

EDUN C28-17-018

17 January 2011

MINISTRY OF EDUCATION NOTIFICATION (PA/01/10)
(Policy and Standing Instructions)

ANNUAL DECLARATIONS FOR

- I) INTEREST IN INVESTMENTS AND PROPERTIES; and**
- II) NON-INDEBTEDNESS/INDEBTEDNESS**

To uphold the integrity of the Civil Service, all civil servants, (as in Government Instruction Manual (IM) Section 2L) are required to make annual declarations of the following:

- a) Interest in Investments and Properties; and
 - b) Non-Indebtedness/Indebtedness
2. Government-aided employees on secondment to government schools or MOE HQ are also required to submit annual declarations.

ANNUAL DECLARATION GUIDELINES (FOR COMPLIANCE)

I) Declaration of Interest in Investments and Properties¹

3. Every officer is required, when he is first appointed to service and annually thereafter, to declare his interest or investments in:
- a) shares of private or public companies, excluding:
 - (i) shares of publicly-listed companies purchased through the official Stock Exchanges; and
 - (ii) special discounted shares under the Government's asset enhancement schemes e.g. Singapore Telecoms shares.
 - b) business firms (sole proprietorships or partnerships)
 - c) land, houses or other property which are not owner-occupied, and HDB flats which are not owner-occupied.

The declarations of investments serve to deter civil servants from taking up private

¹ The officer's declaration will include the assets of his spouse and financially dependent children (defined as children on whom tax relief can be claimed under the Income Tax Act).

investments that could potentially conflict with their official duties. **A 'nil' return is required** from officers who have no new investments to declare.

II) Declaration of Non-Indebtedness/Indebtedness

4. Every officer is required to make a declaration as to whether he is free from financial embarrassment in Year 2010. The relevant IM guidelines on the declaration of an officer's state of non-indebtedness/indebtedness are indicated at Annex A. **A 'nil' return is required** from officers who are free from financial embarrassment or have not been declared as an undischarged bankrupt.

5. Officers who are indebted or financially embarrassed should truthfully declare their state of indebtedness to the Ministry during the Annual Declaration Exercise or immediately after having been adjudged a bankrupt by the Court.

6. It is a **serious offence for officers to make a false declaration on their state of indebtedness/non-indebtedness**. Officers who are found to have made a false declaration on their state of indebtedness/non-indebtedness will face severe disciplinary actions which may lead to **dismissal from service**. On the other hand, an honest and timely declaration will be considered favourably as a mitigating factor in deciding whether disciplinary actions will be taken against the officer.

MODE OF SUBMISSION

7. All MOE officers (including contract adjunct teachers) are required to submit their returns **electronically** through the People Matters System (PM2S) for the 2011 Annual Declaration Exercise. However, the following groups of officers will continue to submit their declarations using the **hardcopy forms** as attached in Annex F, as not all of them have an official email accounts (edumail or Lotus notes):

- i) Untrained Contract Teachers in schools
- ii) Untrained Allied Educators (AEDs)
- iii) NIE trainees
- iv) Officers who are seconded to Independent Schools, Specialised Independent Schools or other external organisations
- v) Officers who are on no-pay leave for more than 6 months as at 1 January 2011.

SCHEDULE

Online Declaration

8. The Online Annual Declaration Exercise **will begin on 7 Feb 2011**. We will be conducting the online declarations in 2 phases. Officers are to submit their declarations only during the stipulated timeframe allocated to them as follow:

Login Period	Group of EOs, EAS and AEDs to submit declaration
7 Feb – 25 Feb 2011	North and West Zones
21 Feb – 11 Mar 2011	East and South Zones, and MOE HQ officers

9 Officers will be reminded to submit their declarations during their respective login periods via their official email account. Please refer to **Annex D** on the details of the online submission exercise. A user guide on the online submission of annual declarations will also be made available on HR Online (http://intranet.moe.gov.sg/hr_online/circulars.htm)

10 **Div IV officers in schools** will continue to make their annual declarations via PM2S. During last year's Annual Declaration Exercise, there were many requests from Administration Managers (AMs) to reset the passwords for their Div 4 officers. In view of this, PED will conduct a **one-time mass generation of PM2S accounts and defaulted passwords for all the Div 4 officers in schools and Language Centres**. The passwords for the Div 4 officers will be defaulted to the combination of their NRIC and Date of Birth in the following format – NRIC + DOB (DDMMYYYY), for example, **S1234567A01011975**.

11 AMs are to guide their Div 4 officers to login to PM2S between **24 Jan to 2 Feb 2011** to change their passwords, failing which their defaulted passwords will be revoked. In the event that the Div 4 officers are not able to login to PM2S with the defaulted password, please contact PED at moe_pm2s_data_admin_team@moe.gov.sg for further assistance.

Hardcopy Declarations

12 The Annual Declarations Exercise for officers using hardcopy forms will also commence on **7 Feb 2011**. AMs are to collate the hardcopy declaration forms as attached in **Annex F** and submit them to Vital.Org by **11 Mar 2011**. AMs are requested to attach the cover note (template as in **Annex B**) to indicate the list of officers who are submitting hardcopy declarations in their schools.

13 The table below summarizes the different categories of officers who are required to submit the hardcopy declaration forms. Please refer to Annex E for details of the hardcopy submission.

Category of Officers	Submission To	Remarks
Untrained Teachers in schools (untrained contract and NIE trainees)	School	AMs are to submit the collated hardcopy declaration forms to Vital.Org by 11 Mar 2011 using the cover note in <u>Annex B.</u>
Untrained AEDs in schools	School	
Officers on maternity leave, reservist duty, no-pay leave for less than 6 months	School/Division	For officers attached to schools, schools are to submit the hardcopy declaration forms to Vital.org by 11 Mar 2010 using the cover note in <u>Annex B.</u> <ul style="list-style-type: none"> • HQ officers will submit their forms directly to Vital.Org.
Officers on no-pay leave for more than 6 months	Vital.Org	Vital.Org will liaise with officers directly.
Untrained teachers in NIE	Vital.Org	For untrained teachers in NIE, please refer to the announcement which will be posted on NIE portal on 07 Feb 2011.
Officers seconded to Independent Schools, Specialised Independent Schools and other external organisations	MOE HQ	MOE HQ will liaise with seconded officers directly for their annual declaration forms.

14 A 'nil' return is required even if officers do not have any investments or are free from financial embarrassment. Disciplinary proceedings will be initiated against officers who fail to submit their declarations within the stipulated deadline.

Summary of forms for hardcopy declarations

15 A summary of the forms that need to be submitted for declarations using hardcopy forms is as follows:

Form	Title of Form	Remarks
Form A (Compulsory)	Annual Declaration of Investment	A 'nil' return is required.
Form B (if applicable)	Application for Approval to Retain Investment	For officers who are seeking approval to retain new or additional shares/interest in private companies/business firms.
Form C (if applicable)	Declaration of Purchase of Property	For officers who are declaring new purchases of private properties/land
Form D (Compulsory)	Declaration of Non-Indebtedness/Indebtedness	A 'nil' return is required.

CLARIFICATIONS

16 For clarifications, officers are to approach the relevant officers for assistance. They may also email their queries to moe_ped_hrc_hub@moe.gov.sg or call 68796879 for further assistance.

Queries concerning	Email
All EOs and EAS attached to schools	Respective School Administration Managers
HQ officers	Respective Divisional Personnel Coordinators
Trainee teachers in NIE/NTU	MOE_PED_HRC_HUB@moe.gov.sg
Officers seconded to other Ministries/Ext Organisations/Independent Schools	MOE_PED_HRC_HUB@moe.gov.sg

17 A list of frequently asked questions is attached in [Annex C](#).

Originator: Employee Engagement Centre (EEC)
Personnel Division

Distribution: Directors of MOE HQ, Branch Heads, Cluster Superintendents, Principals of All Government, Government – Aided and Independent Schools, Junior Colleges & Centralised Institute, Singapore Outward Bound School, Supervisors of Umar Pulavar Tamil Language Centre, MOE Language Centre and Religious Education Unit of MUIS.

ANNEX A

IM2L

#110 (1) Every officer has a duty to maintain high standards of personal conduct and integrity. He is required to conduct himself with propriety and should not fall into any financial embarrassment.

(2) An officer who is financially embarrassed is liable to face disciplinary proceedings which may lead to dismissal. **An officer who makes a false declaration of non-indebtedness demonstrates a lack of integrity and is liable to be dismissed.**

#111 An officer is considered to be financially embarrassed if

- (a) he is an undischarged bankrupt; or
- (b) he signs a promissory note or an acknowledgement of indebtedness which goes against paragraph L102; or
- (c) at any time his total unsecured debts and liabilities are more than 3 months' of his pay; or
- (d) he is reported to be a judgement debtor.

#113 An officer who is financially embarrassed as defined in paragraph L111 or who is served with bankruptcy proceedings must immediately report this to his Permanent Secretary. This is in addition to the annual declaration of indebtedness under paragraph L112. The Permanent Secretary will decide whether to take disciplinary action against the officer.

Annex B

RETURNS FOR HARDCOPY ANNUAL DECLARATION (2011) FORMS

All hardcopy forms, except for AEDs are to be submitted to Vital.Org (HR Services) at Level 8, Office Tower, 1 North Buona Vista Drive, S(138675) by 11 March 2011.

*For AEDs' submissions, please send to Vital.org (HR Services) at Level 8, MND Complex, 5 Maxwell Road, S (069110) by 11 March 2011

(i) List of officers who have submitted Form A and Form D

S/No	NRIC	Name	Remarks (Please specify the reason for submitting hardcopy form)
E.g.	S1234567A	XXX	Untrained teacher/untrained AED /NPL /ML /Reservist

(ii) List of officers who have submitted Form B and /or Form C (if applicable)

S/No	Per No.	Name

(iii) List of officers who did not submit their declaration forms

S/No	NRIC	Name	Remarks (Please specify the reason for not submitting the declaration forms)

Signature

Date

Name & Designation

School

NOTE: For enquiries on submissions, you may wish to contact HRC at MOE_PED_HRC_HUB@moe.gov.sg or call 68796879.

ANNEX C

FREQUENTLY ASKED QUESTIONS

Part A – General Queries

1. Do the following officers need to make a declaration?

- (a) Aided staff**
- (b) Officers on no-pay leave/course**
- (c) Maternity Leave**
- (d) Untrained teachers in schools and NIE Trainees**

(a) It is not compulsory for aided staff who are attached to Government-Aided schools to submit their annual declarations to the Ministry through PM2S. They may be required to do so by their respective School Management Committee. However, Government-Aided employees on secondment to government schools or MOE HQ are required to submit their annual declarations.

(b) Yes. Officers on no-pay leave/course (locally) for up to six months during the exercise period can make the declarations online if they have access to PM2S. Otherwise, they would have to make their declarations using hardcopy forms and mail it to their school for collation. Vital.Org will liaise directly with officers who are on no-pay leave for more than six months.

(c) Yes. Officers who are on maternity leave can make the declarations online if they have access to PM2S. Otherwise, they would have to make their declarations on the hardcopy forms and mail it to their school for collation.

(d) Yes. Untrained teachers and NIE trainees are to make the declarations using hardcopy forms. For untrained teachers and NIE trainees in schools, they are to submit their declarations through the schools. For NIE trainees in NIE, please refer to the announcement which will be posted on NIE portal on 07 Feb 2011.

2. If I have nothing to declare, do I still have to submit anything?

Yes, all officers must submit at least two declarations:

- (i) The Declaration of Interest in Investments/Properties
- (ii) The Declaration of Non-Indebtedness

A 'nil' returns for these two declarations are required if. Disciplinary action will be taken against officers who fail to submit their declarations within the stipulated timeframe.

Part B – Queries on Declaration of Interest in Investments

1 Do I need to declare my holdings of:

- (a) Unit Trusts**
- (b) Singapore Telecoms shares, NTUC Shares and/or New Singapore shares**
- (c) Fixed Deposits, Foreign Currency Fixed Deposits Accounts and bonds?**

No.

2 Can I be allowed to keep shares in private limited companies acquired before I join the service or those inherited from the family?

The officer must seek approval to retain these using the hardcopy Form B (Application for Approval to Retain Investment in Private Companies/Business firms). The Permanent Secretary may approve an officer holding shares in a private company / interest in business firms, subject to the considerations under Instruction Manual 2 paragraph L134(1).

3 Can I accept shares belonging to my parent who is one of the shareholders of a private limited company (shop)?

An officer may not directly or indirectly acquire or keep any stock or share, or hold an interest in any company or firm which carries out business in Singapore, except for what is allowed in Section L of IM No. 2. This is to prevent the bringing of the officer's private interests into real or apparent conflict with his public duties.

4 If I have previously submitted Form B, and have attained approval to retain my interest in shares in private companies/businesses, do I need to submit Form B (Application to Retain) again to request for permission to retain them.

No, you only need to seek approval to retain shares/investments if these are newly acquired and if you have not received approval from MOE to retain them.

5 When will I know whether I can continue keeping the shares?

We will notify all officers concerned in writing of the outcome after approval has been sought from the Permanent Secretary (Education).

6 Must I declare my HDB flats in the Annual Declaration Exercise?

With effect from Feb 2002, all owner-occupied HDB flats need not be declared in the Annual Declaration. Hence, HDB flats that are not owner-occupied need to be declared as your investment in Table 1 of the Declaration of Investments.

7 Must I declare if I purchase an Executive Condominium (EC), Private Condominium or a piece of property overseas?

Yes, you must make the declaration as your investment in Table 1 of the Declaration of Investments, if you have purchased a private property recently. **This is regardless whether these properties are owner-occupied or not.** If it is a new property, you should submit the Declaration of Purchase of Properties form within 1 week from the date of option or signing of the purchase agreement.

Part C – Queries on Declaration of Purchase of Properties

1 If I have previously made a Declaration of Purchase of Property. Do I need to submit this declaration again for the same property?

If you have previously declared the Purchase of the Property, then you do not need to declare the purchase again.

Part D- Declaration of Indebtedness/Non-Indebtedness

1 If I am a surety for a student getting a Jurong Town Corporation (JTC) Scholarship or any other similar scholarships/awards, am I considered “financially embarrassed”?

No. Under Instruction Manual 2 paragraph L102, an officer may not sign a promissory note or an acknowledgement of indebtedness in any form either as a principal or surety. But this does not apply to:

- (a) money borrowed with enough land or a house as security;
- (b) bank overdrafts;
- (c) loans from insurance companies with insurance policies as security;
- (d) loans from Government, Co-operative Societies or Building Societies;
- (e) money borrowed on personal belongings pledged in pawnshops;
- (f) money outstanding under hire-purchase agreements;
- (g) study loans granted by recognised local institutions of higher learning to their students (e.g. Singapore Polytechnic Students' Loan Fund); or
- (h) renovation loans granted by any bank.

2 What is financial embarrassment?

An officer is considered to be financially embarrassed if:

- (a) he is an undischarged bankrupt; or
- (b) he signs a promissory note or an acknowledgement of indebtedness which goes against paragraph L102; or
- (c) at any time his total unsecured debts and liabilities are more than 3 months of his pay; or
- (d) he is reported to be a judgment debtor.

3 I have been declared an undischarged bankrupt. When must I declare that I am financially embarrassed? Can I wait until the next annual declaration exercise to make the declaration?

You must declare that you are financially embarrassed immediately upon having been declared to be an undischarged bankrupt or are financially embarrassed. A false declaration on your state of indebtedness will render you liable to disciplinary actions, of which you may be dismissed from the Service.

PART E - Online Declaration

1 What happens if I missed the deadline for online submission?

Officers will receive email reminders from the system to submit their Annual Declarations online within the stipulated timeframe. Before the closure of the online Annual Declarations Exercise, officers will receive two email reminders via their official email account to submit their declarations. The system will be deactivated after the deadline. Officers who have missed the deadline for online submission with valid reasons (e.g. being on long-term medical leave) are to inform PED immediately to arrange for alternative modes of submission. Disciplinary action would be taken against officers who do not submit their declarations within the stipulated timeframe without any valid reason.

2 I have some investments which I have declared and obtained approval in the past, do I need to declare them again?

No, there is no need to declare all your approved investments under the Declaration of Investments module again. Please click the 'no change' button if there are no further changes to the last declaration. However, if there are changes (i.e. addition to the shares), please click on the 'change' button. In addition, you would need to seek approval using the hardcopy Form B to retain the shares.

3 Why do I have to submit Form B (Application for Approval to Retain Investment) in hardcopy and not through the system?

As the current PM2S does not allow officers to input the required information, the submission of Form B will still need to be in hardcopy.

4 I am supposed to submit my declarations online, but I am not able to see the Declaration of Purchase of Property/Investment/Non-indebtedness hyperlink in my ESS panel.

You will only be able to make declarations during the specified period, depending on which group you are in. Please contact your Administration Manager or Divisional Personnel Co-ordinator if you still are not able to submit your declarations during the stipulated timeframe.

5 I have received a reminder to submit my declaration online, however I am on maternity leave and I have no access to PM2S at home. How should I submit my declaration?

If you have been selected to participate in the online declaration exercise, but are on leave or course during the period, you will need to complete and submit a hardcopy declaration through your school or directly to Vital.org if you are a HQ officer.

6 I purchased a HDB flat many years ago and was staying in it. I purchased a condominium recently, and I am now staying in the condominium. Must I declare the HDB flat now that it is not owner occupied?

You do not have to submit a declaration under the *Declaration of Purchase of Property* for the HDB flat. However, you would need to declare this in Table 1 in the Declaration of Investment module.

7 Under the Declaration of Investment module, I have declared that my spouse has some shares in a private company. However, the system has now indicated that I need to seek approval to retain the shares. Is approval needed for my spouse to retain shares?

No approval is needed for your spouse's shares. However, your spouse's shares would be surfaced for PS' information.

8 I have made a mistake in the Declaration of Non-Indebtedness/Indebtedness module. I have declared that I am not free from financial embarrassment when I am free. How do I go about correcting this error?

No amendments can be made once the Annual Declaration has been submitted. If you wish to correct an error in your Annual Declaration, please contact your Administration Manager or Divisional Personnel Coordinator for assistance.

PART F - IT Matters

1 I do not have my login ID and/or password to perform the annual declaration in PM2S. Could you please advise me how I can obtain the login ID and password?

PM2S userids are auto created within 2 weeks of the officer's assumption of duty. Please obtain a new PM2S password through the 'Forgot your Password' link. The password will be delivered to your official email address maintained in PM2S.

2 I have requested for a PM2S password but have not received it, what should I do? I also received the acknowledgement that the password will be sent to my email address.

The auto password reset is not immediate. The job to process password is run periodically (usually this will take 2-3 hours) and the password will be delivered to your email address once it is processed. Please take note to avoid multiple resets as only the latest password you received can be used and earlier passwords will become invalid.

3 The email address indicated during the password reset process is incorrect.

PM2S password is system generated and programmed to send to the user's official email address (Edumail or Lotus Notes). Email your NRIC and correct official email address to MOE_PM2S_Data_Admin_Team@moe.gov.sg

Annex D

ONLINE SUBMISSION OF ANNUAL DECLARATION RETURNS (FOR COMPLIANCE)

1. Officers would need to make the following declarations in the **Employee Self-Service (ESS)** modules in **PM2S**:

- Declaration of Investments - Compulsory
- Declaration of Non-Indebtedness - Compulsory
- Declaration of Purchase of Property – Optional (Only for officers who have newly purchased a private property)

2. The user guide on ESS declaration can be downloaded from PM2S in the main page of the Employee Self Service menu. It will also be made available on HR online at http://intranet.moe.gov.sg/hr_online/circulars01.htm.

Declaration of Investment

3. Every officer must complete and submit this form in the *Declaration of Investment* panel in PM2S. Officers who are using PM2S for annual declaration for the first time are to declare all existing investments in this panel. A 'nil' return is required for officers with no investments to declare. Officers with no changes to their investments as compared to the previous years will have to click on the 'No Changes' button.

New or Additional Shares/Interest in Private Companies/Business Firms – To Seek Approval

4. Officers who have declared newly acquired shares/interests in investment in private companies/business firms must seek approval to retain them. As the current PM2S does not allow officers to input the required information, officers are to complete a hardcopy Form B which is the 'Application For Approval To Retain Investment In Private Companies/Business Firms' and submit it to their AMs for collations. The collated hardcopy forms would need to be submitted to **Vital.Org (HR Services), Level 8, Office Towers, 1 North Buona Vista Drive, S(138675)**. For AEDs' submissions, please send to **Vital.org (HR Services) at Level 8, MND Complex, 5 Maxwell Road, S (069110)**

Declaration of Non-Indebtedness/Indebtedness

5. Every officer must complete and submit this form in the *Declaration of Non-Indebtedness/Indebtedness* panel in PM2S. A 'nil' return is required.

Declaration of Purchase of Property

6 Officers who have newly purchased a private property (regardless of whether the property is owner-occupied), a non-owner occupied HDB flat, commercial property or land in Singapore and abroad and have not declared the purchase yet must make a declaration in the *Declaration of Purchase of Property* panel in PM2S.

7 Once a declaration has been made in this module, officers do not have to re-declare the same property in Table 1 of the *Declaration of Investment*. This is because the data of your new property would already have been captured and stored in PM2S. Hence, there is no need for officers to update the same information in the *Declaration of Investment* module. The same data would automatically appear in the *Declaration of Investment* panel in the subsequent years.

Summary

8 A summary of the forms that need to be submitted by via the online module is as follows:

Module in PM2S/Hardcopy Form	Who should declare	Mode of submission
Declaration of Purchase of Property Module	For officers who are declaring new purchases of private properties/land/non-owner occupied HDB flats	Online through ESS in PM2S
Declaration of Investment Module - Compulsory	All officers – (i) Nil return required for officers with nothing to declare. (ii) No changes for officers with no changes to their investments/properties	Online through ESS in PM2S
Declaration of Non-Indebtedness/Indebtedness Module - Compulsory	All officers – Nil return required.	Online through ESS in PM2S
Application for Approval to Retain Investment (Form B)	For officers who are seeking approval to retain new or additional shares/interest in private companies/business firms.	Hardcopy Form – print Form B attached in Annex D and submit to VITAL.org

9 The table below summarises the types of information that need to be submitted through the Annual Declarations module in PM2S if the officer falls under any of the categories below:

Category of Officer	No Property or Investments to Declare	Newly Purchased Property in 2010 Only	Newly Acquired Shares/ Interest in Private Companies/ Business in 2010 Only	Existing Non-Owner Occupied Property that had been declared previously
Modules to Submit the Information In				
Declaration of Purchase of Property		✓		
Declaration of Investment	✓ (click on Nil Declaration)	✓ (click on Nil Declaration *)	✓ - Fill up Table 2 and/ or 3	✓ - (click no changes)
Declaration of Non-Indebtedness /Indebtedness	✓	✓	✓	✓
Application for Approval to Retain Investment (Form B) Hardcopy form to submit to VITAL.org			✓	

*click on NIL declaration only if you have no existing or newly acquired shares / interests in private companies / business firms.

HARDCOPY SUBMISSION OF ANNUAL DECLARATION FORMS (FOR COMPLIANCE)

Declaration of Investments (compulsory)

1. Every officer must complete and submit **Form A** for his Annual Declaration of Investments as of 1 Jan 2011. Officers are to declare all existing investments in this form. A nil return is required.
2. Officers do not need to declare:
 - (i) shares of publicly-listed companies purchased through the official Stock Exchanges; and
 - (ii) special discounted shares under the Government's asset enhancement schemes e.g. Singapore Telecoms shares

New or Additional Shares/Interest in Private Companies/Business Firms

3. Officers who have newly acquired shares/interests in investment in private companies/business firms (excluding those stated in para 2 above) must seek approval to retain them using **Form B**.

Declaration of Purchase of Properties

4. Officers who have newly purchased a private residential/commercial property or land in Singapore and abroad must make declaration on **Form C**. Form C need not be completed if the purchase of the same property has been declared previously.

Declaration of non-indebtedness/indebtedness (Compulsory)

5. Every officer is required to make a declaration on **Form D**, as to whether he is free from financial embarrassment in Year 2010. A nil return is required.

SUBMISSION OF FORMS

6. A summary of the forms that need to be submitted by those taking part in the manual declaration exercise is as follows:

Form	Title of Form	Who should declare
Form A	Annual Declaration of Investment	All officers
Form B (if applicable)	Application for Approval to Retain Investment	For officers who are seeking approval to retain new or additional shares/interest in private companies/business firms.
Form C (if applicable)	Declaration of Purchase of Property	For officers who are declaring new purchases of properties/land
Form D	Declaration of Non-Indebtedness/Indebtedness	All officers

ANNUAL DECLARATION OF INVESTMENT**(Note: A "Nil" Return is required.)**

I declare that as at 1st January 2011, the details of my investment and, to the best of my knowledge, those of my spouse and / or my financially dependent children (defined as children on whom tax relief can be claimed under the Income Tax Act) are as shown below:

Signature: _____
 Name of Officer: _____
 NRIC Number: _____
 *Substantive Appointment: GEO 1 / GEO 2 / GEO 1A1 / GEO 2A1
AED 14/ AED 13B/ AED 13A/ AED 12B/AED 12A/ AED 11

Ministry: Ministry of Education
 Department/School: National Institute of Education
 Date: _____

Table 1: Declaration of Land/Houses/Other Property*

Description of Property (e.g. land, condominium, apartment, semi- detached, bungalow etc)	Address of Property in <u>FULL</u>	Name(s) of Registered Owner(s) of Property (Please also specify whether owner is officer/ spouse / financially dependent children)

- Includes all types of non-owner occupied HDB flats, private residential properties (regardless whether owner-occupied or not) and commercial properties, both in Singapore and abroad.

* Delete as appropriate.

Table 2: Declaration of Shares in Private or Non-Listed Public Companies

Type of Company	Name of Company in <u>FULL</u> & Nature of Business	Number of Shares	Whether approval has been obtained to keep the shares*	Name of Owner(s) – (Please also specify whether officer / spouse / financially dependent children)
Private Company				
Non-listed Public Company				

Table 3: Declaration of Interest in Business Firms

Type of Business Firm	Name of Business Firm in <u>FULL</u> & Nature of Business	% of Ownership	Whether approval has been obtained for the ownership *	Name of Owner(s) – (Please also specify whether officer / spouse / financially dependent children)
Sole Proprietorship				
Partnership				

*If 'Yes', please indicate date of approval.

*If 'No', please complete Form B and submit together with this declaration.

Please indicate NA for shares held by officers' spouse and/or financially-dependent children

DEFINITIONS

Declarations of Interest in Investments and Properties

IM2L Principles

#137 (1) Paragraphs L137-138 set out the guidelines on the declarations of interest in investments and properties. An officer must make a declaration of his assets according to the procedures in paragraph L137. The declaration will include the assets of his spouse, and financially dependent children (defined as children on whom tax relief can be claimed under the Income Tax Act). An officer who makes a false declaration of investment will face disciplinary proceedings and is liable to be dismissed from Service on disciplinary grounds as making a false declaration demonstrates a lack of integrity.

(2) Annual declarations: An officer must declare when he is first appointed, and annually on 2 January (or an annual date decided by his Ministry), his interest or investments in:

- (a) shares of private or public companies; excluding:
 - (i) shares of publicly-listed companies purchased through official Stock Exchanges; and
 - (ii) special discounted shares under Government's asset enhancement schemes e.g. Singapore Telecoms shares.
- (b) business firms (whether sole proprietorships or partnerships)
- (c) land, houses or other property but excluding owner-occupied property.

Vital.org (HR Services)
 1 North Buona Vista Drive
 Singapore 138675

APPLICATION FOR APPROVAL TO RETAIN INVESTMENT IN PRIVATE COMPANIES/BUSINESS FIRMS*

1 In accordance with paras L135 and L136 of IM No. 2, I hereby seek approval to retain the following investment:-

- (a) Name of Company/ Business Firm in **FULL***: _____
- (b) Date of incorporation/Registration* : _____
- (c) No. of shares held/% of ownership* : _____
- (d) Nature of Business: _____
- (d) Extent of officer's participation in the company /business* (Please tick the appropriate box/es)
 - Director – Participation/No Participation*
 - Shareholder - Participation/No Participation*
 - Sole Proprietorship / Partnership*
 - Others : please specify: _____
- (f) Details of Acquisition
 - (i) Date of Acquisition: _____
 - (ii) Manner of Acquisition (Please tick **one** of the following)
 - Inherited from _____ (Indicate the name of person gave the shares. Please also specify the nature of relationship.)
 - Shares acquired before joining service
 - Holding one unit of share to meet legal requirement for registering the company with Spouse
 - Shares owned solely for holding family assets and personal tax planning
 - Others: please specify _____

2 I hereby declare that

- (a) the abovementioned investment does not in any way interfere with or will come into direct or apparent conflict with my official duties.
- (b) I am **involved/not involved*** in the management of the company

Name of Officer: _____ Signature: _____

NRIC Number: _____

*Substantive Appt: GEO 1/GEO 2/GEO 1A1/GEO 2A1/ AED 14/AED 13B/AED 13A/AED 12B/AED 12A/AED 11

Department/School: National Institute of Education

Date of 1st Appointment: _____

* Delete as appropriate.

Vital.Org (HR Services)
1 North Buona Vista Drive
Singapore 138675

DECLARATION OF PURCHASE OF PROPERTY

(To be completed by officers who have/whose spouse and/or financially dependent children have purchased a non-HDB private residential/commercial property or land in Singapore and abroad).

I declare that *I / _____ (my spouse) / _____ (a financially dependent child@)
*have/has signed an *option/sale and purchase agreement on _____ (date) to purchase a property
from _____ (name of developer/seller).

- 2 I declare that in this transaction, no discounts or other concessions were given on account of:
- a) any acquaintanceship between myself in my official capacity, and the developer or vendor, regardless of whether there were in fact official dealings; or
 - b) any official dealings (whether past, present, or proposed) between the developer or vendor and my Department (to the best of my knowledge) or myself.

3 The details of the transaction are:

a) Name of Registered Owner(s) (Please also specify whether officer / spouse / financially dependent children)	
b) Address of Property in FULL	
c) Description of Property (e.g. land, condominium, apartment, semi-detached, bungalow)	
d) Circumstance of Purchase: (Soft launch / Related party transaction /Personal introduction, etc)	
e) List Price#	
f) Discount given (if any) <Please indicate "NA" if no discount is given>	
g) Net purchase price (e-f)	

Name of Officer: _____ Signature: _____

NRIC Number: _____

*Substantive Appt: GEO 1/GEO 2/GEO 1A1/GEO 2A1/
AED 14/AED 13B/AED 13A/AED 12B/AED 12A/AED 11

Department/School: National Institute of Education

Date: _____

* Delete as appropriate.

@ Defined as a child on whom tax relief can be claimed under the Income Tax Act.

Where applicable, in respect of purchases from developers.

SINGAPORE CIVIL SERVICE DECLARATION OF *NON-INDEBTEDNESS/ INDEBTEDNESS	NOTES 1. Department should delete Section A or B below, as appropriate, before issuing this Form to an officer. 2. This declaration must be completed by every officer on the following occasions: (a) On his/her first appointment to the Service (b) Before his/her emplacement on the pensionable establishment (c) Annually within the first three weeks of July (or annual date decided by his Ministry). 3. An officer who declares that he is financially embarrassed as defined in the instructions given below, will be required to state the debts and liabilities on a separate sheet of paper.
Name:	NRIC No :
Ministry/Department/School :MOE/	Designation :
SECTION A (To be completed on first appointment or before emplacement on the pensionable establishment) 1. I have read and understood the definitions below and declare that I* am/am not free from financial embarrassment. 2. *Details of my debts are attached.	SECTION B 1. I have read and understood the instructions below and hereby declare that during the last 12 months ended 31 Dec 2010, I *was/was not free from financial embarrassment. 2. *Details of my debts are attached. * Delete as appropriate
..... Date Signature of Declarant

FINANCIAL EMBARRASSMENT

Para L110

- (1) Every officer has a duty to maintain high standards of personal conduct and integrity. He is required to conduct himself with propriety and should not fall into any financial embarrassment. Paragraphs L110-114 define when an officer is considered to be financially embarrassed, and set out the guidelines for the annual declaration of non-indebtedness/indebtedness.
- (2) An officer who is financially embarrassed is liable to face disciplinary proceedings which may lead to dismissal. An officer who makes a false declaration of non-indebtedness demonstrates a lack of integrity and is liable to be dismissed.

Para L111

An officer is considered to be financially embarrassed if:

- (a) he is an undischarged bankrupt; or
- (b) he signs a promissory note or an acknowledgement of indebtedness which goes against paragraph L102; or
- (c) at any time his total unsecured debts and liabilities are more than 3 months' of his pay; or
- (d) he is reported to be a judgement debtor.

Para L113

An officer who is financially embarrassed as defined in paragraph L111 or who is served with bankruptcy proceedings must immediately report this to his Permanent Secretary. This is in addition to the annual declaration of indebtedness under paragraph L112. The Permanent Secretary will decide whether to take disciplinary action against the officer.

Para L102

- (3) An officer may not sign a promissory note or an acknowledgement of indebtedness in any form either as a principal or surety. But this does not apply to :
- (a) money borrowed with enough land or a house as security;
 - (b) bank overdrafts;
 - (c) loans from insurance companies with insurance policies as security;
 - (d) loans from Government, Co-operative Societies or Building Societies;
 - (e) money borrowed on personal belongings pledged in pawnshops;
 - (f) money outstanding under hire-purchase agreements;
 - (g) study loans granted by recognised local institutions of higher learning to their students (eg Singapore Polytechnic Students' Loan Fund); or renovation loans granted by any bank

<NIE>