

Process & Returns filing under  
Foreign Contribution (Regulation) Act, 2010  
*along with*  
Foreign Contribution (Regulation) Rules 2011

# Index-Foreign Contribution Regulation Act

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# What is foreign contribution

As defined in Section 2(1)(h) of FCRA, 2010, "foreign contribution" means the donation, delivery or transfer made by any foreign source –

- (i) of any article, (not being an article given to a *person* as a gift for his personal use),(MV 1,00,000)
- (ii) of any currency, whether Indian or foreign;
- (iii) of any security as defined in section 2(h) of the Securities Contracts (Regulation) Act, 1956 and includes any foreign security as defined in Section 2(o) of the Foreign Exchange Management Act, 1999.

The following shall also be deemed to be Foreign contribution:

- A Donation, delivery or transfer of any article, currency or foreign security referred as above, by any person who has received it from foreign source, either directly or through one or more persons.
  - Interest accrued on foreign contribution deposited in any bank referred in 17(1), or any other income derived from the foreign contribution or interest.
- A. Rent earned on any immovable property acquired out of foreign contribution could also fall under this.
  - B. If Donation of article above Rs. 1,00,000 recd by NGO, then they will have to file form FC-1
  - C. Assets acquired out of FC sold subsequently would also be considered Foreign contribution.

# Exclusions from definition of foreign contribution:

- Amount received from foreign source by way of Fee (including educational fee) or
- cost in lieu of goods or service rendered in ordinary course of business (within India or outside India).

A. Fees received from foreign student for admission in a college in India would not be considered as foreign contribution.

# “Foreign Source” (Sec 2(1)(j)) includes:

- i. the Government of any foreign country or territory and any agency of (such Government;
- ii. any international agency, not being the United Nations or any of its specialized agencies, the World Bank, International Monetary Fund or such other agency as the Central Government may, by notification, specify in this behalf;
- iii. a foreign company; (as defined in sec 2(1)(g))
- iv. a corporation, not being a foreign company, incorporated in a foreign country or territory;
- v. a company within the meaning of the Companies Act, 1956 (1 of 1956), and more than one-half of the nominal value of its share capital is held, either singly or in the aggregate, by one or more of the following, namely:—
  - a. the Government of a foreign country or territory;
  - b. the citizens of a foreign country or territory;
  - c. corporations incorporated in a foreign country or territory;
  - d. trusts, societies or other associations of individuals (whether incorporated or not), formed or registered in a foreign country or territory;
  - e. foreign company.

- i. a trade union in any foreign country or territory, whether or not registered in such foreign country or territory;
- ii. a foreign trust or a foreign foundation, by whatever name called, or such trust or foundation mainly financed by a foreign country or territory;
- iii. a society, club or other association of individuals formed or registered outside India;
- iv. a citizen of a foreign country;  
(PIO/OCI card holders who have acquired foreign citizenship would also be considered as foreign source)

# FAQ on FC by NRI and Foreign Nationals

- **Q.8 Whether donation given by Non-Resident Indians (NRIs) is treated as 'foreign contribution'?**

- Ans. Contributions made by a citizen of India living in another country (i.e., Non-Resident Indian), from his personal savings, through the normal banking channels, is not treated as foreign contribution. However, while accepting any donations from such NRI, it is advisable to obtain his/her passport details to ascertain that he/she is actually an Indian citizen.

- **Q.9 Whether donation given by an individual of Indian origin and having foreign nationality is treated as 'foreign contribution'?**

- Ans. Yes. Donation from an Indian origin person who has acquired foreign citizenship is treated as foreign contribution. This will also apply to PIO / OCI cardholders. They are foreigners. However, this will not apply to 'Non-resident Indians', who still hold Indian citizenship as they are not foreigners.

## **Can foreign contribution be received in rupees?**

- Yes. Any donation, delivery or transfer received from a 'foreign source' whether in rupees or in foreign currency is construed as 'foreign contribution' under FCRA, 2010. Such transactions including interest on foreign contribution or income derived from foreign contribution even in rupees term are considered as foreign contribution.

# Registration under FCRA 2010, Section 11 r.w. Rule 9(1)(a) and 9(1)(b)

Eligibility Criteria  
under section  
12(4): the  
organization  
required to be:

Spend Rs. 15 Lakhs or more during the last three years on its aims and objectives, excluding administration expenditure as defined rule 5 of FCRR, 2011.

In existence for at least three years.

Have carried out significant activities in its field for which the foreign contribution is proposed to be utilized.

Registered under an Indian law (for example, the Societies Registration Act, 1860, or the Maharashtra Public Trusts Act, 1950).



# FC-3A Registration Application to receive FC (Rule 9(1)(a))

## Documents Required (Self certified) :

1. Registration Certificate of association under local law
2. MoA/ Trust Deed
3. **Activity Report for Last 3 Years**
4. Audited statement of accounts for accounts for the last 3 years.
5. Affidavit of each office bearer/ Key functionary in **Proforma AA**
6. FCRA account with SBI – NDMB
7. Fees of Rs 10,000/- to be paid online.
8. Jpg file of signature of chief functionary

## FORM FC-3A

(See clause (a) of sub-rule (1) of rule 9)

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 ‘registration’ under sub-section (1) of section 11 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) for the acceptance of foreign contribution by an Person/association having definite cultural, economic, educational, religious or social programme:

Sir,

I/We (name of person/association), as an individual/ Hindu undivided family / person/association / company registered under Companies Act 1956 / Companies Act, 2013, furnish the following details and apply for approval of the Central Government for the acceptance of foreign contribution under sub-section (1) of section 11 of the Act for registration.

1. Expenditure incurred in last three years towards activities for which registration applied for [See clause (b) of sub-section (4) of section 12 of the Act]: (Rs):  
.....
2. Details of the applicant/person/association:
  - (a) Name in full: .....
  - (b) Address: .....

- (c) Telephone number of the person/association (with STD code):
  - (d) e-mail address of the person/association:
  - (e) official website address, if any:
  - (f) Telephone number (with STD code) and mobile number of the chief functionary:
3. Details of registration:
- (a) Name of the Act (*i.e.* the Societies Registration Act, 1860, the Indian Trust Act, 1882, the Companies Act, 1956 / the Companies Act, 2013) under which the person/association is registered:
  - (b) Number, date and place of registration:  
  
*(self-certified copy of the registration certificate to be enclosed):*
  - (c) PAN (Permanent Account Number) of the person/association:
4. Nature of the person/association:
- (a) religious (b) cultural (c) economic (d) educational (e) social
- Note:** *If a religious person/association, state whether (a) Hindu (b) Sikh (c) Muslim (d) Christian (e) Buddhist (f) Others.*
5. Main aim(s) and object(s) of the person/association  
  
*(enclose self-certified copy of relevant pages of the memorandum of person/association and/or the articles of person/association, showing aims and objects of person/association):*

6. (a) Details of all office bearers or directors or other key functionaries of the person/association:

Name	Name of father/spouse	Nationality	Aadhaar number	PAN	Occupation	Designation in the person/association	Relationship with other member(s) of the executive council / governing body / office bearers	Contact details: Office address; residential address; e-mail; landline no.; mobile no.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(a) If any of the above is a foreigner (including PIO/OCI card holder), details thereof:

Name	Date and place of birth	Passport number	Address in the foreign country	Whether a person of Indian origin	PIO/OCI card number, if any	If resident in India, date From which Residing in India
(1)	(2)	(3)	(4)	(5)	(6)	(7)

7. Amount of fee paid (Rs.):



8. Whether any current office bearers or directors or other key functionaries of the person/association has, in the discharge of his/her official functions or private conduct:

(a) been convicted by any court of law:

(b) under prosecution for any offence pending against him:

(c) been found guilty of diversion or mis-utilisation of funds of the person/association or any other Person/association in the past:

(d) has been prohibited from accepting foreign contribution:

(e) is a current key functionary of any other person/association:

(f) is a current key functionary of any other person/association against whom an order under sections 13 or 14 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) has been passed:

**Note:** If any of the replies to (a) to (f) above is “yes”, then full details of the case must be given.

9. Whether the applicant person/association:

(a) is a branch / unit / associate of a foreign based organisation or another person/association already registered or granted prior permission under the Act. If so, name, address of the organisation and registration number/ prior permission number and date:

(b) attracts section 10 of the Act and if so, details of the order passed by the Central Government under sub-section (3) of section 11 of the Act:

(c) has been directed in terms of clause (d) of section 9 of the Act to seek prior permission by the

10. Details of “FCRA Account” for receipt of foreign contribution:

Name of the Bank	Branch address (with PIN code)	e-mail	IFSC Code	Account Number	Date of account opening
(1)	(2)	(3)	(4)	(5)	(6)
State Bank of India	New Delhi Main Branch, 11, Sansad Marg, New Delhi-110001.		SBIN0000691		
Another “FCRA Account”, if any					

11. (i) (a) If granted prior permission in past to receive foreign contribution, number and date of sanction:

(b) Date of submission of yearly accounts thereof:

(ii) Whether:

(a) the person/association has received foreign contribution without prior permission in the past. If so, furnish full particulars:

(b) said violation has been condoned/ compounded by the Central Government, if so, the number and date of the relevant order:

(c) person/association has been prohibited from accepting foreign contribution, if so, details

12. Whether:

- (i) the person/association had applied for registration under the Foreign Contribution (Regulation) Act, 1976 (49 of 1976) or the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) in the past, and if so details thereof:
- (ii) the person/association had applied for prior permission under the Foreign Contribution (Regulation) Act, 1976 (49 of 1976) or the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) in the past, and if so, details thereof:
- (iii) the person/association has close links with any another person/association, or its unit or branch, which has been:
  - (a) refused registration / prior permission:
  - (b) prohibited from accepting foreign contribution:
  - (c) suspended or whose registration has been cancelled:
  - (d) if answer to any of (a) to (c) is yes, please give full particulars:
- (iv) the person/association was already registered under the Foreign Contribution (Regulation) Act, 2010 and the registration is cancelled/ deemed to have been ceased, if so details thereof:
  - (a) Registration No. \_\_\_\_\_
  - (b) Date of registration \_\_\_\_\_
  - (c) Annual returns submitted (year-wise):



Yours faithfully,

[Name of the chief functionary

(Chairperson/President/Secretary/CEO/MD) *in block letters*]

(Seal of the person/association)

### **Declaration and Undertaking**

(a) I/We (name of person/association) \_\_\_\_\_, hereby declare that the information furnished above is true and correct;

(b) I/ We (name of person/association) \_\_\_\_\_, undertake that the receipt of foreign contribution and its utilisation shall not be violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) and the rules, notifications or orders issued thereunder from time to time; and

(c) I/ We (name of person/association) \_\_\_\_\_, hereby certify that the office bearers and key functionaries and members fulfill all the eligibility criteria laid out in sub-section (4) of section 12 of the Foreign Contribution (Regulation) Act, 2010 and an affidavit executed by each office bearer and key functionary and member in Proforma 'AA' is uploaded with this application form

Place:

Date:

[Name of the chief functionary

(Chairperson/President/Secretary/CEO/MD) *in block letters*]

(Seal of the Organisation/person/association)

**Note:** Applicants seeking registration are also to enclose audited statement of accounts and activity report of the person/association for the last three years.



**“Proforma ‘AA’**

(See rules 9, 12, Forms FC-3A, FC-3B and FC-3C)

[To be executed by each office bearer and key functionary and member individually on non-judicial stamp paper of Rs.10/- and attested by a Notary Public or 1st Class Magistrate]

**AFFIDAVIT**

I, ..... (name of the Chief Functionary / Chairperson/ President/Secretary/ Chief Executive Officer/ Managing Director/office bearer/key functionary/member), son/daughter/wife of ....., resident of ....., having Aadhaar Number /PAN Card Number / Passport Number / Voter Identity Card Number/ Driving Licence Number ..... as the identity proof, do hereby solemnly affirm on oath that I am the Chief Functionary / Chairperson/ President/Secretary/ Chief Executive Officer/ Managing Director/office bearer/ key functionary/ member (whichever is applicable) of ..... (name of the applicant organisation), having its registered office at ..... , and I have read and understood the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) and confirm that all the conditions as stipulated in sub-section (4) of section 12 of the said Act are fulfilled.

2. I also undertake to report to the Secretary to the Government of India, Ministry of Home Affairs, Foreigners Division (Foreign Contribution Regulation Act Wing) about any violation of the provisions of subsection (4) of section 12 of the Foreign Contribution (Regulation) Act, 2010 by the applicant organisation or any of its members or office bearers or key functionaries that comes to my knowledge.

3. I also understand that submission of any false or misleading information shall be punishable under the applicable law.

Place: \_\_\_\_\_

Date: \_\_\_\_\_

Deponent

# FC-3B Application for FCRA Prior Permission (Rule 9(1)(a))

Conditions : Specified activity and specified Donor and specified amount

1. Registration Certificate of association
  2. MoA/ Trust Deed
  3. **Duly signed Commitment letter from the donor organization and agreement**
  4. **Project report** for which FC will be received
  5. Affidavit of each office bearer/ Key functionary in Proforma AA
  6. FCRA account with SBI – NDMB
  7. Fees of Rs. 5,000/- to be paid online.
  8. Jpg file of signature of chief functionary
- \* Second application cannot be made within six months.

# FC-3C; Renewal of FC Certificate (Section 16 r.w. rule 12)

- Every certificate of registration granted to a person under the act shall be valid for five years from the date of its issue.
- Certificate have to be renewed within six months before expiry of the above period.

## Documents Required:

1. Registration Certificate of association
2. MoA/ Trust Deed
3. FCRA Registration Certificate of association issued by MHA
4. Affidavit of office bearer/ Key functionary in Proforma AA
5. FCRA Annual returns for earlier years have been filed
6. Fees of Rs. 5,000/- to be paid online.

If renewal not done, then such person cannot utilise FC till renewal is done.

As per public notice no. **II/21022/23(22)/2020-FCRA-III** dtd 24<sup>th</sup> March, 2023 **Current status of renewal certificate:**

- a) Where renewal application is pending as at 31-03-2023 extended till 30-09-2023.
- b) Validity expiring during 1-04-2023 to 31-09-2023 extended upto 30-09-2023

**No.II/21022/23(22)/2020-FCRA-III**

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

First Floor, Major Dhyan Chand National Stadium,  
India Gate Circle, New Delhi.  
Dated: the 24<sup>th</sup> March, 2023

**PUBLIC NOTICE**

**Subject: Extension of the validity of FCRA registration certificates**

In continuation of Ministry of Home Affairs' Public Notice No. II/21022/23(22)/2020-FCRA-III, Dated 23.09.2022, the Central Government, in public interest, has decided to extend the validity of FCRA registration certificates of certain categories of FCRA registered entities, as follows:

- (i) The validity of registration certificates of such entities whose validity was extended till 31.03.2023 in terms of the Public Notice dated 23.09.2022 and whose renewal application is pending, will stand extended till 30.09.2023 or till the date of disposal of renewal application, whichever is earlier.

(ii) The validity of those FCRA entities whose 5 years validity period is expiring during 01.04.2023 to 30.09.2023 and who have applied/will apply for renewal before expiry of 5 years validity period, will stand extended upto 30.09.2023 or till the date of disposal of renewal application, whichever is earlier.

2. All FCRA registered associations are therefore advised to take note that in case of refusal of the application for renewal of certificate of registration, the validity of the certificate shall be deemed to have expired on the date of refusal of the application of renewal and the association shall not be eligible either to receive the foreign contribution or utilise the foreign contribution received.

3. This issues with the approval of the Competent Authority. All concerned may take note of the above decision and take appropriate action in the matter.



(Y.P. Ojha)  
Deputy Secretary (FCRA)  
Tele. 011-23070756



# Section 14: Cancellation of certificate

- The Central government may, if it is satisfied after making such inquiry as it may deem fit, by an order, cancel the certificate if:
  - Any false statement during registration
  - Violated terms and conditions or provisions of acts and rules.
  - Necessary for public interest.
  - Not engaged in any activity for which application done for two consecutive years or has become defunct.
- Only after giving Opportunity of being heard to the person.
- And once cancelled, person **shall not be eligible for registration or prior permission for a period of three years from date of cancellation.**

## Section 14A: Surrender of certificate *(inserted w.e.f. 29-09-2020)*

- On request, CG **may** permit for surrender of certificate,
- If it satisfied that there is **no contravention of any provision** of act,
- And **management of foreign contribution and asset** (if any), created out of such contribution has been **vested in the authority** as provided in section 15(1).

# Rule 10: Validity of Certificate

- Every certificate of registration granted to a person under the act shall be valid for five years from the date of its issue.
- As per section 16(1), such certificate have to be renewed within six months before expiry of the above period.

# Section 15: whose certificate has been cancelled or surrendered;

- Management of foreign contribution and asset (if any), created out of such contribution **shall vest in such authority** as may be prescribed.
- Such authority **may** continue the activity if necessary, in public interest and utilize the FC or **dispose of the assets**, if funds are inadequate to run the activity.
- But authority **shall** return the foreign contribution and assets vested, if such person **is subsequently registered under this Act.**

# Section 8(1) r.w. Rule 4; Speculative Investments

- FC cannot be used for speculative business
- Investments which have risk of appreciation and depreciation of the original investment, linked to market forces, including investment in mutual funds or in shares;
- A debt based secure investment shall not be treated as speculative investment.



# FC – 4 Annual Return

Sec. 18 of Foreign Contribution (Regulation) Act, 2010

Rule 17 of Foreign Contribution (Regulation) Rules, 2011

# **Sec. 18 Annual Return to be filed under Foreign Contribution ( Regulation ) Act, 2010**

## **Sec. 18 of Foreign Contribution (Regulation) Act, 2010**

### **Intimation**

Every person who has been granted a certificate or given prior approval under this Act shall give, within such time and in such manner as may be prescribed, an intimation to the Central Government, and such other authority as may be specified by the Central Government, as to

- ❖ the amount of each foreign contribution received by it,
- ❖ the source from which and the manner in which such foreign contribution was received,
- ❖ the purposes for which, and the manner in which such foreign contribution was utilized by him.



## Rule 17: Required documents for uploading Form FC- 4

- Duly signed and seal Chartered Accountant Certificate (with C.A registration number).
- Declaration Certificate of Chief Functionary.
- Audited Statement of Accounts ( It should contain Receipts and Payment Account, Income and Expenditure Statement, and Balance Sheet ).
- Statement of Account from Bank duly certified by officer of such bank.
  - A. Designated FCRA Account – SBI, New Delhi Branch Account
  - B. All Other Utilization Bank account
- Sign of the Chief Functionary
- Seal of the Association
- The accounting statements referred to above in the preceding sub-rule shall be preserved by the person for a period of six years.
- A 'Nil' report shall be furnished even if no foreign contribution is received during a financial year. without certification of CA



### Due date of filing Form FC – 4

For every financial year beginning on the 1st day of April within nine months of the closure of the financial year i.e. 31<sup>st</sup> December.

# Extract of FC – 4 – Annual Return

FORM FC – 4  
[See rule 17]

Darpan ID\_\_

The Secretary to the Government of India, Ministry of Home Affairs, Foreigners Division (FCRA Wing)  
Major Dhyan Chand National Stadium, India Gate, New Delhi-110002

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March\_\_\_\_\_

1. (a) Name and address of person/association

(b) FCRA registration/ prior permission number and date:

2. Details of receipt of foreign contribution:

(i) Foreign Contribution received in cash/ kind (value):

(a) Brought forward foreign contribution at the beginning of the year (Rs.):

(b) Income during the year\*:

(i) Interest:

(ii) Other receipts from projects/activities:

Sl. No.	Name and location of project/ activity	Year of commencement of the project / activity	Income during the year (Rs.)
1			
Total			

(c) Foreign contribution received from foreign source during the financial year (Rs.):

(d) Total foreign contribution ( $a+b+c$ ) (Rs.):

\* *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, income from projects/activities.

(ii) (a) Donor wise detail of foreign contribution received: ( Refer Note )

Sl. No.	Name of donor(s)	Type of Donor ( Institutional / Individual )	Details of the donor: official address; e-mailaddress; website address;	Purpose for which received (social, cultural, educational, economic, religious)	Specific activity project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**NOTE:** Donor's E - mail id and website address is not mandatory to fill

(b) Cumulative **purpose-wise** (social, cultural, educational, economic, religious) amount of all foreign contribution donations received:

3. Details of utilization of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilized (in rupees) [ **Refer Note** ]

Sl. No.	Name of project/ Activity	Address/ Location	Previous balance		Receipt during the Year		Utilized		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

(i) Utilization\*\* for projects as per aims and objectives of the person/association (Rs.):

(ii) **Administrative expenses** as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.):

(iii) Total utilization of foreign contribution (Rs.) (*i+ii*):

**NOTE:** Both Revenue and Capital Expenditure to be entered.

\*\* It is affirmed that the utilization of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution (Regulation) Act, 2010 (42 of 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.

(b) Details of purchase of fresh assets included in Para 3(a) above:

Sl. No.	Name of project/activity	Details of fresh assets	Objective of acquiring fresh Assets	Cost of fresh assets (In Rs.)
			Total	

(c) Foreign contribution transferred to other person/associations before 29.09.2020 (with effect from the operation of the Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
	Total			

(d) Total utilization in the year (Rs.) (a+c):



#### 4. Details of unutilized foreign contribution:

(i) Total foreign contribution invested in term deposits (Rs.):

Sr. No.	Details	Total (in Rs.)
(a)	Opening Balance of FD	
(b)	FD made during the year	
(c)	Less: realization of previous FD	
(d)	Closing balance of FD	

(ii) Balance of unutilized foreign contribution, in cash/bank, at the end of the year (Rs):

- (a) Cash in hand:
- (b) in FC designated bank account:
- (c) in utilization bank account(s):
- (d) total Rs.(a+b+c):

(iii) Total unutilized foreign contribution (Rs.) (i+ii):

5. Details of **foreigners** as key functionary/working/associated:

6. Details of **land and buildings remained unutilized for more than two years:**

Sl. No.	Location of land and Building	Year of acquisition	Purpose of acquisition	Reason of Unutilization
(1)	(2)	(3)	(4)	(5)

7. (a) Details of **“FCRA Account”** for receipt of foreign contribution (As on 31<sup>st</sup> March of the year ending):

Name of the Bank	Branch address (with PIN code)	Phone number	e-mail	IFSC Code	Account Number	Date of account Opening
(1)	(2)	(3)	(4)	(5)	(6)	(7)
State Bank of India	New Delhi Main Branch, 11, Sansad Marg, New Delhi-110001.			SBIN0000691		

(b) Details of **another “FCRA Account”**, if any, for keeping or utilizing foreign contribution (As on 31<sup>st</sup> March of the year ending):

Name of the Bank	Branch address (withPIN code)	Phone No.	E-mail	IFSC Code	Account Number	Date of opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(c) Details of **all utilization bank accounts** (if any) for utilization of the Foreign Contribution (As on the 31<sup>st</sup> March of the year ending):

Name of the Bank	Branch address (withPIN code)	Phone No.	e-mail	IFSC Code	Account Number	Date of opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8. \*Whether during the period under report:

- i. any foreign contribution was transferred to any FCRA registered association?
- ii. any foreign contribution was transferred to any Non FCRA registered association?
- iii. any functionary of the Association has been prosecuted or convicted under the law of the land?
- iv. any asset created out of foreign contribution is registered in names other than the name of Association?
- v. any domestic contribution has been credited in any “FCRA Account”?
- vi. the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account?
- vii. the Association has utilized foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission?
- viii. the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011?
- ix. the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act?
- x. the Association has made expenditure on **Administrative expenses exceeding 20 per cent.** of the foreign contribution received?
- xi. any fixed asset acquired out of foreign contribution has been sold out?
- xii. sale proceed of above fixed asset has been diverted/ has not been deposited in “FCRA Account”?
- xiii. any FD proceeds has been credited in any account other than the “FCRA Account”?
- xiv. any organization / entity not belonging to the Association is being managed/financially supported by the Association?
- xv. the Association has utilized any foreign contribution outside India?

**\* Note: Wherever the answer of above question is in ‘yes’, brief details must be provided.**



# Issue in administrative expenses

- As per Sec. 8(1)(b), During the year, person shall not defray as far as possible such sum, not exceeding **[twenty per cent.]** of such contribution, received in a financial year, to meet administrative expenses.
- As per Rule 5, The Administration Expenses includes:
  - salaries, wages, travel expenses or any remuneration
  - all expenses towards hiring of personnel
  - all expenses related to consumables like electricity and water charges, telephone charges, postal charges, repairs
  - cost of accounting for and administering funds;
  - expenses towards running and maintenance of vehicles;
  - Cost of writing and filing reports,
  - Legal and professional charges; and
  - Rent of premises, repairs to premises and expenses on other utilities:

- Provided that the expenditure incurred on salaries or remuneration of personnel engaged in training or for collection or analysis of field data of an association primarily engaged in research or training shall not be counted towards administrative expenses:
- Provided further that the expenses incurred directly in furtherance of the stated objectives of the welfare-oriented organisation shall be excluded from the administrative expenses such as salaries to doctors of hospital, salaries to teachers of school etc.

**In event when foreign contribution (donation) is not received in a financial year then administrative expenses will exceed 20% for that particular year.**

## Issue in providing details of Unutilized foreign contribution



- Details of Unutilized foreign contribution could be shown through
  1. Closing Balance of FD
  2. Cash in Hand
  3. Closing Bank Balance
- There could be **unutilized foreign contribution** which could be reflecting in TDS receivable, Accrued Interest, Advance given, etc. for which there is no option to fill details in return.
- **FCRA account for receipt of foreign contribution**
- Central government through Public notice F. No. **II/21022/23(35)/2019-FCRA-III** dated 13th October 2020 made it mandatory to open a designated “FCRA Account” in State Bank of India, New Delhi Branch to receive foreign contribution.
- Bank **account opened for some entities is Savings Account** and for some entities **Current Account** is opened.
- **Rule 6, Intimation of receiving foreign contribution from relatives:**
- Any person receiving foreign contribution in excess of **Rs. 10 Lakhs** from any of his relatives shall inform the CG in Form FC-1 within three months from the date of receipt of such contribution.

# Consequences of not filing the annual returns on time

- An association not filing annual return on time may face the following consequences: •
  - (1) Imposition of penalty for late submission of return.
  - (2) Cancellation of registration
  - (3) Prosecution for violation of provisions of FCRA, 2010.



# Offence punishable under section 37

- Non furnishing of intimation of the amount of each foreign contribution received and the source from which and in the manner in which, such foreign contribution is received as required under section 19 of the Act;
- Not maintaining the account and records of foreign contribution received and manner of its utilisation as required section 19 of the Act.

## **Penalty for the above offences**

- One lakh rupees

or

- Five per cent of the foreign contribution received during the relevant period of non maintenance/non submission of accounts,

**whichever is higher.**

However the amount of penalty shall not be more than the value of Foreign Contribution received.

Filing fees for compounding of Rs. 3,000 to be paid for each year of non compliance.

# RULE 17a : Change in Bank Account, Name, Address, aims, objectives or Key Members

- Erstwhile [rule 17A\(iv\)](#) required the charitable institution to intimate MHA the change in case key members of the association if at any point of time such change caused replacement of 50% or more of the original key members as reported in the application for grant of registration/prior permission/renewal of registration.
- As per amended rule 17A(iv), charitable institution will need to file intimation in Form FC-6E even if one trustee / director / office bearer as mentioned in the application for registration, etc. changes/ resigns or a new trustee, etc. is appointed.
- Changes in Office Bearers, Directors or Other Key Functionaries of the Association, even if a single change will have to be reported.
- All changes to be done within 45 days of the change.

## Rule 17A:

**Forms Nature**

**Documents Required:**

FC-6A	Intimation - Change of name and/ or address within the State of the Association	self-certified copy of amendment approved by local/relevant authority.
FC-6B	Intimation - Change of nature, aims and objects and registration with local/relevant authorities in respect of the association	self-certified copy of amendment approved by local/relevant authority.
FC-6C	Intimation - Change of designated bank/ branch/ bank account number of designated FC receipt-cum-utilisation bank account	Details of Bank account
FC-6D	Intimation - Opening of additional FC-utilisation Bank Account for the purpose of utilisation of foreign contribution	Details of Bank account
FC-6E	Intimation - Change in original Key members of the association	Details of Key Members

## CHARTER FOR THE CHARTERED ACCOUNTANTS

Since the Foreign Contribution (Regulation) Act, 2010 (FCRA, 2010) is dealing with national security, associations are required to exercise extreme care and caution in utilising foreign contribution.

2. Chartered Accountants (CAs) examine and audit all relevant books of accounts and Bills and vouchers of FCRA associations and then present audited accounts which are submitted/uploaded online to the Government. Therefore they are obliged to conduct performance as well as forensic audits to ensure that receipt and utilisation of foreign contribution has happened within the four corners of law. Hence they are expected to provide proper guidance to the associations in maintaining proper accounts and utilising foreign contribution only as provided under the FCRA law.

3. The Chartered Accountants are requested to get themselves thoroughly familiarised with FCRA, 2010, the Foreign Contribution (Regulation) Rules, 2011 (FCRR, 2011), and **amendments and notifications issued from time to time** so that they can help and guide the associations and their office bearers. Attention of CAs is especially drawn to the provisions of sections 18,19,20,21,22,23 and 24 of the FCRA,2010 and to Rules 4,5,9,11,13 and 17 of the FCRR,2011. CAs may take note and advise and assist the associations/NGOs accordingly. They may help/guide NGOs:



- To verify whether the associations are eligible to receive foreign contribution.
- To ensure that the association receives and utilises the foreign contribution (FC) through its bank account exclusively opened for the purpose in accordance with the **amended** provisions of FCRA, 2010 and FCRR, 2011 and that foreign contribution is not deposited in or utilised from the bank account being used for domestic funds.
- To assist in the proper preparation and maintenance of prescribed books of accounts in accordance with the provisions of FCRA, 2010 and FCRR, 2011;
- To ensure that the annual returns of the association/NGO have been prepared and uploaded in accordance with the provisions of FCRA, 2010 and FCRR, 2011 **as amended from time to time.**

**Note:** Statutory Form FC-4 for Annual Returns stipulates that CA shall certify that the association has utilised Foreign Contribution received for the purposes(s) it is registered/granted prior permission by the Government.

**FORM FC-6A**  
**[See rule 9 and 17A]**

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

Subject: Intimation under rule 9 and rule 17 A of the Foreign Contribution (Regulation) Rules, 2011 to the Central Government regarding Change of name / address in respect of the person/association granted registration/ prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010):

Sir,

I/We (name of person/association) as an individual/ person/association/ company hereby submit the following intimation as required under rule 17A of the Foreign Contribution (Regulation) Rules, 2011:

Change of name and/ or address of the Person/association

1. FCRA registration/ prior permission number and date of the person/association:
2. Official telephone number of the person/association:
3. E-mail address of the person/association:
4. Telephone/ mobile number of the chief functionary of the person/association:

(To be filled by applicant giving intimation regarding change of name and/ or address of the person/association)

(i) Amended/ changed name of the person/association as recorded with local/ relevant authority:

(ii) Amended/ changed address of the person/association as recorded with local/ relevant authority:

(Self-certified copy of amendment approved by local/relevant authority to be enclosed)

I/We (Name of person/association) \_\_\_\_\_ hereby affirm that the information furnished above is true and correct and:

(a) Change of name and/ or address of the person/association has been duly recorded with the concerned registering authority:

(b) The resolution of the governing body has been passed before effecting the changes:

(c) None of the key members has been appointed in violation of sub-section (4) of section 12 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

(strike out whichever is not applicable).

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

**FORM FC-6B**  
**[See rule 9 and 17A]**

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

Subject: Intimation under rule 9 and rule 17 A of the Foreign Contribution (Regulation) Rules, 2011 to the Central Government regarding Change of nature, aims and objects and registration with local/relevant authorities in respect of the person/association granted registration/ prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010):

Sir,

I/We (name of person/association) as an individual/ person/association/ company hereby submit the following intimation as required under rule 17A of the Foreign Contribution (Regulation) Rules, 2011:

Change of nature, aims and objects and registration with local/relevant authorities in respect of the person/association for  
which registration/ prior permission granted under the above Act

1. FCRA Registration/ prior permission number and date of the person/association:
2. Official telephone number of the person/association:
3. e- mail address of the person/association:
4. Telephone/ mobile number of the chief functionary of the person/association:

(To be filled by applicant giving intimation regarding Change of nature, aims and objects and registration with local/relevant authorities in respect of the person/association which are granted registration/ prior permission under the Foreign Contribution (Regulation) Act, 2010)

New nature, aims and objects and registration with local/relevant authorities:

- (i) Amended/changed nature of the person/association:
- (ii) Amended/changed aims and objects of the person/association:
- (iii) Amended/changed registration No. with local/relevant authorities:

I/We (name of person/association)\_\_\_\_\_ hereby affirm that the information furnished above is true and correct; and

- (a) The resolution of the governing body has been passed before effecting the changes:
- (b) Change of nature, aims and objects and registration with local/relevant authorities of the person/association has been duly recorded with the concerned registering authority:
- (c) None of the key members has been appointed in violation of sub-section (4) of section 12 of Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

(strike out whichever is not applicable)

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

**FORM FC-6C**  
**[See rule 9 and 17A]**

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

Subject : Intimation under rule 9 and rule 17A of the Foreign Contribution (Regulation) Rules, 2011 of the designated "FCRA Account" in the State Bank of India, New Delhi Main Branch, 11, Sansad Marg, New Delhi and change of another "FCRA Account" of choice, if any, under section 17 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) in respect of the person/association granted registration/prior permission under the Act.

Sir,

I/We (name of person/association) as an individual/ person/association/ company hereby submit the following intimation as required under rule 17A of the Foreign Contribution (Regulation) Rules, 2011:

- |                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (i) Intimation of the designated "FCRA Account" in the State Bank of India, New Delhi Main Branch, 11, Sansad Marg, New Delhi under section 17 of the Act; OR |
| (ii) Change of another "FCRA Account" of choice, if any, under section 17 of the Act                                                                          |

1. FCRA registration/ prior permission number and date of the person/association:
2. Official telephone number of the person/association:
3. E-mail address of the person/association:
4. Telephone/ mobile number of the chief functionary of the person/association:

(To be filled by applicant giving intimation of the designated "FCRA Account" in the State Bank of India, New Delhi Main Branch, 11, Sansad Marg, New Delhi under section 17 of the Act or change of another "FCRA Account" of choice, if any, under section 17 of the Act)  
Details of the designated "FCRA Account" in the State Bank of India, New Delhi Main Branch, 11, Sansad Marg, New Delhi/another "FCRA Account" of choice, if any:

Name of the Bank	Branch address	E-mail	IFSC Code	Account Number	Date of account opening
(1)	(2)	(3)	(4)	(5)	(6)
State Bank of India	New Delhi Main Branch		SBIN0000691		

(Self-certified copies of letter from the existing bank and the new bank regarding the change to be enclosed)

I/We (name of Person/association) \_\_\_\_\_ hereby affirm that the information furnished above is true and correct; and:

- (a) The resolution of the governing body has been passed before effecting the changes;
- (b) The bank authorities have been duly informed about change in the "FCRA Account";
- (c) None of the key members has been appointed in violation of section sub-section (4) of section 12 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

(strike out whichever is not applicable)

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



**FORM FC-6D**

[See rule 9 and 17A]

Darpan ID \_\_\_\_\_

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

Subject : Intimation under rule 9 and rule 17A of the Foreign Contribution (Regulation) Rules, 2011 to the Central Government regarding *opening of additional FC-utilisation account in* respect of the person/association granted registration/ prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010):

Sir,

I/We (name of person/association) \_\_\_\_\_ as an individual/ person/association/ company hereby submit the following intimation as required under rule 17A of the Foreign Contribution (Regulation) Rules, 2011:

Opening of additional FC-utilisation Bank Account for the purpose of utilisation of foreign contribution

1. FCRA registration/ prior permission number and date of the person/association:
2. Official telephone number of the person/association:
3. e-mail address of the person/association:
4. Telephone/ mobile number of the chief functionary of the person/association:

(To be filled by applicant giving intimation of opening of utilisation bank account for the purpose of utilization of foreign contribution)

Name of the Bank	Branch address	e-mail	IFSC Code	Utilisation account number	Date of account opening
(1)	(2)	(3)	(4)	(5)	(6)

I/We (name of person/association)\_\_\_\_\_ hereby affirm that the information furnished above is true and correct and

- (a) the resolution of the governing body has been passed before opening of additional FC-utilisation account;
- (b) the Bank authorities have been duly informed about opening of additional FC-utilisation account;
- (c) none of the key members has been appointed in violation of sub-section (4) of section 12 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

(strike out whichever is not applicable)

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

**FORM FC-6E**

[See rules 9 and 17A]

Darpan ID \_\_\_\_\_

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

Subject : Intimation under rule 9 and rule 17A of the Foreign Contribution (Regulation) Rules, 2011 to the Central Government regarding Change in *key members* in respect of the person/association granted registration/ prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010):

Sir,

I/We (name of person/association) \_\_\_\_\_ as an individual/ person/association/ company hereby submit the following intimation as required under rule 17A of the Foreign Contribution (Regulation) Rules, 2011:

1. FCRA registration/ prior permission number and date of the person/association:
2. Official telephone number of the person/association:
3. e-mail address of the person/association:
4. Telephone/ mobile number of the chief functionary of the person/association:

(To be filled by applicant giving intimation regarding change the original key members of the person/association)

Details of all the key members of the person/association after change the original key members, as reported in the application for grant of registration/prior permission/renewal of registration of the person/association under the Foreign Contribution (Regulation) Act, 2010:

Name	Name of father/spouse	Nationality	Aadhaar Number	PAN	Occupation	Designation in the person/association	Relationship with other member of the executive council / governing body / office bearers	Contact Details: Office address; residential address; e-mail address; landline no.; mobile no.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

If any of the above is a foreigner (including PIO/OCI card holder), details thereof:

Name	Date and place of birth	Passport number	Address in the foreign country	Whether a person of Indian origin	PIO/OCI Card Number, if any	If resident in India, date from which residing in India
(1)	(2)	(3)	(4)	(5)	(6)	(7)

I/We (name of person/association)\_\_\_\_\_ hereby affirm that the information furnished above is true and correct; and

- (a) the resolution of the governing body has been passed before effecting the changes;
- (b) none of the key members has been appointed in violation of sub-section (4) of section 12 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

(strike-out whichever is not applicable)

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

(Seal of the person/association)

# Process & Returns filing with Charity Commissioner Office

Office of the Charity  
Commissioner Government  
of Maharashtra



# Index - Charity Commissioner

- i. Sec 31A: Budget filling
- ii. Sec 32: Maintenance of accounts
- iii. Sec 33: Audit of Accounts
- iv. Sec 34: Auditor's duty to prepare Balance sheet and to report irregularities
- v. Procedure for submission of accounts online
- vi. Procedure for rejection of accounts already filed,
- vii. Sec 67: Penalty for Other offences
- viii. Sec 22: Change Reports
- ix. Sec 36: Prior permission for alienation of immovable property
- x. Sec 41A: Power of Commissioner to issue Direction for administration of the Trust
- xi. Sec 47: Power of CC to appoint, suspend, remove or Discharge Trustees and vest property to new Trustee.

# Section 31A; Trustees of certain trusts to submit budget to Charity Commissioner

- A trustee of a public trust which has an annual income exceeding the prescribed amount (Rs.5,000 in the case of a trust for a Public religious purpose, and Rs.10,000 in other cases) shall,
- At least one month before the commencement of each accounting year (i.e. 28<sup>th</sup> February),
- Prepare and submit in such form or forms as may be prescribed (*Schedule VII A*),
- A budget showing the probable receipts and disbursements of the trust during the following year to the Charity Commissioner.
- Every such budget shall make adequate provision for:
  - carrying out the objects of the trust,
  - and for the maintenance and preservation of the trust property.

Name and Registered No. of the Trust .....  
 Annual Budget for the period.....

(Official accounting year of the Trust)

Estimated Receipts		Estimated Disbursements	
Rs. P.		Rs. P.	
<b>I. Opening Balance—</b>		<b>I. Estimated Disbursements—</b>	
(i) Cash in hand .. .. .	.. .. .	(a) Non-recurring—	
(ii) Cash at Bank .. .. .	.. .. .	(i) Major repairs and Rebuilding for the Assets, such as buildings, wells, canals, first manuring of agricultural lands, etc.	
<b>II. Estimated Receipts—</b>		(ii) New purchases of immovable properties, scrips for investments, valuables and other movables etc.	
(a) Non-recurring—		(iii) Fixed Deposits with Banks and other Companies.	
(i) Donation to be received corpus or for capital objects		(b) Recurring—	
(ii) Ordinary donations to be received for specific or earmarked object(s).		(i) Rents, Rates, Taxes and Insurance	
(iii) Ordinary Donations .. .. .	.. .. .	(ii) Administrative Expenses .. .. .	
(b) Recurring—		(iii) Payment of salaries and perquisites to the staff .. .. .	
(i) Rents, lease rents on immovable property .. .. .	.. .. .	(iv) Transfer to Depreciation Fund .. .. .	
(ii) Interest on debentures, securities, deposits, etc. .. .. .	.. .. .	(v) Special and Current Repairs to Buildings, Furniture or other assets.	
(iii) Dividends on shares, etc. .. .. .	.. .. .		
(iv) Income from agricultural lands .. .. .	.. .. .		
(v) Other revenue receipts .. .. .	.. .. .		

1. Inserted by G. R. of 24.10.1972.

- Format of Schedule VII-A: Annual Budget

Estimated Receipts		Estimated Disbursements	
Rs. P.		Rs. P.	
<b>III. Realisation from disposal of assets, repayment of deposits, etc.—</b>		<b>II. Miscellaneous expenses not covered by the items above.</b>	
(a) Sale of shares, securities, etc. .. .. .	.. .. .	<b>III. Expenses on the objects of the trust. (Details to be given for each objects)—</b>	
(b) Repayment of deposits, securities, loans, etc.		(1)	
(c) Disposal of assets.. .. .	.. .. .	(2)	
(d) Others .. .. .	.. .. .	(3)	
<b>IV. Surplus of receipts over expenditure—</b>		<b>IV. Surplus of receipts over expenditure—</b>	
		(i) To be retained in cash at bank	
		(ii) To be transferred to Reserve Fund	
		(iii) To be added to corpus under the instruments of trust	
		(iv) Closing balance—	
		(i) Cash in hand Rs. .. .. .	.. .. .
		(ii) Cash at Bank Rs. .. .. .	.. .. .
<b>Total</b> .. .. .	.. .. .	<b>Total</b> .. .. .	.. .. .



- Section 32: Maintenance of accounts,
- Proper books of accounts to be maintained as prescribed under the law,
- And such accounts shall be kept in such form as may be approved by the Charity Commissioner

### Section 33: Audit of Accounts;

- Accounts shall be balanced each year on the thirty-first day of March or such other day, as may be fixed by the Charity Commissioner,
- Accounts shall be audited annually by a Chartered Accountant
- Auditor shall have access to the accounts and to all books, vouchers, other documents and records,
- Charity Commissioner may direct a ***special audit*** of the accounts of any public trust whenever in his opinion such special audit is necessary.

# Section 34: Auditor's duty to prepare Balance sheet and to report irregularities etc.

- It is a duty of every auditor auditing the accounts of a public trust under section 33 to prepare a balance sheet and income and expenditure account and to forward a copy of the same to CC office if required,
- The auditor shall in his report specify all cases of irregularities,
- The audit report is to be obtained in the prescribed format under sub sec (2) of section 33 & 34 and rule 19 of the MPT Act.
- Along with audit report, auditor is required to sign “Statement of income of the public trust liable to contribution for the year” in prescribed format given in Schedule IX-C read with Rule 32.
- To calculate the contribution payable to **Public Trusts Administration Fund**.

**The Bombay High Court** has presently stayed this contribution by its interim order passed on **25-09-2009 vide PIL – 40/2007**. The same is now under review and the CC is contemplating restarting the payment of contribution to the PTA Fund.

- Schedule IX-D (read with Rule 19(2A)) also inserted by G.N. of 15-05-2019 to give information to be submitted along with audit report.

# Procedure for Online Submission of Trust's Accounts



# Category of Trusts for Accounts filing

There are 2 types of Trusts Accounts

- A. Trusts whose annual income is above Rs.5000/-
- B. Trusts whose annual income is below Rs.5000/-

Procedure for online submission of Trust's accounts whose annual income is above Rs.5000/-

Firstly, move on to the charity commissioner website and **LOGIN** on [charity.maharashtra.gov.in](http://charity.maharashtra.gov.in)

The screenshot shows the homepage of the Office of Charity Commissioner, Maharashtra State. The header features the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A search bar and navigation links (FAQ, Site Map, Contact Us) are present. A yellow navigation bar contains links for Home, About Us, Acts & Rules, Office Info, RTI, RTS, Preliminary Procedure, and Application Guidelines, along with a red "LOGIN" button. Below this is a dark blue bar with "New User Registration" and several service buttons: COURT ORDER, SUMMIT YOUR TRUST ACCOUNTS, VIEW HOSPITAL DETAILS, VIEW BED AVAILABILITY, and KNOW. The main content area is split into two columns. The left column features a large yellow banner for "DĀTĀ दाता" (Digital Administration for Transparency and Accountability) with a logo of hands holding grains and the text "विश्वासानुन विश्वास". Below the banner are portraits of Shri Devendra Fadnavis (Hon'ble Chief Minister) and Shri S. B. Savale (Hon'ble Charity Commissioner). The right column is titled "Announcement" and lists three news items: "Inauguration of the office of the Joint Charity Commissioner, Public Trust, Aurangabad" (6 January 2015), "Workshop 2015 held at Judicial Academy, Uttan" (6 January 2015), and "Facilities Available For Weaker And Poor Citizens" (6 January 2015). At the bottom right, there are links for "Circulars (Section wise)", "Circulars (Serial wise)", "Charity Offices", and "Charity Hospitals".



After the LOGIN; Click on “ SUBMIT YOUR TRUST ACCOUNTS”

The screenshot shows the official website of the Office of Charity Commissioner, Maharashtra State. The header includes the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A navigation menu at the top contains links for Home, About Us, Acts & Rules, Office Info, RTI, RTS, Preliminary Procedure, and Application Guidelines, along with a LOGIN button. Below the navigation menu, a secondary menu features buttons for "New User Registration", "COURT ORDER", "SUBMIT YOUR TRUST ACCOUNTS" (highlighted with a red box), "VIEW HOSPITAL DETAILS", "VIEW BED AVAILABILITY", and "KNOW". The main content area features a large banner for "DĀTĀ दाता" (Digital Administration for Transparency and Accountability) with the tagline "दाता : पारदर्शकता आणि खांधिलकीसाठी संगणकीकृत प्रशासन". To the right, there is an "Announcement" section with three entries: "Inauguration of the office of the Joint Charity Commissioner, Public Trust, Aurangabad", "Workshop 2015 held at Judicial Academy, Uttan", and "Facilities Available For Weaker And Poor Citizens". At the bottom, there are portraits and names of Shri Devendra Fadnavis (Hon'ble Chief Minister) and Shri S. B. Savale (Hon'ble Charity Commissioner), along with links for "Circulars (Section wise)", "Circulars (Serial wise)", "Charity Offices", and "Charity Hospitals".



After clicking on “ SUBMIT YOUR TRUST ACCOUNTS”, this window will get opened.

The screenshot shows the 'Trust Accounts' form on the website of The Office of Charity Commissioner, Maharashtra State. The form is titled 'Trust Accounts' and contains the following fields:

- PTR Office:** A dropdown menu with 'Select' as the current selection, highlighted with a red box.
- Trust Number:** A text input field.
- Trustee Name:** A text input field.
- Society Number:** A text input field.
- Trust Name:** A text input field.
- Trust Address:** A text input field.
- Society Name:** A text input field.

At the bottom left of the form, there are two buttons: **SEARCH** and **ADD TRUST**.

The footer of the page contains the following text: © Copyright 2014, The Office of Charity Commissioner, Maharashtra. Phone: (022) 28-123-1234. Email: info@charitycommissioner.com

Select the District of the Public Trusts Registration Office where your Trust is registered.

The Office Of Charity Commissioner  
Maharashtra State

Search the site

LOGIN

Trust Accounts

PTR Office  
Trust Number  
Trustee Name  
Society Number

SEARCH ADD TRUST

Select  
Select  
Ahmednagar  
Akola  
Amravati  
Aurangabad  
Beed  
Bhandara  
Buldhara  
Chandrapur  
Dhule  
Gadchiroli  
Gondia  
Greater Mumbai Region  
Hingoli  
Jalgaon  
Jalna  
Kolhapur  
Latur  
Nagpur  
Nanded

Trust Name  
Trust Address  
Society Name

© Copyright 2014, The Office of Charity Commissioner, Maharashtra  
t: 02238-123-1234 e: info@charitycommissioner.com

Type your Trust's Registration Number (PTR) or Name and click on "SEARCH". If your Trust's information is already on the website, then it's name will appear in the following list.



The screenshot shows the website of the Office of Charity Commissioner, Maharashtra State. The header includes the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A search bar is located in the top right corner. Below the header is a yellow bar with a "LOGIN" button. The main content area is titled "Trust Accounts" and contains a search form with the following fields:

- PTR-Office: Greater Mumbai Region (dropdown)
- Trust Number:
- Trustee Name:
- Society Number:
- Trust Name:
- Trust Address:
- Society Name:

At the bottom of the form are two buttons: "SEARCH" and "ADD TRUST". The "SEARCH" button is highlighted with a red box. Below the form is a table listing trusts:

TrustNumber	TrustName	Society Number	Society Name	Trustee Name	TrustAddress
A-0000034(GBR)	Happy Udan				occ, anni besant, rbi, Mumbai, Mumbai, Mumbai - 400018. Trust Account
A-0466556(GBR)	Afreen				occ, anni besant, rbi, Mumbai, Mumbai, Mumbai - 400018. Trust Account
A-0978525(GBR)	SELF MOTIVATION				OCC, ANNI BESANT, RBI, Mumbai, Mumbai, Mumbai - 400018. Trust Account

The "Trust Account" text in the first row of the table is highlighted with a red box.

If your trust's name is not found, then click on "ADD TRUST".

The screenshot displays the website for The Office of Charity Commissioner, Maharashtra State. The header features the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A search bar is located in the top right corner. Below the header is a yellow navigation bar with a "LOGIN" button. The main content area is titled "Trust Accounts" and contains a form with the following fields:

- PTR Office: Select (dropdown menu)
- Trust Number: [text input]
- Trustee Name: [text input]
- Society Number: [text input]
- Trust Name: [text input]
- Trust Address: [text input]
- Society Name: [text input]

At the bottom of the form, there are two buttons: "SEARCH" and "ADD TRUST". The "ADD TRUST" button is highlighted with a red rectangular box.

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T: 02238-123-1234 | E: info@charitycommissioner.com

Now fill your Trust's details such as Trust's name, Trust's PAN, Trust's FCRA Registration number.

The screenshot shows the website for The Office Of Charity Commissioner, Maharashtra State. The header includes the state emblem and a search bar. A yellow navigation bar contains a 'LOGIN' button. The main content area features a registration form with the following fields:

- PTR Office:** Select (dropdown menu)
- Registration Date:** [Text input field]
- Trust Number (Enter Only Number):** [Text input field]
- Trust Type:** Select (dropdown menu)

**Trust Detail**

<b>Trust Name:</b> [Text input field]	<b>Local Trust Name:</b> [Text input field]
<b>Trust PAN Number:</b> [Text input field]	<b>NITI Aayog ID:</b> [Text input field]
<b>FCRA Registration Number:</b> [Text input field]	[Text input field]
<b>Building Name Or Office Name:</b> [Text input field]	[Text input field]
<b>Street Name:</b> [Text input field]	[Text input field]
<b>Landmark:</b> [Text input field]	[Text input field]
<b>Pin:</b> [Text input field]	[Text input field]
<b>State:</b> Maharashtra (dropdown menu)	<b>District:</b> Select (dropdown menu)
<b>Taluka:</b> Select (dropdown menu)	<b>Village:</b> Select (dropdown menu)

CA Devyen Shah

Fill Niti Aayog Registration number also. If you have registered under Niti Aayog, you are eligible for Government Assistance / Aid/ Grant.

For more information, kindly visit "NitiDarpan" website. Fill all other details. Hence, in this way Trust's details can be submitted.

The screenshot shows the registration form for trusts on the Niti Darpan website. The header includes the logo of the Government of Maharashtra and the text "The Office Of Charity Commissioner Maharashtra State". A search bar is located in the top right corner. A yellow navigation bar contains a "LOGIN" button. The form is divided into several sections:

- Registration Information:** Includes fields for PTR Office (dropdown), Registration Date (calendar icon), Trust Number (text input, with a note "(Enter Only Number)"), and Trust Type (dropdown).
- Trust Detail:** A section containing multiple text input fields for Trust Name, Trust PAN Number, FCRA Registration Number, Building Name Or Office Name, Street Name, Landmark, Pin, State (dropdown, currently set to Maharashtra), and Taluka (dropdown, currently set to Select).
- Local Trust Information:** Includes Local Trust Name and NITI Aayog ID (text input, highlighted with a red box).
- Location:** Includes District (dropdown, currently set to Select) and Village (dropdown, currently set to Select).

A vertical watermark "CA Devjen Shah" is visible on the right side of the form.

Fill every necessary information in the boxes displayed on the screen.

Landmark	<input type="text"/>		
Pin	<input type="text"/>		
State	Maharashtra	District	Select
Taluka	Select	Village	Select

#### Communication Detail

Contact Name/Nodal Officer/Rugnamitra	<input type="text"/>	Contact Name/Nodal Officer/Rugnamitra	<input type="text"/>
Building Name Or Office Name	<input type="text"/>		<input type="text"/>
Street Name	<input type="text"/>		<input type="text"/>
LandMark	<input type="text"/>		<input type="text"/>
Pin	<input type="text"/>		
State	Maharashtra	District	Select
Taluka	Select	Village	Select
Mobile No	<input type="text"/>	Email Id	<input type="text"/>



SUBMIT



"SUBMIT" button.

Landmark

Pin

State

Taluka


District

Village

### Communication Detail

Contact Name/Nodal Officer/Rugnamitra <input type="text"/>	Contact Name/Nodal Officer/Rugnamitra <input type="text"/>
Building Name Or Office Name <input type="text"/>	<input type="text"/>
Street Name <input type="text"/>	<input type="text"/>
LandMark <input type="text"/>	<input type="text"/>
Pin <input type="text"/>	
State <input type="text" value="Maharashtra"/>	District <input type="text" value="Select"/>
Taluka <input type="text" value="Select"/>	Village <input type="text" value="Select"/>
Mobile No <input type="text"/>	Email Id <input type="text"/>

Please Enter Correct Code.



Generate New Image

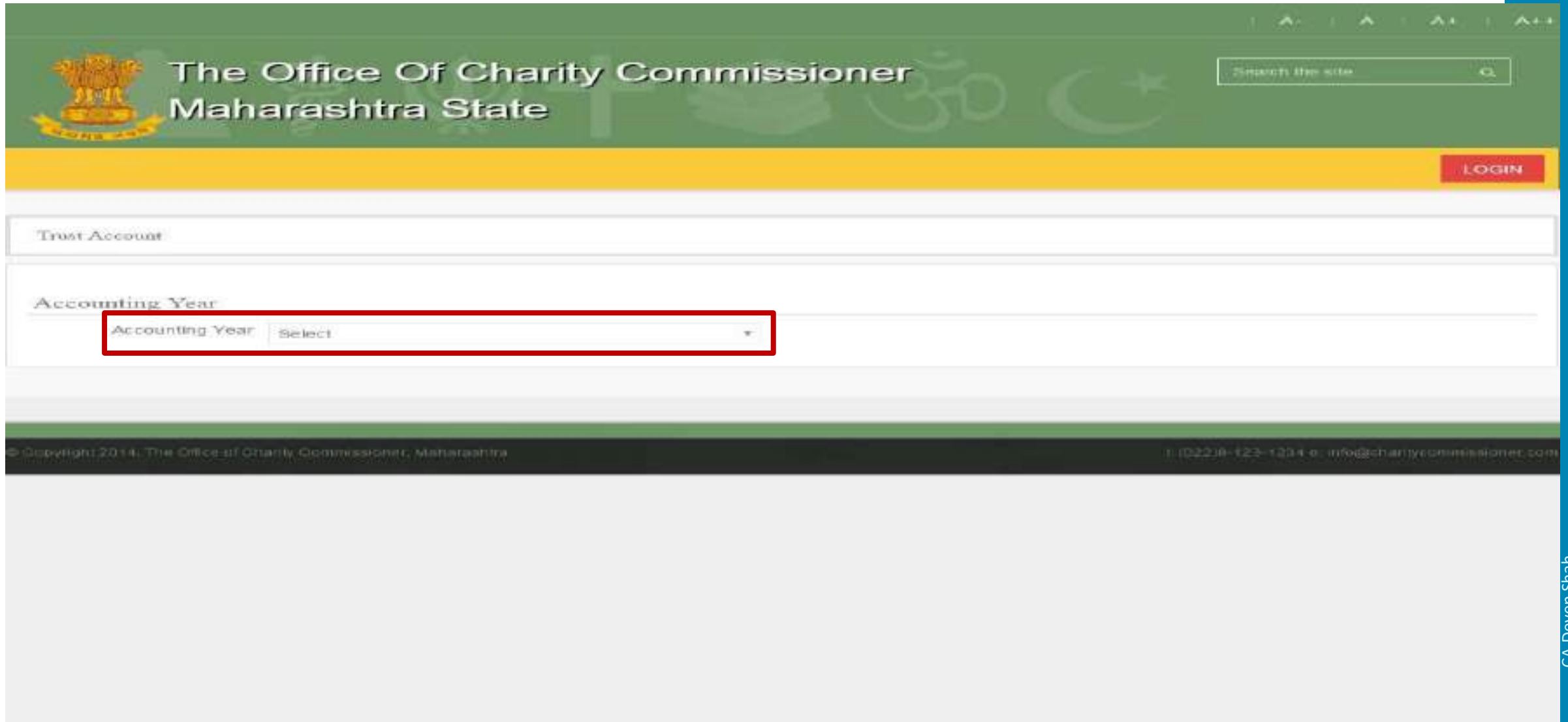
Type the code from the image

**SUBMIT**

© Copyright 2014, The Office of Charity Commissioner, Maharashtra

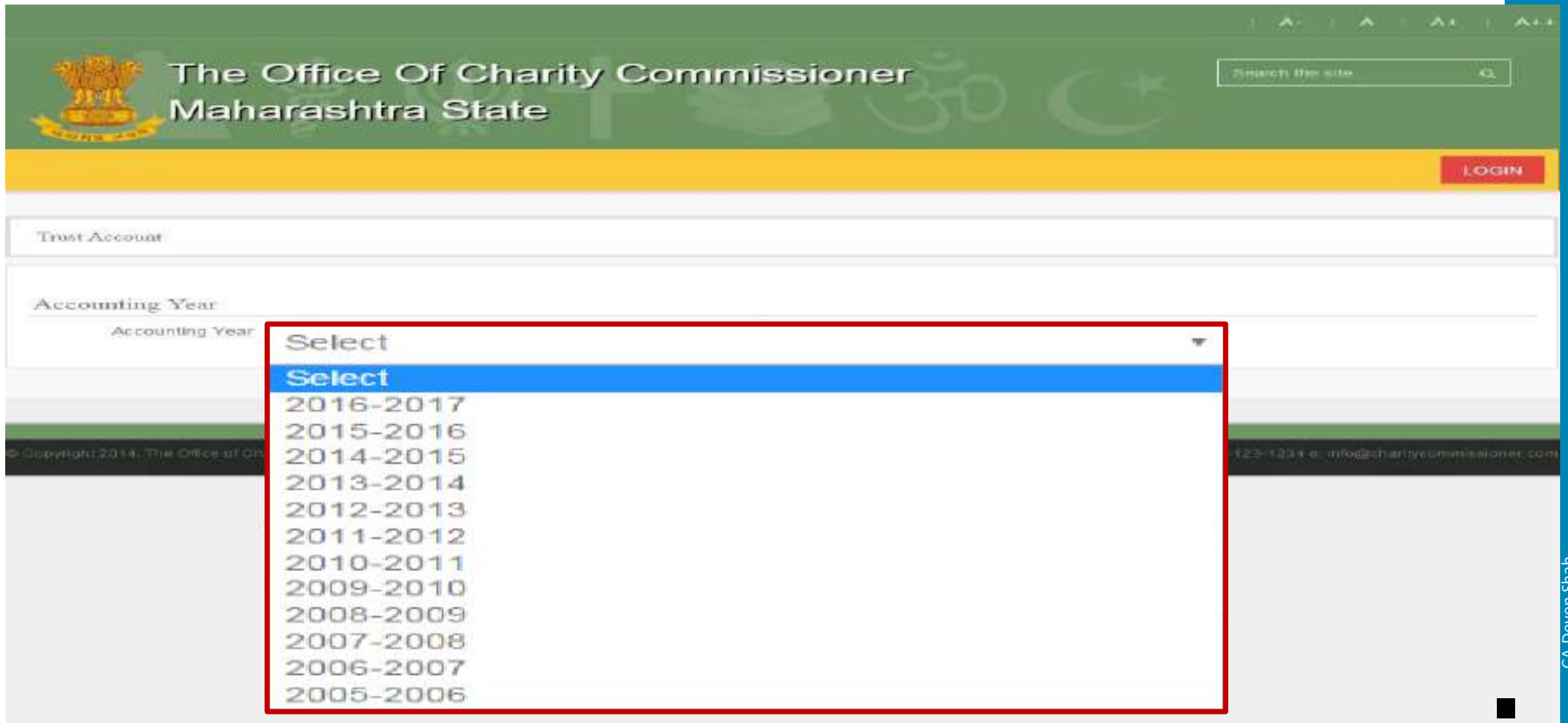
t: 022-26-123-1234 e: info@charitycommissioner.com

Now select the year for which the Account is to be submitted.



The screenshot shows the website of the Office of Charity Commissioner, Maharashtra State. The header features the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A search bar is located in the top right corner. Below the header is a yellow navigation bar with a "LOGIN" button. The main content area contains a form with two input fields: "Trust Account" and "Accounting Year". The "Accounting Year" field is a dropdown menu with the text "Accounting Year" and "Select" followed by a downward arrow. This dropdown menu is highlighted with a red rectangular border. The footer contains copyright information: "© Copyright 2014, The Office of Charity Commissioner, Maharashtra" and contact details: "t: 022238-123-1234 e: info@charitycommissioner.com".

Online last 12 years' Accounts. The accounts of subsequent years can be submitted even if previous years accounts isn't uploaded.



The screenshot shows the website of the Office of Charity Commissioner, Maharashtra State. The header includes the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A search bar is located in the top right corner. Below the header, there is a yellow bar with a "LOGIN" button. The main content area features a "Trust Account" field and an "Accounting Year" dropdown menu. The dropdown menu is open, showing a list of accounting years from 2016-2017 to 2005-2006. The "Select" option is highlighted at the top of the list.

Trust Account

Accounting Year

Accounting Year

Select

Select

2016-2017

2015-2016

2014-2015

2013-2014

2012-2013

2011-2012

2010-2011

2009-2010

2008-2009

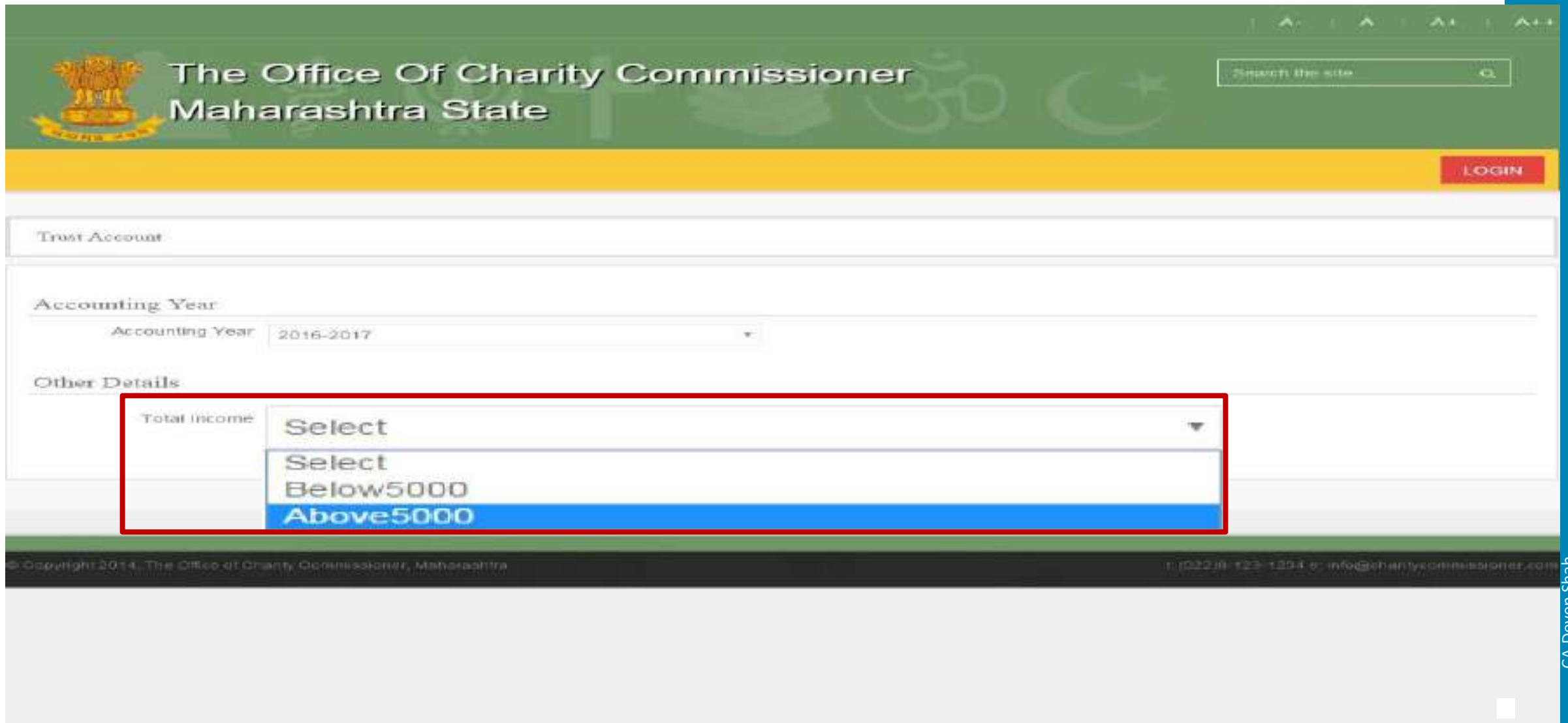
2007-2008

2006-2007

2005-2006

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Choose option “ Above 5000” and click it.



The screenshot shows the website of the Office of Charity Commissioner, Maharashtra State. The header includes the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A search bar is located in the top right corner. Below the header, there is a yellow bar with a "LOGIN" button. The main content area contains a form with the following sections:

- Trust Account**: A text input field.
- Accounting Year**: A dropdown menu currently showing "2016-2017".
- Other Details**: A section containing a dropdown menu for "Total Income".

The "Total Income" dropdown menu is open, showing the following options:

- Select
- Select
- Below5000
- Above5000** (highlighted in blue)

At the bottom of the page, there is a footer with copyright information: "© Copyright 2014, The Office of Charity Commissioner, Maharashtra" and contact details: "t: (022) 6-123-1334 e: info@charitycommissioner.mh.gov.in".

Click on "AUDIT REPORT".

The screenshot shows the official website of the Office of Charity Commissioner, Maharashtra State. The header features the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A search bar is located in the top right corner. Below the header, there is a yellow bar with a "LOGIN" button. The main content area includes a "Trust Account" field, an "Accounting Year" dropdown menu set to "2016-2017", and an "Other Details" section with a "Total Income" dropdown menu set to "Above 5000". At the bottom of this section, there are four buttons: "AUDIT REPORT" (highlighted with a red box), "SCHEDULE IX", "SCHEDULE VIII", and "SCHEDULE IX-C". The footer contains copyright information and contact details.

If details of Auditor or Chartered Accountant are already there on the website, then type his or her name and click on “SEARCH”.

**AUDIT REPORT**   **SCHEDULE IX**   **SCHEDULE VIII**   **SCHEDULE IX-C**

---

### Trust Details

Trust Number	E-0000021(GBR)	Trust Name	Aadhar Apang Charitable Trust
Building Name Or Office Name	Indira Nagar Hutments,		इंदिरा नगर हटमेंट्स
Street Name	Foseberry Road		फोसेबेरी रोड
LandMark	Cotton Green , Shivadi, Kalachowki		कॉटन ग्रीन , शिवडी, कालाचौकी
Pin	400033	District	Mumbai
Taluka	Mumbai	Village	Mumbai

---

### Auditor / CA Master Details

Auditor / CA Name		Name Of The Firm	
District	Select	Status	
Mobile Number			

**SEARCH**   **ADD CA DETAILS**

---

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# Details of Auditor or Chartered Accountant will be seen in the list on the screen.

## Trust Details

Trust Number	E-0000021(GBR)	Trust Name	Aadhar Apang Charitable Trust
Building Name Or Office Name	Indira Nagar Hutments,		इंदिरा नगर हटमेंट्स,
Street Name	Foseberry Road		फोसेबेरी रोड
LandMark	Cotton Green , Shivadi, Kalachowki		कॉटन ग्रीन , शिवडी, कालाचौकी
Pin	400033	District	Mumbai *
Taluka	Mumbai *	Village	Mumbai *

## Auditor / CA Master Details

Auditor / CA Name		Name Of The Firm	
District	Select *	Status	
Mobile Number			

SEARCH

ADD CA DETAILS

Auditor Name	District	Name Of The Firms	Mobile Number	Status	Registration Number	
samiksha	Mumbai	xyz	990987897	active	nj15866	Select
Shri Abhay Punaji Kamble	Mumbai		99	active		Select
Shri Ganesh Pandurang Golwad	Mumbai		99	active		Select
Shri Shahaj Shankar Thopte	Mumbai		99	active		Select
Shri Ramesh Kisan Diesel	Mumbai		99	active		Select
Shri Mahendra Vichou Bhor	Mumbai		99	active		Select
Smt Nafisa kureshi Dhadiyali	Mumbai		99	active		Select



If the details of Auditor or CA are not there, then click on “ ADD CA DETAILS”.

AUDIT REPORT   SCHEDULE IX   SCHEDULE VIII   SCHEDULE IX-C

### Trust Details

Trust Number	E-0000021(GBR)	Trust Name	Aadhar Apang Charitable Trust
Building Name Or Office Name	Indira Nagar Hutments,		इंदिरा नगर हटमेंट्स,
Street Name	Foseberry Road		फोसेबेरी रोड
LandMark	Cotton Green , Shivadi, Kalachowki		कॉटन ग्रीन , शिवडी, कालाचौकी
Pin	400033	District	Mumbai
Taluka	Mumbai	Village	Mumbai

### Auditor / CA Master Details

Auditor / CA Name		Name Of The Firm	
District	Select	Status	
Mobile Number			

SEARCH   **ADD CA DETAILS**

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# Fill all information of Auditor or CA.

### Add New CA

Name	<input type="text"/>	Name In Local	<input type="text"/>
Membership Number	<input type="text"/>	Qualification	<input type="text"/>
Name Of The Firm	<input type="text"/>	Registration Number	<input type="text"/>
Mobile Number	<input type="text"/>	Email Id	<input type="text"/>
Building Name Or Office Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Street Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
LandMark	<input type="text"/>	<input type="text"/>	<input type="text"/>
Pin	<input type="text"/>	District	Select <input type="text"/>
Taluka	Select <input type="text"/>	Village	Select <input type="text"/>

**ADD CA DETAILS**

Please Add CA only if CA Name is not available

The Office of Chief Controller, Maharashtra

1, 07219-123-1244 e: info@statelife00.com

# Fill the information of Audit Report, from Sr. nos. 1 to 20 by selecting the correct option.

- 1) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules?
- 2) Whether receipts and disbursements, are properly and correctly shown in the accounts?
- 3) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in agreement with the accounts?
- 4) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him?
- 5) Whether a register of moveable or immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with?
- 6) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him?
- 7) Whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust?
- 8) The amounts of the outstandings for more than one year and the amounts written off, if any
- 9) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000?
- 10) Whether any money of the public trust has been invested contrary to the provisions of section 35?
- 11) Alienations, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor
- 12) All cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the trust
- 13) Whether the budget has been filed in the form provided by rule 16A?
- 14) Whether the maximum and minimum number of trustees is maintained.
- 15) Whether the meetings are held regularly as provided in such instrument.
- 16) Whether the minute book of the proceedings of the meeting is maintained.
- 17) Whether any of the trustees has any interest in the investment of the trust.
- 18) Whether any of the trustee is a debtor or creditor of the trust.
- 19) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit.

Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼
Select	▼

In dropdown menu of Select option available are YES, NO and NOT APPLICABLE

**Mention remarks regarding Audit Report in Remarks box.**

**If there are no remarks regarding Audit Report, then mention “No Remarks”.**

13) Whether the budget has been filed in the form provided by rule 16A7	No
14) Whether the maximum and minimum number of trustees is maintained.	N/A
15) Whether the meetings are held regularly as provided in such instrument.	No
16) Whether the minute book of the proceedings of the meeting is maintained.	No
17) Whether any of the trustees has any interest in the investment of the trust.	N/A
18) Whether any of the trustee is a debtor or creditor of the trust.	N/A
19) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit.	N/A
20) Any special matter the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	N/A

Remarks

### Upload Supporting Documents

*Note:-(File name should be simple. Two dots, special characters except (space, "-" & "\_") are not allowed. File size above 1MB is not allowed.)*

Sr.No	Document List	Upload Document List
1	CA Audit Report	<input type="button" value="Choose File"/> No file chosen
2	Amdavit (if accounts are submitted after 30th September)	<input type="button" value="Choose File"/> No file chosen
3	CA Membership Certificate issued by ICAI	<input type="button" value="Choose File"/> No file chosen
4	Other Document	<input type="button" value="Choose File"/> No file chosen

Scan the documents to be uploaded. Documents must be in Black and white. Size of each scanned document shall not be more than 1 MB.

**Upload Supporting Documents**

*Note:-(File name should be simple. Two dots, special characters except (space, "\*" & "\_") are not allowed. File size above 1MB is not allowed.)*

Sr.No	Document List	Upload Document List
1	CA Audit Report	<input type="button" value="Choose File"/> No file chosen
2	Affidavit (if accounts are submitted after 30th September)	<input type="button" value="Choose File"/> No file chosen
3	CA Membership Certificate issued by ICAI	<input type="button" value="Choose File"/> No file chosen
4	Other Document	<input type="button" value="Choose File"/> No file chosen



I hereby declare that all information and evidences provided in this application are true, complete and correct to the best of my knowledge.

**SUBMIT**

In documents,

CA Audit report includes

1. Audit report,
2. Contribution Calculation (Schedule IX C),
3. Schedule IX - D
4. Balance sheet (Schedule VIII),
5. Income and Expenditure Statement (Schedule IX),
6. Schedule forming part of Balance Sheet and Income & Expenditure Statement

### Upload Supporting Documents

Note:-(File name should be simple. Two dots, special characters except (space, \* & \* \_) are not allowed. File size above 1MB is not allowed.)

Sr.No	Document List	Upload Document List
1	CA Audit Report	<input type="button" value="Choose File"/> No file chosen
2	Affidavit (if accounts are submitted after 30th September)	<input type="button" value="Choose File"/> No file chosen
3	CA Membership Certificate issued by ICAI	<input type="button" value="Choose File"/> No file chosen
4	Other Document	<input type="button" value="Choose File"/> No file chosen



Generate New Image

Type the code from the image

I hereby declare that all information and evidences provided in this application are true, complete and correct to the best of my knowledge



NOTE for  
documents  
to be  
uploaded in  
CA Audit  
report option

- Due to restriction on size of attachment to be uploaded i.e. maximum 1 MB, only Audit report, Contribution Calculation, Balance Sheet and Income and Expenditure Statement is attached in “CA Audit Report”
- Other remaining documents can be uploaded in “Other Document”






Upload other necessary documents such as

1. **Affidavit** if Accounts are submitted after 30th September,
2. CA Membership certificate issued by ICAI,
3. In other documents – Schedule IX-D, Notes on Accounts and Annexure & Schedule to Balance Sheet are uploaded

Upload Supporting Documents

Note:-(File name should be simple. Two dots, special characters except (space, "\*" & "\_") are not allowed. File size above 1MB is not allowed.)

Sr.No	Document List	Upload Document List
1	CA Audit Report	<input type="button" value="Choose File"/> No file chosen
2	Affidavit (If accounts are submitted after 30th September)	<input type="button" value="Choose File"/> No file chosen
3	CA Membership Certificate issued by ICAI	<input type="button" value="Choose File"/> No file chosen
4	Other Document	<input type="button" value="Choose File"/> No file chosen

  
Generate New Image  
  
Type the code from the image

I hereby declare that all information and evidences provided in this application are true, complete and correct to the best of my knowledge.

CA Deven Shah

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Format of Affidavit for  
Delay in Condonation

*Affidavit must be  
Notarised with Rs. 100  
Notary and Court Fee  
stamp of Rs. 10*



Court Fee  
Stamp Rs. 10/-

APPLICATION FOR  
CONDONATION OF DELAY

I, \_\_\_\_\_ age \_\_\_\_\_ years,  
address \_\_\_\_\_

\_\_\_\_\_ on solemn affirmation state as under :

1. I, Shri. \_\_\_\_\_ am a Trustee/Secretary/President  
of the Trust/Society Viz. \_\_\_\_\_  
bearing P.T.R. No. \_\_\_\_\_, The said Trust/Society was registered on  
date \_\_\_\_\_.

2. I state that, it was obligatory on the part of Trust to submit Audited  
Accounts for Accounting year(s) \_\_\_\_\_ within six months from 1<sup>st</sup> April.  
However, I state that \_\_\_\_\_  
(state reason for delay). I am submitting the said Audited Accounts today. I state  
that, the delay in submission of Audited Accounts is not intentional but bonafide.  
I state that, in future I will submit the said Audited Accounts within the  
stipulated period.

3. In view of the above, I state and submit that, for the benefit and interest  
of Trust, the delay be condoned and the Audited Accounts be accepted.

Place : Mumbai.

Date :

(Applicant)

VERIFICATION

I, \_\_\_\_\_ age \_\_\_\_\_ years,  
address \_\_\_\_\_

\_\_\_\_\_ on solemn affirmation  
state that, whatever submitted in para 1 to 3 hereinabove, is true & correct and  
I am filing this affidavit for the same.

Place : Mumbai.

Date :

(Applicant)

Before me.

After submission, screen will display the message “Audit Report Submitted”.

The screenshot shows the website of the Office of Charity Commissioner, Maharashtra State. The header includes the state emblem and the text 'The Office Of Charity Commissioner Maharashtra State'. A search bar is located in the top right corner. A red box highlights a green message box that says 'Audit Report Submitted'. Below this, the 'Schedule IX' form is displayed. The form has four tabs: 'AUDIT REPORT' (highlighted in yellow), 'SCHEDULE IX', 'SCHEDULE VII', and 'SCHEDULE IX-G'. The 'Trust Details' section contains two columns of input fields. The left column includes fields for Trust Number, Building Name of Office Name, Street Name, Landmark, Pin, and Taluka. The right column includes fields for Trust Name, District, and Village. The 'Accounting Year' section at the bottom has a dropdown menu set to '2016-2017'.

Trust Details	
Trust Number	E-0000021(GBR)
Building Name of Office Name	Indira Nagar Hutments,
Street Name	Foseberry Road
Landmark	Cotton Green , Shivadi, Kalachowki
Pin	400023
Taluka	Mumbai
Trust Name	Aadhar Apang Charitable Trust
	ईंदिरा नगर हटमेंट्स,
	फोसेबेरी रोड
	कॉटन ग्रीन , शिवडी, कालाचौकी
District	Mumbai
Village	Mumbai

Accounting Year: 2016-2017

## NOTE



- Once details are submitted in TAB – Audit Report there is no option to go back and edit the details.
- The same issue is with other TAB.
- To make necessary changes in detail submitted, an application for rejection of accounts submission is to be done.



Select "SCHEDULE IX" on the screen.

The screenshot displays the official website of the Office of Charity Commissioner, Maharashtra State. The header features the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A search bar is located in the top right corner. Below the header, a yellow bar contains a "LOGIN" button. A green banner indicates "Audit Report Submitted". The main content area is titled "Schedule IX" and contains four buttons: "AUDIT REPORT", "SCHEDULE IX" (highlighted with a red box), "SCHEDULE VIII", and "SCHEDULE IX-C".

**Trust Details**

Trust Number	E-0000021(GBR)	Trust Name	Aadhar Apang Charitable Trust
Building Name or Office Name	Indira Nagar Hutments,		इंदिरा नगर हटमेंट्स,
Street Name	Foseberry Road		फोसेबरी रोड
Landmark	Cotton Green , Shivadi, Kalachowki		कॉटन ग्रीन , शिवडी, कालाचौकी
Pin	400033	District	Mumbai
Taluka	Mumbai	Village	Mumbai

**Accounting Year**

Accounting Year	2016-2017
-----------------	-----------

Fill every necessary information in the form displayed on the screen. If information is not available for any label, put zero.

Accounting Year

Accounting Year

Expenditure		Income	
<b>To Expenditure in Respect Of Properties</b>		<b>By Rent</b>	
Rates, Taxes, Cesses	<input type="text"/>	Accrued	<input type="text"/>
Repairs And Maintenance	<input type="text"/>	Realised	<input type="text"/>
Salaries	<input type="text"/>	<b>By Interest</b>	
Insurance	<input type="text"/>	Accrued	<input type="text"/>
Depreciation	<input type="text"/>	Realised	<input type="text"/>
Other Expenses	<input type="text"/>	On Securities	<input type="text"/>
<b>To Establishment Expenses</b>	<input type="text"/>	On Loan	<input type="text"/>
<b>To Remuneration To Trustees</b>	<input type="text"/>	On Bank Account	<input type="text"/>
<b>To Remuneration To Head Of Math</b>	<input type="text"/>	<b>By Dividend</b>	<input type="text"/>
<b>To Legal Expenses</b>	<input type="text"/>	<b>By Donations In Cash or Kind</b>	<input type="text"/>
<b>To Audit Fees</b>	<input type="text"/>	<b>By Grants</b>	<input type="text"/>
<b>To Contribution And Fees</b>	<input type="text"/>	<b>By Income From Other Sources</b>	<input type="text"/>
<b>To Amount Written Off</b>	<input type="text"/>	<b>By Transfer From Reserve</b>	<input type="text"/>
Bad Debts	<input type="text"/>		
Loan scholarships	<input type="text"/>		
Irrecoverable Rents	<input type="text"/>		

For Security reason, type correct code seen on the screen as it is.

Note: In Income & Expenditure, as we can see there are both option of showing **surplus as well as deficit**, hence while preparing the same in excel do not show deficit as negative in place of surplus and vice versa. As it will mismatch the Totals of both side.

Irrecoverable Hints	<input type="text"/>	
Other Items	<input type="text"/>	
<b>To Miscellaneous Expenses</b>	<input type="text"/>	
<b>To Depreciations</b>	<input type="text"/>	
<b>To Amounts Transferred To Reserve or Specific Funds</b>	<input type="text"/>	
<b>To Expenditure On Objects Of The Trust</b>		
Religious	<input type="text"/>	
Educational	<input type="text"/>	
Medical Relief	<input type="text"/>	
Relief of Poverty	<input type="text"/>	
Other Charitable Objects	<input type="text"/>	
<b>To Surplus Carried Over to Balance Sheet</b>	<input type="text"/>	<b>By Deficit Carried Over To Balance Sheet</b>
		<input type="text"/>
<b>Total</b>	<input type="text"/>	<b>Total</b>
		<input type="text"/>



I hereby declare that all information and evidences provided in this application are true, complete and correct to the best of my knowledge



After submission, screen will display the message “Schedule IX Submitted”.

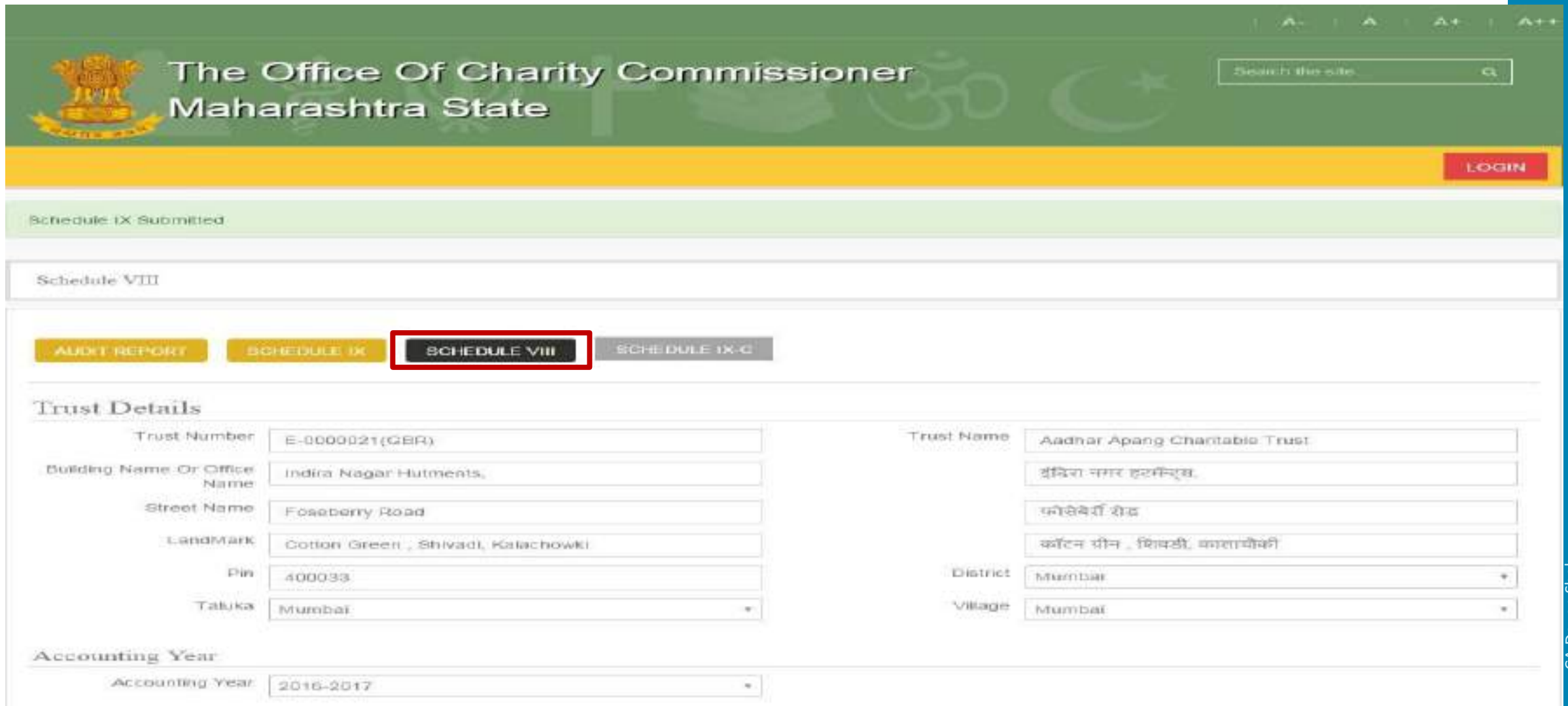
The screenshot shows the website of the Office of Charity Commissioner, Maharashtra State. At the top, there is a green header with the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A search bar is located on the right side of the header. Below the header, a yellow bar contains a "LOGIN" button. A green message box with a red border displays "Schedule IX Submitted". Below this, a section titled "Schedule VIII" contains four buttons: "AUDIT REPORT", "SCHEDULE IX", "SCHEDULE VIII", and "SCHEDULE IX-C". The "SCHEDULE VIII" button is highlighted. Below the buttons, the "Trust Details" section is visible, containing two columns of form fields. The left column includes fields for Trust Number, Building Name Or Office Name, Street Name, Landmark, Pin, and Taluka. The right column includes fields for Trust Name, District, and Village. The "Accounting Year" section is also visible at the bottom.

Trust Details	
Trust Number	E-0000021(GBR)
Building Name Or Office Name	Indira Nagar Hutments,
Street Name	Foseberry Road
Landmark	Cotton Green , Shivadi, Kalachowki
Pin	400033
Taluka	Mumbai
Trust Name	Aadhar Apang Charitable Trust
	इन्दिरा नगर हुटमेंट्स,
	फोसेबेरी रोड
	कॉटन ग्रीन , शिवडी, कालाचौकी
District	Mumbai
Village	Mumbai

Accounting Year

Accounting Year	2016-2017
-----------------	-----------

Click "SCHEDULE VIII" button on the screen.



The screenshot shows the website of the Office of Charity Commissioner, Maharashtra State. The header includes the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A search bar is located in the top right corner. Below the header, there is a navigation bar with buttons for "AUDIT REPORT", "SCHEDULE IX", "SCHEDULE VIII" (highlighted with a red box), and "SCHEDULE IX-C".

Below the navigation bar, there is a section titled "Trust Details" with the following information:

Trust Details	
Trust Number	E-0000021(GBR)
Building Name Or Office Name	Indira Nagar Hutments,
Street Name	Fosaberry Road
Landmark	Cotton Green , Shivadi, Kalachowki
Pin	400033
Taluka	Mumbai *
Trust Name	Aadhar Apang Charitable Trust
	इन्दिरा नगर हुटमेंट्स,
	फोसेबेरी रोड
	कॉटन ग्रीन , शिवडी, कालाचौकी
District	Mumbai *
Village	Mumbai *

Below the "Trust Details" section, there is a section titled "Accounting Year" with the following information:

Accounting Year	
Accounting Year	2016-2017 *

Fill every necessary information in the form displayed on the screen. If information is not available for any label, put zero.

Accounting Year

Accounting Year

Funds And Liabilities		Property And Assets	
<b>Trust Funds or Corpus</b>		<b>Immovable Properties</b>	
Balance As Per Last Balance-Sheet	<input type="text"/>	Balance As Per Last Balance-Sheet	<input type="text"/>
Adjustment during the year (give details)	<input type="text"/>	Additions during the year	<input type="text"/>
	0.00	Less : Deductions during the Year. (U/S 36 permission must be taken)	<input type="text"/>
<b>Other Earmarked Funds</b> (Created under the Provisions of the trust-deed or scheme or out of the Income)		Less : Depreciation up to date	<input type="text"/> 0.00
Depreciation Fund	<input type="text"/>	<b>Investments</b>	<input type="text"/> 0.00
Sinking Fund	<input type="text"/>	<b>Furniture And Fixtures</b>	
Reserve Fund	<input type="text"/>	Balance As Per Last Balance-Sheet	<input type="text"/>
Any Other Fund	<input type="text"/>	Additions during the year	<input type="text"/>
	0.00	Less : Sales during the year	<input type="text"/>
<b>Loans (Secured or Unsecured)</b>		Less : Depreciation up to date	<input type="text"/> 0.00
From Trustee	<input type="text"/>	<b>Loans (Secured or Unsecured) - Good/Doubtful</b>	
From Others	<input type="text"/>	Loan Scholarships	<input type="text"/>
	0.00	Other Loans	<input type="text"/> 0.00
<b>Liabilities</b>		<b>Advances</b>	
For Expenses	<input type="text"/>	To Trustees	<input type="text"/>
For Advances	<input type="text"/>	To Employees	<input type="text"/>
For Rent & Other Deposits	<input type="text"/>	To Contractor	<input type="text"/>
For Sundry Credit Balances	<input type="text"/>		
	0.00		
<b>Income And Expenditure Account</b>			
Add : Balance As Per Last Balance-Sheet	<input type="text"/>		

While filling this information, mention the details of amount, added in the corpus fund for the respective year.

Accounting Year	
Accounting Year	2016-2017

Funds And Liabilities		Property And Assets	
<b>Trust Funds or Corpus</b>		<b>Immovable Properties</b>	
Balance As Per Last Balance-Sheet	<input type="text"/>	Balance As Per Last Balance-Sheet	<input type="text"/>
Adjustment during the year (give details)	<input type="text"/>	Additions during the year	<input type="text"/>
	0.00	Less : Deductions during the Year. (U/S 36 permission must be taken)	<input type="text"/>
<b>Other Earmarked Funds</b> (Created under the Provisions of the trust-deed or scheme or out of the Income).		Less : Depreciation up to date	<input type="text"/>
Depreciation Fund	<input type="text"/>		0.00
Sinking Fund	<input type="text"/>	<b>Investments</b>	<input type="text"/>
Reserve Fund	<input type="text"/>		0.00
Any Other Fund	<input type="text"/>	<b>Furniture And Fixtures</b>	
	0.00	Balance As Per Last Balance-Sheet	<input type="text"/>
<b>Loans (Secured or Unsecured)</b>		Additions during the year	<input type="text"/>
From Trustee	<input type="text"/>	Less : Sales during the year	<input type="text"/>
From Others	<input type="text"/>	Less : Depreciation up to date	<input type="text"/>
	0.00		0.00
<b>Liabilities</b>		<b>Loans (Secured or Unsecured) - Good/Doubtful</b>	
For Expenses	<input type="text"/>	Loan Scholarships	<input type="text"/>
For Advances	<input type="text"/>	Other Loans	<input type="text"/>
For Rent & Other Deposits	<input type="text"/>		0.00
For Sundry Credit Balances	<input type="text"/>	<b>Advances</b>	
	0.00	To Trustees	<input type="text"/>
<b>Income And Expenditure Account</b>		To Employees	<input type="text"/>
Add : Balance As Per Last Balance-Sheet	<input type="text"/>	To Contractor	<input type="text"/>

If any amount in addition of corpus fund, upload the signed CA certificate for addition of corpus, which shall also have the UDIN number.

Other Income:	<input type="text"/>	0.00
<b>Cash And Bank Balances</b>		
In Savings Account	<input type="text"/>	
In Current Account	<input type="text"/>	
In Fixed Deposit Account	<input type="text"/>	
With The Trustee	<input type="text"/>	
With The Manager	<input type="text"/>	0.00
<b>Funds And Liabilities Total:</b>	<input type="text" value="0.00"/>	
<b>Property And Assets Total:</b>		<input type="text" value="0.00"/>

### Upload Documents

Note:-(File name should be simple. Two dots, special characters except (space, "-" & "\_") are not allowed. File size above 1MB is not allowed.)

Sr.No	Document List	Upload Document List
1	Corpus Fund Certificate	<input type="button" value="Choose File"/> No file chosen

Please Enter Correct Code.



Generate New Image

Type the code from the image.

I hereby declare that all information and evidences provided in this application are true, complete and correct to the best of my knowledge

SUBMIT

After submission, screen will display the message “Schedule VIII Submitted”.

The screenshot displays the website of the Office of Charity Commissioner, Maharashtra State. The header includes the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A search bar is located in the top right corner. A red box highlights a green message box that says "Schedule VIII Submitted". Below this, there are navigation buttons for "AUDIT REPORT", "SCHEDULE IX", "SCHEDULE VII", and "SCHEDULE IX-C". The "Trust Details" section contains the following information:

Trust Details	
Trust Number	E-0000021(GBR)
Building Name Or Office Name	Indira Nagar Hufments.
Street Name	Foseberry Road
Landmark	Colton Green . Shivadi. Kalachowki
Pin	400033
Taluka	Mumbai
Trust Name	Aadhar Apang Charitable Trust
	इंदिरा नगर हउमेंट्स.
	एनेसेबेरी रोड
	कॉटन ग्रीन . शिवडी. कांलाचोवकी
District	Mumbai
Village	Mumbai

The Accounting Year is set to 2016-2017.

Select "SCHEDULE IX C" on the screen.

The screenshot shows the website of the Office of Charity Commissioner, Maharashtra State. The header includes the state emblem and the text "The Office Of Charity Commissioner Maharashtra State". A search bar is present in the top right. Below the header, there is a "LOGIN" button. The main content area shows a navigation menu with four options: "AUDIT REPORT", "SCHEDULE IX", "SCHEDULE VIII", and "SCHEDULE IX-C". The "SCHEDULE IX-C" option is highlighted with a red box. Below the navigation menu, there is a "Trust Details" section with two columns of input fields. The first column contains fields for Trust Number, Building Name Or Office Name, Street Name, Landmark, Pin, and Taluka. The second column contains fields for Trust Name, District, and Village. Below the "Trust Details" section, there is an "Accounting Year" section with a dropdown menu.

Schedule VIII Submitted

Schedule IX-C

AUDIT REPORT SCHEDULE IX SCHEDULE VIII **SCHEDULE IX-C**

**Trust Details**

Trust Number	E-0000021(GBR)	Trust Name	Aadhar Apang Charitable Trust
Building Name Or Office Name	Indira Nagar Htlments.		इंदिरा नगर हटमेंट्स.
Street Name	Foseberry Road		फोसेबेरी रोड
Landmark	Colton Green . Shivadi, Kalachowki		कॉल्टन ग्रीन . शिवाडी, कांलाचोवकी
Pin	400033	District	Mumbai
Taluka	Mumbai	Village	Mumbai

**Accounting Year**

Accounting Year 2016-2017



Fill every necessary information in the form or Zero, as this will calculate the contribution payable, the Highlighted cell will be automatically taken from Total of income side except only the deficit.

Accounting Year	
Accounting Year	2016-2017
<b>Statement Of Income With Contribution</b>	
<b>I. Income As Shown In The Income And Expenditure Account (Schedule IX):</b>	<b>100</b>
<b>II. Items Not Chargeable To Contribution Under Section 58 And Rule 32 -</b>	
(i) Donations Received From Other Public Trust And Dharmadas:	<input type="text"/>
(ii) Grants Received From Government And Local Authorities:	<input type="text"/>
(iii) Interest On Sinking Or Depreciation Fund:	<input type="text"/>
(iv) Amount Spent For The Purposes Of Secular Education:	<input type="text"/>
(v) Amount Spent For The Purpose Of Medical Relief:	<input type="text"/>
(vi) Amount Spent For The Purpose Of Veterinary Treatment Of Animals:	<input type="text"/>
(vii) Expenditure Incurred From Donations For Relief Of Distress Caused By Scarcity, Drought, Flood, Fire Or Other Natural Calamity:	<input type="text"/>
(viii) Deduction Out Of Income From Lands Used For Agricultural Purpose -	
(a) Land Revenue And Local Fund Cess:	<input type="text"/>
(b) Rent Payable To The Superior Landlord:	<input type="text"/>
(c) Cost Of Production If lands are cultivated by the trust:	<input type="text"/>
(ix) Deduction Out Of Income From Lands Used For Non-Agricultural Purpose -	
(a) Assessment, Cess And Other Government or Municipal Taxes:	<input type="text"/>
(b) Ground rent payable to the superior landlord:	<input type="text"/>
(c) Insurance Premia:	<input type="text"/>
(d) Repairs At 10 Per Cent Of Gross Rent Of Buildings:	<input type="text"/>

Fill every necessary information in each box of the form on the screen and SUBMIT. (It is mandatory to fill the mobile number and email id so that user id can be generated in the name of a person to be contacted.)

Gross Annual Income Chargeable To Contribution

Amount Of Contribution Computed At The Rate Fixed Under The Subsection (1) Of Section 58 And Payable

Note--(Certified that while claiming deductions admissible under the above schedule the trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double – deduction.)

Communications With Trust/Society *Note--(These details will be used for all further communications with Trust/Society)*

Contact Name/Nodal Officer/Rugnamitra	<input type="text"/>	Contact Name/Nodal Officer/Rugnamitra	<input type="text"/>
Building Name Or Office Name	<input type="text"/>		<input type="text"/>
Street Name	<input type="text"/>		<input type="text"/>
LandMark	<input type="text"/>		<input type="text"/>
Pin	<input type="text"/>		<input type="text"/>
State	<input type="text" value="Maharashtra"/>	District	<input type="text" value="select"/>
Taluka	<input type="text" value="select"/>	Village	<input type="text" value="select"/>
Mobile No*	<input type="text"/>	Email Id*	<input type="text"/>
Trust PAN Number	<input type="text"/>		



I hereby declare that all information and evidences provided in this application are true, complete and correct to the best of my knowledge.

SUBMIT

The message to generate and to take the print of the Summary Report and its submission in the respective Public Trusts Registration Office within 30 days will be displayed

The screenshot shows a web portal interface. At the top, a notification message is displayed in a white box with a red border, stating: "Please generate & print Summary Report and after taking signs of trustees and auditors on it, please submit the same with the concerned PTR office in next 30 days." Below the notification, there is a "LOGIN" button. The main content area features a navigation bar with buttons for "AUDIT REPORT", "SCHEDULE IX", "SCHEDULE VIII", "SCHEDULE IX-G", and "GENERATE SUMMARY & VERIFICATION FORM". The "GENERATE SUMMARY & VERIFICATION FORM" button is highlighted. Below the navigation bar, there is a "Trust Details" section with a form containing the following fields:

Trust Details	
Trust Number	E-0000021(GBR)
Building Name Or Office Name	Indira Nagar Hulmenta,
Street Name	Fosberry Road
LandMark	Cotton Green , Shivaji, Kachowki
Pin	400035
Taluka	Mumbai
Trust Name	Aadhar Apang Charitable Trust
	इबिरा नगर इटमेंट्स,
	फोसेबरी रोड
	कॉटन ग्रीन , शिवाजी, काचोवकी
District	Mumbai
Village	Mumbai

Below the Trust Details section, there is an "Accounting Year" section with a dropdown menu showing "2016-2017".

# “GENERATE SUMMARY & VERIFICATION FORM”.

The Office Of Charity Commissioner  
Maharashtra State

Search this site

LOGIN

Schedule IX-C Submitted

Schedule IX-C

AUDIT REPORT SCHEDULE IX SCHEDULE VIII SCHEDULE IX-C **GENERATE SUMMARY & VERIFICATION FORM**


### Trust Details

Trust Number	E-0000021(GBR)	Trust Name	Aadhar Apang Charitable Trust
Building Name Or Office Name	Indira Nagar Htlments.		इंदिरा नगर हटमेंट्स.
Street Name	Foseberry Road		फोसेबेरी रोड
Landmark	Colton Green . Shivadi, Kalachowki		कॉल्टन ग्रीन . शिवाडी, कांलाचोवकी
Pin	400033	District	Mumbai
Taluka	Mumbai	Village	Mumbai

### Accounting Year

Accounting Year	2016-2017
-----------------	-----------

# Save the Summary Report.



The Office of the Registrar of Companies, Maharashtra

Schedule IX-C Submitted

Schedule IX-C

**ADDIT REPORT**   **SCHEDULE IX-C**

**Trust Details**

Trust Number: E-0000021

Building Name Or Office Name: Indira Nagar

Street Name: Foseberry

Landmark: Cotton Green

Pin: 400033

Taluka: Mumbai

Accounting Year

Trust Account Acknowledgement

Save

<b>Public Trust Registration Office</b> Greater Mumbai Region		<b>Accounting Year</b>
<b>Trust Accounts Submission Verification Form</b>		<b>2016-2017</b>
<b>Trust Information</b>	Acknowledgement No: GBR/10045/TA/17	Date: 6/14/2017
	Name of Trust: Aadhar Apang Charitable Trust	
	Address of Trust: Indira Nagar Hutments, Foseberry Road Cotton Green , Shivadi, Kalachowki Mumbai Mumbai Mumbai - 400033.	Trust Number: E-0000021(GBR)
<b>Accounts Details</b>	1. Funds and Liabilities Total (Schedule VIII)	100.00
	2. Property and Assets Total (Schedule VIII)	100.00
	3. Total Expenditure (Schedule IX)	100.00
	4. Total Income (Schedule IX)	100.00
	5. Gross Annual Income Chargeable To Contribution (Schedule IX-C)	100.00
	6. Amount of Contribution Computed At the Rate Fixed Under the Subsection (1) Of Section 58 and Payable	2.00
<b>VERIFICATION</b>		
<p>We, Trustees and Auditor of above mentioned trust, declare to the best of our knowledge and belief, the information given in the financial statements, audit report and schedules which have been transmitted electronically by us vide GBR/10045/TA/17 is correct and complete and that the amounts and particulars shown above are truly stated and are in accordance with Mumbai Public Trust Act, 1950.</p>		
Trustee 1 (Name) : _____		
Signature :	Place: _____	Date: _____
Trustee 2 (Name) : _____		
Signature :	Place: _____	Date: _____
Trustee 3 (Name) : _____		
Signature :	Place: _____	Date: _____
Auditor (Name) : _____		
Signature :	Place: _____	Date: _____



❖ Hard copy of Summary Report to be signed by the partner who has signed the Balance sheet

❖ After signed by Trustees as well, submit it or send **2 copies** to the respective office. One office copy and one submission copy.

❖ If there is no error Charity Commissioner Officer will accept form and will give a copy which is signed and stamped by the Officer

<u>Public Trust Registration Office</u> Greater Mumbai Region <u>Trust Accounts Submission Verification Form</u>		<u>Accounting Year</u> <b>2016-2017</b>
Acknowledgement No: GBR/10045/TA/17		Date: 6/14/2017
<u>Trust Information</u>	Name of Trust: Aadhar Apang Charitable Trust	
	Address of Trust: Indira Nagar Hutments, Foseberry Road Cotton Green , Shivadi, Kalachowki Mumbai Mumbai Mumbai - 400033.	Trust Number: E-0000021(GBR)
<u>Accounts Details</u>	1. Funds and Liabilities Total (Schedule VIII)	100.00
	2. Property and Assets Total (Schedule VIII)	100.00
	3. Total Expenditure (Schedule IX)	100.00
	4. Total Income (Schedule IX)	100.00
	5. Gross Annual Income Chargeable To Contribution (Schedule IX-C)	100.00
	6. Amount of Contribution Computed At the Rate Fixed Under the Subsection (1) Of Section 58 and Payable	2.00

VERIFICATION		
We, Trustees and Auditor of above mentioned trust, declare to the best of our knowledge and belief, the information given in the financial statements, audit report and schedules which have been transmitted electronically by us vide GBR/10045/TA/17 is correct and complete and that the amounts and particulars shown above are truly stated and are in accordance with Mumbai Public Trust Act, 1950.		
Trustee 1 (Name) :	_____	
Signature :	Place: _____	Date: _____
Trustee 2 (Name) :	_____	
Signature :	Place: _____	Date: _____
Trustee 3 (Name) :	_____	
Signature :	Place: _____	Date: _____
Auditor (Name) :	_____	
Signature :	Place: _____	Date: _____

# Number of Signature requirement on Verification Form (Summary Report)



1. If organisation is registered as Trust (whose Public Trust Registration number start with any alphabet **other than "F"**) – Signature of **2 or 3** Trustees who have signed Balance sheet.
2. If organisation is Society (whose Public Trust Registration number start with alphabet "**F**") – Signature of **3 Trustee** who have signed Balance sheet.
3. If Trust has only **one Trustee**, then copy of Application/ Constitution of Trust is required to be shown while submitting the Verification form.
4. If Signature of CA (Auditor) who have signed the Balance sheet



Procedure for online submission of Trust's accounts whose annual income is below Rs.5000/-

**Starting process for upload of Trust accounts below 5000 income, is same till the selection of accounting year, and then “Sch IX-A and IX-B has to be uploaded”**

The Office Of Charity Commissioner  
Maharashtra State

Search the site

LOGIN

Trust Account

Accounting Year

Accounting Year 2015-2016

Other Details

Total Income Below5000

SCHEDULE IX-A SCHEDULE IX-B

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T: 02238-123-1234 E: info@charitycommissioner.maharashtra.gov.in

**Sch IX-A** refers to details of Income during the year, and

**Sch IX-B** refers to details of expenses during the year

List of documents to be uploaded for uploading Sch IX-A and IX-B:

1. Passbook means a page of passbook showing transactions in current financial year
2. Affidavit explaining the cause of delay in submitting the Accounts after 30th September
3. In other documents scanned copy of Schedule IX A signed by trustees is uploaded

Total arrears outstanding

Remarks

Upload Documents

File name should be simple. The file upload extension must be .jpg, .png or .pdf. File size should be less than 1 MB.

Sr.No	Document List	Upload Document List
1	Passbook	<input type="button" value="Choose File"/> <input type="text" value="No file chosen"/>
2	Affidavit	<input type="button" value="Choose File"/> <input type="text" value="No file chosen"/>
3	Other	<input type="button" value="Choose File"/> <input type="text" value="No file chosen"/>

Please Enter Correct Code.

~~7JU9~~

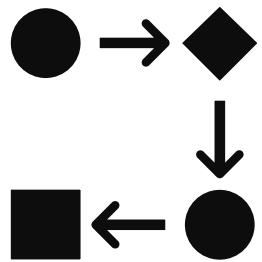
Generate New Image

Type the code from the image

© Copyright 2014. The Office of Charitable Commissioner, Maharashtra. | (022) 225-1234 e. info@charitycommissioner.maharashtra.gov.in

CA Deven Shah

# Procedure in case of Rejection of Accounts Submission





# Reasons for Rejection of Accounts Submission

- On physical submission of Verification form, Charity Commissioner Officer will verify the form with details uploaded online
- On verification Officer could reject the accounts submission for following reasons:
  1. Verification form signed by trustees other than trustees who have signed the Audited Balance Sheet
  2. Verification form signed by CA other than who have signed Audited Balance Sheet ( also if both the CA's are partner in same firm )
  3. Wrong attachment uploaded at time of Account submission
  4. Mismatch between amount of Balance sheet and amount uploaded online, etc.
  5. Documents uploaded aren't readable enough.
- Rejection application could also be send before physical submission if error was made while online submission.

# Procedure

- Send an e – mail regarding rejection of accounts already filed.
- Mail to be sent on [supdtacct.gmr.mh@gov.in](mailto:supdtacct.gmr.mh@gov.in) if your trust is registered in Grater Mumbai Region or on [supdtest.th-mh@gov.in](mailto:supdtest.th-mh@gov.in) in case of Thane and as the case may be.
- In e- mail mention following particulars
  - ✓ Trust Name
  - ✓ Trust Charity Commissioner Registration Number
  - ✓ Accounting Year for which the accounts to be rejected
  - ✓ Reason for rejection of accounts submission
- Within 1 month of sending e-mail, acceptance of application for rejection of accounts submission will be received on e-mail id from which application was made.
- After receipt of e – mail Trust could again submit accounts online through same procedure as followed at time of first submission of accounts.

**Note:** This procedure has to be completed before 30th September and in case of delay in submission affidavit for delay for submissions after 30<sup>th</sup> September.

# Penalty for non –submission of accounts within due date is covered u/s 67 – “Other offences”



- If accounts are not submitted within due date penalty has to be paid to file accounts submission.
- Amount of penalty varies from case to case, which is decided by Charity Commissioner Officer.
- Penalty is now to be paid online for delay in filing of accounts submission within due date. (not yet started)
- Also at the time of verification form submission to CC office, officer will check the accounts were also uploaded for earlier years.



Case s:	Date of B/S signing	Date of Online Upload & Verification form Generated	Date of Signed Verification form(VF) submitted to CC office	Requirements/ Analysis
A	15 <sup>th</sup> August,2022	Anytime upto 30 <sup>th</sup> September, say 25 <sup>th</sup> September, 2022	24 <sup>th</sup> October, 2022	If Not rejected by CC officer, then process is done
B	15 <sup>th</sup> August,2022	30 <sup>th</sup> August, 2022	1 <sup>st</sup> October, 2022	As 30 days lapsed after generating VF, CC officer will not accept. <b>Reject the Accounts and re-upload accounts <u>along with Affidavit for delay</u></b>
C	30 <sup>th</sup> September, 2022	30 <sup>th</sup> September, 2022	30 <sup>th</sup> October, 2022	If Accounts were not accepted by CC officer due to XYZ reason, then <b>Reject the Accounts and re-upload accounts</b>
D	30 <sup>th</sup> September, 2022	1 <sup>st</sup> October, 2022	1 <sup>st</sup> November, 2022	Delay application for condonation, If uploaded with App – then ok, or If uploaded without Affidavit – then Accounts will be rejected (Note: Accounts would not be uploaded without uploading Affidavit after 30 <sup>th</sup> September)

# Schedule I (read with Rule 5) – PTR Extract to be created Online (Not. No. BPT-1117/C.R. 59 dated 15<sup>th</sup> May, 2019)

- Includes the details of Trustees, Movable as well as immovable properties and Annual Income and Expenditures.
- It has been proposed to make the Trust's entries online in Schedule I in the form of e – record.
- After such entries, information will be checked by the Superintendent and the Assistant Charity Commissioner and if necessary, they will make corrections and finally register the entries in Schedule I on the website.
- A trustees will get benefits of various online procedures such as submission of Change Report, Permission for alienation of property, Permission for loan and investment etc.

# Section 22 vide Rule 13(1); Change Reports

- The Trustees are obliged to intimate any change that occurs in any entries recorded within a **period of 90 days** from the date of the occurrence of such change,
- If there is delay in reporting or intimating such changes with the prescribed time you are required to submit **a Delay affidavit along with a delay application** mentioning the reason for such delay.

## **Change report to be filed for the following :**

- Change in the name of the Trust
- Change in the object or purpose of the Society (For change in Trust deed Scheme to be filed with Ass or Dep Charity Comm)
- Change in the Trustees of the Trust
- Change in the office bearers of the Trust
- Change in the address
- Dissolution of the Trust
- Addition or Deletion of Immovable properties of the Trust
- And any other case which may Charity commissioner required

- Change report shall be filled as per prescribed format (i.e Schedule III), along with the Notary and Rs 100 court fee stamp.
- If change report for change in trustees are not filed in chronological order, and Applicant file new change report, then:
  - Charity commissioner can issue direction u/s 41A and ask for election to be held  
OR
  - Charity Comm may appoint, discharge or remove trustee and vest property to new Trustee u/s 47A.
- Sub-section 3A and 3B of Section 22, deals with the compliance regarding the de-registration of Trust
- Follow-up in case of updating of PTR-1 (Schedule-I) after obtaining the order of change u/s 32 or 36.

# Section 36 (Rule 24) permission for alienation of immovable property

- Any sale, exchange or gift of any immovable property
- And lease for a *period exceeding 10 years for agriculture land* and a *period exceeding 3 Years non-agricultural land or a building* belonging to the trust *shall be not be valid without* the previous sanction of the Charity Commissioner.
- There is a set prescribed procedure for the application to obtain the sanction.
- The sanction may be subject to such conditions as may be imposed by C.C.
- The Charity Commissioner may revoke the sanction on the ground that such sanction was obtain by fraud or misrepresentation made to him or by concealing facts material for the purpose of giving sanction.

- However, **prior permission** of Charity Commissioner is required for sale, exchange, gift of any immovable property and for lease exceeding a period of 3 years in case of non-agricultural land/building and lease exceeding 10 years in case of agricultural land.
- As per amendment w.e.f. 10/10/2017 the Charity Commissioner shall not grant sanction for any lease for a period exceeding 30 years.
- And Application for permission u/s 36 after sale, exchange, gift any immovable property as well as leases, will amount **to violation of law** and penalty u/s 66A will be applicable.
- Also, above violation can also amount to the reason for **cancellation of 12A certificate**. (violation of any law for the time being in force)

# Sec 41A: Power of Commissioner to issue directions for proper administration of the Trust

- The Charity Commissioner may from time to time issue directions to any trustee of a public trust or any person connected therewith to ensure that the trust is properly administered, and the income thereof is properly accounted for or duly appropriated and applied to the objects and for the purposes of the trust; and
- He may also give directions to the trustees or such person that if he finds any property of the trust is in danger of being wasted, damaged, alienated or wrongfully sold, removed or disposed of.
- Provided that, if any application is made by the trustee of any trust for seeking directions under sub-section (1), the Charity Commissioner shall decide such application within three months from the date of its receipt and if it is not practicable so to do, the Charity Commissioner shall record the reasons for the same.
- It shall be the duty of every trustee or of such person to comply with the directions issued under sub-section (1).



# Sec 47: Power of CC to appoint, suspend, remove or discharge trustees and to vest property to new Trustee

- Any person interested in a public trust may apply to the Charity Commissioner for the appointment of a new trustee, where there is no trustee for such trust or the trust cannot be administered until the vacancy is filled, or for the suspension, removal or discharge of a trustee, when a trustee of such trust, —
  - (a) disclaims or dies;
  - (b) is for a continuous period of six months absent from India without the leave of the Charity Commissioner or the Deputy or Assistant Charity Commissioner or the officer authorised by the State Government in this behalf ;
  - © leaves India for the purpose of residing abroad ;
  - (d) is declared as insolvent; (e) desires to be discharged from the trust;
  - (f) refuses to act as a trustee ;
  - (g) becomes in the opinion of the Charity Commissioner unfit or physically incapable to act in the trust or accepts a position which is inconsistent with his position as trustee;
  - (h) in any of the cases mentioned in Chapter III, is not available to administer the trust; or
  - (i) is convicted of an offence punishable under this Act or an offence involving moral turpitude.

(2) The Charity Commissioner may, after hearing the parties and making such enquiry as he may deem fit, by order appoint any person as a trustee or may also remove or discharge any trustee for any of the reasons specified in subsection (1).

(3) In appointing a trustee under sub-section (2), the Charity Commissioner shall have regard—

(a) to the wishes of the author of that trust;

(b) to the wishes of the persons, if any, empowered to appoint a new trustee;

(c) to the question whether the appointment will promote or impede the execution of the trust;

(d) to the interest of the public or the section of the public who have interest in the trust ;  
and

(e) to the custom and usage of the trust.

(4) It shall be lawful for the Charity Commissioner upon making any order appointing a new trustee under sub-section (2) either by the same or by any subsequent order to direct that any property subject to the trust shall vest in the person so appointed and thereupon it shall so vest

# THANK YOU

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