THE UNITED REPUBLIC OF TANZANIA

CHAPTER 439

THE BUDGET ACT

[PRINCIPAL LEGISLATION]

REVISED EDITION 2020

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Dodoma, 19th September, 2020

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CHAPTER 439

THE BUDGET ACT

[PRINCIPAL LEGISLATION]

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CHAPTER 439

THE BUDGET ACT

An Act to provide for the effective and transparent 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.

[1st July, 2015]
[s. 1]

Acts Nos.
11 of 2015
8 of 2017
1 of 2018
9 of 2018

PART I PRELIMINARY
PROVISIONS

1. This Act may be cited as the Budget Act.

2. This Act shall apply to Mainland Tanzania.

3. In this Act, unless the context otherwise requires-
   “Accountant-General” has the meaning ascribed to it under the Public Finance Act;
   “accounting officer” has the meaning ascribed to it under the Public Finance Act;
   “appropriation” means an authorisation made by
Parliament under an appropriation Act allowing payment to be made out of the consolidated Fund or out of any other public fund established by any written law under specific conditions or purpose;
“budget” means the annual estimates of the revenues and other receipts the expenditures of the Government, including estimates of the National Assembly Judiciary, and grants to local authorities submitted for the approval of Parliament;
“budget cycle” means series of activities and time frames 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 56;
"Consolidated Fund" has the meaning ascribed to it in the Constitution;
“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-
(a) the Government, a period of twelve months ending on 30th June of each year;and
(b) 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;
“principles of fiscal responsibilities” means principles of public finance provided for in the Public Finance Act and those referred to under section 4 of this Act;
“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 1\textsuperscript{st} July of the next calendar year and ending on 30\textsuperscript{th} June of the next following calendar year;

“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 public 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;

“plan and budget guidelines” means the plan and budget guidelines referred under this Act;

“regional economic blocks” includes East African Community, Southern Africa Development Community and Common Market for Eastern and Southern Africa and such other economic blocks;

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

“Treasury Registrar” has the same meaning ascribed to it in the Treasury Registrar (Powers and Functions) Act.
PART II
MACRO-ECONOMIC AND FISCAL FRAMEWORK

4.-(1) The Government and public entities shall, in their policy objectives, adhere to the principles of fiscal responsibility.

(2) The principles of fiscal responsibility 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 where 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.

5. The Plan and Budget Guidelines shall set out fiscal objectives based on the following criteria:
(a) promote sustainable macro-economic 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.

6. The financial programming and macro-economic modeling used quarterly as an inputs for preparation of the macro-economic 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 macro-economic framework that is used for the preparation of the plans and budget guidelines;
(d) preparing requirements relating to the macro-
economic and fiscal forecasts underlying the Plan and Budget Guidelines and national budget documents; and

e) specifying Minister’s responsibility to produce macro-economic and fiscal forecasts over a medium-term time horizon.

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 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

8.- (1) The National Assembly shall have the
responsibilities to:-
(a) consider the budget estimates, macroeco-
nomic plan and programs;
(b) discuss and review the Plan and Budget
Guidelines and budget estimates;
(c) monitor all budgetary matters falling within
the competence of the National Assembly
under this Act;
(d) 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;
(f) provide recommendations on fiscal prudence
on budgetary matters; and
(g) 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.
9.- (1) The Parliamentary Budget Committee shall, in addition to functions provided under the Parliamentary Standing Orders, carry out the following functions:
(a) discuss and review the Plan and Budget Guidelines, budget estimates and make recommendations to the National Assembly;
(b) consider the Budget and make recommendations to the National Assembly;
(c) scrutinize the budget estimates of the National Audit Office, Judiciary and the National Assembly;
(d) provide general direction to the National Assembly and Parliamentary Standing Committees on budgetary matters;
(e) monitor all budgetary matters falling within the powers of the National Assembly under this Act or any other law and report on those matters to the National Assembly;
(f) monitor adherence by the Government and public entities to the principles of public finance set out in the Constitution, other laws in force, and to the fiscal responsibility principles set out in the Public Finance Act and this Act;
(g) examine financial statements and other documents submitted to the National Assembly and make recommendations for improving the management and accountability in respect of public finances;
(h) conduct periodical study on the performance trend of the Budget and make recommendations to the National Assembly for improvements;
(i) in relation to oversight responsibility, discharge or perform any function as spelt out under the Parliamentary Standing Orders; and
(j) do any other act or activities relating to budgetary matters as may be assigned to it by the National Assembly under this Act or any
other written law; and

(2) For the purpose of subsection (1), the Parliamentary Budget Office shall provide the Parliamentary Budget Committee with professional services in respect of budget, finance and economic matters.

10.—(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;
(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 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 means, the progress of budget execution on a quarterly basis;
(e) managing and controlling Governments funds, banking and payment arrangements, forecasting of cashflows, public sector accounting, public debt and Government financial assets and liabilities;
(f) promoting and enforcing transparency and sound management in respect of the revenue, expenditure, assets and liabilities of the Government.

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

11. 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.

12.- (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 course 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.

13. 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.

14.- (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 scrutinazation;
(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.

15.- (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.

16.- (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) macro-economic issues regarding to policy formulation and implementation, data base management and periodical reporting.

17. 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, subsides, 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) manage and control privatization funds received from divesture process of public entities, assets and shares; and
(h) ensure review and signing of every public corporation performance contract geared towards revenue improvement.

18. (1) The powers and functions of the accounting officers 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) arrangements for collection of revenue from the public are conducive to its collection.
(2) Accounting officers of the respective ministries and public entities shall establish the composition of a budget committee which shall be prescribed in the regulations.

PART IV
BUDGET PREPARATION AND APPROVAL PROCESS
19.-(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 preparation of the budget estimates for the succeeding financial year;
(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;
(i) enacting the Appropriation Act and the Finance Act;
(j) implementing the approved budget;
(k) evaluating and accounting for the Government’s budgeted revenues and expenditures; and
(l) reviewing and reporting on the budgeted revenues and expenditures after every three months.

(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.

20. 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.

21.- (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 October or November each year or, in the event that the National Assembly is not in session, October or November, within the first week upon the convergence of the National Assembly.

(3) Notwithstanding subsection (2), where the general election is scheduled to be held in the month of October or November, the Minister may lay the Plan and Budget Guidelines during the second meeting of the National Assembly after the general election.

(4) The Plan and Budget Guidelines shall state the
broad strategic macro-economic 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.
(5) The Parliamentary Budget Committee shall, not later than seven days after the Plan and Budget Guidelines has been submitted to the National Assembly, table a report containing its recommendations and the National Assembly shall discuss and pass a resolution to adopt the same with or without amendments.

(6) The Minister shall publish and publicise the Plan and Budget Guidelines not later than fifteen days after submission to the National Assembly.

22.-(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.

23.-(1) The Minister shall, within a period allowing time to meet the deadlines specified in this section, submit to the 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 date prescribed in
the Parliamentary Standing Orders 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) For purposes of subsections (1), the Govern-
ment shall, in respect of the National Assembly Fund and
the Judiciary Fund, ensure that funds allocated are in
such sufficient amount as would enable the National
Assembly and the Judiciary to perform and discharge
their respective functions and duties effectively.
(5) 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.
6) 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.
(7) 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.

24-(1) In addition to the documents submitted in
terms of section 23, 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 inclu-
ding 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;

(iv) all revenue allocations to local governments from the Government’s share including conditional and unconditional grants; and

(v) an estimate of any budget deficit or surplus for the financial year and medium and the proposed sources of financing;

(c) information regarding loans made by the Government budget, including 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.

25.- (1) Before the National Assembly debate the budget estimates, the Parliamentary Budget Committee shall discuss the estimates and make recommendations to the National Assembly taking into account views of the Minister and the public as submitted before the cut-off date prescribed in the regulations.

(2) Subject to the relevant provisions of the Constitution, the National Assembly may amend budget estimates of the Government in accordance with resolutions adopted with regards to the Plan and Budget Guidelines by ensuring that-

(a) an increase in expenditure in a proposed appropriation is balanced by a reduction in expenditure in another proposed appropriation; and

(b) a proposed reduction in expenditure is used to reduce the deficit.

26.- (1) The National Assembly shall, on or before 30th June each year and after debate in the National Assembly, approve the annual national budget of the Government for the next financial year by way of open vote and call of name of each Member of Parliament.

(2) The National Assembly shall, immediately after approval of the annual national budget, debate and pass the Appropriation Bill, the Finance Bill and any other legislative instruments that may be necessary to
implement the annual national budget.

27.- (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;
   (c) recurrent expenditure of each programme, broken down by expenditure items; and
   (d) 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.

28.- (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.

29.- (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 regulations.

(4) The Accountant-General shall consolidate statements submitted in accordance with subsection (2) and submit to the Minister a report of the unspent money which has been repaid to the Consolidated Fund.

(5) The Minister shall, at the end of each financial year, submit to the National Assembly a comprehensive report of unspent money repaid to the Consolidated Fund and the Government proposal for carry-over or other user of such money for approval by the National Assembly.

30.- (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.

31.-{(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, 1999 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.

32.-{(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, 1999.

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

33.- (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, where 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.

34-(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 37.

(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.
(4) The Minister shall, within thirty days after submission to the National Assembly, publish and publicise a report made under subsection (3).

35.- (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 form part of the annual national budget and the National Assembly may appropriate such other money as it may deem necessary to replenish the Contingency Fund.

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

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

36.- (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.

37.- (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 the 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 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 where it involves, causes or may cause-
(a) loss of life, human illness or injury;
(b) homeless or damage to property; or
(c) disruption of food, water or shelter.
(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).

38.- (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 39(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 sitting 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.

39.- (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) where the person to whom the payment was made has spent the money for that purpose, a statement to that effect;
(e) where 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.

40. 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.
41.- (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 expenditure prescribed as ring fenced;
(b) funds are appropriated for transfer to another government entity or person;
(c) funds are appropriated for capital expenditure except to defray other capital expenditure;
(d) reallocation of funds is from wages to non-wages expenditure; or
(e) transfer of funds may result in contravention of fiscal responsibility principles.

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

(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 made in consultation with affected Government Ministries and Government entities.

(8) The Minister shall lay before the National Assembly a mid-year report in respect of reallocation made under this section.

42.- (1) All revenues collected in excess of the amount mentioned in the estimates shall be remitted to the Consolidated Fund.

(2) Without prejudice to the provisions of the Public Finance Act, 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.

43.- (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 where 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

44.- (1) The Minister shall, after approval of the annual national budget by the National Assembly, issue the annual cash flow plan of Government based on work plans, procurement plans and recruitment plans as approved by the National assembly.

(2) The annual cash flow plan issued under subsection (1) shall be the basis for release of funds by the Accountant – General to an accounting officer.

(3) Accounting officer shall commit the budget in accordance with the annual cash flow plan issued under this section.

(4) A vote or special fund shall not take any credit for services or goods from any person unless it has capacity to pay for the expenditure from the approved estimates as appropriated by the Parliament for that financial year.
45. 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.

46. 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.

47.- (1) Payment shall not be made-
   (a) out of the Consolidated Fund except in the manner provided for by an enactment of Parliament; and
   (b) in excess of the amount granted under an appropriation for any service.

   (2) The provisions of the law relating to public expenditure shall apply in relation to withdrawal of funds from the Consolidated Fund.

48. Subject to the provisions of section 43, the Treasury shall, within every quarter in each financial year, pay out of the Consolidated Fund into the National Assembly Fund and the Judiciary Fund, as the case may be, all moneys appropriated by the Parliament to cover expenditures for activities of the National Assembly and the Judiciary in respect of such quarter.
49.- (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.

50. 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.

51.- (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;
Commitment control system

(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.

52.- (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.

53.- (1) The Accounting Officer shall prepare and submit to the Permanent Secretary, a quarterly expenditure commitments report indicating the actual and forecast commitments and cash position of a vote or fund based on activities of the vote or fund and the execution of the budget of the vote or fund.

(2) The Minister shall, with due regard to a report submitted under subsection (1) and within thirty days after the end of mid-year, submit a consolidated report to the National Assembly.
54.—(1) A public entity shall, before concluding any contract that has financial implication, obtain the approval of the Minister.

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

55.—(1) The Accountant-General shall, within the time prescribed in the regulations, 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 officer shall, within, the time prescribed in the regulations submit quarterly progress reports to the Permanent Secretary.

56.—(1) The Minister shall, six months after approval of the annual national budget by the National Assembly and at the end of each financial year, lay before the National Assembly 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) The compliance report under subsection (1) shall be debated in the National Assembly.

(4) 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.

(5) 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.

(6) 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.

57.-(1) The Accountant-General shall prepare the aggregate actual revenue and expenditure of the Government and public entities and forward to Minister who shall, six months after approval of annual national budget, submit the same to the National Assembly.

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

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PART VI
MANAGEMENT OF REVENUES

58. 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.

59.- (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

60.-(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.

(4) Without prejudice to the provisions of the Local Government Finance Act, borrowing by a local government shall be approved by the Minister.

(5) “Extra budgetary fund” as used in this section means a fund which operate outside the Government budget system.

61. The Minister may waive tax, fees or charge imposed by the Government in accordance with criteria provided for under any written law, provided that he maintains a record of each waiver together with the reasons for the waiver and submit a mid-year report to the National Assembly.

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

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

PART VIII GENERAL PROVISIONS

63.- (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 mid-year 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.

64. 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.

65.- (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 commits an offence and shall be held personally liable for criminal prosecution or disciplinary action as the case may be, depending on the nature of the failure.

(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.

66.- (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.

67. 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.

68. 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.

69.- (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 where 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.
PART IX
CONSEQUENTIAL AMENDMENTS
70. [Sections, 70, 71, 72, 73, 74 and 75 respectively are hereby omitted].