

# Practical aspects of FCRA

- Applying for PP/ registration
- Filing FC-3

## POINTS TO BE REMEMBERED WHILE FILING APPLICATION FOR REGISTRATION /PP:

1. Declaration about relationship amongst office bearers of the Trust- Now the Form -1A or 8 requires to high-light the relationship by way of daughter, son, father-in-law etc. (no scope of confusion of the term relation).
2. Correct mention of bank account particulars in the application: (importance and its validity of this provision confirmed by SC in the case of State vs. Cross, Hyderabad (2001)).
3. Bank account mentioned in the application should not be operated and should be kept in suspension till FCRA permission is received- The inspection team always verifies whether such bank account designated has not been used otherwise.

**POINTS TO BE REMEMBERED WHILE FILING  
APPLICATION FOR REGISTRATION /PP**

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4. Presently a NGO completing 3 years from date of creation and also complying with the monetary limits, can only apply for FCRA registration.
5. In case any applicant NGO has made any violation, only PP is allowed. These applicant NGO s' are also prohibited from accepting any Foreign contributions.

# *Procedural aspects of FCRA registration/PP:*

1. Subsequent to filing of FC-1A/8- inspection by local police / verification is undertaken.
2. In certain cases, the donor antecedents are also called from International level.
3. In case of NGO going for registration and it has already been allowed PP, the department also makes a checking of all FC-3 returns filed.

# *Aspects of filing FC-3*

1. FC-3 – a declaration and certification of FCRA funds received and utilized,
2. Bifurcation of receipts under first recipient and subsequent recipient
3. Reporting of expenses under 55 specific heads and else under remainder,
4. Electronic filing – safety measures – (present system does not allow any revision of FC-3 returns),
5. In case of PP, electronic filing not available,