GOVERNMENT NOTICE No. 1073 Published On. 25/12/2020

THE PUBLIC FINANCE ACT,
(CAP. 348)

# REGULATIONS

*(Made under section 11C)*

THE PUBLIC FINANCE (TREASURY SINGLE ACCOUNT) REGULATIONS, 2020

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THE PUBLIC FINANCE ACT,
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THE PUBLIC FINANCE (TREASURY SINGLE ACCOUNT) REGULATIONS, 2020

## PART I
## PRELIMINARY PROVISIONS

Citation

1. These Regulations may be cited as the Public Finance (Treasury Single Account) Regulations, 2020.

Application

2. These Regulations shall apply to all ministries, Government departments, agencies, Regional Secretariats, Sub Treasuries, Local Government Authorities and Bank of Tanzania.

Interpretation

3. In these Regulations, unless the context otherwise requires-

"Accountant General" has the meaning ascribed to it under the Act;

"accounting officer" has the meaning ascribed to it under the Act;

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"Act" means the Public Finance Act;

"Bank" means the Bank of Tanzania;

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"banks" has the meaning ascribed to it under the Banking and Financial Institutions Act;

"Independent sites" means ministries, departments and agencies making payment through their own treasury payment points;

"Paymaster General" has the meaning ascribed to it under the Act;

"Sub Treasuries" means the offices of Accountant General's department in all regions which facilitate payments;

"Sub Treasury Single Account" or "Sub-TSA" has the meaning ascribed to it under the Act;

"token" means a device that enables a TSA user to access the TSA;

"treasury payment points" means offices designated by the Accountant General for payment purposes;

"Treasury Single Account" or "TSA" has the meaning ascribed to it under the Act;

"TSA user" means a public officer registered and granted access to TSA;

"Vote" means a group of estimates of expenditure of which an appropriation has been made by an Appropriation Act or Supplementary Appropriation Act.

## PART II
## ADMINISTRATIVE PROVISIONS

Role of Paymaster General

4.-(1) Operational responsibilities of the Pay Master General shall be to-

(a) provide resources for sustainable and reliable availability of TSA services;
(b) develop new functionalities of TSA;
(c) facilitate users training for the TSA;
(d) support operations of the treasury payment points;
(e) provide awareness and sensitization to ministries, Government departments, agencies, Regional Secretariats, Sub Treasuries and local government authorities on TSA;
(f) perform TSA software and hardware enhancements based on the new requirements; and
(g) perform reconciliation on transactions processed in the TSA and accounting package.

(2) The Accountant General shall be responsible to the Pay Master General for ensuring enforcement of the responsibilities stipulated under subregulation (1).

Role of Accountant

5.-(1) The Accountant General shall facilitate the issuance of public moneys to ministries, Government

General

departments, Regional Secretariats and local government authorities through TSA.

(2) In exercising the role under sub regulation (1), the Accountant General shall-

(a) be the custodian of the Treasury Single Account and shall be responsible for guaranteeing its security, reliability, service availability and sustainability;
(b) provide access to TSA users;
(c) form mechanism to solve TSA users challenges;
(d) ensure enough resources for sustainability and availability of TSA services to all users; and
(e) issue operations and procedure manual for proper implementation of these regulations

Role of accounting officers

6. The accounting officers of ministries, Government departments, agencies, Regional Secretariats and local government authorities shall-

(a) receive and acknowledge receipt of exchequer issue notifications from Accountant General;
(b) prepare payment voucher not exceeding the amount indicated in the exchequer notification;
(c) submit payment voucher list to treasury payment point; and
(d) perform reconciliation of bank accounts and ledgers.

Role of the Bank

7. The Bank shall-

(a) maintain Government accounts;
(b) ensure that all necessary systems and business controls are in place and adhered to;
(c) facilitate that payments are effected to the beneficiary's bank accounts on time;
(d) facilitate unapplied funds are returned from banks on time;
(e) ensure that sweeping from the Sub-TSA is done daily;
(f) ensure that at the end of the financial year sweeping is done from the TSA to the Consolidated Fund;
(g) form mechanism to solve TSA users challenges;

and

(h) ensure enough resources for sustainability and availability of TSA services to all users.

## PART III
## OPERATIONS OF TSA

TSA users

8.-(1) There shall be registered TSA users who shall access TSA services.

(2) Accounting officer shall appoint a designated officer to be registered as a user of the TSA and apply to the Accountant General for registration.

(3) An application for registration of TSA user shall be made in the user registration form set out in the Schedule.

Approval, registration and issuance of token

9.-(1) The Accountant General shall verify and approve applications submitted under regulation 9.

(2) Upon approval, the Accountant General shall register the designated officer as a TSA user and assign respective role.

(3) The Accountant General shall issue a token to every TSA user upon filling a token issuance form set out in the Schedule.

Manner and procedures for funding TSA and Sub-TSA

10.-(1) All monies received by TSA shall be monies released from the Consolidated Fund by way of exchequer issue warrant.

(2) The release of funds from the Consolidated Fund to the TSA shall involve the following procedures:

(a) the Paymaster General shall approve allocations of funds to Votes and issue instructions to the Commissioner of Budget;

(b) the Commissioner of Budget shall submit release warrant to the Accountant General;

(c) the Accountant General shall verify availability of funds and instruct the Bank to transfer funds from Consolidated Fund to TSA; and

(d) the Bank shall effect fund transfer from the Consolidated Fund to TSA.

(3) Sub-TSA shall receive monies from TSA

through payment instruction.

(4) Deposit account shall receive moneys from either, TSA, Sub-TSA or through cash deposit.

Time of operation of TSA

11. TSA shall operate on a daily basis for twenty four hours.

Transfer of funds

12.-(1) Funds transfer within TSA may be done between accounts or ledgers.

(2) Funds transfer between accounts shall involve actual movement of cash, whereby-

(a) Accountant General shall transfer funds when need arises by sending transfer instructions to the Bank;

(b) the Bank shall effect fund transfer and give feedback.

(3) Funds transfer between ledgers shall involve movement of balances for Votes sharing the same account, whereby accounting officer shall transfer funds when need arises based on available balance in respective ledgers.

Remittance of funds from Sub-TSA and deposit accounts

13.-(1) Fund from Sub-TSA and deposit accounts shall be remitted to beneficiary accounts through treasury payment points.

(2) Remittance of funds to beneficiary accounts shall involve the following procedure:

(a) accounting officers shall prepare payment vouchers not exceeding exchequer notification issued and submit voucher lists to the treasury payment point;

(b) respective treasury payment point shall process payment by transferring the amount required from TSA to Sub-TSA for payments;

(c) in case of remittance from deposit, respective treasury payment point shall process payment by transferring the amount required from deposit account for payments;

(d) the Bank shall verify whether the payment instructions are in accordance with the mandate and the accounts has sufficient funds before remitting payment to beneficiary's accounts;

and

(e) the Bank shall give feedback to TSA..

Handling of unspent and unapplied funds

14.-(1) Banks shall be required to return to the Bank all unapplied funds.

(2) Return of unapplied funds shall involve the following procedure:

(a) after failing to effect payment to beneficiary account, banks shall return all unapplied funds to appropriate unapplied account in the Bank;

(b) the Bank shall send feedback for unapplied transactions to the Accountant General through gateway; and

(c) upon receipt of the feedback, treasury payment points shall transfer unapplied funds to respective source accounts.

(3) Funds transferred to Sub-TSA shall be utilized within a day, if not, the funds shall be automatically swept back to TSA as unspent balance.

(4) At the end of each financial year, all unspent balances in TSA shall be automatically transferred to the Consolidated Fund.

Reconciliation

15.-(1) TSA shall maintain individual cash books for various accounts with respective bank statements and shall perform matching of cash book and bank statement transactions which facilitate performing of reconciliation on daily basis.

(2) Type of reconciliation shall be-

(a) comparison of cash book and bank statements; and

(b) comparison of TSA cash book and accounting package cash book.

(3) Accountant General or President Office Regional Administrative and Local Government or Independent sites shall perform reconciliation as described under subregulation (2)(a).

(4) Accounting officers submitting voucher list to treasury payment points shall perform reconciliation as described under subregulation (2)(b).

(5) Accounting officer shall, on monthly basis,

prepare a reconciliation report and submit to the Accountant General not later than the 10th day of the following month.

Monitoring of TSA

16.-(1) The Paymaster General shall, for purposes of ensuring accountability and transparency in public finance, monitor the TSA.

(2) In exercising its mandate under sub-regulation (1), the Paymaster General shall carry out periodic audit of the TSA.

(3) The TSA shall have an audit trail to enable tracing of the history of operations and configurations.

Communication related to TSA operations

17. All communication related to TSA operations shall be channeled to the Permanent Secretary Treasury.

SCHEDULE

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

TSA USER REGISTRATION FORM
*(Made under regulation 8(3))*

Requested Action: Create new user ☐ Block existing user ☐ Modify existing user ☐

| | | |
|---|---|---|
| SECTION A: PROSPECTIVE APPLICANT'S INFORMATION (To be filled in by Applicant) | | |
| First name: | | |
| Middle name: | | |
| Last name: | | |
| Check number: | | |
| Vote code: | | |
| Vote name: | | |
| Physical address: | | |
| Phone number: | | |
| Email address: | | |
| Job Title | Roles ( Tick where appropriate) | |
| Accountant | MoFP Exchequer Unit ☐ | Viewer ☐ |
| Chief Accountant<br>HOST/D.HOST | MoFP Cash Management Unit ☐ ☐ | Verifier ☐<br>Authorizer ☐ |
| | Implementing Agent | Verifier ☐<br>Authorizer ☐ |
| | Payment Office | Verifier ☐<br>Authorizer ☐ |
| | Reconciliation Unit | Verifier ☐<br>Authorizer ☐ |
| NOTE: USER MUST CHANGE PASSWORD AT FIRST LOGON | | |

SECTION B: MANAGEMENT APPROVAL (To be filled and stamped by the Accounting Officer)

*I declare that the above named applicant is an employee in my organization and therefore should be granted/denied access to TSA based on the Requested Action for following VOTES*

1……………………………….

2……………………………….

3………………………………..

4………………………………..

5………………………………..

6………………………………..

7……………………………….

8……………………………….

9……………………………….

10………………………………

Name ………………….. ………………… Signature ………………….. Date ……….

Accounting Officer

NB:

1. This form must be filled by each applicant. The form must be approved, signed by Employer.
2. This form must be filled and submitted to the Ministry of Finance and Planning – Accountant General's Department.

| | | |
|---|---|---|
| | | Authorizer |

NOTE: USER MUST CHANGE PASSWORD AT FIRST LOGON

SECTION C : (To be filled by TSA Administrator)

User Login name: ______________________________

(Should be in format of first letter of first name followed by the Surname)

Token name: ______________________________

Created by: ______________________________

Signature: ______________________________

Date: ______________________________

THE UNITED REPUBLIC OF TANZANIA MINISTRY OF FINANCE AND PLANNING

TSA TOKEN ISSUANCE FORM
*(Made under regulation 9(3))*

New Registration (*New Certificate*)     Modify existing (*Expired Certificate*)

Part A: (To be filled by an Applicant)
First name……………………………………

Middle name……………………………………..

Last name…………………………………………

Vote code………………………………………

Vote name …………………………………………..

| Module | Role |
|---|---|
| Government electronic Resource Allocation System | Verifier     Authorizer   Viewer |
| Government Salary Payment Platform | Originator   Verifier   Authorizer   Viewer |
| Government Cash Management System | Verifier     Authorizer   Viewer |

Applicant's signature: ………………………….. Date : …………………………………..
Part B (To be filled by Approver)

I hereby recommend the applicant be created on the following access right

| Module | Role |
|---|---|
| Government electronic Resource Allocation System | Verifier     Authorizer   Viewer |

| | |
|---|---|
| Government Salary Payment Platform | Originator Verifier Authorizer Viewer |
| Government Cash Management System | Verifier Authorizer Viewer |

Name ………………………………… Designation …………………………

Signature ……………………………. Date …………………………………

Part C (To be filled by Token Administrator)

Token certificate name assigned:

Token serial number:

Name ……………………………… Signature……………………

Date……………..

Dodoma,
11th December, 2020

PHILIP I. MPANGO
*Minister of Finance and Planning*