

Tanzania

Provident Fund (Government Employees) Act Chapter 51

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Tanzania

Provident Fund (Government Employees) Act

Chapter 51

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[Note: This legislation has been thoroughly revised and consolidated under the supervision of the Attorney General's Office, in compliance with the Laws Revision Act No. 7 of 1994, the Revised Laws and Annual Revision Act (Chapter 356 (R.L.)), and the Interpretation of Laws and General Clauses Act No. 30 of 1972. This version is up-to-date as at 31st July 2002.]

[Ords. Nos. 13 of 1942; 31 of 1942; 2 of 1944; 17 of 1944; 22 of 1944; 12 of 1946; 5 of 1947; 26 of 1947; 7 of 1950; 8 of 1952; 40 of 1952; 17 of 1955; 2 of 1959; Acts Nos. 7 of 1964; 52 of 1965; 7 of 1991; 17 of 1995; 9 of 2000; G.N.s Nos. 403 of 1960; 478 of 1962; 61 of 1969]

An Act to establish a provident fund for the benefit of certain Government employees who are not eligible for pension or gratuity under the existing law.

1. Short title

This Act may be cited as the Provident Fund (Government Employees) Act.

2. Interpretation

(1) In this Act, unless the context requires otherwise—

"**to appoint**" and "appointment" in relation to appointment as an employee of the Government, include to re-appoint or re-employ and re-appointment or re-employment;

"**deposit**" means a deposit made under section 5 of this Act;

"**depositor**" means a person who is making deposits in the Government Employees Provident Fund established under this Act (in this Act referred to as "the Fund");

"**financial year**" means the period from the first day of July to the following thirtieth day of June;

"**non-pensionable employee**" means a person in the service of the Government who—

- (a)
 - (i) is employed under conditions of service which are or may be in force with respect of any civil service at present established or to be established hereafter;
 - (ii) has signed an agreement which is expressed to continue for a period of service of not less than twenty months; or
 - (iii) holds an office which is for the time being included in the Schedule to this Act; and
- (b) does not qualify for a pension or gratuity under the King's African Rifles Ordinance¹, the European Officers' Pensions Ordinance², the Junior Officers' Pensions Ordinance³, the Prisons Ordinance⁴, or the Police Ordinance⁵; and

¹

R.L. [Cap. 61](#) R.L. [Cap. 61](#) repealed by R.L. [Cap. 402](#)*

²

R.L. [Cap. 47](#) R.L. [Cap. 47](#) repealed by R.L. [Cap. 371](#)*

- (c) is not a depositor to the Fund established under the Provident Fund (Tanganyika Railways) Ordinance⁶;

"**personal allowance**" means a special addition to salary granted personally to the holder for the time being of the office;

"**salary**" includes wages and any personal allowance, but no other payment or allowance;

"**service of the Government**" includes service with the armed forces of the Republic.

- (2) For the purposes of this Act a depositor's family shall be deemed to include his mother, father, husband, wife and children of the depositor but no other person.
- (3) The President may from time to time by order published in the *Gazette* amend the Schedule to this Act by adding any office to the list of offices contained therein or by deleting any office from such list, due regard being had to existing rights, and when by such order any office is added to the Schedule the holder of such office shall thereupon become a non-pensionable employee as from the date on which the said order comes into force.

3. Establishment and management of the Fund

- (1) There shall be established a Fund to be known as the Government Employees Provident Fund.
- (2) The Permanent Secretary to the Treasury shall appoint a Board of Management (in this Act referred to as "the Board") who shall be responsible for the control and management of the Fund in accordance with the provisions of this Act and of any regulations made hereunder.
- (3) The Board shall consist of a Chairman who shall be nominated by the Permanent Secretary to the Treasury and at least two members one of whom shall be a person who is capable of representing the interests of the depositors to the satisfaction of the Permanent Secretary to the Treasury, and three members shall form a quorum.
- (4) The appointed members shall hold office for such time as may be specified in the respective appointments.
- (5) The expenses of management and administration of the Fund shall be paid out of the Fund.
- (6) The moneys paid into the Fund shall, so far as practicable, be invested by the Permanent Secretary to the Treasury on behalf of the Fund in such security or securities yielding interest as the Board shall approve, or, with the approval of the Board, may be deposited by him in the Postal Bank established by the Tanzania Postal Bank Act.
- (7) Subject to the directions of the Board, the Permanent Secretary to the Treasury shall keep a separate account for the moneys of the Fund and shall supply such information relating thereto as the Board from time to time may require.
- (8) The Board shall submit to the President as soon as practicable after the end of each financial year a full statement showing the working of the Fund and all claims thereon, and containing full particulars of all transactions connected with the working of the Fund.

3

[Cap. 268](#) R.L. [Cap 268](#) repealed by R.L. [Cap. 371](#)*

4

R.L. [Cap. 58](#)

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R.L. [Cap. 53](#)

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R.L. [Cap. 52](#) R.L. [Cap. 52](#) repealed by [Cap. 3](#) of E.A.H.C.*

- (9) The accounts of the Fund shall be audited by the Controller and Auditor-General and shall be published in the *Gazette*.

4. Who shall become a depositor

- (1) Every non-pensionable employee who is not a member of the subordinate service of the Government shall become a depositor from the date on which he is appointed as such employee or from the commencement of this Act, whichever shall be the later date:

Provided that any such employee who was appointed before the commencement of this Act without having received notice of his liability to become a depositor in any provident fund which might be established thereafter, may be granted by the President exemption from the obligation to become a depositor under this section provided he notifies the Principal Secretary, Office of the President, not later than six months after the date of commencement of this Act of his desire to be granted such exemption.

- (2) Every non-pensionable employee who was appointed on operational service with effect from 1st July, 1970 may opt to be a depositor either to the Government Employees Provident Fund or to the National Provident Fund.
- (3) Every non-pensionable within two months of the date of his becoming a depositor, any such employee may, by notice in writing addressed to the Permanent Secretary to the Treasury, elect to deposit a sum equal to the aggregate of the deposits which he would have made if he had become a depositor one year prior to such date.
- (4) At the time of his election the employee shall pay to the Permanent Secretary to the Treasury such sum as aforesaid and thereupon he shall be deemed to have become a depositor one year prior to such date aforesaid.
- (5) Every depositor to the African Civil Service Provident Fund shall become a depositor to the Fund and shall thereupon cease to be a depositor to the former fund and to be subject to any of the provisions of the African Civil Service Provident Fund Ordinance⁷ and all deposits, bonuses and interest made and credited under the provisions of the said Ordinance shall be deemed to have been made and credited under this Ordinance and shall be credited accordingly.
- (6) Subject to the provisions of subsection (7) of this section, every non-pensionable employee who is appointed as such employee to the service of the Government after the commencement of this Act upon terms which constitute a reappointment or re-engagement in the service of the Government, shall become a depositor as from the date of such reappointment or re-engagement.
- (7) Notwithstanding anything contained in this section, it shall be lawful for the President to exclude any person or class of persons from the obligation to become a depositor under this section.
- (8) Notwithstanding the provisions of this section, every member of the Police Force, Service and every member of the Fire and Rescue Service in the rank and file whose deposits are made and kept in pursuance of the provisions of the Ordinance shall—
- (a) as long as his terms of employment have not become permanent and pensionable, contribute to that Fund;
- (b) where the terms of employment of such member have changed and become permanent and pensionable, be transferred from that Fund and be made to and kept in the Public Service Pensions Fund, in pursuance of the Public Service Retirement Benefits Act⁸.

⁷

Ord. No. 4 of 1928 ([Cap. 39](#) of 1928 Edition of the Laws)

⁸

[Cap. 371](#)

5. Deposits

- (1) Every depositor shall deposit in the Fund monthly an amount equal to ten *per centum* of his monthly salary until his account is closed under the provisions of section 15 of this Act and, notwithstanding the actual date on which the deduction is made, a deposit shall be deemed, for the purposes of this Act, to be credited to the depositor's account on the last day of that month in respect of which any payment of a month's salary or any part of a month's salary is made to him and the Accounting Officer shall deduct the deposit from the salaries of depositors.
- (2) In the case of depositors serving with the armed forces of the United Republic, the deposits shall be made or deducted in such manner as may be prescribed.
- (3) The deposit under subsection (2) of this section shall be calculated on full salary whether the depositor is on full, half, or no salary.
- (4) When a depositor is on half salary or no salary for a period exceeding two months continuously, he may elect to contribute in respect of the period in excess of two months at the rate of one-twelfth of any salary which he receives.
- (5) Where any person being a depositor in the Fund established under the Local Government Service Act⁹ ceases to be a depositor in such Fund and enters the service of the Government in such circumstances as to become a depositor within the meaning of this Act, then if in pursuance of the provisions of section 11 of the Act first above mentioned, such person has elected that the sum with which his account is credited under the Local Government Service Act at the time when he ceases to be a depositor in the Fund established under the last mentioned Act shall be paid to his credit in the fund established under this Act and it shall be lawful for the Permanent Secretary to the Treasury to receive such sum from the Central Board and to credit the sum to the account of such person in the Fund established under this Act.
- (6) For the purpose of subsection (5) "Central Board" means the Central Board established under the Provident Fund (Local Authorities) Act.
- (7) Any sum paid into the Fund established under this Act and credited to the account of any person under subsection (3) of this section shall for all purposes of this Act be deemed to be a deposit made in the said Fund by such person:

Provided that no bonus in respect of such sum shall be credited to the account of such person under section 6 of this Act.
- (8) For the purposes of this section, "Accounting Officer" means a Permanent Secretary of a Ministry or the Head of Independent Department of Government.

6. Bonus

- (1) A sum equal to each deposit (in this Act referred to as a "bonus") shall, except in the case of any sum deemed to be deposit under subsection (4) of section 5, with effect from the date upon which the deposit is made, be paid out of the revenues of the United Republic into the Fund and credited to the account of the depositor.
- (2) In the case of a depositor who immediately prior to the commencement of this Act was a depositor in the fund established by the African Civil Service Provident Fund Ordinance and who has not, within a period of six months from the commencement of this Act, elected to renounce any gratuity for which a dependant might otherwise become eligible under any Regulations made under this Act, the amount of the bonus shall be a sum equal to three-quarters of fifteen *per centum* of the depositor's monthly salary.

7. Bonus in case of depositors transferred from the former service of Tanganyika Railways who have not elected to renounce a gratuity

- (1) Where a depositor in the Tanganyika Railways Provident Fund established under the Provident Fund (Tanganyika Railways) Ordinance¹⁰, to whom the proviso to section 6 of that Ordinance relates, a depositor who has not elected to renounce the gratuity referred to in that proviso, is transferred to other service of the Government in such circumstances that he becomes a depositor in the Fund established under this Act, the amount of bonus to be credited to the account of such depositor shall be a sum equal to three quarters only of each deposit.
- (2) The President may make Regulations for the payment of gratuities to depositors and their dependants to whom subsection (1) of this section relates.

8. Interest

- (1) Interest shall be credited separately on deposits and on bonuses at a rate to be fixed annually by the President after having obtained the advice of the Board on the 30th June and 31st December in each year on balances brought forward at the beginning of each half year and no interest shall be payable for fractions of six months.
- (2) Subject to the provisions of this Act, interest shall be calculated to the end of each financial year and shall then be added to and become part of the principal and be deemed for the purposes of this Act to be deposit or bonus as the case may be.
- (3) No interest shall be credited on any sum withdrawn in respect of the period between the last day of the month preceding the date of withdrawal and the first day of the month next following the date of repayment.

9. Information to depositors

As soon as practicable after the end of each financial year the Permanent Secretary to the Treasury shall inform each depositor of the total amount standing to his credit in the Fund at that date.

10. Bonus in respect of previous service

- (1) Subject to the provisions of this section, on the commencement of this Act, or as soon thereafter as may be practicable, there shall be paid into the Fund out of the revenues of the United Republic and credited to the account of every non-pensionable employee to whom this section applies a sum equal to the aggregate of the deposits which would have been paid by such employee up to the commencement of this Act if this Act had come into operation on 1st January, 1932 and every sum so credited shall be treated in every respect as if it were a bonus.
- (2) This section shall apply—
 - (a) to every African sub-inspector of police (other than a probationary sub-inspector) who on the commencement of this Act shall have had at least one year's continuous service as such employee; and
 - (b) to every non-pensionable employee who on the commencement of this Act shall have had at least one year's continuous service as such employee and who was not a depositor under the African Civil Service Provident Fund Ordinance; and
 - (c) to such employees, who on the commencement of this Act were non-pensionable employees and had at least one year's continuous service as such employees or in a temporary capacity, as the President may by Order published in the *Gazette* direct that it shall apply.

¹⁰

- (3) Every employee under subsection (2) shall, for the purposes of such application, be deemed to have been a non-pensionable employee as from the date to be specified in such Order.
- (4) The provisions of subsection (1) of this section shall apply in the case of the officers mentioned in paragraph (a) of subsection (2) of this section who immediately prior to the commencement of this Act were depositors to the African Civil Service Provident Fund as if—
 - (a) there were inserted, immediately following the words "a sum equal to" which occur in the sixth line of the said subsection (1), the words "seventy-five *per centum* of"; and
 - (b) for the words "up to the commencement of this Act", which occur in the seventh and eighth lines of the said subsection (1), there were substituted the words "up to the date when such employee became a depositor to the African Civil Service Provident Fund".
- (5) Where an officer under subsection (4) elects under the provisions of any Regulations made under paragraph (c) of section 23 of this Act to renounce the right to gratuity payable to himself or the dependants by virtue of such regulations, there shall be paid into the Fund out of the revenues of the United Republic and credited to the account of such officer, with effect from the date of such election, a sum equal to twenty-five *per centum* of the aggregate of the deposits which would have been paid by such officer up to the date when he became a depositor to the African Civil Service Provident Fund if this Act had come into operation on the 1st January, 1932; and every sum so credited shall be treated in every respect as if it were a bonus.
- (6) The provisions of subsection (1) of this section shall apply in the case of a non-pensionable employee who was eligible to contribute to the African Civil Service Provident Fund and elected not to contribute as if the date 1st January, 1937, were substituted for the date 1st January, 1932.
- (7) The provisions of subsection (1) and (4) of this section shall not apply in respect of any period of previous service which is not continuous with the service being performed at the date of commencement of this Act.

11. Deposits in respect of previous service

- (1) Any non-pensionable employee who—
 - (a) subsequent to the 1st January, 1932, became a depositor under the African Civil Service Provident Fund Ordinance; or
 - (b) was not eligible to become a depositor under the African Civil Service Provident Fund Ordinance,may if he thinks fit—
 - (i) within a period of five years after commencement of this Act, deposit in the Fund in respect of each completed year of continuous service prior to 1st January, 1932, an amount not exceeding one-twelfth of his salary as at the 1st January, 1932; or
 - (ii) increase his deposits under section 5 of this Act by fifty *per centum* for a period not exceeding his completed year's continuous service prior to 1st January, 1932.
- (2) The provisions of section 6 of this Act shall apply in the case of all amounts deposited under the provisions of this section.
- (3) In this section the word "service" means either service which would, if this Act had been in force, have been service as a non-pensionable employee or service in a temporary capacity.

12. Deposits not to be assigned or attached

Subject to the provisions of this Act no deposit, bonus, or interest on any deposit or bonus, shall be assignable or transferable or liable to be attached, sequestered or levied upon for, or in respect of, any debt or claim whatsoever.

13. Withdrawal of deposits

- (1) A depositor may withdraw deposits—
 - (a) with the approval of the Board; or
 - (b) with the permission of the Chairman of the Board if he is satisfied that withdrawal is desirable and that it is required for any one or more of the following purposes—
 - (i) to pay the passage of—
 - (a) the depositor or any member of his family; or
 - (b) the depositor's brother or sister,
coming from abroad, or leaving Mainland Tanzania on medical advice or for other good cause, such person (not being the depositor), being wholly or mainly dependent upon, or ordinary resident with, the depositor;
 - (ii) to pay the funeral expenses of any member of the depositor's family;
 - (iii) to pay hospital or other expenses incurred through the illness of the depositor or any members of his family.
- (2) The amount withdrawn at any one time under the provisions of subsection (1) of this section shall not exceed one half of the total amount then standing to the credit of the depositor in respect of deposits and bonuses.

14. Repayment of withdrawal

Any sum withdrawn from deposits under section 13 of this Act shall be repaid by the depositor in not more than twelve equal monthly instalments, commencing in the month following the withdrawal, and such instalments may be deducted from his salary.

15. Closing of accounts

- (1) On the death of a depositor or the termination of the depositor's service with the Government, or if the depositor is confirmed in a pensionable office so declared under the provisions of the European Officer's Pensions Ordinance¹¹ or any other Ordinance, or where the office held by a depositor is deleted from the Schedule to this Act, interest up to the end of the month previous to the date of such death or termination of service, or the date when such confirmation or deletion from the Schedule takes effect, shall be credited to his account, which shall then in so far as the same is practicable having regard to the provisions contained in the proviso to subsection (1) of section 18 of this Act be closed.
- (2) Notwithstanding anything contained in subsection (1) of this section, in the case of any depositor in the service of the Government on the thirtieth day of July, 1948, who shall have become subject to the revised terms and conditions of service which became effective on the first day of January, 1946, it shall be lawful for the Accountant-General to close the account of such depositor as at such date prescribed by the said subsection (1) as may be appropriate or as at the 31st day of December, 1948, whichever date is the earlier.
- (3) Nothing in subsection (2) shall apply to officers who are required or permitted by the President to continue to remain subject to the provisions of this Act.
- (4) Notice of any such closure as is provided for by this section shall be given—
 - (a) if the depositor is living, to the depositor; or

¹¹

- (b) if the depositor is dead, to such person or persons mentioned in section 2 of this Act to whom it shall appear to the Board that notice should properly be given,

and in either case to such other person as shall, or may in the opinion of the Board, reasonably require such notice.

16. Payments out of Fund

- (1) Subject to the provisions of this Act—
 - (a) if any depositor dies while in the service of the Government;
 - (b) if any depositor in the service of the Government on the thirtieth day of July, 1948, shall have become subject to the revised terms and conditions of service which became effective on the first day of January, 1946, and is not an officer who is required or permitted by the President to remain subject to the provisions of this Act; or
 - (c) if the service of any depositor with the Government shall terminate in any of the following circumstances, that is to say—
 - (i) retirement on medical evidence to the satisfaction of the President that he is incapable by reason of some infirmity of mind or body of discharging the duties of his office;
 - (ii) satisfactory completion of contract;
 - (iii) abolition of office;
 - (iv) reaching the prescribed age of retirement;
 - (v) determination of contract by, or with the consent of, the Government, otherwise than by dismissal; or
 - (vi) in the case of a female depositor, retirement with a view to, or in consequence of, marriage after not less than three years service subject to the production of evidence of marriage within such period after retirement as the Board may in any case require,the amount standing to his or her credit in the Fund at the closing of such account shall be paid out of the Fund to the depositor or any other person to whom by virtue of this Act or otherwise payment may lawfully be made.
- (2) Notwithstanding any other provision of this Act, in the case of any depositor whose account is closed as at the thirty-first day of December, 1948, or earlier, being a depositor who shall have become subject to the revised terms and conditions of service which became effective on the first day of January, 1946, and who is not an officer who is required or permitted by the President to remain subject to the provisions of this Act, the amount to be paid to such depositor or such other person as aforesaid shall be the amount of any deposits in the depositor's account and any interest credited thereon and the amount of any bonus and any interest thereon credited to the depositor's account shall not be so paid but shall be withheld and paid out of the Fund to the Government and credited to revenue.

17. Resignation or dismissal

- (1) Subject to the provisions of this Act, if a depositor is dismissed, or resigns from, or leave the service of the Government without permission or without completing the period prescribed by any contract under which he may be serving—
 - (a) the amount of his deposits and interest credited thereon under subsection (1) of section 15 of this Act shall be paid out of the Fund to the depositor; and

- (b) such part, if any, of the bonuses credited to the depositor and interest accrued as aforesaid as the President, after receiving the recommendation of the Board in that behalf, shall determine may be so paid.
- (2) Any part of such bonuses and interest not paid as aforesaid shall be paid out of the Fund to the Government and credited to revenue.

18. Transfer to pensionable office

- (1) If a depositor is transferred to a post which is a pensionable office under the European Officers' Pensions Ordinance¹², or any other Ordinance, the provisions of section 15 of this Act shall apply as if the service of the depositor with the Government had terminated in circumstances in which section 16 of this Act applies.
- (2) Interest shall continue to be credited to the account, of the depositor in accordance with the provisions of section 8 and subsection (1) of section 15 of this Act.
- (3) Where any depositor is confirmed in a pensionable office so declared under the provisions of the European Officers' Pensions Ordinance¹³ or any other Ordinance—
 - (a) if the whole of his service during the time when he is a depositor under this Act is to be taken into account for the purpose of calculating any pension, the provisions of this Act shall thereupon cease to apply to him and the amount of his deposits and interest credited thereon shall be paid to him out of the Fund; and
 - (b) if part only of his service during the time when he is a depositor under this Act is to be taken into account in pursuance of the said regulation or of the regulation substituted therefor, his account in the Fund shall be closed as on the date from which his service is to be so taken into account, and the provisions of this Act other than subsections (1), (2), (3), (4) and (5) of this section shall cease to apply to him as from that date, and the amount of his deposits subsequent to that date and interest credited thereon shall be paid to him out of the Fund; and
 - (c) any part of any bonuses and interest thereon which are credited to his account in the Fund in respect of any period during which any of the provisions of this Act do not apply to him shall be paid out of the Fund to the Government and credited to revenue.
- (4) Subject to the provisions of this Act, upon his subsequently leaving the service of the Government in any circumstances or upon his dying in the service, the amount then standing to the credit of such depositor shall be paid out of the Fund to him or to any other person to whom by virtue of this Act or otherwise payment may lawfully be made.
- (5) If a depositor who is so transferred is required upon transfer to make contribution under the Widows and Orphans Pension Ordinance¹⁴ or any Ordinance amending or substituted for that Ordinance, he may by notice addressed to the Board, elect not later than one month after the date of transfer or such later date as the President may in any particular case allow, to have the whole or any part of the amount standing to his credit in the Fund applied to the payment of any lump sum contribution he may by law be permitted to make under that Ordinance; and if he so elects, the amount in question shall be paid out of the Fund and applied accordingly and such election under this subsection shall be irrevocable.

¹²

R.L. [Cap. 47](#)

¹³

R.L. [Cap. 47](#)

¹⁴

R.L. [Cap. 54](#)

- (6) A depositor who is so transferred may elect at the time of transfer to continue while serving in such post to remain subject to the provisions of this Act, and shall thereupon be deemed to be a depositor as defined in section [2\(1\)](#) of this Act while serving in a pensionable post or posts.
- (7) In the event of a depositor under subsection (6) being at any time confirmed in a pensionable post, the provisions of subsections [\(1\)](#), [\(2\)](#), [\(3\)](#), [\(4\)](#), and [\(5\)](#), of this section shall apply to him as from the date of such confirmation and any election under this subsection shall be made in writing to the Board and shall be irrevocable.
- (8) Nothing in this section shall apply to any depositor in the service of the Government on the thirtieth day of July, 1948, who shall have become the holder of an office which is declared pensionable under the provision of the European Officer's Pension Ordinance¹⁵ or the Junior Officer's Pensions Ordinance¹⁶ as a result of the fact that he became subject to the revised terms and conditions of service which became effective on the first day of January, 1946, and who is not an officer who is required or permitted by the President to remain subject to the provisions of this Act.
- (9) In particular and without prejudice to the foregoing provisions no such depositor as aforesaid shall be entitled by virtue of this section to elect to continue to remain subject to the provisions of this Act in respect of any period subsequent to the thirty-first day of December, 1948.

19. Payment on transfer of depositor to Railways

If a depositor is transferred to the service of the Railways in such circumstances that he becomes a depositor to the Fund established by the Provident Fund (Tanganyika Railways) Ordinance¹⁷, or by any Ordinance substituted therefor, the sum with which his account shall be credited under this Act at the time when he ceases to be a depositor hereunder shall be paid to his credit in the Fund established by the Ordinance aforesaid, and his deposits shall be deemed to have been made in such Fund.

20. Payment on depositor proceeding to service of local authority

- (1) Notwithstanding anything to the contrary in this Act contained, if any person being a depositor within the meaning of this Act leaves the service of the Government and becomes a depositor in the Fund established under the Provident Fund (Local Authorities) Ordinance¹⁸, such person may by notice in writing addressed to the Board elect that the sum with which he is credited in the Fund established under this Act at the time when he leaves the service of the Government shall, instead of being dealt with under the other provisions of this Act, be paid to his credit in the Fund established under the Provident Fund (Local Authorities) Ordinance.
- (2) Every option exercisable under subsection [\(1\)](#) of this section shall be exercised within one month after the person concerned has left the service of the Government or such later date as the President may in any particular case allow, and shall be irrevocable.
- (3) Where in pursuance of subsection [\(1\)](#) of this section any person has elected that the sum with which he is credited in the Fund established under this Act at the time when he leaves the service

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R.L. [Cap. 47](#)

16

R.L. [Cap. 268](#)

17

R.L. [Cap. 52](#)

18

R.L. [Cap. 53](#)

of the Government shall be paid to his credit in the Fund established under the Local Government Service Act¹⁹—

- (a) the Board shall without delay inform the Central Board of the exercise of such option by such person; and
 - (b) such sum shall without delay be paid out of the Fund established under this Act into the Fund established under the Local Government Service Act.
- (4) For the purpose of subsection (3) "Central Board" means the Central Board established under the Local Government Service Act.

21. Payment on death of a depositor

- (1) Subject to the provisions of this Act, a depositor may nominate in the manner prescribed a person or persons to whom he desires a sum not exceeding one thousand shillings in all to be paid on his death—
- (a) if the amount standing to the credit of the depositor exceeds one thousand shillings, the Permanent Secretary to the Treasury shall pay the sum nominated to the person or persons nominated and the balance, or the whole if no nomination has been made, shall subject to the proviso hereinafter contained be paid to the estate of the depositor:

Provided that the President may order that from such balance or whole amount, as the case may be, a sum not exceeding the amount of the bonuses standing to the credit of the depositor shall be paid to any person being a relative or dependant of the depositor;
 - (b) if the amount standing to the credit of the depositor does not exceed one thousand shillings and the sum in respect of which a nomination has been made does not equal such amount, the Permanent Secretary to the Treasury shall pay the sum nominated to the person or persons nominated and the balance to the personal representative of the depositor or, at the discretion of the Permanent Secretary to the Treasury, to the person appearing to him to be entitled ultimately by law to receive it;
 - (c) if the amount standing to the credit of the depositor does not exceed one thousand shillings, and no nomination has been made, the Permanent Secretary to the Treasury shall treat such an amount as if it were a balance under paragraph (b).
- (2) Notwithstanding the provisions of the preceding subsection the Permanent Secretary to the Treasury may make payments in any one case of an amount not exceeding three hundred shillings, or ten *per centum* of the amount standing to the credit of the depositor subject to a maximum of five hundred shillings, to meet expenses of the funeral of the deceased or to give immediate relief to the widow, widower or children or other dependants of the deceased if in the opinion of the Chairman of the Board such relief is required.
- (3) Notwithstanding anything contained in subsection (1) of this section, no payment shall be made under this section otherwise than to a person appearing to the Permanent Secretary to the Treasury to be entitled by law to receive it.
- (4) All amounts paid under this section shall be paid out of the Fund and all payments under this section shall be valid and effectual against any demand made upon the Government or the Board by any other person in respect of the amount standing to the credit of the depositor.

22. Sums due to Government

On the payment out of the Fund of any amount standing to a depositor's credit therein, any sum or sums due to Government by the depositor may be deducted therefrom.

¹⁹

Act [No. 10 of 1982](#)

23. Power to make Regulations

The President may make Regulations—

- (a) providing for the constitution and management of the Fund;
- (b) providing for the making of voluntary deposits to the Fund by depositors who, immediately prior to the commencement of this Act, were entitled to make such deposits to the Fund established under the African Civil Service Provident Fund Ordinance, and prescribing the conditions subject to which such deposits may be made and withdrawn;
- (c) providing for the payment of gratuities to depositors and their dependants who might have become eligible under the African Civil Service Provident Fund Ordinance if that Ordinance had not been repealed;
- (d) providing for the disposal of amounts standing to the credit of accounts in the Fund and to which no lawful claim has been made within a period of three years since such amounts became due and payable in accordance with the provisions of this Act;
- (e) prescribing all matters which require to be prescribed by this Act;
- (f) generally for the purpose of carrying out the provisions of this Act.

24. Repeal of Ord. No. 4 of 1928

[Repeals the African Civil Service Provident Fund Ordinance.]

25. Saving

Notwithstanding the provisions of section 3 every non-pensionable employee who, before the commencement of this Act—

- (a) was a depositor; or
- (b) had a right to elect to become a depositor, shall continue to be a depositor or have a right to elect to become a depositor, as the case may be, as if this Act had not been enacted.

Schedule (Section 2(3))

Sub-inspectors of police.

Assistant sub-inspectors of police (other than probationary sub-inspectors).

Chief warders.