



Singapore

Amplify Impact: Patient Organisation Sustainability
& Health Equity

08

Singapore country audit

Audit parameters

Field	Singapore audit specification
Jurisdiction	Singapore
Primary unit	National government support framework
Subnational treatment	Not applicable in the same form as Australia, Canada, the United States or the UK; Singapore is a city-state without state or provincial governments
Organisations in scope	Registered health charities, Institutions of a Public Character, social service agencies, community-care organisations, patient organisations, disability organisations, hospices, voluntary welfare organisations and other nonprofit health and social-care providers
Evidence standard	Publicly accessible and independently verifiable government or government-agency sources
Scoring basis	Desk evidence only; scores assess the documented framework rather than every organisation's experience
Health-system context	National policy and funding are administered through bodies including the Ministry of Health, Ministry of Social and Family Development, Ministry of Culture, Community and Youth, Agency for Integrated Care, National Council of Social Service, Health Promotion Board and Tote Board
Terminology note	"Social service agency" is now commonly used in government programs where "voluntary welfare organisation" was used historically

Overall finding

Singapore has a highly coordinated, capability-focused and operationally enabling support framework for health charities, community-care organisations and social service agencies.

Government support is delivered through:

- health and community-care service funding;
- operating subsidies for eligible care providers;
- government matching of charitable donations;
- fundraising matching programs;
- organisational-development grants;
- workforce and training subsidies;
- digital-transformation funding;
- governance and consultancy grants;
- shared-services and collaboration grants;
- charity tax exemptions;
- enhanced donor tax deductions;
- central charity and grant portals;
- public procurement infrastructure; and
- structured support for community-care integration.

Singapore's most distinctive feature is the extent to which government funds institutional capability, rather than limiting support to individual service projects. The Charities Capability Fund supports training, consultancy, shared services, information and communications technology, and collaboration. NCSS separately supports organisational development, digitalisation, volunteer management, strategic planning and workforce development.

The health and community-care system also has mature funding relationships with nonprofit providers. The Ministry of Health and Agency for Integrated Care work with community-care organisations delivering nursing-home, home-care, hospice, rehabilitation and other intermediate and long-term care services. Government mechanisms include operating subsidies, training grants, digital-transformation support and donation matching through the Community Silver Trust.

The framework's principal strengths are:

- central coordination;
- substantial capability-building support;
- strong digital infrastructure;
- significant donor incentives;
- health-sector integration;
- structured governance guidance;
- proportionate elements in charity reporting; and
- low fragmentation compared with federal systems.

Its principal limitations are:

- limited evidence of broadly available unrestricted funding;
- funding concentrated among registered, eligible and government-aligned providers;
- stronger support for service delivery than independent advocacy;
- no universal indirect-cost or overhead rate;
- limited public evidence on payment timeliness;
- incomplete evidence on contract duration, renewal and indexation;
- substantial governance requirements for IPCs;
- different eligibility pathways for charities, IPCs, NCSS members and licensed community-care providers; and
- comparatively limited public recipient-level data linking all grants, contracts and service subsidies.

Singapore should therefore be characterised as coherent and enabling, but selective and strongly structured around government-recognised service and capability priorities.

Instrument matrix

A. Direct financial support

Code	Instrument	Level	Description and health-sector relevance	Evidence assessment
DF-SG-01	Ministry of Health community-care operating subsidies	National	Government funds or subsidises eligible nonprofit and other approved providers delivering nursing-home, community-hospital, rehabilitation, home-care, hospice and related services.	Strong evidence of embedded service financing, though current provider-level terms are not consolidated publicly.
DF-SG-02	ElderCare Fund	National	Endowment income was established to finance operating subsidies for nursing homes run by voluntary welfare organisations.	Strong standing example of operating support for nonprofit health providers.
DF-SG-03	Agency for Integrated Care grant administration	National	AIC administers grants and financial-support mechanisms for the community-care sector and maintains a Grants Division responsible for grant management and disbursement.	Strong institutional evidence.
DF-SG-04	Community Silver Trust	National	Government provides dollar-for-dollar matching for eligible donations to social service agencies in the community-care sector to enhance services and capability. It is managed by MOH and administered by AIC.	Strong health-specific fundraising and capability mechanism.

Code	Instrument	Level	Description and health-sector relevance	Evidence assessment
DF-SG-05	Community Care Training Grant	National	Provides training subsidies to eligible community-care organisations for relevant courses, seminars, workshops and professional development not otherwise offered through appointed training providers.	Strong workforce-development instrument.
DF-SG-06	Community Care Digital Transformation Plan support	National	Supports eligible Singapore-based community-care providers undertaking qualifying digital-transformation projects in line with MOH licensing or service requirements.	Strong sector-specific digital-capability instrument.
DF-SG-07	AIC FUN! Fund	National/partner-administered	Supports initiatives improving the wellbeing of older people receiving community-care services and builds organisational capability to design effective programs.	Strong targeted innovation and capability funding.
DF-SG-08	Government-funded home and community medical services	National	Government funding has historically been extended to approved nonprofit home-medical and home-nursing providers.	Strong evidence of service commissioning, although some available public documentation is historical.
DF-SG-09	Government-funded palliative and long-term care partnerships	National	MOH works with voluntary welfare organisation operators in aged care and palliative care and provides patient subsidies through participating services.	Strong but program-specific.
DF-SG-10	NCSS organisation-development grants	National	NCSS provides grants and schemes for capability building, digitalisation, volunteer management and strategic planning among eligible social service agencies.	Strong institutional-capacity support.
DF-SG-11	Transformation Sustainability Scheme	National	Supports social service agencies to strengthen organisational capabilities and improve service delivery, with published eligibility, grant quantum and performance requirements.	Strong current organisational-development instrument.
DF-SG-12	NCSS people-development schemes	National	Supports skills, professional capability and workforce development within social service agencies.	Strong workforce support.
DF-SG-13	Social Service Institute training subsidies	National	Eligible participants can receive substantial subsidies for short courses and academic programs relevant to the social service sector.	Strong professional-development mechanism.
DF-SG-14	Charities Capability Fund Training Grant	National	Subsidises training that strengthens charity governance and management capability.	Strong general capability mechanism.

Code	Instrument	Level	Description and health-sector relevance	Evidence assessment
DF-SG-15	Charities Capability Fund Consultancy Grant	National	Supports eligible consultancy engagements intended to improve governance, management or organisational systems.	Strong direct organisational-support instrument.
DF-SG-16	Charities Capability Fund Shared Services Grant	National	Supports shared services intended to improve productivity and reduce duplicated administrative costs.	Strong infrastructure and efficiency mechanism.
DF-SG-17	Charities Capability Fund ICT Grant	National	Supports information and communications technology adoption and improvement by charities and IPCs.	Strong digital-capability mechanism.
DF-SG-18	Charities Capability Fund Collaboration Grant	National	Supports collaboration between charities to reduce duplication and strengthen collective capability. The grant was extended through the end of FY2026.	Strong collaborative-support mechanism.
DF-SG-19	Tote Board Enhanced Fundraising Programme	National	Provides matching support for eligible fundraising projects serving underserved communities.	Strong fundraising-leverage mechanism.
DF-SG-20	Enhanced Fundraising Programme 2025–2027 extension	National	A S\$270 million top-up supported a three-year extension, with dollar-for-dollar matching in FY2025 and adjusted matching ratios thereafter.	Strong current evidence of large-scale fundraising support, although access is conditional.
DF-SG-21	Tote Board grants	National	Tote Board provides grants across social, community and other public-benefit priorities, with applications submitted through the national grants infrastructure.	Broad and material, although not limited to health charities.
DF-SG-22	OurSG Grants-listed social-good funds	National	Government and public-sector grants for social-good activities are brought together on a central portal.	Strong opportunity infrastructure; program coverage varies.
DF-SG-23	Health Promotion Board partnership grants	National	Health-promotion grants support eligible organisations and partners delivering prevention and health-promotion activities.	Material health-specific funding route; instrument details vary by call.
DF-SG-24	Community Chest funding	National/sector intermediary	Community Chest raises and allocates funds to social service programs and agencies, complementing direct government support.	Material sector funding pathway; not wholly government-originated funding.
DF-SG-25	Disability-sector service and capability funding	National	Eligible disability organisations and social service agencies receive program, service and capability support through government-linked bodies including NCSS and SG Enable.	Material but distributed across programs.

Code	Instrument	Level	Description and health-sector relevance	Evidence assessment
DF-SG-26	Research and innovation funding	National	Health charities, community-care providers and partner institutions may participate in health, ageing, social-service and care-model research or innovation grants.	Strong for eligible partnerships; not general operating support.
DF-SG-27	COVID-19 charity and self-help-group support	National	Government provided additional funding support to charities and self-help groups during the COVID-19 pandemic.	Demonstrates emergency support capacity.
DF-SG-28	Matching support introduced during COVID-19	National	Tote Board established enhanced fundraising support during the pandemic, including digital fundraising and increased matching contributions.	Strong historical emergency-resilience instrument.
DF-SG-29	Direct funding through government service agreements	National	Ministries and statutory boards can fund eligible charities and social service agencies to deliver defined health, disability, ageing and community services.	Strong in practice, but public agreement-level data are fragmented.
DF-SG-30	Capital and facility support	National/program-specific	Selected care providers may receive capital, equipment or facility-related assistance through health and social-service development schemes.	Material, but no general entitlement for all health charities was identified.

Direct financial support assessment

Singapore has a broad and unusually structured direct-support environment. It combines:

- purchased health and community-care services;
- operating subsidies;
- donation matching;
- fundraising matching;
- organisational-development grants;
- workforce funding;
- digital-transformation support;
- collaborative grants; and
- targeted innovation funding.

The strongest evidence of continuing operational support is concentrated in organisations that are already part of recognised care-delivery systems. MOH and AIC work with community-care and voluntary welfare organisation providers operating nursing homes, community hospitals, home care, rehabilitation and palliative-care services. Government subsidies support service affordability, while separate grants improve workforce and digital capability.

Singapore also differs from the other countries in the degree to which organisational development is broken into specific, fundable components. The Charities Capability Fund separately recognises training, consultancy, shared services, technology and collaboration. NCSS maintains additional organisation- and people-development schemes.

However, most support is still conditional on one or more of the following:

- charity or IPC status;
- NCSS membership or social service agency status;
- community-care provider eligibility;
- service licensing or recognition;
- alignment with government priorities;

- approved project expenditure;
- matching fundraising;
- achievement of key performance indicators; or
- participation in designated service systems.

The audit did not identify a general right for an independent patient or advocacy charity to receive unrestricted institutional funding. Core support exists indirectly through capability and shared-service grants, and through operating subsidies for recognised service providers, but it is not universally available.

Indirect financial support

Code	Instrument	Level	Description and relevance	Evidence assessment
IF-SG-01	Automatic income-tax exemption for registered charities	National	Registered charities receive automatic income-tax exemption and generally do not need to file income-tax returns.	Strong national fiscal instrument.
IF-SG-02	Property-tax exemption for charitable premises	National	Registered charities can receive property-tax exemption for premises used exclusively for charitable purposes.	Strong operating-cost concession.
IF-SG-03	IPC donor tax deduction	National	Cash donations to approved Institutions of a Public Character for local community causes are tax deductible for individual and corporate donors.	Strong donor incentive; not available for donations to every registered charity.
IF-SG-04	250% donation tax deduction	National	Qualifying donations to approved IPCs and qualifying grant makers attract a 250% tax deduction under the applicable scheme period.	Exceptionally strong donor incentive.
IF-SG-05	Qualifying Grantmaker tax-deduction scheme	National	Donors to registered qualifying grant makers can receive the enhanced deduction where donations are intended for IPCs.	Strong philanthropic intermediary mechanism.
IF-SG-06	Stamp-duty remission for property or share donations	National	Donations of eligible property or shares to an IPC may qualify for stamp-duty remission.	Strong but specialised support for non-cash giving.
IF-SG-07	GST treatment of pure donations	National	Certain donations to registered charities or IPCs are treated as pure donations and do not require the recipient to account for GST, even where a qualifying benefit is provided.	Useful concession, subject to conditions.
IF-SG-08	Matching of private donations through Community Silver Trust	National	Government matches eligible donations to community-care social service agencies, increasing the value of private giving.	Strong blended public–philanthropic instrument.

Code	Instrument	Level	Description and relevance	Evidence assessment
IF-SG-09	Enhanced Fundraising Programme matching	National	Tote Board adds public matching support to qualifying fundraising campaigns.	Strong donor-leverage mechanism.
IF-SG-10	Free access to OurSG Grants	National	Organisations can search and apply for listed government grants through a central public portal.	Strong administrative facilitation.
IF-SG-11	Free access to Charity Portal	National	Charity registration, annual submissions, governance information and public charity searches are administered digitally through the Charity Portal.	Strong administrative infrastructure.
IF-SG-12	Training subsidies	National	Eligible social-service professionals can receive subsidies of up to 90% for specified training and academic programs.	Strong indirect workforce subsidy.
IF-SG-13	Shared-services subsidies	National	Charities can obtain support to share administrative or specialist services, reducing duplicated operating costs.	Strong operating-cost support.
IF-SG-14	ICT adoption subsidies	National	Technology and digital-transformation grants reduce the cost of adopting eligible systems.	Strong operational subsidy.
IF-SG-15	Consultancy subsidies	National	Eligible charities can receive funding toward professional consultancy intended to improve governance or management.	Strong capability subsidy.
IF-SG-16	Government-backed social finance	National/program-specific	Social enterprises and selected nonprofit initiatives may access blended or enterprise-oriented funds, but no universal loan or guarantee facility specifically for health charities was identified.	Partial and selective.
IF-SG-17	Indirect-cost recovery	National/program-specific	Administrative and capability costs can be funded under particular grants, but no universal minimum overhead rate applying across government health and charity funding was identified.	Important evidence gap.
IF-SG-18	Import and customs concessions	National	No broad, standing customs or import-concession system specifically for ordinary domestic health charities was identified.	Evidence gap.
IF-SG-19	Fee waivers	National	Digital government registration and grant systems reduce transaction costs, but no comprehensive health-charity fee-waiver framework was identified.	Partial.
IF-SG-20	Public procurement opportunity access	National	Registered local organisations can participate in government procurement through GeBIZ using their Unique Entity Number and Corppass access.	Strong formal access, though not charity-specific.

Indirect financial support assessment

Singapore provides a strong indirect-support package centred on:

- automatic charity income-tax exemption;
- charitable property-tax exemption;
- enhanced donation deductions for IPCs;
- GST treatment of qualifying donations;
- donation matching;
- fundraising matching;
- workforce subsidies;
- shared-services support; and
- technology and consultancy grants.

The 250% tax deduction for qualifying donations to IPCs and qualifying grant makers is a particularly strong incentive. However, the benefit is linked to IPC status: donations to a registered charity that is not an approved IPC are not automatically tax deductible.

This creates a two-level charity environment:

1. registered charities receive tax exemption and regulatory recognition; and
2. approved IPCs receive additional fundraising advantages but are subject to stronger governance and public-benefit requirements.

Singapore is also unusual because capability grants operate as indirect financial relief. A charity that receives support for shared services, technology, consultancy or staff training avoids costs that would otherwise need to be covered from unrestricted revenue.

The main comparative weakness is the absence of a general full-cost-recovery rule. The United States has a formal federal indirect-cost mechanism, while Singapore appears to deal with organisational costs through targeted capability schemes and program-specific budgets rather than a government-wide overhead entitlement.

Operational support

Code	Instrument	Level	Description and relevance	Evidence assessment
OS-SG-01	Commissioner of Charities	National	Provides national charity oversight, registration and regulatory administration.	Strong central regulatory infrastructure.
OS-SG-02	Sector administrators	National	Charity oversight is distributed by charitable sector, with health and social-service organisations supported or supervised through relevant sector-administration structures.	Strong specialised structure, although applicants must identify the correct pathway.
OS-SG-03	Charity Portal	National	Provides registration, annual submissions, governance resources, public searches and fundraising information.	Strong single-sector portal.
OS-SG-04	Public charity and IPC search	National	The Charity Portal allows the public to search registered charities, IPCs and fundraising information, including by health and social-welfare sector.	Strong transparency infrastructure.
OS-SG-05	Registration criteria and guidance	National	Detailed public criteria cover charitable purpose, legal structure, governing board	Strong procedural transparency.

Code	Instrument	Level	Description and relevance	Evidence assessment
			members and registration conditions.	
OS-SG-06	Starter kit and guidance templates	National	The regulator publishes starter materials, annual-report templates, accounting guidance and other operational resources.	Strong capacity-building support.
OS-SG-07	Annual submission framework	National	Charities submit annual reports and financial statements according to statutory requirements, with revised audit thresholds intended to provide greater flexibility.	Strong accountability framework.
OS-SG-08	Scaled audit requirements	National	External scrutiny requirements vary according to charity size and structure; lower-income non-IPC charities may use independent examination rather than a full public-accountant audit.	Strong proportionality mechanism.
OS-SG-09	Governance Evaluation Checklist exemption for very small charities	National	Non-IPC charities below S\$50,000 in gross annual receipts or total expenditure are excluded from mandatory checklist submission.	Strong small-charity proportionality measure.
OS-SG-10	Tiered Code of Governance	National	Governance requirements are divided into tiers according to IPC status and organisational size, with Tier 2 applying to all IPCs and large non-IPC charities.	Strong formal proportionality in design.
OS-SG-11	Public Governance Evaluation Checklist	National	Required charities submit a governance self-evaluation online and the checklist is made publicly available.	Strong transparency and self-assessment mechanism.
OS-SG-12	Simplified annual-submission exceptions	National	Certain smaller non-IPC charities are exempt from additional online financial-summary and governance-checklist requirements.	Strong targeted simplification.
OS-SG-13	Charity governance and transparency awards	National	Awards recognise charities demonstrating high standards of governance and transparency and promote sector-wide good practice.	Strong developmental rather than solely punitive regulatory approach.
OS-SG-14	Charities Capability Fund	National	Provides a dedicated operational-development architecture covering training, consultancy, shared services, ICT and collaboration.	Exceptional operational support.
OS-SG-15	NCSS sector-development role	National	NCSS operates as a sector developer, not only a membership body, supporting collaboration and stronger organisational capability.	Strong sector-development structure.

Code	Instrument	Level	Description and relevance	Evidence assessment
OS-SG-16	NCSS organisation-development suite	National	Provides structured support in digitalisation, strategic planning, volunteer management and organisational capability.	Exceptional operational enablement.
OS-SG-17	NCSS people-development suite	National	Supports professional skills and workforce development within eligible social service agencies.	Strong workforce infrastructure.
OS-SG-18	Social Service Institute	National	Provides professional education, sector knowledge and subsidised training.	Strong capacity-building infrastructure.
OS-SG-19	OurSG Grants	National	Consolidates government grants for social good, community, arts, heritage, sports and youth into one portal.	Strong whole-of-government grant-discovery and application mechanism, although it does not necessarily contain every health service contract.
OS-SG-20	GeBIZ	National	One-stop national e-procurement platform through which suppliers can identify and bid for government opportunities.	Strong procurement infrastructure.
OS-SG-21	Government procurement guidance	National	MOF publishes supplier guidance on procurement rules, participation and bidding. Procurement is decentralised to agencies but governed by central guidelines.	Strong formal access and consistency mechanism.
OS-SG-22	AIC partner portal and sector systems	National	AIC provides provider portals, training, partner resources and sector-specific systems for community-care organisations.	Strong health-operational infrastructure.
OS-SG-23	Community-care digital transformation framework	National	AIC supports qualifying care organisations in digital adoption and specifies project-evaluation and application processes.	Strong health-sector digital enablement.
OS-SG-24	Community-care workforce development	National	AIC and NCSS provide training grants and sector-development mechanisms for staff working in care and social services.	Strong workforce enablement.
OS-SG-25	Health and community-care partnership	National	MOH and AIC integrate nonprofit providers into aged care, long-term care, rehabilitation, palliative care and home-based services.	Strong service-system integration.
OS-SG-26	Fundraising disclosure regime	National	Public fundraising appeals are subject to disclosure and recordkeeping requirements through the Charity Portal, while a separate audited statement for each appeal is no longer required under the newer disclosure regime.	Strong transparency with some streamlining.

Code	Instrument	Level	Description and relevance	Evidence assessment
OS-SG-27	IPC donation-data submission	National	IPCs submit tax-deductible donation records annually through a digital government service.	Strong donor-tax integration but additional IPC compliance.
OS-SG-28	Public trust and safer-giving infrastructure	National	The Charity Portal provides public verification and safer-giving guidance.	Strong trust infrastructure.
OS-SG-29	Collaboration funding	National	Charities can obtain grants to collaborate, reduce duplication and share capability.	Strong sector coordination.
OS-SG-30	Shared-services infrastructure	National	Government support can fund shared administrative and specialist services among charities.	Strong operational-cost and efficiency support.
OS-SG-31	Volunteer-development support	National	NCSS organisational-development schemes include volunteer-management capability.	Strong support for a core nonprofit resource.
OS-SG-32	Health-data and referral integration	National/program-specific	Community-care providers participate in AIC and health-system referral and provider systems, but no universal data-access entitlement for all health charities was identified.	Strong for recognised providers; limited for independent patient organisations.
OS-SG-33	Shared public facilities	National/program-specific	Some contracted community-care organisations operate in government-supported or purpose-developed facilities, but no universal entitlement for health charities to government premises was identified.	Partial.
OS-SG-34	Payment and invoicing infrastructure	National	Government suppliers use digital procurement and invoicing arrangements, but a publicly documented health-charity-specific payment standard was not identified.	Infrastructure present; performance evidence limited.
OS-SG-35	Import facilitation	National	No dedicated expedited-import system for ordinary health charities was identified.	Evidence gap.

Instrument coverage summary

Taxonomy group	Coverage	Overall assessment
Direct grants	Broad	Numerous capability, fundraising, workforce and project mechanisms
Health-service commissioning	Strong	Nonprofit providers are integrated into community and long-term care
Operating subsidies	Strong for eligible providers	Particularly visible in nursing-home and community-care systems
Core or unrestricted funding	Limited–moderate	Capability and shared-service grants support core functions, but unrestricted institutional funding is not universal
Multi-year funding	Moderate	Some ongoing and extended schemes exist, but contract-duration data are limited

Taxonomy group	Coverage	Overall assessment
Emergency support	Demonstrated	Government and Tote Board expanded support during COVID-19
Tax concessions	Strong	Automatic income-tax exemption and charitable property relief
Donor incentives	Very strong	250% deduction for eligible donations to IPCs and qualifying grant makers
Donation matching	Very strong	Community Silver Trust and Enhanced Fundraising Programme
Indirect-cost recovery	Limited–moderate	Organisational costs are fundable in specific schemes; no universal rate
Registration facilitation	Strong	Central Charity Portal and detailed guidance
Grant discoverability	Strong	OurSG Grants provides a central government portal
Procurement access	Strong	GeBIZ is a national e-procurement platform
Governance support	Very strong	Tiered code, templates, checklists, awards and consultancy grants
Workforce development	Very strong	AIC, NCSS and Social Service Institute schemes
Digital transformation	Very strong	Charity and community-care-specific ICT support
Collaboration and shared services	Very strong	Explicit grants support collaboration and shared infrastructure
Health-system integration	Strong for recognised providers	Less clear for independent advocacy and patient organisations
Equity and inclusion	Strong	Funding is targeted to disability, ageing, vulnerable and underserved communities
Government-backed finance	Limited	No broad health-charity loan or guarantee facility identified
Import facilitation	Limited/not identified	No general health-charity mechanism identified

Singapore scorecard

Scoring table

Dimension	Score	Summary
1. Transparency	3 – Comprehensive	Central charity, grant and procurement portals provide strong public information
2. Accessibility/administrative burden	2 – Established but uneven	Systems are centralised and digital, but eligibility layers and IPC/provider requirements remain material
3. Funding quality	2 – Established but uneven	Strong operating and capability support exists, but unrestricted funding and universal full-cost recovery do not
4. Timeliness and reliability	2 – Established but uneven	Funding institutions are stable and digitally administered, but public payment and renewal performance data are limited
5. Equity and inclusion	3 – Comprehensive in framework design	Extensive mechanisms support ageing, disability, community care and underserved populations
6. Proportional accountability	3 – Comprehensive in framework design	Tiered governance, scaled audit requirements and small-charity exemptions are clearly established
7. Operational enablement	3 – Comprehensive	Capability, digital, workforce, collaboration and community-care infrastructure are exceptionally strong
Total	18/21	A highly coordinated, capability-focused and operationally enabling framework
Mean	2.57/3	—

1. Transparency — Score: 3/3

Singapore has strong national transparency infrastructure.

The Charity Portal combines:

- charity and IPC searches;
- registration information;
- annual-submission requirements;
- governance guidance;
- fundraising disclosures;
- publications; and
- public governance information.

Users can search organisations by sector, including health and social and welfare, and can verify charity or IPC status.

OurSG Grants consolidates government grant opportunities across several public-benefit sectors, while GeBIZ provides a one-stop government procurement portal.

The Code of Governance requires applicable charities to submit a Governance Evaluation Checklist, which is available for public viewing. Public fundraising appeals are also subject to disclosure requirements.

The principal transparency limitation is the absence of a single recipient-level database equivalent to Canada's federal grants portal or USA spending that consolidates:

- all charity grants;
- health-service contracts;
- provider subsidies;
- agreement duration;
- award amounts;
- recipient history; and
- payment status.

Nevertheless, the regulatory, opportunity and governance environment is sufficiently visible and desk-verifiable to support the highest score.

Score rationale: Public charity, governance, grant and procurement systems are comprehensive, centralised and searchable.

2. Accessibility and administrative burden — Score: 2/3

Singapore's unitary structure significantly reduces geographic and jurisdictional fragmentation.

Key access supports include:

- one national Charity Portal;
- one national procurement platform;
- the OurSG Grants portal;
- online donation reporting;
- detailed charity-registration guidance;
- sector-specific AIC and NCSS support; and
- subsidised training and consultancy. oursggrants.gov.sg

The system also funds organisations to build the very capabilities needed to apply for and manage public support. Training, consultancy, shared-service and ICT grants can reduce the disadvantage faced by organisations lacking specialist internal resources.

However, access is not uniform.

An organisation may need to establish or maintain:

- an eligible legal entity;
- registered charity status;
- IPC status for donor tax deductibility;
- NCSS eligibility or membership;
- community-care organisation status;
- relevant MOH licensing or service compliance;
- Corppass and a Unique Entity Number;
- program-specific key performance indicators;
- approved expenditure categories; and
- matching funds or fundraising performance.

For example, the community-care digital program requires a Singapore-based legal entity providing community-care services in line with MOH licensing or service requirements.

IPCs also face additional donation-reporting and governance requirements because of their tax-deductible fundraising privileges.

Independent patient organisations that do not deliver commissioned services, are not IPCs or do not qualify as NCSS-linked social service agencies may have access to fewer instruments.

Score rationale: Singapore offers unusually centralised and well-supported access, but status-based eligibility and program conditions remain substantial enough to prevent a score of 3.

3. Funding quality — Score: 2/3

Singapore has several strong funding-quality features.

First, eligible community-care organisations receive operating subsidies and continuing service support, rather than relying solely on small project grants.

Second, the government explicitly funds institutional capability through:

- training;
- consultancy;
- shared services;
- ICT;
- collaboration;
- workforce development; and
- digital transformation. [Charity Portal](#)

Third, donation-matching mechanisms can diversify organisational income and help providers build additional resources. The Community Silver Trust offers dollar-for-dollar matching to eligible community-care social service agencies, while the Enhanced Fundraising Programme provides matching support to eligible fundraising projects.

Fourth, some programs have multi-year continuity. The Enhanced Fundraising Programme received a planned three-year extension for 2025–2027, and the Charities Capability Fund Collaboration Grant was extended through FY2026.

However, the audit did not establish a universal policy requiring:

- unrestricted funding;
- full-cost recovery;
- a standard overhead percentage;
- automatic wage or inflation indexation;
- minimum contract duration;
- renewal notice periods;
- compensation for contract changes; or
- funding of organisational reserves.

Capability funding can cover important institutional costs, but it is generally tied to approved improvement activities rather than being fully discretionary operating income.

Score rationale: Singapore provides unusually strong capability and provider support, but the absence of universal unrestricted and full-cost funding prevents a score of 3.

4. Timeliness and reliability — Score: 2/3

Singapore's support system has several structural characteristics that promote reliability:

- stable national agencies;
- digital application systems;
- centralised grant portals;
- established health-provider relationships;
- ongoing community-care subsidies;
- formal grant-administration divisions; and
- multi-year extensions of major schemes.

AIC has a dedicated Grants Division responsible for grant management and disbursement, and Tote Board publishes application and claim processes for the Enhanced Fundraising Programme.

However, the audit did not identify a comprehensive public standard showing:

- maximum grant-assessment time;
- time from approval to agreement;
- time from claim to payment;
- percentage of payments made on time;
- late-payment interest;
- renewal-notice periods;
- frequency of delayed disbursement;
- contract-gap frequency; or
- provider-level continuity performance.

Digital administration and centralisation should not be treated as proof of timely payment.

Score rationale: Institutional continuity and clear administration support a score of 2, but the lack of published payment-performance evidence prevents a score of 3.

5. Equity and inclusion — Score: 3/3

Singapore's funding architecture is strongly focused on populations with defined health, care and social needs.

Government-supported agencies and providers serve:

- older people;
- people with disability;
- people requiring long-term or community care;
- family caregivers;
- people requiring palliative care;
- people with financial need;
- underserved communities; and
- individuals requiring integrated health and social support.

The Community Silver Trust supports agencies serving the community-care sector. AIC provides training and digital-transformation support to community-care organisations, while the Enhanced Fundraising Programme targets projects helping underserved communities.

MOH works with voluntary welfare organisation providers in aged care, nursing homes and palliative services, with public subsidies supporting affordability.

NCSS organisation- and people-development schemes strengthen agencies supporting groups with social and care needs.

The score reflects formal program design. It does not mean:

- all patient organisations have equal access;
- all population groups receive equivalent support;
- smaller advocacy organisations have equal influence; or
- government-defined priorities fully reflect every community's preferences.

Score rationale: Inclusion of ageing, disability, care dependency and underserved communities is embedded throughout major funding and capability systems.

6. Proportional accountability — Score: 3/3

Singapore has strong formal proportionality in charity governance and reporting.

Non-IPC charities below S\$50,000 in gross annual receipts or total expenditure are excluded from mandatory Governance Evaluation Checklist submission.

The revised Code of Governance divides organisations into two principal tiers:

- Tier 1 for small and medium non-IPC charities; and
- Tier 2 for all IPCs and large non-IPC charities.

This scales governance expectations according to size and public-fundraising status.

Audit and examination requirements are also scaled. Smaller non-IPC charities may use independent examination, while larger charities and IPCs face stronger audit requirements.

Additional submission exceptions apply to certain smaller non-IPC organisations, including exemptions from the online financial summary and governance checklist.

The system's proportionality is not purely deregulatory. IPCs face higher expectations because they can issue tax-deductible receipts and receive enhanced public benefits. This is a defensible risk-and-privilege-based distinction, although it creates substantial compliance for organisations seeking IPC status.

Score rationale: Size thresholds, IPC distinctions, audit scaling and small-charity exemptions establish a clear and comprehensive proportional-accountability framework.

7. Operational enablement — Score: 3/3

Operational enablement is Singapore's strongest dimension.

The framework includes:

- a national charity regulator;
- a central Charity Portal;
- a central grants portal;
- national procurement infrastructure;
- governance templates;
- annual-report guidance;
- consultancy subsidies;
- training subsidies;
- shared-services funding;
- ICT grants;
- collaboration grants;
- digital-transformation support;
- workforce development;
- donation matching;
- fundraising matching;
- health-provider portals; and
- community-care integration.

The Charities Capability Fund is especially notable because it funds five distinct forms of organisational infrastructure rather than treating overhead as inherently non-charitable:

1. training;
2. consultancy;
3. shared services;
4. ICT; and
5. collaboration.

NCSS adds organisational development, strategic planning, digitalisation, volunteer management and people-development support.

AIC provides a parallel health-specific layer through community-care training, digital transformation, partner systems and grants administration.

The limitations are that these supports are not equally available to every health charity, and independent advocacy organisations may be less integrated into government systems than commissioned service providers.

Score rationale: Singapore provides one of the most comprehensive and explicit organisational-capability systems in the comparator group.

Evidence gaps

Evidence gap	Why it matters
Total annual government funding paid specifically to health charities and nonprofit providers	Needed to quantify sector scale and compare with other countries
Consolidated list of all health-charity grants and contracts	Existing portals do not fully combine service subsidies, grants and procurement
Percentage of funding that is unrestricted	Needed to distinguish organisational support from approved capability projects
Percentage of agreements lasting three years or more	Indicates stability and workforce security
Standard treatment of indirect costs	No universal overhead or full-cost-recovery rule was identified
Inflation and wage indexation	Important for labour-intensive community-care services
Grant decision times	Needed to assess actual access burden
Time from approval to agreement execution	Indicates mobilisation risk
Claim-to-payment performance	Digital systems do not establish actual payment speed
Late-payment protection	No health-charity-specific standard or compensation rule was identified
Renewal notice periods	Determines whether providers can plan staffing and service continuation
Application success rates	Needed to assess competitiveness and accessibility
Success rates by organisation size	Would show whether smaller organisations are disadvantaged
Access for non-IPC charities	Needed to assess the practical effect of the IPC distinction
Access for independent patient and advocacy organisations	Most visible support favours service and social-care providers
Full financial value of capability grants	Needed for comparison with service and project funding
Evaluation of shared-services savings	Would show whether collaboration support reduces overhead in practice
Access to health data and referral platforms	Appears strong for recognised providers but not universal
Public procurement participation by charities	Needed to determine whether formal GeBIZ access translates to awards
Government-backed finance	No comprehensive health-charity loan or guarantee scheme was identified
Infrastructure access	No national entitlement to facilities or shared premises was identified
Import and customs concessions	No general health-charity mechanism was identified

Policy interpretation

Singapore's framework is best characterised as a centrally coordinated service-and-capability partnership system.

It does not rely only on conventional competitive project grants. Instead, it combines:

- government-funded service delivery;
- operating subsidies;
- donation matching;
- tax-assisted fundraising;
- governance development;
- workforce training;
- digitalisation;
- shared services;
- collaboration support; and
- structured integration into community care.

Its principal strengths are:

1. a centralised national structure;
2. extensive organisational-capability funding;
3. explicit support for shared services;
4. strong digital-transformation support;
5. workforce and professional-development subsidies;
6. government donation matching;
7. enhanced donor tax deductions;
8. integrated community-care funding;
9. tiered governance and audit requirements;
10. national grant and procurement portals;
11. strong public-trust infrastructure; and
12. low intergovernmental fragmentation.

Its principal vulnerabilities are:

1. selective eligibility;
2. a strong distinction between ordinary charities and IPCs;
3. stronger support for providers than advocacy bodies;
4. limited broadly unrestricted funding;
5. no universal indirect-cost rate;
6. limited public payment-performance evidence;
7. limited data on contract length and renewal;
8. government-defined priorities shaping available support;
9. limited public recipient-level award consolidation; and
10. incomplete access to shared health systems for independent organisations.

Country fiche conclusion

Singapore provides a mature and highly coordinated support environment for health charities, social service agencies and community-care organisations.

Its framework combines:

- government-funded health and care delivery;
- operating subsidies;
- tax exemption;
- donor tax incentives;
- donation matching;
- fundraising matching;
- capability grants;
- workforce development;
- shared services;
- digital transformation;
- tiered governance; and
- national grant and procurement infrastructure.

The most distinctive feature is the explicit recognition that charities require institutional capability to deliver sustainable services. Government-linked schemes fund functions that are often treated elsewhere as unfundable overhead, including consultancy, technology, training, collaboration and shared administration.

Desk score: 18/21, or 2.57/3. The system is not universally accessible. The strongest support is generally available to organisations with recognised charity, IPC, social service agency or community-care provider status. Independent patient and advocacy organisations may not have access to the same service and capability pathways. Unrestricted funding, full-cost recovery, payment performance and renewal stability are also insufficiently documented.

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