

Translations

[Chinese \(Simplified\)](#)
[English](#)
[French \(Canada\)](#)
[French \(France\)](#)
[German](#)
[Japanese](#)
[Portuguese](#)
[Spanish \(Latin America\)](#)

Related Policies & Processes

- [Code of Ethics](#)
- [Anti-Corruption Policy](#)
- [Procedure for Gifts & Entertainment](#)
- [Global Procurement Policies & Practices](#)
- [Global Travel & Expense Policy](#)
- [United States Political Activities and Gifts to Government Officials Compliance Policy](#)

Introduction

This Procedure is applicable to all directors, officers, and employees worldwide as well as all Cognizant business units and subsidiaries, and joint ventures over which Cognizant has operational control (collectively “Associates”).

Cognizant is committed to giving back to the communities in which we operate by making charitable donations and sponsoring worthy causes. While charitable giving is a worthy cause, it can also present compliance risks – for example, an appearance of a conflict of interest, bribery, or even tax fraud. The risks are greater if a [Government Official or Entity](#) is involved. For that reason, it is important that Associates refer to this Procedure before seeking to make any charitable contribution or sponsorship.

This Procedure applies to all contributions and sponsorships made on Cognizant’s behalf directly to a charitable organization¹ or event-organizer on behalf of a charitable organization, including:

- Contributions of corporate funds that promote a charitable cause or purpose;
- Sponsorships of any charity, charitable event or charitable cause (e.g. charity golf event, charitable gala); and
- Donations to charitable organizations of Cognizant equipment (e.g. used computers) or facilities (e.g., use of our facilities for training).

This Procedure DOES NOT apply to:

- Personal charitable contributions or sponsorships not funded by Cognizant.
- Giving that is processed through a Cognizant Foundation ([Cognizant Foundation](#) / [Cognizant US Foundation](#)), [Making the Future](#), [Political Action Committee \(PAC\) Match](#), [Cognizant Outreach](#), or [Volunteer Spirit](#) programs.
- Associate engagement activities, including associated supplies and donations of goods to charitable organizations coordinated through Cognizant’s Engagement Program (sponsored by Human Resources).
- Gifts for raffles or other prizes given to clients for clients’ charitable fundraisers. Please refer to the [Procedure for Gifts & Entertainment](#).

¹ A charitable organization is an organization that actually promotes a charitable cause and does not operate for profit. In the United States, such organizations are identified by their 501(c)(3), tax-exempt status, which is typically noted on the organization’s website. Outside the United States, such organizations are identified as non-governmental organizations (NGOs).

- Giving away anything Cognizant receives for a charitable sponsorship, such as product or tickets to the event we are sponsoring. Refer to the [Procedure for Gifts & Entertainment](#).
- Political contributions governed by Cognizant's [Anti-Corruption Policy](#) and [United States Political Activities and Gifts to Government Officials Compliance Policy](#).

Requirements

Charitable contributions and sponsorships MUST BE:

- A reflection of Cognizant's values, business and social interests.
- In compliance with all applicable laws, regulations, the [Code of Ethics](#) and all applicable Cognizant policies.
- Made to, or on behalf of, bona fide charitable organizations and in the case of a client requested contribution the charitable organization must be supported by the client and not a personal choice of its employee(s).

Charitable contributions and sponsorships MUST NOT be:

- Used to circumvent Cognizant's rules relating to giving gifts and entertainment.
- For obtaining business or influence over government officials or any decision-makers.
- Made to: religious groups or schools; political groups; athletic/sports groups; individuals; capital campaigns; fraternal organizations; labor organizations; musical groups; animal groups; or organizations whose programs discriminate based on any characteristic protected by law.

Requestor Responsibilities:

1. Prior to submitting a pre-approval request for a charitable contribution or sponsorship, the requestor must:
 - Confirm that the contribution or sponsorship complies with the criteria set forth above (including the Introduction section).
 - If the charitable contribution or sponsorship does not comply with the above requirements, the requestor must politely decline.
2. If the charitable contribution or sponsorship complies with the criteria above, the requestor must obtain approval from their second level manager, and complete/submit the *Charitable Contributions and Sponsorships* pre-approval request form on the [Ethics & Compliance Portal](#).
3. Once submitted, the request is sent to a Region Reviewer for review. A decision to approve or deny the request is generally made within five (5) business days unless additional compliance review is needed.
4. If approved, the requestor must ensure the contribution/sponsorship is accurately recorded in Cognizant's books and records, keeping in mind Cognizant's [Global Procurement policies and practices](#) and the [Global Travel & Expense Policy](#).
5. If a contract is required, it is the requestor's responsibility to:
 - Engage the appropriate [Legal Regional Lead for Client Transactions](#) to ensure that all appropriate clauses are included in the contract.
 - Send a copy of the executed contract to the Region Reviewer.

Region Reviewer Responsibilities:

1. Within two (2) business days of receiving the request via the [Ethics & Compliance Portal](#), the Region Reviewer will notify the requester via email to confirm receipt and ownership of the review process.
2. The Region Reviewer will review the submitted information to confirm that the proposed contribution and/or sponsorship complies with the above requirements.
3. The Region Reviewer will consult with the appropriate [Regional Ethics & Compliance Officer](#) if:
 - A Government Official will in some way benefit from the contribution/sponsorship or has requested the contribution/sponsorship;
 - The contribution/sponsorship is related to any specific action the Company is seeking or has obtained from any Government Entity; or
 - There are any other bribery or corruption concerns about the contribution or the recipient organization.
4. The Region Reviewer will consult with the [Ethics & Compliance Office](#) if there are any potential conflicts of interest such as an open RFP or other business decision pending with the client or potential client requesting the contribution or sponsorship.
5. The Region Reviewer will notify the requestor via the [Compliance Portal](#) of the approval or rejection decision and will upload any relevant documentation not already contained in the Compliance Portal, as well as the executed contract related to the contribution/sponsorship, if applicable.

Questions

If you have questions about this Procedure, please contact the Global Ethics & Compliance team by selecting the “Ask Compliance a Question” section on the [Ethics & Compliance Portal](#).