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1. Introduction

The National CSR Foundation, established in December 2016 under the Foundations Act, operates under the aegis of the Ministry of Social Integration and Economic Empowerment. The Foundation is the central public funding agency for non-governmental/non-profit organisations working with the poor and vulnerable. It receives, manages and allocates CSR funds collected by the Mauritius Revenue Authority (MRA) in accordance with section 50L of the Income Tax Act.

The vision of the Foundation is “to be a catalyst for change, driving social inclusion, equity and sustainable development”. Its mission is “to empower and improve the wellbeing of people living in conditions of poverty and vulnerability through impactful and sustainable stakeholder partnerships”.

The Foundation supports programmes and projects of non-governmental/non-profit organisations (NGOs/NPOs) in ten priority areas of intervention for the benefit of individuals and families registered under the Social Register of Mauritius (SRM) and of vulnerable groups as defined by its Charter.

The National CSR Foundation aims at generating better social outcomes for the poor and vulnerable groups while ensuring greater accountability and transparency in the use of CSR funds. Building on broad consultations with stakeholders and in line with its Strategic Plan 2017-2019, this Policy and Guidelines on Funding sets out the general framework for funding of NGOs/NPOs by the National CSR Foundation. The main funding objectives of the Foundation are to:

- Enable effective access to services, programmes and projects to poor and vulnerable individuals, families and communities
- Encourage social innovation as a way of developing and implementing innovative approaches to address emerging and persistent social needs and problems
- Support community development initiatives promoting social inclusion
- Instil rights-based and outcomes-oriented approaches to project and programme design and in delivering services to beneficiaries
- Promote a culture of performance to ensure effectiveness and efficiency of funding
- Promote strong, principles-based funding relationships with NGOs/NPOs with a focus on shared values of social responsibility, good governance and sound financial management
- Foster collaborative partnerships with and among NGOs/NPOs and other stakeholders in the private and public sectors
- Advance national policy objectives and SDGs relevant to the priority areas of the Foundation.

The Policy and Guidelines on Funding is expected to evolve based on experience acquired and lessons learnt. The Foundation shall keep the document under review and will amend it as deemed necessary.
2. Funding Strategy

The funding strategy of the Foundation is anchored in the core philosophy of promoting social inclusion and equity. The Foundation adopts a rights-based approach and a social investment model to guide its funding decisions.

![Diagram of Core Philosophy, Approach, and Model]

**Core Philosophy**
- Promotion of social inclusion, equity and sustainable development
  - Meaningful and active participation in society
  - Equal opportunity to develop and prosper
  - Adequate quality of life and wellbeing
  - Living in a clean, healthy and sustainable environment

**Approach**
- Rights-based
  - Recognition of dignity, rights and needs of the poor and vulnerable
  - Committing to the realisation of human rights as a means of addressing interconnected and mutually reinforcing deprivations associated with the multidimensional nature of poverty and vulnerability
  - Supporting access to basic social services, programmes and projects
  - Embedding accountability and transparency in the funding process

**Model**
- Social investment
  - Funding for results and outcomes
  - Focusing on those most in need and investing in social services, programmes and projects for better social outcomes
  - Monitoring, Evaluation and Learning

Figure 1: Funding Strategy of the National CSR Foundation

3. Calls for Proposals and Funding Windows

The Foundation shall notify NGOs/NPOs of funding opportunities available and invite applications for funds through General and Special Calls for Proposals. Communiques will be issued in the press and on its website. The primary funding window will open annually during the period June-July and will be for a General Call for Proposals. The Foundation may issue Special Calls for Proposals on specific themes and targeted interventions at other such periods during a financial year subject to availability of funds.
4. A Social Investment Model Guiding Funding Decisions

The primary consideration of the Foundation is to address the needs of poor and vulnerable groups and contribute to solving development challenges of national priority by investing in services, programmes and projects that demonstrate improved social outcomes. The Foundation uses a social investment model to guide its funding decisions, making sure that funds are invested in interventions that achieve the best outcomes, especially for those most in need. This, in effect, implies funding for results and outcomes rather than simply paying for inputs and activities. In practical terms, the way the Foundation's social investment model works is depicted in Figure 2 below.

Figure 2: National CSR Foundation Social Investment Model

5. Number of Applications and Awards of Funds

Applicants may submit more than one proposal under a Call for Proposals. The maximum number of awards, i.e. the number of proposals approved for funding by the Foundation, under a General Call for Proposals will be limited to three per applicant. The ceiling for awards of funds under Special Calls for Proposals will be indicated as and when such calls are made.
6. Eligibility Criteria

Organisations registered with the National CSR Foundation are eligible to apply for funds. They should ensure that any proposed intervention is in line with their core objects, service/activities and competencies. Organisations applying for funds should demonstrate the necessary experience, knowledge and expertise in fields related to their proposals. The Foundation will use their track record and past monitoring and evaluation performances, where applicable, to determine their technical, organisational (governance and management) and financial capabilities for implementing proposed interventions.

The Foundation will consider proposals from collaborative partnerships/networks of organisations. Such proposals should be made by a lead organisation duly registered with the Foundation. The specific roles, responsibilities and activities to be undertaken by each partner organisation should be clearly indicated. The lead organisation will bear accountability for the stewardship of funds awarded by the National CSR Foundation.

Notwithstanding section 16.2 below, organisations acting solely as funding intermediaries or outsourcing their proposed interventions will not be eligible to apply for funds.

7. Location

All proposed interventions must be implemented in the Republic of Mauritius.

8. A Funding Relationship Based on Shared Principles and Values

The Foundation adopts a principles-based funding relationship with organisations it supports. Funded organisations are expected to commit to basic principles of social responsibility, good governance and sound financial management as embedded in the core values of the Foundation. These are:

**Professionalism, integrity and fairness**

Upholding a professional, honest and ethical behaviour, demonstrating good stewardship of the funds entrusted with and ensuring that they are used for the purpose intended, giving fair consideration and equal opportunity to everyone

**Accountability and transparency**

Taking responsibility, being open to scrutiny and answerable to stakeholders, disclosing adequate information and data in a clear, accurate, timely and complete manner
Partnership
Working together, promoting effective collaboration in a spirit of reciprocity

Impact
Focusing on delivering positive impacts and best possible outcomes for beneficiaries

Efficiency and service
Working towards quality service and project delivery, emphasising efficiency in use of resources and funds and committed to continuous improvement

Respect and stakeholder engagement
Giving due regard and respect to expectations of stakeholders, engaging with them in constructive dialogue

9. Formalising the Funding Relationship

The Foundation will enter into a Funding Contract Agreement with organisations it funds. The Funding Contract Agreement is a legally binding document setting out the general terms and conditions of funding. Signature of the Funding Contract Agreement will be subject to the availability of all necessary licences, clearances, permits and approvals required for implementing the proposed intervention.

10. Duration and Aspects of the Funding Relationship

Approved funding for any proposed intervention will be for a maximum duration of 12 months.

A funding relationship will begin at the time the award of funding is made effective through the formal signature of a Funding Contract Agreement by both the successful applicant and the National CSR Foundation.

The main aspects of a funding relationship will include:
1. Award of funding and signature of Funding Contract Agreement
2. Disbursements of funds
3. Implementation of the proposed intervention
4. Monitoring, mentoring evaluation and learning
11. Building Sustainable Partnerships with NGOs/NPOs

While the National CSR Foundation cannot commit funds for an approved intervention beyond the maximum period of 12 months, there is scope for funding to be renewed upon submission, assessment and approval of fresh applications for funds made under a new Call for Proposals issued by the Foundation.

Any future funding shall be made under a new Funding Contract Agreement subject to evidence of positive track record and monitoring and evaluation as demonstrated by results achieved in terms of outputs and outcomes and improved quality of service delivery in line with the social investment model adopted by the Foundation.

12. Financial Allocation

12.1 Budget

Every Call for Proposals shall provide an indicative budget to be allocated.

12.2 Funding Options

Organisations applying for funds may opt for three levels of funding per proposal as indicated below.

Table 1: Funding Options Per Proposal

<table>
<thead>
<tr>
<th>Funding Options</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Level 1</td>
<td>Up to Rs 500,000</td>
</tr>
<tr>
<td>Level 2</td>
<td>Above 500,000 to Rs 1,000,000</td>
</tr>
<tr>
<td>Level 3</td>
<td>Above 1,000,000 to Rs 3,000,000</td>
</tr>
</tbody>
</table>

The Foundation may decide on alternative thresholds for funding as and when it deems necessary.
12.3 Eligible Expenditures

The National CSR Foundation will contribute to the financing of eligible expenditures incurred in the delivery of services, programmes and projects. Every proposal must, for that purpose, contain a budget estimate as per the prescribed template. Applicants should provide the necessary information in respect of the total cost of the proposed intervention, the main sources of funds, the amount of funds requested from the National CSR Foundation and a breakdown of all expenditures with appropriate justifications.

Any of the following broad categories of expenditures associated with a proposed intervention are eligible for funding:
- Technical human resources
- Specialised tools, aids and materials
- Management and administrative costs including management, administrative support staff, utilities, rent, transport costs and consumables
- Capital expenditure including equipment, refurbishment of amenities, upgrading of physical living conditions
- Capacity building of organisations including training of staff, consultancy services, upgrading/development of management and governance systems and tools
- Research for needs assessment, M&E and impact assessment
- Communication and visibility activities relating to the proposed intervention including leaflets, banners, newsletters, events, videos, social media and media relations

12.4 Exclusions

Any expenditure not directly associated with a proposed intervention will not be eligible for funding. Other exclusions are:
- Expenditures incurred prior to the date of the signature of the Funding Contract Agreement
- Items used by an organisation from its existing stock
- Participation to conferences and workshops overseas

12.5 Capacity Building of Organisations and Research

Where applications for funds include components of ‘capacity building of organisations’ and/or ‘research’, applicants will be required to submit specific needs-based proposals of the relating activities they intend to carry out. Proposals will be discussed and further elaborated, if required, prior to approval by the Foundation. Successful applicants should provide a completion report on the capacity building exercise and/or research undertaken. The National CSR Foundation reserves the right to use data, findings and reports generated from any research carried out subject to copyrights and data protection.

12.6 Communication and Visibility Activities

The National CSR Foundation encourages communication and visibility activities relating to all funded and/or co-funded interventions. It is recommended that such activities be closely coordinated with the Foundation. Funded organisations are invited to acknowledge the support received from the National CSR Foundation in their communication and visibility materials and information given to the press, beneficiaries, the public and other stakeholders. A communication and visibility plan including details of relevant activities and a timeline for implementation should be submitted along with the application for funds.
12.7 Funding Limits

In the event applications for funds are made for ‘management and administrative costs’, ‘capacity building of organisations’, ‘research’ and ‘communication and visibility activities’, the following maximum funding limits will apply per proposal.

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Funding Options</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Level 1</td>
</tr>
<tr>
<td>Management and administrative costs</td>
<td>15%</td>
</tr>
<tr>
<td>Capacity building of organisations</td>
<td>Rs50,000</td>
</tr>
<tr>
<td>Research</td>
<td>Rs50,000</td>
</tr>
<tr>
<td>Communication and visibility activities</td>
<td>Rs25,000</td>
</tr>
</tbody>
</table>

Note: % of total amount requested

13. Funding Instrument 1: Partnering with Non-Government Service Providers

Adequate access to basic social services and programmes are necessary to address social disadvantages and inequities and break down the barriers to social and economic participation of the poor and vulnerable. The Foundation will provide funding support to non-governmental/non-profit providers of basic services and programmes that meet the needs of target beneficiaries. Priority will be given to interventions that enhance access, quality and effectiveness of services to the poor and vulnerable groups and that are complementary to social services provided by public institutions.

Innovation is essential to help solve emerging and long-standing social problems and address unmet social needs of poor and vulnerable populations. The Foundation will fund social innovation projects that demonstrate innovative ideas and methods, having the potential to deliver better social outcomes. Proposals in the field of social innovation may comprise, for example, the use of research and evidence in programme and project design, new technical approaches and organisational processes and the promotion of collaborative partnerships.

15. Funding Instrument 3: Building Sustainable Communities

The National CSR Foundation will support interventions that aim at strengthening poor and vulnerable communities by addressing their needs and problems in a more targeted, holistic, coordinated and effective manner. It will consider project proposals consisting of multiple, integrated interventions at community level based on initial needs assessments and delivered by a collaborative partnership/network of organisations. Applications for funds should be submitted by a lead organisation duly registered with the Foundation. The Foundation will consider Concept Notes of proposed community-based interventions at a first stage prior to assessment of full applications for funds. Proposals should promote collaborative partnerships between NGOs/NPOs, the private sector and public institutions.


16.1 Private sector foundations acting as service providers/implementing agents

Private sector foundations that are registered with the National CSR Foundation and deliver their own services and programmes directly to beneficiaries may apply for funding under Funding Instrument 1: Partnering with Non-Government Service Providers.
16.2 Strategic co-funding initiatives

The National CSR Foundation may engage in strategic co-funding initiatives with the private sector to support solutions to emerging and long term social needs and problems. The Foundation will consider proposals aimed at achieving a social goal and in particular, demonstrating clear strategic focus, innovations and promoting collaborative partnerships between the private sector, public institutions and NGOs/NPOs.

Private sector foundations registered with the Foundation should submit a Concept Note including, inter alia, the rationale and description of the proposed intervention, a summary of budgeted expenditures, the amount and sources of funds already secured and funds requested from the National CSR Foundation. Concept Notes will form the basis of further discussions leading to the elaboration of full applications for funds. The Foundation will consider co-funding proposals under sections 14: Investing in Social Innovations and 15: Building Sustainable Communities. Co-funding by the Foundation will be limited to Rs 3 million per proposal.

17. Priority Areas of Intervention

Proposals should address the ten priority areas of the Foundation.
- Socio-economic development as a means of Poverty Alleviation
- Educational support and training
- Social housing
- Supporting people with disabilities
- Dealing with health problems
- Family protection including gender-based violence
- Leisure and sports
- Environment and sustainable development
- Peace and nation-building
- Road safety and security

Fields of advocacy, capacity building and research are considered as cross-cutting throughout the ten priority areas of intervention.

Proposed interventions are to be guided by the National CSR Foundation’s Framework for Action towards social inclusion, equity and sustainable development.
18. Non-Qualifying Activities

The following activities do not qualify for CSR funds.

- Contribution to any governmental institutions or any parastatal institutions
- Contribution to religious/spiritual activities
- Activities promoting alcohol, cigarettes and gambling
- Staff welfare and training of employees of a company and the National CSR Foundation
- Natural disasters mitigation programme
- Sponsorship for marketing purposes for companies
- Any activity discriminating on the basis of race, place of origin, political opinion, sexual orientation, colour or creed and any other such anti-social behaviour as enshrined in the constitution.

19. Target Group

- Individuals and families under the Social Register of Mauritius (SRM)
- Vulnerable groups as defined by the Charter of the National CSR Foundation as follows:
  I. Children and/or adults living below the poverty line as defined by Government
  II. Children and/or adults living below the absolute poverty line, as defined by the World Bank
  III. Children and/or adults with disabilities and/or suffering from a severe disease
  IV. Abused children and/or adults
  V. Neglected/Abandoned children and orphans
  VI. Street children, including (a) children who live and sleep in the street; and (b) children who are in the street during the day but sleep in the family home
  VII. Teenage mothers
  VIII. Children with parents in prison
  IX. Children in conflict with the law
  X. Out of school and illiterate children and illiterate adults
  XI. Children and/or adults suffering from substance abuse
  XII. And any other stigmatised, discriminated, most-at-risks groups as determined by the Founder

20. Assessment Process and Criteria

Assessment of proposals will be made in two stages consisting of:

- Eligibility and administrative checks
- Technical assessment by an Assessment Committee as per the criteria and markings set out below.
### Table 3: Technical Assessment Grid

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Maximum Score</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Relevance</strong></td>
<td>20</td>
</tr>
<tr>
<td>Proposed intervention:</td>
<td></td>
</tr>
<tr>
<td>1.1. Aligns to the priority areas of the National CSR Foundation</td>
<td></td>
</tr>
<tr>
<td>1.2. Responds to national development challenges/priorities and SDGs</td>
<td></td>
</tr>
<tr>
<td>1.3. Identifies and addresses particular needs and problems of target group – beneficiary/needs assessment, problem/situation analysis undertaken</td>
<td></td>
</tr>
<tr>
<td>1.4. Uses innovative approaches to meet needs and problems identified</td>
<td></td>
</tr>
<tr>
<td><strong>2. Effectiveness</strong></td>
<td>20</td>
</tr>
<tr>
<td>2.1. Planned activities likely to achieve objectives and expected outputs and outcomes</td>
<td></td>
</tr>
<tr>
<td>2.2. Beneficiaries appropriately targeted</td>
<td></td>
</tr>
<tr>
<td>2.3. Action plan and timeframes realistic</td>
<td></td>
</tr>
<tr>
<td>2.4. Results framework and performance indicators clearly defined</td>
<td></td>
</tr>
<tr>
<td><strong>3. Efficiency</strong></td>
<td>20</td>
</tr>
<tr>
<td>3.1. Planned use of resources and budgeted items reflect proposed activities</td>
<td></td>
</tr>
<tr>
<td>3.2. Budgeted expenditures justified, appropriate and realistically estimated</td>
<td></td>
</tr>
<tr>
<td>3.3. Objectives and outputs/results likely to be achieved efficiently –</td>
<td></td>
</tr>
<tr>
<td>• Comparison of resources/budgeted expenditures and expected outputs/results</td>
<td></td>
</tr>
<tr>
<td>• Management and administration cost as a percentage of total expenditures</td>
<td></td>
</tr>
<tr>
<td><strong>4. Impact</strong></td>
<td>20</td>
</tr>
<tr>
<td>Proposed intervention:</td>
<td></td>
</tr>
<tr>
<td>4.1. Likely to have a tangible impact on target group</td>
<td></td>
</tr>
<tr>
<td>4.2. Likely to have multiplier effects in the community and society</td>
<td></td>
</tr>
<tr>
<td>4.3. Contributes to overall national development objectives and advances SDGs</td>
<td></td>
</tr>
<tr>
<td><strong>5. Sustainability</strong></td>
<td>20</td>
</tr>
<tr>
<td>1.1. Organisation has adequate technical, governance, management and financial capabilities to implement and sustain the proposed intervention, as evidenced by track record and past monitoring and evaluation performances</td>
<td></td>
</tr>
<tr>
<td>1.2. Positive impacts sustainable</td>
<td></td>
</tr>
<tr>
<td>1.3. Collaborative partnerships explored including effective coordination of activities</td>
<td></td>
</tr>
<tr>
<td>1.4. Scope for scaling up and replication</td>
<td></td>
</tr>
<tr>
<td>1.5. Complementarity with public services v/s likelihood of duplication</td>
<td></td>
</tr>
<tr>
<td>1.6. Necessary licences, clearances, permits and approvals available</td>
<td></td>
</tr>
<tr>
<td><strong>MAXIMUM TOTAL SCORE</strong></td>
<td>100</td>
</tr>
</tbody>
</table>

The National CSR Foundation may seek further information on applications submitted. It reserves the right to invite applicants for interviews to present and discuss their proposals and to carry out a thorough due diligence process including field assessments where necessary.
21. **Disclosure of Information On Sources of Funds**

In order to facilitate the coordination of NGO funding and avoid duplication, applicants will be required to disclose all their sources of funds relating to their proposed intervention.

22. **Notification of Status of Applications**

Applicants will be kept informed of the status of their application at different stages and notified of the final outcome by correspondence.

23. **Appeal**

Aggrieved applicants may appeal to the Funding Appeals Committee of the National CSR Foundation within 15 days of being informed of the outcome of their application.

24. **Technical and Financial Validation of Approved Proposals**

The Foundation will engage in further discussions with successful applicants regarding the technical and financial aspects of approved proposals and the action planning for implementation.
Disbursement of Funds

Approved funds will be disbursed in instalments.

- A first instalment of 50% of total funds approved will be disbursed upon the signature of the Funding Contract Agreement.
- Subsequent disbursements will be made subject to satisfactory monitoring performance and specific criteria for disbursements being met, including:
  - Implementation of activities as planned
  - Correct use of funds
  - Compliance with the clauses of the Funding Contract Agreement
  - Utilisation of at least 75% of funds previously disbursed
  - Submission of relevant monitoring reports and supporting information and documentations

Funds will be withheld where the criteria for disbursements are not fully satisfied. The Foundation will inform funded organisations of any shortcomings and provide assistance, where required, for corrective actions.

Monitoring

Monitoring is the ongoing and systematic collection of data, information and evidence on interventions under implementation. The monitoring process involves:

- Regular field visits
- Collection of data through qualitative and quantitative indicators
- Submission of periodic reports and supporting information and documentations

Funded organisations must ensure adequate systems for data and evidence gathering and reporting. The Foundation will provide the necessary assistance where required to ensure compliance with the monitoring process.

The following key components will be systematically monitored:

<table>
<thead>
<tr>
<th>Component</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Progress Tracker</strong></td>
<td><strong>Activity Monitoring</strong> To track progress of activities and delivery of outputs</td>
</tr>
<tr>
<td><strong>Financial Control</strong></td>
<td><strong>Financial Monitoring</strong> To ensure correct use of funds</td>
</tr>
<tr>
<td><strong>Efficiency Measures</strong></td>
<td><strong>Process Monitoring</strong> To measure the cost efficiency of activities implemented</td>
</tr>
<tr>
<td><strong>Compliance Check</strong></td>
<td><strong>Compliance Monitoring</strong> To check compliance with Funding Contract Agreement</td>
</tr>
<tr>
<td><strong>Beneficiary Verification &amp; Views</strong></td>
<td><strong>Beneficiary Monitoring</strong> To ensure accurate targeting of beneficiaries and gather their views on the quality of activities implemented</td>
</tr>
<tr>
<td><strong>Risk Assessment</strong></td>
<td><strong>Risk Monitoring</strong> To identify risk situations with potential impact on sustainability of intervention</td>
</tr>
</tbody>
</table>
27. Mentoring

Funded organisations will be given advice and assistance on specific issues and problems encountered during the implementation of their interventions through regular follow ups.

28. Evaluation

Funded interventions will be evaluated to assess their effectiveness and success in meeting defined objectives, outputs and outcomes. This is important to determine key lessons learnt, identify good as well as bad practices and guide future funding. Funded organisations must participate in the evaluation process and are required to provide all necessary information and data required as part of the evaluation exercise.

29. Dealing with Irregularities

In dealing with irregularities such as continued monitoring non-compliance, conflicts of interest, misuse of funds, material breach of the Funding Contract Agreement and serious gaps in implementation of planned activities leading to initial objectives not being met, the Foundation reserves the right to take measures it deems appropriate, including:

- Terminating the Funding Contract Agreement and stopping any further disbursement of funds which may also have implications for funding under future Calls for Proposals
- Deregistering the organisation from the register of the National CSR Foundation
- Informing the regulatory body (for example, the Registrar of Associations or Companies), where applicable, for necessary actions at its end
- Initiating legal actions to recover any amount already disbursed

Before the Foundation makes its final decision, the concerned organisation will be given a fair chance to present its views.

30. Confidentiality

All information provided to the National CSR Foundation will be kept confidential.

The Foundation will under no circumstances provide details of the assessment and approval of proposals before the notification of the final outcome.
Address
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Port Louis.

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*230 4055169

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