



KOTTAYAM BRANCH OF SIRC OF ICAI

WEBINAR ON FCRA RENEWAL, OTHER COMPLIANCE AND CSR REGISTRATION 27/04/2021



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AREAS COVERED

1. Introduction –FCRA 2010, FCR (Amendment Act) 2020
2. FCRA/Income Tax Registration Renewal
3. Issues and Suggestions
Question – Answer Session
4. CSR Registration
Question – Answer Session
5. Summing Up

FCRA COMPLIANCE AND PRACTICAL ISSUES

HISTORICAL DEVELOPMENTS IN FCRA LEGISLATION

- First draft of the law was ready in the year 1976.
- The FC(R) Act, 1976 was introduced during Emergency.

HISTORICAL DEVELOPMENTS IN FCRA LEGISLATION

- Year 1976 to 2010 for 34 years – Few amendments
- New FC(R) Act, 2010 and FCR Rules 2011-2019
- Notified with effect from 1st May, 2011

THE FOREIGN CONTRIBUTION REGULATION ACT, 2010

- To REGULATE the ACCEPTANCE & UTILISATION of
 - FOREIGN CONTRIBUTION
 - Donation, delivery, transfer of article, currency, security by foreign source

THE FOREIGN CONTRIBUTION REGULATION ACT, 2010

– FOREIGN HOSPITALITY

- Non casual offer of free board, lodging, medical treatment, transport to foreign country by foreign source
- By certain individuals, associations or companies.

WHAT IS FOREIGN CONTRIBUTION?

- Donation, Delivery or Transfer of
 - Article
 - Except personal gift not exceeding RS. 1,00,000
 - Currency
 - Indian currency
 - Foreign currency
 - Security
 - Whether expressed in Indian or foreign currency
 - Includes derivatives

FOREIGN SOURCE

1. Foreign Entity

- a) Company
- b) Foundation/Trust
- c) Society/Club
- d) Trade Union

2. Foreign Citizen

3. Govt, International Agency

Except IMF, World Bank, UN Agencies

FOREIGN SOURCE

4. Indian company having more than 50% shareholding by
- a) Foreign Govt
 - b) Foreign Citizen
 - c) Foreign Company/Association

Exception:

Company with more than 50% foreign shareholding will not be foreign source if such shareholding is within FDI Norms

RECEIVING FOREIGN CONTRIBUTION

Any person can receive foreign contribution subject to following conditions:

1. It must have a definite cultural, economic, educational, religious or social programme.
2. It must obtain the FCRA registration / prior permission from the Central Government.
3. It must not be prohibited under Section 3 of FCRA, 2010.

DEFINITION OF PERSON UNDER FCRA SEC 2(1)(m)

- Person
 - Individual
 - HUF
 - Association
 - Section 8 Company

COMMERCIAL TRANSACTIONS AND FCRA

The following receipts from foreign sources by NPO are no longer FC:

1. Fees
2. cost of goods sold
3. services rendered
4. Consultancy income

FCRA FORMS

FC-1 Intimation of receipt of foreign contribution by way of gift/as Articles/ Securities/ by candidate for Election.

FC-2 Application for seeking prior permission of the Central Government to accept foreign hospitality(FC-2)

FC-3A Application for FCRA Registration

FC-3B Application for FCRA Prior Permission

FC-3C Application for Renewal of FCRA Registration

FCRA FORMS

FC-4	Intimation - Annual Returns
FC-6A	Intimation - Change of name and/ or address within the State of the Association
FC-6B	Intimation - Change of nature, aims and objects and registration with local/relevant authorities in respect of the association
FC-6C	Intimation - Change of designated bank/ branch/ bank account number of designated FC receipt-cum-utilisation bank account
FC-6D	Intimation - Opening of additional FC-utilisation Bank Account for the purpose of utilisation of foreign contribution
FC-6E	Intimation - Change in original Key members of the association
FC-7	Application for surrender of certificate of registration

REGISTRATION/PRIOR PERMISSION

FCRA REGISTRATION

1. Blanket Permission – renewal every 5 years
2. Minimum 3 years of operation

FCRA PRIOR PERMISSION

1. Donor specific and Grant specific
2. No minimum years of operation

REGISTRATION

- Renewal of Registration
 1. Sec 12(6): Registration valid only for 5 years
 2. Person should apply for renewal 6 months before expiry
 3. Central Govt. to renew registration within 90 days of receipt of application

REGISTRATION

Other changes in the Amendment :-

(i) Section 12A:

Aadhar Number of all the office bearers or Directors and other key persons should be submitted for renewal of FCRA Registration.

(ii) section 13:

Suspension of Registration can be extended up to 360 days(180+180)

REGISTRATION

(iii) section 14A:

FCRA Registration certificate can be surrendered on the request of the party.

(iv) section 16 :

Enquiry will be conducted by Government before renewal of FCRA Registration.

1st May,
2015- First
FCRA Reg

30th April,
2020-
Registration
expires

30th
October,
2019 –
Apply for
renewal

30th April,
2021-
Deadline for
delayed
app. With
reasons

IMPLICATIONS OF NON RENEWAL

CASE 1 – Person fails to apply for renewal – beyond extended deadline

- Fresh application to be made for registration following the procedure in Rule 9

CASE 2 – Govt. refuses renewal – 16(3) proviso

- Rule 9(3) – Fresh application – only after 6 months from date of original application

OTHER IMPORTANT PROVISIONS

- Suspension of Certificate – Sec 13
- Cancellation of Certificate – Sec 14
- Management of FC by Govt. – Sec 15
- Disposal of Assets – Sec 22

OPENING & OPERATING THE
DESIGNATED “FCRA ACCOUNT” AS
PROVIDED UNDER THE AMENDED
SECTION 17(1) OF THE FOREIGN
CONTRIBUTION (REGULATION) ACT,
2010

- The Central Government has specified the New Delhi Main Branch (NDMB) of the State Bank of India (SBI), 11, Sansad Marg, New Delhi-110001 for the purposes of opening the aforementioned “FCRA Account” to receive Foreign Contribution (henceforth called FC).

PARTICLUARS OF BANK ACCOUNT

- **BRANCH CODE** : 00691
- **IFSC** : SBIN0000691
- **SWIFT** : SBININBB104
- **E-MAIL** : **agmforex00691@sbi.co.in**
agmcommercial00691@sbi.co.in
sbi00691@sbi.co.in

- It is further clarified that the applicant person/NGO/association has complete liberty to retain its present “FCRA Account” as the another “FCRA Account” in any branch of a scheduled bank of its choice. They can link this account with the designated “FCRA Account” opened at the NDMB.

- The NDMB will not levy any transfer charges/fees for transferring the FC from the “FCRA Account” to “another FCRA Account” or other utilization account/accounts in a branch of any scheduled bank.

- All the persons/NGOs/associations who already have been granted certificate of registration or prior permission by Central Government may take note that they shall not receive any FC in any account other than the designated “FCRA Account” opened at
 - NDMB of the SBI, 11, Sansad Marg, New Delhi-110001 from the date of opening of such account OR 1st April, 2021, whichever is earlier.

- NGOs/associations are also advised to frequently visit through the FCRA web portal at nic.in for further updates in this matter.

MULTIPLE BANK ACCOUNTS

- Multiple accounts – For utilization only (no direct receipt)
- Additional Accounts – exclusively FC – no local
– Receipt still through single designated account
- Intimation to Ministry of Human Affairs within 15 days of opening each account – Form FC 6D

MAINTENANCE OF ACCOUNTS

- Register of investments to be maintained
- Accounts to be preserved for 6 years

FC-4 ANNUAL RETURNS

1. Requires addresses of programs to be accompanied by bank statement of exclusive FC account
2. NIL return

RECENT CHANGES MADE IN ANNUAL RETURN FC-4

1. Darpan ID to be provided in FC-4
2. The requirement to furnish the name of association has been removed.
3. Date of FCRA registration is mandatory.

RECENT CHANGES MADE IN ANNUAL RETURN FC-4

4. Bifurcation into Interest Income and Other receipts

Earlier, interest income and other receipts used to be reported together. However, in revised form, other receipts are required to be reported separately.

RECENT CHANGES MADE IN ANNUAL RETURN FC-4

5. More data to be furnished in “donor-wise details of foreign contribution received”

- a) The specific activity for which the ‘donation’ was received by the association has been added.
- b) Further, in earlier form FC-4, only foreign contribution received in excess of Rs. 20,000 was required to be reported.

However, the words “in excess of Rs.20,000” has now been removed in revised FC-4

RECENT CHANGES MADE IN ANNUAL RETURN FC-4

6. Comprehensive details required in
“Details of Utilization of foreign
contribution”

a) Here, the association is asked to submit item-wise details of how much money was spent on which activity, where was it spent and other such details.

RECENT CHANGES MADE IN ANNUAL RETURN FC-4

b) Unutilized amount invested in term deposits and lying in cash/ bank has been moved to a new section 4 in revised FC-4.

More details like opening FD, additions, realisation etc. are required for deposits.

RECENT CHANGES MADE IN ANNUAL RETURN FC-4

7. Creation of assets (movable or immovable) and foreign contribution transferred to other associations is required to be reported.

8. Details of land and building (established with FC funds) that has remained unutilized for over two years must be reported.

FILING OF ANNUAL RETURN FC 4 - ISSUES

9. Documents to be uploaded

S.No.	Document Name	Max size of PDF document
1	Duly signed CA certificate with Membership No	1 MB
2	Declaration certificate of Chief Functionary	1 MB
3	FC audited statement of accounts (R&P Account, I&E A/c and Balance Sheet)	50 MB
4	Statement of account duly certified by the officer of such bank	10 MB

OTHER INTIMATIONS

A person who has been granted a certificate of FCRA registration or prior permission shall intimate electronically within 15 days of any change in the following:

Change of Association
Name/Address FC-6A

Change of Association
Nature, Aims FC-6B

Change of Designated
Bank A/c FC-6C

Change of Utilisation
Bank A/c FC-6D

Change of Key Members
(replacement of 50% or
more of original key
members) FC-6E

TRANSFER OF FC

- Institutions registered under FCR Act cannot transfer those funds to any other Institutions.

TRANSFER OF FC

- Institutions in rural areas cannot implement such charitable activities for relief of the poor by utilizing Foreign Contributions. There are many charitable organizations in India like Caritas India, CNEWA India, SAFP India, CRS, etc., which are engaged in helping other Religious and Charitable organizations in India, out of Foreign Contributions for various religious and charitable activities for the welfare of the poor and needy. The working of such major organizations will also be affected as per the new provisions.

ADMINISTRATIVE EXPENSES

SEC 8(b) r.w. RULE 5

PROGRAM EXPENSES

- For Welfare Oriented Organisation
 - Exp. Incurred directly for stated objectives
- For Research Organisation
 - Remuneration of personnel involved in training, collection, analysis of field data etc.

ADMINISTRATIVE EXPENSES

SEC 8(b) r.w. RULE 5

ADMINISTRATIVE EXPENSES

1. Remuneration, travel exp. To Exec. Committee or Governing Council
2. Cost of Hiring Mgt, any kind of remuneration to them
3. Accounting and administering funds
4. Vehicle maintenance

ADMINISTRATIVE EXPENSES

SEC 8(b) r.w. RULE 5

5. Expenses relating to Reporting
6. Legal and professional charges
7. Rent, repairs of premises
8. Water, telephone etc of premises **from**
where organization functions

ADMINISTRATIVE EXPENSES

SEC 8(b) r.w. RULE 5

- Cannot exceed 20% of FC received in a year, without prior govt. approval

SUSPENSION OF CERTIFICATE

SEC 13

- Pending consideration of cancellation of certificate
- Max duration – 360 days(180+180)

SUSPENSION OF CERTIFICATE

SEC 13

- Organisation can use 25% funds with govt. permission
- 75% only after revocation of order
- No fresh application
- **No opportunity to be heard**

CANCELLATION OF CERTIFICATE

SEC 14

1. Situations: Violation of FCR Act, Public interest
2. Not engaged in reasonable activity for 2 consecutive years OR defunct
3. Opportunity to be heard will be given
4. Once cancelled – no registration or prior permission for 3 years

MANAGEMENT OF FC

SEC 15 r.w. RULE 15

- Once registration is cancelled – FC in bank account *(or wherever it has been transferred)* vests with banking authority until Central Govt. directs
- Banking authority – empowered to manage activities, use funds and dispose assets
- Returned only if person gets registered *(i.e. after a minimum of 3 years!!!)*

FCRA RENEWAL

FCRA 2010

- validity of the registration certificate for a period of 5 years. It may be noted that in the old law FCRA registration was virtually permanent in nature unless it was revoked. FCRA 2010 provides for renewal of registration of organizations after every 5 years.
- Association which desire to renew their registration certificate may apply online in Form [FC-3C](#) six months before the expiry of their existing registration.

FCRA 2010

- The existing registration under FCRA, 2010, will cease from the date of completion of the period of five years from the date of grant of registration and will not be eligible for receiving of foreign contribution .
- In such a case, the association has to apply afresh for grant of registration.

FCRA Amendment Act, 2020

a. Inquiry

- The FCRA Amendment Act, 2020 dated 29th September 2020, specifies that the central government is empowered to make inquiries and satisfy itself with respect to compliance of Section 12(4) prior to FCRA renewal.

FCRA Amendment Act, 2020

a. Inquiry

- Section 12(4) is the provision under which verification at that time of granting registration is made. In other words, the government may also make similar inquiries before granting renewal of FCRA registration. Hence, by the proposed amendment renewal process has become similar with that of process of registration or Prior permission.

b. Delayed Application for Renewal

- In case an NGO fails to apply for renewal within the due date, its registration shall become invalid.
- The department may condone the delay if satisfactory reasons for not submitting the renewal application are provided.
- A delayed application for renewal can be filed up to 1 year from the date of the expiry of the FCRA Certificate

c. Fees

- Rule 12(6) of FC(R) Rules 2011 provides that in case no application for renewal of registration is received or such application is not accompanied by the requisite fee, the validity of the certificate of registration of such person shall be deemed to have ceased from the date of completion of the period of five years from the date of the grant of registration.

c. Fees

- For example, if no application is received or is not accompanied by the renewal fee, the validity of the registration certificate issued on the 1st November, 2016 shall be deemed to have lapsed with effect from the close of the day on 31st October, 2021.

c. Fees

- An application made for the renewal of the registration shall be accompanied by a fee of Rs. 1500 (Fifteen hundred only). However, a delayed renewal application shall be accompanied by a fee of Rs. 5000(Five thousand only).

Documents required for the renewal of the FCRA Registration

1. Image of signature of Chief Functionary
2. Image of seal of the Association.
3. Registration certificate of the Association
4. Memorandum of Association/ Trust Deed.

Documents required for the renewal of the FCRA Registration

5. FCRA Registration Certificate of Association issued by MHA.
6. Associations has to upload affidavit of each key functionary

Documents required for the renewal of the FCRA Registration

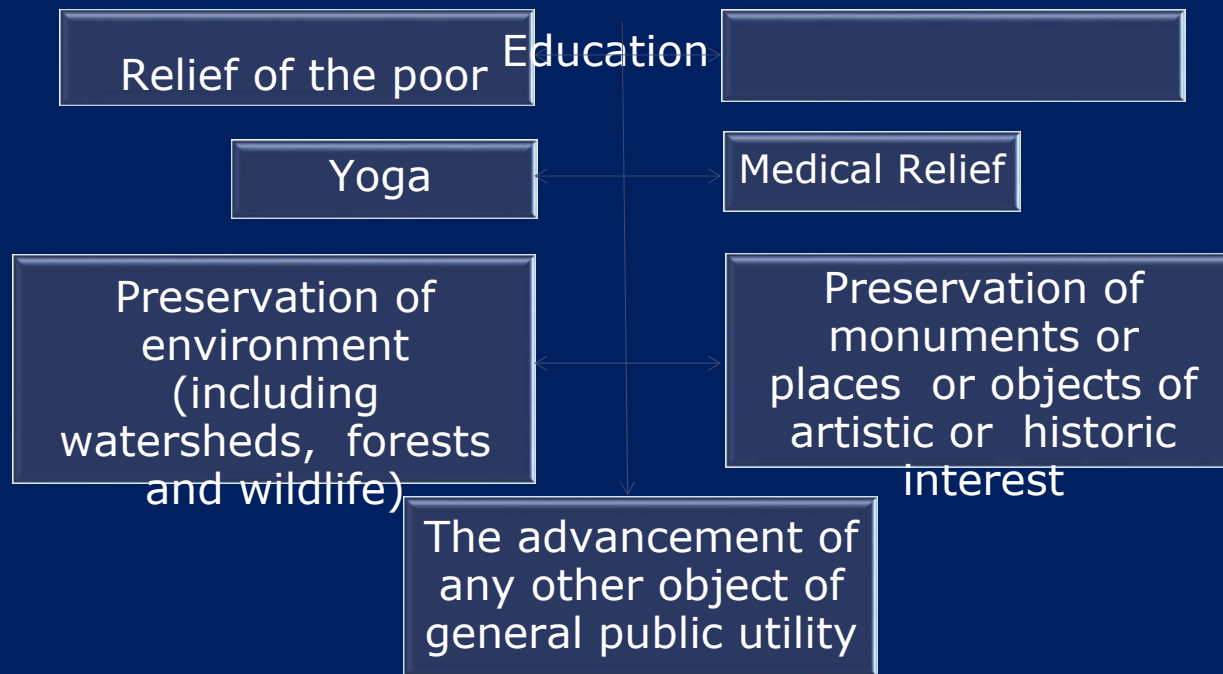
7. Details of each key functionary including Aadhar of the Board members in case of Indian members and copy of passport or overseas citizen card (OCI) in case of foreign members.

QUESTIONS?

INCOME TAX
REGISTRATION RENEWAL

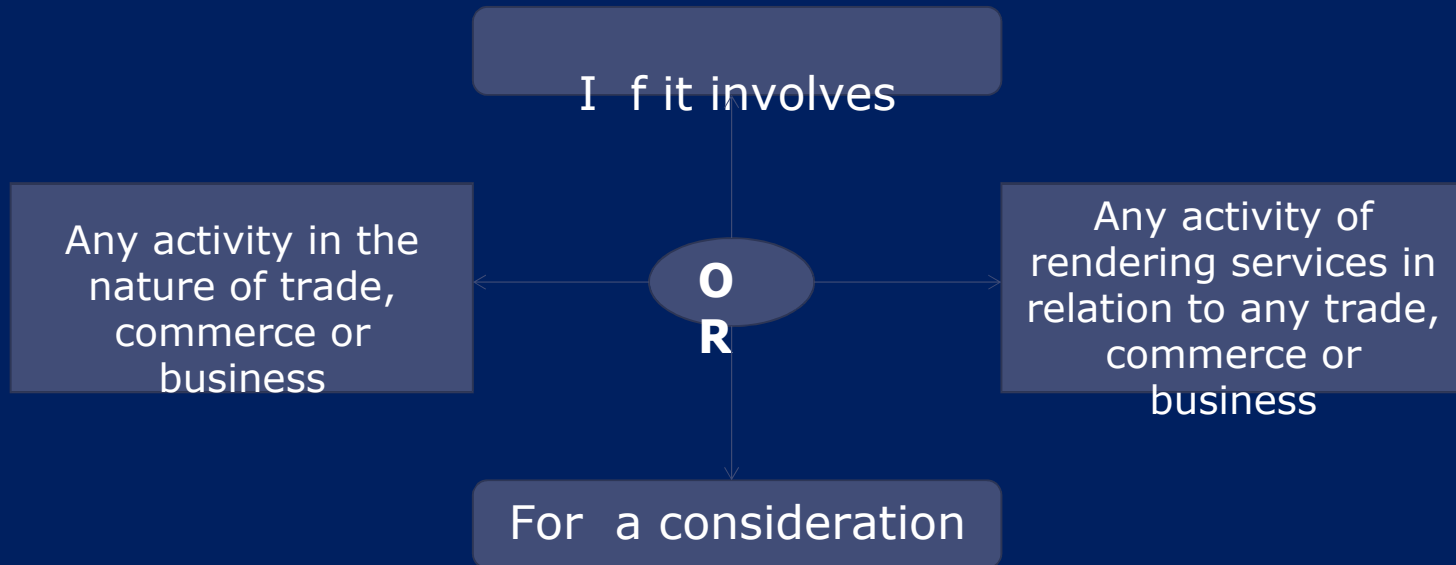
Charitable Purpose – Section 2(15)

“Charitable Purpose” includes



Proviso to Section 2(15)

Advancement of any other object of general public utility **shall not be a charitable purpose**



Irrespective of the nature of application of income from such activity

Exclusion - Proviso to Section 2(15)

such activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility

&

aggregate receipts from such activities do not exceed 20% of the total receipts, of the trust of that previous year

Renewal of registration under section 10(23C) ,12AB, and 80G

Section 12-Income of trusts or institutions from contributions

Section 12A-Conditions for applicability of sections 11 and 12.

Section 12AA-Procedure for registration.

Section 12AB-Procedure for fresh registration.

Renewal of registration under section 10(23C) ,12AB, and 80G

- Earlier the registration under section 12AA, approval under section 10(23C) and 80G were given without any expiry period.
- Now, these registration and approvals shall be given only for a limited time period of 5 years.
- On expiry of every 5 years, the registration/ approval has to be re obtained.
- This will keep a check on inactive registrations.

Renewal of registration under section 10(23C) ,12AB, and 80G

- The application for renewal of the approval/ registration will have to be given within the period of 3 months from the date of coming in to force of the amendment.
- Due to the COVID-19 outbreak, the effective date of this provision has been deferred to 1st April 2021.

Renewal of registration under section 10(23C) ,12AB, and 80G

- On receipt of the application, the PCIT/ CIT will pass an order for registration/ approval for the period of 5 years.
- The order for registration / approval in such cases will be required to be passed within 3 months from the end of the month in which the application will be filed.

Renewal of registration under section 10(23C) ,12AB, and 80G

- The new approval/ registration will be applicable from the assessment year from which the approval/ registration was originally granted under the existing provisions.

Rationalising and digitalising the process of registration for Charitable Institute.

- In order to simplify the compliance for the new and existing charity institutions, it is proposed to make the process of Registration completely electronic under which a Unique Registration Number (URN) shall be issued to all new and existing charity institutions.
- The step will simplify the compliance for the new and existing charity institute. It will introduce uniformity in the registration process and promote ease of doing.

New Registration

- The provisional approval may be granted for the period of 3 years (without any discretion in the hands of the authorities for any period less than 3 years etc.).
- Later, full/ final registration/ approval may be granted in the prescribed procedure.

New Registration

The application for fresh registration/ approval (towards 12AB, 10(23C) and 80G) is to be made at least one month prior to the commencement of the previous year relevant to the assessment year from which said approval / registration is sought.

RULES AND FORMS

FORMS	SECTION	RULE
Form 10A	10(23C), 12AB,80G	2C or 5CA or 11AA or 17A
Form 10 AB	10(23C), 12AB,80G	2C or 5CA or 11AA or 17A
Form 10 AC	10(23C), 12AB, 80G	2C or 11AA or 17A
Form 10 AD	10(23C), 12AB,80G	2C or 11AA or 17A
10BD	80 G	18AB
10BE	80 G	18AB
3CF	35	5C, 5D, 5E and 5F

CSR REGISTRATION
(CORPORATE SOCIAL
RESPONSIBILITY)

What is CSR ?

- As per Section 135(1) ,
- Every company having net worth Of Rs 500 crore or more, or turnover of Rs 1,000 crore or more or a net profit of Rs 5 crore or more during any financial year shall constitute a Corporate Social Responsibility Committee of the Board consisting of three or more directors, out of which at least one director shall be an independent director.

What is CSR ?

- As per 135(5) ,
- The Board of every company referred to in sub-section (1), shall ensure that the company spends, in every financial year, at least 2 % of the average net profits of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy.

Entities for undertaking CSR Activities

1. Company established under Section 8 of the Companies Act, 2013 with Section 12A and Section 80G registrations under the Income Tax Act, 1961.
2. Registered Public Trust with Section 12A and Section 80G registrations under the Income Tax Act, 1961.

Entities for undertaking CSR Activities

3. Registered Society with Section 12A and Section 80G registrations under the Income Tax Act, 1961.
4. Company established under Section 8 of the Companies Act, 2013 or Registered Trust or Registered Society established by the Central Government or State Government.
5. Entity established under an Act of Parliament or State Legislature.

CSR Compliances:

- As per the notification G.S.R 40(E) dated 22-01-2021,
- An unregistered trust will not be eligible for CSR Funding Mandatory Registration with MCA for Getting CSR Funding
- All the trust accepting CSR funds from corporate entities should obtain 'Unique CSR Registration No ' from Ministry of Corporate Affairs.

CSR Compliances:

- Trusts are required to fill Form CSR – 01, for obtaining the Unique CSR Registration Number
- Trusts are mandatorily required registration under the provisions of section 12A & 80G (New Section – 12AB) of the income tax act.

Registration Process -CSR -01 FORM

FORM NO. CSR-1

(Pursuant to section 135 of the Companies Act, 2013 and Rule 4(1) and (2) of Companies (CSR Policy) Rules, 2014)



Registration of Entities for undertaking CSR Activities

Form Language English Hindi

Refer the instruction kit for filing the form.

1.* Nature of the Entity

- Company established under Section 8 of the Companies Act, 2013 with Section 12A and Section 80G registrations under the Income Tax Act, 1961.
- Registered Public Trust with Section 12A and Section 80G registrations under the Income Tax Act, 1961.
- Registered Society with Section 12A and Section 80G registrations under the Income Tax Act, 1961.
- Company established under Section 8 of the Companies Act, 2013 or Registered Trust or Registered Society established by the Central Government or State Government.
- Entity established under an Act of Parliament or State Legislature.

2. (a) Whether the Entity is established by any company or group of companies

Yes No

Registration Process -CSR -01 FORM

(b)(i) If yes, then provide the details of such company (s)

Add

CIN of the Company		Pre-fill
Name of the Company		

(ii) If no, whether the entity has an established track record of three years in undertaking similar activities

Yes No

3. (a) * Type of Existing entity

*CIN/ Registration Number

Pre-fill

(In case of a Section 8 company, enter CIN. Else, enter registration number)

(b) *Name of the entity

Page 1 of 3

(c) *Date of incorporation of the entity

(DD/MM/YYYY)

(d) *Address of the entity

Line I

Line II

City

Registration Process -CSR -01 FORM

Adobe Acrobat Reader DC (32-bit)
 File Edit View Window Help

Form_CSR-1.pdf

State/ Union Territory

District Pin Code

(e)* E-Mail ID of the entity

(f)* Enter OTP for Email ID

(g)* PAN of the entity

4.*Details of Directors/ Board of Trustees/ Chairman/ CEO/ Secretary/ Authorized Representatives of the entity:

S.No.	Name	Designation	DIN/PAN	Email Id
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Attachments

1.* Copy of Certificate of Registration

2.* Copy of PAN of entity

List of Attachments

***Declaration**

I am authorized by the Entity vide *resolution number *dated to sign this form and declare that the particulars given in the form herein above are true and also are in agreement with the documents maintained by the Entity.

To be digitally signed by one director in case of Section 8 company
 To be digitally signed by one of the Trustee/ CEO in case of Registered Public Trust
 To be digitally signed by Chairperson/ CEO/ Secretary in case of Registered Society

Registration Process -CSR -01 FORM

To be digitally signed by one of the Trustee/ CEO in case of Registered Public Trust
To be digitally signed by Chairperson/ CEO/ Secretary in case of Registered Society
To be digitally signed by Authorized Representative in case of Entity established under an Act of Parliament or State Legislature

* To be digitally signed by

*Designation

Page 2 of 3

*DIN of the director; or DIN or PAN of the Trustee or CEO or Chairperson or Chief functionary or authorized representative of the Entity;

***Certificate by Practicing Professional**

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/ applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1. The said records have been properly prepared, signed by the required officers/ authorized representatives of the entity and were found to be in order;
2. All the required attachments have been completely and legibly attached to this form;
3. It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

* To be digitally signed by

Registration Process -CSR -01 FORM

***Certificate by Practicing Professional**

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/ applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1. The said records have been properly prepared, signed by the required officers/ authorized representatives of the entity and were found to be in order;
2. All the required attachments have been completely and legibly attached to this form;
3. It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

*** To be digitally signed by**



- Chartered accountant (in whole-time practice) Company secretary (in whole-time practice)
- Cost accountant (in whole-time practice)

* Whether Associate or Fellow Associate Fellow

* Membership Number

Certificate of Practice Number

Note: Attention is drawn to provisions of Section 448 and 449 of the Act which provide for punishment for false statement / certificate and punishment for false evidence respectively.

This e-Form has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the authorized person and professional.



Documents required for filing Form CSR-1

1. Copy of PAN Card of the NGO
2. Mail ID and Mobile Number
3. Details of Governing Body Members
(Updated Change Report)

Documents required for filing Form CSR-1

4. Copy of Registration Certificate

5. Board Resolution Authorising The Representative For The Compliance

6. Digital Signature of the Authorised Person with his PAN Number.

DECLARATION

- *To be digitally signed by either:*

1. Designation
2. DIN of the director; or DIN or PAN of the Trustee or CEO or Chairperson or Chief
functionary
3. To be digitally signed by one director in case
of Section 8 company

DECLARATION

- To be digitally signed by one of the Trustee/ CEO in case of Registered Public
- To be digitally signed by Chairperson/ CEO/ Secretary in case of Registered Society
- To be digitally signed by Authorized Representative in case of Entity established under an Act of Parliament or State Legislature.

Certificate By Practicing Professional

(Chartered Accountant /Company secretary/Cost Accountant)

- Particulars in the form CSR-01
- Maintenance of proper records.

QUESTIONS?

SUMMING UP



THANK YOU

CA. P J JOHNEY
BSc.FCA