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Note:
Head Y (Public Debt), which captures the debt servicing cost for public debt issued under the Development Loan Act (DLA), has been removed as all outstanding debt issued under the DLA has been fully redeemed in FY2009.

EXPLANATORY NOTES

The Expenditure Estimates for the Financial Year 2013/2014 comprises 4 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

2 The presentation of each Head of Expenditure in Section III is in 2 parts:

(a) ***Overview*** - This commences with a statement outlining the mission of the Head.

(b) ***FY2013 Expenditure Estimates*** - This contains the following:

(i) Expenditure Estimates By Object Class - This is a summary table giving the breakdown of the FY2013 expenditure estimates by object classes. Details of the revenue and expenditure classifications, coding and control systems are provided at the end of this Explanatory Notes.

(ii) Establishment List - This shows the authorised manpower for the Head in terms of Personnel Groups.

(iii) The FY2012 Budget - This gives the highlights of the major trends and changes in expenditure for FY2012.

(iv) The FY2013 Budget - This gives the highlights of the major trends and changes in allocations for FY2013.

(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 in terms of projects.

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(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. Owing to “rounding-off” of data, sub-totals in the columns of the various summary tables need not necessarily add up to totals. Unless otherwise stated, all comparisons of increases and decreases are relative to Revised FY2012.

Explanatory Notes - continued

KEY TO ABBREVIATIONS

Abbreviation		*Meaning*
APEC	-	Asia-Pacific Economic Cooperation
ARF	-	ASEAN Regional Forum
ASEAN	-	Association of South East Asian Nations
ASEM	-	Asia Europe Meeting
CAD/CAM	-	Computer-Aided Design/Computer-Aided Manufacturing
CMLV	-	Cambodia, Myanmar, Laos, and Vietnam
CONQUAS	-	Construction Quality Assessment System
CPF	-	Central Provident Fund
CPI	-	Consumer Price Index
CSIS	-	Center for Strategic and International Studies
CY	-	Calendar Year
DPM	-	Deputy Prime Minister
DPRK	-	Democratic People's Republic of Korea
EAS	-	East Asia Summit
EFWA	-	Employment of Foreign Worker Act
eGov	-	e Government
EOM	-	Expenditure on Manpower
ESM	-	Emeritus Senior Minister
EU	-	European Union
FAO	-	Food and Agriculture Organisation
FDW	-	Foreign Domestic Worker
FTA	-	Free Trade Agreement
FW	-	Foreign Worker
FY	-	Financial Year. The financial year is from 1st April of one year to 31st March of the following year. Thus, FY2013 refers to the Financial Year 1st April 2013 to 31st March 2014.
G20	-	The Group of Twenty
GCC	-	Cooperation Council for the Arab States of the Gulf
GCIO	-	Government Chief Information Office
GDP	-	Gross Domestic Product
GST	-	Goods and Services Tax
ha	-	hectare
HQ	-	Headquarters
ICAO	-	International Civil Aviation Organisation
ICT	-	Infocomm Technology
iGOV	-	Integrated Government
IMD	-	Institute for Management Development
IMF	-	International Monetary Fund
IO	-	International Organisation
iOS	-	Mobile Operating System
ISO	-	International Organisation for Standardisation

Explanatory Notes - continued

Abbreviation		*Meaning*
IT	-	Information Technology
KPI	-	Key Performance Indicators
LRT	-	Light Rapid Transit
MOU	-	Memorandum of Understanding
MRT	-	Mass Rapid Transit
n.a.	-	not applicable
NA	-	Not Available
NRA	-	Non-resident Ambassador
NTUC	-	National Trade Union Congress
NZ	-	New Zealand
OECD	-	Organisation for Economic Co-Operation and Development
OOE	-	Other Operating Expenditure
OPCW	-	Organisation for the Prohibition of Chemical Weapons
PDS	-	People Developer Standard
PM	-	Prime Minister
PMETs	-	Professionals, Managers, Executives and Technicians
PRIME	-	Programme for Rebuilding and Improving Existing Schools
PSI	-	Pollutant Standards Index
R&D	-	Research and Development
RC Ctrs	-	Residents' Committee Centres
REACH	-	Reaching Everyone for Active Citizenry@ Home
SCE	-	Singapore Cooperation Enterprise
SEM	-	School Excellence Model
SFA	-	Strategic Framework Agreement
SG	-	Singapore
SME	-	Small and Medium sized Enterprise
SPED	-	Special Education
SQC	-	Singapore Quality Class
UN	-	United Nations
UNDP	-	United Nations Development Programme
UNESCO	-	UN Educational, Scientific and Cultural Organisation
UNFCCC	-	United Nations Framework Convention on Climate Change
URA	-	Urban Redevelopment Authority
US	-	United States
w.e.f.	-	with effect from
WIPO	-	World Intellectual Property Organisation
WTO	-	World Trade Organisation

Explanatory Notes - continued

REVENUE CLASSIFICATION AND CODING SYSTEM

Operating Revenue is budgeted and monitored in terms of accounts under cost centres. To facilitate the monitoring and analysis of revenue collection, related revenue accounts under each cost centre are grouped into objects, objects into object groups, object groups into object classes, and object classes into object categories. For example,

	Level	*Example*	*Code*
(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)	ACCOUNTS	Gasoline	B31.101

2 There are 3 object categories (Tax Revenue, Fees and Charges and Others) for Operating Revenue.

3 The Tax Revenue category comprises 9 object classes, *viz* 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 7 object classes, *viz* Licences and Permits, Service Fees, Sales of Goods, Rental, Fines and Forfeitures, Reimbursements and Other Fees and Charges.

4 Further details of the Object Codes and Titles of the various revenue object groups, object classes and object categories are given in the table at end of this 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 and 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	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	
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
OTHER RECEIPTS			
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 divided progressively into:

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

"The Expenditure Estimates for the Financial Year 2013/2014" contains summary information of expenditure estimates by Heads of Expenditure. Information on expenditure at programme-level is contained in the Annex to Expenditure Estimates while information on expenditure down to activity level is contained in the FY2013 Expenditure Control Document.

2 To facilitate budget analysis and control, the individual accounts are grouped into objects, objects into object groups, object groups into object classes, and object classes into object categories as illustrated in the following table:

	Level	*Example*	*Code*
(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 various object groups, object classes and object categories are given in the table at the end of this Explanatory Notes.

3 For control purposes, the allocation for each Head of Expenditure is distributed among a number of subheads of expenditure. For FY2013, the total allocation under each Object Category consolidated for the entire Head constitutes a subhead under the Main or Development Estimates.

4 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, the Ministry or Organ of State concerned has to seek Parliament's approval for Supplementary Estimates.

Explanatory Notes - continued

5 Operating Expenditure is classified into Running Costs and Transfers. Running Costs represents the day-to-day operating expenditure of the Government Ministries and Departments in providing services. The main components of Running Costs are expenditure on manpower, other operating expenses, and operating grants to statutory boards. Transfers are payments made out by Government to members of the public and outside organisations. These include public assistance, subsidies, subventions 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
	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 injection
		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
	4300		DEBT SERVICING
		4310	Discount on Treasury Bills
		4320	Interest payments
		4390	Other Public Debt expenses
	4400		REPAYMENTS AND SINKING FUND CONTRIBUTION
		4410	Principal repayments
		4420	Normal Sinking Fund contribution
		4430	Enhanced Sinking Fund contribution
	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		GRANT 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