

NGO Annual Compliance Calendar — What to File, When, and With Whom

Every experienced NGO leader knows someone whose organisation lost its 12A registration — or its RNPO status under the new IT Act 2025 — because of a missed filing. Donors stopped getting tax deductions. Grants were put on hold. A year of rebuilding followed. The pattern repeats....

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A compliance-primer

Published: June 2026 · Last reviewed: June 2026

This guide gives you the complete annual compliance calendar for a public charitable trust or NGO in India — what to file, when, with which authority, and what happens if you miss it. Bookmark it. Put every deadline in your calendar on 1 April of each financial year.

The Financial Year

All NGO compliance in India follows the **financial year: 1 April to 31 March**. When this guide says "by 31 October," it means 31 October of the calendar year after the financial year ends — so for FY 2026-27 (April 2026 to March 2027), the ITR-7 deadline is 31 October 2027.

Complete Annual Compliance Calendar

April 1 — Financial Year Begins

Action: Start your new financial year accounts. Open a fresh cash book, receipt-payment book, and income-expenditure register. If you maintain accounts digitally (Tally, Zoho Books, or Excel), create the new FY file.

Action: Review all registrations for renewal deadlines. Mark in your calendar: RNPO expiry date, Section 354 (80G) expiry date, FCRA expiry date (if applicable). Anything expiring within the next 6 months must be renewed NOW — not at the deadline.

May 31 — Form 10BD and Form 114 (Donor Certificate)

What: Annual statement of donations received under Section 354 (old 80G) — filed on the Income Tax e-filing portal.

Who must file: Every RNPO with Section 354 (80G-equivalent) approval that received donations in the preceding financial year for which donors want tax deductions.

What it contains: Name, PAN, and address of each donor; amount donated; date of donation; whether corpus or non-corpus.

Form 114: The individual donation certificate issued to each donor. Must be issued to all donors who want to claim their 80G-equivalent tax deduction. Issue by 31 May.

Penalty for late filing: Rs. 200 per day under Section 271K of the old Act (Section 349 equivalent penalties under the new IT Act 2025). Can add up quickly — a 30-day delay on a trust with 50 donors = significant penalty.

June 30 — FCRA Annual Return (Form FC-4)

What: Annual return for FCRA-registered organisations. Reports all foreign contributions received during the preceding financial year (April to March), source details, and utilisation.

Who must file: Every organisation with FCRA registration — even if no foreign contribution was received in the year (a NIL return must still be filed).

Where: fcraonline.nic.in

Content: Contributions received (amount, currency, source country, donor name), conversions, transfers to other organisations (prohibited without recipient's own FCRA), and utilisation by project category.

Penalty for late or non-filing: Cancellation of FCRA registration in serious cases. Fines under FCRA 2010. Never miss this deadline.

September 30 — CA Audit Completion and Form 10B / 10BB Upload

What: Statutory audit of the trust's accounts by a Chartered Accountant, with the audit report filed on the IT portal.

Who must file:

- **Form 10B:** Required if ANY ONE of three conditions is met: (1) total income before exemption exceeds Rs. 5 crore, (2) the trust received any foreign contribution (even Re 1 under FCRA), or (3) the trust applied any income outside India
- **Form 10BB:** Required for all other RNPO-registered trusts whose total income before exemption exceeds Rs. 2.5 lakh

Note on threshold: Even if your trust's gross income is Rs. 50,000, the audit is best practice

and strengthens credibility — though not technically mandatory below the Rs. 2.5 lakh threshold.

Who files it: Your Chartered Accountant uploads the audit report directly to the IT portal using their CA login. You do not upload it yourself.

Deadline: The CA must upload the audit report by 30 September for the trust to file its ITR-7 by 31 October.

Critical sequencing: Do NOT leave audit scheduling until September. Engage your CA in May. Provide complete accounts and supporting documents by June. Build in review time. A trust that approaches a CA in September for a September audit is setting itself up for a late ITR.

October 31 — ITR-7 (Annual Income Tax Return)

What: Annual income tax return for the trust — the single most important annual compliance filing.

Who must file: Every registered trust or charitable institution that is an RNPO under Section 332 of IT Act 2025 (or was registered under Sections 12A/12AA/12AB of the old Act). **Filing is mandatory even if the trust has NIL income.** Non-filing is treated as a violation under Section 349 of IT Act 2025 and can trigger loss of RNPO status.

Where: incometax.gov.in — e-File → Income Tax Returns → File ITR-7

Key schedules in ITR-7:

- Income details (all receipts — donations, grants, service income)
- Application of income (how the 85% rule is satisfied)
- Accumulation of income (if any income is accumulated for future use)
- Corpus donations received
- Details of RNPO registration
- Section 354 (80G) details

85% application rule: The ITR-7 is where you demonstrate that at least 85% of regular income has been applied toward charitable purposes. If you cannot show this (e.g., you received a large grant late in the year and could not deploy it), you must either use the accumulation provision (Form 10 filed before the ITR due date) or face full taxation on the shortfall.

Verification: ITR-7 is verified using Aadhaar OTP (EVC) or Digital Signature Certificate (DSC) of the authorised signatory.

Penalty for non-filing: Under Section 349 read with Section 332, non-filing can ultimately lead to the RNPO registration being treated as void. Additionally, penalty under Section 271F (old Act

equivalent provisions) applies.

Within 30 Days of Any Change — Update DARPAN, RNPO, FCRA Records

What: If any of the following change, you must update the relevant authority within 30 days:

Change	Where to Update	Form
Key trustee/director added or removed	DARPAN portal	Update profile
Registered office address changed	Sub-Registrar (for trust deed amendment), DARPAN, IT portal, bank	Multiple
Bank account changed	FCRA portal (Form FC-6) + DARPAN + IT portal + bank	Form FC-6 (FCRA)
Organisation name changed	Sub-Registrar (amendment), DARPAN, IT portal, PAN update	Multiple
More than 50% change in key members	FCRA portal mandatory (Form FC-6)	Form FC-6

Missing these intimations — especially the FCRA intimation for key member changes — can lead to compliance flags and complications at renewal.

6 Months Before Expiry — Renew All Registrations

RNPO Renewal (Section 332, Form 10AB): Apply for regular (5-year or 10-year) registration at least 6 months before your provisional 3-year registration expires. This is the conversion from provisional to permanent RNPO status.

Section 354 (80G-equivalent) Renewal: 80G-equivalent approval under Section 354 is always for 5 years — there is no 10-year extension for this approval (unlike the Section 332 registration). Renew via Form 10AB at least 6 months before expiry.

FCRA Renewal (Form FC-3C): FCRA certificate is valid for 5 years. File Form FC-3C at fcraonline.nic.in at least 6 months before expiry. Late renewal applications risk a lapse in FCRA status — during which you cannot receive or spend foreign contributions.

Quick Reference — Full Compliance Calendar

Deadline	Filing	Authority	Who Must File
31 May	Form 10BD (donation statement)	IT portal	All RNPO with Section 354 donations received
31 May	Form 114 (donor certificates)	Issued to donors	All RNPO with Section 354 donations

Deadline	Filing	Authority	Who Must File
30 June	FC-4 (FCRA annual return)	fcraonline.nic.in	All FCRA-registered organisations
30 September	Form 10B or 10BB (CA audit report)	IT portal (CA uploads)	All RNPO above Rs. 2.5 lakh income (or any FCRA receipt)
31 October	ITR-7	IT portal	All RNPO — no exceptions
Within 30 days	DARPAN profile update	ngodarpan.gov.in	Any change in key details
Within 30 days	FC-6 (FCRA change intimation)	fcraonline.nic.in	Any change in key functionaries, bank, or address (FCRA)
6 months before expiry	Form 10AB (RNPO renewal)	IT portal	All RNPO before expiry
6 months before expiry	FC-3C (FCRA renewal)	fcraonline.nic.in	All FCRA organisations before expiry

State-Specific Compliance for Odisha

Odisha does NOT have a separate Public Trust Act. Unlike Maharashtra (Maharashtra Public Trusts Act), Gujarat (Gujarat Public Trusts Act), or Rajasthan, Odisha trusts are governed by the Indian Trusts Act, 1882 for substance and the Registration Act, 1908 for registration. There is no Charity Commissioner in Odisha requiring separate annual filings.

This means: For an Odisha public charitable trust, the annual compliance obligations are:

1. Accounts maintenance (ongoing)
2. CA audit (by 30 September)
3. ITR-7 (by 31 October)
4. Form 10BD and Form 114 if you have Section 354 donations (by 31 May)
5. FCRA annual return if applicable (by 30 June)
6. DARPAN profile updates as changes occur

There are no separate state-level charity compliance filings in Odisha — which makes Odisha one of the simpler states for trust compliance.

The 85% Rule — Practical Planning Through the Year

The 85% application rule is the central compliance discipline for every RNPO. Here is how to plan for it through the year:

Q1 (April-June): Programme expenditure should begin in Q1. The first quarter sets the pace for annual spending.

Q2 (July-September): By end of Q2, you should have spent at least 40-45% of expected annual income. If you are behind, review whether grant payments have been delayed and plan

deployment acceleration.

Q3 (October-December): By end of Q3, target 65-70% of expected income deployed. If a large grant arrives in Q3, ensure programme work to absorb it is already planned.

Q4 (January-March): Final quarter — ensure 85% threshold is met by 31 March. If you are short, consider paying out legitimate committed programme expenditures before year-end, or file Form 10 for accumulation by the ITR due date (31 October).

Corpus donations are excluded from the 85% calculation. If a donor specifies in writing that their donation is "to the corpus of the trust," this amount goes to your balance sheet (corpus fund) and does not count as regular income — freeing you from the 85% application obligation on that amount. This is a legitimate tool for building a financial reserve.

Last verified: June 2026. All deadlines reflect the Income Tax Act, 2025 (effective 1 April 2026) and applicable FCRA rules. Odisha has no separate Public Trusts Act — annual compliance for Odisha trusts does not include Charity Commissioner filings. Dates are for the financial year ending 31 March — apply one year forward to get the calendar year deadline.

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