

Book of Notifications

- [New Amendment in FCRA: Carry Forward of Unutilised Administrative Expenditure Allowed](#)

New Amendment in FCRA: Carry Forward of Unutilised Administrative Expenditure Allowed

MINISTRY OF HOME AFFAIRS NOTIFICATION

New Delhi, the 31st December, 2024

G.S.R. 790(E).—In exercise of the powers conferred by section 48 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), the Central Government hereby makes the following rules further to amend the Foreign Contribution (Regulation) Rules, 2011, namely:-

1. Short title and commencement.—

1. These rules may be called the Foreign Contribution (Regulation) Amendment Rules, 2024.
2. They shall come into force on the 1st day of January, 2025.

2. Amendment in Rule 5:—In the Foreign Contribution (Regulation) Rules, 2011 (hereinafter referred to as said rules), in rule 5, after second proviso, the following proviso shall be inserted, namely:—

“Provided also that the association shall have the option to carry forward the unspent part of allowable administrative expenses in a financial year to the immediately succeeding financial year, for reasons to be mentioned in Form FC-4.”

3. Amendments in Form FC-4:—

(a) In serial number 2, in clause (i), in sub-clause (b), after item (ii), the following item shall be inserted, namely:-

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

(b) In serial number 4, after clause (iii), the following shall be inserted; namely:-

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

Sl. No	Particulars	Amount (in Rs.)
A.	Brought forward unspent part of allowable administrative expenses	
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.”	
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(c) After serial number 8, the following shall be inserted, namely:-

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

- o Name of the Chartered Accountant;
- o Address;
- o Member Registration number;
- o E-mail Address;
- o Date of issue of certificate;
- o Whether any violation of the Act has been pointed out in certificate, and if so, details thereof.”

(d) Under the heading, **Certificate to be given by Chartered Accountant**, after clause (vii), the following paragraph shall be inserted, namely:-

“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:.....”.

[F. No. II/21022/23(12)/2020-FCRA-III]

SAURABH BANSAL, Jt. Director