

**टिप्पण :** मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में अधिसूचना सा.का.नि. संख्यांक 349(अ), तारीख 29 अप्रैल, 2011 द्वारा प्रकाशित किए गए थे और तत्पश्चात्, सा.का.नि. संख्यांक 292(अ), तारीख 12 अप्रैल, 2012, सा.का.नि. संख्यांक 966(अ), तारीख 14 दिसंबर, 2015, सा.का.नि. संख्यांक 199(अ), तारीख 7 मार्च, 2019, सा.का.नि. संख्यांक 659(अ), तारीख 16 सितंबर, 2019, सा.का.नि. संख्यांक 695(अ), तारीख 10 नवंबर, 2020, शुद्धिपत्र सा.का.नि. संख्यांक 17(अ), तारीख 11 जनवरी, 2021, सा.का.नि. संख्यांक 506(अ), तारीख 1 जुलाई, 2022 और सा.का.नि. संख्यांक 683(अ), तारीख 22 सितंबर, 2023 द्वारा संशोधित किए गए।

**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. 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. In the said rules, 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.	

(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:

(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, 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

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification number G.S.R. 349(E), dated 29th April, 2011 and subsequently amended, *vide* G.S.R. 292(E), dated 12th April, 2012, G.S.R. 966(E), dated 14<sup>th</sup> December, 2015, G.S.R. 199(E), dated 7th March, 2019, G.S.R. 659 (E), dated 16<sup>th</sup> September, 2019, G.S.R. 695(E), dated 10th November, 2020, a Corrigendum *vide* G.S.R. 17(E), dated 11th January, 2021, G.S.R. 506(E), dated 1<sup>st</sup> July, 2022 and G.S.R. 683(E), dated 22<sup>nd</sup> September, 2023.