

1 Guidelines on Fundraising

1.1 Funding of fund-raising costs for PC events

- Funding for an event/project is subject to a limit of the total expenditure for the event/project or 5% of the proceeds from the event, whichever is lower.
- For funding exceeding such limit, the fund-raisers have to seek prior approval from President's Office c/o PC Secretariat at least one month before the event. Approval will be on a case-by-case basis.
- Fund-raisers should not net off expenses from the funds raised, as PC had all along operated on the publicly-declared basis of every dollar raised going to the beneficiaries. Where special situations make it impractical for the gross proceeds to be given to PC (for eg, where a fund-raiser allocates only part of amount raised to PC), fund-raisers should obtain the PC Secretariat's prior agreement before proceeding to organise events and raise funds under the PC banner. Fund-raisers are not allowed to claim any funding for expenses if they have deducted expenses from their collections, i.e. they remit only collections (net of expenses) to PC.
- When claiming funding for expenses, fund-raisers should submit the final consolidated Income and Expenditure statement of their event to the Secretariat and, where practicable, supporting documents to substantiate the figures. See Annex B for the format for submission of Income and Expenditure statement.

1.2 Donations Collected

Organisers are strongly encouraged to donate all proceeds of your fundraising event towards PC. Costs incurred during fundraising may be covered either by sponsors, the organiser or reimbursement from MCYS (refer to 3.1).

1.3 Beneficiaries Designated by Fund-raisers

Fund-raisers may designate not more than one-third of the funds raised by their proposed PC event to non-PC beneficiaries. Fund-raisers are to seek prior approval from PC Secretariat before the event.

Also, where an organiser wishes to donate funds to a specific PC beneficiary, the total amount donated to that beneficiary should not exceed the final amount that the President's Office will allocate to the said beneficiary (which takes into account its budgetary deficit). Funds raised over and above the allocated amount may be directed to other PC beneficiaries.

2 Public Fundraising

If you wish to solicit donations from the public, you need to obtain a public fundraising permit from the Singapore Police Force (SPF). This can only be applied for online at http://www.spf.gov.sg/licence/frameset_HH.html.¹ Public fundraising mainly refers to street and house-to-house collections such as flag days and solicitation of donations from strangers. PC Secretariat will assist in providing a letter of confirmation or memorandum of agreement (MOA) for you to expedite your permit application. Take note that the normal processing time for SPF to process this permit is 10 working days. Detailed guidelines are below:

2.1 Requirements for License

2.1.1 A House-to-House & Street Collections (fund raising) license is required if:

- The proceeds for the fund raising appeal are for charitable causes;
- Public participation is required in the fund-raising.

2.1.2 Applicant must fulfil the following criteria before applying for the License:

- He must be a fit and proper person, e.g. free from criminal records;
- If he is a foreigner, he must hold a valid work permit or employment pass; and
- He must represent a registered business, company, society or organization that is promoting the collection.
- He also needs to obtain his SingPass (Singapore Personal Access) from the nearest CPF office or apply online at http://www.cpf.gov.sg/trans/ssl/singpass_req.asp in order to apply for licence.

2.2 The application should be submitted not later than 14 days (or 10 working days) before the proposed date of commencement of the collection.

2.3 A memorandum of agreement from the intended beneficiary (in this case, President's Challenge) acknowledging the fund raising activity to be held in its name must be submitted within 5 working days from the date of submission of the application. The letter must be faxed or posted together with the acknowledgement slip generated by PLUS (Police Licensing Computerised System) to the following address:

Police Licensing Division
391 New Bridge Road #02-701
Police Cantonment Complex
Singapore 088762

¹ FAQs and contact information for SPF are available at the top right hand corner of the website.

Fax No: 65386647

2.4 For any enquiries, please contact the Licensing Division, Tel: 6835 0000
Fax: 6226 1089 or email: SPF OPS Licensing@spf.gov.sg.

- 2.4.1 For events that are to be held at shopping centres, housing estates and along the road (if booth is to be set up), letters of support are required, where applicable, from the management/owner of buildings, Town Councils and the Land Transport Authority respectively.
- 2.4.2 A person below 16 years of age is not allowed to act as a collector.
- 2.4.3 A license holder has to submit a statement of accounts to the Licensing Division one-month after the completion of the collection. All accounts furnished must be certified by external auditors who are members of the Institute of Certified Public Accountants of Singapore.
- 2.4.4 In planning for a cost-effective event, as a rule of thumb, the cost relating to the organizing of any event **should not exceed 30%** of the proceeds of the collection.

3 Tax Deduction.

To allow your donors to receive double tax deduction for their donation, you would need to obtain their personal information such as their full name, NRIC, address and contact details. To expedite the issuing of these tax deductible receipts to your donors, we need your kind assistance to fill in their personal information in the spreadsheet found in [Annex C](#).

3.1 Individual donors do not need to claim deduction for donations in their income tax form if they have given their NRIC No. or FIN No. at the point of donation. The donation details will be provided to IRAS by the approved IPC and the donation deductions will be included automatically in the individual's tax assessment.

3.2 Tax deduction is given for donations made in the preceding year. For example, if an individual makes a donation in 2008, tax deduction will be allowed in his tax assessment for the Year of Assessment 2009.

3.3 All companies or individuals have to make donation claims in their income tax forms.

3.4 Take note that IRAS has stringent criteria on donations that are eligible for tax exemption. Only donations that provide no material benefit to the donor are

eligible. For more information on tax exemption eligibility, please refer to the circular from the Inland Revenue Authority of Singapore (IRAS) at (<http://www.iras.gov.sg/ESVPortal/resources/etaxguideondonationswithbenefits.pdf>) Please contact us or IRAS at 6351 3347 if you have any queries.

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