

## DO YOU KNOW ?

**The details of movable and immovable assets/properties created out of FCRA funds need to be reported in FC-4**

As per GSR 683(E) dated 22-Sep-2023, MHA has inserted clause 3(ba) and 3(bb) after the clause 3(b) of Form FC-4 wherein the details of movable assets and immovable properties created out of foreign contribution need to be provided.

**The details are as below:**

**1. Under clause 3(ba), the details of movable assets such as:**

- i. Description of the assets
- ii. Value as on beginning of the Financial Year (in Rs.)
- iii. Value of assets acquired during the FY (in Rs.)
- iv. Value of assets disposed of during the FY (in Rs.)
- v. Value as per the balance sheet at the end of the FY (in Rs.)

**2. Under clause 3(bb), the details of immovable properties such as:**

- i. Details of immovable asset (Land/ Building etc.)
- ii. Size
- iii. Location (Complete address)
- iv. Value as per the balance sheet (in Rs.)