
First published in the Government *Gazette*, Electronic Edition, on 30 November 2017 at 5 pm.

No. S 678

**FINANCIAL PROCEDURE ACT
(CHAPTER 109)**

FINANCIAL (AMENDMENT) REGULATIONS 2017

In exercise of the powers conferred by section 24(1) of the Financial Procedure Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Financial (Amendment) Regulations 2017 and come into operation on 1 December 2017.

Deletion and substitution of regulation 22

2. Regulation 22 of the Financial Regulations (Rg 1) is deleted and the following regulation substituted therefor:

“Secret expenditure or receipt

22.—(1) Any necessary expenditure, revenue received, or public property or money held by a department of a secret nature, the purpose and particulars of which cannot be made public, must be supported in the appropriate accounts by —

- (a) a certificate from the Accounting Officer of the department; and
- (b) a declaration from the Accounting Officer that he is satisfied that money has been properly expended or that the revenue or public property or money has been properly accounted for, as the case may be.

(2) The Accounting Officer must forward a copy of the certificate and the declaration mentioned in paragraph (1) to the Auditor-General and the Treasury.”.

[G.N. Nos. S 398/99; S 225/2003; S 71/2013; S 286/2014]