CM ADVOCATES LLP



TRANSITIONING FROM AN NGO TO A PBO IN KENYA

INTRODUCTION

Kenya's public benefit sector is moving into a new regulatory framework, and existing NGOs have an important step to take. The Public Benefit Organizations Regulatory Authority (PBORA) has opened the transition portal for organizations previously registered under the Non-Governmental Organizations Co-ordination Act, 1990 (now repealed), to transition to the Public Benefit Organizations Act (PBO Act) framework.

The transition allows existing NGOs to be recognised as PBOs under the PBO Act without applying for fresh registration. However, organizations must submit the required information and documents to update their details in the PBO Register and complete the transition process.

WHY SHOULD YOUR ORGANIZATION TRANSITION FROM AN NGO TO A PBO?

The PBO Act establishes a framework for registering and regulating organizations that operate for public benefit. Registration under the Act allows qualifying organizations to access benefits provided under the PBO framework. These benefits include eligibility for tax incentives, subject to applicable tax laws and requirements, access to government grants, preferential consideration in public procurement and opportunities for training and capacity building.

Organizations that wish to access benefits reserved for registered PBOs must obtain the relevant recognition under the Act. Transitioning is therefore an important step towards ensuring that your organization can access the opportunities available under the new framework.

WHAT DOCUMENTS AND INFORMATION ARE REQUIRED?

Organizations seeking to transition from NGOs to PBOs are required to prepare and submit the following documents:

a) Particulars of the organization and its current governing body.

b) A revised Constitution that meets the requirements of the PBO Act, 2013 (Cap. 134).
c) Minutes containing resolutions approving:

i. The organization's entry into the PBO Register under the PBO Act and Regulation 43; and
ii. Amendments to the Constitution to align it with the requirements of the PBO Act.

d) A copy of the organization's existing registration certificate issued under the repealed Act.
e) A description of the organization's public benefit purposes and activities, including its main objective and specific objectives.
f) The counties in which the organization currently operates.
g) Details of the organization's financial year.

DEADLINE

The transition deadline was extended to May 2027, giving organizations additional time to update their records.

WHAT SHOULD YOUR NGO DO NOW?

Organizations should review their constitutions to ensure compliance with the PBO Act and Regulations. They should also confirm that their registration and governing body details are up to date and obtain the necessary approvals for the transition.

HOW CM ADVOCATES CAN HELP

We assist NGOs and other public benefit organizations with the legal and regulatory requirements of operating in Kenya. Our services include:

- Reviewing and amending constitutions to ensure compliance with the PBO Act and Regulations.
- Preparing board and members' resolutions and minutes required for the transition.
- Advising on PBO registration and the transition process.
- Preparing and submitting transition applications and supporting documents to PBORA.
- Advising on governance structures, board responsibilities and regulatory compliance.
- Providing ongoing legal support on statutory filings, regulatory obligations and changes in the law.

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For enquiries please contact our **Charities and Social Impact Organizations Unit** at csio@cmadvocates.com

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