

FAQs to the Cultural Matching Fund (CMF)

Refinements to CMF

1. What are the key refinements to CMF made in 2018?

Key Refinements	No Change
<ul style="list-style-type: none">• Above first \$300,000 category: Applications will be assessed based on culture sector priorities, which include but not limited to building long-term sustainability in the culture sector.• Introduction of non-qualifying costs. Non-qualifying costs will apply for both first \$300,000 and above \$300,000 categories.• Application will be streamlined to once a year.• CMF matching grant approved in both first \$300,000 and above first \$300,000 categories must be fully utilised within 3 Financial Years<ul style="list-style-type: none">○ E.g., CMF matching grant disbursed for successful CMF application window 2022 must be fully utilised by 31 March 2026)	<ul style="list-style-type: none">• First \$300,000 category: use of the funds will not be restricted to supporting culture sector priorities. The charity should use the funds in line with their stated objects as arts and heritage charities as well as governance regulations for charities• Overhead operating costs such as salaries can still be supported by CMF

2. When will the changes take effect?

The changes had been implemented with effect from CMF application window 2018.

3. If the CMF application is approved, when can I expect the matching grant to be disbursed?

The disbursement of the approved CMF matching grant typically occurs before the end of the application year. E.g., Disbursement of the CMF matching grant approved for CMF application window 2022 will be made by Dec 2022.

However, any outstanding issues such as unrectified audit issues from past CMF special purpose audits may result in delays to the disbursement.

CMF also reserves the right to disburse the matching grant on a progressive basis (e.g., Uses on fundraising events, infrastructure projects, etc.)

4. If the CMF application is approved, when can I start using the matching grant?

Expenditure on the CMF matching grant can start retrospectively on 1 June of the application year. E.g., Expenditure on the CMF matching grant approved for CMF application window 2022 can begin from 1 June 2022.

5. Do the changes above apply to Deed of Acceptance of Conditions of Grant (“Deed”) that have already been signed by my organisation?

The changes will not apply retrospectively. The changes are only applicable to Deed signed for successful CMF application window 2018 and after.

6. Will the audit requirements change?

All CMF recipients will be selected for audit minimally once every 3 years.

7. Will the milestone reporting requirements change?

For Deed of Acceptance of Conditions of Grant (“Deed”) signed for successful CMF application between May 2014 and March 2017, milestone reports need to be submitted twice a year in April and October until the grant are completely utilised.

For Deed signed for successful CMF application 2018 and after, milestone reports need to be submitted once a year in April until the grant are completely utilised.

8. Is there a lifetime cap on the CMF per organisation?

We will assess CMF applications according to culture sector priorities, to encourage organisations to fundraise and contribute to the development of Singapore’s culture sector.

One of the priorities that the CMF seeks to support is the development of diverse players in the cultural ecosystem, including smaller groups, as well as groups specialising in different art forms and interest areas.

9. Are there conditions on the use of the first \$300,000 of matching grants received?

For matching grant in the first S\$300,000 of matching grants received per application window, use of the funds will not be restricted to supporting culture sector priorities. The charity should use the funds in line with their stated objects as arts and heritage charities as well as governance regulations for charities. Some examples may include overhead operating costs such as salaries, staff training & development and rental costs.

All CMF 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.

10. Are there conditions on the use of the above the first \$300,00 of matching grant received?

For matching grant above the first S\$300,000 per application window, the funds must be used to support projects that align to culture sector priorities, including projects that:

- (i) Are of high standards of **excellence** that are able to engage audiences and impactful in rejuvenating or transforming the cultural landscape in Singapore, or filling a critical gap in the arts and culture ecosystem in Singapore;
- (ii) **Engage** different segments in the Singapore society through arts and heritage, including the under-reached communities, and contributing to the development of new audiences beyond once-off attendances;
- (iii) Encourage **sustainability** in our arts and heritage scene such as instilling a sense of ownership among Singaporeans in our arts, history and traditions and building a pool of patrons and volunteers, or improving the capabilities of the organisation/sector in areas

such as fundraising, innovation, corporate governance, research, business development etc.;

- (iv) Contribute to the building of a more caring and **cohesive** society by bridging communities, fostering inter-cultural understanding and bringing Singaporeans from different walks of life together to engage in arts and heritage; and
- (v) Promote a greater sense of shared **identity** and pride as Singaporeans, and deepen our understanding on the richness and diversity of our multicultural society.

11. Is using CMF grants for endowment funds in line with culture sector priorities?

CMF would encourage recipients to put CMF grants to immediate use, rather than to have them in endowment funds. Use of CMF grants for endowment will not be allowed in the Above the first \$300,000 category.

12. What are some examples of usage that CMF will not support (non-qualifying costs)?

All CMF Matching Grants, regardless of the quantum of amount disbursed, cannot be used for the following items:

- (i) Entertainment expenses
- (ii) Staff bonuses and welfare benefits (including overseas travel costs)
- (iii) Internal charges within an organisation
- (iv) Legal expenses
- (v) Debt/loan repayment
- (vi) Government fines and taxes

13. Is CMF matching grant allowed to be used for projects that were also funded by other government grants?

CMF matching grant is allowed to be used for projects which are also partially supported by funding from other government grants, as long as these other sources of funding are declared when applying to the CMF.

14. Do donations raised and used for applying to other grants with matching or conditional components qualify for matching from CMF?

Donations which are being applied for or deemed to have been matched by other government grants scheme that allocate funds based on Donations raised such as NAC, NHB and Tote Board, will not qualify for CMF matching.

15. Do CMF recipients have the flexibility to use the donations raised from the donors? Or do the uses have to be subjected to culture sector priorities?

CMF recipients may, subject to applicable laws, continue to use the donations at their own discretion, such as in accordance with the purpose for which the funds were raised, or in accordance with the wishes of the donors, or in accordance with their stated objects as arts and heritage charities as well as governance regulations for charities.

Assessment

16. Who will evaluate applications according to culture sector priorities?

Applications will be evaluated by the CMF Trustees with the support from CMF Secretariat, MCCY, NAC, and NHB. For application of CMF grants above the first \$300,000, applicant is encouraged to discuss with the relevant agency to ensure proposed uses are in line with cultural sector priorities before submitting their applications.

Eligibility

17. Who is eligible to apply for the CMF?

Only Arts and Heritage Charities and IPCs are eligible for the CMF. These principally include the Charities and IPCs classified by the Commissioner of Charities to be primarily engaged and operating in the arts and heritage sector. The CMF Secretariat may also consider other exceptional Charities and IPCs that conduct significant arts and heritage activities, such that they contribute to the benefit of the arts and heritage sector, to be eligible for the CMF on a case by case basis.

18. How can I apply to be a Charity or an IPC?

Please visit the Charities Portal at <https://www.charities.gov.sg/> for more information.

19. Is there a minimum donation amount to qualify for the matching grant?

There is no minimum individual donation amount to qualify for matching, as the primary objective of CMF is to encourage cultural philanthropy and foster a broad-based climate of giving. However, for administrative purpose, each organisation is encouraged to raise at least S\$5,000 for the application.

20. If a donor has pledged a certain amount to my organisation but has yet to fulfil the donation, does the pledged amount qualify for the CMF?

The CMF does not match donations pledged. Cash donations must be received in the organisation's bank account to qualify for the CMF.

21. If the organisation is a charity/ IPC when submitting the form, but not when receiving the donation, does the donation amount qualify for the CMF?

No. The donation only qualifies for the CMF after the organisation is registered as a charity/ IPC.

22. How far back will the CMF match Donations?

Donations from the 2 previous financial years up to the close of the application window will be eligible for matching. E.g., For the April 2022 application window, you may apply for the matching donations received from 1 April 2020 to 31 May 2022. Cash donations must not have been previously matched by the Cultural Matching Fund and/or other government matching grants.

23. What are the types of contribution that are eligible for CMF matching?

Only pure cash donation is eligible for CMF matching. In-kind donations e.g., artefacts, advertising space, venues, pro-bono services, etc are not eligible.

For cash donations with benefits, CMF will match in a manner similar to the IRAS e-tax guide (tax treatment on Donations with benefits) where there is benefit given in return for the donation, the value of the benefit should be deducted accordingly, along with the GST on the benefits.

Sponsorships, grants and earned income will not be matched by the CMF.

24. How often can I apply for CMF?

CMF application opens once a year from 1 April to 31 May. Applicant can only apply once per year during the application window.

Others

25. Is the dollar for dollar matching of Donations by CMF guaranteed?

No, it is not guaranteed. As the application will be assessed, amongst other criteria, on its proposed uses for the matching grant, the CMF reserves the right at any time to reject any application without providing reasons.

26. What happens to my Donations that were unmatched in previous application?

Unmatched Donations can be re-applied in the following CMF application window as long as the unmatched Donations still falls within the eligibility period for the following application window. *E.g., For CMF application window 2022, cash Donations received from 1 April 2020 – 31 May 2022 will be eligible for matching.*

27. Can CMF matching grant be used for fundraising event expenses?

Yes. CMF matching grant can be used for fundraising event expenses. However, they 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 for a fundraising event expenses is capped at \$50,000 per event
- c. Applicants are required to submit income and expenditure report for each fundraiser. CMF will only disburse the grant after submission of the report.

Applicant is reminded to consider whether you can fulfil the above criteria before deciding whether to apply any part of the matching grant to be used for fundraising event.

Illustration:

1. Charity A raised \$300K donations (between 1Apr19 to 31May21) and apply for CMF 2021.
2. Charity A then submit the proposed usage for CMF 2021:
 - \$250k for overhead cost e.g., Salaries
 - \$50k for Annual fundraiser 2021 (Note: Capped at \$50k per event. Not per application)
3. Once Charity A's application has been approved, CMF will only disburse \$250k upfront. The remaining \$50k for the fundraising event expense will be disbursed after the fundraiser and upon receiving the IE statement showing that the expenditure of the fundraiser did not exceed 30% of the total funds raised.