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PREVENTION OF CORRUPTION ACT (CHAPTER 241)

PREVENTION OF CORRUPTION (OCCUPATIONAL SUPERANNUATION SCHEME) REGULATIONS 2003

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In exercise of the powers conferred by section 4A of the Prevention of Corruption Act, the Prime Minister hereby makes the following Regulations:

PART I
PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Prevention of Corruption (Occupational Superannuation Scheme) Regulations 2003 and shall come into operation on 30th January 2003.

Definitions

2.—(1) In these Regulations, unless the context otherwise requires —

“Award Appeal Authority” means the Minister or any other person appointed by the Minister under regulation 3(1)(b) to hear and determine any appeal in respect of any award of benefits made by any award officer;

“award officer” means an award officer appointed by the Minister under regulation 3(1)(a);

“Board” means the Board of Trustees appointed under section 19 of the Home Affairs Uniformed Services Superannuation Act (Cap. 126B);

“Capital Forfeiture Account” means the Capital Forfeiture Account of the INVEST Fund maintained by the Board in accordance with the Home Affairs Uniformed Services (INVEST Fund) Regulations (Cap. 126B, Rg 1);

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“Central Provident Fund” or “CPF” means the Central Provident Fund established under the Central Provident Fund Act (Cap. 36);

“child” includes —

(a) a posthumous child;

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- (b) a step-child or an illegitimate child born before the date of the injury and wholly or mainly dependent upon the deceased officer for support; and
 - (c) an adopted child, adopted in accordance with any statutory provision before the date of injury, and dependent as aforesaid.

“CPIB officer” means a junior officer or a senior officer;

“compulsory retirement age”, in relation to a member, means the compulsory retirement age of that member determined in accordance with regulation 10;

“eligible junior officer” means a junior officer who is a member on 30 April 2019;

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“eligible senior officer” means a senior officer who is, on 30 April 2019, a member and whose amount standing to his credit in his Retention Account has not fully vested in him;

[S 403/2019 wef 01/05/2019]

“eligible transferred junior officer” means a junior officer who —

- (a) transferred from the service to another scheme of service in the public service before 1 May 2019; and
- (b) rejoins the service on transfer without break from the public service on or after 1 May 2019;

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“eligible transferred senior officer” means a senior officer who —

- (a) transferred from the service to another scheme of service in the public service before 1 May 2019 where the amount standing to his credit in his Retention Account has not fully vested in him; and
- (b) rejoins the service on transfer without break from the public service on or after 1 May 2019;

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“emoluments” in relation to a member, means the member’s monthly basic salary plus the monthly variable component;

“former member” means an individual who —

- (a) before 1 May 2019, transfers from the service to another scheme of service in the public service; or
- (b) on or after 1 May 2019, transfers from the service to the Administrative Service;

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“gross salary”, in relation to a member, means the basic salary, monthly variable component, non-pensionable component and non-pensionable variable payments only of the member’s total monthly salary;

“junior officer” means an officer appointed under the Corrupt Practices Investigation Service (Junior) Scheme of Service;

“member” means a member of the Scheme;

“previous pensionable service”, in relation to a member, means service in the public service in respect of which a pension, gratuity or other allowance would have been payable to the member under the Pensions Act had he not converted to be a member;

“reckonable service” has the meaning assigned to it in Part III;

“Retention Account”, in relation to a member who is an eligible junior officer, eligible senior officer, eligible transferred junior officer or eligible transferred senior officer, means the Retention Account in the INVEST Fund maintained by the Board in respect of that member in accordance with the Home Affairs Uniformed Services (INVEST Fund) Regulations;

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“Retirement Account”, in relation to a member, means the Retirement Account in the INVEST Fund maintained by the Board in respect of that member in accordance with the

Home Affairs Uniformed Services (INVEST Fund)
Regulations;

[S 403/2019 wef 01/05/2019]

“senior officer” means an officer appointed under the Corrupt Practices Investigation Service (Senior) Scheme of Service.

(2) For the purposes of these Regulations, any reference to the gross salary of any member shall be the monthly gross salary last drawn by the member at the material time.

PART II

GENERAL PROVISIONS

Administration of these Regulations

3.—(1) For the purpose of these Regulations, the Minister may —

- (a) appoint one or more public officers as award officers to administer these Regulations and to assess, award or pay pensions, gratuities, allowances and other like benefits under the Scheme;
- (b) appoint such person as he thinks fit to hear and determine any appeal in respect of any award of benefits made by any award officer; and
- (c) appoint one or more medical boards, either generally or for particular cases, comprising not less than 2 medical practitioners.

(2) The Minister may give such directions as he thinks fit to any award officer in the discharge of his duties under these Regulations and the award officer shall act in accordance with such directions.

(3) An award granted or made to or in respect of any member under Parts V and VI may, notwithstanding the provisions of these Regulations, be administered by an award officer for the benefit of any person, subject to the directions of the Minister, if —

- (a) the person has not attained the age of 21 years;
- (b) the person is, in the opinion of the Minister, incapable of managing his own affairs by reason of mental infirmity; or

(c) in any other case, the Minister considers that it is in the interest of such person that it should be so administered.

(4) An award which is being administered under this regulation may, as to the whole or such part thereof and at such times as the Minister thinks fit —

(a) be applied for the benefit of the person to or in respect of whom it has been granted or made; or

(b) be paid to any person whom the Minister considers a fit and appropriate person so to apply the same, and any moneys so paid shall be regarded as applied for the benefit of the person to or in respect of whom it has been granted or made.

Award Appeal Authority

4.—(1) The Award Appeal Authority shall have the power, on appeal, to vary any award made by any award officer, whether by increasing or decreasing such award, and the decision of the Award Appeal Authority shall be final and conclusive.

(2) The Award Appeal Authority shall have power —

(a) to call for any document relating to the appellant's service from an officer-in-charge of records or to order the appellant to undergo a medical examination by a medical practitioner approved by the Award Appeal Authority in any particular case; and

(b) to certify to an officer-in-charge of records any reasonable travelling and other expenses which may be incurred by any person in appearing before the Award Appeal Authority or before any medical practitioner approved by the Award Appeal Authority to make a medical examination of such person under this regulation.

Failure to draw award

5.—(1) Where a member fails for a continuous period of not less than 12 months to draw any award under Part V or VI, the award may be cancelled and any payment of any arrears may be withheld.

(2) The Minister may, in any particular case, restore the award and pay the arrears either in whole or in part.

Arrears

6. Except in so far as the Minister otherwise directs, with respect to any particular case or class of cases, payment of any award under these Regulations shall not be made in respect of any period preceding the date of the application or appeal as a result of which the claim to the award, or to the continuance or resumption of the payment of the award, as the case may be, is accepted.

Power to dispense with probate

7.—(1) Where a member to whom any payment could have been made from his Retention Account or Retirement Account under these Regulations before his death dies before the payment is made, and the amount unpaid does not exceed \$500, the amount so unpaid may —

- (a) be paid to the personal representatives of the deceased person without probate or other proof of title; or
- (b) be paid or distributed to or among the persons appearing to the award officer to be the persons beneficially entitled to the personal estate of the deceased person, or any of them.

(2) In determining the amount to be paid or distributed under paragraph (1), the award officer may have regard to any payments made or expenses incurred by any such person for or on account of the funeral of the deceased member.

PART III

RECKONABLE SERVICE AND RETIREMENT

Reckonable service

8. For the purposes of determining the amount of contribution to be credited to the Retention Account or Retirement Account of a member, the following periods of service of the member, subject to any deduction to be made under regulation 9, shall be regarded as reckonable service:

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- (a) the period of service as CPIB officer on full pay;
 - (b) any period of service on secondment or loan to any other department or ministry of the Government or to any statutory board;
 - (c) any period during which the member has been granted leave to work part-time and such period must be pro-rated accordingly;
[S 403/2019 wef 01/05/2019]
 - (d) any period during which the member was sponsored by the Government for in-service studies;
[S 403/2019 wef 01/05/2019]
 - (e) such other period of service which the Minister may determine to be counted as reckonable service, subject to such conditions as the Minister may think fit to impose.

Periods not counted as reckonable service

9. The following periods shall not be counted as reckonable service under these Regulations:

- (a) the whole period of absence without leave;
- (b) the whole period of desertion;
- (c) the whole period of imprisonment served by a member as a result of his conviction on any charge by a court;
- (d) the whole period of remand, custody, confinement, detention, or suspension or interdiction from duty pending trial by a court or disciplinary proceedings on a charge for which a member is subsequently convicted by the court or found guilty in the disciplinary proceedings, as the case may be;
- (e) the whole period of leave of absence without pay granted to a member, other than unpaid infant care leave or unpaid leave for unexpected care needs for immediate family members;
[S 403/2019 wef 01/05/2019]
- (f) *[Deleted by S 403/2019 wef 01/05/2019]*

- (g) the whole period of detention authorised under any written law.

Compulsory retirement age

10.—(1) A member who is a junior officer shall be required to retire from the service at the age of 55 years, whether he has been confirmed in that rank or not.

(2) A member who is a senior officer shall be required to retire from the service at the age of 55 years, whether he has been confirmed in that rank or not.

Grounds for retirement

11.—(1) A member shall be required or permitted to retire on the following grounds:

- (a) he has attained his compulsory retirement age;
- (b) on a certificate from the head of his department and on medical evidence to the satisfaction of the relevant appointing authority that the member is incapable, by reason of infirmity of mind or body, of discharging his duties and that such infirmity is likely to be permanent;
- (c) abolition of his office;
- (d) if his retirement appears to be desirable in the public interest;
- (e) for the purpose of facilitating improvement in the organisation of the department to which the member belongs by which greater efficiency or economy may be effected;
- (f) in the case of a member who is a female officer appointed to the public service on or after 1st July 1956, on or after attaining the age of 50 years;
- (g) in special circumstances not falling within sub-paragraphs (a) to (f), on or after the member completing 15 years of service as a CPIB officer.

(2) For the purposes of paragraph (1)(f), “member” means a person with any previous pensionable service immediately prior to his conversion to the Scheme.

[S 403/2019 wef 01/05/2019]

PART IV

CONTRIBUTIONS AND WITHDRAWALS

Contributions

12.—(1) Subject to these Regulations, the Board shall cause the following to be credited to the accounts of each member in the INVEST Fund:

(a) in the case of the Retention Account of a member who is an eligible junior officer, an annual contribution at the prescribed rate of the member’s gross salary;

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(b) in the case of the Retirement Account, a monthly contribution at the prescribed rate of a sum that is the total of the following:

(i) the member’s gross salary and any bonus paid to the member in that month;

(ii) such additional remuneration component as may be approved by the Secretary to the Prime Minister and paid to the member in that month;

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(c) any dividend declared by the Board under paragraph (5);
and

[S 403/2019 wef 01/05/2019]

(d) any other sums specified by these Regulations.

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(2) For the purposes of determining whether the monthly contribution at the prescribed rate mentioned in paragraph (1)(b) must be credited to the Retirement Account of a member, if the member transfers from the service to another scheme of service in the public service and rejoins the service on transfer without break from the public service on or after 1 May 2019, any period of reckonable

service completed before the date of the transfer from the service must be disregarded.

[S 403/2019 wef 01/05/2019]

(3) The Board shall, subject to the directions of the Minister, credit to the accounts specified in paragraph (1) every such contribution and dividend in such manner as the Minister may direct, and the Minister may give different directions in respect of different classes of members.

(4) Notwithstanding paragraph (1), no contribution shall be credited in respect of —

- (a) any whole period of absence without leave;
- (b) any whole period of desertion;
- (c) any whole period of imprisonment as a result of a member's conviction on a charge by a court;
- (d) any whole period of remand, custody, confinement, detention, or suspension or interdiction from duty pending trial by a court or disciplinary proceedings on a charge for which a member is subsequently convicted by the court or found guilty in the disciplinary proceedings, as the case may be; and
- (e) any whole period of detention authorised under any written law.

(4A) The Board may withhold any contribution payable to the accounts of any member under paragraph (1) if that member is in remand, custody, confinement, detention or under suspension or interdiction from duty pending trial by a court or disciplinary proceedings, but immediately on a finding of not guilty on all the charges against the member, any withheld contributions must be credited to the member's accounts.

[S 403/2019 wef 01/05/2019]

(5) The Board may, during or after each financial year —

- (a) declare to each member's Retirement Account one or more dividends out of the net income and net unrealised profits of the INVEST Fund for that financial year; and

- (b) credit to each member's Retention Account (if any) interest at such rate as the Board may determine for that financial year.

[S 403/2019 wef 01/05/2019]

- (6) In this regulation —

“net income” means the amount ascertained by adding to, or deducting from, the income received from the investments of capital moneys in the INVEST Fund any profit derived or loss sustained, as the case may be, from the realisation of such investments;

“prescribed rate”, in relation to any contributions for a member, means the rate prescribed in the First Schedule in relation to the number of complete years of reckonable service completed by the member when the contribution is credited to the member's Retirement Account or Retention Account, as the case may be.

Eligibility for withdrawals

13.—(1) Subject to these Regulations, no amount of money standing to the credit of a member may be withdrawn from the INVEST Fund in respect of his Retirement Account unless the member —

- (a) retires or is required to retire from the service on any of the grounds specified in regulation 11;

- (b) resigns from the service;

[S 403/2019 wef 01/05/2019]

- (ba) is transferred from the service to another scheme of service in the public service except the Administrative Service;

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- (c) dies in service; or

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- (d) is dismissed from the service subject to any forfeiture under regulation 17.

[S 403/2019 wef 01/05/2019]

(2) Such moneys shall not be paid except in accordance with regulation 18 and on the application of the member eligible to withdraw the money under regulation 20.

Payment from Retention Account to members

14. The Board shall cause to be paid to a member such amount of money from his Retention Account which vests in him under regulation 18 at the following intervals:

- (a) on his completing 6 years of reckonable service;
- (b) on his completing 8 years of reckonable service;
- (c) on his completing 10 years of reckonable service;
- (d) on his completing 12 years of reckonable service.

[S 403/2019 wef 01/05/2019]

Closure of accounts

15.—(1) Subject to these Regulations, where a member —

- (a) retires or is required to retire from the service on any of the grounds specified in regulation 11;
- (b) resigns from the service;
- (ba) is transferred from the service to another scheme of service in the public service except the Administrative Service;
- (c) dies in service; or
- (d) is dismissed from the service,

[S 403/2019 wef 01/05/2019]

all his accounts in the INVEST Fund shall be closed with effect from the date of his retirement, resignation, transfer, death or dismissal, as the case may be, and all contributions to his accounts shall cease immediately.

[S 403/2019 wef 01/05/2019]

(2) A member's Retention Account shall be closed upon the member having completed 12 years of reckonable service, and all the moneys in his Retention Account have been paid to him in accordance with these Regulations.

(3) Where a member's accounts are closed under paragraph (1) or (2) during a financial year before a dividend or interest (if any) is declared for that financial year or the previous financial year, the Board may, despite paragraph (1) or (2), cause to continue to be credited to the member's accounts interest at such rate as it determines until the moneys in those accounts are paid; and that interest is in lieu of any dividend or interest that may be declared or credited under regulation 12(5).

[S 403/2019 wef 01/05/2019]

Application to junior officers promoted to senior officers

16.—(1) The Retention Account of a member who is —

- (a) an eligible senior officer;
- (b) an eligible transferred senior officer; or
- (c) an eligible junior officer or eligible transferred junior officer, who is appointed a senior officer on or after 1 May 2019,

must remain open until the relevant date for that member, and interest on the moneys in that account at such rate as the Minister may determine must continue to be credited to the member's account in accordance with regulation 12(5)(b) until all moneys in the Retention Account are paid to the member in accordance with these Regulations.

[S 403/2019 wef 01/05/2019]

(2) In paragraph (1), “relevant date” means the date the whole of the amount standing to the member's credit in his Retention Account vests in him.

Forfeiture of moneys on dismissal

17. Notwithstanding the provisions of these Regulations, where a member is dismissed from the service, an award officer may direct the forfeiture of all or any of the moneys, whether vested or unvested, standing to the credit of the member.

Withdrawals and vesting of contributions

18.—(1) Subject to these Regulations, the following amounts, where applicable, shall vest in a member and may be awarded in respect of that member as follows:

- (a) such portion of the moneys standing to the member's credit in his Retention Account as specified in the Second Schedule in relation to the length of reckonable service in years or part thereof; and
- (b) such portion of the moneys standing to the member's credit in the member's Retirement Account as specified in the Second Schedule in relation to the member's age as at —
 - (i) the date of the member's retirement;
 - (ii) the date of the member's resignation; or
 - (iii) the date of the member's transfer from the service to another scheme of service in the public service.

[S 403/2019 wef 01/05/2019]

(2) Notwithstanding paragraph (1) —

- (a) where a member retires from the service on any ground specified in regulation 11(1)(b), (c), (d), (f) or (g); or
- (b) where a member dies or has his service terminated due to total or permanent disability,

all moneys standing to the member's credit in his Retention Account or Retirement Account or both, as the case may be, shall vest in the member and may be awarded in respect of that member.

(3) Notwithstanding paragraph (1) or (2) —

- (a) where a member retires from service on the ground specified in regulation 11(1)(d) following disciplinary proceedings by or under the authority of the Public Service Commission or by a disciplinary officer under that service, all moneys standing to the member's credit in his Retention Account or Retirement Account or both, which have vested in him under paragraph (2), may be forfeited or reduced to the extent as determined by the award officer; and

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(b) where a member retires from service on the ground specified in regulation 11(1)(e), such portion of the moneys standing to the member's credit in his Retention Account or Retirement Account, as the case may be, which has vested in the member under paragraph (1) may be increased to the extent and paid in such manner as determined by the award officer.

(4) Despite paragraph (1)(b)(ii) or (iii), any sum in a member's Retirement Account does not vest in the member unless the member has served at least 10 years of reckonable service while being a member.

[S 403/2019 wef 01/05/2019]

(4A) For the purposes of counting the period of reckonable service mentioned in paragraph (4) in relation to a member who transfers on 2 or more occasions on or after 1 May 2019 from the service to another scheme of service in the public service, only the period of reckonable service served continuously immediately before the latest transfer may be taken into account.

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(4B) Paragraphs (4) and (4A) do not apply to a member who transfers from the service to the Administrative Service.

[S 403/2019 wef 01/05/2019]

(5) The Board may, on the application of any person entitled to apply under regulation 20, authorise the payment to that person of the sum vested in the member in accordance with paragraphs (1), (2), (3) and (4).

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(6) Where a member is dismissed from the service, the Board may, on the application of any person entitled to apply under regulation 20, authorise the payment to that person of such moneys in the member's Retention Account and Retirement Account not forfeited by the award officer under regulation 17.

(7) The Board shall credit to the Capital Forfeiture Account of the INVEST Fund any balance of moneys in the closed Retention Account or Retirement Account of any member after the amount allowed to be withdrawn under these Regulations has been paid.

(8) In paragraph (4), “reckonable service” does not include service which would otherwise be reckonable under regulation 8(d).

[S 403/2019 wef 01/05/2019]

Arrangements for members who transfer from service to other public service

19.—(1) Notwithstanding any provision in these Regulations to the contrary, where the period of service of a former member in the service is not counted as pensionable service for the purposes of the Pensions Act (Cap. 225) —

(a) all contributions to the member’s Retirement Account and Retention Account must cease with effect from the date of the member’s transfer;

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(b) where a Retirement Account has been opened for the member —

(i) the Retirement Account must remain open until the relevant date for that member, if the member transfers to another scheme of service in the public service before 1 May 2019 or to the Administrative Service on or after that date, and interest on the moneys in that Account at such rate as the Minister may determine must continue to be credited to the former member’s Retirement Account in lieu of any dividend declared under regulation 12(5) until the moneys are paid to the member in accordance with these Regulations; or

(ii) the Retirement Account must close with effect from the date of the transfer for that member if the member transfers on or after 1 May 2019 to another scheme of service in the public service except the Administrative Service, and —

(A) if the member has served at least 10 years of reckonable service (counted in accordance with regulation 18(4A), if applicable) while being a member as at the date of the transfer,

the balance moneys in that Retirement Account, after deducting the amount of moneys in that Retirement Account which have been vested in the member in accordance with paragraph 4 or 4A (as the case may be) of the Second Schedule, must be forfeited and transferred to the Capital Forfeiture Account; or

(B) in any other case, all moneys in that Retirement Account must be forfeited and transferred to the Capital Forfeiture Account;

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(c) where a Retention Account has been opened for the member, the Retention Account must be closed and —

(i) if the member transfers before 1 May 2019, all moneys in that Retention Account must be awarded to the member; or

(ii) if the member transfers on or after 1 May 2019 —

(A) where the member has served at least 6 years of reckonable service —

(AA) half of the balance moneys in that Retention Account on the date of the transfer, after deducting the amount of moneys in that Retention Account which have been vested in the member in accordance with regulation 18(1)(a), must be awarded to the member; and

(AB) the balance moneys in that Retention Account after the award mentioned in sub-paragraph (AA) must be forfeited and transferred to the Capital Forfeiture Account; or

(B) in any other case, all moneys in that Retention Account must be forfeited and transferred to the Capital Forfeiture Account;

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(d) if he transfers from the service to that scheme of service before 1 May 2019, or to the Administrative Service on or after that date, but before the sums in his Retirement Account have fully vested in him, the former member may, at his option, be awarded —

(i) on his transfer, such portion of the moneys standing to that member's credit in his Retirement Account that is vested under regulation 18, and the balance of moneys in that account (together with interest thereon) subsequently at the relevant date if he is still a public officer; or

(ii) all moneys in his Retirement Account (together with interest thereon) at the relevant date if he is still a public officer; and

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(e) if he transfers from the service —

(i) to that scheme of service before 1 May 2019, or to the Administrative Service on or after that date; and

(ii) after the sums in his Retirement Account have fully vested in him,

all the sums vested may be awarded to the former member.

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(2) If a former member referred to in paragraph (1)(d) who resigns, retires or is dismissed from the public service before the relevant date has previously opted for the award under paragraph (1)(d)(i), the sum that may be subsequently awarded to him under paragraph (1)(d)(i) shall be forfeited immediately and transferred to the Capital Forfeiture Account of the INVEST Fund.

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- (3) If a former member mentioned in paragraph (1)(d) —
- (a) resigns, retires or is dismissed from the public service before the relevant date; and
 - (b) has previously opted for the award under paragraph (1)(d)(ii),

an amount equal to the sums vested in his Retirement Account at the date of his transfer from the service may be awarded to the former member on his resignation, retirement or dismissal (as the case may be) and the balance in his Retirement Account must be forfeited and transferred to the Capital Forfeiture Account.

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(4) Notwithstanding any provision in these Regulations to the contrary, where a former member's period of service is to be counted as pensionable service for the purposes of the Pensions Act (Cap. 225), then with effect from the date of his transfer from the service to a pensionable scheme of service designated by the President under section 3(4)(a) of that Act —

- (a) where a Retirement Account has been opened for that member, his Retirement Account shall close and all moneys standing to that member's credit in that Account shall be forfeited and transferred to the Capital Forfeiture Account of the INVEST Fund; and
- (b) where a Retention Account has been opened for the member, the Retention Account must close and —
 - (i) if the transfer is before 1 May 2019, all moneys in that Retention Account must be awarded to the member; or
 - (ii) if the transfer is on or after 1 May 2019 —
 - (A) where the member has served at least 6 years of reckonable service —
 - (AA) half of the balance moneys in that Retention Account on the date of the transfer, after deducting the amount of moneys in that Retention Account

which have been vested in that member in accordance with regulation 18(1)(a), must be awarded to the member; and

(AB) the balance moneys in that Retention Account after the award mentioned in sub-paragraph (AA) must be forfeited and transferred to the Capital Forfeiture Account; or

(B) in any other case, all moneys in that Retention Account must be forfeited and transferred to the Capital Forfeiture Account.

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[S 403/2019 wef 01/05/2019]

(5) The Board may, on the application of a former member made at any time on or after his compulsory retirement age or (as the case may be) on or after his resignation, retirement or dismissal from the public service, authorise the payment to the former member of the relevant sum awarded under paragraph (1), (2) or (3), as the case may be.

[S 403/2019 wef 01/05/2019]

(5A) The Board may, on the application of a member who transfers from the service under this regulation on or after 1 May 2019, made at any time on or after the date of transfer, authorise the payment to the member of the sum awarded under paragraph (1)(c)(ii)(A)(AA) or (4)(b)(ii)(A)(AA), as the case may be.

[S 403/2019 wef 01/05/2019]

(6) In this regulation, “relevant date” means the date the whole of the vested sum in his Retirement Account vests in him.

Persons authorised to withdraw

20.—(1) Subject to paragraph (2), the persons mentioned in paragraph (1A) are entitled to apply to withdraw the sums standing to the credit of a member in the INVEST Fund which are payable under these Regulations in respect of the member, where the member —

(a) retires from the service on any ground specified in regulation 11;

- (b) resigns from the service; or
- (c) transfers from the service on or after 1 May 2019 under regulation 19 to another scheme of service in the public service except the Administrative Service.

[S 403/2019 wef 01/05/2019]

(1A) The persons entitled under paragraph (1) to apply to withdraw the sums standing to the credit of the member are —

- (a) the member; or
- (b) where the member lacks capacity within the meaning of section 4 of the Mental Capacity Act (Cap. 177A) —
 - (i) a deputy appointed or deemed to be appointed for the member by the court under that Act with power in relation to the member for the purposes of these Regulations; or
 - (ii) a donee under a lasting power of attorney registered under that Act with power in relation to the member for the purposes of these Regulations.

[S 403/2019 wef 01/05/2019]

(2) After the death of a member or former member, the personal representative of the member or former member, as the case may be, shall be entitled to apply to withdraw the amount of moneys standing to the credit of the member or (as the case may be) former member in the INVEST Fund which are payable under these Regulations in respect of that member or former member.

Authorisation of withdrawals

21.—(1) Where a withdrawal from any Retirement Account or Retention Account has been authorised in favour of any person under regulation 14, 19 or 20, the Board shall —

- (a) on the written instruction of that person, credit the amount authorised to be withdrawn to his bank account; or
- (b) open a savings account with a bank in the name of that person and credit the amount authorised to be withdrawn to the said bank account.

(2) Payment may also be made by the Board in such other manner as the Board thinks fit in any particular case or class of cases.

Deferment of pensions, gratuities, allowances or other benefits

22. Notwithstanding any provision in these Regulations, the Board may defer the payment of any moneys standing to the credit of any member in any account established under these Regulations if —

- (a) he is being investigated for any negligent act or misconduct;
- (b) disciplinary proceedings are being contemplated or have been initiated against him for any such act of misconduct or negligence; or
- (c) criminal proceedings are being contemplated or have been instituted against him.

[S 403/2019 wef 01/05/2019]

Unclaimed moneys

23.—(1) Where the accounts of any member or former member in the INVEST Fund have been closed and no person authorised to so withdraw the moneys in those accounts under regulation 19 or 21 has applied to withdraw within 12 months of the date of such closure, such amount shall be accounted for as unclaimed and shall be transferred to the Capital Forfeiture Account of the INVEST Fund.

(2) Where any amount has been transferred to the Capital Forfeiture Account of the INVEST Fund under paragraph (1), the Board shall, upon the application of any person eligible to the whole amount or any part thereof, authorise the withdrawal by that person of the amount due to the applicant as if it had not been transferred out of the member's or (as the case may be) former member's account.

Post-retirement medical benefits

24.—(1) Any of the following members may be granted post-retirement medical benefits based on the medical scheme applicable to him prior to his retirement if he has retired from the service on any of the grounds specified in regulation 11 and has served not less than 10 years of reckonable service:

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- (a) a member who has previous pensionable service immediately prior to his conversion to the Scheme; or
 - (b) a member who was appointed to the public service on or before 6th December 1984 and would have been eligible to an annual allowance under the Pensions Act (Cap. 225) had he retired from the public service prior to his conversion to the Scheme.

(2) In paragraph (1), “reckonable service” includes any period of full-time national service under section 12 of the Enlistment Act (Cap. 93).

Post-retirement medical benefits for officers under CPF scheme who were formerly pensionable officers

25. A member who was in the pensionable service immediately before his conversion to the provident fund scheme under the Central Provident Fund Act (Cap. 36) and who has not less than 10 years of pensionable service at the time of his conversion to the said provident fund scheme may also be granted post-retirement medical benefits based on the medical scheme applicable to him prior to his retirement from the service under any of the grounds specified in regulation 11.

PART V

AWARDS IN RESPECT OF DEATH

Death in service

26.—(1) Subject to regulation 31, where a member, other than a member referred to in paragraph (2), dies while he is in service, there shall be paid to such of his dependants as an award officer thinks fit or, if there are no dependants, to his personal representatives, an amount of money equivalent to —

- (a) the total sum of moneys, whether vested or not, standing to the credit of the member in his Retention Account and Retirement Account, if applicable, at the date of his death; or

(b) one year's salary,
whichever is the greater.

(2) Subject to regulation 31, where a member dies while he is in service, and he was in the pensionable service immediately before his conversion to the Scheme, there shall be paid to such of his dependants as an award officer thinks fit or, if there are no dependants, to his personal representatives, an amount of money equivalent to —

- (a) the total sum of moneys, whether vested or not, standing to the credit of the member in his Retirement Account and Retention Account, if applicable, at the date of his death; or
- (b) an amount equivalent to the total benefits that would have been payable to the member under the Pensions Act (Cap. 225) if he had remained in the pensionable service at the time of his death,

whichever is the greater.

(3) The moneys payable to a member under paragraph (1) or (2) shall be withdrawn from the moneys standing to the credit of the member in all his accounts maintained under the Scheme, and if the moneys in these accounts are insufficient, the balance shall be withdrawn from the Compensation Account of the INVEST Fund.

(4) In paragraph (1)(b), “salary”, in relation to a member, means the basic salary and monthly variable component of the member's total monthly salary.

Award where member dies of injuries received in and which is attributable to service

27.—(1) Subject to paragraphs (2) and (3), where a member dies as a result of injuries received —

- (a) in the actual discharge of his duty;
- (b) without his own default; and
- (c) on account of circumstances specifically attributable to the nature of his duty,

while in the public service, an award officer may, in addition to the award, if any, granted under regulation 26, grant the following:

- (i) if the deceased member leaves a widow — an allowance to her, while unmarried and of good character, at a rate not exceeding ten-sixtieths (10/60ths) of his annual pensionable emoluments at the date of the injury or \$240 a year, whichever is the greater;
 - (ii) if the deceased member leaves a widow to whom an allowance is granted under sub-paragraph (i) and a child or children — an award in respect of each child, until such child attains the age of 18 years, of an amount not exceeding one-thirtieth (1/30th) of his annual pensionable emoluments but not less than \$60 a year;
 - (iii) if the deceased member leaves a child or children, but does not leave a widow or no award is granted to the widow — an allowance in respect of each child, until such child attains the age of 18 years, of double the amount prescribed by sub-paragraph (ii);
 - (iv) if the deceased member leaves a child or children and a widow to whom an award is granted under sub-paragraph (i), and the widow subsequently dies or remarries — an award in respect of each child as from the date of the death or re-marriage of the widow until such child attains the age of 18 years, of double the amount prescribed in sub-paragraph (ii);
 - (v) if the deceased member does not leave a widow, or if no award is granted to his widow, and if his mother was wholly or mainly dependent on him for her support — an allowance to the mother, while of good character and without adequate means of support, of an amount not exceeding the award which might have been granted to his widow.
- (2) Notwithstanding anything in paragraph (1) —
- (a) in the case of an allowance granted to the mother of a deceased member under paragraph (1)(v) —

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- (i) such award shall cease as from the date of her re-marriage if the mother is a widow at the time of the grant of the award and she subsequently remarries; and
 - (ii) if it appears to the award officer at any time that the mother is adequately provided with other means of support, such award shall cease as from such date as the award officer may determine;
- (b) an allowance granted to a female child under this paragraph shall cease upon the marriage of such child below the age of 18 years; and
- (c) an allowance shall not be payable under this regulation at any time in respect of more than 6 children except that an award officer may, in cases of hardship, authorise payment of allowance in respect of more than 6 children.

(3) Paragraph (1) shall not apply in the case of the death of any member if his dependants, as defined in any written law relating to workmen's compensation for the time being in force in Singapore, are entitled to compensation under that written law.

(4) If a member, proceeding by a route approved by the Minister to or from Singapore at the commencement or termination of his service therein, or of a period of leave therefrom, dies as a result of damage to the vessel, aircraft or vehicle, in which he is travelling or of any act of violence directed against himself or against such vessel, aircraft or vehicle, and the Minister is satisfied that such damage or act is attributable to circumstances arising out of a war in which Singapore may be engaged, the member shall be deemed, for the purposes of this regulation, to have died in the circumstances described in paragraph (1).

(5) When a member dies as a result of injuries received in an accident occurring to any aircraft in which he is being carried in pursuance of official instructions, as defined in regulation 29(8), he shall be deemed to have died as a result of injuries received in the actual discharge of his duty and on account of circumstances specifically attributable to the nature of his duty.

(6) In calculating any award payable under this regulation to a member referred to in paragraph (4) —

- (a) paragraph (1)(i) shall be read as if the words “fifteen-sixtieths (15/60ths)” had been substituted for the words “ten-sixtieths (10/60ths)” appearing therein; and
- (b) paragraph 1(ii) shall be read as if the words “one-sixth (1/6th)” had been substituted for the words “one-thirtieth (1/30th)” appearing therein.

(7) Where a member dies as a result of injuries received in special circumstances which, in the opinion of an award officer, justify exceptional treatment, regulation 28 shall apply in lieu of this regulation.

Allowances where member dies of injuries received in and which is attributable to service in certain cases justifying exceptional treatment

28.—(1) Subject to paragraphs (2) and (3), where a member dies as a result of injuries received in the execution of his duties, an award officer may, in addition to the award, if any, granted in accordance with regulation 26, grant —

- (a) if the deceased member leaves a widow — an allowance to her, while unmarried and of good character, at the rate of one-third (1/3rd) of his annual pensionable emoluments at the date of the injury except that the minimum award so payable shall be \$240 a year;
- (b) if the deceased member leaves a widow to whom an allowance is granted under sub-paragraph (a) and a child or children — an award in respect of each child, until such child attains the age of 18 years, at the rate of one-fifteenth (1/15th) of his annual pensionable emoluments;
- (c) if the deceased member leaves a child or children but does not leave a widow or no award is granted to the widow — an allowance in respect of each child, until such child attains the age of 18 years, at the rate of two-fifteenths (2/15ths) of his annual pensionable emoluments;

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- (d) if the deceased member leaves a child or children and a widow to whom an award is granted under sub-paragraph (a), and the widow subsequently dies or remarries — an allowance in respect of each child as from the date of the death or re-marriage of the widow, until such child attains the age of 18 years, at the rate of two-fifteenths ($2/15$ ths) of his annual pensionable emoluments;
- (e) if the deceased member leaves a widow to whom an allowance is granted under sub-paragraph (a) — an allowance at the rate of one-eighth ($1/8$ th) of his annual pensionable emoluments may be paid to his mother, or, where his mother is deceased, to his father, while of good character and without adequate means of support, if his mother, or, as the case may be, his father, was wholly or mainly dependent on him for support at the time of his death; or
- (f) if the deceased member does not leave a widow, or if no award is granted to his widow — an allowance at the rate of one-fourth ($1/4$ th) of his annual pensionable emoluments may be paid to his mother, or, where his mother is dead, to his father, while of good character and without adequate means of support, if his mother, or, as the case may be, his father, was wholly or mainly dependent on him for support at the time of his death.
- (2) Notwithstanding anything in paragraph (1) —
- (a) in the case of an allowance granted to a parent of a deceased member under paragraph (1)(e) or (f) —
- (i) such allowance shall cease as from the date of her re-marriage if the mother is a widow at the time of the grant of the allowance and subsequently re-marries; and
- (ii) if it appears to the award officer at any time that the mother, or, as the case may be, the father, is adequately provided with other means of support, such award shall cease as from such date as the award officer may determine;

- (b) an allowance granted to a female child under this regulation shall cease upon the marriage of such child below the age of 18 years; and
- (c) an allowance shall not be payable under this regulation at any time in respect of more than 6 children except that an award officer may, in cases of hardship, authorise payment of awards in respect of more than 6 children.

(3) Paragraph (1) shall not apply in the case of the death of any member if his dependants, as defined in any written law relating to workmen's compensation for the time being in force in Singapore, are entitled to compensation under the said written law.

(4) Where a member dies as a result of injuries received in the execution of his duties, an award officer may grant to such of his dependants as he may think fit, or if there are no dependants, to his legal personal representatives, in addition to the award payable under regulation 26 and any awards payable to his dependants in accordance with this regulation, compensation equivalent to the difference between —

- (a) the sum which the member would be entitled to under the Workmen's Compensation Act (Cap. 354), if he were a workman under that Act; and
- (b) the award granted to the member under that regulation.

PART VI

AWARDS IN RESPECT OF DISABLEMENT

Award for injured members

29.—(1) Subject to the provisions of these Regulations, where a member —

- (a) has been permanently injured in the actual discharge of his duty, without his own fault, by some injury specifically attributable to the nature of his duty;

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- (b) has been permanently injured in special circumstances which, in the opinion of an award officer, justify exceptional treatment; or
 - (c) contracts a disease to which he is specifically exposed by the nature of his duty, not being a disease wholly or mainly due to or seriously aggravated by his own serious and culpable negligence or misconduct,

and his retirement, on the recommendation of a medical board or of a medical practitioner approved by the award officer, is thereby necessitated or materially accelerated, he may be granted in respect of such injury or disease —

- (i) all moneys standing to the credit of the member in his Retention Account and Retirement Account, if applicable, at the date of his retirement; and
- (ii) in addition to any awards granted under sub-paragraph (i), an annual allowance at the following rates of the proportion of his emoluments at the date of his injury or contraction of the disease:
 - (A) where his capacity to contribute to his support is slightly impaired — five-sixtieths (5/60ths);
 - (B) where his capacity to contribute to his support is impaired — ten-sixtieths (10/60ths);
 - (C) where his capacity to contribute to his support is materially impaired — fifteen-sixtieths (15/60ths);
 - (D) where his capacity to contribute to his support is totally destroyed — twenty-sixtieths (20/60ths).

(2) The amount of the annual allowance under paragraph (1) shall be reduced to such an extent as an award officer thinks reasonable in the following cases:

- (a) where the member so injured or suffering from ill-health or disease has continued to serve for not less than one year after such injury, or after contracting such ill-health or disease in respect of which he retires; or

(b) where such injury, ill-health or disease is not the sole cause of retirement, but the retirement is caused partly by age or infirmity not due to such injury, ill-health or disease.

(3) Where it appears that the member so injured would, but for this paragraph, in respect of the same injury, be both entitled to compensation under any written law relating to workmen's compensation for the time being in force in Singapore and be eligible to receive an allowance under this regulation, he shall be required to elect whether he will receive compensation under the written law or an award under this regulation; and where the member elects to receive compensation under the said written law he shall receive no allowance under this regulation.

(4) Where the member so injured, having elected to receive an allowance under this regulation and having been granted such allowance, subsequently institutes proceedings under the written law for compensation in respect of the same injury on account of which such allowance was granted, such allowance may be cancelled at any time.

(5) If a member, proceeding by a route approved by the Minister to or from Singapore at the commencement or termination of his service therein or of a period of leave therefrom, is permanently injured as the result of damage to the vessel, aircraft or vehicle in which he is travelling or of any act of violence directed against himself or against such vessel, aircraft or vehicle, and the Minister is satisfied that such damage or act is attributable to circumstances himself or against such vessel, aircraft or vehicle, and the Minister is satisfied that such damage or act is attributable to circumstances arising out of a war in which Singapore may be engaged, the member shall be deemed, for the purposes of this regulation, to have been injured in the circumstances described in paragraph (1).

(6) Where a member is permanently injured as a result of an accident occurring to any aircraft in which he is being carried in pursuance of official instructions, he shall be deemed for the purposes of this regulation to have been injured in the actual discharge of his duty and by some injury specifically attributable to the nature of his duty.

(7) Where an allowance may be granted in accordance with paragraph (1) to any person to whom paragraph (6) may apply, the following rates of the proportion of his emoluments shall be substituted for that appearing in paragraph (1)(ii)(A) to (D):

- (a) where his capacity to contribute to his support is slightly impaired — seven and a half-sixtieths ($7\frac{1}{2}/60$ ths);
- (b) where his capacity to contribute to his support is impaired — fifteen-sixtieths ($15/60$ ths);
- (c) where his capacity to contribute to his support is materially impaired — twenty-two and a half-sixtieths ($22\frac{1}{2}/60$ ths);
- (d) where his capacity to contribute to his support is totally destroyed — thirty-sixtieths ($30/60$ ths).

(8) A member shall be deemed to be carried in an aircraft in pursuance of official instructions where —

- (a) he is under a duty to be carried in such aircraft either as a member of the crew or as a passenger;
- (b) he has received instructions to be carried in such aircraft from the Minister or the head of his department; and
- (c) he is entitled to travel by such aircraft in accordance with any general circular issued by authority from the office of the Minister.

(9) Where a member sustains a partial disablement or total disablement from an injury, which in the opinion of an award officer, justifies exceptional treatment, regulation 30 shall apply in lieu of this regulation.

(10) This regulation shall not apply in the case of a member employed or selected for employment by the Government on or after 30th April 1955 who, in consequence of injury, is entitled to compensation under the Workmen's Compensation Act (Cap. 354).

Allowance for injured members and awards, etc., upon death of member in certain cases justifying exceptional treatment

30.—(1) For the purpose of this regulation —

- (a) a member shall be deemed to have sustained an injury in the execution of his duty if he is injured in any of the following circumstances:
 - (i) while on duty or on a journey necessary to enable him to report for duty or to return home after duty;
 - (ii) while not on duty but in the performance of some act which is within the scope of a member's ordinary duties; or
 - (iii) in consequence of some act performed in the execution of his duty;
- (b) any injury intentionally inflicted, or incurred in the performance of a duty involving special risks, shall be deemed to be a non-accidental injury; and
- (c) “total disablement” means total loss of earning capacity in any employment, and, in the case of partial disablement, the degree of disablement shall be based upon the degree to which earning capacity is affected.

(2) Where a member sustains a total disablement from an injury received in the execution of his duty, it shall be lawful for the award officer to grant to the member an allowance of the following amount:

- (a) if the injury is non-accidental, the amount of the allowance shall be such proportion of the annual salary as specified in Scale No. 1 of the Third Schedule;
- (b) if the injury is accidental, the amount of the allowance shall be such proportion of the annual salary as specified in Scale No. 2 of the Third Schedule; or
- (c) if it is not possible to determine definitely whether the injury is accidental or non-accidental, the amount of the allowance shall be calculated at such rate intermediate between the rates specified in sub-paragraphs (a) and (b) as the Director may determine.

(3) Subject to paragraph (4), where a member sustains a partial disablement from an injury received in the execution of his duty, it shall be lawful for the award officer to grant to the member —

- (a) an allowance of such proportion of the amount applicable in case of total disablement as the degree of disablement bears to total disablement; or
- (b) in cases recommended by the Director on the grounds of exceptional merit, an allowance of an amount not exceeding one year's salary calculated at the rate of salary drawn by the disabled member at the time of the receipt of the injury.

(4) For the purpose of paragraph (3)(a) —

- (a) if the injury is non-accidental, the allowance shall not be less than such proportion of the annual salary as specified in Scale No. 3 of the Third Schedule; and
- (b) if the injury is accidental, the allowance shall not be less than such portion of the annual salary as specified in Scale No. 4 of the Third Schedule,

but in any case, the minimum allowance payable shall be \$20 per month.

(5) Where a member who has completed 10 years of reckonable service sustains a permanent total disablement from an injury received in the execution of his duty which enables him to qualify for an award under paragraph (2), he may elect to be paid a compensation in lieu of that award, in which event it shall be lawful for the award officer to grant to the member as compensation —

- (a) a sum equivalent to the amount calculated under the Workmen's Compensation Act (Cap. 354), as if he were a workman under that Act; or
- (b) all moneys, whether vested or not, standing to the credit of the member in his Retention Account and Retirement Account, if applicable, at the date of his injury,

whichever is the greater.

(6) Where a member who —

- (a) has completed 10 years of reckonable service;
- (b) has been retired on account of a permanent total disablement arising from an injury received in the execution of his duty; and
- (c) has been receiving an award under this regulation,

dies within 5 years from the date he received the injury, an award officer may, subject to paragraph (7), grant to such of his dependants as the award officer may think fit, or if there are no dependants, to his legal personal representatives —

- (i) an allowance in accordance with regulation 28(1), as if he had died from the injury; and
- (ii) as compensation —
 - (A) a sum equivalent to the amount calculated under the Workmen's Compensation Act, as if he had died as a result of the injury and as if he were a workman under that Act; or
 - (B) all moneys, whether vested or not, standing to the credit of the member in his Retention Account and Retirement Account, if applicable, as if he had died from the injury,

whichever is the greater.

(7) Any compensation payable to the dependants or the legal personal representatives of a deceased member under paragraph (6)(ii) shall be reduced by the aggregate amount of the moneys already paid to the deceased member under regulation 18 from the date of his retirement to the date of his death, and where the aggregate amount of the moneys already paid to the deceased member under regulation 18 exceeds the compensation payable under paragraph (6)(ii), such excess amount shall, subject to paragraph (8), be recoverable by regular monthly deductions from the award payable to the dependants of the deceased member under regulation 28.

(8) Any deduction made from an award payable to the dependants of a deceased member under paragraph (7) should, if it is reasonably practicable, leave a balance adequate for the maintenance of the dependants.

(9) Where a member who —

(a) was in the pensionable service prior to his conversion to the Scheme; and

(b) has completed less than 10 years of reckonable service, sustains a permanent total disablement from an injury received in the execution of his duty, it shall be lawful for an award officer to grant to such member, in addition to an award payable under paragraph (2), as compensation —

(i) a sum equivalent to the amount calculated under the Workmen's Compensation Act (Cap. 354), as if death has resulted from the injury and as if he were a workman under that Act; or

(ii) all moneys, whether vested or not, standing to the credit of the member in his Retention Account and Retirement Account, if applicable, as if he had died from the injury, whichever is the greater.

(10) Where a member who —

(a) is on the provident fund scheme applicable to non-pensionable employees of the Government under the Central Provident Fund Act (Cap. 36); and

(b) has completed less than 10 years of reckonable service, sustains a permanent total disablement from an injury received in the execution of his duty which enables him to qualify for an award under paragraph (2), he may elect to be paid a compensation in lieu of the said award, in which event it shall be lawful for an award officer to grant to the member as compensation —

(i) a sum equivalent to the amount calculated under the Workmen's Compensation Act (Cap. 354) as if he were a workman under that Act; or

(ii) all moneys, whether vested or not, standing to the credit of the member in his Retention Account and Retirement Account, if applicable, as if he had died from the injury, whichever is the greater.

(11) Where a member sustains a permanent partial disablement from an injury received in the execution of his duty and is entitled to an award payable under paragraph (3), he may elect to be paid a compensation in lieu of that award, in which event an award officer may grant to the member as compensation a sum equivalent to the amount calculated for permanent partial disablement under the Workmen's Compensation Act, as if he were a workman under that Act.

(12) Where a member or, on his death, his dependants or legal personal representatives is or are entitled to receive any benefits under regulation 28, an award officer may on the ground of exceptional circumstances increase the amount of benefits payable by a further 30%.

(13) The aggregate amount of any allowance and the additional 30% of such award payable to the member or his dependants under paragraph (12) shall not exceed the member's last drawn emoluments.

Withholding, cancelling, reducing award or compensation

31.—(1) Notwithstanding the provisions of these Regulations, where —

- (a) the injuries that were received in and which were attributable to service have been caused by or contributed to by gross negligence or misconduct of the deceased member; or
- (b) the member dies in disgrace or the death is attributable to his misconduct or negligence or due to reasons within his control or resulted from deliberate self-injury or the deliberate aggravation of an accidental injury,

the Minister may direct an award officer to withhold, cancel or reduce any award or compensation which may be or has been made under this Part or Part V.

(2) The Minister may also direct an award officer to withhold or reduce an award or compensation which may be or has been made under this Part in respect of the disablement of a member whose service is terminated voluntarily or where the disablement is partly or wholly attributable to the default or negligence of the member or is due to reasons within his control.

PART VII

CONVERSION TO SCHEME

Application of this Part

32. This Part shall apply to all junior and senior officers who, immediately before 1st November 2001, are in the service.

Option for officers in permanent establishment

33.—(1) Any junior or senior officer who is in the permanent establishment and subject to conditions imposed by the Minister, shall be given an option to convert to the Scheme or to remain in their existing scheme of service.

(2) Any option exercised by the officer shall be irrevocable except that he may be required by the Minister to revert to the pensionable service, if he was in the pensionable service prior to his conversion to the Scheme.

Preserved pension

34. Where a junior or senior officer in the pensionable service exercises an option to convert to the Scheme, the Board shall cause to be credited to his Retirement Account an amount determined in accordance with the formula

$$175.14 \times \frac{PE}{600} \times PS,$$

Where

PE is the pensionable officer's last drawn pensionable emoluments as of 31st October 2001; and

PS is the total length of pensionable service rendered by the officer immediately before 1st November 2001.

[S 403/2019 wef 01/05/2019]

Preserved allowance

35.—(1) Where a junior or senior officer who joined the non-pensionable service on or before 6th December 1984 and is eligible for an Annual Allowance under the Pensions Act (Cap. 225), exercises an option to convert to the Scheme, the Board shall cause to be credited to his Retirement Account an amount determined with the formula:

$$\frac{3}{4} \times 175.14 \times PE \times PS \times 1/6000, \text{less refund of CPF differential plus interest}$$

Where

PE is the pensionable officer's last drawn pensionable emoluments as of 31st October 2001; and

PS is the total length of pensionable service rendered by the officer immediately before 1st November 2001.

(2) In this regulation, "interest" means the interest that is earned from the CPF contribution differential between a non-pensionable officer and a pensionable officer.

Circumstances where no pension or gratuity payable

36. No officer who has exercised the option to convert to the Scheme under regulation 33 shall be credited with any amount under regulation 34 or 35 if he is dismissed from the service.

FIRST SCHEDULE

Regulation 12

RATES AND CONTRIBUTIONS FOR RETENTION ACCOUNT
AND RETIREMENT ACCOUNT

1. The amount specified in the second column must be credited to the Retention Account of a member who is an eligible junior officer at the intervals specified in the first column:

<i>First column</i>	<i>Second column</i>
<i>Length of reckonable service in years or part thereof</i>	<i>Retention Account contribution rate</i>
On completion of 1 year of service, up to 6th year of service	1 month of gross salary
On completion of 7 years of service, up to 10th year of service	1.5 month of gross salary
More than 10 years but not beyond the member's compulsory retirement age	Nil except that a one time contribution of \$3,700 will be made on 1st November 2001 for those who have more than 10 years service as at 1st November 2001.

[S 403/2019 wef 01/05/2019]

2. The amount of contributions at the contribution rate specified in the second or third column (as the case may be) must be credited to a member's Retirement Account subject to the length of the member's reckonable service specified in the first column:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Length of reckonable service in years or part thereof</i>	<i>Contribution rate for junior officers</i>	<i>Contribution rate for senior officers</i>
(a) Less than 4 years	Nil	Nil
(b) More than 4 years but less than 6 years	7.75%	Nil
(c) More than 6 years up to the member's compulsory retirement age	7.75%	6%

[S 403/2019 wef 01/05/2019]

SECOND SCHEDULE

Regulation 18(1)

VESTING FOR RETENTION AND RETIREMENT ACCOUNTS

1. The portion of moneys in a member's Retention Account as specified in the second column shall vest in the member on his completing the requisite number of years of reckonable service as specified in the first column.

<i>First column</i>	<i>Second column</i>
<i>Length of reckonable service in years or part thereof</i>	<i>Retention Account vesting</i>
6	25%
8	33%
10	50%
12	100%.

2. For the purposes of paragraph 1, a person shall be deemed to have attained the years in service prescribed in that paragraph on the anniversary of his service.

3. In the case of members who have received the one-time contribution of \$3,700, the amount shall vest in the member —

- (a) on completion of 12 years of service or as at 1st November 2002, whichever is the later; or
- (b) in the case of a member who had served 12 years of service but who had passed away before 1st November 2002, on the day immediately after his completion of 12 years of service.

4. Subject to regulation 18(4) and (4A), the portion of moneys in a member's Retirement Account vests in the member in accordance with the vesting scale specified in the third or fourth column —

- (a) corresponding to the member's age specified in the first column, where the member is —
 - (i) an eligible junior officer;
 - (ii) an eligible transferred junior officer; or
 - (iii) a junior officer (other than an eligible junior officer or an eligible transferred junior officer) as at 30 April 2019 and who becomes a member on or after that date; or
- (b) corresponding to the member's age specified in the second column, where the member is —

SECOND SCHEDULE — *continued*

- (i) a senior officer who is a member since 30 April 2019;
- (ii) a senior officer who transfers from the service to another scheme of service in the public service before 1 May 2019 and rejoins the service on transfer without break from the public service on or after that date;
- (iii) a senior officer (not being mentioned in sub-paragraphs (i) and (ii)) as at 30 April 2019 and becomes a member on or after 1 May 2019; or
- (iv) a member in sub-paragraph (a) who is appointed a senior officer on or after 1 May 2019.

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>
<i>Age as at retirement, resignation or transfer</i>	<i>Age as at retirement, resignation or transfer</i>	<i>Vesting scale in respect of a member who —</i> <i>(a) retires;</i> <i>(b) resigns; or</i> <i>(c) transfers from the service to the Administrative Service</i>	<i>Vesting scale in respect of a member who transfers from the service to another scheme of service in the public service except the Administrative Service</i>
28	33	6%	16%
29	34	12%	22%
30	35	18%	28%
31	36	24%	34%
32	37	30%	40%
33	38	35%	45%
34	39	40%	50%
35	40	45%	55%
36	41	50%	60%
37	42	55%	65%
38	43	60%	70%
39	44	65%	75%

SECOND SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>
<i>Age as at retirement, resignation or transfer</i>	<i>Age as at retirement, resignation or transfer</i>	<i>Vesting scale in respect of a member who —</i> <i>(a) retires;</i> <i>(b) resigns; or</i> <i>(c) transfers from the service to the Administrative Service</i>	<i>Vesting scale in respect of a member who transfers from the service to another scheme of service in the public service except the Administrative Service</i>
40	45	70%	80%
41	46	74%	84%
42	47	78%	88%
43	48	82%	92%
44	49	86%	96%
45	50	90%	100%
46	51	92%	100%
47	52	94%	100%
48	53	96%	100%
49	54	98%	100%
50 and above	55 and above	100%	100%

[S 403/2019 wef 01/05/2019]

4A. Subject to regulation 18(4) and (4A), where a member (other than a member mentioned in paragraph 4 becomes a member on or after 1 May 2019, the portion of moneys in the member's Retirement Account vests in the member in accordance with the vesting scale specified in the second or third column (as applicable) corresponding to the member's age specified in the first column.

SECOND SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Age as at retirement, resignation or transfer</i>	<i>Vesting scale in respect of a member who — (a) retires; (b) resigns; or (c) transfers from the service to the Administrative Service</i>	<i>Vesting scale in respect of a member who transfers from the service to another scheme of service in the public service except the Administrative Service</i>
28	5%	15%
29	5%	15%
30	10%	20%
31	10%	20%
32	10%	20%
33	10%	20%
34	10%	20%
35	15%	25%
36	20%	30%
37	25%	35%
38	30%	40%
39	35%	45%
40	40%	50%
41	45%	55%
42	50%	60%
43	55%	65%
44	60%	70%
45	65%	75%
46	70%	80%
47	75%	85%
48	80%	90%
49	85%	95%

SECOND SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Age as at retirement, resignation or transfer</i>	<i>Vesting scale in respect of a member who — (a) retires; (b) resigns; or (c) transfers from the service to the Administrative Service</i>	<i>Vesting scale in respect of a member who transfers from the service to another scheme of service in the public service except the Administrative Service</i>
50	90%	100%
51	95%	100%
52	95%	100%
53	100%	100%
54	100%	100%
55	100%	100%

[S 403/2019 wef 01/05/2019]

5. For the purposes of paragraph 4, a person shall be deemed to have attained the age prescribed in that paragraph on the anniversary of his birthday.

THIRD SCHEDULE

Regulation 30

SCALE OF AWARDS

<i>First column</i>	<i>Proportion of Award to Pay on Retirement</i>			
	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>	<i>Fifth column</i>
	<i>Scale No. 1</i>	<i>Scale No. 2</i>	<i>Scale No.3</i>	<i>Scale No. 4</i>
<i>Completed years of approved service</i>	<i>On total disablement from non-accidental injury received in execution of duty</i>	<i>On total disablement from accidental injury received in execution of duty</i>	<i>On partial disablement from non-accidental injury</i>	<i>On partial disablement from accidental injury</i>
	<i>60ths</i>	<i>60ths</i>	<i>60ths</i>	<i>60ths</i>
1 or less	45	30	20	10
2	45	30	20	10
3	45	30	20	10
4	45	30	20	10
5	45	30	20	10
6	45	30	20	10
7	45	30	20	10
8	45	30	20	10
9	45	30	20	10
10	45	30	20	10
11	48	32	21	11
12	48	32	21	12
13	48	32	23	13
14	48	32	24	14
15	48	32	25	15
16	51	34	26	16

THIRD SCHEDULE — *continued**Proportion of Award to Pay on Retirement*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>	<i>Fifth column</i>
	<i>Scale No. 1</i>	<i>Scale No. 2</i>	<i>Scale No.3</i>	<i>Scale No. 4</i>
<i>Completed years of approved service</i>	<i>On total disablement from non-accidental injury received in execution of duty</i>	<i>On total disablement from accidental injury received in execution of duty</i>	<i>On partial disablement from non-accidental injury</i>	<i>On partial disablement from accidental injury</i>
17	51	34	27	17
18	51	34	28	18
19	51	34	29	19
20	51	34	30	20
21	54	36	32	22
22	54	36	34	24
23	54	36	36	26
24	54	36	38	28
25	54	36	40	30
26	57	38	40	32
27	57	38	40	34
28	57	38	40	36
29	57	38	40	38
30 or over	60	40	40	40.

Made this 25th day of January 2003.

EDDIE TEO CHAN SENG
*Permanent Secretary,
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