

## Enhanced Fundraising (EFR) Programme

### Frequently Asked Questions

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## General

### 1. What is the EFR matching formula for FY2026?

- Tote Board: 20% matching (up to \$50,000 per application).
- Government: 30% matching (up to \$75,000 per charity per FY).

You may download our EFR calculator to estimate your matching funds: <https://go.gov.sg/efr-calc>

### 2. How many applications can a charity submit per Financial Year (FY)?

Each charity is limited to 5 approved applications per FY.

### 3. Who is eligible to apply for EFR?

Only Singapore-registered charities are eligible to apply for EFR.

#### 4. What are eligible fundraising projects?

- Fundraising projects which raise funds for charitable purposes are eligible. These can be:
  - Physical Events that have a fundraising component (e.g. Walkathon, Gala dinner, Charity golf).
  - Digital Fundraising Events, where (a) the digital fundraising is via a Commissioner of Charities (COC) approved crowdfunding platform, or (b) the charities' own corporate website/ microsite (with a dedicated fundraising webpage containing a direct payment gateway to enable direct donations to the charity). Links to external/non-approved crowdfunding platforms are not permitted.
- Your fundraising project should also have well-defined outcome(s) that aligns with Tote Board's strategic outcomes:
  - Healthy Lives
  - Empowered Vulnerable Groups
  - Cohesive Society
  - Liveable Home
- The charity must be fundraising for themselves only (i.e. not for other parties/ charities).

#### 5. What kind of fundraising projects will NOT be supported?

- Activities that benefit only an individual;
- Religious, political, and ideological activities, including causes or advocacy that may undermine national security, sovereignty or social cohesion in Singapore;
- Commercial project(s) for the sole purpose of profit making;
- Debt/loan repayment.

## Application Guidelines

#### 6. What should I take note of during my EFR application?

- An EFR application must be submitted via OurSG Grants Portal at least 30 days before the "actual event date" of your fundraising project.
- The "actual event date" is the date of your physical fundraising event. If you are fundraising via digital platforms only, the "actual event date" is the same as "project start date" (the date your digital campaign becomes live).

- Fundraising activities must be specifically for the approved project and must take place within the approved qualifying period (i.e. Between start and end-date).
- Only donations from fundraising activities declared in the EFR application will be matched. All donor information must be recorded.
- A project's FY-categorisation will be based on its approved "project start date".
- Each fundraising project can include multiple fundraising activities within the qualifying period but cannot exceed 12-month duration in total.
- Recurring projects must clearly indicate the relevant period in their project names/titles to differentiate them from previous approved projects (e.g. ABC Charity Golf 2024 and ABC Charity Golf 2025).

**7. What should I include under 'Venue/ Platform' in OSG?**

- For physical events, list specific locations (e.g. hotel names, golf clubs, etc).
- Events without any fundraising activity should not be included.
- For digital fundraising campaigns, list the approved crowdfunding platforms used, and/or your charity's corporate website/ microsite.

**8. What should I include under 'Use of Funds Raised' in OSG?**

Please specify how the EFR matching funds will be used or spent by your charity.

**9. Are there other considerations if I am using a digital fundraising platform?**

- Please ensure you are using an approved digital fundraising platform.

The approved digital fundraising platforms:

- Give.asia;
- Giving.sg;
- Deeda; and/or
- Corporate website/ event microsite

Please check [Charity Portal](#) for the latest update on approved platforms.

- Each approved project must have its own dedicated campaign page on the approved crowdfunding platforms. You cannot use the same campaign page to fundraise for other approved projects.

#### 10. Can I make changes to my application?

- You may submit **one** change request per application before project end date.
- You must inform Tote Board in writing, via [grants@toteboard.gov.sg](mailto:grants@toteboard.gov.sg), within 15 days of intending to make project changes and before the project end date.
- All changes will only take effect after formal written approval from Tote Board.

#### 11. Can I change my project start date after my application is approved?

No. Change requests to “project start date” are not allowed.

#### 12. What are the donations eligible for EFR matching?

Donations to your fundraising project must meet the following criteria to qualify for matching:

- Donations collected must be credited into your charity’s bank account between the approved “project start date” and the “project end date” (both dates inclusive).
- Only funds that have not been matched by other Government funding and/or Tote Board’s non-EFR funding will be eligible for EFR matching. Tote Board *does not* allow double matching of the same dollar raised, regardless of the matching level or percentage.
- Unconditional donations. Conditional donations may only be matched if the Donor has confirmed in writing fulfilment of conditions.
- The minimum amount to be raised for EFR matching per application is \$2,500.

#### 13. What are the eligible donation modes?

- Cash and cheques;
- E-payments through approved crowdfunding platforms; and
- Direct payments to charity, via:
  - PayNow
  - FAST transfers
  - Credit/debit cards
  - Bank transfers
  - E-wallets

#### 14. Are there matching limits to donations?

Yes, matching limits exist for certain types of donations:

- EFR matching is capped at \$5,000 per Covered Donor per fundraising project (multiple donations from the same Covered Donor will be aggregated).
- Anonymous donations are capped at a maximum of \$5,000 per fundraising project.

#### 15. Can I engage third-party fundraisers?

Yes, provided you comply with the following rules:

- Declaration of third-party fundraisers during application stage;
- Funds raised by third-party fundraisers must be within the project duration;
- Physical events or digital fundraising campaigns run by third-party fundraisers must match the approved project title submitted by the EFR applicant; and
- Funds raised by the third-party fundraiser must be credited into the applicant's bank account between the approved "project start date" and the "project end date" (both dates inclusive).
- Cash or in-kind expenses incurred by third-party fundraiser for the approved project must be reported in the Supplementary Claim Form.

#### 16. Can I apply for EFR matching once for the entire Financial Year (FY) if my fundraising target exceeds \$250,000?

For large charities<sup>1</sup> with Institutions of a Public Character (IPC) status:

If your charity is intending to apply for EFR matching once for the entire FY2026 and the fundraising target of this project is above \$250,000, please write to [grants@toteboard.gov.sg](mailto:grants@toteboard.gov.sg) to find out more about how Tote Board can better support your charity.

<sup>1</sup> As per Commissioner of Charities (COC) guidelines, a large charity refers to one with gross annual receipts of not less than \$10 million in each of the last two financial years immediately preceding the current financial year.

## Covered Donors and Anonymous Donations

#### 17. Under the Related Parties clause, are members in membership-based organisations considered a Covered Donor?

Members in membership-based organisations such as clubs are not considered "members" for the purposes of the Covered Donor rules. The Covered Donor rules refer to individuals who have ownership or quasi-ownership rights by way of being members or shareholders of legal entities such as companies limited by guarantee.

**18. How do I determine whether a donor is a current, or past EFR grantee?**

When submitting your completed Supplementary Claim Form, ensure that all donors with charity status are listed and indicated as 'Charities' under the drop-down menu. Tote Board will perform the checks.

**19. Are there any exceptions to the \$5,000 matching cap to Anonymous Donations?**

Yes. With sufficient evidence and documentation, we may allow for project-specific justifications that warrant an exception based on the nature and modality of the fundraising project. For example, Flag day collections.

## Running your Fundraising Event

**20. What should I take note of during my fundraising event?**

- Physical events and digital fundraising campaigns must display the approved project title as specified in the application. Using the exact approved project title ensures smooth verification during the claims process. Please note that any deviation from the approved title may result in no-matching at claims stage.
- Physical Events: charity must take photographs of the physical Fundraising event, capturing the project title and event date on signage, banners or other collateral.
- Digital Fundraising Event: charity must take screenshots of the project-specific campaign page, capturing the website address and project specific campaign title (indicated in the approved application), and total income raised by the campaign.
- Donations above \$5,000 should be substantiated with supporting documents. Refer to point 23 for the list of allowed supporting documents.
- Charity must identify and ringfence the donations received via their fundraising activities.

**21. What is the allowed expenditure for my fundraising project?**

Actual Total Expenditure must not exceed 35% of Actual Funds Raised, excluding in-kind contributions. An Expenditure/Income ratio above 35% will automatically disqualify you from EFR matching.

## Claims Submission, AUP Report and Record Keeping

### 22. What should I take note of during my EFR claim submission?

- All claims must be submitted only after “project end date”, and no later than 9 months from “project end date”. Tote Board will not accept late claim submissions or appeals for amendments after "project end date", and reserves the right to withdraw project/event support for any claims that are not submitted on time or are incomplete.
- Claims submission must be made via OurSG Grants portal (OSG) using CorpPass login.
- All expenditure incurred for the approved physical events and digital fundraising campaigns are to be reported under "Expenditure Cash" in the Supplementary Claim Form and OSG portal.
- For expenditure in-kind (non-cash) covered by individuals or corporates, charity must report these under “Expenditure In-Kind” in the Supplementary Claim Form and OSG portal. The in-kind amount should reflect the actual value or best estimated value of the donor's contribution.
- Supplementary Claim Form must be approved by your organisation’s highest authority or authorised personnel before submission to OSG portal.
- Tote Board will only disburse EFR matching funds:
  - Through PayNow Corporate only. Your charity’s Unique Entity Number (UEN) should be linked to your bank account in order to receive matching funds from Tote Board.
  - After our claim verification process.

### 23. What documents do I need to submit?

- A completed Supplementary Claim Form (in MS Excel format). Download the template of the Supplementary Claim Form here: <https://go.gov.sg/efr-scf-2026>
- The Agreed-Upon-Procedure (AUP) report completed by an external Public Accountant registered with the Accounting and Corporate Regulatory Authority (ACRA) for this project (if required). Download the AUP requirements for FY2026 projects here: <https://go.gov.sg/efr-aup-2026>.
- Other documentation to prove fundraising activities have taken place:
  - Physical events: charity must take photographs of the physical Fundraising event, capturing the project title and event date on signage, banners or other collateral (such as donation boxes).
  - Digital fundraising campaign: screenshots of the project-specific campaign page, capturing the website address, project specific campaign title (indicated in the approved application), and total income raised by the campaign.
  - Audited Statement of Accounts for this project (if available).

- For donations above \$5,000, you may also be required to submit the following supporting documents upon request:
  - Endorsed donation form;
  - Payment advice letter and email correspondences;
  - Bank statements;
  - Any other relevant documents in relation to EFR application, project/event implementation and claims.

These supporting documents must include the following details:

- a) Donor's name;
- b) Donation date;
- c) Amount donated; and
- d) Intent of donation (specifically stating that donation is to the fundraising project being claimed).

#### 24. Do I need to submit an Agreed-Upon-Procedure (AUP) report?

Scenario	AUP report required
My charity is an IPC <sup>1</sup> who is raising funds via the supportable platforms <sup>2</sup> .	No
My charity is not an IPC, but my project will be raising funds only on approved digital crowdfunding platforms.	No
My charity is not an IPC, and my project will be raising funds via a hybrid of the supportable platforms*.	Yes

<sup>1</sup>Your charity's IPC status must be 'live' throughout the entire duration from the date of EFR application or "project start date" (whichever is earlier) to the date of claims submission;

<sup>2</sup>Supportable platforms for fundraising refer to: (i) physical fundraising event(s); (ii) fundraising on charities' corporate websites/ microsites; and (iii) fundraising on approved digital crowdfunding platforms.

#### 25. What are the AUP report requirements if I need to submit an AUP report?

If you are required to submit an AUP report:

- Only one AUP report will be required for each approved EFR application.
- The scope of the AUP report should cover all fundraising activities used by your charity to collect funds, including funds raised via approved digital crowdfunding platforms.
- The AUP report should cover 100% of the funds collected and expenditure incurred.

- Charities can choose their preferred auditors for AUP engagements, provided the auditor is a Public Accountant registered with ACRA.
- The charity bears all AUP costs. This cost is excluded from Expenditure/Income ratio calculations.
- Claims submissions will only be approved and disbursed if there are no exceptions, discrepancies or deviations in the AUP report.

## 26. What records must I maintain and for how long?

You must retain all accounting records and documentation for a minimum of 5 years from project completion, including but not restricted to:

- Donation forms and receipts
- Invoices and payment vouchers
- Bank statements
- Project-related communications
- Supporting documents for claims
- Any other relevant documents related to your EFR application and project implementation

## Delays and Rejections

### 27. What typically causes Application delays?

- Name of Sector Administrator does not match the entry in COC portal records.
- IPC expiry date does not match entry in COC portal records.
- Inclusion of non-fundraising events/activities in the Venue/ Platform description.
- For digital fundraising, the “project start date” does not match “actual event date”.
- Not enough details given for actual event under Project Description and Use of Funds Raised.

### 28. What typically causes Application rejections?

- Applicant does not have charity status under Charity Portal.
- Applicant already has 5 approved EFR applications for the current FY.
- Applications are not submitted at least 30 days before the “actual event date”.

**29. What typically causes Claim delays?**

- Incomplete required documents submitted.
- Mismatched figures between the Supplementary Claim Form and claims submission on OurSG Grants portal.
- No supporting documents for donations above \$5,000.

**30. What typically causes Claim rejections?**

- Expenditure/Income Ratio exceeded 35%.
- Total income raised was below \$2,500.
- No evidence (photos/signage) to verify that physical fundraising event took place.
- Failure to set up a dedicated digital campaign page.
- Funds are not credited within approved qualifying project period.