

Tanzania

## Judiciary Administration (Internal Finance) Regulations, 2020 Government Notice 2 of 2021

Legislation as at 1 January 2021

FRBR URI: /akn/tz/act/gn/2021/2/eng@2021-01-01

There may have been updates since this file was created.

PDF created on 17 May 2023 at 16:55.

[Check for updates](#)



### About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

Where legislation has been consolidated, this is clearly indicated on the document.

This is a free download from the TanzLII website and is presented in collaboration with the Laws.Africa Legislation Commons, a collection of African legislation that is digitised by Laws.Africa and made available for free.

[www.tanzlii.org](http://www.tanzlii.org) | [info@tanzlii.org](mailto:info@tanzlii.org)

[www.laws.africa](http://www.laws.africa) | [info@laws.africa](mailto:info@laws.africa)

There is no copyright on the legislative content of this document.

This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

Judiciary Administration (Internal Finance) Regulations, 2020  
 Contents

Part I – Preliminary provisions ..... 1

    1. Citation ..... 1

    2. Application ..... 1

    3. Interpretation ..... 1

    4. Officers to be conversant with Regulations ..... 3

Part II – Budgeting and budgetary control ..... 3

    5. Preparation of budget estimates ..... 3

    6. Basis of budget estimates ..... 3

    7. Participatory planning and budgeting ..... 4

    8. Presentation and adoption of budget estimates ..... 4

    9. Expenditure not originally included in the estimates ..... 4

    10. Unspent cash balance at the end of a year ..... 5

    11. Voted funds to be applied to the purpose intended ..... 5

    12. Basis of the financial statements ..... 5

Part III – Management of the Judiciary Fund ..... 5

    13. Power to authorize public expenditure ..... 5

    14. Allocation of resources ..... 5

    15. Duties and responsibilities of the Chief Court Administrator as an accounting officer ..... 6

    16. Receiver of revenue ..... 6

    17. Accountability of the sub-warrant holders ..... 7

Part IV – Revenue ..... 7

    18. Collection of revenue, methods of collection, etc. .... 7

    19. Sources of revenue to the Fund ..... 8

    20. Unspent cash balance ..... 8

    21. Account of the Fund ..... 8

Part V – Control and vouching of payments ..... 8

    22. Methods of payments ..... 8

    23. Changing to year of accounts ..... 8

    24. Payment voucher ..... 8

    25. Certificate of accuracy ..... 9

    26. Responsibility of accounting officer regarding disbursement ..... 9

    27. Mode of signing payment vouchers ..... 9

    28. Accounting for unauthorized or irregular payment ..... 9

    29. Vote control registers, consequences of unvouched payment and incorrect or incomplete vouchers ..... 10

30. Role of Chief Accountant to ensure payment .....	10
31. Missing vouchers or supporting documents .....	10
32. Authorization of imprest .....	11
33. Issue of imprest .....	11
34. Imprest to be issued to the holder .....	11
35. Duty of imprest holder .....	12
Part VI – Classification of accounts .....	12
36. Approved estimates .....	12
37. Form of accounts .....	12
38. Security of accounting systems .....	13
39. Audit trail .....	13
Part VII – Handing and taking over the office .....	13
40. General requirement in handing over the office .....	13
41. Handing over certificates .....	13
42. Handing-over notes .....	13
43. Duties of officer handing over .....	14
44. Duties of officer taking over .....	14
45. Shortages and discrepancies found during hand-over .....	15
46. Distribution of statements .....	15
47. Procedure where taking over cannot be made .....	15
48. Loss of account-table documents and action to be taken .....	15
Part VIII – Internal control system .....	16
49. Internal checks .....	16
50. Internal Audit Unit .....	16
51. Functions and powers of the Chief Internal Auditor .....	16
52. Establishment of the Audit Committee .....	17
53. Audit Committee to have access to accounting officer .....	18
54. Representation in the meetings of Audit Committees .....	18
Part IX – Accountable documents .....	18
55. Accountable documents .....	18
56. Control of accountable documents .....	18
57. Destruction of accounting records .....	19
Part X – Procurement management .....	19
58. Judiciary Tender Board .....	19
59. Composition and appointment of the Judiciary Tender Board .....	19

60. The functions of the Judiciary Tender Board .....	19
61. Tender Board to report a breach of the Public Procurement Act or regulations .....	20
62. Procurement Management Department .....	20
63. Function and responsibilities of Procurement Management Department .....	20
64. Powers of the Public Procurement Regulatory Authority .....	21
65. Inspection, sampling and testing of goods .....	21
66. Receiving, accepting and inspecting Committee .....	21
Part XI – Public store .....	22
67. Inspection and reports on stores .....	22
68. Regular checks in the stores .....	22
Part XII – Property, plant and equipment .....	22
69. Assets .....	22
70. Accountability of non-expendable stores .....	22
71. Furniture and equipment to be brought on charge in master inventory .....	23
72. Individual location to be evidence by two inventories .....	23
73. Physical check up of items .....	23
74. Master inventory to apply in cases of vehicles .....	23
75. Fund office books to be charged in catalogue .....	23
76. Use of Judiciary vehicle .....	24
77. Maintenance of log books .....	24
First Schedule (Regulation 41(3)) .....	24
Second Schedule (Regulation 60(1)) .....	25

# Tanzania

## Judiciary Administration (Internal Finance) Regulations, 2020

### Government Notice 2 of 2021

Commenced on 1 January 2021

*[This is the version of this document from 1 January 2021.]*

#### Part I – Preliminary provisions

##### 1. Citation

These Regulations may be cited as the Judiciary Administration (Internal Finance) Regulations, 2020.

##### 2. Application

- (1) These Regulations shall apply to the management and financial control of the operations of the Judiciary Fund established under section 52 of the Act.
- (2) The application under subregulation (1) shall be in accordance with the provisions of the Public Finance Act, the Public Procurement Act, the Public Audit Act and the Budget Act.

*[Cap. Nos. 348; 410; 418; 439]*

##### 3. Interpretation

In these Regulations, unless the context otherwise requires:

"**accounting officer**" means the Chief Court Administrator;

"**accountant**" means any officer appointed and charged with the duty of accounting for the Judiciary Fund;

"**Act**" means the Judiciary Administration Act;

*[Cap. 237]*

"**assets**" means non-current assets which are furnitures, equipment, plants and machineries, land and buildings as well as motor vehicles;

"**authorizing officer**" means any person who is responsible for issuing or signing accountable documents on behalf of the Judiciary;

"**authorized officer**" means an employee of the Judiciary who is authorized in writing either generally or specifically to act on matters of any specified kind or to discharge any duty or responsibility;

"**budget**" shall have a meaning ascribed to it under the Budget Act;

*[Cap. 439]*

"**chairman**" when used in relation to the Commission, means the chairman of the Commission and includes a person acting in that office; when used in relation to a Committee, means the chairman of that Committee;

"**Chief Accountant**" means a person who directs day to day activities of the accounting department and is responsible for the central accounting records and controls over all financial transactions of the Judiciary;

"**Chief Executive Officer**" means the Chief Court Administrator of the Judiciary appointed under section 7 of the Act;

"**Chief Registrar**" means a person appointed under section 27 of the Act to be a Chief Registrar;

"**court administrator**" means any person appointed under the provision of section 11 of the Act to be a court administrator;

"**Commission**" means the Judicial Service Commission referred under section 13 of the Act;

"**Constitution**" means the Constitution of the United Republic of Tanzania, 1977;

*[Cap. 2]*

"**contract**" means a legally binding agreement entered into between the office and a supplier, contractor or consultant for the sale or supply of goods or services or for the execution of works;

"**Consolidated Fund**" means the Funds established under Article 135(1) of the Constitution;

"**Controller and Auditor General**" means a person referred to in Article 143 of the Constitution;

"**disposal**" means the divestiture of public assets including intellectual and proprietary rights and goodwill and any other rights of a procuring and disposing entity by any means including sale, hire, purchase, tenancies, rental, lease or auction;

"**employee**" means any person who is employed in the Service;

"**expendable stores**" means stores of a consumable nature such as foodstuffs, medicines, nails, soap which except for control of their use is kept within reasonable and economic limits, and are not accounted for;

"**financial year**" means a period starting on the 1<sup>st</sup> day of July and ending on 30<sup>th</sup> day of June;

"**Judiciary Fund**" means, the Fund established under section 52(1) of the Act;

"**inspection officer**" means the Director of Government Assets Management pursuant to the provisions of the Public Finance Act and its regulations;

*[Cap. 348]*

"**head of department**" means an officer in-charge of, and heading any department in the Judiciary Service, including any officer appointed to discharge the duties and responsibilities of that officer under acting capacity;

"**head of unit**" means an officer in charge of, and heading any unit in the Judicial Service, including any officer appointed to discharge the duties and responsibilities of that officer under acting capacity;

"**head of section**" means an officer in charge of, and head of a section in the judicial service including any officer appointed to discharge the duties and responsibilities of that officer under acting capacity;

"**Internal Audit**" shall have the meaning ascribed to it under regulation 33 of the Public Finance Regulations, 2001;

*[G.N. No. 130 of 2001]*

"**officer**" or "public officer" means an employee who hold a degree of a recognized university or equivalent qualification;

"**Paymaster General**" shall have a meaning ascribed to it under the Public Finance Act;

"**procurement**" shall have a meaning ascribed to it under the Public Procurement Act;

*[Cap. 410]*

"**Procurement Management Department**" means a division or department in the Judiciary responsible for the execution of the procurement functions;

"**procurement processes**" means the successive stages in the procurement cycle, including planning, choice of procedure, measures to solicit offers from tenderers, examination and evaluation of offers, award of contract and contract management;

"**property**" means official assets, countable documents, pending works, projects, stores, vehicles and other movable plants and equipment, staff and finance reports;

"**public finances**" means monetary resources appropriated to the office through budgetary processes, including the Consolidated Fund, grants, and any moneys legally acquired from local or foreign donors;

"**sub-warrant holder**" means an officer authorized by accounting officer to manage funds within a sub-vote;

"**tender**" shall have the meaning ascribed to it under the Public Procurement Act;

[Cap. 410]

"**tender document**" shall have the meaning ascribed to it under the Public Procurement Act;

[Cap. 410]

"**works**" means—

- (a) works associated with construction, reconstruction, demolition, repair or renovation of a building, structure, road or airfield;
- (b) other civil works such as site preparation, excavation, erection, building, installation of equipment or materials, decoration and finishing; and
- (c) service which is rendered and contracted on the basis of performance of a measurable physical output such as drilling, mapping, satellite photography:

Provided that, contracts which include the provision of works and services shall be regarded as works contracts if the total value of the works is greater than the value of the services covered by the contract.

#### 4. **Officers to be conversant with Regulations**

The Chief Court Administrator, the Chief Registrar, the Registrar of Court of Appeal, the Registrar of the High Court, deputy registrars, directors and assistant directors, court administrators, magistrate in-charges and any other officer in charge of whatsoever designation in the Judiciary shall ensure that all employees in the office where they are in charge have access to these Regulations.

## Part II – Budgeting and budgetary control

#### 5. **Preparation of budget estimates**

- (1) The budget estimates of the Judiciary shall be prepared in accordance with the instructions or guidance issued by the Commission.
- (2) The compilation of the annual budget estimates for the Judiciary shall be in accordance with the format and guidelines issued by the Treasury.
- (3) The accounting officer shall, in writing, issue guidelines to all responsible officers for the preparation of estimates.

#### 6. **Basis of budget estimates**

- (1) The Budget estimates shall be based on implementation of the Judiciary Strategic Plan and fiscal policy framework.

- (2) Subject to subsection (1), the budget estimate shall consider the following—
  - (a) the nature, quantity and quality of administrative and supportive services required for the effective operation of the Judiciary;
  - (b) the nature, quantity and quality of administrative and supportive services which employees require for effective performance of their respective functions;
  - (c) long term objectives; and
  - (d) the need for fiscal responsibility.

## **7. Participatory planning and budgeting**

- (1) The Chief Court Administrator shall ensure that the budget estimates of the Judiciary reflect the real and actual requirements of the sums of moneys which it may require for the payment of various costs, including:
  - (a) administrative and supportive services;
  - (b) salaries and remuneration of employees; and
  - (c) funding requirements for judicial functions.
- (2) A sub-warrant holder shall, in preparation of realistic budget, involve all employees under his jurisdiction.
- (3) All sub-warrant holders, save for sub-warrant holders at the High Court Zones, a court of resident magistrates, district courts and primary courts, shall submit estimates to the Accounting Officer via the Planning and Monitoring Department for validation and consolidation.
- (4) Estimates from High Court Zones, a court of resident magistrates, district courts and primary courts shall be submitted by the respective court administrator.
- (5) The court administrator shall submit compiled estimates to the Accounting Officer through the court administrator of the High Court and the Planning and Monitoring Department.

## **8. Presentation and adoption of budget estimates**

- (1) Estimates shall be presented to the Workers' Council and shall be adopted by the Commission.
- (2) The Workers' Council may review and make appropriate alterations.
- (3) The Commission shall review and adopt the budget estimate.
- (4) The Chief Court Administrator and the Minister responsible for finance and planning shall submit budget estimates to the parliamentary budget committee.
- (5) The estimates shall, thereafter, be presented to the Treasury and a copy to the Minister responsible for Legal Affairs appropriation by the National Assembly.

## **9. Expenditure not originally included in the estimates**

- (1) Where the office intends to incur expenditure not originally included in the estimates or where the total provision in the annual budget is found to be insufficient, the Chief Court Administrator shall submit to the Commission a supplementary estimate which after approval by the Commission shall be submitted to the Treasury.
- (2) Where circumstances require that a reallocation between votes be carried out, the Chief Court Administrator shall seek and obtain the approval of the Treasury.
- (3) A reallocation within the vote shall not be allowed, unless the accounting officer is satisfied with the reasons adduced in support of the reallocation.



- (4) The reallocation under subregulation (3) shall only be allowed at the midyear review.

#### **10. Unspent cash balance at the end of a year**

- (1) Where there is unspent cash balance for both recurrent and development expenditure for approved estimates, such cash shall, after receiving permission from the Pay master General, be retained by the Judiciary Fund and shall be spent toward activities which were not performed due to unforeseeable reasons in the respective financial year.
- (2) The Chief Court Administrator shall ensure that the report of the unspent balance and its related activities is submitted to the Commission.

#### **11. Voted funds to be applied to the purpose intended**

- (1) Every charge of expenditure and items of income shall be classified strictly in accordance with the details of the approved estimates.
- (2) The voted funds shall be applied only to the purpose for which they were intended.
- (3) The Chief Accountant shall ensure that—
  - (a) records of revenue and expenditure are maintained by each sub-warrant holder who shall continually be appraised on the expenditure and commitments recorded thereof; and
  - (b) revenue registers are kept for cash and debt income on accrual basis.
- (4) The financial statements shall be prepared, within three months after the end of each financial year and be submitted to the relevant authorities.

#### **12. Basis of the financial statements**

The financial statements of the Fund shall be prepared in accordance with the International Public Sector Accounting Standards and general accepted accounting practices.

### **Part III – Management of the Judiciary Fund**

#### **13. Power to authorize public expenditure**

- (1) The National Assembly shall continue to be vested with the exclusive power to authorize public expenditure, through approval of annual budget estimates of the Judiciary.
- (2) When the estimates have been approved, the expenditure for the year shall be held, carried on and arranged in accordance with the Medium Term Expenditure Framework (MTEF).
- (3) The implementation of the budget shall be limited by the activities in the estimates of expenditure, and it may only be increased or varied in accordance with the provisions of the Public Finance Act, the Budget Act or any other relevant law.

*[Cap. Nos. 348; 439]*

#### **14. Allocation of resources**

- (1) Where the Fund has been allocated moneys, the accounting officer shall notify sub-warrant holders for the purposes of distribution of the same, based on action and cash flow plans.
- (2) Subject to subregulation (1), the accounting officer shall ensure that the expenditure from the Fund is in accordance with the approved budget.

- (3) Every sub-warrant holder shall, before the 1<sup>st</sup> June of every year, prepare and submit to the Planning and Monitoring Department, an action plan and cash flow projection from the approved budget estimates which shall form the basis for disbursement and allocation of resources.
- (4) Except for special matters, no disbursement or allocation of funds shall be made to any activity of any department, unit or a court which is not supported by an action plan.
- (5) Every change of expenditure and items of income shall be classified strictly in accordance with the details of the approved estimates and the voted funds shall be applied only to the purpose for which they were intended.
- (6) The implementation of the approved budget shall be in accordance with the activities in the action plan originating from the estimates of expenditure.

## **15. Duties and responsibilities of the Chief Court Administrator as an accounting officer**

- (1) The Chief Court Administrator shall be the accounting officer and be responsible for day to day administration and operation of the Judiciary Fund.
- (2) The Chief Court Administrator shall be required to:
  - (a) ensure that the financial procedures established by the Public Finance Act and regulations are complied to;
  - (b) ensure that the public funds and resources for which he is responsible as accounting officer are properly managed and safeguarded;
  - (c) establish and maintain an effective system of internal control over the financial and related operations for Judiciary.
  - (d) ensure Judiciary Fund and other resources are used effectively, efficiently, economically, transparently and all relevant financial considerations, including issues of propriety, regularity and value for money, are considered when making decisions affecting the Fund; and
  - (e) ensure that irregular or fruitless expenditures and losses from criminal conduct are prevented.
- (3) The Chief Court administrator shall, within a period of three months after the end of each financial year, prepare and transmit to the Controller and Auditor General in respect of the past financial year and in respect of the Judiciary Fund, revenues to which he is responsible as per International Public Sector Accounting Standards.
- (4) The Chief Court Administrator may, in writing, appoint sub warrant holders to authorize payments.
- (5) Subject to subregulation (2), the accounting officer shall have a duty to ensure that estimates are prepared in accordance with general or specific direction of the Commission.

## **16. Receiver of revenue**

The Chief Court Administrator shall be personally responsible for ensuring that adequate safeguards are applied for:

- (a) prompt collection of revenue and proper accounting;
- (b) persons liable to pay revenue are informed by bill, demand note or other appropriate notice; and
- (c) banking of collected revenues or other public moneys.

## 17. Accountability of the sub-warrant holders

Every sub-warrant holder shall be accountable to the accounting officer for the management of all financial matters delegated to them, and in that respect their responsibilities shall include:

- (a) collaborating with accounting officer in the preparation of the annual estimates of the Judiciary;
- (b) authorizing payments and recommending other officers for designation as authorizing officers to accounting officer;
- (c) ensuring no expenditure is committed or incurred unless it is within the Medium-Term Expenditure Framework of the Judiciary;
- (d) endeavoring to ensure at all times that sub-warrant holders secure the best value for expenditure incurred by them with the objective of achieving the goals of the policies of the Judiciary at the lowest minimum cost;
- (e) maintaining accurate records of actual payments, committed expenditure, cash and sundry debtor income through appropriate books of accounts;
- (f) controlling actual department income and the expenditure in line with budget and reporting accordingly to the accounting officer;
- (g) ensuring that the Judiciary Financial Guidelines are made known to the appropriate persons within their department or division and that, their provisions are adhered to and immediately reporting to the accounting officer any breach or non compliance thereto upon its discovery;
- (h) preparation and maintenance of a risk register;
- (i) maintenance of an asset register in accordance with relevant assets policy, legislation and regulations;
- (j) conducting annual stocktaking to ensure the accuracy of inventories available at the closure of the finance year; and
- (k) preparation and maintenance of loss report register, indicating the loss and action taken.

## Part IV – Revenue

### 18. Collection of revenue, methods of collection, etc.

- (1) The accounting officer shall be personally responsible for ensuring that adequate safeguards are in place and are applied for prompt collection of, and proper accounting for all funds received in accordance with section 53(1) of the Act.
- (2) All regular collectors of revenue who receive funds on behalf of the Judiciary shall issue officially recognised receipt and the collected money shall be paid into a bank daily or at earliest possible opportunity.
- (3) When paying collections into a bank, the full particulars of the amount and serial number of the cheque and the name of the bank shall be recorded and retained with the Judiciary.
- (4) All revenue (non taxable revenue) shall be collected through Electronic System, Government Electronic Payment Gateway (GePG) whereby payment may be made for services through bank credit or debit cards, internet banking and mobile money.
- (5) Revenue collectors shall issue electronic bill through various online portals in order to enable customers to make payment at convenient time and place.

## 19. Sources of revenue to the Fund

- (1) There shall be paid into the Judiciary Fund account all sources of fund, grants and deposits received by or on behalf to the Judiciary subject to the section 53(1) of the Act.
- (2) Any sums received as grant made to the Judiciary pursuant to sub regulation (1) shall be subject to the requirements of Part V of the Government loan, Guarantees and Grants Act and the Public Finance Act.

*[Cap. 348]*

## 20. Unspent cash balance

Any unspent cash balance at the end of the financial year shall, after obtaining permit from the Pay Master General, be retained by the Judiciary for the purpose for which the Fund is established.

## 21. Account of the Fund

Account of the Fund shall be kept with such bank or banks subject to the provision of the Public Finance Act and all the moneys payable as source of revenue for the Judiciary pursuant to the provision of section 53(1) of the Act, shall be deposited in such account.

## Part V – Control and vouching of payments

### 22. Methods of payments

- (1) Except otherwise prescribed in these Regulations, all payments from the Judiciary Fund shall be made in accordance with the authority and procedures provided for under the Public Finance Act.

*[Cap. 348]*

- (2) All payments of Judiciary moneys shall, whenever practicable, be made through the local banking system.

### 23. Changing to year of accounts

- (1) The date of payment of any amount governs the date of the record of the transaction in the accounts.
- (2) Payment shall not be made before they are due for the purpose of utilizing an anticipated saving.
- (3) The expenditure properly chargeable to the account of the given year shall be met within that year and not be deferred for the purpose of avoiding an excess on the amount provided in the estimates.

### 24. Payment voucher

- (1) All disbursement of the Judiciary Fund shall be properly vouched on the prescribed form and be typewritten or made out in ink or ballpoint pen, and shall contain or have attached thereto full particulars of the service for which payment is made such as dates, numbers, distances, rates so as to enable them to be checked without references to any other document.
- (2) Amount paid shall be written in words as well as figures and copies of vouchers shall be clearly marked as such to distinguish them from the original.
- (3) Payment shall not be made on duplicate invoices or photocopy invoices, unless the head of department or any other authorized officer certifies in writing that the amounts have not been previously passed for payment.

- (4) Corrections on payment vouchers shall be made by drawing a line in red ink through the incorrect words or figures and writing the correct ones above, and be signed by an officer making correction.
- (5) Under no circumstances shall erasures be allowed and all corrections must be initiated by the authorized officer.

## **25. Certificate of accuracy**

- (1) The officer appointed to sign the voucher shall be responsible to certify the accuracy of every detail and shall be held personally responsible for ensuring that—
  - (a) the service specified has been duly and competently performed;
  - (b) the prices charged are either according to contracts or approved scales or are fair and reasonable according to local rates;
  - (c) authority has been obtained as quoted;
  - (d) calculations and castings have been verified and are arithmetically correct expenditure;
  - (e) the classification of the expenditure is correct;
  - (f) there are sufficient funds uncommitted in the relevant vote to meet the expenditure;
  - (g) the persons named in the voucher are those entitled to receive payment; and
  - (h) any supplies purchased has been taken on charge or issued for immediate use.
- (2) Except in the case of delay authorized proforma invoice for a payment on account, no money shall be paid than the value of the work certified to have been performed and where deduction is due from the amount payable in a contract in respect of any withholding money, penalties or fees, only the net sum shall be paid.
- (3) Expenditure shall be recorded against the approved budget heading; care shall be taken when inputting claim lines to ensure this happens and that budget line allocations are not exceeded.
- (4) The accounting officer should approve or direct approval basing on the budget line.

## **26. Responsibility of accounting officer regarding disbursement**

- (1) The accounting officer shall be responsible for all disbursements made from the Judiciary Fund.
- (2) Notwithstanding the provision of subregulation (1), the accounting officer may designate in writing and by name specific persons who shall have the authority to sign payment vouchers on his behalf, prescribing the financial limits and other conditions within which this authority may be exercised.

## **27. Mode of signing payment vouchers**

- (1) The signature of officer on payment vouchers and certificates shall be in ink, ballpoint pen or other official acceptable way.
- (2) The original voucher or certificate shall only be signed, and copies of the voucher shall be initialed.
- (3) Each certificate attached to a payment voucher and each sheet of voucher comprising more than one signatures may not be written across one or more certificates.

## **28. Accounting for unauthorized or irregular payment**

In the event of an unauthorized or irregular payment being made in consequence of an incorrect certificate, the officer who caused the error and if acted negligently, shall be held responsible and any loss that occasioned may be recovered from him.

## **29. Vote control registers, consequences of unvouched payment and incorrect or incomplete vouchers**

- (1) The accounting officer and each sub-warrant holder shall keep a vote control register in the prescribed form indicating separately under each head, sub-head and item of the estimates for which he is responsible to:
  - (a) the amount voted or revised as necessary to account for authorized increase and for reductions by way of virement or re-allocation under regulation 51(1) of the Public Finance Regulations;
  - (b) the total amount authorized by the accounting officer;
  - (c) the total expenditure to date;
  - (d) any commitments entered to; and
  - (e) the uncommitted balance available.
- (2) Before making any payment against a voucher, the Chief Accountant or other officer authorized by him to make the disbursement shall ensure that the voucher and any documents attached there to be correct and complete in every particular and shall not result in an excess on the amount provided in the estimate.
- (3) Payment on any voucher shall be checked by the pre-audit unit, any voucher which is incorrect or incomplete shall be rejected and returned to the originating officer.
- (4) Payment vouchers which are in order shall be certified by the head of pre-audit unit or relevant authorized officer as "passed for payment" and such payment shall only be made against the original copy of a payment voucher.

## **30. Role of Chief Accountant to ensure payment**

- (1) The head of finance and accounting department shall be chief adviser to the accounting officer on financial and accounting matters.
- (2) Without prejudice to subregulation (1), the head of finance and accounting department shall be responsible for:
  - (a) maintaining sound accounting system and the safe keeping of all supporting records;
  - (b) preparing quarterly financial report to the accounting officer and progress of actual expenditure and income compared to budget, and making recommendations for balancing levels of income and expenditure;
  - (c) producing annual accounts and accompanying financial statements within three months after the closure of the financial year;
  - (d) ensuring an effective system of internal control including the writing and revision of detailed financial procedures; and
  - (e) to facilitate payment, in so doing he shall ensure that payments due on the voucher are made as soon as possible to the persons entitled to receive them.

## **31. Missing vouchers or supporting documents**

- (1) For the purposes of avoiding the danger of a duplicate payment being made on a voucher, as soon as a voucher has been paid, the officer making payment shall stamp "paid" across the face of the voucher and in the event of a duplicate or irregular payment being made because of a failure to comply with this instruction, the paying officer responsible for the omission may be liable to make good the loss.

- (2) Where a sub-warrant holder is satisfied that there is any lost voucher, he shall report the same to the accounting officer.
- (3) Where any voucher on which payment has been made is lost, mislaid or inadvertently destroyed, the accounting officer shall inform the Accountant General who shall report the same to the Paymaster General with a copy to the Controller and Auditor General.
- (4) Where after due inquiry, the Paymaster General is satisfied as to the circumstances of such loss, mislaying or destruction and that payment has been properly and correctly made, he may recommend to the Minister to authorize the payment to stand charged in the accounts.
- (5) For the purpose of these Regulations, a payment voucher which is incomplete because of its supporting documents being missing, shall be regarded as a missing voucher.

### **32. Authorization of imprest**

- (1) The accounting officer or a sub-warrant holder shall issue such imprest to public officers who require cash to be readily available to meet immediate payments for official purposes.
- (2) The imprest shall be issued with the following categories:
  - (a) standing imprest issued to sub-warrant holders to meet certain petty cash payment during the financial year. To this end the imprest holder should maintain an imprest cash book in which to record all receipts and payments and balance in hand after each transaction;
  - (b) special imprest issued to an employee for a particular purpose and it is essential that the holder is made aware of that purpose and of the fact that he may not expend on anything unconnected therewith and further that he is bound to retire the imprest in full as soon as the reason for which it was issued ceases.
  - (c) temporary imprest issued to employees who are proceeding outside duty stations to meet travelling and hotel expenses necessarily incurred.
  - (d) standing imprest issued to meet immediate payments for official purpose; and
  - (e) special imprest issued to meet special activities and travelling expenses incurred for an official purpose.

### **33. Issue of imprest**

- (1) An imprest shall only be issued for purposes for which expenditure has been included in the approved estimates.
- (2) Request for special imprest shall be made as the need arises.
- (3) An imprest shall, as much as practicable, be restricted to the minimum amount required for the purpose for which it is issued.

### **34. Imprest to be issued to the holder**

- (1) Every imprest shall be issued in the name of an officer who shall hold and remain their personal responsibility until it is discharged by the submission of properly completed payment vouchers or handed over to another officer responsible or refunded.
- (2) The holder of an imprest shall not be relieved of any part of his responsibility by delegating the custody or operation of an imprest to another officer.
- (3) An imprest shall not be charged in the account as final expenditure, but, the actual payments out of such imprest being so charged and the full amount of the imprest issued shall be entered in the cash book as a payment and be allocated under a separate account entitled "imprest".

### 35. Duty of imprest holder

- (1) The holder of an imprest shall have the duty to—
  - (a) ensure that an imprest issued to him is used wholly and exclusively for the purpose for which it was issued;
  - (b) ensure that retirement of imprest shall be done within fourteen days;
  - (c) ensure that the imprest moneys and any payment vouchers availing recoupment are adequately safeguarded at all times;
  - (d) account for the imprest in accordance with these Regulations and the terms under which it was issued;
  - (e) arrange for purpose of payment voucher to be prepared in support of all expenditure from the imprest, showing the amounts, chargeable to each vote, sub-head and items or other accounts;
  - (f) obtain proper receipt on all payment vouchers for disbursements from the imprest;
  - (g) ensure that the full amount of the imprest may be fully accounted for at all times in cash, stamps, money at bank or completed payment vouchers; and
  - (h) ensure in the case of a standing imprest that the imprest is recouped as and when necessary, but not less frequently than once each month.
- (2) The officer holding a standing imprest shall keep an imprest account indicating the amount of the full details of payment vouchers for imprest disbursements made from imprest.
- (3) Where a duty has not been completed and financial statements are prepared, the imprest shall be accounted in the financial statement of the year issued as receivables.
- (4) Without prejudice to the retirement period provided for under finance laws, if an officer to whom an imprest has been issued fails to retire the imprest within thirty days of the closure of the financial year in which the imprest was issued, the amount outstanding may forthwith be recovered from any salary or other emolument due to the officer.
- (5) Further personal imprest shall not be issued to the public officer for the purpose of a duty journey if he is still in possession of an retired imprest previously issued to him for a similar purpose.

## Part VI – Classification of accounts

### 36. Approved estimates

The approved estimates shall form the basis of the accounts for the year to which they relate the analysis and classification of the accounts of revenue and expenditure shall accord with those estimates.

### 37. Form of accounts

- (1) A book, account or record that is required to be kept under the provisions of the Public Finance Act and its Regulations shall be kept or prepared—
  - (a) by making entries in a bound or loose leaf book;
  - (b) by recording or storing the data concerned on electronic or other non traditional electronic devices; and
  - (c) in any other manner approved by the Accountant General.



- (2) Where a book, account or record is to be kept or repaired by a mechanical, electronic or other device or to be stored on electronic or other non traditional media, the data recorded or stored shall be capable at any time of being reproduced in a written or another form approved by the accounting officer.

### **38. Security of accounting systems**

The accounting officer shall take all reasonable precautions to guard against damage, destruction or falsification of or in and discovery of falsification of or in any book, account, record or part of a book, account or record required to be kept, and in particular shall ensure that all instructions issued in that respect are implemented and enforced.

### **39. Audit trail**

- (1) The accounting officer shall satisfy himself that, if the system involves the authorization, approval, deletion or alteration of any transaction or data by electronic means or any means other than in writing, an audit trail is made.
- (2) The audit trail shall be made in order to enable the person giving such authorization, approval, deletion, alteration to identify, the transaction beyond reasonable doubt and the nature if applicable, of the amount of the authorization, approval, deletion or alteration is ascertained.

## **Part VII – Handing and taking over the office**

### **40. General requirement in handing over the office**

- (1) All officers involved in the custody of the assets of the Judiciary shall be required, on leaving the office, to produce a written statement of the assets in their custody and to have the detail of such a statement agreed and signed by the officer taking over and the head of department and this requirement shall apply to officers in charge of accountable documents, stores, vehicles and other movable, plants and equipment and cash.
- (2) In the event of illness or absence from the office for more than fourteen days, the accounting officer shall appoint a handing over Board comprising of at least two officers who shall, on behalf of the outgoing officer perform the handing over and produce a written statement to be countersigned by the head of department.
- (3) Where an officer leaves the office and his replacement has not yet been appointed, the handing over shall be done with another officer of the department and if necessary with the head of department.

### **41. Handing over certificates**

- (1) All handing over certificates shall include descriptions of the quantity and type of assets, including descriptions of any existing deterioration or damage to the assets, and any other that are currently under repair; it shall also include a statement of any registers or ledgers to be transferred and the date when such a transfer shall be effective.
- (2) All registers shall be signed at each appropriate page by the handing over and receiving officers under the last transaction or entry that was the responsibility of the officer handing over.
- (3) The format of the certificates referred to under this regulation shall be as set out in the First Schedule to these Regulations.

### **42. Handing-over notes**

- (1) All heads of departments, units or sections shall be required, on leaving the office, to prepare handing over notes, giving a detailed progressive report on the activities of their departments, units

or sections and to submit the same to the accounting officer, a copy of which shall be retained in the departments, units or sectional handing over notes file.

- (2) Handing over shall be witnessed by two or more of the officers of the Service, who shall sign or initial their names on the handing over notes.

#### **43. Duties of officer handing over**

- (1) Every officer shall ensure that on every occasion on which cash, receipt books, used and unused, rubber stamps, official seals, keys or any other similar document or thing are handed over from one office to another, the hand-over is conducted in such a manner that there can be no doubt or ambiguity as to the items handed over and taken over.
- (2) In every such case the officer handing over shall ensure that all cash books, registers or any other similar document is fully entered and balanced to the date of the hand-over, ruling off the books after the latest entry, has to prepare in quintuplicate a handing over statement correctly listing all balances, documents or any other similar document in his possession which he is required to hand-over.
- (3) In particular, the statements shall record the following items, if applicable—
  - (a) cash and bank balances in words and figures;
  - (b) the serial numbers of all unused, partly used and completely used receipt and certificate;
  - (c) details of strong rooms, safes, strong boxes, and their keys, including duplicates;
  - (d) the quantities and descriptions of sealed packets and other articles of value;
  - (e) any official seals, dyes or stamps;
  - (f) titles of books of regulations, rules and instructions; and
  - (g) references of files and similar official documents.

#### **44. Duties of officer taking over**

- (1) The officer taking over shall ensure that all items listed on the statement are actually produced and handed over to him and that they agree with the balances, stocks, other similar documents shown in the relevant cash books and registers.
- (2) In particular, he shall, if applicable—
  - (a) check carefully and in detail all cash, fixed fee tickets, receipt books, comparing them with the balances and stocks in the relevant cash books and registers;
  - (b) check all entries and castings in the cash books since the last payment and verify that all receipts issued subsequent to that payment have been duly brought to account;
  - (c) call for a bank statement and reconcile the bank balance with the relevant cash book;
  - (d) check the balance of any outstanding imprest with the imprest account and ensure that the total of cash on hand, completed vouchers, relates with the amount of the imprest;
  - (e) ensure that:
    - (i) the keys handed over to him actually operate the locks which they purport to operate;
    - (ii) that the locks and keys are in good order,
    - (iii) that duplicate keys have been properly deposited; and
    - (iv) that the strong rooms, safes and strongboxes comply with the provisions of these Regulations;

- (f) check that sealed packets are in fact sealed and other items of value, comply with their descriptions in the strong room, safe or strongbox register;
  - (g) check that all books of regulations or instructions have been amended to date; and
  - (h) enquire into the omission from the hand-over statement of any items which on the basis of his experience he would normally expect to receive in connection with the duty which he is taking over.
- (3) Where the officer taking over is satisfied as to the correctness of the handing over statement, he shall draw a bold line below the last entry and across any unused part of the statement and all copies of the statement shall then be signed and dated by both the officer handing over and the officer taking over.
- (4) Where statement comprises more than one sheet, every sheet shall be signed and dated by both officers.

#### **45. Shortages and discrepancies found during hand-over**

- (1) Where during the hand-over, shortages or discrepancies are noted between the balances or stocks of cash or receipt books, being handed over and those recorded in the relevant cash books and registers, all facts shall be given relating to the shortage or statement together with the explanation of the shortage or discrepancy given by the handing over officer.
- (2) In the event of the shortage or discrepancy being other than of a very minor nature, the officer taking over shall make an immediate report to the accounting officer or in case of a handing over, between outgoing and incoming accounting officers to the Paymaster General and the Commission.

#### **46. Distribution of statements**

- (1) On completion of the handing over, the officers handing over and taking over shall each retain one copy of the handing-over statement, one copy may be submitted to the accounting officer or in the case of a hand-over between outgoing and incoming accounting officers, to the Accountant General, Paymaster General and one copy to the Controller and Auditor General.

#### **47. Procedure where taking over cannot be made**

Where, for any reason, an incoming officer considers that the state of the records, balances or security is such that he cannot conscientiously take them over, he shall immediately seek instructions orally from his accounting officer and promptly submit to the accounting officer, with copies to the Pay Master General and the Controller and Auditor General a written report of the circumstances of the case.

#### **48. Loss of account-table documents and action to be taken**

- (1) The action to be taken on the loss of accountable documents shall vary with the nature of the documents concerned.
- (2) A loss of stamps, fixed fee receipts or licenses, shall be treated as a loss of cash.
- (3) A loss of accountable documents as miscellaneous receipts, invoice orders, which do not have a predetermined value but which, nevertheless, might be misused if they fell into the wrong hands, the loss shall be reported forthwith to the Accountant General and the Controller and Auditor General.
- (4) A notice shall be posted in at least one widely circulating local newspaper and in the Judiciary website.
- (5) Where the loss of documents was due to negligence of an officer, the accounting officer shall require the officer responsible to pay for the cost of advertisement.

## Part VIII – Internal control system

### 49. Internal checks

- (1) The Commission shall adopt Judiciary Financial Guidelines as it may deem necessary for proper control of resources.
- (2) The accounting officer shall be responsible for the distribution of the adopted guidelines under subregulation (1) to the responsible officers within the Judiciary.
- (3) The accounting officer and sub-warrant holders shall support the system of internal controls outlined in the guidelines, through the following methods—
  - (a) assignment of specific responsibilities to individual officers through the issue of detailed job description for each post in each department;
  - (b) production of an organization chart for each department indicating lines of reporting and supervision;
  - (c) division of responsibility for related operations between officers; and
  - (d) periodic rotation of duties.
- (4) In order for the accounting officer to assess the effectiveness of, and compliance with the internal controls, he shall have the following powers—
  - (a) enter at all reasonable times in any court premises to;
  - (b) have access to all records, documents and correspondence relating to any financial and other transactions of the Judiciary;
  - (c) require and receive such explanations as necessary concerning any matter under examination; and
  - (d) require any responsible employee of the Judiciary to produce cash, stores or any other property of the Judiciary under his control.

### 50. Internal Audit Unit

For purposes of discharging responsibilities under these Regulations, the accounting officer shall establish an effective Internal Audit Service Unit throughout the Judiciary as provided for under the Public Finance Act.

*[Cap. 348]*

### 51. Functions and powers of the Chief Internal Auditor

- (1) The Chief Internal Auditor shall be responsible for ensuring that the status, powers and functions of the Internal Audit Unit conforms to the audit standards.
- (2) Without prejudice to the generality of subregulation (1), the functions of the Internal Audit Unit shall be to—
  - (a) review and report on—
    - (i) operations or programs to ascertain whether results are consistent with established objectives and goals;
    - (ii) proper control over the receipt, custody and utilization of financial resources of the unit;

- (iii) conformity with financial and operational procedures laid down in any law or regulations or instructions issued under such law and good accounting practices as from time to time defined by the Internal Auditor General in order to avoid incurring obligations and authorizing payments to the extent which may ensure effective control over the expenditure of the unit;
  - (iv) the correct classification and allocation of revenue and expenditure accounts;
  - (v) the reliability and integrity of financial and operating data to which information provided allows for preparation of accurate financial statements and other reports for the information of the unit and the general public as required by law;
  - (vi) the systems in place used to safeguard assets, and, as appropriate, the verification of the existence of such assets, review and report on operations or programs to ascertain whether results are consistent with established objectives and goals;
  - (vii) the adequacy of action by management in response to internal audit reports and assisting management in the implementation of recommendation or recommendations made by those reports;
  - (viii) the adequacy of controls built into computerized systems in place in the unit;
- (b) respond to *ad hoc* requests for audit assistance or advice as may be requested by the Internal Auditor General, the accounting officer or heads of departments;
  - (c) reviewing and monitoring framework of risk management to ensure that risks are appropriately identified and managed; and
  - (d) prepare and submit to a quarterly and annual reports to the management and Audit Committee.

## 52. Establishment of the Audit Committee

- (1) The accounting officer shall establish an Audit Committee which shall be composed of three senior officials from the Judiciary and other two members from outside the Judiciary.
- (2) The Chairman of the Committee shall be appointed from amongst members from outside the Judiciary.
- (3) At least two members of the Audit Committee shall have accounting and audit background.
- (4) The functions of the Committee shall be to—
  - (a) approve internal audit strategic plans of the Judiciary;
  - (b) review all internal and external audit reports involving matters of concern to senior management of the Judiciary, including the identification and dissemination of good practice;
  - (c) give advice to the Accounting Officer on an action to be taken on matters of concern raised in a report of the internal or external auditors, and preparation and review of financial statements of the Judiciary;
  - (d) as far as practicable, coordinate audit programme conducted by internal and external auditors; and
  - (e) prepare an annual report on its functions, copies of which shall be sent to the Chief Justice, the Internal Auditor General and the Controller and Auditor General.
- (5) The Committee shall meet at least quarterly a year.

**53. Audit Committee to have access to accounting officer**

For the purpose of effective discharge of its responsibilities, the accounting officer shall ensure that the Audit Committee has access to him.

- (2) The Committee shall have power to—
  - (a) call for independent advice on auditing, accounting and accountability issues;
  - (b) require the attendance of any employee of the Judiciary at Committee meeting; and
  - (c) call an *ad hoc* meeting when need arises.

*[Please note: numbering as in original.]*

**54. Representation in the meetings of Audit Committees**

The Controller and Auditor General shall be informed in advance of all meetings of the Audit Committee and shall have the right to be represented at any meeting of the Committee.

**Part IX – Accountable documents****55. Accountable documents**

- (1) Accountable documents shall be those which represent the source documentation for every external financial transaction and which if lost, could cause financial loss to the Service.
- (2) The documents referred to under subregulation (1) may include Warrant of Funds, Local Purchase Orders (LPOs), cheque books and leaves, requisition notes, receipts and tickets of any kind.
- (3) The Chief Accountant shall classify all documents held by the Service which fall under accountable documents.

**56. Control of accountable documents**

- (1) The Chief Accountant shall be responsible for the safe custody of all accountable documents by ensuring that, a register is maintained for all such documents in which all receipts, issues and returns shall be entered in sequential order.
- (2) All official documents, books and tickets for the disbursement and collection of moneys shall be in a form approved by the account officer and shall be ordered, controlled and issued to departments by the accounting officer or under arrangements agreed by him.
- (3) The Chief Accountant shall be responsible for ensuring that, secure arrangement are made for the preparation and holding of cheques and other accountable documents.
- (4) All revenue earnings, receipts and other accountable documents shall be obtained from sources to be named by the Treasury.
- (5) The Chief Accountant shall issue such documents only against an issue not receipted by the officer to whom the issue is made and the receiving officer shall also sign the accountable documents register.
- (6) All officers issued with receipt books shall surrender a return of used and unused receipts at the end of every month in the prescribed form.
- (7) All missing accountable documents shall be reported immediately to the Treasury with a copy of report to be forwarded to the Controller and Auditor General.

**57. Destruction of accounting records**

- (1) An accounting officer intending to destroy any accounting records shall submit three copies of the list of documents concerned to the Controller and Auditor General who shall, if he has no objection to the destruction, signify on two copies of the list and forward them to the Accountant General.
- (2) Where the Accountant General approves the destruction of documents, he shall endorse one copy of the list and return the same to the accounting officer.
- (3) The accounting officer shall retain his copy of the list as his authority for the destruction and the Accountant General shall obtain the concurrence of the Controller and Auditor General before any accounting records are destroyed.
- (4) The accounting officer shall, in writing, inform the Accountant General and Controller and Auditor General when destruction of the documents has taken place.

**Part X – Procurement management****58. Judiciary Tender Board**

- (1) There shall be a Judiciary Tender Board for procurement of goods, services, works and disposal of assets by tender.

**59. Composition and appointment of the Judiciary Tender Board**

- (1) The composition of the Tender Board, the method of appointment of the members and the procedure to be followed by the Tender Board shall be as set out in the Second Schedule to these Regulations.
- (2) Members of the Tender Board shall be appointed with regard to their technical competence and skills required for the discharge of the functions of the Judiciary Tender Board.
- (3) The accounting officer shall inform the Public Procurement Regulatory Authority and Public Procurement Policy Unit of the Ministry of Finance of the composition of the Tender Board and the qualifications of its members not less than fourteen days from the date of its appointment.

**60. The functions of the Judiciary Tender Board**

- (1) The functions of the Judiciary Tender Board shall be to—
  - (a) deliberate on recommendations from the Procurement Department and approval of award of contracts;
  - (b) review all applications for variation, addenda or amendment to ongoing contract;
  - (c) approval of tendering documents and award of contracts document;
  - (d) approval of procurement and disposal by tender procedure; and
  - (e) ensure that best practices in relation to procurement and disposal by tender are strictly adhered to.
- (2) In the exercise of its powers, the Tender Board may—
  - (a) request any professional or technical advice from any appropriate body or person;
  - (b) examine such records or documents and take copies or extract wherefrom; and
  - (c) do all such acts and things as the Board may consider reasonable and justifiable to the attainment of their objectives.

## **61. Tender Board to report a breach of the Public Procurement Act or regulations**

- (1) Where it comes to the knowledge of the tender board that a contract has been awarded or is about to be awarded in breach of the Public Procurement Act or regulations made thereunder the tender board shall forthwith report the matter to the appointing authority.
- (2) In case, where the procurement process is held without following the procurement procedure, the Tender Board shall report the matter to the Public Procurement Regulatory Authority, the Controller and Auditor General and to the Permanent Secretary to the Treasury.

## **62. Procurement Management Department**

- (1) There shall be in the Judiciary, a Procurement Management Department consisting of procurement officers and other technical specialists together with the necessary supporting and administrative staff.
- (2) The Procurement Department shall be headed by a person with appropriate academic and professional qualifications and experience in procurement management and be registered by the procurement professional body.
- (3) The head of the Department under subregulation (1), shall report directly to the accounting officer.

## **63. Function and responsibilities of Procurement Management Department**

- (1) The functions of the Procurement Management Department shall be to—
  - (a) manage all procurement and disposal by tender activities of the Judiciary except adjudication and the award of contract;
  - (b) support the functioning of the Judiciary Tender Board;
  - (c) implement the decision of the Judiciary Tender Board;
  - (d) acts as a Secretariat to the Judiciary Tender Board;
  - (e) plan the procurement and disposal by tender activities of the Judiciary;
  - (f) recommend procurement and disposal by tender procedures;
  - (g) check and prepare statements of requirements;
  - (h) prepare tendering documents;
  - (i) prepare advertisements of tender opportunities;
  - (j) prepare contract documents;
  - (k) issue approved contract documents;
  - (l) maintain and archive records of the procurement and disposal process;
  - (m) consolidate and maintain a centralized asset register;
  - (n) maintain a list or register of all contracts awarded;
  - (o) prepare monthly report for the Tender Board;
  - (p) prepare and submit to the management meeting quarterly reports on the implementation of the annual procurement plan;
  - (q) co-ordinate the procurement and disposal activities of all the courts departments, divisions and units of the Judiciary;



- (r) prepare quarterly a self evaluation report of Procurement Department as may be prescribed by the Public Procurement Regulatory Authority; and
  - (s) prepare other procurement and disposal by tender reports as may be required from time to time.
- (2) The Accounting officer shall appoint a contract manager for each contract to be undertaken by the Judiciary:
- Provided that the contract sum is big or of such nature to require the appointment of a manager or as may be advised by the department.
- (3) For the purpose of execution of his duties, the contract manager appointed under sub-regulation (2) shall be given terms of reference prepared by the department and approved by the accounting officer.

#### **64. Powers of the Public Procurement Regulatory Authority**

The Public Procurement Regulatory Authority shall monitor procurement being undertaken by the Judiciary and may call for reports from both the accounting officer and the Judiciary Tender Board.

#### **65. Inspection, sampling and testing of goods**

- (1) Goods delivered after procurement process shall be inspected, sampled and tested by an *ad hoc* Committee under regulation 66(1) of Public Procurement Regulations, 2013 and shall not be accepted unless they comply with the standard stipulated in the contract.
- (2) A contract shall contain a clause that the supplier shall be responsible for all costs and expenses incurred due to a justifiable rejection of his goods on the ground that they do not comply with the standard stipulated in the contract.

[G.N. No. 446 of 2013]

#### **66. Receiving, accepting and inspecting Committee**

- (1) The accounting officer shall, where the need arises, appoint an *ad hoc* Committee responsible for—
  - (a) inspecting and counting the goods in order to ascertain whether they are correct and complete in accordance with the agreement;
  - (b) accepting goods found to be correct and complete, and once accepted the supplier shall be regarded as having effected delivery on the day the goods were brought to the place of delivery; and
  - (c) after the acceptance, the goods shall be handled over to the responsible store-keeper;
- (2) Where any member of the goods inspection and acceptance Committee refuses to accept delivery by making a dissenting opinion, the Committee shall submit such opinion to the accounting officer for consideration and decision.
- (3) The Procurement Department shall obtain reports on the receipt of goods from the receiving and inspection Committee that the goods have been delivered against contracts and authorize promptly payment to the supplier.
- (4) Where receipts of goods are delayed beyond the time specified in the contract, the Judiciary shall seek a report and explanation from the supplier, and may institute appropriate action as may be provided in the contract.

## Part XI – Public store

### 67. Inspection and reports on stores

- (1) The accounting officer shall arrange for regular inspections of stores for which they are responsible and prepare a written report on the sufficiency of the storage accommodation and on the general condition of the stores and storage facilities.
- (2) The inspecting officer from Directorate of Government Asset Management under the Treasury shall report immediately to the accounting officer any case of loss, shortage, leakage, damage, waste, deterioration or irregularity observed in the course of its inspection.
- (3) The accounting officer shall, promptly, take appropriate action to correct any defects or deficiency reported under sub-regulation (2).
- (4) An Officer appointed to carry out inspection of stores shall not be an officer employed within the office whose stores are subject of the inspection.
- (5) All reports submitted by inspecting officers to the accounting officer shall be filed and made available for scrutiny by the Directorate of Government Assets Management.

### 68. Regular checks in the stores

- (1) Regular checks shall be arranged for all stores records and test comparisons made between the physical stocks on hand and the ledger balances.
- (2) The supplies officer shall enter initials and dates in entries checked in the stores records and against the balances of the stocks which he has physically verified and submit a written report to the accounting officer on the extent of the checks made.
- (3) The accounting officer shall, semi-annually, personally scrutinize the stores and accounting procedures if they adhere to the Public Finance Act, and the Public Procurement Act.

*[Caps. 348; 410]*

## Part XII – Property, plant and equipment

### 69. Assets

- (1) All items of property, plant and equipment for the Judiciary should be purchased from the budget provided for that purpose or non-exchange transaction.
- (2) Assets shall be systematically administered through systems in order to control and safeguard their use in efficient and effective manner.
- (3) Asset management module shall be used to facilitate recognition, registration and de-recognition of assets through acquisition, disposal or transfer.

### 70. Accountability of non-expendable stores

- (1) All non-expendable stores shall have a life assigned to them and be required to be retained until they are finally written off or disposed of.
- (2) To ensure that proper account is taken of all items when they are issued from store and taken off stores, ledger charge shall be brought on charge in an inventory register or other record designed to suit the particular items concerned.

- (3) While the overall responsibility for all items rests with the accounting officer, the public officers to whom the stores are issued have the primary responsibility of their custody, maintenance, safeguarding and proper use until they are returned to store.

#### **71. Furniture and equipment to be brought on charge in master inventory**

- (1) Furniture and equipment issued for use in offices shall be brought on charge in a master inventory, which may record under each category of item, the date and other details of voucher or other document on which the items were received or issued, their serial numbers, if appropriate and in the case of calculators and typewriters, their distribution to individual locations and the total quantity held.
- (2) The dates and other details of all movements of items and charges in the location of items shall be recorded as they occur.
- (3) The master inventory shall be kept at the Procurement Department and in case of furniture and equipment issued to quarters the master inventory shall be kept by procurement officer.

#### **72. Individual location to be evidence by two inventories**

- (1) In respect of each individual location, there shall be kept two copies of an inventory indicating all items held at that location, one copy being kept with the master inventory and the other at the location itself.
- (2) The dates and other details of all receipts and issues of items to and from the location shall be recorded on both copies of the inventory as they occur.
- (3) The initial entries and all changes shall be validated on both copies by the signature of the officer having use of the items.
- (4) An item shall not be removed from its location or from one location to another except on proper authority.

#### **73. Physical check up of items**

- (1) The accounting officer shall arrange for all items in inventory charge to be physically checked against both parties, copies of location inventories be checked against the master inventory, at least once every six months.
- (2) The check shall be carried out by an officer having no responsibility for the maintenance of the master or location inventories or for the items being checked and the signature date shall be appended to the records as evidence of his check.
- (3) Any deficiencies or damage not caused by fair wear and tear shall be treated as a loss and dealt with in accordance with the Public Finance Act and its regulations.

*[Cap. 348]*

#### **74. Master inventory to apply in cases of vehicles**

The master inventory shall be designed to record not only the holdings of such items, but also all appropriate details such as the name of their manufacturer, their chassis, engine number, and any auxiliary equipment, spares and tools.

#### **75. Fund office books to be charged in catalogue**

- (1) All books purchased for office libraries or offices shall be brought on charge in a catalogue or inventory and shall be given an accession number.

- (2) The books purchased under sub-regulation (1) shall be retained in a suitable room or bookcase under lock and key under the control of a responsible officer.
- (3) Books may be issued on loan to officers requiring them for reference or study for official purposes.
- (4) A borrowing register shall be maintained indicating the accession number and title of the books borrowed, the name, destination and signature of the officer borrowing it, the date it is borrowed and the date by which it will be returned.
- (5) The period for borrowing shall not exceed one month, renewals being permitted if no other officer requires the book, and the librarian shall ensure that the books are returned within the specified period.
- (6) The accounting officer shall cause the library records and stock of books to be checked by an officer than a librarian at least once in each quarter.
- (7) Any deficiencies or damage not caused by fair wear and tear shall be treated as a loss and be dealt with in accordance with the Public Finance Regulations, 2001.

*[G.N. No. 130 of 2001]*

#### **76. Use of Judiciary vehicle**

- (1) Except with the express prior approval of accounting officer, no Judiciary vehicle shall be used by unauthorized person for travel from home to place of work or for any other private purpose.
- (2) A person shall not drive a Judiciary vehicle unless has a permission from the accounting officer.
- (3) Subject to subregulation (1), a person shall not use a Judiciary vehicle for private or an authorized use.
- (4) Where a person authorized under subregulation (3) has an accident with Judiciary vehicle, the person shall, as soon as practicable, inform:
  - (a) the transport officer;
  - (b) the officer entrusted with a Judiciary vehicle; and
  - (c) the accounting officer.
- (5) Notwithstanding any provision of this regulation, a Judiciary vehicle shall not be driven beyond regional boundaries unless there is a permission from a judge in charge, an accounting officer or a relevant sub-warrant holder.

#### **77. Maintenance of log books**

- (1) In addition to the maintenance of inventories for vehicles, log books shall be maintained for each vehicle recording its history, performance, servicing, overheads and repair, in sufficient detail for periodic assessments to be made of its performance compared with its cost of up keeping.
- (2) In particular, the log book shall indicate details of the journeys, the signature of the officer authorizing them, details of fuel, oils, spares used, dates and nature of servicing and repairs, lists of tools, spare wheels and others articles associated with the vehicle.

### **First Schedule (Regulation 41(3))**

#### **The United Republic of Tanzania**

##### *The Judiciary*

##### *Form No. 1*

### Handing over certificate

Date: \_\_\_\_\_

1. Name of the handing over officer: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

2. Name of the receiving officer: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

3. Witness(es):

(i) Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

(ii) Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

4. Descriptions of the quantity and type of assets:

(mention them here including descriptions of any existing deterioration or damaged assets):

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

4. \_\_\_\_\_ etc.

### Second Schedule (Regulation 60(1))

#### Composition, appointment and procedures of Tender Boards

##### 1. Interpretation

(1) In this Schedule, "the board" means the Tender Board for the Judiciary.

##### 2. Composition and appointment

(1) The Board shall consist of –

(a) a Chairman, who shall be one of the heads of department or a person of similar standing and who shall be appointed by the accounting officer;

- (b) six members who are heads of department or persons of similar standing within the same procuring entity and who shall be appointed by the accounting officer.
- (2) The Secretary of the Board, shall be the head of the procurement management department.

### **3. Tenure of appointment**

- (1) The Chairman and members of the Board shall be appointed for a period of three years and may be eligible for re-appointment for a further period of three years.
- (2) Under exceptional circumstances, the accounting officer may extend the tenure of the Board member or members for a period not exceeding three years from the date of expiry of the initial period of appointment.
- (3) The accounting officer may terminate the appointment of the Chairman and members of the Board at any time for:
  - (a) abuse of office;
  - (b) corruption;
  - (c) incompetence;
  - (d) any physical or mental incapacity that renders a person incapable of performing the duties of that office;
  - (e) failure to attend three consecutive meetings of the Board meetings without reasonable grounds;
  - (f) conviction of an offence involving moral turpitude; and
  - (g) being adjudged bankrupt by a court of law.
- (4) Any member of the Board may resign upon giving one month's notice in writing to the accounting officer as the case may be.
- (5) If any member is absent from three consecutive meetings of the Board without providing reasonable excuse, the Board shall advise the accounting officer to terminate the appointment of that member and appoint another member in his place.

### **4. Co-opted members**

The Board may invite Public officers from within the procuring authority or other public authority to attend its meetings for the purpose of assisting the Board, but such person shall have no vote.

### **5. Meetings**

Meetings of the board shall be convened by the Chairman, or in his absence or inability to act, the Secretary, by a notice specifying the date, time and place of such meeting which shall be sent to each member at his usual place of business or residence not less than two full working days before the date of such meeting and the board shall meet at such times and places, being not less than once in a month, as the Chairman may determine.

### **6. Quorum**

- (1) Half of the members of the Board shall form a quorum for a meeting of the Board.
- (2) In the absence of the Chairman, the members present at a meeting of the board shall elect one of the members to act as Chairman for that meeting and the member who is so elected shall be responsible for reporting the findings of such meeting to the Chairman.

- (3) At any meeting of the Board, a decision of the majority of the members present and voting shall be recorded as a decision of the Board, save that a member who dissents from that decision shall be entitled to have his dissenting decision and the reasons for it to be recorded in the minutes of that meeting.

## **7. Minutes**

Minutes of each meeting of the Board shall be recorded by the Secretary in a proper form and shall be confirmed by the Board and signed by the Chairman and the Secretary at the next following meeting of the Board.

## **8. Notification of decisions**

Notification of decisions made by the Board and all other communications sent on its behalf shall be signed by the Secretary.

## **9. Regulation of proceedings**

The Board shall conduct its proceedings in accordance with the procedures prescribed in these Regulations.

## **10. Sub-committees**

The Board may establish sub-committees and appoint as members, of such sub-committees, persons who are, or are not, members of the Board for the purposes of advising the Board on any specific matter.