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New Amendment in FCRA: Carry Forward of Unutilised Administrative Expenditure Allowed

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MINISTRY OF HOME AFFAIRS NOTIFICATION

New Delhi, the 31st December, 2024

G.S.R. 790(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. Short title and commencement.—

1. These rules may be called the Foreign Contribution (Regulation) Amendment Rules, 2024.
2. They shall come into force on the 1st day of January, 2025.

2. Amendment in Rule 5:—In the Foreign Contribution (Regulation) Rules, 2011 (hereinafter referred to as said rules), in rule 5, after second proviso, the following proviso shall be inserted, namely:—

“Provided also that the association shall have the option to carry forward the unspent part of allowable administrative expenses in a financial year to the immediately succeeding financial year, for reasons to be mentioned in Form FC-4.”

3. Amendments in Form FC-4:—

(a) In serial number 2, in clause (i), in sub-clause (b), after item (ii), the following item shall be inserted, namely:-

“(iii) Transfer of Foreign Contribution part of income-tax refund from non-FCRA bank account”;

(b) In serial number 4, after clause (iii), the following shall be inserted; namely:-

“(iv) Carry forward of unspent part of allowable administrative expenses in a financial year.

Sl. No	Particulars	Amount (in Rs.)
A.	Brought forward unspent part of allowable administrative expenses	
B.	Total foreign contribution received during the year	
C.	Allowable administrative expenses of current financial year [20 per cent. of B]	
D.	Total administrative expenses incurred during the current year	
E.	Administrative expenses of current year utilised out of A above.	
F.	Administrative expenses of current year utilised out of C above.	
G.	Unspent part of C above available to be carried forward.	

H.	Out of G above, amount to be carried forward to next financial year.	
I.	Reason for carry forward of unspent part of allowable administrative expenses to next financial year.”	

(c) After serial number 8, the following shall be inserted, namely:-

“9. Details of Chartered Accountant issuing the certificate under sub-rule (5) of rule 17:

- o Name of the Chartered Accountant;
- o Address;
- o Member Registration number;
- o E-mail Address;
- o Date of issue of certificate;
- o Whether any violation of the Act has been pointed out in certificate, and if so, details thereof.”

(d) Under the heading, **Certificate to be given by Chartered Accountant**, after clause (vii), the following paragraph shall be inserted, namely:-

“I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief (name of the person/ association)..... has (strike out whichever of the following is not applicable)

(i) not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder; or

(ii) violated the provisions of Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder. The details of the violation(s) are as under:.....”.

FCRA Notice: Reiteration of Compliance Conditions for Receipt and Utilisation of FC funds

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**No. II;/ /2024-FCRA(M)
Government of India
Ministry of Home Affairs
Foreigners-II Division, Monitoring Unit**

**1st Floor, Major Dhyan Chand National Stadium,
New Delhi-110001**

Dated: 21st January 2025

PUBLIC NOTICE

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

1. The Ministry of Home Affairs (MHA) administers the Foreign Contribution (Regulation) Act, 2010 (FCRA, 2010), which regulates the receipt of foreign contribution by NGOs, voluntary

- organizations, and associations and its utilization for bonafide activities as per law.
2. The FCRA, 2010 provides that foreign contribution shall be utilized exclusively for the purposes for which it has been received. Therefore, each FCRA-registered NGO/Association has to utilize such foreign contribution (FC) for the purpose for which it has been registered or granted prior permission under the FCRA, 2010. Further, as per Section 11 of the FCRA, 2010, no person shall accept FC unless such person obtains a certificate of registration or prior permission from the Central Government. Also, Section 16 of the Act stipulates that every person who has been granted a certificate shall have such certificate renewed within six months before the expiry of the period of such certificate. Accordingly, the Foreign Contribution (Regulation) Rules, 2011 prescribes that no person whose certificate of registration has ceased to exist shall either receive or utilize foreign contribution.
 3. However, instances have come to the notice of this Ministry where credit or debit of FC has been noticed into the accounts of NGOs/associations who have not been granted registration/prior permission/renewal under the FCRA, 2010 or such NGOs/associations whose registration has ceased on expiry of the validity period or whose registration has been cancelled.
 4. It may be noted that any receipt or utilization of FC without valid FCRA registration is a violation of provisions of FCRA, 2010. Accordingly, any transaction in FCRA accounts/FCRA utilization accounts of the NGO/Association whose FCRA certificate has been cancelled, ceased, or validity expired would amount to a violation of FCRA, 2010 and is liable for penal action. The status of validity of the FCRA registration certificate may be checked on the **FCRA Web Portal**: <https://fcraonline.nic.in>.
 5. In view of the above, in exercise of the powers conferred under Section 46 of the FCRA, 2010, all concerned are directed to comply with the provisions of FCRA, 2010 and the Rules thereunder, including the above-mentioned provisions.

(A K Mitra)

Deputy Secretary to the Government of India

Telephone No: 011-23077510

Update on FC-6E Filing for FCRA Registered Organisations

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**No. II/21022/23(03)/2024-FCRA-II
Government of India/Bharat Sarkar
Ministry of Home Affairs/Grih Mantralaya
Foreigners-II Division (FCRA Section)**

**Major Dhyan Chand National Stadium
FCRA Wing, 1st Floor, MHA,
New Delhi - 110001
Dated: 25 October, 2024**

PUBLIC NOTICE

Subject: Permission to FCRA associations to file another application in Form-6E for intimating change of committee members even if their one application is already pending on FCRA portal - reg.

1. This Ministry has received representations regarding difficulties faced by associations in filing another FC-6E application to intimate change in respect of office bearers or members or key functionaries when their previous application is already pending.

2. As per Rule 17A of the Foreign Contribution (Regulation) Rules, 2011 (FCRR 2011), an association which has been granted a certificate of registration or prior permission under the Foreign Contribution (Regulation) Act, 2010 (FCRA, 2010) shall intimate through the portal, besides other changes, any change in office bearers or members or key functionaries mentioned in the application for grant of registration or renewal of registration or prior permission, in Form FC-6E within 45 days of change.
3. The matter has been examined, and it has been decided that associations can now submit another application in Form FC-6E, even if an application in Form FC-6E for change in office bearers or key functionaries or members of the same association is pending. Once an association initiates filing another FC-6E application, the details/requests from the previous FC-6E application shall be auto-filled in the new application. Thereafter, upon submission of a new application, the association's previous application will be automatically closed with a remark **"disposed as closed."**
4. This issues with the approval of the Competent Authority.

K Sanjayan
Director (FCRA)

FCRA Registration or Renewal: Reasons for Refusal and Steps for Appeal

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No.II/21022/23(04)/2024 I FCRA-II

**Government of India
Ministry of Home Affairs
(Foreigners-II Division-FCRA)**

1st Floor, Major Dhyan Chand National Stadium

India Gate Circle, New Delhi

Dated: 8 November, 2024

PUBLIC NOTICE

Subject: Denial/Refusal of Applications of Registration and Renewal - Reasons for denial/refusal reg.

Applications for grant of Registration and Renewal received from the applicants are processed under the provisions of the Foreign Contribution (Regulation) Act, 2010 (FCRA, 2010 “the Act”) and/or the Foreign Contribution (Regulation) Rules, 2011 (“FCRR, 2011” or “the Rules”).

Applications fulfilling the eligibility criteria, including the conditions of registration under section 12(4) of the Act, are granted a certificate of registration. Applications not fulfilling the eligibility criteria, including conditions of registration, are denied. An e-mail message from the FCRA portal is sent to the e-mail ID of the association whose application is denied, conveying the reason for denial, duly mentioning the relevant provision(s) of the Act. Applicant associations are also intimated through SMS.

The Ministry has received representations from some associations stating that reasons for denial of their application are not clear. The matter has been examined, and it is decided to disseminate the consolidated reasons for denial of renewal/registration applications for the benefit of applicant associations. Accordingly, an illustrative list of reasons for denial of renewal/registration applications is tabulated below:

Common Reasons for Denial (Form FC-3C / FC-3A)

S.No	Reasons for Denial	Applicable Section of the Act
1	No activity carried out by the association OR it has become defunct OR activities could not be corroborated during field inquiry OR no reasonable activity for welfare of society undertaken in the last 2-3 years.	Section 12(4)(b)
2	Prosecution pending against office bearer(s)/member(s)/key functionary(ies) OR any of them is convicted under any law.	Section 12(4)(e) read with 12(4)(f)(iii)
3	Not responding to clarifications sought OR failure to provide requisite information/documents.	Section 16(2) read with Section 12(4)(f)(iii) (for renewal); Section 12(1) & (2) read with 12(4)(f)(iii) (for registration)
4	Concealment of facts/information OR incomplete application form.	Section 16(2) read with 16(1) (for renewal); Section 12(2) (for registration)
5	Office bearer(s)/Member(s)/Key functionary(ies) not found at the given address OR found to be fictitious/benami/only for namesake.	Section 12(4)(a)(ii)
6	Association does not exist at the given address.	Section 12(4)(a)(ii)

S.No	Reasons for Denial	Applicable Section of the Act
7	Registration already cancelled; hence, not eligible for FC for 3 years from cancellation.	Section 16 read with Section 14(3)
8	Diversion of foreign contributions for anti-development activities OR inciting malicious protests.	Section 12(4)(a)(vii), 12(4)(f)(iii)
9	Likelihood of personal gain by the association/office bearers OR likelihood of utilizing FC for undesirable activities.	Section 12(4)(a)(vi) read with Section 12(4)(f)(iii)
10	Involvement in anti-development activities, inciting protests with malicious intent, linkage with terrorist/anti-national organisations.	Section 12(4)(a)(vi), 12(4)(f)(ii) read with 12(4)(f)(iii)
11	Office bearer(s)/member(s)/key functionary(ies) linked with radical/terrorist entities.	Section 12(4)(a)(vii), 12(4)(f)(ii), 12(4)(f)(iii)
12	Adverse inputs from field agencies indicating that FC acceptance may affect social/religious harmony OR association involved in forced religious conversion OR links with radical organisations.	Section 12(4)(a)(vi) and 12(4)(f)(vi) read with 12(4)(f)(iii)

Exclusive to Renewal Applications (Form FC-3C)

S.No	Reasons for Denial	Applicable Section of the Act
1	No utilization of FC for projects as per association's aims and objectives in the last 5 years.	Section 12(4)(b)
2	Non-filing of Annual Returns for any of the last 6 financial years.	Section 12(4)(a)(ix)
3	Violation of Act/Rules, including: (a) Admin expenses exceeding 20%, (b) Discrepancies in Annual Returns, (c) Non-compliance with mandatory intimations, (d) Misuse of FC, (e) Failure to report office bearer/member changes, (f) Failure to upload financial documents, (g) Failure to report changes in name/address/nature/bank account, (h) Using non-FCRA bank account, (i) Mixing FC & non-FC funds, (j) Engaging in speculative activities, (k) Transferring FC to another association in violation of Section 7.	Section 12(4)(a)(ix)

Exclusive to Registration Applications (Form FC-3A)

S.No	Reasons for Denial	Applicable Section of the Act
1	Association has not spent at least ₹15 lakh on core activities for societal benefit in the last 3 financial years.	Section 12(2) read with Rule 9
2	Association is not in existence for at least 3 years.	Section 12(2) read with Rule 9

The above reasons are illustrative and not exhaustive. For further queries, associations may seek assistance from the **FCRA support center/Helpdesk** by visiting the website:

helpdesk.fcraonline.gov.in.

K Sanjayan
Director (FCRA)

Reminder: Respond to FCRA Queries on Time to Avoid Denial of Applications

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**No.II/21022/23(04)/2024/FCRA-II
Government of India Ministry of Home Affairs
(Foreigners-II Division-FCRA)**

1st Floor, Major Dhyan Chand National Stadium

India Gate Circle, New Delhi

Dated: December, 2024

PUBLIC NOTICE

Subject: Prompt response of clarifications sought in respect of Registration/ Renewal/ Prior permission applications under the Foreign Contribution (Regulation) Act, 2010.

- The applications of registration, renewal and prior permission under the Foreign Contribution (Regulation) Act, 2010 are processed completely online in the FCRA portal. While processing the applications, wherever any deficiency in information/document is observed, relevant information/document is sought from the applicant association by raising queries/clarifications in the FCRA portal. A system generated e-mail is also sent to applicant associations informing them that a clarification has been requested and they

need to log on to <https://fcraonline.nic.in> and to see the details and take necessary action and provide response on portal itself. As complete processing of applications is done only on electronic mode on FCRA portal, no paper mode communication is sent or entertained.

- It has been observed that some applicant associations do not respond to queries/clarifications sought by this Ministry. Not responding to clarifications or uploading incomplete information/documents in response to queries/clarifications leads to denial of their application. In view of this, the applicant associations are advised to regularly log on to their FCRA portal account (<https://fcraonline.nic.in>) & e-mail account and promptly respond to the queries/clarifications to avoid denial of their applications.
- This issues with the approval of the Competent Authority.

Saurabh Bansal

Joint Director

Courses

1. [Income Tax for NGOs \(Part I\)](#)
2. [Income Tax for NGOs \(Part II\)](#)
3. [CSR Law for NGOs](#)
4. Demo: Finance and Compliance
 - [Demo Session 1](#)
 - [Demo Session 2](#)
5. Donor Due Diligence
 - [Understanding Organisation Due Diligence for Donor Funding](#)
 - [Areas of Internal controls which are focus during Donor Financial Due Diligence](#)
 - [Preparing for a Successful Financial Due Diligence by Donors with Practical Tips](#)
 - [Understanding, Owning and Sharing a Donor Grant Contract Among Internal Stakeholders](#)
 - [Successfully Managing a Grant Contract End-to-End with Practical Tips](#)
6. [FCRA & FCRR](#)
7. Fund Accounting, Costs, Budget & Grant Management
 - [Fund Accounting, Income Types & Aspects Of A Grant](#)
 - [Grant Management](#)
 - [Costs & Budgets](#)
8. [Maternity Benefit Act Primer for NPOs](#)
9. [Risks & Controls for NGOs](#)

10. Social Security Laws for NGOs

11. Tech For NGOs

- Using Tech To Become Effortless In Our Day To Day Operations

Access our list of FAQs around statutory and regulatory matters here [FAQs List](#).