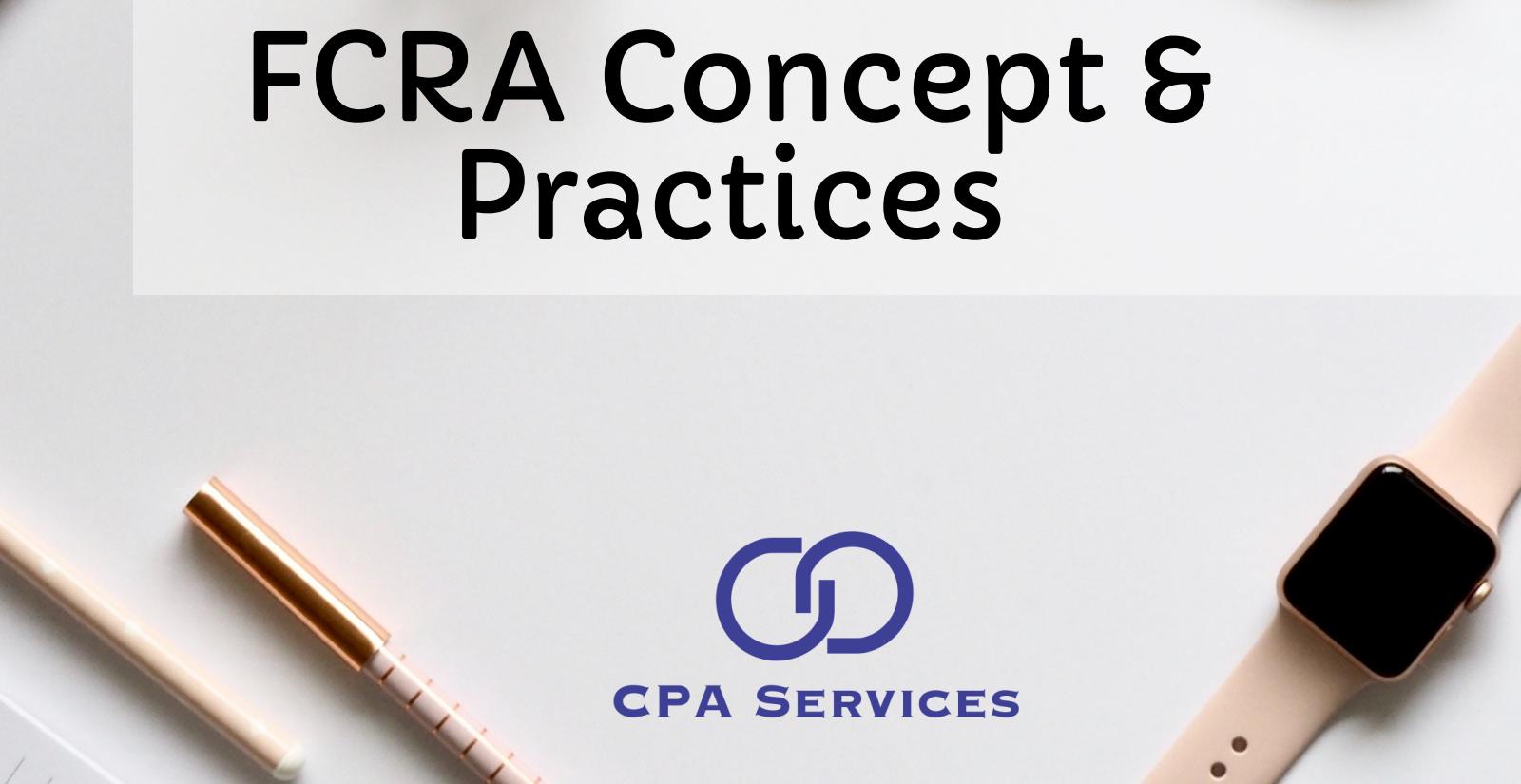




# FCRA Concept & Practices



## 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:

<b>Quarter</b>	<b>Due Date of Intimation</b>
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](http://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:

<b>SI. No</b>	<b>Document Name</b>	<b>Type of document</b>	<b>Maximum Size</b>
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**

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.

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	Non-furnishing of return up to three months after the 31st December every year.	Penalty of two percent of the amount of foreign contribution received during the financial year or ten thousand rupees, Whichever is less	The Director or the Deputy Secretary in Charge of the Foreign Contribution (Regulation) Act Wing of Foreign Division in the Ministry of Home Affairs.

2	Non-furnishing of return after three months up to six months after the 31 December every year.	Penalty of three percent of the amount of foreign contribution received during the financial year or fifty thousand rupees, Whichever is less.	The Director or the Deputy Secretary in Charge of the Foreign Contribution (Regulation) Act Wing of Foreign Division in the Ministry of Home Affairs
3	Non-furnishing of return after six months up to one year after the 31 <sup>st</sup> December every year	Penalty of four percent of the amount of foreign contribution received during the financial year or two Lakh rupees, Whichever is less	The Director or the Deputy Secretary in Charge of the Foreign Contribution (Regulation) Act Wing of Foreign Division in the Ministry of Home Affairs.
4	Non-furnishing of return after one year up to two years after the 31 December every year	Penalty of five percent of the amount of foreign contribution received during the financial year or five Lakh rupees, Whichever is less.	The Director or the Deputy Secretary in Charge of the Foreign Contribution (Regulation) Act Wing of Foreign Division in the Ministry of Home Affairs.

5	<p>Non-furnishing of return after two years up to three years after the 31st December every year.</p>	<p>Penalty of ten percent of the amount of foreign contribution received during the financial year or ten Lakh rupees, Whichever is less.</p>	<p>The Director or the Deputy Secretary in Charge of the Foreign Contribution (Regulation) Act Wing of Foreign Division in the Ministry of Home Affairs.</p>
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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**

<b>SI. No</b>	<b>Document Name</b>	<b>Type of document</b>	<b>Maximum Size</b>
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**

<b>SI. No</b>	<b>Document Name</b>	<b>Type of document</b>	<b>Maximum Size</b>
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

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**

<b>SI. No</b>	<b>Document Name</b>	<b>Type of document</b>	<b>Maximum Size</b>
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**

<b>SI. No</b>	<b>Document Name</b>	<b>Type of document</b>	<b>Maximum Size</b>
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 Recapture:

- ❖ 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. 1521]  
No. 1521]

नई दिल्ली, बृहस्पतिवार, जून 16, 2016/ज्येष्ठ 26, 1938

NEW DELHI, THURSDAY, JUNE 16, 2016/ JYAISTHA 26, 1938

गृह मंत्रालय

अधिसूचना

नई दिल्ली, 16 जून, 2016

**का.आ. 2133(अ).**—केन्द्रीय सरकार, विदेशी अभिदाय (विनियम) 2010 (2010 का 42) की धारा 35 के साथ पठित धारा 41 और विदेशी अभिदाय (विनियम) नियम, 2011 के नियम 17 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और भारत सरकार के गृह मंत्रालय की अधिसूचना सं. का.आ. 1070(अ) 26 अप्रैल, 2013, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में प्रकाशित की गई थी, को उन बातों के सिवाय अधिक्रांत करते हुए, जिन्हें ऐसे अधिक्रमण से पूर्व किया गया था या करने का लोप किया गया था, अधिसूचित करती है कि नीचे सारणी के स्तंभ (4) में विनिर्दिष्ट अधिकारी इस अधिनियम के अधीन अभियोजन को संस्थित करने से पूर्व स्तंभ (2) में विनिर्दिष्ट अपराधों का उक्त सारणी स्तंभ (3) में विनिर्दिष्ट रकम का संदाय करने पर शमन कर सकेगा, अर्थात् :—

## सारणी

क्रम सं.	अपराध	शास्ति की रकम	शमन के लिए सक्षम अधिकारी
(1)	(2)	(3)	(4)
1.	प्रत्येक वर्ष 31 दिसंबर के पश्चात् तीन मास तक रिटर्न प्रस्तुत न करना	वित्त वर्ष के दौरान प्राप्त विदेशी अभिदाय की रकम की दो प्रतिशत शास्ति या दस हजार रुपए, इनमें से जो भी कम हो।	गृह मंत्रालय में विदेशी प्रभाग के विदेशी अभिदाय (विनियम) अधिनियम खंड का भारसाधक निदेशक या उप निदेशक।
2.	प्रत्येक वर्ष 31 दिसंबर के पश्चात् तीन मास के पश्चात् छह मास तक रिटर्न प्रस्तुत न करना	वित्त वर्ष के दौरान प्राप्त विदेशी अभिदाय की रकम की तीन प्रतिशत शास्ति या पचास हजार रुपए, इनमें से जो भी कम हो।	गृह मंत्रालय में विदेशी प्रभाग के विदेशी अभिदाय (विनियम) अधिनियम खंड का भारसाधक निदेशक या उप निदेशक।

3.	प्रत्येक वर्ष 31 दिसंबर के पश्चात् छह मास के पश्चात् एक वर्ष तक रिटर्न प्रस्तुत न करना	वित्त वर्ष के दौरान प्राप्त विदेशी अभिदाय की रकम की चार प्रतिशत शास्ति या दो लाख रुपए, इनमें से जो भी कम हो।	गृह मंत्रालय में विदेशी प्रभाग के विदेशी अभिदाय (विनियमन) अधिनियम खंड का भारसाधक निदेशक या उप निदेशक।
4.	प्रत्येक वर्ष 31 दिसंबर के पश्चात् एक वर्ष के पश्चात् दो वर्ष तक रिटर्न प्रस्तुत न करना	वित्त वर्ष के दौरान प्राप्त विदेशी अभिदाय की रकम की पांच प्रतिशत शास्ति या पांच लाख रुपए, इनमें से जो भी कम हो।	गृह मंत्रालय में विदेशी प्रभाग के विदेशी अभिदाय (विनियमन) अधिनियम खंड का भारसाधक निदेशक या उप निदेशक।
5.	प्रत्येक वर्ष 31 दिसंबर के पश्चात् दो वर्ष के पश्चात् तीन वर्ष तक रिटर्न प्रस्तुत न करना	वित्त वर्ष के दौरान प्राप्त विदेशी अभिदाय की रकम की दस प्रतिशत शास्ति या दस लाख रुपए, इनमें से जो भी कम हो।	गृह मंत्रालय में विदेशी प्रभाग के विदेशी अभिदाय (विनियमन) अधिनियम खंड का भारसाधक निदेशक या उप निदेशक।

[फा. सं. II/21022/23(052)2014/एफसीआरए-III]

जी. के. द्विवेदी, संयुक्त सचिव

## MINISTRY OF HOME AFFAIRS

### NOTIFICATION

New Delhi, the 16th June, 2016

**S.O. 2133(E).**—In exercise of the powers conferred by sub-section (1) of Section 41 read with section 35 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) and rule 17 of the Foreign Contribution (Regulation) Rules, 2011 and in supersession of the notification of the Government of India in the Ministry of Home Affairs number S.O. 1070(E), dated the 26<sup>th</sup> April, 2013, 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 notifies that officer specified in column (4) of the table below, may, before institution of any prosecution under this Act, compound the offences specified in column (2), on payment of the amount specified in column (3), of the said table, namely:—

TABLE

Sl. No.	Offence	Amount of Penalty	Officer competent for compounding
(1)	(2)	(3)	(4)
1	Non-furnishing of return upto three months after the 31 <sup>st</sup> December every year	Penalty of two percent of the amount of foreign contribution received during the financial year or ten thousand rupees, Whichever is less	The Director or the Deputy Secretary in Charge of the Foreign Contribution (Regulation) Act Wing of Foreign Division in the Ministry of Home Affairs
2	Non-furnishing of return after three months upto six months after the 31 <sup>st</sup> December every year	Penalty of three percent of the amount of foreign contribution received during the financial year or fifty thousand rupees, Whichever is less	The Director or the Deputy Secretary in Charge of the Foreign Contribution (Regulation) Act Wing of Foreign Division in the Ministry of Home Affairs

3	Non-furnishing of return after six months upto one year after the 31 <sup>st</sup> December every year	Penalty of four percent of the amount of foreign contribution received during the financial year or two Lakh rupees, Whichever is less	The Director or the Deputy Secretary in Charge of the Foreign Contribution (Regulation) Act Wing of Foreign Division in the Ministry of Home Affairs
4	Non-furnishing of return after one year upto two years after the 31 <sup>st</sup> December every year	Penalty of five percent of the amount of foreign contribution received during the financial year or five Lakh rupees, Whichever is less	The Director or the Deputy Secretary in Charge of the Foreign Contribution (Regulation) Act Wing of Foreign Division in the Ministry of Home Affairs
5	Non-furnishing of return after two years upto three years after the 31 <sup>st</sup> December every year	Penalty of ten percent of the amount of foreign contribution received during the financial year or ten Lakh rupees, Whichever is less	The Director or the Deputy Secretary in Charge of the Foreign Contribution (Regulation) Act Wing of Foreign Division in the Ministry of Home Affairs

[F. No. II/21022/23(052)2014/FCRA-III]

G. K. DWIVEDI, Jt. Secy.



# 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. 939]  
No. 939]नई दिल्ली, सोमवार, अप्रैल 29, 2013/वैशाख 9, 1935  
NEW DELHI, MONDAY, APRIL 29, 2013/VAISAKHA 9, 1935

गृह मंत्रालय

अधिसूचना

नई दिल्ली, 26 अप्रैल, 2013

का.आ. 1070(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 विनिर्दिष्ट करती है कि नीचे दी गई सारणी के स्तंभ (4) में विनिर्दिष्ट अधिकारी अधिनियम के अधीन कोई अभियोजन संस्थित करने से पूर्व उक्त सारणी के स्तंभ (2) में विनिर्दिष्ट अपराधों का उक्त सारणी के स्तंभ (3) में विनिर्दिष्ट रकम का संदाय करने पर शमन कर सकेगा, अर्थात् :—

## सारणी

क्रम सं.	अपराध	शास्ति की रकम	शमन करने के लिए सक्षम प्राधिकारी
(1)	(2)	(3)	(4)
1.	प्रत्येक वर्ष 31 दिसम्बर के पश्चात् नब्बे दिन तक विवरणी प्रस्तुत न करना।	वित्त वर्ष के दौरान प्राप्त रकम की दो प्रतिशत या दस हजार रुपए, जो भी अधिक हो, की शास्ति।	गृह मंत्रालय के विदेशी प्रभाग का विदेशी अभिदाय (विनियम) अधिनियम खंड का प्रभारी निदेशक या उपसचिव।
2.	प्रत्येक वर्ष 31 दिसम्बर के पश्चात् इक्यावन्वें दिन के पश्चात् एक सौ अस्सी दिन तक विवरणी प्रस्तुत न करना।	वित्त वर्ष के दौरान प्राप्त रकम की तीन प्रतिशत या बीस हजार रुपए, जो भी अधिक हो, की शास्ति।	गृह मंत्रालय के विदेशी प्रभाग का विदेशी अभिदाय (विनियम) अधिनियम खंड का प्रभारी निदेशक या उपसचिव।
3.	प्रत्येक वर्ष 31 दिसम्बर के पश्चात् एक सौ अस्सी दिन के पश्चात् विवरणी प्रस्तुत न करना।	वित्त वर्ष के दौरान प्राप्त रकम की पांच प्रतिशत या पचास हजार रुपए, जो भी अधिक हो, के साथ एक सौ अस्सी दिन के पश्चात् विलंब के प्रत्येक दिन के लिए पांच सौ रुपए की शास्ति।	गृह मंत्रालय में विदेशी प्रभाग का विदेशी अभिदाय (विनियम) अधिनियम खंड का प्रभारी निदेशक या उपसचिव।

[सं. II/21022/23(49)/2012-एफसीआर-III]

(1)

की. वमलनमंग, संयुक्त सचिव

## MINISTRY OF HOME AFFAIRS

## NOTIFICATION

New Delhi, the 26th April, 2013

**S.O. 1070(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 specifies that the officer specified in column (4) of the Table below, may, before institution of any prosecution under this Act, compound the offences specified in column (2) of the said Table on payment of the amount specified in column (3) of the said Table, namely :—

## TABLE

S. No.	Offences	Amount of penalty	Officer competent for compounding
(1)	(2)	(3)	(4)
1.	Non-furnishing of return upto ninety days after 31st December every year.	Penalty of two per cent of the amount received during the Financial year or rupees ten thousand, whichever is higher.	The Director or Deputy Secretary in charge of the Foreign Contribution (Regulation) Act Wing of Foreigners Division in the Ministry of Home Affairs.
2.	Non-furnishing of return after ninety one days upto one hundred and eighty days after 31st December every year.	Penalty of three per cent of the amount received during the Financial year or rupees twenty thousand, whichever is higher.	The Director or Deputy Secretary in charge of the Foreign Contribution (Regulation) Act Wing of Foreigners Division in the Ministry of Home Affairs.
3.	Non-furnishing of return after one hundred and eighty days after 31st December every year.	Penalty of five per cent of the amount received during the Financial year or rupees fifty thousand, whichever is higher. with rupees five hundred per day of delay after one hundred and eighty days.	The Director or Deputy Secretary in charge of the Foreign Contribution (Regulation) Act Wing of Foreigners Division in the Ministry of Home Affairs.

[ No. II/21022/23(49)/2012-FCRA-III]

V. VUMLUNMANG, Jt. Secy.

**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. 3<sup>rd</sup> 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)



**CPA Services Pvt. Ltd.**  
**A-5, Sector 26, NOIDA 201301**  
**Ph: 0120-4773225**  
**[coordinator@fmsflearningsystems.org](mailto:coordinator@fmsflearningsystems.org)**  
**[www.cpaschooloflearning.org](http://www.cpaschooloflearning.org)**