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## No. S 133

### INTERPRETATION ACT 1965

#### INTERPRETATION (DELEGATIONS BY MINISTER FOR FINANCE) ORDER 2024

##### ARRANGEMENT OF PARAGRAPHS

###### Paragraph

1. Citation and commencement
  2. Definitions
  3. Delegations to political office holders
  4. Delegations to other persons  
The Schedules
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In exercise of the powers conferred by section 36 of the Interpretation Act 1965, the Minister for Finance makes the following Order:

#### **Citation and commencement**

1. This Order is the Interpretation (Delegations by Minister for Finance) Order 2024 and comes into operation on 1 March 2024.

#### **Definitions**

2. In this Order —

“accounting officer” means a public officer who is appointed by the MOF Permanent Secretary to account for the management of Funds voted under specified heads of the estimates of expenditure;

“MOF” means the Ministry of Finance;

“MOF Deputy Secretary” means any Deputy Secretary to the Ministry of Finance;

“MOF Permanent Secretary” means any Permanent Secretary to the Ministry of Finance.

### Delegations to political office holders

3. The Minister for Finance, with the Prime Minister’s approval, delegates the functions under the provisions of the Acts specified in the first column of the First Schedule to the persons specified in the third column of the First Schedule, subject to the conditions (if any) specified in the fourth column of the First Schedule.

### Delegations to other persons

4.—(1) The Minister for Finance delegates the functions under the provisions of the Acts specified in the first column of the Second Schedule to the persons specified in the third column of the Second Schedule, subject to the conditions (if any) specified in the fourth column of the Second Schedule.

(2) The Minister for Finance delegates the functions under section 19 of the Financial Procedure Act 1966 to the persons specified in the first column of the Third Schedule, but only up to the amount (if any) and in the circumstances specified in the second and third columns of the Third Schedule, respectively.

## FIRST SCHEDULE

Paragraph 3

### DELEGATIONS TO POLITICAL OFFICE HOLDERS

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
<b>1. Accountants Act 2004</b>			
(1) Section 4(1)	Approval of appointments to Public Accountants Oversight Committee	Any Second Minister for Finance	Nil
(2) Section 11(7)	Appeal relating to application to be registered as public accountant	Any Second Minister for Finance	Nil

FIRST SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
(3) Section 15(6)	Appeal relating to cancellation of registration of public accountant	Any Second Minister for Finance	Nil
(4) Section 20(1) and (3)	Appeal relating to application for approval as accounting corporation, etc.	Any Second Minister for Finance	Nil
(5) Section 31(7)	Appeal relating to revocation of approval of accounting corporation, etc.	Any Second Minister for Finance	Nil
(6) Section 48(3) and (4)	Appeal relating to certain orders of Public Accountants Oversight Committee	Any Second Minister for Finance	Nil
<b>2. Accounting and Corporate Regulatory Authority Act 2004</b>			
(1) Section 5(1) and (3)	Appointments of members of Accounting and Corporate Regulatory Authority	Any Second Minister for Finance	Nil
(2) Section 33(1), (3) and (4)	Appeal relating to certain decisions of Chief Executive of Accounting and Corporate Regulatory Authority	Any Second Minister for Finance	Nil
(3) Section 35C(5)	Appeal relating to refusal to approve entity to use certain description in name	Any Second Minister for Finance	Nil
(4) Section 35I(1), (2)(b), (3), (4), (5) and (6)	Appeals relating to certain decisions of Accounting and Corporate Regulatory Authority	Any Second Minister for Finance	Nil
<b>3. Accounting Standards Act 2007</b>			
(1) Section 3	Directions to Accounting and Corporate Regulatory Authority	Any Second Minister for Finance	Nil
(2) Section 4(1), (5)(a), (6), (7) and (9)	Appointment of Accounting Standards Committee, etc.	Any Second Minister for Finance	Nil

FIRST SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
<b>4. Business Names Registration Act 2014</b>			
(1) Section 8(7)	Appeal relating to refusal to register, etc.	Any Second Minister for Finance	Nil
(2) Section 12(4)	Appeal relating to cancellation of registration	Any Second Minister for Finance	Nil
(3) Section 16(5)	Appeal relating to reservation of business name	Any Second Minister for Finance	Nil
(4) Section 17(9)	Appeal relating to direction to change business name, etc.	Any Second Minister for Finance	Nil
<b>5. Casino Control Act 2006</b>			
(1) Section 151A(4)	Access to records or documents	(a) Any Second Minister for Finance (b) Any Minister of State, MOF	Nil
<b>6. Companies Act 1967</b>			
(1) Section 20(3)	Appeal relating to refusal to register constitution of proposed company	Any Second Minister for Finance	Nil
(2) Section 27(2), (5) and (12C)	Appeal relating to direction to change company's name, etc.	Any Second Minister for Finance	Nil
(3) Section 28(3) and (3D)	Appeal relating to direction to change company's name, etc.	Any Second Minister for Finance	Nil
(4) Section 29(8A)	Appeal relating to approval to omit "Limited" or "Berhad", etc.	Any Second Minister for Finance	Nil
(5) Section 154(7)	Opposition to application for permission to act as director, etc.	Any Second Minister for Finance	Nil
(6) Section 155(10)	Opposition to application for permission to be director, etc.	Any Second Minister for Finance	Nil
(7) Section 155A(4)	Opposition to application for permission to act as director, etc.	Any Second Minister for Finance	Nil
(8) Section 155B(8)	Appeal relating to debarment order, etc.	Any Second Minister for Finance	Nil

FIRST SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
(9) Section 235	Consent to investigation of affairs of related corporation	Any Second Minister for Finance	Nil
(10) Section 359(9)	Appeal relating to refusal to register foreign corporate entity, etc.	Any Second Minister for Finance	Nil
(11) Section 360(3)	Appeal relating to refusal to register foreign corporate entity	Any Second Minister for Finance	Nil
(12) Section 369(2)	Appeal relating to refusal to register foreign company	Any Second Minister for Finance	Nil
(13) Section 377(13)	Appeal relating to striking off name of foreign company	Any Second Minister for Finance	Nil
(14) Section 378(1) (excluding paragraph (d)), (2), (5), (9) and (16)	Consent to use of certain names; appeals relating to direction to change name of foreign company, etc.	Any Second Minister for Finance	Nil
<b>7. Financial Procedure Act 1966</b>			
(1) Section 19	Write-off	(a) Any Second Minister for Finance (b) Any Minister of State, MOF	Nil
<b>8. Gambling Duties Act 2022</b>			
(1) Section 10(4), (5) and (8)	Appeal relating to liability notice	(a) Any Second Minister for Finance (b) Any Minister of State, MOF	Nil
(2) Section 20(7)	Appeal relating to declaration of person to be agent of taxable person	(a) Any Second Minister for Finance (b) Any Minister of State, MOF	Nil

FIRST SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
<b>9. Goods and Services Tax Act 1993</b>			
(1) Section 6(4)	Access to record or document	(a) Any Second Minister for Finance  (b) Any Minister of State, MOF	Nil
(2) Section 50(1), (2), (3), (4) and (9)	Appointments to Goods and Services Tax Board of Review, etc.	Any Second Minister for Finance	Nil
<b>10. Government Procurement Act 1997</b>			
(1) Section 8(2), (7), (8) and (9)	Appointment of Commissioner, etc.	Any Second Minister for Finance	Nil
(2) Section 9(1) and (2)	Appointment of Registrar of Government Procurement Adjudication Tribunal and other officers, etc.	Any Second Minister for Finance	Nil
(3) Section 16(8)	Certification that suspension is against public interest	Any Second Minister for Finance	Nil
(4) Section 22(5)	Certification that it is against public interest for challenge proceeding to take place in public	Any Second Minister for Finance	Nil
<b>11. Income Tax Act 1947</b>			
(1) Section 6(5) and (6)	Access to records or documents, etc.	(a) Any Second Minister for Finance  (b) Any Minister of State, MOF	Nil
(2) Section 78(1), (2), (3), (4), (5) and (15)	Appointments to Board of Review, etc.	Any Second Minister for Finance	Nil
<b>12. Inland Revenue Authority of Singapore Act 1992</b>			
(1) Section 5(1)	Appointment of members of Inland Revenue Authority of Singapore	Any Second Minister for Finance	Nil
(2) First Schedule, paragraphs 1, 2, 3, 4, 5, 8 and 10	Appointments to Inland Revenue Authority of Singapore, etc.	Any Second Minister for Finance	Nil
<b>13. Limited Liability Partnerships Act 2005</b>			
(1) Section 20(6)	Appeal relating to refusal to register	Any Second Minister for Finance	Nil

FIRST SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
(2) Section 21(2)	Appeal relating to refusal to register	Any Second Minister for Finance	Nil
(3) Section 23(5)	Appeal relating to reservation of name	Any Second Minister for Finance	Nil
(4) Section 24(9)	Appeal relating to direction to change name, etc.	Any Second Minister for Finance	Nil
<b>14. Limited Partnerships Act 2008</b>			
(1) Section 12(7)	Appeal relating to refusal to register	Any Second Minister for Finance	Nil
(2) Section 13(2)	Appeal relating to refusal to register	Any Second Minister for Finance	Nil
(3) Section 14(4)	Appeal relating to cancellation of registration	Any Second Minister for Finance	Nil
(4) Section 17(5)	Appeal relating to reservation of name	Any Second Minister for Finance	Nil
(5) Section 17A(9)	Appeal relating to direction to change name	Any Second Minister for Finance	Nil
(6) Section 20	Appeal relating to refusal to register, etc.	Any Second Minister for Finance	Nil
<b>15. Property Tax Act 1960</b>			
(1) Section 23(1), (3), (4), (5), (6)(d) and (7)	Appointments to Valuation Review Board, etc.	Any Second Minister for Finance	Nil
(2) Section 24	Determination of salaries, fees and allowances to Valuation Review Board members	Any Second Minister for Finance	Nil
<b>16. Singapore Totalisator Board Act 1987</b>			
(1) Section 7(1)	Appointment of members of Singapore Totalisator Board	Any Second Minister for Finance	Nil
(2) The Schedule, paragraphs 1, 2, 3, 4, 5, 6, 9 and 11	Appointments to Singapore Totalisator Board, etc.	Any Second Minister for Finance	Nil

FIRST SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
<b>17. Variable Capital Companies Act 2018</b>			
(1) Section 18(3)	Appeal relating to refusal to register constitution	Any Second Minister for Finance	Nil
(2) Section 21(4), section 21(6) (read with section 27(5) of the Companies Act 1967) and section 21(8) (read with sections 27(12C) and 28(3) and (3D) of the Companies Act 1967)	Appeal relating to direction to change name, etc.	Any Second Minister for Finance	Nil
(3) Section 53(7)	Appeal relating to direction to remove director, etc.	Any Second Minister for Finance	Nil
(4) Section 135(9)	Appeal relating to refusal to register foreign corporate entity, etc.	Any Second Minister for Finance	Nil
(5) Section 136(3)	Appeal relating to refusal to register foreign corporate entity	Any Second Minister for Finance	Nil

*\*Note: The descriptions in the second column are for ease of reference only.*



## SECOND SCHEDULE

Paragraph 4(1)

### DELEGATIONS TO OTHER PERSONS

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
<b>1. Business Names Registration Act 2014</b>			
(1) Section 17(1) (excluding paragraph (d) and (2))	Consent to certain business names	MOF Permanent Secretary	Nil
<b>2. Casino Control Act 2006</b>			
(1) Section 148A	Remission of tax	(a) MOF Permanent Secretary (b) MOF Deputy Secretary (c) Chief Tax Policy Officer, MOF (d) Deputy Chief Tax Policy Officer, MOF	Nil
<b>3. Companies Act 1967</b>			
(1) Section 27(1) (excluding paragraph (d) and (1A))	Consent to certain names of companies	MOF Permanent Secretary	Nil
(2) Section 29(4)	Consent to alter certain provisions of company's constitution	Registrar of Companies	Nil
(3) Section 154(7)	Opposition to application for permission to act as director, etc.	MOF Deputy Secretary	Nil
(4) Section 155(10)	Opposition to application for permission to be director, etc.	MOF Deputy Secretary	Nil
(5) Section 155A(4)	Opposition to application for permission to act as director, etc.	MOF Deputy Secretary	Nil

SECOND SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
<b>4. Customs Act 1960</b>			
(1) Section 4(4)	Appointment of senior officers of customs (excluding the Director-General, Deputy Directors-General and Assistant Directors-General of Customs)	MOF Permanent Secretary	Nil
(2) Section 13(2)	Exemption of persons, etc., in particular cases	MOF Permanent Secretary	Nil
<b>5. Development Fund Act 1959</b>			
(1) Section 4(1)	Authorisation of issue of sum from Development Fund	MOF Permanent Secretary	(i) Only in relation to section 4 of that Act read with paragraph 7 of the Schedule to that Act; and  (ii) Only for capital injections not exceeding \$10 million
(2) Section 4(2)	Transfer of sums between subheads	MOF Permanent Secretary	(i) Only in relation to section 4 of that Act read with paragraph 7 of the Schedule to that Act; and  (ii) Only for capital injections not exceeding \$10 million

SECOND SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
(3) Section 4(2)	Transfer of sums between subheads	Any accounting officer	The delegation does not extend to a transfer of funds for the purpose of supplementing or creating a subhead that relates to loans or capital grants or to any expenditure not previously approved by any person or committee authorised by the Minister for Finance to consider and approve proposals involving expenditure chargeable to the Development Estimates
<b>6. Financial Procedure Act 1966</b>			
(1) Section 4	Bank accounts	Accountant-General	Nil
(2) Section 4	Bank accounts	Principal Accountant, Ministry of Education	Only in respect of the School Fund
(3) Section 7(3)	Investment of public moneys	(a) MOF Permanent Secretary (b) Accountant-General	Nil
(4) Section 7(3)(d)	Investment of public moneys in stocks, etc.	Any Permanent Secretary to the Ministry of Defence	Only in relation to the investment of moneys in local companies registered under the Companies Act 1967 and authorised by the President
(5) Section 8(1), (3), (4) and (5)	Deposit accounts	Accountant-General	Nil

SECOND SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
(6) Section 9	Advance accounts	Any Accounting Officer (as defined by regulation 2 of the Financial Regulations (Rg 1) made under the Financial Procedure Act 1966)	An Accounting Officer may exercise the power only in relation to the Ministry or Organ of State for which the Accounting Officer is responsible
(7) Section 15(1)	Guarantees	MOF Permanent Secretary	Only in respect of any agreement by the Government guaranteeing the repayment of moneys borrowed or raised by the Land Transport Authority of Singapore under section 14(2) of the Land Transport Authority of Singapore Act 1995
(8) Section 17(3)	Addition or alteration to list referred to in section 17(2) of that Act	(a) MOF Permanent Secretary (b) MOF Deputy Secretary (c) Any MOF Director (d) Any MOF Deputy Director	But not in respect of political appointments

SECOND SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
(9) Section 17(3)	Addition or alteration to list referred to in section 17(2) of that Act	Any accounting officer	(i) The addition or alteration to the list referred to in section 17(2) of that Act must not result in an increase in the total number of political appointments whose salaries and other emoluments are to be met from the allocations of funds under the head of expenditure; and  (ii) The addition or alteration to the list referred to in section 17(2) of that Act must not result in an increase in the total expenditure under the head of expenditure
(10) Section 17(4)	Transfer of sums between subheads	(a) MOF Permanent Secretary (b) MOF Deputy Secretary (c) Any MOF Director (d) Any MOF Deputy Director (e) Any accounting officer	Nil
<b>7. Goods and Services Tax Act 1993</b>			
(1) Section 50(5)	Appointment of secretaries and officers of Goods and Services Tax Board of Review	(a) MOF Permanent Secretary (b) MOF Deputy Secretary	Nil

SECOND SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
(2) Section 89(2) and (3)	Relief from, etc., tax; exemption from collecting and accounting for tax	(a) MOF Permanent Secretary (b) MOF Deputy Secretary (c) Chief Tax Policy Officer, MOF (d) Deputy Chief Tax Policy Officer, MOF	Nil
(3) Section and (3)	Relief from, etc., tax; exemption from collecting and accounting for tax	(a) Comptroller of Goods and Services Tax (b) Any Deputy Comptroller of Goods and Services Tax (c) Any Assistant Comptroller of Goods and Services Tax	Any condition, exception and qualification as may be specified by the Minister for Finance
<b>8. Government Proceedings Act 1956</b>			
(1) Section 14(1)(b) and (2)(b)	Certification that suffering is attributable to service	Any Permanent Secretary to the Ministry of Defence	Only in relation to the armed forces
(2) Section 14(1)(b) and (2)(b)	Certification that suffering is attributable to service	Any Permanent Secretary to the Ministry of Home Affairs	Only in relation to the police force
<b>9. Income Tax Act 1947</b>			
(1) Section 10G(2A)	Remission of penalty payable by Supplementary Retirement Scheme member	(a) Comptroller of Income Tax (b) Any Deputy Comptroller of Income Tax (c) Any Assistant Comptroller of Income Tax	Nil
(2) Section 78(8)	Appointment of secretaries, officers and employees of Board of Review	(a) MOF Permanent Secretary (b) MOF Deputy Secretary	Nil

SECOND SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
(3) Section 92(2)	Remission, reduction or refund of tax	(a) MOF Permanent Secretary (b) MOF Deputy Secretary (c) Chief Tax Policy Officer, MOF (d) Deputy Chief Tax Policy Officer, MOF	Nil
(4) Section 92(2)	Remission, reduction or refund of tax	(a) Comptroller of Income Tax (b) Any Deputy Comptroller of Income Tax (c) Any Assistant Comptroller of Income Tax	(i) Only in respect of tax that is or will be payable or that is paid by any individual; (ii) Subject to any condition specified in the letter dated 26 February 2024 by the Minister for Finance to the Comptroller of Income Tax; and (iii) Subject to any new or different condition specified by the Minister for Finance
<b>10. Land Transport Authority of Singapore Act 1995</b>			
(1) Section 14(2)	Approval of borrowing, etc., by Land Transport Authority of Singapore	MOF Permanent Secretary	Nil

SECOND SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
<b>11. Limited Liability Partnerships Act 2005</b>			
(1) Section 24(1) (excluding paragraph (d) and (2))	Consent to certain limited liability partnership names	MOF Permanent Secretary	Nil
<b>12. Limited Partnerships Act 2008</b>			
(1) Section 17A(1) (except paragraph (d) and (2))	Consent to certain limited partnership names	MOF Permanent Secretary	Nil
<b>13. Property Tax Act 1960</b>			
(1) Section 2(8)	Sanction of area fixed by Comptroller	MOF Permanent Secretary	Nil
(2) Section 6(8)	Exemption of premises from payment of tax	(a) MOF Permanent Secretary (b) Chief Tax Policy Officer, MOF	Nil
(3) Section 6(12)	Order of payment by public authorities, etc., of sum in lieu of tax	MOF Permanent Secretary	Nil
(4) Section 25	Appointment of secretaries, officers and employees of Valuation Review Board	(a) MOF Permanent Secretary (b) MOF Deputy Secretary	Nil
(5) Section 69	Remission of tax	(a) MOF Permanent Secretary (b) MOF Deputy Secretary (c) Chief Tax Policy Officer, MOF (d) Deputy Chief Tax Policy Officer, MOF	Nil



SECOND SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
(6) Section 69	Remission of tax	(a) Comptroller of Property Tax (b) Any Deputy Comptroller of Property Tax (c) Any Assistant Comptroller of Property Tax	(i) Any condition specified in the letter dated 26 February 2024 by the Minister for Finance to the Comptroller of Property Tax; and  (ii) Any new or different condition specified by the Minister for Finance
<b>14. Stamp Duties Act 1929</b>			
(1) Section 74(1)	Reduction or remission of duties	(a) MOF Permanent Secretary (b) MOF Deputy Secretary (c) Chief Tax Policy Officer, MOF (d) Deputy Chief Tax Policy Officer, MOF	Nil
(2) Section 74(1)	Reduction or remission of duties	(a) Commissioner of Stamp Duties (b) Any Deputy Commissioner of Stamp Duties	(i) Any condition specified in the letter dated 26 February 2024 by the Minister for Finance to the Commissioner of Stamp Duties; and  (ii) Any new or different condition specified by the Minister for Finance

SECOND SCHEDULE — *continued*

<i>First column</i> <i>Provision</i>	<i>Second column</i> <i>Description*</i>	<i>Third column</i> <i>Delegate</i>	<i>Fourth column</i> <i>Condition</i>
<b>15. Variable Capital Companies Act 2018</b>			
(1) Section 21(1) (excluding paragraph and (2))	Consent to certain variable capital company names	MOF Permanent Secretary	Nil

*\*Note: The descriptions in the second column are for ease of reference only.*

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**THIRD SCHEDULE**

Paragraph 4(2)

**DELEGATION OF SECTION 19 OF  
FINANCIAL PROCEDURE ACT 1966**

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
<b>PART 1</b>		
<b>MINISTRIES AND ORGANS OF STATE</b>		
1. MOF Permanent Secretary	\$250,000	(a) In respect of losses or deficiencies of public moneys, losses or deficiencies of public stores and irrecoverable revenue, debts and overpayments — \$500,000  (b) In respect of condemned, unserviceable, redundant or obsolete public stores — \$1,000,000
2. MOF Deputy Secretary	\$60,000	\$100,000
3. Permanent Secretary (other than MOF Permanent Secretary)	\$100,000	\$200,000
4. Deputy Attorney-General	\$100,000	\$200,000
5. Solicitor-General or Chief Executive, Attorney-General's Chambers	\$100,000	\$200,000
6. Auditor-General	\$100,000	\$200,000
7. Clerk of Parliament	\$100,000	\$200,000

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
8. Principal Private Secretary to the President	\$100,000	\$200,000
9. Chief Executive, Office of the Chief Justice	\$100,000	\$200,000
10. Secretary to the Cabinet	\$100,000	\$200,000
11. Secretary, Presidential Council for Minority Rights	\$100,000	\$200,000
12. Secretary, Council of Presidential Advisers	\$100,000	\$200,000
13. Secretary, Presidential Council for Religious Harmony	\$100,000	\$200,000
14. Secretary to the Prime Minister	\$100,000	\$200,000
15. Secretary, Public Service Commission	\$6,000	\$100,000
16. Deputy Secretary (other than MOF Deputy Secretary)	\$6,000	\$100,000
17. Deputy Chief Executive, Office of the Chief Justice	\$6,000	\$100,000
18. Deputy Auditor-General	\$6,000	\$100,000
19. Assistant Auditor-General	\$4,000	\$60,000
20. Group Director or Audit Director, Auditor-General's Office	\$2,000	\$40,000

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
21. Chief Counsel, Attorney-General's Chambers	Not delegated	\$40,000
22. Chief Financial Officer, Attorney-General's Chambers	\$2,000	\$40,000
23. Divisional Director, Senior Director or Director	\$2,000	\$40,000
24. Senior Deputy Director or Deputy Director	\$2,000	\$20,000
25. Assistant Principal Private Secretary to the President	Not delegated	\$4,000
<b>PART 2</b>		
<b>PRIME MINISTER'S OFFICE</b>		
1. Managing Director, Monetary Authority of Singapore	\$100,000	\$200,000
2. Chief Executive Officer, ServiceSG, Public Service Division	\$6,000	\$100,000
3. Director, Corrupt Practices Investigation Bureau	\$2,000	\$40,000
4. Director-General, Strategy Group	\$2,000	\$40,000
5. Chief Operating Officer, ServiceSG, Public Service Division	\$2,000	\$40,000
6. Deputy Director, Corrupt Practices Investigation Bureau	Not delegated	\$20,000

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
7. Head, Elections Department	Not delegated	\$10,000
8. Senior Assistant Director, National Population and Talent Division	Not delegated	\$10,000
<b>PART 3</b>		
<b>MINISTRY OF CULTURE, COMMUNITY AND YOUTH</b>		
1. Commissioner of Charities	Not delegated	\$100,000
2. Chief Executive, National Youth Council	Not delegated	\$100,000
3. Deputy Chief Executive, National Youth Council	Not delegated	\$40,000
4. Assistant Chief Executive, National Youth Council	Not delegated	\$40,000
5. Executive Director, National Youth Council	Not delegated	\$40,000
6. Dean, Culture Academy	Not delegated	\$40,000
7. Vice Dean, Culture Academy	Not delegated	\$40,000
8. Executive Director, Ministry of Culture, Community and Youth	Not delegated	\$40,000
9. Head, Ministry of Culture, Community and Youth	Not delegated	\$20,000
10. Registrar of Co-operative Societies and Mutual Benefit Organisations	Not delegated	\$20,000

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
11. Registrar of Muslim Marriages	Not delegated	\$20,000
12. Registrar, Syariah Court	Not delegated	\$20,000
<b>PART 4</b>		
<b>MINISTRY OF DEFENCE</b>		
1. Chairperson of the Board of Directors, Defence Science and Technology Agency	Not delegated	\$100,000
2. Chairman, Singapore Armed Forces Welfare Council	\$40,000	\$100,000
3. Chief Executive, Defence Science and Technology Agency	Not delegated	\$80,000
4. Deputy Chief Executive, Defence Science and Technology Agency	Not delegated	\$60,000
5. Director, Defence Science and Technology Agency	Not delegated	\$40,000
6. Chief of Medical Corps	\$2,000	\$40,000
7. Director (Function), Procurement or Cluster Head, Procurement, Defence Science and Technology Agency	Not delegated	\$20,000
8. Assistant Director, Defence Science and Technology Agency	Not delegated	\$10,000

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
9. Commander, Headquarters of Overseas Training Base	\$2,000	\$10,000
10. Head, Service Logistics Department	\$2,000	\$10,000
11. Deputy Cluster Head or Deputy Director, Procurement, Defence Science and Technology Agency	Not delegated	\$10,000
12. Deputy Head, Service Logistics Department	Not delegated	\$4,000
13. Secretary, Singapore Armed Forces Welfare Council	Not delegated	\$4,000
14. Brigade Commander or Command Commander	\$1,000	\$2,000
15. Formation Commander, Group Commander or Base Commander	\$1,000	\$2,000
16. Commanding Officer	\$500	\$1,000
<b>PART 5</b>		
<b>MINISTRY OF EDUCATION</b>		
1. Divisional Director in charge of Ministry of Education finance or procurement	\$2,000	\$40,000
2. Chief Financial Officer	Not delegated	\$40,000
3. Chief Procurement Officer	Not delegated	\$40,000
4. Superintendent of School Cluster	Not delegated	\$10,000



THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
5. Principal of Junior College, Secondary School or Primary School	Not delegated	\$6,000
6. Academy Principal	Not delegated	\$6,000
<b>PART 6</b>		
<b>MINISTRY OF FINANCE</b>		
1. Commissioner of Inland Revenue, Inland Revenue Authority of Singapore	\$6,000	\$100,000
2. Deputy Commissioner, Inland Revenue Authority of Singapore	Not delegated	\$60,000
3. Accountant-General	\$2,000	\$40,000
4. Director-General, Singapore Customs	\$2,000	\$40,000
5. Chief Executive, VITAL	\$2,000	\$40,000
6. Deputy Chief Executive, VITAL	Not delegated	\$40,000
7. Executive Director, Centre for Public Project Management	\$2,000	\$40,000
8. Assistant Commissioner (Compliance Strategy & Tax Recovery), Inland Revenue Authority of Singapore	Not delegated	\$40,000
9. Deputy Accountant-General	Not delegated	\$20,000
10. Deputy Director-General, Singapore Customs	Not delegated	\$20,000

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
11. Director (Compliance Strategy & Tax Recovery), Inland Revenue Authority of Singapore	Not delegated	\$20,000
12. Senior Assistant Director-General, Assistant Director-General or Chief Human Resource Officer, Singapore Customs	Not delegated	\$10,000
13. Deputy Director (Compliance Strategy & Tax Recovery), Inland Revenue Authority of Singapore	Not delegated	\$10,000
<b>PART 7</b>		
<b>MINISTRY OF FOREIGN AFFAIRS</b>		
1. Head of Mission	Not delegated	\$60,000
2. Director-General	\$2,000	\$40,000
3. Deputy Director-General	\$2,000	\$20,000
<b>PART 8</b>		
<b>MINISTRY OF HEALTH</b>		
1. Deputy Director-General of Health	\$2,000	\$40,000

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
<b>PART 9</b>		
<b>MINISTRY OF HOME AFFAIRS</b>		
1. Commissioner of Police	\$2,000	\$40,000
2. Commissioner, Singapore Civil Defence Force	\$2,000	\$40,000
3. Commissioner, Immigration & Checkpoints Authority	\$2,000	\$40,000
4. Commissioner of Prisons	\$2,000	\$40,000
5. Director, Central Narcotics Bureau	\$2,000	\$40,000
6. Director, Internal Security Department	\$2,000	\$40,000
7. Chief Executive, Home Team Academy	\$2,000	\$40,000
8. Deputy Commissioner of Police	Not delegated	\$20,000
9. Deputy Commissioner, Singapore Civil Defence Force	Not delegated	\$20,000
10. Deputy Commissioner, Immigration & Checkpoints Authority	Not delegated	\$20,000
11. Deputy Commissioner of Prisons	Not delegated	\$20,000
12. Deputy Director, Central Narcotics Bureau	Not delegated	\$20,000

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
13. Senior Director or Director, Home Team Department	Not delegated	\$20,000
14. Deputy Chief Executive, Home Team Academy	Not delegated	\$20,000
15. Domain Commander, Immigration & Checkpoints Authority	Not delegated	\$20,000
16. Deputy Director, Home Team Department	Not delegated	\$10,000
17. Senior Assistant Director, Home Team Department	Not delegated	\$10,000
18. Commander, Singapore Police Force	Not delegated	\$10,000
19. Commander, Overseas Contingent	Not delegated	\$10,000
20. Command Commander, Immigration & Checkpoints Authority	Not delegated	\$10,000
21. Assistant Director or Head of Branch, Home Team Department	Not delegated	\$6,000
22. Deputy Commander, Singapore Police Force	Not delegated	\$6,000
23. Deputy Commander, Overseas Contingent	Not delegated	\$6,000
24. Command Deputy Commander, Immigration & Checkpoints Authority	Not delegated	\$6,000

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
<b>PART 10</b>		
<b>MINISTRY OF LAW</b>		
1. Chief Executive, Singapore Land Authority	Not delegated	\$100,000
2. Deputy Chief Executive, Singapore Land Authority	Not delegated	\$60,000
3. Director-General	\$2,000	\$40,000
4. Official Assignee	\$2,000	\$40,000
5. Public Trustee	\$2,000	\$40,000
6. Official Receiver	\$2,000	\$40,000
7. Director of Legal Aid	\$2,000	\$40,000
8. Registrar of Moneylenders	\$2,000	\$40,000
9. Registrar of Pawnbrokers	\$2,000	\$40,000
10. Chief Public Defender	\$2,000	\$40,000
11. Assistant Chief Executive, Singapore Land Authority	Not delegated	\$30,000
12. Registrar, Appeals Board (Land Acquisition)	Not delegated	\$20,000
13. Director, Singapore Land Authority	Not delegated	\$20,000
14. Senior Deputy Director or Deputy Director of Legal Aid	Not delegated	\$10,000

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
15. Deputy Official Assignee	Not delegated	\$10,000
16. Deputy Public Trustee	Not delegated	\$10,000
17. Deputy Official Receiver	Not delegated	\$10,000
18. Deputy Registrar of Moneylenders	Not delegated	\$10,000
19. Deputy Registrar of Pawnbrokers	Not delegated	\$10,000
20. Deputy Chief Public Defender	Not delegated	\$10,000
<b>PART 11</b>		
<b>MINISTRY OF MANPOWER</b>		
1. Divisional Director	\$2,000	\$40,000
2. Chief, ACE Group	\$2,000	\$40,000
3. Chief (Corporate and Transformation)	\$2,000	\$40,000
4. Registrar, Industrial Arbitration Court	\$2,000	\$40,000
5. Deputy Chief, ACE Group	Not delegated	\$40,000
6. Commander, FAST Command, ACE Group	Not delegated	\$40,000
7. Deputy Commander, FAST Command, ACE Group	Not delegated	\$20,000
8. Head, Internal Audit Unit	\$2,000	\$20,000

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
9. Senior Assistant Director or Assistant Director (Levy Section)	Not delegated	\$2,000
<b>PART 12</b> <b>MINISTRY OF NATIONAL DEVELOPMENT</b>		
1. Financial Controller	Not delegated	\$20,000
<b>PART 13</b> <b>MINISTRY OF SOCIAL AND FAMILY DEVELOPMENT</b>		
1. Chief Executive Officer, Early Childhood Development Agency	\$2,000	\$40,000
2. Assistant Chief Executive Officer, Early Childhood Development Agency	\$2,000	\$40,000
<b>PART 14</b> <b>MINISTRY OF TRADE AND INDUSTRY</b>		
1. Chief Statistician	\$2,000	\$40,000
<b>PART 15</b> <b>MINISTRY OF TRANSPORT</b>		
1. Chief Executive, Land Transport Authority of Singapore	Not delegated	\$100,000
2. Deputy Chief Executive, Land Transport Authority of Singapore	Not delegated	\$60,000
3. Senior Group Director or Group Director, Land Transport Authority of Singapore	Not delegated	\$40,000

THIRD SCHEDULE — *continued*

<i>First column</i> <i>Delegate</i>	<i>Second column</i> <i>Maximum amount if fraud or negligence is involved</i>	<i>Third column</i> <i>Maximum amount if fraud or negligence is not involved</i>
4. Deputy Group Director, Land Transport Authority of Singapore	Not delegated	\$30,000
5. Director, Land Transport Authority of Singapore	Not delegated	\$20,000
6. Deputy Director, Land Transport Authority of Singapore	Not delegated	\$10,000

Made on 27 February 2024.

TAN CHING YEE  
*Permanent Secretary,*  
*Ministry of Finance,*  
*Singapore.*

[MOF.LD.LD.2020.PROJ.9; AG/LEGIS/SL/1/2020/3 Vol. 1]