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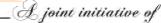
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ONLINE FILING OF ANNUAL RETURN UNDER FCRA



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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 It may be noted that earlier online returns were filed in the Form FC-6 which has now been replaced by Form FC-4.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.

SI. No	Document Name	Max. Size Limit
		of PDF document
1.	Duly signed and seal Charted 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:

SI. 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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Voluntary Action Network India (VANI) BB-5, Greater Kailash Enclave Part - II, New Delhi - 110048 www.vaniindia.org

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;

SAMPLE FILLED IN FC-4 FORM

foreign contribution

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

	[See rule 9 (I) (a) / rule 12]
No_		Date
	Secretary to the Government of India, try of Home Affairs,	
	gners Division (FCRA Wing)	
	C-II Building, Jai Singh Road, New Delh	i – 110001
Subj	ect: Account of Foreign Contribution for the	e 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	

(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)	(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:

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

- (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):

(1)	(2)	(3)	(4)
Name of the Bank	Branch Address (with PIN code)	IFSC Code	Account No

(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:

- the brought forward foreign contribution at the beginning of the financial year was (i) Rs.100000.00;
- foreign contribution of / worth Rs.100000.00 was received by the Association during (ii) 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;
- the balance of unutilised foreign contribution with the Association at the end of the (iv) 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.
- The information in this certificate and in the enclosed Balance Sheet and statement of (vi) Receipt and Payment is correct as checked by me/us.
- 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

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

Annexure-4

NOTIFICATION REGARDING PENALTY FOR DELAYED FILING OF ANNUAL RETURN

रजिस्ट्री संब डी॰ एल॰-33004.99

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

The Gazette of India

EXTRAORDINARY

भाग II—खण्ड ३—उप-खण्ड (ii) PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं. 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 (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 स्तंप (4) में विनिर्दिष्ट अधिकारी अधिनियम के अधीन कोई अभियोजन संस्थित करने से पूर्व उक्त सारणी के स्तंप (3) में विनिर्दिष्ट रकम का संदाय करने पर शमन कर सकेगा, अर्थात :-

सारप्री

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 कं दौरान प्राप्त रकम की दो प्रतिसत या दस हजार रूपए, जो भी अधिक हो, की शास्ति ।	गृह मंत्रालय के विदेशी प्रभाग का विदेशी अधिदाय (विनियमन) अधिनियम खंड का प्रभारी निदेशक या उपसचिव ।
· • • • • • • • • • • • • • • • • • • •	प्रत्येक वर्ष 31 दिसम्बर के पश्चाह् इक्यानवें दिन के पश्चाह् एक सौ अस्सी दिन तक विवरणी प्रस्तुत न करना ।	वित्त वर्ष के बीग्रन प्राप्त स्कम की तीन प्रतिशत या बीस हजार रुपए, जो भी अधिक हो, की शास्ति ।	गृह मंत्रालय के विदेशी प्रभाग का विदेशी अभिदाय (विनियमन) अधिनयम खंड का प्रभारी निदेशक खंडपसचिव।
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 (विनियमन) अधिनियम खंड का प्रभारी निदेशक या उपसचिव ।

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

वी. वमलनमंग, संयुक्त सचिव

1706 GL/2013

(1)

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) ₁	(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.

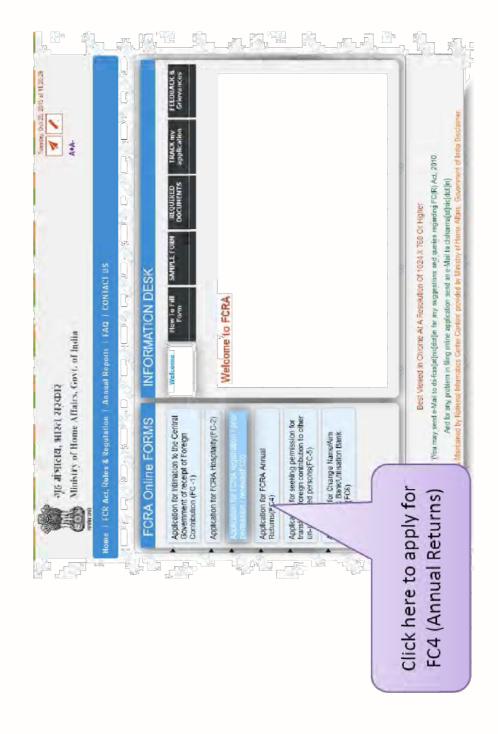
Printed by the Manager, Government of India Press, Ring Road, Mayapuri, New Delhi-110064 and Published by the Controller of Publications, Delhi-110054.

Annexure-5

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

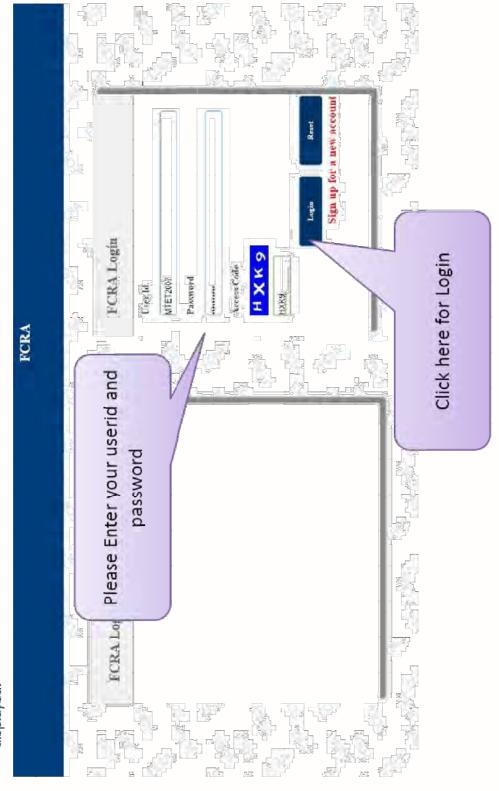
Go to Ministry of home affairs website by typing in address of web browser, http://fcraonline.nic.in the following screen will be displayed.

1. FCRA Online-Annual Returns



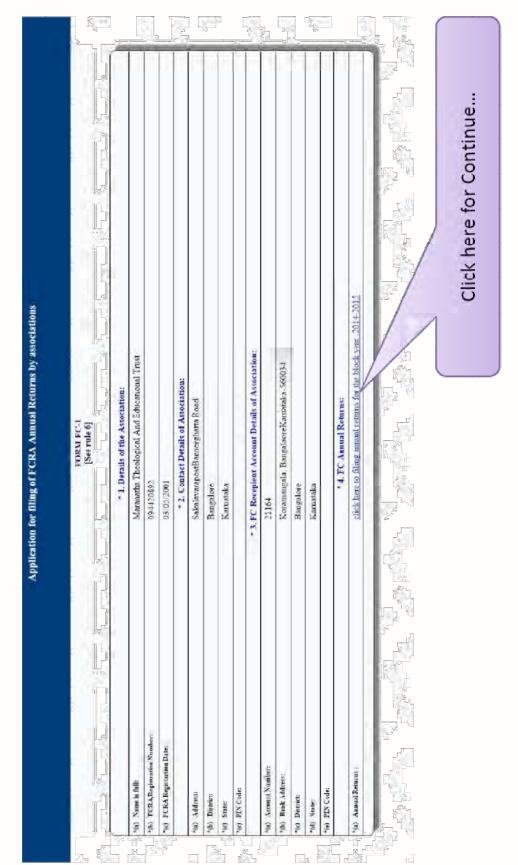
1.1 Login

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



1.1.1 FCRA Annual Returns

After Login, the following screen will be displayed.



1.1 .2 FCRA Annual Returns

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

FCRA Annual Returns M Please Read All Instructions Click here for Start before proceeding 1. Application has divided into parts such as FC Received, Purpose Wine, Danor Wise, Utilitation, FC Bank Account, FC Utilitation Bank Accounts and Upload Document 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. 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. 7. You can check whethere all particulars are correct or not. In case of any mixtake, you can go back to that part and edit the lov Maxingum Size Limit of PDF docume ul Daves 50 MB 10 MB 1 MB 1 MB 8. You may send e-Mail to ds-fora[at]nic[dot]in for any suggestions and queries regarding FC(R) Act, 2010 3. Please ready with the following documents which are saved in PDF format and available for uploading. 9. And, for any technical problem in filing online application send an e-Mail to cisharma[at]nic[dot]in Application for Filing of FCRA Annual 4. Please also ready with the images of Chief Functionary signature and Seal of the Association Stant Andied Statement of Account (It theild comin Payment Account, Incine and Expenditure Statement, and Balance Sheet Duner Wise Diffication FC Bank Account FC Diffication Bank Accounts tructions for filling and submitting FC-4(Annual Returns) Application Easure that the size of the scanned linage of Scal of Association is not more than 100 E.B. 2. Please fill all parts of application before clicking on Final Submit Image Dimension of Seal of Association should be 140(Width) * 60(Hight) Pixel only, Duly signed and east Charted Accountant Comfigure (with C.A regionation number) Image Dimension of Signature should be 140 Widthy * 60(Bighs) Pixel only. Ensury dast the time of the scattared signature image is not more than 50 KB.

Seasoness of Account from Bank duly certified for use officer of nuch hash.

St. Na Intraction for Incapet

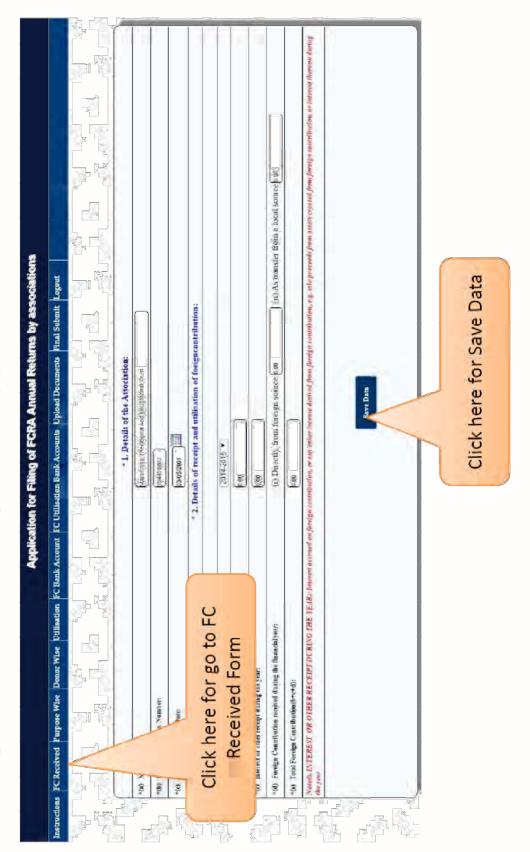
Declaration Certificate of Chief Functionary

St. No Document Name

FC Received Purpose Wise

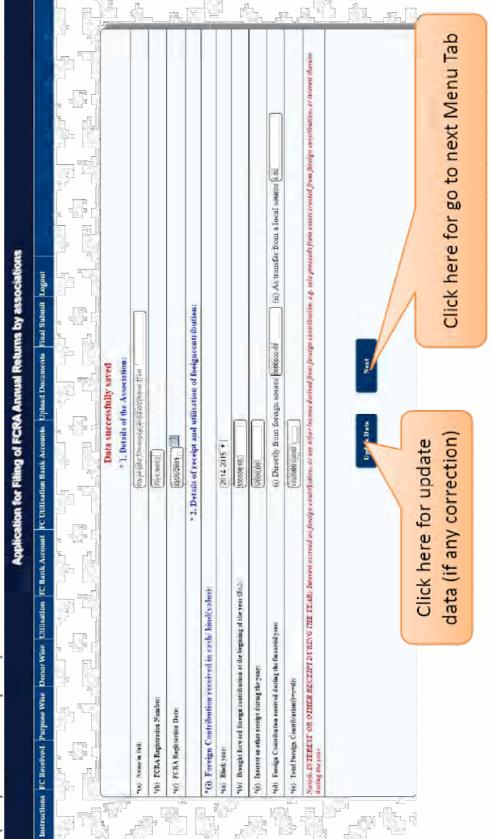
1.1.3 FCRA Annual Returns-FC Received

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



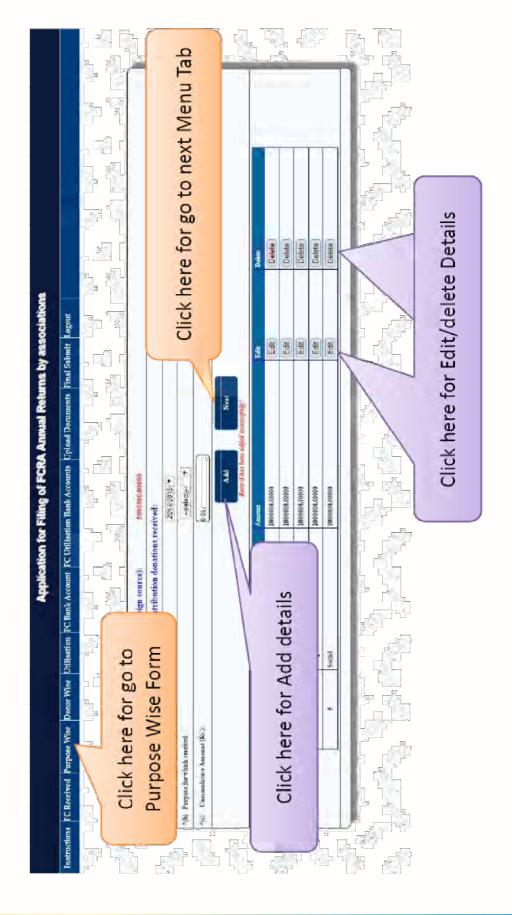
1.1 .3 FCRA Annual Returns-FC Received

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)



1.1.4 FCRA Annual Returns-Purpose Wise

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



1.1 .5 FCRA Annual Returns-Donor Wise

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

Click here for Choose Donor(Existing) Click here for go to Donor Wise Form ... rung of FCRA Annual Returns by associations FC R-ceived Purpose Wise Dumir Wise Utilisation FC Bank Account FC Utilisation Bank Accounts Upload Decuments Final Submit Logont Nest Choose Donn (i) Offical Address: (ii) Donor County: (iii) e-mail id: (rv) Website address. Aunt Donnar Add 2014-2015-6 Dept. nan n (ii).(a) Donor wise detail of foreign contribution received in excess of Rupees 20,000; Click here for Add Donor "(c) Purpose for which received: "(c) Institutional Individual:

Decide of the donor:

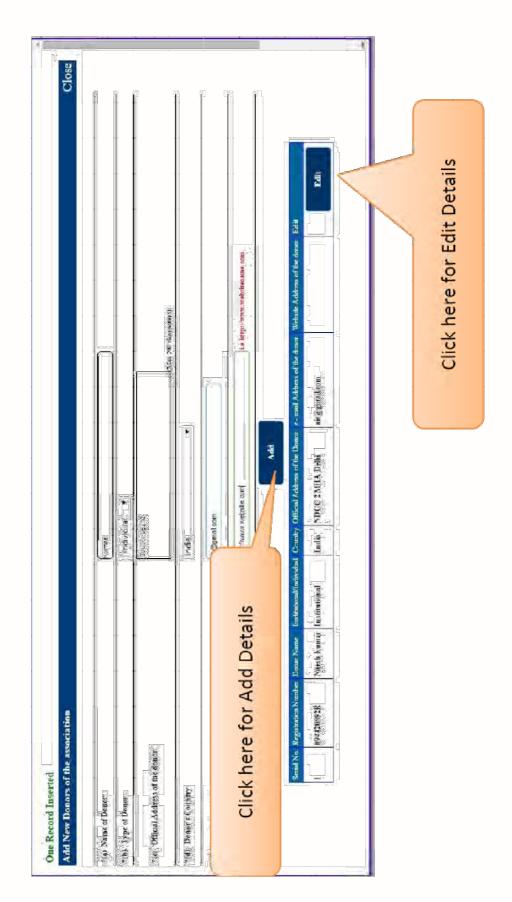
(P).

*(6) Amount (Rs.):

structions

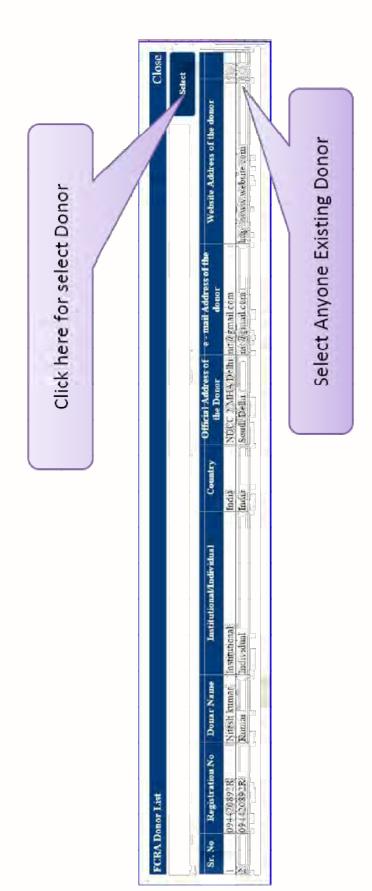
1.1.5 FCRA Annual Returns-Donor Wise-Add Donor

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



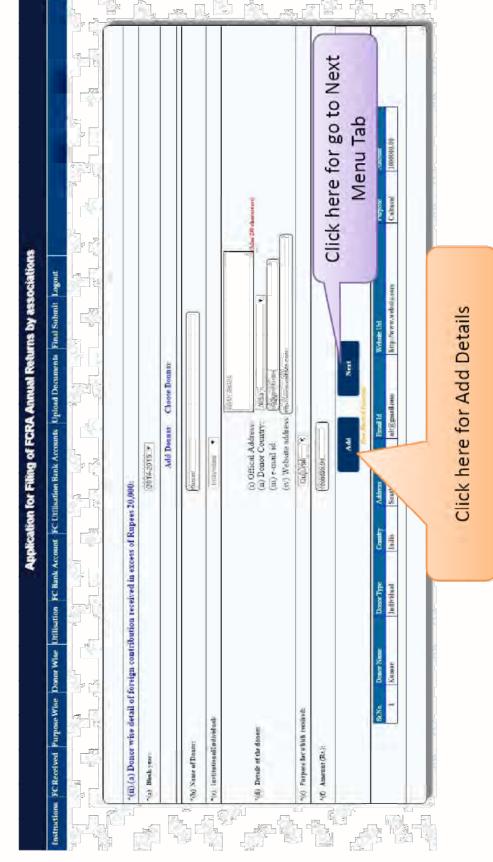
1.1.5 FCRA Annual Returns-Donor Wise-Add Donor

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



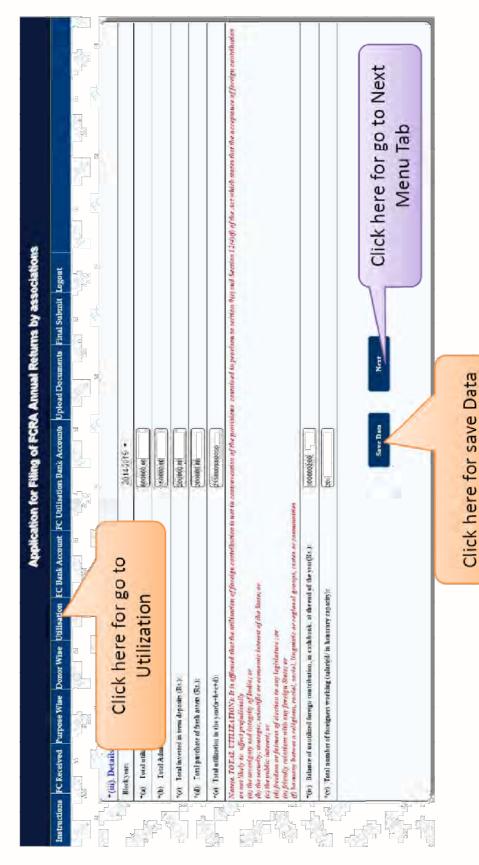
1.1.5 FCRA Annual Returns-Donor Wise

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



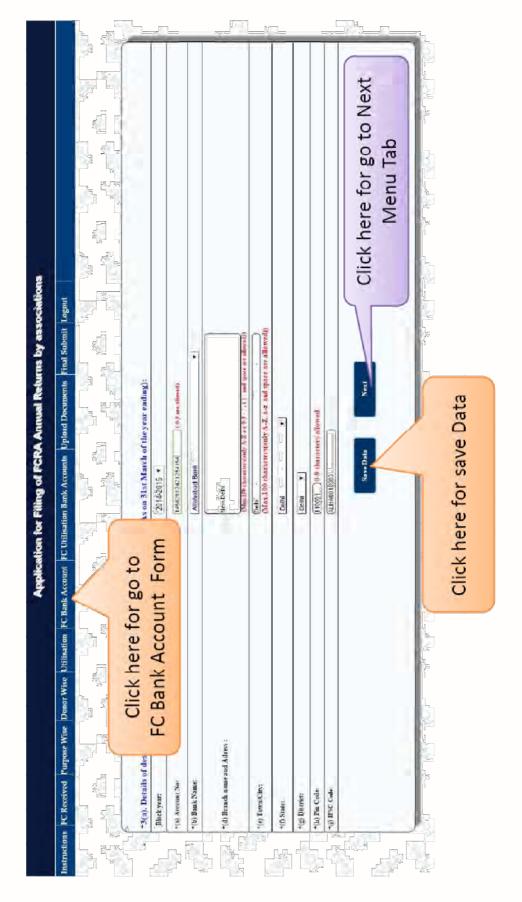
1.1.6 FCRA Annual Returns-Utilization

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



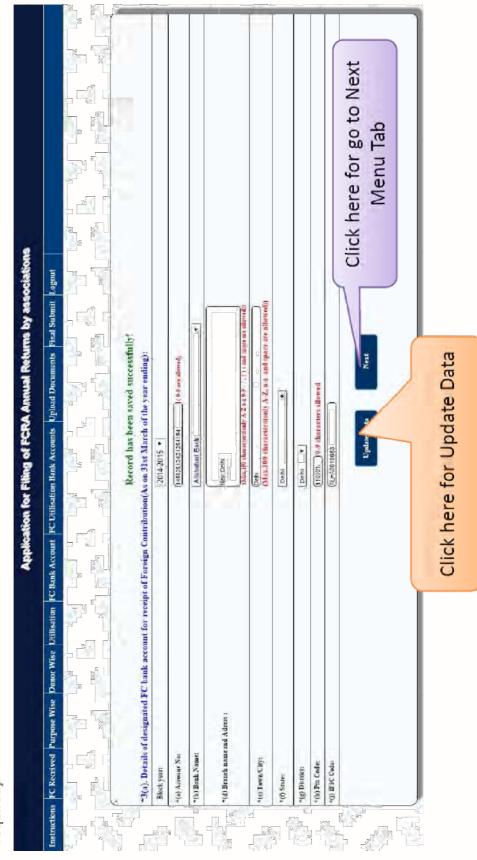
1.1.7 FCRA Annual Returns-FC Bank Account

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



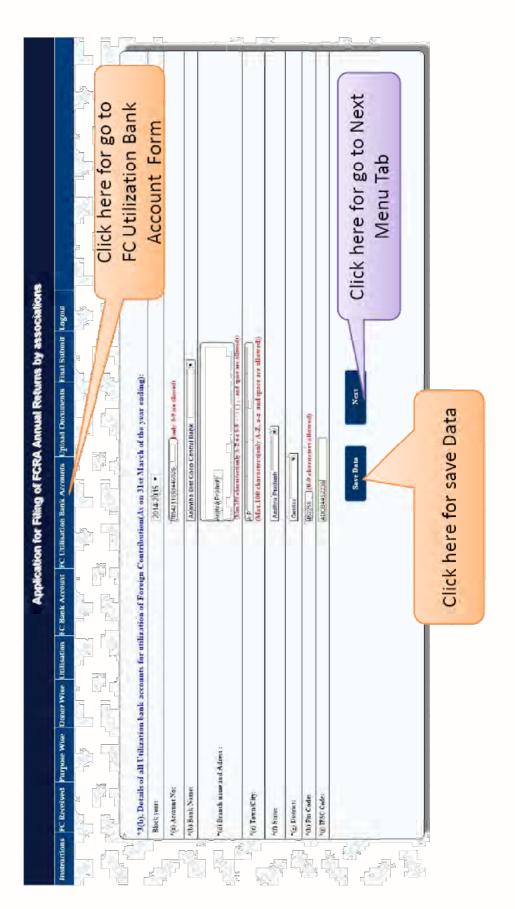
1.1.7 FCRA Annual Returns-Utilization

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



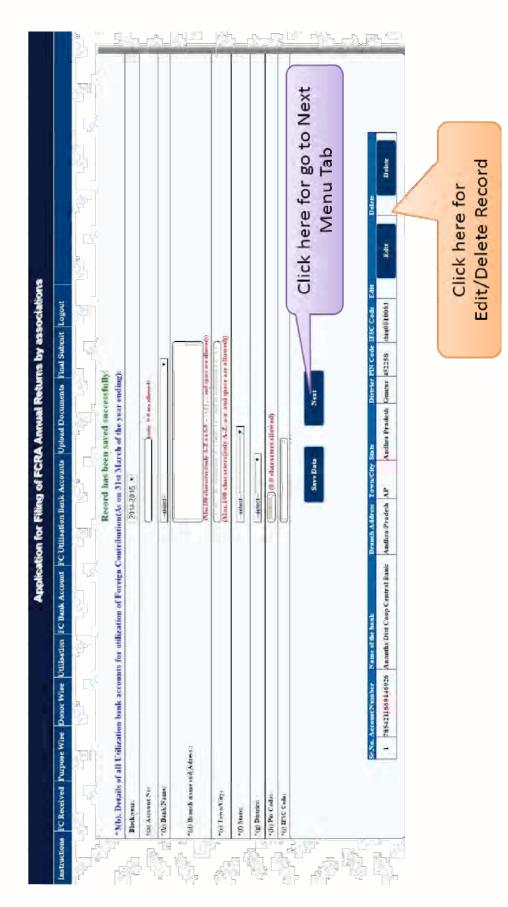
1.1.8 FCRA Annual Returns-FC Utilization Bank Account

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



1.1.8 FCRA Annual Returns-FC Utilization Bank Account

After Click on Save Data button from previous Screen, the following screen will be displayed.

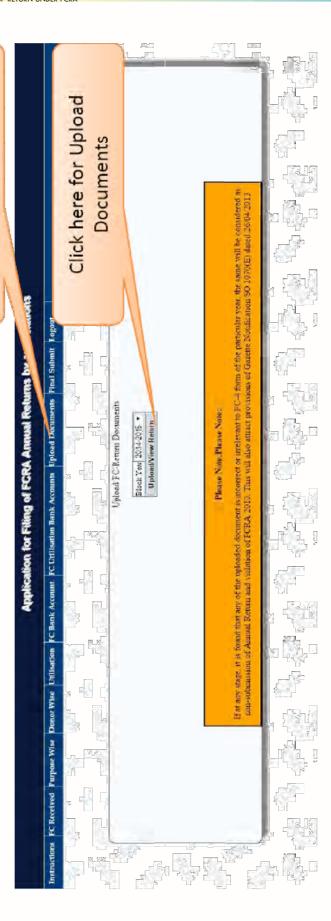


Click here for go to Upload

Documents Form

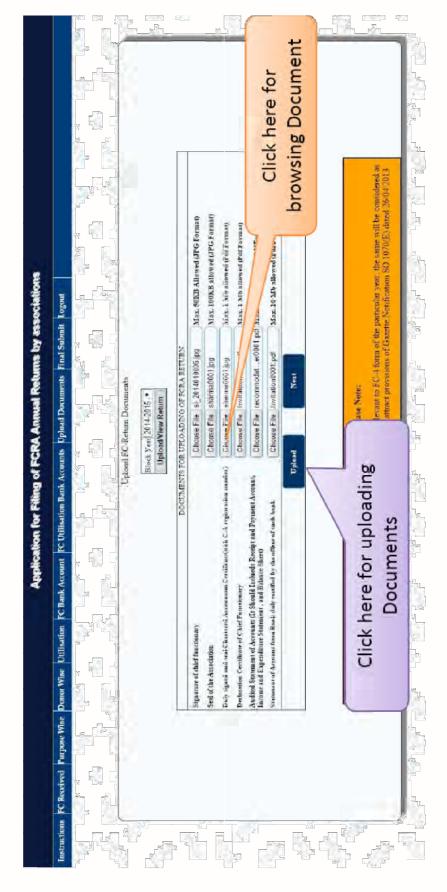
1.1.9 FCRA Annual Returns-Upload Documents

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



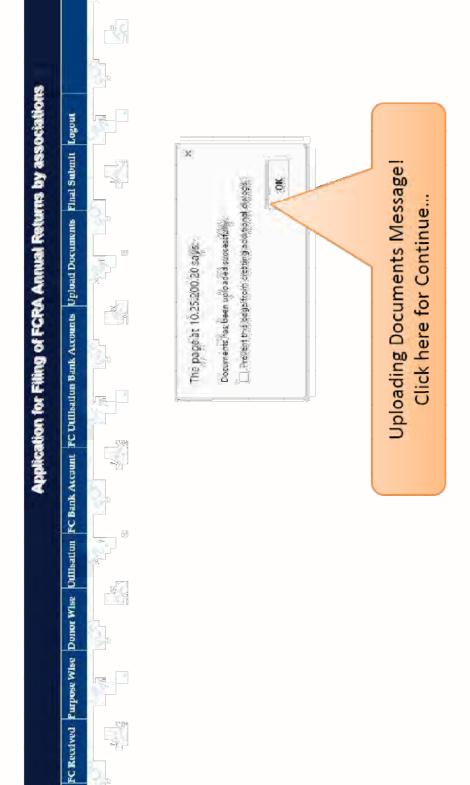
1.1.9 FCRA Annual Returns-Upload Documents

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



1.1.9 FCRA Annual Returns-Upload Documents

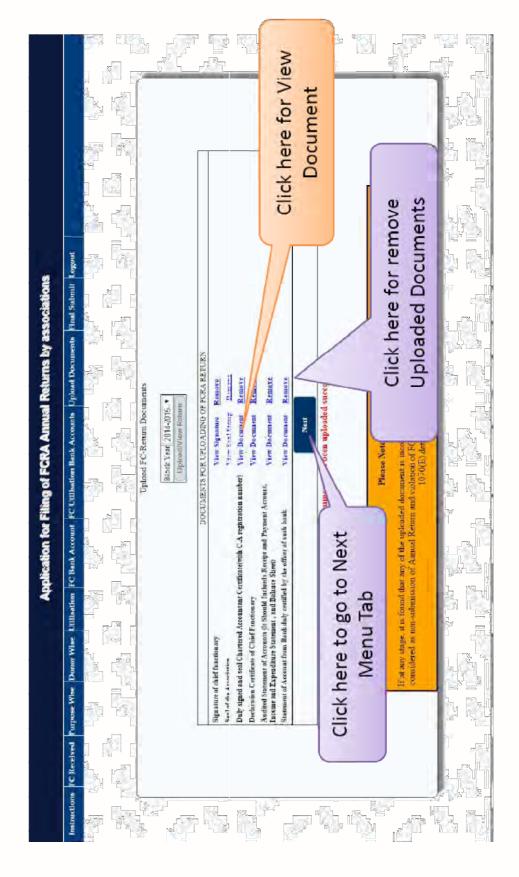
After Click on Upload Documents button from previous Screen , the following screen will be displayed with Successfully uploading Documents Message

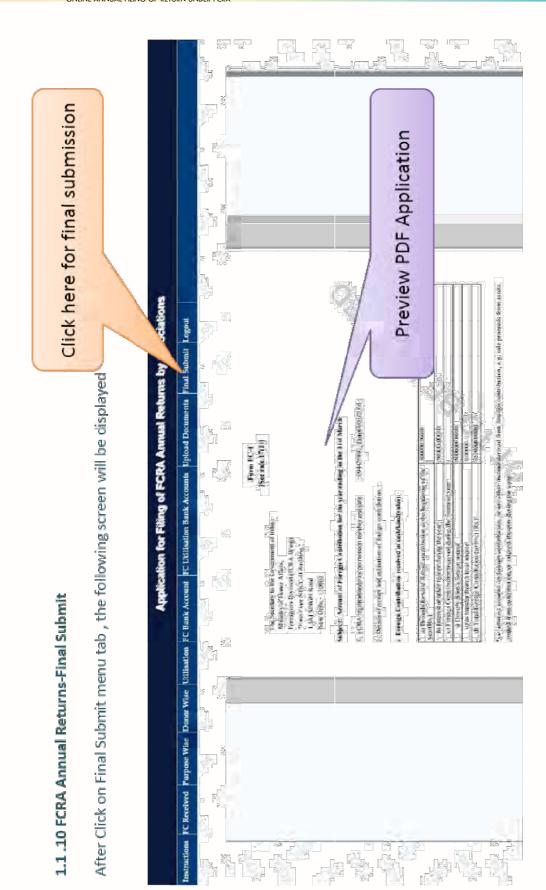


Instructions

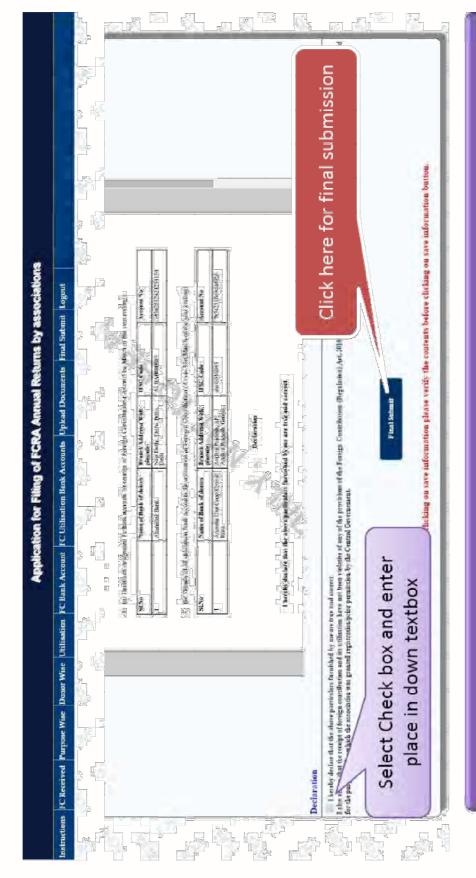
1.1 .9 FCRA Annual Returns-Upload Documents

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





1.1.10 FCRA Annual Returns-Final Submit



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.

