FREQUENTLY ASKED QUESTIONS ABOUT THE ONLINE GOVERNANCE EVALUATION CHECKLIST

1. **Is it compulsory to comply with all Code guidelines in the Governance Evaluation Checklist?**
   The Code of Governance guidelines are good practices to help charities and Institutions of a Public Character (IPCs) manage themselves effectively and mitigate governance risks. Hence, charities and IPCs are encouraged to comply wherever possible. However, the Code operates on a comply-or-explain approach. Where charities or IPCs are unable to comply with certain Code guidelines or where the guidelines are not applicable to the charity or IPC, they must provide an explanation, for example, they have put in place mitigating measures.

2. **Why are some Code guidelines not covered in the Governance Evaluation Checklist?**
   For simplicity in reporting to the Commissioner of Charities (COC), the online checklist only includes the key Code guidelines. Nevertheless, charities and IPCs are encouraged to adopt all applicable guidelines in the Code of Governance which may not be in the Online Evaluation Checklist.

3. **Must charities or IPCs submit a new Governance Evaluation Checklist every year?**
   Charities and IPCs must submit a new Governance Evaluation Checklist online annually within 6 months from the end of their financial year. The charities' governing boards should take the opportunity to conduct an annual review of their governance practices and work towards complying with the Code guidelines, where applicable.

4. **What is the deadline for the submission?**
   Governance Evaluation Checklists are to be submitted within six months from the end of the charity's or IPC's financial year.
   See the table below for example:

End date for charity's financial year	Deadline for checklist submission	Financial period
31 March 2018	30 September 2018	1 April 2017 to 31 March 2018
30 April 2018	31 October 2018	1 May 2017 to 30 April 2018
31 December 2018	30 June 2019	1 Jan 2018 to 31 December 2018

5. **Can charities or IPCs update their past Governance Evaluation Checklist submissions?**
   Charities are not able to update or delete their previously submitted Governance Evaluation Checklists themselves. However, should charities need to make any changes to their previous submissions, please email MCCY_Charities@mccy.gov.sg for assistance.

6. **Can the submission for the previous year be ported over to the current year?**
   No. This is to allow the charity or IPC to review and assess its governance practices on an annual basis.

7. **Is there a minimum score which charities or IPCs would be required to attain in the Governance Evaluation Checklist?**

There is no minimum score required as we acknowledge that charities or IPCs may need time to adopt the Code guidelines. Nevertheless, charities or IPCs must provide explanations to justify non-compliance of particular Code guidelines.

8. **Will the charities or IPCs be given sufficient time to implement the relevant Code of Governance guidelines?**
   Yes. All charities and IPCs should adopt the applicable Code guidelines to the best of their ability. Where more time is required to implement particular Code guidelines, charities and IPCs could indicate the implementation timeframe in the explanations.

9. **Are there penalties if charities or IPCs do not submit the Governance Evaluation Checklist annually?**
   Charities and IPCs have to submit the online checklist to the COC annually for review. The COC will take into account the standard of governance and reasons for non-compliance with the Code guidelines when assessing the application and renewal of IPC status. Charities and IPCs should also note that the GEC is available for public viewing on the Charity Portal.

10. **Are there checks to ensure the validity of the Governance Evaluation Checklist submitted by charities or IPCs?**
    The COC and relevant Sector Administrator will be monitoring Code compliance and explanations for non-compliance to assist charities with compliance issues, where necessary.

11. **Who can submit the online Governance Evaluation Checklist?**
    The charity's governing board can authorise any personnel from the charity or IPC to submit the online Governance Evaluation Checklist. The designated personnel must make a declaration before submitting the checklist.

12. **Who should charities or IPCs approach for assistance with issues on checklist submission?**
    Charities or IPCs should contact the Charities Unit or relevant Sector Administrator if they require clarifications on the Governance Evaluation Checklist or online access to submit the checklist. For technical issues on the Charity Portal, charities or IPCs can email their queries to MCCY_Charities@mccy.gov.sg.