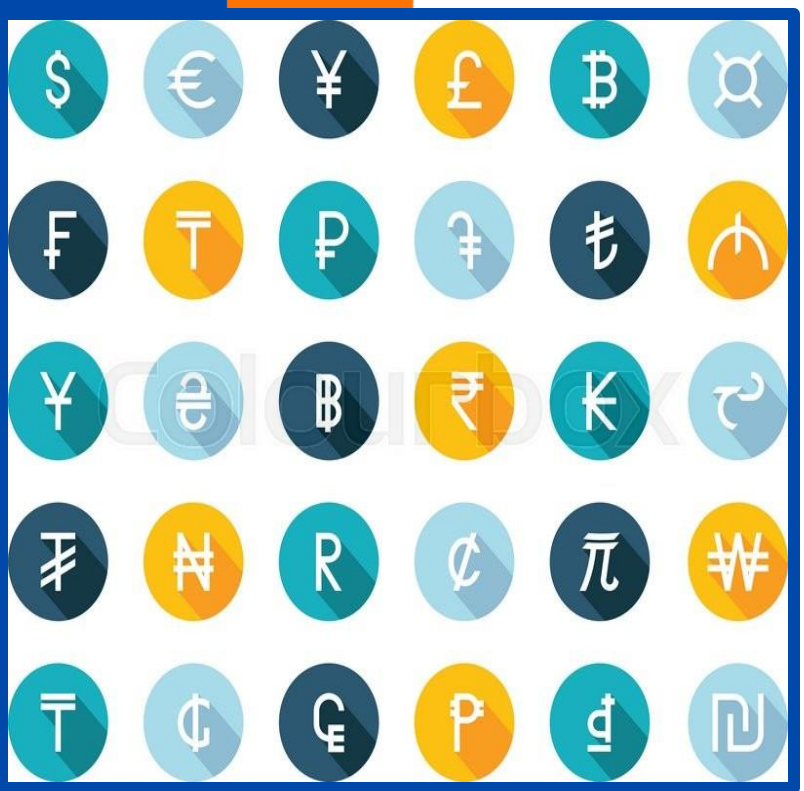
WELCOME
FCRA
PRESENTATION

SIRC of ICAI



Foreign Contribution Regulation Act 2020 & Rules 2011

CA Abraham Zachariah
MBA, CA

F C R A
TABLE OF CONTENTS

PART - I

1. FCRA – Triggers
2. Preamble
3. Updates & Amendments
4. FCRA Act & Rules
5. Registration & Prior Permission
6. Annual Return & Renewals

PART - II

- DOs & DON'Ts of FCRA
- FAQs

PART – III

- Live : FCRA Dashboard Tutorials

F C R A
HISTORY

FCRA is to regulate the Foreign Contribution; Donors, Donees, Acceptance & Utilization

- Prevalent in other Countries
- Ministry of Home Affairs

FCRA & FCRR 1976

- Registration to Monitor, Regulate & Report

FCRA Amendment 1985

- Indirect Donation, JK etc

FCRA 2010

Replaces FCRA 1976 with FCRA 2010 having stringent measures

Ford Avenue | FCRA Online Services

fcraonline.nic.in/home/index.aspx

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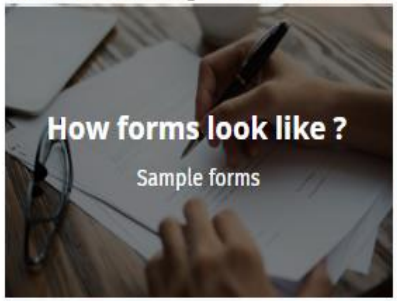
भारत सरकार,गृह मंत्रालय
Ministry of Home Affairs

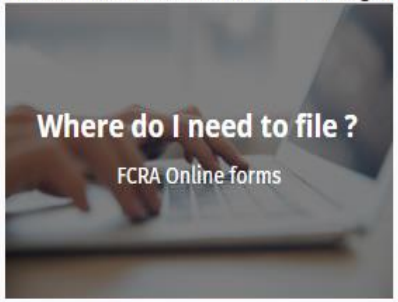
Public Notice dated 28th March 2025 regarding extension of the validity of FCRA registration certificates NEW
Clarification regarding refund of TDS pertaining to Foreign Contribution(FC) NEW

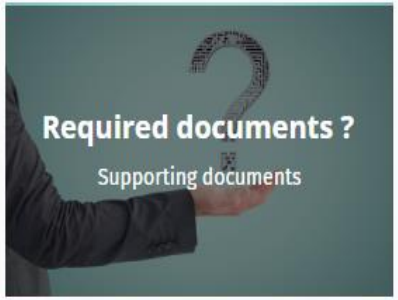
Act & Rules / Regulations | Services Under FCRA | Information Bank | Orders / Circulars Guidelines | FAQ's | Do's & Don't | Dashboard | Contact Us

Welcome to the online portal of FCRA services

This is an e-governance initiative by the Ministry of Home Affairs to provide a smart, citizen centric & transparent mechanism for citizens and organisations to avail various services related to FCRA and Foreign Hospitality.







Important Links

List of FCRA Registered Associations

List of Associations granted prior permission Under FCRA

Important Notices

NEW Proposal regarding processing of prior permission application under FCRA, 2010

NEW Extension of the validity of FCRA registration certificates

NEW Regarding maintaining of FCRA accounts and utilization accounts of associations whose FCRA Registration Certificate is not valid - regarding.

NEW Clarification regarding refund of TDS pertaining to Foreign

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DASHBOARD

TOTAL FCRA ASSOCIATIONS

16128*

* Total Active or Alive Associations with FCRA as on today

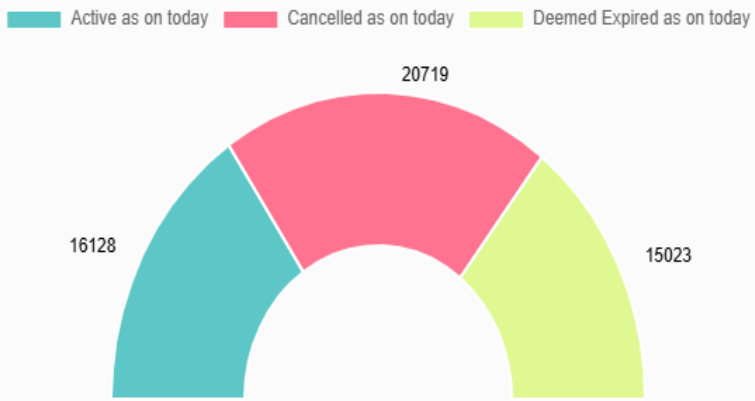
More info

ANNUAL RETURNS FILED (AR)

399466*

* Total no.of AR submitted by all type of FCRA associations whic includes Active or Alive/Deemed ceased or Expired/ Cancelled

More info



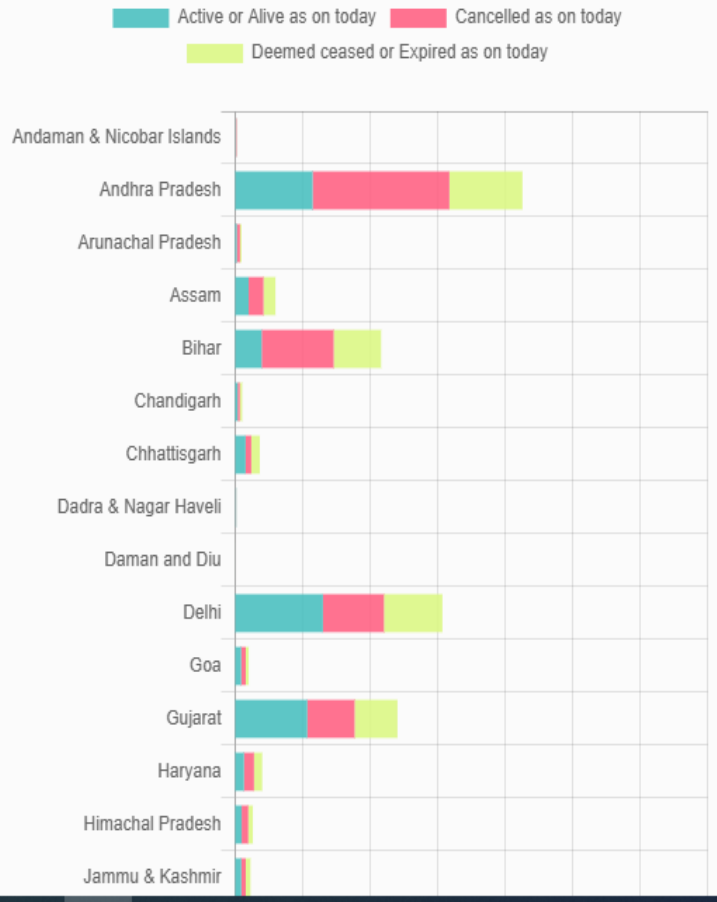
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State wise Breakup of all types of FCRA Associations

State	Total
Andaman & Nicobar Islands	25
Andhra Pradesh	4255
Arunachal Pradesh	93
Assam	597
Bihar	2161
Chandigarh	102
Chhattisgarh	364
Dadra & Nagar Haveli	16
Daman and Diu	3
Delhi	3072
Goa	199
Gujarat	2402



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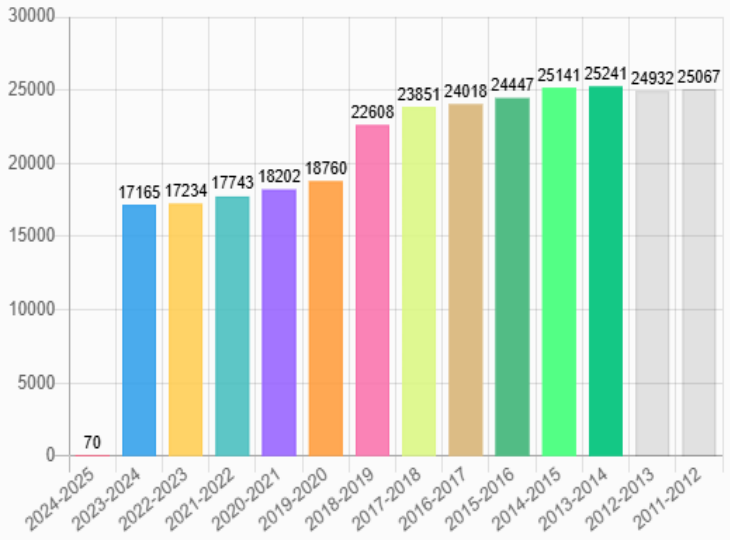
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More info

More info

Annual Returns Filed

Block_Year	Total
2024-2025	70
2023-2024	17165
2022-2023	17234
2021-2022	17743
2020-2021	18202
2019-2020	18760
2018-2019	22608
2017-2018	23851
2016-2017	24018



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BIRD'S EYE VEIW

Regulating: Regular Registration & Prior Period Registration

To identify Donor & Donee, regulate Acceptance & Utilization of Foreign Contribution (FC), ie Donation

FC includes in Cash, Kind Cheque, DD, Transfer, Security from Forgiven Source

Foreign Source : Foreign Citizen, Foreign Country, Foreign Company, or Association, formed, incorporated, registered or not, outside India

Foreign Hospitality : Free Ticket, boarding and lodging and emergency Medical Treatment

Applicable to Whole of India, citizens of India Outside India, and companies / corporates registered in India

Bird's Eye View of FCRA 2010

Regulating

- Donors Orzs in climate change, activism or human rights
- Donees (Registration or Prior Permission)
- Acceptance (SBI, Sansad Marg Branch New Delhi)
- Utilization (by Cheque, Only 20% Admin, Forms)

Bird's Eye View of FCRA 2010

For the following a definite programmes

1.CULTURAL,
2.RELEGIOUS,
3.ECONOMIC,
4.EDUCATIONAL or
5.SOCIAL

Foreign Contribution

1. includes, received directly or indirectly,
2. interest on FC deposit or Income from FC assets
3. accrued or any ***other income*** derived thereon
4. in foreign or Indian currency
5. refund of Income tax

FCRA REGULATES
Donor, Donee, Acceptance & Utilization

Prohibited category : *u/s 3*

a) candidate for election, columnist / publisher of a registered news paper, Public Servants, Judges member of any legislature, Political Parties or its office-bearers, organisation with Political Nature, Print, Audio or Visual media

b) Govt may prohibit Certain Donors and Certain activities

c) prohibited in the Act or not, FCRA registered or not

if such FC likely affect the sovereignty and integrity of India, freedom and fairness of election, friendly relationship with any country, harmony between religions

d) Prohibit the payment even after the receipt of money from abroad, or take control or custody of currency or Article received whether Indian or foreign

Regulation – Application, Prior Permission, Intimation

1. FCRA Registration:

- a definite *Cultural, Religious, Economic, Educational, Social* (CREES) Programmes;
- Renewal every five years.
- Fee 10K and renewal 5K

2. FCRA Prior permission:

Specific Purpose & Specific Source;
Receive within 3 years and utilise with in 4 years. Fee 5K

3. No Transfer from FCRA Contribution to any other Organization

Regulation – Application, Prior Permission, Intimation

4. **FCRA Receipt** in SBI, Sansad Marg Branch, New Delhi only

Designated Bank A/C *(Other FCRA Account)* & Utilization Bank A/C in *Public Financial Management System (PFMS*) Banks only

5.**No Speculative Business**

6. **Annual Returns**

7. Admin Exp upto 20%

FCRA Exemptions 1/2

- Indian Citizen or Indian Company
- Wages, Salary Fees, from any foreign source
- Receipts in the ordinary course of Business
- International Trade or Commerce, UN, World Bank, IMF
- Remittance thro Bank from personal savings or authorized by FEMA
- Scholarship, stipend, Seminar fee, reimbursement of expenses

FCRA Exemptions 2/2

- Foreign citizen to a **relative** less than Rs.10,00,000 FC-1 within 3 months
- Foreign visit by Judge, Govt. Employee etc. in case of medical emergency inform if the cost above Rs.1 Lakh
- Articles for personal use less than Rs.25,000
- Gift to Indian Delegation : Furnish details within 30 Days, if the value of gift exceeds Rs 5,000 or all gifts together more than Rs 15,000
- Indian registered companies where foreign holdings are more than 50% is NOT a foreign Source for Corporate Social Responsibility (CSR)

FCRA 2010 & Rules 2011 & 2015

REGISTRATION & PRIOR PERMISSION

- have *definite* C R E E S programmes
- not be a benami & not have been prosecuted
- No offense of FCRA in the past
- not affect the Sovereignty, integrity, public interest, fairness of election, religious harmony, conversion from one faith to another
- Limit foreigners to 50% in the Executive Board
- Can surrender the Registration

FCRA 2010 & Rules 2011 & 2015

REGISTRATION & PRIOR PERMISSION

- All Submissions have to be Online , No hard copies to be sent. To be Digitally signed or Scanned Signature to be uploaded
- Fee shall All Payments to be online through payment Gateways specified
- Financial Info (R&P, I&E, B/S) to be uploaded within 9 months in website / Face Book
- Quarterly information of Donations to be uploaded in the website irrespective of the amount within 15 Days with Details of Donors, amount received & Date of Receipt

FCRA 2010 & Rules 2011 & 2015

REGISTRATION

- Pay Fees Rs 10,000
- Three years activity
- Spent Rs.15L /3yrs
- Registration Five years
- Registration within 90days or shall communicate the reasons
- Renewal Rs.5,000

PRIOR PERMISSION

- Pay Fees Rs 5,000
- Letter from Donor
- Specific amount
- Specific purpose
- Specific project
- Receive FC within 3 yrs & be utilized within 4 yrs

FCRA - Registration, Prior Permission & Renewal

Homework & Check List for FC – 3A, 3B & 3C

1. Chief Functionary should have Aadhar, Mobile, email & PAN
2. Organization should have E-mail, Website and/or Facebook
3. Scanned copy of the Registration Certificate *(ROS, ROC, Trust*), PAN, 12AA
4. Nature: Cultural, Religious ,Economic, Education, Social
5. Aims and Objectives – Self certified Memo and Articles
6. Key Functionaries, Name, Nationality, Aadhar, email Mobile etc
7. Details of Foreign Nationals Passport PIO, OCI
8. If applicant is a branch, give details of HO
9. SBI New Delhi Account, *other FCRA A/c* and utilisation Bank details with IFSC Code

FCRA - Registration, Prior Permission & Renewal

Homework & Check List for FC – 3A, 3B & 3C

10. Last three years Audited Accounts
11. Give details of associates who was refused FCRA registration
12. Details of Key Functionaries in other FCRA Organisation
13. Purpose of the donation in case of prior permission,
14. Scanned copy to be attached
15. DHARPAN ID
16. Display Board outside the office and in Units
17. IB Inspection

FCRA Annual Return

- Last Date 31st December (9 months)
- Scan and upload R&P, I&E, Balance Sheet
- Uploaded financial information should be given in Organization's website
- Upload nil return also
- FC received IN KIND shall be disclosed separately
- Non filing will lead to cancelation or suspension

FC1	**Intimation of Receipt of FC by way of Gifts / Articles/Securities/by candidate for Election**
FC2	Application for seeking prior permission of the Central Govt to accept foreign hospitality(FC-2)
FC-3A	Application for FCRA Registration
FC-3B	Application for FCRA Prior Permission
FC-3C	Application for Renewal of FCRA Registration
FC-4	Intimation Annual Returns
FC-6A	Intimation – Change of Name and / or address with the State of the Association
FC-6B	Intimation – Change of Nature, aims and objects and registration with local / relevant authorities in respect of the Association
FC-6C	Intimation – Change of designated Bank/branch/bank account number of designated receipts cum utilisation bank account

FC-6D	**Intimation – Opening of additional FC – Utilisation Bank Account for the purpose of utilisation of foreign contribution**
FC-6E	Intimation – Change in Original Key Members of the Association
FC-7	Application for surrender of Certificate of Registration
➢	Revision Application against order of CG U/s 32
➢	Response Against Compounding Notice
➢	Updation of email ID in the FC Receipt cum utilisation and utilisation Bank Account details
➢	Filing of Annual Returns of Assets and Liabilities under Lokpal and Lokayukts Act, 2013 by individual of Association

FCRA Violations

Noted Violation of FCRA Act / Rules

- Clubbing of Local and Foreign Accounts
- Non Submission of Returns
- Transfer to Unregistered Organizations
- *Utilization other than Objectives*
- Inducing to change religion
- Registration of Assets in the personal name
- Admin Expenses over the 20%)
- Change of office bearers 50% and above not informed
- Cash Expenses

Common offences subject to severe penalty in FCRA

1. NGO's accepting foreign contribution without registration or prior permission.
2. NGO's having FCRA registration but receiving foreign contribution in different bank accounts.
3. NGO's having FCRA registration and not filing annual return in prescribed Form.
4. NGO's having FCRA registration filing false information in the annual return.
5. NGO's with FCRA registration or prior permission not maintaining the required books of account.

Common offences subject to severe penalty in FCRA

6. NGO's receiving foreign contribution on behalf of other NGO's not having FCRA registration.
7. Not filing nil return in the year when foreign contribution is received.
8. Diversion of funds for the purposes other than for which they were received.
9. Not maintaining the separate books of account
10. Mixing of Local funds with foreign funds.

Offences and Penalties
and
Compounding Charges
u/s 41 notified on 01.07.2022

1.	Offence punishable for accepting any hospitality in contravention	Ten thousand rupees
2.	Offence punishable for transferring any foreign contribution to any other person	One lakh rupees or ten per cent whichever is higher.
3.	Offence punishable defraying of foreign contribution beyond twenty per cent of the contribution received for administrative expenses	One lakh rupees or five per cent, whichever is higher.
4.	Offence punishable for accepting foreign contribution without registration prohibited person	One lakh rupees or thirty per cent., whichever is higher.
5.	Offences punishable for- (a) receiving foreign contribution in any account other than specified account in his application for grant of certificate; (b) non-reporting the prescribed amount or source and manner of such remittance by banks and authorized persons. (c) receiving and depositing any fund other than foreign contribution in the account or accounts opened for receiving foreign contribution or for utilizing the foreign contribution.	One lakh rupees or five per cent, whichever is higher; One lakh rupees or three per cent, whichever is higher. One lakh rupees or two per cent. of such deposit, whichever is higher.

6.	Offence punishable for non- furnishing of intimation of the amount of each foreign contribution received and the source	One lakh rupees or five per cent of the foreign contribution received during the period of non submission, whichever is higher.
7.	Offence punishable for not maintaining the account and records of foreign contribution received and manner of its utilization	One lakh rupees or five per cent of the foreign contribution received, whichever is higher.
8.	failure to intimate about receipt of foreign contribution within the prescribed time limit.	Five per cent of such foreign contribution received in a financial year.
9.	Offence punishable for failure to intimate about opening of account or accounts within the prescribed time. Registration	Ten thousand rupees per utilization account for failure to intimate within the prescribed time.
10.	Offence for failure to intimate about opening of account or accounts within the prescribed time.- Prior Period	Ten Thousand Rupees account for failure to intimate within the prescribed time.

11.	Offence punishable, for failure to intimate about details within the prescribed time. Change of designated Bank	Ten thousand rupees for each violation of failure to intimate within the prescribed time.
12.	Offence punishable for failure to place on website as prescribed in clause (a) of rule 13 within the prescribed time. (Audited Accounts)	Ten thousand rupees for each violation.

Order/Circular Guidelines

CHARTER

- Charter for associations applying for registration / prior permission under FCRA 2010
- Charter for associations granted registration / prior permission under FCRA 2010.
- Charter for Banks
- Charter for Chartered Accountants

- ✓ With utmost care, Forensic audit
- ✓ Familiarized with Act Rules and Amendment
- ✓ Bank Account with regard to Credit and utilization
- ✓ Ensure Books of Accounts are proper
- ✓ Annual Returns
- ✓ Certificate in FC-4 by CA

FCRA WEBSITE

- ✓ Acts, Rules and Regulations
- ✓ Services under FCRA (Forms)
- ✓ Information Bank
- ✓ Orders, Circulars and Guidelines
- ✓ Dos & Don’ts
- ✓ FAQs
- ✓ Dash Board
- ✓ Contact

Thank you