

Reconciling Utilisation Table 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](#)

Are you facing problems in filling up FC-4 this year? The Utilisation Table (3.a) does not permit you to report the full utilisation? Here's the reason and the solution.

1. Total of column 8 in Utilisation Table 3(a) must now match the amount reported as spent on programs. Amount spent on administrative expenses (shaded in blue) must be excluded.
2. Therefore, reduce the amount utilised as administrative expenses from each project. Fill up only the net amount in each row.
3. Now reduce the amount utilised as administrative expenses from receipt column 6 of Table 3(a) also.
4. This means that the total of donor Table 2 will not match total receipts in Table 3(a). Let it go.
5. The total of column 10 in Table 3(a) will now match total FC unutilised. That's what counts!

Table 2(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)
1	Donor X	Institutional	...	Social	Project A	1,20,000
2	Donor Y	Institutional	...	Educational	Project B	2,50,000
Total						3,70,000

Table 3(a): Utilisation Summary

i. Utilization** for projects as per aims and objectives of the person/association	2,50,000
ii. Administrative expenses as provided in rule 5 of FC (Regulation) Rules, 2011	30,000
iii. Total utilization of foreign contribution	2,80,000

Table 3(a): Details of activities/projects for which foreign contribution has been received and utilized

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)
1	Project A	...	25,000	0	1,08,000	0	1,00,000	0	33,000	0
2	Project B	...	35,000	0	2,32,000	0	1,50,000	0	1,17,000	0
Total			60,000	0	3,40,000	0	2,50,000	0	1,50,000	0

Reduce amount SPENT on admin from total receipts

Exclude amount SPENT on admin from each project

Need more clarity? Send your draft FC-4, FCRA financial statements & website address to query@accountaid.net.

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