FCRA RULES 2026

Legal Series Vol. XIX • Issue 5

Standards & Norms

Resource support on NGO Governance, Accounting and Regulations

CANCELLATION DUE TO
NO REASONABLE ACTIVITY

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For private circulation only

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CONTENTS

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SUMMARY

1.01 The Foreign Contribution (Regulation) Amendment Rules, 2026 have inserted a new sub-rule 14A by virtue of which, if an organization fails to spend 10 lakh rupees of foreign contribution in the last two financial years, then such organization's registration shall be liable to be canceled under section 14 and renewal shall be denied under section 16.

1.02 It may be noted that section 12(4)(b) of the Foreign Contribution (Regulation) Act, 2010 ("FCRA" or "the Act") already mandates that an applicant seeking or holding registration must have undertaken "reasonable activity in its chosen field for the benefit of society" using the foreign contribution it receives. However, there was no financial limit to determine the reasonableness of activity.

1.03 The Ministry of Home Affairs through press release posted on 22 July 2026 5:58 `PM by Public Information Bureau (PIB) Delhi has released a FAQ on Transparency, Sovereignty, and Democratic Accountability of FCRA which clarifies that the intent of the newly inserted Rule 14A is to weed out dormant organizations, but in reality, it will also weed out small organization having less than 5 lakh annual outlay of funds.

1.04 The quantum of Rs.10 lakh is based on the amount of utilisation in the last two years, and not on the amount of foreign contribution received during the last two years.

1.05 The utilisation made out of the FC unspent balance, where the organization has not received any foreign contribution, will also be considered while computing the Rs. 10 lakh limit.

1.06 If the capital assets created out of FC funds are being used for a charitable purpose, but the organisation has no regular FC income up to the Rs.10 lakh limit in a block of two years, then the organization cannot claim the use of such assets as utilization.

1.07 The block of two years has to be maintained continuously for each block of two years. The block of two years must be maintained continuously — checked on a rolling basis (Year 1–2, Year 2–3, Year 3–4, and so on) — not merely at the point of the five-yearly renewal.

1.08 The threshold is a flat Rs.10 lakh regardless of the organisation's overall scale and size, which is fatally harsh for smaller organisations at the grassroot level.

1.09 Foreign contribution under the Act is not confined to cash — associations regularly receive and are required to value and report contributions received in kind, such as equipment, food grains, medicines, or other articles. The definition of "foreign contribution" under section 2(1)(h) includes contribution in kind; therefore, in our opinion, the utilization of foreign contribution should also include contribution in kind.

1.10 This is the most legally significant, as it seems that, though the law pertaining to reasonable activity existed, the financial limits were notified in the 22 June 2026 notification.

1.11 If the "last two financial years" standard is applied to a renewal or cancellation decision falling, say, in FY 2026-27 — the first full year after the 22 June 2026 notification — the relevant two-year look-back window would necessarily include FY 2024-25 and/or FY 2025-26. These are periods that pre-date the notification of the rules.

1.12 The financial limit of Rs. 10 lakh for no reasonable activity is unduly harsh on smaller organizations which have a budget of 5-10 lakh rupees per year, and do not receive FC funds on a regular basis. This Rule is particularly unfair and severe on those organizations that have built FC assets such as schools or dispensaries, because whether such an organization surrender their registration or its registration is canceled, the properties will be vested with the prescribed authority.

INTRODUCTION

2.01 The Foreign Contribution (Regulation) Amendment Rules, 2026 have inserted a new sub-rule 14A by virtue of which, if an organization fails to spend 10 lakh rupees of foreign contribution in the last two financial years, then such organization's registration shall be liable to be canceled under section 14 and renewal shall be denied under section 16.

2.02 It may be noted that section 12(4)(b) of the Foreign Contribution (Regulation) Act, 2010 ("FCRA" or "the Act") already mandates that an applicant seeking or holding registration must have undertaken "reasonable activity in its chosen field for the benefit of society" using the foreign contribution it receives. However, there was no financial limit to determine the reasonableness of activity.

2.03 This gap has had real consequences in recent practice. FCRA authorities have, in a number of cases, canceled or refused to renew registrations essentially on the ground that an association has not undertaken reasonable activity, either in cases where no fresh foreign contribution was received or in cases of no utilization of FC funds, in spite of the fact that FC assets are being used for the designated purposes for which FC money was originally received.

2.04 The new amendment, by anchoring the standard to utilisation rather than receipt, may go some way toward correcting this and bringing much-needed clarity and predictability to cancellation and renewal decisions. A recent amendment to the Foreign Contribution (Regulation) Rules seeks to close the definitional gap. It inserts a new Rule 14A, which for the first time attaches a numerical benchmark to "reasonable activity": utilisation of at least Rs.10 lakh of foreign contribution over the preceding two financial years. While the intent is clearly to bring objectivity to what was previously a subjective and litigation-prone standard, the drafting of Rule 14A — and its interaction with the rest of the amendment — leaves several important questions unresolved. This article sets out the statutory and regulatory text, examines the new rule, unpacks its practical meaning, and identifies the specific areas that registered associations should watch closely.

THE STATUTORY PROVISIONS

3.01 ***Section 12(4)(b) of FCRA, 2010:*** The obligation that Rule 14A now seeks to quantify originates in the parent Act itself. Section 12(4)(b) requires the Central Government, before granting registration (and by extension in assessing continued eligibility for renewal or exposure to cancellation), to be satisfied that the person making the application (the relevant extract from section 12(4)(b) is reproduced as under):

> *"...has undertaken reasonable activity in its chosen field for the benefit of society for which the foreign contribution is proposed to be utilised."*

The above section clearly provides that the absence of reasonable activity will result in cancellation or denial of registration. However, it does not provide any specific yardstick or monetary limit based on which reasonable activity could be determined.

3.02 ***Rule 14A of FCR Amendment Rules 2026:*** The amendment inserts the following new rule into the Foreign Contribution (Regulation) Rules 2011, which is reproduced as under:

> *"Rule 14A. Utilisation of foreign contribution for reasonable activity—*
>
> *For the purposes of cancellation under section 14 and renewal under section 16, an association shall be deemed to have undertaken reasonable activity in its chosen field for the benefit of society if it has utilised foreign contribution of not less than ten lakh rupees in the last two financial years for such purpose.*
>
> *Explanation. — The expression "reasonable activity" shall be deemed to include only such activity as is undertaken out of, or by utilising, foreign contribution received in accordance with the Act"*

3.03 In substance, Rule 14A converts a qualitative and previously undefined statutory test into a quantified financial threshold. Before this amendment, whether an association's activity was "reasonable" for the purposes of Section 12(4)(b) was assessed case by case, without a fixed benchmark — the very uncertainty that allowed "no receipt" of fresh contribution to be treated by some authorities as effectively equivalent to “no reasonable activity.” Rule 14A now gives registering authorities, and associations themselves, a concrete, utilisation-based figure to test compliance against.

3.04 This is the operative language that Rule 14A now defines and includes both cancellation and renewal cases. Section 14 (cancellation of certificate) and Section 16 (renewal of certificate) both draw on this eligibility standard, which is why Rule 14A expressly states that it applies “for the purposes of cancellation under section 14 and renewal under section 16.”

CLARIFICATORY NOTE ISSUED BY MINISTRY OF HOME AFFAIRS

4.01 The Ministry of Home Affairs, through a press release posted on 22 JUL 2026 at 5:58PM by the Public Information Bureau (PIB), Delhi, has released an FAQ on Transparency, Sovereignty, and Democratic Accountability of FCRA, which provides clarification about the FCRA law as well as recent amendments. The relevant FAQ with regard to reasonable activity from this press release is reproduced as under:

> ***“Q. 10 What is the minimum utilisation requirement introduced for FCRA renewal in2026?***
>
> *Under the FCRA amendment Rules of 2026, NGOs renewing FCRA registration must demonstrate that they have utilised at least Rs 10 lakh in foreign contributions over the prior two-year period. This requirement ensures that live FCRA registrations correspond to active, functioning organisations. It prevents dormant entities from holding registrations and retaining the legal ability to receive foreign funds without undertaking any declared activity. [Refer Sec. 12(4)(b) and 14(1)(e)]*

Ministry estimates have placed FCRA-registered associations at under 1% of all NGOs operating in India, the law targets a specific, foreign-funded channel, not civil society at large."

4.02 The above clarificatory FAQ states that the purpose is to weed out dormant organizations; however, a Rs. 10 lakh limit implies that even a small organization with an annual budget of less than Rs. 5 lakh will be denied FCRA registration or renewal. In other words, the implication of this minimum utilization requirement is that small organizations will not be allowed to continue, whether active or dormant.

THE 10 LAKH LIMIT PERTAINS TO UTILIZATION AND NOT RECEIPTS

5.01 The quantum of Rs. 10 lakh is based on the amount of utilisation in the last two years, and not on the amount of foreign contribution received during the last two years. Because Rule 14A and its explanation are framed around amounts "utilised" rather than amounts "received," an association that has not received any fresh foreign contribution in a given two-year period can still meet the threshold by spending down an existing unspent FC balance. Income subsequently earned on FC funds, such as bank interest, can likewise be utilised and counted toward the Rs. 10 lakh figure.

UTILIZATION CAN BE MADE FROM UNSPENT BALANCE

6.01 The utilisation made out of the FC unspent balance where the organization has not received any foreign contribution will also be considered while computing the Rs. 10 lakh limit. Since the test is framed around utilisation rather than fresh receipt, spending down an existing unspent FC balance counts toward the Rs.10 lakh threshold. Subsequent income earned on FC funds (such as interest) can similarly be treated as usable toward this threshold, though contributions received in kind would not count toward a cash-utilisation figure.

CONTINUOUS USE OF CAPITAL ASSETS WILL NOT BE TREATED AS UTILIZATION

7.01 If the capital assets created out of FC funds are being used for a charitable purpose, but the organisation has no regular FC income up to the Rs. 10 lakh limit in a block of two years, then the organization cannot claim the use of such assets as utilization. The need is to actually spend Rs. 10 lakh in two financial years. Rule 14A is framed around utilisation of foreign contribution, not merely the continued charitable use of assets previously created from such contribution. Simply put, an organisation cannot rely on the ongoing use of a building or asset built from earlier FC funds to demonstrate 'reasonable activity' if it is not separately utilising at least Rs. 10 lakh of foreign contribution within each rolling two-year block. This is a reasoned extension of the utilisation-based test and organisations in this position face genuine cancellation/renewal risk unless they can show fresh or continuing FC utilisation.

THE UTILIZATION SHOULD BE CONTINUOUS IN ALL PAST BLOCKS OF TWO YEARS

8.01 The block of two years must be maintained continuously - checked on a rolling basis (Year 1–2, Year 2–3, Year 3–4, and so on) — not merely at the point of the five-yearly renewal. This is because cancellation, unlike renewal, can be triggered at any time; an organisation that fails to meet the threshold in any two-year block during the currency of its registration is exposed to cancellation risk even well before its next renewal falls due.

8.02 Therefore, organization should be careful about ensuring Rs. 10 lakh utilization in every block of two years and if they fail to utilize the required sum, then the cancellation provisions will be triggered even if the proceedings are initiated at a later stage.

THE ORGANISATION SIZE IS NOT RELEVANT

9.01 The threshold is a flat Rs. 10 lakh regardless of the organisation's overall scale and size of the organisation, which is fatally harsh for smaller organisations at grassroot level:

- A grassroots association with a total annual budget of Rs. 15–20 lakh faces functionally the same bar as a large, well-resourced organisation with a budget running into the crores.
- The Rule contains no scaling mechanism — such as a percentage of total foreign contribution received, rather than an absolute figure and therefore this kind of benchmark of "reasonable activity" does not seem to be fair for small organisations.

TREATMENT OF FOREIGN CONTRIBUTION RECEIVED AND UTILISED IN KIND

10.01 Foreign contribution under the Act is not confined to cash — associations regularly receive and are required to value and report contributions received in kind, such as equipment, food grains, medicines, or other articles. Rule 14A, however, speaks of utilisation of foreign contribution of "not less than ten lakh rupees," a formulation that reads naturally as a monetary figure. Neither the Rule nor its explanation states whether the assessed rupee value of in-kind foreign contribution, once utilised, is to be reckoned toward this Rs. 10 lakh threshold.

10.02 However, the definition of "foreign contribution" under section 2(1)(h) includes contribution in kind; therefore, in our opinion, the utilization of foreign contribution should also include contribution in kind. In other words, when an organization receives goods or material, such as laptops, blankets, or any other item to be distributed amongst beneficiaries, then such contribution in kind should also be calculated for determining the Rs. 10 lakh limit.

RETROSPECTIVE APPLICATION OF THE TWO-YEAR LIMIT

11.01 This is the most legally significant, as it seems that, though the law pertaining to reasonable activity existed, the financial limits have been notified in the 22 June 2026 notification. If the "last two financial years" standard is applied to a renewal or cancellation decision falling, say, in FY 2026-27 — the first full year after the 22 June 2026 notification — the relevant two-year look-back window would necessarily include FY 2024-25 and/or FY 2025-26. These are periods that pre-date the notification of the rules.

REASONABLE ACTIVITY BURDEN ON GRASSROOT ORGANIZATIONS

12.01 Rule 14A of the Foreign Contribution (Regulation) Rules fixes a single, flat benchmark — utilization of not less than Rs. 10 lakh of foreign contribution in the preceding two financial years — as the test of "reasonable activity" for the purposes of cancellation under Section 14 and renewal under Section 16 of the Act. The figure is absolute. It does not vary with an organization's size, its historical scale of foreign funding, or the nature of its work.

12.02 The Rule contains no scaling mechanism. A grassroots association with a total annual budget of Rs. 5–10 lakh faces the same functional constraints as a large, well-resourced organization with a budget running into the crores. There is no percentage-of-turnover formula, no lower band for smaller registrants, and no relief calibrated to the actual quantum of foreign contribution an organization has historically received or needs. The practical result is an equal compliance burden imposed on manifestly unequal capacity. A small organization that has, in the past, received a modest one-time foreign contribution — fully and properly utilized for the purpose for which it was given — may simply have no occasion to draw down a further Rs. 10 lakh in fresh utilization within a given two-year block, however diligently and honestly it continues its work.

12.03 ***Cancellation risk despite being compliant:*** For many grassroots organizations, the principal legacy of their foreign contribution may not be an ongoing stream of fresh funding but a capital asset — a school building, a primary health center, a community water system — built years earlier and still serving its designated charitable purpose. Such an asset can continue to benefit a community for years without requiring further large infusions of foreign money.

12.04 Rule 14A, however, is framed around utilization, not continued use. An organization cannot rely on the ongoing use of a building or asset created from earlier FC funds to demonstrate 'reasonable activity' unless it is separately utilizing at least Rs. 10 lakh of foreign contribution within each rolling two-year block. An organization quietly and effectively serving its community through an asset it built years ago, and needing little further foreign funding to do so, is therefore placed at genuine risk of cancellation or non-renewal — not for any wrongdoing, but for the absence of fresh utilization.

12.05 ***Cascading consequences beyond FCRA:*** Cascading consequences beyond FCRA: The cancellation of FCRA registration will have cascading effects on registrations under other statutes. The Income Tax registration under section 332 of the Income Tax Act, 2025 may also be canceled, and the organization may also become ineligible for CSR under section 135 of the Companies Act, 2013.

12.06 Cancellation implies a violation of FCRA, which, unless challenged and adjudicated in favor of the organization by competent courts, will render the organization a non-compliant and defaulting institution.

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Published by **Sandeep Sharma** on behalf of
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The Foreign Contribution (Regulation) Amendment Rules, 2026

MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 22nd June, 2026

S.O. 3272(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, 2026.

(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 said rules), in rule 2, in sub-rule (1), after clause (c), the following clause shall be inserted, namely:-

‘(ca) “key functionary”, in relation to a person other than an individual, includes—

(i) the Director of a company;
(ii) a partner in a firm;
(iii) a trustee of a trust;
(iv) the Karta of a Hindu undivided family;

(v) an office bearer, member of the governing body, managing committee or other controlling authority of a society, trust, trade union or association of individuals; and

(vi) any other officer or person, by whatever name called, who has control over, or responsibility for the management or affairs of such person;'.

*3***.** In the said rules, in rule 5,—

(a) in clause (i), for the words "Members of the Executive Committee or Governing Council of the person", the words "key functionaries of the person" shall be substituted;

(b) in clause (iii), for the words "Members of the Executive Committee or Governing Council", the words "key functionaries" shall be substituted.

4. In the said rules, in rule 9,—

(a) In sub-rule (1), in clause (a), for the words "each office bearer and key functionary and member", the words "each key functionary" shall be substituted;

(b) after sub-rule (1A), the following sub-rule shall be inserted, namely:—

"(1B) (a) The certificate of registration shall specify the purpose or purposes and the States or Union territories for which registration is granted.

(b) Every application for registration shall mention—

(i) the purpose or purposes for which registration is sought, chosen only from such list of purposes as specified in the Schedule appended to these rules; and

(ii) the States or Union territories in which the association proposes to undertake the activities.

(c) Every association registered before the commencement of the Foreign Contribution (Regulation) Amendment Rules, 2026 shall, within one year of such commencement, submit to the Central Government an intimation in Form FC-6F specifying the purpose or purposes and the States or Union territories for which it seeks to retain its registration.".

(c) In sub-rule (2), in clause (f), in sub-clause (ii),—

(i) in item (B), for the words "the office-bearers or members of the governing body", the words "the key functionaries" shall be substituted;

(ii) in item (C), for the words "the chief functionary or office bearer", the words "the key functionary" shall be substituted;

(iii) in item (D), for the words, "the office bearers or members of the governing body", the words "the key functionaries" shall be substituted;

(d) in sub-rule (4), in clause (b), the following proviso shall be inserted, namely:—

"Provided that the fee specified above shall be for registration to operate in one State or Union territory and to conduct activities for one purpose only; and where the application relates to more than one State or Union territory, an additional amount of rupees three hundred per State or Union territory shall be payable, and where the application relates to more than one purpose, an additional amount of rupees three hundred per purpose shall be payable.";

(e) after sub-rule (5), the following Explanations shall be inserted, namely:—

***"Explanation** 1*.— It is hereby clarified that an association having foreign nationals, other than those of Indian origin, as its key functionaries shall ordinarily not be considered eligible for grant of registration or prior permission under the Act:

Provided that the Central Government may, by order, specify such cases or circumstances in which foreign nationals may be permitted to be key functionaries of an association for the purposes of consideration of registration or prior permission, and the conditions to be fulfilled for such consideration.

***Explanation** 2*.— For the removal of doubts, it is hereby clarified that the foreign contribution so received shall be utilised only for activities carried out in India in accordance with the association's stated objectives and for the purposes for which such contribution has been received.

5. In the said rules, in rule 9A, for the proviso, the following proviso shall be substituted, namely:-

"Provided that an association seeking release of the second or any subsequent instalment shall make an application in Form FC-3BB and the second or any subsequent instalment shall be released only after utilisation of seventy-five per cent. of the foreign contribution received in the previous instalment and after field inquiry of such utilisation."

6. In the said rules, in rule 12, in sub-rule (2), for the words "each office bearer, key functionary and member", the words "each key functionary" shall be substituted.

7. In the said rules, after rule 14, the following rule shall be inserted, namely:-

"**14A. Utilisation of foreign contribution for reasonable activity.-** For the purposes of cancellation under section 14 and renewal under section 16, an association shall be deemed to have undertaken reasonable activity in its chosen field for the benefit of society if it has utilised foreign contribution of not less than ten lakh rupees in the last two financial years for such purpose.

Explanation.— The expression "reasonable activity" shall be deemed to include only such activity as is undertaken out of, or by utilising, foreign contribution received in accordance with the Act.".

8. In the said rules, in rule 17,-

(a) in sub-rule (1), after the words "scanned copies of", the words "the detailed activity report," shall be inserted.

(b) sub-rules (3), (4) and (5) shall be omitted.

9. In the said rules, in rule 17A, in clause (iv), for the words, "office bearers or key functionaries or members", the words "key functionaries" shall be substituted.

10. In the said rules, after rule 17A, the following rule shall be inserted, namely:-

"17B. Change of scope of registration.- (1) An association registered under the Act which intends to change its area of operation by including or deleting any purpose or any State or Union territory specified in its certificate of registration shall apply, in Form FC-6F, for such inclusion or deletion, along with—

(a) a resolution of the governing body approving such application;

(b) the prescribed fee.

(2) The fees payable for inclusion of additional purpose or State or Union territory under sub-rule (1) shall be in accordance with sub-rule (4) of rule 9 and the proviso thereof.

(3) The Central Government may, after such inquiry as it deems fit, approve or reject the application under sub-rule (1).".

11. In the said rules, after rule 23 and before Form FC-1, the following Schedule shall be inserted, namely:-

" SCHEDULE

Purposes for Registration

[See rule 9 (1B)]

VI. Religious:

Sl.	Purposes/ Activities
1	Construction, renovation, and maintenance of temples, mosques, churches, gurudwaras, monasteries, synagogues, and other places of worship.
2	Preservation, printing, translation, and digitisation of sacred scriptures and commentaries used in liturgy.
3	Preservation and support of institutions engaged in the study, documentation, and preservation of religious philosophy, theology and religious history (excluding proselytisation).
4	Provision of amenities for pilgrims at heritage religious sites (drinking water, sanitation, shelter).
5	Setting up of dharamshalas, langars, annadans, and community kitchens under religious auspices.
6	Conduct of religious education, moral instruction, satsangs, discourses, and meditation retreats (excluding proselytisation).
7	Promotion of devotional music, chants, theatre, and liturgical arts.
8	Documentation, preservation, and revival of indigenous and tribal faith practices, rituals and systems of worship (excluding proselytisation).

9	Protection of sacred relics, shrines, places of worship, and archaeological religious heritage primarily associated with religious practice.
10	Archiving, digitisation, and oral-history recording of religious rituals, festivals, and traditions of faith communities.
11	Inter-faith dialogue, harmony-building programmes, and peace initiatives through religious institutions.
12	Religious publications, journals, and faith-based research.
13	Establishment of religious libraries, museums, and archives.
14	Faith-based counselling centres, de-addiction centres, and social care programmes operated through religious organisations.
15	Training in traditional sacred crafts: idol-making, church art, calligraphy of scriptures, iconography, etc.
16	Burial/ cremation ground development and maintenance.

VII. Cultural:

Sl.	**Purposes/ Activities**
1	Archaeological exploration, excavation, conservation, and restoration of monuments, heritage sites, forts, and palaces.
2	Establishment and maintenance of museums, archives, libraries, cultural interpretation centres, and heritage walks.
3	Documentation, preservation, and promotion of folk songs, dances, oral epics, storytelling, and puppetry.
4	Support for classical performing arts: Bharatanatyam, Kathak, Odissi, Carnatic music, Hindustani music, Yakshagana, etc.
5	Promotion of contemporary arts inspired by Indian traditions (excluding political/ ideological content): visual arts, sculpture, cinema, photography, design.
6	Training and capacity-building for artisans, craftspersons, handloom weavers, potters, woodworkers, and metal workers.
7	Preservation of non-religious manuscripts, palm-leaf texts, paintings, frescoes, and rare cultural artefacts.
8	Promotion and preservation of regional languages, dialects, and scripts, including translation projects.
9	Establishment of literary academies, support to writers, poets, and translators, and organisation of book fairs.
10	Support to tribal and indigenous cultural heritage, including festivals, crafts, oral traditions, languages, and customs, excluding religious rituals and worship practices.
11	Organisation of national and international cultural festivals, fairs, and exhibitions.
12	Development of craft villages, heritage circuits, art hubs, and cultural tourism facilities.
13	Promotion of traditional culinary practices, traditional sports, food festivals, and culinary heritage preservation.
14	Research in cultural anthropology, ethnography, and folk studies.
15	Archiving and digitisation of films, radio programmes, theatre scripts, and photographs.
16	Documentation and preservation of traditional knowledge systems as intangible cultural heritage (e.g., Ayurveda manuscripts, tribal medicine practices).
17	Preservation of scientific and knowledge heritage (astronomy, mathematics, metallurgy manuscripts, traditional technologies).
18	Documentation and archiving of modern historical movements and oral histories of national importance (freedom struggle, social reform, etc.).

VIII. Economic:

Sl.	**Purposes/ Activities**
1	Agricultural development programmes: farmer training, non-commercial input support, organic farming promotion.
2	Allied activities: dairy farming, animal husbandry, poultry, fisheries, sericulture, apiculture (non-commercial).
3	Formation and strengthening of farmer-producer organisations (FPOs), cooperatives, and self-help groups (SHGs).
4	Microfinance, microcredit, and community savings institutions for poor households.

5	Vocational training and livelihood-linked short-term skilling programmes (non-formal) not leading to recognised educational qualifications.
6	Promotion of rural and cottage industries such as weaving, pottery, handicrafts, and agro-processing, undertaken with non-profit and community welfare orientation.
7	Support for socially-oriented micro, small, and medium enterprises operating on a non-profit or community-benefit basis.
8	Women’s entrepreneurship promotion: tailoring, food processing, handicrafts, small-scale manufacturing.
9	Skill incubation centres and employability-oriented digital skilling programmes for youth (IT, coding, electronics).
10	Infrastructure creation for livelihoods: rural haats, cold storages, community processing units.
11	Promotion of fair-trade, ethical supply chains, and eco-friendly businesses.
12	Encouragement of sustainable community livelihood models in eco-tourism, and homestays.
13	Fisheries and aquaculture livelihood training for coastal and inland communities.
14	Green economy livelihoods: solar technicians, e-waste handlers, recycling units.
15	Job placement services, employment exchanges, and market linkages for trained youth.
16	Food processing and value addition units.
17	Digital literacy, financial literacy, technology access, and digital inclusion programmes for livelihood enhancement and economic inclusion of rural and marginalised communities.
18	Livelihood support for migrant workers and vulnerable groups, including temporary shelter-linked employment opportunities.
19	Community renewable energy enterprises (solar, biogas, micro-grids) generating local jobs.

IX. Educational:

Sl.	**Purposes/ Activities**
1	Establishment and management of educational institutions and facilities, including early childhood education centres, schools, colleges, universities, hostels, libraries, reading rooms, and community learning centres.
2	Scholarships, fellowships, stipends, and financial aid for disadvantaged students.
3	Adult literacy, continuing education, and night schools for workers.
4	Inclusive education for marginalized children and differently-abled children with Braille, sign language, and assistive technologies.
5	Teacher training institutes, refresher courses, and academic fellowships.
6	Establishment and running of technical, industrial, and vocational education institutions leading to recognised certification, diploma, degree, or accreditation.
7	Research institutions, think-tanks, innovation labs, and academic chairs.
8	Digital education platforms, smart classrooms, e-libraries, and distance learning.
9	Girls’ education initiatives: residential schools, hostels, scholarships.
10	Education for children of migrant workers, refugees, and nomadic tribes.
11	Bridge courses, remedial coaching, and dropout reintegration programmes.
12	Environmental education (including climate change, biodiversity awareness etc.) programs in schools/ colleges.
13	STEM education programmes, science clubs, and innovation fairs.
14	Structured Sports education and training academies attached to schools/ colleges.
15	Language teaching, translation studies, and linguistic training.
16	Career counselling centres, mentorship programmes, and educational placement cells.
17	Higher academic fellowships abroad in government-recognised institutions for meritorious students from disadvantaged backgrounds
18	Value-based and ethics education in schools.
19	Awareness programmes on constitutional rights, fundamental duties, and civic responsibilities, strictly non-political in nature.
20	Disaster preparedness education: mock drills, safety training, and community insurance literacy.
21	Digital inclusion initiatives: assistive technologies for differently-abled students, rural e-learning hubs.
22	Youth leadership and civic engagement programmes.

X. Social:

Sl.	**Purposes/ Activities**
1	Establishment and operation of hospitals, community health centres, dispensaries, mobile health clinics, ambulance services, patient transport facilities, and emergency medical response systems.
2	Preventive healthcare: vaccination drives, health awareness camps, vector-borne disease control.
3	Maternal and child healthcare, including maternity homes, neonatal care, nutrition supplementation, nutrition rehabilitation, and community-based management of malnutrition.
4	Nutrition and food security programmes, including midday meals, community kitchens, feeding programmes, grain banks, ration support, and hunger-relief initiatives.
5	Drinking water supply projects, community RO plants, and piped water schemes.
6	Sanitation: construction of toilets, hygiene awareness, menstrual health initiatives.
7	Orphanages, foster care, adoption support, and child protection homes.
8	Old-age homes, day-care centres, geriatric clinics, and pensions facilitation.
9	Disability care, including provision of assistive devices, rehabilitation services, therapy, vocational support, caregiver support, and community inclusion programmes.
10	Rehabilitation centres for drug addicts, alcoholics, and substance abusers.
11	Mental health counselling centres, suicide prevention helplines, and community psychiatry.
12	Women’s safety and empowerment: shelters, legal aid, self-defence training.
13	Anti-trafficking programmes: rescue, rehabilitation, vocational reintegration.
14	Homeless shelters, night shelters, low-cost housing, and rehabilitation facilities for homeless, destitute, abandoned, and vulnerable persons.
15	Legal aid clinics, paralegal training, and access-to-justice programmes.
16	Disaster relief, emergency response, and post-disaster rehabilitation relating to floods, earthquakes, cyclones, pandemics, and similar calamities.
17	Provision of basic civic and community infrastructure such as electrification, rural roads, solar lighting, and community halls, strictly on a non-commercial, community-welfare basis.
18	Community-based environmental protection and restoration (afforestation, biodiversity parks, mangrove projects).
19	Water harvesting and watershed management for community welfare and drinking water security.
20	Waste management at community level (solid waste, e-waste, plastic-free campaigns, recycling units).
21	Road safety: awareness, trauma-care centres, first-aid training.
22	Operation of community radio stations, helplines, and awareness platforms, subject to compliance with applicable broadcasting, telecom, and IT regulations.
23	Rehabilitation and reintegration of released prisoners.
24	Support to victims of domestic violence, dowry harassment, and acid attacks.
25	Community-level sports and recreation facilities for underprivileged children and youth (non-institutional).
26	Animal Protection, Rescue and Rehabilitation
27	Public health research: disease mapping, epidemiology, and health data systems.
28	Palliative care and hospice services for terminally ill patients.
29	Community blood banks, eye banks, and organ donation awareness.
30	Pre-disaster risk reduction, mitigation, preparedness, and resilience programmes, including flood control works, cyclone shelters, early-warning dissemination, community drills, and community emergency response teams.”.

12. In the said rules, in Form FC-2, after serial number 8 and entries relating thereto, the following serial number shall be inserted, namely:-

“8A. Details of office and service particulars:

(a) Name of Legislature/ House, Constituency *(in case of member of legislature)*

(b) Designation, Name of party *(in case of office bearer of political party)*

(c) Designation, Name of Court (in case of Judge)

(d) Service, batch/ Year of joining of service, designation, office details *(in case of Government Servant)*

(e) Designation, office details and name of corporation/ body *(in case of employee of corporation or body)”*.

13. In the said rules, in Form FC-3A,-

(a) against serial number 2,-

(i) in entry (e), the words “, if any” shall be omitted;

(ii) after entry (f), the following shall be inserted, namely:-

“(g) Social Media accounts of the association:”;

(b) after serial number 4 and entries relating thereto, the following serial number shall be inserted, namely:-

“4A. Scope of registration:

(a) Purpose of FCRA Registration (select activities)

(b) Geographical Area of operation (select states)”;

(c) after serial number 5 and entries relating thereto, the following serial number shall be inserted, namely:-

“5A. Details of activities undertaken in the last three financial years:

Sl.	Name of project/ activity	Address/ location	Amount utilised in FY1	Amount utilised in FY2	Amount utilised in FY3
(1)	(2)	(3)	(4)	(5)	(6)”

(d) in serial number 10, in the entries under column (1) of the table, for the words ‘Another “FCRA Account”, if any’, the words ‘Another “FCRA Account” and utilisation accounts, if any’ shall be substituted;

(e) after serial number 12 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“13. Whether:

(iv) The person/ association has been constituted or established by or under a Central Act or a State Act or by any administrative or executive order of the Central Government or any State Government;

(v) The person/ association is wholly owned by the respective Government;

(vi) The person/ association is required to have its accounts compulsorily audited by the Comptroller and Auditor General of India (CAG).”.

14. In the said rules, in Form FC-3B, after serial number 13 and entries relating thereto, the following serial number and entries shall be inserted, namely:-

“14. Whether:

(iv) The person/ association has been constituted or established by or under a Central Act or a State Act or by any administrative or executive order of the Central Government or any State Government;

(v) The person/ association is wholly owned by the respective Government;

(vi) The person/ association is required to have its accounts compulsorily audited by the Comptroller and Auditor General of India (CAG).”.

15. In the said rules, after Form FC-3B, the following form shall be inserted, namely:-

"FORM FC-3BB

[See rule 9A]

No. _______

Date: ___________

Darpan ID: _______

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing),
New Delhi-110002.

Subject: Application for release of second or subsequent instalment of foreign contribution permitted under prior permission granted under sub-section (2) of section 11 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

I/ We *(name of person/ association)*, having been granted prior permission vide order No. dated for receipt of foreign contribution from *(name of foreign source)*, furnish the following particulars for release of the next instalment under rule 9A of the Foreign Contribution (Regulation) Rules, 2011.

1. Details of person/ association
   (a) Name in full:
   (b) Address:
   (c) FCRA Prior Permission number and date:
   (d) Telephone number:
   (e) E-mail address:
   (f) Darpan ID:

2. Details of prior permission
   (a) Name of foreign source:
   (b) Country of foreign source:
   (c) Value of foreign contribution permitted under prior permission (Rs.):
   (d) Purpose for which foreign contribution was permitted to be received:
   (e) Period for which prior permission was granted:
   (f) Number of instalments in which FC permitted:
   (g) Number of instalments already approved earlier:

3. Details of foreign contribution received and utilised

Particulars	**Amount (Rs.)**
(a) Value of foreign contribution permitted under prior permission	
(b) Foreign contribution received till date	
(c) Foreign contribution utilised till date	
(d) Balance foreign contribution available	

4. Details of previous instalment

Particulars	**Amount (Rs.)**
(a) Amount of previous instalment received	
(b) Year of receipt	
(c) Amount utilised out of previous instalment	
(d) Balance available	

Whether seventy-five per cent. or more of the foreign contribution received in the previous instalment has been utilised: **Yes / No**

5. Activity-wise utilisation of foreign contribution received in the previous instalment

Sl. No. (1)	**Name and location of project/ activity (2)**	**Amount received (Rs.) (3)**	**Amount utilised (Rs.) (4)**	**Balance (Rs.) (5)**	**Remarks (6)**
1					
2					
3					
	Total				

6. Details of assets created out of foreign contribution received in previous instalment, if any

Sl. No.(1)	**Details of asset (2)**	**Address/location (3)**	**Value (Rs.) (4)**
1			
2			
3			

7. Whether during the period under report—

(a) any foreign contribution has been utilised for purposes other than those for which prior permission was granted; **Yes / No**

(b) any foreign contribution has been received otherwise than in accordance with the prior permission; **Yes / No**

(c) any violation of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder has occurred; **Yes / No**

(d) any change in office bearers or key functionaries has taken place; **Yes / No**

(e) any asset created out of foreign contribution has been transferred, sold or otherwise disposed of. **Yes / No**

***** Wherever the answer is 'Yes', brief details shall be provided.

8. Amount of foreign contribution sought to be released in the next instalment: Rs.:__

Declaration and Undertaking:

(a) I/We hereby declare that the information furnished above is true and correct;

(b) I/We undertake that the foreign contribution already received has been utilised only for the purpose for which prior permission was granted;

(c) I/We certify that not less than seventy-five per cent. of the foreign contribution received in the previous instalment has been utilised;

(d) I/We undertake that the foreign contribution released in the next instalment shall be utilised only in accordance with the terms and conditions of the prior permission granted by the Central Government.

Place:

Date:

Yours faithfully,
(Signature)
[Name of the Chief Functionary
(Chairperson/President/Secretary/CEO/MD)]
(Seal of the person/association)

Note: The applicant seeking release of second or subsequent instalment shall enclose the following documents, namely:—

(a) utilisation statement of the previous instalment, duly certified by a Chartered Accountant;

(b) copy of bank statement of the FCRA designated account and utilisation account(s) covering the period from receipt of previous instalment till the date of application;

(c) brief report regarding utilisation of foreign contribution received in the previous instalment along with photographs of activities, if any;

(d) such other documents as may be required by the Central Government.

Certificate to be given by Chartered Accountant

I have examined all relevant books and vouchers of *(name of person/association)* for the period from to , and certify the following particulars in respect of the foreign contribution received in the previous instalment:—

(i) total foreign contribution received in the previous instalment was Rs.

(ii) foreign contribution utilised out of the previous instalment was Rs.

(iii) balance of unutilised foreign contribution as on date of certificate was Rs.

(iv) the utilisation is not less than seventy-five per cent. of the foreign contribution received in the previous instalment: **Yes / No**

(v) Activity-wise and location-wise utilisation of foreign contribution received in the previous instalment is as under:—

Sl. No. (1)	**Name and location of project/ activity (2)**	**Amount received (Rs.) (3)**	**Amount utilised (Rs.) (4)**	**Balance (Rs.) (5)**	**Remarks (6)**
1					
2					

I have examined all relevant books and records, and to the best of my knowledge and belief *(name of the person/association)* has

(Strike out whichever 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:

Details of Chartered Accountant:

(i) Name:
(ii) Member registration number:
(iii) Address:
(iv) E-mail address:
(v) Date of issue of certificate:

Place:
Date:

(Signature of Chartered Accountant)
Name:
Membership No.:
(Seal)”.

16. In the said rules, in Form FC-3C,-

(a) after serial number 11 and entries relating thereto, the following serial number and entries shall be inserted, namely:-

"12. Whether:

(i) The person/ association has been constituted or established by or under a Central Act or a State Act or by any administrative or executive order of the Central Government or any State Government;

(ii) The person/ association is wholly owned by the respective Government;

(iii) The person/ association is required to have its accounts compulsorily audited by the Comptroller and Auditor General of India (CAG).";

(b) in the note at the end of the form, after clause (b), the following clause shall be inserted, namely:-

"(c) year wise detailed activity report of last three financial years".

17. In the said rules, in Form FC-4,

(a) against serial number 1, after clause (b), the following clauses shall be inserted, namely:-

"(c) Official website of the person/ association:

(d) Social media accounts of the person/ association:";

(b) against serial number 2, in clause (ii),

(i) in sub-clause (a), in the table, in column (3), for the column heading "Institutional/ Individual", the column heading "Institutional/ Individual/ Donor Advised Funds/ Other intermediary remittance vehicles" shall be substituted;

(ii) after sub-clause (a), the following sub-clause shall be inserted, namely:-

"(aa) Details of ultimate donors in case of Donor Advised Funds/ Other intermediary remittance vehicles:

Sl.	Name of intermediary	Nature of intermediary (Donor Advised Funds/ Other intermediary remittance vehicles)	Name of ultimate donor	Address of ultimate donor	Email Address of ultimate donor	Amount Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(c) against serial number 3, in clause (a),

(i) after the words and brackets "(in rupees)", the words and brackets "[Detailed activity report shall be attached]" shall be inserted;

(ii) after the table and before sub-clause (i), the following shall be inserted, namely:-

"Sl.	Name of project/ activity	Address/ location	Amount utilised on		
			Project/ activity	Fresh Assets	Admin. Exp.
(1)	(2)	(3)	(4)	(5)	(6)"

(d) after serial number 8 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

" 8A. Details of publications brought out by the association:

(i) Whether the association or its key functionaries has brought out any publication during the year: Yes/ No

(ii) If yes, details of the publications:

Date of publication	**Nature of mass communication** (Book, magazine, Newspaper article etc.)	**Title**	**Published in/ on** (Name of newspaper/ website where it is hosted etc.)	**Brief description of the article**
(1)	(2)	(3)	(4)	(5)

Note: As per Sec. 3(1)(g), the association shall not engage in production or broadcast of any news or current affairs related matters through any mode of mass communication"

(e) against serial number 9,

(i) in clause (v), for the entry "date of issue of certificate;", the following entry shall be substituted, namely:-
"date of issue and UDIN of certificate;"

(ii) after clause (v), the following clause shall be inserted, namely:-
"(va) UDIN of the separate audited financial statements maintained for foreign contribution;"

18. In the said rules, after Form FC-6E, the following form shall be inserted, namely:-

"FORM FC-6F
[See rules 9(1B) and 17B]

To
The Secretary,
Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing),
New Delhi – 110002

Subject: Application for inclusion of purpose / State / Union Territory in Certificate of Registration

1. Association Details
1.1 FCRA Registration Number: ______________________
1.2 Name of Association: ______________________
1.3 Address (as per FCRA records): ______________________
1.4 Nature of Association: (Society / Trust / Section 8 Company / Other) ________
1.5 Email ID: ______________________
1.6 Telephone Number: ______________________

2. Application for Inclusion/ deletion
2.1 Purpose to be added: ______________________
2.2 State/UT to be added: ______________________
2.3 Purpose to be deleted: ______________________
2.4 State/UT to be deleted: ______________________

3. Declaration
I, ______________________ (name), ______________________ (designation), authorised signatory of the association, hereby declare that the information furnished above is true and correct.

[Name of the chief functionary
(Chairperson/ President/ Secretary/ CEO/ MD) in block letters]
(Seal of the person/ association)

Note: Applicant intimating change of state/ UT and/or purpose shall also enclose a copy of Resolution of the Governing body passed before effecting the change.".

[F. No. II/21022/23(12)/2020-FCRA-II]

GAYA PRASAD, Jt. Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i), *vide* notification number G.S.R. 349(E), dated the 29th April, 2011 and subsequently amended, *vide* G.S.R. 292(E), dated the 12th April, 2012, G.S.R. 966 (E), dated the14th December, 2015, G.S.R. 199 (E), dated the 7th March, 2019, G.S.R. 659 (E), dated the 16th September, 2019, G.S.R. 695(E), dated the10th November, 2020, G.S.R. 506(E), dated the 1st July, 2022, G.S.R. 683(E), dated the 22nd September, 2023, G.S.R. 790(E), dated the 31st December, 2024 and G.S.R. 342(E), dated the 26th May, 2025.

Uploaded by Dte. of Printing at Government of India Press, Ring Road, Mayapuri, New Delhi-110064
and Published by the Controller of Publications, Delhi-110054.