



The Republic of Uganda

TERRORISM FINANCING RISK ASSESSMENT FOR THE NON-PROFIT ORGANISATIONS SECTOR IN UGANDA

The Republic of Uganda

May 2023

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LIST OF ACRONYMS.

ADF	- Allied Democratic Forces
AMLA	- Anti-Money Laundering Act
AML	- Anti-Money Laundering
ATA	- Anti-Terrorism Act
BO	- Beneficial Owner
CBO	- Community Based Organization
CID	- Criminal Investigations Directorate
CDD	- Customer Due Diligence
CFT	- Countering /Combating the Financing of Terrorism
CMI	- Chieftaincy of Military Intelligence
CRS	- Common Reporting Standard
DNMC	- District Non-Governmental Organizations Monitoring Committee
ESAAMLG	- Eastern and Southern Africa Anti-Money Laundering Group
ESO	- External Security Organization
FATF	- Financial Action Task Force
FATCA	- Foreign Account Tax Compliance Act
FBO	- Faith Based Organization
FDLR	- Democratic Front for the Liberation of Rwanda
FIA	- Financial Intelligence Authority
ISO	- Internal Security Organization
LRA	- Lord's Resistance Army
MER	- Mutual Evaluation Report
ML	- Money Laundering
ML/TF	- Money Laundering/Terrorist Financing
MoFPED	- Ministry of Finance Planning and Economic Development
NGO	- Non-Governmental Organization

ANNEXURES

NIRA	- National Identification and Registration Authority
NPO	- Non-Profit Organization
NRA	- National Risk Assessment
OECD	- Organization for Economic Co-operation and Development
OPM	- Office of the Prime Minister
PEPs	- Politically Exposed Persons
SNMC	- Subcounty NGO Monitoring Committee
STR	- Suspicious Transaction Report
TF	- Terrorist Financing
UBA	- Uganda Bankers Association
UNNR	- Updated National NGO Register
UPF	- Uganda Police Force
URA	- Uganda Revenue Authority
URSB	- Uganda Registration Services Bureau

DEFINITION OF TERMS

CBOs	These are voluntary unincorporated organisations registered at district level and operating at sub county level and below ¹
FATF NPO	A legal person or arrangement or organisation that primarily engages in raising or disbursing funds for purposes such as charitable, religious, cultural, educational, social or fraternal purposes, or for the carrying out of other types of “good works”.
FBOs	These are Faith Based Organizations operating as NGOs, they include places of worship and charitable organisations. They are incorporated either under the Trustees Incorporation Act Cap. 165, or the Companies Act as Companies Limited by Guarantee or, if incorporated outside Uganda but operating in Uganda under a certificate of registration and valid permit issued by the National Bureau for NGOs (NGO Bureau).
Hawala	The term hawala is traditionally associated with a money transfer mechanism that operated extensively in South Asia many centuries ago and had strong links along traditional trade routes in Middle East and parts of East Africa. It is an informal method of transferring money without any physical money actually moving.
Madrassas	Education institutions that teach Islam or a national curriculum with emphasis of Islamic approach. Islamic schools are licensed by Ministry of Education and are established either as Trustees or Companies Limited by Guarantee and some operate as charitable organisations under the NGO Act 2016.
Mitigants	These are actions or circumstances that reduce the overall risk level of a sector. These include law enforcement, supervision and the capacity to combat ML/TF.

¹ As provided under section 2.3 of the National NGO policy 2010

NGOs	These are organizations operating under a certificate of registration and valid permit issued under the NGO Act. (These also include organisations incorporated under Trustees Incorporation Act Cap. 165 and the Companies Act 2012) ² .
Risk	This is a function of threats, vulnerabilities and consequences, as mitigated by certain factors and circumstances.
Terrorism Financing	This is the financing of terrorist acts, and of terrorists and terrorist organizations. It entails a person or group of people with the potential to cause harm by raising, moving, storing or using funds and other assets (whether from legitimate or illegitimate sources) for terrorist purposes.
Threat	This is a person or group of people, an object or activity with the potential to cause harm to the state, society, the economy etc. This includes criminals, terrorist groups and their facilitators, their funds, as well as past, present and future ML or TF activities.
Trusts	Trusts are legal arrangements incorporated under the Trustees Incorporation Act Cap. 165, and operate as NGOs with certificate of registration and valid permit issued by the NGO Bureau. A Trust can either be a private trust or a public charitable trust. A trust is governed by the terms of the trust document, common law principles, and the Trustees Incorporation Act, 1939.
Vulnerabilities	When used in a risk assessment, this term comprises of those weaknesses that can be exploited by the threat or that may support or facilitate its activities.

2 Section 31 (2) of the NGO Act 2016

ACKNOWLEDGEMENTS

The National AML/CFT/CPF Taskforce expresses sincere appreciation to the Ministry of Finance, Planning and Economic Development (MoFPED), Ministry of Internal Affairs and the National Bureau for Non-Governmental Organizations (NGO Bureau). Special thanks go to members of the NPO sector who constituted the working group for this assessment and to the 220 NPOs that participated in the interviews and responded to the survey questionnaires.

We are also indebted to the members of the National AML/CFT Taskforce who provided the necessary support and oversight in the preparation of this NPO TFRA report.

FOREWORD

Non-Profit Organizations (NPOs) play a complementary role in the development of Uganda through provision of services and programs in areas often unreached by the government. In Uganda, there are an estimated 9,366 NPOs that meet the criteria under the definition of FATF and are constituted of 4 major categories, namely; NGOs, CBOs, Trusts and FBOs.

In the 2016 Mutual Evaluation, Uganda was rated as non-compliant in respect of technical compliance with the Financial Action Task Force (FATF) recommendation 8. This recommendation addresses the matter of protecting NPOs from abuse for terrorist financing. In addition, Uganda's AML/CFT system was rated low on immediate outcomes 9 and 10 relating to terrorist financing. This TF risk assessment has provided an opportunity to the Government to get an in-depth understanding of the NPO sector in Uganda and identify risks and vulnerabilities therein, that could be exploited by criminals to abuse the sector.

The assessment reviewed the adequacy of laws and regulations that govern the operations of the NPOs in the sector. It also assessed, the effectiveness of institutions which provide oversight to the sector. The findings revealed a low TF risk rating for all the NPOs (NGOs, CBOs, Trusts and FBOs) categorized under the FATF definition. However, NPOs that operate in areas of heightened insecurity, for example along the borders (and often in refugee camps) with Eastern Democratic Republic of Congo (DRC) and South Sudan; and those that operate Madrasa schools, were the most vulnerable to TF abuse. Based on the findings, Uganda will apply enhanced monitoring and focused measures to mitigate on the TF vulnerabilities that NPOs operating in areas of insecurity are exposed to.

I would like to express my sincere gratitude to stakeholders who participated in this risk assessment and request that they support the implementation of recommendations of this risk assessment to mitigate the threats for a secure Uganda and the World.



Mr. Moses Kaggwa

Chairperson

National AML/CFT/CPF Taskforce.

EXECUTIVE SUMMARY

This assessment was undertaken on the basis of FATF guidance that requires terrorism financing risk to be assessed as a function of threat, vulnerability and consequence. The assessment used the FATF guidance on risk assessment methodology, and draws on specific international advice for assessing risk in the NPO sector. It considered the different types of NPOs that fall within the FATF definition, namely; Non-Governmental Organizations (NGOs); Community Based Organizations (CBOs); Charitable Trusts; and Faith Based Organizations (FBOs).


The process involved extensive consultations with public and private sector stakeholders and applying a structured survey questionnaire. It combined qualitative and quantitative information, professional expertise and insights, financial intelligence, classified security information, media and other open-source publications.

The information obtained was analyzed with the aid of an assessment tool developed by the World Bank. The threat analysis considered the specific predicate offences of terrorism and terrorism financing, the terrorism financing trends and methods and proximity to active terrorist threat. The assessment focused on the available data from law enforcement agencies regarding terrorism financing convictions, prosecutions, investigations, intelligence, STRs and terrorism allegations in credible open sources.

The vulnerability assessment considered inherent vulnerability which arises from the organisational profiles, operational features and methods used by NPOs to conduct financial transactions. Other factors assessed include: adequacy of laws, existence of encouraging mechanisms for the NPOs to use the formal financial system, adequacy or existence of policies for transparency and accountability, resource and capacity of the regulatory and supervisory authorities including the investigation capacity of their staff, existence and implementation of rules pertaining to ethics and integrity, level of awareness on TF by NPOs and their donors as well as other stakeholders, compliance with as well as understanding their legal obligations including: on the submission of annual returns, level of sanctions and remedial measures as well as effectiveness of supervision measures. The assessment also describes the existing mitigants that have helped to reduce the high vulnerabilities to terrorist financing that some NPOs are exposed to, in order to determine the overall risk of each category.

The report provides key findings of the assessment and the recommendations as summarized below;

1. The overall exposure of NPOs (assessed based on the FATF definition) to TF risk in Uganda is rated Low. The individual categories of NPOs were also rated low as indicated below.



(i) Non-Governmental Organizations (NGOs)	-	Low;
(ii) Community Based Organizations (CBOs)	-	Low;
(iii) Charitable Trusts	-	Low;
(iv) Faith Based Organizations (FBOs)	-	Low.

While the overall TF risk assessment is rated low, the assessment has identified two categories of NPOs that are more vulnerable to TF abuse as indicated below:

- i. NPOs with links to high-insecurity jurisdictions and/or operate in close proximity to active terrorist threats. NPOs that originate from countries with high insecurity and known to be having active/listed terrorist groups are potentially vulnerable to being misused by terrorist financiers or their associates. This category comprises of 40 NPOs that originate from Somalia, DRC (in particular, eastern DRC), Kenya (in particular Northern Kenya) and South Sudan. The NPOs that operate in areas bordering the DRC where there is an active ADF terror threat and South Sudan where there are significant refugee populations, some of who may be sympathetic to ADF ideology are more vulnerable to TF abuse as their services / funds could be diverted to fund terrorist activities. It is recommended that such NPOs are subjected to increased intensity of inspections and enhanced monitoring.
- ii. NPOs that operate Madrasas/Islamic Quran schools. These NPOs were identified to be 20 in number and provide financial support to a number of Quran schools out of the 346 schools registered across the country. Some of them (mainly from the eastern part of the country which, is the home area of the hitherto leader of ADF – Jamil Mukulu) are still under investigation by security agencies for being conduits for recruitment into ADF and extremist ideology. As a consequence, they were considered as potentially very vulnerable to terrorist financing abuse. The Ministry of Education has however, come up and put in place an integrated curricular that incorporates secular and Islamic studies, to control the content of the study material that learners are exposed to³. It is recommended that such NPOs are subjected to frequent inspections by the Ministry of Education and Sports. In addition, the

background of the learners needs to be scrutinized by the managers of these schools, as part of the admission process. Further, the sources of the funding/ sponsors of these NPOs should be subjected to enhanced monitoring by the NGO Bureau.

2. The regulatory capacity to provide oversight and enforce compliance is still limited.
3. A significant portion of NPOs use cash in their transactions, which limits accountability and transparency in the use of funds.
4. Inadequate inter-agency cooperation and information sharing to support investigation and prosecution.

In order to mitigate the identified TF vulnerabilities, the assessment team recommends the following measures:

1. FIA and the NGO Bureau should increase CFT awareness/outreach programs targeting the NPO sector players including donors, in particular those likely to pose higher TF/terrorism risk.
2. Strengthen inter-agency coordination and cooperation to support CFT intelligence gathering, investigations, prosecution and confiscate the assets of those identified to be involved in terrorism and terrorism financing.
3. Strengthen the institutional capacity of relevant agencies to provide effective oversight function of the NPO sector in matters related to CFT.
4. The NGO Bureau should ensure that the NPO sector develops and implements strong internal controls to improve governance, transparency and accountability.
5. URSB, NGO Bureau and Ministry of Lands Housing and Urban Development should develop a mechanism to enable NPOs disclose beneficial ownership information at the time of registration and to keep information on beneficial owners and beneficiaries accurate and up to date.
6. The NGO Bureau should strengthen District NGO Monitoring Committees and Sub-County NGO Monitoring Committees to supervise the operations of CBOs.
7. The NGO Bureau should establish a due diligence framework to verify all

4 According to the report already cited under footnote 3, the major sources of funding were from international NGOs, including; Muslim World League from Saudi Arabia, Munathammat El Dawa El Islamiyyat from Sudan, African Muslim Agency (AMA) from Kuwait and International Islamic Charitable Organization from Kuwait and that the Somali community in Uganda has also made good contribution through their association: Tawhiid Islamic Association.

documents submitted to relevant agencies of government in the process of incorporation, registration and licensing of non-profit organizations as legal entities.

8. Government should consider expanding the supervisory powers of NGO Bureau in order to regulate the entire NPO sector and not only the NGOs considering the fact that CBOs, FBOs and Charitable trusts continue to lack effective supervision, monitoring, inspection and centralized information on their operations. This makes them vulnerable to TF abuse and an easy target for criminals.

Based on the risk assessment report, all relevant Ministries, Departments and Agencies of government should take note of the findings and implement the recommendations to avoid misuse of the sector for TF.

1. INTRODUCTION

This risk assessment is undertaken in line with FATF Recommendation 8, Immediate Outcome 10, FATF Guidance Notes and Typologies Reports on NPOs which, require countries to identify the organizations that fall under the FATF definition of NPOs and use available information to determine the features and types of those NPOs that, based on their activities are likely to be at risk of being abused for terrorist financing. FATF also requires countries to apply focused and proportionate measures, in line with the risk-based approach, to such Non-Profit Organizations in order to protect them from terrorist financing abuse:

- (a) by terrorist individuals and/or organizations posing as legitimate entities;
- (b) by exploiting legitimate entities as conduits for terrorist financing, including for the purpose of escaping asset-freezing measures; and
- (c) by concealing or obscuring the clandestine diversion of funds intended for legitimate purposes, to terrorist organizations.

The FATF defines an NPO “as a legal person or arrangement or organisation that primarily engages in raising or disbursing funds for purposes such as charitable, religious, cultural, educational, social or fraternal purposes, or for the carrying out of other types of good works”.

In Uganda, NPOs play a vital role to complement government’s efforts to provide services and assistance to those in need especially in areas where the government has limited reach. The NPOs are mainly engaged in providing charitable services including among other activities, education; health; governance; religious; social; environment; cultural; civic advocacy; human rights; women empowerment/ gender equality; youth and children empowerment; emergency and relief support / humanitarian/ disaster response; agricultural development; and financial inclusion.

Given the nature of their operations, the features that NPOs have and that make them vulnerable to abuse for TF include: enjoy public trust; access large volumes of donations from multiple sources; they are tax-exempt; operate and provide cash-intensive programs and services; have global presence and operate in close proximity to high-risk areas and conflict zones. These factors make NPOs attractive to criminal elements for use as vehicles to finance terrorism.

The overall objective of this risk assessment is to provide an understanding of

the terrorism financing risk posed by the NPO sector in Uganda. The specific objectives include:

- a) Identify and assess the terrorism financing threats, vulnerabilities and consequences of the NPOs that meet the definition of FATF;
- b) Profile the NPOs in Uganda which are likely to pose higher TF risk.
- c) Propose recommendations on how to mitigate the identified risks.

The risk assessment report will provide a basis for the NGO Bureau, FIA and other competent authorities for mitigating TF risks identified in the sector. This includes among others, coordination of information gathering and investigation of TF crime in NPOs, the application of appropriate sanctions when necessary and conducting targeted outreach to NPOs likely to pose a higher TF/terrorism risk.

2. METHODOLOGY

The methodology used in the Risk Assessment for the NPO Sector was based on; selection of NPOs that meet the FATF criteria; applying the World Bank NPO risk assessment tool; reference to FATF Terrorist Financing Risk Assessment Guidance, July 2019, extensive consultation with public and private sector stakeholders; and applying a structured survey questionnaire. The methodology combined qualitative and quantitative information, professional expertise and insights, intelligence, media and other open-source publications to identify terrorism financing threats and vulnerabilities for the NPO Sector in Uganda.

NPO Working Group

The TF risk assessment was conducted by a Working Group comprised of government and private sector entities. These included representatives from Ministry of Finance, Planning and Economic Development; Financial Intelligence Authority; National Bureau for Non-Governmental Organizations; Uganda Police Force (UPF); Uganda Registration Services Bureau (URSB); Uganda Revenue Authority (URA); Chieftaincy of Military Intelligence (CMI); the Office of the Director of Public Prosecutions (ODPP); Internal Security Organization (ISO); External Security Organization (ESO); Office of the Prime Minister (OPM); Uganda Bankers' Association (UBA); MTN; Airtel; and NPOs.

Scope

Given the diverse nature of the NPO Sector in Uganda, this risk assessment considered the NPOs as defined by the FATF. These NPOs were identified to include NGOs, CBOs, Charitable Trusts, and FBOs. The assessment period covered the years 2016-2021.

As indicated above, the features and characteristics of these FATF NPOs include having a non-profit purpose, enjoy public trust as a result of undertaking public "good works" (social, religious, cultural, economic), are voluntary, non-partisan, have access to considerable sources of funds, and some operate in conflict and disaster zones.

These are characteristics that terrorist individuals and/or organizations may take advantage of, to infiltrate some NPOs and misuse their funds and operations to cover for or support terrorist activities.

Data Collection

A survey questionnaire was administered to the identified sample of NPOs drawn from all regions across the country, to understand the TF vulnerabilities that they are exposed to. The working group used stratified sampling method in which NPOs were selected by their region of operations. The NPOs from each region were then selected using simple random sampling method. A structured survey questionnaire was sent out to 220 NPOs which were selected from the population of 2,226 NPOs registered with the National NGO Bureau, as at January 28, 2021. A total of 220 NPOs drawn from the 5 regions of the country responded to the survey, representing 10.2% of the NGOs registered with the NGO Bureau.

The working group also relied on secondary sources which included NGO Bureau data, the FATF Best Practices Paper on Combating the Abuse of NPOs, the FATF typologies report on the risk of terrorist financing abuse of NPOs, FATF report on Terrorist Financing Risk Assessment Guidance, ESAAMLG Mutual Evaluation Report, 2016 on Uganda, Uganda Police Annual crime reports, and Uganda National Risk Assessment Report 2017.

Furthermore, the terrorist financing assessment focused on the available data from law enforcement agencies in respect of terrorism financing convictions, prosecutions, investigations, intelligence, STRs and terrorism allegations in credible open sources. The working group also considered available information on the financial behavior of listed terrorist organizations deemed to be operating sleeper cells in Uganda, such as Al-Shabaab, LRA and the ADF.

Data Analysis

The working group relied on the World Bank NPO TF Risk Assessment Tool. It combined qualitative and quantitative information, professional expertise, intelligence, open-source and other publications to identify terrorism financing threats and vulnerabilities of the sampled NPOs.

The threat analysis considered the specific predicate offences of terrorism and terrorism financing, the terrorism financing trends and methods, and the proximity to active terrorist threats.

The vulnerability assessment considered inherent vulnerability which arises from the organisational profiles, operational features and methods used by NPOs to conduct financial transactions. Arising from the threat and vulnerability assessments, a number of measures were proposed for relevant government ministries, departments and agencies to implement in an effort to mitigate TF risk in the NPO sector.

3. CHALLENGES AND LIMITATIONS

The Working Group on NPO TF Risk Assessment faced some challenges in the process of assessing the nature and level of TF risks in the NPO sector in Uganda. These included:

- i. Limited data on sources of funding. With exception of NGOs which submit audited books of accounts to their regulator, the databases kept by the other relevant agencies relating to NPOs for example the, Ministry of Lands Housing and Urban Development (for Trusts) did not adequately provide clear sources of funding including beneficial ownership for other FATF NPO categories namely CBOs, Trusts and FBOs.
- ii. Data is kept in Manual format. Some data is still held in a manual format. It was therefore time-consuming to collate and analyze the available information. This was overcome by conducting a nation-wide survey of the NGO sector, using open sources, and applying expert opinion.
- iii. Lack of centralized database. There is no centralized database for CBOs and FBOs. Each district maintains their own data on CBOs. The lack of data or incompatibilities hampered the assessment. To the extent possible, the working group relied on alternative sources of information to fill gaps in the assessment.
- iv. Limited stakeholder engagements due to the restrictions put in place by the Government to contain the spread of the Covid-19 pandemic. This challenge was partially overcome by using online platforms to share information and applying Covid-19 Standard Operating Procedures.
- v. Lack of country-specific typology studies undertaken on TF, to inform the trends and methods used to abuse the NPO sector in Uganda.

4. NPO SECTOR IN UGANDA

The NPO sector in Uganda is large and varied. NPOs play a vital role in complementing government's efforts to provide services and assistance to those in need, especially in areas where the government has limited reach. The main thematic areas for NPOs providing charitable services include, education; health; governance; evangelism; social- economic development; livelihood; healthcare; environment; peace and conflict; cultural; advocacy; human rights; women empowerment/gender equality; youth and children empowerment; emergency and relief support / humanitarian/ disaster response; agricultural development; legal services and financial inclusion among others.

The total of NPOs operating in Uganda is estimated to be 9,366 of which 2,226 are currently registered and validated by the National Bureau for NGOs³ as of January 2021 and 7,140 NPOs are registered with other government agencies

The NPO sector in Uganda is regulated and supervised primarily by the National Bureau for NGOs (The Bureau). The Bureau was established under section 5 of the NGO Act 2016. The Bureau is mandated to register, regulate, coordinate, inspect and monitor NPO activities. Other bodies for specific requirements include FIA, URSB, and line government ministries depending on the activities of operations. For example, NPOs that intend to operate in the health sector are required first to get clearance from the Ministry of Health.

The legal framework governing the NPO sector in Uganda includes; the Non-Governmental Organizations Act, 2016; NGO Regulations 2017; Companies Act, 2012; Anti Money Laundering Act, 2013 (as amended); Anti Money Laundering Regulations, 2015; Anti-Terrorism Act, 2002 (as amended); Anti-Terrorism Regulations, 2017; Trustees Incorporation Act, Cap 165; the Church of England Trustees Act, Cap. 158, Trusts Act, Cap. 164 and the Public Trustees Act, Cap. 161. In addition, there are other sector specific laws that govern NPO operations such as the Refugees Act, 2006, and Local Governments Act, Cap. 243 (as amended) among others.

As indicated above, the working group considered NPOs involved in raising or disbursing funds for purposes such as charitable, religious, cultural, educational, social or fraternal purposes, or for the carrying out of other types of "good works" as described in the NPO FATF definition. The analysis covered; the legal and regulatory framework, funding sources, and channels for delivery of services by

³ <https://www.ngobureau.go.ug/en/updated-national-ngo-register>

these NPOs.

The working group also identified other organizations such as: Political Parties, Sports Associations, Trade Unions, Professional Associations, One-off fund-raising drives and appeals, Cultural Institutions and Social Clubs like Lion and Rotary clubs as being involved in charitable activities. These organizations however, do not meet the FATF definition of NPOs because they are not primarily engaged in raising or disbursing funds for charitable activities, and therefore, they have not been subjected to this TF risk assessment.

The table below indicates a detailed breakdown of the 9,366 NPOs in Uganda that meet the FATF definition.

Table 1: Summary of NPOs in Uganda that meet the FATF Definition.

NPO Category	Description	No.
NGOs	Includes indigenous, foreign, continental, regional and international organizations licensed by the NGO Bureau under the National NGO Act 2016.	2,226
CBOs	Includes organizations that operate at sub-county level and below registered at the district level under the National NGO Act 2016.	1,130*
Trusts	Includes charitable trusts created under the Trustees Incorporation Act, Cap. 165, Trusts Act, Cap. 164.	1,010*
Faith Based Organizations	Includes NGOs, companies limited by guarantee under the Companies Act, 2012, Trustees Incorporation Act, Cap. 165, the Church of England Trustees Act, Cap. 158.	5,000*
Total		9,366

*Estimated numbers.

4.1 NON-GOVERNMENTAL ORGANIZATIONS (NGOs)

The Non-Governmental Organizations Act, 2016 defines an organization to mean “a legally constituted non-governmental organization under the Act, which may be a private voluntary grouping of individuals or associations established to provide voluntary services to the community or any part, but not- for-profit or commercial purposes”.

The NGO Act, 2016 categorises NGOs as; indigenous, regional, continental, foreign and international organisations⁴ as follows:

- i. An Indigenous Organization is wholly controlled by Ugandan citizens.
- ii. A Regional Organization is incorporated in one or more of the partner states of the East African Community, and which is partially or wholly controlled by citizens of one or more of the partner states of the East African Community, and which is operating in Uganda under the authority of a permit issued by the Bureau.
- iii. A Continental Organization means an organisation that has its original incorporation in any African country, other than the Partner States of the East African Community, and is partially or wholly controlled by citizens of one or more African countries, other than the citizens of the Partner State of the East African Community, and is operating in Uganda under the authority of a permit issued by the Bureau⁵.
- iv. An International Organization has its original incorporation in a country outside Africa and is operating in Uganda under the authority of a permit issued by the Bureau.
- v. A Foreign Organization is one which is partially or wholly controlled by citizens of other countries outside Africa and is operating in Uganda under the authority of a permit issued by the National NGO Bureau. Foreign organization does not have original incorporation in any other country other than Uganda.

⁴ Section 3 of the National NGO Act 2016.

⁵ NGO act section 3.

Table 2: Summary of NGOs validated by the National Bureau by category

NGO Type	Count of No.
Indigenous	1,599
Foreign	348
International	225
Regional	31
Continental	23
Total	2,226

Data source: The Updated National NGO Register (UNNR) January 30, 2021

The NGO Act 2016 requires all NGOs operating in Uganda to register with the Bureau. In addition, before the permit that allows them to operate is issued, they must possess a Certificate of Incorporation as a company limited by guarantee or as a trust. NGOs that are incorporated in other countries are required to provide evidence of incorporation from the relevant authority in their country of origin.

The table below indicates the management control structure of all the NGOs registered and validated as at January 30, 2021.

Table 3: Summary of NGOs registered and validated by the National Bureau, providing management control by citizenship as at January 30, 2021

S/N	Citizenship	Total
1	Ugandan	1,599
2	American	213
3	British	69
4	Canadian	31
5	German	20
6	Nigerian	25
7	Kenyan	23
8	Dutch	21
9	South Korean	15
10	Australian	13
11	Indian	12
12	Danish	8
13	Italian	10
14	Congolese	9
15	Belgian	7
16	Irish	8
17	Rwandese	8
18	South Sudanese	8
19	Swiss	8
20	Turkish	7
21	Swedish	6
22	Chinese	5
23	Ethiopian	5
24	French	5
25	Ghanaian	4
26	Japanese	5
27	Norwegian	5
28	New Zealand	5
29	Zimbabwean	4
30	Burundian	4
31	Egyptian	4
32	Finnish	4

S/N	Citizenship	Total
33	Spanish	4
34	English	3
35	Saudi Arabian	3
36	Somalian	3
37	South African	3
38	Tanzanian	3
39	Austrian	2
40	Burkinabé	1
41	Chinese (HK)	2
42	Chinese (Taiwan)	2
43	Czech	2
44	Israeli	2
45	Malaysian	2
46	Polish	2
47	Portuguese	2
48	Romanian	2
49	Slovak	2
50	Trinidadian	2
51	Albanian	1
52	Argentinian	1
53	Brazilian	1
54	Jamaican	1
55	Kuwaiti	1
56	Malawian	1
57	Panamanian	1
58	Philippine	1
59	Qatari	1
60	Sierra Leonean	1
61	Singaporean	1
62	Somali	1
63	Sri Lankan	1
64	Sudanese	1
	Total	2226

Source: National NGO Bureau

NGOs in Uganda are engaged in a number of programmes/activities. The NPOs most at risk of TF abuse for are those engaged in “service activities” meaning programmes focused on providing social services, housing, works and Transport, education, healthcare and Water & Environment. This is in line with the FATF definition of NPOs and guidance on preventing NPO abuse⁶ The other category of NPOs is engaged in “expressive activities”, meaning programmes focused on Energy & Minerals, accountability, Tourism, sports & recreation, public administration, Legislature and Science, Technology & Innovation as indicted in the table below.

Table 4: Summary of NGOs registered and validated by the National Bureau, by activity.

	Activity Type	Activity	Sub Totals	Totals
1	Service	Social Development	1,517	2,085 (93.7%)
2	Service	Health	246	
3	Service	Education	198	
4	Service	Works & Transport	4	
5	Service	Land & Housing	3	
6	Service	Trade, Industry & Cooperatives	3	
7	Service	Agriculture	60	
8	Service	Water & Environment	54	
9	Expressive	Justice Law & Order Sector	69	141 (6.3%)
10	Expressive	Science, Technology & Innovation	14	
11	Expressive	ICT	13	
12	Expressive	Public Sector Management	13	
13	Expressive	Accountability	10	
14	Expressive	Tourism	8	
15	Expressive	Energy & Minerals	5	
16	Expressive	Legislature	5	
17	Expressive	Public Administration	4	
	Grand Total			2,226

Data source: The Updated National NGO Register (UNNR) January 30, 2021

⁶ Best Practices Paper on Combating the Abuse of Non-Profit Organizations (Recommendation 8) 2015.

4.1.1 Legal and Institutional framework governing NGOs

i. The NGO Act, 2016

The principal law regulating the activities of NGOs in Uganda is the NGO Act, 2016. The National Bureau for NGOs is established under Section 5 of the NGO Act, No. 5 of, 2016. It provides a regulatory and supervisory mandate over the NGO sector in Uganda. The powers and mandate include among others; to register, regulate, inspect, coordinate, formulate policies and guidelines, monitor, investigate, prosecute or sanction NGOs that do not comply with the Act.

The NGO Act requires NGOs to comply with a number of requirements which include: incorporation, registration, licensing, renewal of NGO permits within six months before their expiry, seeking the Bureau's consent to make changes to governing documents where appropriate, requesting for review of permits, giving the NGO Bureau correct and up-to-date information, submission of annual returns, remaining transparent and accountable in their operations, notifying the Bureau when an organization ceases to exist, complying with internal governance requirements; signing Memoranda of Understanding with local authorities in their operational areas, declaration of sources of funds and activities to be undertaken by the NGO and providing copies of identification documents of at least two founder members, among others.

Section 31(2) of the NGO Act 2016 and Regulation 3(1) of the NGO Regulations 2017 requires companies limited by guarantee and Trustees Incorporation Act to register with the National Bureau for NGOs before they can operate as NPOs. However not all companies limited by guarantee are NPOs. Only those that are engaged in NPO activities are required and have registered with the NGO Bureau. Section 31(2) of the NGO Act 2016 makes it mandatory that companies limited by guarantee can only engage in NPO activities after registration and upon acquisition of a valid permit from the NGO Bureau. Companies limited by guarantee that are engaged in other activities other than NPO work such as social clubs, trade unions, welfare groups among others are registered and licensed by other government agencies under whose docket such activities fall.

Section 37 of the NGO Act allows two or more organizations to form a self-regulating body which should be registered with the NGO Bureau. Under section 36, of the NGO Act 2016, a "Self-regulatory body" refers to a body set up by registered organizations that have come together and agreed that the body exercises some degree of regulatory authority over them upon consenting or resolving that they would abide by a set code of conduct, rules and procedures. However, no such self-regulatory body has been registered by the NGO Bureau.

Furthermore, section 20 and 21 of the NGO Act, mandates the District NGO Monitoring Committees (DNMCs) and Sub-County NGO Monitoring Committees (SNMCs) to register CBOs, keep and update the register of CBOs, monitor the work of CBOs in their respective jurisdictions, recommend organizations for registration with the Bureau, receive and review activities and budgets of CBOs. However, the mandates of DNMCs and SNMCs are not being implemented in many districts due to severe budgetary constraints that have hampered their financial, human and logistical operations and which, explains why the statistics on their operations available with the National NGO Bureau is indicated as scanty

ii. The Anti-Money Laundering Act, 2013 (amended)

The Anti-Money Laundering Act, 2013 (as amended) lists NGOs as accountable persons under the second schedule of the Act. Under the Act, NGOs have obligations to comply with AML/CFT control measures. Section 21A and 1(l) of the AMLA (as amended) empowers supervisory bodies which, include National Bureau for NGOs to enforce AML/CFT compliance.

Financial Intelligence Authority, is established by the Anti-Money Laundering Act, (amended) 2013 under Section 18, with the mandate to combat money laundering and the financing of terrorism. FIA is mandated to ensure that accountable persons including NGOs comply with the provisions of the AMLA. However, this mandate is delegated to the National NGO Bureau in accordance with section 21A of the AMLA (as amended).

Under section 21 (a) (pb) of the AMLA, as amended in 2017 FIA is mandated to register accountable persons. In fulfillment of this obligation, FIA has registered 792 NGOs.

In addition, in accordance with section 20 (1) (h) of AMLA, FIA has conducted over 19 outreaches to NPOs to increase AML/CFT awareness, and collaborated with the NGO Bureau and the NGO networks to ensure that they comply with their obligations under the AML/CFT laws.

iii. The Companies Act, 2012

Section 4 (2)(b) of the Companies Act, 2012 defines a company limited by guarantee as one having the liability of its members limited by the memorandum of association to the amount that the members undertake in the memorandum of association to contribute to the assets of the company if it is being wound up. All companies in Uganda are incorporated and registered by Uganda Registration Services Bureau (URSB).

The Act also requires URSB to register, and maintain particulars for company directors, secretary, physical location of the company, and annual returns.

iv. Registration of Documents Act, Cap 81

URSB is mandated to register documents under the Registration of Documents Act, Cap. 81. The documents include; resolutions, statutory declarations, and constitutions.

4.2 COMMUNITY BASED ORGANISATIONS (CBOs)

Community Based Organisation” means an organisation operating at a subcounty level and below whose objectives is to promote and advance the wellbeing of the members of the community⁷.

Community Based Organizations operate at lower district level of the Local Government Authorities and they are required to operate only at sub-county level. They are defined under section 3 of the NGO Act 2016 as an organization operating at sub-county level and below, whose objective is to promote and advance the well-being of the members of the community.

Available statistics indicate that a total of 1,130 CBOs are registered with the districts. Statistics on the funding sources and amounts is, however, scanty.

Legal and institutional framework governing CBOs.

The law that governs CBOs is the NGO Act, 2016. Section 39 (4) and Regulation 32 and 16 require CBOs to submit to the SNMC in the area of operation annual returns and a report of the audited books of accounts by a certified auditor and declare and submit to the SNMC their budget, work plan, information on funds received and the sources of funds; and any other information that may be required.

The NGO Act 2016 mandates the District NGO Monitoring Committees (DNMCs) and Sub-County NGO Monitoring Committees (SNMCs) to register CBOs, keep and update the register of CBOs, monitor the work of CBOs in their respective jurisdictions and recommend organizations for registration with the Bureau. However, the mandates of DNMCs and SNMCs are not being implemented in many districts due to severe budgetary constraints that has hampered their financial, human and logistical operations and which, explains why the statistics on their operations are scanty.

⁷ NGO Act 2016

4.3 TRUSTS

Trusts are legal arrangements incorporated under the Trustee Incorporation Act Cap 165. In Uganda Trustees or a trustee may be appointed by any body or association of persons established for any religious, educational, literary, scientific, social or charitable purpose, and such trustees or trustee may apply, to the Minister for a certificate of registration of the trustees or trustee of such body or association of persons as a corporate body. A trust is governed by the terms of the trust document, common law principles, and the Trustees Incorporation Act, Cap 165. Private trusts are used for private purposes, such as running a private estate or institution and are not given any tax benefits by the Government of Uganda.

The property of a business trust is managed and controlled by trustees who have a fiduciary duty to the beneficiaries, to act in their best interests. Profits and losses resulting from the use and investment of the trust are shared proportionally by the beneficiaries according to their interests in the trusts. A trust is a three-way arrangement. The original owner (the “settlor” or “grantor”) transfers assets into a trust, to be held and managed by the “trustee” or trustees, for the benefit of the “beneficiaries.”. Trusts in Uganda are regulated through the Trustees Incorporation Act Cap 165 and Trustees Act, Cap 164

There are about 1,010 registered trustees with the Ministry of Lands Housing and Urban Development⁸. After issuance of the Certificate of Registration, copies of the documents are kept by the Commissioner Land Registration for safe custody under Rule 7 of the Trustees Incorporation Rules SI 165-1. Thereafter, the registered entity upon presentation of the documents to the National Bureau of NGOs gets licensed to perform NPO activities. Trusts that have registered with NGO Bureau or other government agencies as NPOs are the only ones that have been considered for this assessment.

The information on Trusts is accessible to competent authorities and the general public upon payment of the prescribed fees.

4.3.1 Legal and Institutional framework governing Trusts.

i. Trustees Incorporation Act, Cap 165

Trustees in Uganda are registered under the Trustees Incorporation Act, Cap 165. The Ministry of Lands, Housing and Urban Development administers the Trustees Incorporation Act, Cap. 165. This Act, provides for the incorporation of the trustees

of certain bodies and associations of persons.

Section 1(1) thereof provides that trustees or a trustee may be appointed by anybody or association of persons established for any religious, educational, literary, scientific, social or charitable purpose, and such trustees or trustee may apply to the Minister (for Lands, Housing & Urban Development) for a certificate of registration of the trustees or trustee of such body or association of persons as a corporate body. If the Minister, having regard to the extent, nature and objects and other circumstances of such body or association of persons, considers that incorporation expedient, he or she may grant such certificate accordingly, subject to such conditions or directions generally as he or she shall think fit to insert in the certificate⁹.

Section 1(3) provides that the trustees or trustee shall thereupon become a body corporate by the name described in the certificate, and shall have perpetual succession and a common seal, and power to sue and be sued in the corporate name, and subject to the conditions and directions contained in the certificate to hold and acquire, and by instruments under the common seal to convey, assign and demise any land or any interest in land now or hereafter belonging to, or held for the benefit of such body or association of persons in such and the like manner and subject to such restrictions and provisions, as such trustees or trustee might, without such incorporation, hold or acquire, convey or assign, or demise the same for the purposes of such body or association of persons.

The Ministry of Lands, Housing and Urban Development (MLHUD), is also responsible for policy direction, national standards and coordination of all matters concerning lands, housing and urban development.

ii. The Anti-Money Laundering Act, 2013

Section 2 of the Second Schedule of the AMLA, 2013, provides that a trust company that invests, keeps in safe custody, controls, or administers trust property within the meaning of the Trustees Act is an accountable person and therefore subject to all AML/CFT obligations under the Act.

⁹ Section 1 (2) The Trustees Incorporation Act CAP 165

4.4 FAITH BASED ORGANIZATIONS (FBO)

A faith-based organization is an organization whose values are based on faith and/or beliefs, which has a mission based on social values of the particular faith, and which most often draws its activists (including leaders, staff, volunteers) from a particular faith group.

The World Bank defines FBOs as entities dedicated to specific religious identities, often including a social or moral component.

FBOs operating in Uganda are estimated to be 5,000 in number spread across the country. The assessment of FBOs and analysis focused only on those that are engaged in charitable activities in accordance with the FATF definition.

i. Legal and Institutional framework governing FBOs

Religious groups such as the Catholic Church, Orthodox Church and Uganda Muslim Supreme Council are registered under the Trustees Incorporation Act, 1939 or the Companies Act 2012. The Church of Uganda is registered under the Church of England Incorporations Act. All religious organizations that engage in NGO related activities are required to register with National Bureau to operate as NGOs.

5. TF THREAT ANALYSIS OF THE NPO SECTOR

The FATF defines a TF threat as a person or group of people (natural and legal persons) with the potential to cause harm by raising, moving, storing or using funds and other assets (whether from legitimate or illegitimate sources) for terrorist purposes. TF threats may include domestic or international terrorist organizations and their facilitators, their funds, as well as past, present and future TF activities, individuals and populations sympathetic to terrorist organizations.

The Uganda ML/TF National Risk Assessment, 2017 indicates that Uganda is exposed to TF threats which are mainly external, arising from East, Central and Southern Africa region. The active terrorist organizations which pose a threat to Uganda include; ADF, LRA, Al Shabab, Al Qaeda and Democratic Front for the Liberation of Rwanda (FDLR) all of which operate in the eastern DRC, with sleeper cells in all countries of the Great Lakes region.

The TF threat of the NPO sector was assessed based on the following factors, namely; (i) evidence of level of TF abuse of NPOs; (ii) TF typologies involving NPOs; and (iii) proximity to active terrorist threat.

5.1 Level of TF abuse of the NPO sector

The assessment of the level of TF abuse of the NPO sector considered the number of terrorism and TF convictions, prosecutions, investigations, intelligence, STRs and allegations in credible open sources involving NPOs.

From 2019 to date, 4 STRs involving NPOs suspected to be engaged in TF activities, were received by FIA from reporting entities. The STRs received were analyzed and the intelligence reports disseminated to relevant law enforcement agencies for further investigation. The few STRs received in comparison to the size of the NPO sector, may be indicative of low TF threat or use of alternative channels for TF as opposed to the use of the formal financial system.

Furthermore, intelligence agencies reported allegations of NPO abuse for TF relating to 3 NPOs in the governance sector, which led to the freezing of their bank accounts. However, the accounts were later unfrozen after ODPP reviewed the matter and did not proceed with prosecution due to insufficient evidence. In addition, there has not been any prosecution and conviction of any NPO engaged in governance activities in relation to terrorism and/or TF.

In light of the above, the level of TF abuse of the NPO sector is rated Low (L).

5.2 TF Typologies in the NPO sector

The assessment of TF typologies in the NPO sector considered diversion of funds, affiliation with a terrorist entity, abuse of programming, support to recruitment efforts and false representation/Sham NPOs.

The Uganda National ML/TF Risk Assessment, 2017 indicated that some FBOs were suspected of being involved in TF activities through radicalization and recruitment of youth. TF investigations are being conducted by law enforcement agencies involving FBOs that operate Madrasas for recruitment of mainly the youth for terrorist related activities. The investigations are yet to be concluded. As a result, there are no convictions as yet of FBOs that operate Madrasas.

Publicly available information from credible open sources indicates that some NPOs are alleged to have been suspected to be involved in diversion of funds, fraud and abuse of programming. In addition, there have been reports of existing sham NPOs. However, there is no evidence linking the diversion of funds, fraud and abuse of programming to TF or terrorism purposes.

The above assessment rates the TF threat associated with the existence of TF Typologies in the NPO sector as Low (L).

The assessment of proximity to active terrorist threat assessment focused on collection of funds, transfer of funds and expenditure of funds by NPOs.

The assessment indicated the existence of NPOs that operate in areas bordering the DRC where there is an active ADF, Al Shabab/ISIL terror threat. In these areas

there are significant refugee populations, some of who may be sympathetic to ADF ideology therefore the services / funds offered by these NPOs could be diverted to fund terrorist activities. In addition, there is evidence of NPOs that originate from countries with active terror cells such as Somalia, DRC, Northern Kenya and South Sudan. However, there is no evidence linking TF to the NPOs originating from these countries. In addition, according to the survey conducted by the assessment team, the NPOs indicated that they receive less than 1% of their funding from the above listed countries.

This assessment indicates that NGOs are largely not involved in a wide range of activities which would potentially expose them to TF risks.

The assessment rates the Proximity of NPOs to active terrorist threat as Low (L).

Overall, Threat Rating for the NPO Sector.

The overall TF threat rating for the NPO sector is low. This is attributed to effective counter-terrorism strategy that embodies elements of increased vigilance, surveillance, disruptions, and continued training and awareness campaigns of stakeholders.

6. TF VULNERABILITY ANALYSIS OF THE NPO SECTOR

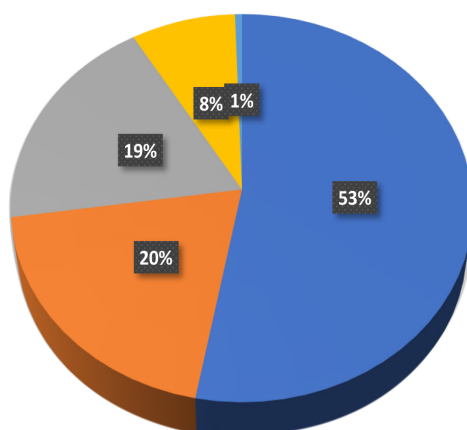
This section highlights TF vulnerabilities as well as its impact on the NPO sector.

TF Vulnerability assessment considered: funding sources, transaction channels, activities, preventative measures such as adequacy of laws, policies for transparency and accountability, capacity of supervisory and regulatory authorities of NPOs among others, as discussed below.

6.1 Funding Sources, Transaction Channels and Activities of NPOs

6.1.1 Source of Funds

The sources of funding for the NPO Sector include donations, grants, government subsidies, revenue from income-generating activities and in some cases membership fees. This is corroborated by the survey findings which indicated that the main sources of funds to NGOs include; grants inclusive of government funding (19%), subscription/membership fees (20%), social enterprise (8%), community contributions, religious contributions, donations (53%) and public fundraising (1%).



Pie Chart 1: Showing Funding Sources for NGOs

78% of the survey respondents confirmed raising funds from abroad. Some confirmed having funding sources in Uganda (secondary funding) from large donors such as; Democratic Governance Facility (DGF), European Union (EU), Deutsche Gesellschaft Fur Internationale Zusammenarbeit (GIZ), other NGOs within Uganda, membership fees, tithes and offerings, and a shift by a few NPOs to income generating activities, as a result of budget cuts by donors.

Data from the Bureau indicates that, the leading countries that fund NPOs are the United States of America (USA), Uganda, United Kingdom (UK), Italy, Switzerland, Denmark, Netherlands, Ireland and Germany. This is illustrated by the survey findings as indicated in the table below.

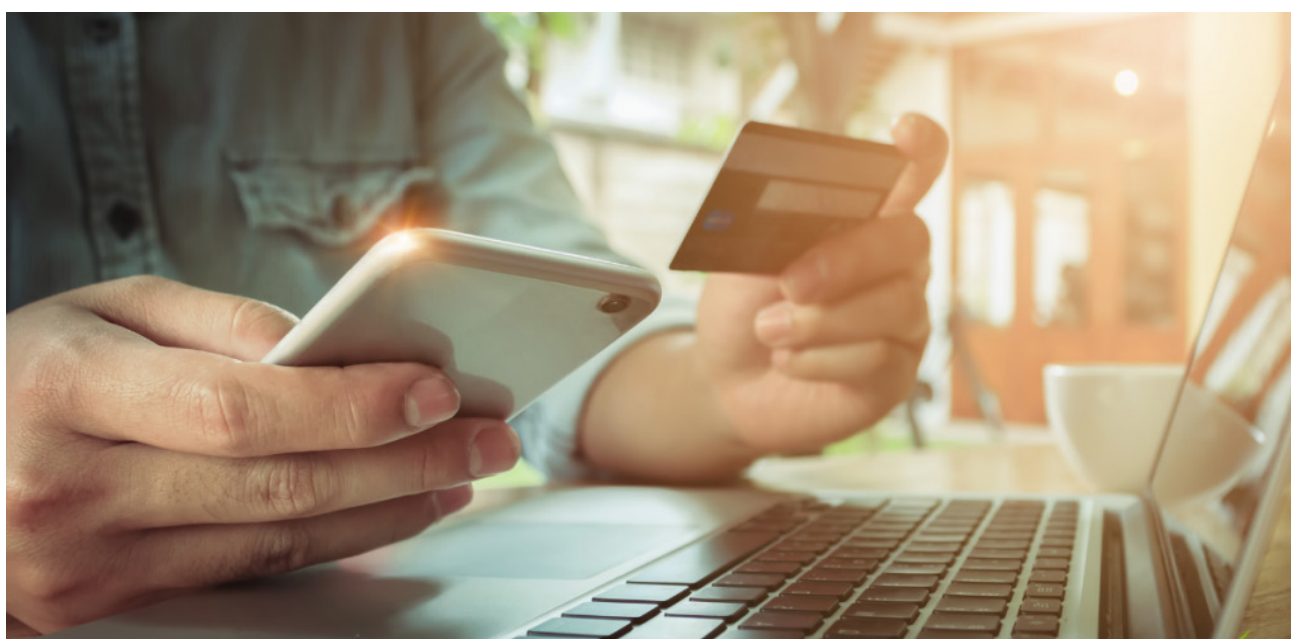


Table 5: Sources of NPOs funding by Country

Source Country.	Share
USA	29.0%
Uganda	13.5% ¹⁰
UK	12.6%
Germany	5.3%
Canada	4.8%
Denmark	3.9%
Australia	3.9%
Netherlands	3.4%
Norway	2.4%
Sweden	2.4%
Italy	1.9%
Ireland	1.4%
Belgium	1.0%
Austria	1.0%
Switzerland	1.0%
Kuwait	1.0%
UAE	1.0%
Saudi Arabia	1.0%
Others	9.7%

Source: Survey Data.

From the above analysis NPOs are exposed to the following vulnerabilities in relation to the source of funds they receive to implement their activities.

- i. Cash-intensive processes may lead to commingling of funds from sources which may support terrorism.
- ii. Anonymity of donors as reported by some respondents (source of funds not specified/unknown)
- iii. Some NPOs use of personal bank accounts of their directors to receive donations and transact NPO activities.

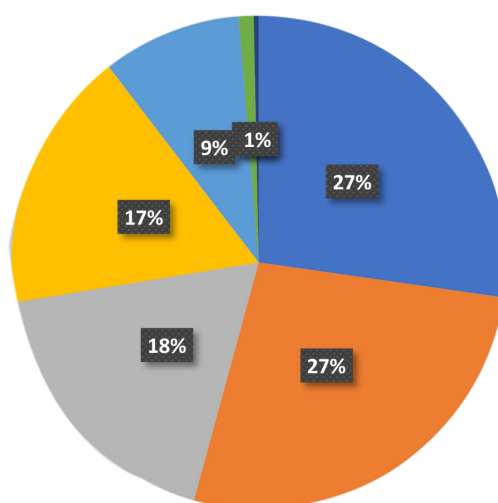
¹⁰ Most respondents who indicated their source of funding as Uganda were beneficiaries of secondary funding/sub granting, where larger NGOs both foreign and local distribute the funds received from foreign donors to other program implementing partners through sub grants. The most common countries of origin of international donations/grants are the United States, United Kingdom, Canada, Australia, Germany, Korea, Denmark and Japan

The inherent vulnerability to TF resulting from source of funds to the NPO sector is rated moderate low.

6.1.2 Transaction Channels for moving funds

The transaction channels through which NPOs receive funds include; formal financial institutions, mobile money, cash, social media/online collections, goods and services in kind and crowd funding. According to the survey data, electronic funds transfers, cash and use of informal financial service providers such as hawalas¹¹ are the most preferred channels for moving funding by the NPOs. The National Bureau for NGOs has put in place a mechanism through which NPOs are required to declare their beneficiaries (despite not currently provided for in the NGO Act, 2016). These include among others completing and filing the information request form (IRF) – that requires the declaration of information relating to beneficial ownership, filing of work plans and annual returns.

Survey results for the sampled NPOs indicated the use of cash and wire transfers as the most preferred form of executing programs accounting for 27% each as indicated in the pie chart below.



Pie chart 2: Showing Transaction Channels used by NGOs

The assessment has identified the main vulnerabilities resulting from transaction channels used by NPOs to move their funds include.

- i. Use of high-risk channels, e.g., cash couriers, alternative remittance like hawala.
- ii. Overseas transfers to or from high-risk countries/regions known for corruption

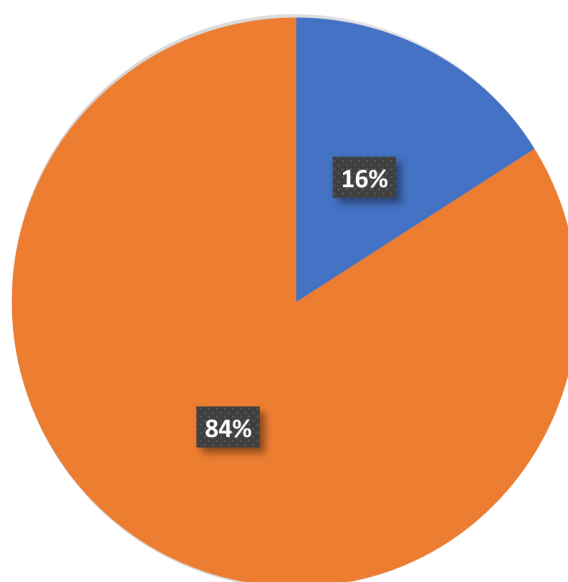
¹¹ There are no confirmed cases of Hawala operations in Uganda. No reports could be obtained from LEAs indicating potential Hawala operations. The survey data has however indicated that some NPOs use informal financial services that include among others hawalas. The funds involved in such incidences if any could be quite negligible and insignificant.

and weak AML/CFT controls.

The inherent vulnerability to TF resulting from transaction channels used by the NPO sector is rated medium low.

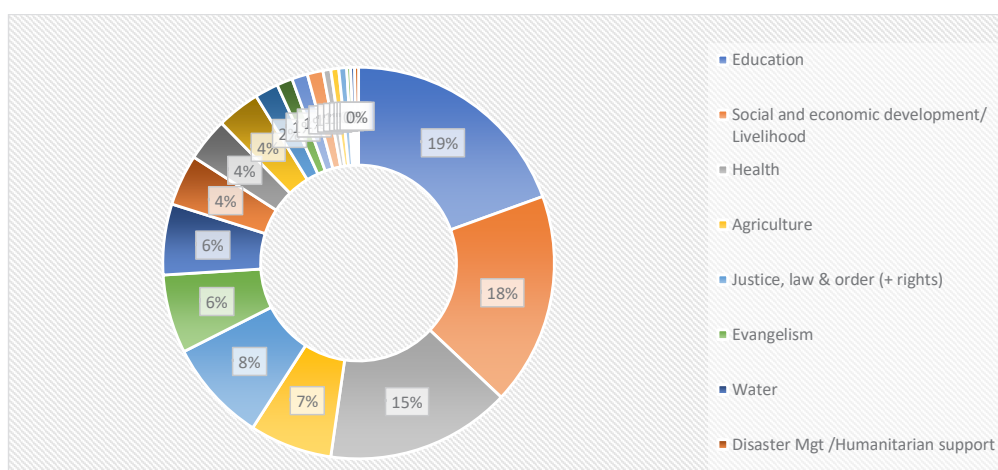
6.1.3 Staffing and Activities of NPOs

The activities undertaken by NPOs include service and expressive which provides intangible services and in-kind goods. In addition, some NPOs deliver programs by use of third parties (sub-granting). The service activities mainly include housing, education, social services, health care and agriculture while the expressive activities include sports and recreation, arts and culture, interest representation and advocacy. According to the survey data, 84% of NPOs sampled are engaged in service-oriented activities while 16% are engaged in expressive activities. The NPOs engaged in service activities are considered more vulnerable to TF abuse than those engaged in expressive activities. Particularly there is a stronger risk of abuse for NPOs providing service activities “in close proximity to active terrorist threats” such those operating in western Uganda along the DRC boarder where there is active conflict and terror threats. The pie chart below shows nature of NGO Activities in Uganda.



Pie chart 3: Showing Nature of NGO Activities

The survey indicated that most NPOs are engaged in Education, social development, health and agriculture as indicated in the pie chart below.



Pie Chart 4: Showing Activities conducted by NGOs

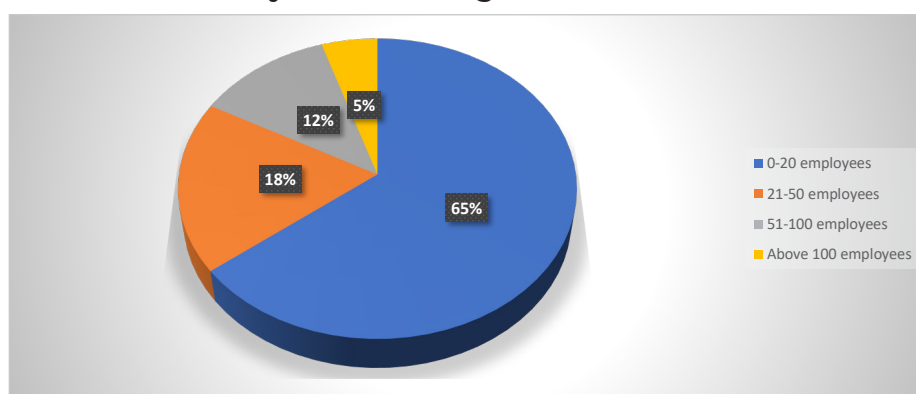
The assessment has identified the main vulnerabilities resulting from NPO activities to include.

- i. Diversion of resources and fraud.
- ii. Programs delivered by a third party are major source of vulnerability especially where registered/ licensed NPOs contract third parties to deliver their programmes without subjecting them to adequate due diligence.

The TF vulnerability resulting from channels used by NPOs in delivery of their activities is rated Low.

NPO Staffing

The survey found that NPOs rely heavily on volunteers for the implementation of their project/program-based activities. In some cases, even the foreign citizens administering the NPOs are volunteers themselves. As illustrated below, the majority of NPOs have a very lean staffing structure.



Pie Chart 5: Showing NPO Staffing

The assessment has identified the main vulnerability related to NPO staffing is over reliance on volunteers and transitory workers, which makes it very difficult to vet the integrity of staff and maintain proportionate technical expertise to run the programmes of the NPOs. This variable is rated Medium Low.

6.2 Preventative Measures

Preventive measures are assessed basing on three parameters namely; Controls, Effectiveness of Supervision Procedures & Practices and Comprehensiveness of legal framework. NPOs in the Uganda are largely unregulated for CFT purposes. Nevertheless, there exists mechanisms within the sector that help mitigate TF risks as indicated in the detailed assessment below.

6.2.1. Controls

The NPOs are accountable persons as per the AMLA 2013 (as amended) and therefore regulated for AML/CFT purposes. Part III of AMLA 2013 as amended provides for AML/CFT preventative measures. However, there are weaknesses within NPOs which expose them to the risk of TF. These include poor due diligence on key personnel, volunteers, partners and beneficiaries, inexperienced staff, poor record keeping, low levels of accountability of the funds received, over reliance on the use of cash in their transactions, limited CFT trainings and weak internal controls.

Inadequate mechanisms to verify identification documents which are presented to the NGO Bureau by the respective NPOs especially CBOs. Criminals may take this advantage to register CBOs for purposes of Terrorism Financing.

This variable is rated medium.

6.2.2. Effectiveness of Supervision Procedures and Practices

The NPO sector in Uganda is primarily regulated and supervised by the National Bureau for NGOs, with the support of the DNMCs and SNMCs. In addition, section 21A of the AMLA, 2013 (as amended) empowers supervisory bodies including the Bureau to enforce AML/CFT compliance by accountable persons under their supervision. The Bureau has put in place supervision policies and procedures manuals for NPOs, which guide the supervision for compliance with AML/CFT obligations.

The NGO Bureau has Compliance, Monitoring, Inspection and Legal Departments in place. The enforcement of compliance is adequate due to the staff with

AML/CFT knowledge, continuous training, and increased financial resources to conduct risk-based AML/ CFT supervision. There has also been continuous countrywide capacity building and operationalisation of the District NGO Monitoring Committee and Sub County NGO Monitoring Committees. There is increased information sharing between different stakeholders to support investigations and prosecutions. The process of putting in place an inter-agency platform is ongoing. The NGO Bureau currently has liaison officers from different Government Ministries, Departments and Agencies who coordinate issues between them. However, the District NGO Monitoring Committee and Sub County NGO Monitoring Committees still require more strengthening in order to provide adequate oversight on the operations of CBOs.

This variable is rated medium.

6.2.3. Comprehensiveness of legal framework

The legal framework governing the NPO sector in Uganda includes; the Non-Governmental Organizations Act, 2016; NGO Regulations 2017; Companies Act, 2012; Anti Money Laundering Act, 2013 (as amended); Anti Money Laundering Regulations, 2015; Anti-Terrorism Act, 2002 (as amended); Anti-Terrorism Regulations, 2017; Trustees Incorporation Act, Cap 165; the Church of England Trustees Act, Cap. 158, and the Trusts Act, Cap 164.

The AMLA 2013 (as amended) and the regulations made thereunder have adequate provisions on AML/CFT preventive measures for accountable persons including NPOs, on customer due diligence requirements, record keeping, correspondent banking, new technologies, and wire transfers, suspicious transaction reporting, tipping-off and confidentiality. Whereas the law provides for administrative sanctions regime, the pecuniary sanctions are yet to be prescribed.

The regulatory framework for NPOs especially for FBOs and Trusts is inadequate. The regulatory framework for Trusts was enacted in 1939 with limited scope to deal with only land matters. As for FBOs, there is no regulatory framework for the enforcement of governance rules amongst FBOs.

There is no legal requirement under the Companies Act, Trustee Incorporation Act and other laws governing the operations of NPOs to disclose beneficial ownership information at the time of registration and to keep information on beneficial ownership accurate and up to date.

This variable is rated medium high.

7. CONSEQUENCES

The consequences of terrorism and terrorism financing are major because of; the potential damage to property, infrastructure and loss of life; and the reputational risks to the country in the event of an actual terrorism attack. For instance, Uganda experienced at least 4 terror attacks in 2021 killing six people and injuring more than 30 others. The terrorist acts cause harm to the community, increase administrative costs needed to mitigate threats and damage the country's AML/CFT reputation. However, there has not been any conviction for TF involving NPOs or individuals associated with the NPO sector.

8. MITIGATION MEASURES

The assessment of mitigation measures in place to combat threats and vulnerabilities in the sector are categorized under the legal, institutional and policy frameworks. They include;

The National Bureau for NGOs as a regulatory authority for NPOs has been strengthened to provide adequate oversight over the sector. The financial and human resources required for the operations of the National NGO Bureau have been increased. In addition, the personnel have been and continue to be trained with relevant skills on AML/CFT monitoring and supervision.

- i. The regulatory framework was strengthened through the amendment of the AMLA, 2013. Section 21A and 1 (I) of the amendments empower the regulatory authorities, including the National Bureau for NGOs to enforce AML and CFT obligations respectively. The sanctions for non-compliance that are provided under the AMLA are considered proportionate and dissuasive however the pecuniary sanctions are yet to be prescribed.
- ii. Sections 37 and 38 of the NGO Act provide for a self-regulatory mechanism for NGOs while ensuring that members abide by a standard code of conduct, rules and procedures.
- iii. The National Bureau for NGOs in collaboration with FIA has undertaken outreach and training of NPOs on AML/CFT obligations as indicated in Annex C to this report.
- iv. The National Bureau for NGOs has put in place an administrative mechanism to enhance compliance with AML/CFT obligations. NGOs are required to first register with FIA before their permits are renewed. To date, 792 NGOs have been registered with the FIA.

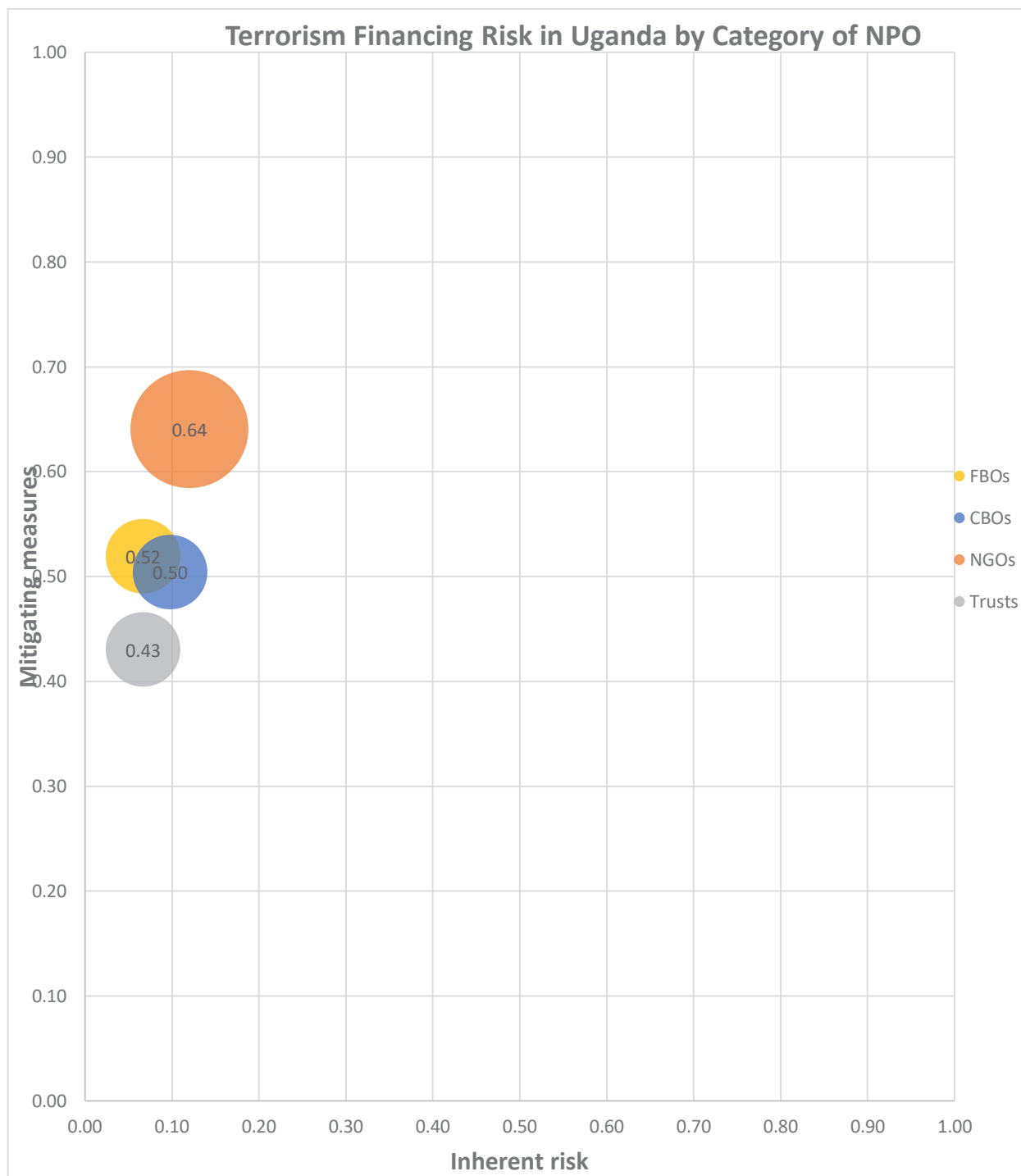
- v. There are strong entry controls that have been put in place before an NPO is allowed to operate. The NGO Act, 2016 requires evidence of Certificate of Incorporation as a legal entity before being licensed to carry out NGO work. Other requirements are provision of annual work plans, sources of funding, audited books of accounts and vetting of management.
- vi. The Ministry of Education and Sports has put in place an integrated curriculum that incorporates secular and Islamic curricular for instruction in the Madrasa schools. These schools are also being subjected to more frequent inspections and monitoring by the Ministry of Education and Sports to reduce the risk of abuse.

9. ANALYSIS OF TF RISK IN NPOs BY CATEGORY

The analysis indicates that the TF risk of the whole NPO sector is low. The NPOs analysed were identified on the basis of the FATF definition. These NPOs are; NGOs, CBOs, Charitable Trusts and FBOs. The NGOs have an inherent TF risk which is rated low to TF abuse, but also have the highest mitigation measures that are rated medium high. The inherent TF risk of CBOs is rated at low, while the mitigation measures are rated medium. The inherent TF risk of Charitable Trusts is rated very low while mitigation measures are rated medium low; and FBOs inherent TF risk is rated at very low and mitigation measures rated at medium respectively as indicated in different assessment flow charts under annex A to this report.

The ratings were determined based on the World Bank's NPO self-assessment analytical tool for the NPO sector. The tool consists of modules which are made up of variables that represent factors (threats and vulnerabilities) related to TF risks and the mitigating measures in place. The figure below indicates the inherent risk of each category of FATF NPOs against mitigating measures as generated by the tool that was utilised.

Figure 1: Evidence of the level of terrorist financing of NPOs



Source: TF Risk Assessment Flow Charts (Refer to Annex A)

10. NPOs AT HIGHER RISK OF TF ABUSE

Two categories of NPOs were identified as more likely to pose a relatively higher TF/terrorism risk. They were noted to have more vulnerabilities to TF abuse. These include;

- a) NPOs with links to high-insecurity jurisdictions and/or operate in close proximity to active terrorist threats. NPOs that originate from countries with high insecurity and known to be having active/listed terrorist groups are potentially vulnerable to being misused by terrorist financiers or their associates. This category comprises of 40 NPOs that originate from Somalia, DRC (in particular, eastern DRC), Kenya (in particular Northern Kenya) and South Sudan. The NPOs that operate in areas bordering the DRC where there is an active ADF terrorist threat and South Sudan where there are significant refugee populations, some of who may be sympathetic to ADF ideology are more vulnerable to TF abuse as their services / funds could be diverted to fund terrorist activities. It is recommended that such NPOs are subjected to increased intensity of inspections and enhanced monitoring by the National NGO Bureau.
- b) NPOs that operate Madrasas/Islamic Quran schools. These NPOs were identified to be 20 in number and provide financial support to a number of Quran schools out of the 346 schools registered¹² across the country. Some of them (mainly from the eastern part of the country which, is the home area of the hitherto leader of ADF – Jamil Mukulu) are under investigation¹³ by security agencies for being conduits for recruitment into ADF and extremist ideology. As a consequence, they were considered as potentially very vulnerable to terrorist financing abuse. The Ministry of Education has however, come up and put in place an integrated curricular that incorporates secular and Islamic studies, to control the content of the study material that learners are exposed to. It is recommended that such NPOs are subjected to frequent inspections by the Ministry of Education and Sports. In addition, the background of the learners needs to be scrutinized by the managers of these schools, as part of the admission process. Further, the sources¹⁴ of the funding/sponsors of these NPOs should be subjected to enhanced monitoring by the NGO Bureau.

¹² Report of the study on how Islam and Arabic Language are taught in schools in Uganda; Published by the Muslim Centre for Research and Education Assessment.

¹³ <https://www.theafricareport.com/3180/uganda-several-mosques-and-islamic-schools-closed/>

¹⁴ According to the report already cited under footnote 1, the major sources of funding were from international NGOs, including; Muslim World League from Saudi Arabia, Munathammat El Dawa El Islamiyyat from Sudan, African Muslim Agency (AMA) from Kuwait and International Islamic Charitable Organization from Kuwait and that the Somali community in Uganda has also made good contribution through their association: Tawhiid Islamic Association.

11. KEY FINDINGS

The overall TF risk assessment for the NPO Sector in Uganda is rated Low where:

- i. Non-Governmental Organizations (NGOs) - Low;
- ii. Community Based Organizations (CBOs) - Low;
- iii. Trusts - Low;
- iv. Faith Based Organizations (FBOs) - Low.

The other findings of the report are;

- v. There is limited regulatory capacity across the relevant competent authorities to undertake AML/CFT risk-based supervision of the sector.
- vi. A significant number of NPOs transact using cash, which limits accountability and transparency in the use of funds.
- vii. There is inadequate inter-agency cooperation and information sharing to support the investigation and prosecution of TF.
- viii. There is limited capacity of District NGO Monitoring Committees (DNMCs) and Sub-County NGO Monitoring Committees (SNMCS) to provide oversight on operations of CBOs. DNMCs and SNMCs are not operational in some districts, while those which are operational are not adequately resourced to conduct their oversight work.
- ix. There is limited beneficial ownership information on NPOs. This is attributed mainly to the lack of appropriate legal provisions in the various laws which regulate the NPO sector.
- x. NPOs that operate in areas bordering countries of conflict and having active terrorist activities are likely to be more vulnerable to TF abuse.

12. RECOMMENDATIONS

- i. FIA and the NGO Bureau should increase CFT awareness/outreach programs targeting the NPO sector in particular those identified as being more vulnerable to TF abuse to understand the risks these NPOs are exposed to and the proposed mitigation measures.
- ii. Strengthen the institutional capacity of relevant agencies to provide effective oversight function of the NPO sector in matters related to CFT, following a risk-based approach.
- iii. The NGO Bureau should ensure that the NPO sector develops and implements strong internal controls to improve governance, transparency and accountability.
- iv. URSB, NGO Bureau and Ministry of Lands Housing and Urban Development should develop a mechanism to enable NPOs disclose beneficial ownership information at the time of registration and to keep information on beneficial ownership accurate and up to date.
- v. The NGO Bureau should strengthen District NGO Monitoring Committees and Sub-County NGO Monitoring Committees to supervise the operations of CBOs.
- vi. The NGO Bureau should establish a due diligence framework to verify all documents submitted to relevant agencies of government in the process of incorporation, registration and licensing of nonprofit organizations.
- vii. Transformation of the manual systems to electronic systems by all agencies responsible for the regulation of the NPO sector.
- viii. Strengthen the capacity of NGO Bureau through increased funding and staffing to effectively conduct supervision/oversight activities on all NPOs using a risk-based approach.
- ix. Strengthen the regulatory framework to cover all NPOs. Government should consider expanding the supervisory powers of NGO Bureau in order to regulate the entire NPO sector and not only the NGOs

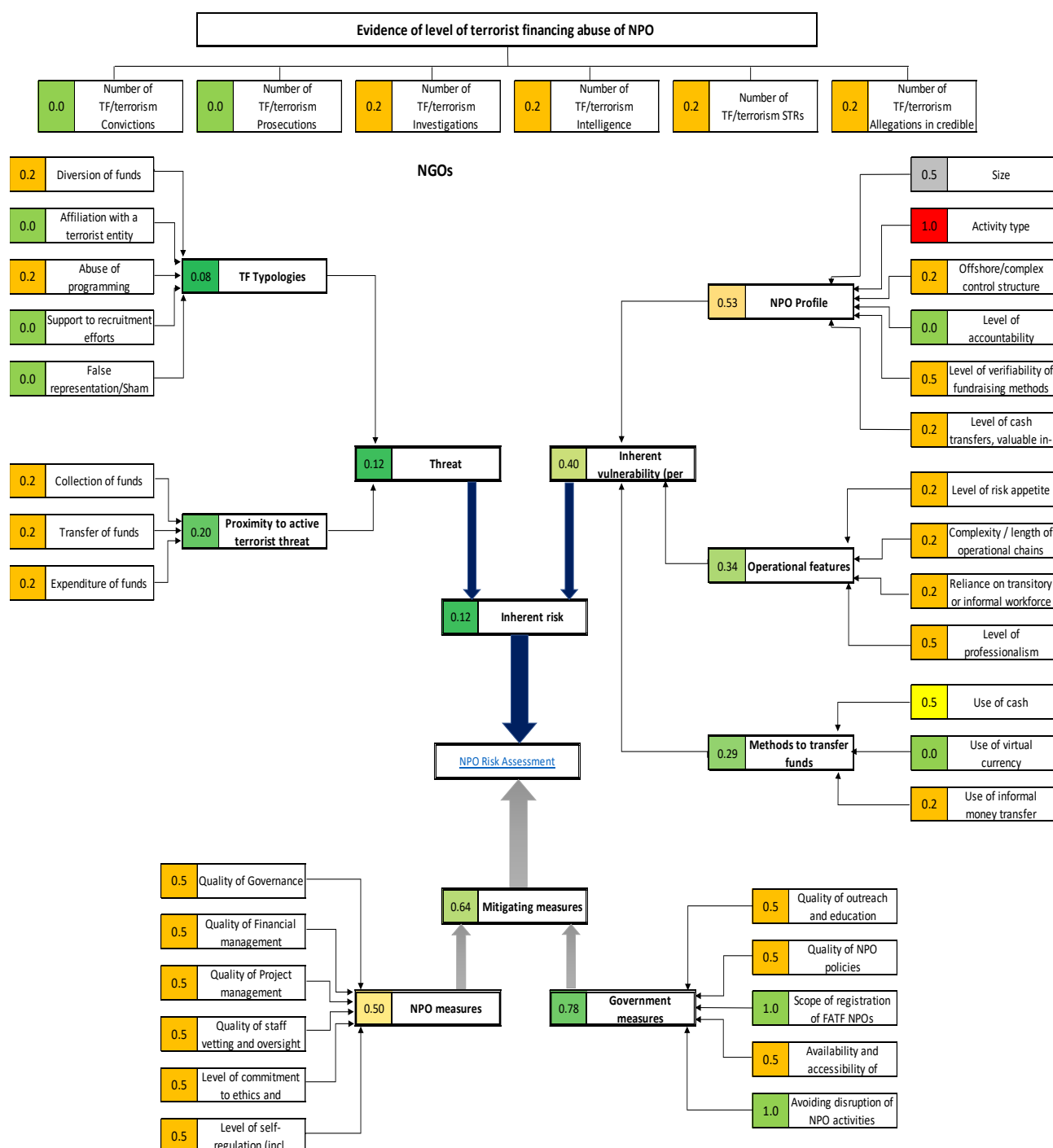
13. REFERENCES

- i. The FATF Recommendations, 2012
- ii. The Anti-Money Laundering Act, 2013 (as amended)
- iii. Uganda's Mutual Evaluation Report (MER), 2016
- iv. The National Risk Assessment (NRA) Report, 2017
- v. The NGO Act, 2016
- vi. The Ministry of Lands, Housing & Urban Development Website; www.mlhud.go.ug
- vii. Best Practices on Combating the Abuse of Non-Profit Organizations, www.fatf-gafi.org/publications
- viii. The FATF Terrorist Financing Risk Assessment Guidance. July, 2019
- ix. The NGO Bureau Website; <https://www.ngobureau.go.ug/>
- x. Report of the study on how Islam and Arabic Language are taught in schools in Uganda; Published by the Muslim Centre for Research and Education Assessment.

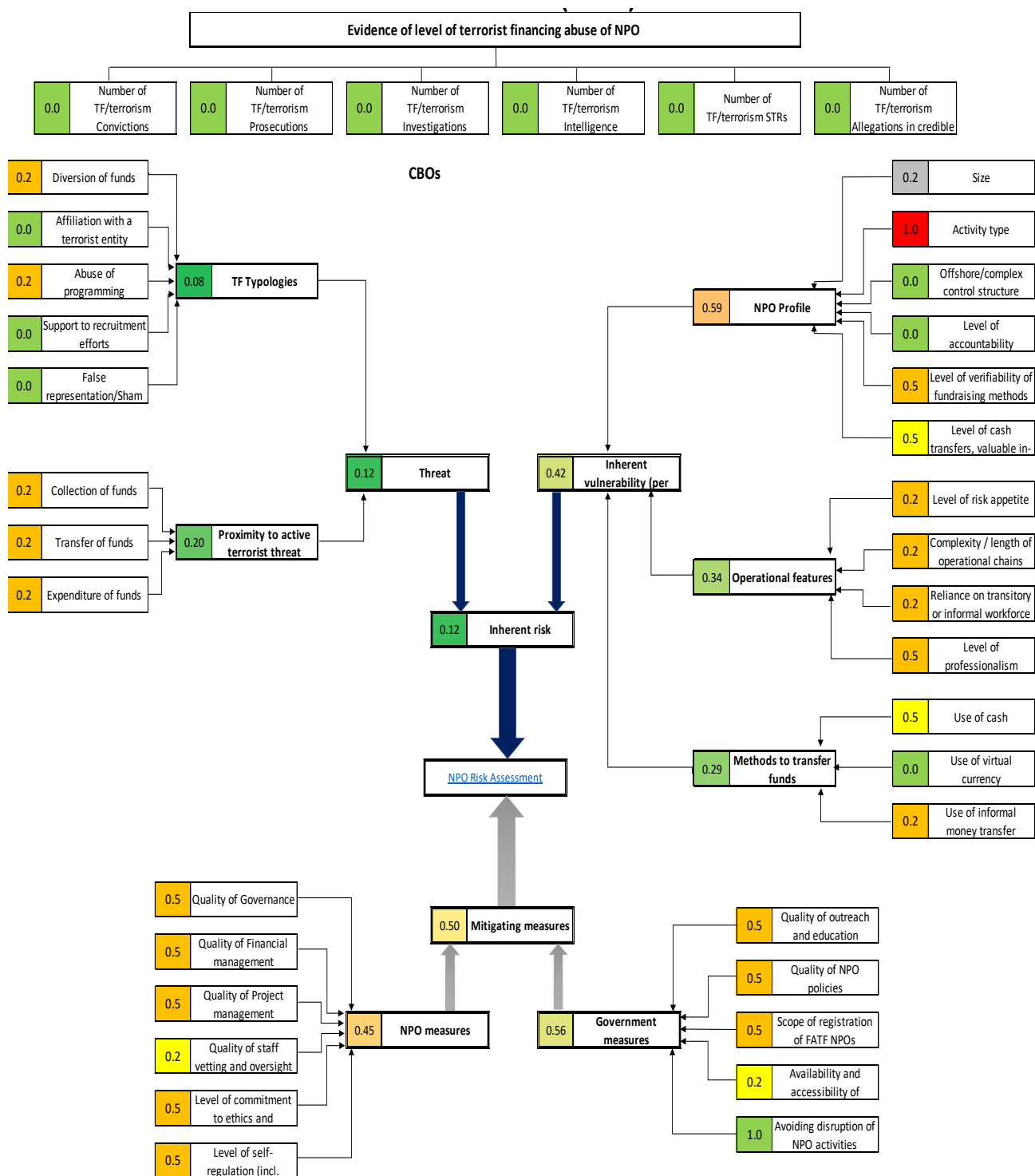
14. ANNEXURES

ANNEX A: Flow Charts for TF Risk Assessment of NPOs by Category.

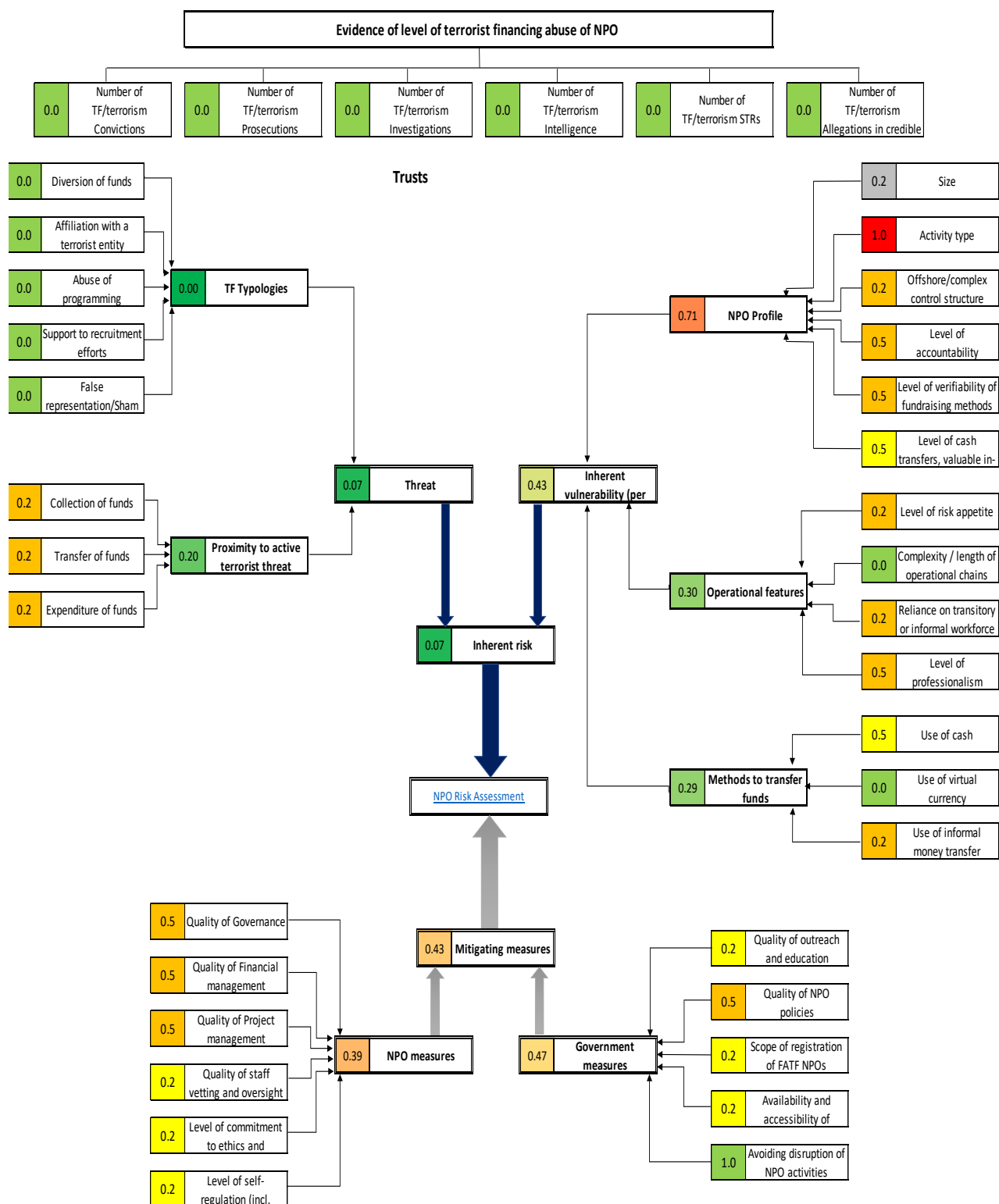
i. Non-Governmental Organizations (NGOs).



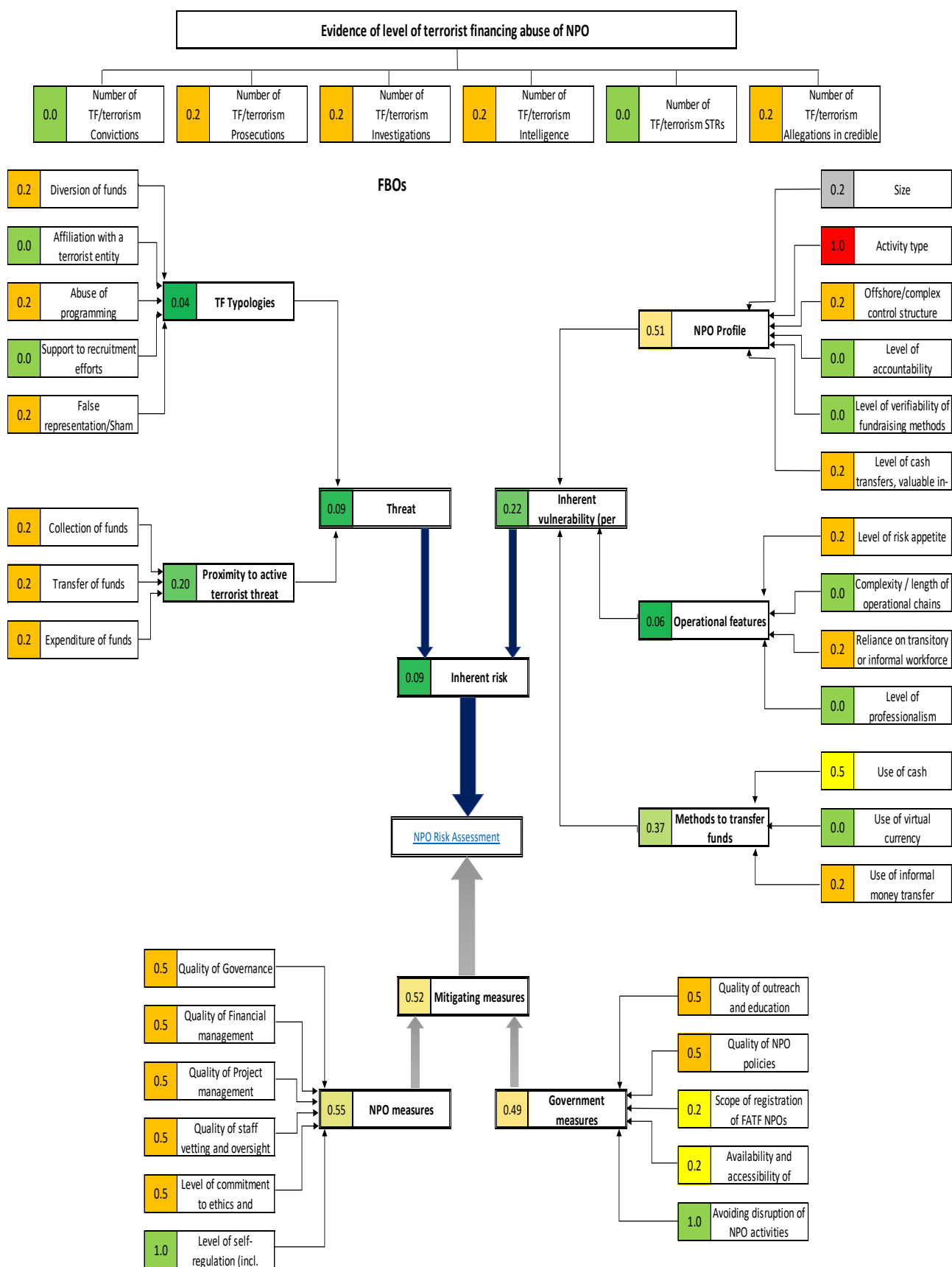
ii. COMMUNITY BASED ORGANISATIONS (CBOs)



iii. TRUSTS



iv. FAITH BASED ORGANISATIONS (FBOs).



ANNEX B:

OUTREACH AND MONITORING PLAN FOR THE NON-PROFIT ORGANISATIONS IN UGANDA.

1.0 INTRODUCTION

In April 2022, Uganda completed its first Terrorist Financing (TF) Risk Assessment of the Non-Profit Organizations (NPOs) Sector in line with the Financial Action Task Force (FATF) Recommendations. The report identified two categories of NPOs which are more vulnerable to TF abuse.

FATF sets global standards on countering money laundering and terrorist financing. The FATF standards comprise of Recommendations, Interpretive Notes and Guidance Notes. The standards specific to NPOs as entities that can be abused and misused for the financing of terrorism are set out in Recommendation 8 (R8) and, its accompanying Interpretive Note 8 (INR-8). The requirements for the assessment of effectiveness are provided under Immediate Outcome 10 (IO.10), which provides that; “terrorists, terrorist organizations and terrorist financiers are prevented from raising, moving and using funds, and from abusing the NPO sector”. The immediate outcome relates primarily to Recommendations 1, 4, 6 and 8 and also some elements of Recommendations 14, 15, 16, 30, 32, 37, 38 and 40.

Recommendation 8 requires that Countries review the adequacy of laws and regulations that relate to non-profit organizations which the country has identified as being vulnerable to terrorist financing abuse. Countries should then apply focused and proportionate measures, in line with the risk-based approach, to such non-profit organizations to protect them from terrorist financing abuse, including:

- a) by terrorist organizations posing as legitimate entities;
- b) by exploiting legitimate entities as conduits for terrorist financing, including for the purpose of escaping asset-freezing measures; and
- c) by concealing or obscuring the clandestine diversion of funds intended for legitimate purposes to terrorist organizations.

The core requirement of R8 is that countries undertake a TF risk assessment of their NPO sector and identify the category of NPOs which due to their activities or characteristics are likely to be at higher risk of TF abuse.

The identification of the features, types and nature of particular risks and threats

for TF through the NPO sector enables authorities to develop targeted and more effective mechanisms for reducing risks and possible abuse and misuse of the NPO sector for TF. An effective approach to protecting the NPO sector from abuse and misuse for terrorist financing is; to identify risks through a sector assessment; develop a sustained outreach; and targeted risk-based monitoring of NPOs-at-risk programme.

As a follow-up to the process of TF risk assessment of the NPO sector in Uganda, this document provides an outreach and monitoring plan.

1.1. The Objectives of the Outreach and Monitoring Plan.

The objectives of this outreach and monitoring plan are;

- i. Disseminate the findings of the TF Risk Assessment of the NPO Sector as defined by FATF.
- ii. Increase awareness of TF risks in the NPO sector;
- iii. Strengthen risk-based supervision;
- iv. Ensure a sustainable outreach programme;
- v. Provide a framework for monitoring new and emerging risks;
- vi. Build and strengthen partnerships amongst stakeholders in the NPO sector; and
- vii. To generate information that feeds into strengthening the efforts and

2.0. OUTREACH PROGRAMME

Outreach to the NPO sector will focus on the categories of NPOs identified as being the most vulnerable and therefore at higher risk of TF abuse. The range of topics covered in the outreach programme will be broad, covering awareness raising efforts, the general policy approach, and joint-measures with NPOs to develop best practices. The outreach will be conducted jointly between FIA and National NGO Bureau with the support of all stakeholders, including governmental and non-governmental actors, law enforcement agencies and the NPO sector partners.

	ACTIVITIES	ACTION ITEMS	IMPLEMENTING AGENCIES	TIMELINES
1.	Disseminate NPO TF Risk Assessment Report	<ol style="list-style-type: none"> 1. Formal launch of the report, jointly by the Ministers of; Finance, Planning and Economic Development; and the Minister of Internal Affairs (MIA). 2. Upload the NPO TF Risk Assessment report onto the websites of Financial Intelligence Authority (FIA), NGO Bureau, and MIA websites, and other relevant stakeholders including the NPOs. 3. Hold awareness- raising webinars with the stakeholders. 4. Distribute printed copies of the report to the stakeholders, including Members of Parliament, law enforcement agencies, competent authorities and financial institutions among others. 5. Share the report on social media platforms – Twitter and Facebook. 6. Hold face-to-face stakeholder workshops (subject to Covid-19 SOPs). 	FIA, NGO Bureau	October 2022

	ACTIVITIES	ACTION ITEMS	IMPLEMENTING AGENCIES	TIMELINES
2.	Engage with stakeholders to receive feedback	<ol style="list-style-type: none"> 1. Appoint a contact person for NPO specific queries. 2. Establish online platforms for continuous engagement and responses to any concerns. 	FIA, NGO Bureau	October 2022
3.	Sustained Engagement with the NPO Sector on TF matters	<ol style="list-style-type: none"> 1. Convene quarterly dialogue multi-stakeholder meetings to better understand security/regulatory mandates and, in turn, inform about their unintended consequences on the sector ("Minister's Forum"). 2. Convene Quarterly regional reflection meetings between NPOs, NGO Bureau and FIA. 	Ministry of Internal Affairs, NGO Bureau, FIA	Continuous

	ACTIVITIES	ACTION ITEMS	IMPLEMENTING AGENCIES	TIMELINES
4.	Raise awareness on the TF risks, trends and methods, and the regulatory obligations of NPOs as per the NGO Act, the Anti-Money Laundering Act, and the Anti-Terrorism Act.	<ol style="list-style-type: none"> 1. Awareness workshops both online and physical, through the District and Sub county NGO Monitoring Committees. 2. Publish Information, Education and Communication (IEC) guidance materials related to protecting the sector from terrorist abuse. 3. Conduct mass media engagements e.g., TV and radio talk shows, podcasts, print media. 4. Training workshops both online and physical, on how to comply with the legal obligations. 	FIA, NGO Bureau, NPOs, Law Enforcement Agencies	Continuous

3.0. MONITORING PLAN

The National NGO Bureau in collaboration with other regulatory agencies will undertake inspections of NPOs that have been identified as most vulnerable to TF abuse. These are;

- NPOs with links to high-insecurity jurisdictions and/or operate in close proximity to active terrorist threats; and
- NPOs that operate Madrasas/Islamic Quran schools.

These NPOs will be subjected to inspections on a regular basis, and with focused monitoring of their operational activities. Monitoring and inspection of the NPOs includes field visits, evaluating; internal financial controls, governance, key policies and procedures, as well as obtaining or sharing information with law enforcement agencies.

The systems employed will ensure that NPOs that have a higher TF vulnerability

are prioritized for enhanced monitoring. The table below is a summary of the proposed monitoring plan.

	ACTION ITEMS	ACTIVITIES	IMPLEMENTING AGENCIES	TIMELINES
1.	Establish and track the registration and licensing status of the NPOs that are more vulnerable to TF abuse.	1. Develop and maintain an updated central electronic database classifying all NPOs that are more vulnerable to TF abuse.	NGO Bureau	October 2022
2.	Track how the NPOs that are more vulnerable to TF abuse maintain information on their activities and those who own, control or direct their activities (Beneficial Owners).	1. Establish a due diligence framework to verify all information held by NPOs. 2. Formalize cooperation and coordination mechanisms between the NPO sector and government/LEAs to support legitimate investigations relating to the abuse of the sector. 3. Confirm that, the more vulnerable NPOs follow a “know your beneficiaries and associate NPOs” rule.	NGO Bureau, FIA, URSB, NPOs, Uganda Police, MIA	October 2022 October 2023 October 2023

	ACTION ITEMS	ACTIVITIES	IMPLEMENTING AGENCIES	TIMELINES
3.	Verify and confirm that NPOs that are more vulnerable to TF abuse have controls in place to ensure that funds are fully accounted for and spent in a manner consistent with the NPO's stated activities.	<ol style="list-style-type: none"> 1. Monitor the use of funding and activities by the NPOs that are more vulnerable to TF abuse, to prevent and detect irregularities and crime, including terrorist financing. 2. Track the filing of annual financial statements by NPOs that are more vulnerable to TF abuse. 3. Confirm that NPOs that are more vulnerable TF abuse keep records e.g., workplans, narrative reports, budgets, bank statements etc. 	FIA, NGO Bureau, ISO, ESO	Continuous

	ACTION ITEMS	ACTIVITIES	IMPLEMENTING AGENCIES	TIMELINES
4.	Verify and Confirm that NPOs that are more vulnerable to TF abuse are subject to enhanced monitoring by the department of the relevant authorities, including the application of effective, proportionate and dissuasive sanctions for violating these requirements.	<ol style="list-style-type: none"> 1. Provide the District NGO Monitoring Committees and Sub-County NGO Monitoring Committees with funding and expanded mandate to monitor operations of all NPOs. 2. The NGO Bureau and the FIA should apply the respective sanctions regime. 3. Conduct annual on-site inspections for the NPOs that are more vulnerable to TF abuse, to ascertain their operations, and give technical guidance on mitigating TF risks. 4. Monitor the sources of funding for the NPOs that are more vulnerable to TF abuse. 	NGO Bureau, FIA, DNMCs, SNMCs	Continuous

4.0 CONCLUSION

The TF risk assessment of the NPO sector revealed that the TF risk of all NPOs identified in accordance with the definition of FATF was found to be low. The NPOs that were found to have a higher vulnerability to TF were also noted to have stronger mitigating measures that helped reduce their TF risk as well to low. However, more financial, human and logistical resources should be made available to the NPO Regulator/Supervisor to be able to undertake effective monitoring and inspections, including, continuous sensitization of players in the sector and the general public.

The development and implementation of this outreach and monitoring plan will lead to a more effective outreach to NPOs on matters relating to combating terrorist financing and related issues and strengthen ongoing dialogue with the sector on protecting them from abuse and misuse for terrorist/terrorism financing. In addition, the Monitoring Plan will be implemented on a risk-based approach, which, will ensure efficient use of the available resources. More mitigation measures will be applied commensurate with the risks identified while at the same time ensuring that legitimate charitable activities are not disrupted or discouraged and that NPOs with very low TF vulnerabilities are not unnecessarily burdened.

This plan will be reviewed periodically and preferably every two-years to address and reflect the dynamic landscape, risks and vulnerabilities in the NPO sector.

ANNEX C:

Table of Outreach Events conducted on NPOs during the last 3 years

OUTREACH/TRAINING DELIVERED TO NPOS DURING THE LAST 3 YEARS							
(2017/2018 – 2020/2021)							
Month	FY	Location	No.of Events	Event Type	Audience	Agenda / Presentations by FIA	Event Organisers/FIA Collaborators
April	2020/21	Arua	1	Seminars	Civil Society Organisations (CSOs) in West Nile Region	Reporting obligations of NGOs under the AMLA, 2013	Arua District NGO Network (ADINGON), National Bureau for NGOs
March	2020/21 2023/24	Masaka, Hoima, Fort Portal	3	Workshops	Civil Society Organisations (CSOs) and District Leaders in the greater Central Uganda and Central-Western Uganda	NGO Bureau Regional Reflection Meetings (Reporting obligations of NGOs under the AMLA, 2013)	National Bureau for NGOs, Defenders Protection Initiative (DPI)
March	2020/21 2023/24	Kampala	1	Workshops	Wildlife Conservationists	Cross-border stakeholders' review: Issues hampering regional conservation efforts	Natural Resource Conservation Network (NCRN)
March	2020/21 2023/24	Kampala	1	Workshops	Money Laundering Control Officers (MLCOs) of NPOs registered with FIA	Reporting obligations of NGOs under the AMLA, 2013	

Oct.	2020/21 2023/24	Ntungamo	1	Workshops	NGOs & District Leaders (Ankole Region)	NGO Bureau Regional Reflection Meetings (Reporting obligations of NGOs under the AMLA, 2013)	National Bureau for NGOs, Defenders Protection Initiative (DPI)
Sept.	2020/21 2023/24	Kapchorwa	2	Workshops	Civil Society Organisations (CSOs) and District Leaders in Eastern Uganda	NGO Bureau Regional Reflection Meetings (Reporting obligations of NGOs under the AMLA, 2013)	National Bureau for NGOs, Defenders Protection Initiative (DPI)
March	2018/19	Kampala	1	Workshops	NPOs	Sixth Annual Human Rights Defenders Forum (Reporting obligations of NGOs under the AMLA, 2013)	Human Rights Centre Uganda (HRCU)
Nov.	2018/19	Kampala	1	Workshops	Religious Leaders (Inter-Religious Council of Uganda); NPOs (Chapter Four)	Reporting obligations of NGOs under the AMLA, 2013	
May	2018/19 2023/24	Mbarara	1	Workshops	Civil Society Organisations (CSOs) in Western Uganda	Reporting obligations of NGOs under the AMLA, 2013	National Bureau for NGOs, Defenders Protection Initiative (DPI)
Oct.	2018/19	Kampala	1	Workshops	Civil Society Organisations (CSOs)	Reporting obligations of NGOs under the AMLA, 2013	National Bureau for NGOs, Defenders Protection Initiative (DPI)

	2017/18		1	Workshops	NPOs	The Fight against Illicit Financial Flows: Institutional & Legislative Framework	Transparency International (Uganda)
	2017/18		1	Workshops	NPOs	Annual TASLAF NGO Legal & Tax Training (Safeguarding NGOs against ML: the role of FIA and obligations of NGOs)	TASLAF Advocates
	2017/18 2023/24		1	Seminars	NPOs	Improving Adherence and Awareness about AMLA, 2013	Civil Society Budget Advocacy Group (CSBAG)
	2017/18 2023/24		1	Seminars		Reporting obligations of NGOs under the AMLA, 2013	Forum for Development and NGOs



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