

**PEOPLE'S ASSOCIATION ACT  
(CHAPTER 227)**

**PEOPLE'S ASSOCIATION (COMMUNITY  
DEVELOPMENT COUNCILS)  
RULES 1997**

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# **PEOPLE'S ASSOCIATION ACT (CHAPTER 227)**

## **PEOPLE'S ASSOCIATION (COMMUNITY DEVELOPMENT COUNCILS) RULES 1997**

In exercise of the powers conferred by section 9(2)(a) and (b) of the People's Association Act, the Board of Management of the People's Association hereby makes the following Rules:

### **Citation and commencement**

1 These Rules may be cited as the People's Association (Community Development Councils) Rules 1997 and shall be deemed to have come into operation on 29<sup>th</sup> March 1997.

### **Definitions**

2 In these Rules, unless the context otherwise requires -  
"Association" means the People's Association constituted under section 2 of the Act;  
"Board" means the Board of Management of the Association;  
"Chairman", in relation to a Council, means the Chairman of the Council and includes an acting Chairman of the Council;  
"Chief Executive Director" means the Chief Executive Director of the Association;  
"constituency" means an electoral division under the Parliamentary Elections Act (Cap. 218) and includes a group representation constituency;  
"Council", in relation to a District, means a Community Development Council appointed for the District under rule 3 (b);

"District" means an area designated to be a District under rule 3 (a) and specified in the First Schedule;

"group representation constituency" means any electoral division declared to be a group representation constituency under the Parliamentary Elections Act (Cap. 218);

"member", in relation to a Council, means a member of the Council;

"Vice-Chairman", in relation to a Council, means the Vice-Chairman of the Council.

### **Community Development Councils**

3 For the purposes of carrying out the objects of the Association set out in section 9 (1)(c) of the Act and the activities advantageous towards, or necessary or convenient for, the furtherance of such objects, the Board may from time to time –

- (a) designate any area in Singapore to be a District; and
- (b) appoint for that District a committee to be known as Community Development Council.

### **Districts**

4 A District designated under rule 3(a) shall -

- (a) comprise one or more constituencies as set out in the first column of the First Schedule; and
- (b) be known by the name set out opposite thereto in the second column thereof.

### **Constitution of a Council**

5 (1) A Council shall consist of -

- (a) a Chairman; and
- (b) such other members, not being less than 12 or more than 50, as the Board may determine.

(2) The Chairman and other members of a Council shall be appointed by the Board on such terms and conditions and be paid such salaries or allowances as the Board may determine.

**Mayor**

6 The Board may designate the Chairman of the Council for a District to be the Mayor of that District where-

- (a) the Chairman is also the Chairman of a Town Council established under the Town Councils Act (Cap. 329A); and
- (b) the number of residents in the District is not less than 150,000.

**Appointment and duties of Vice-Chairman and other officials**

7 (1) The Board may appoint any member of a Council to be the Vice-Chairman of the Council, and if for any reason the Chairman is unable to act or the office of Chairman is vacant, the Vice-Chairman may exercise all or any of the powers conferred, or the duties imposed, on the Council under these Rules or any other written law.

(2) The Board may appoint from amongst the members of a Council to be the Secretary, Assistant Secretary, Treasurer and Assistant Treasurer of the Council.

(3) The Secretary of a Council shall conduct all correspondence, keep minutes of meetings, take charge of all records (except accounts), prepare the annual report and generally perform all duties pertaining to his office.

(4) The Assistant Secretary of a Council shall carry out and discharge duties assigned to him by the Secretary of the Council and shall perform all duties of the Secretary in his absence.

(5) The Treasurer of a Council shall receive all moneys given to the Council, maintain proper books of accounts, arrange for banking facilities and present statements of accounts at meetings of the Council.

(6) The Assistant Treasurer of a Council shall carry out and discharge duties assigned to him by the Treasurer of the Council and perform all duties of the Treasurer in his absence.

(7) The Board may appoint any person to be adviser or consultant to a Council on such terms and conditions and be paid such salaries or allowances as the Board may determine.

(8) Any adviser or consultant appointed under paragraph (7) may serve as a resource person and advise the Council on matters advantageous to the performance of the functions of the Council.

#### **Temporary members**

8 The Board may appoint any person to be a temporary member of a Council during the temporary incapacity from illness or otherwise, or during the temporary absence from Singapore, of any member of the Council.

#### **Revocation of appointment**

9 The Board may, at any time, revoke the appointment of the Chairman or the Vice-Chairman or any member of a Council without assigning any reason.

#### **Resignation**

10 A member of a Council may resign his office at any time by giving not less than one month's notice to the Board.

#### **Vacation of office**

11 The office of a member of a Council shall become vacant -

(a) on the death of the member;

- (b) if the member, without sufficient cause (the sufficiency thereof to be decided by the Board) fails to attend 3 consecutive meetings of the Council;
- (c) if the member becomes in any manner disqualified for membership of the Council;
- (d) if the member is adjudicated a bankrupt;
- (e) if the member resigns his office; or
- (f) if the appointment of the member is revoked.

### **Filling of vacancies**

12 If a vacancy occurs in the membership of a Council, the Board may appoint any person to fill the vacancy and the person so appointed shall hold office for so long as the member in whose place he is appointed would have held office.

### **Disqualification from membership**

13 No person shall be appointed or shall continue to hold office as a member of a Council if he -

- (a) is not a citizen of Singapore;
- (b) is below 21 years of age;
- (c) is an undischarged bankrupt or has made any arrangement with his creditors;
- (d) has been sentenced to imprisonment for a term exceeding 6 months and has not received a free pardon; or
- (e) is incapacitated by physical or mental illness.

### **Functions and powers of a Council**

- 14 (1) The functions of a Council are -
- (a) to carry out the objects of the Association set out in section 9(1)(c) of the Act, that is to say, the fostering of community bonding and

strengthening of social cohesion amongst the people of Singapore, and the activities advantageous towards , or necessary or convenient for, the furtherance of such objects;

- (b) to carry out any function or duty imposed on it by any other written law;
- (c) to advise the Board -
  - (i) on matters affecting the well-being of the residents in the District;
  - (ii) on the provision and use of public facilities and services within the District; and
  - (iii) on the use of public funds allocated to the District for community activities; and
- (d) to carry out such other functions, duties and activities as may be assigned by the Board.

(2) A Council may -

- (a) plan and develop new community and infrastructure projects for the District;
- (b) administer Government-assistance schemes for deserving residents in the District;
- (c) manage the funds and facilities of the Council;
- (d) accept gifts and donations, whether of property or otherwise and whether subject to any special trust or not;
- (e) work with social workers, voluntary groups and more able persons to help handicapped or less able persons to cope with their difficulties;
- and
- (f) generally do all such other acts as may be necessary and approved by the Board for the performance of the functions of the Council.

**Member's interest to be made known**

- 15 (1) A member of a Council who is in any way, directly or indirectly, interested in a transaction or project of the Council shall disclose the nature of his interest at the first meeting of the Council at which he is present after the relevant facts have come to his knowledge.
- (2) A disclosure under paragraph (1) shall be recorded in the minutes of the meeting of the Council and, after the disclosure, that member -
- (a) shall not take part in any deliberation or decision of the Council with respect to that transaction or project; and
  - (b) shall be disregarded for the purpose of constituting a quorum of the Council for such deliberation or decision.
- (3) No act or proceedings of the Council shall be questioned on the ground that a member has contravened this rule.

**Quorum**

- 16 (1) At every meeting of a Council, one-third of the number of members of the Council shall constitute a quorum and no business shall be transacted unless a quorum is present.
- (2) The Chairman, or in his absence the Vice-Chairman, shall preside at meetings of a Council, and if both the Chairman and Vice-Chairman are absent from any meeting or part thereof, such member as the members present shall elect shall preside at that meeting or part thereof.
- (3) A decision at a meeting of a Council shall be adopted by a simple majority of the members present and voting except that, in the case of an equality of votes, the chairman of the meeting shall have a casting vote in addition to his original vote.
- (4) The Chief Executive Director or his authorised representative shall be in attendance at all meetings and shall participate in the deliberations of a Council.

**Vacancies**

- 17 A Council may act notwithstanding any vacancy in its membership.

**Procedure at meetings**

- 18 (1) The Chairman of a Council or any other officer authorised by him shall summon all meetings of the Council for the despatch of business.
- (2) A Council may make standing orders to regulate its own procedure generally and, in particular, regarding the holding of meetings, the notice to be given of such meetings, the proceedings thereat, the keeping of minutes and the custody, production and inspection of such minutes.
- (3) A copy of the minutes of every meeting of a Council shall be sent to the Chief Executive Director not later than 14 days after the date of the meeting.
- (4) Minutes of meetings may be kept in any of the 4 official languages.

**Appointment of sub-committees and delegation of duties, etc.**

- 19 (1) A Council may appoint from among its own members and other persons such number of sub-committees as the Council thinks fit for purposes which, in the opinion of the Council, would be better regulated and managed by means of such sub-committees.
- (2) A Council may, subject to such conditions or restrictions as it thinks fit, delegate to any such sub-committee or the Chairman or any member all or any of the powers, functions and duties vested in the Council by these Rules or any other written law.
- (3) A Council may continue to perform a function or duty under these Rules or any other written law, notwithstanding the delegation of the power, function or duty under this rule.

**Financial provisions**

- 20 (1) A Council shall comply with the financial rules set out in the Second Schedule.
- (2) A Council may undertake fund-raising projects in accordance with the People's Association Rules and Procedures Governing Fund-Raising Projects.

(3) The Chairman or, in his absence, the Vice-Chairman of a Council may execute any agreement relating to the management of the Council for and on behalf of the Association.

### **Special funds**

21 (1) A Council may, by resolution, establish special funds for specific projects or purposes and all moneys in such funds shall be governed by rules to be drawn up by the Council.

(2) The establishment of any such fund and the governing rules shall be subject to the approval of the Chairman of the Board or Deputy Chairman of the Board.

### **Financial year**

22 The financial year of a Council shall begin on 1st April of each year and end on 31st March of the succeeding year, except that the first financial year of a Council shall begin on the date of appointment of the Council and end on 31st March of the succeeding year.

### **Audit**

23 The accounts of a Council shall be audited by the Auditor-General or by an auditor appointed annually by the Board in consultation with the Auditor-General.

### **Dissolution of a Council**

24 A Council may be dissolved -

- (a) by the direction of the Chairman of the Board or Deputy Chairman of the Board; or
- (b) by the unanimous vote of all members of the Council taken at a meeting specially convened for this purpose.

**Transfer of assets upon dissolution of a Council**

25 Upon the dissolution of a Council under rule 24, all assets of the Council, including balance of funds after settlement of all debts and liabilities, shall be handed to the Association for disposition as determined by the Chairman of the Board or Deputy Chairman of the Board.

**FIRST SCHEDULE****Rules 2 and 4****DISTRICTS**

First column	Second column
Constituency or constituencies	Name of District
(1) Marine Parade Group Representation Constituency, East Coast Group Representation Constituency and MacPherson Constituency	Marine Parade
(2) Tanjong Pagar Group Representation Constituency and West Coast Group Representation Constituency	Tanjong Pagar

**SECOND SCHEDULE****Rule 20 (1)****FINANCIAL RULES****PART 1****RECEIPTS****Sources of funds**

- 1 The activities of a Council shall be financed by –
- (a) grants from the Association;
  - (b) proceeds from fund-raising projects approved by the Association;
  - (c) public donations;

- (d) revenues from its projects and services; and
- (e) other sources approved by the Association.

### **Receipts**

2 Moneys received by a Council must be acknowledged by a receipt in a form approved by the Association.

### **Responsibility for custody and disposal**

3 Officers authorised by a Council to receive and collect moneys on behalf of the Council are responsible for the safe keeping and proper disposal of the moneys and the safe custody and proper use of all receipts and other documents for which payments are received.

### **Prompt issue of receipt**

4 A machine printed receipt or one duly signed by the authorised receiving officer, dated with the day of issue, must be issued forthwith for all cash received, to the payer or to his representative.

### **Alteration or spoilt forms**

5 (1) No alteration of a material nature or of the amount or date may be made to a receipt or, in the case of machine-issued receipts, subsequent to machine receipting and issue.

(2) Alteration made shall be in the following manner:

	<i>Manuscript receipt</i>	<i>Machine issued receipt</i>
(a)	To be made on the original and duplicate of the receipt.	To be made on the original and duplicate of the receipt.
(b)	To be initialled by the cashier or collector concerned, and to be checked by the supervisor of the cashier or collector and initialled by him on the duplicate.	To be initialled by the cashier and his supervisor.

- (3) Any alteration to a receipt must not be made by erasure and must comply with the requirements of rule 40.
- (4) If for any reason a receipt form is spoilt and cannot be issued, it must not be destroyed but must be -
  - (a) cancelled;
  - (b) initialled by the officer empowered to issue the receipt;
  - (c) attached to the relative counterfoil; and
  - (d) produced for inspection when required.

#### **Custody of receipt books overnight**

- 6 (1) In the collection of revenue, when it is necessary to entrust receipt books to junior officers, they should be strictly forbidden from keeping these receipt books in their private premises overnight.
- (2) All receipt books actually in use shall be locked up at the close of each day by the officers in charge of them.

#### **Register of stock of receipts**

- 7 (1) The stock of unissued manuscript receipt books and serially numbered paper receipts shall be kept by the Treasurer or any person appointed by him and all such stocks shall be recorded in a stock register and shall be locked up.
- (2) The stock of receipt and similar documents of value shall be kept by the Treasurer or any person appointed by him and all such stocks shall be recorded in a stock register and shall be locked up.

#### **Defective receipt book**

- 8 Where any book is found defective, a notice to that effect shall immediately be recorded by the officer in charge of the register, and the book may thereafter, if the defect is not serious in the opinion of the Treasurer or any person appointed by him for the respective documents mentioned in rule 7, be used subject to such further conditions as may be noted in the register.

**Petty cash float**

9 The Treasurer of a Council may retain an amount not exceeding \$2,000 as petty cash for which a Petty Cash Account shall be properly maintained and updated for the inspection of the Council.

**Banking**

10 All collections (including cheques) in excess of the amount in the petty cash float as specified in rule 9 must be banked within the next 2 working days.

**Cash book and ledger**

- 11 (1) All collections shall be promptly accounted for in a cash book and ledger in a form approved by the Association.
- (2) A bank reconciliation statement shall be prepared at least once a month.

**Surplus funds**

- 12 (1) The funds of a Council which are not required for immediate use shall, with the approval of the Council, be placed in fixed deposits with a bank or finance company in local currency.
- (2) The signatories for these fixed deposits shall be the Treasurer or Assistant Treasurer and the Chairman, Vice-Chairman or Secretary of the Council.

**PART II**  
**PAYMENTS**

**Authority for expenditure**

- 13 A Council shall have the authority to incur expenditure for the following:
- (a) promotion of activities of the Council and its sub-committees;
  - (b) projects and activities jointly organised with other Community Development Councils, Citizens' Consultative Committees, Community Centres, Community Clubs, Residents' Committees, Constituency Sports Clubs, Civil Defence Co-ordinating Committees,

- People's Association Sea Sports Club and Boys' Club Management Committees, or other groups approved by the Association;
- (c) contributions to projects and activities organised by other Community Development Councils, Citizens' Consultative Committees, Community Centres, Community Clubs, Residents' Committees, Constituency Sports Clubs, Civil Defence Co-ordinating Committees, People's Association Sea Sports Club and Boys' Club Management Committees, or other groups approved by the Association;
  - (d) gifts, souvenirs or congratulatory or condolatory messages as the gesture of the Council to any individual or organisation which has contributed in one way or another to the Council;
  - (e) general improvements, renovations and repairs of the facilities of the Council; and
  - (f) purchase of furniture, equipment and other assets for the Council.

#### **Approval of Association for other expenditure**

- 14 Any expenditure for purposes other than those stated in rule 13 shall only be incurred by a Council with the prior approval in writing from the Association.

#### **Approving authorities**

- 15 (1) Subject to rule 13 and the availability of Council's funds, the approving authorities for expenditures of the Council shall be as follows:

	<b><i>Approving authority</i></b>	<b><i>Expenditure per item</i></b>
(a)	Chairman People's Association	Above \$5,000,000
(b)	Deputy Chairman People's Association	Up to \$5,000,000
(c)	Chief Executive Director and Chairman of Council	Up to \$1,000,000
(d)	Council	Up to \$500,000
(e)	Chairman of Council	Up to \$50,000
(f)	Vice-Chairman of Council	Up to \$10,000

- (g) Treasurer or Secretary of Council Up to \$5,000
- (2) All items of expenditure approved under paragraph (1)(e) to (g) shall be brought to the attention of the Council at its next meeting.
- (3) To determine the authority to approve the expenditure, the financial limits are to be applied to-
- (a) the value of any single item of stores, services or works to be awarded; and
- (b) the total value, inclusive of variation orders, of the stores, services or works to be awarded to any one contractor.
- (4) Where necessary for the efficient operation of a Council's functions, delegation of authority by the Council may be effected and notified in writing to the Treasurer and the auditor.
- (5) A list of delegated officers, the scope of their authorities and their specimen signatures shall be maintained by a Council.

#### **Estimates of revenue and expenditure**

16 The Treasurer of a Council shall collate the requirements of the Council and its sub-committees and present the estimates of revenue and expenditure for the next financial year together with the supporting notes at the meeting of the Council for approval at least 2 months before the end of each financial year.

#### **Use of official order forms**

- 17 (1) Except in the case of individual minor purchases not exceeding \$500 each or such amounts as authorised by the Council, all goods or services required shall be ordered through official order forms, and bills or vouchers passed for payment must be supported by a copy of the relevant order.
- (2) Urgent orders placed verbally shall be confirmed on the official form immediately after the verbal instructions have been given.

**Unauthorised disbursements**

- 18 (1) Any officer allowing or directing any disbursement without proper authority shall be responsible for the amount.
- (2) In the event of any wrongful payment being made in consequence of an incorrect certification on a voucher, the certifying officer shall be responsible for the wrongful payment.
- (3) An authorised officer shall certify as to the accuracy of every detail on the voucher.
- (4) It is the responsibility of the authorised officer to satisfy himself that -
- (a) the services specified have been duly performed;
  - (b) the goods purchased have been properly held or applied for the purpose intended;
  - (c) the prices charged are either according to contracts or approved scales, or fair and reasonable according to current local rates;
  - (d) authority has been obtained as quoted, and the computations and castings have been verified and arithmetically correct; and
  - (e) the persons named in the vouchers are those entitled to receive payment.

**Prompt processing of bills**

19 The Treasurer shall ensure that all bills are received not later than the month following that in which the articles are purchased or service performed and that they are promptly checked and, if in order, processed for payment.

**Payment Vouchers**

20 Items of expenditure incurred must be supported by bills, receipts, etc., and payments vouchers in a form approved by the Association.

**Vouchers to contain full details**

- 21 (1) Each voucher shall contain full particulars of each purchase or service, including dates, numbers, quantities, distances and rates, so as to be comprehensive without reference to any document other than those attached thereto.
- (2) The total of all vouchers shall be written in words as well as in figures.

**Payee's name required on voucher**

- 22 (1) The name of the payee shall be stated in the voucher.
- (2) Vouchers shall not be made in favour of more than one person or firm except where more than one person or firm are parties to a contract or to one transaction.
- (3) In all cases of goods purchased through a tradesman or services rendered by an individual, his name must appear on the voucher as the person who actually performed the service or to whom the payment is due.

**Payment to payees**

23 When payments are to be made to persons other than those named in the voucher, or to the agents of officers absent on leave, the authorities under which the payments are to be made (excluding powers of attorney or letters of administration) must be in writing or on a standard form drawn up by the Treasurer for uniform practice in this matter.

**Stamping of supporting documents**

24 All supporting documents for payments shall be stamped "PAID" after payments have been made so as to avoid any possible double payments.

**Vouchers for items under contracts**

25 When supplies are furnished or when work is done under an agreement, there shall be a certification on the voucher that -

- (a) the payments are in accordance with the terms of the agreement;

- (b) as regards supplies not for immediate use, the articles have been received and duly recorded in the proper inventory; and
- (c) in the case of work, it has been properly done.

**Private use of funds prohibited**

26 Funds held under the imprest are not to be used for private purposes, or for any purpose other than that for which the imprest is intended.

**Cash vouchers**

- 27 (1) Vouchers duly processed for payment by the Treasurer or his authorised representative are to be obtained for all payments made by the cashier whether from the imprest money, or money drawn for any proper payments in cash, and upon payment an acknowledgement by the payee shall be obtained.
- (2) Where cash is advanced on the authority of the Chairman or an officer authorised by him for expenditure to be supported by receipted bills submitted later, the voucher shall indicate the nature of the proposed expenditure.
- (3) Where possible, properly receipted bills must support petty cash payments.

**Floats to be kept low**

28 Imprests shall be kept down to minimum requirements and recouments applied for an average of once fortnightly.

**Record of payments to be kept**

- 29 (1) Every cashier who receives an imprest must keep an imprest cash book showing all amounts received and paid.
- (2) All vouchers must be consecutively numbered and entered on the day on which they are paid, and the proper account reference entered against them.

**Reimbursing float**

30 When replenishment of an imprest is necessary, vouchers for all payments, supported by an imprest cash reimbursement form which should be serially numbered, shall be prepared.

**Final balances**

- 31 (1) All expenditures out of imprest accounts shall be submitted for reimbursement with a statement of year-end cash-on-hand balance on the first working day of the new financial year.
- (2) The cash-on-hand is to be verified by the Treasurer or his designated representative.

**Cheques**

- 32 (1) Payments should always be made by cheques.
- (2) Cash should be used only when it is impractical to do so.
- (3) Cheques shall be crossed and stamped "A/C Payee Only".

**Signing of cheques**

33 Cheques drawn on a Council's bank account shall be signed by the Treasurer or Assistant Treasurer and the Chairman, Vice-Chairman or Secretary of the Council.

**Cheque books**

34 All cheque books shall be locked up at the close of business each day by the officer appointed by the Treasurer.

**Payment by cash or uncrossed cheque**

35 (1) Where the payee requests for payment in cash or by uncrossed cheque, the cashier responsible for payment shall, by reference to the identity card of the payee,

the number of which he shall note on the voucher, satisfy himself as to the identity of the payee.

(2) In all cases of payment by cash or uncrossed cheque, a responsible officer appointed by the Treasurer shall witness the payment and, at the same time, verify by actual sighting of the identity card the particulars of the payee's identity card with that on the payment voucher.

(3) The responsible officer under paragraph (2) shall endorse the payment voucher to the effect that he had made such verification.

#### **Undistributed drawings to be rebanked**

36 If it is not possible to distribute within 14 days the whole of any money drawn for the purpose of meeting cash payments, the amount remaining undistributed shall be repaid into the bank.

#### **Acquisition of goods, services and works**

37 A Council shall comply with the procedures for procurement of goods, services, works and consultancy services in the People's Association Staff Manual No.3 Section B.

#### **Revenue-earning tender**

38 A Council shall comply with the revenue-earning tender procedures in the People's Association Staff Manual No.3 Section G.

#### **Cash book and ledger**

39 All payments shall be accounted for in a cash book and ledger in a form approved by the Association.

#### **Alterations and erasures**

40 (1) No alterations or erasures, except as in the manner provided in this rule, shall be made on vouchers or other documents or accounts.

(2) Where corrections are necessary, the original figure should be crossed through by a line only, so as to show clearly what the figures originally entered were, and the correct figures placed close to the original ones, the correction being initialled by the Treasurer or his authorised representative.

(3) Under no circumstances are alterations or erasures to be made to audited figures.

#### **Cash balance discrepancy**

41 (1) Any cash balance shortfall discovered shall be reported to the Treasurer who shall carry out an investigation to ascertain the cause of the shortfall.

(2) The officer or officers found to be responsible for the shortfall may be required to make good the loss.

#### **Cancellation of debit notes of Council**

42 Any set of debit notes or bills prepared but cancelled before despatch to the debtor concerned shall be marked "cancelled" for record purposes, and on no account should cancelled bills be destroyed.

#### **Authority to write-off irrecoverable revenue, debt and overpayment**

43 (1) Where no negligence or fraud is involved, the authority to write-off any claim in any case in respect of arrears of revenue, debt due to the Council, overpayment reported as irrecoverable, etc., shall be as follows:

- |     |                       |   |           |
|-----|-----------------------|---|-----------|
| (a) | not exceeding \$3,000 | - | Treasurer |
| (b) | not exceeding \$5,000 | - | Chairman  |
| (c) | exceeding \$5,000     | - | Council.  |

(2) At each financial year-end, the details of the amounts so written-off during the preceding 12 months shall be reported to the Council by the Treasurer with copies to the auditor.

**Liquidated damages and administrative charges**

44 (1) Liquidated damages and administrative charges imposed under contract may be waived or reduced as follows:

- (a) not exceeding \$3,000 for any one case - Treasurer
- (b) not exceeding \$5,000 for any one case - Chairman
- (c) exceeding \$5,000 for any one case - Council.

(2) Administrative charges imposed, other than those under contracts, may be waived or reduced as follows:

- (a) not exceeding \$1,000 for any one case - Treasurer
- (b) not exceeding \$3,000 for any one case - Chairman
- (c) exceeding \$3,000 for any one case - Council.

(3) At each financial year-end, the details of the cases of waiver or reduction of liquidated damages and administrative charges shall be reported to the Council by the Treasurer with copies to the auditor.

**Vouchers needed to support entries**

45 Every entry in the accounts shall be supported by a voucher containing full particulars of the item or items to which it relates, and so far as practicable, the voucher should be capable of verification, without reference to any other document.

**PART III****STATEMENT OF ACCOUNTS****Certified statements of accounts**

46 (1) The Treasurer of a Council shall, at every meeting of the Council, present certified statements of accounts for the preceding months.

(2) The certified statement shall include, if any, the accounts of the sub-committees of the Council.

### **Statement of income and expenditure**

- 47 (1) The Treasurer of a Council shall also present a statement of income and expenditure immediately on completion of each specific project at the meeting of the Council.
- (2) If the Treasurer is unable to complete this statement in time, the Council may, at its meeting immediately following the completion of the project, defer presentation of the statement to its next meeting and no other.

### **Filing of statements of income and expenditure**

- 48 (1) All statements of income and expenditure and accounting records of a Council shall be properly filed and maintained.
- (2) The Treasurer of a Council shall submit these statements, accounting records and cash for inspection by the Association as and when required.

### **Preservation and disposal of certain records**

- 49 (1) All books of accounts and records shall be carefully preserved and may only be disposed as follows:

<b><i>Type of form or record</i></b>	<b><i>Retention period</i></b>
(a) Subsidiary books of accounts and records pertaining to receipts , payments, assets investments, debtors, and creditors, including estimates proposals.	3 years after close of the financial year.
(b) General ledger, tender documents, cash book, asset registers, bank statements and audited accounts.	7 years or as directed by Director of National Archives of Singapore.

- (2) The disposal of records shall not be inconsistent with any directive issued by the Director of National Archives of Singapore who shall be consulted in cases of doubt.

**Authority to sell, dispose, write-off assets**

- 50 (1) Subject to rule 58, the authority of a Council is required for the deletion of items of stock from inventories of plant, machinery, fixtures, etc., in the event of their ceasing to be in stock.
- (2) Where such items were disposed of by sale duly authorised by the Council, they shall be deleted without obtaining such special authority.

**PART IV  
OFFICE INVENTORIES****Council to keep inventory**

- 51 The Council shall keep an inventory of furniture, equipment, etc., comprising -
- (a) an asset register for assets which are required to be capitalised; and
  - (b) an asset register for assets which are not required to be capitalised.

**Non-consumable, movable office furniture, etc.**

- 52 All non-consumable, movable office furniture and equipment (excluding office articles of a rapidly wasting nature, such as paper basket, erasers, rulers and pencils) shall be recorded and tagged with an allotted asset number.

**Form of inventory**

- 53 The inventory shall be in a tabulated form, and among other things shall provide columns for serial number, description of article, date acquired, date disposed of and remarks.

**Checking of inventory**

- 54 (1) A Council shall appoint any 2 members, other than the Treasurer and Secretary of the Council, to check the inventory at least annually.
- (2) After the check, they shall certify in the remarks column of the inventory the date and result of the check.

**Stock book**

55 Every officer having in his charge or custody any stores or other articles which are the property of the Council shall keep or cause to be kept a proper stock book or inventory recording such property, and on their ceasing to be in stock, shall see to their proper deletion from the inventory.

**Disposal of written-off assets**

- 56 (1) All written-off assets, if to be sold, shall be disposed of by public auction or by tender after public advertisement.
- (2) If such assets are unsuitable for sale, they shall be disposed of as directed by the Chairman.
- (3) Where written-off assets are to be destroyed, a certificate of destruction is to be completed and copies forwarded to the auditor.
- (4) An officer appointed by the Treasurer shall witness the destruction.
- (5) The officer appointed under paragraph (4) shall not be the same officer recommending the write-off or the user of the assets.

**PART V**  
**SURVEY COMMITTEE**

**Report of unserviceable store, etc.**

- 57 (1) A 3-member Survey Committee, which shall include a representative of the Association, shall be appointed by the Treasurer for the purpose of reporting on unserviceable stores, equipment and vehicles, etc.
- (2) The Survey Committee shall report to the Chairman, who may take such action and give such directions as he sees fit.
- (3) A copy of the survey report shall be sent to the auditor.

**No survey report required in certain cases**

- 58 (1) Where no negligence or fraud is involved, the following officers may dispense with the proceedings of a Survey Committee and give directions for write-off:
- (a) not exceeding \$1,000 - Treasurer
  - (b) not exceeding \$3,000 - Chairman
  - (c) exceeding \$3,000 - Council.
- (2) Such authority for write-off shall apply when the assets are recommended for the write-off because of one of the following reasons:
- (a) unserviceable;
  - (b) obsolete;
  - (c) uneconomical to repair; or
  - (d) redundant.

**Loss of assets**

59 As soon as any loss of money, inventory items or other assets is discovered, a Council shall make a police report and submit a report to the Association which shall cause an inquiry to be conducted if necessary.

**Treatment of losses**

- 60 (1) Where there is no negligence or fraud, the amount lost may be written-off on the following authority:
- (a) not exceeding \$1,000 - Treasurer
  - (b) not exceeding \$3,000 - Chairman
  - (c) exceeding \$3,000 - Council.
- (2) If the loss is an asset other than cash, the item shall be deleted from the inventory after the appropriate approval has been obtained.

**Power of auditor to require person to furnish information**

61 The auditor of a Council may require any person to furnish him with such information in the possession of that person or to which that person has access as the auditor considers necessary for the purpose of his functions as auditor.

**Interim audit**

62 The Association may request the auditor to perform an interim audit of the accounts and financial position of a Council at any point in time as the Association considers necessary.

**Access to Treasurer and Chairman by auditor**

63 In the discharge of his official duties, the auditor shall have direct access to the Treasurer and the Chairman of the Council.

**Documents for audit**

64 Every officer appointed by a Council to collect revenue shall be responsible for ensuring that all books, accounts and vouchers relating to the financial transaction of his office are afforded safe custody at all times and are produced to the auditor whenever required.

**Destruction of obsolete receipts**

- 65
- (1) The approval of the Chairman shall be obtained before unused or obsolete serially numbered receipts in any form are destroyed.
  - (2) The Treasurer shall forward to the auditor a detailed list of all unserviceable or obsolete serially numbered receipts in any form in stock, stating the reasons why they are no longer required.
  - (3) When approval of the Chairman has been obtained, the Treasurer shall appoint a Committee of at least 2 officers to destroy them.
  - (4) The Committee shall, after destruction of the documents concerned, prepare a certificate of destruction and forward copies to the auditor.

**Loss of receipts**

- 66 (1) Where any serially numbered receipts in any form is lost, the fact shall be reported immediately with full particulars to the Treasurer who shall bring the matter to the notice of the Council.
- (2) The loss of such serially numbered receipts in any form as well as the loss of works orders shall forthwith be published in the newspaper giving the serial numbers involved.

**Surprise check**

- 67 (1) The Treasurer or his representative shall carry out surprise examinations of every safe, cash-box, drawer or other receptacle for moneys in the charge of officers entrusted with the custody of moneys, stamp, or other valuables of any kind, as well as stocks of unused receipt books.
- (2) Such surprise examinations should be held at uncertain intervals of time, and the date, nature and result thereof shall be recorded in a book which shall be initialled by the Treasurer or his representative on the occasion of each examination.
- (3) This rule shall not affect other surprise surveys which may be considered necessary by the auditor.

**Sub-committee**

- 68 (1) A sub-committee of a Council shall not maintain its own bank account.
- (2) All income and expenditure of a sub-committee of a Council shall be credited to or debited against the bank accounts of the Council.

**Borrowing by Council prohibited**

69 A Council shall not borrow any moneys, whether by way of overdraft or otherwise, nor pledge or charge any of its assets.

Made this 31st day of March 1997.

WONG KAN SENG  
Deputy Chairman,  
Board of Management,  
People's Association,  
Singapore.

[PA/D/25/63 Pt. A; AG/LEG/SL/227/96/2]

**PEOPLE'S ASSOCIATION ACT**  
**(CHAPTER 227)**  
**PEOPLE'S ASSOCIATION (COMMUNITY**  
**DEVELOPMENT COUNCLS)**  
**(AMENDMENT) RULES 1997**

In exercise of the powers conferred by section 9 (2) (a) and (b) of the People's Association Act, the Board of Management of the People's Association hereby makes the following Rules:

**Citation and commencement**

1 These Rules may be cited as the People's Association (Community Development Councils) (Amendment) Rules 1997 and shall come into operation on 22nd November 1997.

**Amendment of First Schedule**

2 The First Schedule to the People's Association (Community Development Councils) Rules 1997 (G.N. No. S162/97) is amended by inserting, immediately after item (2), the following items :

“(3) Ang Mo Kio Group Representation Constituency and Cheng San Group Representation Constituency	Ang Mo Kio-Cheng San
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(4) Bishan-Toa Payoh Group Representation Constituency, Kreta Ayer-Tanglin Group Representation Constituency, Jalan Besar Group Representation Constituency and Kampong Glam Constituency	Central Singapore
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(5) Aljunied Group Representation  
Constituency, Pasir Ris Group  
Representation Constituency and  
Tampines Group Representation  
Constituency

Northeast”.

Made this 30th day of August 1997.

WONG KAN SENG  
Deputy Chairman,  
Board of Management,  
People’s Association,  
Singapore.

[PA/D/25/63 Pt. A; AG/LEG/SL/227/96/2 Vol.1]

**PEOPLE'S ASSOCIATION ACT**  
**(CHAPTER 227)**  
**PEOPLE'S ASSOCIATION (COMMUNITY**  
**DEVELOPMENT**  
**COUNCILS)(AMENDMENT NO.2) RULES 1997**

In exercise of the powers conferred by section 9 (2) (a) and (b) of the People's Association Act, the Board of Management of the People's Association hereby makes the following Rules:

**Citation and commencement**

1 These Rules may be cited as the People's Association (Community Development Councils) (Amendment No. 2) Rules 1997 and shall come into operation on 13th December 1997.

**Amendment of First Schedule**

2 The First Schedule to the People's Association (Community Development Councils) Rules 1997 (G.N. No. S162/97) is amended by inserting, immediately after item (5), the following items:

- |   |                    |
|---|--------------------|
| “(6) Sembawang Group Representation<br>Constituency, Hong Kah Group<br>Representation Constituency,<br>Nee Soon Central Constituency,<br>Boon Lay Constituency and<br>Bukit Gombak Constituency | Sembawang-Hong Kah |
| (7) Bukit Timah Group Representation<br>Constituency, Ayer Rajah<br>Constituency and Chua Chu Kang<br>Constituency  | Bukit Timah        |

(8) Hougang Constituency

Hougang

(9) Potong Pasir Constituency

Potong Pasir”

[G.N. No. S 503/97]

Made this 30th day of August 1997.

WONG KAN SENG  
Deputy Chairman,  
Board of Management,  
People’s Association,  
Singapore.

[PA/D/25/63 Pt.A; AG/LEG/SL/227/96/2 Vol. 1]

**PEOPLE'S ASSOCIATION ACT**  
**(CHAPTER 227)**  
**PEOPLE'S ASSOCIATION (COMMUNITY**  
**DEVELOPMENT**  
**COUNCILS)(AMENDMENT NO. 3) RULES 1997**

In exercise of the powers conferred by section 9 (2) (a) and (b) of the People's Association Act, the Board of Management of the People's Association hereby makes the following Rules:

**Citation and commencement**

1 These Rules may be cited as the People's Association (Community Development Councils) (Amendment No. 3) Rules 1997 and shall come into operation on 13th December 1997.

**Amendment of rule 7**

2 Rule 7 of the People's Association (Community Development Councils) Rules (G.N. No S 162/97) is amended by deleting paragraph (1) and substituting the following paragraphs:

“ (1) The Board may appoint from amongst the members not more than 3 Vice-Chairman of the Council.

(1A) If for any reason the Chairman is unable to act or the office of Chairman is vacant, a Vice-Chairman of the Council nominated by the Chairman, or in the absence of such a nomination, by the Council, may exercise all or any of the powers conferred, or the duties imposed, on the Chairman under these Rules or any other written law.”.

[G.N. Nos. S503/97; S526/97]

Made this 25th day of November 1997.

WONG KAN SENG  
Deputy Chairman,  
Board of Management,  
People's Association,  
Singapore.

[PA/D/25/63 Pt. A; AG/LEG/SL/227/96/2 Vol. 2]

S 321/2000

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First published in the Government Gazette, Electronic Edition, on 12<sup>th</sup> July 2000 at 5:00 pm.

**PEOPLE'S ASSOCIATION ACT  
(CHAPTER 227)  
PEOPLE'S ASSOCIATION (COMMUNITY  
DEVELOPMENT COUNCILS) (AMENDMENT)  
RULES 2000**

In exercise of the powers conferred by section 9(2)(a) and (b) of the People's Association Act, the Board of Management of the People's Association hereby makes the following Rules:

**Citation and commencement**

1 These Rules may be cited as the People's Association (Community Development Councils) (Amendment) Rules 2000 and shall come into operation on 1<sup>st</sup> July 2000.

**Amendment of rule 14**

2 Rule 14(2) of the People's Association (Community Development Councils) Rules (R 2) is amended —

(a) by deleting the words “and develop” in paragraph (a) and substituting the words “, fund, develop and administer”; and

(b) by deleting the words “and donations’ in paragraph (d) and substituting the words “, donations, contributions and Government grants”.

**Amendment of Second Schedule**

3 The Second Schedule to the People's Association (Community Development Councils) Rules is amended —

(a) by deleting the words “2 working days” in paragraph 10 and substituting the words “3 working days”;

(b) by deleting paragraph 12 and substituting the following paragraph:

**“Surplus funds**

12.—(1) The Council may, from time to time, invest any of its funds not required for immediate use in fixed deposits or such other securities which trustees may by any written law for the time being in force be authorised to invest trust moneys in.

(2) The signatories for these fixed deposits shall be any two persons among the Chairman, Vice-Chairman, Secretary, Treasurer, Assistant Treasurer or officers authorised by the Council.”;

- (c) by deleting sub-paragraph (1) of paragraph 15 and substituting the following sub-paragraph:

“(1) Subject to rule 13 and the availability of Councils’ funds, the approving authorities for expenditures of the Council shall be as follows:

S 321/2000

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	<i>Approving Authority</i>	<i>Expenditure per item</i>
(a)	Chairman People’s Association	Above \$10,000,000
(b)	Deputy Chairman People’s Association	Up to \$10,000,000
(c)	Council	Up to \$1,000,000
(d)	Chairman of Council	Up to \$500,000
(e)	Vice-Chairman of Council	Up to \$100,000
(f)	Treasurer or Secretary of Council	Up to \$50,000.”;

- (d) by deleting the words “paragraph (1) (e) to (g)” in paragraph 15 (2) and substituting the words “paragraph (1) (d) to (f)”;
- (e) by deleting “\$500” in paragraph 17 (1) and substituting “\$1,000”; and
- (f) by deleting paragraph 33 and substituting the following paragraph:

**“Signing of cheques**

**33.** Cheques drawn on a Council’s bank account shall be signed by any two persons among the Chairman, Vice-Chairman, Secretary, Treasurer, Assistant Treasurer or officers authorised by the Council.”.

Made this 11th day of July 2000.

WONG KAN SENG  
Deputy Chairman,  
Board of Management,  
People’s Association,  
Singapore.

[PA/D/25/63 Pt. A; AG/LEG/SL/227/96/2 Vol.2]

S 474/2000

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First published in the Government Gazette, Electronic Edition, on 20<sup>th</sup> October 2000 at 5:00 pm.

**PEOPLE'S ASSOCIATION ACT  
(CHAPTER 227)**

**PEOPLE'S ASSOCIATION (COMMUNITY  
DEVELOPMENT COUNCILS) (AMENDMENT NO. 2)  
RULES 2000**

In exercise of the powers conferred by section 9 (a) and (b) of the People's Association Act, the Board of Management of the People's Association hereby makes the following Rules:

**Citation and commencement**

1. These Rules may be cited as the People's Association (Community Development Councils) (Amendment No. 2) Rules 2000 and shall come into operation on 10th October 2000.

**Amendment of rule 6**

2. The People's Association (Community Development Councils) Rules (R 2) are amended by re-numbering rule 6 as paragraph (1) of that rule, and by inserting immediately thereafter the following paragraph:

“(2) Any person designated by the Board as a Mayor of a District under paragraph (1) shall, notwithstanding the vacation of his seat in Parliament by reason of a dissolution of Parliament or otherwise, continue to hold office as Mayor until —

- (a) the expiration of his term of office; or
- (b) he is directed to vacate his office by the Board.”.

[G.N. No. S 321/2000]

Made this 10th day of October 2000.

WONG KAN SENG  
Deputy Chairman,  
Board of Management,  
People’s Association,  
Singapore.

[PA/D/25/63 Pt. A; AG/LEG/SL/227/96/2 Vol. 2]

S 515/2000

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First published in the Government Gazette, Electronic Edition, on 9th November 2000 at 5:00 pm.

**PEOPLE'S ASSOCIATION ACT  
(CHAPTER 227)**  
**PEOPLE'S ASSOCIATION (COMMUNITY  
DEVELOPMENT COUNCILS) (AMENDMENT NO.3)  
RULES 2000**

In exercise of the powers conferred by section 9 (a) and (b) of the People's Association Act, the Board of Management of the People's Association hereby makes the following Rules:

**Citation and commencement**

1. These Rules may be cited as the People's Association (Community Development Councils) (Amendment No. 3) Rules 2000 and shall come into operation on 9<sup>th</sup> November 2000.

**Amendment of rule 5**

2. Rule 5 (1) of the People's Association (Community Development Councils) Rules (R 2) is amended by deleting "50" in sub-paragraph (b) and substituting "60".

[G.N. Nos. S 321/2000; S 474/200]

Made this 7th day of November 2000.

WONG KAN SENG  
Deputy Chairman,  
Board of Management,  
People's Association,  
Singapore.

[PA/D/25/63 Pt. A Vol.9; AG/LEG/SL/227/96/2 Vol. 2]

S 576/2001

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First published in the Government Gazette, Electronic Edition, on 27th November 2000 at 5:00 pm.

**PEOPLE'S ASSOCIATION ACT  
(CHAPTER 227)  
PEOPLE'S ASSOCIATION (COMMUNITY  
DEVELOPMENT COUNCILS) (AMENDMENT)  
RULES 2001**

In exercise of the powers conferred by section 9 (a) and (b) of the People's Association Act, the Board of Management of the People's Association hereby makes the following Rules:

**Citation and commencement**

1. These Rules may be cited as the People's Association (Community Development Councils) (Amendment) Rules 2001 and shall be deemed to have come into operation on 24<sup>th</sup> November 2001.

**Amendment of rule 6**

2. Rule 6 (1) of the People's Association (Community Development Councils) Rules (R 2) is amended by deleting sub-paragraph (a).

**Deletion and substitution of First Schedule**

3. The First Schedule to the People's Association (Community Development Councils) Rules is deleted and the following Schedule substituted therefor:

"FIRST SCHEDULE

Rules 2 and 4

DISTRICTS

*First column*

*Second column*

*Constituencies*

*Name of District*

(1) Hong Kah Group Representation Constituency,

South West

Jurong Group Representation Constituency,  
 West Coast Group Representation Constituency,  
 Ayer Rajah Constituency, Bukit Timah Constituency  
 And Chua Chu Kang Constituency

- (2) Holland-Bukit Panjang Group Representation Constituency, North West  
 Sembawang Group Representation Constituency,  
 Nee Soon Central Constituency and  
 Nee Soon East Constituency

“FIRST SCHEDULE — *continued*

DISTRICTS

*First column*

*Second column*

*Constituencies*

*Name of District*

- (3) Ang Mo Kio Group Representation Constituency, Central Singapore  
 Bishan-Toa Payoh Group Representation Constituency,  
 Jalan Besah Group Representation Constituency and  
 Tanjong Pagar Group Representation Constituency
- (4) Aljunied Group Representation Constituency, North East  
 Pasir Ris-Punggol Group Representation Constituency,  
 Tampines Group Representation Constituency and  
 Hougang Constituency
- (5) East Coast Group Representation Constituency, South East”.  
 Marine Parade Group Representation Constituency,  
 Joo Chiat Constituency, MacPherson Constituency and  
 Potong Pasir Constituency

**Savings and transitionals**

4.—(1) As from 24th November 2000 —

- (a) all the property, rights and liabilities comprised in the undertaking of the Council for any District existing immediately before that date (referred to in this rule as the previous District) and to which that Council was entitled or

subject immediately before that date and which relate to or are connected with any area of that previous District which, by virtue of these Rules, becomes comprised in another District shall become, by virtue of these Rules and without further assurance, the property, rights and liabilities of the Council for that other District (referred to in this rule as the succeeding Council); and

- (b) all deeds, agreements, instruments and working arrangements subsisting immediately before that date affecting the undertaking of the Council for any previous District transferred to a succeeding Council under these Rules shall continue in force on and after that date and shall be enforceable by or against the succeeding Council as if, instead of the Council for the previous District, the succeeding Council had been named therein or had been a party thereof.
- (2) If any question arises as to whether any particular property, right or liability has been transferred to or vested in the succeeding Council, a certificate under the hand of the Chief Executive Director of the People's Association shall be conclusive evidence that the property, right or liability was or was not so transferred or vested.

[G.N. Nos. S 321/2000; S 474/200; S 515/2000]

Made this 24th day of November 2001.

WONG KAN SENG  
Deputy Chairman,  
Board of Management,  
People's Association,  
Singapore.

[PA/D/25/63 (Pt. A); AG/LEG/SL/227/1996/2 Vol. 2]

**PEOPLE'S ASSOCIATION ACT  
(CHAPTER 227)  
PEOPLE'S ASSOCIATION (COMMUNITY  
DEVELOPMENT COUNCILS) (AMENDMENT)  
RULES 2002**

In exercise of the powers conferred by section 9(a) and (b) of the People's Association Act, the Board of Management of the People's Association hereby makes the following Rules:

**Citation and commencement**

1. These Rules may be cited as the People's Association (Community Development Councils) (Amendment) Rules 2002 and shall come into operation on 29<sup>th</sup> January 2002.

**Amendment of rule 5**

2. Rule 5(1) of the People's Association (Community Development Councils) Rules (R 2) is amended by deleting "60" in sub-paragraph (b) and substituting "80".

*[G.N. Nos. S 321/2000; S 474/2000;  
S 515/2000; S 576/2001]*

Made this 29th day of January 2002.

WONG KAN SENG  
Deputy Chairman,  
Board of Management,  
People's Association,  
Singapore.

[PA/D/25/63/Pt A Vol. 9; AG/LEG/SL/227/2002/1 Vol. 1]

jk/PA(cdc) (L:FT5) (25.1.02)