



Civic Space Focus for 2024 in Uganda

A review of potential trends and patterns for NGOs and CBOs in Uganda

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Abbreviations and acronyms

ACCU	Anti-Corruption Coalition Uganda
ADF	Allied Democratic Forces
AG	Attorney General
AHA	Anti-Homosexuality Act
AML	Anti-Money Laundering
AMLA	Anti Money Laundering Act
ATIA	Access to Information Act
BO	Beneficial Ownership
BOU	Bank of Uganda
CBO(s)	Community Based Organization(s)
CSBAG	Coalition on Budget Advocacy Group
CTF	Counter Terror Financing
CURSP II	Civil Society in Uganda Support Program
DENIVA	Development Network for Voluntary Indigenous Associations
DGF	Democratic Governance Facility
DPI	Defender's Protection Initiative
DRC	Democratic Republic of Congo
EC	Electoral Commission
EDD	Enhance Due Diligence
EU	European Union
FATF	Finance Action Task Force
FBO	Faith-Based Organization:
FDC	Forum for Democratic Change
FIA	Finance Intelligence Authority
HRD(s)	Human Rights Defender(s)
KYC	Know Your Customer
LASP	Legal Aid Service Providers
LASPNET	Legal Aid Service Provider's Network
LGBTI	Lesbian, Gay, Bisexual, Transgender, and Intersex.
LIA	Legislative Impact Assessment
ML	Money Laundering
MOU(s)	Memorandum of Understanding
New-U	National Election Watch – Uganda
NGO(s)	Nongovernmental Organization(s)
NPO	Not-for-Profit Organization
NRM	National Resistance Movement
OHCHR	Office of the High Commissioner for Human Rights
OPM	Office of the Prime Minister
QuAM	NGO Quality Assurance Mechanism
RDC(s)	Resident District Commissioner(s)
SMUG	Sexual Minorities Uganda
TF	Terror Financing
UBA	Uganda Banker's Association
UK	United Kingdom
UNHCR	United Nations High Commissioner for Refugees
UPC	Uganda People's Congress
UPDF	Uganda People's Defense Forces
UPF	Uganda Police Force
URSB	Uganda Registration Services Bureau
US	United States of America

Executive summary

This rapid assessment is a predictive assessment to focus and put in perspective how the year 2024 will be for the enjoyment of human rights and the civic space in Uganda generally. The report considers past events and how they are likely to play out in 2024. The main purpose of the report is to help NGOs, CBOs, development partners as well as other players to put in place mechanisms that can address the potential negative effects that may result from the different events and acts.

The assessment was done using a tool developed by DENIVA which looks at the different sector issues and rights and comes out with recommendations. This assessment was done through 2 Focus Group Discussions conducted in January 2024 at DENIVA offices in Kampala. The results pretty much reflect the focus and recommendation of the discussions. Key among the issues identified as likely to influence the trends of 2024 include

1. The year 2024 will see the start of preparations for the 2026 National elections, this will affect a number of issues ranging from legal reforms, early campaigns, structuring and restricting of political parties, development of political groupings and movements as well as conflicts in different political parties. These events will shape the nature and work of NGOs, CBOs, and the general civic space in Uganda.
2. A number of legal reforms have already been suggested and those to come are likely to affect the nature of the work of NGOs, key among them will be
 - a. The proposal to merge different government agencies including the proposal to merge the NGO Bureau. The mergers may affect service delivery. In some sectors, the mergers may lead to better service while in some it may lead to increased bureaucracy, delays, and high government expenditure.
 - b. The proposed reforms to the NGO Policy and NGO Act that may not involve NGOs and CBOs and will have a direct effect on NGOs and CBOs operating in Uganda
 - c. The introduction of administrative sanctions by different NGO sector regulators such as NGO Bureau, FIA, and others may see an increase in fines and other forms of punishments on NGOs.
3. A reduction in donor funding for NGOs and CBOs and a change in focus may see a number of job cuts including the closure of some NGOs and CBOs due to a lack of funding
4. Increased internal management issues for NGOs mainly due to lack of funding, management skills, and competition.
5. Increased competition between NGOs/CBOs for donor funding may see some sectors getting less funding and some NGOs/CBOs playing into a negative narrative against each other in a bid to win funding.
6. Increased negative narrative against NGOs as part of political campaigns and as part of increased hate for minority groups mainly the LGBTI community in Uganda. This is likely to be due to the present court case challenging the AHA and some actors wanting to capitalize on sections of the community that are homophobic to be able to gain political capital. This may see an increase in attacks on NGOs/CBOs.

The study makes a number of recommendations based on the different predictions and different actors and players. Each finding has its recommendation(s) targeting different players. Some of the recommendations include;

1. The need for NGOs and CBOs to conduct Legal Impact Assessments for the NGO Policy and Act and be able to use existing platforms to propose reforms
2. NGOs/CBOs should focus on the next national election by providing leadership on different areas such as legal reform, engaging different political players and the EC on electoral reforms
3. NGOs/CBOs should invest in legal compliance for their own to avoid being targeted by administrative sanctions
4. Development Partners should focus on funding for the sector generally and focus on supporting NGOs in key areas such as legal compliance, legal reform, and research
5. NGOs should embrace the QuAM as a symbol of transparency and meeting different obligations. QuAM promoters should advocate for better promotion of QuAM.
6. NGOs should work on changing the negative narratives by demonstrating transparency in their work and making what they do public among others.

DENIVA believes that this report will help different actors plan for 2024 better. Whereas some of the issues predicted in this report may not come to pass, we believe early preparation to avoid the possibility of negative effects will be key for NGOs and CBOs working on different sectors covered in the report. We hope you enjoy reading the report and that this report helps guide individual entities in planning for 2024.

General Background

1.0 Introduction

This report presents a rapid assessment of the likely state of civil rights and the general operating environment for NGOs and CBOs in Uganda conducted by the Development Network for Voluntary Indigenous Associations (DENIVA). The assessment was done in January 2024 and takes into account events happening at the time, past experiences for Uganda, and the different social-political situations in the country to come up with predictions on what the 2024 landscape will be like.

The purpose of the report is to understand the trends and likely events for 2024 to enable stakeholders mainly NGOs, CBOs, and development partners to plan interventions for 2024. The report is an early warning report that is hoped to help different actors plan better for the coming year. It covers several subjects and rights including freedom of association, media freedom, and general NGO governing environment among others.

1.1 About DENIVA

DENIVA is a National Network of Non-Governmental and Community Based Organizations (NGOs/CBOs) made up of a total of 378 member organizations located in different parts of Uganda. The organization provides a platform for collective reflection, action, and voice to voluntary indigenous and local organizations to strongly advocate for the creation of opportunities for citizens and their organizations to participate in Uganda's development and governance processes.

DENIVA's Vision is to archive Empowered indigenous organizations, built on the societal ethos to make a difference at the community level and ensure that development initiatives work for all people. Our Mission is Capacities of Indigenous organizations to respond to citizens' needs through community-focused interventions, capacity building, solution-focused research, networking, and advocacy.

DENIVA's program areas are (i) Governance and Human Rights; (ii) Sustainable Livelihoods; and (iii) Strengthening of Civil Society Organizations. DENIVA has three strategic objectives that include;

1. Improved Quality of work by indigenous organizations for better development outcomes.
2. DENIVA membership engagement in collective advocacy on issues relevant to Uganda's development is acknowledged and recognized
3. To build a Strong DENIVA secretariat and Network with the capacity, systems, and structures to serve its membership.

This report is part of DENIVA's approach to improving the quality of work by indigenous organizations for better development outcomes. DENIVA seeks to support indigenous organizations through early preparedness and responsive planning that seeks to ensure the work of the different entities is relevant to the communities they serve but also ensure that such entities can plan for any challenges that may come their way.

1.2 Objectives of the assessment

The general objective of the assessment is to understudy trends and events in Uganda and be able to plan for areas of intervention for NGOs and CBOs in Uganda. Specifically, the study sought to

1. Study and document potential trends and their effects on the civic space and NGO and CBO operating space in Uganda in 2024.
2. Document potential threats to NGOs and CBOs and to their operating environment to be able to plan and design strategies for intervention
3. Provide recommendations and strategies for intervention based on the identified trends, challenges, and threats.

1.3 Study Methodology

This study was a rapid assessment that sought to understudy the potential trends within the civic and political as well as economic rights in Uganda. The study uses a historical approach to predict what could potentially happen in the year 2024. This study involved desk review and 2 Focus Group Discussions (FGDs) of selected respondents. A total of 2 FGDs were conducted comprising 11 people who were mainly DENIVA staff and some members of the organization. These were purposively selected because of their experience and work with NGOs and within the extractives sector.

1.4 Study Limitations

This trends and patterns analysis uses a basic predictive methodology that focuses on what could potentially happen given the historical and present situation in Uganda. The trends and patterns may not be accurate and may not happen as predicted. However, the trends and patterns analysis remain important for NGOs, CBOs, and other players who may need to plan for community engagements in Uganda.

The major limitation of this analysis is it is based on predictive behavior based on focus group discussions that are conducted by DENIVA. The sample size was relatively small mainly due to the funding challenges. There were not enough resources to cover a wider range of respondents or focus group discussions. This may affect the quality of the findings in the study.

Review of 2024 NGO and CBO Focus on 2024

2.0 Introduction

This section covers the general events in 2024 and how they are likely to affect the general operating environment of the NGO and CBO sector. The section draws from events that have happened in the past, the existing plans of government, and other players as well as events that are shaped by the social-political environment today. Each issue has recommendations focusing on what NGOs and CBOs may need to do to plan for 2024.

2.1 Regulation of NGOs, CBOs, and other not-for-profit entities

2.1.1 Review of the NGO Policy and the NGO Act

In 2023, the government started a process of conducting the NGO Act, a Legislative Impact Assessment (LIA). The LIA is meant to inform the government on the nature of reforms and amendments that should be made to the NGO Act. This assessment is likely to go on this year and it may not have much input from the NGO sector due to the fact that the government has not allocated resources for wide consultations.

As the government is conducting the LIA which is likely to lead to proposed changes to the NGO Act, 2016, the government started processes to review the NGO Policy. The two processes are planned to be carried out concurrently. Whereas ideally in practice a law implements policies, in this case, we could potentially have law and policy not focusing on the same issues since the two processes are concurrent and there seems to be no clear mechanisms to have the two processes merge and learn from each other. NGOs and CBOs should invest resources and research on policy impacts and how these have affected the general civil society, this should be involved in advocacy and engagement in reforms

2.1.2 Recommendations

1. DENIVA in collaboration with other NGOs should conduct its own LIA and engage the different agencies on key issues they feel need reform in both the NGO Act and the NGO Policy
2. Coalition building is important for NGOs to engage in the reform processes. NGOs need to form a coalition that brings together the different NGOs based on different thematic areas to be able to conduct a nationwide LIA for the policy and the NGO Act.
3. Development Partners need to focus funding on the conduct of LIA for the NGO Policy, and the Act as well as research on the general operating environment. This should also consider support for regional consultations on the LIA
4. The government, specifically the NGO Bureau should work with different national NGO Networks to reach out to different regions as a cost-effective method in conducting the LIA for the NGO Policy and the NGO Act, 2016.
5. NGOs should work with the Defender's Protection Initiative (DPI) to engage different regulators including the NGO Bureau through the "Talk to the Regulator" initiative to promote issues in the NGO LIA and get a buy-in from the regulators.

2.1.3 Merger of Government Agencies

In 2024 we are likely to see changes in the legal framework for NGOs. These might affect the way NGOs and CBOs work. The proposal to merge government agencies and phase out some will remove the NGO Bureau¹. This might undermine the capacity of the already strained NGO Bureau to deliver services. At present an NGO needs between 2 to 6 months to have some of the basic documents such as NGO permit cleared. Phasing out the Bureau and taking them back to the ministry might see a reduction in staff of the Bureau resulting in increased delays and failure to deliver on some of the services NGOs get from the NGO Bureau.

¹ See the Rationalization of Government Agencies (Repeals and Amendments) Bill, 2023. Number 14 of 2023

Whereas the merger of different government agencies is touted as a means to cut costs by the state², there have not been proper studies to show how this will lead to cutting costs and at the same time ensure efficiency in service deliveries. The merger will cost the government UGX 79 Billion³. Whereas a merger and a reduction in agencies can indeed result in a reduction in government expenditure care should be taken to ensure that such changes do not affect service delivery by causing unnecessary delays and failures in quality service delivery. There might be sector-specific agencies that need to be saved for their effectiveness and quality of services. Unfortunately, there have not been studies to demonstrate which agencies can be merged and which ones need to be saved or improved without merging. The merger without empirical evidence on the effectiveness of service delivery may undermine service provision in the coming years.

2.1.4 Recommendations

1. NGOs and CBOs should focus on legislative advocacy, and carry out independent research on the likely impact of phasing out the NGO Bureau and other government agencies and how this might impact the sector. Carry out advocacy based on research and available data
2. NGOs need to conduct studies to demonstrate which sectors should be merged and how best the merger can be done without compromising on service delivery. Studies should also focus on which sectors could be of a strategic nature and need not be merged.
3. The government and parliament should consider the studies and recommendations from different entities these would help inform the state on the best possible approaches to take.
4. DENIVA, other NGOs, and development partners should invest in carrying out a legislative impact assessment for the NGO Act, 2016. This should be through a consultative process that should include NGOs and CBOs affected by the present law.

2.1.5 Use of Administrative Sanctions against NGOs and CBOs

Over the years, the state has used different administrative sanctions against NGOs and CBOs to improve the regulation of the sector. Increasingly administrative sanctions have been used to control and limit the work of NGOs. There has been a tendency to weaponize administrative sanctions which increase bureaucracy and undermine the smooth performance of NGOs. This is made worse by the fact that few NGOs have in-house lawyers or budgets to pay for external lawyers to meet the different legal and administrative requirements. Development partners rarely provide funds for legal compliance or internal lawyers for NGOs/CBOs and yet this has over time become an issue of vulnerability where different entities have been caught off guard. For example, since 2019, more than 600 NGOs and CBOs have been sanctioned and either have their permits suspended, or certificates canceled.⁴ In the coming year, there is

² See Memorandum to the Rationalization of Government Agencies (Repeals and Amendments) Bill, 2023. Number 14 of 2023

³ Parliament of Uganda; Public Service Ministry wants Shs79 billion to merge agencies. Available at <https://www.parliament.go.ug/news/7095/public-service-ministry-wants-shs79-billion-merge-agencies>

⁴ For example in August 2019, the FIA wrote to banks investigating 13 NGOs, and in November 2019, the Minister of Internal Affairs issued a statement introducing a new administrative requirement of validating NGOs that already valid documents, in the statement he called on Resident District Commissioners (RDCs), the Police and others to close all NGOs that have not been validated, a total of 2,118 out of 14,208 NGOs had been validated at the time. Several NGOs had their activities disrupted by RDCs and Police on the basis of lack of validation, in September 2020, the OPM enforced a requirement to have MOUs with it for NGOs working with refugees. This is also an administrative sanction not required by law, a total of 208 NGOs were ordered to leave refugee camps for lack of the MOU or had expired MOUs. In October 2020, the NGO Bureau ordered the closure of 3 NGOs based on forged documents, in the same month it ordered the closure of a loose coalition, National Election Watch – Uganda (New-U) which had been formed for advocacy of electoral reforms ahead of the 2021 National Elections. In December 2020, the FIA froze the bank accounts of 4 NGOs, these were to be re-opened in February 2021 after the national elections. In January 2020, the DGF, one of the biggest basket funders in the country was closed. It was later re-opened at a time when it had 2 months to the expiry of its mandate. In June 2021, 6 NGOs had their permits and certificates canceled based on a lack of proper documents, in August 2021, 56 NGOs had their permits canceled on several issues ranging from registration with the Bureau, failing returns, and failure to meet different legal requirements. In February 2023, a leaked document showed that NGO Bureau was investigating 8 NGOs accused of being involved in LGBTI activities. . In March 2023, Uganda Registration Services Bureau issued a statement closing companies that had not filed returns for more than 5 years, a number of NGOs were affected, and this was

a likelihood of an increase in administrative sanctions on NGOs and CBOs. Table 1 of Appendix 1 lists the category of entities we consider more at risk of administrative sanctions in 2024 and the potential actions they should take.

Whereas administrative and regulatory sanctions have been common in the past, NGOs and CBOs have not invested much in understanding the different requirements. The sector hardly invests in lawyers who would address the challenges once they happen. Development partners have in the past not been willing to invest in legal support for NGOs. Most times NGOs are presumed to have the capacity to handle legal issues. There are nearly no legal aid service providers that focus on legal aid or legal support for NGOs. This has tended to increase their vulnerability. There are generally few lawyers in the country who have specialized in not-for-profit law. This compounds the problem and increases vulnerability to the sector.

2.1.6 Recommendations

1. There is a need for general investment in legal compliance for NGOs, this should focus on NGOs meeting their legal obligations as well as capacity building for NGOs to understand the different legal obligations
2. NGOs should embrace the Quality Assurance Mechanism (QuAM) certification as a means to address their legal and policy needs. NGOs should tap into the existing QuAM master classes to understand the different legal and policy issues. NGOs should also use the existing support for providing different NGO Policies being conducted by DENIVA and QuAM
3. DENIVA and other Legal Aid Service Providers (LASPs) such as LASPNET should consider starting legal aid services for NGOs.
4. Support entities that provide protection services to HRDs and other actors to design interventions that will address administrative sanctions and other threats.

2.2 FATF Gray list and its effects

Uganda was placed on the Financial Action Task Force (FATF) list of jurisdictions under increased Monitoring also known as the Gray List in February 2020. The country was required to put in place particular measures to address the high risk of Money Laundering (ML) and Terror Financing (TF)⁵. Other jurisdictions also took measures in relation to the placement of Uganda on the Gray List. The European Union placed Uganda on the Black list in April 2020,⁶ while the United Kingdom (UK) placed Uganda on a similar list in 2022.⁷

The above listing affected Uganda's trade generally as some companies took measures to limit trade with Uganda. It also affected the donor engagement with some NGOs. Though we do not have data on whether donors withdrew from Uganda as a result of the listings, there is evidence to show that donors put in place strict measures for access to funds for NGOs and some NGOs and CBOs might have found it difficult to access funds.

Uganda has met most of the requirements it committed to put in place to address gaps in the ML/TF controls. Some of the measures include amendment of laws and making regulations to allow the placement of administrative sanctions on reporting entities (such as NGOs), conducting the Not-for-Profit Terror Financing Risk Assessment among others. Assessing the progress so far made by Uganda Government there is a high likelihood that in 2024, the country will be removed from the Gray list. This might also result in removal from the EU and UK black lists.

followed by another statement issued in August that saw more than 200,000 Companies closed. Following this directive a number of Bank accounts for different companies including NGOs incorporated as Companies Ltd by Guarantee were frozen. These plus many others have happened over the time

⁵ FATF: Jurisdictions under Increased Monitoring – 21 February 2020 available at <https://www.fatf-gafi.org/en/publications/High-risk-and-other-monitored-jurisdictions/Increased-monitoring-february-2020.html#uganda>

⁶ See European Union: EU Updates AML/CFT Blacklist And Adds Five Countries. Available at <https://www.mondaq.com/money-laundering/1289488/eu-updates-amlcft-blacklist-and-adds-five-countries>

⁷ UK legislation: available at <https://www.legislation.gov.uk/uksi/2022/393/made>

Whereas the removal from the lists will ease the conduct of business and increase donor trust for NGOs and CBOs in Uganda, it is likely to come with increased administrative sanctions some of which may have unintended effects. Such effects were witnessed in 2023 when the URSB deregistered several companies and when the Bank of Uganda ordered Banks to freeze or suspend bank accounts of all entities that had not filed Beneficial Ownership (BO) information with URSB. This resulted in many NGOs and CBOs being unable to transact hence affecting their work.⁸ Another unintended effect of the administrative sanctions was seen when URSB struck companies off the register of companies, Banks froze several bank accounts belonging to companies that had not filed returns. This resulted in many companies failing to meet their financial obligations such as loan repayment, payment of taxes, and employee benefits. The Uganda Banker's Association (UBA) complained to BOU since this could potentially affect the business of banks.

From DENIVA's assessment, less than 2% of the NGOs and CBOs in Uganda have complied with requirements to carry out AML/CTF risk assessments, conduct AMLA compliance audits, develop AML/CTF policies, regularly conduct AML/CTF training, etc. The failure to meet these and other legal requirements poses a big risk to the NGOs and CBOs.

2.2.1 Recommendations

1. NGOs should take steps to address the numerous legal requirements specifically in conducting ML/CTF risk assessments, conducting AMLA compliance audits, developing AML/CTF policies, etc.
2. DENIVA and other Networks should increase their legal response to focus on the prevention of administrative sanctions of the different NGOs.
3. DENIVA and QuAM should continue training NGOs specifically focused on requirements that may result in administrative sanctions placed on NGOs in line with Anti Money Laundering
4. NGOs should work with the regulators to establish mechanisms to address the gaps in meeting the legal and administrative requirements in relation to AML/CTF.
5. Development Partners such as the Civil Society in Uganda Support Program (CURSP II) which already supports the development of policies for NGOs and CBOs should prioritize support for policies and systems that help organizations meet their obligations under AML/CTF. Other development partners need to focus on the same since the interventions by CURSP II only meet the needs of a handful of NGOs.
6. Development Partners need to provide support to general issues of legal compliance for NGOs.
7. DENIVA and other NGOs should start a legal aid support system for NGOs.

2.3 Internal NGO Management Issues and Accusations of NGO Mismanagement

In the last years, several NGOs and CBOs have been dogged with different management challenges, the challenges come from a lack of internal controls and policies, failure to adhere to the existing policies, over-domineering founders (founder syndrome), and corruption among others. These have dented the image of the sector generally and have undermined donor, government, and beneficiary confidence.

In 2024 issues of internal NGO struggle and conflict will continue. Issues of mismanagement, corruption, and abuse of office both perceived and actual will be heightened. This is mainly because despite the past issues of corruption, abuse of office and general mismanagement little has been done to improve the internal management of NGOs. Today the personnel responsible for corruption and abuse in NGOs still run the same entities or have moved to other organizations without being punished.

Through QuAM several NGOs get assessed to ensure they have the different policies and mechanisms to prevent abuse and mismanagement. However, QuAM does not police the enforcement of these laws and policies and as a result, an organization could have all the policies and processes and still not follow

⁸ DENIVA was able to support 11 NGOs whose bank accounts had been suspended due to lack of beneficial ownership information in 2023. Another 3 CBOs had their accounts suspended and DENIVA engaged the banks on this. The suspension of the accounts of CBOs was mainly due to lack of information and better understanding of who beneficial owners are and how CBOs operate since this category of organization does not qualify to file Beneficial Ownership information documents.

them. The other challenge is that QuAM is a voluntary process and only a handful of NGOs have subjected themselves to it. The QuAM host, DENIVA has, on the other hand, had financial challenges with donors pulling out and limited funding. This has resulted in limited QuAM outreaches to engage NGOs and encourage them to meet acceptable standards both in policy and practice.

The above situation is likely to continue in the coming year, this is mainly due to limited outreaches by QuAM, the unwillingness of NGOs to self-police and carry out internal reforms that ensure development and compliance with policies, and fighting internal mismanagement. The trend could see development partners suspending funding for some entities.

2.2.1 Recommendations

1. Increase QuAM outreach to promote NGO transparency and internal accountability mechanism
2. Increase NGO training on policy and transparency as well as general governance system as promoted through the QuAM master class.
3. QuAM needs to develop a training manual for NGOs relating to general governance issues
4. NGOs/CBOs should embrace internal quality control mechanisms. The mechanisms should not only stop at policy documents but also should be practices
5. Development Partners need to support QuAM and its mechanisms, especially QuAM outreaches, QuAM certification processes, and QuAM master classes.
6. NGOs should take a tough stand on their own who mismanage funds and are involved in abuse of systems. This may require blacklisting and isolating those who have been found to swindle funds.

2.3 Safety and security of NGOs and CBOs

Uganda is likely to experience continued insecurity in the areas that board the DRC and North Eastern Areas. The DRC border will remain fragile with insecurity due to many rebel groups operating there. The ADF which has for the last years caused insecurity in the DRC and the Tooro-Rwenzori areas is likely to continue. The risk of internal conflicts such as cattle rustling in the Karamoja region, pastoralists (Balaalo) conflicts over land with cultivators, etc. will continue. Threats from unresolved conflicts such as conflicts in the Rwenzori, and conflicts between communities like the Karimojong in the northeast, the Basongora, Bakonzo, and others may continue. The country may also experience urban insecurity given the present threat from the ADF and other forces.⁹

Political demonstrations and riots may also be experienced as new political players emerge to challenge the existing status quo. There are likely to be splits within the leading political parties in the country. In some political parties, disagreements started emerging in 2023 and these will continue. The lack of mechanisms to address internal political party disagreements is likely to result in chaos and violence in some political parties and eventual split.¹⁰

The above conflicts will likely affect HRDs either as persons who interview those whose rights are violated or as victims who get caught up in the bickering. The conflicts tend to create general insecurity which affects the general public.

⁹ Data from the previous elections suggest a correlation between internal conflicts/insecurity and elections. For example, the Rwenzori region has had some form of conflict in the buildup to elections as seen in the 2021 elections, where cases of ADF attacks near Uganda Board intensified, in 2012, there were attacks blamed to be between Bakonzo and Bamba, in 2014, there were conflicts and attacks in what was reported to be conflicts Between Bamba and Bakonzo on one side and Batooro on the other, in Bundibugyo, Ntoroko, and Kasese districts, these climax in attack on Omusinga Palace in Kasese in 2016, in 2014 there was conflict over land between Basongora pastoralists and Bakonzo cultivators over land, etc. Though we could not directly relate some of these conflicts to elections they tend to happen within the build-up to elections.

¹⁰ From the past experience splits and general disagreements in political parties in Uganda tend to happen within the period of 2-3 years to elections for example, Amama Mbabazi, conflict in the ruling National Resistance Movement (NRM) began in 2014, Mugisha Muntu, left Forum For Democratic Change (FDC) started in 2014, conflict between Olara Otunu who was UPC party president and Jimmy Akena (present president) began in 2014 in build up to 2016 elections. Since then UPC has run as two factions. FDC was formed in 2004, after splitting from NRM. All the splits resulted from internal political disagreements and from a lack of mechanisms to address these disagreements. In all the above cases there was violence involving police and different factions.

Many times the conflicts manifest in the form of NGO/CBO break-ins, and direct attacks on NGO/CBO staff. The conflicts may also manifest in the form of the closure of NGOs/CBOs by the regulators, and arrests of NGO/CBO staff among others.

On the other hand, the negative narrative against NGOs as promoters of foreign interests and foreign cultures is likely to continue. This could be heightened at the time when the court is delivering its verdict to the case challenging the Anti-Homosexuality Act (AHA). Table 2, in Appendix 1 summarizes the specific category of organizations and the potential action points that need to be taken. NGOs and donors that focus on anti-corruption, elections, and general public administration might be a target of the above attacks.

2.3.1 Recommendations

1. NGOs and CBOs physical security for organizations that may be potentially targeted (see Table 2 of Appendix 1).
2. NGOs and CBOs should invest in online safety and security including the practice of safety practices for their online presence.
3. HRD protection and safety organizations should consider carrying out further evaluation of entities at risk and have plans for response in case of security threats and breaches
4. Develop a Legal Aid Service plan for the provision of legal aid services especially rapid response for HRDs mainly those engaged in AHA, LGBTI persons, and related entities.

2.4 Freedom of association and assembly

Freedom of assembly and association is part of the freedoms that facilitate the work of NGOs and CBOs. NGOs and CBOs work through expressing this freedom where they associate with others and with themselves to be able to provide services or to advocate for the different policy reforms that NGOs in the country. Curtailing this freedom greatly undermines the work of NGOs and CBOs in the country. In Uganda, many NGOs carry out their activity work through loose coalitions. These are normally assemblies of different NGOs that advocate for a certain cause. The coalition may only last for a particular cause for example the Black Monday Movement, the Coalition on Access to Information Bill, the Coalition on Election Monitoring, etc. Some of the loose coalitions moved to become independent NGOs. In this case, coalitions gave birth to NGOs like the Anti-Corruption Coalition Uganda (ACCU), or the Coalition on Budget Advocacy Group (CSBAG).

In recent times NGOs' freedom to associate has come under strict control and regulation. In 2020, the NGO Bureau banned an NGO coalition known as National Election Watch – Uganda (NEW – U)¹¹. NEW – U was a coalition of NGOs focusing on elections monitoring and civic education. Some organizations challenged the decision, and the court sided with the action of the NGO Bureau. In 2022, the NGO Bureau banned Sexual Minorities Uganda (SMUG) another loose entity that is not registered¹². The NGO Bureau claimed that the entities were operating illegally. The decision to ban loose coalitions has greatly undermined the ability of NGOs to work together as different entities.

The year in focus is likely to see more loose coalitions affected and their work curtailed by different regulators over claims that they are operating illegally.

In the same period, Uganda is likely to see an increase in curtailing freedom of assembly for political actors, specifically opposition political actors. Demonstrations and similar associations are likely to be controlled. State actors are likely to interfere and prevent meetings of persons considered critical of the state including meetings of political parties and NGOs.

¹¹ Lusambya N. Vincence (2020) Gov't bans coalition of NGO set up to watch elections. Available at <https://sunrise.ug/news/202010/govt-bans-coalition-of-ngo-set-up-to-watch-elections.html>

¹² Oryem Nyeko (August 2022) Uganda Bans Prominent LGBTQ Rights Group available at <https://www.hrw.org/news/2022/08/12/uganda-bans-prominent-lgbtq-rights-group>

2.4.1 Recommendations

1. NGOs should engage the regulators on the important role of coalitions in promoting human rights and other NGO work
2. NGOs should consider the possibility of a court petition challenging the government's ban on NGO coalitions which in effect bans the freedom of association of NGOs.
3. Government agencies should respect the freedom of assembly including the right of registered NGOs to assemble and discuss as well as the right of political actors.
4. Legal Aid service providers should focus on providing a rapid legal response for actors who might get arrested during demonstrations or disperse from meetings considered critical of the state.
5. Advocacy meetings between the UPF and other security agencies to understand the freedom of association and the need to associate among citizens should be carried out as preventive measures

2.5 Freedom of information and media freedom

The last several years have seen social media dominating as the most relied-on source of news for many Ugandans. This, however, came with challenges such as fake news, misinformation, and disinformation. Trends show that there is an increased use of social media and online media during the pre-election period. For example, during the 2016 National elections, the government shut down Facebook, Twitter, and Mobile money networks accusing the networks of being used to influence the elections. In 2021 the government blocked access to the internet and mobile money payment platforms which it accused of being used to interfere in elections¹³. Internet was later restored; however, social Facebook was blocked and it remains blocked until today¹⁴. In 2021 Facebook blocked several Ugandan accounts that it accused of violating community standards¹⁵. Most of the blocked accounts were said to belong to supporters of the ruling National Resistance Movement (NRM). To date, Facebook remains blocked in Uganda.

The closure of the Internet and the continued closure of Facebook not only affected the exercise of freedom of expression by many Ugandans but also affected many Ugandan businesses that relied on the platform to reach their customers.

In October 2022, parliament passed an amendment to the Computer Misuse Act, one of the most debated aspects of the amendment is its provisions on fake news and provisions that criminalize fake news and the sharing of fake news¹⁶. Many actors are concerned with the broad nature of the Act which may affect free speech. The passing of this law and other previous actions have resulted in censorship and self-censorship among key players. The constitutionality of the Computer Misuse Act and its amendment have been challenged in the constitutional court though the court has not made final decisions on the petitions.

The past period has also seen several persons being arrested and charged and some being tortured over the content they posted on social media. Two critical persons, Kakwenza Rukirabashaija and Stella Nyanzi were exiled following posts they made on social media that were considered critical of the president and his family.

In 2024 there is a likelihood of an increase in self-censorship and government censorship of media and individuals considered critical of the state. At the same time, there is likely to be an increase in the number of people arrested or charged for their posts on social media.

In the same period is likely to be a closure and punishment for several media houses such as radio stations and Television as well as online media. Media censorship may also come in the form of banning particular

¹³ Business and Human Rights Centre (13 Jan 2021) Internet shutdowns threaten elections in Uganda available at <https://www.business-humanrights.org/en/latest-news/internet-shutdowns-threaten-elections-in-uganda/>

¹⁴ Halima Athumani (February 10, 2021) Ugandan Government Restores Social Media Sites, Except Facebook. Available at https://www.voanews.com/a/africa_ugandan-government-restores-social-media-sites-except-facebook/6201864.html

¹⁵ AFP (11 Jan 2021) Uganda: Facebook shuts down accounts for allegedly manipulating public debate ahead of elections. Available at <https://www.business-humanrights.org/en/latest-news/uganda-facebook-shuts-down-accounts-for-allegedly-manipulating-public-debate-ahead-of-elections/>

¹⁶ See the Computer Misuse (Amendment) Act, 2020 available at <https://chapterfouruganda.org/sites/default/files/downloads/The-Computer-Misuse-%28Amendment%29-Act-2022.pdf>

individuals from appearing on media like radio and TV. The year might see an increase in asylum seekers out of Uganda mainly due to issues of freedom of expression and assembly.

2.5.1 Recommendations

1. The Constitutional Court in Uganda should pronounce itself on the Computer Misuse Act which has had 3 petitions challenging it and needs final decisions. NGOs and development partners should advocate for quick disposal of the cases challenging this Act
2. HRDs and media practitioners should challenge the laws and actions considered violating the freedom of information and media freedom in courts of law
3. HRD organizations dealing with media freedoms should invest in rapid response mechanisms for media practitioners and bloggers
4. Invest in the safety and security of the media practitioners
5. DENIVA and other media-focused NGOs should conduct refresher training for media practitioners and bloggers focusing on the dos and don'ts in the new regulations such as the Computer Misuse Act, Electronic Transactions Act, and others.

2.6 NGO Negative Narrative

In the past, there has been an increase in NGO and CBO negative narratives. The narrative manifests in the form of NGOs being negative agents of development. Several times negative narrative against NGOs is a mix of aspects of truth and false information against the NGOs. There is likely to be a continued negative narrative about NGOs and CBOs. Most of the narratives will tend to focus on NGOs as entities that promote foreign culture, especially in relation to the court decision on the AHA, narratives that depict NGOs as corrupt, violators of human rights and as vehicles used for personal enrichment, etc.

On the other hand, NGOs have done little to improve their public image and roll back on the negative narrative.

2.6.1 Recommendations

1. The Constitutional Court should prioritize constitutional petitions challenging laws that are considered unconstitutional specifically the Computer Misuse Act, the NGO Act, and the AHA among others.
2. Media-focused NGOs and NGOs that focus on freedom of information and media freedoms should focus on engaging the government to re-open access to social media, specifically access to Facebook
3. HRD response-focused NGOs should focus on the protection and safety of media personnel and bloggers who could be at risk because of the critical nature of their work.
4. Advocate for review of broadcasting standards to provide for clear standards that do not violate freedom of expression.
5. NGOs should invest in rolling back the negative narrative through the promotion of transparency and engaging media on their positive work.
6. NGOs need to improve mechanisms that demand internal accountability of their own including inter-NGO systems that promote and demand NGO accountability and transparency
7. NGOs should embrace the QuAM and adopt it as a standard for transparency
8. QuAM promoters should advocate for recognition of the QuAM as a symbol of quality and transparency in the sector.

2.7 Freedom of access to information

The right of citizen access to information is one of the rights guaranteed by the Uganda Constitution¹⁷. Uganda passed the Access to Information Act (ATIA), in 2005 and the Act provides for several issues that the state and different state agencies need to meet¹⁸. However, despite this right being guaranteed by the constitution and an enabling law in place, it is one of the least understood rights and is often confused with the right to freedom of information. It is also one of the most violated rights for the pro-active

¹⁷ Article 41 of the Constitution of the Republic of Uganda

¹⁸ See the Access to Information Act, 2005, available at <https://www.parliament.go.ug/cm/sr/views/8ece827b-764c-4941-8721-39c446b057e5%253B1.0>

citizens who seek information in the hands of the government. In the past, several state agencies have not met the requirements of the Act. For example, the OPM has not made a list of publicly available information as required by law and ministries have not made information requirements reports to parliament¹⁹.

In the past, most requests for access to information have been from actors in the extractives and natural resources such as oil and gas, mining, and forestry. However, most of the requests tend to be ignored with a few of them ending in courts of law.

In 2024 we expect the above trend to continue with some of the requests being rejected. This is likely to undermine the citizen's right to be informed about the different government projects and activities. This tends to limit citizens' participation in government activities but also breeds corruption as only those with information can participate. It also breeds misinformation and disinformation.

2.7.1 Recommendations

1. NGOs should advocate for the different state agencies and ministries to implement the ATIA as far as reporting to parliament and making a directory of publicly available information is concerned.
2. NGOs should advocate for the implementation of the ATIA by the different government agencies and a punishment system be put in place for entities that deny citizens access to information
3. Sensitization of the rights and obligations under the ATIA should be carried out for both citizens and the different government agencies.

2.8 Right to Privacy

The right to privacy is guaranteed under the Constitution of Uganda²⁰. Despite this right being guaranteed there are not enough legal protections against the potential violation of this right. Uganda passed the Data Protection and Privacy Act, in 2019²¹. However, the Act focuses on the official collection and processing of data and does not focus on other aspects of privacy. Other laws such as the Computer Misuse Act, 2010²² have aspects of privacy but are not comprehensive.

In the past, we have seen an increased use of social media to violate this right for individual's especially political actors and different leaders including NGO leaders whose private life gets shared on public media. Women tend to be the most targeted mainly through revenge pornography, skirting²³, cyber flashing²⁴, and unauthorized publication of their photos, and photos of children, among others. There has also been a rise in the publication of information about the sick and the dead without consent from the persons involved or their next of kin²⁵. The sharing of such content tends to increase at times of political activities in Uganda.

In 2024 we are likely to see an increase in violations of the right to privacy, this might include the violation of the right to privacy of key leaders, men and women, women, and LGBTI persons are more at risk of violation of this right. In the same context leaders of NGOs that are considered critical of government and opposition parties might be at a high risk of violating this right.

¹⁹ Office of the High Commissioner for Human Rights (OHCHR): legal and policy framework on the right of access to information in Uganda. Available at

<https://uprdoc.ohchr.org/uprweb/downloadfile.aspx?filename=9423&file=EnglishTranslation>

²⁰ Article 27, Constitution of the republic of Uganda, 11995

²¹ Data Protection and Privacy Act, 2019, available at <https://ict.go.ug/wp-content/uploads/2019/03/Data-Protection-and-Privacy-Act-2019.pdf>

²² See Computer Misuse Act, *ibid*

²³ Skirting is the act of filming or taking photos of a person's private parts without their consent. It may involve publishing such photos or films or not. A number of countries have moved to criminalize skirting since it violates people's rights to privacy.

²⁴ Cyber flashing is the act of someone publishing unsolicited sexual or private images of a person without the consent of the person. Some countries have increasingly made this an offence because of its violation of the right to privacy of individuals.

²⁵ For example in the past there has been publication of medical records of key public officials, photos of public officials undergoing treatment etc.

2.8.1 Recommendation

1. There is a need to advocate for the making of a law that criminalizes revenge pornography and related publications such as skirting, cyber flashing, and publication of private content without consent among others.
2. Women and human rights NGOs should carry out sensitization on the dangers of revenge porn, skirting, and related acts that violate the right to privacy of individuals
3. NGOs and other leaders should take steps to prevent private information from being published or shared with persons who might at one stage use it against their wishes.

2.9 Violation of the right to property

Article 26 of the constitution of Uganda provides that a person has a right to property and such a right shall not be deprived of a person unless it is in the public interest to do so and after compensation for the person. Many development projects in Uganda have necessitated the state acquisition of properties such as land. Whereas some entities have respected the right to property for individuals, there is an increasing trend of violation of this right especially in the extractives sector mainly in oil and gas and in mining.

In 2023 we saw a trend where the Attorney General (AG) has been suing citizens and depositing funds in court and taking their properties without seeking their consent. In many cases, the individuals would have challenged the compensation rates and are seeking higher rates. This is not only a violation of their right to property but also an abuse of processes that undermines the right to access justice.

There is likely to be an increase in land evictions and land acquisition by the state and other actors. Large-scale graphite mining projects in northern Uganda and rare earth mining in Eastern Uganda will require large chunks of land. Similarly, oil and gas projects and several roads and other infrastructures will require land acquisition and eviction of people. Private actors running private projects

2.9.1 Recommendation

1. The state should respect the right to property as protected in the constitution and as guided by the Supreme Court in the case of AG vs Irumba and another.
2. Support legal aid for persons whose properties are being taken with the use of the court system
3. Steps should be taken to reduce case backlog in courts especially as it relates to compensation and land eviction to enable those who challenge compensation to access timely justice and at the same time ensure the development projects are not delayed
4. There is a need for advocacy to review the law on compulsory land acquisition to provide quick remedies that address the concerns of citizens who object to compensation awards.

2.10 Donors and Development Partner Relations

The past years have seen a reduction in funds to NGOs and to the government in Uganda due to many factors. These include COVID-19, which affected the performance of many economies, the war in Ukraine that saw the focus move from Africa to other continents mainly Europe, the government-donor relations which saw the closure of the Democratic Governance Facility (DGF) in 2023 and the suspension of grants by some donors. These had profound effects on NGOs and CBOs in Uganda.

- Donor refocus on business and human rights
- A direct attack on donor agencies and closure
- Increased competition
- Lack of internal accountability mechanisms
- Uganda's gray listing and blacklisting due to Anti Money Laundering

The year 2023, did not only see an escalation of war in Ukraine but also new wars such as the war in Sudan and the Gaza war. These will have a profound effect on funding in Uganda in 2024. For example, Sudan is a major trade partner with Uganda, especially for Coffee and tea and a war there undermines Uganda's exports hence affecting the general economic performance. Uganda also exports its coffee and tea mainly to Middle Eastern countries that may be affected. The tea industry which is already struggling will be the most hit.

2.10.1 Recommendations

1. NGOs and CBOs should refocus on the donor and development sources and develop innovative ways of funding the activities they carry out including the use of local philanthropy, local volunteers, etc.
2. Development partners should prioritize areas that need increased funding. As seen in this report, several HRDs are likely to be at risk due to the nature of the work they do, several interventions also need funding to avoid losing the achievements so far made. These will need continued funding
3. More studies should be conducted on social enterprises, several NGOs may be designed in such a way that their nature of work may not meet social enterprises. The studies may also need to focus on how best methods the NGOs can run social enterprises, lessons so far from the social enterprises, etc.
4. Capacity building for NGOs on social enterprises is key. Most NGOs have for the last years been run as not-for-profit entities and may need capacity building to refocus on income generation and profit making.

Appendix I

Table 1 Category of Entities likely to face administrative sanction

No.	Category of organization	Reason for likely risk or increase monitoring and sanction	Possible action for NGO/CBO
	NGOs/CBOs that focus on LGBTI activities.	This is mainly due to the continued campaign on the NGO Act and activities targeting LGBTI persons	<p>NGOs should ensure they comply with different legal requirements (including the small and rarely enforced ones).</p> <p>Invest in turning the negative narrative against such NGOs.</p> <p>Invest in safety and security measures for the organizations and their staff.</p> <p>Carry out legal compliance audits and ensure the existing gaps are addressed</p> <p>Create partnerships with different government agencies to ensure the role of the NGOs/CBOs is understood.</p> <p>Provide budgets for legal response, personal rescue and other legal compliance issues.</p>
	Faith-based NGOs/CBOs especially those that operate schools and Islamic schools (madras).	<p>This is because these were identified as NGOs at risk by the National Anti-Terrorism NPO Risk Assessment. The recommendation was to have increased supervision of these entities.</p> <p>The continued Islamic related conflicts such as ADF conflict in the region is likely to make them a target since they are seen as potential conduits for recruitment.</p>	<p>NGOs should ensure they comply with different legal requirements (including the small and rarely enforced ones).</p> <p>Conduct Anti Money Laundering (AML) and Counter Terror Financing (CTF) risk assessment, submit the assessment reports to FIA as required by law, implement recommendations from such assessments by making internal controls</p> <p>Have in place AML and CTF policies</p> <p>Improve on their background (know your customer/KYC) checks for project beneficiaries</p> <p>For those running schools, there is need for licenses from the Ministry of Education and working with the district education officers.</p>
	NGOs/CBOs that focus on refugees.	These were identified as NGOs at risk by the National Anti-Terrorism NPO Risk Assessment. The recommendation was to have increased supervision of these entities. Increased insecurity in the Democratic Republic of Congo (DRC) and the Republic of South Sudan, not only increases the number of refugees and the demands for action but also places such entities at risk of being used as conduits for Money Laundering (ML) and Terror Financing (TF).	<p>NGOs should ensure they comply with different legal requirements (including the small and rarely enforced ones).</p> <p>Conduct Anti Money Laundering (AML) and Counter Terror Financing (CTF) risk assessment, submit the assessment reports to FIA as required by law, implement recommendations from such assessments by making internal controls</p> <p>Have in place AML and CTF policies</p> <p>NGOs/CBOs should ensure they have MOUs with the Office of the Prime Minister</p> <p>NGOs/CBOs should work with entities charged with refugee and refugee settlement such as the UNHCR.</p>
	NGOs/CBOs that operate in Uganda and in either DRC or South Sudan:	This is because of the conflicts in the area which are expected to increase in 2024.	<p>NGOs should ensure they comply with different legal requirements (including the small and rarely enforced ones).</p> <p>Conduct Anti Money Laundering (AML) and Counter Terror Financing (CTF) risk assessment,</p>

			<p>submit the assessment reports to FIA as required by law, implement recommendations from such assessments by making internal controls Have in place AML and CTF policies Improve on their KYC checks for project beneficiaries</p>
	<p>NGOs/CBOs that focus on mining and minerals (especially those focusing on Gold mining and related activities)</p>	<p>Gold is considered to be one of the minerals used for money laundering and terror financing throughout the world. In Uganda, there are reports that gold from Finance Action Task Force (FATF) and EU or US sanctioned countries find itself into the country. There are also reports of rebel groups from countries such as DRC trade in gold and other minerals using Uganda as the main transit place. This potentially places NGOs/CBOs working on gold and related minerals at risk of being used for such trade.</p> <p>Increasingly Gold has become an important foreign exchange earner for Uganda and with the passing of new regulations, Uganda is likely to witness increased interest in its mining sector including gold mining (plus other minerals such as Rare earth and graphite).</p> <p>The 3 major minerals that are likely to see high investment and increased interest in 2024 will be Gold, Rare earth and Graphite. This is mainly due to the fact that several companies have already applied for mining licenses and a number of mining sites have been approved. The mining of rare earth and graphite is likely to see a high number of land acquisition and evictions especially in East, the North and Karamoja areas and in Buganda (Mubende area).</p>	<p>Conduct Anti Money Laundering (AML) and Counter Terror Financing (CTF) risk assessment, submit the assessment reports to FIA as required by law, implement recommendations from such assessments by making internal controls Have in place AML and CTF policies Improve on their KYC checks for project beneficiaries Carry out AML legal audits in line with AML regulations HRD NGOs may need to prioritize NGOs in this sector to have response mechanisms including legal support. Engagement with mining companies on issues of evictions should be emphasized Capacity building for local governments on mining, land issues and evictions is important Building relationships between NGOs and Uganda Police Force (UPF) and Uganda People’s Defense Forces (UPDF) especially the Mineral police and those focused on overseeing land evictions is important. This should also include capacity building for the law enforcers. Capacity building for the NGOs and CBOs on mining laws is necessary especially for entities involved in the sector Access to information should be promoted by the different government agencies</p>
	<p>NGOs/CBOs that focus on governance issues (accountability, human rights and related issues)</p>	<p>Traditionally NGOs and CBOs focusing on anti-corruption, good governance and human rights tend to be a target for state sanctions. This year, because of early preparation for elections and a likelihood of</p>	<p>NGOs should ensure they comply with different legal requirements (including the small and rarely enforced ones). Conduct Anti Money Laundering (AML) and Counter Terror Financing (CTF) risk assessments, submit the assessment reports to FIA as required by law, implement</p>

		continued corruption, abuse of office and abuse of human rights, there is likely to be an increased	recommendations from such assessments by making internal controls Carry out AML legal audits in line with AML regulations Have in place AML and CTF policies Build partnerships with different state anti-corruption agencies and departments.
NGOs/CBOs that focus on environment and climate change	These are mainly seen as entities that antagonize and undermine investors and investment in the country. The likely limited investment climate may result into this category being seen as entities that are frustrating foreign investment. Another category for this will be NGOs that focus on petroleum especially those focusing on the East African Pipeline.	NGOs should ensure they comply with different legal requirements (including the small and rarely enforced ones). Conduct Anti Money Laundering (AML) and Counter Terror Financing (CTF) risk assessment, submit the assessment reports to FIA as required by law, implement recommendations from such assessments by making internal controls Have in place AML and CTF policies Evidence based advocacy for the NGOs/CBOs in the sector will be key to reduce the risks Working in partnership with coalitions such as the Civil Society Coalition on Oil and Gas helps reduce on being singled out Capacity building on key environmental issues and evidence gathering for climate change and environmental degradation will be needed.	
NGOs/CBOs that focus on elections	This is mainly because of the preparation for the 2026 National elections will begin in 2024 and entities considered involved in the sector might be subject to more scrutiny New laws on elections will be tabled mid or towards the end of the year. In the past engagement in the laws/Bills tends to bring about debate and friction between the state and those opposed to some of the laws. This has tended to result into focus on NGOs/CBOs that engage in elections who are seen as entities that facilitate politicians that oppose the so-called reforms.	NGOs should ensure they comply with different legal requirements (including the small and rarely enforced ones). Conduct Anti Money Laundering (AML) and Counter Terror Financing (CTF) risk assessment, submit the assessment reports to FIA as required by law, implement recommendations from such assessments by making internal controls Have in place AML and CTF policies Carry out AML legal audits in line with AML regulations Capacity building for election laws in Uganda as well as the new Bills that will come NGOs/CBOs relationships with the Electoral Commission (EC), the police and other entities involved in elections. This should be through regular engagements and meetings. For example NGOs may need to work with Defender's Protection Initiative's (DPI) Talk to the regulator to have regular meetings with the EC.	
NGOs/CBOs that focus on HRD response and rescue	These tend to be at risk cause of the fact that they stand for all the above entities that are likely to be at risk. This category includes Legal Aid Service Providers (LASPs), entities that provide medical and rescue services among others.	NGOs should ensure they comply with different legal requirements (including the small and rarely enforced ones). Conduct Anti Money Laundering (AML) and Counter Terror Financing (CTF) risk assessment, submit the assessment reports to FIA as required by law, implement recommendations from such assessments by making internal controls Have in place AML and CTF policies Carry out AML legal audits in line with AML regulations.	

Table 2 Categories of entities likely to face increased threats in 2024

No.	Category of organization	Likely reason for the risk	Manifestation of the risk	Possible action for NGO/CBO
1.	NGOs/CBOs that focus on LGBTI activities.	The court decisions on Anti Homosexuality Act may affect players in this area. Whatever the outcome of court is, there is likely to be negative narrative and attacks.	<ul style="list-style-type: none"> i. Physical attacks on staff of the organization ii. Arrests for those believed to be LGBTI or their supporters iii. Office break-ins. iv. Negative narratives 	<ul style="list-style-type: none"> i. NGOs/CBOs should enhance Physical security of their staff and offices ii. Develop a team of lawyers who should be on standby for the arrests and representation of those affected iii. Enhance online safety and security iv. Focus on reversal of negative narratives
2.	Faith-based NGOs/CBOs especially those that operate schools and Islamic schools (madras).	The insecurity can be linked to faith-based NGOs/CBOs especially those focusing on madras and Islam.	<ul style="list-style-type: none"> i. Office and home searches ii. Arrests and detention iii. Office break-ins. iv. Negative narratives 	<ul style="list-style-type: none"> i. NGOs/CBOs should enhance Physical security of their staff and offices ii. Develop a team of lawyers who should be on standby for the arrests and representation of those affected iii. Media campaigns against negative narratives
3.	NGOs/CBOs that focus on elections	Entities that focus on elections tend to be target for their role in advocating for reforms. They are also targeted for critiquing the different players	<ul style="list-style-type: none"> i. Office and home searches ii. Office break-ins. iii. Arrests and detention iv. Physical attacks on staff 	<ul style="list-style-type: none"> i. NGOs/CBOs should enhance Physical security of their staff and offices ii. Develop a team of lawyers who should be on standby for the arrests and representation of those affected
4.	NGOs/CBOs that focus on mining and minerals (especially those focusing on Gold mining and related activities)	These will be targeted mainly because of challenging big investments that undermine the environment or lead to large evictions	<ul style="list-style-type: none"> i. Office and home searches ii. Office break-ins. iii. Arrests and detention iv. Attacks on staff 	<ul style="list-style-type: none"> i. NGOs/CBOs should enhance Physical security of their staff and offices ii. NGOs/CBOs should enhance cohesion
5.	NGOs/CBOs that focus on governance issues (accountability, human rights and related issues)	Governance, anti-corruption and human rights will be key issues in 2024	<ul style="list-style-type: none"> i. Office and home searches ii. Office break-ins. iii. Arrests and detention iv. Attacks on staff 	<ul style="list-style-type: none"> i. NGOs/CBOs should enhance Physical security of their staff and offices ii. NGOs/CBOs should enhance cohesion
6.	NGOs/CBOs that focus on HRD response and rescue			<ul style="list-style-type: none"> i. NGOs/CBOs should enhance Physical security of their staff and offices.