

Form FC-4

[See rule 17]

Darpan ID _____

The Secretary to the Government of India, Ministry of Home Affairs,
 Foreigners Division (FCRA Wing)
 Major Dhyan Chand National Stadium, India Gate,
 New Delhi-110002

Sub.: Account of Foreign Contribution (FC) for the year ending on the 31st March _____

1. (a) Name and address of person/association
 (b) FCRA registration/prior permission number and date:
2. Details of receipt of foreign contribution:
 - (i) Foreign Contribution received in cash/kind (value):
 - (a) Brought forward foreign contribution at the beginning of the year (Rs.):
 - (b) Income during the year*:
 - (i) Interest:
 - (ii) Other receipts from projects/ activities:

Sl. No.	Name and location of project /activity	Year of commencement of the project/activity	Income during the year (Rs.)
1			
Total			

“(iii) Transfer of Foreign Contribution part of income-tax refund from non-FCRA bank account”;¹

- (c) Foreign contribution received from foreign source during the financial year (Rs.):

- (a) Total foreign contribution (a+b+c) (Rs.):

* *i.e.*, interest accrued on foreign contribution, or any other income derived from foreign contribution, *e.g.*, sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/ activities.

- (ii) (a) Donor-wise detail of foreign contribution received:

Sl. No.	Name of donor(s)	Institutional / individual	Details of the donor: official address; e-mail address; website address	Purpose for which received (social, cultural, educational, economic, religious)	Specific activity/ project	Amount Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

- (b) Cumulative purpose-wise (social, cultural, educational, economic, religious) amount of all foreign contribution donations received:

3. Details of utilization of foreign contribution:

¹ Para inserted vide notification No. 728: Dated 31st December 2024 (GSR 790(E))

(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)

(i) Utilization** for projects as per aims and objectives of the person/association (Rs.):

(i) (Administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.):

(ii) Total utilization of foreign contribution (Rs.) (i + ii):

**It is affirmed that the utilization of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, *inter alia*, states that the acceptance of foreign contribution is not likely to affect prejudicially:

- (A) the sovereignty and integrity of India; or
- (B) the security, strategic, scientific or economic interest of the State; or
- (C) the public interest; or
- (D) freedom or fairness of election to any Legislature; or
- (E) friendly relations with any foreign State; or
- (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities.

“(b) Details of purchase of fresh assets included in para 3(a) above:²

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

“(ba) Details of movable assets created out of Foreign Contribution (as on 31st March of Financial Year)³:

Sl. No.	Description of the assets	Address/Location where the asset is kept	Value as on beginning of the Financial Year (in Rs.)	Value of assets acquired during the Financial Year (in Rs.)	Value of assets disposed of during the Financial Year (in Rs.)	Value as per the balance sheet at the end of the Financial Year (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)”;

² Para and table inserted vide notification No. 299: Dated 26th May 2025 (GSR 342(E)

³ Para and table inserted vide notification No. 541: Dated 22nd Sep 2023 (GSR 683(E)

“(bb) Details of immovable properties acquired out of Foreign Contribution (as on 31st March of Financial Year)^{4,5}:

Sl. No.	Details of immovable asset (Land /Buildings etc.)	Size	Address/ Location	Value as on beginning of the Financial Year (in Rs.)	Value of assets acquired during the Financial Year (in Rs.)	Value of assets disposed of during the Financial Year (in Rs.)	Value as per the balance sheet (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)”;

(c) Foreign contribution transferred to other person/ associations before 29.09.2020 (with effect from the operation of the Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
	Total			

(d) Total utilization in the year (Rs.) (a+c):

4. Details of unutilized foreign contribution:

(i) Total foreign contribution invested in term deposits (Rs.):

Sl. No.	Details	Total (in Rs.)
(a)	Opening Balance of FD	
(b)	FD made during the year	
(c)	Less: realization of previous FD	
(d)	Closing balance of FD	

(ii) Balance of unutilized foreign contribution, in cash/bank, at the end of the year (Rs.):

- (a) Cash in hand:
- (b) in FC designated bank account:
- (c) in utilization bank account(s):
- (d) total Rs. (a+b+c):

(iii) Total unutilized foreign contribution (Rs.) (i+ ii):

“(iv) Carry forward of unspent part of allowable administrative expenses in a financial year.⁶

Sl. No.	Particulars	Amount (in Rs.)
A.	Brought forward unspent part of allowable administrative expenses	

⁴ Para and table inserted vide notification No. 541: Dated 22nd Sep 2023 (GSR 683(E))

⁵ Para and columns no. 4 to 7 in table inserted vide notification No. 299: Dated 26th May 2025 (GSR 342(E))

⁶ Para and table inserted vide notification No. 728: Dated 31st December 2024 (GSR 790(E))

<i>Sl. No.</i>	<i>Particulars</i>	<i>Amount (in Rs.)</i>
B.	Total foreign contribution received during the year	
C.	Allowable administrative expenses of current financial year [20 per cent. of B]	
D.	Total administrative expenses incurred during the current year	
E.	Administrative expenses of current year utilised out of A above.	
F.	Administrative expenses of current year utilised out of C above.	
G.	Unspent part of C above available to be carried forward.	
H.	Out of G above, amount to be carried forward to next financial year.	
I.	Reason for carry forward of unspent part of allowable administrative expenses to next financial year.	

5. Details of foreigners as key functionary /working/associated:

6. Details of land and buildings remained unutilized for more than two years:

<i>Sl. No.</i>	<i>Location of land and building</i>	<i>Year of acquisition</i>	<i>Purpose of acquisition</i>	<i>Reason of unutilization</i>
(1)	(2)	(3)	(4)	(5)

7. (a) Details of "FCRA Account" for receipt of foreign contribution (As on 31st March of the year ending):

<i>Name of the Bank</i>	<i>Branch address (with PIN code)</i>	<i>Phone number</i>	<i>E-mail</i>	<i>IFSC Code</i>	<i>Account Number</i>	<i>Date of account opening</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
State Bank of India	New Delhi Main Branch, 11, Sansad Marg, New Delhi - 110001			SBIN0000691		

(b) Details of another "FCRA Account", if any, for keeping or utilizing foreign contribution (As on 31st March of the year ending):

<i>Name of the Bank</i>	<i>Branch address (with PIN code)</i>	<i>Phone number</i>	<i>E-mail</i>	<i>IFSC Code</i>	<i>Account Number</i>	<i>Date of opening account</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(c) Details of all utilization bank accounts (if any) for utilization of the Foreign Contribution (As on the 31st March of the year ending):

Name of the Bank	Branch address (with PIN code)	Phone number	E-mail	IFSC Code	Account Number	Date of opening account
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8. *Whether during the period under report:

- (i) any foreign contribution was transferred to any FCRA registered association? Yes No
- (ii) any foreign contribution was transferred to any non-FCRA registered association? Yes No
- (iii) any functionary of the Association has been prosecuted or convicted under the law of the land? Yes No
- (iv) any asset created out of foreign contribution is registered in names other than the name of Association? Yes No
- (v) any domestic contribution has been credited in any "FCRA Account"? Yes No
- (vi) the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account? Yes No
- (vii) the Association has utilized foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission? Yes No
- (viii) the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011? Yes No
- (ix) the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act? Yes No
- (x) the Association has made expenditure on administrative expenses exceeding 20 per cent of the foreign contribution received? Yes No
- (xi) any fixed asset acquired out of foreign contribution has been sold out? Yes No
- (xii) sale proceed of above fixed asset has been diverted/has not been deposited in "FCRA Account"? Yes No
- (xiii) any FD proceeds has been credited in any account other than the "FCRA Account"? Yes No
- (xiv) any organization/ entity not belonging to the Association is being managed/ financially supported by the Association? Yes No
- (xv) the Association has utilized any foreign contribution outside India? Yes No

*Note: Wherever the answer of above question is in 'yes', brief details must be provided.

"9. Details of Chartered Accountant issuing the certificate under sub-rule (5) of rule 17:

- (i) name of the Chartered Accountant;
- (ii) address;
- (iii) Member Registration number;
- (iv) e-mail Address;
- (v) date of issue of certificate;
- (vi) Whether any violation of the Act has been pointed out in certificate, and if so, detail thereof";⁷

⁷ Para inserted vide notification No. 728: Dated 31st December 2024 (GSR 790(E))

DECLARATION

I/ We (person/association)_____ hereby declare that the above particulars furnished by me are true and correct.

I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilized for the purpose(s) for which the person/ association was granted registration/ prior permission by the Central Government.

Place: _____ [Name of the chief functionary
Date: _____ (Chairperson/ President/ Secretary/ CEO/ MD) in block letters]
_____ (Seal of the person/ association)

Certificate to be given by Chartered Accountant

I have audited the account of (name of person/association and its full address including State, District and Pin Code, if registered society, its registration number and State of registration) for the financial year ending the 31st March and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was Rs_____;
- (ii) foreign contribution of/worth Rs._____ was received by the person/association during the financial year _____;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. was received by the person/ association during the financial year _____;
- (iv) the balance of unutilized foreign contribution with the person/association at the end of the financial year_____ was Rs._____;
- (v) certified that the person/association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) the information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by me/us.
- (vii) the person/association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

"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:.....”⁸

“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:-⁹

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)”

Place:

Signature of chartered accountant

Date:

(Seal, address and registration number)

⁸ Para inserted vide notification No. 728: Dated 31st December 2024 (GSR 790(E))

⁹ Para and table inserted vide notification No. 299: Dated 26th May 2025 (GSR 342(E))