

# FCRA Governance Assessment

Sample Board & CEO Report — XYZ Foundation (fictional organisation)

**Illustrative sample – fictional organisation.** XYZ Foundation does not exist. Every answer, score and finding in this report was invented to show what the toolkit produces. It describes no real organisation, past or present.

## What this sample shows

The pages that follow are the toolkit's own print-ready Board & CEO report (the Print\_View tab), as it prints after an organisation has answered the criteria. Only the report subtitle was changed, to mark it as a sample. The profile used:

- a public charitable trust working in education and health in three states, with about 45 staff;
- FCRA-registered, with three foreign donors;
- the same fictional organisation as the FCRA Compliance sample report, so the two can be read side by side.

The FCRA Compliance toolkit asks whether each requirement is met. This toolkit asks a different question: does the Board and management actually govern foreign contribution, with the oversight, controls and evidence to show it?

## What the buyer receives

|                      |                                                                                                                                                                                                   |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Focus</b>         | Board and management oversight of foreign contribution: governance, risk, financial stewardship, compliance and ethics, leadership and operations, and stakeholder trust                          |
| <b>Assessment</b>    | 40 questions across 6 weighted pillars: Board Governance 20%, Risk & Resilience 15%, Financial Stewardship 25%, Compliance, Ethics & Legal 25%, Leadership & Operations 5%, Stakeholder Trust 10% |
| <b>Evidence base</b> | 411 Yes/No maturity criteria (Level 1 to Level 5); scores calculate automatically. A shorter route with one score per question is also included                                                   |
| <b>Outputs</b>       | Board & CEO report, 30/60/90-day plan, executive narrative, Board summary with chart, results dashboard, assurance report, action tracker, year-on-year trend, audit log                          |
| <b>Format</b>        | One Excel workbook (15 sheets), single-organisation perpetual licence. Price: US\$500                                                                                                             |

## Disclaimer

This report and the toolkit are self-assessment and gap-identification aids for educational and governance purposes. They are not legal advice, not an audit and not a compliance certification, and they do not prepare FCRA applications, returns or other filings. Scores reflect the answers entered. For decisions about your own organisation, take advice from a qualified professional. Check the current text of the Act, the Rules and any notifications before acting.

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# FCRA Governance Assessment

Board & CEO Report — Illustrative Sample (Fictional Organisation)

|              |                            |                   |                                 |
|--------------|----------------------------|-------------------|---------------------------------|
| Organisation | XYZ Foundation (fictional) | Assessment Period | FY 2026–27, H1 (illustrative)   |
| Prepared By  | CFO (25-Sep-2026)          | Approved By       | Board of Trustees (30-Sep-2026) |

3.21

Overall Maturity Level:  
**Level 3 – Defined**  
Elevated Risk — Below Regulatory Floor (4.0)  
NGO Peer Benchmark: 3.80 / 5.0 (context only — see Peer\_Benchmark)

## Pillar Scores

| Pillar                                 | Score | Maturity Level    | Visual (0–5) |
|----------------------------------------|-------|-------------------|--------------|
| Board Governance & Strategic Oversight | 3.10  | Level 3 – Defined | ■■■■■□□□     |
| Risk, Resilience & Continuity          | 2.86  | Level 3 – Defined | ■■■■■□□□     |
| Financial Stewardship & Sustainability | 3.65  | Level 4 – Managed | ■■■■■□□      |
| Compliance, Ethics & Legal Protection  | 3.08  | Level 3 – Defined | ■■■■■□□□     |
| Leadership & Operations                | 3.49  | Level 3 – Defined | ■■■■■□□      |
| Stakeholder Trust & Transparency       | 3.02  | Level 3 – Defined | ■■■■■□□□     |

## Immediate Priorities (Next 30 Days)

No critical (Level 1) pillars identified. Focus on Reactive-level gaps below.

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## 30 / 60 / 90 Day Action Plan & Executive Narrative

### 0–30 Days: IMMEDIATE

No critical (Level 1) pillars identified. Focus on Reactive-level gaps below.

### 31–90 Days: SHORT-TERM

No high-risk (Level 2) pillars. Maintain progress and address Level 3 gaps.

### 3–12 Months: MEDIUM-TERM

Strengthen Level 3 pillars (currently Defined) to Level 4 (Managed). Key focus: documentation, monitoring, and Board oversight. Highest weighted pillar requiring attention: Risk, Resilience & Continuity. Target overall score at or above 4.0 (the FCRA floor) within 12 months, working toward 5.0 (ideal).

### Executive Narrative

This FCRA Governance Assessment covers 40 questions across 6 pillars. Overall maturity score: 3.21/5.00 — Level 3 – Defined | Elevated Risk — Below Regulatory Floor (4.0). Strongest: Financial Stewardship & Sustainability (3.65). Weakest: Risk, Resilience & Continuity (2.86). Review Scores\_View col I for per-question gap actions and col L for FCRA regulatory consequences. Implement the 30-60-90 day action plan above before the next FC-4 filing cycle. 1 of 6 pillars are below Level 3 (Defined) and need Board attention. Priority owners should be assigned and progress tracked at each Board meeting until the next FC-4 filing.

This action plan and narrative are maintained once, on the Board\_Summary tab, so this page always reflects the current single source of truth.

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## Pillar-Wise & Question-Wise Assessment

Per-question scores and recommended actions, grouped by pillar. For owner assignment, target dates, and status tracking, see the Assurance\_Report and

### P1: Board Governance & Strategic Oversight | Pillar Score: 3.1 | Level 3 – Defined

| Q# | Question                      | Score | Status    | Recommended Action                                                                                                                                                                                                     |
|----|-------------------------------|-------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Q1 | Board Skills & Competency     | 3.67  | Attention | Action: Recruit or co-opt a Board member with legal/regulatory expertise specifically covering FCRA and foreign contribution compliance; record the gap in a Board skills matrix.   Gaps: 5 gaps (listed in column Q). |
| Q2 | Board Independence            | 3.00  | Attention | Action: Establish and enforce Board independence policy; ensure Audit Committee has independent majority.   Gaps: 6 gaps (listed in column Q).                                                                         |
| Q3 | Board Composition & Diversity | 3.00  | Attention | Action: Conduct skills gap analysis and prioritise diversity in next Board recruitment cycle.   Gaps: 5 gaps (listed in column Q).                                                                                     |
| Q4 | Board Information Quality     | 3.80  | Attention | Action: Implement structured Board reporting including FCRA compliance status, FC-4 filing timelines, and designated-account balances at every Board meeting.   Gaps: 3 gaps (listed in column Q).                     |
| Q5 | Board Committee Effectiveness | 1.80  | Critical  | Action: Constitute or strengthen Audit Committee with clear ToR covering FCRA compliance review, designated FCRA account oversight, and review of FC-4 returns before filing.   Gaps: 5 gaps (listed in column Q).     |
| Q6 | Board Evaluation              | 2.60  | Critical  | Action: Implement annual Board effectiveness review including FCRA compliance oversight as a specific evaluation criterion, and act on the findings.   Gaps: 3 gaps (listed in column Q).                              |
| Q7 | Governance Policy Framework   | 3.80  | Attention | Action: Ensure all governance policies (FCRA, financial, conflict of interest, whistleblower) are Board-approved, dated, communicated to staff, and reviewed at least annually.   Gaps: 3 gaps (listed in column Q).   |

### P2: Risk, Resilience & Continuity | Pillar Score: 2.86 | Level 3 – Defined

| Q# | Question                   | Score | Status    | Recommended Action                                                                                                                                                                                   |
|----|----------------------------|-------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Q8 | Enterprise Risk Management | 3.20  | Attention | Action: Add FCRA regulatory risk to risk register with likelihood, impact, owner, and mitigation plan. Review it quarterly at Board or Audit Committee level.   Gaps: 9 gaps (listed in column Q).   |
| Q9 | Risk Appetite & Tolerance  | 3.00  | Attention | Action: Define and Board-approve risk tolerance for FCRA-related decisions including foreign fund acceptance, donor due diligence, and permissible utilisation.   Gaps: 5 gaps (listed in column Q). |

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|     |                              |      |           |                                                                                                                                                                                                         |
|-----|------------------------------|------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Q10 | Donor Dependency Risk        | 2.60 | Critical  | Action: Diversify foreign funding sources. Maintain no single foreign donor exceeding 50% of FCRA receipts.   Gaps: 6 gaps (listed in column Q).                                                        |
| Q11 | Business Continuity Planning | 3.00 | Attention | Action: Document and test business continuity plan specifically covering FCRA compliance activities (filings, designated account operations, and record-keeping).   Gaps: 6 gaps (listed in column Q).  |
| Q12 | Crisis Management Readiness  | 3.00 | Attention | Action: Establish crisis management protocol including communications policy for FCRA-related regulatory queries, MHA notices, inspections, and media enquiries.   Gaps: 5 gaps (listed in column Q).   |
| Q13 | Scenario Planning            | 3.40 | Attention | Action: Conduct annual scenario planning exercise including FCRA-specific scenarios (registration suspension, non-renewal, donor exit, and regulatory amendments).   Gaps: 3 gaps (listed in column Q). |
| Q14 | Risk Reporting & Escalation  | 1.80 | Critical  | Action: Establish FCRA compliance reporting as a standing agenda item at Board and Audit Committee meetings, with defined escalation thresholds.   Gaps: 9 gaps (listed in column Q).                   |

## P3: Financial Stewardship & Sustainability | Pillar Score: 3.65 | Level 4 - Managed

| Q#  | Question                    | Score | Status    | Recommended Action                                                                                                                                                                                                    |
|-----|-----------------------------|-------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Q15 | Financial Sustainability    | 3.13  | Attention | Action: Develop a 3-year financial sustainability plan that reduces FCRA dependency and diversifies into domestic, CSR, and earned-income sources.   Gaps: 7 gaps (listed in column Q).                               |
| Q16 | Reserve Adequacy            | 3.00  | Attention | Action: Build unrestricted reserves equivalent to at least 3 months of operating costs, separate from FCRA designated and other restricted funds.   Gaps: 5 gaps (listed in column Q).                                |
| Q17 | Cash Flow Governance        | 3.80  | Attention | Action: Implement daily/weekly cash position reporting distinguishing FCRA designated account, restricted, and unrestricted domestic funds to prevent commingling.   Gaps: 3 gaps (listed in column Q).               |
| Q18 | Internal Financial Controls | 4.20  | Met       | Action: Implement and document dual-authorisation for all FCRA account transactions, mandatory financial reporting to the Board, and monthly bank reconciliations.   Gaps: 2 gaps (listed in column Q).               |
| Q19 | Segregation of Duties       | 4.20  | Met       | Action: Ensure FCRA receipt, payment authorisation, and accounting are performed by different individuals, with documented compensating controls where staff numbers are limited.   Gaps: 1 gap (listed in column Q). |
| Q20 | Treasury Management         | 4.20  | Met       | Action: Document treasury policy covering FCRA designated account management, permitted uses, and prohibited transfers or investments of foreign contribution.   Gaps: 1 gap (listed in column Q).                    |

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|     |                              |      |           |                                                                                                                                                                                                                         |
|-----|------------------------------|------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Q21 | Budget Discipline            | 3.80 | Attention | Action: Ensure all FCRA fund utilisation is against Board-approved budget lines. Variances require prior approval and must respect the statutory limit on administrative expenses.   Gaps: 2 gaps (listed in column Q). |
| Q22 | Funding Diversification      | 2.60 | Critical  | Action: Develop domestic fundraising capacity targeting CSR, government grants, and earned income to reduce reliance on foreign contributions.   Gaps: 3 gaps (listed in column Q).                                     |
| Q23 | Financial Scenario Modelling | 3.40 | Attention | Action: Develop and maintain annual financial model with scenario for 6-month FCRA funding suspension.   Gaps: 2 gaps (listed in column Q).                                                                             |
| Q24 | Financial Transparency       | 4.20 | Met       | Action: Ensure statutory audit includes specific FCRA compliance review. FC-4 returns, with CA-certified statements, must be filed by 31 December each year.   Gaps: 1 gap (listed in column Q).                        |

## P4: Compliance, Ethics & Legal Protection | Pillar Score: 3.08 | Level 3 – Defined

| Q#  | Question                        | Score | Status    | Recommended Action                                                                                                                                                                                                      |
|-----|---------------------------------|-------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Q25 | Regulatory Compliance Framework | 3.67  | Attention | Action: Create an FCRA compliance calendar covering FC-4 filing (31 Dec), annual report, registration renewal (apply at least 6 months before expiry), and change intimations.   Gaps: 5 gaps (listed in column Q).     |
| Q26 | FCRA Governance                 | 3.67  | Attention | Action: Immediate: designate a named FCRA Compliance Officer; document FCRA procedures; verify that designated FCRA account and utilisation account details are current with MHA.   Gaps: 5 gaps (listed in column Q).  |
| Q27 | Tax Exemption Compliance        | 3.80  | Attention | Action: Verify current status of 12A and 80G registrations. Post-Finance Act 2020, these require renewal every 5 years; diarise expiry dates and file on time.   Gaps: 3 gaps (listed in column Q).                     |
| Q28 | Conflict of Interest Management | 1.80  | Critical  | Action: Implement annual conflict of interest declaration for all Board members and senior staff. Document reviews and recusals, especially for donor and vendor relationships.   Gaps: 8 gaps (listed in column Q).    |
| Q29 | Whistleblower Framework         | 2.60  | Critical  | Action: Establish confidential whistleblower mechanism with an independent trustee or Audit Committee channel, explicitly covering misuse of foreign contribution.   Gaps: 7 gaps (listed in column Q).                 |
| Q30 | Legal Risk Management           | 3.00  | Attention | Action: Retain legal counsel with specific FCRA and NGO law expertise. Brief them annually on the organisation's FCRA position and keep a protocol for responding to MHA notices.   Gaps: 5 gaps (listed in column Q).  |
| Q31 | Compliance Monitoring           | 3.00  | Attention | Action: Implement monthly FCRA compliance dashboard covering designated account position, utilisation vs. approved purposes, administrative-expense ratio, and upcoming deadlines.   Gaps: 5 gaps (listed in column Q). |

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## P5: Leadership & Operations | Pillar Score: 3.49 | Level 3 – Defined

| Q#  | Question                | Score | Status    | Recommended Action                                                                                                                                                                                                  |
|-----|-------------------------|-------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Q32 | Delegation of Authority | 3.67  | Attention | Action: Document Delegation of Authority matrix specifically including FCRA fund utilisation approval limits, authorised signatories, and Board-reserved matters.   Gaps: 4 gaps (listed in column Q).              |
| Q33 | Procurement Governance  | 3.13  | Attention | Action: Ensure all procurement funded by FCRA receipts follows documented competitive process with Board-approved thresholds and related-party disclosure.   Gaps: 7 gaps (listed in column Q).                     |
| Q34 | Reporting Integrity     | 3.67  | Attention | Action: Implement reporting integrity controls including management accounts reconciled monthly to FCRA designated and utilisation account statements before FC-4 preparation.   Gaps: 5 gaps (listed in column Q). |

## P6: Stakeholder Trust & Transparency | Pillar Score: 3.02 | Level 3 – Defined

| Q#  | Question                  | Score | Status    | Recommended Action                                                                                                                                                                                                |
|-----|---------------------------|-------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Q35 | Donor Confidence          | 3.67  | Attention | Action: Implement annual donor reporting that explicitly addresses FCRA compliance status, utilisation against approved purposes, and audit outcomes.   Gaps: 5 gaps (listed in column Q).                        |
| Q36 | Transparency              | 3.00  | Attention | Action: Proactively publish FCRA receipts, utilisation, and audit results on the organisation's website and in the annual report, in line with FCRA disclosure requirements.   Gaps: 5 gaps (listed in column Q). |
| Q37 | Impact Reporting          | 3.00  | Attention | Action: Implement outcome measurement framework and include verified impact data in all donor reports and in the activity disclosures of the FCRA annual return.   Gaps: 5 gaps (listed in column Q).             |
| Q38 | Reputation Management     | 2.60  | Critical  | Action: Establish reputation monitoring protocol and crisis communications policy specifically covering FCRA-related media, social media, and regulatory scrutiny.   Gaps: 6 gaps (listed in column Q).           |
| Q39 | Institutional Credibility | 3.00  | Attention | Action: Conduct annual governance health-check against FCRA compliance standards. Address findings before any MHA inspection or registration renewal.   Gaps: 5 gaps (listed in column Q).                        |
| Q40 | External Communication    | 2.87  | Critical  | Action: Ensure all external communications about FCRA funding are accurate, consistent, and cleared by legal/compliance before release.   Gaps: 8 gaps (listed in column Q).                                      |