

Enhanced Fundraising (EFR) Programme

1. What is EFR?

The EFR Programme is Tote Board's flagship grant initiative which matches fundraising projects by charities to catalyse charitable giving and strengthen fundraising capabilities across Singapore's charity sector.

- Only Singapore-registered charities are eligible.
- *Up to \$1-for-\$1 matching for FY2025:*
 - Tote Board: 40% matching (up to \$100,000 per application).
 - Government: 60% matching (up to \$150,000 per charity).
 - Maximum 5 applications *per applicant per financial year (FY)* (ie 1 April-31 March).

2. What are the eligible fundraising projects?

Fundraising projects which raise funds for charitable purposes are eligible. These can be:

- Physical Events (e.g. Charity walks, Gala dinners, Fun Fairs) that have a fundraising component.
- Digital Fundraising Events, where the digital fundraising is via a Commissioner of Charities (COC) approved crowdfunding platform, or the charities' own corporate website (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.

3. Other requirements for fundraising projects

- The charity must be fundraising for themselves only (i.e. not for other parties/charities) and can identify and ringfence the donations received via the eligible fundraising activities.
- Annual recurring projects or campaigns must clearly state the qualifying period (i.e. the period between "project start date" and "project end date", both dates inclusive) in the project name/title.
- Each fundraising project can include multiple fundraising activities within the qualifying period but cannot exceed 12-month duration in total.

- If your project/event is fundraising using only digital fundraising platforms, your “project start date” and the “actual event date” is the same.

4. Non-Eligibility

Projects that raise funds for the following will not qualify for EFR matching:

- Activities that benefit only an individual;
- Religious activities for the promotion of religion;
- Political activities for the promotion of political ideology or party;
- Commercial project(s) for the sole purpose of profit making;
- Debt/loan repayment.

5. Other Important Requirements

- Applications must be submitted no later than 30 days prior to start date of the Digital fundraising project or Physical Event (whichever is earlier) and only via OurSG Grants Portal (OSG). No exceptions are allowed.
- 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 original approved project start date, regardless of any subsequent postponement approved by Tote Board.
- Physical Events or Digital Fundraising Events must display the approved project title as specified in the application. Failure to display the exact approved project title will result in verification issues during the claims process, no retrospective amendments are allowed.

6. Covered Donors

A covered donor refers to:

- Key Officers of your charity:
 - Based on Clause 2(1) of the Charities Act 1994, this includes Board members, Management team, Trustees and other individuals in similar positions.

- Related Parties – i.e. any third party:
 - That has common shareholders/ directors/management staff with your charity; or
 - Shareholder/director/management staff that has a family relationship with any shareholder/director/management staff of your charity.
- Other EFR Grantees:
 - Refers to a donor who has received/will receive matching under the EFR programme.

7. 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

8. Eligible Donations

- Minimum amount: \$2,500 per application.
- All donations must be received into the charity's bank account within the qualifying period.
- 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.**
- Maximum match of \$5,000 per Covered Donor per project (Multiple donations from the same covered donor will be aggregated).
- Donations must be unconditional. Conditional donations will only be matched if:
 - Donor has confirmed in writing fulfilment of conditions; and
 - Funds have already been received in the charities' bank account.

9. Eligible Expenditure

- Total expenses must not exceed 35% of funds raised.
- Excludes in-kind contributions.
- Excludes EFR matching.

10. How to submit your claim

- All claims must be submitted only after “project end date”, and no later than 9 months from “project end date”. Late claim submissions and appeals for amendments after project end date will not be accepted.
- Submission must be made via OurSG Grants portal (OSG) using CorpPass login.
- Claims must be approved by your organisation’s Highest Authority or authorised personnel.
- Funds collected for a project must be credited into your charity’s bank account between the approved “project start date” and the “project end date” (both dates inclusive).

Submit a fully filled-up Supplementary Claim Form. Physical receipts are not required.

- You may also need to submit an Agreed-Upon Procedure (AUP) Report together with your Claims Submission. Please see Sections 12 and 13 for more information.

For claims that are not submitted on time or are incomplete, Tote Board reserves the right to withdraw full or partial support for the project/event.

Tote Board will only disburse EFR matching funds:

- Through PayNow Corporate only. An account must be set up in order to receive matching funds from Tote Board.
- After our claim verification process.

11. Documents Required for Claims Submission

- Supplementary Claim Form (in MS Excel format).
- 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).
- Other supporting documentation, e.g.:

- o Physical Event – photographs of the physical Fundraising event;
- o Digital Fundraising Event – screenshots of the project-specific campaign page, capturing the website address and project specific campaign title (indicated in the approved application) of the relevant web pages;
- o Audited Statement of Accounts for this project (if applicable or available).

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

Scenario	AUP report required
My charity is an IPC who is raising funds via the supportable platforms*.	No
My charity is not an IPC, but my project will be raising funds only via fundraiser(s) 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

*Supportable platforms for fundraising refer to: (i) physical fundraising event(s); (ii) fundraising on charities' corporate websites; and (iii) fundraising on approved digital crowdfunding platforms.

You do not need to submit an AUP report if you are:

- An 'Institution of a Public Character' (IPC). 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; or
- Only using approved digital crowdfunding platforms approved by Commissioner of Charities, Singapore.

13. AUP report requirements

If you are required to submit an AUP report:

- Only one AUP report will be required for each approved EFR application.
- The scope of this AUP report should cover all fundraising activities used by your charity to collect funds, including funds raised via the fund-raiser on an approved digital crowdfunding platform (e.g. giving.sg).
- Charities have the flexibility to appoint their preferred auditors for this AUP engagement, as long as the AUP is performed by a Public Accountant registered with ACRA.

- All costs and expenses incurred for the AUP report are borne solely by the charity applicant. This cost is excluded in calculating the Expenditure/Income ratio.
- Claims submissions will only be approved and disbursed if there are no exceptions, discrepancies or deviations in the AUP report.

14. Other Frequently Asked Questions

14.1 Can I make changes to my application?

- You may submit ONE change request per application.
- All changes require written approval from Tote Board.
- Change requests must be submitted before your original project end-date.

14.2 What should I include under the Venue/ Platform field?

- For physical events, list specific locations (e.g. hotel names, golf clubs, etc).
- Events without fundraising activity (e.g. Awareness walks) can be excluded.
- For digital fundraising, list the crowdfunding platforms used.
- Your charity's corporate website, if used for digital fundraising, should be included.

14.3 What records must I maintain?

- All proper accounting records, such as income and expenditure documents, bank statements and project-related communications, should be maintained and made available to Tote Board upon request.
- Tote Board reserves the right to audit these records to validate your compliance to EFR's Terms and Conditions and to assess the accuracy and completeness of your claims.

14.4 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; and
- Campaign title by third-party fundraisers must match the project title submitted by the EFR applicant.

14.5 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 the “actual event date”.

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

For large charities¹ with Institutions of a Public Character (IPC) status:

If your charity is intending to apply for EFR matching once for the entire FY2025 and the fundraising target of this project is above \$250,000, please write to grants@toteboard.gov.sg to find out more about how Tote Board can better support your charity.

¹ 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.