

**PART 3 - EXPLANATORY NOTES TO APPROVED PROGRAMMES QUALIFYING
UNDER CSR**

NOTES	
1	<p>Programme targeting persons living below the poverty line</p> <p>All projects undertaken under this programme, whilst qualifying under CSR when targeting the general public, will also qualify as a priority area if the beneficiaries are persons living below the poverty line defined as monthly household income not exceeding Rs. 5,000.</p>
2	<p>Vulnerable children</p> <p>All projects undertaken under this programme, whilst qualifying under CSR, will also qualify as a priority area if the beneficiaries are vulnerable children. Vulnerable children, for the purposes of the CSR guidelines, are defined as follows:</p> <ul style="list-style-type: none"> (i) Children from families living below the poverty line (ii) Children with disabilities. (iii) Children suffering from a severe disease. (iv) Abused children. (v) Abandoned children and orphans. (vi) Street children (refer to note 8). (vii) Teenage mothers (viii) Neglected children (ix) Children with parents in prison. (x) Children in conflict with the law.
3	<p>Programmes restricted to persons living below the poverty line</p> <p>This programme is aimed at beneficiaries living below the poverty line, defined as monthly household income not exceeding Rs. 5,000 and qualifies as a priority area. Projects under this code aimed at persons other than those living under the poverty line will NOT qualify for CSR funding.</p>

4.	<p>Programmes restricted to vulnerable children</p> <p>This programme is aimed at vulnerable children as defined in note 2 above. Projects under this code aimed at persons other than vulnerable groups will NOT qualify for CSR funding.</p>
5.	<p>Training</p> <p>Training courses funded under the CSR should be MQA approved. CSR funding should not cover any part of the training costs that are refunded by HRDC or any other government institution.</p>
6	<p>Social housing</p> <p>Companies embarking on social housing projects should ensure compliance with the operating guidelines on social housing as per Annex 1.</p>
7	<p>Entrepreneurship and SME development</p> <p>This category will include projects such as:</p> <ul style="list-style-type: none"> (i) Provision of technical support to unemployed for project development, market development, business plan and product improvement. (ii) Provision of business mentoring to start-ups and SMEs. (iii) Provision of marketing outlet facilities to start-ups & SMES. (iv) Support micro projects for production by families to contribute to their food self-sufficiency (e.g. egg production, kitchen gardening). (v) Capacity building for start-up & SME entrepreneurs. (vi) Promote social entrepreneurship and networking for micro and small enterprises.
8	<p>Street children</p> <p>The term “street children” includes the following:</p> <ul style="list-style-type: none"> (i) Children who live and sleep in the street. (ii) Children who are in the street during the day but sleep in the family home.
9	<p>Youth</p> <p>The definition of ‘youth’ comprises of persons aged between 14 to 29 years old.</p>
10	<p>Youth empowerment</p> <p>The programme will include the following projects:</p> <ul style="list-style-type: none"> (i) Leadership skills (ii) Development of life skills and human values (iii) Preparation for the workplace (iv) Participation in environmental projects (v) Service to the community

<p>11</p>	<p>Construction of buildings</p> <p>The NCSR will not entertain the funding of any construction projects under CSR, unless the NGO concerned can demonstrate a proven track record in the same field of activity. Such proposed funding will require specific prior approval of the NCSR.</p>
<p>12</p>	<p>Non-communicable diseases</p> <p>Non-communicable diseases, include, but are not limited to the following:</p> <ul style="list-style-type: none"> (i) Diabetes (ii) Cancer (iii) Cardiovascular diseases (iv) Epilepsy (v) Muscular dystrophy <p>All projects undertaken under this programme will qualify as a priority area where it is pertaining to diabetes, cancer and cardiovascular diseases.</p>
<p>13</p>	<p>Excellence in sports</p> <p>This programme caters for assistance given to the top five sportsmen/ sportswomen at national level in their respective categories, counting as Olympic and Paralympics discipline. Funds under this programme should be given to the Trust Fund for Excellence in Sports, who will select appropriate beneficiaries.</p>
<p>14</p>	<p>Promote the employment of high level athletes</p> <p>Corporate entities employing high level athletes as determined by the Ministry of Youth and Sports are allowed to deduct 50% of their wages from the CSR Fund.</p>
<p>15</p>	<p>Protection and preservation of the environment</p> <p>Projects undertaken under this programme (code 501) need the prior approval of the NCSR Committee. Moreover, projects carried out in deprived areas and targeting persons living below the poverty line, will qualify as a priority area.</p> <p>With regards to the maintenance of national heritage, this is restricted to sites classified as National Heritage by government.</p>

<p>16</p>	<p>Child care centres</p> <p>(a) The setting up of the child care centre should be in compliance with the second schedule of the Child Protection Act Regulations.</p> <p>(b) Financing or contributing to the running costs of nurseries and kindergartens for children of employees, subject to a maximum cost per child of Rs. 1,500 per month (including meals). This facility applies to all categories of employees drawing a monthly basic salary of up Rs. 12,000.</p>
<p>17</p>	<p>Sponsorship of pre-primary school children</p> <p>The sponsorship of pre-primary school children include the following:</p> <ul style="list-style-type: none"> (i) Provision of pedagogical materials (restricted to non-governmental institutions) (ii) Payment of school fees. (iii) School uniforms, bags and shoes. (iv) Provision of meals (v) Provision of transport to and from school (vi) School accompaniment (vii) Health screening (viii) Provision of after school care services. This includes the provision of a light meal, academic and non academic activities. <p>Meals, transportation of children and social accompaniment are provided through NGOs.</p>
<p>18</p>	<p>Vocational/Tertiary education</p> <p>The criterion for sponsorship of the vocational/tertiary education of a person is detailed in Annex 2.</p>
<p>19</p>	<p>National calamities</p> <p>This programme caters only for projects classified as national calamities by government.</p>