RWANDA · NON-GOVERNMENTAL ORGANISATIONS

NGO Compliance Calendar

Recurring, event-triggered and one-time statutory obligations for national and international NGOs operating in Rwanda, mapped to the governing law and RGB practice.

Primary authority: Law N° 058/2024 of 20/06/2024 Governing Non-Governmental Organisations (O.G. n° Special of 19/07/2024) — repeals Law N° 04/2012 and Law N° 05/2012.

Annual report deadline (practice)	Record retention floor	Overhead / non-beneficiary cap	RGB application fee
31 March (practice; see notes)	10 years — Art. 9(1)(h)	≤ 20% of budget — Art. 9(1)(f)	RWF 200,000, non-refundable (verify current rate)

Annual & Continuing Obligations

Recur every fiscal year or apply on an ongoing basis.

Requirement	Legal basis	Applies to	Timing
Submit annual activity & financial report + next year's action plan *Use the RGB Annual Report and Action Plan templates (beneficiary vs. admin cost split required in the Action Plan)*	Art. 9(1)(c)	Both	Within first 3 months of the following fiscal year
Stay within the 20% overhead ceiling *Written justification to the Board required in advance if exceeding it*	Art. 9(1)(f)	Both	Continuous — monitored at annual reporting
Retain finance, asset-use and leadership-profile records *Covers use of assets in Rwanda and abroad*	Art. 9(1)(h)	Both	Minimum 10 years
Route all funds through a licensed Rwandan financial institution *Notify the Board of any bank account immediately on opening*	Art. 9(1)(e)	Both	Continuous / on each new account
Conduct an audit of operations & finances if the Board requests one *On-demand, not calendar-fixed — track per client from the date of the Board's letter*	Art. 15	Both	Report due within 90 days of the request

Event-Triggered Notifications

Clock starts the day the underlying event happens.

Requirement	Legal basis	Applies to	Timing
Notify the Board of a change to name, statutes, leadership or HQ address	Art. 9(1)(d)	Both	Within 30 days of the change
Change becomes legally valid once approved *Board must act on the notification above*	Art. 9(2)	Both	Board approves within 60 days of notification

Requirement	Legal basis	Applies to	Timing
Full name-change dossier *Notarised minutes, tax quitus, social security clearance, valid certificate copy, media publication*	Art. 11	National	Publish for 30 days before new name is valid; Board decides within 30 days of filing
Board decision on a certificate/registration application	Art. 6(2)–(3)	Both	Issued or refused (in writing, with reasons) within 60 days of meeting requirements
Request reconsideration of a refusal	Art. 6(4)–(5)	Both	Applicant: within 30 days of refusal; Board decides within 30 days of receipt

International NGO — Registration Lifecycle

Certificate of registration only; INGOs formed in Rwanda instead hold a certificate of legal personality.

Requirement	Legal basis	Applies to	Timing
Certificate of registration validity window	Art. 28(2)	International	1–5 years, as set by the Board
File for renewal before expiry	Art. 31(2)	International	At least 60 days before the current certificate expires
Re-apply after a non-renewal decision	Art. 33(2)–(3)	International	Within 30 days of the notice; Board decides within 30 days of receipt

Suspension, Dissolution & Closure

Wind-down triggers — all carry a 90-day notice / publication window.

Requirement	Legal basis	Applies to	Timing
Voluntary dissolution by the supreme organ *Notify Board & partner agencies; publish in ≥2 widely-read media; tax & social-security clearance; name 3 candidate NGOs to receive assets*	Art. 25–26	National	All steps completed at least 90 days before dissolution
Temporary suspension of activities *Exception: sudden/unforeseeable circumstances (force majeure) need no advance notice*	Art. 35(2)	International	Notify Board in writing ≥90 days before suspending
Closure of activities in Rwanda *Activity/financial report, tax & social-security clearance, media notice, asset inventory, ≥3 candidate recipient organisations — Board approval required before ceasing*	Art. 36	International	90-day prior media notice; activities cease only on Board approval
Administrative sanctions ladder *Warning → repeat breach = suspension up to 3 months (corrective plan due to Board during that window) → uncorrected = definitive suspension*	Art. 42–44	Both	Corrective measures due before the 3-month suspension lapses

Umbrella & Forum of Umbrellas

Applies where a client sits inside a collective structure.

Requirement	Legal basis	Applies to	Timing
Minimum composition *Umbrella: ≥10 constituent organisations. A national NGO may belong to at most 3 umbrellas*	`Art. 22`	Umbrella	Structural requirement, checked at formation and on membership change
Own certificate of legal personality required *Separate from the certificates held by member organisations*	`Art. 22(4)`	Umbrella	Before the umbrella or forum can operate

Practice Notes & Judgment Calls

- **"Fiscal year" is undefined in the Law itself.** Art. 9(1)(c) only says "first three months of the following fiscal year." RGB's own compliance-requirements notice does not fix a date either. Practitioner guidance and observed RGB practice treat the NGO reporting cycle as the calendar year, which puts the practical filing deadline at 31 March. Confirm against the client's own registered financial year before relying on this.
- **Art. 47 harmonisation window has already closed** (24 months from Gazette publication 19/07/2024 → 19/07/2026). Public reporting indicates most registered NGOs filed in time; treat any client without a Board acknowledgment on file as an immediate risk item — Art. 47(2) makes loss of the certificate automatic, with no separate revocation decision required.
- **The 20% overhead cap is a hard rate, but the exception is not.** The Law allows exceeding it with written justification to the Board, without defining what justification is sufficient — this is Board discretion, not a bright-line test.
- **The Art. 15 audit obligation is contingent, not scheduled.** It only runs once the Board issues a request; the 90-day clock starts on receipt of that letter, so it belongs on a client's calendar only once triggered.
- **RGB's published application channels and fee are administrative practice, not statutory text —** ngoscompliance@rgb.rw (national NGOs), ingo@rgb.rw (international NGOs), and the RWF 200,000 application fee can change without a Gazette amendment. Verify both against the current RGB notice before a filing.

Sources: Law N° 058/2024 of 20/06/2024 Governing Non-Governmental Organisations, Official Gazette n° Special of 19/07/2024 (project file) — primary authority. Cross-checked against RGB's published compliance requirements (rgb.rw), Ronalds Rwanda's NGO Legal Guide, and East Africa Legal Insight's coverage of the harmonisation deadline (May 2026). Verify current fees, forms and submission channels directly with RGB before filing on a client's behalf. Prepared for ALSM Consulting Group Ltd — 2026-09-19