

THE UNITED REPUBLIC OF TANZANIA



No. 34 OF 1966

I ASSENT,

Julius K. Nyerere.
President

4TH AUGUST, 1966

An Act to amend the Exchequer and Audit Ordinance

[5TH AUGUST, 1966]

ENACTED by the Parliament of the United Republic of Tanzania.

1. This Act may be cited as the Exchequer and Audit Ordinance Title (Amendment) Act, 1966 and shall be read as one with the Exchequer and Audit Ordinance (hereinafter referred to as "the Ordinance"). Cap. 439

2. Section 12 of the Ordinance is hereby amended in subsection (1) by adding immediately below paragraph (a) the following new paragraph:—
Section 12 of Cap. 439 amended.

“(aa) if satisfied of the correctness thereof, credits on the exchequer account to reimburse the Paymaster-General in respect of payments of statutory expenditure made during the preceding four months and for which credit could not be obtained under paragraph (a) owing to unforeseen circumstances; and”.

3. Section 24 of the Ordinance is hereby amended in subsection (1) by adding, immediately below paragraph (d), the following new paragraph:—
Section 24 of Cap. 439 amended.

“(e) where he becomes aware of—

- (i) any payment made without due authority according to law;
- (ii) any deficiency or loss occasioned by negligence or misconduct;
- (iii) any failure to observe a policy of the highest thrift;
- (iv) any sum which ought to have been but was not brought to account,

he may, in the case of expenditure, disallow the same and in other cases call in question the sum concerned, and shall make a report thereon to the Speaker of the National Assembly (or, if the office of Speaker is vacant or if the Speaker is for any reason unable to perform the functions of his office, to the Deputy Speaker) who shall refer the report to the Public Accounts Committee of the National Assembly which shall consider every such report and thereafter shall advise the Principal Secretary to the Treasury whether in the opinion of the said Committee it is appropriate that any officer be surcharged in respect of the payment deficiency, loss or sum concerned, or that disciplinary proceedings be instituted, against an officer or whether a surcharge should be made and disciplinary proceedings instituted.”.

Repeal and replacement of section 27 of Exchequer and Audit Ordinance (Cap. 439)

4. Section 27 of the Exchequer and Audit Ordinance is hereby repealed and replaced by the following new section: —


“Annual and other Reports

27.—(1) On receipt of the accounts prescribed by section 26, the Controller and Auditor-General shall cause them to be examined and audited and shall, within a period of nine months (or such longer period as the National Assembly may by resolution appoint) after the end of the financial year to which the accounts relate, certify, in respect of each account, the result of the examination and audit and the Controller and Auditor-General shall within the period aforesaid prepare a report upon the examination and audit of all such accounts and shall transmit this report, either complete or from time to time in parts, as may be convenient together with copies of the relevant accounts certified as aforesaid to the President.

(2) The President shall, after the receipt of any report or part thereof, transmitted to him pursuant to subsection (1), cause the same to be presented to the National Assembly without delay; and if the President makes default in presenting such report to the National Assembly the Controller and Auditor-General shall submit the same to the Speaker thereof (or, if the office of Speaker is vacant or if the Speaker is for any reason unable to perform the functions of his office to the Deputy Speaker) who shall cause it to be presented to the National Assembly.

(3) The Controller and Auditor-General may at any time if it appears to him desirable transmit to the Speaker of the National Assembly and to the President a special report on any matter incidental to his powers and duties.”.

Passed in the National Assembly on the twenty-first day of July, 1966.


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Clerk of the National Assembly