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Legislative Comment

INTERPRETING THE PRIVATE- AND PUBLIC-SECTOR SERVICE CRITERIA FOR SINGAPORE'S ASPIRING PRESIDENTIAL CANDIDATES

The Singapore President's role is not only ceremonial: from 1991, it has encompassed the substantive function of serving as a guardian of public reserves and the integrity of the public service. A person must meet certain qualifying criteria in order to run in a Presidential election. This article focuses on one set of qualifying criteria, namely, the "service criteria": the requirement that candidates have had certain experience in serving in certain roles in the public sector or the private sector. The service criteria were last amended in 2016, and came to the fore in the 2023 Presidential Election following George Goh's unsuccessful bid to run. This article aims to unpack the principles underlying the private-sector service criteria, with a view to shedding light on certain questions of interpretation – such as what counts as an "organisation", a "chief executive", and an "office" – with which both aspirants and the Presidential Elections Committee will have to reckon. In particular, this article argues that principles familiar to not only legal professionals, but also accounting professionals, may usefully illuminate the service criteria; and that a common set of principles underlying both the private-sector and the public-sector criteria can be discerned.

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I. Introduction

1 Prior to 1991, the role of the President of Singapore was largely ceremonial, not unlike that of the King or Queen in the UK. From 1991,

1 The writer has benefited from discussions with Eugene KB Tan, Kenny Chng, Kevin YL Tan, Lau Kwan Ho, Leo Zhi Wei, and Loo Wee Ling. All errors and omissions remain the writer's own.

the President has also served as, among other things, a "legal safeguar[d]"[2] against the risk of a future "irresponsible, free-spending governmen[t]" that would "irreversibly rui[n] [the] econom[y]",[3] and against possible "arbitrary promotions of staff and politically motivated personnel changes" in the civil service.[4] This is why the President's permission is needed for the "Government … to spend any reserves which it has not itself accumulated"[5] or for "appointments to certain specified posts in the public service".[6]

2 To do this job, the President must "be capable, experienced in public offices, and have an astute overview of the national interest", and "himself have exercised authority, preferably in the public sector".[7] The framers of the Elected Presidency system thought that a popular election would be the best means to choose such a person, but that the electoral process would not necessarily guarantee that the President had what it took to do the job. After all, voting could at most ensure that the least unsuitable candidate was elected. (The same might be said of Ministers – "[t]heoretically any citizen who is eligible to stand for election as MP can aspire to become Prime Minister" – but at least the

2 Prime Minister's Office, *Constitutional Amendments to Safeguard Financial Assets and the Integrity of the Public Services* (White Paper, Cmd 10 of 1988, 29 July 1988) <https://www.nas.gov.sg/archivesonline/government_records/docs/ebbca697-8133-11e7-83df-0050568939ad/Cmd.10of1988.pdf> (accessed 27 August 2025) at para 10.

3 Prime Minister's Office, *Constitutional Amendments to Safeguard Financial Assets and the Integrity of the Public Services* (White Paper, Cmd 10 of 1988, 29 July 1988) <https://www.nas.gov.sg/archivesonline/government_records/docs/ebbca697-8133-11e7-83df-0050568939ad/Cmd.10of1988.pdf> (accessed 27 August 2025) at para 5.

4 Prime Minister's Office, *Constitutional Amendments to Safeguard Financial Assets and the Integrity of the Public Services* (White Paper, Cmd 10 of 1988, 29 July 1988) <https://www.nas.gov.sg/archivesonline/government_records/docs/ebbca697-8133-11e7-83df-0050568939ad/Cmd.10of1988.pdf> (accessed 27 August 2025) at para 11.

5 Prime Minister's Office, *Constitutional Amendments to Safeguard Financial Assets and the Integrity of the Public Services* (White Paper, Cmd 10 of 1988, 29 July 1988) <https://www.nas.gov.sg/archivesonline/government_records/docs/ebbca697-8133-11e7-83df-0050568939ad/Cmd.10of1988.pdf> (accessed 27 August 2025) at para 1(*b*).

6 Prime Minister's Office, *Constitutional Amendments to Safeguard Financial Assets and the Integrity of the Public Services* (White Paper, Cmd 10 of 1988, 29 July 1988) <https://www.nas.gov.sg/archivesonline/government_records/docs/ebbca697-8133-11e7-83df-0050568939ad/Cmd.10of1988.pdf> (accessed 27 August 2025) at para 21(*b*).

7 Prime Minister's Office, *Constitutional Amendments to Safeguard Financial Assets and the Integrity of the Public Services* (White Paper, Cmd 10 of 1988, 29 July 1988) <https://www.nas.gov.sg/archivesonline/government_records/docs/ebbca697-8133-11e7-83df-0050568939ad/Cmd.10of1988.pdf> (accessed 27 August 2025) at para 18(*d*).

"high standards set by [the aspirant's] own political party" served as a preliminary filter.)[8]

3 Therefore, there have been qualifying criteria that a person must meet before they are granted a Certificate of Eligibility from the Presidential Elections Committee ("PEC"), which a person requires in order to run in a Presidential election. From the beginning, the idea of qualifying criteria attracted controversy both among Members of Parliament[9] and members of the public who provided their views to a Select Committee of Parliament.[10] In 2016, the debate was reprised before a Constitutional Commission, which recommended that the criteria be retained but modified; the Government took up these suggestions.[11] The debate continues today in both the academic and popular spheres.

4 The qualifying criteria may be divided into four categories:

(a) Firstly, there are basic requirements: for example, that a candidate be a Singapore citizen of at least 45 years of age.[12] It is generally not disputed that these requirements – which are simple matters of fact, not of discretion – should exist.

(b) Secondly, a candidate must "satisf[y] the Presidential Elections Committee that he is a person of integrity, good character and reputation".[13]

(c) Thirdly, there is the system of "reserved elections": If, for the last five Presidential terms, the President was never from the "Malay community" or "Indian and other ethnic minority

8 *Report of the Select Committee on the Constitution of the Republic of Singapore (Amendment No 3) Bill (Bill No 23/90)* (Parl 9 of 1990, 18 December 1990) at para 12.

9 Singapore Parl Debates; Vol 51, Sitting No 10; Col 562; [11 August 1988] (Ibrahim Othman); Singapore Parl Debates; Vol 51, Sitting No 11; Col 577; [12 August 1988] (Tan Cheng Bock); Cols 591 and 595 (Chiam See Tong). *Cf* Singapore Parl Debates; Vol 51, Sitting No 10; Col 533; [11 August 1988] (Lim Boon Heng); Singapore Parl Debates; Vol 51, Sitting No 11; Cols 606–607 and 611–612; [12 August 1988] (Augustine H H Tan).

10 Kevin Tan Yew Lee, "The Elected Presidency in Singapore: Constitution of the Republic of Singapore (Amendment) Act 1991" [1991] Sing JLS 179 at 184; Kevin Y L Tan, "Mandates, Majorities and the Legitimacy of the Elected President" in *Constitutional Change in Singapore: Reforming the Elected Presidency* (Jaclyn L Neo & Swati S Jhaveri eds) (Routledge, 2020) ch 3 at pp 70–76.

11 *Report of the Constitutional Commission 2016* (17 August 2016) <https://perma.cc/DS2U-FJ5R> (accessed 28 August 2025) at paras 4.6–4.17.

12 Constitution of the Republic of Singapore (2020 Rev Ed) Arts 19(2)(*a*)–19(2)(*b*).

13 Constitution of the Republic of Singapore (2020 Rev Ed) Art 19(2)(*e*).

communities", then the next Presidential election will be reserved for candidates from that community.[14]

(d) Fourthly, a candidate must have had certain experience in serving in one or more of certain roles in the public sector or the private sector.[15]

5 For all the controversies surrounding some of these criteria, the criteria are clearly here to stay. Accordingly, this article does not consider whether the criteria should continue to exist, or whether they are too stringent (or not stringent enough). Rather, this article is chiefly concerned with issues relating to how the criteria in the *fourth* category – let us call these the *service criteria* – are to be interpreted. These issues came to the fore during the last Presidential election in 2023 following George Goh's unsuccessful application for a Certificate of Eligibility. The aim of this article is not to recount the events relating to Goh in detail, but rather to uncover and unpack the underlying legal issues. It is hoped that this will not only aid in understanding the PEC's decision not to grant Goh a Certificate of Eligibility, but also contribute toward debates about the service criteria by revealing certain underlying principles, which in turn illuminate how the service criteria are to be interpreted.

6 After outlining the service criteria (paras 7–11), this article will aim to distil certain principles behind those criteria (paras 12–23). The aim will not be to argue for or against these criteria, but rather simply to make the best sense that can be made of them by (at the risk of misquoting Ronald Dworkin) seeing them in their "best light", such that they may be given effect in the way that best considers substance over form and best (however imperfectly) represents the underlying principles (whatever one may think of the merits of those principles). At paras 24–53, the article will then identify various interpretive problems relating to the private-sector service criteria, and seek to address them by drawing on the aforementioned principles, along with various rules and principles of company law and financial accounting. Paragraphs 54–57 conclude.

14 Constitution of the Republic of Singapore (2020 Rev Ed) Art 19B; Presidential Elections Act 1991 (2020 Rev Ed) ss 5A–5B and 8E–8L. For commentary, see generally Eugene K B Tan, "Perfecting Singapore's System of Political Governance: Privileging Elites in the Quest for Good Governance" in *Constitutional Change in Singapore: Reforming the Elected Presidency* (Jaclyn L Neo & Swati S Jhaveri eds) (Routledge, 2020) ch 4.

15 Constitution of the Republic of Singapore (2020 Rev Ed) Art 19(2)(*g*) read with Arts 19(3)–19(10).

II. Service criteria

7 The basic principle behind the service criteria has been that the President, as *custodian* of state reserves and the integrity of the public service, would also have to possess "ability, experience and integrity in administering the financial affairs of an organisation or department equivalent in size or complexity of, for example, Telecom or PUB".[16] Therefore, only a "competent" person with "sound judgment" and "such experience and qualifications as are necessary for him to carry out effectively the functions and duties of the office of the President" could run for President.[17]

8 At present,[18] there are four ways to meet the criteria:

(a) The *public-sector automatic track*:[19] One will automatically qualify if one has held certain public offices (such as Chief Justice, Speaker of Parliament, Minister, or chief executive of one of Singapore's sovereign wealth funds).

(b) The *private-sector automatic track*:[20] One will automatically qualify if one has been the "chief executive" – defined as "the most senior executive (however named) in [an] entity or organisation, who is principally responsible for the management and conduct of the entity's or organisation's business and operations" – of a company which has had at least $500m in shareholders' equity, which was profitable while the person was the chief executive, and which did not become insolvent within three years after that.

(c) The *public-sector deliberative track*[21] or *private-sector deliberative track*[22] – here, the word "deliberative" means "discretionary": These two tracks involve a person seeking to be qualified as a candidate on the basis of "experience and ability that is comparable to" that of a person who meets the "automatic"

16 *Report of the Select Committee on the Constitution of the Republic of Singapore (Amendment No 3) Bill (Bill No 23/90)* (Parl 9 of 1990, 18 December 1990) at para 14(b).

17 Singapore Parl Debates; Vol 56, Sitting No 10; Col 532-533; [5 October 1990] (Goh Chok Tong), cited in Kevin Y L Tan, "Mandates, Majorities and the Legitimacy of the Elected President" in *Constitutional Change in Singapore: Reforming the Elected Presidency* (Jaclyn L Neo & Swati S Jhaveri eds) (Routledge, 2020) ch 3 at p 72.

18 The summary here suffices for present purposes; for a full account, see Constitution of the Republic of Singapore (2020 Rev Ed) Arts 19(2)(*g*) and 19(3)–19(10).

19 Constitution of the Republic of Singapore (2020 Rev Ed) Arts 19(3)(*a*) and 19(3)(*b*).

20 Constitution of the Republic of Singapore (2020 Rev Ed) Art 19(4)(*a*).

21 Constitution of the Republic of Singapore (2020 Rev Ed) Art 19(3)(*c*).

22 Constitution of the Republic of Singapore (2020 Rev Ed) Art 19(4)(*b*).

qualifying criteria. This is a judgment call for the PEC. The PEC must also be satisfied that, more generally, the person has "the experience and ability to effectively carry out the functions and duties of the office of President".[23]

9 Some have argued that these requirements, by "assum[ing] that no one should be allowed to hold the reins of power unless he or she has a proven track record of effective management",[24] "make the office of president fundamentally elitist";[25] and that "Singapore has perhaps tried too hard to ensure a safe result" at the expense of giving voters a "sufficient choice" of candidates to choose from,[26] to the extent that the Presidency is "one of the most undemocratic 'democratic' institutions in the world".[27] One might also point out that, given the role of the Council of Presidential Advisers ("CPA"), whom the President must generally consult before deciding whether to exercise certain veto powers,[28] any gaps in the President's knowledge or skills can be filled by the expertise of the CPA.[29]

10 Further, one may question whether the criteria map perfectly onto the role of the President. For example: The President must make

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23 Constitution of the Republic of Singapore (2020 Rev Ed) Arts 19(3)(*c*) and 19(4)(*b*).

24 Kevin Tan Yew Lee, "The Elected Presidency in Singapore: Constitution of the Republic of Singapore (Amendment) Act 1991" [1991] Sing JLS 179 at 190.

25 Kevin Tan, "The Presidency in Singapore: Constitutional Developments" in *Managing Political Change in Singapore: The Elected Presidency* (Kevin Y L Tan & Lam Peng Er eds) (Routledge, 2013) ch 3 at p 70; for further criticism, see pp 70–72, which refers, *inter alia*, to V S Winslow, "Electing the President: The Presidential Elections Act 1991" [1991] Sing JLS 476.

26 Valentine S Winslow, "The Election of a President in a Parliamentary System: Choosing a Pedigree or a Hybrid?" in *Managing Political Change in Singapore: The Elected Presidency* (Kevin Y L Tan & Lam Peng Er eds) (Routledge, 2013) ch 4 at p 96.

27 Kevin Y L Tan & Lam Peng Er, "Looking Back at the Elected Presidency: Design Choices and Unintended Consequences" in *Constitutional Change in Singapore: Reforming the Elected Presidency* (Jaclyn L Neo & Swati S Jhaveri eds) (Routledge, 2020) ch 1 at p 31.

28 Constitution of the Republic of Singapore (2020 Rev Ed) Arts 37IA–37IB. In general, if the President decides to veto a proposed appointment or transaction, but the Council of Presidential Advisers is in favour of approving the appointment or transaction, then the Government can introduce in Parliament a motion that, if passed by at least two-thirds of the total number of Members of Parliament (excluding Nominated Members of Parliament), will override the President's veto (Constitution of the Republic of Singapore (2020 Rev Ed) Art 37IF).

29 Singapore Parl Debates; Vol 56, Sitting No 2; Cols 735–736; [3 January 1991] (Lee Siew-Choh); Kevin Y L Tan & Lam Peng Er, "Looking Back at the Elected Presidency: Design Choices and Unintended Consequences" in *Constitutional Change in Singapore: Reforming the Elected Presidency* (Jaclyn L Neo & Swati S Jhaveri eds) (Routledge, 2020) ch 1 at p 32.

judgment calls as to whether proposed drawdowns on financial reserves would be prudent; would a former Chief Justice or the Speaker of Parliament (who would qualify under the "public-sector automatic track") necessarily have had experience making financial decisions?[30] Would a leader of a company with extensive private-sector experience necessarily be the best-placed to make decisions about appointments to *public* office?

11 These questions are important, but they are not the focus of this paper. The focus will simply be on how best to make sense of the criteria as they are now. This will in turn illuminate the PEC's decision in 2023 not to grant George Goh a Certificate of Eligibility.

III. Unearthing principles behind the service criteria

A. Starting point: private-sector eligibility criteria

12 A useful starting point is the Prime Minister's statement in 2016 that the qualifying criteria are a proxy for "senior management competence and experience".[31] Let us unpack this and build on the somewhat simplistic soundbite that the President must be prepared to play a "complex" role.

13 As the Constitutional Commission pointed out, the *automatic* private-sector qualifying criteria relate to: (a) the "[n]ature of the company"; and (b) the "[n]ature of the position within the company"; therefore, whether someone meets the *deliberative* criteria depends on whether their experience is "comparable" in both regards.[32] As we will now see, from these two matters, we can distil a set of four principles that explain not only the private-sector but also the public-sector eligibility criteria.

30 The author is grateful to an anonymous reviewer for this point.

31 Singapore Parl Debates; Vol 94, Sitting No 4; [27 January 2016] (Lee Hsien Loong, Prime Minister) cited in *Report of the Constitutional Commission 2016* (17 August 2016) <https://perma.cc/DS2U-FJ5R> (accessed 28 August 2025) at para 4.42. For an account of controversies over the eligibility criteria, see Li-ann Thio, "Past Imperfect, Future Tense: The Elected Presidency and the Constitutional Development of an 'Ever Evolving Hybrid'" in *Constitutional Change in Singapore: Reforming the Elected Presidency* (Jaclyn L Neo & Swati S Jhaveri eds) (Routledge, 2020) ch 2 at pp 54–56.

32 *Report of the Constitutional Commission 2016* (17 August 2016) <https://perma.cc/DS2U-FJ5R> (accessed 28 August 2025) at para 4.44.

B. Experience making complex high-stakes decisions

14 One possible view is that both of those matters are fundamentally about experience in making complex decisions.[33] Further, it is the "chief executive" – the most senior officer – who would naturally have had "practical experience" in making such decisions, as opposed to, say, "non-executive Chairmen" who are *associated* with a complex enterprise but "not actively involved in running the company".[34]

15 But there is more to the point than that. Complexity is a different matter from how high the stakes are. It is possible for someone to have to make a decision that could have huge consequences for an enterprise, but which is relatively simple to make. A (somewhat simplistic) example is a company that runs a chain of shops and has to decide whether to close one shop. Whether each shop brings in millions of dollars every month, or just thousands, the decision-making method is fundamentally the same; it is just the size of the numbers that are different.

16 Conversely, there can be a complex decision whose impact is limited. Suppose a large, successful company that runs many shops in Singapore is considering opening just one shop in a foreign country as a trial. Deciding which country to expand into, understanding the regulatory environment there, and navigating cultural complexities is a complex task; yet the sum it costs to undertake this experiment may be a drop in the company's large bucket of funds. (Or it might not be: paradoxically, the smaller the company is, the higher the stakes of undertaking such an experiment would be.)

17 So there are at least two distinct matters: (a) involvement in decisions which are complex, in that they involve many "moving parts" and making them requires considering many interrelated or polycentric matters; and (b) involvement in decisions with high stakes (or, as the Prime Minister put it, "hav[ing] to assess and decide on financial proposals which will involve billions of dollars"[35]).

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33 *Report of the Constitutional Commission 2016* (17 August 2016) <https://perma.cc/DS2U-FJ5R> (accessed 28 August 2025) at para 4.45 *ff*.

34 *Report of the Constitutional Commission 2016* (17 August 2016) <https://perma.cc/DS2U-FJ5R> (accessed 28 August 2025) at para 4.63.

35 Singapore Parl Debates; Vol 94, Sitting No 4; [27 January 2016] (Lee Hsien Loong, Prime Minister) cited in *Report of the Constitutional Commission 2016* (17 August 2016) <https://perma.cc/DS2U-FJ5R> (accessed 28 August 2025) at para 4.42.

C. Bearing ultimate responsibility for decisions

18 There is a third point: While many people would typically be involved in making a complex decision, it is the "chief executive" who "bears the ultimate weight of responsibility for the fate of the company".[36] The Constitutional Commission has suggested that responsibility is a proxy for "experience and expertise".[37] That is not wrong, but only if "experience" refers not only to experience in making decisions, but also experience in associating one's name with those decisions, and hence putting one's own reputation on the line. After all, while the President has a team – the Council of Presidential Advisers – to assist in decision-making, it is the President in whose name the decision is taken, and who is ultimately responsible for it.

19 That explains why one cannot automatically qualify simply by being *a*, or even *the leading*, decision maker. One must also be *ultimately responsible* for the decision. For example, a chief executive is, in most cases, ultimately accountable *to the shareholders* (through the board of directors). The chief executive can, as the saying goes, delegate authority but not accountability.

D. Facing high personal stakes

20 Finally, a chief executive's accountability is all-or-nothing; the stakes are high not only for her business, but also for her. Either she performs well, and is rewarded; or she does not, and is removed. Further, given the scale of the business, the chief executive is unlikely to be able to take up a second job in order to diversify the personal risk that she faces by spreading herself across multiple responsibilities. She devotes her time to *one* enterprise and is responsible to *one* set of stakeholders.

E. Summary of principles underlying private-sector eligibility criteria

21 In short, the private-sector eligibility criteria do not merely require one to play a headline role in a large company; they require one to have: (a) made complex decisions; (b) with high stakes for the enterprise, and (c) taken personal responsibility for those decisions; (d) to the extent that the stakes for the applicant himself have been high.

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36 *Report of the Constitutional Commission 2016* (17 August 2016) <https://perma.cc/DS2U-FJ5R> (accessed 28 August 2025) at para 4.65.

37 *Report of the Constitutional Commission 2016* (17 August 2016) <https://perma.cc/DS2U-FJ5R> (accessed 28 August 2025) at para 4.65.

F. Same principles also explain public-sector eligibility criteria

22 While it is not immediately apparent, the *public-sector* eligibility criteria are in substance based on the same policy. Take, for example, the fact that the Chief Justice, but not any other judge, automatically qualifies. While other judges certainly make complex decisions with potentially high stakes, they are not high stakes *for an organisation*. It is the Chief Justice who is ultimately responsible for how the Judiciary *as a whole* operates and is publicly perceived. Similarly, the Speaker of Parliament and a Permanent Secretary – unlike ordinary Members of Parliament and ordinary civil servants – automatically qualify because they are the ultimately responsible leaders of complex institutions with huge responsibilities.[38]

23 This explains why Ng Kok Song qualified as a candidate in the 2023 election under the "public-sector deliberative track". He relied on his former role as the Group Chief Investment Officer ("GCIO") of GIC Private Limited("GIC").[39] The PEC accepted Ng's argument that in "an investment company, the GCIO is as significant as a chief executive officer".[40] After all, Ng would have had to make complex decisions about what to invest in, with high stakes for the enterprise, and he was ultimately personally "accountable to the Board [of Directors] for GIC's investment performance" and the one who "represented management in responding to questions fielded by the Board members".[41]

IV. Private-sector deliberative track: substance over form

A. Questions of interpretation

24 Ng's example sheds some light on how the *private-sector* deliberative track works. To qualify through that track, one must have served in an "organisation" in a role "comparable to" that of "the chief executive of a typical company with at least [$500m in] shareholders'

38 *Report of the Constitutional Commission 2016* (17 August 2016) <https://perma.cc/DS2U-FJ5R> (accessed 28 August 2025) at paras 4.24–4.25.

39 GIC Private Limited was formerly known as Government of Singapore Investment Corporation Private Limited. The name was changed in 2013, coincidentally around the time that Ng Kok Song's term of service there ended.

40 Ng Kok Song, "Application for Certificate of Eligibility" (1 August 2023) <https://www.eld.gov.sg/forms/PE/Application%20for%20COE-Ng%20Kok%20Song.pdf> (accessed 28 August 2025) at Appendix 1.

41 Ng Kok Song, "Application for Certificate of Eligibility" (1 August 2023) <https://www.eld.gov.sg/forms/PE/Application%20for%20COE-Ng%20Kok%20Song.pdf> (accessed 28 August 2025) at Appendix 1.

equity".[42] It is not enough to have been, for example, ultimately responsible for high-stakes decisions in many non-complex organisations, or one of many senior leaders of a complex organisation with co-ordinate status. What precisely does this mean?

25 Part of the answer was evident from 2016, when the word "organisation" replaced "company", and "chief executive" replaced "chairman of the board of directors or chief executive officer". It was therefore evident that (say) a managing partner or sole proprietor could conceivably count as serving in an "organisation" in a role tantamount to "chief executive".

26 However, further questions arose in the 2023 election because of the application made by George Goh, a businessman, for a Certificate of Eligibility.

B. Questions posed by George Goh's application

27 Goh did not meet the private-sector *automatic* criteria, because he had not been the "chief executive of a company" with at least $500m in shareholders' equity. Instead, in an attempt to qualify through the deliberative track, he produced a list of five companies that he claimed (in a reporter's words) "had a total shareholder equity of $507m when averaged over a three-year period".[43] The immediate question is whether an applicant can point to his roles in *multiple* companies, and argue that those roles are "comparable to" a role in a *single* company.

28 When an application for a certificate of eligibility is unsuccessful, the PEC normally does not publish the reasons for rejection, or even the fact that the application has been made.[44] However, after Goh (having announced that he had made an application) alleged publicly that the PEC had not "explain[ed] the rationale behind its decision",[45] the PEC

42 Constitution of the Republic of Singapore (2020 Rev Ed) Art 19(4)(*b*)(ii).

43 Sharon See, "S$507 Million Shareholder Equity 'Shows I Am a Serious Candidate' for President: George Goh", *The Business Times* (4 August 2023) <https://www.businesstimes.com.sg/singapore/s507-million-shareholder-equity-shows-i-am-serious-candidate-president-george-goh> (accessed 28 August 2025).

44 Presidential Elections (Certificate of Eligibility) Regulations 2017 r 11(2).

45 Ching Shi Jie, "'Sad Day for Singapore'": George Goh Rejects 'Shocking' Decision to Disqualify Him From PE2023", *AsiaOne* (18 August 2023) <https://www.asiaone.com/singapore/sad-day-singapore-george-goh-rejects-shocking-decision-disqualify-him-pe2023> (accessed 28 August 2025). In charity to Goh, by "its decision", he might have referred to the Presidential Elections Committee's ("PEC") decision as to how to interpret the relevant constitutional provisions, rather than the PEC's decision on how that interpretation applied to the facts.

used its statutory power to publish its reasons for rejecting an application if it is "in the Committee's opinion, necessary to respond to any public allegation made against the Committee".[46] We therefore have access to the details of the PEC's decision, which prompt us to consider more closely the nature of the private-sector deliberative track.

29 As we will see, in this regard, the law considers substance rather than just form.

C. The law: what is an "organisation"?

30 Firstly, the Constitution does not define "organisation", so that word can in principle encompass a set of companies.[47] The PEC rightly considered that an "entity or organisation" need not consist of only one legal person; it did not deny that as a matter of law, five companies can be "regarded as a single private sector organisation". The PEC was therefore right to reject Goh's application only on the facts: "the Committee was not satisfied that the five companies you relied on constituted a single private sector organisation".[48]

31 We have used the term "set of companies", rather than "group", for the following reason. The word "group" connotes a company which ultimately controls several other companies. But it is possible for companies to form what is in substance an organisation even if they are not, strictly speaking, a group.

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46 Presidential Elections (Certificate of Eligibility) Regulations 2017 r 11(3)(*c*); Secretariat, Presidential Elections Committee, "Press Release – Presidential Elections Committee's Statement in Response to Mr George Goh's Unsuccessful Application for a Certificate of Eligibility" (18 August 2023) <https://www.eld.gov.sg/press/2023/PEC%20statement_18%20Aug%202023.pdf> (accessed 28 August 2025) at para 2.

47 This writer initially erroneously thought otherwise: see Davina Tham, "Will George Goh Qualify to Run for President? It's a Matter of Discretion, Say Lawyers", *CNA* (14 June 2023) <https://www.channelnewsasia.com/singapore/george-goh-qualify-president-election-shareholders-equity-3560881> (accessed 28 August 2025); this writer has stood corrected by the view of Kevin Tan, quoted in Nur Hikmah Md Ali, "Explainer: What Are the Eligibility Criteria of Private Sector Candidates for the Presidential Election and Does George Goh Qualify?", *TODAY* (15 June 2023) <https://www.todayonline.com/singapore/explainer-presidential-election-can-george-goh-qualify-criteria-2192851> (accessed 15 September 2025).

48 Secretariat, Presidential Elections Committee, "Press Release – Presidential Elections Committee's Statement in Response to Mr George Goh's Unsuccessful Application for a Certificate of Eligibility" (18 August 2023) <https://www.eld.gov.sg/press/2023/PEC%20statement_18%20Aug%202023.pdf> (accessed 28 August 2025) at Annex, para 10.

32 Imagine a company, Mars, which manufactures consumer goods. It has a department in charge of procuring raw materials, a department that operates production machinery, and a human resources department. That company is, clearly, an "organisation".

33 Now imagine a company, Jupiter, which also describes itself as being in the business of manufacturing consumer goods. Jupiter wholly owns three subsidiaries: Io, which supplies Jupiter with raw materials; Europa, which performs Jupiter's production operations; and Ganymede, which provides human resource management services to Jupiter. Let us call these four companies the "Jupiter Group".

34 The Jupiter Group is, for present purposes, as much an "organisation" as Mars is: both do the same, equally complex, things. Of course, the difference lies in what happens if one of the companies in the Jupiter Group becomes insolvent. But that is, for present purposes, irrelevant.

35 Finally, imagine a third company, Neptune, which too describes itself as being in the business of manufacturing consumer goods. Neptune purchases its raw materials from Naiad under a long-term supply contract which Neptune has the right to renew, and Neptune has the power to vary the amount of raw material purchased at short notice. Thalassa is contractually obliged to supply production workers to Neptune; the workers must meet performance targets set by Neptune, failing which Neptune can ask to have the workers replaced. Despina provides Neptune with personnel management services, led by a chief manager who reports to the chief executive of Neptune.

36 Unlike with the Jupiter Group, Neptune, Naiad, Thalassa, and Despina are not part of a group of companies linked by relations of ownership. In the eyes of company law, this makes all the difference: for example, the directors of Naiad owe their duties chiefly to Naiad, not to Neptune. Nonetheless, all these companies, taken together, are functionally no less complex than Mars or than the Jupiter Group. For the present intents and purposes, they are one organisation, engaging in one business enterprise.

37 One might retort that Naiad, Thalassa, and Despina might also provide services to entities other than Neptune; or that Io, Europa, and Ganymede might also provide their services to entities other than Jupiter. But that is really irrelevant. Mars is just as well at liberty to keep some of the raw materials which it procures for its own production use and to resell other raw materials, or to provide human resource services to other business entities in addition to doing so for itself. But that does not

change the fact that Mars is one organisation. If it is, then so is the Jupiter Group, and so is the set {Neptune, Naiad, Thalassa, and Despina}.

38 In short, in the eyes of company law, Mars is one company; the Jupiter Group is a group of four companies; and Neptune, Naiad, Thalassa, and Despina are four unrelated companies. But in reality, each of: (a) Mars; (b) the Jupiter Group; and (c) the set {Neptune, Naiad, Thalassa, and Despina} is *one* "single economic unit".[49] Accordingly, each should count as an "organisation".

39 This approach of following substance over form is buttressed by the wisdom of the accounting profession as embodied in the Conceptual Framework for Financial Reporting ("Conceptual Framework"). This, which is part of the Financial Reporting Standards[50] ("FRS") (which Singapore-incorporated companies generally must follow),[51] describes general principles behind "provid[ing] financial information about

49 This term has been borrowed from *Win Line (UK) Ltd v Masterpart (Singapore) Pte Ltd* [1999] 2 SLR(R) 24 at [44]; their original context is not relevant for present purposes.

50 These are "based on" the International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board: Accounting and Corporate Regulatory Authority, "Financial Reporting Standards – Effective for Annual Reporting Period Beginning on 1 January 2023" <https://www.acra.gov.sg/accountancy/accounting-standards/pronouncements/financial-reporting-standards/2023-volume> (accessed 28 August 2025). Indeed, large parts of the Financial Reporting Standards ("FRS") are carbon copies of large parts of the IFRS, with only minor modifications: see r 2, Second, Third, and Seventh Schedules of the Companies (Accounting Standards) Regulations (2004 Rev Ed). Companies whose "debt or equity instruments" are, or are being prepared to be "traded in a public market in Singapore" must follow the Singapore Financial Reporting Standards (International) ("SFRS(I)"), which are "equivalent to" the IFRS: see Accounting and Corporate Regulatory Authority, "Singapore Financial Reporting Standards (International) – Effective for Annual Reporting Period Beginning on 1 January 2023" <https://www.acra.gov.sg/accountancy/accounting-standards/pronouncements/singapore-financial-reporting-standards-(international)/2023-volume> (accessed 28 August 2025) under the heading "Statement on Applicability". For present purposes, the material provisions of the FRS and SFRS(I) are identical. For completeness, certain small private companies may instead follow the Singapore Financial Reporting Standard for Small Entities.

51 See s 201(2) read with s 4(1) of the Companies Act 1967 (2020 Rev Ed) (definitions of "company" and "Accounting Standards").

[a] reporting entity".[52] Stressing the principle of substance over form,[53] it states that a "reporting entity is not necessarily a legal entity", and "can be a single entity or a portion of an entity or can comprise more than one entity".[54]

40 The rules reflect these principles. Take, for example, the rule that a "parent" entity must present consolidated financial statements. Crucially, "parent" is defined *not* in terms of legal ownership, but instead of "control". "Control", in turn, is defined in terms of "power" over another entity that can be used to affect its "rights … to variable returns" from that entity, including power deriving from a contractual provision.[55] The law has accordingly followed suit. It provides that a "parent company" need not prepare a full set of financial statements, but must instead prepare consolidated financial statements. Here, "parent company" is defined, not in terms of legal ownership, but instead in accordance with the FRS.[56] In short, the point is this: In keeping with the substance-over-form principle, it is the parent company *plus its subsidiaries*, and not the parent company alone, that is one economic organisation.

41 Conversely, if an entity contains "operating segment[s]" – that is, "component[s]" that "earn revenues and incur expenses" from "business

52 Accounting and Corporate Regulatory Authority, "Financial Reporting Standards – Conceptual Framework for Financial Reporting" (applicable for annual reporting period beginning on 1 January 2023) ("Conceptual Framework") <https://www.acra.gov.sg/docs/default-source/default-document-library/accountancy/accounting-standards/pronouncements/sfrs-1-part-2/frs_conceptual_framework_(2023).pdf> (accessed 28 August 2025) at para 1.2.

53 Accounting and Corporate Regulatory Authority, "Financial Reporting Standards – Conceptual Framework for Financial Reporting" (applicable for annual reporting period beginning on 1 January 2023) <https://www.acra.gov.sg/docs/default-source/default-document-library/accountancy/accounting-standards/pronouncements/sfrs-1-part-2/frs_conceptual_framework_(2023).pdf> (accessed 28 August 2025) at para 2.12.

54 Accounting and Corporate Regulatory Authority, "Financial Reporting Standards – Conceptual Framework for Financial Reporting" (applicable for annual reporting period beginning on 1 January 2023) <https://www.acra.gov.sg/docs/default-source/default-document-library/accountancy/accounting-standards/pronouncements/sfrs-1-part-2/frs_conceptual_framework_(2023).pdf> (accessed 28 August 2025) at para 3.10.

55 Accounting and Corporate Regulatory Authority, "Financial Reporting Standard – FRS 110 – Consolidated Financial Statements" (applicable for annual reporting period beginning on 1 January 2023) <https://www.acra.gov.sg/docs/default-source/default-document-library/accountancy/accounting-standards/pronouncements/frs-part-2/frs_110_(2023).pdf> (accessed 28 August 2025) at paras 5–9; see also paras 10–18.

56 See Lee Pey Woan, "Company Formation" in *Corporate Law* (Hans Tjio, Pearlie Koh & Lee Pey Woan) (Academy Publishing, 2015) ch 4 at para 04.023, citing s 209A of the Companies Act 1967 (2020 Rev Ed).

activities", that have their "operating results … regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance", and "for which discrete financial information is available"[57] – then, in general, it must report financial information about each segment separately.[58]

42 The rules just outlined are not merely technical rules. They are all expressions of the grand principle that financial statements are to reflect economic reality, not merely legal forms.[59] Only this will truly assist "existing and potential investors, lenders and other creditors".[60] While of course the PEC is none of these, it, like the users of financial statements, must form a judgment on (among other things) the complexity of an organisation, which in turn requires it to have information about substance rather than mere form.

43 Of course, companies – even related companies – are distinct legal entities.[61] But recall that the Constitution speaks of an "organisation",

57 Accounting and Corporate Regulatory Authority, "Financial Reporting Standard – FRS 108 – Operating Segments" (applicable for annual reporting period beginning on 1 January 2023) <https://www.acra.gov.sg/docs/default-source/default-document-library/accountancy/accounting-standards/pronouncements/frs-part-2/frs_108_(2023).pdf> (accessed 28 August 2025) at para 5.

58 Accounting and Corporate Regulatory Authority, "Financial Reporting Standard – FRS 108 – Operating Segments" (applicable for annual reporting period beginning on 1 January 2023) <https://www.acra.gov.sg/docs/default-source/default-document-library/accountancy/accounting-standards/pronouncements/frs-part-2/frs_108_(2023).pdf> (accessed 28 August 2025) at para 11. Note, however, that certain operating segments with "similar economic characteristics" may be aggregated into one (para 12 read with para 11(a)), while certain small operating segments need not be reported on separately (para 13 read with para 11(b)).

59 Accounting and Corporate Regulatory Authority, "Financial Reporting Standards – Conceptual Framework for Financial Reporting" (applicable for annual reporting period beginning on 1 January 2023) <https://www.acra.gov.sg/docs/default-source/default-document-library/accountancy/accounting-standards/pronouncements/sfrs-1-part-2/frs_conceptual_framework_(2023).pdf> (accessed 28 August 2025) at para 2.12; see also paras 4.59, 5.33(c) and 6.82.

60 Accounting and Corporate Regulatory Authority, "Financial Reporting Standards – Conceptual Framework for Financial Reporting" (applicable for annual reporting period beginning on 1 January 2023) <https://www.acra.gov.sg/docs/default-source/default-document-library/accountancy/accounting-standards/pronouncements/sfrs-1-part-2/frs_conceptual_framework_(2023).pdf> (accessed 28 August 2025) at para 1.2.

61 See Walter Woon, *Woon's Corporations Law* (LexisNexis, Desk Ed, 2022) (digital version updated up to Issue 30, January 2023) ("*Woon's Corporations Law*") at para H[2051(4)], which cites *Walker v Wimborne* [1976] 137 CLR 1 ("*Walker*"); see also *Walker* at 6. See also *Public Prosecutor v Lew Syn Pau* [2006] 4 SLR(R) 210 ("*Lew*") at [201]–[207] and the Australian authorities cited there, as well as *Woon's Corporations Law* para C[452], and the cases cited there, particularly *Lim Chee Twang v Chan Shuk Kuen Helina* [2010] 2 SLR 209.

and not of a "company", a "legal entity", or even a "group". In other words, a person can in principle qualify as President on the private-sector deliberative track on the basis of experience in a "single economic unit", even if it is not a "single legal unit".[62] This is similar to how the accounting standards impose reporting requirements on economic units as a whole, not just individual companies.

44 There is a more difficult question. Consider a modified version of Neptune – let us call it Alt-Neptune. Suppose Alt-Neptune is in *short-term* contracts with Alt-Naiad, Alt-Thalassa, and Alt-Despina respectively, which stipulate fixed quantities of goods or services to be provided. And suppose there is nothing to compel Alt-Naiad, Alt-Thalassa, or Alt-Despina to provide goods or services to Alt-Neptune past (say) the end of next week. One might argue that, at least in the immediate short term, they are one organisation, engaging in one business enterprise. But they are really not. They are not a single economic unit bound to function as such; they are four economic units engaged in a temporary set of alliances.[63] To use the language of the Conceptual Framework, Alt-Naiad, Alt-Thalassa, and Alt-Despina would not be "control[led]" by Alt-Neptune; their financial statements would be presented on the basis that they are separate entities.

45 In short, in this writer's submission, the PEC should approach the question of whether multiple companies constitute one "organisation" in the same way that accountants would approach the question of whether

62 These terms have been borrowed from *Win Line (UK) Ltd v Masterpart (Singapore) Pte Ltd* [1999] 2 SLR(R) 24 at [44]; their original context is not relevant for present purposes. For completeness, to the extent that a person owes a duty of whatever character to a particular company (for example, the contractual duties owed by an employee to the employer, or the duties of a director), practical issues may arise because that duty – which is owed to that company only – may clash with the interests of related companies: see generally *Woon's Corporations Law* at para H[2051(4)], and the authorities cited there, such as *Walker* and *Charterbridge Corp Ltd v Lloyds Bank Ltd* [1970] Ch 62 (EWHC) at 74, as well as the authorities cited in *Lew* at [201]–[207]. That said, the courts do grant certain "commercial leeway … to those who act as directors of associated companies within a group" (*Traxiar Drilling Partners II Pte Ltd v Dvergsten, Dag Oivind* [2019] 4 SLR 433 at [39]), including, it seems, companies which are not strictly related (*Intraco Ltd v Multi-Pak Singapore Pte Ltd* [1994] 3 SLR(R) 1064 at [29], quoted in *Woon's Corporations Law* at para H[2051(4)]. *Cf* the more nuanced approach in *Leong Chee Kin v Ideal Design Studio Pte Ltd* [2018] 4 SLR 331 and *Evotech (Asia) Pte Ltd v Koh Tat Lee* [2018] SGHC 252 at [61]–[63].

63 This writer is no economist, but would point, by analogy, to the analysis of R H Coase, "The Nature of the Firm" (1937) 4 *Economica* 386, according to which the defining characteristic of a firm is that, within the firm, transactions are ordered other than by the price mechanism. In the present example, in all but the immediate short term, it is the price mechanism that determines what relations (if any) Neptune has with each of Naiad, Thalassa, and Despina.

the companies are linked by relationships of control (and not necessarily ownership) and required to present a set of consolidated financial statements.

46 Conversely, if a department of a company is not what accountants would call an "operating segment" of the company because its "operating results" are *not* "regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance",[64] then the PEC should consider it *not* to be part of the same "organisation" as the rest of the company. That department is what accountants would call a separate "reporting entity".[65] The only reason why its activities are reported in the company's financial statements at all is that the Companies Act 1967[66] requires *each* company to produce a set of financial statements.[67] If not for that rule, applying the substance-over-form principle, the department would be treated as a distinct economic unit and not part of the same "organisation".

47 A variant on this point is this: If there are multiple "organisations" (to use the term in the Constitution), they cannot be combined into one "organisation" merely by having a single holding company own all of them. While they would be linked by relations of ownership, they would not be linked by relations of *control*. The "chief executive" of that

64 Accounting and Corporate Regulatory Authority, "Financial Reporting Standard – FRS 108 – Operating Segments" (applicable for annual reporting period beginning on 1 January 2023) <https://www.acra.gov.sg/docs/default-source/default-document-library/accountancy/accounting-standards/pronouncements/frs-part-2/frs_108_(2023).pdf> (accessed 28 August 2025) at para 5.

65 Accounting and Corporate Regulatory Authority, "Financial Reporting Standards – Conceptual Framework for Financial Reporting" (applicable for annual reporting period beginning on 1 January 2023) <https://www.acra.gov.sg/docs/default-source/default-document-library/accountancy/accounting-standards/pronouncements/sfrs-1-part-2/frs_conceptual_framework_(2023).pdf> (accessed 28 August 2025) at para 3.10.

66 2020 Rev Ed.

67 Companies Act 1967 (2020 Rev Ed) ss 201(1)–201(2). This is not contrary to the FRS, because the Conceptual Framework provides that "determining the boundary of the reporting entity is driven by the information needs of the primary users of the reporting entity's financial statements" (Accounting and Corporate Regulatory Authority, "Financial Reporting Standards – Conceptual Framework for Financial Reporting" (applicable for annual reporting period beginning on 1 January 2023) <https://www.acra.gov.sg/docs/default-source/default-document-library/accountancy/accounting-standards/pronouncements/sfrs-1-part-2/frs_conceptual_framework_(2023).pdf> (accessed 28 August 2025) at para 3.14). Here, the choices that those "primary users" could make, and hence those users' "information needs", are constrained by the rules of company law. A (prosaic) example of such a rule is that it is not possible to buy shares in, or lend money to only some departments of a company because the company is one legal person.

holding company would, in substance, be the chief executive of multiple organisations, not one.

D. The law: what "office" in the organisation can count?

48 So much for the question of what an "organisation" is. The next question is what "office" one holds in the organisation. Again, the law looks to substance rather than form.

49 Before the 2016 amendments, one had to be the "chairman of the board of directors or chief executive officer" of a company. But this placed "undue emphasis on form rather than substance": for example, "[s]ome large companies might well have non-executive Chairmen who are not actively involved in running the company and who are consequently unlikely to possess the necessary expertise or experience".[68]

50 At present, the "office" must be that of "chief executive of a company", or one demonstrating "comparable … experience and ability".[69] The "chief executive" is the "most senior executive (however named) in that entity or organisation, who is principally responsible for the management and conduct of the entity's or organisation's business and operations".[70]

51 The Constitutional Commission placed much emphasis on being the "most senior",[71] which reflects the principle, identified above, that a person must have experience in a position of ultimate responsibility in order to qualify as President. However, there are at least two more important aspects of the definition of "chief executive".

52 First, the definition of the "chief executive" of an organisation requires that the organisation must have had "business and operations". Therefore, it is submitted that one cannot be a "chief executive" merely by holding an office in a holding company that owns other organisations who do the heavy lifting in generating value and which do not collectively form a single economic unit. (At most, one might be the "chief executive" of each of those organisations.)

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68 *Report of the Constitutional Commission 2016* (17 August 2016) <https://perma.cc/DS2U-FJ5R> (accessed 28 August 2025) at para 4.63.

69 Constitution of the Republic of Singapore (2020 Rev Ed) Art 19(4)(*b*)(ii).

70 Constitution of the Republic of Singapore (2020 Rev Ed) Art 19(10).

71 *Report of the Constitutional Commission 2016* (17 August 2016) <https://perma.cc/DS2U-FJ5R> (accessed 28 August 2025) at paras 4.64–4.65.

53 This leads to the next point: The applicant must have held "an office" in the organisation – *one* office. Again, though, we must look at substance and not form. Imagine that Alpha is the chief executive of Mars. Now, suppose that Bravo is chief executive of Neptune, of Naiad, of Thalassa, and of Despina. At first glance, Bravo has four offices, while Alpha has one. But, as we have seen, {Neptune, Naiad, Thalassa, Despina} are one organisation. Here, Alpha and Bravo are in substance doing the exact same thing:[72] each is chief executive of one organisation, even though that organisation does not necessarily consist of only one company. By contrast, if Charlie is "chief executive" of Alt-Neptune, of Alt-Naiad, of Alt-Thalassa, and of Alt-Despina, Charlie is the "chief executive" of four smaller organisations, not one large one.

V. Conclusion

54 The analysis above has aimed to provide a framework for understanding the PEC's treatment of George Goh's application. Far from taking (as Goh alleged) a "very narrow interpretation" of the qualifying criteria under the private-sector deliberative track,[73] the PEC rightly took Goh's arguments seriously. It took into account not only how the five companies were "owned", but also how they were "managed and operated",[74] and hence whether they could be "regarded as a single private sector organisation".[75] It also considered the "nature of [Goh's office] in each of the companies".[76]

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72 In fact, Bravo might have even more responsibilities in that Bravo may have to manage additional transaction costs arising from the fact that there are four legal entities rather than one.

73 Loraine Lee, "George Goh Says Decision to Deny Him Eligibility Certificate 'Not Fair', Will Think About His Next Move", *TODAY* (18 August 2023) <https://www.todayonline.com/singapore/george-goh-says-decision-deny-him-eligibility-certificate-not-fair-will-think-about-his-next-move-2235921> (accessed 28 August 2025).

74 Secretariat, Presidential Elections Committee, "Press Release – Presidential Elections Committee's Statement in Response to Mr George Goh's Unsuccessful Application for a Certificate of Eligibility" (18 August 2023) <https://www.eld.gov.sg/press/2023/PEC%20statement_18%20Aug%202023.pdf> (accessed 28 August 2025) at Annex, para 10.

75 Secretariat, Presidential Elections Committee, "Press Release – Presidential Elections Committee's Statement in Response to Mr George Goh's Unsuccessful Application for a Certificate of Eligibility" (18 August 2023) <https://www.eld.gov.sg/press/2023/PEC%20statement_18%20Aug%202023.pdf> (accessed 28 August 2025) at Annex, para 9.

76 Secretariat, Presidential Elections Committee, "Press Release – Presidential Elections Committee's Statement in Response to Mr George Goh's Unsuccessful Application for a Certificate of Eligibility" (18 August 2023) <https://www.eld.gov.sg/press/2023/PEC%20statement_18%20Aug%202023.pdf> (accessed 28 August 2025) at Annex, para 11.

55 That said, this article has not only been only about Goh; it has sought to distil the principles underlying the service criteria and state how the criteria should be interpreted in light of those principles and practice from beyond the legal profession.

56 The qualification criteria, whatever one makes of them, are here to stay. It is telling that the 2016 Constitutional Commission report did not suggest radically overhauling or even eliminating them. What the report suggested was to make the criteria more flexible by emphasising substance over form. Critics of the criteria should not ignore the implications of these changes, which it is hoped that this article has made apparent. The PEC itself, too, should embrace the spirit of these changes by taking the lead from certain principles set out in the FRS, which also embody the principle of substance over form.

57 There is, to be sure, a conversation to be had about whether qualifying criteria are needed at all, and if so what they should be. To have that conversation, one needs to grapple with the implications of the present criteria; in this regard, it is hoped that this article has made a modest contribution by casting the service criteria in the best light possible. Whether that light is too dim, glaringly bright, or simply unnecessary is a debate for another day.