

8 THE BENEFIT FACTOR MATRIX APPLICABLE TO SOCIO-ECONOMIC DEVELOPMENT CONTRIBUTIONS

The Minister may from time to time, by notice in the gazette, revise or substitute the Benefit Factor Matrix. Any changes will only be applicable to compliance reports prepared for measured entities for measurement periods that commences after the gazetting of the adjustment.

Annexe 500 (A) – Benefit Factor Matrix

Qualifying Contribution Type	Contribution Amount	Benefit Factor
Grant and Related Contributions		
Grant Contribution	Full Grant Amount	100%
Direct cost incurred in supporting Socio-Economic Development, sector specific initiatives or Qualifying Socio-Economic Development contributions	Verifiable Cost (including both monetary and non-monetary)	100%
Discounts in addition to normal business practices supporting socio-economic development, sector specific initiatives or Qualifying Socio-Economic Development contributions	Discount Amount (in addition to normal business discount)	100%
Overhead Costs incurred in supporting Socio-Economic Development, sector specific initiatives or qualifying Socio-Economic Development contributions	Verifiable Cost (including both monetary and non-monetary)	80%
Contributions made in the form of human resource capacity		
Professional services rendered at no cost supporting Socio-Economic Development, sector specific initiatives or qualifying Socio-Economic Development contributions	Commercial hourly rate of professional	80%
Professional services rendered at a discount supporting socio-economic development, sector specific initiatives or qualifying Socio-Economic Development contributions	Value of discount based on commercial hourly rate professional	80%
Time of employees of measured entity productively deployed in assisting beneficiaries and supporting socio-economic development, sector specific initiatives or qualifying Socio-Economic Development contributions	Monthly salary divided by 160	80%