

ANNEX D – TERMS & CONDITIONS

Please read the following terms and conditions carefully before completing the application. These terms and conditions are subject to change without prior notice.

ELIGIBILITY AND SUBMISSION

1. Applicants must be Singapore-registered charities (including Institutions of a Public Character or IPCs) classified by the Commissioner of Charities to be operating in the “arts and heritage” sector at the time of receipt of the cash donation(s), at the time of application, or at the time the CMF Matching Grant (“matching grant”) is disbursed.
2. There is **one (1) CMF application window per year**. Applicants may only submit one (1) application per application window. Please consolidate all cash donations in a single application for each window.
3. The Board Chairman (or his equivalent with the highest governance authority), and key executive (i.e. CEO or his equivalent with the highest executive power) of the applicant are responsible for
 - a. the accuracy of information submitted; and
 - b. ensuring that the matching grant is used in accordance with the uses and purposes approved by the CMF Trustees as set out in these terms and conditions.
4. All applicants are to submit their applications, with supporting documents and the relevant annexes, **by 31 May 2026, 2359hrs, Singapore time**. Applicants are to submit their applications via OurSG Grants (OSG) Portal at <https://oursggrants.gov.sg/>. We will only be able to consider applications that are complete with supporting documents and the relevant annexes. No late submissions will be considered.
5. The application will be assessed, amongst other criteria, on its eligibility, completeness of application details (including supporting documents and the relevant annexes) and proposed uses for the matching grant. **CMF will prioritise applications that support culture sector priorities, which include but are not limited to driving artistic and cultural excellence; contributing to stronger and more cohesive communities in Singapore; and developing the local arts and culture sector.** The CMF Trustees will be the assessor and approving authority for all disbursements.
6. Once the CMF Trustees have determined an application to be successful, the applicant will be required to sign a Deed of Acceptance of Conditions of Grant (the “Deed”) before the matching grant can be disbursed in accordance with the Deed.
7. **Successful applicants are required to dedicate a bank account solely for the purpose of receiving CMF disbursements, and managing subsequent inflows and outflows of all transactions in accordance with the uses approved by the CMF Trustees.**

QUALIFYING CASH DONATIONS

8. Cash donations received from the start of Financial Year 2024 (i.e. 1 April 2024) until the close of the application window on 31 May 2026 will be eligible for matching.

9. All cash donations received by the applicant from individuals, foundations and corporations will be considered for the matching grant upon the receipt of the Statement of Cash Donations certified by a Chartered Accountant from a Certified Public Accounting firm. Applicants should provide the listing of the donations in Annex A of the CMF Application Form.

10. Cash donations with benefits should take reference from the IRAS guidelines on the assessment of the value of benefit. The commercial value of a benefit, as treated in the tax guidelines, will **not** be eligible for the matching grant. Foreign donations converted to SGD and reflected on audited financial statements can also be matched.

11. The following should be excluded from Annex A, as they will not be matched:

11.1 Sponsorships, grants and earned income.

11.2 Donations which have been matched by the CMF or any other grant scheme administered by the Government or any statutory board that allocates funds based on raised income.

11.3 Donations received by the applicant prior to being registered as a charity.

11.4 Donations that are raised through activities that are deemed adverse to the cultural sector and/or Singapore. Such activities include:

a. activities that advocate or lobby for lifestyles seen as objectionable by the general public;

b. activities that denigrate or debase a person, or a group or class of persons on the basis of race or religion, or serve to create conflict or misunderstanding in the multicultural and multi-religious society of the Republic of Singapore;

c. activities that undermine the authority or legitimacy of the Government and public institutions or threaten the security or stability of the Republic of Singapore; and/or

d. activities that in any way are adverse to the cultural sector and / or the Republic of Singapore.

11.5 Donations that have been returned or refunded by the applicant.

12. When listing donations in Annex A, applicants must declare the following:

a. donations that are received from a “related party”, including the details of the related party, which for the purposes of these terms and conditions means:

i. the applicant’s board members, trustees, key executives, or their immediate family members;

- ii. entities where the applicant's board members, trustees, or key executives hold significant ownership¹, directorship, or management positions;
 - iii. entities that have ongoing business relationships, or contractual arrangements with the applicant;
 - iv. subsidiary organisations, parent organisations, or sister organisations within the same group structure as the applicant;
 - v. donors that have loaned any monies to, or received any payments from, the applicant within the last 2 years and
 - vi. donors that have received any donation from the applicant within the last 2 years;
- b. donations that are made in the name of a third party which, for the purposes of this Clause 12, means a donation which is made by one person or entity on behalf of, or using the name of, another person or entity;

13. Successful applicants may, subject to applicable laws, continue to use the donations received from donors at their own discretion, in accordance with the purpose for which the funds were raised or in accordance with the wishes of the donors.

USE OF THE CULTURAL MATCHING FUND

14. All matching grants should only be used in accordance with the terms and conditions in Clauses 14 to 21. The use of the matching grants should commence from 1 June 2026 and be completed by **31 March 2030** for successful application from the April 2026 application window.

15. All matching grants are not to be used for activities that may:

- a. advocate or lobby for lifestyles seen as objectionable by the general public;
- b. denigrate or debase a person, or a group or class of persons on the basis of race or religion, or serve to create conflict or misunderstanding in the multicultural and multi-religious society of the Republic of Singapore;
- c. undermine the authority or legitimacy of the Government and public institutions or threaten the security or stability of the Republic of Singapore; and / or
- d. in any way, be adverse to the cultural sector and / or the Republic of Singapore.

16. All matching grants, regardless of the quantum of the grant received, cannot be used for items such as:

- a. entertainment expenses;
- b. salaries in respect of any related party (as defined at Clause 12(a) above);
- c. staff bonuses and welfare benefits (including overseas travel costs);
- d. internal charges within the charity;
- e. legal expenses;
- f. debt/loan repayment; and
- g. government fines and taxes.

¹ i.e. they own directly or indirectly more than 50% of the issued share capital of a company, or the legal power to direct or cause the direction of the general management of the company

Notwithstanding Clause 166(g), in the use of the CMF Matching Grants, if the Recipient is not a GST registered organisation, the Recipient shall be allowed to use the CMF Matching Grants to pay for any GST charged on expenditure made with reference to the Permitted Purposes. For the avoidance of doubt, if the Recipient is a GST registered organisation, the Recipient shall not be allowed to use the CMF Matching Grants to pay for any GST charged on expenditure made with reference to the Permitted Purposes.

17. All matching grants for fundraising events are subjected to the following:
 - a. The total expenditure for each supported fundraiser should not exceed 30% of the total funds raised.
 - b. Matching grant quantum is capped at \$50,000 per event.
 - c. Applicants are required to submit the income and expenditure report for each fundraiser. CMF will only disburse the grant after submission of the report.

18. For the first S\$300,000 of matching grants received per year (per application window), use of the funds will not be restricted to supporting culture sector priorities set out in Clause 19 below. The charity should use the funds in line with their stated objects as arts and heritage charities as well as governance regulations for charities. Recipients applying for matching grants up to S\$300,000 are required to complete Annex B of the application form, providing a projection of how the matching grant would be used. Actual use of the matching grant must be in accordance with the projections provided in Annex B.

- 19. For matching grants above the first S\$300,000 per year (per application window), the funds must be used to support culture sector priorities, including projects that:**
 - a. Contribute significantly to artistic/heritage excellence in Singapore;**
 - b. Contribute to stronger and more cohesive communities in Singapore; and**
 - c. Contribute to the capability development of the wider local arts and heritage sector.**

20. Applicants are required to submit individual proposals or write-ups on the planned uses and projections of matching grants above the first S\$300,000 as required in Annex C of the CMF Application Form. Actual use of the matching grant must be in accordance with the projections provided in these Annexes.

21. The CMF Trustees reserve the right at any time to reject any application without providing reasons. Recipient charities which use matching grants for activities/items which are not allowed may also be barred from receiving subsequent grants. The decisions of the CMF Trustees are final and not subject to any appeal.

22. The rights of the Trustees to withhold, withdraw, reduce or reclaim the matching grant or any part thereof is provided for in the Deed upon successful application.

CHANGE OF USE

23. In the event of any change of use in the proposed expenditure declared under Annex B and/or Annex C, the CMF must be informed within a reasonable time. CMF reserves the right to request refund of the matching grant already disbursed, if such change results in decrease of the total proposed expenditure.

DISBURSEMENT

24. CMF reserves the right to disburse the matching grant on a progressive basis.

MAINTENANCE AND AUDIT OF ACCOUNTS

25. Applicants must keep and preserve all accounting and financial records as required of them under the Charities Act and any other applicable law, and must make such records available upon request by the CMF Trustees or any other person appointed by the CMF Trustees to act on their behalf.

26. Each charity is required to identify the Board Chairman (or his equivalent with the highest governance authority), and key executive (i.e. CEO or his equivalent with the highest executive power) in its institution to be held accountable for the management and use of the matching grants. The matching grant and its interest income, including interests received from endowed funds, should be used solely for the purposes as set out in the Deed.

27. Each charity that has received the matching grant must submit the following documents for reporting each year until the matching grant has been fully utilised:

- a. The **annual report** of the charity within six (6) months from the close of the charity's financial year; and
- b. A **milestone report** endorsed by the Board Chairman (or his equivalent with the highest governance authority), and key executive (i.e. CEO or his equivalent with the highest executive power), detailing the expenditure of matching grants in accordance with the Schedule 3 "Approved Purposes" as set out in the Deed of Acceptance of Conditions of Grant. The milestone report must include the expenditure starting from 1 April of the previous year (or, in the case of the first milestone report, the expenditure period starting from 1 June of the previous year) to 31 March of that year. This milestone report must be submitted by 30 April annually.

28. The CMF Secretariat will appoint a Chartered Accountant from a Certified Public Accounting Firm to conduct regular audits on the usage of CMF matching grants with any receiving charity or IPC. Charities selected for audit must provide all required documents upon request. Non-compliance with such external audit request or failure to remedy irregularities to the satisfaction of the CMF Trustees, to

be determined at the sole discretion of the CMF Trustees, may result in an Event of Default (as defined in the Deed), entitling the CMF to claw back the matching grant.

BREACH, COMPLIANCE AND ENFORCEMENT

29. Any breach of the terms and conditions amounting to an Event of Default shall be dealt with in accordance with the Deed, which will result in either of the following:

- a. withholding of disbursement of the matching grant in whole or in part;
- b. reduction of the quantum of disbursement;
- c. refund of the matching grant already disbursed.

30. By submitting the CMF application, the applicant confirms that:

- a. the information or particulars as provided or set out in its application complies with these terms & conditions, and are complete, accurate, true and correct;
- b. CMF reserves the right to conduct audits or request additional information and supporting documents from applicants, relevant authorities, or any other parties appointed by CMF to act on its behalf to verify grant matching compliance;
- c. recipient charities which use matching grants for non-approved activities or items may have their future grant eligibility reviewed;
- d. non-compliance with audit requests or failure to remedy irregularities may result in an Event of Default as defined in the Deed, entitling CMF to claw back the matching grant;
- e. non-compliance with the terms and conditions, may result in exclusion from future grant opportunities from Government agencies and Statutory Boards, and potential referral to relevant authorities where appropriate; and
- f. the decisions of the CMF Trustees are final and not subject to any appeal.

DEED TO PREVAIL

31. In the event of any inconsistency between the Deed and the terms and conditions set out herein, the Deed shall prevail.