

As per the MHA notification dated 1<sup>st</sup> July 2022 [S.O. 3025(E)], the Central Government has specified the Offence, Penalty & Officer for compounding the offences under the FCRA, 2010. Details about one of the offence is given below:

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| <b>Offence</b>                           | Not maintaining the account and records of foreign contribution received and manner of its utilization as required under section 19 of the Act.   |
| <b>Description</b>                       | Compounding of offence for punishable for not maintaining the books of account and records of FCRA in the prescribed manner.  |
| <b>Penalty</b>                           | One Lakh rupees or 5 % of the foreign contribution during the relevant period of non-maintenance of accounts, whichever is higher.<br>However, the amount of penalty shall not be more than the value of foreign contribution received. |
| <b>Officer competent for compounding</b> | Director, or as the case may be, the Deputy Secretary in-charge of the section responsible for the administration of the Act.   |

## DO YOU KNOW?



**The Central Government has specified the compounding limit for not-maintaining the account & records of Foreign Contribution in prescribed manner in contravention of sections 19 & 37 of FCRA, 2010.**

