

GOVERNMENT NOTICE. 69

NON-GOVERNMENTAL ORGANIZATIONS ACT

(CAP. 5:05)

NON-GOVERNMENTAL ORGANIZATIONS (FINANCES AND FEES)  
REGULATIONS, 2024

ARRANGEMENT OF REGULATIONS

REGULATION

PART I—PRELIMINARY

1. Citation
2. Interpretation

PART II—FEES

3. Registration fees
4. Annual fee
5. Surcharge
6. Insufficient funds
7. Recovery of fees and penalties
8. Annual licence
9. Employment permit
10. False statement

PART III—MISCELLANEOUS

11. Offences and penalties
12. Revocation

IN EXERCISE of the powers conferred by section 35 (1)(b) of the Non-Governmental Organizations Act, I, JEAN MUONAUZA SENDEZA, Minister of Gender, Community Development and Social Welfare, in consultation with the NGO Regulatory Authority, make the following Regulations—

PART I—PRELIMINARY

1. These Regulations may be cited as the Non-Governmental Organizations (Finances and Fees) Regulations, 2024. Citation

2. In these Regulations, unless the context otherwise requires— Interpretation

“annual fees” means fees payable by a registered NGO at the beginning of the NGO financial year;

“registration fees” means fees paid by an NGO to the Authority in order to operate in Malawi; and

“employment recommendation fees” means fees paid by an NGO to the Authority in order to receive a recommendation letter for expatriate staff to work in Malawi.

## PART II—FINANCES AND FEES

Registration  
fees

3.—(1) Where the Authority approves an application for registration, the Authority shall, within fourteen days, inform the applicant, in writing, of the registration approval and the fee required to be paid by the applicant as prescribed in the *First Schedule*.

(2) Registration fees shall be paid once only, upon registration.

Annual fees

4.—(1) A registered NGO shall pay annual fees prescribed in the *Second Schedule*.

(2) Annual fees shall be calculated based on the audited financial statements of the registered NGO for the previous calendar year.

(3) Annual fees shall be paid within three months after the end of the NGO financial year.

Surcharge

5.—(1) Where an annual fee is not paid within three months after the end of the NGO financial year, a surcharge of five per cent of the fees due shall be payable within three months, after which period, the Authority shall suspend operations of the registered NGO in accordance with the Act.

(2) A suspension under subregulation (1) shall remain in force until the outstanding annual fees and surcharge are paid.

Insufficient  
funds

6.—(1) An NGO that does not have sufficient funds to operate in a year shall report the matter to the Authority within two months of the beginning of its financial year and the Authority shall verify the financial status of the NGO.

(2) Where the Authority is satisfied that the NGO does not have sufficient funds to operate, the Authority shall suspend the obligation of the NGO to pay annual fees until the NGO has acquired sufficient funds to operate.

(3) Where the NGO acquires funding after expiry of at least three months from the beginning of its financial year, the prescribed annual fees payable shall be reduced pro-rata.

Recovery of  
fees and  
penalties

7. Any fee or surcharge payable by an NGO under these Regulations shall be a debt due to the Authority and may be recovered from the NGO as a civil debt at the instance of the Registrar or any person authorized by the Registrar in that behalf.

Annual  
licence

8.—(1) The Authority shall issue an annual licence to an NGO upon receipt of proof of payment of the annual fees.

(2) Annual licence issued by the Authority shall be valid for a period of one year from the first day of the beginning of the NGO's financial year.

(3) Any NGO operating without the annual licence shall be liable to a fine prescribed in the Act.

Employment  
permit

9.—(1) An NGO requiring expatriate staff to work in Malawi shall report to the Authority.

(2) Upon receipt of the request, the Authority shall provide a recommendation letter to the NGO which will be submitted to the department of Immigration for work permit.

(3) The NGO shall pay a fee for the recommendation letter prescribed in the *Third Schedule*.

10.—(1) An NGO which, with intent to evade payment of any fee or surcharge due under these Regulations, makes false statement of accounts, commits an offence. False statement

(2) The Registrar shall, upon becoming aware of the allegation regarding the falsity of the accounts presented to the Authority, report the matter to the Board.

(3) The Board shall, upon receiving the report referred to in subregulation (2)—

(a) institute an inquiry to confirm the falsity of the accounts;

(b) where the falsity is confirmed, institute disciplinary action against the NGO; and

(c) report the NGO to a relevant authority.

### PART III—MISCELLANEOUS

11. A person who contravenes the provisions of these Regulations, commits an offence and shall, upon conviction, be liable to a fine of K1,000,000. Offences and penalties

12. The Non-Government Organization (Fees) Regulations, 2021, are hereby revoked. Revocation  
G.N.30/2021

### FIRST SCHEDULE

(reg. 3)

#### REGISTRATION FEES

Item	Fees	
	K	t
1. On registration of an NGO .. ..	250,000.	00
2. On replacement of lost or damaged certificate	50,000.	00

### SECOND SCHEDULE

(reg. 4)

#### ANNUAL FEES

Category	Annual income for previous year	annual fees	
		K	t
A	Below K100,000,000 .. .. .	100,000.	00
B	Above K100,000,000 but below K500,000,000	250,000.	00

Category	Annual income for previous year	annual fees	
		K	t
C	Above K500,000,000 but below K2,000,000,000,000	1,000,000.	00
D	Above K2,000,000,000,000 .. ..	2,000,000.	00
E	Surcharge .. ..	5% of fees due for each month or part thereof during which the fees remain unpaid	

## THIRD SCHEDULE

(reg 9(3))

## EMPLOYMENT PERMIT RECOMMENDATION LETTER

Employment Permit recommendation letter                      USD 300.00

Made this 3rd day of December, 2024

J. M. SENDEZA

*Minister of Gender, Community  
Development and Social Welfare*

(FILE NO: ADM/MoU/7)

## GOVERNMENT NOTICE NO. 70

## NON-GOVERNMENTAL ORGANIZATIONS ACT

(CAP. 5:05)

NON-GOVERNMENTAL ORGANIZATIONS (OPERATIONS OF  
INTERNATIONAL NGOS) REGULATIONS, 2024

## ARRANGEMENT OF REGULATIONS

## REGULATION

## PART I—PRELIMINARY

1. Citation
2. Interpretation
3. Role of the Authority

## PART II—PARTNERSHIP

4. Principles of partnership
5. Implementation by international NGOs
6. Partnership agreement
7. Scope of partnership
8. Confidentiality
9. Powers under other written laws

## REGULATION

## PART III—CLOSING INGO OPERATIONS

10. Closure of partnership agreement
11. Closure of an INGO
11. Offences and penalties

IN EXERCISE of the powers conferred by section 35 (1)(a) of the Non-Governmental Organizations Act, I, JEAN MUONAUZA SENDEZA, Minister of Gender, Community Development and Social Welfare, make the following Regulations—

## PART I—PRELIMINARY

1. These Regulations may be cited as the Non-Governmental Organizations (Operations of International NGOs) Regulations, 2024. Citation
2. In these Regulations, unless the context otherwise requires— Interpretation
  - “partnership” means a collaborative agreement between local and international NGOs in project implementation; and
  - “service agreement” means a legal contract between Government of Malaŵi Ministries and an NGO for the delivery of a particular service.
3. The Authority shall— Role of the Authority
  - (a) enforce compliance of parties to the partnership agreement;
  - (b) conciliate or mediate partnership disputes in accordance with prescribed Regulations;
  - (c) where necessary, investigate partnership disputes;
  - (d) keep a record of partnership agreements; and
  - (e) do all such things as are necessary or incidental or conducive, in an independent and impartial manner, to support the effective implementation of the partnership agreement.

## PART II—PARTNERSHIP

- 4.—(1) The partnership shall be guided by the principles of— Principles of partnership
  - (a) equality;
  - (b) complementarity;
  - (c) aid effectiveness;
  - (d) transparency and accountability;
  - (e) results oriented approach;
  - (f) localization; and
  - (g) diversity.

(2) The partnership agreement shall be guided by the principles of objectivity, fairness and natural justice, and shall give consideration to, among other things—

(a) the rights and obligations of the parties; and

(b) the circumstances surrounding the partnership, including any previous operational practices between the parties.

Implementa-  
tion by  
international  
NGOs

5. An international NGO operating in Malawi shall implement its projects in partnership with a local NGO except for where—

(a) the international NGO is working in specialized areas that require specialized skill that is not available in the local NGOs;

(b) the international NGO has a service agreement with Government of Malawi; and

(c) a partnership agreement relates to partnership with Community Based Organization or the private sector.

Partnership  
agreement

6.—(1) An international NGO compliant with the Act shall enter into a partnership agreement with local NGO compliant with the NGO Act.

(2) A partnership made under these Regulations shall be governed by the partnership agreement.

(3) The partnership agreement shall include—

(a) the name of the parties in the agreement;

(b) the duration of the partnership agreement;

(c) the name of the partnership project;

(d) the key deliverables of the partnership agreement; and

(e) the project resources.

(4) The partnership agreement shall be filed with the Authority within thirty days of being signed.

(5) The partnership shall report to the Authority in accordance with the reporting regulation.

(6) The partnership agreement shall be project based or at organizational level.

Scope of  
partnership

7.—(1) The partnership agreement shall include—

(a) details of how the project will deliver public benefit;

(b) details of how either party will deliver capacity strengthening including—

(i) human resource;

(ii) assets; and

(iii) systems and structures; and

(c) a commitment to make available a minimum of thirty per cent of project resources towards project implementation.

Confidentiality

8.—(1) All documents, records, reports, agreements and any other documents required or used in the course of implementing an operation under a partnership shall be confidential.

(2) The partners shall not disclose information given in the course of implementing a partnership to a person who is not a party to the partnership agreement without the consent of all parties.

(3) Notwithstanding subregulation (2) the partners shall disclose information within and regarding the partnership to the Authority when necessary.

9. Nothing in these Regulations shall preclude any person or authority from exercising the rights, powers, functions or duties conferred on such person or authority by or under any written law in respect of any matter otherwise provided under these Regulations. Powers under other written laws

### PART III—CLOSING IN NGO OPERATIONS

10. In closing a partnership agreement, the parties shall—
- (a) produce and submit a detailed project report;
  - (b) inform the Authority within thirty days;
  - (c) ensure all liabilities have been settled, in the course of which partners, follow the partnership agreement in the disposal of assets; and
  - (d) where, in the case of an international NGO in a service agreement, handover assets to government.
11. An international NGO shall—
- (a) inform the Authority 3 months before closing the NGO;
  - (b) submit in writing to the Authority a letter explaining their intention to close operations;
  - (c) file a resolution of the board to cease operations;
  - (d) file a report with the Authority under the reporting regulations including details of assets and distribution; and
  - (e) ensure all liabilities have been settled.
12. A person who contravenes the provisions of these Regulations, commits an offence and shall, upon conviction, be liable to a fine of K1,000,000. Offences and penalties

Made this 3rd day of December, 2024

## GOVERNMENT NOTICE NO. 71

## NON-GOVERNMENTAL ORGANIZATIONS ACT

(CAP. 5:05)

## NON-GOVERNMENTAL ORGANIZATIONS (REPORTING) REGULATIONS, 2024

IN EXERCISE of the powers conferred by section 35 (1)(a) of the Non-Governmental Organizations Act, I, JEAN MUONAOUZA SENDEZA, Minister of Gender, Community Development and Social Welfare, in consultation with the NGO Regulatory Authority, make the following Regulations—

Citation 1. These Regulations may be cited as the Non-Governmental Organizations (Reporting) Regulations, 2024.

Reporting requirements 2.—(1) Where the Authority approves an application for registration, the Authority shall, within fourteen days, inform the applicant, in writing, of the approval and the reporting requirements under this Act.

(2) A registered NGO shall submit an annual report, duly approved by its Board of trustees, to the Authority before the expiry of six months, from the last date of the applicant's financial year.

(3) The annual report shall specify the information provided under section 22 of the Act and shall be in Form 1 prescribed in the *Schedule*.

(4) A report prescribed under these Regulations shall not be accepted by the Authority unless the report—

(a) has been duly signed by the head of the organization and the head of its secretariat;

(b) is delivered in hard copy format in duplicate to the Authority or is submitted to the Authority through the management information system of the Authority; and

(c) contains a statement that the leadership of the organization takes responsibility for the content of the report.

(5) The Authority shall prescribe in Form 2 in the *Schedule*, a simplified and standard format for the filing of an annual return whose audited financial statement are not ready for submission to the Authority.

(6) The Authority may not renew the registration of an NGO that has not submitted the annual report within the time prescribed under subregulation (2).

Receipt of the report 3.—(1) The Authority shall, upon receipt of a report, acknowledge receipt of the report in writing.

(2) The Authority shall, within three weeks of receiving and verify the report, issue a preliminary response regarding the report submitted by the NGO and may—

(a) seek further and better particulars;



- (b) impose a penalty for failure to comply; and
- (c) indicate its intention to accept or reject the report.

4.—(1) Where an NGO submit a reply to any matter raised by the Authority under regulation 5, the Authority shall issue a final response to the report submitted by the NGO.

Procedure  
after  
submission  
of report

(2) The Authority may share the initial report, its response, the reply and final response with any person that it deems necessary to inform for statistical and policy making purposes.

(3) The Authority shall compile and consolidate the reports from the NGOs and shall submit the consolidated information to the Minister responsible for NGO coordination who shall, within three months, submit to the National Assembly.

(4) The Authority may from time to time in collaboration with the Minister responsible for national statistics and the Minister responsible for economic planning and development use the data from the NGOs in assessing and documenting the contribution of the NGO Sector to national development.

(5) The Authority shall file the annual reports in the Public Documentation Centre and NGO Information management system for public access.

5.—(1) An NGO shall not make any false statement in any report which the NGO submits to the Authority.

False  
statements

(2) The Registrar shall, upon becoming aware of the allegation regarding the falsity of the details specified in a report of an NGO, report the matter to the Authority.

(3) The Authority, upon receiving the report referred to in subregulation (2), shall—

- (a) institute an inquiry to confirm the falsity of the report;
- (b) where the falsity is confirmed, institute disciplinary action against the NGO, in accordance with section 23 of the Act; and
- (c) report the NGO to relevant authorities.

(4) An NGO which makes a false statement in any report to the Authority prescribed under these Regulations, commits an offence shall upon conviction, be liable to a fine as prescribed in section 34 of the Act.

6.—(1) An NGO that intends to cease or ceases its operations in Malawi shall in writing inform the Authority of its decision and shall submit to the Authority, the following information—

Ceasing  
operations

- (a) the resolution of the Board of Trustees on the permanent closure of its operations;
- (b) a report on the interventions undertaken during the year; and
- (c) a *schedule* of the distribution of Assets.

(2) The Authority shall, upon receipt of the information in subregulation (1), issue a certificate of closure to the NGO.

Offence and penalties

7. A person who contravenes the provisions of these Regulations, commits an offence and shall, upon conviction, be liable to a fine of K1,000,000.

Failure to submit report

8. The Authority may not renew the registration of an NGO that has not submitted the annual report within the time prescribed under regulation 4 for three consecutive years.

SCHEDULE

(reg. 2 (3) & (5))

FORM I

NGO ANNUAL RETURN FORM

NON-GOVERNMENTAL ORGANIZATIONS ACT, CAP 5.05 OF LAWS OF MALAWI

THIS FORM SHOULD BE FILLED COVERING YOUR AUDITED FINANCIAL YEAR ENDED ..... AND ANNUAL TECHNICAL REPORT OF .....

TAB ONE: ORGANIZATION DETAILS

Name of Organization .....

Abbreviation (*Optional*) .....

Organization Type .....

Registration Type (*For local NGOs*) .....

Charities Number (*For International NGOs*) .....

Postal Address .....

District (*list of all districts to be provided*) .....

Physical Address .....

Telephone Numbers .....

Official Email Address .....

Organization Objectives (*if changed updated*) 1.....

2.....

Staff Capacity	1. Expatriates		Males	0
			Females	0
	2. Malawians		Males	0
			Females	0
	3. Interns		Males	0
			Females	0
	4. Volunteers	Local	Males	0
			Females	0
	International	Males		
		Females		



## TAB FOUR: SOURCE(S) OF FUNDING

Source of Funding	Funder /Name of Donor (list to be provided)	If other Specify	Details and Contact Person	Funding Currency	Amount Received during the year
1. International Government Agencies					
2. Affiliated NGOs					
3. UN Agencies					
4. Malawi Government MDAs					
5. Self-Generated					
6. NGO Partnership					
7. Private/Individual Donors					
8. Other					
2.					

<i>Total Amount Received In Kind (optional)</i>	<i>Currency: .....</i>	<i>Amount: .....</i>
Annual Income (Calculated field will add income received except those received in kind, invoice will be generated based on this amount)	MWK	

## TAB FIVE: ACCOUNTING

Financial Year : ..... Start Month: ..... End Month: .....

## ANNUAL EXPENDITURE

Total Programs Expenditure (system aggregated) K : .....

Total Spent on Salaries & Wages (Excl. PAYE) K : .....

Total PAYE remitted to MRA K : .....

Administrative Costs (other than salaries & wages) K : .....

Total Expenditure (calculated field) K : .....

## AUDITOR'S DETAILS

Name .....

Address .....

Email .....

Phone .....

## BANK DETAILS

Name .....

Branch .....

## TAB SIX: CHALLENGES

Has your organization faced any challenges during this reporting year? (yes/No)

	<i>Key operational challenges faced</i>	<i>How the issues were addressed</i>
1.		
2.		

Do or did any of these issues require the attention or action of the Authority? (Yes/No)

	<i>Key issues requiring NGORA's attention</i>	<i>Proposed actions for NGORA</i>
1.		
2.		

## TAB SEVEN: DOCUMENTS

## KEY DOCUMENTS TO BE UPLOADED

1. Proof of Payment of annual license fees
2. Annual Technical Report
3. Annual Audited Financial Statement
4. Additional Documents (Optional)

By signing this form I the chairperson of the Board of Trustees confirm and certify that—

1. the information given is true and correct to the best of my knowledge;
2. providing untrue information may lead to cancellation of the registration certificate;

Submission: Submission be done together with the annual technical report and audited financial statement through my NGO ([www.myngo.mw](http://www.myngo.mw)). Submission will be filled with NGO Regulatory Authority within six months after the end of NGO's financial year.

FOR OFFICIAL USE

## (ORGANIZATION LETTER HEAD)

SUMMARY OF ..... (NGO NAME)

FINANCIAL REPORT FOR THE YEAR ENDED ..... 20....

	K	T
Total Revenue	.....	.....
Total expenses	.....	.....
Surplus for the Year	.....	.....

## NOTES:

## Revenue—

- (a) Foreign currency received
- (b) Grants in kind received
- (c) Other income

## Expenditure—

- (a) Total salaries and Wages
- (b) Other operating costs

Approval of the financial information

.....  
*Board Chairperson*

.....  
*Director*

Made this 3rd day of December, 2024

J. M. SENDEZA

*Minister of Gender, Community  
 Development and Social Welfare*

(FILE NO: ADM/MoU/7)

GOVERNMENT NOTICE NO. 72

## NATIONAL COUNCIL FOR HIGHER EDUCATION ACT

(CAP. 30:12)

## NOTICE OF CHANGE OF MEMBERSHIP

NOTICE IS HEREBY GIVEN to the public that pursuant to section 4(4) of the National Council for Higher Education Act, the following changes have been made in the membership of the Council for Higher Education—

## 1. Appointments—

- (a) Prof. Eston Sambo, Chairperson (replacing Prof. Beatrice Mtimuni);
  - (b) Dr. Exley Silumbu, member (replacing Dr. Harry Gombachika); and
  - (c) The Vice Chancellor of University of Blantyre Synod, *ex-official* (replacing the Vice Chancellor of Lake Malawi Anglican University).
2. Removal—  
Dr. Tinyade Kachika.

The changes in the membership are with effect from 24th October, 2024.

Made this 22nd day of November, 2024.

(FILE NO.: EDU/HE/24/253)

M. W. KAMBAUWA  
*Minister of Education*