

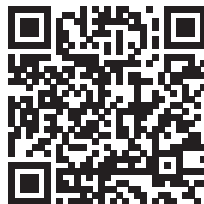


NON- GOVERNMENTAL ORGANISATIONS COMPLIANCE TOOL KIT (THRDC MEMBERS)



NON-GOVERNMENTAL ORGANISATIONS COMPLIANCE TOOL KIT

**A Simplified Guideline for Compliance of
NGO's Act, Regulations and Rules Governing
NGOs in Tanzania**



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Preface

The Secretariat of the Tanzania Human Rights Defenders Coalition (THRDC) is honored to develop a simplified Tool Kit for its members to comply with the laws that govern Non-Governmental Organizations. With this Tool Kit THRDC Members with other affiliate organizations will be able to conduct their activities whilst complying with the Non-Governmental Organizations Policy (2001), Non-Governmental Organizations Act (2002), and other regulations and rules made thereto.

Non-Governmental Organizations have recently witnessed the enactment of a number of legal provisions that require strict and very frequent compliance procedures. With the enactment of new compliance procedures in the registration process, fundraising and periodic reporting it has become difficult for NGOs to comply as for most of grass root NGOs' awareness is still low and there is not much awareness programs on the same.

Because of lack of awareness of the laws and regulations governing the sector, NGOs have found themselves in constant challenges. These challenges range from failure to report and submit relevant reports in time and failure to comply with financial regulations among other things.

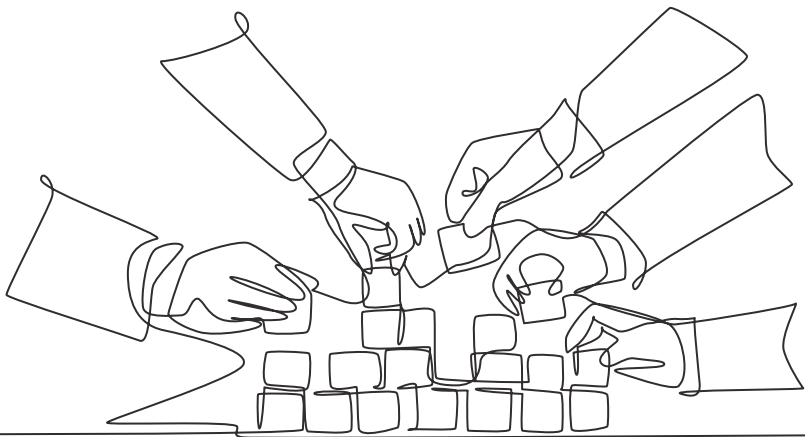
Therefore, THRDC through its capacity building program has decided to develop this simple document in order to assist its members to comply with the NGO Act (2002) and its regulations in accordance with the directives issued by the responsible ministry periodically. It is expected that the Tool Kit will be a useful tool for raising THRDC Members' awareness' on various aspects of procedures through which NGOs are registered and operational requirements to be complied.

Executive Summary

This Tool Kit has a total of five chapters. Under the first chapter a reader is introduced to Non-Governmental Organizations and operational environment in Tanzania, Tanzania Human Rights Defenders Coalition, its Members, essence and scope of the Tool Kit.

Under the second chapter a reader is introduced to procedures and requirements of registration of a Non-Governmental Organization in Tanzania. The Third Chapter is about fund raising accountability and self-regulation.

The Fourth Chapter is about reporting and annual returns. Under this Chapter a detailed information is provided on the types of reports and timeframe for submission of relevant reports in accordance with the laws and regulations. Under the last Chapter a reader is taken through key offences and penalties for breach of the requirements of the NGO Act of 2002 and its subsequent Regulations and Rules.



Disclaimer

1. This Tool Kit covers general procedures and requirements for compliance by Non-Governmental Organisations. The Tool Kit does not necessarily cover each and every requirement to be complied.
2. The procedures referred herein are not reproduced in whole from the laws. A reader is given the general principles, therefore it would be more useful for the reader to make reference to the actual legislation and read it as one with this Tool Kit.
3. Legislations are not static, therefore the laws referred herein are subject to changes. The reader is encouraged to follow up any such amendments made from time to time while THRDC may update it accordingly. The reader is also urged to contact the office of the Registrar of NGOs in Dodoma in case of challenges in the use of an online system.

List of Laws, Regulations, Policies and Guidelines

1. Non-Governmental Organizations Act (2001)
2. Non-Governmental Organizations Policy (2001)
3. Non-Governmental Organizations Regulations (2004)

List of Applicable forms

- i. NGO A -Form No. 1
- ii. NGO A - Form No. 9
- iii. NGO A-Form No. 10
- iv. NGO A - Form No. 14
- v. NGO A-Form No.15
- vi. NGO A-Form No. 16
- vii. NGO A-Form No. 17

Chapter One

GENERAL INTRODUCTION

1.0 Introduction

The Civil Society Sector in Tanzania has existed for more than 40 years to date. As part of the sector, Non-Governmental Organizations (NGOs), play a major role in influencing and sustaining community development by complementing the government's efforts in serving the society. However, despite their long-standing contributions, recently, many NGOs and especially human rights NGOs in Tanzania have increasingly been operating under very challenging working environment.



From the year 2018 to date Tanzanian NGOs have experienced amendments of laws and regulations including the NGO Act (2002) which has introduced new developments for NGOs to comply. THRDC has capitalized to empower and encourage its members on the compliance issues to ensure their smooth operation and improved relationship with the office of registrar and other related government departments.

1.1 About Non-Governmental Organizations

The NGO Act 2002 as amended in 2019 defines a Non-Governmental Organization (NGO) as a voluntary grouping of individuals or organizations which is non-partisan or non-profit sharing established and operates for the benefit or welfare of the community or public, organized at the local, national or international levels for the purpose of enhancing or promoting economic, environmental, social or cultural development or protecting environment, good governance, law and order, human rights and lobbying or advocating on such issues.

Non-Governmental Organizations (NGOs) are at the forefront in identifying needs and gaps of services of the society and providing social services to those in need. Recently, regulation of and spotlight on Non-Governmental Organizations (NGO's) by the Government of the United Republic of Tanzania ("the Government") has increased because NGOs are very important partners to the Government in building and enhancing social economic development of Tanzania. The regulation has also come in handy towards monitoring the operations of International Non-Governmental Organizations (I-NGOs) and ensuring that they align well with the domestic laws and policies as well.

1.2 About Tanzania Human Rights Defenders Coalition (THRDC)

The Tanzania Human Rights Defenders Coalition (THRDC) is an umbrella human rights organization comprised of 142 human rights NGOs as members as of January 2021. THRDC was registered in 2012 under the NGOs Act, 2002 and is currently implementing its five-year Strategic Plan (2018-2022). The registration of THRDC marked a beginning of HRDs' rights' struggles and protection in Tanzania. THRDC's overall goal is to contribute to the growth of civic space in which Human Rights Defenders' (HRDs) working environments are improved in accordance with the 1998 UN Declaration on Human Rights Defenders. Since its establishment in 2012, THRDC has always been at the forefront of coordinating other Human Rights Defenders, Human Rights Institutions, and Human Rights NGOs in Tanzania to advocate for the recognition of HRDs and promotion and protection of their rights.

The main objective of the THRDC is to work towards enhancing the security and protection of the human rights defenders (HRDs) in the United Republic of Tanzania and hence to ensure that human rights defenders in our country are able to carry out their essential function free from harm and repression.

In 2017 and 2019, Tanzania Human Rights Defenders Coalition managed to develop two Compendiums of Laws and Policies that govern CSO sector. These compendiums consolidated national laws, regulations, policies, rules and highlights on international standards and commitments relevant to civil society, further identification and discussion of the challenges facing the CSOs in Tanzania and propose the necessary legal reforms.

However, this NGO Compliance Toolkit serves as a guide and handbook for the NGOs (THRDC members and non-members) compliance.

1.3 THRDC Members and Compliance

THRDC is a membership organization, whereby as of now The Coalition has 142 members who are basically human rights defenders NGOs in Tanzania. Its membership and representation in terms of operation are spread (through designated zone offices/ coordination) all over the United Republic of Tanzania (Mainland). THRDC members engaged in various aspects of Tanzania life, and all dedicated to the protection of human rights in our society. THRDC organizational membership has been grouped into 8 thematic areas scattered in 11 zones around the country. The main interest of this Coalition is to, inter alia, work towards enhanced security and protection of HRDs in the United Republic of Tanzania.

It also intends to strengthen regional and international interventions to protect and promote the rights and responsibilities of HRDs. The ultimate result of all these, as this Coalition visualizes is to contribute towards the creation of a safer working environment for HRDs. The Coalition has been and still intends to work closely with different stakeholders including local, regional, and international HRDs' organizations; individual HRDs; development partners; United Nations; duty bearers and other relevant stakeholders.

THRDC members are not any different with other Tanzanian NGOs in facing compliance issues. All members are obliged to comply to the laws and regulations stipulated by duty bearer in ensuring a smooth running of activities. Moreover, THRDC highly encourages its member organizations to comply to the rules, regulations and policies guiding the NGO sector.

1.4 About this NGOs Compliance Tool Kit

Since 2018, NGOs in Tanzania have experiences and witnessed several changes with regard to new draconian laws that hamper their smooth operations. The new legal compliance requirements ranging from registration, operation (mandate), reporting and submission of various office documents to the office of the Registrar of NGOs including funding contracts (within a specified time), and tax compliance requirements, to mention just a few, have highly affected operationalization of the sector. With time, it has been realized that most NGOs (HRDs), including THRDC members are still not conversant with all these new developments, prompting compliance challenges among NGOs leading them to be a nexus of enormous number of penalties and fines.

From the above-mentioned undertakings, it has become clear that NGOs, especially THRDC members needs more clarity and guidance around a number of compliance issues relating to the establishment, operations, and reporting of NGOs in Tanzania as addressed in this NGOs Compliance Toolkit. The Coalition saw a prerequisite to ease the process by developing an NGOs Compliance Toolkit for its members. This Toolkit elaborates all laws and regulation guiding NGOs in Tanzania mainland from the level of registration to the level of reporting.

NGOs Compliance Tool Kit is therefore another attempt by THRDC to consolidate NGOs' Act, its regulations, policies, and rules that govern the NGO sector in Tanzania Mainland. This toolkit is limited to the identification, collection and elaboration of the laws, regulations and policies governing the NGO sector in Tanzania from registration to reporting, for the purpose of a better understanding and compliance of these laws.

This Toolkit facilitates THRDC members to comprehend the significance and implications of all legal compliances starting from registration procedures up to reporting procedures and compliance in key areas of social services deliveries.

1.5 The Scope of the Tool Kit

With a view to up skilling the operational capability of NGOs, this NGOs Compliance Toolkit has elaborated in a simple and layman's language the Non-Governmental Act and its regulations that guide the NGOs in Tanzania. This toolkit assembles key issues for compliance by NGOs in Tanzania. Focus is to enable all THRDC members to comply with the laws and regulations boldly and confidently, starting from registration stages up to reporting stages.

The main audience of this compliance tool kit are NGOs who are members of THRDC. THRDC as a membership organization, it is its duty and responsibility to ensure that all its members are operating in a good manner and safe from purposeful regulatory difficulties. This toolkit will serve as a guide through compliance. However, its use is not limited to members of the coalition. Tanzania Mainland NGOs who are not members of the coalition can use this toolkit in fulfillment of compliance issues.

In a nutshell this NGOs Compliance Toolkit aims to serve as a comprehensive guide for THRDC member organizations in Tanzania mainland. It provides for a comprehensive guide on the laws, policies, regulations, and rules that govern the registration, fundraising, and reporting of NGOs in Tanzania.



Chapter Two

REGISTRATION PROCEDURE

2.0 Registration process

Currently the registration process is done online through a website which is hosted by the Ministry of Health Community Development, Gender Elderly and Children (nis@jamii.go.tz). In order to successfully register a Non-Governmental Organization, one must first decide what type of an NGO he/she wants to register (Whether it is a national/local or international organization). Then one must prepare all relevant documents and comply with the requirements indicated below in this chapter.

When all the documents and attachments have already been prepared, an applicant should visit nis@jamii.go.tz. One will be required to open an online account and upload all needed information of the new NGO. Upon receipt of the documents, the Registrar will review them and in case of the changes, an

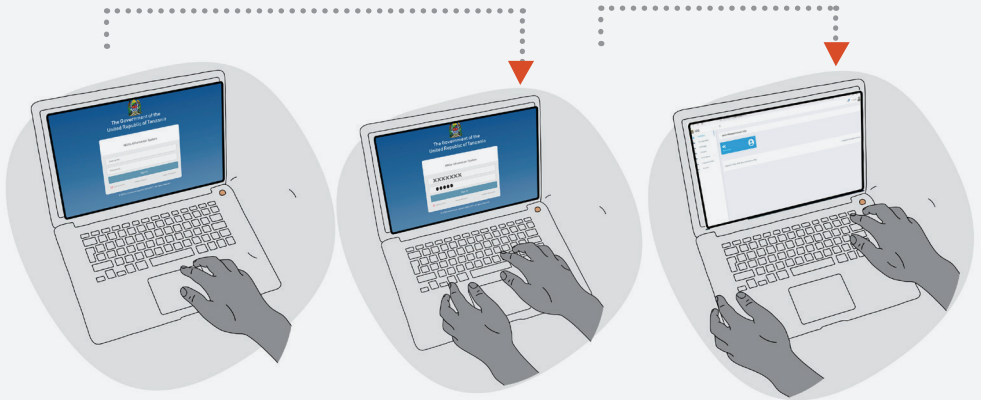
applicant will be directed to make changes. In order to complete the registration, a control number will be sent to the applicant for payment of the required fees. Upon successful registration the Registrar will issue a Certificate of Registration.

How to use the Online Registration System

- (i) Open Browser e.g Chrome, Mozilla Firefox on laptop, desktop, tablet, smart phone or any other computer device
- (ii) At the top of your browser, On the address bar write the following address: nis.jamii.go.tz
- (iii) Create user Account on NIS Enter your Identity Card Number (National ID Card)
- (iv) Enter your particulars (Names, Email Address and Password) and submit. Use an organizational email. Personal email is not allowed.
- (v) Click on “My Organization” and then start to fill all required information about the Organization. All necessary information provided in the Constitution should be filled in specific areas. Physical and postal address, Name of the Organization, Mission, Vision, Objectives, thematic area, types of members, members, and Office Bearers.
- (vi) Upload attachments (Constitution and Introduction Letter) and submit



Below is an illustration how to Register an NGO online from NIS (Refer to the User Guide available at nis@jamii.go.tz)



After opening an Account click on “My Organization” and then start to fill all required information about the Organization.

2.1 Types of Registrations

Registration of NGOs is governed by the NGO Act (2002) and its regulations. According to the NGOs Act, registration can be done in two major categories;

i) As Local Non-Governmental Organization

Under this type of NGO, registration process is initiated by a group of persons who are seeking to apply to register a new NGO under Section 12 of the NGOs Act. The manner in which the two forms of registration are to be effected shall be discussed below.

At the local level NGOs can be registered under three levels (Section 23(1), (2) and (3) of the NGO Act 2002. Namely:

a) At the District Level

This is when a Non-Governmental Organization is intended to operate within a certain district.

b) At the Regional Level

This is when a Non-Governmental Organization is intended to operate within a certain region

c) At the National Level

This is when a Non-Governmental Organization is intended to operate at the national level.

ii) As an International Non-Governmental Organization

International Organization” means a Non-Governmental Organization established outside Mainland Tanzania

2.2 Registration Requirements

2.2.1 What are the Requirements for Registration of a local NGO?

Section 12 of the NGOs Act allows a group of persons who wish to apply for registration of an NGO to make such an application to the Registrar, in a prescribed form (NGO A – Form No. 1). In case of a National NGO, the application shall be submitted by one or more persons, being founder members, which shall be accompanied by:

- i. Three (3) bounded copies of the Constitution of the Non-Governmental Organization. The Constitution should be developed in accordance with NGO

A-Form No. 16 for English and NGO A-Form 17 for Kiswahili.

- ii. Minutes containing full names and signatures of founder members
- iii. Personal particulars of office bearers that is; CVs for the Chairperson, secretary and the treasurer, or others as the case may be, accompanied by two (2) passport size recent photographs
- iv. Address and physical location of the Head Office of the Non-Governmental Organization;
- v. Currently Tshs.80, 000/=, 100,000/= or 115, 000/= as an application fee for an NGO which operates at the district, regional or national level respectively
- vi. An introduction letter from the public officer appointed to by the Registrar to assist him at the district or regional level. Currently an introduction letter is issued by a Community Development Officer at the District level; and
- vii. Any other particulars or information as may be required by the Registrar.

NB: Every founding member must also have a National Identity Card

2.2.2 What are the Requirements for registration of an International NGO?

In case of an International NGO (INGOs), the application for registration shall be submitted by three or more persons, being the founder members and two of whom shall be residents of Tanzania. The application shall be made in a prescribed form accompanied by;

- i. A certificate of incorporation;
- ii. Three (3) copies of the Constitution of the Non-Governmental Organization;
- iii. Minutes containing full names and particulars of founder members;
- iv. Personal particulars of office bearers that is; CVs for the Chairperson, secretary and the treasurer, or others as the case may be, accompanied by two (2) passport size recent photographs
- v. USD 350 as an application fee
- vi. Address and physical location of the head office of the Non-Governmental Organization
- vii. An introduction letter from a public officer appointed by the Registrar to assist him at the district or regional level; and
- viii. Any other particulars or information as may be required by the Registrar.

2.2.3 What is the evidence of Registration and Existence of the NGO?

According to Section 17 of the NGO Act of 2001, upon registration of a Non-Governmental Organization, the Registrar shall issue a certificate of registration. Each NGO is required to renew its certificate of registration after a period of ten years. An application for renewal of certificate of registration should be made six months before the expiry date of its registration.

HALMASHAURI YA MANISPAA YA KINONDONI
BARUA ZOTE ZITUMWE KWA MKURUGENZI WA MANISPAA

Simu Na: +255 22 2170173
Fax Na: +255 222172951
Unapajibu tafadhali taja:
Kumbi Na: KMC/IMJ/N-14/29



MKURUGENZI WA MANISPAA,
MANISPAA YA KINONDONI,
S.L.P. 31902,
2 MOROGORO ROAD
14883 DAR ES SALAAM

Tarehe: 09/03/2021

Katibu Mkuu,
Wizara ya Afya, Maendeleo ya Jamii, Jinsia, Wazee na Watoto,
Chuo kikuu Dodoma
Kifivu cha sanaa na Sayansi ya Maendeleo ya Jamii
Jengo Na. 11
S.L.P 743
40478 DODOMA. (Aione Msajili wa Mashirika yasiyo ya Kiserikali-NGOs).

K.K KATIBU TAWALA MKOA,
S.L.P 5429,
DAR ES SALAM - Aione Msajili Msaidizi (RCDO)

Imapitishwa
K.A.Y. KATIBU TAWALA MKOA
DAR ES SALAAM
17/03/2021

YAH: UTAMBULISHO WA SHIRIKA LA TANZANIA LAWYERS FOR HUMAN RIGHTS (TLHR)

Tafadhali husika na kichwa hapo juu.

Shirika la **TANZANIA LAWYERS FOR HUMAN RIGHTS (TLHR)** ni shirika lililo la kiserikali lenye makao yake katika Halmashauri ya Manispaa ya Kinondoni kata ya Mikocheeni, Mtaa wa TPDC. Shirika linaatarajia kufanya shughuli mbalimbali za maendeleo katika ngazi ya Taifa kwa kutoa huduma za msaada wa kisheria na utawala bora.

Shirika limekamiliisha taratibu zote za awali, ninaitambulisha kwako ili kupatiwa usajili kama taratibu zinavyoelekea kulingana na kifungu 22(22) cha sheria ya usajili wa mashirika yasiyo ya kiserikali Na. 24/2002 ya Jamuhuri ya Muungano wa Tanzania. Pamoja na barua hii ninaambatanisha nyaraka zingine muhimu.

Nawasilisha

Halima C. Kahema
Halima C. Kahema
Kny: MKURUGENZI WA MANISPAA
HALMASHAURI YA MANISPAA YA KINONDONI

For: MUNICIPAL DIRECTOR
KINONDONI MUNICIPAL COUNCIL
DAR-ES-SALAAM

Nakala: Mkurugenzi wa Manispaa ya Kinondoni-Aione kwenye Jalada Mwenyekiti wa - TANZANIA LAWYERS HUMAN RIGHTS(TLHR)

An Example of an introduction letter Issued by District Community Development Officer

NGO A – Form No. 1



THE UNITED REPUBLIC OF TANZANIA

APPLICATION FOR A REGISTRATION AS NON GOVERNMENTAL ORGANISATION

Made Under section 12(1) of Act No.24 of 2002

To the Director of Non Governmental Organizations:

I/We

of P.O. Box

Physical Location of Head Office

Hereby make an application to be registered as a Non Governmental Organization pursuant to section 11 of the Act. I/We apply to be by the name of

.....
and shall operate within the area of

.....
The Mission of the Organization is

.....
Attached herewith is a copy of:-

- a) Certificate of incorporation(For International Non Governmental Organisations)
- b) Founder members
- c) constitution/memorandum
- d) personal particulars of office bearers (CV)
- e) Others (specify if any)

I/We humbly so submit

Name: Signature:.....

Name:..... Signature:

Chapter Three

FUND RAISING ACCOUNTABILITY AND SELF-REGULATION

3.1 Fund Raising Requirement

According to Section 32 of the Non-Governmental Organizations Act (2002) Non-Governmental Organization are required to engage in legally acceptable fund raising activities.

In order to fulfil the principles of accountability and transparency in fundraising and management, an NGO is required to undertake several actions and comply with the standards provided under the laws and regulations. Standards are very often introduced through a breakdown of key dimensions that need to be addressed. Typically standards address three main domains: the NGOs' financial practices, its programmatic work and its governance.

3.1.1 Financial standards

Financial standards seeks to increase the level of transparency on how funds are managed and used by CSOs.

Basic standards include:

• having a bank account	• having proper financial controls in place
• annual financial reporting	• using proper accounting standards
• regular audits	• having a budget system in place.

3.2 Grant Management and Compliance

In order to ensure financial transparency and accountability among NGOs, the Government enacted the Non-Governmental Organizations Act (Amendment) Regulations of 2018. These regulations provide for a number of requirements that must be observed by all NGOs in Tanzania.

3.2.1 What should an NGO do in Fundraising and Management?

Disclosure to the fundraising activities

NGOs are obliged to disclose to the Public, Registrar, Board of NGOs, the National Council of NGOs (NaCONGO) and other stakeholders within fourteen days from the date of completion of fundraising activities:

- i. Sources of fund or resources obtained;
- ii. Expenditure of fund or resources obtained;
- iii. Purpose of fund or resources obtained; and
- iv. Activities to be carried from fund or resources obtained.

If the fund obtained exceeds twenty million Tanzanian Shillings the NGO is obliged to:

- i. Publish by-annually the fund received and its expenditure in a wide circulated newspapers and other media channels which are easily accessible by the targeted beneficiaries
- ii. Submit funding contracts to the Treasurer and the Registrar of NGOs within ten days from the date of entering such contract or agreement for approval
- iii. Declare to the Registrar of Non-Governmental Organizations any other source received either in cash or in kind before its expenditure.

Key Obligations of the Non-Governmental Organization

- i. Be answerable, responsive and accountable to the people it serves through existing local government structures
- ii. Not to enter into contracts which undermine the sovereignty of the state and rights of its people
- iii. Work in accordance with national laws

Is there any format/Form used to declare Sources of Fund Received by an NGO?

Yes. According to the First Schedule to the Non-Governmental Organizations Act Regulations as amended in 2018 the following form should be used?

Statement of the Fund/Resources Raised by the Non-Government Organization

Name of the Stakeholder who Rendered the Fund	Amount or Details of the given Fund	The Purpose for which the Fund was rendered

SUBMISSION OF FUNDING CONTRACTS (NGO A-Form No.15)

3.3 Sanctions and Penalties

Section 35(1) of the NGOs Act lists a number of criminal offences, including making false statements in respect on an application for registration; conducting fund raising activities contrary to the law; and, operating an NGO without obtaining registration. Moreover, Section 36(1) states that, where an offence has been committed under this law by a NGO, any of the office bearers of such organization shall be liable to be proceeded against and be punished accordingly.

SUBMISSION OF FUNDING CONTRACTS OR AGREEMENTS BY A NON-GOVERNMENTAL ORGANIZATION.

(Made under regulation 21)

To,

I.....on behalf of.....(insert name of the Organization and attach certificate of registration) do hereby submit Funding Contract/Agreement entered between and because its contractual value exceeds twenty million shillings.

Date:

Signature:.....

Name:.....

Title:.....

Seal of the Organization.....

FOR OFFICIAL USE ONLY

Date:.....

APPROVAL/DENIAL OF FUNDING CONTRACT/AGREEMENT

Pursuant to the provision of regulation 13(b) of The Non-Governmental Organizations Act (Amendment) Regulations, 2019 Government Notice No.609 of 2018, I do hereby, approve/deny the submission of Funding Contract/Agreement entered between your Organization and Dated.....day of ... 20... for provision of (USD, EURO, TSH) for the purposes of

ix

Non Governmental Organizations (Amendments)
Gn. No. 683 (Contd.)

Kindly be informed that such fund is subjected to auditing pursuant to the provision of section 29(b) of the NGOs Act, (as amended).

The grounds for denial (if any) are:-
.....
.....

REGISTRAR



Offenses Include:

- i. Forgery
- ii. Making false statements in respect of an application for registration;
- iii. Conducts fund raising activities contrary to the NGO Act and its regulations;
- iv. Operating a Non-Governmental Organization without obtaining registration
- v. Violation of the code of conduct, or contravening NGO regulations and Rules made under the NGO Act,

Penalties:

Upon conviction of any offence above, one will be liable to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

Chapter Four

REPORTING AND ANNUAL RETURNS

4.0 NGOs Reporting Procedure

This chapter aims to assist THRDC members to comply with NGOs reporting requirements as provided by the NGOs laws and regulations in Tanzania. This part therefore present reporting requirements and procedures as part of ensuring THRDC members are in full compliance with all laws that regulate NGOs in Tanzania. All the necessary reporting forms and required fees are well presented in this chapter. Given the fact that NGOs reporting mechanism has been digitalized, this chapter also demonstrates online reporting procedures for registered NGOs.

(a) When Should NGOs do report?

NGOs reporting mechanisms in Tanzania as per recent development is now divided into the following three stages ;

(i) Quarterly reporting

All NGOs are required to submit to the registrar and copy the NGOs Council quarterly activity report. Quarterly reports should be written in a prescribed form (NGO A-Form No. 14).

(ii) Bi-annual reporting

As per regulation 13 (a) of the NGOs Regulation of 2018, GN No.609, NGOs are required to report to the public bi-annually expenditure of all the funds obtained. NGOs are required to publish in widely circulated media this. This is the requirement to all NGOs in Tanzania.

(iii) Annual Reporting

An NGO is required to prepare an annual report of its activities which shall be made available to the Public, the Council, the Board and other stake holders.¹ Annual Reports should be developed in accordance with NGO A-Form No. 10. It is also required to prepare an annual audited report and submit copies thereof to the Council and the Board and the Public as it was provided the NGOs Act as amended in 2019.²

(b) Where to Report

NGOs registered under the NGOs Act are required to report annually and submit all annual returns to Registrar of NGOs, the Board and the Council of NGOs (NACONGO). Article 29 (1) of the NGOs Act requires NGOs to do reporting to the following lines of reporting;

- (i) Registrar of NGOs
- (ii) NGOs Board both through Registrar
- (iii) Copy to NACONGO
- (iv) And the Public

1Section 29 (1) (a) of the NGOs Act

2 Section 29 (1) (b) of the NGOs Act as it was amended by section 35 of the Written Laws (Miscellaneous Amendments) (No. 3) Act, 2019.

(c) What to report?

As per NGOs Act Section 29, NGOs both Local and INGOs are required to submit and report the following the all above mentioned lines of reporting;

- a. Filing of annual returns (paying appropriate fees)
- b. Filing of activity report (quarterly , bi-annually and annually)
- c. Filing of audited financial statements
- d. Any change of the Constitution governing NGOs

(d) How to report

Previously the procedure of reporting required NGOs to submit activity reports and audited to report physically to the office of registrar in Dodoma. Recent development as per NGOs coordination guidelines, NGOs are required to do their annual returns and reporting through electronic mechanism.

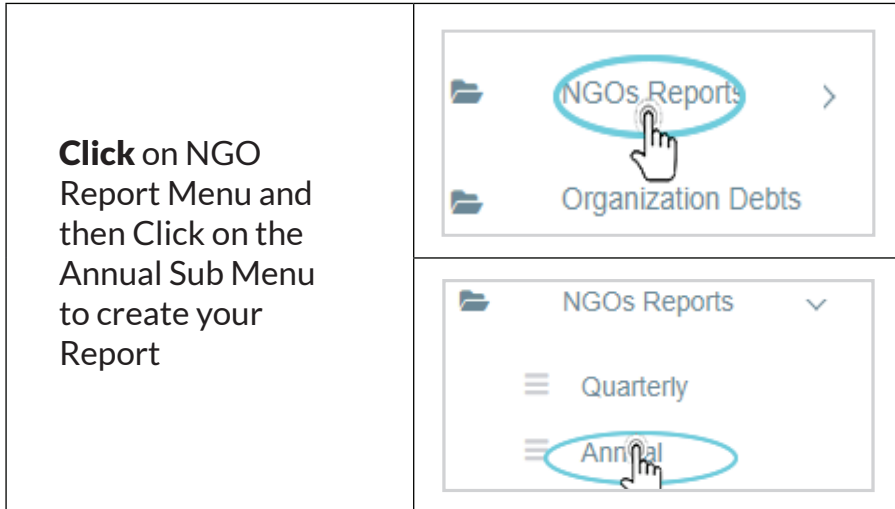
Procedure;

- (i) NGOs leaders are required to visit this website https://nis.jamii.go.tz/NIS_user_guide.pdf

How to reach NIS? (NGOs Information System)

- Open Browser e.g Chrome, Mozilla Firefox on laptop, desktop, tablet, smart phone or any other computer device
 - At the top of your browser, On the address bar write the following address: nis.jamii.go.tz
 - (If you have created an account use your email as user name and enter your password to login)
- (ii) Create user Account on NIS for Registered NGOs
 - (iii) Get the control number from the website
 - (iv) Pay the annual fees and penalties if any
 - (v) Submit all your reports and audited financial report

Below is an illustration how to report online from NIS



d) What happens when an NGOs fails or delay to comply with reporting requirements

Where, without any reasonable cause, an NGO fails to file the annual report for two consecutive years, it shall be lawful for the Board to imply that such organization has ceased to exist. In that regard, the Board may issue a notice in writing to the office bearers of the NGO requiring them to submit proof of its existence within 60 days of the notice.³

Where the Non-Governmental Organization fails to submit to the Board Proof of its existence, the Board may direct the Registrar to cancel the certificate of its registration and remove its name from the register.⁴


3 Section 9 of the Written Laws (Miscellaneous Amendment) (No.2) Act, 2005
4 Section 24 (2) of the NGOs Act

(e) How to Report Constitutional Changes

As per section 33 of the NGOs Act, any change in the constitution, name or name of office bearers by a Non-Governmental Organization shall be notified to the office of registrar. A notice to the Registrar shall be accompanied by the following:

- (a) a copy of resolution certified by office bearers stating that the resolution complies with its governing documents; and
- (b) a copy of the certificate of registration.

Form No 9: Notice of Change of Particulars



NGOA- Form No. 9

THE UNITED REPUBLIC OF TANZANIA
**NOTICE OF CHANGE OF PARTICULARS OF REGISTERED
NON- GOVERNMENTAL ORGANIZATIONS**
(Under Section 33)

TO: Registrar of Non-Governmental Organizations
Ministry of Community Development, Gender and Children
MJI WA SERIKALI,
P.O.BOX 573
DODOMA

WHEREAS, I/We was/were dully registered pursuant to the provisions of Non-Governmental Organizations Act No. 24 of 2002 (As amended in 2005) on the.....day of.....
under the Number..... by the name of.....
.....

Signature.....

(f) Annual Returns and Fees

The second schedule provide for the necessary fee and fines

Level	Fees
Annual Subscription	
International NGO	USD 100
Local	TSHs 50,000/-
Search report per file	TSHs 15,000/-
Fines for delayed annual subscription	
International NGO	USD 300
Local	TSHs 100,000/-
Change of name or level of operation	
International NGO	USD 350
National	TSHs 115,000/-
Regional	TSHs 100,000/-
District	TSHs 80,000/-

MISCELLANEOUS PROVISIONS

*The NGOs Act No. 24/2002 as Amended
(Section 29 and 38)*

Annual Return / Report of.....NGO which was registered on Day of....., year..... and was issued a certificate No..... The said annual report was made up on the..... Day of year..... being theday after the date of annual general meeting or extra ordinary meeting held on..... day of..... year..... The report covers the period that ended 31st December, year.....

The physical and postal address of the registered Office of the NGO is as follows

.....

Telephone number (s)

Email Address.....

Members of the Organization are as follows *(List all Legal Members. Use extra piece of paper if needed):*

NS	First and family Name	Position	Sex	Age	Nationality	Year of Admission
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

SUMMARY OF ACTIVITIES, ACHIEVEMENTS AND CHALLENGES

Priority Sector or thematic area (e.g. agriculture or gender).....

Targets (Include in your description type of planned interventions, target population in terms of number, gender and/or geographical location etc.)

Target # 1.....

Target # 2.....

Target # 3.....

Target # 4.....

(In case you have more than four targets, please attach an extra page to describe them in similar format)

Achievements (Describe achievements made for each target showing beneficiaries in terms of number, gender and/geographical location etc.)

Achievement # 1

Achievement # 2

Achievement # 3

Achievement # 4

Challenges (explain challenges faced by the organization if any, their effect to the organization and how the NGO has overcome).....

.....(Please note that you can include extra page if space provided is not enough).

NGO A - Form No. 10

Good Practices and Lessons Learned if any (Describe the best practice from your interventions and achievements such as improvement of women's livelihood. You can also refer to the guidelines for filling and filing this

form).....

.....

.....

Last AGM was held on.....

OFFICE BEARERS AND EMPLOYMENT

PARTICULARS Particulars of Office Bearers

SN	First and Surname	Gender /Sex	Age	Nationality	Title (Also state whether is an employee or volunteer in brackets)	Year Assumed Office	Address (Mail and Telephone)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

Employment Particulars

Gender/Sex	Local Employees	Foreign Employees	Local Volunteers	Foreign Volunteers
Male				
Female				
Total				

Note: List all Office Bearers in your Organization and in case the space is not enough please use extra paper

SUMMARY OF AUDITED FINANCIAL STATEMENTS

Revenues / Income of Non-Governmental Organizations for the Period ended

Sources of Revenues/ Income	Amount in TZS
Amount carried forward from previous financial year	
Tax Relief	
Subsidies from Government	
Members' fees and Contributions	
Economic investment (Income Generating Activities)	
User fees	
Community and Public Support	
Local Granting Organizations (Local Foundations)	
Corporate Social Responsibility (Private Sector support	
Grand from Foreign Development Partners	
Any other (Specify)	
Total	

Expenditure of Non-Governmental Organizations for Period Ended
(Please refer to the guidelines for filling and filing this form on the definition of direct program costs and administrative costs)

Type of Expenditure	Amount in TZS
Direct Program Costs	
Administrative Costs	
Total Expenditure	
Balance	

Signature:.....

Name:.....

Title (State whether Secretary, Director, Chairperson or other).....

Place and Date:.....



ATTACHMENTS TO NGO A- FORM NO. 10

Dully filled NGO A- Form No 10 shall be submitted to the Registrar of Non-Governmental Organizations with the following attachments:

Attachment # 1: A copy of Audited Financial Statement of NGO

Where the Organization is NGO within the meaning of section 2 of the NGOs Act No. 24 of 2002 (As amended) this Return must include a written copy Certified by chairperson or Secretary or Director to be true copy of Audited Financial Statements (including every document required by the law to be annexed thereto), if Financial Statement is in foreign language other English, there must also be annexed to a translation in English or Swahili certified in prescribed manner to be correct translation.

Signature:.....
Name:.....
Title(StatewhetherDirector,Secretary,Chairpersonorother).....
Date:.....

Attachment #2: A copy of detailed Activity Report

It should be in Swahili language or English and if it is in other language than English and Swahili there must also be annexed to a translation in English or Swahili certified in prescribed manner to be correct translation

Signature:.....
Name:.....
Title(StatewhetherDirector,Secretary,Chairpersonorother).....
Date:.....

Attachment # 3: A copy of resolution by Annual General Assembly Approving the Report and Financial Statement

It should be in Swahili or English language and if it is in other language than English or Swahili there must also be annexed to a translation in English or Swahili certified in prescribed manner to be correct translation

Signature:.....
Name:.....
Title(StatewhetherDirector,Secretary,Chairpersonorother).....
Date:.....

Attachment #4: A copy of Registration or Compliance Certificate

Signature:.....
Name:.....
Title(StatewhetherDirector,Secretary,Chairpersonorother).....
Date:.....

Chapter Five

OFFENSES AND PENALTIES

This chapter present major key offences mentioned by the NGOs Act in relation to NGOs operations and compliance. The following are offences and punishment established by the NGOs Act as part of ensuring proper implementation of the NGOs laws.

(a) Offences

There are several offences mentioned in the Act. Collectively, Section 35 provides that:

- (1) Any person who-
 - (a) Forges or, utters any document for the purposes of procuring registration
 - (b) Makes false statements in respect of an application for registration
 - (c) Conducts fund raising activities contrary to this Act
 - (d) Operates a Non-Governmental Organization without obtaining registration under this Act; or

- (e) Violates the code of conduct, or contravene any regulation or rules made under this Act, Commits an offence and shall on conviction be liable to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.
- (2) A person convicted of an offence under this section shall be disqualified from holding office in any Non-Governmental Organization operating in Mainland Tanzania for a period not exceeding five years
- (3) Notwithstanding subsection (1), a person who contravenes the provisions of this Act may, in lieu of the institution of the criminal charges against him pursuant to this Act, be proceeded against under the provisions of the Penal Code.

(b) Suspension or De-registration of an NGO

The Following are grounds provided by the Law for suspension of de-registration of an NGO;

An NGO may be suspended or de-registered on the following circumstances:

- (a) The terms or conditions prescribed in the certificate have been violated
- (b) The Non-Governmental Organization has ceased to exist
- (c) The Non-Governmental Organization operates in variance to its constitution; or
- (d) The Council has submitted, to the satisfaction of the Board, recommendation for its suspension or cancellation⁵

5 Section 20(1) of the Non-Governmental Organizations Act, No. 24, 2002 (as amended)

c) Who has Powers to Suspend/ De-register an NGO?

The Law provides that: Subject to Section 21, the Board may suspend or cancel a certificate of registration if it is satisfied by the above mentioned grounds.⁶

ii) Effects of such Suspension/De-registration:

Section 20 (2) provides that:“Where the Certificate of registration has been suspended or cancelled the Board shall direct the Registrar;

- (a) To notify the relevant Non-Governmental Organization; or
- (b) To order such Non-Governmental Organization to stop its operations; or
- (c) To remove the name of such Non-Governmental Organization from the register.”



6 Section 20. (1) ibid



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COALITION

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