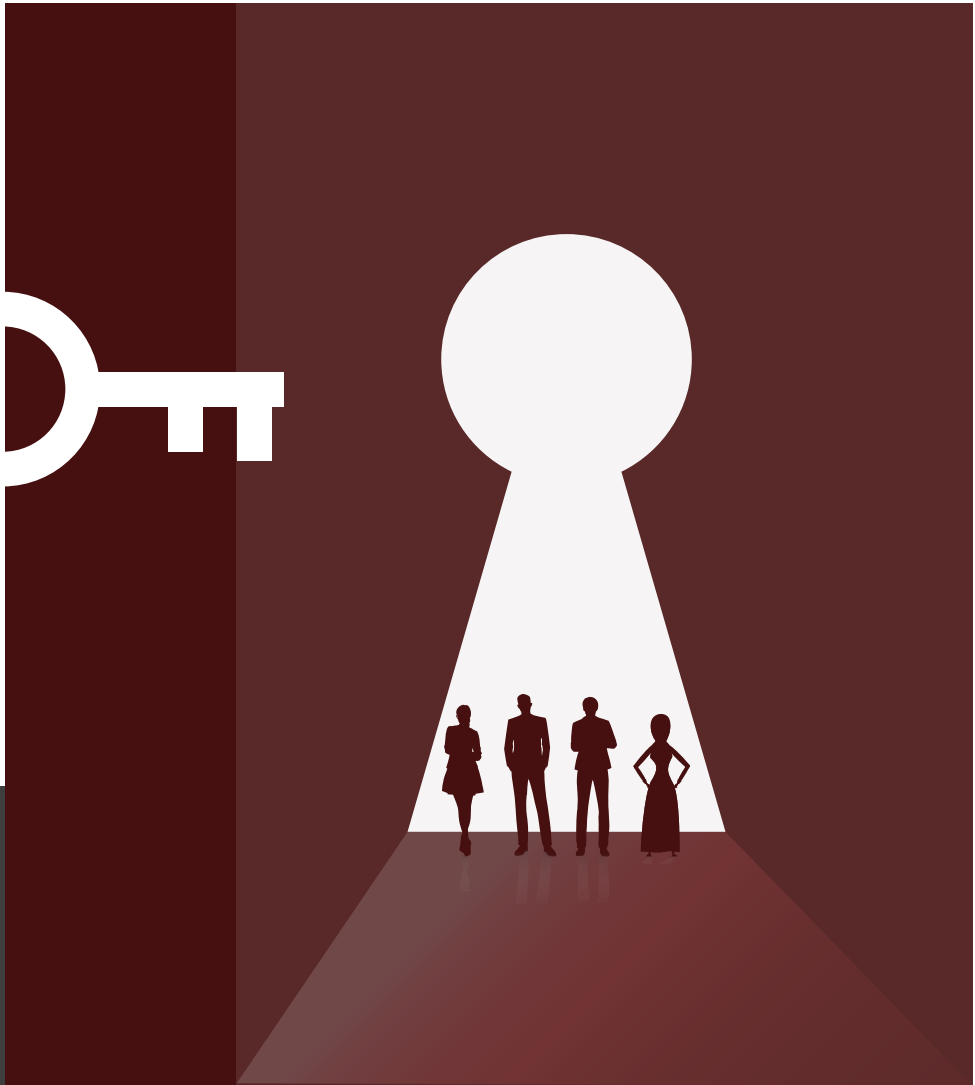




# A GUIDE

THE PUBLIC BENEFIT ORGANISATIONS REGULATIONS, 2020



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# A GUIDE

## THE PUBLIC BENEFIT ORGANIZATIONS REGULATIONS, 2020

**Compiled, Illustrated and Designed by:** Faith Mutegi and Regina Mutiru.  
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## ACRONYMS AND INTERPRETATIONS

### ACRONYMS

CREADIS	Community Research In Environment And Development Initiatives
CSOs	Civil Society Organizations
FHI	Family Health International
NGO	Non-Governmental Organization
PBO	Public Benefit Organization
PEN	Poverty Eradication Network
USAID	United States Agency for International Development

### INTERPRETATIONS

The Act	the Public Benefits Organizations Act, 2013
The Authority	the Public Benefits Organization Regulatory Authority
The Regulations	the Public Benefit Organizations Regulations, 2020

## FOREWORD AND ACKNOWLEDGEMENT

When the Country promulgated the Constitution in August 2010, a great opportunity was presented for the PBO and indeed all sectors of the society to reset their modus operandi and align with the new realities. The Constitution introduced a raft of new paradigms in the conduct of public affairs and in the relationship between the state and the PBO sector. This was significant as previously the state had seen and indeed treated some actors in the PBO sector as irritants and were to a great extent overly regulated by the state. This led to an inadequate participation and collaboration of the State and the PBO sector in national development. It is noteworthy that the PBO sector was instrumental in the clamour for a new political order and in effect the new constitution. The legislative and regulatory framework that had regulated the sector was indeed outdated and required a new framework which would be more facilitative for the sector. It is in this light that the sector in collaboration with partners and the State worked together and delivered the Public Benefits Organization Act, 2013 which was accented to on 14<sup>th</sup> January 2013.

This Act has the objective to create a conducive environment for the growth of the public benefit organizations sector and for the operations of the registered Public Benefit Organizations. It is however saddening that the Act has still not come into effect as the relevant Cabinet Secretary has not gazetted the commencement date as required in the Act. The actors have however sustained pressure on the state and have even obtained court orders with an aim of having the Act operationalized. Despite the delay, the Poverty Eradication Network (PEN) and its consortium partners (CREADIS, Ujamaa Centre and CSRG) have been engaging relevant actors such as the NGO Board and government departments such as the Ministry of Interior and Coordination of National Government as well as Parliament, citizens and civil society actors to ensure that the PBO Act (2013), is operationalized and the rules and regulations also agreed on and adopted.

These engagements aim at preparing civil society actors for the new PBO Act (2013) dispensation by facilitating processes that prepare them for compliance with the Act, rules and regulations. To better engage the actors in this process PEN engaged a consultant to further simplify the Act and rules and regulations and have published this guide on the regulations. I must stress that CSOs must however continue to familiarize themselves with the Act and the rules and regulations to ensure that they will comply with the requirements when the Act commences. PEN will continue to roll out capacity building initiatives which will include the distribution of this guide and the Guide of the PBO Act and training sessions at the county level.

I wish to acknowledge the contribution of our consultants Faith Mutegi and Regina Mutiru who worked tirelessly to simplify, illustrate and design this guide. Their appreciation of the legislative technicalities and design techniques has been instrumental to the publication of this guide.

I must also acknowledge and thank our partners including USAID, FHI360, Ujamaa and the Civil Society Reference Group who have all provided material, moral and technical support to this undertaking. Indeed, PEN and its Consortium Partners are grateful to the sector for its role in the development of this document and we look forward to the commencement of the Act and the eventual adoption of the regulation.

**Chris Mbiti**

**Executive Director  
POVERTY ERADICATION NETWORK**

## INTRODUCTION

On 14<sup>th</sup> January 2013, Kenya's President accented to the Public Benefit Organizations Act, 2013. This law aims to support the setting up, running and growth of Public Benefit Organizations (PBOs), and set the regulatory framework of the sector. Despite the accent and various initiatives including judicial interventions, the Act has not come into effect. This has left the sector to be regulated under the outdated NGO Coordination Act, 1990.

Section 69<sup>1</sup> of the PBO Act empowers the Cabinet Secretary (for the time being responsible for matters of planning and development) to make regulations for the better implementation of the Act. The Cabinet Secretary, makes the regulations on the recommendation of the Authority. Cognizant of the fact that the PBO Act is not yet operationalized and, in advocating for its operationalization, Poverty Eradication Network, in conjunction with partners has developed draft Public Benefit Organizations regulations. The regulations must be read in tandem with the Constitution, the PBO Act and other relevant legislations touching on the sector.

This publication is a simplified version of the said draft regulations for ease of reference and engagement among PBO's and with the Government. It is a common desire in the PBO sector that the Cabinet secretary will gazette the commencement date of the Act, consequently leading to the gazetting of these regulations for onward tabling and approval in Parliament.

This publication is presented with illustration and captions and divided into thematic sections based on the sections of the regulations. The publication has included, in the annex, relevant sample forms which will be used once the regulation are in force.

<sup>69 (1)</sup> The Cabinet Secretary may, on the recommendations of the Authority, make regulations generally for the better carrying into effect of the provisions of this Act.

## REGISTRATION OF PUBLIC BENEFIT ORGANIZATIONS



I want to register a PBO; where do I start and what do I do?

If you have an organization and desire to be registered under the PBO Act 2013, you must first seek from the Authority, approval of the name in which the organization is to be registered in accordance with section 4 of the regulations. This ensures that the proposed name is not identical with another legal entity or is inconsistent with any other law. Once approved, the name is reserved for a maximum of 60 days as the application process proceeds.

An applicant for registration has to undertake various prerequisites and follow the following steps:

1. Fill in Form 3;
2. Any of the three top officials of the proposed organization must sign the form;
3. Pay a fee as specified in the regulations;
4. The registration form should be submitted to the Authority together with a copy of the minutes of the meeting of the proposed organization authorizing the filing of the application, two copies of the constitution of the proposed organization, specifying the matters set out in section 8<sup>2</sup> of the Act ; and a notification of the situation of the registered office and postal address of the proposed organization in Form 4 set out in the First Schedule signed by the chief officer of the proposed organization.

Once an organization is successfully registered under regulation, the Authority shall register the proposed organization by entering in the register of organizations kept for that purpose issue a certificate of registration in Form 4. But if the Authority refuses registration of a proposed organization under section 16 of the Act , it shall notify the applicant of the refusal in Form 5.

<sup>8 (2)</sup> An application for registration shall be accompanied by— (a) a copy of the constitution or other constitutive document of the public benefit organization; (b) names and addresses of the founders of the public benefit organization; (c) the public benefit purposes for which the public benefit organization is organized and operated and all of the principal activities that the public benefit organization shall engage in; (d) the postal and physical address of the principal place of doing business of the public benefit organization; (e) the prescribed fee; and (f) such other particulars or information as may be required by the Authority in order to assist the Authority to determine whether or not the organization meets the requirements for registration under this

<sup>16 (1)</sup> The Authority may refuse to register any organization as a public benefit organization where, in its opinion— (a) the application for registration does not comply with the requirements of this Act; (b) the objectives of the proposed public benefit organization contravenes any written law; (c) the applicant organization has committed a serious violation or repeated violation of this Act, other laws or regulations; (d) the applicant has given false or misleading information in any material particular; (e) the name of the proposed public benefit organization is similar to the name of another institution, other organization or entity as to be likely to mislead the public as to its true identity. <sup>(2)</sup> Where the Authority has refused registration of a proposed public benefit organization, it shall, within fourteen days of the decision, notify the applicant of the reasons for the refusal.

## REGISTRATION APPLICATION FOR INTERNATIONAL PBO'S

International NGOs applying for registration as a PBO shall fill and submit to the Authority Form 4 accompanied by relevant minutes, a certified copy of the organization's constitution, the proposed office and postal address. Once registered the international PBO must maintain an office in Kenya and demonstrate that at least a third of the members of its governing Board of Directors are Kenyan Citizens.

## BESTOWING OF PUBLIC BENEFIT STATUS

Other than organization registered under the Act, the Authority under section 7 of the Act has the power to bestow the status of a Public Benefit Organization if that organization is not registered under the Act. Section 12 of the regulations provide for the process of the Authority in bestowing public benefit status on an organization. An organization not registered under the Act or other written laws and seeking such public benefit status shall fill and submit form 10A.

Which requirements shall the Authority consider when determining if to bestow Public Benefit Status to an Organization?



1. If the applicant organization has submitted a report on activities of the previous year and a plan of the current year's activities;
2. If the annual accounts of the organization are in conformity with the requirements of the law of trusts, or companies under which it is registered;
3. If the constitutive document of the applicant organization indicates that the applicant organization is set up to perform the public benefit activities;
4. If the organization is tax compliant;
5. If the organization conducts its activities for the benefit of the public in general, or a sufficient section of the public;
6. If the public benefit activities are the only statutory activities of the organization;
7. If the organization's constitutive documents have provisions for avoiding conflict of interest and dealing with it where it arises.



## SUSPENSION OR CANCELLATION OF THE REGISTRATION

The Act gives the power to suspend and or cancel the registration of a PBO for various reasons including being in violation of the provisions of the Act. Section 13 of the regulations details how the Authority can suspend or cancel registration of such an organization as follows:

1. The Authority sends to the organization a notification of intended cancellation in Form 8;
2. In the case of the Authority cancelling the registration of an organization, it shall send to the organization a notification of cancellation in Form 9 and at the same time cancel the registration of any branches of the organization;
3. The Authority shall, unless an appeal is pending, notify the cancellation in the Gazette within twenty-one days;
4. Once a PBO 's registration is cancelled, the PBO will supply to the Authority an asset distribution plan and such distribution may include distribution to other organizations with similar objectives within sixty days from the date of notification of such cancellation, provided that where there is an appeal, the period of sixty days shall run from the date of determination of such appeal;

Where an organization whose registration is cancelled appeals the cancellation to the Tribunal under section 17 of the Act , the organization shall continue with its operations until the determination of the appeal.

## CONDUCT AND ADMINISTRATION OF PBO'S

Every registered organization and every organization granted a permit under section 11 of the Act shall have an office and a postal address and in the event of a change, the organization must notify the Authority by filling and submitting form 4. Failure to comply with this is a criminal offence on the part of the Organization.

## AMMENDMENT OF THE CONSTITUTION BY A PBO

An organization which amends its name or objects must within 60 days give a written notice to the authority. The notice must be accompanied with certified copies of minutes of the resolutions making the changes and shall be signed by three officers of the organization.

## CHANGE OF OFFICERS IN THE ORGANIZATION

If there is any change of officers or of the title of any officer of a registered organization, the organization must notify the authority within 14 days. The notice is given by submitting a duly filled form 12 which shall be signed by three officers of the organization.

## ANNNUAL REPORT AND FINANCIAL REPORTING OBLIGATION

All PBO's must submit to the Authority, not more than six months after the end of each financial year, annual reports in a prescribed format set out in Form 14.

Section 22 of the regulations, provides that a PBO that fails to deliver to the Authority its annual report as required under this regulation shall be liable to a **penalty of Kshs. 2000** and an additional **Kshs. 1,000** for every month, following the lapse of the period for lodging the financial statements and reports, in which the requirements are not complied with but the penalty shall not exceed Kshs. 15,000.

17 (1) An applicant who is aggrieved by a decision of the Authority may apply to the Authority for review of its decision within thirty days of receiving a written notice of the decision. (2) An applicant who is aggrieved by a decision of the Authority following review may appeal to the Tribunal against the decision. (3) Without prejudice to subsection (1), an applicant who is aggrieved by a decision of the Authority may, within thirty days of receiving a written notice of the decision, appeal to the Tribunal against the decision of the Authority. (4) Upon receipt of an appeal, the Tribunal shall, within sixty days from the date of receiving the appeal, consider and determine the appeal.



## DUTIES AND LIABILITIES OF OFFICERS AND EMPLOYEES

As an Officer or employee of an organization, you are required to execute your responsibility with care, diligence, and prudence and ensure that the organization abides by the law and the organizations constitution.

An officer or employee of an organization shall be liable individually to the organization or any affected third party for wilful or grossly negligent performance or neglect of his duties.



## CONFLICT OF INTEREST

The PBO Act introduces self regulation among PBOs and expects them to comply to the National Values and Principles of Governance enshrined in Article 10 of the Constitution. These values include, but not limited to: good governance, integrity, transparency, and accountability. To this end, Section 24 of the regulations on conflict of interest state that, if any person performing services for, or exercising any authority on behalf of an organization, including any official, or employee of an organization, has a conflict of interest, that person shall disclose that conflict of interest to the governing body of the organization.

A person with a conflict of interest shall not participate in the discussion or decision of any matter involving the organization as to which he has a conflict of interest.

Any transaction between an organization and its officials or employees is prohibited unless the governing body determines, after reasonable investigations, that the transaction is in the best interest of, and is fair and reasonable to, the organization and that the organization could not have obtained a more advantageous arrangement with reasonable effort under the circumstances.

Can we dissolve our PBO and if so, what happens? Will the government take our Assets?



## PROTECTION OF ASSETS ON DISSOLUTION

If a PBO resolves to dissolve itself in line with section 61 of the Act, it shall submit a plan of dissolution to the Authority. This plan shall include plans of distributing asset left behind by the PBO after settling of its liabilities. The plan shall ensure that the said assets shall be distributed to other organizations to be used for purposes similar to those of the dissolved organization. The authority shall approve the plan taking into consideration of conditions as may be imposed by any donor of the asset

However, where an international organization is required by the law of the country of its first registration to apply such assets in any other manner, that law shall apply.

## SELF REGULATION OF PBO'S

The Act introduces and emphasizes the principle of self-regulation of the PBO sector. The Act establishes a federation of registered public benefit organizations to be known as the National Federation of Public Benefits Organizations, which shall be an umbrella organization of all Public Benefit Organizations registered under the Act and the self-regulation forums of Public Benefit Organizations recognised by the Authority.

The regulations provide that within 6 months of operationalization of the Act, PBO's will convene and conduct elections of the federation.

The Federation shall then prepare and submit to the Authority an instrument specifying the structure, rules and procedures that it will use in its operation and submit a draft of the code of conduct that it will use to promote self-regulation.

## WAIVER OF DUTY AND TAX EXEMPTION

As a benefit of registering under the Act, it is envisaged that PBO's may benefit from certain tax and duty waivers in the course of conducting their business. To benefit from such benefits the PBO must, apply upon satisfying certain conditions contained in the regulations and other written law, apply for the exemption. The application is made to the Cabinet Secretary of the National Treasury through the Authority.

## POWERS OF THE AUTHORITY TO INSTITUTE INQUIRIES

As a measure to ensure compliance, despite the focus on self-regulation by PBOs, the Authority may by itself or through an agent institute an inquiry into a PBO. During such inquiries, officers of a PBO shall comply to requests for information and to give evidence on the subject matter of the inquiry.

61 (1)A registered PBO may deregister, wind itself up or dissolve voluntarily by sending to the Authority – a) in case of membership organizations, a resolution by a vote of at least two thirds of the members of the organization, signed by the chairperson of the Governing Body of the Organization or in the case of a Non-membership organization, a voluntary decision made by its governing body in accordance with the PBO's constitution.

**Our organization is already registered under another legislative framework. Do we have to register again under the PBO Act?**



## GUIDELINES FOR TRANSITIONS OF PREVIOUSLY REGISTERED ORGANIZATIONS

NGOs registered under the repealed NGO Act shall be deemed registered under the PBO Act and any obligations including duty to submit reports or returns pending or in the process shall be deemed as obligations under the PBO Act in so far as such are consistent with this Act.

An NGO that was exempted from registration under the provisions of the repealed Act shall within three months of the commencement of this Act, apply for registration.

A non-governmental organization that fails to seek registration under this Act, after specific notice to it and a reasonable opportunity to do so, shall cease to have public benefit organization or any similar or equivalent status thirty days after the expiration of the specific notice period, unless it has by then, filed its application to be registered as a public benefit organization.

Notwithstanding the provisions of the PBO regulations, all PBOs shall have up to 12 months to seek registration as a PBO under the Act, in line with the 5<sup>th</sup> schedule of the Act.



**Any registered or exempted organization or any officer thereof guilty of an offence under these Regulations shall be liable to a fine not exceeding six thousand shillings, or in the case of an officer, to imprisonment for a term not exceeding six months or both. The Authority shall however, ensure that to the extent practicable, before being subjected to criminal liability, the affected person is given notice of the offence and a reasonable opportunity to comply with the regulation.**



## ANNEXURES

### FIRST SCHEDULE: FORMS

#### FORM 1 (r. 15)

#### THE PUBLIC BENEFIT ORGANIZATIONS ACT, 2013

#### (Section 15)

#### REGISTER OF PUBLIC BENEFIT ORGANIZATIONS (Section 15)

1. Name of Organization .....
2. Postal Address .....
3. Physical Address .....
4. Classification (by sector) .....
5. Date of Registration in Kenya (If any) .....

#### FORM 2 (r. 4)

#### APPLICATION FOR APPROVAL OF NAME OF ORGANIZATION

#### To the Director General

#### Public Benefit Organizations Regulatory Authority

#### P.O. Box 44617 – 00100

#### Nairobi

I, .....(FULL NAMES) of  
.....(ADDRESS)

request your approval to register a Public Benefit Organization in any of the following names:

1. ....
2. ....
3. ....

Signature of applicant .....

Dated .....

#### FOR OFFICIAL USE ONLY

Approved/Rejected

Ground:

.....  
.....

Signed .....

Director General

.....

#### FORM 3 (r. 5)

## APPLICATION FOR REGISTRATION OF A PUBLIC BENEFIT ORGANIZATION IN KENYA

(Notes to be read before completing the forms)

1. This form is to be completed by any organization seeking registration under the Public Benefits Organizations Act, 2013.
2. Two copies of the application shall be submitted to the Public Benefits Organizations Regulatory Authority, P.O. Box 44617 – 00100 Nairobi, Kenya.
3. The application forms must be accompanied by the following:
  - a) Personal particulars of the Public Benefit Organization's three officials (see Part III) – Each official to complete separately;
  - b) List of other directors (see Part IV);
  - c) For organizations seeking registration as International PBOs or as Exempt Organizations: One copy of a letter from the Parent Organization introducing the organization and requesting for registration;
  - d) Two copies of the organization's constitution; copies of last audited accounts (for organizations already in operation or seeking conferment of Public Benefit Status);
  - e) Application letter and minutes authorizing registration signed by directors of parent organization (for organizations seeking international or exempt status)
  - f) Two current passport-size photographs of the applicant duly endorsed by an Advocate/Magistrate
  - g) Certificate of registration outside Kenya/incorporation in Kenya (where applicable)
  - h) Original minutes of the meeting of the proposed organization authorizing the filing of the application.
  - i) A notification of the location of the office and postal address of the proposed organization, signed by any of the Directors of the proposed organization.
  - j). The application fee as specified in Schedule 2.

#### PART I

(To be completed by the applicant)

**We, the undersigned officers hereby apply for registration under the Public Benefit Organizations Act 2013.**

#### The following are the particulars of the organizations

- 1.(a) Name of the Organization .....
- (b) Postal address of the organization .....
- (c) Physical address of the proposed organization (if known) .....
- (d) Telephone No.....
- (e) Cell phone No .....
- (f) E-mail address .....

(b) Name of the Official .....

2. Date and Country of first registration (applies if the organization has existing registration) .....

Any other (specify) .....

(b) Main Objective .....

3. Nature of proposed organization

Who will the organization benefit?

- (a) Caregivers for vulnerable groups
- (b) Orphaned and Vulnerable Children (OVCs),
- (c) Elderly persons
- (d) Children in general
- (e) Homeless persons
- (f) Children living with HIV and Aids
- (g) Orphans and vulnerable children
- (h) Sex Workers
- (i) People with disability
- (j) Drug and alcohol addicts
- (k) People living with HIV and Aids
- (l) Prisoners and ex-convicts
- (m) Women
- (n) Refugees
- (o) Society in general
- (p) People Living in Poverty
- (q) Youth
- (r) Any other(specify)

How does the organization operate?

- (a) Carries out activities or programmes directly
- (b) Acts as an Umbrella or network body for PBOs/CBOs
- (c) Makes grants to individuals
- (d) Makes grants to organizations
- (e) Makes grants to groups of individuals
- (f) Provides training to individuals

Under what category is the organization seeking registration/

- (a) National PBO
- (b) International PBO
- (c) Conferment of PBO status
- (d) Exempt status

Does the organization intend to do any of the following?

- (a) Raise resources/ funds in Kenya to support its activities?
- (b) Implement activities directly in Kenya or in other countries from Kenya?

4. For organizations in operation, please indicate your income for the last financial year Financial year of the proposed organization .....

Other countries of operation (where applicable)

Current and planned counties of operation (please indicated only those counties the organization has capacity to operate in)

## PART II

(To be completed by organizations seeking conferment of Public Benefit Status or which are already in operation)

1. List of and estimated value of assets of the organization.

Asset	Number	Estimated Value (Kes)
a) Land:		
b) Buildings		
c) Machines		
d) Biological assets (animals)		
e) Investment securities (stocks, securities, bonds)		

## PART III (1)

- 1. Personal particulars of the Chairperson
  - a. Name
  - ii. Postal Address
  - iii. Permanent Address

- iv. Residential Address
- b. Previous Name: if any
- c. County
- d. Location
- e. Sub Location
- f. Telephone
- g. E-mail
- h. Date and place of Birth
- i. Current Nationality
- j. Previous Nationality
- k. Nationality at Birth
- l. Passport/ID Number
- m. PIN Number
- n. Place of issue of ID/Passport
- 2. Qualifications
- a. Educational Background

Name of Schools and Colleges Attended	Certificate Attained	Date	
		From	To

- b. Profession/Occupation
- c. Please indicate place and date of attainment
- d. Current Employment

Give particulars of your employment since leaving school or college (including service with armed forces and police) Name and Full Address of Employer, Department, Regiment or Corps, Position Held, Date

Employer			
Department and Position Held			
Reason for Termination of Service			
Period of employment: from - to			

**I certify that I have read and understood the conditions given in part I. I undertake to abide by them as required and hereby confirm that the information given by us in Parts II and III is correct to the best of my knowledge.**

**Name**

**Signature**

**Date**

**PART III (2)**

- 1. Personal particulars of the Secretary
  - a. Name
    - i. Postal Address
    - ii. Permanent Address
    - iii. Residential Address
  - b. Previous Name: if any
  - c. County
  - d. Location
  - e. Sub Location
  - f. Telephone
  - g. E-mail
  - h. Date and place of Birth
  - i. Current Nationality
  - j. Previous Nationality
  - k. Nationality at Birth

1. Passport/ID Number
- m. PIN Number
- n. Place of issue of ID/Passport

2. Qualifications

- a. Educational Background  
Name of Schools and Colleges Attended      Certificate Attained

Name of Schools and Colleges Attended	Certificate Attained	Date	
		From	To

- b. Profession/Occupation

Please indicate place and date of attainment

- c. Current Employment

Give particulars of your employment since leaving school or college (including service with armed forces and police) Name and Full Address of Employer, Department, Regiment or Corps, Position Held, Date

Employer			
Department and Position Held			
Reason for Termination of Service			

Period of employment: from - to			
---------------------------------	--	--	--

**I certify that I have read and understood the conditions given in part I. I undertake to abide by them as required and hereby confirm that the information given by us in Parts II and III is correct to the best of my knowledge.**

Name

Signature

Date

**PART III (3)**

1. Personal particulars of the Treasurer

- a. Name

- i. Postal Address
- ii. Permanent Address
- iii. Residential Address

- b. Previous Name: if any

- c. County
- d. Location
- e. Sub Location
- f. Telephone
- g. E-mail
- h. Date and place of Birth
- i. Current Nationality
- j. Previous Nationality
- k. Nationality at Birth
- l. Passport/ID Number
- m. PIN Number
- n. Place of issue of ID/Passport

2. Qualifications
- a. Educational Background

Name of Schools and Colleges Attended	Certificate Attained	Date	
		From	To

- b. Profession/Occupation
- c. Please indicate place and date of attainment
- d. Current Employment

Give particulars of your employment since leaving school or college (including service with armed forces and police) Name and Full Address of Employer, Department, Regiment or Corps, Position Held, Date

Employer			
Department and Position Held			
Reason for Termination of Service			
Period of employment: from - to			

**I certify that I have read and understood the conditions given in part I. I undertake to abide by them as required and hereby confirm that the information given by us in Parts II and III is correct to the best of my knowledge.**

Name  
Signature

Date

#### PART IV

List of Additional Board members (Attach separate sheet if necessary).

- |    |     |
|----|-----|
| 1. | 7.  |
| 2. | 8.  |
| 3. | 9.  |
| 4. | 10. |
| 5. | 11. |
| 6. | 12. |

#### PART V

##### For Organizations seeking Exempt Status

- 1 Personal particulars of the Agent
  - a. Name
    - i. Postal Address
    - ii. Permanent Address
    - iii. Residential Address
  - b. Previous Name: if any
  - c. County
  - d. Location
  - e. Sub Location
  - f. Telephone
  - g. E-mail
  - h. Date and place of Birth
  - i. Current Nationality
  - j. Previous Nationality
  - k. Nationality at Birth
  - l. Passport/ID Number
  - m. PIN Number
  - n. Place of issue of ID/Passport
2. Qualifications
  - a. Educational Background

Name of Schools and Colleges Attended	Certificate Attained	Date	
		From	To

b. Profession/Occupation

Give particulars of your employment since leaving school or college (including service with armed forces and police) Name and Full Address of Employer, Department, Regiment or Corps, Position Held, Date

Employer			
Department and Position Held			
Reason for Termination of Service			
Period of employment: from - to			

I certify that I have read and understood the conditions given in part I. I undertake to abide by them as required and hereby confirm that the information given by us in Parts II and III is correct to the best of my knowledge.

Name

Signature

Date

We certify that we have read and understood the conditions given in Part I. We undertake to abide by them as required and hereby confirm that the information given by us in Parts II, III and IV is correct to the best of our knowledge.

(a) Name ..... Title .....  
Signature .....

(b) Name ..... Title .....  
Signature .....

(c) Name ..... Title .....  
Signature .....

**FOR OFFICIAL USE ONLY**

**PART VI**

**1. Comments of the Authority:**

.....  
.....

Signed by .....

Date .....

**2. Approved/Not Approved**

Date .....

.....

**Director General, Public Benefit Organizations**

**Authority**

**FORM 4 (r. 7)**

**CERTIFICATE OF REGISTRATION AS A PUBLIC BENEFIT ORGANIZATION**

This is to certify that

.....  
has this day been registered under section 10 of the Public Benefit Organization Act.

Dated: .....

Signed .....

Director General

.....

**FORM 5 (r. 8)**  
**NOTIFICATION OF REFUSAL OF REGISTRATION**

To .....

This is to inform you that in exercise of the powers conferred by section 16 of the Public Benefit Organizations Act, 2013, the Authority has refused to register you under that section of the Act on the following grounds: .....

.....

Dated .....

Signed .....

Director General .....

**FORM 7 (r. 10)**  
**CERTIFICATE OF EXEMPTION FROM REGISTRATION**

This is to certify that I have this day .....  
exempted .....  
from registration under section 11 of the Public Benefit Organizations Act, 2013.

Signed .....

Director General .....

**FORM 8 (r.13)**  
**NOTIFICATION OF INTENDED CANCELLATION OF REGISTRATION**

To .....

.....

I, ....., Director General of the Public Benefit Organizations Regulatory Authority give you notice that in accordance with section 18 of the Act, the Authority intends to cancel/suspend your registration under the said Act on the grounds that:

1 .....

2 .....

3 .....

4 .....

You are hereby required, within .....

.....

Days of the date of this notice, to show why your registration should not be cancelled/ suspended or the steps you will take to ensure compliance with the Act.

Dated .....

Signed .....

**FORM 9 (R 13)**  
**NOTICE OF CANCELLATION OF REGISTRATION**

I, ....., Director General of the Public Benefit Organizations Regulatory Authority, notify that in accordance with section 19 of the Public Benefit Organizations Act, 2013, the Authority has cancelled your registration under the said Act on the grounds that:

1 .....

2 .....

3 .....

4 .....

Dated .....

Signed .....

Director General of the Authority .....

**FORM 10**  
**NOTIFICATION OF RESCISSION OF EXEMPTION FROM REGISTRATION**

To.....

.....

I, ....., Director General of the Public Benefit Organizations Regulatory Authority notify you that the Authority has this day rescinded your exemption from registration under the Public Benefit Organizations Act, 2013, on the grounds that:

.....

.....

.....

Dated: .....

Signed .....

Director General of the Authority .....

**FORM 10 (r. 14)**  
**NOTIFICATION OF RESCISSION OF EXEMPTION FROM REGISTRATION**

To .....

I, ....., Director General of the Public Benefit Organizations Regulatory Authority notify you that the Authority has this day rescinded your exemption from registration under the Public Benefit Organizations Act, 2013, on the grounds that:

.....

You are required to within three months from the date of this notice to seek registration under section 10 of the Public Benefit Organizations Act.

Dated: .....  
 Signed .....

Director General .....

**FORM 10 A (r 12)**  
**APPLICATION TO BE BESTOWED PUBLIC BENEFIT ORGANIZATION STATUS**

**PART I**

(Notes to be read before completing the forms)

1. This form is to be completed by any organization seeking to be bestowed public benefit organization status in accordance with section 7(b) of the Public Benefits Organizations Act, 2013.
2. Five copies of the application shall be submitted to the Public Benefits Organizations Regulatory Authority, P.O. Box 44617 – 00100 Nairobi, Kenya.
3. The application forms must be accompanied by the following:
  - a. Personal particulars of the organization’s three officers (see Part IV – Each officer to complete separately.
  - b. Five copies of a letter from the sponsor (if applicable), i.e. the person or body providing primary financial and material support towards the projects;
  - c. Two copies of the organization’s constitutive document;
  - d. Two current passport-size photographs of the applicant duly endorsed by sponsor or referee;

- e. Certificate of registration outside Kenya;
- f. A copy of the minutes of the meeting of the proposed organization authorizing the filing of the application;
- g. A notification of the location of the office and postal address of the proposed organization, signed by the chief officer of the proposed organization;
- h. The application fee as specified in the second Schedule;

(To be completed by the applicant)

We, the undersigned officers hereby apply for Bestowing of Public Benefit Organization Status under the Public Benefit Organizations Act 2013.

**PART II**

The following are the particulars of the organization

1. (a) Name of the Organization  
 .....
- (b) Name of the Chief Officer  
 .....
2. Date and place of first registration (where applicable) .....
3. Law under which the organization is registered  
 .....
4. (a) Nature of the organization  
 Welfare  
 Health  
 Relief  
 Informal sector  
 Education  
 Water  
 Population,  
 Environment,  
 Agriculture, etc.  
 Any other (specify) .....
- (b)Objective(s).....



5. Personnel requirements:
- (a) Local .....
- (b) Foreign .....
6. (a) Source(s) of funds .....
- (b) Total amount involved in Ksh. ....  
(Please attach a detailed budget)
7. Other countries of operation (where applicable) .....
8. Name of other organization(s) affiliated or concerned to: .....
9. Location and address of proposed headquarters: .....
10. County(ies) of operation .....
11. List of type of equipment to be brought into Kenya: .....
12. Nature of Government support expected, if any: .....

We certify that we have read and understood the conditions given in Part I. We undertake to abide by them as required and hereby confirm that the information given by us in Parts II is correct to the best of our knowledge.

1. Name .....

Title .....

Signature .....

2. Name.....

Title .....

Signature .....

3. Name.....

Title .....

Signature .....

**FOR OFFICIAL USE ONLY**  
**PART III**

1. Comments of the Authority:  
.....  
.....

Signed by .....

Date .....

2. Approved/Not Approved  
Date .....

Director General, Public Benefit Organizations  
Regulatory Authority

**FORM 11 (Rule 15)**  
**NOTICE OF INTENDED CANCELLATION OF CERTIFICATE OF REGISTRATION BY REASON THAT AN ORGANIZATION HAS CEASED TO EXIST UNDER SECTION 19(2) OF THE PUBLIC BENEFIT ORGANIZATIONS ACT**

To .....

..... TAKE NOTICE THAT the Public Benefit Organizations Regulatory Authority intends to strike you off the register of Public Benefit Organizations on the grounds that you have ceased to exist as an organization. You are required, within thirty days of the date of this notice, to supply proof of your continued existence as an organization in accordance with the Act.

Dated: .....

Signed .....

Director General  
.....

**FORM 12 (Rule 18)**  
**NOTIFICATION OF CHANGE OF OFFICERS OR TITLE OF OFFICERS**

To the Director General  
Public Benefit Organizations Regulatory Authority  
P.O. Box 44617 – 00100 Nairobi

The ..... organization  
hereby gives you notice in accordance with the provisions of the Public Benefit  
Regulations, Rule 18, that the following changes were made on ..... 20....., of  
the Officers/Titles of Officer\* of the Organization:

.....  
.....  
.....  
.....  
.....  
.....

Signed:  
Name and Designation

.....  
.....

Date: .....

**INCOMING OFFICIALS/AGENT**

Name.....

Designation .....

Signature: .....

Date: .....

Name .....

Designation .....

Signature: .....

Date: .....

\*Delete whichever is not applicable

**FORM 13 (Rule 26)**  
**PERMISSION TO DISPOSE OF EQUIPMENT EXEMPTED FROM DUTY**

To .....

..... The Public Benefit Regulatory Authority has  
agreed to grant its permission to you to dispose of the following equipment by sale/  
donation/other subject to the conditions listed hereunder:

Name of Equipment Particulars

1. ....

2. ....

3. ....

**CONDITIONS**

1. ....

2. ....

3. ....

Dated: .....

Signed .....

Director General of Authority .....

**FORM 15 (Rule 17)**  
**NOTIFICATION OF REGISTERED OFFICE OR CONTACT ADDRESS OF  
AN ORGANIZATION**

To the Director General  
Public Benefit Organizations Regulatory Authority,  
P.O. Box 44617-00100  
NAIROBI

Notice is hereby given that

.....

.....

(Name of Organization)

1. \*Will have its registered office at

.....

.....

2. Has changed its registered office from

.....

.....

To .....

3. \* Will have its postal address at .....

4. Has changed its postal address from .....

Dated the ....., 20 .....

Signed .....

Chief Officer .....

**FORM 15 (Rule 17)  
NOTIFICATION OF REGISTERED OFFICE OR CONTACT ADDRESS OF AN ORGANIZATION**

To the Director General  
Public Benefit Organizations Regulatory Authority,  
P.O. Box 44617-00100  
NAIROBI

Notice is hereby given that

.....  
.....  
(Name of Organization)

1. \*Will have its registered office at .....

2. Has changed its registered office from .....

To .....

3. \* Will have its postal address at .....

.....  
4. Has changed its postal address from .....

Dated the ....., 20 .....

Signed .....

Chief Officer .....

\* Delete whichever not applicable

**FORM 16 (Rule 17)  
NOTIFICATION OF CHANGE OF NAME**

To the Director General  
Public Benefit Organizations Regulatory Authority  
P.O. Box 44617 – 00100 Nairobi.

The.....  
..... Organization hereby gives notice in accordance with the provisions of  
Section 61 of the PBO Act 2013, that the proposed changes were made as per Resolution  
Number .....of the meeting  
held on.....20.....on the change of name of the Organization.

From.....

To.....

**NAMES OF REGISTERED OFFICIALS      DESIGNATION      SIGNATURE**

1. ....

2. ....

3. ....

List of Members Present

(SEE DETAILS OVER LEAF)

DATE..... 20.....

**FORM 14  
PUBLIC BENEFIT ORGANIZATIONS REGULATORY AUTHORITY**

**ANNUAL REPORT**

Please read these notes before filling this form.

If either your total income/funding or expenditure exceeds the sum of Kenya Shillings One Million (Ksh. 1,000,000) you must send, together with this form, an Audit Report from recognized Auditors in good standing with the Institute of Chartered Accountants of Kenya (ICPAK). The Accounts MUST be in Kenya Shillings and be presented in a manner consistent with International Financial Reporting Standards (IFRS)

You must send this form duly filled not later than 6 months from the date of completion of your financial year. We recommend that you send all the required documents to the PBO Authority, at least two weeks before the due date to ensure that they are received and processed in time.

To the Director General  
Public Benefit Organizations Regulatory Authority  
P.O. Box 44617 - 00100  
Nairobi

Financial year  
Starting on..... Ending On .....

**SECTION A- GENERAL INFORMATION**

A1) Name and Address of PBO

Name .....  
Postal Address .....  
Telephone .....  
Cell Phone .....  
Fax .....  
Email .....  
Website .....

A2. Name and address of Contact Person

Name .....

Position .....  
Telephone.....  
Email. ....  
Nationality .....

A3a). Registration Number .....  
A3 b) PBOs PIN Number .....  
A4 Date of Registration .....  
A5 Category of PBO (Tick where appropriate)

National            International            Conferred with PBO status            Exempt

A6. Counties of Operation

PBOs should report only on the Counties they operated in during the period in review

**SECTION B – FINANCE**

Section 127 of the Income Tax Act empowers the Commissioner of Income Tax to specify (i.e. prescribe) the form of return. The Commissioner has specified the form of return which requires that income and expenditures be declared in Kenya shillings.

B1. List of PBO’s Assets & Reserves, in regard to the following (Those stationed in Kenya only)

Item	Number	Estimated value
Land		
Building		
Machinery		
Motor Vehicles		
Furniture and Fittings		
Computers and equipment		
Other electronic equipment’s		
Biological assets		
Investment Securities (e.g. shares, bonds)		
Other (Specify)		

**Notes**

1. All assets should be quoted at cost in Kenya Shillings
2. Land should be disclosed both in acreage and value
3. Biological assets refer to animals
4. Investment securities include shares, securities and bonds
5. Provide documentation on circumstances leading to the loss of assets and action taken
6. PBOs must seek approval from the Authority before disposal of Non-Current Assets (fixed assets)

**B2. Receipts**

- i) Cash and bank balances carried forward from the previous year
- ii) Income
- a) PBOs self-generated income   
*(e.g. consultancy services, farming and other business income)*
- b) Return from investments (e.g. dividends, interest)

**NOTE:** For every donor given below, indicate the type based on the categories below

**Categories of Donors (use the categories below to fill this section)**

- i. Research/Academic institution
- ii. Agency of Kenya Government
- iii. United Nations Agency
- iv. Individual donors in Kenya
- v. Individual foreign donors
- vi. Foreign Government Agency (e.g. SIDA, USAID, NORAD, UK AID as well as Foreign Embassies/High Commissions)
- vii. Public Benefit Organization/CBO/FBO
- viii. Members subscription/Directors' contributions
- ix. Corporate donors/Foundations

c) *Donations*

<i>Name of Donor in full</i>	<i>Category of Donor</i>	<i>Country</i>	<i>Amount</i>
------------------------------	--------------------------	----------------	---------------

iii) **Income sub-total**  
**Receipts total {B2(i)+B2(ii)}**

**B3. Payments**

	Kenya	Other Countries	Total
i) Purchases of tangible assets	_____	_____	
ii) Project costs	_____	_____	
iii) Administration costs	_____	_____	
iv) Personnel emoluments & benefits	_____	_____	
a) Local Staff	_____	_____	
b) International Staff	_____	_____	
c) Volunteers/interns	_____	_____	
v) Other running costs	_____	_____	
vi) Payments total			
vii) Closing Balance {B 2(iv) –B3(vi)}			
viii) Cash & Bank balance (As per bank statement and Cash count)			_____

B4) i) Were your accounts audited in the current year? Yes  No   
(Tick where appropriate)

If 'Yes' provide name of Audit firm that audited your accounts

.....

**B5) Please state the Name(s) of the Bank(s) its branches where the PBO banks**

**Bank**

**Branch**

- i) \_\_\_\_\_
- ii) \_\_\_\_\_

PBOs are required to obtain letters from the PBO Authority authorizing them to open bank accounts.

**SECTION C- PERSONNEL**

**C1. State the number of employees and volunteers both local and international**

i) Stationed in Kenya			
	Kenyan Staff	Foreign Staff	Total
a) Current year	_____	_____	_____
ii) Stationed in other Countries			
	Kenyan Staff	Foreign Staff	Total
b) Current year	_____	_____	_____
	Kenyan Staff	Foreign Staff	Total
iii. c) Volunteers/Interns Current year	_____	_____	_____

## C2. Privileges accorded to Volunteers/Interns

	Kenyan		International	
	Volunteers	Interns	Volunteers	Interns
i) Allowances/Stipends	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii) Housing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii) Insurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv) Medical	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv) Training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi) Others (Specify)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## C3 Number of staff members trained during the reporting period

	Kenyan	International	Total
i) In-house training	_____	_____	_____
ii) Professional training	_____	_____	_____
iii) Total	_____	_____	_____

## Section D - Projects

Nature of Project Carried Out	Beneficiary category (code) (A)	County(s) (B)	Approx. Beneficiaries (C)	Strategy Used (code) (D)	Duration of Project (Years) (E)	Completion status (%) (F)	Amount Spent in Kenya (KES)	Amount spent in other countries
Agriculture								
Animal welfare								
Culture								
Disability								
Drug and Alcohol Addiction								
Education								
Energy								
Environmental Conservation								
Health								

HIV/AIDS awareness/mitigation									
Housing and Settlement									
ICT									
Peace building									
Population & Reproductive Health									
Promotion of Good Governance									
Promotion of Human Rights									
Relief of Poverty									
Relief/Disaster Management									
Road Safety									
Sports									
Water and Sanitation									
Welfare									

ii) How did you implement your projects this financial year?  
(for International PBOs only)

- Worked Through a Local Partner
- Implemented Directly
- Worked Through a Local Partner and implemented directly

## D3. Type of Organization Collaborated with and Nature of Collaboration

	Information Exchange	Technical Support to Partner	Technical Support from Partner	Funding to Partner	Funding from Partner	Equipment to Partner Equipment
PBOs						
CBOs						
FBOs						
Research Institutions						
Academic Institutions						
Health Institutions						
Government of Kenya Agencies						

Media						
Donor Agencies						
Other (Specify)						

**Section E - Governance**

E1. Meetings held in previous year .....

E2. Number of Board meetings held in current year.....

E3. Date of Last Annual General Meeting-AGM (attach copy of minutes)

E4. Date of Last Election

E5. During the financial year, have any assets of this PBO been stolen or otherwise misappropriated by a person who was at the time, associated with this PBO (whether the assets or their value have been recovered or not)?

Yes

No

**Second Schedule-To Be Provided For Fully Once The Figures Are Agreed To.**

Fees payable for the various services under the Act and the regulations are as set out in this Schedule—

(a) On application for Registration where the proposed organization is –

- i. International ... .. 5,000
- ii. National ... .. 3,000
- iii. Indigenous and operating in only one county ... 2,000

(b) Conferment of PBO Status .....

(c) On application for approval of name ... .. 100

(d) For inspection of the register and any document lodged with the Authority relating to any organization... .. 100

(e) On a registered organization applying for permission to do any of the things for which permission is required under these regulations ... .. 200

(f) Application for change of name of a registered or exempted organization ... 200



Head Office: Poverty Eradication Network (PEN),  
6th Floor, Sir Francis Ibiem House, AACC Compound,  
Waiyaki Way, Westlands. P.O. Box 4932 – 00200, Nairobi, Kenya.

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