

# Four Major Changes in FC-4

References:

1. [FCRA Amendment Rules 2025 Notification dated 26-May-2025. G.S.R. 342\(E\)](#)
2. [Updated Audit Certificate and Form FC-4](#)
3. [Capsule 646](#)
4. [Capsule 661](#)

**1** List **EACH** project as a separate line item in Table 3(a); give specific **locations** of each project.

3. Details of utilization of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilized (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous balance		Receipt during the year		Utilized		Balance	
			In Cash	In Kind	In Cash	In Kind	In Cash	In Kind	In Cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

**2** Provide details of **fresh assets** included in project utilisation in table 3(a).

(b) Details of purchase of fresh assets included in para 3(a) above:

Sl. No.	Name of project/activity	Details of fresh assets	Address/location	Objective of acquiring fresh assets	Cost of fresh assets (In Rs.)
				Total	

**3** Your auditors must certify Table 3(a) specifically, including **project names, locations** and amounts.

I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief (name of the person/ association)..... has *(strike out whichever of the following is not applicable)*

(i) not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder;

or

(ii) violated the provisions of Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder. The details of the violation(s) are as under:.....

**4** Your auditors must certify that you have not violated **ANY** provision of FCRA, and **15 questions** have been answered correctly.

I have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution:-<sup>7</sup>

Sl. No	Name of project/activity	Address/location	Previous balance		Receipt during the year		Utilised		Balance	
			in cash	In kind	in cash	In kind	in cash	In kind	in cash	In kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

**A Must for Program Persons!**

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10-Nov-2025

10-11-2025