CHAPTER 17:05
PRIVATE VOLUNTARY ORGANIZATIONS ACT
(updated to reflect amendments as at 1st September 2002)


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AN ACT to provide for the registration of private voluntary organizations, for the control of the collection of contributions for the objects of such organizations and of certain institutions, and for matters incidental thereto.

[Date of commencement: 1st September, 1967.]
PART I
PRELIMINARY

1 Short title
This Act may be cited as the Private Voluntary Organizations Act [Chapter 17:05].

2 Interpretation
(1) In this Act—
“Board” means the Private Voluntary Organizations Board established by section three;
“contributions” means movable or immovable property, including money or anything that can be exchanged for or converted into money—
(a) which is not transferred in fulfilment of a legally enforceable obligation; and
(b) the mere transfer of which does not confer the right to claim any consideration except any consideration in relation to any competition, contest, game, scheme, arrangement or system in connection with which any prize may be won;
“contributor”, in relation to the collection of contributions, means any person from whom contributions are collected;
“local authority” includes such authority as may be prescribed;
“Minister” means the Minister of Public Service, Labour and Social Welfare or any other Minister to whom the President may, from time to time, assign the administration of this Act;
“private voluntary organization” means any body or association of persons, corporate or unincorporate, or any institution, the objects of which include or are one or more of the following—
(a) the provision of all or any of the material, mental, physical or social needs of persons or families;
(b) the rendering of charity to persons or families in distress;
(c) the prevention of social distress or destitution of persons or families;
(d) the provision of assistance in, or promotion of, activities aimed at uplifting the standard of living of persons or families;
(e) the provision of funds for legal aid;
(f) the prevention of cruelty to, or the promotion of the welfare of, animals;
(g) such other objects as may be prescribed;
(h) the collection of contributions for any of the foregoing; but does not include—
(i) any institution or service maintained and controlled by the State or a local authority; or
(ii) any religious body in respect of activities confined to religious work; or
(iii) any trust established directly by any enactment or registered with the High Court; or
(iv) any educational trust approved by the Minister; or
(v) any body or association of persons, corporate or unincorporate, the benefits from which are exclusively for its own members; or
(vi) any health institution registered under the Health Professions Act [Chapter 27:19], in respect of activities for which it is required to be registered under that Act; or
(vii) any body or association in respect of activities carried on for the benefit of a hospital or nursing home which is approved by the Minister; or
(viii) any political organization in respect of work confined to political activities; or
(ix) the Zimbabwe Red Cross Society established by the Zimbabwe Red Cross Society Act [Chapter 17:08]; or
(x) any other bodies, associations or institutions as may be prescribed;
“register” means register under section nine;
“Registrar” means the Registrar of Private Voluntary Organizations referred to in section five;
“secretary”, in relation to a private voluntary organization, means the person for the time being responsible for the affairs of such organization.
(2) Notwithstanding subsection (1), where contributions are collected from the public in respect of a body or association referred to in subparagraph (v) or (vii), whether or not such body or association is formed under any enactment, the provisions of this Act, in so far as they are not inconsistent with any other enactment applicable to such body or association, shall apply accordingly.

PART II
PRIVATE VOLUNTARY ORGANIZATIONS BOARD AND REGISTRAR OF PRIVATE VOLUNTARY ORGANIZATIONS

3 Private Voluntary Organizations Board
(1) There is hereby established a board to be known as the Private Voluntary Organizations Board which shall exercise the functions conferred upon it by this Act.
(2) Subject to this section, the Board shall consist of—
(a) five representatives from private voluntary organizations or organizations which the Minister considers are representative of private voluntary organizations; and
(b) one representative from such private voluntary organization, association, institution or other organization as the Minister may determine, from each of the provinces into which Zimbabwe is for the time being divided; and
(c) one representative from each of the following Ministries—
(i) the Ministry for which the Minister is responsible;
(ii) the Ministry responsible for health and child welfare;
(iii) the Ministry responsible for justice;
(iv) the Ministry responsible for finance;
(v) the Ministry responsible for co-operatives; and
(vi) the Ministry responsible for foreign affairs;
(d) the Registrar, \textit{ex officio}.

(3) Members of the Board referred to in paragraphs (a), (b) and (c) of subsection (2) shall be appointed by the Minister from among persons nominated for that purpose by the appropriate association, organization, institution or Ministry.

(4) Before making an appointment in terms of subsection (3), the Minister shall call upon the association, organization, institution or Ministry concerned to nominate such number of persons as the Minister may specify who, in its opinion, are suitable and available for appointment as members of the Board.

Provided that the Minister may—
(i) appoint a person to be a member of the Board who has not been so nominated and may decline to appoint any person so nominated;
(ii) where he has called for nominations in terms of this subsection in respect of any appointment to the Board and no nominations have been made in respect of such appointment within such period as he may determine when calling for such nominations, appoint any person to be a member of the Board whether or not, in his opinion, the person so appointed is able to represent the views of the body whose nominations were called for.

(5) Members of the Board shall be appointed by the Minister for such period, not exceeding three years, as he may specify on their appointment.

(6) The Minister shall designate one of the members to be the chairman of the Board.

(7) A member of the Board who is not in the full-time employment of the State, a statutory body or a local authority shall be paid, out of moneys appropriated for that purpose by Parliament, such remuneration and allowances as may be prescribed.

(8) The meetings and proceedings of the Board shall be as may be prescribed.

4 \textbf{Functions of the Board}

The functions of the Board shall be—
(a) subject to this Act, to consider and determine every application for registration and every proposed cancellation or amendment of a certificate of registration;
(b) to hear representations by any association, organization or institution claiming entitlement to be registered as a private voluntary organization;
(c) to advise the Minister and registered private voluntary organizations in respect of any matter arising out of the administration or operation of this Act or any other matter referred to it by the Minister or the Registrar,
(d) to promote and encourage the co-ordination of the activities of registered private voluntary organizations having similar or related objects; and
(e) to submit to the Minister an annual report concerning the administration and operation of this Act.

5 \textbf{Registrar of Private Voluntary Organizations}

(1) There shall be a Registrar of Private Voluntary Organizations who shall be the person for the time being holding the office of Director of Social Welfare, whose office shall be a public office and form part of the Public Service.

(2) Subject to this Act, the Registrar shall maintain at his office a Register of Private Voluntary Organizations in which he shall enter all such particulars in relation to the registration of private voluntary organizations and their constitutions as he is required to enter by or in terms of this Act or any decision or order of a court.

(3) The Register shall be open to inspection during office hours by any member of the public on payment of the prescribed fee, if any.

PART III

\textbf{REGISTRATION AND EXEMPTION OF PRIVATE VOLUNTARY ORGANIZATIONS}

6 \textbf{Private voluntary organizations to be registered}

(1) No private voluntary organization shall—
(a) commence or continue to carry on its activities; or
(b) seek financial assistance from any source;
unless it has been registered in respect of the particular object or objects in furtherance of which it is being conducted.

(2) No person shall collect contributions from the public except in terms of this Act.

(3) No person shall in any manner take part in the management or control of a private voluntary organisation, knowing that the organisation is contravening subsection (1).

(3a) Any person who contravenes subsection (2) or (3) shall be guilty of an offence and liable—
(a) in the case of a contravention of subsection (2), to a fine not exceeding level five or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment;
(b) in the case of a contravention of subsection (3), to a fine not exceeding level four or to imprisonment for a period not exceeding three months or to both such fine and such imprisonment.

(4) No unregistered private voluntary organization shall be entitled to receive a grant from the State.
7 Partial exemptions of private voluntary organizations

(1) The Registrar may, on the application of any registered private voluntary organization made in the prescribed manner, and after consultation with the Board, grant to that organization a certificate exempting it for a stated period and subject to the prescribed conditions, from the operation of any of the provisions of this Act other than section 5.

(2) Subject to subsection (3), the Registrar may at any time, after consultation with the Board, cancel or amend any certificate of exemption granted under subsection (1).

(3) Before cancelling or amending a certificate of exemption in terms of subsection (2), the Registrar shall cause written notice of his intention to do so to be given to the secretary of the organization concerned, and shall afford him a reasonable opportunity of showing cause why the certificate should not be so cancelled or amended.

(4) If the secretary of a private voluntary organization receives a written request from the Registrar to lodge with him for the purposes of cancellation or amendment any certificate of exemption which has been cancelled or amended, as the case may be, in terms of subsection (2), and, without reasonable excuse, fails to comply with the request within ninety days of receiving it, he shall be guilty of an offence and liable to a fine not exceeding level three or to imprisonment for a period not exceeding one month or to both such fine and such imprisonment.

8 Temporary authority to collect contributions

(1) Notwithstanding any provision of this Act to the contrary, the Registrar may, after consultation with the chairman of the Board, grant to—

(a) any person or group of persons; or

(b) any private voluntary organization which is not registered;

written authority to collect contributions for any object referred to in paragraphs (a) to (g) of the definition of “private voluntary organization” in section two, if the Registrar is satisfied that the circumstances giving rise to the proposed collection of contributions are such that the delay which is likely to occur in the registration of a private voluntary organization for the purpose of making such collection will probably prejudice the objects for which such contributions are to be collected.

(2) An authority under subsection (1) shall be granted—

(a) for a period which shall be stated in the authority but which shall not exceed ninety days:

Provided that the period stated in the authority may be extended for a further period not exceeding ninety days; and

(b) subject to such of the prescribed conditions as the Registrar may impose.

9 Registration

(1) The secretary of any private voluntary organization which is required to be registered shall lodge with the Registrar in the prescribed manner an application for such registration together with the constitution of the organization.

(2) A private voluntary organization which lodges an application in terms of subsection (1) shall at its own expense publish in a newspaper circulating in the area concerned a notice containing the prescribed information and shall submit proof to the Registrar that such notice has been published.

(3) Any person may within the prescribed period lodge with the Registrar an objection to the grant of the application setting out the grounds on which such objection is made; and the Registrar shall submit any such objection to the Board for consideration.

(4) The Registrar may require any private voluntary organization which has applied for registration to supply any further information in connexion with its application which he may deem necessary.

(5) Where the Registrar is satisfied that the requirements referred to in subsections (1), (2), (3) and (4) have been complied with, he shall submit the application, together with the constitution of the organization, any objection to the grant of the application and any further information supplied in connection with the application to the Board and the Board may—

(a) after considering the application, grant it and direct the Registrar to issue to the organization concerned a certificate of registration subject to such conditions as the Board may impose; or

(b) reject the application if it appears to the Board that—

(i) the organization is not bona fide operating in furtherance of the objects mentioned in its application for registration; or

(ii) the organization does not, in respect of its constitution or management, comply with the provisions of this Act.

(6) Where the Board rejects an application for registration wholly or in part, the Registrar shall notify the applicant organization of the rejection, and inform it of the grounds upon which the rejection was based.

(7) The registration of an organization under this section and the objects in respect of which it has been registered shall be published by the Registrar in the Gazette.

(8) Where a registered private voluntary organization wishes to change its name or add to or alter any of the objects in respect of which it is registered, the secretary thereof shall apply to the Registrar for the certificate of registration thereof to be amended accordingly; and the provisions of this section shall apply, mutatis mutandis, as if such application were an application for registration.

10 Cancellation or amendment of certificate

(1) The Board may at any time cancel any certificate of registration—

(a) on any ground, other than a ground referred to in subparagraph (v) or (vi) of paragraph (b) of subsection (5) of section nine upon which he could have rejected an application for registration by the organization concerned; or

(b) if any remuneration or reward, which in his opinion is excessive in relation to the total value of the contributions received by the organization concerned, has been retained or received by any person other than a person for whose benefit the contributions were intended; or

(c) if the organization has failed to comply with any condition of its registration; or
(d) if the organization has ceased to function as a private voluntary organization; or
(e) if he considers that the objects in respect of which the organization was registered are merely ancillary or incidental to
the other objects of the organization or
(f) if the organization, unless a certificate of exemption has been granted to it under section seven—
   (i) has failed to submit any report or return in accordance with section fifteen; and
   (ii) thereafter, having been requested by the Registrar to rectify such default, has failed to do so within three months
       after receipt of such request.

(2) The Board may at any time direct the Registrar to amend a certificate of registration—
   (a) for the purpose of correcting any error therein or by varying the conditions attaching thereto; or
   (b) by the deletion therefrom of any of the objects in respect of which the organization in question was registered, if in the
       opinion of the Board the organization is no longer bona fide operating in furtherance of such objects.

(3) Before cancelling or amending a certificate of registration in terms of subsection (1) or (2) the Registrar shall cause
written notice of his intention to do so to be given to the secretary of the organization concerned, and shall afford him a
reasonable opportunity of showing cause why the certificate should not be so cancelled or amended.

(4) If the secretary of a private voluntary organization receives a written request from the Registrar to lodge with him for
the purposes of cancellation or amendment any certificate of registration granted to such organization and, without reason-
able excuse, fails to comply therewith within ninety days of the receipt of such request, he shall be guilty of an offence and
liable to a fine not exceeding level three or to imprisonment for a period not exceeding one month or to both such fine and
such imprisonment.

(5) The cancellation of a certificate of registration under this section or the deletion therefrom of any of the objects in
respect of which the organization in question was registered, shall be published by the Registrar in the Gazette and shall take
effect as from the date mentioned in such publication, whether or not the certificate has been lodged with the Registrar in
compliance with a request made under subsection (4).

11 Private voluntary organizations not to carry on activities except under registered name

(1) No registered private voluntary organization shall—
   (a) carry on its activities; or
   (b) seek financial assistance from any source; or
   (c) collect contributions from the public; under a name other than the name under which it is registered.

(2) Any person who in any manner takes part in the management or control of a registered private voluntary organization,
knowing that such organization is contravening the provisions of subsection (1), shall be guilty of an offence and liable to a
fine not exceeding level four or to imprisonment for a period not exceeding three months or to both such fine and such
imprisonment.

12 Surrender of registration certificate

The secretary of a registered private voluntary organization may surrender to the Registrar the certificate of registration
thereof, and the Registrar may thereupon accept the surrender subject to such of the prescribed conditions as the Registrar
may impose.

13 Restoration of cancelled or surrendered certificate

Upon the application of the secretary of a private voluntary organization the certificate of registration whereof has been
cancelled or surrendered, the Registrar may grant to the organization a fresh certificate of registration and section nine shall
apply, mutatis mutandis, in connection with an application for, and the granting of, a certificate of registration under this
section.

14 Appeals

(1) Any private voluntary organization which is aggrieved by any decision of the Board relating to the rejection, either
wholly or in part, of an application for registration or exemption or to the cancellation, amendment, surrender or restoration
of a certificate of registration or exemption, may appeal against that decision to the Minister.

(2) The Minister may confirm the decision of the Board or, subject to this Act, give such other decision as in his opinion
the Board ought to have given, and may instruct the Board to do everything necessary to give effect to his decision.

PART IV
ADMINISTRATION OF PRIVATE VOLUNTARY ORGANIZATIONS

15 Books, accounts, records, etc.

The secretary of every registered private voluntary organization shall be responsible for ensuring that books, accounts and
records are kept to the satisfaction of the Registrar and shall within the prescribed period render to the Registrar the pre-
scribed reports and returns and such additional information as may be required by the Registrar.

16 Registered address

(1) Every registered private voluntary organization shall have a registered address in Zimbabwe.

(2) Notice of any change of the registered address shall be given within twenty-one days thereof to the Registrar.

17 Branch committees

(1) Every registered private voluntary organization which conducts its operations wholly or partly through branches estab-
lished and functioning under the control and direction thereof shall constitute a committee for every such branch and the said
organization shall grant to every such branch a letter of delegation in the prescribed form and subject to the prescribed conditions.

(2) Upon the cancellation or surrender of a certificate of registration issued to a private voluntary organization, any delegation granted thereby to any branch thereof shall automatically lapse.

18 Branches not controlled by private voluntary organization

The Registrar, after consultation with the Board, may determine that any branch of a private voluntary organization which is not subject to the control and direction of that organization shall, for the purposes of this Act, be deemed to be an independent and separate private voluntary organization.

19 Audit of accounts

The secretary of every private voluntary organization shall, within three months after the end of each financial year of that organization, cause an account of its expenditure and revenue for that financial year to be audited by an auditor registered as a public auditor in terms of the Public Accountants and Auditors Act [Chapter 27:12]:

Provided that if the Board is satisfied that the financial position of a private voluntary organization is such that the employment of such an auditor is not justified he may, subject to such conditions as he may determine, authorize the appointment of some other person to audit the accounts.

20 Inspections and examination of accounts

(1) The Minister may appoint any officer in the Public Service (hereinafter called an “inspecting officer”)—

(a) to inspect any aspect of the affairs or activities of any private voluntary organization and to examine all documents relating thereto;

(b) to examine the books, accounts and other documents relating to the financial affairs of any private voluntary organization;

and to report thereon to the Registrar.

(2) For the purpose of any inspection or examination in terms of subsection (1), an inspecting officer may—

(a) by notice under his hand, delivered to the person concerned personally or sent to him by post, require any person to produce to him any book or other document which has any bearing on the subject of the inspection, examination or audit; and

(b) retain for a reasonable period any book or document produced to him by virtue of a notice under this subsection or voluntarily by any person.

(3) Any person who, having received notice under subsection (2), without lawful excuse fails to produce any book or document referred to in subsection (2) which he may be able to produce, shall be guilty of an offence and liable to a fine not exceeding level four or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

 Provided that in connection with the production of any such book or document, the law relating to privilege, as applicable to a witness subpoenaed to produce any book or document before a court of law, shall apply.

(a) wilfully hinders or obstructs an inspecting officer in the exercise of his functions in terms of this Act; or

(b) falsely holds himself out to be an inspecting officer; shall be guilty of an offence and liable to a fine not exceeding level five or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

PART V

MISCELLANEOUS

21 Suspension of executive committee

(1) If it appears to the Minister on information supplied to him in respect of any registered private voluntary organization that—

(a) the organization has ceased to operate in furtherance of the objects specified in its constitution; or

(b) the organization is involved in any illegal activities; or

(c) the organization is necessary or desirable to do so in the public interest;

the Minister may, by notice in the Gazette—

(i) suspend all or any of the members of the executive committee of a registered private voluntary organization from exercising all or any of their functions in running the affairs of the organization; or

(ii) amend or revoke any suspension effected in terms of subparagraph (i).

(2) Where the Minister has suspended any member of the executive committee of a registered private voluntary organization in terms of subsection (1) from exercising all his functions and has not revoked the suspension within thirty days after it was effected—

(a) the office of the person so suspended shall thereupon become vacant; and

(b) whether or not he has earlier resigned his office, the person shall thereupon be disqualified from being nominated as a candidate for election to any office of the organization until such time as the Minister, by notice in the Gazette, removes such disqualification.

(3) Where the Minister has suspended some but not all the members of the executive committee of a registered private voluntary organization in terms of subsection (1), the remaining members shall, on the expiry of the period referred to in subsection (2), forthwith call for the election of new members in accordance with the constitution of the organization.
22 Minister may appoint trustee to manage organization

(1) Where the Minister has, in terms of section twenty-one, suspended all the members of the executive committee of a registered private voluntary organization, he may appoint one or more persons as trustees to run the affairs of the organization for a period not exceeding sixty days pending the election of members of a new executive committee.

(2) Subject to any directions the Minister may give him, any trustee appointed in terms of subsection (1) shall exercise all the functions of the executive committee of the organization:

Provided that a trustee shall not, without the approval of the Minister, exercise any power conferred on the executive committee by the organization to acquire or dispose of any property of the organization.

(3) The office of a trustee shall terminate—

(a) as soon as the vacant offices on the executive committee have been filled; or
(b) on the expiry of a period of sixty days; whichever occurs sooner:

Provided that, if the period of sixty days expires before the vacant offices have been filled, a trustee shall hold office for a further thirty days.

(4) Before the termination of office of a trustee appointed in terms of subsection (1), the trustee shall cause an election of new members of the executive committee of the organization concerned to be held on such date as he may fix.

(5) On appointing as a trustee in terms of this section a person who is not in the full-time employment of the State, the Minister may authorize the payment from the funds of the organization, for so long as he holds office as such, of a monthly salary at such rate as the Minister may determine.

23 General offences and penalties

(1) Any person who—

(a) collects or attempts to collect or instructs another person to collect or attempt to collect any contribution in furtherance of any of the objects mentioned in paragraphs (a) to (g) of the definition of “private voluntary organisation” in section two, except where the collection is—

(i) on behalf of and with the authority of a registered private voluntary organisation; or
(ii) on behalf of any body, association, institution, service or trust excluded from that definition by subparagraphs (i) to (x) thereof; or
(iii) authorised under section eight;

or
(b) collects or attempts to collect or instructs another person to collect or attempt to collect any contribution for or on behalf of an unregistered private voluntary organisation;

shall be guilty of an offence and liable to a fine not exceeding level five or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

(2) Any person who falsely represents or causes or permits any other person falsely to represent to any member of the public that he is associated with a private voluntary organisation shall be guilty of an offence and liable to a fine not exceeding level four or to imprisonment for a period not exceeding three months or to both such fine and such imprisonment.

(3) Any person who, in or in connection with—

(a) any application for the registration of a private voluntary organisation or the exemption of such an organisation under section seven; or
(b) any application for the registration of the alteration of the name of a registered private voluntary organisation;

makes a statement or submits information that is false or misleading in a material particular, not having reasonable grounds for believing the statement or information to be true, shall be guilty of an offence and liable to a fine not exceeding level five or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

23A Evidence and presumption

(1) A certificate purporting to be signed by or on behalf of the Registrar and stating whether or not a private voluntary organisation is registered under this Act shall be admissible as evidence in any court on its production by any person, and shall be prima facie proof of the matters stated therein.

(2) If in a prosecution for an offence under subsection (2) of section twenty-three—

(a) it is alleged that the organisation which the accused person represented himself or was represented to be associated was not in existence at the time the offence is alleged to have been committed; and
(b) a certificate is produced to the court by any person which purports to have been signed by the Registrar and states that at the time of the alleged offence no such private voluntary organisation was registered under this Act or had applied for registration;

it shall be presumed unless the contrary is proved that the organisation was not in existence at that time.

24 Persons prohibited from being office-bearers or officers

(1) Any person shall be guilty of an offence who becomes, continues to be or acts in the capacity of an office-bearer or officer of a private voluntary organization within five years after having been convicted under any enactment or the common law of Zimbabwe or any law of any country of any offence involving dishonesty.

(1a) Any person who is guilty of an offence in terms of subsection (1) shall be liable to a fine not exceeding level five or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

(2) For the purposes of subsection (1)—

“office-bearer”, in relation to a private voluntary organization, means a member of the governing body of—

(a) that organization; or
(b) any branch, section or committee of that organization; or
(c) any local, regional or subsidiary body forming part of that organization;

“officer”, in relation to a private voluntary organization, means any person working for that organization or any branch, section or committee thereof or for any local, regional or subsidiary body forming part of that organization, whether or not he receives any remuneration or reward for such work.

25 Penalties

[Section repealed by s. 4 of Act 22/2001.]

26 Contributions unlawfully collected

(1) The Minister may, by order in writing under his hand—
(a) direct any person holding or having the control of any money, securities or other property, representing any contributions collected contrary to the provisions of this Act, to retain the possession or control thereof until a further order in regard thereto is made by him;
(b) direct any person holding or having control of any money, securities or property such as are mentioned in paragraph (a)—
(i) to return to every contributor who is known the money, securities or property contributed by such contributor and to transfer or deliver the balance, if any, to the Minister, and to supply proof to the Minister of having complied with such order; or
(ii) to transfer or deliver such money, securities or property to the Minister, and thereupon the Minister shall return to every contributor who is known the money, securities or property contributed by such contributor.
(2) Any money, securities or property which cannot be returned to the contributor in terms of subsection (1) shall be paid into the Guardian’s Fund for the account of such contributor and shall be dealt with in accordance with the Administration of Estates Act [Chapter 6:01].
(3) Any person who contravenes or fails to comply with an order in terms of subsection (1) shall be guilty of an offence and liable to a fine not exceeding level four or to imprisonment for a period not exceeding three months or to both such fine and such imprisonment.

27 Registrar may dissolve certain organizations

If a private voluntary organization ceases to function and the persons responsible in terms of its constitution for dissolving the organization fail or are unable to dissolve it within six months thereafter, the Registrar may do so in their stead and shall be vested with all the powers necessary therefor, and shall dispose of the assets of the organization in accordance with its constitution.

28 Regulations

(1) The Minister may make regulations with regard to—
(a) the form of any application, authority, certificate, notice, order or register to be made, given, issued or kept under this Act and any other form which may be required in carrying out this Act;
(b) the books, accounts and records to be kept by private voluntary organizations and the manner in which they shall be kept;
(c) the procedure to be followed on the dissolution of a private voluntary organization and the manner in which its assets shall be disposed of;
(d) the circumstances under and the conditions upon which contributions may be collected by one private voluntary organization on behalf of another private voluntary organization;
(e) the manner in which persons shall be authorized by registered private voluntary organization to collect contributions on their behalf;
(f) any other matter which in terms of this Act is required or permitted to be prescribed;
and generally for the better carrying out of the objects and purposes of this Act.
(2) Regulations made in terms of subsection (1) may provide penalties for contraventions thereof, but no such penalty shall exceed a fine of level four or imprisonment for a period of three months or both such fine and such imprisonment.