

# Five Tips for 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 663](#)
4. [Capsule 664](#)

**Table 2. Donor-wise Details**

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)
						1

**1** Do not worry about total of column 7 in Table 2 not matching total of column 6 in Table 3(a). See tip 2.

**Table 3(a). Utilisation Summary**

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
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(1)	(2)	(3)								
					1		3		4	

Table 3(b) should list ONLY those assets which are reported already in column 8 of Table 3(a) this year.

**Table 3(b) Fresh Assets in Utilisation Table**

Sl. No.	Name of project/activity	Details of fresh assets	Address/location	Objective of acquiring fresh assets	Cost of fresh assets (In Rs.)
					3
				Total	

**2**

Reconcile FC-4 before filing.

Take total of Column 7 in Table 2

Add: Interest/Other receipts

Deduct: Amount Utilised for Administrative Expenses this year

**= Total of column 6 in Table 3(a)**

**Table 4. Unutilised Balance**

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	
<b>(ii) Balance of unutilized foreign contribution, in cash/bank, at the end of the year (Rs.):</b>		
(a)	Cash in hand:	
(b)	in FC designated bank account:	
(c)	in utilization bank account(s):	
(d)	total Rs. (a+b+c):	4
<b>(iii) Total unutilized foreign contribution (Rs.) (i+ii):</b>		

**4** Make sure total unutilised FC balance in Table 4 matches total of column 10 in Table 3(a).

**5**

Opening balance this year will be zero. Live with it.

If total admin expense is more than 20%, check appendix 9 of AccountAid FCRA Handbook.

Carry forward as much admin expense as the system permits. Or you might regret it next year.

**Table 5. Admin Expenses Carry Forward**

Sl. No.	Particulars	Amount (in Rs.)
A.	Brought forward unspent part of allowable administrative expenses	5a
B.	Total foreign contribution received during the year	5b
C.	Allowable administrative expenses of current financial year [20 per cent. of B]	5b
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.	5c
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.	

