

## PART 5: ADMINISTRATIVE PROCEDURES

### 1.0 Objectives of administrative procedures

The objective of this section is to elaborate the procedures for the:

- (i) approval of programmes by a company
- (ii) accreditation of an NGO as an 'approved NGO'
- (iii) accreditation of an SPV as an 'approved NGO' and approval of its programme
- (iv) accreditation of a HDT as an 'approved NGO' and approval of programme

### 2.0 Approved programme by company.

A company having a CSR fund can either implement a CSR approved programme either directly or by making use of any of the vehicles specified in Part 1: Introduction)

Companies with a CSR fund of Rs 500,000 and above, not using an SPV, must seek approval of their Corporate Programme/projects from the CSR Committee using [Corporate Programme Proposal Form](#). All disbursements from the CSR Fund should be project-based and in compliance with the CSR Guidelines and should meet the specified target groups. These companies are required to submit a six-monthly monitoring report using the [Interim Monitoring Report for Corporate Form](#) and an annual [Final Monitoring Report for Corporate Form](#). The submission dates of the monitoring form are detailed in **Note 1** below.

A company using a Corporate Partner to implement its CSR programme will be allowed to spend only an amount not exceeding 25% of the CSR Fund.

A company implementing CSR programme is eligible to administrative costs not exceeding 15% of the CSR value.

The company is provided a 12 months period from the end of its financial year to fund project from its CSR Fund. Any unspent amount after this period will have to be remitted to the MRA.

Moreover, all companies with a CSR value of Rs. 500,000 and above should file to the Mauritius Revenue Authority (MRA) a CSR certificate. As defined by at paragraph 7.0 of Part I of the NCSR guideline.

Companies with CSR Fund ranging between Rs. 50,000 to Rs. 500,000 are required to annually submit a monitoring report using the [Annual Monitoring Report for Corporate Form](#).

The books and records of companies implementing CSR projects will be subject to periodical review and monitoring by the National CSR Committee or any assigned officer for that purpose.

### 3.0 Approved Non Government Organisation (NGO)

An approved NGO is an accredited NGO by the NCSR Committee. In order to be eligible for accreditation as an 'approved NGO', the NGO must meet the following criteria:

- i. NGOs should have a legal status.
- ii. NGOs should run on non-profit making basis.
- iii. NGOs should have a proven track record of activities in one or more of the Areas of Intervention for a minimum of TWO years.
- iv. NGOs should operate on either a national, regional or local basis and should be on a NON-SECTARIAN basis/ should not discriminate on the basis of race, place of origin, political opinion, colour or creed.
- v. A project financed from a CSR Fund should not include administrative costs greater than 15% of the total project costs.
- vi. NGOs should keep proper books and records and should submit certified/ audited financial statements.
- vii. NGO should not be involved in any Non- Qualifiable activities, detailed at para 9.0 of Part I of the CSR Guideline.

An NGO seeking approval for 'Approved NGO Status' must submit an application to the CSR Committee using [Application Form for Accreditation of NGO](#).

Approved NGO will be required to submit a six-monthly monitoring report using the [Interim Monitoring Report for NGO](#) and an annual [Final Monitoring Report for NGO](#). The submission date of the monitoring form is detailed in **Note 1** below.

### 4.0 Special Purpose Vehicle (SPV)

A company or groups of companies with CSR values of above Rs 2 million annually can also use a 'Special Purpose Vehicle' for the implementation of its CSR programmes.

A Special Purpose Vehicle should satisfy the following criteria:

- i. It should have a legal status;
- ii. It should be run on non-profit making basis;
- iii. It should operate on either a national, regional or local basis and should be on a NON-SECTARIAN basis/ should not discriminate on the basis of race, place of origin, political opinion, colour or creed.
- iv. The administrative costs of Special Vehicle should not exceed 15% of the total expenditure of its projects for a CSR Fund of up to Rs. 20 million; (**Note 2**)
- v. Should keep proper books and records and should submit certified/ audited financial statements; and
- vi. should implement programmes, approved by the NCSR Committee (Part 2 of CSR Guidelines)
- vii. It should not be involved in any Non- Qualifiable activities, detailed at Paragraph 9.0 of Part I of the CSR Guideline.

As a special measure, an SPV is allowed to carry forward to the following year, a maximum of 20% of the value of its CSR projects. Any amount unspent amount after this period should be remitted to the MRA.

**Note 2:** A limit of 15% of administrative costs is allowable to SPV for CSR Fund of Rs. 20 million. However, an SPV is eligible for an additional 5% administrative cost on all incremental CSR Fund above Rs 20m. up to a maximum of Rs. 5 million. For instance an SPV with a CSR Fund Rs. 30 million is eligible for an administrative cost of (15% of Rs 20M and 5% of Rs. 10M) Rs. 3.5M.

SPVs must initially seek the accreditation with the NCSR Committee and approval of its programme, using the [Application Form for Accreditation of Special Purpose Vehicle](#). Subsequently, the SPV must seek approval of its programme/projects using the Corporate Social Responsibility [Special purpose vehicle programme proposal Form](#).

A SPV using a Corporate Partner to implement its CSR programme will be allowed to spend only an amount not exceeding 25% of the CSR Fund.

As a special measure, an SPV is allowed to carry forward to the following year, a maximum of 20% of the value of its CSR projects. Any amount unspent amount after this period should be remitted to the MRA.

An accredited SPV will be required to submit a six monthly monitoring report using [Interim Monitoring For Special Purpose Vehicle](#) and an annual [Final Monitoring Report for Special Purpose Vehicle](#). The submission date of the monitoring form is detailed in **Note 1** below.

## **5.0 Corporate Partners**

In implementing approved programmes, companies may work in collaboration with local organisations, known as Corporate Partners. A Corporate partner needs to satisfy the following criteria.

- i. It should operate on non-profit making basis;
- ii. It should keep proper books and records and submit certified/ audited financial statements;
- iii. The administrative costs of the Corporate Partner should not exceed 15% of the total expenditure of the budget of a project.
- iv. It should operate on either a national, regional or local basis and should be on a NON-SECTARIAN basis/ should not discriminate on the basis of race, place of origin, political opinion, colour or creed.
- v. It should implement programmes approved by the NCSR Committee (Part 2 of the CSR Guidelines)
- vi. It should not be involved in any Non- Qualifiable activities, detailed at Paragraph 9.0 of Part I of the CSR Guideline

A company or SPV using a Corporate Partner to implement its CSR Programme will be allowed to spend only an amount not exceeding 25% of the CSR Fund (that is 25% of the 2% annual CSR contribution).

## **6.0 Housing Development Trust**

A company or groups of companies or SPVs can set up a Housing Development Trust (HDT) for the implementation of its CSR programme in housing sector. A HDT needs to satisfy the following criteria:

- (i) It should have a legal status;
- (ii) It should be run on non-profit making basis;
- (iii) It should operate on a non-sectarian basis and should not discriminate on the basis of race, place of origin political opinion, colour or creed.
- (iv) It should keep proper books and records should submit certified/ audited financial statements;
- (v) It should implement programmes, approved by the NCSR Committee (Part 2 of CSR Guidelines); and

As a special measure, any funds transferred to the HDT for the housing project is allowed to be used over the lifetime of the housing project cycle.

HDTs must initially seek the accreditation with the NCSR Committee using the [Application for Accreditation of Housing Development Trust](#). Subsequently the HDT must seek approval of its programme with the NCSR Committee.

An accredited HDT will be required to submit a six monthly monitoring report using [Interim Monitoring For Housing Development Trust](#). The submission date of the monitoring form is detailed in **Note 1** below.

### **NOTE 1:**

The Interim Monitoring Form for NGOs, Corporate, Special Purpose Vehicle and Housing Development Trust for the relevant period should be submitted to the NCSR Committee as follows:

<b>For Relevant Period</b>	<b>Submission Date</b>
January 1 to 30 June	By 31 July
July 1 to 31 December	By 31 January