In accordance with Article IX:4 of the Agreement on Government Procurement, the Committee on Government Procurement agreed at its first meeting on 15 January 1981 to invite the Parties to submit as soon as possible the complete texts of their national laws, regulations and procedures on government procurement to the secretariat where the texts would be open for inspection. In addition, the basic documents relating to the implementation of the Agreement should be submitted for information in a GATT language and would be circulated to the Committee.

With reference to these procedures, the delegation of Singapore hereby submits the Singapore Government Contracts and Purchasing Procedure.*

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Commité des marchés publics

MISE EN OEUVRE ET ADMINISTRATION DE L'ACCORD

Addendum

Législation de Singapour

Conformément à l'article IX, paragraphe 4, de l'Accord relatif aux marchés publics, le Comité des marchés publics a décidé à sa première réunion, tenue le 15 janvier 1981, d'inviter les Parties à déposer dès que possible le texte intégral de leurs lois, règlements et procédures nationaux concernant les marchés publics au secrétariat, où ces documents pourront être consultés. En outre, les documents de base relatifs à la mise en œuvre de l'accord seront communiqués pour information, dans l'une des langues de travail du GATT, et seront distribués aux membres du Comité.

Dans le cadre de cette procédure, la délégation de Singapour communique ci-joint le texte des procédures du gouvernement singapourien en matière de contrats et d'achats.*

Comité de Compras del Sector Público

APLICACIÓN Y ADMINISTRACIÓN DEL ACUERDO

Addendum

Legislación de Singapur

De conformidad con el párrafo 4 del artículo IX del Acuerdo sobre Compras del Sector Público, el Comité de Compras del Sector Público acordó en su primera reunión celebrada el 15 de enero de 1981, que se invitara a las Partes en el Acuerdo a presentar lo antes posible a la Secretaría, donde podrían examinarse, los textos completos de sus leyes, reglamentos y procedimientos administrativos nacionales en materia de compras del sector público. Además, los documentos básicos relativos a la aplicación del Acuerdo se presentarían, a título informativo, en uno de los idiomas oficiales del GATT y se distribuirían a los miembros del Comité.

En relación con este procedimiento, la delegación de Singapur transmite en el presente documento* el Procedimiento aplicable a los Contratos y Compras (Contracts and Purchasing Procedure) del Gobierno de Singapur.

*English only./Anglais seulement./Ingles solamente.
CONTRACTS AND PURCHASING PROCEDURE

300 Under the heading "Methods of provision" mention has been made of particular arrangements for procuring certain stores, works or services from, or through, common-service departments. This section provides the procedure to be followed when any department, including a common-service department acting on behalf of another department, requires an outside supplier or contractor to supply stores or to carry out works or services.

301 Where a set form of Invitation to Tender, Tender or Contract Agreement has been approved by the Attorney-General for general use, documents drawn up in that form may be executed without further reference to the Attorney-General. The Attorney-General should however, be consulted before inviting tenders or executing contracts in any case where:

(1) a material alteration in the set form of tender or resulting contract is desired; or
(2) a tender or contract, however small, appears to offer any difficulty; or
(3) a tender or contract incorporates a new principle or policy.

302 A reference to the Attorney-General should be made by minute setting out the proposed alterations or additions of new conditions or matters to the contract, or the problem on which advice is required. In addition two copies (in double-spacing) of the draft forms of Tenders or Agreements should be forwarded for vetting by the Attorney-General. If there has been a previous reference to him on the same matter or on matters of a similar nature then the Attorney-General's file reference number should be quoted.

303 The minute should state the date of the proposed execution of the contract. All such references to the Attorney-General should be made at least 3 weeks before the contract is due to be made. A longer period should be given if the draft is long and voluminous.

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If a contract offers difficulty and advice is required from the Attorney-General, the minute should set out the specific problem together with the facts. Requests for "general comments" will not enable the Attorney-General to see on which particular aspect of the problem his advice is required.

COMPETITION — QUOTATIONS AND TENDERS

Selection of a supplier or contractor should (except as provided for under "Waiver of Competition") be accomplished by initially inviting at least three reputable firms to state the prices at which they are prepared to supply or execute the required stores, works or services. This information may be obtained in the case of single items of stores and service not exceeding \$750 by inviting quotations. In the case of all works and in the case of single items of stores and services of estimated value exceeding \$750, this information should be obtained by inviting Tenders or Crown Agents' Quotations. Tenders should always be invited for stores or services required to be delivered over a period.

Quotations, by definition, are not "offers". A quotation by a firm is merely a statement of prices at which a firm is prepared to supply the goods or services if it decides to put in a tender or accept an order for their supply. A firm order for the supply of stores or services at prices given in a quotation may be refused by the firm or individual which gave the quotation without breach of contract, no contract having in fact been entered into. For this reason, even in the case of items of stores and services not exceeding in estimated value it is always preferable when the exact requirement is known to invite tenders. Acceptance by Government of a tender, provided the invitation was properly framed, should automatically bind the tenderer contractually to fulfil the offer contained in his tender. It should be emphasised that any contract will be weakened if specifications are drafted loosely or inaccurately in tender or contract documents.

WAIVER OF COMPETITION

Competition may be waived where:

(1) the supply of stores or services is known to be only within the capacity of a "sole agent" or "specialist contractor"; or

(2) when it is required to purchase surplus stores offered for sale by other Governments or private firms; or

(3) it is for any other reason in the public interest to do so.

A certificate stating the reason for waiver should be given by the Permanent Secretary, or an officer authorised by him to give such certificates, on the departmental and store copies of the purchase order or in a registered file to which reference must be made on the purchase order. Recent tenders or quotations (dated not more than 3 months before the date of a new order for the same item) may be used in lieu of new quotations or tenders if the officer approving the purchase considers that there is no financial advantage to be gained by calling fresh quotations or tenders. It is undesirable, however, that even a "sole agent" or "specialist contractor" should be aware that he is not competing against others for any particular order and he should, therefore, normally be the recipient of a single invitation to quote or tender for an item described in general terms, eg excluding mention of any proprietary brand name in the case of stores, even though it is known in advance that no other brand is acceptable. Waiver of competition in the case of single items of stores, or services exceeding \$750 in value is only permitted on the authority of a Tenders Board for works, items, the ceiling is \$15,000.

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313 Competition may be waived as being “in the public interest” in the case of single items of stores or services, not required recurrently, of value not exceeding $100 if the urgency of the requirement makes it necessary or if the cost to Government of inviting quotations or tenders is estimated by the officer approving the purchase order to exceed the potential savings which might thereby be achieved. The possibility of obtaining telephone quotations should, however, be considered and the Permanent Secretary should concur with the authority to sign purchase orders issued to other than sole suppliers or specialist contractors without competition to responsible officers.

320 In the case of stores for which the Crown Agents for Oversea Governments and Administrations in UK are likely to provide an advantageous source of supply, quotations should be obtained directly by air mail application. Such quotations should be considered simultaneously with quotations or tenders invited from local firms. Account should be taken of the time required by the Crown Agents to effect delivery.

325 Quotations should normally be invited in writing and copies of the Invitation should be posted on the department’s Notice Board. In the case of an urgent requirement for an item of stores or services not exceeding $300 in value, quotations may be obtained by telephone or word of mouth provided that a written note of the quotations so obtained is made and certified by the officer authorised to accept the quotation either on the reverse of the departmental and stores copies of the resultant Purchase Order or in a registered file to which reference is made on those copies of the Purchase Order. Written confirmation of any verbal quotations should be obtained immediately. Written quotations should be opened personally by an officer authorised to approve the expenditure involved.

330 Tenders should always be invited in such terms as will, on the issue by the department of a letter of acceptance or order quoting the tender itself, immediately create a binding contract between the tenderer and the department. Written “Invitations to Tender” should, accordingly, contain explicit “Instructions to Tenderers” and state clearly the conditions attaching to any contract which will be established should the tender be accepted.

331 “Stores” and “services” are items which have to be procured on similar terms by numerous departments and for their convenience a standard “Invitation to Tender” (Form G 119) has been printed and is available as a ‘common-user’ form. Appendix C to this Manual lists appropriate wording for inclusion in this form to meet different circumstances.

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STANDARD INSTRUCTIONS TO TENDERERS AND CONDITIONS OF CONTRACT

332 Standard "Instructions to Tenderers" and "Conditions of Contract" are reproduced on the reverse of the standard "Invitation to Tender" (Form G 119). These instructions and conditions have been drawn up to meet the requirements of all departments and are also printed separately on Form G 112. Except in the case of "registered contractors" who have undertaken to comply with Standard Instructions to Tenderers and Standard Conditions of Contract whenever these are quoted at the time of inviting tenders, a copy of Form G 112 should be issued together with an "Invitation to Tender". The attention of the prospective tenderer should be drawn to the contents of Form G 112. A copy of Form G 112 should also be displayed on any notice board on which any department displays "Invitations to Tender" which are subject to such instructions and conditions.

333 Tenders for some stores and services and all tenders for works require instructions to tenderers and conditions of contract particular to each type of tender and the standard "Invitation to Tender" (Form G 119) and "Standard Instruction to Tenderers and Conditions of Contract" (Form G 112) may not be suitable. Nevertheless, if either is suitable with minimal departures from standard wording it may be convenient to use the standard Form G 119, with the addition of such wording as "Clause . . . of the Standard Conditions of Contract (Form G 112) shall not apply in the case of any contract entered into by virtue of acceptance of this tender" or "It shall also be a condition of any contract entered into by virtue of acceptance of this tender that . . . ". In such an event, the minor changes to the Standard Conditions of Contract, or the special additional clauses should be stated in writing and given to the prospective tenderers on or together with the Invitation to Tender. It must be appreciated that a tenderer cannot be bound to any condition unless it can be said that he has made his tender or offer together with such condition. Hence he should be fully aware of the terms on which he is supposed to make the offer. For works, care should be taken to ensure that a written Agreement is entered into before work actually commences. Payments will not be made by the Accountant General if copies of such Agreement are not deposited with him in accordance with the provisions of paragraph 368.

334 Conditions of contract for all works and for certain services such as shoe-making and manufacture of movable furniture where progress payments are made should specify a period, normally six months, following completion of the work during which period the contractor should be bound to remedy at his own cost any defects discovered in the work. It is essential that all such contracts specify the withholding of part of the sums due to the contractor in a "retention fund" by Government during the "defects liability period". All officers who are authorised under Section 2 of the Government Contracts Act 1966 to execute and sign Contracts on behalf of the Government should satisfy themselves of the adequacy of the conditions specifying the defects liability period and indemnity in each contract.

PERIOD CONTRACTS AND STANDING TENDERS

335 If it is intended to have on call over a period the supply of stores or services at such future times and in such quantities as may be required, three alternative courses are open to a department:

Period contract with quantity specified

(1) If the department is prepared to commit itself to the purchase of a total specified quantity of stores or services during the period but not to commit itself to stating when or how frequently the orders will be issued during the period, then tenders as invited should state:

(a) total quantities of stores or services required during the period of the intended contract;

(b) the period of the intended contract;

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(c) that the stores or services shall only be supplied as and when demanded by the department during the period of the intended contract.

Acceptance of the tender will then create a Period Contract committing the tenderer to supply and the department to purchase the quantities of stores or services stated in the tender during the period of the contract. Any increase or decrease in the quantities stated in the tender, as accepted, can only be accomplished by mutual agreement between the tender (or contractor) and the department.

Period contract — quantity not specified

(2) If the department is not prepared to commit itself to the purchase of any specific quantity of stores, or of services of a specific extent and frequency, but it is prepared to guarantee that, failing default by the contractor, it will not during the period of the intended contract purchase the stores or services as specified in, and for the purposes defined in, the contract from any other commercial source in Singapore or Malaysia, then tenders as invited should state:

(a) that any quantities stated in the tender are merely estimated and that acceptance of the tender, in whole or in part, should not commit the department to purchase all or any such stores or services during the period of any intended contract;

(b) the purposes for which the stores and services are to be supplied, eg in the case of monthly typewriter servicing it must be specified whether all or only certain departments will be served by the contractor; in the case of stores the purpose should be expressed in such terms as “for supply to the Ministry of Health” or “for supply to all Government departments”;

(c) that the department undertakes as a condition of the intended contract not to purchase such stores or services for the purposes specified from any other commercial source in Singapore or Malaysia during the period of the intended Contract.

(If the Standard Invitation to Tender (Form G 119) is used in conjunction with Standard Instructions to Tenderers and Conditions of Contract, it will merely be necessary to state the purposes for which the stores or services are required and that quantities are only estimated. Standard Condition of Contract No 8 will then automatically be in force).

Acceptance of the tender will then create a Period Contract committing the tenderer to supply the stores or services stated in the tender and for the purposes defined in the tender as and when ordered to do so by the department during the period of the contract. The only obligation on the part of the department will be not to purchase the stores or services for the purposes stated in the tender from any other commercial source in Singapore or Malaysia during the period of the contract except upon default by the contractor.

Standing Tenders

(3) If the department is not prepared to commit itself during the period either to the purchase of specific quantities of stores or services or to confining its purchases to the chosen tenderer, then tenders as invited should state:

(a) that any quantities stated in the Tender are merely estimated and that its acknowledgement will establish it as a Standing Tender during the period, no contract being entered into by virtue of such acknowledgement;

(b) that any Conditions of Contract referred to in the Tender shall apply only to the contract created on the receipt by the Tenderer of an order for a specific quantity of stores or services of a specific extent as defined in the tender, unless he shall previously have withdrawn his Standing Tender;
Acknowledgement of such a Tender will create no contract but merely establish the tender as a Standing Tender for the period stated with no obligation on the part of the department and complete freedom on the part of the tenderer to withdraw his Standing Tender at any time before receiving an order.

Where Forms G 112 and G 119 are used to invite Tenders or Standing Tenders, appropriate approved wordings for inclusion in Form G 119 to meet all the above requirements are shown in Appendix C. Where the acceptance of tenders of the type described at 335 (1) and (2) above is conveyed on Form G 137 (Letter of Acceptance), appropriate approved wordings are shown in Appendix D. The wording of any tender or contract as envisaged in this paragraph, if it is not in accordance with the use of Form G 119 and Appendix C to this Manual should, on the first occasion of its being required, be referred to the Attorney-General in accordance with paragraph 301.

Standing Tenders and Period Contracts are a convenient means of establishing the prices at which items of stores and services are made available to departments on demand over a period. An officer in any department may be given the facility of demanding stores or services off such Standing Tenders or Period Contracts established by a common-service department if he is designated an "authorised officer" by the common-service department concerned. Security deposits (see paragraph 339) are normally required whenever a Period Contract is established. It should be noted, however, that Period Contracts unless of the type described in paragraph 335 (1) and Standing Tenders are not necessarily the best means of securing lowest prices, and that any type of Period Contract precludes the possibility of taking advantage of a general fall in market prices during the period. Equally it does, of course, give Government the advantage if market prices rise during the period, but contractors may be expected to adjust their tendered prices to guard against loss in this eventualty.

DISTRIBUTION OF "INVITATIONS TO TENDER"

Invitations to tender should normally be given the widest possible circulation in order to attract the largest number of competitive tenders. To this end, in addition to postal circulation, any invitation to tender for any item of stores, works or services estimated to exceed $17,500 in value should be published in the Government Gazette and may at the discretion of the Permanent Secretary be advertised in the press. Such advertisements need only be brief, giving the minimum information necessary for firms to know what is required, over what period and whether there is any restriction of issue of tenders to "registered contractors". Advertisements should require tenderers to apply to the department for "Tender Forms". A Permanent Secretary may, however, direct that for any item of stores, works or services of a particular type and/or exceeding a certain value tenders should only be accepted from firms who have established to his satisfaction their financial soundness and capacity to fulfil orders. Such firms may be 'registered' by the department in terms of the value and type of stores, works or services which it is considered advisable to entrust to them.

TENDER DEPOSITS

Notwithstanding the fact that a tender properly submitted will, if accepted, be binding contractually on the tenderer, it is at a Permanent Secretary's discretion to refuse the issue or acceptance of tender documents except upon payment of a tender deposit.

The amount of tender deposit should be as follows:

<table>
<thead>
<tr>
<th>Value of tender</th>
<th>Tender deposit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Above $1,000 but not exceeding $10,000</td>
<td>$100</td>
</tr>
<tr>
<td>Above $10,000 but not exceeding $50,000</td>
<td>$250</td>
</tr>
<tr>
<td>Above $50,000</td>
<td>$500</td>
</tr>
</tbody>
</table>

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A tender deposit may be refunded if the tender is not accepted or if it is successful, on the tenderer entering into a contract with the department accepting his tender and, if required to do so, signing a form of contract document. Where a Permanent Secretary directs that tenderers should be 'registered' as in paragraph 337, he may also make it a condition of such registration that a 'permanent tender deposit' be lodged with Government for as long as the tenderer remains registered. In such cases a tenderer will not be required to make a separate tender deposit on each occasion of tendering and should only be required to produce documentary proof of registration. If no separate contract document is to be signed by both parties a tender deposit lodged in respect of an individual tender will only be refunded to the successful tenderer on receipt of his signed acknowledgement in writing of the letter of acceptance or order conveying acceptance.

SECURITY DEPOSITS

Acceptance of a tender should be made conditional upon the placing of a Security Deposit especially:

(1) if the supply of stores, services or works is to be contracted for over a period; or

(2) if period contract does not specify the quantities of stores and the frequency and extent of services.

The Security Deposit is a means of holding the contractor to his tender and may be expressed as a sum of money or a percentage of not less than 5 per cent of the estimated value of the stores, services or works to be provided under the contract. The security deposit should be received in cash up to the first $5,000, and beyond this sum in banker's guarantee (Form G 201) or cash. The security deposit or any balance thereof remaining to the credit of the contractor should be released on the expiry of the contract. It will be refunded immediately in accordance with the relevant conditions contained in the particular form of contract used unless it is desired to retain all or part of it as a retention fund during the defects liability period. The Security Deposit may only be retained as a retention fund where this fund is not progressively built up by withholding part of the sums due to the contractor in accordance with paragraph 334.

The fact that the successful tenderer will be required to pay a Security Deposit should be specified where applicable in the Invitation to Tender and the conditions under which it may be forfeited should also be stated, eg as in Appendix C.

OPENING OF TENDERS

Every tenderer should be informed of the closing date and time for each tender, the tender box number (if any) and address to which completed tenders should be returned. A pre-addressed label or envelope marked with the Closing Date or Tender No and Tender Box No (if any) should be distributed with each "Invitation to Tender" Form. The use of other envelopes or labels, provided they are addressed as instructed in the Invitation, should not invalidate any tender. The Tenderer's name and/or address should appear on the label or envelope. Tender boxes, when used, should be accessible to tenderers during normal working hours and should remain locked. The key should be retained by the officer authorised to open tenders. The Standard Instructions to Tenderers make it clear to tenderers that the department can take no responsibility for conveyance of tenders received through the post into the correct tender box. However, every effort will be made to ensure that they are promptly placed therein, unopened.

A Tender Box should not in any circumstances be opened until the closing time and date specified in the Invitation to Tender.

Any tender deposited in the wrong Tender Box or, by reason of incorrect addressing of the envelope, opened before the due time should be returned to the tenderer with an appropriate explanation.

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All tenders received after the appointed closing time and date should be endorsed
to that effect and returned to the tenderer.

The opening of tenders should be done only by a Tenders Opening Committee
consisting of an officer authorised by the Permanent Secretary to open
the tenders and a witnessing officer. In the case of tenders not exceeding $7500
in value the witnessing officer may be chosen by the officer authorised to open
the tenders from amongst his own staff. In the case of tenders exceeding $7500
in value the witnessing officer should also be appointed by the Permanent
Secretary and his duties should not be directly concerned with the stores, works,
or services which are the subject of the tenders.

The officer authorised to open tenders should satisfy himself that each is pro­
perly made out and prepare a schedule of the tenders showing in respect of each
the tenderer's name, the item number (by reference to the Invitation), the price
and, where appropriate, the delivery offered. The opening and witnessing officers
should initial each tender and both officers should initial the whole schedule
which should state the total number of tenders received. It is permissible, if it
is convenient for administrative reasons, to prepare a separate schedule for each
item contained in an Invitation to Tender.

SELECTION OF TENDERS

Subject to the provisions of paragraph 350 the chosen tender should be the one
most advantageous to Government, i.e. the lowest priced offer of an item of
acceptable quality from a firm which can be expected to meet the department’s
delivery requirements satisfactorily. However, there may be other considerations,
like servicing facilities and availability of spares in the case of mechanical equip­
ment, which should also be taken into account.

Consideration of tenders for items and services not exceeding $7500 in value
and works items not exceeding $15,000 in value should be undertaken by the
Permanent Secretary or by an officer authorised by him. In the case of tenders
for items exceeding these limits but not exceeding $200,000 in value, the Per­
munei Secretary or an officer authorised by him should refer the tenders
together with the schedule and his recommendations to the members of the
Junior Tenders Board. Revenue-earning tenders such as letting out of lock-up
shops, canteens (except staff canteens for which instructions are provided in
Section N of IM No 2), refreshment stalls and the like should similarly be
referred to the Tenders Board. For the purpose of determining whether Tenders
Board approval is required the total amount of revenue to be received for the
whole contract period should be taken into account. Reference to members of
the Junior Tenders Board should be in the following sequence:

(1) Permanent Secretary of Ministry or officer authorised by him;
(2) Parliamentary Secretary of the Ministry which controls the division or depart­
ment concerned; in the absence of a Parliamentary Secretary or where there
is no appointment of Parliamentary Secretary, the Minister of State;
(3) Chairman, Economic Development Board (EDB) or his representative;
(4) Permanent Secretary (Finance) or his deputy.

In the case of tenders for items exceeding $300,000 in value, the Permanent
Secretary concerned should refer the tenders together with his recommendations
to members of the Senior Tenders Board in the following sequence:

(1) Minister of the Ministry which controls the division or department concerned;
(2) Minister for National Development;
(3) Minister for Trade & Industry.
361 If a Permanent Secretary or an officer authorised by him or a Tenders Board decides to accept for any reason a tender other than the lowest, e.g. because stores offered are known to be of unacceptable quality or, in the case of works or services, because the tenderer requires a period for completion of the work which is unacceptable, the reasons for the decision not to select the lowest tender should be noted by the authorised officer or the Tenders Board on the relevant registered file.

362 Formal acceptance of a quotation or tender may only be conveyed if the total cost does not exceed the funds provided for the purpose in the Estimates. Should the value of the tender which it is decided to accept exceed the provision in the Estimates for the current year the approval of the Permanent Secretary (Finance) should be obtained first before the tender is formally accepted.

363 Formal acceptance of a locally obtained quotation and the issue of a formal order for the supply of stores or services in cases where competition has been waived should be accomplished by the issue of a Purchase Order (Form G 6) and copies thereof. The Purchase Order should bear reference to any quotation.

364 Formal acceptance of a Crown Agent’s Quotation should be made on Form G 58. The original and one copy thereof should be forwarded direct to the Crown Agents, one copy to the Accountant-General and one copy retained for reference. Indents should be serially numbered, each series having a letter prefix indicative of the ordering Department. Indents on Crown Agents to be charged against the votes for the current financial year should be forwarded before 31 October, unless delivery can be assured during that financial year, except:

(1) indents for stores not exceeding $1,000 in value;
(2) indents for which provision is spread over more than one year.

365 Formal acceptance of a tender will establish a contract binding on the tenderer and the department which invited the tender. Such formal acceptance will take the form of a Letter of Acceptance and, where appropriate, publication in the Gazette. In the case of tenders for stores or services invited on the Standard Invitation to Tender (Form G 119) acceptance may be conveyed as follows:

(1) **Period Contracts** in which quantities are specified but the stores are required to be delivered as instructed in separate purchase orders over a period;
(2) **Period Contracts** in which quantities are not stated but the department undertakes to purchase only from the contractor during the period of the contract;
(3) **Contracts in which the quantities are specified to be delivered in one consignment, but not immediately.**

In a Letter of Acceptance (Form G 137) in which the tender accepted is reproduced, including appropriate wording as shown in Appendix D. Standard Conditions of Contract will be printed on the reverse of the form or enclosed (except in the case of registered contractors for whom this is not necessary if they have undertaken to comply with those conditions as a condition of registration). Copies of such Letters of Acceptance should be sent to the Auditor-General and the Accountant-General.

(4) **Contracts in which the stores are to be delivered in total immediately.**

The purchase order (Form G 6) may be used by itself with the endorsement “Your tender No. ........................................ date ........................................ is hereby accepted” as the Letter of Acceptance.

366 When a tender for the supply of stores or services over a period has been accepted by the authorised officer at sub-paragraphs 365 (1) and (2) above, particular quantities of stores or the supply of services on specific occasions will be ordered on Purchase Orders (Form G 6), the Contract No given on the Letter of Acceptance being quoted on each such order.

1 April 74
Reference to a Tenders Board should be done by submitting the following at least three weeks before the new contract for stores, services or works is to commence:

1. A copy of the Invitation to Tender;
2. The tenders;
3. The schedule of the tenders;
4. Copies of any specifications prescribed in the Invitation or adequate background information as to the purpose for which the stores, services or works are required;
5. A note on whether locally manufactured product is available and whether the supplier/agent is competing;
6. The recommendations of the Permanent Secretary or his authorised officer with explanations; where it is recommended to award the tender to a supplier of imported goods in preference over locally manufactured products, the Permanent Secretary should give reasons for recommending the acceptance of foreign products instead of the locally made product, and, if the reference is to the Senior Tenders Board, he should also enclose the opinion of the Chairman, EDB or his representative, on such a recommendation.

The Tenders Board should not be responsible for verifying that funds are provided in the votes of the department.

Where an application for waiver of competition is on the ground of sole agency, the Tenders Board may require the Permanent Secretary of the Ministry concerned to certify that the particular supplier is the sole agent for the stores or services.

Local firms should normally be given preference in providing stores, services required by Government departments even though exercise of this preference may involve acceptance of a tender other than the lowest or acceptance of a quality of workmanship inferior to that offered by an overseas manufacturer or supplier at the same price (inclusive, where appropriate, of freight and other costs).

Where tenders have to be referred to a Tenders Board, all the tenders received and opened, including those which on opening are found to be defective in any way, should be referred to the Board for consideration. If, for any reason, a Permanent Secretary considers that fresh tenders should be invited for the consideration of a Tenders Board, he should seek the prior approval of the Board.

Where a tender has been awarded by a Tenders Board, its approval is required to withdraw the award or to terminate the contract. However, if specific conditions in the contract provide for its termination, a Permanent Secretary may terminate the contract in accordance with the terms contained in it and then inform the Tenders Board. He should consult the Attorney-General, if necessary, before obtaining the approval of the Tenders Board or taking action himself to terminate the contract.

Tenders should always be filed in registered files.

No purchase order, letter or any other document committing the expenditure of those funds may be signed by any officer unless he has been authorised in writing to do so by the Permanent Secretary. Appointment of such “Authorising” and “Approving” Officers should be in accordance with the procedures in Section B of IM No 1. Only officers authorised under Section 2 of the Government Contracts Act may execute and sign contracts on behalf of the Government.

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Standing Tenders (see paragraph 335 (3) will merely be acknowledged by letter. The Standard Conditions of Contract printed on the reverse of the invitation form or referred to therein will apply to any contract which may thereafter be created by the acceptance by the tenderer of any order originating from the department. Such orders will be conveyed on Form G 6 on which the Standing Tender No should be quoted.

In the case of tenders for which the use of Letters of Acceptance as prescribed in paragraph 365 is inappropriate the Permanent Secretary may at his discretion direct that the successful tenderer be required to enter into an Agreement by signing a document prepared for the purpose. Such documents should take a form approved for the purpose by the Attorney-General. Two copies of the contract or agreement document should be signed by both the contractor and the Permanent Secretary personally or an officer authorised under the Government Contracts Act (Chapter 34). The original should be retained in the department.

Unsuccessful tenderers need not, unless tender deposits have been required, be notified that their tenders are not accepted. Details of all tenders exceeding $500 in value should, however, be published in the Government Gazette with a note as to which tender has been accepted. It is not obligatory to publish the prices at which tenders are accepted if in the opinion of the department this is likely to influence the "market" to Government's disadvantage when further tenders are invited for the same items at a later date.

CURTAILMENT OF PURCHASES UNDER CONTRACT

A Permanent Secretary who is committed to purchase goods or services from a contractor should comply with the procedure prescribed in paragraph 377 below if during the period of the contract:

(1) the need for the goods or services is reduced; or
(2) there is no longer a need for them because of changes in policy, etc.

(1) The Permanent Secretary concerned should immediately cease making further purchases and inform the relevant authority, eg CSO, SME, (PWD), Government Pharmaceutical Laboratory & Store (GPL & S) of the new situation.

(2) The relevant authority will, if necessary, discuss the problem with the contractor with a view to terminating the contract. The contractor should also be asked to apply for the refund of the security deposit.

(3) If the relevant authority is unable to terminate the contract after all possibilities have been explored, the matter should be referred to the Attorney-General. The case should then be submitted to the Permanent Secretary responsible for the user department for his personal attention and direction.

(4) The Permanent Secretary concerned may refer the case to Permanent Secretary (Finance) for advice if he considers it necessary.

SALE BY TENDER AND CONTRACT OR BY AUCTION

The principle of competition applies to the disposal by sale of stores which have been recommended to be sold. The most advantageous selling price will be secured by auction or by publishing an Invitation to Tender in the Government Gazette and at the discretion of the Permanent Secretary, in the press. Due consideration should be given to the need to offer stores for sale in sufficiently large quantities, perhaps amassed over a period, to make the expenses of advertisement worth the likely return. Tender Deposits, normally equal to 5 per cent of the price tendered for any lot will always be required. The stores should be assembled on a single site whenever possible, and marked in lots, for which separate offers should normally be invited in the tender.
Annually, the CSO will call for tenders for appointment as the auctioneer for all Government departments at auction sales of used and unused stores. The tenders should be considered by the Permanent Secretary (Finance) or the Tenders Board, and the CSO will inform all departments of the particulars of the successful tenderer as well as the terms and conditions of the contract.

For the disposal by auction of used or unused stores other than motor vehicles and marine craft, a department may make its own arrangements with the auctioneer or seek the assistance of the CSO. Sales by auction of motor vehicles and marine craft will be arranged by the Director of Public Works and by the Director of Marine respectively. In all these cases the department arranging such sale should ensure that the auctioneer fulfils his obligations under the terms and conditions of his contract and that the documents in Appendix E are used. These are:

1. General Conditions of Contract;
2. Special Conditions of Contract;
3. Conditions of Sale.

An officer from the Ministry Headquarters of the department arranging sale by auction should be present at the auction to witness the sale and to certify jointly with an officer representing the department, the amount actually realised from the sale of each lot listed in the Sales Catalogue. Commission and other expenses in connection with the auction should be paid out of a central vote under the control of the CSO. All bills for such expenses should be certified by the department arranging the sales by auction and forwarded to him.

Tenders for the purchase of stores should be received and opened under the procedure laid down in the Section on "Opening of Tenders". Selection of tenders should be undertaken by the Permanent Secretary, or an officer authorised by him. The Permanent Secretary should not delegate the authority to accept tenders for lots of stores the original value of which exceeded $15,000. Where the original value of the stores to be sold exceeded $15,000, the Permanent Secretary should consult the officer shown below on the selection of the tenders when the stores fall within the following categories:

- Furniture and office equipment (mechanical and non-mechanical): Chief Supplies Officer
- Motor Vehicles, mechanical plant and equipment and electrical stores: Director of Public Works (or an officer authorised by him)
- Marine craft: Director of Marine

The tender offering to purchase at the highest price will be accepted unless there are any special considerations, e.g. the need to ensure that dangerous material is only sold to a trustworthy dealer (in which case special conditions of contract limiting use and disposal by the contractor may have to be expressed in the tender).

Where perishable stores have to be sold at short notice, the Permanent Secretary of the department concerned may dispense with any of the procedures laid down in this section.

Where stores are disposed of by sale a Certificate of Disposal showing the items, quantity and the amounts realised should be given in a registered file. This file reference should be written on the bill or other document relating to payment demanded from the buyer.

SALE OF BULK WASTE PAPERS

Bulk waste papers include used or unwanted paper accumulated over a period, e.g. unwanted trimmings, punched cards, old circulars, forms, newspapers, magazines, records and files that have exceeded their retention periods.

1 April 74
The following procedure should be adopted for the disposal of bulk waste papers:

1. The departments should arrange by telephone with the contractor appointed by the Permanent Secretary (Finance), preferably giving three days' advance notice, to collect and remove the bulk waste papers. The contractor will, at its own expense, provide everything necessary for the collection, removal, weighing and pulping of the bulk waste papers.

2. An officer from the department should accompany the waste papers to the appointed place and the contractor will weigh and pulp the waste papers in the presence of the officer.

3. Under no circumstances should security graded waste papers, before being pulped completely, be left unattended by the officer at the appointed place.

4. The contractor will issue a certificate certifying the weight of the waste papers it receives and where applicable, that the security graded materials have been immediately and completely pulped in its hydropulper.

5. The officer should countersign the certificate attesting to the correctness of its contents and where security graded records are disposed, declaring that they have been completely pulped to his satisfaction. This certificate will be retained by the department in a registered file.

6. The department should ensure that it receives the correct payment from the contractor at the contract rate and that the payment is received within 2 weeks from the date of disposal of the waste papers.

In disposing of unwanted papers, documents, files or records, care should be exercised to ensure that they are not disposed of before their required retention periods are over and that where necessary, the prior approval of the Director of National Archives and Records has been obtained.

Prior approval from the Permanent Secretary (Finance) should be sought if a department wishes to have other alternative arrangements or to review any existing contract for the disposal of its bulk waste papers.

All proceeds from the sale of waste papers should be credited to the revenue item "Waste paper, sale of".

(395-399 not used)
FINANCE CIRCULAR NO 14/77
(TRY CF P 43-04/77 CL 2)

11 Aug 77

To: All Permanent Secretaries
(Distribution List IX No 3 -
previous number given to this
distribution: FC No 5/77)

TENDERS AND QUOTATIONS

1 Permanent Secretaries are hereby informed that henceforth
when Tenders or Crown Agents quotations are invited as provided
for in paragraphs 310 and 320 of IX No 3, an invitation should be
extended to:

Lassers INTACC Ltd
ICE Building
2 Shenton Way
Singapore 1

as well.

Annotation of Instructions

Against paragraphs 310 and 320 of IX No 3 write:
"see FC 14/77".

[Signature]

UThMAN HARY BUDOF
for PERMANENT SECRETARY (FINANCE)(BUDGET)

cc
Statutory Boards
REFERENCE TO TENDERS BOARDS

1. Currently, tender for stores and services exceeding $5,000 in value and works items exceeding $10,000 in value but not exceeding $250,000 in value are required under paragraph 348 of IM No 3 to be referred to the Junior Tenders Board (JTB) for consideration. Tenders for items exceeding $250,000 in value are considered by the Senior Tenders Board (STB).

2. It has been decided to vary these limits with effect from 2 May 1975 as follows:

<table>
<thead>
<tr>
<th>Tenders Board</th>
<th>Type of Tender</th>
<th>Value of Tender</th>
</tr>
</thead>
<tbody>
<tr>
<td>JTB</td>
<td>Stores and services</td>
<td>Exceeding $7,500 but not exceeding $300,000</td>
</tr>
<tr>
<td>JTB</td>
<td>Works</td>
<td>Exceeding $15,000 but not exceeding $300,000</td>
</tr>
<tr>
<td>STB</td>
<td>Stores, works and services</td>
<td>Above $300,000</td>
</tr>
</tbody>
</table>

3. IM No 3 should now be amended by deleting the expression:

   (a) "$5,000" appearing in paragraphs 310, 311, 312, 337, 345, 348 and 369 thereof and substituting therefor the expression "$7,500";

   (b) "$10,000" appearing in paragraph 348 thereof and substituting therefor the expression "$15,000"; and

   (c) "$250,000" appearing in paragraphs 348 and 349 thereof and substituting therefor the expression "$300,000".

Annotation of Instructions

Write "See FC No 4/75" against the amendments in IM No 3.

SGD
HUAN Tzu Hong
for PERMANENT SECRETARY (FINANCE) (BUDGET)
To: All Permanent Secretaries  
(Distribution List L4 No 3 -  
previous number allotted to  
this distribution: FC No 1/79)

WAIVER OF COMPETITION — PARAS 312 & 313 OF  
INSTRUCTION MANUAL NO 3

1 Para 312 of Instruction Manual No 3 provides the authority for  
Government to purchase goods or services under waiver of competition  
under the following circumstances:—

a) the supply of stores or services is known to be  
only within the capacity of a "sole agent" or  
"specialist contractor"; or  

b) when it is required to purchase surplus stores  
of the surplus stores  
offered for sale by other governments or private  

firms, or  

c) it is for any other reason in the public interest  
to do so.

2 The purpose of this circular is to provide guidelines for the  
purchase of stores/services from "sole agent" or "specialist contractor".  
Generally, a submission to the Permanent Secretary of the Ministry or  

to the Tenders Board to support the waiver of competition should examine  
the following:—

a) What are the alternatives and is there other possible  
product, firm or source of supply? When considering  
this, Ministries/Departments should also examine  
whether the proposed product, firm or source of supply  
has advantages which make it clearly more desirable  
than any other in the same field or whether competition  
is precluded because of the existence of patent rights,  
copyrights or secret processes.

b) Has there been a prior relationship with the proposed  
supplier or contractor that is to the benefit of  
Government to maintain?


c) Are parts or components being procured as replacement  
parts? (For certain machines/equipment, only spare  
parts from the same manufacturer can be used).

d) Is the price charged by the supplier fair and  
reasonable? A specific opinion, and the basis of  
such an opinion, should be given by the recommending
officer except in cases where the amount involved is less than $3,000. If the recommending officer is unable to express an opinion, he should state so accordingly in his recommendation. The following factors may be considered in arriving at a judgment as to whether the price is fair and reasonable:

i) price of previous purchase

ii) current price list, catalogues

iii) similar items in related industry

iv) opinion of specialists or authority departments

v) personal knowledge or information from any other appropriate sources

3 The reasons for waiver of competition should be prepared and kept in a registered file with cross-reference to the department or store copies of the purchase order. Where the amount involved for single items of stores or services does not exceed $37,500 in value and for works not exceeding $15,000, the reasons for waiver of competition must be submitted to the Permanent Secretary or an officer authorised by him for approval. In cases where the amount involved for waiver of competition of single items of stores, works and services does not exceed $100 in value, the reasons for waiver of competition may take the form of a brief statement on the departmental and store copies of the purchase order or a separate memorandum to be attached. Where purchase orders require the approval of the Tenders Board, the reasons for waiver of competition must be submitted. A waiver of competition need not be put up for subscriptions for journals, magazines and periodicals from local or overseas source.

4 In the context of para 312 sub-para (1), there is no necessity to seek approval of the Tenders Board for waiver of competition in respect of supply of utility services (electricity, water, gas) by PUB and telephone and telecommunication services by TAS.

Annotation of Instructions

1) Against the heading "Waiver of Competition" above paragraph 312 of II No 3, write: "See FC 3/79 for guidelines on purchase of goods/services from sole agent or specialist contractor".

2) Delete the word "works" and the comma preceding it in the last sentence of para 312 of II No 3 and add a new sentence "For works items, the ceiling is $15,000" after the last sentence. Against the addition, write: "See FC 3/79".

[Signature]
ONG TING HONG
for PERMANENT SECRETARY (FINANCE) (BUDGET)
FINANCE-CIRCULAR NO 19/78

(3) F48-02 Vol 2
F43/5-Q266 Pt 15

28 Nov 78
- 2 DEC '78

To: All Permanent Secretaries
(Distribution List IX No. 3 -
previous number given to this
distribution: FC No 16/78)

(A) PARAS 333, 365 & 366 OF IM NO 3 -
CONTRACT DOCUMENTATION
(B) PARA 370 - REVIEW OF PERFORMANCE
OF CONTRACTORS

(A) CONTRACT DOCUMENTATION

1 Currently under paras 333, 365 and 366 of Instruction
Manual No 3, Ministries/Departments are required to forward
certified copies of Letters of Acceptance and contract documents
to the Accountant-General and the Auditor-General.

2 This practice has been reviewed recently. The Accountant-
General and the Auditor-General no longer require such Letters of
Acceptance or contract documents to be forwarded to them.

3 Ministries and Departments are hereby informed that with
immediate effect, certified true copies of Letters of Acceptance
and contract documents need not be forwarded to the Accountant-
General and the Auditor-General. For payment by the Accountant-
General for stores supplied and works or services executed, the
existing procedure still applies.

(B) REVIEW OF PERFORMANCE OF CONTRACTORS

4 Permanent Secretaries and Heads of Departments who have
entered into contracts for supply of goods, services etc should
undertake periodic reviews to ensure that contractors perform
complete and satisfactory services as stipulated in the terms of
the contract. Where the contract terms are found to be no longer
practical or economical to the Government because of altered
circumstances, the terms of the contract should be reviewed and
changes introduced to meet the new requirements.
17 May 80

To: All Permanent Secretaries
(Distribution List IM No 3 –
previous number given to this
distribution: FC 4/80)

PREFERENTIAL MARGIN FOR LOCAL CONTRACTORS
TENDERING FOR GOVERNMENT CONSTRUCTION CONTRACTS

1 The Minister for Finance in his Budget Statement of 1979 announced the policy on preferential treatment for local contractors as follows:—

"In order to beef up the experience of our local contractors and builders, we will be introducing a scheme to provide a preferential margin for local contractors of up to 5% with regard to Government tenders for building projects."

2 All Permanent Secretaries, Heads of Departments and Chief Executives of Statutory Bodies are requested to implement the policy with immediate effect on all new tenders to be called. Any local contractor who submits the lowest acceptable tender shall be awarded the contract if his tender price does not exceed the lowest acceptable tender submitted by a foreign contractor by 5%. All other procedures and criteria for evaluating tenders shall remain unchanged.

3 For purposes of implementing the policy, the following guidelines shall apply:—

(a) A "local contractor" shall be taken to mean a construction firm in which at least 51% of the interests are held by Singapore citizens or Singapore permanent residents.

(b) If the construction firm is a company limited by shares, then in order to be eligible for consideration under the Preferential Margin Scheme, the company must satisfy the following requirements:—

(i) The company must be incorporated and resident in Singapore.
(ii) At least 51% of the company's equity must be held by Singapore citizens or permanent residents. In the event where any portion of the equity is held by another company limited by shares, then the 51% local equity qualification in the tendering company must represent the net equity participation. "Net equity participation" shall be taken to mean the resultant content of local interest in the tendering company and may be illustrated as follows:

"X" Ltd. tenders for a government project. "F", a foreign contractor holds 49% of the shares in "X" Co., while the remaining 51% are held by "L" Ltd. A local entrepreneur holds 75% of the shares in "L" Ltd. while the other 25% in "L" Ltd. are held by "F". The net equity participation of the local entrepreneur in "X" will then be 75% x 51% or 38.25%. Since the net equity participation of local citizens and permanent residents is less than 51%, "X" Ltd. will not be deemed a local contractor.

(c) Controlling interests/equity shall be determined in accordance with the paid-up capital, and the date whereby the percentage of local interests should be assessed will be the date when the tenders are submitted by tenderers. The percentage of local equity as stipulated by tenderers must not be reduced to below 51% during the entire contract period. This requirement must be written into each contract in the form of a Supplementary Agreement, a specimen of which is at Appendix A. It will also be specified in the Supplementary Agreement that if the successful contractor fails to comply with this condition, the contract price shall be deemed to be that of the lowest acceptable tenderer (which amount should be stated in the Supplementary Agreement). Should a contractor reduce the Local equity to below 51% during the contract period, the Department concerned should seek the Standing Committee's approval to impose debarment on the contractor.
(d) Ministries/Departments must obtain from the recommended tenderers' certificate of equity participation to be issued by their firms' auditors. (Specimens of the certificates of equity participation are given at Appendices B and C). At the same time, the Ministry/Department concerned should also obtain from the Registrar of Business/Companies a statement regarding the percentage of local equity of the recommended tenderers.

(e) False declaration

If it is subsequently found that the successful tenderer's certificate of equity participation is false or incorrect, the following action may be taken:

(i) the auditor/s who issued the certificate of equity participation may be liable for prosecution;

(ii) the contract may be cancelled irrespective of the stage of execution the contract has reached and any additional costs incurred in calling for fresh tenders to complete the work will be charged to the original contractor. (This clause should also be written into the contract);

(iii) the firm will not be accorded any preferential margin in future tenders.

(f) The preferential margin shall cover Government contracts for:

(i) Civil Engineering Works; all works in concrete, masonry and steel on bridges, sewers, flyovers, wharves, jetties, culverts, drains and canals, reservoirs, retaining walls, sea and river walls and the like;

(ii) Piling Works; works in heavy steel, reinforced concrete and other forms of piling;

(iii) Building Works; all building works in connection with framed or unframed concrete or steel;
(iv) **Road Works;** works in both flexible pavement and rigid pavements;

(v) **Earthworks;** heavy earthworks in reclamation, dredging, road banks, cutting canals, river deviations, deep trenches and the like.

(g) The preferential margin shall be based on the lowest acceptable tender evaluated.

(h) The above preferential scheme shall be applicable to projects listed under paragraph (f) above and the extent of the preference is subject to a maximum of $2.5 million.

(i) The scheme is not applicable to projects financed by the World Bank or the Asian Development Bank as it will infringe the Banks' terms of loan.

4. The procedure for implementing the Scheme is given in Appendix D.

**Annotation of Instructions**

Against paragraphs 353, 365 and 368 of IM No. 3, write "See FC No. 7/80".

(signed) ONG THENG HONG

for PERMANENT SECRETARY (FINANCE) (BUDGET)
THIS AGREEMENT is made the ....... day of ............ 19 ....
between .................................................. (hereinafter
called the Government) of the one part and ......................................
(hereinafter called the Contractor) of the other part and is supplemental
to an Agreement made between the same parties on .........................
.................................................. (hereinafter called the Principal Agreement).

WHEREAS the Contractor has tendered for .........................
.................................................. (hereinafter called the project/works*) for the sum
of ..................................................

AND WHEREAS a foreign contractor has tendered for the project/
works* at the lowest sum of ..................................................

AND WHEREAS notwithstanding the lowest tender by the foreign
contractor and in order to give preference to tenderers which are
Singapore companies/firms in which Singapore Citizens or permanent
residents owned at least 51% share equity, the Government has decided
to accept the tender of the Contractor subject to the terms and
conditions hereinafter set forth.

NOW IT IS HEREBY AGREED AS FOLLOWS:—

1 The Contractor shall ensure that during the entire
period of the Principal Agreement, including the warranty
period specified therein, at least 51% of the equity of
the firm/company shall at all times be held by citizens or
permanent residents of Singapore.
2. If the Contractor shall at any time breach the undertaking in clause 1 above, the Government shall be entitled to deduct immediately the sum of .................................. being the difference between the Contractor's tender sum and that of the lowest bid by the foreign contractor mentioned in the preamble above, from any monies due or which may become due to the Contractor under the Principal Agreement or may recover the same through legal process.

3. For the purpose of clause 1, if a company is owned partly or wholly by another company, the determination of the percentage of local equity participation of the first company shall be obtained by multiplying the share percentage of the second company in the first company by the percentage of the share holdings of citizens and permanent residents of Singapore in the second company. This same formula shall mutatis mutandis apply if there is a third company involved.

4. The Contractor shall require its auditors to certify once every six months the percentage of its local equity participation. The Contractor shall submit to the Government without demand such a certificate on the signing of this Supplemental Agreement and thereafter at every interval of six months. If the Contractor shall fail to submit such a certificate within fourteen days of the same becoming due, it shall be deemed that the Contractor has breached its undertaking under Clause 1 and the Government shall be entitled to make the deduction under clause 2 or to recover the same.
IN WITNESS WHEREOF the parties have hereunto set their hands the day and year first above written.

Signed by ........................................
for and on behalf of the Government of the Republic of Singapore in the presence of:
........................................

Signed by ........................................
in the presence of:
........................................
CERTIFICATE OF LOCAL EQUITY PARTICIPATION

1. We, _________ (auditors' firm) _________ hereby certify that throughout the period of six months prior to the date hereof, the equity participation of Singapore Citizens and permanent residents constituted _______ of the total shareholders' equity in _________ (Contractor) _________.

2. For the purposes of Clause 1 herein, where the company is owned partly or wholly by another company the determination of the percentage of equity participation of the first company shall be deemed to be obtained by multiplying the share percentage of the second company in the first company by the percentage of the shareholdings of citizens and permanent residents of Singapore in the second company. The same formula shall mutatis mutandis be deemed to apply where a third company is involved.

3. Dated this _________ day of _________ 19 _________

__________________________
SIGNATURE OF AUDITORS
CERTIFICATE OF LOCAL EQUITY PARTICIPATION

We, ..................................................... hereby certify that during the period of six months prior to the date hereof, the percentage of equity participation of Singapore citizens and permanent residents in ......................... (Contractor) ....................... has never at any time fallen below the 51% prescribed in the Supplemental Agreement entered into on ......................... (Contractor) ....................... between the Government and ......................... (Contractor) ....................... Dated this ............... day of ............... 1980.

........................................................
SIGNATURE OF AUDITORS
Tenders for the contract in question are invited in the usual manner.

On receipt of tenders, if the Ministry/Department concerned is of the opinion that the Preferential Margin Scheme could be applied to any of the tenderers, the three lowest tenderers who so qualified shall be asked to submit their respective certificates of local equity participation in the manner as set out in Appendix B. The certificates shall be issued by their auditors who shall be persons registered as public accountants in Singapore. Where a tenderer fails to submit the certificate within 10 days from the issue of such request, it shall be deemed that the tenderer is disqualified under the Scheme.

In making recommendations to the Tenders Board, the Ministry/Department should indicate whether the recommended tenderers have qualified in all respects under the Scheme.

If the Tenders Board agrees to award the tender to a local contractor under the Scheme, the decision will be conveyed to the Ministry/Department concerned. Upon the receipt of such a decision, the Ministry/Department will ensure that the Letter of Acceptance for the contract is not issued to the recommended tenderer unless and until:

(i) The Supplementary Agreement set out as Appendix A is duly completed and executed between the Contractor and the respective PS or Head of Department (e.g., EPW) usually empowered to act on behalf of the Government; and

(ii) The certificate of net local equity participation set out as Appendix C is duly signed by the Contractors' auditors to certify the equity participation as at the date of the award.

During the currency of the contract, the Ministry/Department shall ensure that the firm's local equity participation is maintained at 51% and to achieve this, the certificates set out at Appendix C shall be made at six-monthly intervals by the Contractors' auditors.
ASEAN PREFERENTIAL TRADING ARRANGEMENTS - PREFERENTIAL PROCUREMENT BY GOVERNMENT ENTITIES

An Agreement on ASEAN Preferential Trading Arrangements was signed by the Foreign Ministers of the ASEAN countries on 24 Feb 77. This Agreement is intended to implement the Member States' declared intention of taking cooperative action in their national and regional development programmes, utilising as far as possible the resources available in the ASEAN region to broaden the complementarity of their respective economies.

2 Permanent Secretaries are requested to note that the provisions of Article 7 of the Agreement on preferential procurement by Government entities come into force on 1 Jan 79 as agreed by the Meeting of the ASEAN Economic Ministers held in Kuala Lumpur in December 78. The Article reads as follows:

Article 7

i Pre-tender notices for international tenders in respect of procurement by Government entities should be sent to the Missions of the Contracting States in the relevant ASEAN capital.

ii Subject to such provisions as may be embodied in supplementary agreements on Government procurement and to the rules of origin to be subsequently decided, Contracting States shall accord each other a preferential margin of 2½ per cent which should not exceed US$40,000 worth of preferences per tender in respect of international tenders for Government procurement of goods and auxiliary services from untied loans submitted by ASEAN countries vis-a-vis non-ASEAN countries.

iii The preferential margin should be applied on the basis of the lowest evaluated and acceptable tender.
3. Permanent Secretaries are requested to ensure that the provisions of Article 7 are implemented forthwith in accordance with the procedures outlined in the Annex attached hereto.

Annotation of Instructions

Below paragraph 356 of Instruction Manual No. 3 amend the entry "(357-359 not used)" to read "(358-359 not used)" and write "See FC No. 1/79 for the new paragraph 357 on ASEAN Preferential Trading Arrangements - Preferential Procurement by Government Entities".

(signed) ONG THENG HONG
for PERMANENT SECRETARY (FINANCE)(BUDGET)
PROCEDURES FOR THE IMPLEMENTATION OF ARTICLE 7 OF THE AGREEMENT ON ASEAN PREFERENTIAL TRADING ARRANGEMENTS

For the purpose of implementing Article 7 of the ASEAN Preferential Trading Arrangements, the following operational procedures shall be observed:

INTERPRETATION

RULE 1

(i) 'Government Entities' should include:

(a) Government Entities should be restricted to Contracting Government (i.e. Central Government).

(b) Government departments and related Agencies which are under the direct control of the Government and obtain their funds wholly from the national budget, and are bound by procedures and regulations relating to procurement of goods and services which apply to Government Departments.

(ii) Auxiliary services are services which come together with the goods supplied such as installation and commissioning.


PREFERENCES

RULE 2

In the procurement of goods and auxiliary services by Government Entities the following preferences shall apply:

(i) Pre-tender notices for international tenders in respect of procurement by Government Entities should be sent to the missions of the Contracting States in the relevant ASEAN capital.
(ii) Subject to such provisions as may be embodied in supplementary arrangements on Government procurement and to the Rules of Origin, Contracting-States shall accord each other a preferential margin of 2½ which should not exceed US$40,000 worth of preferences per tender in respect of international tenders for Government procurement of goods and auxiliary services from untied loans submitted by ASEAN countries vis-à-vis non-ASEAN countries.

(iii) The preferential margin should be applied on the basis of the lowest evaluated and acceptable tender.

APPLICATION

RULE 3

Any ASEAN country inviting international tenders shall give prior notice to other ASEAN countries before similar notices are published to non-ASEAN countries.

RULE 4

For the purpose of determining the origin of the goods applicable for preference, evidence stating that the goods tendered are of ASEAN origin shall be produced by tenderers. This documentary evidence shall be called the Declaration of Origin. This document shall be submitted together with the tender documents, subject to Rule 6.

RULE 5

The Declaration of Origin shall be made by the tenderer and verified by the same Government authorities designated to issue the Certificate of Origin. The Government authorities shall carry out proper examination to ensure that:

(a) The origin of the product is in conformity with the Rules of Origin.

(b) Declaration of the tenderer in the Declaration of Origin correspond to supporting documentary evidence submitted.

RULE 6

(a) The Declaration of Origin must be on ISOA4 Size paper in conformity with the specimen as shown in Appendix A. It shall be made in English and if handwritten, it must be completed in ink and in block letters.
(b) The Declaration of Origin shall be made in one original and three (3) carbon copies.

(c) The original and the triplicate shall be submitted to the Government tendering entity. The triplicate is to be forwarded to the Government authority, authorising preferences.

(d) The duplicate shall be retained by the issuing authority. The quadruplicate shall be retained by the tenderer.

**RULE 7**

Neither erasures nor superimposition shall be allowed on the Declaration of Origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be certified by the certifying authority. Unused space shall be crossed out to prevent any subsequent addition.

**RULE 8**

In the event of theft, loss, mutilation or destruction of a Declaration of Origin, the tenderer may apply in writing to the Government authority which issued it for a certified true copy of the original. This copy shall bear the date of issuance of the original Declaration and the words "Certified True Copy", and be certified as true copy by an officer of the issuing authority.

**RULE 9**

(a) The tendering state may request investigation and verification of the authenticity of the document on accuracy of the information regarding the true origin of the products in question or of certain parts thereof.

(b) The request shall be accompanied by a copy of the Declaration of Origin and shall specify the reason and any additional information suggesting that the particulars given on the said Certificate may be inaccurate.

(c) The tendering state may suspend the provisions on preferential treatment while awaiting the results of such investigation and verification.

(d) The issuing Government authority receiving a request for such investigation and verification shall respond to the request promptly and reply within three (3) weeks after receipt of the request.
RULE 10.

(a) The Declaration of Origin and all other documents related to it shall be retained by the issuing authority for not less than two (2) years from the date of issuance.

(b) Any information communicated between the Contracting States shall be treated as confidential and shall be used for determining the validity of the declaration of authority.

ACTION AGAINST FRAUDULENT CASES

RULE 11

(a) When it is suspected that fraudulent acts in connection with the Declaration of Origin have been committed, the Government authorities concerned shall cooperate in the action to be taken in the respective state against the persons involved.

(b) Each Contracting State shall be responsible for providing legal sanctions for fraudulent acts related to Declaration of Origin.

SETTLEMENT OF DISPUTE

RULE 12

(a) In the case of a dispute concerning the origin of a product, the Government authorities concerned shall consult each other with a view to resolving the dispute, and the result shall be reported to the other Contracting States for information.

(b) In the case where no settlement can be reached bilaterally in determining the origin of the product, the issue shall be decided by the Committee on Trade and Tourism.

GENERAL CONDITIONS

RULE 13

(a) The tendering state is not legally bound to accept the lowest or any of the tenders submitted.

(b) Any decision made on the award of a tender by the tendering state is final and no appeal for reconsideration shall be entertained.
ASEAN Preferential Trading Arrangements

APPENDIX A

Preferential Treatment in Procurement by
Government Entities

DECLARATION/CERTIFICATE OF ORIGIN

Tender No: ________________________________

The Supply of: ________________________________

..............................to the (Name of Government Entity)

Government of: ________________________________

1. Item Tendered: ________________________________

2. Tariff Code: ________________________________

3. Manufactured by: ________________________________

4. Origin Criterion: ________________________________

   (See notes overleaf)

<table>
<thead>
<tr>
<th>Percentage of Local Content</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>50%</td>
<td>C.I.F.</td>
</tr>
<tr>
<td></td>
<td>-------</td>
</tr>
<tr>
<td></td>
<td>-------</td>
</tr>
</tbody>
</table>

5. Declaration by the Tenderer:—

   The undersigned hereby declares that the above details and statements are correct;

   that all the finished products originating in: ________________________________

   (Country)

   and that they comply with the origin requirements specified for those products in Annex I of the Agreement on ASEAN Preferential Trading Arrangements and the produce for the implementation of Article 7 thereof.

   Place and date, signature of authorised signatory

Official Certification:—

It is hereby certified, on the basis of investigation and overleaf carried out, that the declaration by the tenderer is correct.

Place and date, signature and stamp certifying authority
Origin Criterion: For exports to the abovementioned countries to be eligible for preferential treatment, the requirement is that:

Products worked on or processed as a result of which the total value of the materials, parts or produce originating from non-ASEAN country or of undetermined origin used does not exceed 50% of the FOB value of the products produced or obtained and the final process of manufacture has been performed within the territory of the exporting Contracting State, export in the case of Indonesia, the percentage is 40%. However, on certain categories of manufactured products to be agreed upon from time to time, the requirement of 50% non-ASEAN content may apply.

If the goods qualify under the above criteria, the tenderer must indicate in Para 4 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

<table>
<thead>
<tr>
<th>Circumstances of production of manufacture in the first country named in Para 4 of this form</th>
<th>Insert in Para 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Products worked upon but not wholly produced in the exporting Contracting State, which were produced in conformity with the provisions of paragraphs 3 &amp; (iii) above</td>
<td>Percentage of local contents example: 50% Value - C.I.F. .... Value - F.O.B. ....</td>
</tr>
</tbody>
</table>
Finance Circular No 16/76
TRY CF F48-02

26 Oct 76

To: All Permanent Secretaries
(Distribution List IM No 3 -
previous number given to this
distribution: FC No 4/75)

SUBMISSION OF TENDERS TO THE JUNIOR TENDERS BOARD

Permanent Secretaries are requested to note that tenders for a group of items of stores, works or services should be submitted to the Junior Tenders Board if they satisfy the following conditions:

a the cost of any item in the group to be purchased/procured exceeds $7,500 but does not exceed $300,000; and

b the total value of the items to be purchased/procured from any single supplier exceeds $7,500 but does not exceed $300,000.

Annotation of Instructions
Against para 343 of IM No 3 write "See FC No 16/76".

N M SHG NRS
for PERMANENT SECRETARY (FINANCE)(BUDGET)
FINANCE CIRCULAR NO 18/76
(TRY CF F 48-02)

9 Nov 76

To: All Permanent Secretaries
(Distribution List IM No 3 —
previous number given to this
distribution: FC No 16/76)

SUBMISSION OF TENDERS TO THE JUNIOR TENDERS BOARD

1 Permanent Secretaries are requested to note that
tenders for a group of items of stores, works or services
should be submitted to the Junior Tenders Board if they
satisfy the following conditions:

a the cost of any item in the group to be
purchased/procured exceeds $7,500/- (for
stores or services) or $15,000/- (for works)
but does not exceed $300,000/-; and

b the total value of the items to be
purchased/procured from any single supplier
exceeds $7,500/- (for stores or services) or
$15,000/- (for works) but does not exceed
$300,000/—.

2 This circular replaces FC No 16/76 dated 26 Oct 76.

Annotation of Instructions

3 Against paragraph 348 of IM No 3 cancel "see FC No 16/76"
and write "see FC 18/76".

4 Cancel FC No 16/76 dated 26 Oct 76. Against the
cancellation write "see FC 18/76".

N M SNG MRS
for PERMANENT SECRETARY (FINANCE)(BUDGET)
Finance Circular No 5/81
HF(B) CF F48-08 VOL 3

3 June 81

To: All Permanent Secretaries
(Distribution List IM No 3
previous number given to
this distribution: FC No 14/80)

PREFERENTIAL PURCHASE OF LOCALLY
MANUFACTURED PRODUCTS

In the Economic Development Circular No 8/65 dated
14 December 1965, details of the policy to accord a 5%
preferential margin for locally manufactured products were
given.

2 In a recent review of this preferential policy, it
was found that the 5% preferential margin is not often
applicable but when it is applied to, the value of tenders
has not proved to be substantial. Also very few contracts
have been awarded by Statutory Bodies under the preferential
policy during the period of the scheme. Since our local
manufacturers are deriving very little benefit from the
preferential policy, it is now decided that the preferential
policy should be abolished with immediate effect.

3 The Economic Development Circular No 8/65 of
14 December 1965 is hereby cancelled.

Annotation of Instructions

Against paragraph 350(6) of IM No 3, write "See
FC No 5/81". Cancel paragraph 353 of IM No 3. Against
the cancellation, write "See FC No 5/81 for revised
instructions".

GwG TfaftfE OHG
for PLKJAIïIsHT SECRETARY (FINANCE) (BUDGET)
FINANCE CIRCULAR NO 10/78
(TRY FL6/2-23 VOL 4)

20 Apr 78

To: All Permanent Secretaries
(Distribution List IM No 3 -
previous number given to this
distribution: FC No 14/77)

AMENDMENTS TO IM NO 3

1 Please make the following amendments to IM No 3:

i) Delete para 221 and substitute the following -

"221 Permanent Secretaries may decide on the resiting of existing office telephones and the installation of additional telephone extensions and direct lines provided funds are available under the appropriate vote. However, the prior approval of the Permanent Secretary (Finance)(Budget) is required for the expansion of existing telephone exchanges, the conversion of manual exchanges to automatic exchanges and the installation of new telephone exchanges. In making such requests, it is necessary to submit full justification including the recommendations of the Management Services Department and the Telecommunication Authority of Singapore."

ii) Delete the word "black" in line 4 of para 232.

iii) Delete para 241 and substitute the following -

"241 Water charges are collected by the Public Utilities Board (PUB) on behalf of Government and form one of the elements in the water tariff of the PUB. All government departments are liable to pay water charges at the prevailing rates. Sanitary appliance fees are payable for such appliances as are installed in any premises connected to sewers or sewerage systems controlled, vested or owned by the Government. However, the following are exempted from the sanitary appliance fees -

1) Government buildings used by Government departments, eg Offices, Hospitals, Clinics, Schools, Post Offices and Police Stations;

2) Government buildings maintained by Government for public use, eg public toilets;

3) Government quarters occupied by Government Officers for which Government is recovering the fees direct from the officers or not recovering at all because the toilets are for communal use; and
4) Non-Government buildings used or maintained by Government."

iv) Delete para 242 and substitute the following -

"242 Tenants of Government quarters and other Government buildings including reverted houses should pay water charges and sanitary appliance fees direct to the Public Utilities Board unless other arrangements have been approved. Where a building, occupied by a Government Department, is vacated for occupation by a non-government body, the Head, Sewerage Department should be informed of the date of vacation of the premises so that the Public Utilities Board could be asked to bill the new occupiers the water charges as well as the sanitary appliance fees."

v) Delete the word "adequate" in line 2 of para 424 and substitute the word "inadequate".

vi) Delete para 435(4) and substitute the following -

"435(4) note in column 9 of the Stock Verification Check List the authorised maximum stock level as shown on the stock card."

Annotation of Instructions

Against the deleted paragraphs 221, 232, 241, 242, 424 and 435(4) of IIM No 3 write: "See Finance Circular No 10/78".

C THIRUCHELVAM (MRS)
for PERMANENT SECRETARY (FINANCE)(BUDGET)
PINANCIAL CIRCULAR NO. 16/78
TRY F42/1-1 VCL 2

27 June 78

To: All Permanent Secretaries

(Distribution List
II Nos. 1 & 3 — Previous number allotted to this distribution:
For IH No. 1 — FC No. 12/78
For IH No. 3 — FC No. 10/78)

CONTROL OF Revenue AND SECURITY FORMS

1. Permanent Secretaries are informed that Paragraphs D86, D91, and D92 of IH No. 1 and Paragraphs 18 to 26 and 720 of IH No. 3 have been amended. The amendments are given in the attached Appendix to this circular. Please note also there are now Paragraphs 27 and 28 in IH No. 3.

2. The changes deal mainly with the classification of controlled forms and the system of control for Revenue and Security Forms. Please ensure that the Revenue and Security Forms used in the Ministry/Departments under your charge are now classified and controlled in accordance with the amended instructions.

Annotation of Instructions

(a) Cancel Paragraphs D86, D91, and D92 of IH No. 1. Against the cancellations, write "See FC No. 16/78 for revised instructions".

(b) Cancel Paragraphs 18 to 26 and 720 of IH No. 3. Against the cancellations, write "See FC No. 16/78 for revised instructions".

(c) Cancel "(27–29 not used)" and substitute "(29 not used)". Against the cancellations write "See FC No. 16/78".

[Signature]

OTHMAN HARAII (BUDGET)
for PERMANENT SECRETARY
(FINANCE)
APPENDIX

1. Amendments to Paragraphs E26, L31 and F92 of III No. 1

D 86 The Collector of Public Money or his nominee (as in Paragraph E26) should ensure that all revenue forms are checked immediately on receipt from the Singapore National Printers (Pte) Ltd (SNP) of the supplying department. Each book of forms should be endorsed by the Collector on the inside cover with the opening and closing serial numbers followed by the words "Checked and found correct" and dated. Where printing defects are found, the defective book or books need not be returned to the SNP for rectification or replacement. The defective forms in each book should be cancelled and certified by the Collector or his nominee, with appropriate endorsement by him on the inside cover of the relevant book of forms and also in the Stock Register against the entries made for the defective books.

D 91 The loss of any revenue form should be reported immediately to the Permanent Secretary, Auditor-General and the Police. The Permanent Secretary should arrange for the lost form to be gazetted without delay.

D 92 Obsolete revenue forms should be destroyed by burning or by mutilation beyond use. The destruction should be witnessed by at least two Division II officers appointed by the Permanent Secretary. The witnessing officers should not be directly connected with the custody, issue or use of the forms to be destroyed. They should be adequately briefed on their duties and responsibilities and should comply with the guidelines on Disposal of revenue forms set out in Appendix D3. However, this does not preclude the Permanent Secretary from adopting other additional safeguards to prevent the forms from being misused.

III No. 1 – Appendix D3

Guidelines on Disposal of Obsolete Revenue Forms:

1. Before obsolete revenue forms are destroyed, the Permanent Secretary should appoint an officer (not below Division II) who is not directly connected with the custody, issue or use of the forms to check the unused forms against the Stock Register (Form G93) and ensure that they are properly accounted for. The check should include unused forms in partly used books or pads and such unused forms should either be detached for destruction or cancelled to render them unfit for further use.
2 Where it is not possible to destroy the forms immediately after checking, the Permanent Secretary or his nominee (not below Division II) should take appropriate security measures to ensure their safe custody such as locking them up securely. Under no circumstances should the forms be left unguarded and accessible to unauthorised persons.

3 The two witnessing officers appointed by the Permanent Secretary under Paragraph E92 of IM No. 1 should ensure that the obsolete forms are properly packed into bundles and put into suitable containers.

4 Witnessing Officers should supervise the transportation of the forms from the department to the appointed place of destruction.

5 Where such forms are sent to a paper mill for pulping, the witnessing officers should satisfy themselves that every single form is consigned to the pulping machine and certify to this effect. Under no circumstances should the forms be left unguarded or accessible to unauthorised persons at the paper mill.

6 If pulping is not economically justified due to the small quantity involved, the Permanent Secretary should decide on the mode of destruction and issue appropriate instructions on the manner of disposal bearing in mind the precautionary measures provided above.

2 Amendments to Paragraphs 18 to 26 of IM No. 3

Para 18 A Permanent Secretary is responsible for the economic use of all forms within the departments under his control. He should nominate an officer who has been trained in Forms Design and Control to be the Ministry's Forms Officer. The Forms Officer will be responsible for the good design and efficiency of all the forms of the Ministry. He should supply three copies of every new or revised printed form to the Director, Management Services Department of the Ministry of Finance.

Para 19 Printed forms fall into two categories "common-user" forms and "departmental" forms. A form in use in more than one Ministry is a "common-user" form.
even though its function may be to convey information to a single Ministry. Each of these two categories is further classified as "uncontrolled" forms and "controlled" forms. Forms not serially numbered at the time of printing are "uncontrolled" forms; their subsequent use or disposal need not normally be kept track of. All "controlled" forms will bear serial numbers when printed; these are either "revenue", "security" or "other controlled" forms. "Revenue" forms are controlled forms issued to acknowledge receipt of payment, gifts, receipt of property or money for safekeeping or issued in exchange for cash, irrespective of whether separate receipts are issued. General Receipts (G56), School Fee Receipts (E38), Receipts for Gifts (G146) and Patient's Safekeeping Receipts (HD 207) are examples of "revenue" forms.

"Security" forms are controlled forms which are not "revenue" forms but can, nevertheless, be misused by unauthorised persons in obtaining public stores/services or any other benefits derived through their use. Examples of such forms are Purchase Orders (G6), CSD Store Orders (G196) and Hospitalisation Identity Memos (G191).

"Other controlled forms are controlled forms, other than "revenue" or "security" forms which are pre-printed with serial numbers to facilitate reference, identification and maintenance of protective security. Identification Passes and Authority Cards are examples of "other controlled" forms.

Para 20 Every printed form should bear a form number consisting of a prefix indicative of the user department or the purpose of the form followed by a serial number. The prefix C should be used for common-user forms. Some examples of common-user forms and their classification are at Appendix I. Form numbers will be allotted to new forms by the Forms Officer in the case of departmental forms (for which a register will be kept using Form G104) and by the Chief Supplies Officer (CSO) in the case of common-user forms.

Para 21 Printing of all controlled forms should only be undertaken by the Singapore National Printers (Pte) Ltd (SNP) unless specific authority is obtained from PS (Finance)(Budget) to farm out the printing to other printers as advised by SNP. Requisitions to the SIT for printing of departmental controlled forms should be made on Form G46 - Order for Works and Services. Requisitions for
common-user controlled and uncontrolled forms in the "G" series should however be made to the CSO on Form G195 (Stores Order).

Para 22 The selection of printers for the printing of uncontrolled forms should be in accordance with the instructions in the section on "Contracts and Purchasing Procedure" of this Manual.

Para 23 Each Permanent Secretary should submit to the Auditor-General a complete list of all departmental security and revenue forms and subsequently notify him of additions or deletions to the list. The CSC is responsible for listing and notifying the Auditor-General of common-user security and revenue forms in use and the introduction or discontinuation of such forms.

Para 24 Instructions on the control of revenue forms are provided in Paragraphs 285 to 395 of III No. 1.

Para 25 Stocks of security forms received from the SIF or the supplying department should be recorded in a Stock Register (C93) and checked immediately for printing defects by a supervisory officer (not below Division II). All unused forms should be locked up securely by him and only forms required for current use may be issued. The officer issued with the forms should check them and acknowledge receipt in the Stock Register; he will be held personally responsible for the safe custody and proper use of the forms. Where printing defects are found, the defective book or books need not be returned to the SIF for rectification or replacement. The defective forms in each book should be cancelled and certified by the supervisory officer with appropriate endorsement by him on the inside cover of the relevant book of forms and also in the Stock Register against the entries made for the defective books.

Para 26 Supplies of "other controlled" forms received from the supplier should be checked and taken into stock. All receipts and issues of such forms should be properly recorded in the Stock Register (C93).

Para 27 Destruction of obsolete security forms should be carried out in accordance with the procedure prescribed in Paragraphs 192 - 194 of III No. 1.
Para 28  Generally it is unnecessary to include in an Act or Regulation a printed reproduction of a form. It is usually sufficient to state that procedure will be accomplished by the use of a form to be prescribed by the Minister or the officer administering the Act or Regulations.

Para 720  Purchase Orders (Form G6) should be used for purchasing items of stores from commercial suppliers following selection of a supplier in accordance with the procedure laid down in the section headed "Contracts and Purchasing Procedure" in this Manual. Loss of any Form G6 should be reported immediately to the Permanent Secretary, Auditor-General and the Police. The Permanent Secretary should arrange for the lost form to be gazetted without delay.
### APPENDIX I

**IM NO. 3**

**EXAMPLES OF COMMON-USER FORMS**

<table>
<thead>
<tr>
<th>Form No.</th>
<th>Title</th>
<th>Classification</th>
</tr>
</thead>
<tbody>
<tr>
<td>G 51</td>
<td>Bungalow Allocation Permit</td>
<td>R</td>
</tr>
<tr>
<td>G 56</td>
<td>General Receipt</td>
<td>R</td>
</tr>
<tr>
<td>G 172</td>
<td>Official Information/ Search Result</td>
<td>R</td>
</tr>
<tr>
<td>G 186</td>
<td>Receipt for Gifts</td>
<td>R</td>
</tr>
<tr>
<td>G 207</td>
<td>Receipt for Non-departmental Property</td>
<td>R</td>
</tr>
<tr>
<td>G 5</td>
<td>Purchase Order</td>
<td>S</td>
</tr>
<tr>
<td>G 7</td>
<td>Stores Acquisition</td>
<td>S</td>
</tr>
<tr>
<td>G 46</td>
<td>Order for Works and Services</td>
<td>S</td>
</tr>
<tr>
<td>G 90</td>
<td>Medical Benefit Entitlement Card</td>
<td>S</td>
</tr>
<tr>
<td>G 102</td>
<td>Stores Order</td>
<td>S</td>
</tr>
<tr>
<td>G 113</td>
<td>Non-chargeable Stores Return Note</td>
<td>S</td>
</tr>
<tr>
<td>G 114</td>
<td>Chargeable Stores Return Note</td>
<td>S</td>
</tr>
<tr>
<td>G 191</td>
<td>Hospitalization Identity Memo</td>
<td>S</td>
</tr>
<tr>
<td>G 198</td>
<td>CSD Stores Order</td>
<td>S</td>
</tr>
<tr>
<td>G 199</td>
<td>CSD Stores Order (Statutory Bodies)</td>
<td>S</td>
</tr>
<tr>
<td>G 200</td>
<td>CSD Stores Return Note</td>
<td>S</td>
</tr>
<tr>
<td>G 204</td>
<td>Order for Stores &amp; Services From The Singapore National Printers</td>
<td>S</td>
</tr>
<tr>
<td>G 209</td>
<td>CSD Stores Return Note (Statutory Bodies)</td>
<td>S</td>
</tr>
<tr>
<td>Form No.</td>
<td>Title</td>
<td>Classification</td>
</tr>
<tr>
<td>---------</td>
<td>-------------------------------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>G 9</td>
<td>Authority Card</td>
<td>C</td>
</tr>
<tr>
<td>G 10</td>
<td>Daily Petrol Issue Sheet</td>
<td>C</td>
</tr>
<tr>
<td>G 40</td>
<td>Revenue Cash Book</td>
<td>C</td>
</tr>
<tr>
<td>G 151</td>
<td>Acknowledgement of Secret/Confidential Documents</td>
<td>C</td>
</tr>
<tr>
<td>G 166</td>
<td>Identification Pass</td>
<td>C</td>
</tr>
</tbody>
</table>

* 'R' for "Revenue"

* 'S' for "Security"

* 'C' for "Other Controlled"