifa wa bajeti;
- (d) usimamizi wa mapato na matumizi ya bajeti; na
- (e) kusimamia taasisi za umma na wakala nje ya bajeti.

Masharti ya
Mpito

63.-(1) Sheria hii itakapoanza kutumika, fungu husika kwa ajili ya mafungu mbalimbali ambazo bado hazijawasilishwa kwa kuzingatia taarifa au utekelezaji wa mapendekezo ya ukaguzi zitaanza kutumika siku baada ya makadirio kuwasilishwa Bungeni.

(2) Mafunguyataomba kiasi kinachotakiwa kwa ajili ya kukidhi matumizi muhimu ya shughuli za Serikali na taasisi za umma kabla ya

kuanza kutumika kwa Sheria ya Kuidhinisha Matumizi ya Serikali kwa mwaka huo.

(3) Bunge litaweka ukomo wa kiasi kitakachoidhinishwa kwa fungu husika kwa asilimia ishirini na tano au chini ya kiasi chote kilichopo katika makadirio ya mwaka endapo anayeomba vote hajatekeleza masharti ya kifungu cha 64.

(4) Katika kifungu hiki, “shughuli za Serikali” zitamaanisha huduma zozote zinazotolewa na kazi zinazofanywa na fungu ikiwa huduma hizo ni za kawaida au sio za kawaida.

MADHUMUNI NA SABABU

Muswada huu unapendekeza kutungwa kwa Sheria ya Bajeti kwa lengo la kuweka mfumo wa kisheria utakaosimamia mchakato wa Bajeti ya Serikali kuanzia uandaaji, uidhinishaji, utekelezaji, ufuatiliaji, tathimini na utoaji taarifa.

Muswada huu unakusudia kuweka mfumo bora wa kiutendaji kati ya Serikali, Bunge na vyombo vingine vinavyohusika katika mchakato wa bajeti, kuwepo kwa nidhamu ya bajeti kwa kuweka misingi ya kuzingatia mipango, mapato na matumizi, kuwepo kwa bajeti inayoaminika yenye kuzingatia utekelezaji kama ilivyoidhinishwa na Bunge pamoja na kuweka utaratibu maalum wa kufanya uhamisho wa fedha. Aidha, Muswada huu unatarajia kujumuisha Bajeti za Wakala na Taasisi za Serikali katika Vitabu vya Makadirio ya Mapato na Matumizi ya Serikali ili kuonyesha uwazi wa bajeti zao na jinsi zinavyochangia katika kukua kwa Uchumi wa Taifa.

Muswada huu umegawanyika katika Sehemu Nane.

Sehemu ya Kwanza inaainisha masharti ya utangulizi yanayojumuisha jina la Sheria, kipindi cha kuanza kutumika kwa Sheria, matumizi ya Sheria ambapo Sheria hii itatumika Tanzania Bara na Tafsiri ya maneno mbalimbali yaliyotumika ndani ya Sheria.

Sehemu ya Pili inabainisha masuala ya muundo wa mfumo wa Uchumi Jumla na bajeti. Aidha, sehemu hii inabainisha misingi ya sera za bajeti, malengo ya sera za bajeti, matarajio ya Uchumi Jumla na bajeti na Mwongozo wa Mpango wa Bajeti kwa kuzingatia Mpango wa Maendeleo wa Taifa.

Sehemu ya Tatu inabainisha mamlaka zitakazohusika katika usimamizi wa mfumo wa bajeti ya Serikali kati ya Bunge na Serikali ambapo mamlaka na majukumu yao yamebainishwa yakiwemo ya Waziri wa Fedha, Waziri wa Tume ya Mipango, Katibu Mkuu Hazina, Kamishna wa Bajeti, Kamati ya Kitaifa ya Uandaaji Mwongozo wa Bajeti, Kamishna wa Uchambuzi wa Sera, Msajili wa Hazina na Maasifa Masuuli.

Sehemu ya Nne inabainisha masuala ya uandaaji wa Bajeti ya Serikali na uidhinishwaji ambapo hatua za uandaaji wa bajeti zimeainishwa, Miongozo ya uandaaji wa Bajeti ya Serikali, Mpango wa Maendeleo wa Taifa, Bajeti za Taasisi za Serikali, Makadilio na Makisio ya Bajeti ya Serikali, nyaraka zinazopaswa kuwasilishwa Bungeni kuhusiana na Bajeti ya Serikali kwa mwaka wa fedha husika, Mamlaka ya Waziri wa Fedha kuwasilisha Bungeni ili Kuidhinisha Matumizi ya Serikali kwa kila mwaka wa Fedha, Mamlaka ya Rais kuidhinisha Matumizi ya Serikali kabla yakuanza kutumika kwa Sheria ya Kuidhinisha Matumizi ya Serikali kwa kila mwaka wa Fedha, kipindi cha matumizi ya fedha za bajeti zilizoidhinishwa na Bunge na Rais kwa mwaka wa fedha, uwasilishwaji wa mambo muhimu ya sera za kibajeti na mapato ya Serikali, Mamlaka ya Bunge ya kuidhinisha Sheria ya Matumizi ya Serikali pamoja na Sheria ya Fedha kwa kila mwaka wa Fedha, Mamlaka ya Bunge kusitisha kibali cha matumizi kwa ajili ya fungu la Serikali, ukiukaji wa Serikali wa malengo ya kibajeti wakati wa dharura, kuweka utaratibu wa vyanzo na matumizi Mfuko wa Dharura, Mamlaka ya Waziri wa Fedha kusimamia Mfuko wa Dharura, taarifa za matumizi ya Mfuko wa Dharura, Mapato yatokanayo na Mfuko wa Dharura, Uhamishaji wa Fedha zilizotengwa katika Bajeti ya Serikali, Mapato ya Ziada na Mawasilisho ya Nyongeza ya Bajeti.

Sehemu ya Tano inabainisha masuala ya, utekelezaji, ufuatiliaji, tathimini na utoaji taarifa za bajeti ikiwemo Mamlaka ya kufanya matumizi, Idhini ya kutumia fedha kutoka Mfuko Mkuu, utoaji fedha kutoka Mfuko Mkuu wa Serikali, Kibali cha matumizi kutoka kwa Mhasibu Mkuu wa Serikali, dhana ya Miadi, Miadi ya kifedha ya miaka mingi, mfumo wa udhibiti wa Miadi, mikataba ya Miradi ya Maendeleo, taarifa ndani ya mwaka wa fedha, taarifa za utekelezaji wa bajeti za robo mwaka na taarifa ya mwaka.

Sehemu ya Sita inahusu usimamizi wa mapato ambapo inabainisha misingi ya usimamizi wa mapato kwa ujumla na wajibu wa kukusanya na kusimamizi wa mapato.

Sehemu ya Saba inaweka utaratibu wa kusimamia fedha za bajeti kwa vyombo vya umma ikiwemo Serikali za Mitaa na Taasisi za Serikali zilizopo Nje ya Mfumo wa bajeti.

Sehemu ya Nane inahusu masuala ya kiujumla ikiwemo Mamlaka ya Waziri wa Fedha kuandaa kanuni za utekelezaji wa Sheria ya bajeti, Mamlaka ya Bunge kuongeza muda wa kuwasilisha taarifa za kibajeti Bungeni, uwajibishaji wa Mamlaka iliyoshindwa

kutekeleza matakwa ya Sheria, hatua za urekebishaji dhidi ya Serikali na taasisi za umma, kinga kwa maafisa wa umma na masharti ya mpito.

Dar es Salaam,
27 Oktoba, 2014

SAADA M. SALUM
Waziri wa Fedha