



Sanmaargi

— to shepherd HIS flock —

MDB 04/2020

MYSORE DIOCESAN BULLETIN

DEC 2020



Christmas

HOPE for the World - and for You!



Happy Christmas & New Year-2021

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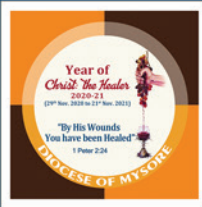
December: 2020

HOLY FATHER'S Intention

We pray that our personal relationship with Jesus Christ be nourished by the Word of God and a life of prayer.



DIOCESAN Intention



To celebrate Christmas by
Sharing generously with the Sick



Rev. Fr. Praveen Kumar A.

Rev. Fr. Avinash H.N

Ordained on 8th September 2020

Your life has been set apart

To celebrate the mysteries of Christ,

To proclaim the good news of salvation,

To lead the lost from darkness into light.

Belong to God & His Church forever!



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SHEPHERD'S VOICE



Dear Rev. Fathers/Brothers/Sisters,

It is time for us, very specially to encourage more and more our parish communities to pray to God to save us from the Pandemic Covid-19, and the destructive natural calamities and floods. This year was declared as the “Year of Holy Eucharist”. Due to the Pandemic not much is done in this regard. However, let us continue to pray for our Diocese and the Eucharistic Lord will “shower His blessings on us - His people”.

Now that the Government has given maximum relaxation in the lockdown in a phased manner, let us encourage our parish communities to get their liturgical and other sacramental benefits in their respective parishes. But at the same time, let us adhere to the norms and the guidelines given by the Government and the Church authorities in maintaining social distance, masking, sanitizing and to carry out thermal checks at the entrance of the Church. We shall avoid children below 10 years of age and people above 65 years of age from attending the Church activities.

We are aware that the Covid-19 pandemic has paralyzed not only the society's normal functioning, but also it has disturbed the Church activities too. Though the nature of the Church' worship is community oriented and people centered, this pandemic has crippled this concept of people coming freely together as one community under one roof of the Church. Hence, there is a need to venture and discover new possibilities in bringing the message of Christ alive. We must work out to rekindle the faith of our people. Thus, there is a need to create new ways and have best possible pastoral approaches. We must focus like the Apostles and the Early Christians in concentrating on families. During the lockdown period, the Christian families had turned out to be small nuclear Churches. The presence of Holy Spirit is working in the families through life of prayer, sharing of love and fellowship. There is a need of the family mission.

I urge you all to continue to nurture and give utmost care and importance to families. It is infact here where the Christian faith is born, vocations are nurtured, God and church exist, and the elderly persons can motivate and share their faith experience, which is rich and deeply rooted in Christ.

We pray that our merciful God takes away this deadly Covid-19 disease and gives relief to the mankind. We also pray for all the Corona warriors and their families, who have sacrificed their time, health, energy, though some have lost their lives while serving the victims of the pandemic. We also pray for the souls of the individuals, who passed away due to Covid-19 pandemic. “May their souls rest in peace.”

I thank each and everyone, specially I would like to remember with gratitude the medical personnel, doctors, nurses, and their administrators and assistants at our St. Joseph’s Hospital, Mysuru who have come forward to serve during this hour of need. The ODP members also supported in distributing groceries and necessary daily essential kits for the people in need. I thank the Director and the staff for their invaluable service. May God bless you all.

With God’s blessings

†**Bishop William**
Diocese of Mysore

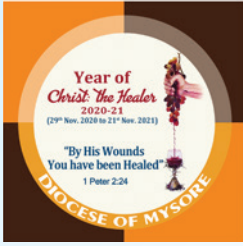
SOLEMNITY OF THE IMMACULATE CONCEPTION

On the 8th of December, the Catholic Church celebrates the solemnity of the Immaculate Conception in a special manner. This solemnity honors Mary-the mother who was immaculately conceived by the special “full of Grace”. This feast proclaims that Mother Mary was sinless, spotless and stainless in body, mind and soul. This was the unique plan of God to bring salvation to the whole world. As we celebrate this great feast, let us imitate her and be worthy by being sinless in the sight of God.

ADVENT

With Advent, we would be entering the new liturgical season of 2020-21. This is special season of preparation for the coming of our Lord Jesus and the great feast of Christmas. There is a popular tradition of preparing and lighting of candles in the Advent wreath at homes, chapels and Churches.

I urge you to keep these traditions. These are helpful for us to prepare for the birth of Christ in a meaningful manner; specially to prepare our hearts worthily. As we make a crib or a cradle for baby Jesus, also preparing our lives and our hearts for the arrival of Jesus is the aim of this season of Grace. Therefore, let us prepare well for the coming of our Lord, specially through the Sacrament of Reconciliation.(Sitting with social distance.)



YEAR OF CHRIST: THE HEALER: 2020-21

ಸೌಖ್ಯದಾಯಕ ಕ್ರಿಸ್ತರ ಪವಿತ್ರ ವರ್ಷ: 2020-21

ಕುಣಮಗಿಕ್ಕು ಕಿರಿಗಿಸುತ್ತಾವಿನ್ ಆಂಡು: 2020-21

"By HIS Wounds you have been Healed" - 1 Peter 2:24

"ಅಪರ ಗಾಯಗಳಿಂದ ನೀವು ಗುಣಹೊಂದಿದಿರಿ"-1 ಪೇತ್ರ 2:24

"ಅವರ ಕಾಯங்களால் ನಿங்கள் ಕುಣಮದ್ದೆನೈದಿರಿ" 1 ಪೇತ್ರ 2:24

The year 2019-2020 was dedicated in our Diocese as the year of the Holy Eucharist. We could not do much well due to the Pandemic, except special prayers. This year 2020-2021, let us have as the *Year of Christ: the Healer* from 29th November 2020- the first Sunday of advent to 21st November 2021 - the Solemnity of Christ the King. During this year, let us feel the need of the inner healing which can happen only by the Grace of God, the reparation for the sins and the reconciliation with one another. Hence, let us pray more for the healing of body, soul and mind. Let our families, communities, parishes, the diocese and the society in general be healed by Christ - the Healer. Let the Lord touch our hearts that we may be healed personally and be the instruments to heal others in the Holy Name of Christ. The diocesan health commission in co-ordination with the co-ordinator of the diocesan commissions will frame programs for this year in parishes/ Institutions in our diocese. Let our activities in this regard be supported with the blessings of Christ - the Healer. The prayer cards are sent to be used by all everyday during the Holy Mass after the reception of the holy Communion.

CHRISTMAS

Amidst this pandemic situation, the spark of the Joy of Christmas is around the corner. Jesus was born as the light in the darkened world of turmoil and unhappy situation. This year it may not be a total season of rejoicing, decorations and celebrations, but it is a time for action with charity to build up our faith and the lives of suffering brothers and sisters.

As this year is marked by the Covid-19 pandemic, it is fitting to celebrate Christmas in a meaningful manner by sharing and caring. During this Christmas, we are called to give hope and meaning in the lives of our own and others, even amidst disappointment and difficulties. When we serve our needy brothers and sisters, our pain and suffering is forgotten and lightened with the joy that comes in. In the words of St. Paul in his letter to the Romans 5: 3-5 *“Not only that, but we rejoice in our sufferings, knowing that suffering produces endurance, and endurance produces character, and character produces hope, and hope does not disappoint us, because God’s love has been poured into our hearts through the Holy Spirit.”*

Christmas reminds that we need Jesus and the world needs Him. Let us give Him to others.

I wish you all a Happy Christmas and God’s blessings upon you and your family.

Keep Safe and Stay Healthy.



FAREWELL TO THE NUNCIO

On the 29th of August the Holy Father Pope Francis transferred the Apostolic Nuncio to India and Nepal (Archbishop Giambatista Diquattro) to Brazil, after completion of his term of 3 years. Infact, it is a promotion to him to serve in Brazil as it is the largest episcopal conference with more than 400 Bishops. Brazil plays a very important role in the church concerns today due to the highest Christian population and the recent theological shifts, specially with regard to the Amazonia. In this context, our Holy Father has entrusted this great and important responsibility to Archbishop Giambatista Diquattro. We wish His Grace God’s blessings and pray for the success of his ministry in Brazil.



RE-NOMINATION OF CARDINAL OSWALD GRACIAS

His Eminence Cardinal Oswald Gracias has been re-nominated by the Holy Father to the Council of Cardinals, for advising the Holy Father for the reform in the Roman Curia and the governance of the Universal Church. Also His Eminence is re-nominated by the Holy Father as the Member of the Pontifical Council for the Legislative Texts, which is an important body in the Church regarding Canon Law and its authentic interpretations. While he continues to serve in these offices, we congratulate and wish him all the best. May God grant him good health and strength to serve the Church.



LET US RETURN TO THE EUCHARIST WITH JOY

Eucharist is a source and summit of our Christian Life. His Eminence Cardinal Robert Sarah, the Prefect of the Congregation of the Divine Worship and the Discipline of the Sacraments has written a letter titled “Let us return to the Eucharist with Joy.” This letter addresses regarding the celebration of the Liturgy during and after the Covid-19 pandemic. This letter is very meaningful, and we believe this will be of use in our pastoral ministry in this pandemic situation. Kindly find the letter in the **Annexure -1**.

GUIDELINES FOR THE SACRAMENT OF THE ANOINTING OF THE SICK

During this Covid-19 pandemic, there are difficulties and risks involved in the Anointing of the sick persons. It is advised that while anointing, precaution should be taken and it ***is highly recommended to use the cotton swabs while anointing the persons***. After the anointing, the used cotton swabs should be collected in an envelope and burnt by the priest.

OMISSION OF THE WORD “ONE”

His Eminence Cardinal Robert Sarah, the Prefect of the Congregation of the Divine Worship and the Discipline of the Sacraments, has written an elaborate letter regarding the Omission of the word “One” ***in the Trinitarian conclusion in the Collect prayers in the Holy Eucharist and in the Liturgy of the Hours***. The Cardinal states in his letter that this

word gives rise to Theological ambiguity. The CCBI has urged all to omit this word "One" God. This comes with an immediate effect.

Kindly find in the **Annexure 2 & 3**, the letters from His Eminence Cardinal Sarah and Archbishop Filipe Neri, the President of the CCBI for further details.

THE PETER'S PENCE

The Peter's pence is an offering collected in the Name of the Holy Father, which will be sent to Rome. It is a gesture of Solidarity with the Mission of the Holy Father in assisting the Church in need, to promote humanitarian and social action. Due to the Covid-19 pandemic, the Nunciature had advised to make this collection on the 4th of October. Therefore, the Sunday collection of 4th October is to be sent to the Diocesan Office towards Peter's pence. Kindly do the needful.

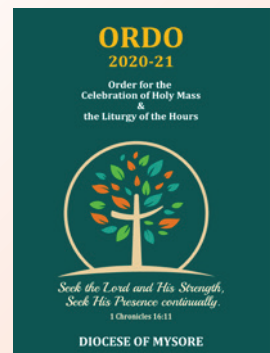
THE CBCI RESPONSE TO POPE FRANCIS' COMMENTS ON GAY CIVIL UNION

The CBCI President Cardinal Oswald Gracias has spoken out regarding the recent viral news regarding the headlines which shook the world "Pope Francis approves Gay Civil Union". The Cardinal Oswald Gracias has clearly stated that the Holy Father's words were misinterpreted and misquoted, which led to confusion. This is for clarification/ information. Let us pray for the intentions of our Holy Father. Kindly find the response of the cardinal oswald gracias in the **Annexure 4**.



ORDO 2020-21

As we are aware that the Ordo is an important manual, which helps and guides us to prepare well for the daily liturgical celebration in the Church. Our diocesan Ordo for the year 2020-21, is ready. This is compiled and prepared by Rev. Fr. Joseph Marie J. and Rev. Fr. Praveen Kumar A. We sincerely thank them for the efforts they have put in bringing out this year's diocesan Ordo. Kindly avail this copy at the diocesan office. Please encourage the laity to



have a copy of the same for their personal use from Aaradhana liturgical center, Cathedral campus, Mysuru and the religious stall at St. Anthony's Basilica, Dornahalli.

RECOLLECTION

Due to Covid-19, as we had the online Retreat, we would be having our Recollection on 10th December 2020 from 9:00 am to 4:00 pm, in view of preparing for the Birth of our Lord Jesus. For the Sacrament of Reconciliation, kindly contact the nearest clergy and avail the service which is part of preparation during the advent season. Kindly Keep yourself free from other commitments and participate in the Recollection online at www.mysorediocese.com (diocesan Website / Youtube)

Preacher: Rev. Fr. John Sequeira OCD (Pushpashrama, Mysuru)

Time Table:

9:00 AM	First Talk
12:00 PM	Adoration of the Blessed Sacrament & Talk
4:00 PM	Second Talk

HONOURING OF THE MERITORIOUS STUDENTS

I am pleased to announce that in our diocese, as every year this year too we will be honouring the meritorious students who have excelled in their board exams. The honouring of these students will enable them to further continue to pursue their education to reach greater heights and contribute to the society and the Church. Moreover, this would be an inspiration to the students in the years to come to work hard and secure good results. I request the Parish Priests and the Heads of our institutions to send the names and their certified copy of the Marks card of the qualified students to MDES by end of Dec 2020. Let us not deprive our students by our carelessness. Due to Covid-19, this year the honouring of the meritorious students will be done online. More details will be given by the Secretary of MDES, Mysore.

EARMARKED COLLECTIONS

As referred earlier, we have been having masses in our parishes from July 2020. Hence, it is requested to kindly send the Earmarked collections like Second Sunday, annual contributions, surplus mass intentions,

collections for Pontifical Society like Mission Sunday, etc., as per the previous practice. Let us forward the contributions whatever it is to the Diocesan office w.e.f. 01st August 2020.

KODAGU HOUSING PROJECT


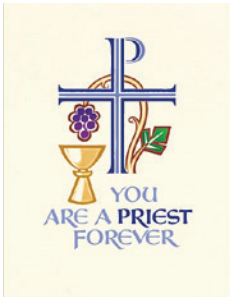
All are aware of the Kodagu disaster which happened in 2018 and in 2019 in Hattihole, Mercara, Siddapura and Virajpet about which you find regularly along with the financial details in the diocesan bulletin-Sanmaargi. The Diocese with the help of steering committee has already supported the beneficiaries for immediate and urgent needs. The Diocese of Mysore in co-ordination with the Archdiocese of Bangalore planned a housing project for the beneficiaries. Due to reasons, the diocese decided to give 4 acres of the diocesan agricultural land to the project. Rev. Fr. Madalai Muthu - the dean of Kodagu and his team were working to get the conversion of the land to utilise the same for this project.

After one year and more, the Government was in the verge of granting permission. But due to the publicity of the false accusations that Rs. 49.5 crores was raised as contribution to the Kodagu disaster fund and the same is misused by both the Bishops, there was a delay from the civil authorities to grant permission. The impact of this has not solved the issues of the diocesan land, but only delayed and deprived the beneficiaries to have houses. The steering committee of Kodagu disaster relief works met to discuss the matter of concern and decided not to further delay the housing project but to initiate in the best way possible. Hence, the First Phase of the project is initiated at hattihole for the beneficiaries. Let good things happen to the flood affected families.



INFORMATION

ORDINATION & APPOINTMENT

- On 29th June 2020, Br. Anthony Clifford from St. Theresa's Church, Mysore South was ordained Deacon for the Diocese of Mysore at St. Mary's Minor Seminary, Mysuru with a small gathering due to covid-19. Kindly pray for him that he may take up this ministry in the Church with the spirit of total commitment and service.
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- Two Deacons were ordained as Priests on the 08th September 2020 to serve in the Diocese of Mysore. The ordination of these two priests was held at St. Philomena's Indoor Stadium, Mysuru with Covid-19 restrictions. It was a meaningful celebration. Rev. Fr. Avinash, from Divine Mercy Church, K.R. Nagar is appointed as the Asst. Parish Priest at Sacred Heart Church, Naganahalli. Rev. Fr. Praveen Kumar, from St. John the Baptist Church, Palahalli is appointed as the Secretary to the Bishop, Bishop's House, Mysore. They have taken up their new assignments on October 01, 2020 in their respective places. Our Prayerful wishes to both in their priestly ministry. May the Lord enable them to be for Christ and His church forever.
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NEW PUBLIC PIOUS ASSOCIATION: CARMELITE SISTERS OF ST. JOSEPH (CSSJ)

Rev Sr. Geetha Kallipurakkal had applied to the Diocese of Mysore to permit her to start a Public Pious Association for the sisters in view of becoming a religious congregation in future for the service of Church. After much discussion and deliberation in the college of Consultors and the Diocesan Curia, the Diocese of Mysore has approved Sr. Geetha to begin the public pious association of Carmelite Sisters of St. Joseph (CSSJ) in the Diocese of Mysore as per the Canonical norms. The first community of the CSSJ will be in the parish of T. Narasipur. They will take care of the service in the parish and the Diocesan Education Institution.

We wish them all the very best and pray that the Lord will support them to serve Him and His Church.

DIOCESAN SEMINARIANS

As we know most of the Major Seminaries have not commenced their regular functioning. All the Mysore Diocesan Seminarians are undergoing online classes and other life skill courses at St. Mary's Minor Seminary, Mysuru w.e.f. June 2020. I take this opportunity to thank Rev. Fr. Patrick Xavier, Rev. Fr. Jebamalai Muthu and their team for taking care of this additional responsibility towards the diocesan seminarians. Due to the pandemic Covid-19 uncertainty, this year we are unable to recruit new students to Minor Seminary.

PROPAEDEUTIC SEMINARY

The KRCBC has approved and opened the Propaedeutic Seminary at Mangalore for the region of Karnataka from October 2020. The formation at the Propaedeutic Seminary is for one year. This stage of formation helps the seminarians to mature in spirituality and prayer life, after their completion of their degree studies. May God grant them the necessary graces to mature in their vocation and prepare to become faithful priests in the future.

THE NEW EDUCATION POLICY IN INDIA

The new education policy in India is coming to effect very soon. It has several challenges to face by the minorities. There is an urgent need of co-ordination and co-operation between all the Christian schools whether run by the Diocese / Religious or Ecumenical sects. The situation reminds us that unity is strength. Hence, there can be no more competition but complementation among us. All of us especially, those who are involved in education ministry, need to go through the National Education Policy and get to know the stand of the Church in it's implementation.

RENEWAL OF 12A

In the recent amendments by the Income Tax Department, we are obliged to renew the 12A of registered societies regularly. Please contact the diocesan auditor in this regard. If we do not renew the same and do not comply by the directions of income tax department like handling cash transaction, issuing open cheques, failing to pay PF and ESI and not

following the objectives of the registered society, will make us to lose the benefit of 12A and end up in paying heavy taxes on annual transactions/turnover.

In our Diocese many parishes are registered societies. I request all of you not to take it lightly, but seriously attend towards the financial matters of Parish/institution. Let us avoid unwanted complications to our parishes/ institutions. All the priests should preserve the original receipts, bills, account books, etc., for atleast 10 years in the concerned parish/institution under their custody.

Those parishes which are not registered societies, the account of the parishes or institutions (including of diocesan commissions and pious associations) should be merged with the registered society like Mysore Diocesan Society or parish society. This being the case, the ones which are not registered societies should take utmost care in maintaining bills, account books as per the directions of the diocesan auditor. They have to be under the custody of the registered society with whom their accounts are merged. Please take note of this and do the needful.

THE FOREIGN CONTRIBUTION REGULATION AMENDMENT ACT 2020

The Government of India has amended The Foreign Contribution (Regulation) Act 2010 and has passed it as a bill. This new amendment has proposed various new rules and regulations to follow while accepting and utilizing the foreign funds. Kindly refer the **Annexure-5** for the details of the amendment and the procedure to be followed w.e.f. 28-09-2020.

MINORITY FUNDS

The State Government of Karnataka gives the benefit to the minorities by providing funds to repair our churches, construct compound walls and community halls. Several of our priests and religious have availed this fund for the development in the Parish or religious communities. However, there is a need to utilise well these funds with proper accounting and documentation. In this light, the Diocese is coming out with certain guidelines for proper utilisation of minority funds. This will surely help for a transparent and accountable way of implementing the projects. All are requested to co-operate in this regard, specially with Diocesan Building Committee.

IAS TRAINING ACADEMY

Vedhik IAS Academy which has global presence is now making their presence in Mysore by creating an opportunity for aspiring students to avail all streams of online civil service Courses. This training program is not only to ensure safe and secure future generations with financial stability but also embedding social and civil responsibilities into each and every pupil of current and future generation. We request our priests and religious to encourage our Youth to avail the benefit. For further information, kindly contact: Vedhik IAS Training Academy, #101, 1st cross, T. Narasipur Road, Nethajinagar, Mysore-570 028. Mob: 8105474646, 0821-2957002.

PRAYER SERVICE FOR THE SPEEDY RELEASE OF FR. STAN SWAMY SJ

Under the leadership of the Bishop of Mysore, who is the President of the United Christian Forum, on 13th Nov 2020 at St. Philomena's Cathedral, Mysuru one hour prayer service was organised for the good health and speedy release of Rev. Fr. Stan Swamy SJ and his companions who were arrested and imprisoned. They have voiced for the rights of the tribals/ dalits.



In the prayer service all the denominations of Mysore were present with the religious representatives (CRI). All were united in mind and heart, praying for the cause. Rev. Fr. Anil D'Mello SJ briefed about Fr Stan Swamy SJ. Thanks to Rev. Fr. Arul Selvakumar for organizing this prayer service.

YOUTH DAY

The Diocesan Youth Commission had organized the youth day celebration on Sunday 23rd November 2020 at St. Philomena's College campus, Mysuru with the representatives from all the zones/deaneries of the diocese. The Theme of the Youth day was: "Young



man arise.”(LK 7:14). I congratulate and thank Rev. Fr. Thomas Roxan Baros and his team of Rev. Fathers, Sisters and Laity for organizing this programe.

EARMARKED COLLECTIONS

I take this opportunity to thank you all for sending the collections in time towards the specific purposes. I request those who have not sent the same, to send them without delay. Please find enclosed the details of the earmarked collections received for the period from April - November 2020 in **Annexure 6**.

REMINDERS

VOTER ID CARD

As every year, the Government gives us an opportunity during the whole month of January 2021 to rectify the details or make new voter ID card. I request all the priests, religious to guide and encourage the people with the help of learned parishioners/ Youth to attend to this. This will enable us to exercise the right of franchise the proper candidates.

ST. JOSEPH'S HOSPITAL, MYSURU

We are happy to know that a number of priests, religious, candidates and seminarians were able to use Anukampa-the covid treatment facility in St. Joseph's Hospital, Mysuru and have expressed their appreciation and gratitude.



Taking the suggestion of many that we should reduce the time waiting for consultants, St. Joseph's Hospital has switched over from consultant doctors to appointed doctors to ensure their availability. Most of the doctors are now available between 9 a.m. and 2 p.m. everyday, except Sundays. In case of emergency even on Sundays they are available at any time on call. Besides some new doctors have also joined, and one of the prominent among them is Dr. Uttamanand, General Physician of

Mission Hospital has joined our St. Joseph's Hospital. He will be available every day between 9 a.m. and 11 a.m. We will be sending a separate list with details and timings of all the doctors available at St. Joseph's Hospital, Mysuru.

I request all the priests and religious of the Diocese of Mysore to make the best use of the facilities in our hospital and avail 10% concession in all bills. Our St. Joseph's Hospital gives good health care.

ONLINE CATECHISM CLASSES

Keeping in mind the recent difficulties that the world is facing due to Covid-19 and in-order to grow in our Christian faith, the Catechetical Commission has taken effort to conduct online catechism classes for children and adults. From 21-11-2020 to 27-02-2021 every Saturday at 4:00 pm you will have access to the classes through the diocesan Website/ YouTube channel: www.mysorediocese.com. Hence, kindly grow and help others to grow in faith. These classes are conducted by the Diocesan Catechetical Commission through the assistance by the major seminarians of our diocese. Thanks to Rev. Fr. Soosai and his team.

NEW DIOCESAN DIRECTORY

The new updated diocesan directory is getting ready. The priests and religious are requested to send the details, if any: to be added, altered or deleted from it. Once again, we have a suggestion to the religious communities/ Institutions who do not have landline facility – ***to have a community mobile phone with Whatsapp facility***, so that we have one permanent number for contact and communication. At present, we depend on the personal contact number of the Superior/Head of the Institution. When they are on transfer or change their number, we are lost. Kindly do the needful. To correct/add in the new directory kindly contact: Rev. Fr. Praveen Kumar A., Bishop's Secretary [secretary@mysorediocese.com Whatsapp No: 8088320291].

CHRISTMAS CAROLS

As we are still under the risk of the Corona Virus, we strongly recommend and request the parish priests not to go or send parishioners (youth / children) house to house for Carol's singing. This can cause

trouble to the people and the neighbourhood. Moreover, while visiting house to house, there are chances of spreading fear and anxiety. Hence, this year let us have Carol's singing in the parish itself before the Holy Masses.

VISITOR'S DAY:

The Bishop will be available to meet the concerned persons on the following days from morning 09.00 a.m. to 12.00 p.m.

Sunday	Bishop's out - station program
Monday	Bishop's out - station program
Tuesday	Diocesan Priests
Wednesday	Charity Day
Thursday	Bishop's out - station program
Friday	Religious
Saturday	Laity

However, kindly contact the Bishop's Secretary on E-mail : secretary@mysorediocese.com, Ph. : 0821-2443545 & 80883 20291 to fix up the same. For any emergency visit, you may contact us.



BLESSING AND INAGURATION

The new presbytery “Bharavase” was blessed and inaugurated at St Jude’s Church, B. M. Shree Nagar, Mysuru on 24th May 2020. I congratulate and thank Rev. Fr. Dayananda Prabhu for his co-operation and support.



The new presbytery “Hridaya Beedu” was blessed and inaugurated on 20th June 2020 at Sacred Heart Church, Naganahalli. I congratulate and thank Rev. Fr. C. Anthonappa for his support and dedication in constructing this priest’s quarters.



The new presbytery “Xavier Nilaya” was blessed and inaugurated on 3rd July 2020 at St. Francis Xavier Church, Hunsur. I congratulate and thank Rev. Fr. Vincent Monteiro and Rev. Fr. James Dominic for their support and co-operation in constructing this priests quarters.



The new mission station was blessed and erected on 28th July 2020 at M.K. Halli, Mysuru. This parish is dedicated to Saint Alphonsa. I thank Rev. Fr. Benny Koottanal MSFS, the Provincial Superior for his support to take care of this mission station by providing the service of Rev. Fr. Sebastian Conrad MSFS. I thank Rev. Fr. Mari Raj and his predecessors for taking care of this community so far. Thanks for their co-operation. I also thank Rev. Fr. James Dominic for preparing a temporary church in St. Michael’s Farm, Mysuru.



On 6th Aug 2020, new mission station of Infant Jesus was blessed and erected at Udayanagar, Hunsur. Rev. Fr. John Bosco is appointed as the new parish priest of the same. We wish and pray for this mission station. I thank all the parish priests of the parish at Hunsur for their service to people of Udayanagar until now.



The new mission station of Our Lady of Annai Velankanni at Annai Nagar, Otterthotti was blessed and erected on 13th August 2020. Rev. Fr. John Louis is appointed as the new parish priest. We wish him all the best in his ministry. Thanks to Rev. Fr. Packiaraj and his predecessors for taking care of this community so far. Thanks for their co-operation.



On 25th September 2020, the foundation stone was blessed and laid for the construction of new presbytery at St. Mary's Church, H.D. Kote. I thank Rev. Fr. Edward William Saldanha for his initiative and wish all the best for the completion of the project.



On 20th of October 2020, the new convent building of Ursuline Franciscan Sisters was blessed and inaugurated at Udbur, Mysuru. I congratulate and thank the Provincial Superior and the Community members for the beautiful convent building. May God bless their ministry.



The new substation church dedicated to Christ the King, was blessed and inaugurated at C. R. Nagar, Jageri on 29th October 2020. I congratulate and thank Rev. Fr. Durai Swamy, the parish priest of St. Anthony's Church, Jageri for his hard work to construct this beautiful church.



On 1st of November 2020, St. Mary's College of Nursing building and St. Mary's Convent Chapel of Ursuline Franciscan Sisters were blessed and inaugurated at H.D.Kote, Mysuru. I congratulate and thank the Provincial Superior and both the Community members for their effort to complete these projects. May God bless their ministry.



Annexure -1



CONGREGATIO DE CULTU DIVINO
ET DISCIPLINA SACRAMENTORUM

Prot. N. 432/20

Let us return to the Eucharist with joy!

**Letter on the celebration of the liturgy during and after the COVID 19 pandemic
to the Presidents of the Episcopal Conferences of the Catholic Church**

The pandemic caused by the Covid 19 virus has produced upheavals not only in social, family, economic, educational and work dynamics, but also in the life of the Christian community, including the liturgical dimension. To prevent the spread of the virus, rigid social distancing was necessary, which had repercussions on a fundamental trait of Christian life: "Where two or three are gathered in my name, there am I among them" (Mt 18:20); "They devoted themselves to the apostles' teaching and the fellowship, to the breaking of bread and the prayers. And all who believed were together and had all things in common" (Acts 2:42.44).

This community dimension has a theological meaning: God is a relationship of Persons in the Most Holy Trinity. He creates humanity in the relational complementarity between male and female because "it is not good that man should be alone" (Gen 2:18). He puts himself in relationship with man and woman and calls them in turn to relationship with him. As Saint Augustine intuited, our heart is restless until it finds God and rests in him (cf. Confessions, I, 1). The Lord Jesus began his public ministry by calling to himself a group of disciples to share with him the life and proclamation of the Kingdom; from this small flock the Church is born. Scripture uses the image of a city to describe eternal life: the heavenly Jerusalem (cf. Rev 21). A city is a community of people who share values, fundamental human and spiritual realities, places, times and organized activities and who contribute to building the common good. While the pagans built temples dedicated only to the divinity, to which people had no access, Christians, as soon as they enjoyed freedom of worship, immediately built places that were the *domus Dei et domus ecclesiae*, where the faithful could recognize themselves as the community of God, a people summoned for worship and constituted as a holy assembly. God can therefore proclaim: "I am your God, you will be my people" (cf. Ex 6:7; Dt 14:2). The Lord remains faithful to his Covenant (cf. Dt 7:9) and Israel becomes for this very reason the *Abode of God*, the holy place of his presence in the world (cf. Ex 29:45; Lv 26:11-12). For this reason, the house of the Lord presupposes the presence of the family of the children of God. Today too, in the prayer of the dedication of a new church, the Bishop asks that it be what it should be by its very nature:

"[...] make this for ever a holy place [...]"

Here may the flood of divine grace
overwhelm human offenses,
so that your children, Father,
being dead to sin,
may be reborn to heavenly life.

Here may your faithful,
gathered around the table of the altar,
celebrate the memorial of the Paschal Mystery
and be refreshed by the banquet
of Christ's Word and his Body.

Here may the joyful offering of praise resound,
with human voices joined to the song of Angels,
and unceasing prayer rise up to you
for the salvation of the world.

Here may the poor find mercy,
the oppressed attain true freedom,
and all people be clothed with the dignity of your children,
until they come exultant
to the Jerusalem which is above.

The Christian community has never sought isolation and has never made the Church a city with closed doors. Formed in the value of community life and in the search of the common good, Christians have always sought insertion into society, while being aware of an otherness – to be in the world without belonging to it and without being reduced to it (cf. *Letter to Diognetus*, 5-6). And even in the pandemic emergency, a great sense of responsibility has emerged. In listening to and collaborating with civil authorities and experts, the Bishops and their territorial conferences were prompt to make difficult and painful decisions, even to the point of suspending the participation of the faithful in the celebration of the Eucharist for a long period. This Congregation is deeply grateful to the Bishops for their commitment and effort in trying to respond in the best possible way to an unforeseen and complex situation.

As soon as circumstances permit, however, it is necessary and urgent to return to the normality of Christian life, which has the church building as its home and the celebration of the liturgy, especially the Eucharist, as "the summit toward which the activity of the Church is directed; at the same time it is the font from which all her power flows" (*Sacrosanctum Concilium*, 10).

Aware that God never abandons the humanity He has created, and that even the hardest trials can bear fruits of grace, we have accepted our distance from the Lord's altar as a time of Eucharistic fasting, useful for us to rediscover its vital importance, beauty and immeasurable preciousness. As soon as is possible, however, we must return to the Eucharist with a purified heart, with a renewed amazement, with an increased desire to meet the Lord, to be with him, to receive him and to bring him to our brothers and sisters with the witness of a life full of faith, love and hope.

This time of deprivation gives us the grace to understand the heart of our brothers and sisters, the martyrs of Abitinae (beginning of the 4th century), who answered their judges with serene determination, despite a sure death sentence: "Sine Dominico non possumus". The absolute verb *non possumus* (we cannot) and the significance of the neuter noun *Dominicum* (that which is the Lord's) cannot be translated with a single word. A very brief expression sums up a great wealth of nuances and meanings that are offered to our meditation today:

- *We cannot live, be Christians, fully realizing our humanity and the desires for good and happiness that dwell in our hearts without the Word of the Lord, which in the celebration of the liturgy takes shape and becomes a living word, spoken by God for those who today open their hearts to listen;*

- *We cannot live as Christians without participating in the Sacrifice of the Cross in which the Lord Jesus gives himself unreservedly to save, by his death, humanity which had died because of sin; the Redeemer associates humanity with himself and leads it back to the Father; in the embrace of the Crucified One all human suffering finds light and comfort;*

- *We cannot be without the banquet of the Eucharist, the table of the Lord to which we are invited as sons and daughters, brothers and sisters to receive the Risen Christ himself, present in body, blood, soul and divinity in that Bread of heaven which sustains us in the joys and labours of this earthly pilgrimage;*

- *We cannot be without the Christian community, the family of the Lord: we need to meet our brothers and sisters who share the sonship of God, the fraternity of Christ, the vocation and the search for holiness and the salvation of their souls in the rich diversity of ages, personal histories, charisms and vocations;*

- *We cannot be without the house of the Lord, which is our home, without the holy places where we were born to faith, where we discovered the provident presence of the Lord and discovered the merciful embrace that lifts up those who have fallen, where we consecrated our vocation to marriage or religious life, where we prayed and gave thanks, rejoiced and wept, where we entrusted to the Father our loved ones who had completed their earthly pilgrimage;*

- *We cannot be without the Lord's Day, without Sunday which gives light and meaning to the succession of days of work and to family and social responsibilities.*

As much as the means of communication perform a valued service to the sick and those who are unable to go to church, and have performed a great service in the broadcast of Holy Mass at a time when there was no possibility of community celebrations, no broadcast is comparable to personal participation or can replace it. On the contrary, these broadcasts alone risk distancing us from a personal and intimate encounter with the incarnate God who gave himself to us not in a virtual way, but really, saying: "He who eats my flesh and drinks my blood remains in me and I in him". (Jn 6.56). This physical contact with the Lord is vital, indispensable, irreplaceable. Once the concrete measures that can be taken to reduce the spread of the virus to a minimum have been identified and adopted, it is necessary that all resume their place in the assembly of brothers and sisters, rediscover the irreplaceable preciousness and beauty of the celebration of the liturgy, and invite and encourage again those brothers and sisters who have been discouraged, frightened, absent or uninvolved for too long.

This Dicastery intends to reaffirm some principles and suggest some courses of action to promote a rapid and safe return to the celebration of the Eucharist.

Due attention to hygiene and safety regulations cannot lead to the sterilisation of gestures and rites, to the instilling, even unconsciously, of fear and insecurity in the faithful.

It is up to the prudent but firm action of the Bishops to ensure that the participation of the faithful in the celebration of the Eucharist is not reduced by public authorities to a "gathering", and is not considered comparable or even subordinate to forms of recreational activities.

Liturgical norms are not matters on which civil authorities can legislate, but only the competent ecclesiastical authorities (cf. *Sacrosanctum Concilium*, 22).

The participation of the faithful in liturgical celebrations should be facilitated, but without improvised ritual experiments and in full respect of the norms contained in the liturgical books which govern their conduct. In the liturgy, an experience of sacredness, holiness and beauty that transfigures gives a foretaste of the harmony of eternal blessedness. Care should therefore be taken to ensure the dignity of the places, the sacred furnishings, the manner of celebration, according to the authoritative instruction of the Second Vatican Council: "The rites should be distinguished by a noble simplicity" (*Sacrosanctum Concilium*, 34).

The faithful should be recognised as having the right to receive the Body of Christ and to worship the Lord present in the Eucharist in the manner provided for, without limitations that go even beyond what is provided for by the norms of hygiene issued by public authorities or Bishops.

In the Eucharistic celebration the faithful adore the Risen Jesus present; and we see with what ease the sense of adoration, the prayer of adoration, is lost. In their catechesis we ask Pastors to insist on the necessity of adoration.

A sure principle in order not to err is obedience. Obedience to the norms of the Church, obedience to the Bishops. In times of difficulty (e.g., wars, pandemics), Bishops and Episcopal Conferences can give provisional norms which must be obeyed. Obedience safeguards the

treasure entrusted to the Church. These measures given by the Bishops and Episcopal Conferences expire when the situation returns to normal.

The Church will continue to cherish the human person as a whole. She bears witness to hope, invites us to trust in God, recalls that earthly existence is important, but much more important is eternal life: sharing the same life with God for eternity is our goal, our vocation. This is the faith of the Church, witnessed over the centuries by hosts of martyrs and saints, a positive proclamation that frees us from one-dimensional reductionisms and from ideologies. The Church unites proclamation and accompaniment towards the eternal salvation of souls with the necessary concern for public health. Let us therefore continue to entrust ourselves confidently to God's mercy, to invoke the intercession of the Blessed Virgin Mary, *salus infirmorum et auxilium christianorum*, for all those who are sorely tried by the pandemic and every other affliction, let us persevere in prayer for those who have left this life, and at the same time let us renew our intention to be witnesses of the Risen One and heralds of a sure hope, which transcends the limits of this world.

From the Vatican, 15 August 2020

Solemnity of the Assumption of the Blessed Virgin Mary

The Supreme Pontiff Francis, in the Audience granted on 3 September 2020 to the undersigned Cardinal Prefect of the Congregation for Divine Worship and the Discipline of the Sacraments, approved this Letter and ordered its publication.

Robert Card. Sarah
Prefect

Annexure -2



Conference of Catholic Bishops of India

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Ref: 1-A-6/2020-153

Circular Letter to all the Members of the CCBI

Your Eminence/Grace/Excellency/Monsignor,

In the first place, I would like to wish each one of you the Peace and the Joy of the Risen Lord.

As the President of a Member Conference of the International Commission on English in the Liturgy (ICEL), I had received, in the last month of May, a communication from His Eminence Robert Cardinal Sarah, the Prefect of the Congregation for Divine Worship and the Discipline of the Sacraments, to the effect that the Trinitarian conclusion of the Collect Prayers, as it is being used in the English liturgy, should be modified, by deleting the word 'One' from the expression "One God, for ever and ever." This communication had already been forwarded to you by our CCBI Secretariat, vide letter No. DS/435/2020, dated 20th May, 2020; a copy of the same is being now attached herewith, for your ready reference.

While explaining that the original Latin *Deus per omnia saecula saeculorum* cannot be translated as "One God, for ever and ever," and also giving theological reasons why the presence of the word 'One' corrupts the *lex orandi* and therefore the *lex credendi*, the Prefect stated: "*we rule that it should no longer be used in the translation of these texts into English.*" In the light of this clear directive, we determine hereby that henceforth the word 'One' should be dropped from the expression "One God, for ever and ever," whenever we use, in our country, the Trinitarian conclusion in the Collects, both in the Roman Missal and in the Liturgy of the Hours, in English. Each Diocesan Bishop would be expected to convey this instruction to all concerned, particularly the Clergy and the Religious (Men and Women) in his Diocese. Steps have also been taken to see that the word 'One' before "God, for ever and ever" is dropped in the forthcoming Chapel Edition of the Roman Missal in English.

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In keeping with the guideline given by His Eminence, we are in touch with the other Member Conferences of the ICEL, through the Chairman of our Liturgy Commission, Most Rev. Peter Paul Saldanha, in view of working out an appropriate English translation of the Trinitarian conclusion of the Collect prayers. As this process awaits its completion, we would like to advise that, in the meantime, care should be taken that such conclusions of the Collect prayers in any vernacular translations of the Missal or of the Liturgy of the Hours that may be under preparation or in the process of being printed in our country, do not include the word 'One.'

As you go about preparing your own vernacular translations, you may perhaps like to consider the suggestions made by Cardinal Sarah in his letter about drawing inspiration from the various models presented therein (v.g. the French, the German, the Italian, the Spanish and the Portuguese translations). With or without the help of these, you will decide on how best you can render the "*Deus, per omnia saecula saeculorum*" in your vernacular translations, without inserting the equivalent of 'one' which is found in the Collect prayers of the present English Missal.

In this Marian month of October I earnestly wish that the Mother of Jesus and our Mother may keep us all --- Shepherds and Flocks -- under the mantle of her protection, especially in these troubled times caused by the Coronavirus pandemic.

General Secretariat of the Conference of the Catholic Bishops of India, Bangalore, 19th October, 2020.

Yours fraternally in JESUS,

+ Filipe Neri Ferrão

(+ Filipe Neri Ferrão)

President, CCBI

Archbishop of Goa and Daman

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Annexure -3



CONGREGATIO DE CULTU DIVINO
ET DISCIPLINA SACRAMENTORUM

Vatican City, 13 May 2020

Prot. N. 228/20

Your Excellency,

The Congregation recently received the latest raft of Gray and Green books issued to the Episcopal Conferences by the International Commission on English in the Liturgy. It is satisfying to note the breadth and quality of work which the Commission continues to accomplish on behalf of the member conferences. The members of the Commission, the staff there and all those who collaborate in the important work of translation are to be thanked.

Upon studying the texts which we have received there is, we feel, one matter which should now be addressed with the Episcopal Conferences which previously the Congregation had raised informally with ICEL. Therefore I am writing to the Presidents of each member conference of the Commission. The matter in question concerns the Trinitarian conclusion of the Collect prayers. These prayers can be concluded in one of three manners as laid out in n.54 of the *General Instruction of the Roman Missal*. Currently, in each of these formulas the Latin words “Deus, per omnia saecula saeculorum” are rendered in English as “one God, for ever and ever”.

For some time now the Congregation has been of the view that the addition of “one” is mistaken and problematic. On the one hand, it can serve to undermine the statement of the Son’s unique identity within the Trinity which the Latin formulas so strongly convey and, on the other hand, it can also be interpreted as saying that Jesus Christ is “one God”. Either or both of these interpretations is injurious to the faith of the Church. This is of particular import in this time when many people see Jesus simply as a good man or moral teacher, akin to Socrates or the Buddha, but they fail to recognise him as the incarnate Son of God and Second Person of the Trinity.

It is clear from the Latin texts that the doxology emphasises the divinity of Our Lord, Jesus Christ, the Incarnate Son, who intercedes on our behalf, as the Second Person of the Blessed Trinity, to the Father and which prayer is made in the unity of the Holy Spirit. Thus the Son’s role of priestly mediation is made clear. To transfer the Trinitarian relational element *in unitate* as meaning *unus Deus* is incorrect. It is no

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accident, as evidence shows, that this doxological phrase was coined in Africa as a means to combat the Arian heresy. Then, as *Ordo Romanus V* shows, the addition of *Deus* as follows “Per Dominum nostrum Iesum Christum Filium tuum. Qui tecum vivit et regnat Deus...”, further serves to underline the Son’s divinity.

Indeed, in this instance, the English translation of these conclusions is an outlier which is not mirrored in any of the other main language translations. French and German simply use *Dieu* and *Gott* respectively; Italian uses *che è Dio*, *Egli è Dio* and *Tu sei Dio*; Spanish uses *y es Dios* and *eres Dios*, while Portuguese uses *que é Deus* and *Vós que sois Deus*.

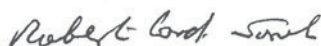
Matters become even more troubling when we consider that the English translation of the Missal is often used as a guide for other, less diffuse languages around the world which obviously runs the risk of an unauthentic interpretation of the *lex orandi* being repeated. Where this has previously come to our notice, we have corrected the translation. You will no doubt have noted that in the English versions of the texts for the Mass in Time of Pandemic provided by this Dicastery the word “one” has been dropped. This was not an oversight.

Because in our view the addition of the word “one” corrupts the *lex orandi* and therefore the *lex credendi* we rule that it should no longer be used in the translation of these texts into English. It will be for Episcopal Conferences, through ICEL, to decide how best to translate these formulas in order to safeguard both their Trinitarian shape as well as their profession of the Son’s divinity. You may wish to adopt the French and German approach or to opt for something closer to the Italian, Spanish and Portuguese model.

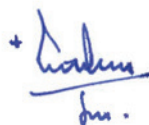
We are aware that this ruling has implications for the Collects as they are found in the current translation of *The Roman Missal*, but perhaps now, given the ongoing work of preparing a new translation of *The Liturgy of the Hours*, would be an opportune moment to revise the translation of n. 54 of the *General Instruction of the Roman Missal* to reflect this more mature understanding of what these formulas actually say and wish to convey.

With every good wish and kind regard, I am,

Fraternally yours in Christ,



Robert Cardinal SARAH
Prefect



Annexure -4



Oswald Cardinal Gracias

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PRESS RELEASE

Enquiries have come in from several quarters in connection with some comments of the Holy Father which were incorporated in a film "Francesco" just released. The Holy Father's remarks got wide publicity and there have been different reactions. I considered it necessary to issue a clarification from the Catholic Bishops' Conference of India.

1. There is no change in Church doctrine at all. The Holy Father's comments are in full consonance with what he has repeatedly said: show compassion, reach out to the peripheries, protect the weak, etc.
2. What did the Holy Father actually say? Translated from the Spanish it reads, "homosexual persons have a right to a family." It is clear that the Holy Father is referring to the family of birth. This is further clarified when he later states that such a person should not be thrown out of the family, just because of the sexual orientation.
3. Regarding "civil unions": In this interview to a press agent what he has said is that some protection should be given to those who are living together. This not a call for gay marriages to be recognized, and certainly not the Catholic Church's recognition of them. Church doctrine drawing from Sacred Scripture and Tradition, is clear and has not in any way been diluted. Pope Francis in his reflections expresses his concern that these people can be in distress and seeks some civil protection to safeguard their interests (e.g. for insurance, social security etc.).

The Holy Father has been misunderstood and misinterpreted.

October 26, 2020

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* Oswald Cardinal Gracias
Archbishop of Bombay &
President, Catholic Bishops Conference of India

Annexure -5

Compliance Matters.

DevelopAid Guidance Note

FCRA Amendments 2020



The September 2020 amendments to FCRA¹ took everyone by surprise, especially the NGOs who were preoccupied with Covid-19 relief and other more pressing matters. Once unveiled, the possible impact of these has shaken the sector, especially those

organisations which largely depend on foreign contribution to carry on their work. Mainstream and social media have become furiously active and more opinionated than ever before.

This Guidance Note looks at the nine changes (effective from 29-Sep-2020) and what they might or might not mean for Charities in India.

NGO Networks & FCRA

In 1970s Lokanayak Jaiprakash Narayan (JP), who then headed AVARD (Association of Voluntary Agencies in Rural Development), launched a powerful movement against poor governance. It shook the government, and possibly was a main factor in imposition of emergency in 1975, and the subsequent downfall of Congress government in 1977. Back in power after a short exile, Congress set up Kudal Commission in 1982 to find out how did JP mobilise so many so quickly. The enquiry which started with four organisations, spread to over 400 NGOs. It led to the 1984 amendment in FCRA, requiring every NGO to obtain FCRA registration or permission before accepting foreign contribution. And because AVARD had shared the funds with other NGOs, the law provided that second or subsequent receivers should also get FCRA registration or permission.

The model of shared funding has continued since JP's times. It has allowed large NGOs to increase their reach to the furthest corners, at a very low cost. Larger NGOs, INGOs, and donor agencies raise funds from various sources, design pan-India programs and then get rural NGOs on-board with these. Unlike Government pay scales, which are mostly uniform irrespective of place of posting, there are very big differences in salaries paid by NGOs in metropolitan cities and those in small towns or villages. This means that each dollar can go further, even if it is spread very thinly. NGO networks, built on ideas, shared values, and a bit of money, allow larger NGOs to mobilise people quickly in times of disaster or distress and otherwise. The communication is bi-lateral and multilateral. Anything that happens in a small village, can quickly be relayed back to state, national and international capitals.

However, this is not in line with Government's policy, which views this as an illegitimate interference in its mandate. Government also seems to think that regranted funds are difficult to monitor and could find their way into the hands of insurgents, maoist sympathisers or civil rights activists.

Hence this move to break up FC-funded networks.

1. No Transfers or Sub-grants

Beginning 29-Sep-2020, it is no longer legal for FCRA-licensed entities² to retransfer foreign contribution to other entities in India for program activities.³ It doesn't matter whether these other entities have FCRA registration/prior-permission or not. Every FCRA-approved entity must spend the foreign contribution on their own. The restriction covers money, material and securities. This is one of the two most critical changes in FCRA (see box: *NGO Networks and FCRA*).

a. Payments to For-Profits

This restriction applies whether the second or subsequent receiver is a not-for-profit or a for-profit entity.⁴ This also applies whether the payment is a donation, grant or is made through a service

¹ Foreign Contribution (Regulation) Act 2010. Consequent changes to Foreign Contribution Regulation Rules 2011 are still awaited.

² Any person with FCRA registration or prior-permission

³ Sec. 7 of FCRA

⁴ Sec. 2(1)(a) of FCRA. The term 'association' is wide enough to cover all forms of organisation (LLPs, Companies, Firms, Cooperatives, Producer Companies, etc.), and not just NGOs and not-for-profits. Though FCRA is applicable, registration or permission is granted rarely, if ever to for-profits. Payments to individuals, HUFs, and sec. 25 companies are also covered through sec. 2(1)(m).



Compliance Matters.

DevelopAid Guidance Note

FCRA Amendments 2020

contract. This means surrogate grants clothed in service contracts should not be made. If discovered and proven, these can result in penalties under sec. 35.

However, payments in the ordinary course of business are not restricted.⁵ Examples include payment of consultancy fees or charges to schools, hospitals, training centres, etc., or payments for goods and services purchased for the organisation's *own* use. Clandestine transfer of foreign contribution through service agreements where nominal services are availed or inflated costs/charges are paid, should not be attempted. If detected, these can result in prosecution under FCRA.

b. Program vs. Services

How does one know whether a Service Contract is for executing program activities or for purchasing services for programs? There are at least four tests one can apply:

1. Who receives the services/benefits? The client/buyer or someone else?
2. Is there a direct connection between the recipients of the services and the client? For example, are these employees, grantees, or other associates of the client/buyer? Or is the connection a very tenuous one?
3. How much discretion does the consultant/vendor have in execution of the work? Are the recipients nominated by the client/buyer or does the service provider have wide discretion in selecting them?
4. To what extent does the client/customer direct or supervise the outcome of the activities?

In principle, where the client/customer is not receiving the services for itself, for its employees or for its grantees/associates, there is a risk that the activity could be a program activity. This risk is reduced if the service provider has limited discretion in selecting the beneficiaries, in executing the activities or is supervised closely by the client/customer. In case of doubt, competent advice should be obtained.

c. Service Contracts with Foreign NGOs

If the contract is with an overseas client or customer, then additional restrictions come into play. For example, an FCRA NGO in India (or a foreign source with business operations in India)⁶ can give you a contract to build houses for the poor. However, an overseas INGO cannot. This would amount to the overseas organisation executing program activities in India through an agent, without FCRA registration.⁷ The same restriction applies to INGOs who have liaison offices in India. They can buy services for their own use — but not for executing program activities in India. If they have a branch office and want to execute program activities, they will need FCRA registration to do so.

⁵ Explanation 3 to Sec.2(1)(h)

⁶ For example, subsidiary of a foreign company in India building houses under CSR

⁷ This appears to be the issue behind CBI registering an FIR in the case of Red Crescent contracting Sane Ventures LLP to build houses for the poor in Kerala.

Compliance Matters.

DevelopAid Guidance Note

FCRA Amendments 2020



d. Placing Personnel in India

These restrictions also come into play if a foreign NGO appoints consultants/personnel in India directly or through an HR agency. This is within the law if these persons are providing only advisory support for grant-making, monitoring, coordinating, etc.⁸ However, if these individuals are involved in program implementation or in execution of program activities, then they will need FCRA registration.⁹

e. Assets created out of FC

The Sec. 7 restriction on transfer of FC covers funds, material and securities received by a person.¹⁰ It also covers interest, other income derived from FC.¹¹ But what about fixed assets or equipment purchased out of FC? Does the restriction also cover transfer of these also?

There is a view that the restriction applies only to foreign contribution as such. It ceases to apply once the FC changes form into fixed assets, equipment, vehicles, property, etc. Therefore, an NGO with FCRA registration can still transfer these to other NGOs which have FCRA. Is this view correct?

It could be if this was Income Tax Act, where in case of ambiguity, the view favouring the taxpayer is preferred. However, in the case of FCRA, this interpretation will create a black hole for FC to disappear. People may be tempted to launder FC into non-FC, by simply buying fixed assets with foreign contribution and then giving them away. The receivers can then sell these off, and realise the funds as non-FC. If the FCRA Dept. doesn't act to stop this, it will become an official loophole, defeating the very purpose of FCRA. For all these reasons, any equipment, assets, investments, etc., created or derived from FC should be treated as foreign contribution, and subject to the sec. 7 restriction.

f. Conversion

What happens if an FCRA-registered trust or society converts into a sec. 8 company? Will transfer of assets or funds to the new company be a violation of sec. 7?

Under present law, though conversion is permitted in theory,¹² it is rare in practice, with approvals required from Registrar of Societies¹³ and Income Tax Department, among others. You also have to file form FC-6B with FCRA Dept. for updating change in registration of the organisation. It is possible that the FCRA Department may ask you for additional information, before recording the change.

⁸ In some cases, this can result in creation of a Permanent Establishment (PE), with unexpected tax and compliance challenges.

⁹ FCRA is applicable to individuals undertaking program activities with foreign contribution. However, registration or permission is rarely granted.

¹⁰ Sec. 2(j)(h)

¹¹ Explanation 1 to Sec. 2(1)(h). Before this explanation was added, some people erroneously believed that interest earned on FC endowments or secondarily income was not treated as FC.

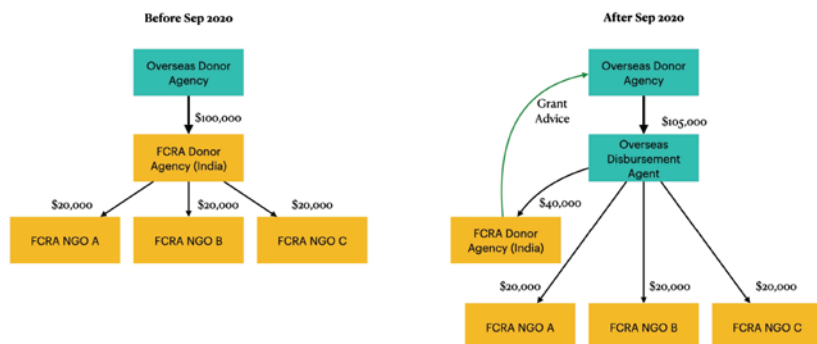
¹² Sec. 366 of Companies Act 2013

¹³ Or Charities Commissioner in some states

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Coming to the main question, change in form of organisation doesn't result in a violation of sec. 7, as there is no transfer of funds or assets to another entity. It is only a change in the form of organisation. However, this is not a road that many people have walked before — you will probably have to beat your own path for this to happen.

g. Mergers & Takeovers

The above principle doesn't apply where two NGOs merge into a third one.¹⁴ Firstly the newly formed entity needs a new FCRA registration (as well as other approvals under Income Tax). Secondly, foreign contribution and assets of the old entities cannot be transferred to the new one without tripping over FCRA. The only solution would be to first sell off all the FCRA assets, utilise all the FCRA funds (including the sale proceeds), and then merge the non-FCRA parts that remain along with their identities.

Similar complications will arise in case one FCRA NGO wants to takeover another which has FCRA. The second NGO must first use up all its foreign contribution, before it can be absorbed by the first one.

h. Making Direct Disbursals

Section 7 disallows sub-granting by an FCRA-licensed NGO to another. Thus three conditions have to be fulfilled before section 7 is attracted:

1. The transfer must be made by an FCRA-licensed organisation or its agent.
2. The transfer must be made to an FCRA-licensed organisation or its agent.
3. The transfer must be donative in nature — meaning it should be free or at less than its true value.

Therefore, if a foreign source or overseas donor agency makes direct disbursals to sub-grantees, will the restriction still come into play? No — direct grants are still permitted.

¹⁴ In practice, formal mergers and takeovers of NGOs in India are extremely rare.

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What if funds meant for India are first received by another overseas entity, who passes these on to the sub-grantees as advised by an FCRA donor agency in India (which has FCRA registration)? If funds do not come to the FCRA donor agency at any stage, there will not be any violation of sec. 7.¹⁵

i. Off-shore Banking

Can an FCRA NGO open a bank account overseas (in its own name or in someone else's name), receive the foreign contribution there, and disburse the funds from there to sub-grantees in India? No, it should not. Foreign bank accounts must be disclosed in the Income Tax Return of the signatories. Opening or operating such an account could attract charges under FCRA, FEMA¹⁶ as well as PMLA¹⁷.

What if the donor agency opens a special bank account overseas, which is operated by the Indian NGO? The donor agency transfers the funds for India to the bank account, and disbursements can be authorised online by the Indian NGO's staff, using the login ID and the password of the account holder. While this might sound like a good idea, in reality it is not. Such bank accounts are treated as benami foreign bank accounts, and can trigger charges under PMLA, in addition to attracting penal provisions under FCRA, FEMA and Income Tax Act.

j. Reimbursements

Does the restriction also cover reimbursement of expenses? This depends on what kind of expenses are being reimbursed. For example, if you ask a friend to book a train ticket for you, and later pay the amount, that is reimbursement, and would be permitted. However, if you ask a person to undertake program activities on your behalf, collect bills in your name, and then settle the amount, this is not 'reimbursement'. Here the mechanism is being confused with the purpose. In the first case, the purpose is merely convenience. In the second, the purpose is bypassing FCRA. Therefore the second should be avoided.

k. Advances

A related question being raised frequently is that of advances for expenses. Is there any restriction on giving advances out of FCRA funds to staff or others? The simple answer is yes and no. If the advances are given to your employees or vendors in the ordinary course of business, then there is no issue. However, if these are given to other NGOs for taking up program activities, with the bills being submitted later and accounted in your books, this would be a violation. This restriction also applies if people from other NGOs are 'appointed' as your employees, and advances given to them in place of a sub-grant.

l. Direct Implementation

The other valid option FCRA donor agencies in India are left with is direct implementation. To do so, they will need to terminate their existing grant agreements with partners, and then recruit people directly. Some of these people might be ex-employees of their former partners, who are

¹⁵ This defence may be challenged if the overseas entity is merely a proxy or a shell operated remotely by the Indian entity.

¹⁶ Foreign Exchange Management Act, 1999

¹⁷ Prevention of Money Laundering Act, 2002. Criminal conspiracy under section 120B of Indian Penal Code is also a scheduled offence under PMLA, and often invoked in such cases.

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appointed by the donor agency. This will also raise several HR and logistics complications, including pay-scales, provident fund, gratuity, etc.

In some cases, the entire staff complement of a former NGO partner might join the FCRA donor agency as staff. If so, care should be taken to ensure that these staff do not project the name of the former NGO in the field, as this can be seen as shadow-lending under FCRA.

What about the cap on administration expenses if additional staff is taken on? This has to be examined on a case-by-case basis, as discussed under 'Lower Cap on Administrative Expenses' on page 7.

2. Lower Cap on Administrative Expenses

The 2006 FCRA Bill proposed a limit of 30% for administrative expenses. Many NGOs protested this, even though most spend just 10-15% on administrative expenses. Another problem was figuring out what are administrative expenses. Expenses are generally tracked using traditional accounting heads like purchases, travel, salaries, rent, etc. These are not tracked using a functional classification (administration, marketing, research, etc). Audited financial statements also do not offer this classification — the allocation process is too expensive and subjective to be of any use for public disclosure.

In response to this, the Government made two changes in the 2010 Act: one, it raised the limit to 50%; two, it added a definition of administrative expenses to the rules.¹⁸ The definition in rule 5 is not based on a functional classification — rather it uses traditional accounting heads:

Rule 5. The following shall constitute administrative expenses:-

- (i) salaries, wages, travel expenses or any remuneration realised by the Members of the Executive Committee or Governing Council of the person;
- (ii) all expenses towards hiring of personnel for management of the activities of the person and salaries, wages or any kind of remuneration paid, including cost of travel, to such personnel;
- (iii) all expenses related to consumables like electricity and water charges, telephone charges, postal charges, repairs to premise(s) from where the organisation or Association is functioning, stationery and printing charges, transport and travel charges by the Members of the Executive Committee or Governing Council and expenditure on office equipment;
- (iv) cost of accounting for and administering funds;
- (v) expenses towards running and maintenance of vehicles;
- (vi) cost of writing and filing reports;
- (vii) legal and professional charges; and
- (viii) 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.

¹⁸ Normally, critical definitions are given in the Act itself and not in the rules.

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Therefore, using the term ‘administrative expenses’ for these expenses, irrespective of their purpose, causes confusion. Most people are led to believe that whatever is not program spending will be administrative expenses.

Use of ambiguous phrases such ‘personnel for management of the activities’ also adds to the confusion. Does this mean ‘management’ in an hierarchical sense, or does it mean all the staff who implement the activities? The ambiguity of the rule is such that it could be interpreted either way. In a restrictive sense it would mean salaries of only the managers, officers, and other responsible for supervising or guiding. In an expansive sense, it could mean that all staff salaries are part of ‘administrative expenses’.¹⁹ It would not matter whether the staff are part of the management or are field workers.²⁰

Whether you read the rule in a restrictive sense or an expansive sense, there are two exceptions to this:

1. If the organisation is primarily engaged in research or training, then salaries, fees, honorarium of trainers, data collectors, and data analysts, will be excluded from ‘administrative expenses’.²¹
2. If the organisation is welfare-oriented (such as a hospital or a school), then all expenses incurred on promoting its objects will be excluded from administrative expenses.

The definition of administrative expenses is a precise definition, as it uses the word ‘constitutes’. Therefore any expenditure that is not specifically mentioned in rule 5 should not be reported as ‘administrative expenses’, irrespective of whether it is for program, fund-raising, or anything else. Some examples of such expenses are:

- Purchase of capital items, vehicles, building, etc.
- Insurance of assets or for staff
- Medicines, books, and other items for distribution among communities
- Commission on funds raised
- Travel, conveyance or meal expenses to participants/beneficiaries/resource persons
- Advertisement and publicity expenses
- Registration/renewal fees
- Interest paid to bank, bank charges
- Hospitality expenses, etc.

With this background, let us look a little closely at the exceptions in Rule 5:

¹⁹ In at least two cases, the FCRA Department’s cancellation order indicates that salaries of all the staff is being included in administrative expenses. For Greenpeace India Society, administrative expenses were pegged at 81-88% (order dated 2-Sep-2015). For Sabrang Trust, these were calculated at 55-64% (order dated 16-Jun-2016).

²⁰ If so, then by not distinguishing salaries of program and administrative staff, this rule disallows what the Parliament has allowed.

²¹ This proviso supports the argument that all staff salaries are counted as administrative expenses. Otherwise this proviso would not be required at all.

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a. Research

Firstly, what kind of research is exempt under the rule? Research can take many forms, can cover different topics and lead to a wide variety of results. Statistical research and surveys on matters such as formal education, health, sanitation, nutrition, housing, employment, etc., have relatively less scope of influencing political or social discourse and appears to be safe. However, qualitative or interpretative research into issues such as governance, government policies, gender, judiciary, legislation, electoral matters, budgetary allocations, caste, communal, religious, or cultural issues, law and order, social discrimination, civil rights, environment, displacement, etc., are much more sensitive and may not be what the government means by research here (see box: '*Sustainable Tourism and FCRA*').

Secondly, there are two conditions to be fulfilled for the first proviso to rule 5:

1. The organisation should be *primarily* engaged in research; and,
2. The concerned staff should be engaged in collection or analysis of field data.

A common question being asked by many NGOs is whether they can exclude the salaries of their policy and advocacy teams from administrative expenses? These NGOs should check whether they are mainly engaged in research. If the answer is 'yes', they should identify the staff who are 'engaged in collection or analysis of field data'. Salaries of such staff can be excluded from administrative expenses. Salary of people engaged in managing or directing research, in theorising, writing research papers, or in policy, advocacy, etc., cannot be excluded.

b. Training

Firstly, training can also be of various types, especially in the NGO sector. Training people in handicrafts, mechanical, technical skills, vocations, or skills of particular trades (computers, carpentry, tailoring, plumbing, hospitality, arts, business, etc.) would appear to be fine. However, training in rights-based issues, gender matters, socio-political analysis, governance, activism, or activities such as organising, mobilising, cadre-building, awareness generation (e.g., on government policies), etc., would most likely not be covered by the term training.

Secondly, there are two conditions to be fulfilled for the first proviso to rule 5 with regard to training:

Sustainable Tourism and FCRA

In Apr-2017, Equations, Bengaluru (registered under FCRA as Equitable Tourism Options) and JKCCS, Srinagar published a research report titled '*Amarnath Yatra: A Militarised Pilgrimage*'.

While the research was supposed to be about the impact of tourism on ecology, the report focuses on various religious, cultural and political aspects (see Raghu Karnad: '*On the Amarnath Yatra, Faith and State Go Hand-in-Hand*,' The Wire, 21-Jul-17). The release was followed by suitable media coverage, ensuring that the report received wide publicity. It also started a political

NIA (National Investigation Agency) subsequently launched an investigation into this, and has recently searched the residences, offices of the individual authors, and the NGOs involved ('Raising funds for charity, using them for terror' — why NIA raided Kashmir NGOs & trusts. The Print, 28-Oct-2020)

This illustrates how social sector research can easily veer off into the religious and the political. This is partly due to the fact that NGOs often conduct such research only to make a point and influence public opinion for their program objectives.

This is quite different from academic research, shared among peers, which at best will raise a few professorial eyebrows or cause more furious rubbing of eyeglasses. It will certainly not generate a political storm or launch the NIA sleuths from their eyries.

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1. The organisation should be *primarily* engaged in training; and,
2. The concerned staff should be performing the role of trainers.

Therefore, an organisation which is not primarily engaged in training does not qualify at all. For such organisations, the salaries of trainers will also not be excluded from administrative expenses.

If you find an organisation which is primarily focused on training (of the right kind, as discussed above), you can take the second step: identify staff who are trainers. Salaries of only such people can be excluded from administrative expenses — salaries, fees of other staff (e.g., Training Coordinator) cannot be excluded.

What if an NGO arranges training for its own staff on program or financial issues? Will this be treated as administrative expenditure or program expenditure? Rule 5 is silent on this — only fees paid to trainers/resource persons appears to be covered under legal and professional charges. Therefore, such expenses should not be reported under administrative expenses.

c. Welfare-Oriented?

What is a welfare-oriented organisation? Just like politics, this term too is not defined anywhere in Indian law. However, in NGO circles, it is clearly understood and contrasted with rights-based approach to development (see box '*Right vs. Rights*').

Even though the rights-based approach is rather complex, it has become quite popular with many FCRA-registered NGOs over the last twenty years. The number of rights, sub-rights and their relatives has also multiplied over the years, often leaving the Government bewildered. In some cases, NGO actions based on rights-based approach have made it difficult for governments and industry to build infrastructure or set up industrial projects in rural areas. At the same time, NGOs find it difficult to understand why does the Government reject an approach that it has signed up for as part of the Universal

Right vs. Rights

According to a particularly lucid comparison, the welfare model of development focuses on three basic questions:

- '1. How are the public goods or technical knowledge delivered to the poor?
- 2 What is the missing input or catalyst—seeds, nutrition, or family planning strategy—that will power development?
- 3 Which crucible—state-led infrastructure expansion and industrialisation, or the market—can most efficiently reduce poverty and spur development?'

The welfare model is contrasted with the rights-based approach which:

'...envisions the poor as actors with the potential to shape their own destiny and defines poverty as social exclusion that prevents such action. Instead of focusing on creating an inventory of public goods or services for distribution and then seeking to fill any deficit via foreign aid, the rights-based approach seeks to identify the key systemic obstacles that keep people from accessing opportunity and improving their own lives (Center for Economic and Social Rights, 1995). From the very outset, the focus is on structural barriers that impede communities from exercising rights, building capabilities, and having the capacity to choose.'

Thus, while the welfare approach uses foreign aid to offer goods, services and benefits directly to the poor as charity, the rights-based approach organises the poor to demand these from the Government as a matter of right. Rights-based approach bristles at the poor getting benefits as Capitalist charity, but shies away from the total revolution which Communists want. It, therefore, alarms the Right and is despised by the Left.

- Quoted text from 'Challenges and Opportunities in Implementing a Rights-Based Approach to Development: An Oxfam America Perspective,' (Raymond C. Offenheiser and Susan H. Holcombe); 2003, Nonprofit and Voluntary Sector Quarterly, vol. 32, no. 2, June 2003.

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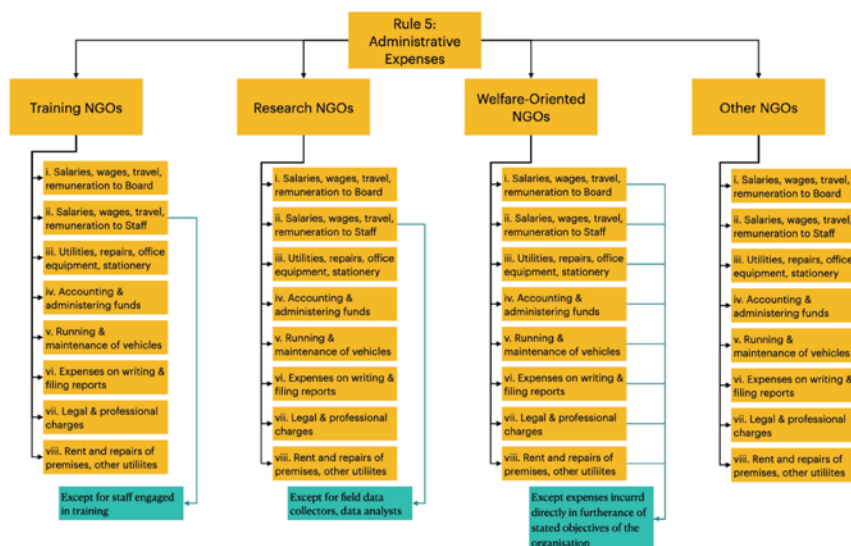
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Declaration of Human Rights,²² and the International Covenant on Economic, Social and Cultural Rights.²³

This appears to be the key to unlocking the mysterious ‘welfare-oriented organisations’ of rule 5 of FCRR 2011. These are NGOs which use foreign contribution for providing, material, services, technical know-how and other benefits directly to the poor and the needy. They do not ask the State to do so. Any foreign contribution they spend directly on furthering their objectives will not be counted as administrative expenses, even if it is towards salary, fees, travel, or rent (see box: ‘*The Reason for Capping*’).

Now with the jaw-dropping reduction in the limit to 20%, more attention is likely to be given to this aspect of budgeting and program design by NGOs and donor agencies. The chart shows how administrative expenses should be calculated for different types of NGOs. This should be used to check compliance with FCRA limit of 20%.



d. Cross-border Payments to Employees

Can an INGO or foreign donor agency make direct payments to employees²⁴ based in India? This depends on the role and number of persons based in India. For instance, if they are working with the overseas office for supporting international operations, this doesn't create an FCRA issue.

²² UN General Assembly, 1948

²³ International Covenant on Economic, Social and Cultural Rights. <https://www.ohchr.org/EN/ProfessionalInterest/Pages/CESCR.aspx>

²⁴ Sometimes employees are appointed as full-time consultants through consultancy contracts. This does not change the legal implications discussed here.

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However, if such a person/s are working for an FCRA-NGO in India, the direct payments might be seen as an attempt to bypass the restriction on administrative expenses. If these people are working for a non-FCRA NGO in India, then this can be viewed as a method of financing the NGO in India, and thus a violation of FCRA. The same concept applies to the INGO or overseas agency paying directly for office space or various facilities for the Indian NGO.²⁵

e. Allocating Staff Salaries to Program Activity

Some organisations allocate one part of the salary of CEO and other staff to administrative expenses and the balance to program expenses. While this is a fair approach from a functional classification perspective, it is not valid in the present situation as rule 5 does not allow such allocation of expenses. If a person is covered by clause i or clause ii of rule 5, then his/her entire remuneration, travel, etc. should be treated as administrative expenses, unless the organisation is a welfare-oriented organisation.²⁶

f. Changing Staff Designations

Rule 5 allows NGOs to exclude salaries of trainers, researchers, etc., from administrative expenses. What if an NGO changes the designation of some of their staff to trainers, researchers, etc.? Can they exclude the salaries of such staff from administrative expenses? As discussed earlier, this works only if:

- The organisation is primarily engaged in training and research; and,
- If the staff are actually performing the roles specified in rule 5.

If this is not the case, then such cosmetic changes will not help.

The Reason for Capping

On 19-Aug-2010, while replying to a Rajya Sabha debate on the FCRA Bill, Mr. P. Chidambaram, the Minister for Home Affairs stated:

'The regulations have been so framed that while legitimate charitable, social, educational, medical and activity that serves any public purpose is allowed, foreign money does not dominate *social and political discourse* in India. There is enough money for charity within India. Enough money can be raised within India for charitable causes, the social causes. But, if you want to access foreign money, then one has to come under a system of regulation.' [Emphasis added]

Once the FCRA 2010 became law, the Home Secretary made this even clearer in 2013:

'The general policy of the Government of India is not to encourage soliciting of foreign contribution. However, if it is intended for *bonafide welfare activities*, foreign contribution can be received either by obtaining registration or prior permission from the Central Government under the FCRA 2010.' [Emphasis added]

And to ensure this, the Government capped spending on salaries, overheads, etc., to 50% of the total foreign contribution utilised.

However, the restriction has not really been enforced. In fact, till 2015, FCRA department did not even ask for administrative expenses to be reported. Even after reporting was added to form FC-4 in Dec-15, the Department has not clamped down so far on over-spending. No one has been asked to pay compounding fees — or lost their FCRA due to non-compliance. Therefore, while NGOs have occasionally worried about the 50% cap, they've not really changed their approach.

²⁵ From a literal point of view, contribution of services is not foreign contribution, as these are not money, material or securities. However, regulators are often able to show that this is merely a mechanism to bypass the restriction on transfer of money. There is the additional risk of creating a Permanent Establishment for the overseas NGO, which has its own painful implications. Therefore, such stratagems should be avoided.

²⁶ See Welfare-Oriented? for more on this.

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FCRA Amendments 2020**h. Using non-FC funds for Administrative Expenses**

Can an NGO pay for some of the administrative expenses in an FC-funded project out of non-FC funds? Yes, as long as it:

- a. makes the payment for these from non-FC bank accounts,
- b. keeps the expenses in non-FC books, and,
- c. ensures there is no inter-fund transfer between FC and non-FC.

This will allow the NGO to reduce its administrative expenditure in FC funds, without breaking the law.

i. Seeking FCRA Approval for Higher Spending

If nothing works, and your administrative expenses cannot be kept within 20%, then you must apply to FCRA Department for permission to spend more. This must be done in advance, before you actually overspend the money. There is no defined procedure for this, so you should apply by email, with proper justification for why you should be allowed to spend more. It is not known how long will the department take to approve or decline the permission, therefore, you should apply as early as possible.

j. Compounding

What happens if you overshoot the 20% limit? There are two possibilities. The FCRA Department may condone this once in three years, after you pay 5% of the overspent amount as compounding fees. However, this is at the discretion of the Department. If they do not offer compounding option (or if you decline it), then you can lose your FCRA registration.

3. FCRA Renewal

The new change to FCRA requires that each renewal application has to be processed almost like an application for fresh registration. The FCRA Department needs to make sure that each applicant meets all the conditions laid down in sec. 12(4). This may require getting fresh IB reports on each applicant, as well as their board members. NGOs whose board members are residing abroad may face even longer delays if the FCRA Department asks for their verification.²⁷ The Department will also have to check that the applicant has not defaulted on FCRA compliance in the past. While computerisation helps, the human element is critical in processing FCRA applications, as this is an internal security law, and each case is unique to some extent.

All this means that renewals could get delayed (see box: *'Rebirth and Renewal'*). It is possible that the FCRA Department might extend the validity period as it did last time — it is also equally possible that it may not. And once the FCRA validly expires, NGOs will not be able to

²⁷ This is usually coordinated through the Indian Embassy or High Commission abroad.

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received fresh contribution. In some cases, they might not even be able to spend what they have already received.²⁸

Clearly, the winter of 2021 could be a very cold one for many NGOs. It is therefore important that NGOs apply as early as possible. The system allows NGOs to apply up to one year in advance. So most NGOs can file their application on 1 November 2020, if they are otherwise ready. As of now, providing the new SBI Gateway account number is not compulsory for filing the renewal application.

They should also make sure that the application is filled up correctly, has all the required information and documents (including especially the affidavits from all board members), and that they are otherwise compliant in all respects. They should remain alert for FCRA requests (SMS and email)²⁹ for additional information.

4. Public Service and FCRA

FCRA places a total prohibition on civil servants, judiciary, government employees, politicians, etc., accepting any foreign contribution.³⁰ These people are not permitted to even accept foreign hospitality³¹ while abroad, without prior approval from the Government. Journalists are also covered by the prohibition on accepting foreign contribution (though they don't need permission for taking sponsored foreign trips). Thus all the four pillars of the democracy (Legislature, Executive, Judiciary, and the Media) are insulated from foreign influence.

Rebirth and Renewal

By all accounts, taking birth is a frightening, once-in-a-lifetime experience. So it is for NGOs when they get their FCRA registration for the first time. Under the 1976 Act, once an NGO registered for FCRA, it was valid as long as it was not taken away by cancellation. The 2010 Act changed this. NGOs must get their FCRA registration renewed every five years. Apparently the idea behind this was to eliminate NGOs which became dormant after registering. It was expected that renewal would be granted almost automatically on application to an NGO, if there were no violations on record. Thus, Sec. 16 provides that:

1. The Government shall grant the renewal, ordinarily within 90 days from date of application.
2. If the certificate is not renewed in 90 days, the Government shall share the reasons with the NGO.
3. Renewal may be refused only where the NGO has violated any provision of the Act or rules.

In practice, renewals are often delayed, sometimes by as much as two years after expiry of FCRA. In most cases of delay, there is no information about why it is delayed or when it might come through, other than the cryptic status message, 'under processing'. It is not known how many NGOs have received an explicit refusal, though many appear to have suffered from the unending processing that their renewal seems to be going through. There are also numerous cases where the renewal application is 'deemed to be lapsed,' because the concerned NGO failed to respond to the FCRA request for information in time.

To a very great extent, this is due to a system overload. About 21,000 NGOs apply for renewal at the same time. All these applications have to be processed within 6-12 months by a Department which can probably allocate just about 5-7 people to this. This would mean that each person would have to process at least 20 applications a day for six months, even if each worked independently in a flat hierarchy. Mistakes and delays are bound to occur.

²⁸ At least one bank is reportedly freezing FCRA designated accounts completely when FCRA registration expires, even if the renewal application has been filed in time and is being processed.

²⁹ Make sure that you fill these up correctly in the renewal application are correct, and keep them live till the time renewal is granted.

³⁰ Payments in the ordinary course of business (salaries, fees, royalty, etc.) are permitted.

³¹ Casual offers, such as a cup of tea or dinner are not restricted.

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However, there is another pillar — public service — which is not as visible. This consists of thousands of public-spirited citizens and professionals helping the Government in many small but important ways. There are numerous Government commissions, committees and boards where non-official members and NGO representatives serve. To name just a few, these include:

- Vigilance & Monitoring Committees (VMC)
- Juvenile Justice Boards (JJB)
- Child Welfare Committees (CWC)
- National and State Commissions for Protection of Child Rights (NCPCR, SCPCR)
- Town Vending Committees (TVC)
- National and State Commissions for Women
- Central and State Information Commissions

The Government appears to be of the view that foreign contribution should not corrode this invisible pillar. Therefore, it has amended sec. 3 of the FCRA to enlarge the restriction to include public servants as well. The term is defined in sec. 21 of Indian Penal Code 1860 (IPC) to include a wide variety of persons³² including those who perform any public duty:

Section 21. "Public servant".

The words "public servant" denote a person falling under any of the descriptions hereinafter following, namely:

Second. Every Commissioned Officer in the Military, Naval or Air Forces of India;

Third. Every Judge including any person empowered by law to discharge, whether by himself or as a member of any body of persons, any adjudicatory functions;

Fourth. Every officer of a Court of Justice (including a liquidator, receiver or commissioner) whose duty it is, as such officer, to investigate or report on any matter of law or fact, or to make, authenticate, or keep any document, or to take charge or dispose of any property, or to execute any judicial process, or to administer any oath, or to interpret, or to preserve order in the Court, and every person specially authorised by a Court of Justice to perform any of such duties;

Fifth. Every juryman, assessor, or member of a panchayat assisting a Court of Justice or public servant;

Sixth. Every arbitrator or other person to whom any cause or matter has been referred for decision or report by any Court of Justice, or by any other competent public authority;

Seventh. Every person who holds any office by virtue of which he is empowered to place or keep any person in confinement;

Eighth. Every officer of the Government whose duty it is, as such officer, to prevent offences, to give information of offences, to bring offenders to justice, or to protect the public health, safety or convenience;

Ninth. Every officer whose duty it is as such officer, to take, receive, keep or expend any property on behalf of the Government, or to make any survey, assessment or contract on behalf of the Government, or to execute any revenue-process, or to investigate, or to report, on any matter affecting the pecuniary interests of the Government, or to make, authenticate or keep

³² Sec. 21(12), and Explanation 1 of IPC. The word 'person' also includes Company, Association or body of persons, whether incorporated or not.

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any document relating to the pecuniary interests of the Government, or to prevent the infraction of any law for the protection of the pecuniary interests of the Government;

Tenth. Every officer whose duty it is, as such officer, to take, receive, keep or expend any property, to make any survey or assessment or to levy any rate or tax for any secular common purpose of any village, town or district, or to make, authenticate or keep any document for the ascertaining of the rights of the people of any village, town or district;

Eleventh. Every person who holds any office in virtue of which he is empowered to prepare, publish, maintain or revise an electoral roll or to conduct an election or part of an election;

Twelfth.--Every person --

(a) in the service or pay of the Government or remunerated by fees or commission for the performance of any public duty by the Government;

(b) in the service or pay of a local authority, a corporation established by or under a Central, Provincial or State Act or a Government company as defined in section 617 of the Companies Act, 1956 (1 of 1956).

Illustration

A Municipal Commissioner is a public servant.

Explanation 1. Persons falling under any of the above descriptions are public servants, whether appointed by the Government or not.

Explanation 2.--Wherever the words "public servant" occur, they shall be understood of every person who is in actual possession of the situation of a public servant, whatever legal defect there may be in his right to hold that situation.

Explanation 3.--The word "election" denotes an election for the purpose of selecting members of any legislative, municipal or other public authority, of whatever character, the method of selection to which is by, or under, any law prescribed as by election.

Clause 12 above includes any person who is getting paid by the Government (or a local authority, Government corporation or Government company) for performing any public service. Clause 12 also covers those who are performing a public service — even if they are not entitled to or drawing any remuneration. Thus the definition includes all the positions listed earlier. Most likely, it will also include nominees to bodies such as the former National Advisory Council under UPA II or expert groups set up by bodies such as the Niti Aayog.³³

A related tweak is that related to corporations referred in sec. 3(1)(c). The restrictions on Government employees also cover those employed by any corporation. These people are not permitted to accept any foreign contribution or foreign hospitality. The word corporation has now been explained to mean only those corporations which are owned or controlled by the Government (Central or State), including Government companies.

a. Implications

The restriction is on public servants receiving foreign contribution during their tenure. There is no restriction on the NGOs associated with them who can continue receiving foreign contribution. These NGOs can also pay them fair remuneration for their actual services. However, proving that the remuneration was fair and it was for actual services can be tricky, even if the required permissions were in place.³⁴ Therefore caution is advisable.

³³ Additionally, FCRA Department might even include attorney generals, public prosecutors, district counsels, as well as amicus curiae (who get a nominal fees for helping the court), although such an interpretation is quite contentious and will probably be fought vigorously.

³⁴ Foreign contribution excludes payments received in the ordinary course of business.



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b. Tricks and Traps

People might try a number of ways to bypass these provisions. For instance, some might think of accepting the money as inflated reimbursement of expenses. Others might take the money surreptitiously in cash. Still others might think of accepting the payments in the name of a relative (or even in the name of trusted driver, who then passes on cash to them). Some may try to increase payment of rent, etc., to compensate themselves. All these tricks are well known to law enforcement agencies. If discovered, these can cause grave embarrassment as well as trigger prosecution. You should avoid these totally.

The best solution is for the public servants to resign from any paid position with FCRA NGOs during the period they hold a public office or perform a public duty. If not, the public servants should either not accept any payment from FCRA funds or they should ensure that the payments are for actual services, are properly documented and can withstand public gaze.

5. FCRA Gateway Banking

One unique and somewhat confusing change (see box: '*RBI vs. RTI*') is that all FCRA NGOs must open a special bank account with SBI, New Delhi Main Branch for receiving foreign contribution.³⁵ This can be a savings account or a current account.³⁶ Once the funds are credited to this gateway account, these can be transferred to the NGO's other FCRA accounts straight away or later, as required. The secondary accounts must, of course, be recorded with FCRA Department as utilisation accounts. NGOs can open the SBI gateway account remotely, and have been given time till 31-Mar-21 to do so.

Once the SBI account is opened, they should file form FC-6C to update their FCRA banking details. SBI will then allow them to start using the new

RBI vs. RTI

The central premise of FCRA 2010 is that access to foreign funds is the source of NGOs' power to 'influence social and political discourse' in India. Therefore, control over banking channels is a critical mechanism for FCRA.

In 1985, the original FCRA was amended to ensure that NGOs received their foreign contribution only in one bank account, which was noted in MHA records. Depositing foreign contribution in any other account could lead to severe penalties (see *CBI vs M. Kurian* Chief Functionary of Comprehensive Rural Operations Services Society (CROSS); SC, 2001).

In 2011, this was relaxed somewhat by allowing NGOs to open secondary bank accounts for ease of utilisation in the field. In 2017, regulations were tightened again by asking all NGOs to keep their FCRA accounts in PFMS-compliant banks only. Still, there were cases where funds from prior-reference category donors would slip through. For those who don't know, the prior-reference category is a list of some 20-25 foreign donors whose remittances must be cleared first by MHA, before these can be credited to the NGO, if at all. For some bureaucratic reason, the list is secret. And it is so secret that RBI has filed a case in Mumbai High Court to prevent it being made public ('RBI seeks stay on CIC order on foreign donors in FCRA list', Livemint, 30-Nov-2018).

The latest change will help MHA ensure that the restrictions on sub-granting can be enforced more rigorously. It will also help prevent remittances from prior-reference category donors slipping through. Last but not the least, there will be no need to send out the list of these donors to 60 banks.

³⁵ Named as 'XYZ NGO - FCRA Account'

³⁶ RBI specifically permits NGOs to open and maintain Savings Bank Accounts, provided these are not used for trading activities. (RBI/DBR/2015-16/19 Master Direction DBR. Dir. No.84/13.03.00/2015-16 of March 03, 2016, updated as on 22-Feb-2019, pp. 17-19)



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account.³⁷

Once the SBI account is opened, they must stop credit of fresh contribution in the present FCRA designated bank account.³⁸ They can continue to use the old bank accounts for keeping or using foreign contribution, so long as all future foreign contribution is first received in the SBI gateway account.

The transition to SBI is not likely to be smooth — opening an account with a Nationalised Bank is always a memorable experience. Also KYC requirements for charities are relatively more stringent. However, once the account has been opened, it is relatively easier to operate an account with SBI than with some other private or foreign banks. SBI is also focused on banking only. The lack of smart service is somewhat compensated by the lack of high-pressure marketing of various insurance, investment and loan products by private banks.

Therefore, though this move signals the Government's tougher stance on FCRA, it is not likely to affect day-to-day NGO working in any significant way. However, the psychological impact of this change on NGOs might be immense (see box: *The Panchatantra and FCRA*).

There are also other questions about the bank operation. It is not clear whether the account is meant only for fresh FC receipts or for other receipts of FC as well, such as the following:

- Refund from a vendor or a staff member
- Income tax refunds
- Credit of interest on FC fixed deposits
- Sale proceeds of FC investments or FC assets or FC received in kind

The Panchatantra in FCRA

Panchatantra, popularly viewed as a set of stories for children, is actually an insightful look into pragmatic statecraft, and probably extraordinarily influential at a subconscious level. According to Patrick Olivelle:

“...Pañcatantra is a complex book that does not seek to reduce the complexities of human life, government policy, political strategies, and ethical dilemmas into simple solutions; it can and does speak to different readers at different levels. Indeed, the current scholarly debate regarding the intent and purpose of the Pañcatantra—whether it supports unscrupulous Machiavellian politics or demands ethical conduct from those holding high office—underscores the rich ambiguity of the text....”

- The Ascetic and the Mouse, Story 1, Book II, Panchatantra, Tr. Patrick Olivelle (Oxford University Press, 1997), p. x.

It also offers us a valuable insight into power of money through the story of a mouse called Hiranyaka, who lived over a treasure hoard. The smell of gold gave him the confidence to jump several feet to reach the ascetic Tamrachooda's alms, and feed his band of followers every day. One day, Tamrachooda receives a guest called Brihatsphic, who helps him figure this out. Both follow the trail to Hiranyaka's treasure and dig it out. Once Hiranyaka loses his treasure, he loses his aura, his jumping powers, and his band of followers.

This is not very different from what FCRA is trying to achieve, because, in the Panchatantra scheme of things:

अर्थेन च विहीनस्य पुरुषस्याऽल्पमेधसः।

उच्छिद्यन्ते क्रियाः सर्वा, ग्रीष्मे कुसरितो यथा॥ १॥

Just as small mountain streams dry up in summer, so come to nought the wits and plans of a man without wealth. [91]

- Book 2, Story 1, *Panchatantram*, Chaukhamba Surbharati, Varanasi, 2008, pp. 450-487.

³⁷ On filing FC-6C, the previous FCRA designated account is taken off the FCRA record. NGOs might have to file FC-6D for this account if they plan to continue using it as an FCRA utilisation account.

³⁸ FCRA Public Notice dated 13-Oct-2020, F. No. II/21022/23(35)/2019-FCRA-III

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- Receipts from sales or fees in income-generating FC projects
- Receipts from hiring out of FC equipment/buildings
- Repayment of micro-credit loans given out of FC funds
- FC donations received as currency

Hopefully, some of these doubts will be cleared up once the rules are released.

6. Surrendering to FCRA

FCRA 1976 did not have a specific provision for cancellation of FCRA. It only allowed the Government to place a registered organisation on prior-permission, which effectively meant that they no longer had a valid registration. FCRA 2010 has special provisions for suspension and cancellation. And for what happens afterwards. This is part of a curious development in charity regulation reflecting the increasingly uneasy relationship between Charity and the State (see box: *'Coup de grâce for Charity'*).

The cancellation provisions have now been extended further through a new one for surrender.³⁹ To some extent, this is a formal recognition of an existing practice, where NGOs could write to FCRA Department and give up their FCRA registration voluntarily. These cases were called 'cancellation on request'. Under the newly introduced sec. 14A, an NGO can apply for surrender of FCRA registration. The Government can permit this after an enquiry, provided two conditions are fulfilled:

1. The NGO has not violated any FCRA provisions; and,
2. The foreign contribution and assets created out of these have been vested⁴⁰ in the Government.

Thus, the contribution and assets will pass into the custody and management of the Government even if no violation of FCRA

Coup de grâce for Charity

When a public charity is wound up or cannot function any more, its assets normally go to another charity with similar objects. If such a charity cannot be found, then these can be re-purposed by the court. This has been a long-settled principle in charity regulation, though being eroded now gradually.

For example, tax law now provides that a charity losing its tax registration under sec. 12A for any reason will have to pay a tax of about 42% of the current net market value of its assets (sec. 115TD of Income Tax Act, 1961). In some cases, the charity might have to sell its assets to pay this tax. In all fairness, this is occurring because charity tax privileges are sometimes misused by corporate consultants for enriching their clients or for evading taxes. Unfortunately everyone ends up paying the price.

FCRA 2010 goes further. It provides that if the FCRA registration of an NGO is cancelled, the FC funds and assets will vest in the Government. The Government can utilise these to continue the NGO's activities or sell off the assets if sufficient funds are not available to run the programs. If the FCRA registration of the NGO is later restored, then these will be returned to the NGO.

³⁹ Sec. 14A of FCRA 2010

⁴⁰ Vesting doesn't have a fixed meaning in law, though it is different from seizure or confiscation, used elsewhere in the Act. In the present context, it seems that vesting does not confer absolute rights over the property, but only a duty to manage it as best as possible in public interest. See *Fruit & Vegetable Merchants Union vs. Delhi Improvement Trust*, AIR 1957, SC 344, 353.

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provisions is found.⁴¹ This is a very unusual approach and shows that the Government is deeply reluctant to any permit unsupervised use of endowments or infrastructure created out of foreign contribution.

However, this can create complications in some cases. For example, a mission hospital might have been constructed partly out of foreign contribution and partly out of other funds. Sec. 14A mandates that the Government must take it over and run it even if there is no violation of FCRA. This will tie down Government resources in activities that are easily performed by the private sector.

There is the added complexity of minority educational institutions. These are protected under Article 30 of the Constitution, which allows minorities to administer these on their own. Any action of taking these over on cancellation or surrender of FCRA will not be easy. It will probably be defended vigorously all the way to the Supreme Court and thence maybe to international fora as well.

7. Identity Parade: Aadhar and Darpan

All FCRA NGOs will now have to provide the Aadhar number of each key functionary while applying for registration, prior-permission, renewal or even change of functionaries. And if a person cannot get Aadhar because they are not resident in India,⁴² they must provide their Passport number or the OCI card number.

With this change in place, the Darpan ID will soon become mandatory for all FCRA NGOs. The Minister of State for Home Affairs has already stated this in Parliament.

This is an administrative change, which was actually introduced some three years ago, but had hit a road block (see box: *'Mirror, Mirror on the Wall'*). Most of the FCRA NGOs have already obtained a Darpan ID. Those who haven't should obtain it as early as possible.

One problem that some NGOs had faced last time was listing at least three officers for getting a Darpan ID. However, while societies typically have 3-5 office bearers, many trusts

Mirror, mirror on the Wall...

Aadhar, a 12-digit unique identity number with biometric information, was originally conceived around 2009 by private individuals as a tool to gather information about how people in India used their money. This would have eventually become a hugely valuable tool for gathering market intelligence for companies, as well as collecting data for the Planning Commission. This was the reason for relatively simple security checks and safeguards for getting an Aadhar.

In 2014, when a new Government came to power, it reoriented Aadhar as a tool for plugging tax evasion. Aadhar of individuals was also linked to Darpan ID, a new unique identifier for NGOs. Darpan ID was initially optional, but was later made compulsory for all FCRA NGOs by an office order, without legislative backing (MHA order dated 4-Oct-17).

This order was challenged in Delhi High Court by Rajiv Gandhi Charitable Trust, which was then allowed to file FC-4 without quoting Darpan ('Delhi HC Allows Rajiv Gandhi Charitable Trust To File FCRA Annual Returns Offline, Without Aadhaar Linking,' 17-Dec-18, Live Law). This temporarily undid FCRA Department's efforts to tag NGO functionaries to NGOs.

The new amendment removes this minor legislative bump in leveraging the Aadhar for controlling what NGOs do with foreign contribution.

⁴¹ Sec. 15(2). Assets/funds vest in the Addl. Chief Secretary or Principal Secretary (Home) of the State/UT, where the assets are situated. (F. No. II/ 21022/23(43)/2018-FCRA-III; S.O. 5650(E), dated 5-Nov-2018)

⁴² In practice foreigners are not allowed on board of FCRA NGOs, but PIOs (Persons of Indian Origin) are.

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and sec. 8 companies have only two trustees or directors. Niti Aayog, which runs the Darpan portal, should try and fix this problem, so that such NGOs do not have to list their drivers and office assistants as officers, just to get a Darpan ID. People should also not place their proxies on the Board⁴³ to get around the restriction of being a public servant, while also simultaneously drawing remuneration from a foreign source or an FCRA NGO. Remember always that FCRA is an internal security legislation and it should not be toyed with.

Once the linking of Aadhar and Darpan IDs become fully operational, it will become easier to enforce FCRA provisions even more forcefully. Enforcement aspects include operating bank accounts without being listed as key functionary in FCRA records, engagement as public servants, not disclosing prosecutions, involvement with multiple NGOs, and numerous other subterranean connections which the Aadhar's neural network can identify and force to the surface. It is therefore critical for each NGO to do a risk assessment as early as possible and fix any lapses.

And though most NGOs have nothing to hide, there are many board members who do not want to expose their personal or business transactions to regulator's scrutiny or to public gaze. These persons are likely to disengage from FCRA NGOs over the next few years. Will this be good or bad? It is probably too early to say.

8. More Suspense during Suspension

As mentioned above, FCRA 1976 had no provision for cancellation or suspension of FCRA registration. FCRA 2010 has both these facilities. However, this has not made life easier for FCRA Department. If you enforce any law more rigorously, you also generate more resistance to enforcement.⁴⁴ One of the unexpected results has been increasingly sophisticated attempts at concealment as well as a more robust defence against prosecution. Number of consultants and experts helping NGOs with complicated legal cases has also increased. Presumably all this has increased the workload of FCRA Department, which therefore needs more than six months to investigate suspected offences before cancellation can be ordered, or in rare cases, suspension withdrawn.

The changed provision of FCRA increases the permissible period of suspension from six months to 360 days, just five days short of a full year. During this period, the NGO cannot receive any foreign contribution. It cannot also use any foreign contribution it has already received — except for upto 25%, with the prior approval of FCRA Department. This cap of 25% has remained unchanged, though the period of suspension has been doubled.

By all standards, this is an unusually long duration. Compare this with the 90 days within which a chargesheet must be filed under Criminal Procedure Code or under PMLA.⁴⁵ Even

⁴³ This unfortunate practice is quite common among shady companies, often used for money laundering or cheating the public. As a result, many rickshaw pullers and daily wage workers have become company directors, without their knowledge or consent!

⁴⁴ It is instructive to compare the arming of police in Europe, especially Britain, with that in the USA. While the former still rely on sticks, batons and shields, the latter routinely carry equipment which will be more fitting for storm troopers in Europe.

⁴⁵ Prevention of Money Laundering Act, 2002



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UAPA,⁴⁶ often called a harsh law by Civil Rights groups, requires that a chargesheet must be filed within 180 days or the suspect be released. To extend this duration, police have to approach a court which may or may not allow additional time to the investigators.

As discussed above, the more charitable explanation for this is the change in complexity of violations and the enhanced ecosystem of FCRA consultancy. There could be another, less justifiable reason. Suspension of FCRA registration is very much like cancellation. A one year-period, without funds, is enough to dry out any organisation. From the enforcement point of view, there is also an added advantage — FCRA does not have any specific provision for appealing against a suspension order.

9. Revoking Prior-permission

A prior-permission under FCRA is like a temporary license. An NGO without FCRA registration can apply and get advance permission for accepting foreign contribution from specific donor/s, for a specific project. The amount is also specified in the permission. This is useful for NGOs which haven't completed the three-year gestation period and are not eligible for getting FCRA registration. Generally, only small amounts are approved, though there are cases where people received approval for Rs. 10-12 crores.

Over the last few years, FCRA Department has become more and more cautious about this route. One result has been a capping of prior-permission amount to Rs. 50 lakh for NGOs which haven't completed three years. This has been done by asking NGOs to submit three years' audited accounts (at the time of applying for prior-permission) if the project amount is over Rs. 50 lakhs.

However, there is no provision for suspension or withdrawal of prior-permission. The present change fixes this tiny breach in the Great Wall of FCRA. Now the government can suspend prior permission after holding brief inquiry. During the period of suspension, the NGO cannot receive or utilise any foreign contribution without additional and prior approval of the FCRA Dept. Later if it is found that there has been a violation of FCRA, the Government can confiscate any remaining amount of foreign contribution, apart from banning any further receipt.

Conclusion

Changes to FCRA (and to other NPO legislation) are a work-in-progress. It is, therefore, probably too early to come to a conclusion. Still, while the Government of a sovereign nation has every right to write laws and enforce them for the benefit of the nation, the design of FCRA is such that Government spends more time giving out registrations and permissions rather than checking how these are being used. The provisions themselves are often ambiguous, which makes it difficult for most NGOs to follow these. It doesn't help that charity is recognised universally as a virtue — laws that restrict it are therefore baffling to most people. Experience

⁴⁶ Unlawful Activities (Prevention) Act, 1967



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shows that many people are willing to turn a blind eye to violation of law that are not seen as morally reprehensible.

Also, with an increasingly contested world, FCRA is unlikely to see a 1992-like liberalisation till foreign contribution becomes comparatively insignificant in the scheme of things. This could happen either because domestic philanthropy grows to stymie cross-border charity, or because FC-funded activities (and activists) become more domesticated. Till that time, FCRA NGOs should buckle down for a turbulent ride and follow the rules as best as they can.

DevelopAid Foundation is a sec. 8 not-for-profit company (CIN: U74999DL2016NPL309078), with a mission of enhancing public trust, accountability, financial literacy, governance, and understanding of relevant laws and regulations among philanthropic organisations and social enterprises in India. DevelopAid believes in socially responsible and accountable philanthropy. It supports compliance with both the letter and the spirit of the law. This guidance note is meant to help improve understanding of the law. Please do not use this understanding to bypass the law.

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ACCOUNTING | AUDIT | REGULATION | FUNDING

Annexure -6

EARMARKED CONTRIBUTIONS RECEIVED FROM 01.04.2020 TO 30.11.2020

PARISHES	Christmas Collection	Second Sunday Collection	Holy Childhood Collection	Communio Sunday	Hunger & Disease	St. Peter the Apostle Collection	St. Peter's Pence Collection	Holy Thursday Collection
Infant Jesus Church, Pushpagiri	10,000.00	14,000.00	4,000.00					
Holy Rosary Church, Hattihole	1,100.00	3,735.00	900.00					
St. Anthony's Church, Ponnampet	2,500.00	18,000.00	500.00	2,000.00	3,000.00	500.00	500.00	3,000.00
St. Jude the Thaddeus Church, B. M. Shri Nagar	3,000.00	5,150.00	2,500.00				1,950.00	
St. Francis Xavier's Church, Jellipalayam	1,000.00	1,900.00	1,000.00					
Mother of Humanity Mission Station, Mandya		10,000.00						
St. Joseph's Church, Jayalakshimpuram		3,596.00						
St. Mary' Church, Periyapatna		3,000.00						
St. Francis of Assisi Church, Kollegal		12,178.00						
St. Joseph's Church, Mandya		12,167.00				500.00		
Nerugalale Parish Society		1,630.00						
St. Michael's Church, Madikeri		13,750.00					560.00	
Holy Family Church, Kudige		2,700.00						
Arogya Mathe Church, Hulikere		2,406.00				1,025.00	557.00	
St. Peter's Church, Bogadi		21,762.00						
Virgin of the Poor Church, Bannimantap		21,300.00						
Assumption Church, Pandavapura		8,865.00						
St. John Paul II Church, Old Kesare		18,279.00						
Infant Jesus Church, Nanjangud		19,250.00						
Our Lady of Velankanni Church, J. P. Nagar		10,530.00						
St. Anne's Church, Sandanapalayam		8,000.00					2,500.00	
Divine Mercy Church, K. R. Nagar		1,240.00				920.00	600.00	
St. Joseph' Church, Siddapura		6,312.00						
Perpetual Succour Church, Srirampura		10,772.00						
St. Anthony's Basilica, Dornahalli		11,135.00				1,215.00	3,090.00	
St. Anne's Church, Virajpet		26,785.00						

RELIGIOUS	Hunger & Disease	Holy Child Hood
Teresa D'Lima Eventide, Nagoonahalli		5,000.00
St. Joseph's Convent, Martalli	2,000.00	
Christ the King Convent, Mysore	5,000.00	

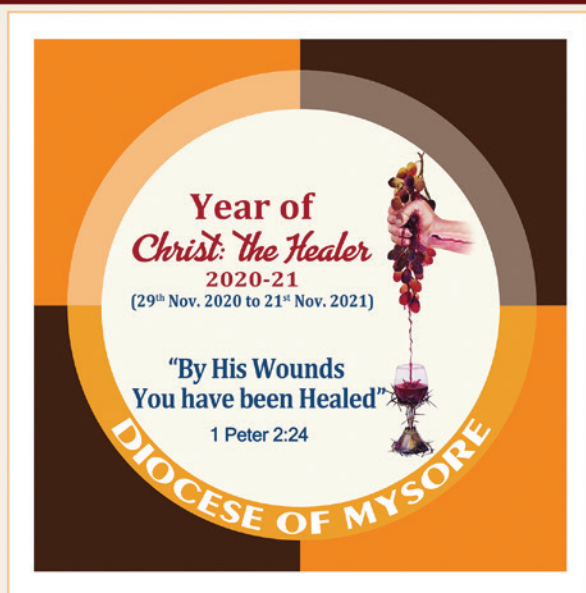
N.B.: There are a few bank remittances without details. We are not able to trace and issue necessary receipts. We request them to contact the diocesan office with the details of transfer and obtain necessary receipts for the remittances made.

PRAYER



Lord,
My lips are Covered !!
Yet, let my heart be uncovered
May my smile be recognised
In the crinkles around my eyes

My voice is Muffled !!
But, let my actions be louder
To be a voice for the Voiceless &
Recognise the inner beauty in the other
Amen.



PRAYER

Merciful Loving God, the Diocese of Mysore dedicates this year to your beloved Son as The Year of Christ– the Healer. We thank you for your Unconditional Love that you have showered upon us by Sacrificing your Son on the Cross so that we may be Healed from the clutches of Sin, Sickness and Evil. In this broken and suffering world in which we live, we feel the need of the Inner Healing which can only happen by your Gracious Touch, our Reparation for the Sins and Reconciliation with one another. You said, “I am the Lord, your Healer” (Exodus 15:26). Graciously Listen to us O Lord, we pray.....(*mention your personal intentions in silence*) We too, pray for protection from the present Pandemic. We believe that you Heal our Body, Mind and Soul. We Consecrate our bishop, priests, religious, lay faithful, our Diocese, as well as the whole humanity to your merciful Healing Heart, so that we may be Healed by the Wounds of your Son Jesus, and be revived in Spirit. As we plead to Heal us, make us also the Angels of healing others by our Words of Compassion and Deeds of Charity. We pray for all the Sick who are rejected by everyone. Make us realize the responsibility towards each other. Let the Precious Blood of Jesus Cleanse us all. May the Power of Christ, Our Lord, Fill and Heal us.

**O Mary, Our Mother - Health of the Sick,
We entrust Ourselves to your Maternal Protection. – Amen.**
(Our Father, Hail Mary and Glory be) **ALL YOU ANGELS AND SAINTS – PRAY FOR US.**