**Budget**

Budget

- Speeches
- Execution Reports
- Legal Base
- Budget Guideline
- Budgets' Structure
- Budget Process
- Budget Background and Medium Term Framework
- Budget Books
- Citizens Budget
- Financial Statement and Revenue Estimates
- Government Finance Statistics
- Ijue Sheria ya Bajeti Namba 11 ya Mwaka 2015
- Training Manual on the Budget Act No. 11 of 2015

## The Legal Base of the Government Budget

The legal base is that body of laws, administrative regulations which regulate the budget format, timing and procedures as well as the allocation of formal powers and responsibilities and rights in the budget cycle or process. The legal instruments which provide the legality of the budget are as follows: The Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) Chapter 7 outlines the provisions regarding the finances of the United Republic of Tanzania. It indicates who has the mandate to prepare the budget and submit it to Parliament, Types of Revenue receipt, Accounts, authorization of payments etc.

The Public Finance Act, 2001. This is a new legal instrument which provides for the legal framework of the budget system with regard to revenue, expenditure control and accountability. This Act has repealed the former Exchequer and Audit Ordinance of 1961. The Annual Appropriation Act. This provides powers to the Minister for Finance to draw money from the Consolidated Fund and allocate it to the various votes. It also provides powers for reallocation of funds between votes.

The Annual Finance Act. This act grants powers to the Minister of Finance to raise money by imposing taxes to raise funds to finance the budget. Basically four fundamental principles govern the legal base:-

- No tax shall be imposed and no money shall be spent without the authority of the National assembly.
- Expenditure shall be made only for purposes authorized by Parliament
- There shall be a single fund known as the `Consolidated Fund' for receiving and recording all revenues and expenditures, unless otherwise directed by Parliament.

All moneys spent from the Consolidated Fund must be accounted for before Parliament

**< Prev** **Next >**

**Contact to Ministry of Finance and Planning,**
Permanent Secretary,
Ministry of Finance and Planning,
1 Madaraka Street,
11468 Dar es salaam,
P.O.Box 9111,
Dar es salaam.
Phone: +255 22 2111174-6.
Fax: +255 22 2110326

**Related Links**
|Bank of Tanzania - BoT
|Tanzania Revenue Authority - TRA
|Parliament of Tanzania - Bunge
|Financial Intelligence Unit - FIU
|National Bureau of Statistics - NBS
|Procurement and Supplies Professionals and Technicians Board
|Ofisi ya Rais - Utumishi na Utawala Bora

Copyright © 2014 Ministry of Finance and Planning. All Rights Reserved.