

# AccountAble™

Form FC-3

Issue # 21; Feb-01 (from revised on: 26-July-01)

## The New FC – 3 Form

Form FC-3 has been revised again with effect from 26th July 2001. The revised form (eight pages) is enclosed. There are three significant changes in the FC-3 form:

1. You have to now separately disclose interest earned on FCRA bank account and investments (Fixed deposits, etc.). This practically means an end to the old controversy about whether this interest is foreign contribution or not.
2. The earlier form contained 27 items under which you classify FC utilization. This list is now expanded to 56 items.
3. Establishment expenses have been further sub-classified to show things like corpus, land, salaries, publications etc.

Strictly speaking, this means that all FC-3 filed after 26-7-01 should be in the new format. However, in practice, the FCRA Department may allow FC-3 for 2000-01 to be in the old format.

21 - FC-3 Form revised July-01; effective 26-July-01

**Form FC-3**  
See Rule 4(a)

Account of Foreign Contribution of the year ending on 31<sup>st</sup> March \_\_\_\_\_

**1. Association's details**

(i) Name and address (in capital letters) \_\_\_\_\_

(ii) Registration No. and Date [under FC(R) Act 1976]: \_\_\_\_\_

(iii) Prior Permission No. and Date, if not registered: \_\_\_\_\_

(iv) Nature of Association: 1.  Cultural      2.  Economic      3.  Educational      4.  Religious      5.  Social

(v) Denomination in case of religious Association: (a) Hindu      (b) Sikh      (c) Muslim      (d) Christian      (e) Buddhist      (f) Others

**1A. (i) Total amount of foreign contribution received during the year:** \_\_\_\_\_

(ii) Interest earned on the foreign contribution during the year, - \_\_\_\_\_

(a) In the designated bank account: \_\_\_\_\_

(b) On investments made (Fixed Deposit Receipt etc) during the year or in the preceding years: \_\_\_\_\_

**2. Purpose(s) for which foreign contribution has been received and utilised:**

Sl. No.	Purpose	Previous Balance		Receipt during the year				Total (5+6+7+8)	Utilised		Balance	
		In cash (value)	In kind (value)	As first recipient In cash (value)	In kind (value)	As 2 <sup>nd</sup> /subsequent recipient In cash (value)	In kind (value)		In cash (value)	In kind (value)	In cash (value)	In kind (value)
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Celebration of national events (Independence / Republic day) / Festivals etc.											
2.	Theatre / Films.											
3.	Maintenance of places of historical and cultural importance.											
4.	Preservation of ancient / tribal art forms.											
5.	Research.											

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First page of the revised format

[Notification number GSR 557(E) dated 26-7-01; published in The Gazette of India, part 2, no. 387 dated 26-7-01. FCRA means Foreign Contribution (Regulation) Act, 1976, applicable to India.]

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**Form FC-3**

See Rule 4(a)

**Account of Foreign Contribution of the year ending on 31<sup>st</sup> March \_\_\_\_\_****1. Association's details**

(i) Name and address (in capital letters)

(ii) Registration No. and Date  
[under FC(R) Act 1976]:(iii) Prior Permission No. and Date,  
if not registered:(iv) Nature of Association: 1.  Cultural 2.  Economic 3.  Educational 4.  Religious 5.  Social

(v) Denomination in case of religious Association: (a) Hindu (b) Sikh (c) Muslim (d) Christian (e) Buddhist (f) Others

**1A.** (i) Total amount of foreign contribution received during the year: \_\_\_\_\_

(ii) Interest earned on the foreign contribution during the year, –

(a) In the designated bank account: \_\_\_\_\_

(b) On investments made (Fixed Deposit Receipt etc)  
during the year or in the preceding years: \_\_\_\_\_**2. Purpose(s) for which foreign contribution has been received and utilised:**

Sl. No.	Purpose	Previous Balance		Receipt during the year					Utilised		Balance		
		In cash	In kind (value)	As first recipient		As 2 <sup>nd</sup> / subsequent recipient		Total	In cash	In kind (value)	In cash	In kind (value)	
				In cash	In kind (value)	In cash	In kind (value)	(5+6+7+8)					
1	2	3	4	5	6	7	8	9	10	11.	12.	13	
1.	Celebration of national events (Independence / Republic day) / festivals etc.												
2.	Theatre / Films.												
3.	Maintenance of places of historical and cultural importance.												
4.	Preservation of ancient / tribal art forms.												
5.	Research.												

Sl. No.	Purpose	Previous Balance		Receipt during the year					Utilised		Balance	
				As first recipient		As 2 <sup>nd</sup> / subsequent recipient		Total				
		In cash	In kind (value)	In cash	In kind (value)	In cash	In kind (value)	(5+6+7+8)	In cash	In kind (value)	In cash	In kind (value)
1	2	3	4	5	6	7	8	9	10	11.	12.	13
6.	Cultural shows.											
7.	Setting up and running handicraft centre / cottage and Khadi industry / social forestry projects.											
8.	Animal husbandry projects.											
9.	Income generation projects / schemes.											
10.	Micro-finance projects, including setting up banking co-operative and self-help groups.											
11.	Agricultural activity.											
12.	Rural Development.											
13.	Construction and maintenance of school / college.											
14.	Construction and running of hostel for poor students.											
15.	Grant of stipend / scholarship / assistance in cash and kind to poor / deserving children.											
16.	Purchase and supply of educational material – books, notebooks etc.											
17.	Conducting adult literacy programs.											
18.	Education / Schools for the mentally challenged.											

Sl. No.	Purpose	Previous Balance		Receipt during the year					Utilised		Balance	
				As first recipient		As 2 <sup>nd</sup> / subsequent recipient		Total	In cash	In kind (value)	In cash	In kind (value)
		In cash	In kind (value)	In cash	In kind (value)	In cash	In kind (value)	(5+6+7+8)				
1	2	3	4	5	6	7	8	9	10	11.	12.	13
19.	Non-formal education projects / coaching classes.											
20.	Construction / Repairs / Maintenance of places of worship.											
21.	Religious schools / education of priests and preachers.											
22.	Publication and distribution of religious literature.											
23.	Religious functions.											
24.	Maintenance of priests / preachers / other religious functionaries.											
25.	Construction / Running of Hospital / dispensary / clinic.											
26.	Construction of community halls etc.											
27.	Construction and Management of old age home.											
28.	Welfare of the aged / widows.											
29.	Construction and Management of Orphanage.											
30.	Welfare of the orphans.											
31.	Construction and Management of dharamshala / shelter.											

Sl. No.	Purpose	Previous Balance		Receipt during the year					Utilised		Balance	
				As first recipient		As 2 <sup>nd</sup> / subsequent recipient		Total				
		In cash	In kind (value)	In cash	In kind (value)	In cash	In kind (value)	(5+6+7+8)	In cash	In kind (value)	In cash	In kind (value)
1	2	3	4	5	6	7	8	9	10	11.	12.	13
32.	Holding of free medical / health / family welfare / immunisation camps.											
33.	Supply of free medicine, and medical aid, including hearing aids, visual aids, family planning aids etc.											
34.	Provision of aids such as Tricycles, calipers etc. to the handicapped.											
35.	Treatment / Rehabilitation of persons suffering from leprosy.											
36.	Treatment / Rehabilitation of drug addicts.											
37.	Welfare / Empowerment of women.											
38.	Welfare of children.											
39.	Provision of free clothing / food to the poor, needy and destitute.											
40.	Relief / Rehabilitation of victims of natural calamities.											
41.	Help to the victims of riots/ other disturbances.											
42.	Digging of bore wells.											
43.	Sanitation including community toilets etc.											
44.	Vocational training – tailoring, motor repairs, computers etc.											

Sl. No.	Purpose	Previous Balance		Receipt during the year					Utilised		Balance	
				As first recipient		As 2 <sup>nd</sup> / subsequent recipient		Total	In cash	In kind (value)	In cash	In kind (value)
		In cash	In kind (value)	In cash	In kind (value)	In cash	In kind (value)	(5+6+7+8)				
1	2	3	4	5	6	7	8	9	10	11.	12.	13
45.	Awareness Camp / Seminar / Workshop / Meeting / Conference.											
46.	Providing free legal aid / Running legal aid centre.											
47.	Holding sports meet.											
48.	Awareness about Acquired Immune Deficiency Syndrome (AIDS) / Treatment and rehabilitation of persons affected by AIDS.											
49.	Welfare of the physically and mentally challenged.											
50.	Welfare of the Scheduled Castes.											
51.	Welfare of the Scheduled Tribes.											
52.	Welfare of the Other Backward Classes.											
53.	Environmental programs.											
54.	Survey for socio-economic and other welfare programs.											
55.	Establishment expenses, –											
	(i) Asset building:											
	(a) Establishment of Corpus Fund, and											
	(b) Purchase of land;											

Sl. No.	Purpose	Previous Balance		Receipt during the year					Utilised		Balance	
				As first recipient		As 2 <sup>nd</sup> / subsequent recipient		Total				
		In cash	In kind (value)	In cash	In kind (value)	In cash	In kind (value)	(5+6+7+8)	In cash	In kind (value)	In cash	In kind (value)
1	2	3	4	5	6	7	8	9	10	11.	12.	13
	(ii) Construction / Extension / Maintenance of office, administrative and other buildings;											
	(iii) Payment of salaries / honorarium;											
	(iv) Publication of newsletter / literature / books etc.											
	(v) Other expenses.											
56.	Activities other than those mentioned above (Furnish details).											
	TOTAL											

CAUTION:- Submission of false information or concealment of material facts shall attract the relevant provisions of the Foreign Contribution (Regulation) Act, 1976 warranting appropriate action.

**3. Name and address of the designated branch of the bank and account number (as specified in the application for registration/ prior permission or permitted by the Central Government)**

A/c No. ....  
 Bank:.....  
 Branch:.....  
 Address:.....  
 ..... PIN.....



**5. Countrywise Receipts of foreign contribution:** (in Rupees)

Sl. No.	Name of the country	Amount
1	2	3

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

**Total:** \_\_\_\_\_

**DECLARATION**

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the foreign contribution has been utilised for the purpose(s) for which the Association has been registered/ prior permission obtained. To the best of my knowledge, I have not concealed or suppressed any fact.

Place:  
Date:

Signature of the Chief Functionary

(Name of the Chief Functionary and seal of the Association)

**Certificate to be given by Chartered Accountant**

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

- (i) the brought forward foreign contribution at the beginning of the year ..... was Rs. ....
- (ii) foreign contribution of / worth Rs. .... was received by the Association during the year .....
- (iii) the balance of unutilised foreign contribution with the Association at the end of the year ..... was Rs .....
- (iv) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 13 of the Foreign Contribution (Regulation) Act, 1976 read with sub-rule (1) of rule 8 of the Foreign Contribution (Regulation) Rules, 1976.
- (v) The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by me/us.

Place \_\_\_\_\_ Date \_\_\_\_\_

Signature of Chartered Accountant with seal, address and Registration number