



TERMS AND CONDITIONS FOR CSR INDIA GRANTS

The Rotary Foundation (the “Foundation”) may modify the terms and conditions of CSR India grants at any time. Updates can be found at <http://www.rotaryfoundationindia.org/csr> or requested from [Rotary CSR staff, South Asia Office \(SAO\)](#).

I. WHAT ARE CSR INDIA GRANTS?

CSR India is a standalone program of the Foundation and the Rotary Foundation (India) (“RF(I)”), intended to help corporates meet their obligations under The Companies Act 2013. CSR India grants to support activities aligned to Schedule VII of the Companies Act that will be implemented by host Clubs or Districts, with CSR funds contributed by corporates, operating in India.

ELIGIBILITY GUIDELINES

CSR India Grants activities must:

1. Relate to the Foundation’s mission
2. Include active participation from Rotarians
3. Exclude the Foundation, Rotary International, and RF(I) from any liability beyond the amount funded by the grant
4. Comply with the laws of the area where the grant will be carried out and cause no harm.
5. Be reviewed and approved by the Foundation before being implemented. You can’t use grants to reimburse clubs or districts for activities and expenses that are in progress or already completed. We encourage you to plan for activities before a grant is approved but don’t incur any expenses. If you want to alter a project after a grant is approved, the Foundation also needs to approve those changes before they are carried out.
6. Demonstrate sensitivity to the traditions and culture of the area where a project will be carried out
7. Comply with the Conflict of Interest Policy for Program Participants as outlined in section 30.040. of [The Rotary Foundation Code of Policies](#) and in Section IX below.
8. Comply with Rotary International’s policies for the use of the name “Rotary” and other Rotary logos,

- emblems, and graphics, as outlined in sections 34.040.6. and 34.040.11. of the [Rotary Code of Policies](#).
9. Include [signs](#) on or near projects that identify the role of the grant sponsors and The Rotary Foundation, as outlined in section 40.010.2. of [The Rotary Foundation Code of Policies](#) and in accordance with Rotary's [Voice and Visual Identity Guidelines](#).
 10. Follow Rotary's Privacy Statement for Personal Data outlined in section 26.080. of the [Rotary Code of Policies](#). Don't include the personal data (name, age or date of birth, or other identifying information) of grant beneficiaries or images of them in grant applications and reports unless the Foundation requests it and you have the written consent of the beneficiary (or their parent or legal guardian). Inappropriately including that personal data can cause delays in the grant process while we ensure compliance with [Rotary's Privacy Policy](#).
 11. Projects under CSR India must be aligned to the following activities described by Schedule VII (section 135) of Companies Act 2013:
 - (i) eradicating extreme hunger and poverty and malnutrition, promoting health care including preventive health care and sanitation, and making available safe drinking water.
 - (ii) promotion of education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently-abled and livelihood enhancement projects.
 - (iii) promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, daycare centers, and such other facilities for senior citizens, and measures for reducing inequalities faced socially and economically backward groups.
 - (iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources, and maintaining the quality of soil, air, and water
 - (v) protection of national heritage, art, and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts.
 - (vi) measures for the benefit of armed forces veterans, war widows, and their dependents
 - (vii) slum area development.
 - (viii) rural development projects.
 12. CSR India Grants may fund, in addition to the eligibility criteria listed above:
 - i. Costs associated with conducting community assessments
 - ii. Construction and renovation, including electricity, plumbing, roofing, flooring, painting, etc.

II. RESTRICTIONS

Grants cannot be used to unfairly discriminate against any group, promote a particular political or religious viewpoint, support purely religious functions, support activities that involve abortion or that are undertaken solely for sex determination, fund the purchase of weapons or ammunition, or serve as a new contribution to the Foundation or another Foundation grant.

Grants also cannot fund:

1. Continuous or excessive support of anyone beneficiary, entity, or community
2. The establishment of a foundation, permanent trust, or long-term interest-bearing account.
3. The purchase of land or buildings
4. Fundraising activities
5. Expenses related to Rotary events such as district conferences, conventions, institutes, anniversary celebrations, or entertainment activities
6. Public relations initiatives, unless they are essential to carrying out the project
7. Project signs that cost more than USD 1000.
8. The operating, administrative, or indirect program expenses of another organization, except for expenses allowed within the project management allocation for CSR grants
9. Unrestricted cash donations to a beneficiary or cooperating organization
10. Activities for which the cost has already been incurred
11. Transportation of vaccines over national borders without prior approval of appropriate government and regulatory authorities in the originating and recipient countries
12. Travel to National Immunization Days
13. Immunizations that consist solely of the polio vaccine
14. The purchase of COVID-19 vaccines
15. Study at a university that hosts a Rotary Peace Center in the same or similar academic program as Rotary Peace Fellows
16. Projects that require a person to work without pay. Projects should instead strive to reinforce labor rights and fair wage practices. If beneficiaries are required to provide sweat equity their explicit consent is required.

17. Projects that require work from someone below the country's legal working age, or under age 16 if the law doesn't specify.
18. Goods or services from the corporate donor unless the cost of such goods or services is the lowest available price documented in a solicitation of at least 3 competing bids for like goods or services.

III. HOW TO APPLY

To receive a grant from RF(I), all the primary sponsor districts or clubs need to be qualified. Districts, clubs, and all grant committee members also need to be in good standing with Rotary International and The Rotary Foundation, and the name of the project receiving the grant needs to be in compliance with the Rotary International policies for use of the Rotary logos, emblems, and graphics (see section II). People who may not serve on a grant committee include board members and paid staff of a cooperating or beneficiary organization associated with the grant.

The host club/district needs to establish a grant committee of three Rotarians, including a primary contact. Members of this grant committee need to come from the primary sponsor club (if the grant is club sponsored) or district (if the grant is district-sponsored). A director, officer, or employee of the corporate that made the CSR contribution may not serve on the grant committee. These committee members are responsible for submitting the application and completing of reporting requirements. Important points to remember while applying India CSR Grants are:

1. If required by the corporation, sponsors will conduct a community assessment.
2. Clubs will be limited to no more than 5 open CSR India Grants at a time.
3. Applications will be submitted and approved via e-mail to Rotary CSR Staff at SAO.

In addition to the eligibility criteria listed above, CSR India Grants may:

1. Allocate up to 10 percent of the grant fund of the project for contingencies that may arise during the year, but all projects and activities added after it has been approved must be approved by the Rotary CSR Staff before you can spend the money. Note this contingency fund and itemize contingency items when you submit your final report.
2. Allocate up to 10 percent of the project budget for project management costs, which may include a project manager and project-specific overhead and administrative costs for cooperating organizations.
3. Include up to 10 percent of the project budget to cover expenses to measure project outcomes.

IV. FUNDING

CSR India Grants are funded by CSR contributions made by Corporates in India:

1. Minimum CSR contribution will be US\$21,000, including 5% additional contribution to offset administrative expenses.

2. Sponsors may add cash contributions along with 5% additional contribution to offset administrative expenses if sent to RF(I).
3. The Foundation will not provide matching funds from the World Fund.
4. CSR contributions may be made by the corporation after e- approval of the CSR India Grants application.
5. CSR amount levels to charge administrative cost varying from a minimum of 3% to a maximum of 5% will be as follows:
 - i. 5% assessment fee of CSR gifts of US\$21,000 – US\$74,999
 - ii. 4% assessment fee of CSR gifts of US \$75,000 – US\$ 149,999
 - iii. 3% assessment fee of CSR gifts of US\$ 150,000 or more
6. Districts may allocate portions of their district grant to augment specific CSR India Grants while applying for District grants.
7. While applying for a new District grant, a lump sum amount may be allocated as a line item for CSR-funded projects. After approval of the District grant, this amount may be directly transferred to the grant account of the District/Club.
8. While reporting for a closure of a District grant, the District may specify the amount allocated to each CSR project. Districts must note the specific project on their district grant report.

V. PAYMENT

CSR India Grant payment will be released to the designated bank account when the grant sponsors have shared their bank account information, sponsor contributions (if any) have been submitted to RF(I), and any payment contingencies (if any) have been met. Project funds may not be paid to a vendor, cooperating organization, or beneficiary organization before project expenses have been incurred or services have been delivered. Organizations being reimbursed for project expenses need to give the Rotarian project sponsors copies of the original invoice or receipt before they'll be paid. The people with signing authority on the bank account need to be members of the sponsoring club or district. The corporate CSR contribution portion (minus administrative expenses) will be paid at the same exchange rate at which the CSR contribution was received from the corporate; the cash contribution portion will be paid at the Rotary International exchange rate at the time of payment.

VI. COOPERATING ORGANIZATIONS

Cooperating organizations are reputable non-Rotary organizations or academic institutions that provide expertise, infrastructure, advocacy, training, education, or other support for the grant. Cooperating organizations must agree

to comply with all reporting and auditing activities required by the Foundation and provide receipts and proof of purchase as required. Any funding provided to cooperating organizations must be used for approved project expenses. The sponsoring club or district must maintain an itemized report of such expenses.

VII. REPORTING AND AUDITING REQUIREMENTS

District/Club will submit reports to the Foundation which will include expense-related data and quantitative information about the project's impact. The Progress reports on grant funds paid out from RF(I) through 31 March are due by 31 May of that same year. Final reports are due two months after the grant's completion.

The grant sponsors need to:

1. Submit a progress/final report through email to Rotary CSR Staff at SAO. Reporting Annexure of MoU will be used to report to the Foundation.
2. Submit an original hard copy of the utilization certificate, along with a statement of receipt and payment for the grant amount, certified by an independent chartered accountant (including that person's membership number).
3. Submit an original bank statement or bank passbook (or a photocopy certified by the bank manager or a chartered accountant).
4. Submit a bank reconciliation statement, if multiple grants were paid to a single INR account.
5. Submit all the bills, invoices, photographs, and receipts along with the progress and final report through email.
6. Submit the undertaking that "all originals will be kept for eight years and will be produced as and when required by Rotary Foundation (India)".
7. The CSR portion of the grant fund to be utilized completely and if USD 1,000 or more of grant funds remain after the projects are completed, the Foundation needs to approve their use for additional project-related expenses. The remaining grant funds of less than USD 1,000 can be used for activities that meet CSR India Grant eligibility requirements and do not require pre-approval from the Foundation. The remaining grant funds in any amount may not be spent on expenses that are not related to the CSR India Grant project. Return any remaining funds (out of cash contribution only) to the Rotary Foundation (India)
8. Submit beneficiary information, including photographs, newspaper clippings, or letters of appreciation from the beneficiaries or beneficiary organization
9. Once all the reporting requirements are complete, Rotary CSR Staff at SAO will report back to the corporations based on the reports received from the implementing club or district. This report will also include the audited Utilization certificate from RF(I) auditors.

10. If the grant funds were not used for any reason, including an original bank statement or bank passbook (or a photocopy certified by the bank manager or a chartered accountant) indicating the date on which the grant amount was credited and a statement explaining why the grant amount has not yet been used, even if the grant amount was received before March.
11. The Foundation or RF(I) may at any time review grants, conduct an audit, send a monitor, require additional documentation, and suspend any or all payments.

VIII. CONFLICT OF INTEREST POLICY FOR PROGRAM PARTICIPANTS

Ensuring integrity in The Rotary Foundation grants program requires that all people involved in a program grant or award conduct themselves in a way that avoids any conflicts of interest. A conflict of interest occurs when someone is in a position to make or influence a decision about a grant or award that could benefit them, an immediate family member, a business partner, or an entity in which they, an immediate family member, or a business partner has a significant financial interest or in which any of them is a trustee, director, or officer.

All actual or potential conflicts of interest need to be disclosed to the general secretary. If you're not sure if there's a potential conflict, you should disclose it. No Rotarians can serve on a grant committee for any CSR India grant for which they have a conflict of interest. CSR India grants may not be financed with contributions (directed gifts, Corporate Social Responsibility funds, etc.) from donors who have conflicts of interest regarding the grant.

The general secretary will advise grant applicants on how to interpret and implement this policy. The general secretary and/or the Trustees will determine whether a conflict of interest exists in a particular case. If they conclude that there is or has been a conflict of interest in a grant or award, the general secretary will recommend to the Trustees an appropriate remedy to protect the integrity of the grant process. That remedy may be canceling current funding or suspending future funding involving a particular Rotarian, club, or district.

Business transactions with vendors

Before the Foundation, a Rotary district, a Rotary club, or a Rotarian conducts business related to a Foundation program award that involves a vendor being paid by a Rotary entity, a fair, open, and thorough request for proposals or bidding process must be conducted to ensure that the best services are secured at a reasonable cost. Possible conflicts of interest may arise when a Rotary entity is considering business in which funds will be paid to a Rotarian, a provider of goods or services owned or managed by a Rotarian, honorary Rotarian, and the corporate that made the CSR contribution.

Business relationships that may need further review to confirm that there's no conflict of interest include transactions with a partner nongovernmental organization, provider of goods or services, insurance company, travel agency, shipping agency, study institution, or a language skills testing firm. These kinds of business transactions can

be completed with the general secretary's approval if they provide the best product or service at fair market cost, as evidenced by a sales quote or offer obtained through a fair, open, and thorough process.

The general secretary will provide advice on how to interpret and implement this policy. Any Rotarian or Rotary entity with an unresolved conflict of interest involving a program grant or award must report it to the general secretary at least 30 days before the selection process or proposed transaction. The general secretary will decide if a conflict of interest might exist in a particular case. If the general secretary then decides there is or has been a conflict of interest in a grant or award, he or she will determine an appropriate remedy that may include canceling current funding or suspending future funding that involves a particular Rotarian, club, or district.