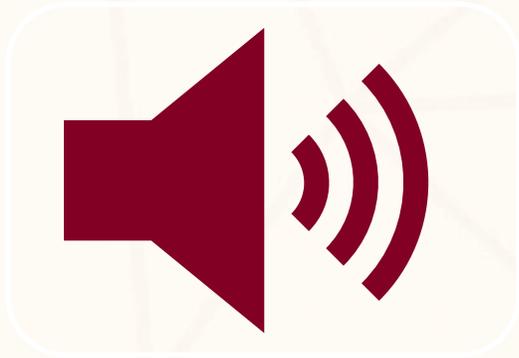


Meeting Pointers



Ensure that you are able to hear the background music playing.



Use earpiece for better audio clarity.



Mute your microphone to minimize background noise for others. Unmute only when you wish to speak.



Identify yourself before speaking.



Welcome



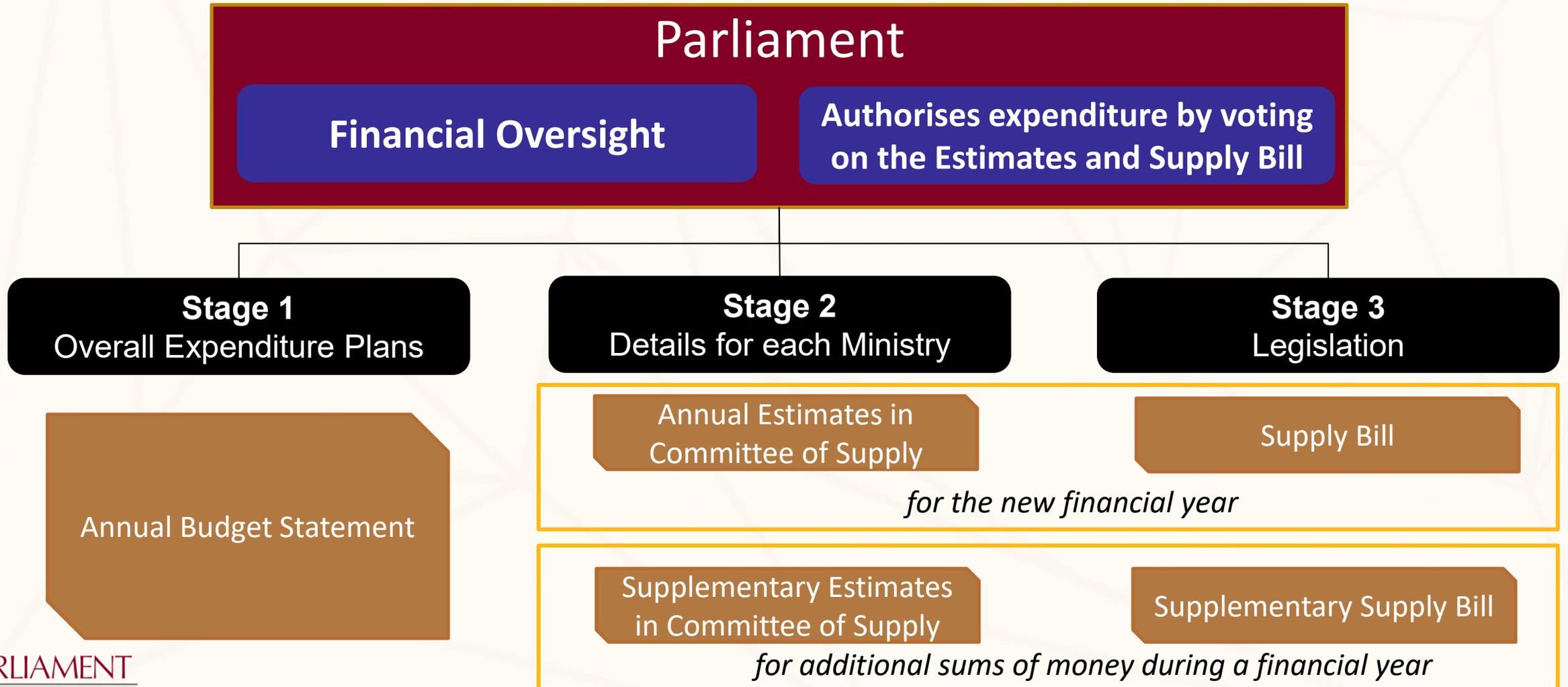
Budget Process and Participating in the Proceedings

Chua Lin Hwee
Parliamentary Clerks Department

4 Key Points

- **Theory**: What are these items: Budget, Estimates (Budget Book), Committee of Supply and Supply Bill?
- **Practical**: Participating in the debates on the Budget Statement and Estimates and how much time does each Member have for these debates.
- **Practical**: How do Members file Budget Amendments (cuts) for the Estimates.
- **Practical**: What publications should Members pay attention to

Overview of the Budget Process



What is Budget?

- Plans for funds needed to govern the country, to run its operations and programmes.
- Each financial year begins on 1 April and ends on 31 March of the next calendar year.
- Budget is presented in the form of a Budget Statement. The day which the budget statement is delivered is called the Budget Day.

Practical : Participating in the Debate on Budget Statement

- Budget Statement will be delivered by PM Wong on Thursday, 12 February 2026. PM will move the motion: “That Parliament approves the financial policy of the Government for the Financial Year 1 April 2026 to 31 March 2027” and makes his Budget Statement.
- After his statement, Parliament is adjourned for 5 clear days. Debate is expected to resume on 24 February and is expected to conclude on 25 or 26 February.
- Indicate your intention to speak during the Budget Statement Debate to Government Whip, Dr Janil Puthuchearu.
- In the debate on the Budget Statement, MPs are allowed 20 minutes each and officeholders are allowed 40 minutes each.
- PM replies at the end, and the motion is put to a vote.

What is the Estimates (Budget Book)?

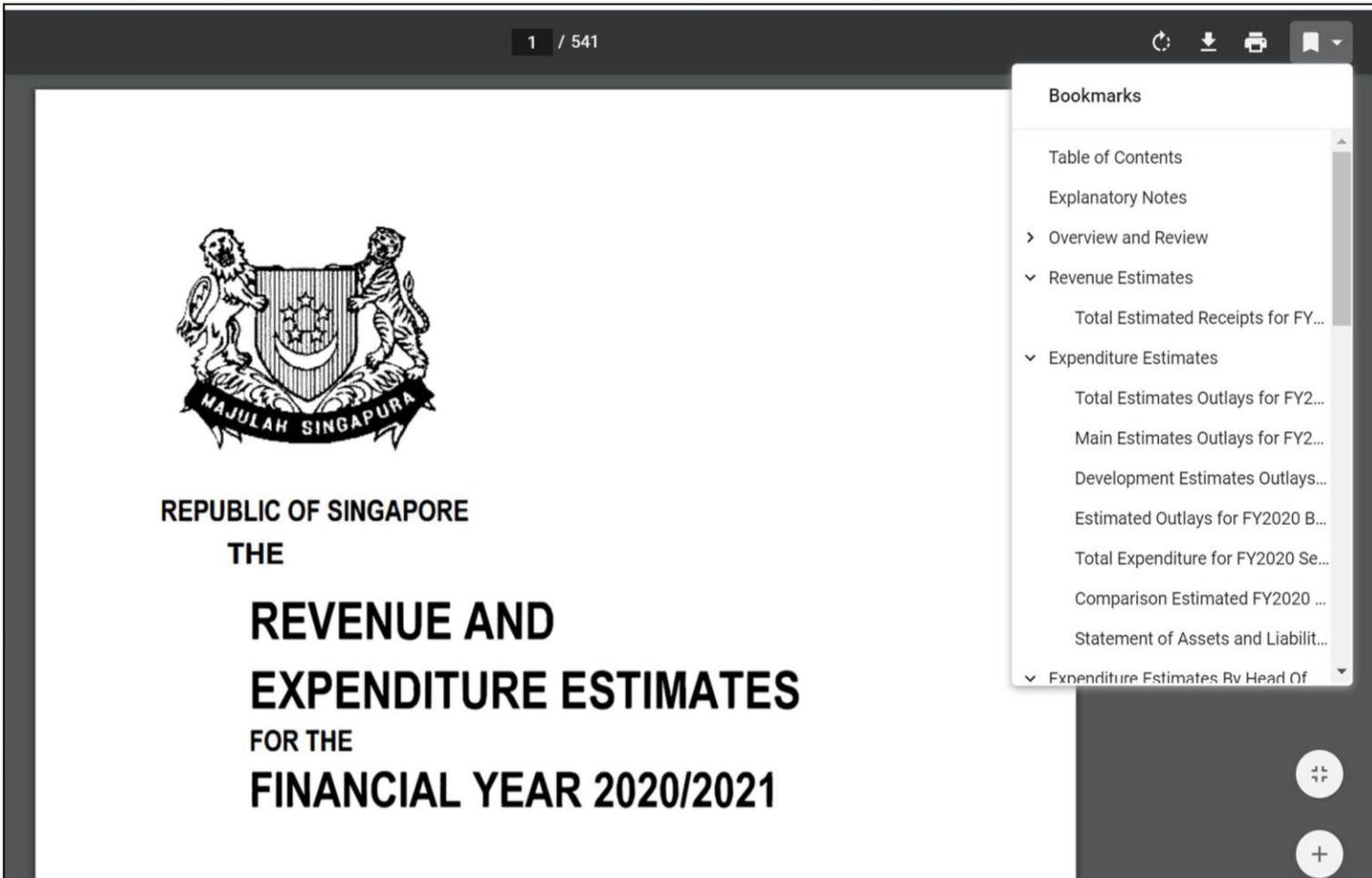
- **What is the Estimates (Budget Book)?**
- Accompanying the Budget Statement is the Revenue and Expenditure Estimates (“Budget Book”) which sets out in detail how each Ministry proposes to use the public money to be allocated to them in the next financial year.
- Details of each Ministry’s Budget presented under Heads of Expenditures in the Budget Book. *For example, Parliament is Head F in the Estimates.*
- Parliament considers the Estimates in a Committee of Supply. [S.O. 90]

Extra: Supplementary Budget and Supplementary Estimates

- When additional sums of money is needed during a financial year, the Government will have to seek Parliament’s approval for more funds. Details of the Supplementary Budget presented in the Supplementary Estimates.

Online Budget Book

The electronic copy of the Estimates is available from the [online Papers Presented to Parliament](#) or [Singapore Budget website](#).



The screenshot shows the title page of the Singapore Budget website. At the top, it displays '1 / 541' and navigation icons. The main content area features the Singapore coat of arms with the motto 'MAJULAH SINGAPURA'. Below the coat of arms, the text reads: 'REPUBLIC OF SINGAPORE', 'THE', 'REVENUE AND EXPENDITURE ESTIMATES', 'FOR THE', 'FINANCIAL YEAR 2020/2021'. A 'Bookmarks' menu is open on the right side, listing various sections of the budget document.

1 / 541



REPUBLIC OF SINGAPORE
THE
**REVENUE AND
EXPENDITURE ESTIMATES**
FOR THE
FINANCIAL YEAR 2020/2021

Bookmarks

- Table of Contents
- Explanatory Notes
- Overview and Review
- Revenue Estimates
 - Total Estimated Receipts for FY...
- Expenditure Estimates
 - Total Estimates Outlays for FY2...
 - Main Estimates Outlays for FY2...
 - Development Estimates Outlays...
 - Estimated Outlays for FY2020 B...
 - Total Expenditure for FY2020 Se...
 - Comparison Estimated FY2020 ...
 - Statement of Assets and Liabilit...
- Expenditure Estimates By Head Of

Budget 2025

18 November 2025

Prime Minister and Minister for Finance Mr Lawrence Wong delivered the Singapore Government's Budget Statement for Financial Year 2025 in Parliament on 18 February 2025

Titled '**Onward Together for a Better Tomorrow**', Budget 2025 presented the Government's plans to:

- Tackle cost pressures;
- Advance our growth frontier;
- Equip workers throughout life;
- Build a sustainable city;
- Nurture a caring and inclusive society; and
- Rally as one united people.

In this section, you can find out more about Budget 2025.

[Budget Statement and Budget Debate Round-Up Speech](#) +

[Budget Statement Annexes](#) +

[Revenue and Expenditure](#) -

- [Analysis of Revenue and Expenditure](#) ↗
- [Revenue and Expenditure Estimates](#) ↗

What is the Committee of Supply?

- Each Estimates, including the Supplementary Estimates, presented to Parliament will be considered in the Committee of Supply (COS) as required in the Standing Orders.
- The Committee consists of all Members of the House and considers each Ministry's request for funds over seven allotted days.
 - *[Expected to be 26 Feb to 6 March (excluding weekends)]*
- Debates in the COS is an opportunity for a Member to speak on the Ministry's policy or programme by submitting an amendment (or a "cut") to reduce the Ministry's budget by a token sum of \$100. *[S.O. 92(4)]*
- There will be a 'guillotine time' for each ministry's debate. If the debate on a ministry exceeds the time allocated, it will be "guillotined". *[S.O. 92(7)(a)]*
- Guillotine times in the COS are dynamic. If debate on a Ministry ends before the time allotted, the debate on the next Ministry will commence immediately.

Practical : Participating in the COS Debates

- For the whole COS, each backbench MP has a block time of 18 mins. GPC Chairperson and elected Opposition MP has 20 mins each. Mover of an amendment has 2 additional mins.
- No limit on number of cuts - subject to the total block time for each MP.
- To participate, Members need to submit a Notice of Amendment (a nominal “cut”) to reduce a Ministry’s budget by \$100. Cuts to be submitted **before 4.30 pm on Thursday 19 February**. “Cuts” are to be submitted online through the Budget Amendments Compilation System (BACS) residing in Members’ Portal (<https://mportal.parl.gov.sg>).
- Keep to the speech times indicated in cuts. A digital timer displayed in the Chamber will assist Members to keep track of their time utilisation. Timer will turn amber in the last 30 seconds.
- Usual for sittings during the Budget/COS period to commence in the morning.

Procedures in the Committee of Supply

**Ministries /
Heads of
Expenditures
with cuts filed
by MPs**

That the total sum to be allocated for Head ___ be reduced by \$100.
(makes his/her speech)



1st MP listed in the Order Paper Supplement (OPS) start the debate

Members listed in the OPS to deliver their speeches on their cuts. After the officeholders have replied to the Members, there will be time for clarifications.



The Question is that the sum of _____ for Head ___ stand part of the Main / Development Estimates

A vote is taken for that Ministry's budget comprising Main/Development Estimates.

Heads without cuts

Chairman will take them en bloc

After all the Heads have been dealt with, question on the total sum for the whole Main and Development Estimates be put to the House for decision without debate – S.O. SO 92 (10)(a)

***Resolutions in the Committee of Supply are then reported to Parliament.
“Resolutions to be reported” – S.O. 92 (10)(b)***

**Parliament will vote on the resolutions without amendment or debate.
“That Parliament doth agree with the Committee on the said resolutions” – S.O. 92(12)**



Any use of this footage is subject to the Terms and Conditions specified by MDDI on its website



Click [here](#) to view the video

Where to find the amounts?

Budget Book (pages 6 and 7)

MAIN ESTIMATES OUTLAYS FOR FY2025 BY HEAD OF EXPENDITURE

Code	Head of Expenditure	Estimated FY2024	Revised FY2024	Estimated FY2025	Statutory Expenditure FY2025	Amount to be voted FY2025
		\$	\$	\$	\$	\$
A	Civil List for the President of the Republic of Singapore	12,235,300	12,235,300	12,235,300	12,235,300	–
B	Attorney-General's Chambers	262,900,000	252,723,100	284,704,600	2,269,500	282,435,100
C	Auditor-General's Office	44,547,900	44,176,000	46,240,300	158,300	46,082,000
D	Cabinet Office	1,100,000	948,000	1,100,000	–	1,100,000
E	Judicature	376,732,500	377,182,700	385,473,100	10,612,500	374,860,600
F	Parliament	49,467,400	47,844,300	48,568,000	783,600	47,784,400
G	Presidential Councils	1,289,800	1,269,800	1,672,800	–	1,672,800
H	Public Service Commission	1,876,800	1,714,800	1,760,800	1,760,800	–
I	Ministry of Social and Family Development	4,565,896,900	4,465,576,500	5,262,330,000	–	5,262,330,000
J	Ministry of Defence	19,364,918,800	19,904,918,800	22,099,590,500	–	22,099,590,500
K	Ministry of Education	14,327,475,900	14,327,475,900	14,647,939,200	–	14,647,939,200
L	Ministry of Sustainability and the Environment	2,834,278,600	2,763,142,600	2,658,974,300	–	2,658,974,300
M	Ministry of Finance	7,539,826,900	6,033,171,900	6,656,615,000	5,356,300,000	1,300,315,000
N	Ministry of Foreign Affairs	536,736,600	531,671,200	576,173,800	–	576,173,800
O	Ministry of Health	17,400,129,600	16,731,031,900	18,795,327,500	–	18,795,327,500
P	Ministry of Home Affairs	7,488,779,300	7,632,839,600	8,027,752,000	–	8,027,752,000
Q	Ministry of Digital Development and Information	2,378,410,000	2,576,944,100	2,956,698,500	–	2,956,698,500
R	Ministry of Law	322,221,900	316,044,600	356,441,800	–	356,441,800
S	Ministry of Manpower	3,056,864,300	2,972,595,000	3,584,806,700	–	3,584,806,700
T	Ministry of National Development	7,713,567,200	8,807,691,800	8,344,980,000	–	8,344,980,000
U	Prime Minister's Office	619,177,000	613,381,400	1,108,629,600	–	1,108,629,600
V	Ministry of Trade and Industry	1,628,845,400	1,608,611,600	1,638,234,500	–	1,638,234,500
W	Ministry of Transport	2,446,931,800	2,536,459,400	2,798,018,900	–	2,798,018,900
X	Ministry of Culture, Community and Youth	2,098,737,600	2,077,650,500	2,270,827,200	–	2,270,827,200

Supply Bill

THE SCHEDULE — continued

Head	Title	Appropriation from Consolidated Fund	Appropriation from Development Fund	Total appropriations	
		\$	\$	\$	
I	Ministry of Social and Family Development	5,262,330,000	209,177,400	5,471,507,400	
J	Ministry of Defence	22,099,590,500	2,226,482,800	24,326,073,300	
K	Ministry of Education	14,647,939,200	852,000,000	15,499,939,200	10
L	Ministry of Sustainability and the Environment	2,658,974,300	1,477,646,700	4,136,621,000	
M	Ministry of Finance	1,300,315,000	127,707,700	1,428,022,700	
N	Ministry of Foreign Affairs	576,173,800	36,600,000	612,773,800	15
O	Ministry of Health	18,795,327,500	2,067,888,400	20,863,215,900	
P	Ministry of Home Affairs	8,027,752,000	1,247,341,500	9,275,093,500	
Q	Ministry of Digital Development and Information	2,956,698,500	103,188,200	3,059,886,700	20
R	Ministry of Law	356,441,800	138,973,500	495,415,300	
S	Ministry of Manpower	3,584,806,700	119,216,800	3,704,023,500	
T	Ministry of National Development	8,344,980,000	11,140,637,200	19,485,617,200	25
U	Prime Minister's Office	1,108,629,600	106,620,900	1,215,250,500	
V	Ministry of Trade and Industry	1,638,234,500	6,309,880,900	7,948,115,400	
W	Ministry of Transport	2,798,018,900	12,528,311,800	15,326,330,700	30
X	Ministry of Culture, Community and Youth	2,270,827,200	510,521,900	2,781,349,100	
Z	Financial Transfers	42,623,333,500	...	42,623,333,500	
	Total	139,804,307,900	39,236,834,600	179,041,142,500	

Additional Videos

- [Announcement by Speaker at the Start of COS debates](#) – 28 Feb 2025
- [Total Sum Resolutions for the whole Main and Development Estimates](#) – 10 March 2025
- [Reporting Stage and Parliament's vote on COS resolutions](#) – 10 March 2025

What is the Supply Bill?

- The amount of public monies in the resolutions of the Committee of Supply and approved by Parliament, are reflected in the Supply Bill.
- The Supply Bill, when passed, controls the amount of money that the Government may draw from the Consolidated Fund and Development Fund to spend in the coming financial year.
- One day is allotted for the second and third readings of the Bill. There is no more committee stage for the Supply Bills. Debate at the 2nd reading stage, if any, is confined to the general principles of Government policy and administration as indicated in the Bill.

PRACTICAL : BUDGET OVERVIEW

Stage 1 Budget Statement

State of the econ and financial policy (inc spending and budget thrusts, and tax)



Debate on Budget Statement
24 Feb to 25/26 Feb

Practical Tips:

- (1) MPs to consider and approve the Govt's financial policy.
- (2) MPs can speak on Govt policies and the financial policies in general. Opportunity for your vision and to provide an overview for your COS speeches.
- (3) Indicate your intention to speak to Govt Whip.
- (4) Speech limits: 20 mins for each MP.
- (5) Opportunity to ask clarifications.
- (6) Parliament to vote on Govt's financial policy.

Stage 2 Committee of Supply

Estimates of Expenditure /Budget of each Ministry to implement Govt policies



COS Debates
26 Feb to 6 March

Practical Tips:

- (1) MPs to approve each Ministry's budget, one by one.
- (2) MPs can speak on each Ministry's budget, To do so, you must submit a cut or amendment to that Ministry's Budget. (Token of \$100) **before 4.30 pm on 19 Feb in BACS**
- (3) Identify the Ministry, the topic/policy and provide a gist of your speech.
- (4) Speech limits: Block time of 18 mins for each MP.
- (5) Opportunity to ask clarifications.

Stage 3 Supply Bill

Supply Bill to authorise withdrawal from Consolidated Fund



After the COS debates

Practical Tips:

- (1) MPs to pass a law to authorise Govt to draw the money from Consolidated Fund.
- (2) 2nd and 3rd Readings on the same day.
- (3) Usually no more speeches. Debate at 2nd Reading, if any, is confined to general principles of gov't policy and administration.
- (4) Parliament to vote on the Bill.

Practical: How to file Budget Amendments (Cuts) for Estimates?

- For filing of cuts for Estimates FY 26/27, log into Members' Portal (<https://mpportal.parl.gov.sg>).



- Click on “Budget Amendments” in the menu bar and select “New Amendment” in the dropdown.



Filling in the Notice of Amendment Form

Notice of Amendment
Estimates of Expenditure for FY 2026/2027 (Paper Cmd X of 2026)
(To be received at the Clerk's Office not later than 4.30 pm on Thursday, 19 February 2026)

Name: MP 2 Date: 15/02/2016

That the total sum to be allocated for Head (select Ministry or Organ of State) of the Estimates be reduced by \$100.

*Topic (up to 40 characters):

*Gist of matter to be raised:

* Indicate matter to be raised as required under the Standing Orders. 966 characters left

No. of mins required for my speech: No. of mins available (excluding Drafts): 18

1. Select Ministry

2. Enter Topic

3. Enter Gist

4. Enter Time

5. Click Submit / Save As Draft etc.

Practical Tips

- Topic:** Keep it short, no innuendos and imputations, spell out acronyms.
- Gist:** Clearer gist = more complete reply
- Time:** You will be timed for even 30 secs.
- Submit early** to avoid missing the deadline.
- Ministries** will inform you if your cut is redirected to another Ministry.

How to file cuts for Supplementary Estimates?

- To file amendments to a Ministry requesting for Supplementary Estimates, Members are to fill in and **EMAIL** the Notice of Amendment Form to **parl_cop@parl.gov.sg** before the stated closing date and time.
- Members are to indicate the Ministry, provide the topic of the cut, describe the gist of his speech and the time required for his speech.
- This Form can be downloaded from Members' Portal.

NOTICE OF AMENDMENT FORM

**SECOND SUPPLEMENTARY ESTIMATES OF EXPENDITURE FOR
THE FINANCIAL YEAR 1ST APRIL 2020 TO 31ST MARCH 2021
(PAPER CMD. 28 OF 2020)**

Note: To reach the Clerk of Parliament not later than 4.30 pm on Friday, 29 May 2020.

Clerk of Parliament
Parliament House
1 Parliament Place
Singapore 178880

Email: parl_cop@parl.gov.sg

That the total sum to be allocated for Head be reduced by \$100.

* Topic:

Gist of matter to be raised:

*No. of mins required for my speech:
(not exceeding 5 mins)

Name: Signature:

Date:

+ Indicate matter to be raised as required under S.O. 97(4).
* The time allocated for debate on an amendment is subject to the total time available on the allotted day(s).

Practical: What publications to note?

Publication	Purpose	Time of Issuance
<p>Order Paper Supplement(OPS)</p>	<p>Contains all the cuts filed by MPs, the sequence of the cuts and the order of the Ministries for the COS debates.</p> <p><u>Practical tip:</u> Check that all your cuts are published here. Check if you are the first speaker, if so, you have to move the cut and be there at the end to withdraw it. If two or more of your cuts are placed in sequence, one after another, Speaker may call on you to take the cuts together.</p>	<p>Before 26 Feb <i>Mode: Email and a copy available in the App and Members' Portal</i></p>

FOURTEENTH PARLIAMENT OF SINGAPORE
(SECOND SESSION)

**ORDER PAPER SUPPLEMENT
FRIDAY, 28 FEBRUARY 2025**

Sup. No. 26

1

ESTIMATES OF EXPENDITURE FOR
THE FINANCIAL YEAR 1ST APRIL 2025 TO 31ST MARCH 2026
(PAPER CMD 32 OF 2025)

Notices of Amendments to be moved in the Committee of Supply.

Head U - Prime Minister's Office

That the total sum to be allocated for Head U of the Estimates be reduced by \$100.

(a) *Singapore's Climate Ambition and Plans*

Ms Poh Li San

(b) *Moving from a Linear to Circular Economy*

Ms He Ting Ru

Sup. No. 26

2

Head U - Prime Minister's Office - continued

(m) *Supporting Fathers with Newborns*

Mr Louis Ng Kok Kwang

(n) *Supporting Parents with Care Needs*

Mr Louis Ng Kok Kwang

(o) *Supporting Parents with Young Children*

Mr Louis Ng Kok Kwang

(p) *Supporting Parents with Newborns*

Mr Louis Ng Kok Kwang

(q) *Support for Couples Undergoing In Vitro Fertilisation (IVF)*

Mr Louis Ng Kok Kwang

Publication

Purpose

Time of Issuance

Notice Paper on Guillotine Times

Guillotine times for each Ministry's debate.
Practical tip: Check indicative day and the ending time for each Ministry's debate.
Note: Guillotine times are dynamic and will shift.

Before 26 Feb and when there are changes to the guillotine times
Mode: Email and a copy available in the App and Members' Portal

Notice Paper No. B001 of 2025

**ESTIMATES OF EXPENDITURE FOR
THE FINANCIAL YEAR 1ST APRIL 2025 TO 31ST MARCH 2026
(PAPER CMD 32 OF 2025)**

**IN THE COMMITTEE OF SUPPLY
(28 February, and 3, 4, 5, 6, 7 and 10 March 2025)**

In accordance with Standing Order No. 92 (Estimates), Mr Speaker has fixed the undermentioned times for the conclusion of consideration of heads of expenditure in the Estimates of Expenditure for the financial year 1 April 2025 to 31 March 2026. In fixing the "guillotine" times, provision is made for a short tea-break.

- Notes:**
1. Proceedings in the Committee of Supply will commence at 3.00 pm on 28 February 2025. Sittings will commence at 11.00 am from 3 to 10 March 2025, subject to Mr Speaker's directions under SO 2(3).
 2. Under Standing Order No. 91(3)(ba), Mr Speaker has directed that proceedings in the Committee of Supply be taken till 7.30 pm on the allotted days.
 3. The "guillotine" time shown against a head of expenditure is the time when discussion of that head shall end.
 4. If the discussion of a head of expenditure is concluded before the "guillotine" time stated, the head next following will be entered into straightaway. "Guillotine" times and sitting times are subject to change.

"Guillotine" Times

Head	Ministry	1st Allotted Day (Friday, 28 February 2025)
U	Prime Minister's Office*	5.50 pm
M	Ministry of Finance <i>(To be continued on the following day)</i>	

[7.30 pm - End of 1st Allotted Day]

Head	Ministry	2nd Allotted Day (Monday, 3 March 2025)
M	Ministry of Finance	11.50 am
F	Parliament	12.10 pm
J	Ministry of Defence	3.25 pm
N	Ministry of Foreign Affairs*	7.15 pm
P	Ministry of Home Affairs <i>(To be continued on the following day)</i>	

[7.30 pm - End of 2nd Allotted Day]

* inclusive of 20 mins tea-break

Publication	Purpose	Time of Issuance
<p>Daily Working Paper</p>	<p>Shows where COS debate will resume at the next sitting and the new guillotine times for each Head.</p> <p><i>Practical Tip: To check the new timing of debates for the next allotted day. Advisable to be in Parliament at least 1 to 1.5 hrs before the start of your Ministry's debate.</i></p>	<p>After each COS sitting day <i>Mode: Email and a copy available in the App and Members' Portal</i></p>

ORDER PAPER SUPPLEMENT
Working Paper
6 March 2025
5th Allotted Day

Notices of Amendments to be moved in the Committee of Supply
Note: "Guillotine" times are subject to change

Head V - Ministry of Trade and Industry	(6 March 2025)	(1.35 pm) (Ending time)	(195 mins)
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That the total sum to be allocated for Head V of the Estimates be reduced by \$100.

(Reply on Head V)

Head K - Ministry of Education	(6 March 2025)	(4.30 pm) (Ending time)	(*175 mins)
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That the total sum to be allocated for Head K of the Estimates be reduced by \$100.

<table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">(a) Education - The Next Bound Mr Patrick Tay Teck Guan</td> <td style="width: 20%;">(8.5 mins)</td> </tr> <tr> <td>(b) Future-ready Education for All Ms Denise Phua Lay Peng</td> <td>(5.0 mins)</td> </tr> </table>	(a) Education - The Next Bound Mr Patrick Tay Teck Guan	(8.5 mins)	(b) Future-ready Education for All Ms Denise Phua Lay Peng	(5.0 mins)	<table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">(e) Admissions Criteria for Junior Colleges Mr Darryl David</td> <td style="width: 20%;">(2.5 mins)</td> </tr> <tr> <td>(f) Rejuvenation of Junior Colleges Mr Darryl David</td> <td>(2.0 mins)</td> </tr> </table>	(e) Admissions Criteria for Junior Colleges Mr Darryl David	(2.5 mins)	(f) Rejuvenation of Junior Colleges Mr Darryl David	(2.0 mins)
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(e) Admissions Criteria for Junior Colleges Mr Darryl David	(2.5 mins)								
(f) Rejuvenation of Junior Colleges Mr Darryl David	(2.0 mins)								

Date and time the Ministry's COS debate to be guillotined

Total time allotted for the Ministry's COS debate

Topic of the cut by the MP and time allotted for the cut

Q&A
