

## **TERMS AND CONDITIONS ATTACHED TO THE CERTIFICATE OF REGISTRATION**

Please take time to read and understand the following terms and conditions before signing the document. Further please note that the Board members of the NGO shall be held responsible for any Contravention of these terms. Contravention of these terms shall lead to automatic deregistration

### **1. Introduction**

NGOs are registered under Section 10 of the NGOs Co-ordination Act, 1990. All registered NGOs are therefore required to familiarize themselves with the NGOs Act and abide by its Regulation of 1992.

### **2. Governance**

- a. All NGOs are expected to establish a substantive Board within one year after registration.
- b. At least one official of an NGO must be a Kenyan citizen and resident at any given time.
- c. NGOs shall separate their governance and management functions
- d. NGOs must clearly state the intervals at which they shall hold general meetings
- e. NGOs must inform the NGOs Coordination Board within 14 working days of any changes in the Board of the organization
- f. All organizations registered under the NGOs Act, 1990 are legal entities whose officials legally liable with without reference to any other organization or individual

### **3. Areas of Operation**

- a. NGOs are allowed to operate only in the Counties that are listed on their application forms.
- b. They are required to seek authority from the NGOs Board before changing their Counties of operation
- c. They are also required to notify the County Commissioners and the County Development Officer, before implanting any project in their districts.

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### **4. Changes**

NGOs are required to seek approval from the NGOs Co-ordination Board before they make changes to the following:

- a) NGO's name
- b) Constitution
- c) Officers or titles of officers (Form 13)
- d) Financial year
- e) Banks and signatories to their accounts
- f) Additionally, they are supposed to inform the Board when they change their physical or postal address (Form 4)

### **5. Annual Returns:**

All registered NGOs are required to submit an Annual report (without failure) in accordance with the NGOs regulation (24) by filling form 14. This should be done within the 3 months after the end of their financial year and should respond to the following:

- a. Respond to all questions on form 14
- b. Receipts or expenditure exceeding one million Kenya shillings be accompanied by audited accounts stating all income and expenditure in Kenya shillings
- c. Audits be conducted in Kenya by audit firms registered by the institute of Certified Public Accountants of Kenya (ICPAK)
- d. Information on contact addresses and the current contact persons
- e. Information on changes to the officials of the organization
- f. Tax exemptions and work permits provided
- g. Information on board meetings and annual General Meetings

### **6. Work Permits**

Registered NGOs are privileged to apply for work/entry permits. They do this by seeking letters of recommendation from the NGOs Coordination Board. Further, NGOs shall only be allowed to have 3 employees on work permits at any particular time.

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### **7. Tax Exemption**

NGOs can also seek Exemption from duty and various forms of taxes. Those individuals making contribution to charitable organization can also seek to make the contribution tax deductible.

Pursuant to the Ministers powers under section 130 of the Income Tax act, the Minister for finance through Legal Notice No. 101 of 2007 made Income Tax (charitable donations) regulations 2007. The regulation's issues guidelines for tax exemptions for donations to charities. NGOs are asked to familiarize themselves with the document.

Secondly in view of the EAC customs management Act 2005, NGOs are required to enter into partnership through specific agreement signed with sector Ministries based on specific projects in order to qualify for exemptions. The sector Ministry will then make recommendations to Treasury for exemption

### **8. Kenyan Constitution**

All NGOs are required to abide by the Laws of the Republic of Kenya. NGOs which deviate from the stated objectives or NGOs which are involved in activities which may threaten the security of the state shall be deregistered by the NGOs Board.

9. The certificate is the property of the Government of Kenya through the NGO Coordination Board and **MLST** be surrendered to the Board in the event of deregistration or dissolution.

### **10. Bank Account**

- a) NGOs must seek a letter of authorization from the NGOs Coordination Board before opening a Bank Account.
- b) At least one bank signatory must be a Kenyan citizen and resident at any given time

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11. The NGOs coordination Board may vary the fee chargeable for services, as it may deem necessary.

If you agree to these conditions please sign the attached copy and return the same to us before you collect your registration certificate.

Name of the Organization.....

Current Postal Address. ....

Name of Contact Person ..... Current Mobile No. ....

Official E-mail Address .....

**TOP OFFICIALS:-**

Name	Designation	Signature	Date
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____

**NGOs Co-ordination Board**

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