

Curation Guides

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Newsletter Tagging Cheat-Sheet

“ Use this sheet every time you upload a newsletter.
Pick the tags that match the *specific compliance topic*.
Everything else (India, CSOs, compliance) is already assumed.

1. Core Compliance Tags

Use these most often.

- **FCRA**
- **CSR**
- **Income Tax**
- **Fund Accounting**
- **Grant Management**
- **Donor Due Diligence**
- **DPDP Act**
- **Social Security Laws**
- **Risks and Controls**

2. Optional Add-On Tags

Use only when the newsletter clearly fits.

- **Regulatory Updates**

For new laws, rule changes, notifications, circulars, amendments, transitions (e.g., Income Tax Act 2025).

- **Governance & Board Duties**

For trustees' roles, conflict-of-interest, minutes, resolutions, accountability.

- **Financial Reporting**

For audits, Form 10B/10BD, utilisation certificates, accounting standards, financial statements.

3. How to Use This Sheet

- Identify the main compliance topic → pick **1-3 core tags**.
- If the newsletter talks about changes, updates, or governance matters → add **one optional tag**.
- Avoid tagging everything — keep it clean so future search works well.

Tags Guide

“ A simple guide to understand what falls under each topic tag.
Use this when publishing a new newsletter or need to tag a forum post.

FCRA

Covers:

- FC-3A / FC-3B registration
- FCRA renewal
- FC-4 annual return
- FC-6A, FC-6C, FC-6D, FC-6E, FC-6F updates
- Administrative expense rules
- SBI Delhi + utilisation bank accounts
- Foreign contribution usage conditions
- Violations, penalties, compounding
- Quarterly disclosures
- Related-party restrictions under FCRA
- All MHA circulars or notifications

CSR

Covers:

- CSR eligibility (Section 135, Schedule VII)
- CSR-1 registration
- CSR-2 filing
- CSR project rules and monitoring
- Budgeting and unspent CSR
- Ongoing projects
- Role of implementing agencies

- Board reporting responsibilities
- All MCA circulars on CSR

Income Tax

Covers:

- 12A / 12AB registration and renewal
- 80G registration and renewal
- Anonymous donation rules
- Related-party transactions
- 85% application requirement
- Accumulation of income (Form 10)
- Audit and reporting: Form 10B, 10BB, 10BD, 10BE
- Taxability of grants and donations
- Corpus rules
- Migration to the new Income Tax Act 2025
- All CBDT circulars and notifications for NPOs

Fund Accounting

Covers:

- Restricted and unrestricted funds
- Utilisation tracking
- Expense classification
- Project-wise accounting
- Grant schedules in financial statements
- Receipts & Payments and Income & Expenditure statements
- Accounting standards affecting NPOs

Grant Management

Covers:

- Grant agreements and contracts
- Donor reporting requirements

- Fund utilisation rules
- Project milestones and deliverables
- Budgeting and re-budgeting
- Monitoring and evaluation (M&E)
- Documentation required for grants
- Grant closure processes

Donor Due Diligence

Covers:

- Documents reviewed by donors
- Legal and registration checks
- Financial health and audit checks
- Governance checks
- Background checks on board or key staff
- Required organisational policies
- Risk flags reviewed by donors
- Documentation needed for donor assessments

DPDP Act

Covers:

- Data protection duties for CSOs
- Consent and notice requirements
- Rights of data principals
- Data processing rules
- Data retention and deletion rules
- Security standards and safeguards
- Breach reporting
- Handling of donor, beneficiary, user, or volunteer data

Social Security Laws

Covers:

- EPF
- ESI
- Gratuity
- Bonus
- Maternity Benefits
- Minimum Wages
- Payment of Wages
- State Shops & Establishment rules (work hours, leave, registers)
- PoSH Act compliance
- Any labour or HR compliance update affecting CSOs

Risks and Controls

Covers:

- Internal controls
- Fraud risks and red flags
- Related-party risks
- Documentation requirements
- Approval workflows
- Segregation of duties
- Compliance risks
- Misuse of funds and accountability issues
- Oversight failures and lessons

Optional Add-On Tags

Regulatory Updates

Use this when the newsletter covers:

- New laws
- Amendments
- Notifications

- Changes in forms or procedures

Governance & Board Duties

Use this when it covers:

- Trustee responsibilities
- Board oversight roles
- Conflict of interest rules
- Minutes, resolutions, approvals
- Governance failures or improvements

Financial Reporting

Use this when it covers:

- Audit requirements
- Form 10B / 10BD / 10BE details
- Financial statement disclosures
- Certification requirements
- Reporting formats