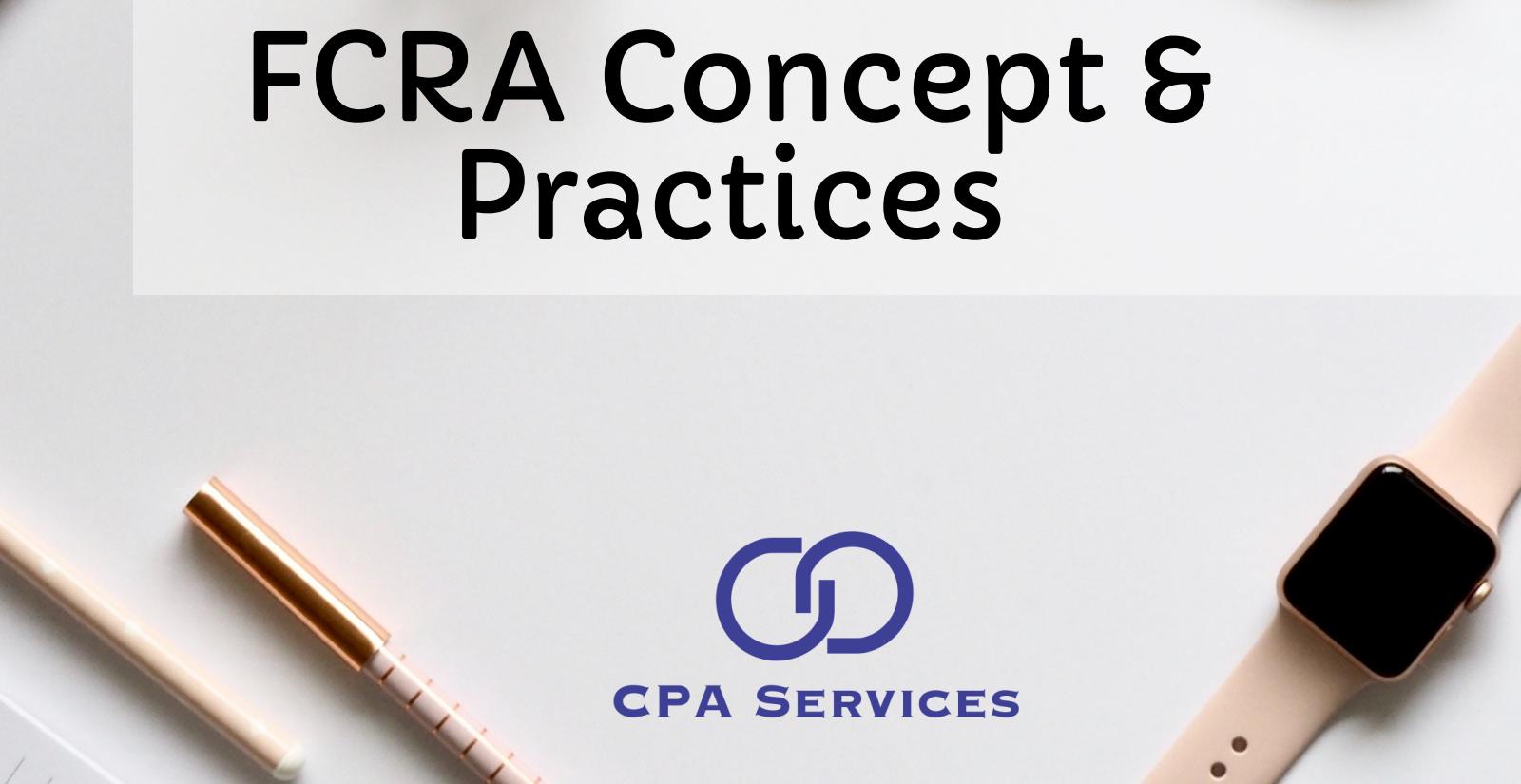




FCRA Concept & Practices



MODULE 3

FCRA COMPLIANCE

MODULE 3- FCRA COMPLIANCES

1. QUARTERLY RETURN

1.1. Introduction

As per the foreign contribution regulation amendments Rules, 2015, any person receiving foreign contribution in a quarter of a financial year has to intimate quarterly receipt of foreign contribution.

On quarterly basis, all persons / organizations that have been granted registration or prior permission shall have to upload their financial information pertaining to the donor and the detail of grants received. It may be noted that the amended rule does not provide any relaxation to smaller NGOs.

After the amended law, all organizations without any financial limit shall have to upload financial information in their website or fill the requisite Form at the FCRA website.

1.2. Details to be intimated in Quarterly Return:

Intimation shall clearly indicate the details of:

- Name of the Donor
- Status of the donor i.e. Individual/Association.
- Address, City and Country of the Donor.
- Website/Email Id of the Donor.
- Amount of FC Received
- Purpose for Which the FC Received i.e. Educational, Social, Religious, Cultural and Economic

1.3. Time Limit to Intimate:

Intimation shall be done within fifteen days following the last day of the quarter in which it has been received. The quarters and the respective due dates have been provided in the table below:

Quarter	Due Date of Intimation
Q1 (Apr to June)	15th July
Q2 (July to Sep)	15th Oct
Q3 (Oct to Dec)	15th Jan
Q4 (Jan to March)	15th Apr

1.4. Where to intimate the Quarterly Return:

Association receiving foreign contribution can intimate quarterly receipt of foreign contribution on:

- Organizational website or
- FCRA Portal i.e. fcraonline.nic.in.

2. FCRA ANNUAL RETURN

2.1. Introduction

Every FCRA-NGO has to submit an Annual Return to the Ministry of Home Affairs (MHA), online before 31st December for its foreign fund receipts for the previous financial year. Also if FCRA NGOs do not receive foreign contribution, filing a nil return is mandatory. Until 2015, this format was called the FC-6; later, with a few modifications, it was called the FC-4 form. These annual returns are available online for anyone to read or download at the website of FCRA, year-wise, since 2006. The form has also undergone drastic changes through the FCRR (Amendment) Rules, 2019.

2.2. RETURNS, STATEMENTS & CERTIFICATES TO BE FILED

Rule 17 provides that the annual return accompanied by Income and Expenditure statement, Receipt and Payment

Account and Balance Sheet shall be submitted by 31st of December. The list of documents that need to be uploaded (with Maximum size limits and type of files) along with FCRA Returns has been provided hereunder:

SI. No	Document Name	Type of document	Maximum Size
1	Duly signed and seal Charted Accountant Certificate (with C.A registration number).	PDF	1 MB
2	Declaration Certificate of Chief Functionary.	PDF	1 MB
3	Audited Statement of Accounts (It should contain Payment Account, Income and Expenditure Statement, and Balance Sheet).	PDF	50 MB
4	Statement of Account from Bank duly certified by the officer of such bank.	PDG	10 MB
5	Image of chief functionary signature	JPEG	50 KB
6	Seal of the Association	JPEG	100 KB

2.3. Certificate from a Chartered Accountant

Every organization receiving foreign contributions is required to furnish a certificate from a chartered accountant. The Performa of the certificate to be given by the chartered accountant is provided in Form FC-4. Along with this certificate, audited Balance Sheet, Income & Expenditure statement and the statement of receipt and payment account should also be submitted.

On the basis of the relevant books and vouchers, the chartered accountant is required to certify the following:

1. The brought forward balance of the foreign contribution at the beginning of the year.
2. The foreign contribution received during the year
3. Interest Accrued on foreign contribution and other income derived from foreign contribution by the trust during the financial trust.
4. The unutilized balance of foreign contribution at the end of the year
5. Certify that the association has maintained the account of foreign contribution and records relating thereto in the manner specified in the Foreign Contribution (Regulation) Act, 2010.
6. The information furnished in the certificate and in the enclosed balance sheet, income & expenditure statement and statement of receipt and payment is correct.

7. The Trust has utilized the foreign contribution received for the purpose it is registered/granted prior permission /registration under FCRA Act, 2010.

2.4. Declaration and Authentication

The **FC-4** form is required to be signed by the Chief Functionary of the organization. Further, a declaration needs to be signed and uploaded by the Chief Functionary of the Association stating that FCRA funds have not been used against national interest and sovereignty of the country.

The Term “Chief Functionary” has not been defined in the FCRA Act or Rules. Normally the head of the organization should be construed as the Chief Functionary. The organization may also designate any office bearer as the Chief Functionary through a General Body/Governing Body resolution, for the purposes of filing the FCRA returns, Forms etc.

2.5. Delay in Filing FC-4 and Compounding of Offense

Delay in Filing FC-4

In case, there is delay in filing of FC-4 by an FCRA Registered organization, it is a punishable offence under the FCRA Rules. However, an organization can compound the delay in Filling of FC-4 by paying a Compounding penalty calculated as per the penalty calculator at the FCRA Portal while filing the delayed returns. The amount of penalty is

levied @ **Rs. 1, 00,000/- or 5% of the foreign contribution received during the financial year, whichever is higher**. In other words, this penalty would be levied even if there is a delay of a single day while filing the annual returns.

Compounding of Other Offences

An application for the compounding of an offence under section 41 is to be made to the Secretary, Ministry of Home Affairs, New Delhi on a plain paper along with a fee of `1000/- (One Thousand only) in the form of a demand draft or a banker's cheque in favour of the "Pay and Accounts officer, Ministry of Home Affairs", payable at New Delhi. It may be noted that, formally FCRA department has become a paperless department but no mechanism has been provided for an application for the compounding of an offence under section 41. The affected organisation is advised to contact FCRA department over mail before sending the hard copies.

The Penalties for compounding and the officer competent for compounding has been provided in the below table for your reference:

S.N	Offence	Amount of Penalty	Officer competent for Compounding

1	Offence punishable under section 35 for accepting any hospitality in contravention of section 6 of the Act.	Rs. 10,000/-	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
2	Offence punishable under section 37 for transferring any foreign contribution to any other person in contravention of section 7 of the Act or any rule made there under.	Rs. 1, 00,000/- or 10% of such transferred foreign contribution, whichever is higher.	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
3	Offence punishable under section 37 for defraying of foreign contribution beyond fifty per cent of the contribution received for administrative expenses in contravention of section 8 of the Act	Rs. 1, 00,000/- or 5% of such foreign contribution so defrayed beyond the permissible limit, whichever is higher.	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
4	Offence punishable	Rs. 1,00,000/- or	Director, or as the

	under section 35 for accepting foreign contribution in contravention of section 11 of the Act.	10% of the foreign contribution received, whichever is higher	case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
5	Offences punishable under section 37 read with section 17 of the Act for-		
(a)	Receiving foreign contribution in any account other than specified account in his application for grant of certificate;	Rs. 1,00,000/- or 5% of the foreign contribution received in such account, whichever is higher;	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
(b)	Non-reporting the prescribed amount of foreign remittance or source and manner of such remittance by banks and authorized persons	Rs. 1, 00,000/- or 3% of the foreign contribution received or deposited in such account, whichever is higher.	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
(c)	Receiving &	Rs. 1,00,000/- or	Director, or as the

	depositing any fund other than foreign contribution in the account or accounts opened for receiving foreign contribution or for utilizing the foreign contribution.	2% of such deposit, whichever is higher	case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
6	Offence punishable under section 37 for non-furnishing of intimation of the amount of each foreign contribution received and the source from which and in the manner in which, such foreign contribution is received as required under section 18 of the Act.	Rs. 1,00,000/- or 5% of the foreign contribution received during the period of non submission, whichever is higher	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
7	Offence punishable under section 37 for not maintaining the account and records of foreign	Rs. 1, 00,000/- or 5% of the foreign contribution during the relevant period	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the

	contribution received and manner of its utilization on required section 19 of the Act.	of maintenance of accounts, whichever is higher.	non administration of the Act.
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3. INTIMATIONS TO MHA

3.1. Intimation of change in Name/Address

3.1.1. Introduction

The Rules 17A as Amended by Foreign Contribution Regulation Rule, 2015 allows for change in the Name/Address of the organization, the relevant text of the rule has been produced hereunder

17A. Change of designated bank account, name, address, aims, objectives or Key members of the association:-

A person who has been granted a certificate of registration or prior permission under section 11 of the Act shall intimate electronically online in Form FC-6A, within fifteen days, of any change in the following, namely:-

- ❖ Name of the association or its address within the State for which registration/prior permission has been granted under the Act;

3.1.2. Procedure

When a change in name, aims or registered address of the organisation is effected the following things should be kept in mind:

- ❖ The changes should be made in compliance with the statute under which such organisation is registered. Such approval of change in Name/address needs to be uploaded while filing the online intimation. It may be noted that such changes may not be possible in case of a trust unless such change is empowered by the Trust deed.
- ❖ As per the rules, an online intimation is required to be filed electronically online in Form FC 6A within 15 days of such change.
- ❖ The online intimation in **Form 6A** provides a declaration that a Governing Body resolution has been passed to such effect. A Resolution of Governing Body for proposed change name/ address should be passed. This resolution is not required to be reported. However, the new rule allows change in the address of the organisation within the State. As stated above, for change in the address of the organisation, intimation is required to be sent to the FCRA Department.

However, if there is change of Address outside the state, there is a requirement to file a fresh application for registration, since the FCRA Registration number is allotted State-wise in which the organization is registered.

3.1.3. Intimation or Approval

As per the rule 17A of the FCRA (Amendment) 2015, an online intimation is required to be filed electronically online in Form FC 6A within 15 days of such change.

However, it has been noted that, after filing the online intimation in the FCRA Website, the portal reflects that an approval is pending with the FCRA department with regard to such change. The approval for such change would be received through an e-mail in the registered e-mail id of the organization, which is digitally signed by the relevant authority in this regard. Therefore, even though such interpretation may not be consistent with the rules, it is suggested to wait for the approval for such change by MHA before effecting such change in the organization.

3.1.4. Documents required to be uploaded

SI. No	Document Name	Type of document	Maximum Size
1	Self-certified copy of amendment approved by local/relevant authority.	PDF	1 MB
2	Images of Chief Functionary signature	JPEG	50 KB
3	Seal of the Association	JPEG	100 KB

3.2. Intimation of change in FCRA designated bank account

3.2.1. Introduction

The Rules 17A as Amended by Foreign Contribution Regulation Rule, 2015 allows for change in the Name/Address of the organization, the relevant text of the rule has been produced hereunder:

17A. Change of designated bank account, name, address, aims, objectives or Key members of the association:-

A person who has been granted a certificate of registration or prior permission under section 11 of the Act shall intimate electronically online in Form FC-6, within fifteen days, of any change in the following, namely:-

- ❖ Bank and/or branch of the bank and/or designated foreign contribution account number; and

3.2.2. Procedure

When a change of FCRA Designated bank account becomes a necessity by virtue of relevant and justifiable reasons the following procedure may be followed:

- ❖ A new local bank account should be opened by depositing the minimum amount required for opening of the account
- ❖ The resolution of the governing body should be passed for proposing the changes.
- ❖ Intimation of change in FCRA designated bank account in form FC-6C within 15 days of such change.
- ❖ After receiving approval from the FCRA Department, the entire balance from the old designated FC account should be transferred to the new account. It should be noted that no other amount should be deposited in such Account till such approval is received from the relevant authority in this regard.
- ❖ It is not legally necessary to close the old account. Therefore, the organization may use the old account as a domestic account. But it is desirable to close the old account, to ensure that even by mistake the foreign fund are not credited to the old account.

3.2.3. Intimation or Approval

As per the rule 17A of the FCRA (Amendment) 2015, an online intimation is required to be filed electronically online in **Form FC 6C** within 15 days of such change.

However, it has been noted that, after filing the online intimation in the FCRA website, the portal reflects that an approval is pending with the FCRA department with regard to such change. The approval for such change would be received through an e-mail in the registered e-mail id of the organization, which is digitally signed by the relevant authority in this regard. Therefore, even though such interpretation may not be consistent with the rules, it is suggested to wait for the approval for such change by MHA before the organization starts operating the new account.

3.2.4. Documents required to be uploaded

Sl. No	Document Name	Type of document	Maximum Size
1	Self-certified copies of letter from the existing bank and the new bank regarding the change.	PDF	1 MB
2	Images of Chief Functionary signature	JPEG	50 KB

3	Seal of the Association	JPEG	100 KB
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Further, the form also includes a declaration with effect to the following and therefore, should be ensured while filing online intimation:

- ❖ The resolution of the governing body has been passed before effecting the changes;
- ❖ The Bank authorities have been duly informed about change in the designated FC receipt-cum-utilization bank account.

3.3. Intimation of opening of FCRA utilization account

3.3.1. Introduction

Rule 9(1) (e) of FCRR 2011 as amended* by Foreign Contribution Regulation Rule, 2015 specifically provides that multiple bank accounts can be opened after the registration is granted. The text of Rule 9(1) (e) is asunder:

“(e) A person seeking prior permission under this rule may open one or more accounts in one or more banks for the purpose of utilizing the foreign contribution after it has been received and in all such cases intimation electronically online in form FC-6* shall be furnished to the Secretary, Ministry of Home Affairs, New Delhi within fifteen days of the opening of any account.”

3.3.2. Procedure

When a change of FCRA Designated bank account becomes a necessity by virtue of relevant and justifiable reasons the following procedure may be followed:

- ❖ A new local bank account should be opened by depositing the minimum amount required for opening of the account
- ❖ The resolution of the governing body should be passed for proposing the changes.
- ❖ Intimation of change in FCRA designated bank account in form FC-6C within 15 days of such change.
- ❖ After receiving approval from the FCRA Department, the new Account can be operated for FCRA purposes. It should be noted that no other amount apart from the FCRA Designated Bank Account should be deposited in such Account even after the approval is received from the relevant authority in this regard.

3.3.3. Separate Bank Account for separate Donor

It has been seen that some donors insist of maintenance of separate bank account specifically for their grant and utilisation thereof. As discussed earlier in this chapter, multiple bank accounts are permitted under FCRA, 2010 for the purpose of utilisation only. It should be noted that all grants from all donors should be received in the designated FC bank account only. Separate bank accounts for the donors can be opened for utilisation purposes only. In other words, the amount received from the donor should first come to the designated bank account and then the amount

can be transferred to the specific bank account opened for the donor for utilisation only. **It is advisable to open multiple bank account(s) in the same bank though there is no legal bar in opening multiple bank account(s) with other banks.**

3.3.4. Can savings Bank Account be opened as Utilization Bank Account

The question arises whether an organisation can open savings bank account as a permitted Utilization bank account. In this context it may be noted that in savings bank account the organization will earn interest income which shall be treated as FC income. There is confusion because any FC income has to be deposited in the designated bank account. In our opinion savings bank account can be opened and the interest income should be treated as FC income as subsequent recipient in the FC-6 statement. An income generated in a savings bank account is not foreign contribution received based on a donation, delivery or transfer from a foreign source. It is a deemed foreign contribution generated from FC funds or assets, therefore, there should be no violation of FCRA if interest generated from FC bank account is treated as foreign contribution even if it is not deposited in designated bank account. There is a fundamental difference between receiving foreign funds and enhancement of the value of same.

3.3.5. Documents required to be uploaded

SI. No	Document Name	Type of document	Maximum Size
1	Self-certified copy of amendment approved by local/relevant authority.	PDF	1 MB
2	Images of Chief Functionary signature	JPEG	50 KB
3	Seal of the Association	JPEG	100 KB

3.3.6. Declaration

The form also includes a declaration with effect to the following:

- ❖ The resolution of the governing body has been passed before opening of additional FC-utilization account;
- ❖ The Bank authorities have been duly informed about opening of additional FC-utilization account;

3.4. Intimation of change in Board members

3.4.1. Introduction

The Rules 17A as Amended by Foreign Contribution Regulation Rule, 2015 allows for change in the more than

50% of the members of the organization, the relevant text of the rule has been produced hereunder:

17A. Change of designated bank account, name, address, aims, objectives or Key members of the association:-

A person who has been granted a certificate of registration or prior permission under section 11 of the Act shall intimate electronically online in Form FC-6, within fifteen days, of any change in the following, namely:-

- ❖ key members of the association if at any point of time such change causes replacement of fifty percent or more of the original key members as reported in the application for grant of registration/ prior permission/ renewal of registration under the Act.”;

It is clear from the above rules that change in more than 50% of the Board members in the organization from the date when such Board members were reported in the application for FCRA Registration/Prior Permission/Renewal, whichever is later, need to be intimated in Form FC 6E within 15 days of such change.

Therefore, the organization should intimate in the said form only if the changes in the Board exceed 50% from the time of registration/Prior Permission/Renewal, whichever is later.

3.4.2. Documents required to be uploaded

SI. No	Document Name	Type of document	Maximum Size
1	Self-certified copy of amendment approved by local/relevant authority.	PDF	1 MB
2	Images of Chief Functionary signature	JPEG	50 KB
3	Seal of the Association	JPEG	100 KB

Detail of all the key members of the association after change in fifty percent. Or more of the original key members, as reported in the application for grant of registration/prior permission/renewal of registration of the association.

- ❖ If Any Member following detail is required:
- ❖ Name of the member
- ❖ Name of father/ spouse
- ❖ Nationality
- ❖ Aadhaar Number (Optional)
- ❖ PAN
- ❖ Occupation
- ❖ Designation in the Association

- ❖ Relationship with other Member(s) of the Executive Council / Governing body / Office bearers
- ❖ Contact Details: Office Address; Residential Address; e-mail address; Landline no.; mobile no.

If member is foreigner following additional information is also required:

- ❖ Name of the member
- ❖ Date and Place of birth
- ❖ Passport number
- ❖ Address in the foreign country
- ❖ Whether a person of Indian origin
- ❖ PIO/OCI Card Number, if any
- ❖ If resident in India, date from which residing in India.

3.4.3. Declaration

The form also includes a declaration with effect to the following:

- ❖ The resolution of the governing body has been passed before effecting the changes;
- ❖ None of the key members has been appointed in violation of sub-section (4) of section 12 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

4. DISCLOSURE REGARDING COVID-19 RESPONSE

The Ministry of Home Affairs has issued an order asking nonprofits that have a Foreign Contribution Regulation Act (FCRA) license to send them information on their COVID-19 related activities by April 15th, 2020; and to do so every month thereafter as well.

This order follows an announcement made by the Home Ministry a week ago lauding the work of civil society organizations and requesting them to help the government provide support to all those affected by the pandemic.

This follow-up letter, however, is addressed specifically to organizations that have an FCRA license. It asks organizations to upload their information directly in the COVID-19 Response Format which is available at the FCRA login Portal <https://fcraonline.nic.in> in the Service under FCRA tab.

Though the circular is addressed to “The chief functionaries of all FCRA Associations as per the List and email addresses” not all FCRA registered nonprofits seem to have received the email or the notification.

However, in case, your organization has not received such notification, your organization may not be required to report under such response. However, for record purposes, it is advised to take screenshot of the message reflecting that ‘You are not required to fill this form’.

Some of the FAQs in this regard have been specifically put up in the FAQs section of the module for better clarity purposes.

To Recapute:

- ❖ As per the foreign contribution regulation amendments Rules, 2015, any person receiving foreign contribution in a quarter of a financial year has to intimate quarterly receipt of foreign contribution.
- ❖ Quarterly return intimation shall be done within fifteen days following the last day of the quarter in which it has been received.
- ❖ Every FCRA-NGO has to submit an Annual Return to the Ministry of Home Affairs (MHA), online before 31st December for its foreign fund receipts for the previous financial year.
- ❖ FCRA NGOs not receiving foreign contribution shall file a nil return mandatorily.
- ❖ Rule 17 provides that the annual return shall be accompanied by Income and Expenditure statement, Receipt and Payment Account and Balance Sheet.
- ❖ Every organization receiving foreign contributions is required to furnish a certificate from a chartered accountant. The Performa of the certificate to be given by the chartered accountant is provided in Form FC-4.

- ❖ In case, there is delay in filing of FC-4 by an FCRA Registered organization, it is a punishable offence under the FCRA Rules. However, on receipt of the application for compounding of an offence, the competent authority may consider such application.
- ❖ A person who has been granted a certificate of registration or prior permission under section 11 of the Act shall intimate electronically online in Form FC-6A, within fifteen days, of any change in the name of the association or its address within the State.
- ❖ A person who has been granted a certificate of registration or prior permission under section 11 of the Act shall intimate electronically online in Form FC-6C, within fifteen days, of any change in the bank and/or branch of the bank and/or designated foreign contribution account number.
- ❖ A person seeking prior permission under this rule may open one or more accounts in one or more banks for the purpose of utilizing the foreign contribution after it has been received and in all such cases intimation electronically online in form FC-6D shall be furnished to the Secretary, Ministry of Home Affairs, New Delhi within fifteen days of the opening of any account.

- ❖ The amount received from the donor should first come to the designated bank account and then the amount can be transferred to the specific bank account opened for the donor for utilisation only.
- ❖ A person who has been granted a certificate of registration or prior permission under section 11 of the Act shall intimate electronically online in Form FC-6, within fifteen days, of any change in the key members of the association if at any point of time such change causes replacement of fifty percent or more of the original key members as reported in the application for grant of registration/ prior permission/ renewal of registration under the Act.
- ❖ The Ministry of Home Affairs has issued an order asking nonprofits that have a Foreign Contribution Regulation Act (FCRA) license to send them information on their COVID-19 related activities by April 15th, 2020; and to do so every month thereafter as well.

Frequently Asked Questions (FAQs)

Q.1 Is online submission of annual returns mandatory?

Ans. Yes. Annual returns are to be filed online at fcraonlineservice.nic.in. No hard copy of the returns shall be accepted in FCRA Wing of Ministry of Home Affairs.

Q.2 What is the last date for online filing of returns?

Ans. The return is to be filed online for every financial year (1st April to 31st March) within a period of nine months from the closure of the year i.e. by 31st December each year.

Q.3 What is the procedure for filing Annual Returns?

Ans. The Annual return is to be submitted online at fcraonline.nic.in in prescribed Form FC-4, duly accompanied balance sheet and statement of receipt and payment, which is certified by a Chartered Accountant. Submission of a 'NIL' return, even if there is no receipt/utilization of foreign contribution during the year, is also mandatory. However, in such case, certificate from Chartered Accountant, audited statement of accounts is not required to be uploaded.

Annual Return are to be filed online at fcraonline.nic.in
For further details, please refer to Rule 17 of the foreign contribution (Regulation) Rules, 2011 (FCRR, 2011)

Q.4 For how many years an association which has been granted prior permission to receive foreign contribution should file the mandatory annual return?

Ans. The association should fill the mandatory annual return on a yearly basis, till the amount of foreign contribution is fully utilized. Even if no transaction takes place during a year, a NIL return should be submitted.

Q.5 what are the consequences of not filling the annual returns on time?

Ans. An association not filing annual return on time may face the following consequences:

- (1) Imposition of penalty for late submission of return.
- (2) Cancellation of registration.

Q.6 what is the procedure for seeking change FC-6 A in the name and or FC-6 B aims and objects of an association registered under FCRA?

Ans. For seeking change in the name/address of the association, intimation is to be given online in Form FC-6 within 15 days and self certified copy of amendment approved by local/relevant authority is to be uploaded.

Q.7 what is the procedure for change of designated FC-6 C Bank Account?

Ans. For change of the bank account, intimation is to be given online in Form FC-6 C within 15 days of such change with uploading of certificates from the concerned banks regarding the change.

Q.8 whether intimation regarding the change of Members of the Executive Committee/Governing Council of the association is to be given to the Government?

Ans. Yes. If at any point of time, such change causes replacement of original Members of the Executive Committee/Governing Council of the association, intimation is to be given online in Form FC-6 E to MHA within 15 days of such change.

Frequently Asked Questions (FAQs) for disclosure regarding Covid-19 Response:

Q9. Whether it is compulsory to submit such reports?

Ans. It can be inferred that such reporting is not compulsory for any organization. It is more in the nature of appeal. However, it is advised to report the support related to COVID-19 in the said format and be actively involved in the process.

Q10. What if our organization has not provided any support?

Ans. As mentioned above, this is not a compulsory reporting and hence, may be avoided if no support is being provided by the organization.

Q11. whether such reporting/non-reporting is linked to FCRA renewal of our organization.

Ans. In our opinion, the notice and the reporting formats do not suggest any linkage with FCRA Renewal. On the other hand, in case your organization is not reporting, it does not hamper your FCRA renewals due in 2021. However, it is advised that the Organizations support and engage actively in this pandemic of such magnitude.

Q12. Our organization has not received the notice in our registered e-mail id. Can we still report the relief support that is being provided?

Ans. Yes, the form is available online at the website fcraonline.nic.in under the “Services under FCRA” tab. You can submit the said reports in the designated formats by logging in from the FCRA User ID irrespective of whether you have received the notice in the registered mail ID.

Q13. Whether we need to report FC funded support or all the support that is provided?

Ans. Upon review of the Form, it clearly mentions to report that all the support provided till date needs to be mentioned. It does not differentiate between FC funds or local funds and hence, it is advised all the cumulative support provided till date (whether from FC Funds or Local funds) should be reported in this form. In such case, you can disclose the fact that the support is being provided from Local and FCRA Funds. The relevant text in the format has been reproduced as under

“At the time of updation, the latest details and figures (inclusive of all support provided till date) should be entered. In other words, cumulative total support provided should be entered as on date during each updation”

Q14. Do I need to report if our organization has been engaged in in-kind distribution and not spending cash directly?

Ans. Yes, the reporting format includes the type of support that is being provided. Therefore, in case your organization is engaged in in-kind distribution, such as distribution of food, clothes, sanitizers, soaps etc, then the same should be reported as well. Further, an estimated value of goods distributed needs to be mentioned in the amount column in the said format.

Q15. Our organization has planned for distribution in the upcoming days; however, we have not provided any support till date. Do I need to report the planned activities?

Ans. The earlier format provided that the planned activities and the estimated amount needs to be reported.

However, the form has been revised subsequently. Now, the reporting format suggests that the organization needs to report the actual support provided till date and not the planned activities. The organization can report through the online portal by the 15th of every month regarding the activities completed till such reporting date.

Q16. There is a list of activities mentioned in the Notice. Do we need to confine our reporting only to such activities?

Ans. No, you can report any kind of support that is being provided by your organization. The lists of activities are only suggestive in nature and not exhaustive. You can mention the type of support that is being provided in the reporting format irrespective of whether such support is being included in the notice or not. Further, an estimated value of such support in monetary terms can be mentioned in the space provided for such information.

Q17. Can I update the support related information once it has been filed at the online portal?

Ans. Yes, it should be noted here that the reporting format requires to ‘save and update’ and there is no option for upload. This implies that we can update the information multiple times as and when required. However, as suggested in the notice, we should update the information prior to 15th of every month at the online portal.

Q18. Can we provide funds to other organization who is in relief work related to COVID-19 and report it hereof.

Ans. Yes, technically this is possible, since funds have been provided for COVID-19 response. However, the donor organization should take care of the following things while reporting such support

- ❖ Donor Organization should state in writing about the support related to COVID-19 to the recipient organization in its donation letter
- ❖ In case, FC funds are being provided, the recipient organization should have a valid FCRA registration and 12A registration to receive FC Funds
- ❖ In case, local funds are provided, the recipient organization should have a valid 12A registration to receive tax-free donations



भारत का राजपत्र

The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 2930]

नई दिल्ली, सोमवार, जुलाई 30, 2018/श्रावण 8, 1940

No. 2930]

NEW DELHI, MONDAY, JULY 30, 2018/ SHRAVANA 8, 1940

गृह मंत्रालय

शुद्धिपत्र

नई दिल्ली, 27 जुलाई, 2018

का.आ. 3716(अ).—केन्द्रीय सरकार, विदेशी अभिदाय (विनियम) अधिनियम, 2010 (2010 का 42) की धारा 41 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत के राजपत्र, असाधारण, भाग-II, खंड 3, उप-खंड (ii) में प्रकाशित की गई गृह मंत्रालय, भारत सरकार की दिनांक 5 जून, 2018 की अधिसूचना सं. का.आ. 2291 (अ.) में एतद्वारा निम्नलिखित संशोधन करती है, अर्थात्:-

उक्त अधिसूचना के पैराग्राफ 2 को निम्नलिखित पैराग्राफ से प्रतिस्थापित किया जाएगा, अर्थात्:-

“2. सारणी के स्तंभ (2) में उल्लिखित किसी अपराष्ट अथवा अपराधों के संबंध में सारणी के स्तंभ (3) के अधीन परिकलित शास्ति की रकम अन्तर्गत विदेशी अभिदाय के मूल्य से अधिक नहीं होगी।”

[फा. सं. II/21022/23(088)/2015-एफसीआरए-III(ए)]

संतोष शर्मा, निदेशक (एफसीआरए)

टिप्पणी : मूल अधिसूचना भारत के राजपत्र, असाधारण में, दिनांक 5 जून, 2018 की अधिसूचना सं. का.आ. 2291(अ) के तहत प्रकाशित की गई थी।

MINISTRY OF HOME AFFAIRS
CORRIGENDUM

New Delhi, the 27th July, 2018

S.O. 3716(E).—In exercise of the powers conferred by sub-section (1) of section 41 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Home Affairs number S.O. 2291(E), dated the 5th June, 2018 published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), namely:-

In the said notification, for paragraph 2, the following paragraph shall be substituted, namely:-

“2. *The amount of penalty computed under column (3) of the Table in respect of any offence or offences referred to in column (2) thereof shall not be more than the value of the foreign contribution involved.*”

[F. No. II/21022/23(088)/2015-FCRA-III(A)]

SANTOSH SHARMA, Director (FCRA)

Note : The principal notification was published in the Gazette of India, Extraordinary vide notification number S.O. 291(E), dated the 5th June, 2018.



भारत का राजपत्र

The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्रधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 2073]

नई दिल्ली, मंगलवार, जून 5, 2018/ज्येष्ठ 15, 1940

No. 2073]

NEW DELHI, TUESDAY, JUNE 5, 2018/JYAISTHA 15, 1940

गृह मंत्रालय

अधिसूचना

नई दिल्ली, 5 जून, 2018

का.आ. 2291(अ).—केन्द्रीय सरकार, विदेशी अभिदाय (विनियमन) अधिनियम, 2010 (2010 का 42) की धारा 41 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा भारत के राजपत्र, असाधारण, भाग-II, खंड 3, उपखंड (ii) में प्रकाशित की गई गृह मंत्रालय, भारत सरकार की दिनांक 26 अगस्त, 2011 की अधिसूचना सं. का. आ. 1976 (अ.) और दिनांक 16 जून, 2016 की सं. का. आ 2133 (अ.), का, उन बातों के सिवाय अधिक्रमण करते हुए, जिन्हें ऐसे अधिक्रमण से पूर्व किया गया था या करने के लिए लोप किया गया था, एतद्वारा सारणी के स्तंभ (4) में उल्लिखित अधिकारी को विनिर्दिष्ट करती है जो इस अधिनियम के अधीन किसी अभियोजन को संस्थित करने से पूर्व स्तंभ (2) में विनिर्दिष्ट अपराधों का उक्त सारणी के स्तंभ (3) में विनिर्दिष्ट रकम का संदाय करने पर प्रशमन कर सकेगा, अर्थात्:-

सारणी

क्रम सं.	अपराध	शास्ति की रकम	प्रशमन के लिए सक्षम अधिकारी
(1)	(2)	(3)	(4)
1.	अधिनियम की धारा 6 के उल्लंघन में किसी प्रकार का आतिथ्य स्वीकार करने पर धारा 35 के अधीन दण्डनीय अपराध	10,000 रु.	अधिनियम के प्रशासन के लिए उत्तरदायी अनुभाग का यथा स्थिति, भारसाधक निदेशक अथवा उप-सचिव।
2.	अधिनियम की धारा 7 अथवा इसके अंतर्गत बनाए गए किसी नियम के	1,00,000 रु. अथवा अंतरित	अधिनियम के प्रशासन के लिए उत्तरदायी अनुभाग का यथा

क्रम सं.	अपराध	शास्ति की रकम	प्रशमन के लिए सक्षम अधिकारी
(1)	(2)	(3)	(4)
	उल्लंघन में किसी अन्य व्यक्ति को किसी प्रकार का विदेशी अभिदाय अन्तरण करने पर धारा 37 के अधीन दण्डनीय अपराध।	ऐसे विदेशी अभिदाय का 10 प्रतिशत, जो भी अधिक हो।	स्थिति, भारसाधक निदेशक अथवा उप-सचिव।
3.	अधिनियम की धारा 8 के उल्लंघन में प्रशासनिक खर्चों के लिए प्राप्त अभिदाय के पचास प्रतिशत से अधिक विदेशी अभिदाय अदा करने पर धारा 37 के अधीन दण्डनीय अपराध।	1,00,000 रु. अथवा अनुमेय सीमा से अधिक अदा किए गए ऐसे विदेशी अभिदाय का 5 प्रतिशत, जो भी अधिक हो।	अधिनियम के प्रशासन के लिए उत्तरदायी अनुभाग का यथा स्थिति, भारसाधक निदेशक अथवा उप-सचिव।
4.	अधिनियम की धारा 11 के उल्लंघन में विदेशी अभिदाय स्वीकार करने के लिए धारा 35 के अधीन दण्डनीय अपराध	1,00,000 रु. अथवा प्राप्त विदेशी अभिदाय का 10 प्रतिशत, जो भी अधिक हो।	अधिनियम के प्रशासन के लिए उत्तरदायी अनुभाग का यथा स्थिति, भारसाधक निदेशक अथवा उप-सचिव।
5.	निम्नलिखित के लिए अधिनियम की धारा 17 के साथ पठित धारा 37 के अधीन दण्डनीय अपराध – (क) प्रमाणपत्र मंजूर करने के लिए अपने आवेदन में विनिर्दिष्ट खाते से भिन्न किसी अन्य खाते में विदेशी अभिदाय प्राप्त करना; (ख) बैंकों और प्राधिकृत व्यक्तियों द्वारा विदेशी प्रेषण की निर्धारित रकम अथवा ऐसे प्रेषण के स्रोत तथा प्रेषण के तरीके की सूचना नहीं देना। (ग) विदेशी अभिदाय प्राप्त करने अथवा विदेशी अभिदाय का उपयोग करने के लिए खोले गए खाते अथवा खातों में विदेशी अभिदाय से भिन्न कोई रकम प्राप्त और जमा करना।	1,00,000 रु. अथवा ऐसे खाते में प्राप्त विदेशी अभिदाय का 5 प्रतिशत, जो भी अधिक हो। 1,00,000 रु. अथवा ऐसे खाते में प्राप्त अथवा जमा किए गए विदेशी अभिदाय का 3 प्रतिशत, जो भी अधिक हो। 1,00,000 रु. अथवा ऐसी जमा का 2 प्रतिशत, जो भी अधिक हो।	अधिनियम के प्रशासन के लिए उत्तरदायी अनुभाग का यथा स्थिति, भारसाधक निदेशक अथवा उप-सचिव। अधिनियम के प्रशासन के लिए उत्तरदायी अनुभाग का यथा स्थिति, भारसाधक निदेशक अथवा उप-सचिव। अधिनियम के प्रशासन के लिए उत्तरदायी अनुभाग का यथा स्थिति, भारसाधक निदेशक अथवा उप-सचिव।
6.	प्राप्त प्रत्येक विदेशी अभिदाय की रकम और स्रोत जिससे और तरीके जिसमें ऐसा विदेशी अभिदाय प्राप्त हुआ है, की सूचना अधिनियम की धारा 18 के अंतर्गत की गई अपेक्षा के अनुसार नहीं देने के लिए धारा 37 के अधीन दण्डनीय अपराध।	1,00,000 रु. अथवा प्रस्तुत नहीं करने की अवधि के दौरान प्राप्त विदेशी अभिदाय का 5 प्रतिशत, जो भी अधिक हो।	अधिनियम के प्रशासन के लिए उत्तरदायी अनुभाग का यथा स्थिति, भारसाधक निदेशक अथवा उप-सचिव।
7.	अधिनियम की धारा 19 की अपेक्षा के अनुसार प्राप्त विदेशी अभिदाय का लेखा और रिकार्ड नहीं रखने के लिए धारा 37 के अधीन दण्डनीय अपराध।	1,00,000 रु. अथवा लेखा नहीं रखने की संगत अवधि के दौरान विदेशी अभिदाय का 5 प्रतिशत, जो भी अधिक हो।	अधिनियम के प्रशासन के लिए उत्तरदायी अनुभाग का यथा स्थिति, भारसाधक निदेशक अथवा उप-सचिव।

2. यदि किसी व्यक्ति द्वारा एकाधिक अपराध किये गये हों तो ऐसे अपराधों के लिए प्रशमन की कुल रकम अन्तर्गत स्विदेशी अभिदाय के मूल्य से अधिक नहीं होगी।

[फा. सं. II/21022/23(088)/2015-एफसीआरए- III(ए)]

संतोष शर्मा, निदेशक (एफ.सी.आर.ए.)

MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 5th June, 2018

S.O. 2291(E).—In exercise of the powers conferred by sub-section (1) of Section 41 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) and in supersession of the notifications of the Government of India in the Ministry of Home Affairs numbers S.O. 1976(E), dated the 26th August, 2011 and S.O. 2133(E), dated the 16th June, 2016, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), except as respects things done or omitted to be done before such supersession, the Central Government hereby specifies the officer in column (4) of the table, who may, before institution of any prosecution under the Act, compound the offences specified in column (2), on payment of the amount specified in column (3), of the said table, namely:-

TABLE

Sr. No.	Offence	Amount of Penalty	Officer competent for compounding
(1)	(2)	(3)	(4)
1.	Offence punishable under section 35 for accepting any hospitality in contravention of section 6 of the Act.	Rs. 10,000/-	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
2.	Offence punishable under section 37 for transferring any foreign contribution to any other person in contravention of section 7 of the Act or any rule made thereunder.	Rs. 1,00,000/- or 10% of such transferred foreign contribution, whichever is higher.	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
3.	Offence punishable under section 37 for defraying of foreign contribution beyond fifty per cent of the contribution received for administrative expenses in contravention of section 8 of the Act.	Rs. 1,00,000/- or 5% of such foreign contribution so defrayed beyond the permissible limit, whichever is higher.	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
4.	Offence punishable under section 35 for accepting foreign contribution in contravention of section 11 of the Act.	Rs. 1,00,000/- or 10% of the foreign contribution received, whichever is higher.	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
5.	(a) receiving foreign contribution in any account other than specified account in his application for grant of certificate;	Rs. 1,00,000/- or 5% of the foreign contribution received in such account, whichever is higher;	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
	(b) non-reporting the prescribed amount of foreign remittance or source and manner of such remittance by banks and authorised persons.	Rs. 1,00,000/- or 3% of the foreign contribution received or deposited in such account, whichever is higher.	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
	(c) receiving & depositing any fund other than foreign contribution in the	Rs. 1,00,000/- or 2% of such deposit, whichever is higher	Director, or as the case may be, the Deputy Secretary in-charge of

Sr. No.	Offence	Amount of Penalty	Officer competent for compounding
(1)	(2)	(3)	(4)
	account or accounts opened for receiving foreign contribution or for utilizing the foreign contribution.		the section responsible for the administration of the Act.
6.	Offence punishable under section 37 for non-furnishing of intimation of the amount of each foreign contribution received and the source from which and in the manner in which, such foreign contribution is received as required under section 18 of the Act.	Rs. 1,00,000/- or 5% of the foreign contribution received during the period of non submission, whichever is higher.	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.
7.	Offence punishable under section 37 for not maintaining the account and records of foreign contribution received and manner of its utilisation on required section 19 of the Act.	Rs. 1,00,000/- or 5% of the foreign contribution during the relevant period of non-maintenance of accounts, whichever is higher.	Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.

2. In case more than one offence has been committed by a person, the total amount of compounding for such offences shall not be more than the value of the foreign contribution involved.

[F.No.II/21022/23(088)/2015-FCRA-III(A)]
SANTOSH SHARMA, Director (FCRA)

RAKESH
SUKUL

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Date: 2018.06.05 22:12:58 +05'30'

F.No.II.21022/23(76)/2015-FCRA-III

Government of India
Ministry of Home Affairs
Foreigners Division (FCRA Wing)

NDCC-II Building, Jai Singh Road,

New Delhi-110001

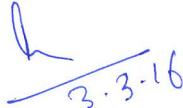
Dated. 3rd March 2016

Notice

Intimation of Quarterly Receipt of Foreign Contribution

Foreign Contribution Regulation Amendment Rules, 2015 provides for a person receiving foreign contribution in a quarter of a financial year, shall place details of foreign contribution received, on its official website or on the website specified by the Central Government, within fifteen days following the last day of the quarter in which it has been received, clearly indicating the details of donors, amount received and date of receipt.

2. The associations who do not have its own official website, may intimate their receipts of foreign contribution on this Ministry's website: <https://fcraonline.nic.in>
3. In case of any clarification required in this regard, association may contact at 011-23438245 or mail at dirfcra-mha@gov.in.


3.3.16
(D.P.Tripathy)
Director(FCRA)



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