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IV ANNEX TO THE EXPENDITURE ESTIMATES

PROGRAMME DETAILS

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EXPLANATORY NOTES

The Revenue and Expenditure Estimates for the Financial Year 2015/2016 comprises four sections:

- I Summary Tables of Revenue and Expenditure Estimates
- II Statement of Assets and Liabilities
- III Expenditure Estimates by Head of Expenditure
- IV Annex to the Expenditure Estimates

The presentation of each Head of Expenditure in Section III is in two parts:

- (a) **Overview** - This commences with a statement outlining the mission of the Head.
- (b) **FY2015 Expenditure Estimates** - This contains the following:
 - (i) Expenditure Estimates by Object Class - This is a summary table giving the breakdown of the FY2015 expenditure estimates by object classes. Details of the revenue and expenditure classification, coding and control systems are provided at the end of these Explanatory Notes.
 - (ii) Establishment List - This shows the authorised manpower for the Head by Personnel Group.
 - (iii) The FY2014 Budget - This gives the highlights of the major trends and changes in expenditure for FY2014.
 - (iv) The FY2015 Budget - This gives the highlights of the major trends and changes in allocations for FY2015.
 - (v) Distribution by Programme - This provides a summary of the distribution of expenditure among the programmes. Details for the programmes are contained in the Annex to the Expenditure Estimates Document.
 - (vi) Development Expenditure by Project - The development expenditure requirements for the programme are shown by project.
 - (vii) Other Consolidated Fund Outlays - These are outlays which do not form part of operating expenditure.
 - (viii) Other Development Fund Outlays - These are outlays which do not form part of development expenditure.
 - (ix) Key Performance Indicators - A list of selected indicators is given in this section.

All percentages are computed based on absolute figures. Due to the rounding of data, sub-totals in the columns of the various summary tables may not necessarily add up to totals. Unless otherwise stated, all comparisons of increases and decreases are relative to the revised FY2014 estimates.

Explanatory Notes - continued

COMMON ABBREVIATIONS

| <i>Abbreviation</i> | <i>Phrase</i> |
|---------------------|---|
| APEC | - Asia-Pacific Economic Cooperation |
| ASEAN | - Association of South East Asian Nations |
| CPF | - Central Provident Fund |
| CPI | - Consumer Price Index |
| CY | - Calendar Year |
| EU | - European Union |
| FY | - Financial Year. The Government's financial year is from 1st April of the calendar year to 31st March of the following calendar year. FY2015 refers to the Financial Year 1st April 2015 to 31st March 2016. |
| G20 | - The Group of Twenty |
| GDP | - Gross Domestic Product |
| GST | - Goods and Services Tax |
| ha | - hectare |
| HQ | - Headquarters |
| ICT | - Infocomm Technology |
| IMF | - International Monetary Fund |
| IMD | - Institute for Management Development |
| ISO | - International Organisation for Standardisation |
| IT | - Information Technology |
| KPI | - Key Performance Indicator |
| n.a. | - not applicable |
| NA | - Not Available |
| OECD | - Organisation for Economic Co-Operation and Development |
| R&D | - Research and Development |
| SQC | - Singapore Quality Class |
| UN | - United Nations |
| US | - United States |
| WEF | - World Economic Forum |
| w.e.f. | - with effect from |
| WHO | - World Health Organisation |
| WTO | - World Trade Organisation |

Explanatory Notes - continued

REVENUE CLASSIFICATION AND CODING SYSTEM

To facilitate the analysis of revenue collection, Operating Revenue is monitored by account and classified by type (e.g. Tax Revenue, Fees and Charges). Revenue accounts are grouped by object, objects by object group, object groups by object class, and object classes by object category as shown in the following table:

| <i>Level</i> | <i>Example</i> | <i>Code</i> |
|---------------------|--------------------------|-------------|
| (1) OBJECT CATEGORY | Tax Revenue | B00.000 |
| (2) OBJECT CLASS | Customs and Excise Taxes | B30.000 |
| (3) OBJECT GROUP | Excise Duties | B31.000 |
| (4) OBJECT | Petroleum Products | B31.100 |
| (5) ACCOUNT | Gasoline | B31.101 |

There are three object categories (Tax Revenue, Fees and Charges and Others) for Operating Revenue.

The Tax Revenue category comprises nine object classes: Income Tax, Assets Taxes, Customs and Excise Taxes, Motor Vehicle Taxes, Goods and Services Tax, Betting Taxes, Stamp Duty, Selective Consumption Taxes and Other Taxes. The Fees and Charges category comprises seven object classes: Licences and Permits, Service Fees, Sales of Goods, Rental, Fines and Forfeitures, Reimbursements and Other Fees and Charges.

Details of the codes and titles of the different revenue object groups, object classes and object categories are given in the table at the end of these Explanatory Notes.

Explanatory Notes - continued
Revenue Classification and Coding System

Object Codes and Titles

| Object Category | Object Class | Object Group | Title |
|--------------------|------------------|-----------------------------|---|
| OPERATING REVENUE | | | |
| B00 | TAX REVENUE | | |
| | B10 | INCOME TAX | |
| | | B11 | Corporate, Personal and Withholding Tax |
| | | B12 | Statutory Boards' Contributions |
| | B20 | ASSETS TAXES | |
| | | B21 | Property Tax |
| | | B22 | Estate Duty |
| | B30 | CUSTOMS AND EXCISE TAXES | |
| | | B31 | Excise Duties |
| | | B32 | Customs Duties |
| | B40 | MOTOR VEHICLE TAXES | |
| | B50 | GOODS AND SERVICES TAX | |
| | B60 | BETTING TAXES | |
| | B70 | STAMP DUTY | |
| | B80 | SELECTIVE CONSUMPTION TAXES | |
| | B90 | OTHER TAXES | |
| C00 | FEES AND CHARGES | | |
| | C10 | LICENCES AND PERMITS | |
| | | C11 | Environment |
| | | C12 | Home Affairs |
| | | C13 | Housing and Properties |

Explanatory Notes - continued
Revenue Classification and Coding System
Object Codes and Titles

| Object Category | Object Class | Object Group | Title |
|--------------------|------------------------------|-----------------------|-----------------------------------|
| C00 | FEES AND CHARGES – continued | | |
| | | C14 | Medical and Health |
| | | C15 | Commerce |
| | | C16 | Transport and Communication |
| | | C17 | Customs and Excise |
| | | C19 | Others |
| | C20 | SERVICE FEES | |
| | | C21 | Admission Charges |
| | | C22 | Environmental Fees |
| | | C23 | Fire and Police Service Fees |
| | | C25 | Inspection and Certification Fees |
| | | C27 | Professional Services Fees |
| | | C28 | Schools and Institutions Fees |
| | | C29 | Others |
| | C30 | SALES OF GOODS | |
| | | C32 | Publications |
| | | C33 | Commercial Goods |
| | | C34 | Search and Supply of Information |
| | | C39 | Stores and Other Goods |
| | C40 | RENTAL | |
| | | C41 | Residential Properties |
| | | C42 | Local and Overseas Quarters |
| | | C43 | Premises for Businesses |
| | | C44 | School Premises |
| | | C49 | Other Premises |
| | C50 | FINES AND FORFEITURES | |
| | | C51 | Court Fines and Forfeitures |
| | | C52 | Traffic Fines |
| | | C53 | Composition Fines and Penalties |
| | | C59 | Other Fines and Penalties |

Explanatory Notes - continued
Revenue Classification and Coding System
Object Codes and Titles

| Object Category | Object Class | Object Group | Title |
|--------------------|--------------------------------|------------------------|----------------------------|
| C00 | FEES AND CHARGES – continued | | |
| | C60 | REIMBURSEMENTS | |
| | | C61 | Recovery of Costs/Expenses |
| | | C62 | Reimbursement for Services |
| | | C63 | Secondment/Loan of Staff |
| | | C69 | Others |
| | C90 | OTHER FEES AND CHARGES | |
| J00 | OTHERS | | |
| | J10 | FINANCIAL RECEIPTS | |
| OTHER RECEIPTS | | | |
| L00 | INVESTMENT AND INTEREST INCOME | | |
| | L10 | INTEREST | |
| | | L11 | Interest on Investments |
| | | L13 | Interest on Banks Accounts |
| | L20 | DIVIDENDS | |
| | | L21 | Government-owned Companies |
| | | L22 | Statutory Boards |
| | | L29 | Other Investments |
| | L40 | INTEREST ON LOANS | |

Explanatory Notes - continued
Revenue Classification and Coding System
Object Codes and Titles

| Object Category | Object Class | Object Group | Title |
|--------------------|------------------|------------------------|------------------------|
| M00 | CAPITAL RECEIPTS | | |
| | M10 | SALES OF LAND | |
| | | M11 | Private Bodies |
| | | M12 | HDB and JTC |
| | | M13 | Other Public Bodies |
| | M20 | SALES OF CAPITAL GOODS | |
| | | M21 | Sale of Assets |
| | M30 | OTHER CAPITAL RECEIPTS | |
| | | M31 | Other Capital Receipts |

Explanatory Notes - continued

EXPENDITURE CLASSIFICATION, CODING AND CONTROL SYSTEM

The Expenditure Estimates of the Government of Singapore are classified by Head of Expenditure and further subdivided by programme, then by activity and finally by account as shown in the following table:

| <i>Level</i> | <i>Example</i> | <i>Code</i> |
|--------------------------|--------------------------|-------------|
| (1) HEADS OF EXPENDITURE | Ministry of Home Affairs | P |
| (2) PROGRAMMES | Police | PC |
| (3) ACTIVITIES | Crime Control | PC01 |
| (4) ACCOUNTS | Office Supplies | 213101 |

Section III (the Expenditure Estimates) contains summary information of expenditure estimates by Head of Expenditure. Information on expenditure at the programme level is contained in Section IV (the Annex to the Expenditure Estimates) while more detailed information on expenditure at the activity level is contained in the FY2015 Expenditure Control Document.

To facilitate budget analysis and control, the individual accounts are also classified by type of expenditure (e.g. Expenditure on Manpower, Other Operating Expenditure). Accounts are grouped by object, objects by object groups, object groups by object class, and object classes by object category. This is illustrated in the following table:

| <i>Level</i> | <i>Example</i> | <i>Code</i> |
|---------------------|-----------------------------|-------------|
| (1) OBJECT CATEGORY | Other Operating Expenditure | 200000 |
| (2) OBJECT CLASS | Supplies and Services | 210000 |
| (3) OBJECT GROUP | Supplies | 213000 |
| (4) OBJECT | Supplies | 213100 |
| (5) ACCOUNTS | Office Supplies | 213101 |

Details of the codes and titles of the different expenditure object groups, object classes and object categories are given in the table at the end of these Explanatory Notes.

For control purposes, the allocation for each Head of Expenditure is distributed among a number of subheads of expenditure. For FY2015, the total allocation under each object category consolidated for the entire Head of Expenditure constitutes a subhead under the Main or Development Estimates.

In the course of the financial year, Ministries and Organs of State might find that the approved allocations for certain programmes and projects are no longer adequate due to changed circumstances. Transfers of funds within a subhead and between subheads may be approved by the Accounting Officer of a Ministry or Organ of State. Where transfers within a particular subhead or between subheads are inadequate to meet new expenditure needs, the Ministry or Organ of State concerned has to seek Parliament's approval for Supplementary Estimates.

Explanatory Notes - continued

Operating Expenditure is sub-classified into Running Costs and Transfers. Running Costs represent the day-to-day operating expenditure of the Ministries and Organs of State in providing services. The main components of Running Costs are expenditure on manpower, other operating expenditure, and operating grants to Statutory Boards and other organisations. Transfers are payments made out by the Government to members of the public and outside organisations. These include public assistance, subsidies and government contributions to local and external organisations.

Expenditure Classification, Coding and Control System

Object Codes and Titles

| Object Category | Object Class | Object Group | Title |
|-------------------------|-----------------|--|---|
| EXPENDITURE ON MANPOWER | | | |
| | 1100 | CIVIL LIST (MANPOWER) | |
| | | 1110 | The Privy Purse |
| | | 1120 | Acting President's allowance |
| | | 1130 | Personal staff |
| | 1200 | POLITICAL APPOINTMENTS | |
| | | 1210 | Political appointments |
| | 1300 | PARLIAMENTARY APPOINTMENTS | |
| | | 1310 | Speaker of Parliament |
| | | 1320 | Members of Parliament |
| | 1400 | OTHER STATUTORY APPOINTMENTS | |
| | | 1410 | Other Statutory Appointments (statutory expenditure) |
| | | 1420 | Other Statutory Appointments (non-statutory expenditure) |
| | 1500 | PERMANENT STAFF | |
| | | 1510 | Permanent staff |
| | 1600 | TEMPORARY, DAILY-RATED AND OTHER STAFF | |
| | | 1610 | Temporary, daily-rated and other staff |
| | 1800 | PERSONNEL CENTRAL VOTE | |
| | | 1810 | Personnel central vote |

Explanatory Notes - continued

Expenditure Classification, Coding and Control System

Object Codes and Titles

| Object Category | Object Class | Object Group | Title |
|-----------------------------|-----------------|---|--|
| OTHER OPERATING EXPENDITURE | | | |
| | 2100 | CONSUMPTION OF PRODUCTS AND SERVICES | |
| | | 2110 | Maintenance |
| | | 2120 | Rental |
| | | 2130 | Other supplies |
| | | 2140 | Communications and transport |
| | | 2160 | Research, innovation and review |
| | | 2170 | Payment of services to Statutory Boards |
| | | 2180 | Payment of services to Non-Statutory Boards |
| | 2200 | CIVIL LIST (OTHERS) | |
| | | 2210 | Civil List (Others) |
| | 2300 | MANPOWER DEVELOPMENT | |
| | | 2310 | Staff development |
| | | 2320 | Staff well-being and subsidy |
| | 2400 | INTERNATIONAL AND PUBLIC RELATIONS, PUBLIC COMMUNICATIONS | |
| | | 2410 | Entertainment |
| | | 2420 | Official visits – international relations |
| | | 2430 | Conferences and seminars |
| | | 2440 | Ceremonies, campaigns and national exercises |
| | | 2450 | Mass media expenses |
| | | 2490 | Other representational expenses |
| | 2600 | PROGRAMMES CENTRAL VOTE | |
| | | 2610 | Programmes central vote |
| | 2700 | ASSET ACQUISITION | |
| | | 2710 | Purchase of tangible assets |
| | | 2720 | Purchase of intangible assets |

Explanatory Notes - continued

Expenditure Classification, Coding and Control System

Object Codes and Titles

| Object Category | Object Class | Object Group | Title |
|--------------------|-----------------|----------------------|--------------------------------|
| | 2800 | MISCELLANEOUS | |
| | | 2810 | Financial claims and refunds |
| | | 2820 | Legal expenses and settlements |
| | 2900 | MILITARY EXPENDITURE | |
| | | 2910 | Military expenditure |

Explanatory Notes - continued

Expenditure Classification, Coding and Control System

Object Codes and Titles

| Object Category | Object Class | Object Group | Title |
|---|-----------------|---|-------------------------------|
| GRANTS, SUBVENTIONS AND CAPITAL INJECTIONS TO ORGANISATIONS | | | |
| | 3100 | GRANTS, SUBVENTIONS AND CAPITAL INJECTIONS TO STATUTORY BOARDS | |
| | | 3110 | Subvention for operating cost |
| | | 3120 | Capital injections |
| | | 3190 | Others |
| | 3200 | GRANTS, SUBVENTIONS AND CAPITAL INJECTIONS TO EDUCATIONAL INSTITUTIONS | |
| | | 3210 | Subvention for operating cost |
| | | 3220 | Capital injections |
| | | 3290 | Others |
| | 3400 | GRANTS, SUBVENTIONS AND CAPITAL INJECTIONS TO OTHER ORGANISATIONS | |
| | | 3410 | Subvention for operating cost |
| | | 3420 | Capital injections |
| | | 3490 | Others |

Explanatory Notes - continued

Expenditure Classification, Coding and Control System

Object Codes and Titles

| Object Category | Object Class | Object Group | Title |
|--------------------|-----------------|--|--|
| TRANSFERS | | | |
| | 3500 | SOCIAL TRANSFERS TO INDIVIDUALS | |
| | | 3510 | Educational transfers |
| | | 3520 | Social and community transfers |
| | | 3530 | Medical and healthcare transfers |
| | 3600 | TRANSFERS TO INSTITUTIONS AND ORGANISATIONS | |
| | | 3610 | Education and research |
| | | 3620 | Social and community |
| | | 3630 | Medical and healthcare |
| | | 3640 | Economic and corporation |
| | 3700 | SPECIAL TRANSFERS | |
| | | 3710 | Special transfers |
| | 3800 | INTERNATIONAL ORGANISATIONS AND OVERSEAS DEVELOPMENT ASSISTANCE | |
| | | 3810 | Contributions to international organisations |
| | | 3820 | Overseas development assistance |

Explanatory Notes - continued

Expenditure Classification, Coding and Control System

Object Codes and Titles

| Object Category | Object Class | Object Group | Title |
|---------------------------------|-----------------|---|-------------------------------|
| OTHER CONSOLIDATED FUND OUTLAYS | | | |
| | 4100 | EXPENSES ON LAND SALES | |
| | | 4110 | Expenses on land sales |
| | 4200 | EXPENSES ON INVESTMENTS | |
| | | 4210 | Expenses on investments |
| | 4500 | TRANSFERS FROM CONSOLIDATED REVENUE ACCOUNT | |
| | | 4510 | Transfers to Government Funds |
| | | 4520 | Transfers to Endowment Funds |
| | | 4530 | Transfers to Trust Funds |
| | | 4540 | Transfers to Trust Funds Two |

Explanatory Notes - continued

Expenditure Classification, Coding and Control System

Object Codes and Titles

| Object Category | Object Class | Object Group | Title |
|--------------------------------|-----------------|--|--|
| DEVELOPMENT EXPENDITURE | | | |
| | 5100 | GOVERNMENT DEVELOPMENT | |
| | | 5110 | Government development (capitalised) |
| | | 5120 | Government development (non-capitalised) |
| | | 5130 | Government research and development |
| | 5200 | GRANTS AND CAPITAL INJECTIONS TO ORGANISATIONS | |
| | | 5210 | Grant and capital injections to Statutory Boards |
| | | 5220 | Grant and capital injections to Educational Institutions |
| | | 5230 | Grant and capital injections to other organisations |
| OTHER DEVELOPMENT FUND OUTLAYS | | | |
| | 5500 | LAND-RELATED EXPENDITURE | |
| | | 5510 | Land-related Expenditure |
| | 5600 | LOANS | |
| | | 5610 | Housing Loans |
| | | 5620 | Economic Development Assistance Loans |
| | | 5630 | Educational Loans |
| | | 5690 | Other Loans |
| | 5900 | TRANSFER FROM DEVELOPMENT FUND | |
| | | 5910 | Transfers to Government Funds |