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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>
1. Accountants Act 2004			
(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
(3) Section 15(6)	Appeal relating to cancellation of	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>
(4) Section 20(1) and (3)	registration of public accountant 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
(7) First Schedule, paragraph 1	Approval of appointment of Chairperson of Public Accountants Oversight Committee	Any Second Minister for Finance	Nil
(8) First Schedule, paragraph 2	Approval of appointment of temporary Chairperson of Public Accountants Oversight Committee	Any Second Minister for Finance	Nil
(9) First Schedule, paragraph 3	Approval of revocation of appointment of member of Public Accountants Oversight Committee	Any Second Minister for Finance	Nil
(10) First Schedule, paragraph 5	Approval of appointment to fill vacancy in membership of Public Accountants Oversight Committee	Any Second Minister for Finance	Nil
2. Accounting and Corporate Regulatory Authority Act 2004			
(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	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>
(4) Section 35I(1), (2)(b), (3), (4), (5) and (6)	certain description in name Appeals relating to certain decisions of Accounting and Corporate Regulatory Authority	Any Second Minister for Finance	Nil
(5) First Schedule, paragraph 1	Determination of period and terms and conditions of office of Chairperson and other members of Accounting and Corporate Regulatory Authority	Any Second Minister for Finance	Nil
(6) First Schedule, paragraph 3	Appointment of temporary Chairperson of Accounting and Corporate Regulatory Authority	Any Second Minister for Finance	Nil
(7) First Schedule, paragraph 4	Revocation of appointment of Chairperson, Deputy Chairperson or member of Accounting and Corporate Regulatory Authority	Any Second Minister for Finance	Nil
(8) First Schedule, paragraph 5	Acceptance of resignation of member of Accounting and Corporate Regulatory Authority	Any Second Minister for Finance	Nil
(9) First Schedule, paragraph 8	Appointment to fill vacancy in membership of Accounting and Corporate Regulatory Authority	Any Second Minister for Finance	Nil
(10) First Schedule, paragraph 10	Determination of salaries, fees and allowances payable to members of Accounting and Corporate Regulatory Authority	Any Second Minister for Finance	Nil
3. Accounting Standards Act 2007			
(1) Section 3	Directions to Accounting and Corporate Regulatory Authority	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 4(1), (5)(a), (6), (7) and (9)	Appointment of Accounting Standards Committee, etc.	Any Second Minister for Finance	Nil
3A. Asian Development Bank Act 1966			
(1) Section 4	Subscription to shares of Asian Development Bank, etc.	Any Second Minister for Finance	Nil
(2) Section 6	Raising of loans	Any Second Minister for Finance	Nil
(3) Section 7	Creation and issue of non-interest-bearing and non-negotiable notes, etc.	Any Second Minister for Finance	Nil
3B. Asian Infrastructure Investment Bank Act 2015			
(1) Section 4	Subscription to shares of Asian Infrastructure Investment Bank, etc.	Any Second Minister for Finance	Nil
3C. Bretton Woods Agreements Act 1966			
(1) Section 4(2)	Approval of increase in subscription to International Monetary Fund	Any Second Minister for Finance	Nil
(2) Section 6A(2)(c)	Publication of statement	Any Second Minister for Finance	Nil
(3) Section 7(4)	Creation and issue of non-interest-bearing and non-negotiable notes, etc.	Any Second Minister for Finance	Nil
(4) Section 9	Raising of loans	Any Second Minister for Finance	Nil
4. Business Names Registration Act 2014			
(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
5. Casino Control Act 2006			

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>
(1) Section 151A(4)	Access to records or documents	(a) Any Second Minister for Finance (b) Any Minister of State, MOF	Nil
6. Companies Act 1967			
(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) [Deleted by S 394/2025 wef 06/06/2025]			
(6) [Deleted by S 394/2025 wef 06/06/2025]			
(7) [Deleted by S 394/2025 wef 06/06/2025]			
(8) Section 155B(8)	Appeal relating to debarment order, etc.	Any Second Minister for Finance	Nil
(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

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>
(13) Section 377(13)	Appeal relating to striking off name of foreign company	Any Second Minister for Finance	Nil
(14) Section 378(5), (9) and (16)	Annulment of direction to change foreign company's name; appeal relating to change of foreign company's name; and appeal relating to reservation of name for foreign company	Any Second Minister for Finance	Nil
6A. Development Fund Act 1959			
(1) The Schedule, paragraph 7(1)	Determination of terms and conditions of capital injection to statutory corporation	Any Second Minister for Finance	Nil
7. Financial Procedure Act 1966			
(1) Section 7A(2)	Determination and variation of terms and conditions of capital injection to statutory corporation	Any Second Minister for Finance	Nil
(2) Section 19	Write-off of losses, etc., and abandonment of claim	(a) Any Second Minister for Finance (b) Any Minister of State, MOF	Nil
8. Gambling Duties Act 2022			
(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
9. Goods and Services Tax Act 1993			
(1) Section 6(4)	Access to record or document	(a) 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 50(1), (2), (3), (4) and (9)	Appointments to Goods and Services Tax Board of Review, etc.	(b) Any Minister of State, MOF Any Second Minister for Finance	Nil
9A. Government Contracts Act 1966			
(1) Section 2(1) and (2)	Authorisation of public officer to sign contracts made in Singapore on behalf of Government and publication of authorisation in <i>Gazette</i>	Any Second Minister for Finance	Nil
(2) Section 3	Authorisation of person to make contracts outside Singapore on behalf of Government	Any Second Minister for Finance	Nil
10. Government Procurement Act 1997			
(1) Section 5(1) and (2)	Certification that procurement is not a procurement subject to that Act, etc.	Any Second Minister for Finance	Nil
(2) Section 8(2), (7), (8) and (9)	Appointment of Commissioner of Government Procurement Adjudication Tribunal, etc.	Any Second Minister for Finance	Nil
(3) Section 9(1) and (2)	Appointment of Registrar of Government Procurement Adjudication Tribunal, etc.	Any Second Minister for Finance	Nil
(4) Section 16(8)	Certification that suspension is against public interest	Any Second Minister for Finance	Nil
(5) Section 22(5)	Certification that it is against public interest for challenge proceeding to take place in public	Any Second Minister for Finance	Nil
11. Income Tax Act 1947			
(1) Section 6(5) and (6)	Access to records or documents, etc.	(a) 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 78(1), (2), (3), (4), (5) and (15)	Appointments to Board of Review, etc.	(b) Any Minister of State, MOF Any Second Minister for Finance	Nil
12. Inland Revenue Authority of Singapore Act 1992			
(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
12A. International Development Association Act 2002			
(1) Section 5(1)	Creation and issue of non-interest-bearing and non-negotiable notes, etc.	Any Second Minister for Finance	Nil
(2) Section 6(1)	Raising of loans	Any Second Minister for Finance	Nil
12B. International Finance Corporation Act 1968			
(1) Section 5	Raising of loans	Any Second Minister for Finance	Nil
13. Limited Liability Partnerships Act 2005			
(1) Section 20(6)	Appeal relating to refusal to register	Any Second Minister for Finance	Nil
(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
14. Limited Partnerships Act 2008			
(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

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>
(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
14A. Loans (International Banks) Act 1958			
(1) Section 3(2), (3) and (4)	Approval of other purposes for which certain sums borrowed by Government may be applied; signing of, and authorisation of person to sign, agreement on behalf of Government; and presentation of copy of agreement to Parliament	Any Second Minister for Finance	Nil
(2) Section 4(2)	Signing of, and authorisation of person to sign, bond, etc., on behalf of Government	Any Second Minister for Finance	Nil
(3) Section 5(1)	Approval of borrowing by statutory authority	Any Second Minister for Finance	Nil
(4) Section 6	Approval of other purposes for which sums borrowed by statutory authority may be applied	Any Second Minister for Finance	Nil
(5) Section 7(2) and (3)	Signing of, and authorisation of person to sign, guarantee or undertaking and indorsement on behalf of Government; and presentation of statement to Parliament	Any Second Minister for Finance	Nil
(6) Section 8	Consent to exercise of power to borrow by statutory authority	Any Second Minister for Finance	Nil
(7) Section 10(1) and (2)	Direction on repayment by statutory authority; and presentation of statement to Parliament	Any Second Minister for Finance	Nil
(8) Section 12(3)	Agreement on creation of liens	Any Second Minister for Finance	Nil
15. Property Tax Act 1960			

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>
(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
16. Singapore Totalisator Board Act 1987			
(1) Section 2 (definition of “totalisator investment”)	Approval of other form of payments received for investment on totalisator	Any Second Minister for Finance	Nil
(2) Section 4(1)(d)	Approval of function of Singapore Totalisator Board to establish and maintain places and facilities for recreation, etc.	Any Second Minister for Finance	Nil
(3) Section 4(2)	General directions to Singapore Totalisator Board	Any Second Minister for Finance	Nil
(4) Section 4(3)	Power to require information from Singapore Totalisator Board	Any Second Minister for Finance	Nil
(5) Section 5(1)(b)	Approval of other purposes for which Singapore Totalisator Board may exercise power to subscribe for or acquire securities, etc., or form or participate in the formation of company, etc.	Any Second Minister for Finance	Nil
(6) Section 6	Direction under section 5 of Public Sector (Governance) Act 2018	Any Second Minister for Finance	Nil
(7) Section 7(1)	Appointment of members of Singapore Totalisator Board	Any Second Minister for Finance	Nil
(8) Section 9(2)(b)	Approval of appointment of totalisator agency	Any Second Minister for Finance	Nil
(9) Section 12	Direction to issue shares, 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>
(10) Section 13(1)	Approval to raise loans; and approval of creation and issue of any other instrument	Any Second Minister for Finance	Nil
(11) Section 16	Approval of apportionment of deduction from investment	Any Second Minister for Finance	Nil
(12) Section 25(2)	Determination whether property, etc., is held on trust for Singapore Totalisator Board and issue of certificate under hand of Minister	Any Second Minister for Finance	Nil
(13) The Schedule, paragraphs 1 to 6, 9 and 11	Appointments to Singapore Totalisator Board, etc.	Any Second Minister for Finance	Nil
17. Variable Capital Companies Act 2018			
(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.*

[S 394/2025 wef 06/06/2025]

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>
1. Business Names Registration Act 2014			
(1) Section 3(2)	Appointment of Registrar of Business Names, etc.	MOF Permanent Secretary	Nil
(2) Section 17(1) (excluding paragraph (d)) and (2)	Consent to certain business names	MOF Permanent Secretary	Nil
2. Casino Control Act 2006			
(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
3. Companies Act 1967			
(1) Section 8(1A)	Appointment of Registrar of Companies, etc.	MOF Permanent Secretary	Nil
(2) Section 27(1) (excluding paragraph (d)) and (1A)	Consent to certain names for company	MOF Permanent Secretary	Nil
(3) Section 29(4)	Consent to alter provision of company's constitution	Registrar of Companies	Nil
(4) Section 154(7)	Opposition to application for permission to act as director, etc.	MOF Deputy Secretary	Nil
(5) Section 155(10)	Opposition to application for permission to be 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>
(6) Section 155A(4)	Opposition to application for permission to act as director, etc.	MOF Deputy Secretary	Nil
(7) Section 231(1)	Appointment of inspectors for declared company	MOF Permanent Secretary	Nil
(8) Section 232(1) and (2)	Appointment of inspectors for company; direction on manner of investigators' report; and requirement of evidence and security in relation to application to appoint inspectors	MOF Permanent Secretary	Nil
(9) Section 243(1) and (3)	Appointment of inspectors to investigate ownership of corporations, etc.	MOF Permanent Secretary	Nil
(10) Section 378(1) (excluding paragraph (d)) and (2)	Consent to use certain names for foreign company	MOF Permanent Secretary	Nil
4. Customs Act 1960			
(1) Section 4(1), (2) and (4)	Appointment of Director-General of Customs, etc.	MOF Permanent Secretary	Nil
(2) Section 13(2)	Exemption of persons, etc., in particular cases	MOF Permanent Secretary	Nil
5. Development Fund Act 1959			
(1) Section 4(1)	Authorisation of issue of sum from Development Fund	(a) MOF Permanent Secretary (b) MOF Deputy Secretary (c) Director, Fiscal Policy Directorate, MOF (d) Any Deputy Director, Fiscal	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 4(2)	Transfer of sums between subheads	Policy Directorate, MOF 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
(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
5A. Estate Duty Act 1929			
(1) Section 4(1)	Appointment of Commissioner of Estate Duties, etc.	MOF Permanent Secretary	Nil
6. Financial Procedure Act 1966			
(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

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>
(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
(4A) Section 7A(1)	Capital injection to statutory corporation	MOF Permanent Secretary	Nil
(5) Section 8(1), (3), (4) and (5)	Deposit accounts	Accountant-General	Nil
(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
(6A) Section 12(2) and (3)	Authorisation of issue of sums from Consolidated Fund	(a) MOF Permanent Secretary (b) MOF Deputy Secretary (c) Director, Fiscal Policy Directorate, MOF (d) Any Deputy Director, Fiscal Policy Directorate, MOF	Nil
(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)	Authorisation of addition or alteration to list referred to in	(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>
(9) Section 17(3)	section 17(2) of that Act Authorisation of addition or alteration to list referred to in section 17(2) of that Act	(c) Director, Fiscal Policy Directorate, MOF (d) Any Deputy Director, Fiscal Policy Directorate, MOF Any accounting officer	(i) The authorisation of 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 authorisation of 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	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) MOF Deputy Secretary (c) Any MOF Director (d) Any MOF Deputy Director (e) Any accounting officer	
7. Gambling Duties Act 2022			
(1) Section 32(1) and (2)	Appointment of Commissioner of Gambling Duties, etc.	MOF Permanent Secretary	Nil
(2) Section 32(5)	Revocation of appointment of Commissioner of Gambling Duties, etc.	MOF Permanent Secretary	Nil
7A. Goods and Services Tax Act 1993			
(1) Section 4	Appointment of Comptroller of Goods and Services Tax, etc.	MOF Permanent Secretary	Nil
(2) Section 50(4B)	Appointment of temporary Chairperson of Goods and Services Tax Board of Review	MOF Permanent Secretary	Nil
(3) Section 50(5)	Appointment of secretaries to, and officers of, Goods and Services Tax Board of Review	(a) MOF Permanent Secretary (b) MOF Deputy Secretary	Nil
(4) Section 89(2) (except the giving of relief, remission or refund in respect of any class of persons)	Giving of relief from, or remission or refund of, tax, etc.	(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>
(5) Section 89(2) (except the giving of relief, remission or refund in respect of any class of persons)	Giving of relief from, or remission or refund of, tax, etc.	(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 or qualification that may be specified by the Minister for Finance
8. Government Proceedings Act 1956			
(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
9. Income Tax Act 1947			
(1) Section 3(1)	Appointment of Comptroller of Income Tax, etc.	MOF Permanent Secretary	Nil
(2) Section 3(2)	Appointment of Senior Investigation Officer, Income Tax and authorisation of officers to exercise powers of Comptroller of Income Tax	MOF Permanent Secretary	Nil
(3) 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
(4) Section 78(7)	Appointment of temporary Chairperson of Board of Review	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>
(5) Section 78(8)	Appointment of secretaries to, and officers and employees of, Board of Review	(a) MOF Permanent Secretary (b) MOF Deputy Secretary	Nil
(6) 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
(7) 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 an individual; (ii) Any condition specified in the letter dated 26 February 2024 by the Minister for Finance to the Comptroller of Income Tax; and (iii) Any new or different condition specified by the Minister for Finance
10. Land Transport Authority of Singapore Act 1995			
(1) Section 14(2)	Approval of borrowing, etc., by Land Transport Authority of Singapore	MOF Permanent Secretary	Nil
11. Limited Liability Partnerships Act 2005			

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>
(1) Section 3(2)	Appointment of Registrar of Limited Liability Partnerships, etc.	MOF Permanent Secretary	Nil
(2) Section 24(1) (excluding paragraph (d)) and (2)	Consent to certain limited liability partnership names	MOF Permanent Secretary	Nil
(3) Section 61(6)	Opposition to application for permission to act as manager	MOF Deputy Secretary	Nil
(4) Section 62(3)	Opposition to application for permission to act as manager	MOF Deputy Secretary	Nil
12. Limited Partnerships Act 2008			
(1) Section 9(2)	Appointment of Registrar of Limited Partnerships, etc.	MOF Permanent Secretary	Nil
(2) Section 17A(1) (excluding paragraph (d)) and (2)	Consent to certain limited partnership names	MOF Permanent Secretary	Nil
13. Property Tax Act 1960			
(1) Section 2(8)	Sanction of area fixed by Comptroller	MOF Permanent Secretary	Nil
(1A) Section 3(1)	Appointment of Comptroller of Property Tax, Chief Assessor, etc.	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
(3A) Section 23(7A)	Appointment of temporary Chairperson of Valuation Review Board	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>
(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
(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
14. Stamp Duties Act 1929			
(1) Section 3(1)	Appointment of Commissioner of Stamp Duties, etc.	MOF Permanent Secretary	Nil
(2) Section 74(1) (except the making of rules under section 74(3))	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

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 74(1) (except the making of rules under section 74(3))	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
15. Variable Capital Companies Act 2018			
(1) Section 8(2)	Appointment of Registrar of Variable Capital Companies, etc.	MOF Permanent Secretary	Nil
(2) Section 21(1) (excluding paragraph (d) and (2))	Consent to certain variable capital company names	MOF Permanent Secretary	Nil
(3) Section 58(7)	Opposition to application for permission to act as director, etc.	MOF Deputy Secretary	Nil
(4) Section 59 (read with section 155(10) of the Companies Act 1967)	Opposition to application for permission to be director, etc.	MOF Deputy Secretary	Nil
(5) Section 60(4)	Opposition to application for permission to act as director, etc.	MOF Deputy Secretary	Nil
(6) Section 61(4)	Opposition to application for permission to act as director, etc.	MOF Deputy Secretary	Nil
(7) Section 112(1)	Appointment of inspectors for declared variable capital company	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>
(8) Section 113(1), (4) and (5)	Appointment of inspectors for variable capital company; direction on manner of inspectors' report; and requirement of evidence and security in relation to application to appoint inspectors	MOF Permanent Secretary	Nil
(9) Section 120(1), (3), (4) and (6)	Appointment of inspectors to investigate ownership of variable capital companies and determination of whether there is good reason for not divulging contents of inspectors' reports	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>
PART 1		
MINISTRIES AND ORGANS OF STATE		
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,	\$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>
Auditor-General's Office		
21. Chief Counsel, Attorney-General's Chambers	Not delegated	\$40,000
22. Chief Financial Officer, Attorney-General's Chambers	\$2,000	\$40,000
22A. Director-General or Executive Director	\$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
PART 2		
PRIME MINISTER'S OFFICE		
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

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>
6. Deputy Director, Corrupt Practices Investigation Bureau	Not delegated	\$20,000
7. Head, Elections Department	Not delegated	\$10,000
8. Senior Assistant Director, National Population and Talent Division	Not delegated	\$10,000
PART 3		
MINISTRY OF CULTURE, COMMUNITY AND YOUTH		
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

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>
10. Registrar of Co-operative Societies and Mutual Benefit Organisations	Not delegated	\$20,000
11. Registrar of Muslim Marriages	Not delegated	\$20,000
12. Registrar, Syariah Court	Not delegated	\$20,000
PART 4		
MINISTRY OF DEFENCE		
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

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. Assistant Director, Defence Science and Technology Agency	Not delegated	\$10,000
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
PART 5		
MINISTRY OF EDUCATION		
1. Divisional Director in charge of Ministry of Education finance or procurement	\$2,000	\$40,000
2. Chief Financial Officer	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>
3. Chief Procurement Officer	Not delegated	\$40,000
4. Superintendent of School Cluster	Not delegated	\$10,000
5. Principal of Junior College, Secondary School or Primary School	Not delegated	\$6,000
6. Academy Principal	Not delegated	\$6,000
PART 6		
MINISTRY OF FINANCE		
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. Chief Legal Officer	\$2,000	\$40,000
7A. Chief Tax Policy Officer	\$2,000	\$40,000
8. Assistant Commissioner (Compliance Strategy & Tax Recovery),	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>
Inland Revenue Authority of Singapore		
9. Deputy Accountant-General	Not delegated	\$20,000
10. Deputy Director-General, Singapore Customs	Not delegated	\$20,000
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
PART 7		
MINISTRY OF FOREIGN AFFAIRS		
1. Head of Mission	Not delegated	\$60,000
2. Director-General	\$2,000	\$40,000
3. Deputy Director-General	\$2,000	\$20,000
PART 8		
MINISTRY OF HEALTH		

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>
1. Deputy Director-General of Health	\$2,000	\$40,000
PART 9		
MINISTRY OF HOME AFFAIRS		
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

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>
12. Deputy Director, Central Narcotics Bureau	Not delegated	\$20,000
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

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>
23. Deputy Commander, Overseas Contingent	Not delegated	\$6,000
24. Command Deputy Commander, Immigration & Checkpoints Authority	Not delegated	\$6,000
PART 10		
MINISTRY OF LAW		
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
10A. Chief Maintenance Enforcement Officer	\$2,000	\$40,000
11. Assistant Chief Executive, Singapore Land Authority	Not delegated	\$30,000

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>
12. Registrar, Appeals Board (Land Acquisition)	Not delegated	\$20,000
13. Director, Singapore Land Authority	Not delegated	\$20,000
14. Deputy Director of Legal Aid	Not delegated	\$10,000
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
PART 11		
MINISTRY OF MANPOWER		
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

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>
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
9. Senior Assistant Director or Assistant Director (Levy Section)	Not delegated	\$2,000
PART 12		
MINISTRY OF NATIONAL DEVELOPMENT		
1. Financial Controller	Not delegated	\$20,000
PART 13		
MINISTRY OF SOCIAL AND FAMILY DEVELOPMENT		
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
PART 14		
MINISTRY OF TRADE AND INDUSTRY		
1. Chief Statistician	\$2,000	\$40,000
PART 15		
MINISTRY OF TRANSPORT		

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>
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
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

[S 394/2025 wef 06/06/2025]

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]