

ONLINE FILING OF ANNUAL RETURN UNDER FCRA



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A joint initiative of



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INTRODUCTION

- 1.1.1** Recently there has been far reaching changes in the law and procedure pertaining to Foreign Contributions under the Foreign Contribution (Regulation) Act 2010 (FCRA). The Government of India, Ministry of Home Affairs has notified major amendments to the Foreign Contribution (Regulation) Rules 2011 (FCRR). By virtue of the notification dt. 14.12.2015 the amended rules shall be known as **Foreign Contribution (Regulation) Rules 2015**. The notification and the amendments are provided in **Annexure-1**.
- 1.1.2** The Annual Return form for online filing of FCRA return also has been changed. The new form is FC-4. It may be noted that earlier online returns were filed in the Form FC-6 which has now been replaced by Form FC-4. In **Annexure 2** a filled in sample of Form FC-4 has been provided. There are other major changes in the various FCRA forms and online filing requirements; for further details you may visit the website <https://fcraonline.nic.in>.

LIST OF NEW FORMS

- 1.2.1** The list of new forms and their purposes is provided as under :
- Form FC-1** Intimation for gift received from relative by an individual/ Foreign Contribution in the form of Articles / Securities, by candidates for election
 - Form FC-2** Prior permission to accept Foreign Hospitality
 - Form FC-3** Application for Registration /Prior Permission / Renewal
 - Form FC-4** Annual Return
 - Form FC-5** Transfer to unregistered Organisations/Persons
 - Form FC-6** For intimation to the Central Govt. Regarding Change of designated bank account, utilisation account, name/address/aims/objectives/Key members

EXTENSION OF DATE FOR FILING OF ANNUAL RETURN UNDER FCRA UNDER FORM FC-4

- 1.3.1** The Ministry of Home Affairs, FCRA Wing, Government of India has issued a circular

dated 22nd December 2015. Through this circular, it has been notified that all annual returns for the year 2014-15 shall be filed in Form FC-4 by 15th March, 2016. It may be noted that the Form of annual return has been changed from FC-6 to FC-4. The returns have to be filed online at the website <https://fcraonline.nic.in>. There is no further requirement for sending the hard copies as was necessary earlier. A copy of the said circular has been enclosed herewith in **Annexure 3**.

- 1.3.1** Annual Return shall be filed in Form FC-4 and not FC-6. There is no requirement to send the hard copies of the Form and the financial statements. The organisation has to upload scanned copies of *Receipt & Payment Account, Income & Expenditure Account and Balance Sheet*. The Form FC-4 have to be filed within 9 months of the closure of the Financial Year, i.e. before 31st December.
- 1.3.2** All organisations who have successfully filed form FC-6 on or before 14th December 2015 for the year 2014-15, are not required to file the new form FC-4 again. **However, all organisations who have not filed form FC-6 on or before 14th December 2015 for the year 2014-15, are required to file in the new form FC-4.** It may further be noted that those who file in Form FC-4 are not required to send hard copies to the FCRA Department. The last date for filing the annual return for the year 2014-15 in the new Form FC-4 has been extended to 15th March 2016.

COMPULSORY ANNUAL UPLOADING OF FINANCIAL INFORMATION WITHOUT ANY FINANCIAL LIMIT

- 1.4.1** All persons / organisations who have been granted registration or prior permission shall have to upload their financial information on their website or on the website as may be specified by the Central Government. It may be noted that earlier, only those organisations, who had received more than One Crore Rupees in a year were required to upload the financial information in public domain. After the amended law all organisations without any financial limit shall have to upload financial information in public domain.
- 1.4.2** The financial information shall include *Receipt & Payment Account, Income & Expenditure Account and Balance Sheet*. Such information shall have to be uploaded within 9 months of the closure of the financial year.
- 1.4.3** Those organisations who have receipt of more than Rupees One Crore during the financial year 2014-15 and have not uploaded the information, as explained in

para 1.4.2, by 14th December, 2015 and the last date for uploading remains 31st December, 2015. It is to be noted that though the last date of submission of Annual Return for the year 2014-15 has been extended to 15th March, 2016 but no such extension is given for uploading the financial information.

COMPULSORY QUARTERLY UPLOADING OF GRANT INFORMATION WITHOUT ANY FINANCIAL LIMIT

1.5.1 Further, on quarterly basis all persons / organisations who have been granted registration or prior permission shall have to upload their financial information pertaining to the donor and the detail of grants received. Such information should be uploaded on their website or on the website as may be specified by the Central Government. It may be noted that the amended rule does not provide any relaxation to smaller NGOs.

1.5.2 After the amended law, all organisations without any financial limit shall have to upload financial information in website. The information to be uploaded include :

- (i) Detail of the donors
- (ii) Amount received
- (iii) The date of receipt.

The information should be uploaded within 15 days following the last day of the quarter in which the funds were received.

1.5.3 It may be noted that all the organisations have to upload 1st quarter financial information (i.e for the period from October,15 to December,15) by 15th of January, 2016.

BANKS TO REPORT WITHIN 48 HOURS TO CENTRAL GOVERNMENT

1.6.1 The banks shall report to the Central Government within forty-eight hours any transaction in respect of receipt or utilisation of any foreign contribution by any person whether or not such person is registered or granted prior permission under the Act.

- 1.6.2** It may be noted that the banks are required to report all kinds of FC funds received irrespective of the fact, whether the recipient organisation is registered under FCRA or not. In other words, it shall be the responsibility of the bank to act as a watchdog to the Central Government and report all such foreign contribution which have been received without prior permission or registration, in addition to the foreign contribution received by registered organisations or through prior permission.

FORM NO. FC-1 FOR FOREIGN ARTICLES OR SECURITIES

- 1.7.1** The Form FC-7 & FC-8 which were for Foreign Articles and Foreign Securities respectively have been deleted. Now onwards if an organisation receives any Foreign Article and/or Foreign Security then it has to separately file Form FC-1. There is no need to file nil Form FC-1 if the organisation has not received any Foreign Articles and Foreign Security.
- 1.7.2** It may be noted that if any organisation has received Foreign Article or Foreign Security and has not submitted the return by 14th December, 2015, then they have to submit FC-1 within 31st December, 2015 and there is no extension of submission for intimation in FC-1 for receipt of any Foreign Article/Foreign Security.

ORGANISATIONS FILING NIL RETURN NEED NOT SUBMIT FINANCIAL STATEMENTS

- 1.8.1** Those organisations who have not received/utilized any Foreign Contribution are also required to file nil returns in Form FC-4. However, such organisations where no foreign contribution has been received or utilised during a financial year, it shall not be required to enclose :
- Certificate from Chartered Accountant,
 - Income and Expenditure Statement,
 - Receipt and Payment Account
 - Balance Sheet

In other words, only a nil Form FC-4 is required to be filed.

- 1.8.2** It may further be noted that the above exemptions shall not be available even if there is some utilisation of foreign funds without receiving any foreign contribution during the year. In other words, both receipt and utilisation should be nil during the previous year.

THE INFORMATION AND DOCUMENT TO BE UPLOADED WITH FORM FC-4

- 1.9.1** For a sample filled Form FC-4 kindly see **Annexure 2**. In addition to the form the following information and documents are required to be uploaded. The following documents in PDF format should be uploaded.

Sl. No	Document Name	Max. Size Limit of PDF document
1.	Duly signed and seal Chartered Accountant Certificate (with C.A registration number).	1 MB
2.	Declaration Certificate of Chief Functionary.	1 MB
3.	Audited Statement of Accounts (It should contain Payment Account, Income and Expenditure Statement, and Balance Sheet).	50 MB
4.	Statement of Account from Bank duly certified by the officer of such bank.	10 MB

- 1.9.2** The scanned image of signature of Chief Functionary and image of Seal of the Association which are saved in JPG/JPEG format are also required to be uploaded:

Sl. No	Instruction for Images
1.	Image Dimension of Signature should be 140(Width) × 60(Hight) Pixel only.
2.	Ensure that the size of the scanned signature image is not more than 50 KB.
3.	Image Dimension of Seal of Association should be 140(Width) / 60(Hight) Pixel only.
4.	Ensure that the size of the scanned image of Seal of Association is not more than 100 KB.

SOME ISSUES WHICH REQUIRE CLARITY IN NEW FORM FC-4

- 1.10.1** Under the Point No. 2(i) it is required to provide details of FC receipts both in cash and kind (value). However, no separate segregation has been made for FC receipt in kind contribution in the table given in Point No. 2. In other words, the break up of the foreign contribution received does not include foreign contribution received in kind. In our opinion, the value of contribution received in kind should be included at both the places. Further, appropriate notes should be provided in the audited financial statements in such cases. It is suggested that separate disclosure of 'in kind' contribution should be made in the certificate given by the Chartered Accountant.
- 1.10.2** FC forms require attachment of certified copies of bank statement within 10 MB but does not clarify whether this will include only designated bank account or it will also include all the utilized bank accounts. In our opinion the certified copy of the designated bank account only is required to be uploaded.
- 1.10.3** The amendment in rule 17 also provides intimation in FC-1 for contribution received in article and securities. However, no time limit has been provided. presently FC-1 is also being used for intimation of receipt of gifts for personal uses and this needs to be submitted within 30 days from the date of receipt of such contribution. However no such time limit is provided for submitting FC1 for FC contribution received in Kind and in Securities. In our opinion, the date for filing of FC-4 should also be followed for filing of FC-1 statement for the purposes of filing return towards contribution received in Kind and in Securities.
- 1.10.4** Rule 17(5) still provides that every report submitted under sub-Rule 2 to 4 has to be duly certified by Chartered Accountant. The report under sub-Rule 2 to 4 includes Annual Return in Form FC-4 as well as intimation to be given for foreign articles & securities in FC-1. Hence as the implication of this Rule even FC-1 submitted for foreign articles & securities shall also be supported by certificate from CA.

ADDITIONAL CLAUSES FOR CERTIFICATION BY CA

- 1.11.1** There is a change in the format of CA certificate and the present format includes following two additional certification:
- iii. "Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs..... was received by the Association during the financial year"
 - vii. "The association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act. 2010.

- 1.11.2** Hence it is to be noted that the Auditor has to additionally certify income from foreign contribution as well as the utilisation of FC fund for the purpose for which the organisation is registered under FCRA.

PENALTY FOR DELAYED FILING OF ANNUAL RETURN

- 1.12.1** The FCRA department, Ministry of Home Affairs (Foreigners Division-FCRA) has issued notification No. II/21022/23(49)/2012-FCRA-III, dt. 26th April, 2013 through which it has provided stringent penalties for delayed filing of annual return in Form FC-6.

- 1.12.2** It may be noted that currently the last date of filing Form FC-6 is 31st December*, i.e. nine months from the end of the financial year. The penalty proposed are as under :

- ♦ 2% of the amount received or Rs.10,000/- whichever is higher, if the delay is within by 90 days.
- ♦ 3% of the amount received or Rs.25,000/- whichever is higher, if the delay is between 90 to 100 days.
- ♦ 5% of the amount received or Rs.50,000/- whichever is higher if the delay is more than by 180 days, plus Rs. 500 per day for every day beyond 180 days.

Copy of the above notification is enclosed herewith as **Annexure 4**.

- 1.12.3** Now the issue, whether this notification for penalty is applicable only for the delayed filing of FC-4 or it shall also applicable for delayed filing of FC-1 for reporting foreign contribution in articles & securities, needs to be examined.

INSTRUCTIONS ISSUED BY FCRA DEPARTMENT

- 1.13.1** The Ministry of Home Affairs, Government of India has issued instructions with regard to filing of annual online returns. The instructions are provided in **Annexure 5**.

* The return filing date has been extended upto 15th March 2016 for the Financial Year 2014-15 only.

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Annexure-1**NOTIFICATION OF FOREIGN CONTRIBUTION (REGULATION) RULES 2015**

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF HOME AFFAIRS

New Delhi, the 14.12.2015

NOTIFICATION

G.S.R. (E). – In exercise of the powers conferred by section 48 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), the Central Government hereby makes the following rules, further to amend the Foreign Contribution (Regulation) Rules, 2011, namely:-

1. (1) These rules may be called the Foreign Contribution (Regulation) Amendment Rules, 2015.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Foreign Contribution (Regulation) Rules, 2011 (hereinafter referred to as the principal rules), -
 - (i) in rule 9.-
 - (a) in sub-rule(1).-
 - (A) for clause (a), the following clause shall be substituted, namely:-
“(a) An application for registration, or an application for obtaining prior permission by a person under section 11, for acceptance of foreign contribution, shall be made electronically online in Form FC-3.
 - (B) for clauses (b) and (c), the following clause shall be substituted, namely :-
“(b) The applicant shall upload the signed or digitally signed application along with scanned documents as specified by the Central Government from time to time”:
 - (C) in clause (e), for the words “on plain paper”, the words “electronically online in form FC-6” shall be substituted;
 - (b) in sub-rule (2), -
 - (A) clauses (a), (b) and (c) shall be omitted;

- (B) in clauses (e), for the words “on plain paper “, the words “electronically online in form FC-6” shall be substituted;
- (C) in sub-rule (4), in clause(d), the following words shall be inserted at the end, namely :-
 “or through online electronic payment gateway as specified by the Central Government”;
- (ii) in rule 12, –
 - (a) in sub-rule (2), for the letters and figure “FC-5”, the letters and figure “FC-3” shall be substituted;
 - (b) sub-rule (3) shall be omitted;
 - (c) in sub-rule (5), the following words shall be inserted in the end, namely:-
 “or through on line electronic payment gateway as specified by the Central Government”;
- (iii) for rule 13, the following rule shall be substituted, namely:-

“13. Declaration of receipt of foreign contribution.-

- (a) A person who has been granted a certificate of registration or prior permission shall place the audited statement of accounts on receipts and utilisation of the foreign contribution, including income and expenditure statement, receipt and payment account and balance sheet for every financial year beginning on the first day of April within nine months of the closure of the financial year on its official website or on the website as specified by the Central Government
- (b) A person receiving foreign contribution in a quarter of the financial year shall place details of foreign contribution received on its official website or on the website as 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.”
- (iv) for rule 16, the following rule shall be substituted, namely:-

“16. Reporting by banks of receipt of foreign contribution.-

The bank shall report to the Central Government within forty-eight hours any transaction in respect of receipt or utilisation of any foreign contribution by any person whether or not such person is registered or granted prior permission under the Act.”;

- (v) in rule 17, -
 - (a) for sub-rule (I), the following sub-rule shall be substituted, namely:-
 “(1) Every person who receives foreign contribution under the Act, shall submit a signed or digitally signed report electronically on line in Form FC-4 with scanned copies of income and expenditure statement, receipt and payment account and balance sheet for every financial year beginning on the 1st day of April within nine months of the

closure of the financial year.”;

- (b) in sub-rule (2), for the letters and figure “FC-6”, the letters and figure “FC-4” shall be substituted;
- (c) in sub-rule (3), for the letters and figure “FC-7”, the letters and figure “FC-1” shall be substituted;
- (d) in sub-rule (4), for the letters and figure “FC-8”, the letters and figure “FC- 1” shall be substituted;
- (e) in sub-rule (6), for the letters and figure “FC-7”, the letters and figure “FC-4” shall be substituted;
- (f) in sub-rule (8), the following proviso shall be inserted, namely:-

“Provided that where foreign contribution has not been received or utilised during a financial year, it shall not be required to enclose certificate from Chartered Accountant or income and expenditure statement or receipt and payment account or balance sheet with Form FC-4.”;

- (vi) after rule 17, the following rule shall be inserted, namely’-

“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:-

- (i) name of the association or its address within the State for which registration/ prior permission has been granted under the Act;
- (ii) its nature, aims and objects and registration with local/relevant authorities.;
- (iii) bank and/or branch of the bank and/or designated foreign contribution account number; and
- (iv) 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.”;

- (vii) in rule 18. for the letters and figure “FC-9”, the letters and figure “FC-1” shall be substituted;

- (viii) in rule 24,-

- (a) in sub-rule(1), for the letters and figure “FC-10”, the letters and figure “FC-5” shall be substituted;
- (b) in sub-rule (4), for the letters and figure “FC-6”, the letters and figure “FC-4” shall be substituted;

- (ix) for Forms FC-1 to FC-10, the following Forms shall be substituted namely;

Annexure-2**SAMPLE FILLED IN FC-4 FORM**

FORM FC - 4
[See rule 9 (1) (a) / rule 12]

No _____

Date _____

The Secretary to the Government of India,
 Ministry of Home Affairs,
 Foreigners Division (FCRA Wing)
 NDCC-II Building, Jai Singh Road, New Delhi – 110001

Subject: Account of Foreign Contribution for the year ending on the 31st March _____

Sir,

1. FCRA registration/ prior permission number and date : **09333303333 dt. 30.04.1999**
2. Details of receipt and utilisation of foreign contribution :
 - (i) Foreign Contribution received in cash/ kind (value)

(a)	Brought forward foreign contribution at the beginning of the year (Rs.)	:	100000.00
(b)	Interest or other receipt during the year*	:	10000.00
(c)	Foreign Contribution received during the financial year		
(i)	Directly from a foreign source	:	100000.00
(ii)	as transfer from a local source	:	100000.00
(d)	Total Foreign Contribution (a+b+c) (Rs.)	:	310000.00

* i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year

- (ii) (a) Donor wise detail of foreign contribution received in excess of Rupees 20,000:

Sl. No.	Name of donor(s)	Institutional/ Individual	Details of the donor: official Address; ; e-mail address; Website address;	Purpose(s) for which received	Amount (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
1	XY Foundation	Institutional	1204, XY Street, New York, USA	Social	300000.00

(b) Cumulative purpose-wise amount of all foreign contribution donations received:

(iii) Details of utilization of foreign contribution:

(a) Total Utilisation** for projects as per aims and objectives of the association (Rs.)	:	100000.00
(b) Total Administrative Expenses as provided in Rule 5, FCRR 2011 (Rs.)	:	10000.00
(c) Total invested in term deposits (Rs.)	:	100000.00
(d) Total purchase of fresh assets (Rs.)	:	100000.00
(e) Total utilization in the year (Rs.) (a+b+c+d)	:	210000.00

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in FCRA, 2010 and more particularly in Section 9 and Section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially

- (A) the sovereignty and integrity of India; or
- (B) the security, strategic, scientific or economic interest of the State; or
- (C) the public interest; or
- (D) freedom or fairness of election to any legislature; or
- (E) friendly relations with any foreign State; or
- (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities

(iv) Balance of unutilized foreign contribution, in cash/bank, at the end of the year(Rs): **100000.00**

(v) Total number of foreigners working (salaried/ in honorary capacity): **2**

3 (a) Details of designated FC bank account for receipt of Foreign Contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address (with PIN code)	IFSC Code	Account No
(1)	(2)	(3)	(4)
State Bank of India	XXX, Kolkata-700001	SBIN-00626	0343434343

(b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address (with PIN code)	IFSC Code	Account No
(1)	(2)	(3)	(4)
Bank of India	XXX, Kolkata-700001	BIN-00626	0434343434

Declaration

I hereby declare that the above particulars furnished by me are true and correct.

I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government

Place:

Date:

Signature of the Chief Functionary
(Name of the Chief Functionary *in block letters*)
(Seal of the Association)

Certificate to be given by Chartered Accountant

I/We have audited the account of **XYZ Charitable Society** (*name of Association and its full address including State, District and Pin Code, if registered society, its registration number and State of registration*) for the financial year ending the 31st March **2015** and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was **Rs.100000.00**;
- (ii) foreign contribution of / worth **Rs.100000.00** was received by the Association during the financial year **2014-15**;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs.10000.00** was received by the Association during the financial year **2014-15**;
- (iv) the balance of unutilised foreign contribution with the Association at the end of the financial year **2014-15** was **Rs.100000.00**;
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

Place:

Date:

Signature of Chartered Accountant
(Seal, Address and Registration number)

Annexure-3**NOTIFICATION REGARDING EXTENTION OF
DATE FOR FILING OF ANNUAL RETURN**

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 22nd December 2015

**Importance Notice
for filing of annual returns under FCRA, 2010**

The Government has amended the Foreign Contribution (Regulation) Rules, 2011 through Foreign Contribution (Regulation) Amendment Rules, 2015 which have been notified on 14.12.2015. The amended rules prescribes, inter-alia, filing of annual return of recent and utilisation of foreign contribution in Form FC-4 online with scanned copies of income and expenditure statement, receipt and payment account and balance sheet. Consequently, filing of annual returns by associations registered under FCRA, 2010 has been made online at the website: <https://fcraonline.nic.in> with uploading of scanned copies of said documents.

2. In view of launch of new website with new form FC-4, it has been decided to extend the last date of filing annual return for the financial year 2014-2015 to 15th March 2016.

Sd/-
(G. K. Dwivedi)
Joint Secretary to the Government of India
Tel. : 011-2343-8034

NOTIFICATION REGARDING PENALTY FOR DELAYED FILING OF ANNUAL RETURN

रजिस्ट्री सं० डी० एल०-33004/99

REGD. NO. D. L.-33004/99



भारत का राजपत्र The Gazette of India

असाधारण
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गृह मंत्रालय

अधिसूचना

नई दिल्ली, 26 अप्रैल, 2013

का.आ. 1070(अ).—केंद्रीय सरकार, विदेशी अभिदाय (विनियमन) 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 खंडाय करने पर शमन कर सकेगा, अर्थात् :-

सारणी

क्रम सं.	अपराध	शक्ति 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 शक्ति।	गृह मंत्रालय के विदेशी प्रभाग का विदेशी अभिदाय (विनियमन) अधिनियम खंड का प्रभारी निदेशक या उपसचिव।
2.	प्रत्येक वर्ष 31 दिसम्बर के पश्चात् इक्यान्वें 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 शक्ति।	गृह मंत्रालय के विदेशी प्रभाग का विदेशी अभिदाय (विनियमन) 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 वित्त वर्ष के प्रत्येक दिन के लिए पांच सौ रुपए की शक्ति।	गृह मंत्रालय के विदेशी प्रभाग का विदेशी अभिदाय (विनियमन) अधिनियम खंड का प्रभारी निदेशक या उपसचिव।

[सं. II/21022/23(49)/2012-एफसीआरए-III]

1706 GI/2013

(1)

बी. 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.

INSTRUCTIONS ISSUED BY MINISTRY OF HOME AFFAIRS, FCRA WING REGARDING FILING OF ANNUAL RETURN

1. FCRA Online-Annual Returns

Go to Ministry of home affairs website by typing in address of web browser, <http://fcraonline.nic.in> the following screen will be displayed.

Best Viewed In Chrome At A Resolution Of 1024 X 768 Or Higher
(You may send e-Mail to ds-fcr@nic.in for any suggestions and queries regarding FCRI Act, 2010
And for any problem in filing online application send an e-Mail to ds-fcr@nic.in)
Maintained by National Informatics Centre Content provided by Ministry of Home Affairs, Government of India Disclaimer

Click here to apply for
FC4 (Annual Returns)

1.1 Login

After Clicking on Application for FCRA Annual Returns(FC-4) from the previous screen, the following screen will be displayed.

The screenshot displays the FCRA Login interface. At the top, a dark blue header bar contains the text "FCRA" in white. Below the header, the page title "FCRA Login" is centered. The login form includes several input fields: "User Id" (containing "NTE12007"), "Password", "Access Code" (containing "HXK9"), and "hxx9". To the right of the "Access Code" field is a blue button labeled "Login". Below the "Login" button is a red button labeled "Reset". A red text link "Sign up for a new account" is positioned to the right of the "Login" button. Two purple callout boxes provide instructions: one points to the "User Id" and "Password" fields with the text "Please Enter your userid and password", and the other points to the "Login" button with the text "Click here for Login".

1.1.1 FCRA Annual Returns

After Login, the following screen will be displayed.

Application for filing of FCRA Annual Returns by associations

FORM FC-1
[See rule 6]

* 1. Details of the Association:	
* (a) Name in full:	Marmatha Theological And Educational Trust
* (b) FCRA Registration Number:	094420892
* (c) FCRA Registration Date:	03/05/2001
* 2. Contact Details of Association:	
* (a) Address:	Sakulavara post Bannerghatta Road
* (b) District:	Bangalore
* (c) State:	Karnataka
* (d) PIN Code:	
* 3. FC Receipt Account Details of Association:	
* (a) Account Number:	21164
* (b) Bank Address:	Koramangala Bangalore Karnataka 560034
* (c) District:	Bangalore
* (d) State:	Karnataka
* (e) PIN Code:	
* 4. FC Annual Returns:	
* (a) Annual Return:	click here to filing annual returns for the block year 2014-2015

Click here for Continue...

1.1.2 FCRA Annual Returns

After Clicking Respective link from Previous Screen, the following screen will be displayed.

FCRA Annual Returns M

Instructions

FC Received

Purpose Wise

Donor Wise

Utilisation

FC Bank Account

FC Utilisation Bank Accounts

Upload Documents

Final Submit

Logout

Application for Filing of FCRA Annual Return for Associations

Instructions for filing and submitting FC-4 Annual Return Application.

1. Application has divided into parts such as FC Received, Purpose Wise, Donor Wise, Utilisation, FC Bank Account, FC Utilisation Bank Accounts and Upload Document.
2. Please fill all parts of application before clicking on Final Submit.
3. Please ready with the following documents which are saved in PDF format and available for uploading.

Sl. No	Document Name	Maximum Size Limit of PDF document
1.	Duly signed and seal Chartered Accountant Certificate (with C.A registration number).	1 MB
2.	Declaration Certificate of Chief Functionary.	1 MB
3.	Audited Statement of Account (It should contain Payment Account, Income and Expenditure Statement, and Balance Sheet).	50 MB
4.	Statement of Account from Bank duly certified by the officer of such bank.	10 MB
4. Please also ready with the Images of Chief Functionary's signature and Seal of the Association which are saved in the following format.

Sl. No	Image Dimension for Images
1.	Image Dimension of Signature should be 140(Wide) * 66(High) Pixel only.
2.	Ensure that the size of the scanned signature image is not more than 20 KB.
3.	Image Dimension of Seal of Association should be 140(Wide) * 66(High) Pixel only.
4.	Ensure that the size of the scanned image of Seal of Association is not more than 100 KB.
5. You can not fill any details before filling the FC Received Details. So, first fill the FC Received details and click on Save Data button.
6. Once you have filled all the parts, you can click on Final Submit. It shows you the information that you have filled and Final Submit button.
7. You can check whether all particulars are correct or not. In case of any mistake, you can go back to that part and edit the information.
8. You may send e-Mail to [ds.fcra\[at\]nic\[dot\]in](mailto:ds.fcra[at]nic[dot]in) for any suggestions and queries regarding FC(R) Act, 2010.
9. And, for any technical problem in filing online application send an e-Mail to [ds.fcra\[at\]nic\[dot\]in](mailto:ds.fcra[at]nic[dot]in)

Sort

Please Read All Instructions before proceeding

Click here for Start

1.1.3 FCRA Annual Returns-FC Received

After Clicking on FC Received Menu , the following screen will be displayed.

Application for Filing of FCRA Annual Returns by associations

Instructions | **FC Received** | Purpose Wise | Donor Wise | Utilisation | FC Bank Account | FC Utilisation Bank Accounts | Upload Documents | Final Submit | Logout

*** 1. Details of the Association:**

* (a) X ☐ Foreign (FC) Organisation (FCRO) (Foreign) From:
 * (b) ☐ Non-Foreign (FCRO) (Non-Foreign) From:
 * (c) ☐ Non-Foreign (FCRO) (Non-Foreign) From:

* (d) ☐ Non-Foreign (FCRO) (Non-Foreign) From:
 * (e) ☐ Non-Foreign (FCRO) (Non-Foreign) From:

*** 2. Details of receipt and utilisation of foreign contribution:**

* (a) 2014-2015
 * (b) 0.00
 * (c) 0.00
 * (d) 0.00
 * (e) 0.00
 * (f) 0.00
 * (g) 0.00
 * (h) 0.00
 * (i) 0.00
 * (j) 0.00
 * (k) 0.00
 * (l) 0.00
 * (m) 0.00
 * (n) 0.00
 * (o) 0.00
 * (p) 0.00
 * (q) 0.00
 * (r) 0.00
 * (s) 0.00
 * (t) 0.00
 * (u) 0.00
 * (v) 0.00
 * (w) 0.00
 * (x) 0.00
 * (y) 0.00
 * (z) 0.00

Notes: INTEREST OR OTHER RECEIPT DURING THE YEAR: Interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets acquired from foreign contribution, or interest thereon during the year.

Save Data

Click here for go to FC Received Form

Click here for Save Data

1.1.3 FCRA Annual Returns-FC Received

After Click on Save Data Button from previous screen , the following screen will be displayed for update data of FC-Received (if any correction required).

Application for Filing of FCRA Annual Returns by associations

Instructions	FC Received	Purpose Wise	Donor Wise	Utilisation	FC Bank Account	FC Utilisation Bank Accounts	Upload Documents	Final Submit	Logout
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Data successfully saved

*** 1. Details of the Association :**

(a) Name in full:

(b) FCRA Registration Number:

(c) FCRA Registration Date:

*** 2. Details of receipt and utilisation of foreign contribution:**

(i) Foreign Contribution received in cash/ kind(value):

(a) Block year:

(b) Brought forward foreign contribution at the beginning of the year (B5c):

(c) Interest on other receipt during the year:

(d) Foreign Contribution received during the financial year:

(e) Total Foreign Contribution (b+c+d):

(f) Directly from foreign source:

(g) As transfer from a local source:

Not to be filled IN CASE OF OTHER RECEIPT DURING THE YEAR; Interest accrued on foreign contribution as per other income derived from foreign contribution, e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year.

Click here for update data (if any correction)

Click here for go to next Menu Tab

After Click on Purpose Wise tab, the following screen will be displayed.

[illegible]

1.1.5 FCRA Annual Returns-Donor Wise

After Click on Donor Wise menu, the following screen will be displayed.

Click here for go to Donor Wise Form

Annual Return Filing of FCRA Annual Returns by associations

Instructions | FC Received | Purpose Wise | Donor Wise | Utilisation | FC Bank Account | FC Utilisation Bank Accounts | Upload Documents | Final Submit | Logout

*** (ii) (a) Donor wise detail of foreign contribution received in excess of Rupees 20,000:**

2014-2015

Click here for Add Donor

Click here for Choose Donor(Existing)

*** (c) Institutional/Individual:**

*** (d) Details of the donor:**

(i) Official Address:

(ii) Donor Country:

(iii) e-mail id:

(iv) Website address:

*** (e) Purpose for which received:**

*** (f) Amount (Rs.):**

Sr.No.	Donor Name	Donor Type	Country	Address	Email Id	Website Url	Purpose	Amount
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1.1.1.5 FCRA Annual Returns-Donor Wise-Add Donor

After Click on Add Donor Link from previous Screen, the following screen will be displayed.

One Record Inserted

Add New Donors of the association

Close

(a) Name of Donor

(b) Type of Donor

(c) Official Address of the donor

(d) Donor's Country

Add

Serial No.	Registration Number	Donor Name	Institutional/Individual	Country	Official Address of the Donor	Website Address of the donor	Edit
1	0944200828	Nitesh Kumar	Institutional	India	SOC : MHA Delhi	http://www.websteria.com	Edit

Click here for Add Details

Click here for Edit Details

1.1.5 FCRA Annual Returns-Donor Wise-Add Donor

After Click on Choose Donor Link from previous Screen, the following screen will be displayed.

Click here for select Donor

FCRA Donor List							Close
Sr. No	Registration No	Donor Name	Institutional/Individual	Country	Official Address of the Donor	e - mail Address of the donor	Website Address of the donor
1	09420891R	Nitesh kumar	Institutional	India	NDCC Mitta Delhi	nir@gmail.com	
2	09420891R	Kumar	Individual	India	South Delhi	nir@gmail.com	http://www.webare.com

Select

Select Anyone Existing Donor

1.1.5 FCRA Annual Returns-Donor Wise

After Select Donor from choose donor link from previous Screen, the following screen will be displayed.

Application for Filing of FCRA Annual Returns by associations

Instructions | FC Received | Purpose Wise | Donor Wise | Utilisation | FC Bank Account | FC Utilisation Bank Accounts | Upload Documents | Final Submit | Logout

***(ii),(3) Donor wise detail of foreign contribution received in excess of Rupees 10,000:**

*(a) Bank year:

*(b) Name of Donor:

*(c) Institutional/Individual:

*(d) Details of the donor:

(i) Official Address:

(ii) Donor Country:

(iii) e-mail id:

(iv) Website address:

*(e) Purpose for which received:

*(f) Amount (Rs.):

Add Donor Choose Donor

Add Next

Click here for go to Next Menu Tab

Click here for Add Details

S.No.	Donor Name	Donor Type	Country	Address	Email Id	Website Url	Purpose	Amount
1	Kumar	Individual	India	Source	info@gmail.com	http://www.website.com	Cultural	1000000.00

1.1.6 FCRA Annual Returns-Utilization

After Click on Utilization Menu, the following screen will be displayed.

Application for Filing of FCRA Annual Returns by associations

Instructions | FC Received | Purpose Wise | Donor Wise | Utilization | FC Bank Account | FC Utilisation Bank Accounts | Upload Documents | Final Submit | Logout

(iii) Details

Block Year: 2014/15

(a) Total Utilized	60000.00
(b) Total Admin	50000.00
(c) Total invested in term deposits (Rs.)	50000.00
(d) Total purchase of fresh assets (Rs.)	50000.00
(e) Total utilization in the year (a-b+c+d)	60000.00

Notes: TOTAL UTILIZATION: It is affirmed that the utilization of foreign contribution is not in contravention of the provisions contained in provision to section 9(1) and Section 12(4)(b) of the Act which states that the acceptance of foreign contribution is not likely to affect prejudicially

(a) the sovereignty and integrity of India; or

(b) the security, strategic, scientific or economic interest of the State; or

(c) the public interest; or

(d) freedom or fairness of election to any legislature; or

(e) friendly relations with any foreign State; or

(f) harmony between religious, racial, social, linguistic or regional groups, castes or communities

(iv) Balance of unutilized foreign contribution in cash/bank, at the end of the year (Rs.): 1000000.00

(v) Total number of foreigners working (salariated) in honorary capacity: 0

Click here for go to Utilization

Click here for go to Next Menu Tab

Click here for save Data

1.1.7 FCRA Annual Returns-FC Bank Account

After Click on FC Bank Account Form Menu, the following screen will be displayed.

Application for Filing of FCRA Annual Returns by associations

Instructions | FC Received | Purpose Wise | Donor Wise | Utilisation | FC Bank Account | FC Utilisation Bank Accounts | Upload Documents | Final Submit | Logout

***2(a). Details of details of the year ending:**

Block year: 2014-2015

As on 31st March of the year ending:

*1(a) Account No: 145531242154154 (0-9 are allowed)

*1(b) Bank Name: All India Bank

*1(d) Branch name and Address: New Delhi

*1(e) Form City: Delhi (Max 100 characters only A-Z, a-z and space are allowed)

*1(f) State: Delhi

*1(g) District: Delhi

*1(h) Pin Code: 110001 (0-9 characters allowed)

*1(i) IFSC Code: SLF4001000211

Click here for go to FC Bank Account Form

Click here for go to Next Menu Tab

Click here for save Data

Save Data Next

1.1.7 FCRA Annual Returns-Utilization

After Click on Save Data Button from previous Screen, the following screen will be displayed for updating (if any correction required).

Application for Filing of FCRA Annual Returns by associations

Instructions | FC Received | Purpose Wise | Donor Wise | Utilization | FC Bank Account | FC Utilisation Bank Accounts | Upload Documents | Final Submit | Logout

Record has been saved successfully!

***3(a). Details of designated FC bank account for receipt of Foreign Contribution(As on 31st March of the year ending):**

Block year: 2014-2015

*3(a) Account No: 14512512421254154 (0-9 are allowed)

*3(b) Bank Name: Allahabad Bank

*3(d) Branch name and Address: New Delhi

*3(e) Town City: Delhi (0-9 characters only, A-Z, a-z, - and space are allowed)

*3(f) State: Delhi (Max.100 characters(only A-Z, a-z and space are allowed))

*3(g) District: Delhi

*3(h) Pin Code: 110001 (0-9 characters allowed)

*3(i) IFSC Code: 0240010083

[Update Data](#)
[Next](#)

Click here for go to Next Menu Tab

Click here for Update Data

1.1.8 FCRA Annual Returns-FC Utilization Bank Account

After Click on FC Utilization Bank Account Menu, the following screen will be displayed.

Application for Filing of FCRA Annual Returns by associations

Instructions	FC Received	Purpose Wise	Donor Wise	Utilisation	FC Bank Account	FC Utilization Bank Accounts	Upload Documents	Final Submit	Logout
<p>*3(b). Details of all Utilization bank accounts for utilization of Foreign Contribution(A/s on 31st March of the year ending):</p> <p>Block year: 2014-2015</p> <p>*(a) Account No: 785421168446009 <small>(Only 10-15 are allowed)</small></p> <p>*(b) Bank Name: Anandha Dist Coop Central Bank</p> <p>*(c) Branch name and Address: Anandha Dist Coop Central Bank <small>(Max 255 characters only A-Z a-z 0-9 - + () , and space are allowed)</small></p> <p>*(d) Town/City: G.P. <small>(Max 100 characters only A-Z a-z and space are allowed)</small></p> <p>*(e) State: Andhra Pradesh</p> <p>*(f) District: Dantur</p> <p>*(g) Pin Code: 522755 <small>(6-9 characters allowed)</small></p> <p>*(h) IFSC Code: ANDB4452256</p>									
<p>Save Data</p>							<p>Next</p>		

Click here for go to
FC Utilization Bank
Account Form

Click here for go to Next
Menu Tab

Click here for save Data

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[Click here for Edit/Delete Record](#)

Click here for go to Next Menu Tab

1.1.9 FCRA Annual Returns-Upload Documents

After Click on Upload Documents menu tab , the following screen will be displayed

The screenshot shows the 'Application for Filing of FCRA Annual Returns by ...' interface. The top navigation bar includes tabs: Instructions, FC Received, Purpose Wise, Donor Wise, Utilisation, FC Bank Account, FC Utilisation Bank Accounts, Upload Documents, Final Submit, and Logout. The 'Upload Documents' tab is active. Below the navigation bar, there is a section titled 'Upload FC Return Documents'. It features a dropdown menu for 'Elect Year' set to '2014-2015' and a button labeled 'Upload/View Return'. Two orange callout boxes are present: one pointing to the 'Upload Documents' tab with the text 'Click here for go to Upload Documents Form', and another pointing to the 'Upload/View Return' button with the text 'Click here for Upload Documents'. A large orange notice box at the bottom contains the following text: 'Please Note-Please Note: If at any stage, it is found that any of the uploaded document is incorrect or irrelevant to FC-4 form of the particular year, the same will be considered as non-submission of Annual Return and violation of FCRA, 2010. This will also attract provisions of Gazette Notification SO 1070(E) dated 26/04/2013.'

1.1.9 FCRA Annual Returns-Upload Documents

After Click on Upload/View Returns button from previous screen, the following screen will be displayed

Application for Filing of FCRA Annual Returns by associations

Instructions | FC Received | Purpose Wise | Donor Wise | Utilisation | FC Bank Account | FC Utilisation Bank Accounts | Upload Documents | Final Submit | Logout

Upload FC-Return Documents

Block Year: 2014-2015
 [Upload/View Return](#)

DOCUMENTS FOR UPLOADING OF FCRA RETURN	
Signature of chief functionary	Choose File s_2014010005.jpg Max. 40KB Allowed (JPG Format)
Seal of the Association	Choose File sharnis001.jpg Max. 100KB allowed (JPG Format)
Truly signed and seal Chartered Accountant Certificate (with C.A. registration number)	Choose File sharnis001.jpg Max. 1 MB allowed (JPG Format)
Declaration Certificate of Chief Functionary	Choose File Invitation... Max. 1 MB allowed (PDF Format)
Audited Statement of Accounts (It Should Include: Receipt and Payment Account, Income and Expenditure Statement, and Balance Sheet)	Choose File accountmodel...e0001.pdf Max. 1 MB allowed (PDF Format)
Statement of Accounts from Bank duly certified by the officer of such bank	Choose File Invitation0001.pdf Max. 10 MB allowed (PDF Format)

[Upload](#) [Next](#)

Click here for uploading Documents

Click here for browsing Document

Please Note:
Pursuant to FC-4 form of the participating year, the same will be considered as attract provisions of Gazette Notification SD 1070(E) dated 26.04.2013

1.1.9 FCRA Annual Returns-Upload Documents

After Click on Upload Documents button from previous Screen , the following screen will be displayed with Successfully uploading Documents Message

Application for Filing of FCRA Annual Returns by associations

Instructions

FC Received

Purpose Wise

Donor Wise

Utilisation

FC Bank Account

FC Utilisation Bank Accounts

Upload Documents

Final Submit

Logout

This page at 10.25.200 120 days

Documents has been uploaded successfully

Prevent this page from displaying additional dialogs

OK

Uploading Documents Message!

Click here for Continue...

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1.1.9 FCRA Annual Returns-Upload Documents

After Click on Ok button in Successfully Message Alert from Previous Screen , the following screen will be displayed

The screenshot shows the 'Application for Filing of FCRA Annual Returns by associations' interface. The top navigation bar includes links for Instructions, FC Received, Purpose Wise, Donor Wise, Utilisation, FC Bank Account, FC Utilisation Bank Accounts, Upload Documents, Final Submit, and Logout. The main heading is 'Upload FC-Return Documents'. Below this, there is a dropdown for 'Block Year' set to '2014-2015' and a button for 'Upload/View Return'. The central section is titled 'DOCUMENTS FOR UPLOADING OF FCRA RETURN' and contains a table with the following rows and actions:

Document Type	Action
Signature of chief functionary	View Signature Remove
Seal of the Association	View Seal Stamp Remove
Duly signed and seal Chartered Accountant Certificate with C.A registration number	View Document Remove
Declaration Certificate of Chief Functionary	View Document Remove
Audited Statement of Accounts (It Should Include Receipt and Payment Account, Income and Expenditure Statement, and Balance Sheet)	View Document Remove
Statement of Account from Bank duly certified by the officer of each bank.	View Document Remove

At the bottom right of the document list is a 'Next' button. A callout points to it with the text 'Click here to go to Next Menu Tab'. Below the document list is a 'Please Note' section with a warning: 'If at any stage, it is found that any of the uploaded document is incorrect, it will be considered as non-submission of Annual Return and violation of FC 10(1)(E)'. A second callout points to this section with the text 'Click here for remove Uploaded Documents'. A third callout points to the 'View Document' link in the first row of the table with the text 'Click here for View Document'.

1.1 .10 FCRA Annual Returns-Final Submit

After Click on Final Submit menu tab, the following screen will be displayed

The screenshot shows the 'Application for Filing of FCRA Annual Returns by Associations' interface. The top navigation bar includes links for Instructions, FC Received, Purpose Wise, Donor Wise, Utilisation, FC Bank Account, FC Utilisation Bank Accounts, Upload Documents, Final Submit, and Logout. The main content area is titled 'Form FC-4 (Sec rule 37(1))' and contains a 'SUBJECT: Account of Foreign Contributions for the year ending on the 31st March' followed by a list of questions (Q1 to Q10) related to foreign contributions. A callout box points to the 'Final Submit' link in the navigation bar, stating 'Click here for final submission'. Another callout box points to the 'Preview PDF Application' link, stating 'Preview PDF Application'.

Application for Filing of FCRA Annual Returns by associations

Instructions FC Received Purpose Wise Donor Wise Utilisation FC Bank Account FC Utilisation Bank Accounts Upload Documents Final Submit Logout

Declaration

I hereby declare that the above particulars furnished by me are true and correct.
It also shows that the receipt of foreign contribution and its utilisation have not been a violation of any of the provisions of the Foreign Contribution (Regulation) Act, 2010
for the year _____ in which the association was granted registration/prior permission by the Central Government.

Select Check box and enter place in down textbox

S.No	Name of Bank of donors	Branch Address With phone No.	IFSC Code	Account No.
1				

S.No	Name of Bank of donors	Branch Address With phone No.	IFSC Code	Account No.
1				

Final Submit

Click here for final submission

Clicking on save information please verify the contents before clicking on save information button.

Note:- After Final Submit, you can not modify application details

1.1 .10 FCRA Annual Returns-Final Submit

After Final Submit from previous screen, the following screen will be displayed.

Application for Filing of FCRA Annual Returns by associations

Instructions
FC Received
Purpose Wise
Donor Wise
Utilisation
FC Bank Account
FC Utilisation Bank Accounts
Upload Documents
Final Submit
Logout

Declaration

☒ I hereby declare that the above particulars furnished by me are true and correct.
I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, regulations/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration prior permission by the Central Government.

Final Submit

Print Application

Your Application has submitted for review by the Central Government.
Note- Your Date of submission has been final submitted.

Click here for print out of your application