



REPUBLIC OF NAURU

**PUBLIC FINANCE (CONTROL AND
MANAGEMENT) (FINANCIAL INSTRUCTIONS)
REGULATIONS 2018**

SL No. 13 of 2018

Notified: 11th May 2018

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Cabinet makes the following Regulations under section 32(1)(g) of the *Public Finance (Control and Management) Act 1997*:

1 Citation

These Regulations may be cited as the *Public Finance (Control and Management) (Financial Instructions) Regulations 2018*.

2 Commencement

These Regulations commence on the day they are notified in the Gazette.

3 Interpretation

In these Regulations:

‘Financial Instructions’ means written instructions issued by the Secretary for Finance under regulation 5 and provided to Government departments and agencies or published on the Department of Finance’s website from time to time.

4 Secretary for Finance to issue directions

For the purposes of these Regulations, the Secretary for Finance shall from time to time, issue directions in the form of Financial Instructions.

5 Financial Instructions

The Secretary for Finance may issue Financial Instructions in relation to the following:

- (a) the collection, receipt, custody, issue, expenditure, care and management of and due accounting for all public moneys and the duties of the persons concerned therein;
- (b) the more effectual recording, examination, inspection and departmental checking of all receipts and expenditure and, the keeping of all necessary books and accounts;
- (c) the forms for all accounts, books and documents whatsoever required under the provisions of the Act; and
- (d) the purchase, safe custody, issue, sale or other disposal or writing off of property of the Republic and the proper accounting for and stock-taking of such stores and property.