The Non-Governmental Organisations Act [Chapter]

An Act to provide for the establishment of non governmental organisations, to provide for the registration of these organisations, to provide for a system of self-regulation by NGOs, to provide the administrative and regulatory framework within which NGOs can operate, to create a positive environment for NGO operations, to repeal the Private Voluntary Organisations Act and to provide for matters connected to or incidental to the foregoing.

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PART 1

PRELIMINARY

1. Short Title

This Act may be cited as the Non Governmental Organisations Act, [Chapter]

2. Interpretation

In this Act:

"Accounts" means all books of accounts, statements, balance sheets and records of income and donations received from whatever source, payments and expenditure, debts, deposits, remittances or any other financial transactions and assets of a Non-Governmental Organisation.

"Accountability" means the obligations of persons or authorities entrusted with public and private resources to report on the management of such resources and to be answerable to donors, the public and private sectors for the use of such resources.

"Audit" means an independent examination for an expression of opinion on the accounts of an NGO by qualified Auditors registered with the Chartered Institute of Accountants Zimbabwe in compliance with relevant statutory obligations and which serve as a mechanism within the process of self-regulation by NGOs.

"Council" means the NGO Council set up in terms of section 7 of this Act.

"Minister" means the Minister of Public service, Labour and Social Welfare or any Minister to whom the President may from time to time assign the administration of this Act.

"Non-Governmental Organisation" means an organisation as defined in section 3 and not exempt in terms of section 4 of this Act.

"Representative Body" means the NGO Representative Body set up in terms of section 27 of this Act.

"Registration committee" means the NGO Registration committee set up in terms of section 15 of this Act.

3. Application of Act

- (2) This Act will apply to all organisations:
 - a) that are not established or controlled by the State or any of its organs directly or are precluded from transferring or distributing, whether directly or indirectly; any benefit to its members, trustees, donors, directors, officers, or to their associates or next of kin insofar as such benefits represent:
 - (i) reasonable remuneration for services actually rendered:

or

- (ii) benefits conferred, without favour or discrimination, by reason of the beneficiary being part of an eligible group or category entitled thereto, in pursuance of the public service of the concerned organisation or entity.
- (1) that are established in Zimbabwe for the public benefit purposes that include but are not limited to work in connection with charity, education, health, relief, development, gender awareness, human rights, scientific inquiry, environment and natural resources, legal aid, assistance to persons living with AIDS, prevention of cruelty to animals and the provision of funds in aid of any one or more of the above; and
- c) that is obliged to apply all its resources for the benefit of the public only;
- d) that may not make any payments to its members, trustees, office bearers, directors, officers, or to their associates or relatives, except payments may be made in order to provide reasonable remuneration or payment for services actually rendered and the trustees or the management board of an organisation may confer an award or benefit upon a deserving person who has rendered outstanding service to that organisation;
- e) that are formally constituted in terms of a written constitution or a Deed of Trust registered with the Registrar of Deeds, provided that if a registered trust registers in terms of this Act the Act will override the Trust Deed.

4. Exempt organisations

- (1) Subject to subsection 2 of this section, this Act will not apply to organisations that are:
 - (a) trade unions, employers' bodies, religious bodies, political parties, Governmental or quasi governmental organisations and any other that may from time to time be prescribed for the purpose by the Registration Committee;
 - (b) small, in that their income and expenditure per annum does not exceed the limit prescribed by the Registration Committee from time to time;
 - (c) informal organisations, which are small associations, formed without a structured constitution for legitimate micro - level purposes;
- (2) An organisation exempt in terms of section 4, but whose operations are not regulated in terms of any other legislation, will be deemed to be protected by this Act, and the Registration Committee must in such circumstances make such directives as it considers appropriate as to the extent of compliance with the provisions of this Act required of the organisation or entity.

PART II

OBJECTIVES OF ACT

5. Objectives of Act

The objectives of this Act are to encourage the establishment, growth, development and sustenance of NGOs and to recognise their important role in society by:

- a) creating a positive enabling environment for NGOs;
- (1) establishing an administrative and regulatory framework for the operations of NGOs;
- supporting the establishment of an independent, responsible and self regulating civil society which maintains adequate standards of governance, transparency and accountability;

- d) promoting a spirit of co-operation between government, civil society and donors for the public good;
- e) providing public access to information on NGOs and their operations.

PART III

GOVERNANCE OF NON-GOVERNMENTAL ORGANISATIONS

6. Organs of governance

The following bodies will be established for the purposes of administering this Act:

- (a) An NGO Council;
- (b) An NGO Registration Committee
- (c) An NGO Representative Body

PART IV

NGO COUNCIL

7 Establishment of Council

An NGO Council will be established which will have the power:

- (1) to recommend to the Minister a policy framework to govern the work of NGOs, their relationship with the government, access to resources and information and any other issues of policy related to the achievement of objectives of this Act in liaison with the representative body of NGOs
- (2) to investigate and inquire into allegations of misconduct and breaches of the Code of Ethics, be it the NGO Code, sectoral or institutional code of ethics registered in terms of this Act.
- (3) to investigate breaches of the provisions of this Act by NGOs,
- (d) to consider applications for the removal of Registration Committee members
- (e) To approve sectoral or institutional codes of ethics
- (f) to appoint members of the Registration Committee and other committees

8 Legal Status of Council

Subject to the provisions of this Act, the NGO Council shall be a body corporate capable of suing and being sued in its own name and council members shall not be personally liable for any acts or omissions of the Council.

9 Composition of Council

The Council will consist of eight members appointed as follows:

- (a) Two members appointed by the Minister, one of who should be a registered legal practitioner.
- (b) Five members shall be elected by registered NGOs operating in Zimbabwe in the prescribed manner.

- (c) The Chairperson or his/her designate of the NGO representative body shall be a member of the NGO Council
- (d) In carrying out the appointment in terms of 9 (a) and the election in terms of 9 (b) due regard should be paid to qualification and distinguished service to the NGO Sector.

10. Funds of the NGO Council

- (4) The funds of the NGO Council will comprise: -
 - (a) Such sums as may be appropriated by Parliament for this purpose;
 - (b) Such fees, fines and other charges as may be payable to the Council in terms of this Act:
 - (c) Any moneys to which the Council may become entitled, whether by way of grants, loans or otherwise.
 - (d) any other moneys and assets that may vest in or accrue to the Council, whether in the exercise of its functions or otherwise
- (2) The accounts of the Council shall be audited at least once in a year by an auditor who is registered in terms of the Public Accountants and Auditors Act (Chapter 27:12 and appointed by the Council.

11. Term of office of Council members

The terms of office of members of the NGO Council will be three years, but members will be eligible for re-appointment for one further term of three years after the expiry of their first terms.

12. Conditions of office of Council members

Council members will have the same conditions of office as Registration Committee members and the provisions of sections 21 and 22, with necessary adaptations will apply.

13. Resignation and removal of Council members

- (1) A Council member may tender his resignation in writing to the Chairperson of the Council.
- (2) A member who misses three consecutive council meetings without good cause shown will be deemed to have resigned from the Council.
- (c) A seat on the Council shall become vacant as a result of the death of a member.
- (d) The Minister may for good cause shown remove a Council Member provided that an inquiry shall be conducted before the removal of such member.

14. Manner of investigation of violations

- (1) The Council must conduct any investigation or hearing into any alleged misconduct in a manner that ensures that the person or organisation accused of misconduct receives a full and fair hearing. The Council may appoint experts to assist in its investigations. Except in minor cases where more informal procedures may be adopted, the Council must apply the rules of procedure and evidence that apply in a court of law.
- (2) The Council will have the power to subpoena witnesses to testify in any matter being relevant to the case in question

- (3) Every NGO brought before the Council will have the right to be heard and to be represented by a legal practitioner of its own choice.
- (4) For the purpose of an investigation or inquiry carried out in terms of this Act, the NGO Council will have the same power as is conferred in terms of the Commission of Inquiries Act other than the power to order a person to be detained in custody.
- (5) On completion of an inquiry or investigation, the Council must make recommendations and refer the matter to the Registration Committee, which will act in the manner set out in section 24.

PART V

NGO REGISTRATION COMMITTEE

15. NGO Registration committee

An NGO registration Committee comprising of 17 members appointed or nominated using the following criteria is hereby established:

- (a) one member from a list of three persons nominated by women, gender awareness and development NGOs;
- (b) one member from a list of three persons, nominated by human rights, governance and democracy NGOs;
- (c) one member from a list of three persons nominated by Children and youth rights NGOs:
- (d) one member from a list of three persons nominated by relief and rural development NGOs:
- (e) one member from a list of three persons nominated by NGOs dealing with health and HIV/AIDS related issues:
- (f) one member from a list of three persons nominated by NGOs dealing with issues related to the environment and natural resources;
- (g) Five members who are heads of NGOs nominated by registered NGOs representing the following regions: Matebeleland, Manicaland, Midlands, Masvingo and Mashonaland.
- (h) one member from a list of three persons nominated from the representative associations of people with disabilities;
- (i) two members from a list of four persons nominated by NGOs on the basis of their exceptional ability, experience and qualification in the area of NGO management and administration;
- (j) three members appointed by the Minister on the basis of their experience in social services, welfare and administration or their professional qualifications or their suitability otherwise for appointment one of whom should be a registered legal practitioner.

In carrying out the appointments in terms of section 14 the Council shall pay due regard to gender balance.

16. Legal status of the NGO Registration Committee

Subject to the provisions of this Act, the Registration Committee will be a juristic person capable of suing and being sued in its own name, of purchasing and otherwise acquiring, holding and alienating property, whether movable or immovable, and any right and interest therein, of entering into contractual obligations and generally of performing such acts as a juristic person may by law perform. No Registration Committee member shall be held personally liable for any acts or omissions of the Registration Committee.

17. Persons ineligible to be Registration Committee members

No person may be appointed to the Registration Committee who:

- (a) is a Member of Parliament;
- (b) is an office bearer in a political party;
- (c) is under the age of 18 years;
- (d) is mentally incompetent;
- (e) has been convicted in Zimbabwe or any other country of fraud or a criminal offence of which dishonesty is a major element or any serious international crime.
- (5) is an unrehabilitated insolvent.
- (6) Is a ward of court or has been declared a prodigal

18. Term of office of Registration Committee members

- (1) The term of office of Registration Committee members will be three years.
- (2) A Registration Committee member whose term of office has expired will be eligible for reappointment, provided that no Registration Committee member may serve more than two consecutive terms of office.

19. Removal of Registration Committee members

- (1) If the Minister believes that there are grounds for the removal from office of a Registration Committee member, the Minister must apply to the NGO Council for the removal of any such person for good cause shown.
- (2) The NGO Representative Body may apply to the NGO Council for the removal of any Registration Committee member for good cause shown.
- (3) Where an application for removal of a Registration Committee member has been made in terms of this section, the person whose removal is sought may not sit on the Committee until such time as the NGO Council determines the matter.

20. Resignation of Registration Committee member

A Registration Committee member may resign by tendering his or her written resignation to the chairperson of the NGO Council.

21. Filling of vacancies

In the event of removal of a Registration Committee member, death or resignation, the NGO Council must act expeditiously to fill the vacancy, provided that before the vacancy is filled, the remaining Registration Committee members may lawfully continue with business provided that there is a quorum.

22. Meetings of the Registration Committee and manner of conducting business

- (1) Subject to this section, the Registration Committee will meet for the dispatch of its business when it is necessary and expedient to do so, provided that it must meet at least twice a year.
- (2) The Registration Committee will regulate the procedures to be followed at meetings as it thinks fit.

- (3) At its first meeting the Registration Committee must elect a chairperson, a secretary, a treasurer and any other office bearers it considers appropriate to conduct the business of the Registration Committee.
- (4) The quorum at Registration Committee meetings will be one third of the total membership of the Committee.
- (5) On any issues put the vote, each member will have one vote and in the event of equality of votes, the Chairperson or the person presiding will have a casting vote in addition to a deliberative vote.
- (5) Registration Committee members may not be represented by proxy.
- (6) The Registration Committee may form sub-committees to deal with specific issues and report to the Committee on such issues.
- (7) A Registration Committee member who misses three consecutive meetings without good cause will be deemed to have resigned from the Committee.
- (8) The Registrar will be required to attend all Registration Committee meetings in an ex officio capacity but he or she will not have a vote, provided that when for good reason he or she will be unable to attend a committee meeting with the authorisation of the Chairperson of the committee the Registrar may assign an appropriate member of his or her staff to attend the meeting in his or her place.

23. Conditions of office of Registration Committee members

(1) Members of the Registration Committee will hold office on such terms and conditions as the Council may fix, provided that members who are in full time employment of the state, a statutory body or a local authority will not be entitled to remuneration or allowances with respect to their services on the Committee.

24. Functions of Registration Committee

The Registration Committee will have the following duties, powers and functions: -

- (a) to consider applications for registration by NGOS and expeditiously process these applications;
- (b) to keep an up to date, consolidated national register of NGOs, their executive members, directors, and office bearers and staff members;
- (c) to keep in each administrative province at a place and in such a manner as the Registration Committee may prescribe, a register of the NGOs operating in that province, the executive members, directors, office bearers and staff members and key areas of operation and interest;
- (7) to present an annual report on its operations and finances to the Council.
- (e) to deliberate on the recommendations of the NGO Council and take such appropriate action in accordance with their powers set out in section 24 of this Act;
- (f) to do such things that are reasonably necessary or incidental to the achievement of these functions.

25. Powers of Registration Committee

- (1) On receiving recommendations from the NGO Council in terms of section 13 (5) the Registration Committee may do any one of the following:
 - (a) give a written warning or caution;
 - (b) impose a fine to be paid into the income of the Registration Committee
 - (d) suspend the registration of the NGO for a certain period and give directions as to what will happen to the employees, assets and liabilities of the NGO during the suspension;
 - (d) de -register the organisation on failure to meet statutory obligations or voluntary application in which case the Registration Committee directs that the provisions in the NGOs constitution regarding winding up be followed.
- (2) Any person aggrieved with the decision of the Registration Committee may appeal to the Administrative Court of Zimbabwe within 14 days of the decision and the Administrative Court may make such order as it deems fit and any appeal will suspend the operation of the order being appealed against.

26. Funds of Registration Committee and signing arrangements

- (1) The funds of the Registration Committee will comprise: -
 - (a) such sums as may be appropriated by Parliament for use by the committee;
 - (b) such fees, fines and other charges as may be payable in terms of the Act; and
 - (c) such other moneys and assets as may accrue to the Registration Committee in consequence of donations, rentals on assets, interest on capital, loans, or from any other means.
- (2) The Registration Committee must deposit all funds received to the credit of a registered commercial bank in Zimbabwe to be opened in its name.
- (3) The Chairperson, Treasurer and secretary for the time being of the Registration Committee shall be signatories to all bank accounts opened in the name of the committee.
- (4) The registration committee may invest any excess capital money, assets, donations or interest in a manner, which will yield maximum benefits including off- shore banking.

27. Accounting and auditing

- (1) The Registrar will be the accounting officer of the Registration Committee and will be charged with the responsibility to ensure due compliance by the Committee with the committee's obligations in terms of this section.
- (2) The Registration Committee must keep proper books of accounts and other records in accordance with generally accepted accounting principles and practices.
- (3) Annual financial statements must be prepared by the Registration Committee, which must include an income and expenditure account and a Balance sheet and must fairly and accurately reflect the transactions and financial position of the Committee.
- (4) The accounts of the Registration Committee must be examined and audited annually by independent auditors appointed by the Committee with the concurrence of the Council.
- (5) The Registration Committee must by a date to be fixed by the Council in respect of each year, prepare its budget including an indication of the amount of which an appropriation by Parliament is requested and submit the budget to the Minister for his approval.

NGO REPRESENTATIVE BODY

28. Representative Body of NGOs

- (1) There shall be a representative body of NGOs in Zimbabwe and it will have the legal status to represent these organisations in all matters affecting them.
- (2) The representative body will be an autonomous body and will be separate and independent from Government and the NGO Council and all other person, organs and authorities in Zimbabwe.
- (3) The Council must recognise the Representative Body as the duly elected representative organ of Zimbabwean NGOs and must liase with the Representative Body in the development of NGO policy, and fiscal incentives for NGOs and general issues relating to development issues.
- (4) The representative body will assist NGOs to strengthen their operations so that they are able to comply fully with the Code of conduct provided for in this Act and their other obligations in terms of this Act.

PART VII

NGO CODE OF CONDUCT

NGO CODE OF ETHICS

- (1) The Council shall develop a Code of Ethics in liaison with the representative body after full and wide consultations with NGOs throughout the country.
- (2) The Code of ethics will be used by and for the NGOs to regulate and monitor themselves. NANGO- working draft.
- (3) The Code will be binding upon all NGOs covered by the NGO Act once it is published in the Government Gazette.
- (4) The Code must state the mechanisms for making amendments to it.
- (5) The Council must lodge copies of the Code with Registration Committee and the Minister must publish the Code of Ethics in the Government Gazette as well as any amendments that have been made to the Code.
- (5) The Council will manage the implementation of the Code of Ethics as set out in the Code
- (6) Registered NGOs shall develop sectoral or institutional based code of ethics following the principles set out in the NGO code of ethics. Such codes may be in Shona, English and Ndebele and must be approved by the NGO Council.
- (7) If a code is registered in terms of (6) above, it shall supersede the NGO code of ethics provided that in the event of breach, the bodies authorised in terms of this act to take action will do so.

30. Alleged misconduct by NGOs

- (1) The Council will receive complaints of any alleged misconduct by NGOs, breach of the Code of Ethics and the Act and other laws from the public, donors or from any other source
- (2) Unless the alleged offence is so serious that it warrants immediate disciplinary action, the Council shall be allowed to take steps as it considers fit to rehabilitate, re align, correct or

otherwise assist the organisation to rectify, or stop the violation and record what action it has taken in a record that will be kept for that purpose.

(3) In cases in which it appears to the Council that the criminal offences such as theft, fraud and other forms of criminal dishonesty have been committed, the Council may report the matter to the police for criminal investigations to be carried out.

PART VIII

THE REGISTRAR

31. Office of the Registrar

- (1) There will be a Registrar of NGOs whose office will be a public office and will form part of the Public Service.
- (5) The Minister will appoint the Registrar on the recommendation of the Registration Committee. The Registrar will be answerable to the Registration Committee who will control and supervise the performance of his duties.
- (3) The Registrar will be assisted by such staff as the Minister may deem appropriate in terms of numbers, qualifications and related matters and these will also be appointed by the Minister and will form part of the civil service.

32. Functions of Registrar

The functions of the Registrar are:

- (a) to implement the decisions of the Registration Committee; and
- (b) to record the proceedings of the Registration Committee meetings and the conduct of the Committee of its duties and functions.
- (c) to present a full annual report of the activities of the office of the Registrar to the Registration Committee and transmit copies of this report to the Council and to the Representative Body.

PART IX

REGISTRATION OF NON-GOVERNMENTAL ORGANISATIONS

33. Right and Obligation to register

Notwithstanding any other law requiring registration, every NGO in Zimbabwe that is required to be registered in terms of this Act and is not exempt from registration will have the right and obligation to register in terms of this Act.

34. Periods within which NGOs must register

- (1) NGOs that were in existence at the time this Act comes into operation, and were either registered in terms of previous legislation as Trusts or were unregistered must apply for registration within twelve months of the date of commencement of this Act.
- (2) Organisations that are formed after the commencement of this Act must apply for registration within six months from the date of formation.

35. Facilities for Registration

- (1) The Minister shall provide in each of the Provincial capitals in a place to be designated by the Minister, a facility for decentralised registration of NGOs in the form of a receiving point of applications for registration
- (2) Nothing in this Act will be construed as precluding the right of a NGO from submitting its registration documents at a Provincial designated place if its promoters are not ordinarily resident in that Province.

36. Manner of registration

- (1) A NGO, which wishes to be registered, must lodge an application accompanied by the prescribed fee, in the prescribed form, which form must be clear and simple and available in English, Shona and Ndebele.
- (2) The Registration Committee must deliberate on the application at the earliest possible opportunity and notify the applicant in writing of the result of its deliberations.
- (3) (a) If after four months from the date an application for registration is lodged at any one of the receiving points, an applicant does not receive a written response from the Registration Committee, the applicant will be deemed to be registered in terms of this Act and will be regarded as having the rights and obligations of a registered NGO.
- (b) The receipt issued at the receiving point to the applicant will be *prima facie* proof of that organisation's default registration.
- (4) If the Registration Committee rejects the application for registration of an NGO, the applicant may appeal firstly to the Council and if he/she is still aggrieved with the decision the applicant may apply to the Administrative Court and the Administrative Court may
 - (a) uphold or reject the appeal or
 - (b) refer the matter back to the Registration Committee with instructions as to matters such as the gathering of further facts or the re-hearing of the matter in accordance with certain specified procedures.
- (5) The lodging of an appeal against the decision will suspend the decision not to register the NGO.
- (6) Registration will be deemed to have taken place on the date when an applicant receives a certificate of registration issued under the Registrar's seal.
- (7) The Registrar must attach to the certificate of registration a document spelling out in simple terms the rights and duties of an NGO in terms of this Act.

37. Requirements for registration

- (1) As soon as possible after commencing operations, the Registration Committee shall set the criteria that shall be used to determine whether an applicant is a fit and proper juristic person to be registered in terms of this Act and publish a document setting out the criteria in the *Government Gazette* and in one national newspaper, and a newspaper in each Province in Zimbabwe.
- (2) Without derogation from the provisions of this Act, and from its objectives, and without constraining the Registration Committee in establishing appropriate criteria, the minimum conditions for registration of NGOs will include an obligation to have a written constitution, which must contain the following provisions:
 - (a) the name of the organisation;
 - (b) the organisation's objectives;
 - (c) that the income and assets of the organisation are not distributable to its members or office bearers except as reasonable compensation for services rendered;

- (d) that the organisation is a body corporate with an identity separate and distinct from its members or office bearers:
- (e) that the organisation has continued existence notwithstanding changes in the composition of membership or office bearers;
- (f) the powers of the organisation;
- (g) the organisational structure and mechanism for its governance;
- (h) the dispute resolution mechanisms;
- (i) the rules for convening and conducting meetings, including quorums and minute taking;
- (j) the terms and conditions of office bearers and the removal of such office bearers from office;
- (k) a statement that financial transactions will be conducted through an account with a registered financial institution;
- (j) a clause setting out the signing arrangements, the financial year of the organisation and a statement indicating that accounts will be audited by a registered auditing firm at the end of the financial year;
- (m) the procedure for changing the constitution
- (n) the procedure for dissolving or winding up the operations of the organisation
- (o) provide that when the organisation is dissolved or winds up operations, any assets remaining after all the liabilities have been met must either be returned to the donors if they so request or transferred to another NGO with similar objectives;
- (p) if it is a membership-based organisation, provision for the rights of members;
- (q) require that office bearers and officers of the organisation have a fiduciary duty to exercise loyalty to the organisation and to exercise their duties to the organisation with care and diligence and to maintain the confidentiality of non - public information about the organisation.
- (3) The Registration Committee will have the power to prepare and issue a model constitution that may be used by NGOs.

38. Change of name and constitutional amendments

- (1) An NGO may change its name by resolution and may amend its constitution provided it follows the procedures set out in its constitution for making such amendments.
- (2) The NGO must sent a copy of the resolution signed by an authorised office bearer within two months of the changes made to the Registration Committee through the Registrar, together with its certificate of registration.
- (3) The Registrar will place the matter before the Registration Committee which may approve or decline to approve the changes after satisfying itself that the changes comply with this Act and all relevant laws and the provisions of section 46 (2) will, with necessary adaptation, apply.

39. Public accessibility to register

The register of NGOs will be a public document and will be available for inspection during business hours at the office of the Registrar or in such places as the Registration Committee may time from time determine.

40. Annual reports of NGOs

A copy of audited financial accounts of an NGO must be submitted to the Registrar within three months of the end of the financial year on a NGO and will be available for public inspection, provided that an NGO may omit from such report, information about the identity of its donors. where the donors have specifically requested anonymity.

PART X

FUNDRAISING AND FINANCIAL SUSTAINABILITY OF NGOs AND REPRESENTATIVE BODY

41. Fund raising

NGOs and the Representative Body may seek and obtain by lawful and ethical means, funds and other resources inside and outside Zimbabwe.

42. Commercial ventures by NGOs

Commercial ventures in which organisations may be involved in order to raise funds must, where applicable, be registered in terms of the laws ordinarily applicable to such ventures, provided that nothing contained in this Act will preclude an NGO from making engaging in profit making ventures to provide funds to be used by it to carry out the objectives of the organisation.

43. Donations by Zimbabweans

Subject to such limits as may from time to time be prescribed by the Council donations by Zimbabwean juristic and natural persons to one or more NGOs for the furtherance of their objectives shall be tax-deductible.

44. Tax exemption and incentives

In recognition of the voluntary, welfare and non-profit making nature of the operations of NGOs they shall be exempt from various forms of taxation.

PART XI

PENALTIES

45. Penalties

A person convicted of an offence in terms of this Act is liable to a fine not exceeding level . . . or to imprisonment for a period not exceeding . . .

PART XII

REGULATIONS

46. Minister's powers

On recommendation from the Council, or if in his opinion it appears necessary or convenient to the attainment of the objects and provisions of this Act, the Minister may make regulations for the purpose of carrying out or giving effect to this Act, provided that before making any regulations otherwise on the recommendations of the Registration Committee, the Minister must first seek the views of the Registration Committee about the proposed regulations and take into account its views.

47. The Council's powers

The Council may make regulations with respect to the matters, which by this Act are required or permitted to be prescribed for the purpose of carrying out or giving effect to this Act.

(3) Regulations made in terms of this section may provide penalties for contraventions of those regulations.

PART X III

ARBITRATION

48. Arbitration

In the event of a dispute between NGOs, the Council may with the written consent of all the parties refer the dispute for arbitration.

PART XIV

REPEALS AND SAVINGS

49. Repeals and savings

(1) The following Acts are repealed to the extent indicated hereunder -

Name of Act *Private Voluntary Organisations Act* Extent *In total* Repeal