

**LEGAL COMPLIANCE ASSESSMENT FOR THE NETWORK OF KEY POPULATION  
SERVICE ORGANISATIONS LTD (UNESO) AND HER MEMBERS.**

**REPORT**



**JANUARY 2024**

## **Acknowledgements**

UNESO wishes to express her utmost gratitude to many organizations, individuals, activists and institutions without which this report would have been impossible.

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Daisy Nakato

National Coordinator, UNESO

## **About the Network of Key Population Service Organisations Limited (UNESO)**

UNESO is an umbrella body for organisations led by sex workers for sex workers in their diversity.

UNESO was established in 2015 with a countrywide mandate to provide a systematic and all-inclusive coordination structure for sex work organizations and support groups to engage in advocacy, policy, and decision-making roles in the sex work movement. This was after the identification, acknowledgement, and recognition of coordination gaps among sex work initiatives in the sex work movement in Uganda.

As an umbrella organisation, UNESO is mandated to bring together sex work-led organizations across Uganda to form a collective voice that will enable sex workers to advocate for their rights. It also exists to create safe spaces where sex workers can convene, discuss and find solutions to the unending challenges that they face within the communities in which they live and work in Uganda.

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## **Introduction**

This is a report for the legal compliance assessment of member organisations of the Network of Key Population Service Organizations Ltd (UNESO), with the existing laws relating to the establishment and operation of Non-Governmental (NGO) and Community-Based Organisations (CBO) in Uganda. A rapid assessment of UNESO member organisations identified legal compliance as a significant gap among sex worker-led organisations. On this premise, UNESO commissioned a survey to assess the level of legal compliance among sex worker-led organisations with the intent of devising strategies to ensure that sex worker-led organisations/groups comply with legal frameworks governing NGOs and CBOs in the country. The study feeds into the broader quest for sex workers' and sex-worker organisations' freedom of association, which has increasingly come under attack as civic space in Uganda continues to shrink.

In recent years, Uganda has passed laws that violate fundamental human rights of vulnerable populations, the most recent being the Anti-Homosexuality Act of 2023, which has had an adverse effect not only on LGBTQ persons but also the entire sex work movement and heightened discrimination, violence and stigmatization of sex workers. Sex Work there referred as prostitution is also criminalized and penalized in Uganda, and part from this law, many other laws criminalise sex work and place limit severe obligations on non-profits, all of which impede sex worker organising. Many of these obligations are bureaucratic and administrative requirements that mandate constant engagement with the regulators. Therefore, organisations spend significant financial resources and time to comply with the requirements; for organisations working with marginalised groups, such as those working with sex workers, the challenges of satisfying these obligations are compounded by the criminalisation of sex work and the increase in discrimination and violence against marginalised persons. The consequences of non-compliance far outweigh the benefits of non-compliance as they impact the organisation and the beneficiaries. Therefore, it is essential for all organisations, especially sex worker-led organisations, to comply with the law to mitigate risks of penalisation through suspension, fines and de-registration.

The report lays out the background against which the assessment was conducted, the objectives of the survey, and the time frame within which the survey was conducted. It details the methodology adopted in the study and the findings on the legal compliance status for each of the 30 organisations assessed. The report further makes targeted recommendations to UNESO, her members, partners and other key holders to ensure sex worker-led organisations are compliant and remain operational in the country.

## Background

Civil Society in Uganda has for a long time grappled with a harsh legal environment that acts as a toll gate to the realization of the right to freedom of association and assembly as well as freedom of expression, speech and conscience. There was the Non-Governmental Organisations Registration Act Cap 113 enacted in 1989 to provide for the registration of Non-Governmental Organisations (NGOs), and to establish a board that would oversee the registration of the organisations, as well as other related matters. The Act was amended in 2006, and further operationalized by regulations passed in 2009. The amendment of the Act and the passing of the regulations to operationalise it had the overall effect of shrinking the space for the operation of NGOs, as they were placed under more scrutiny, wherein they had to go as far as sharing organizational work plans and budgets in order to be registered by the NGO Board.<sup>1</sup> This was in addition to being required to renew their operation permits annually. The constitutionality of a myriad of provisions under the NGO Act Cap 113 and the regulations thereunder was challenged in *Human Rights Network and 7 Others Vs Attorney General*.<sup>2</sup> The Constitutional Court, however, dismissed the petition, stating that the impugned provisions of the Act and the regulations were not in contravention of the Constitution. The Court held that the right to freedom of association, which the petitioners claimed was being violated, is not absolute, and that the statutory provisions and regulations were necessary for purposes of ensuring the legitimacy of NGO operations, and were thus necessary for the public and public interest in a free and democratic society.<sup>3</sup> This judgement was passed by the Constitutional Court in April 2016, after the NGO Act 2016 had been passed into law in March 2016, with similar provisions, and even broadened further from those in the NGO Act Cap 113; and the 2009 regulations.<sup>4</sup> The judgement of the Court was, therefore, an indication that there would be little to no chance of success even if the current NGO Act 2016 were challenged before the Constitutional Court.<sup>5</sup>

With the glaring human rights concerns relating to the existing legal regime governing NGOs in Uganda, the environment is even more hostile for organisations working with sex workers and sexual and gender diverse individuals. This is owing to the fact that they are generally criminalised communities, especially with the existence of offences such as “prostitution,”<sup>6</sup> and ‘carnal knowledge against the order of nature,’<sup>7</sup> within the Penal Code Act. Worse still is the recently enacted Anti-Homosexuality Act 2023, whose enactment has further threatened the

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<sup>1</sup>Human Rights Awareness and Promotion Forum, ‘The Human Rights Advocate: The Likely Implications of the NGO Act 2016 on Marginalised Groups’ December 2016. Available at [file \(hrapf.org\)](http://file(hrapf.org)) [Accessed 12 November 2021]

<sup>2</sup> Human Rights Network and 7 Others Vs Attorney General, Constitutional Petition No. 5 of 2009

<sup>3</sup> N 1 (above)

<sup>4</sup> N 2 (above)

<sup>5</sup> N 1 (above)

<sup>6</sup>See Sections 138 and 139 of the Penal Code Act Chapter 120 of the Laws of Uganda

<sup>7</sup> See Section 145 of the Penal Code Act Chapter 120 of the Laws of Uganda.

existence of NGOs and CBOs working with sexual and gender minorities, especially in light of the fact that it creates the offence of ‘promotion of homosexuality,’ which is widely misconstrued as being the objective of organisations working with sexual and gender minorities. The misconception by majority of the public; including government agents and officials, that these offences are not only limited to criminalizing acts, but go as far as criminalizing individuals has led to the application of laws relating to NGO registration and operation in a manner that infringes on the right to freedom of association and assembly of members of organisations working with sex workers, as well as sexual and gender-diverse persons.

Moreover, the foreboding with which the NGO Act 2016 was received by Civil Society Organisations in general is continuously turning into a lived reality, especially with the recent series of events that involve the closure of NGOs on account of non-compliance with the NGO Act. With the legal environment for CSOs and NGOs in Uganda becoming more hostile by the day, it is imperative that sex worker-led organisations be beyond reproach in terms of statutory compliance with rules and regulations relating to their establishment and operation.

To this end, UNESO conducted a survey to assess their compliance, whose findings shall guide the constituent members on how they can meet their various organisational statutory obligations.

### **Assessment Purpose**

To assess the level of legal compliance among sex worker led organizations/ UNESO members with the intent to devise strategies to ensure that sex worker organizations comply with lehal frameworks governing NGO’s and CBO’s in Uganda.

### **Specific Objectives**

1. To prevent the possibility of closure of sex worker ed organizations due to Non-legal Compliance.
2. To create an initial baseline of UNESO members in legal compliance capacity strengthening

## **Methodology**

The assessment to determine the level of legal compliance of the sex worker-led that are members of UNESO was conducted through the following key stages. In the first phase of the survey, an inception meeting was held with UNESO members to orient them to the study, the objectives, the tools, the methodology, the implementation timelines, and the consultants. Feedback from the meeting was adopted and incorporated into the study's design.

This study adopted a qualitative approach to data collection, which enabled deep scrutiny of the legal framework and inclusion of stakeholder voices and narratives of their experience with legal compliance. Data collection was conducted through a desk review of laws relating to the establishment and operation of non-governmental organisations in Uganda and key informant interviews with leaders of sex-worker-led organisations. The study only focused on organisations that had started the legal compliance process within the wider UNESO members. Therefore, a total of 30 UNESO members participated in the assessment, 1 from each member organisation, were interviewed.

The assessment was made against the requirements for the establishment and operation of Non-Profit and Community Based organisations that are embedded in The Companies Act 2012, the NGO Act 2016, The Income Tax Act Cap 340 (as amended), The National Social Security Fund Act Cap 222(as amended), and the Anti-Money Laundering Act 2013 (as amended).

The collected data was then analysed by the consultants, and the key findings were condensed into a report that was shared with UNESO for review and comments. Upon incorporating these comments, a validation meeting was held where the stakeholders presented the draft assessment report for validation. Feedback, comments, and input from the validation meeting were incorporated into the final report and submitted to UNESO for approval.

Throughout the assignment, the consultants adhered to the principles of respect, equality, and non-discrimination in the consideration of participants' opinions, voluntary and informed participation of respondents, ethical and in-depth investigation and confidentiality in handling information and inputs by participants.

### **Challenges encountered during the assessment exercise**

Several limitations were observed in the course of the study. The main being the unavailability of some of the intended respondents for the study. The time allocated for the study coincided with festivities which made it difficult to reach some of the respondents. The unwillingness of some members to fully disclose information pointing to system inadequacies. While the consultants were in some instances able to access documents relating to organisations to further expound on the data provided orally, the study would have benefitted from accessing a depository of registration documents of UNESO membership which would ensure the quality and accuracy of data collected.

Despite the above challenges, the study adopted a participatory approach involving the UNESO leadership in the development of research tools as well as the inclusion of UNESO's membership at every stage of the study to enhance ownership.

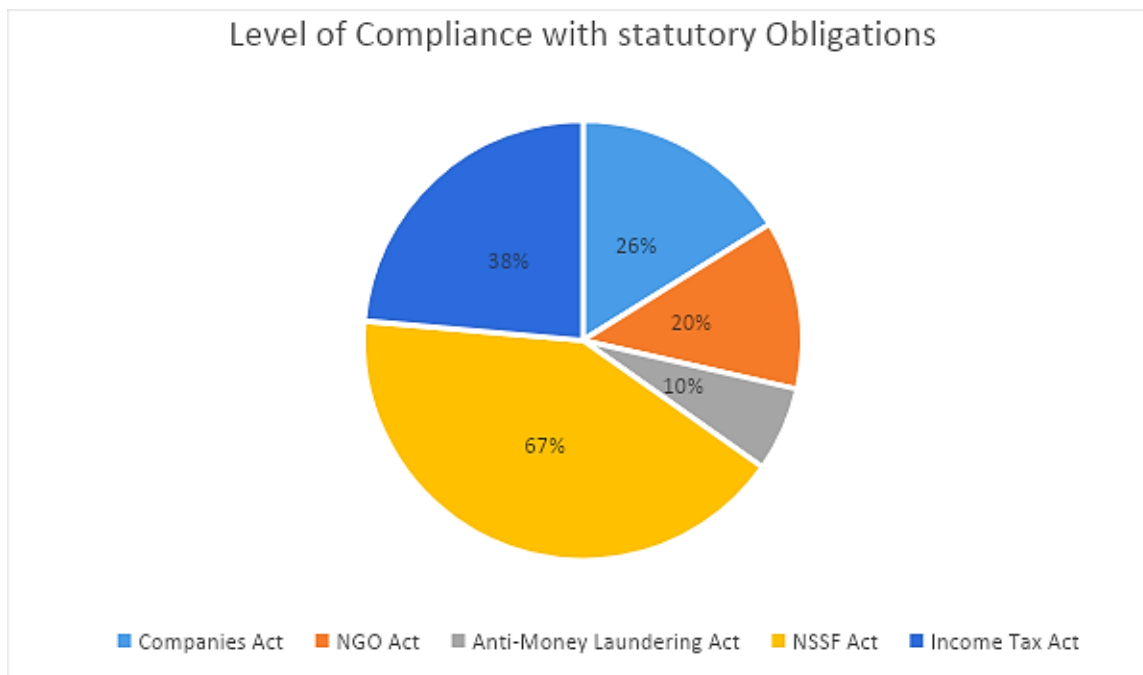
## Findings on the Level of Compliance with Statutory Obligations among UNESO Member Organisations.

### Overall findings

From the assessment that was conducted, the level of compliance with statutory obligations was highest in relation to compliance with the National Social Security Fund (NSSF) Act, wherein 67% of the organisations that were assessed were found to be compliant. This was followed by the Income Tax Act, wherein 38% of the organisations that were assessed were found to be compliant with it ; the Companies Act followed with 26% of the organisations assessed being found to be compliant with it, the NGO Act follows with 20% of the organisations assessed found to be compliant with it, and lastly the Anti-Money Laundering Act where only 10% of the organisations assessed were found to be compliant with it. As apparent from this statistical data, the average level of compliance of UNESO member organisations with their statutory obligations is at 32%.

**Chart 1: The chart below shows the level of compliance against the five domains under which organizations were assessed upon;**

1. Companies Act
2. NGO Act
3. Anti-Money Laundering Act
4. NSSF Act
5. Income Tax Act



## **1. Compliance with the Companies Act 2012**

Out of the 30 organisations that were assessed, only 19 were assessed for compliance with the Companies Act 2012. This is because the other eleven (11) organisations are not incorporated as Companies Limited by Guarantee, and are thus not required to be compliant with the Companies Act. Compliance with the Companies Act was measured against the following criteria:

- i) Possession of a valid certificate of registration from the registrar of companies
- ii) Status and manner of conducting Annual General Meetings (AGMs), including chairing of the meetings, and presentation of key documents to the members.
- iii) Status of annual returns and attachment of key documents to annual returns
- iv) Whether or not there is an appointed board of directors
- v) Whether or not there are appointed auditors
- vi) Whether or not there is a company secretary
- vii) Whether or not there is a membership register
- viii) Whether the Memorandum and Articles of Association (MEMARTs) provide for the right procedure for the appointment and removal of directors
- ix) Whether beneficial ownership information has been filed with URSB

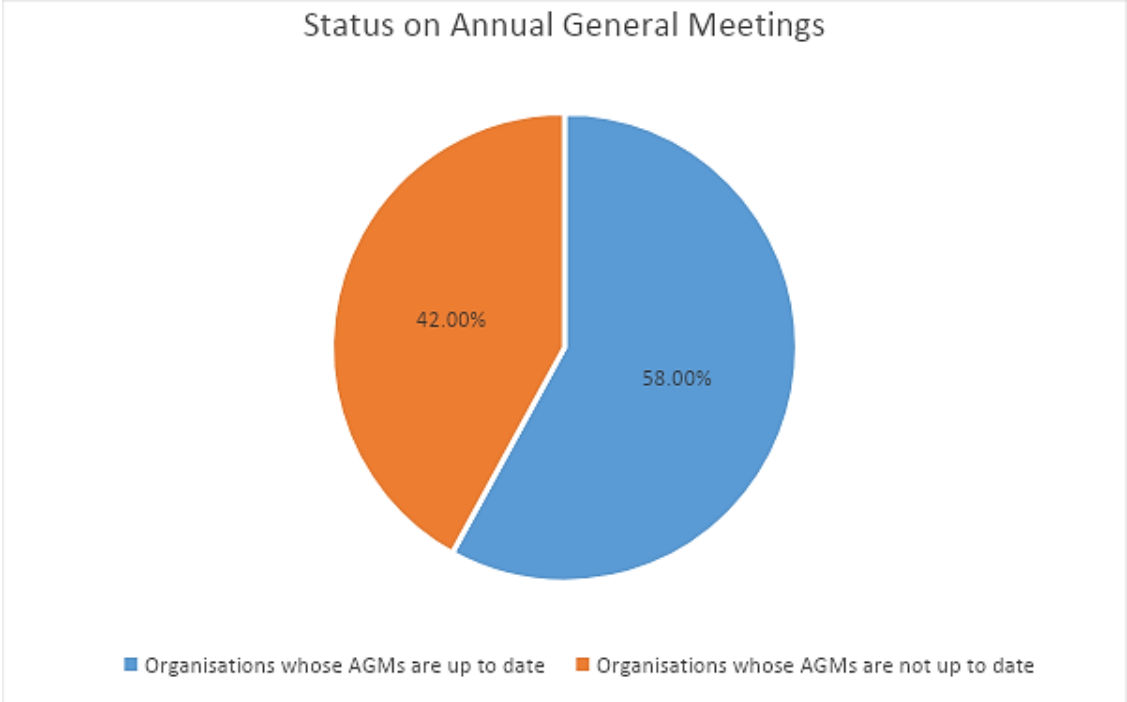
### ***i) Possession of a valid certificate of registration from the registrar of companies***

Out of the 19 organisations that were assessed for compliance with the Companies Act, one (1) was found not to have a valid certificate of registration from URSB. The other 18 organisations all have valid certificates, and the rationale behind this level of compliance with this particular criterion is attributable to the fact that the certificate from URSB does not require renewal on a regular basis, and therefore does not place a compliance burden on an organisation that is incorporated under the Companies Act. The organisation whose certificate of incorporation is invalid was de-registered because of failure to file their annual returns. They had never filed their annual returns since incorporation in 2020.

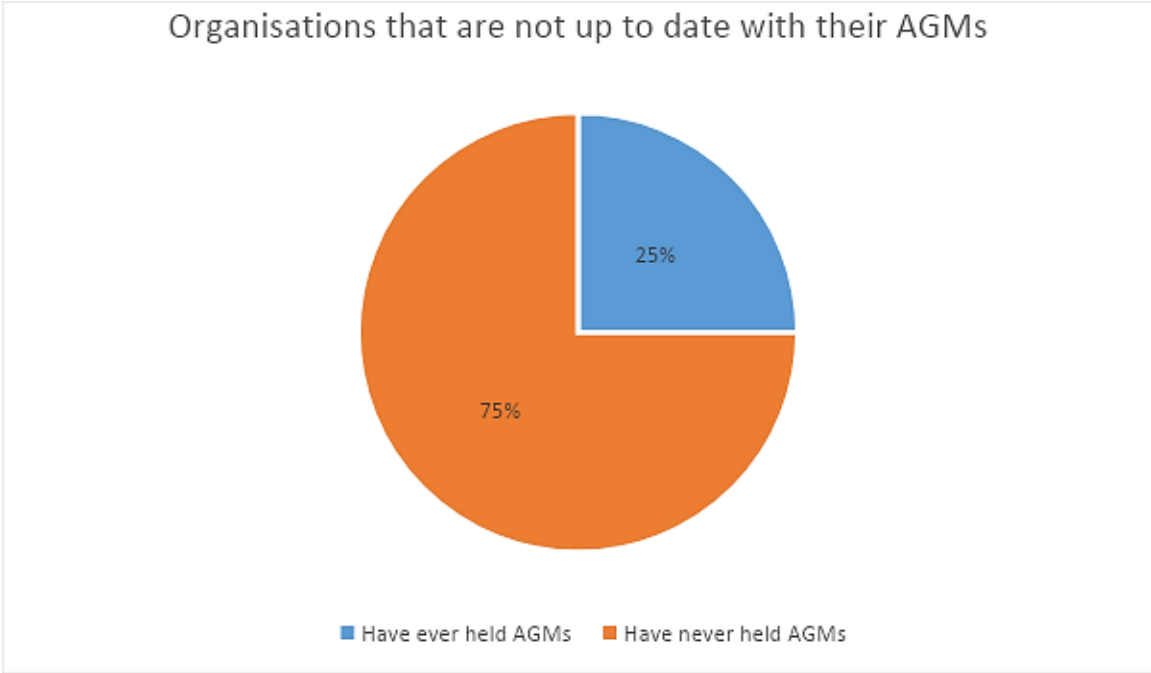
### ***ii) Status and manner of conducting Annual General Meetings (AGMs)***

Out of the 19 organisations that were assessed, 11 (58%) are up to date with their AGMs, while 8 (42%) were not. Of the 8 that were not up to date, 6(75%) have never held AGMs, despite being over two years old.

**Chart 2: Status of Compliance with the Requirement to Hold Annual General Meetings**

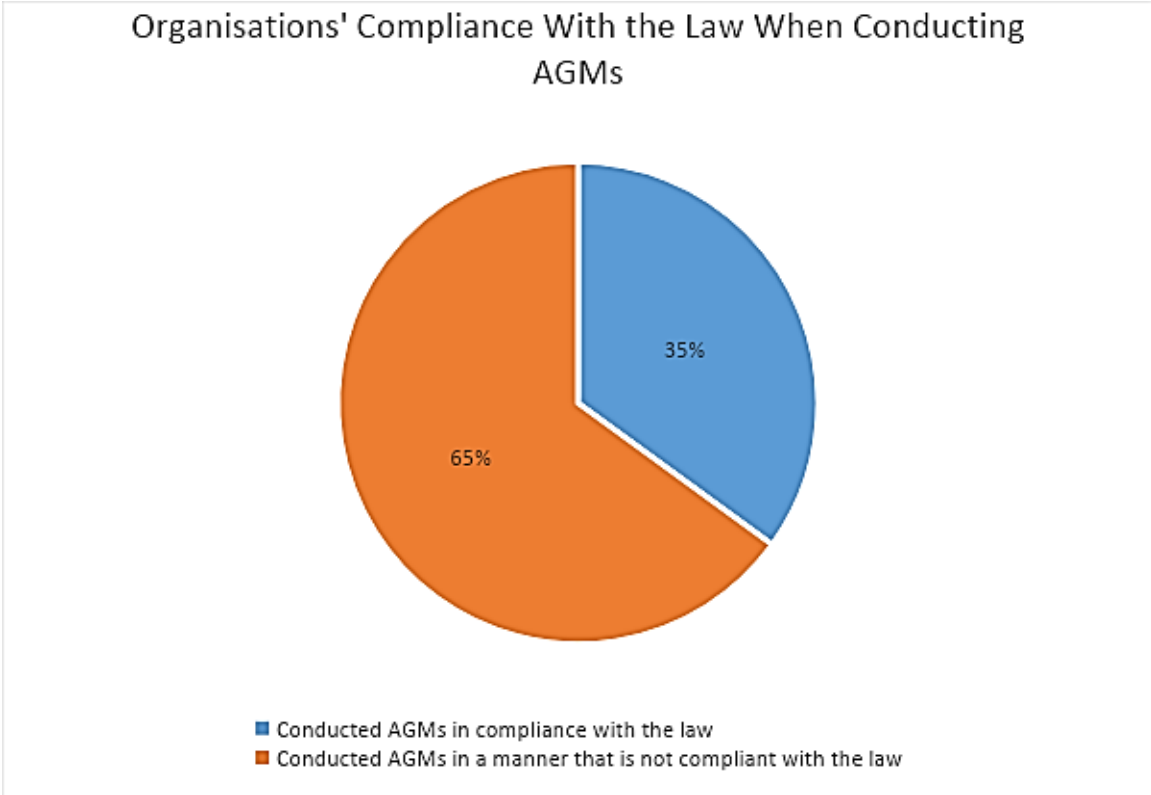


**Chart 3: Status of Conducting AGMs among Organisations that are not up to date with their AGMs**



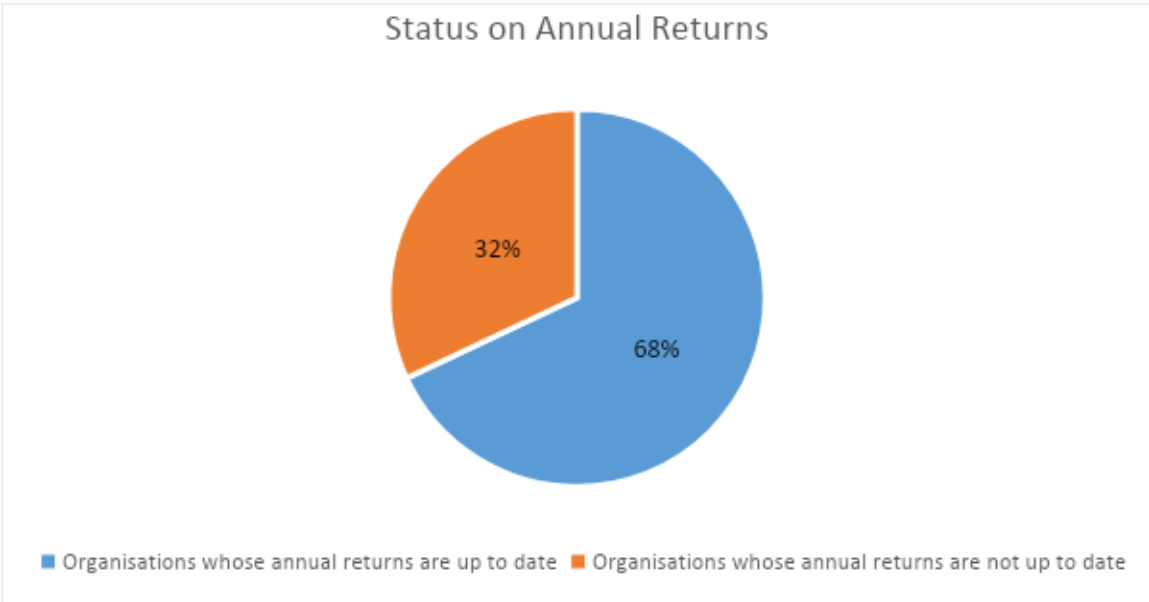
In terms of the manner of conducting the AGMs, out of the 17 organisations that have ever conducted AGMs, 6(35%) had their AGMs duly chaired by the chairperson of the organisation’s board of directors, and duly presented their audited statements of account to their members during the AGM. A bigger percentage of organisations that have conducted AGMs, 65%, have not conducted them in a way that is compliant with the Companies Act

**Chart 4: Status of Compliance with the Law When Conducting AGMs**



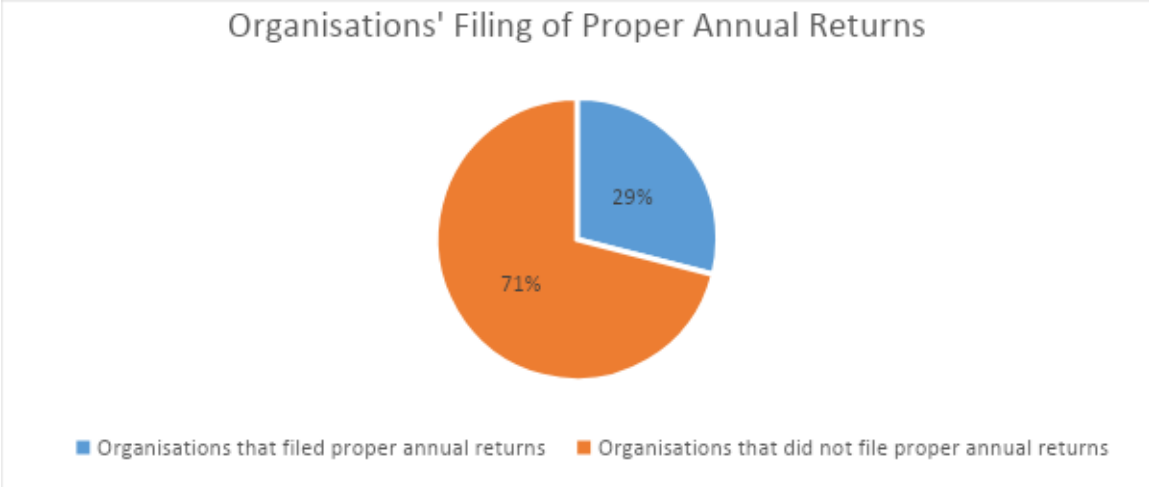
**iii) Status of annual returns**

Out of the 19 organisations that were assessed, 13(68%)are up to date with their annual returns, while 6 (32%) are not. 2 out of the 6 organisations whose annual returns are not up to date have never filed annual returns yet they are over two years old as a company limited by guarantee. One of them was de-registered on account of failure to file annual returns.



With regard to filing proper annual returns. Out of the 17 organisations that have ever filed annual returns, only 5 attached their audited statements of accounts to the annual returns that they last filed. As such 71% of the organisations did not file proper annual returns.

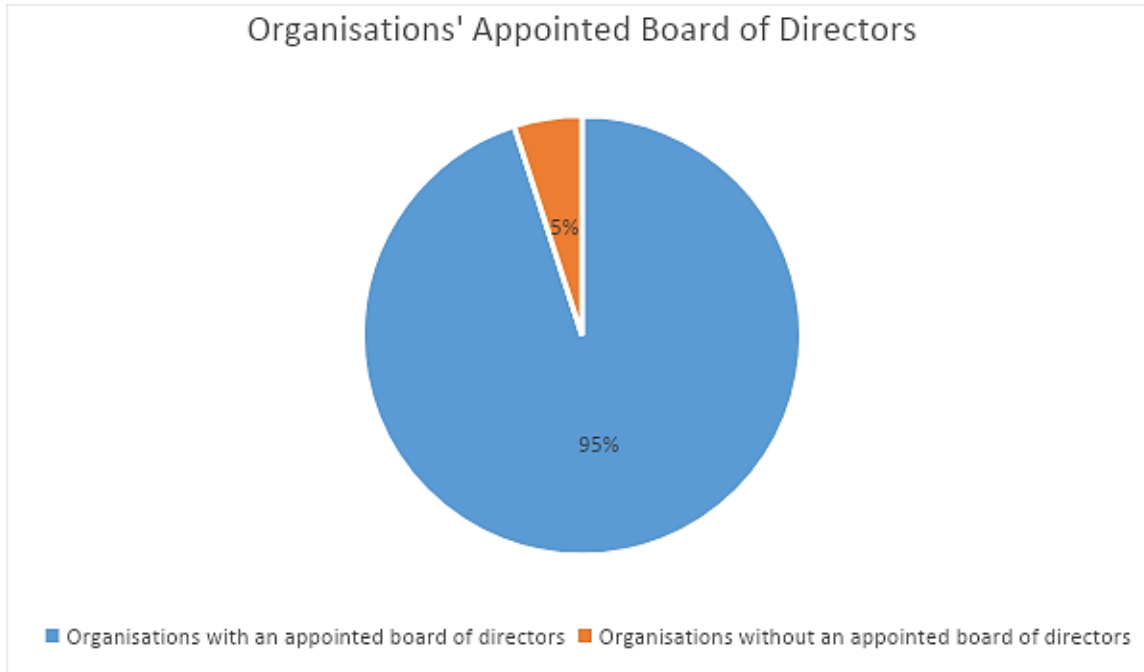
**Chart 5: Status on filing proper annual returns**



**iv) Whether or not there is an appointed board of directors**

Of the 19 organisations that were assessed for compliance with the Companies Act, 18 have an appointed board of directors and only 1 does not have. Whereas this indicates a 95% compliance rate, it should be noted that a number of the respondents indicated very limited engagement of their organisations’ board of directors, which they attributed to limited funds to convene board meetings on a regular basis to discuss and decide on pertinent issues pertaining to the organisation, relocation of board members to other countries outside of Uganda, which makes convening and engaging them quite difficult.

**Chart 6: Status on Appointment of Board of Directors**



**v) Whether or not there are appointed auditors**

12 out of the 19 organisations that were assessed for compliance with the Companies Act have appointed auditors. This puts compliance with the criterion of having appointed auditors at a level of 63%.

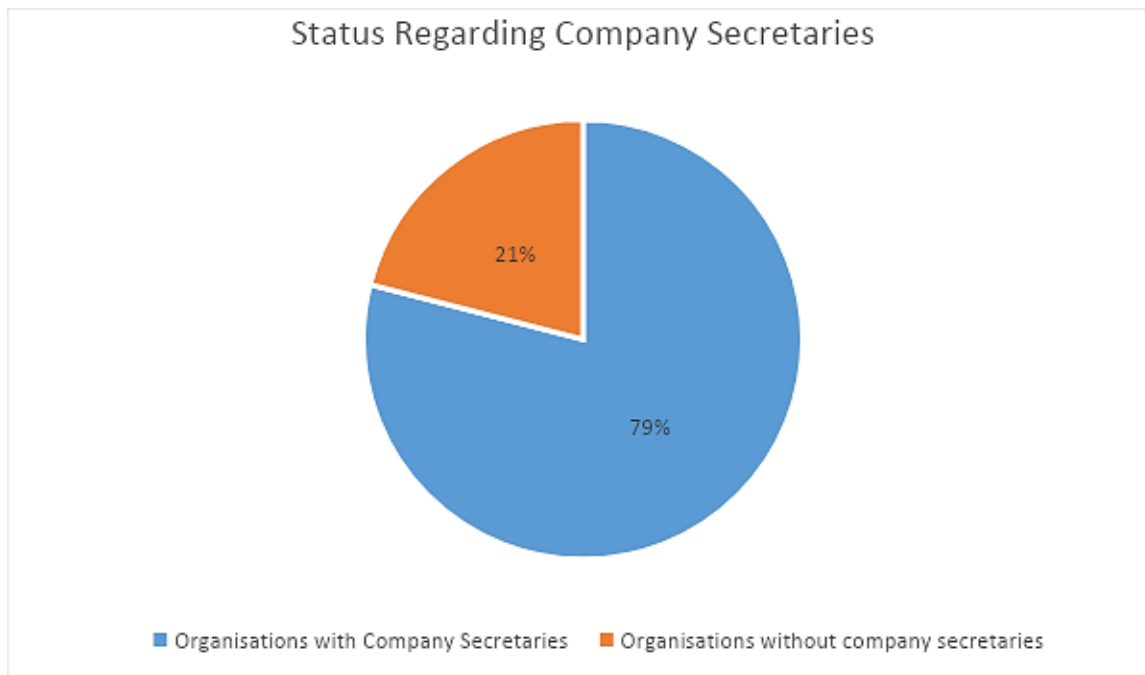
**Chart 7: Status on Appointment of Auditors**



**vi) Whether or not there is a company secretary**

15 (79%) out of the 19 organisations that were assessed have company secretaries, while 4 (21%) do not have company secretaries. While this is commendable, at the outset, it is not commensurate with the level of compliance with the Companies Act, which is at 26%. This is on account of the fact that a Company Secretary is supposed to ensure that the organisation complies with its statutory obligation. Some of the respondents indicated that their Company Secretaries are private lawyers, whom they engage once in a while, and not regularly, while others indicated that their company secretaries are individuals who may not have the technical capacity to determine what the organisation needs to do in order to be compliant with the law.

**Chart 8: Status on Appointment of Company Secretaries**



**vii) Whether or not there is a membership register**

From the 19 organisations that were assessed, 16 were found to have membership registers, as required by law, while 3 do not have. It is important for organisations to have a register of their members so as to know who to give notice of General Meetings, and who has the right to vote on various issues pertaining to the organisation.

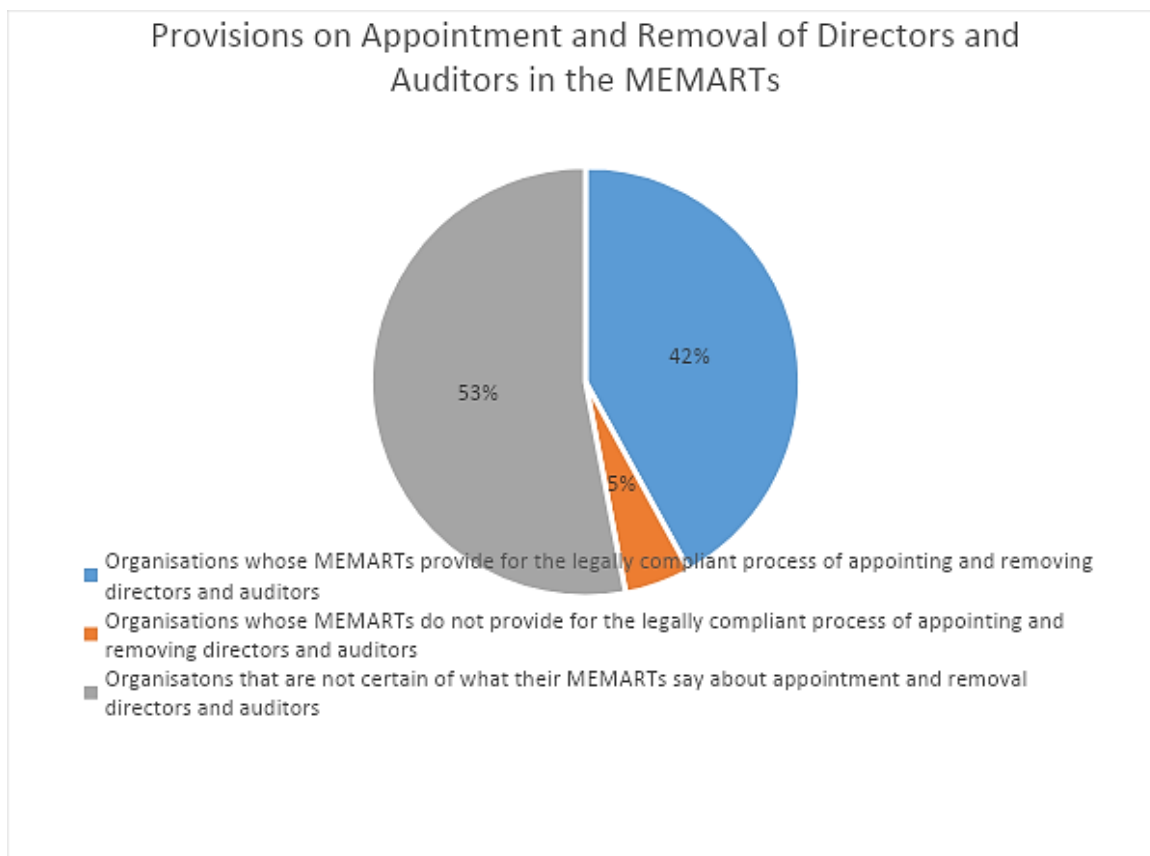
**viii) Whether the Memorandum and Articles of Association (MEMARTs) provide for the right procedure for appointment and removal of directors**

The law requires that directors and auditors be appointed by the general assembly/ membership of the organisation during its AGM or other Extraordinary General Meeting (EGM) convened by the organisation's members.

Out of the 19 respondents from the different organisations that were assessed, 8 indicated that the procedure of appointment or removal of directors and auditors that is provided for in their MEMARTs is by a majority vote of members at the AGM, while 10 indicated that they were not sure what their MEMARTs say about appointment of directors, and/or auditors.

1 indicated that their MEMARTs designate the appointment of directors to a specific committee, which is in contravention of the law. These figures put compliance with this particular criterion at 42 %. Moreover, the high level of lack of knowledge of what the organisation's MEMARTs say about appointment and removal of directors and auditors, 53% is worrying because a lot of the organisations wish to replace inactive members on their board, especially those who relocated and can no longer be traced; but they do not know how to go about it

**Chart 9: Status on Legal Compliance with the Procedure for Appointment and Removal of Directors and Auditors**



***ix) Whether beneficial ownership information has been filed with URSB***

The Companies Act, as amended, requires every company that is registered in Uganda, including a company limited by guarantee, to have a register of its beneficial owners' information and file it with the Registrar of Companies; the beneficial owners being the natural persons that have final ownership or control over the company.

Out of the 19 organisations that were assessed for compliance with the Companies Act, 12 have filed beneficial ownership information with the Registrar of Companies at URSB, 4 started on the process although it is yet to be concluded, as they are yet to get notification of successful registration from URSB. 3 have not yet filed their beneficial ownership information with URSB.

**2. Compliance with the NGO Act.**

Only 6 Out of all the 30 organisations were compliant with the NGO Act. Compliance with NGO Act was measured against the following criteria:

- i) Whether or not there is a valid certificate/ permit
- ii) Whether or not Annual returns were filed

Compliance with the NGO Act is at a rate of 20%. The low level of compliance is on account of the fact that 10 out of the 19 organisations incorporated as companies limited by guarantee were not registered under the NGO Act, as required by law; while most of those that are registered under the NGO Act do not file annual returns. Most organisations cited the social stigma around work with sex workers and members of the LGBTQ community, as well as the harsh legal environment that came with the debate and enactment into law of the Anti- Homosexuality Act 2023, as well as limited financial resources as the reason for failure to register under the NGO Act.

**3. Compliance with the Anti-Money Laundering Act.**

Only 3 out of the 30 organisations that were assessed are registered with the Finance Intelligence Authority under the Anti-Money Laundering Act. Whereas some of the respondents cited non-registration as an NGO as the reason for not registering with the Finance Intelligence Authority (FIA), it is important that they take the steps to register, since the law requires all charitable organisations to register with the authority. Other respondents indicated that they generally lacked knowledge about the FIA, and the requirement to register with them, especially given their location in upcountry districts. The level of compliance with the Anti-Money Laundering Act is at 10%

**4. Compliance with the National Social Security Fund (NSSF) Act**

Compliance with the NSSF Act was measured against the following:

- i) Deduction and remission of 5% of employees 'salary to NSSF
- ii) Contribution and remission of 10% of employees' salary to NSSF

Out of the 30 organisations that were assessed for compliance with the NSSF Act, 14 were found to be compliant with the law as they fully met the above-mentioned criteria against which they were being assessed. 1 was found to be not fully compliant, because they remitted the 15 % to

NSSF, but were deducting it entirely from the staff salary, and not making the 10% contribution. 6 were found to be non-compliant as they had salaried employees, and were not deducting, contributing or remitting the legally required percentage of their salaries to the NSSF. The other 9 organisations indicated that they did not have salaried employees. The level of compliance with the NSSF Act is at 67%.

Some of the non-compliant organisations indicated that their reason for non-compliance is the fact that the salaries they pay are already small, so they decide not to reduce them any further by making statutory deductions such as the 5% savings. They also indicated that they did not have the funding to make the 10% contribution to their employees ‘savings.

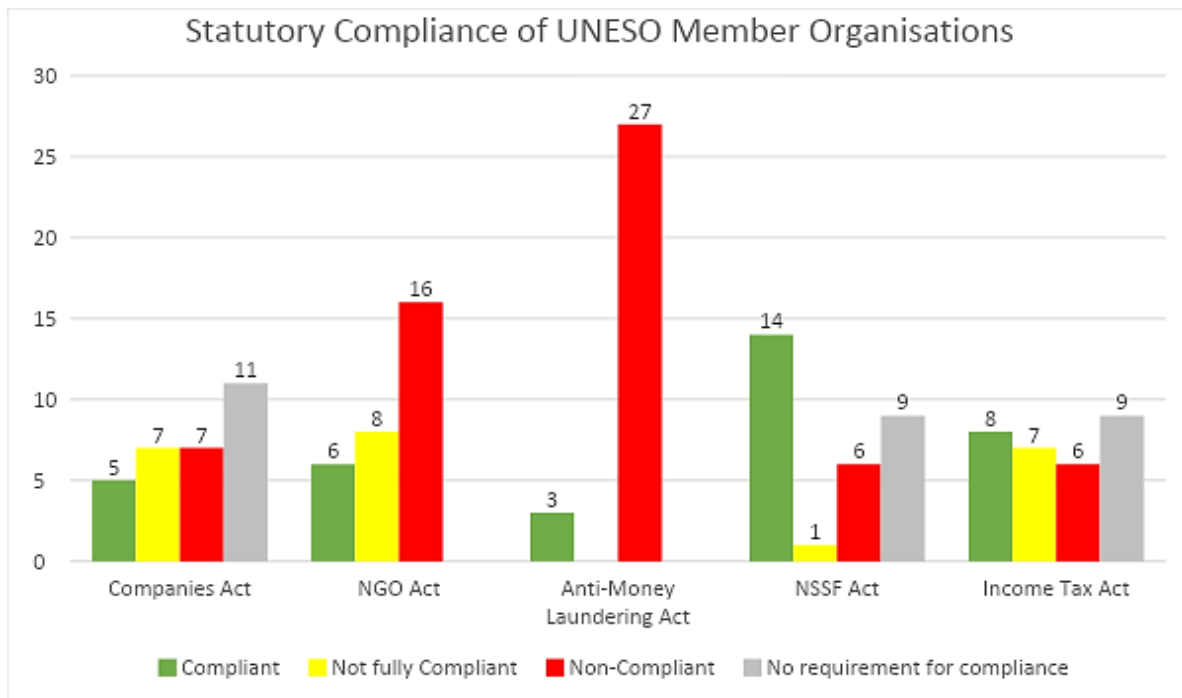
**5. Compliance with the Income Tax Act**

Compliance with the Income Tax Act was measured against the following:

- i) Deduction and remission of Pay as You Earn (PAYE) to Uganda Revenue Authority (URA) on behalf of every salaried employee
- ii) Deduction and remission of Local Service Tax (LST) to URA on behalf of every salaried employee

Eight (8) out of the 30 organisations that were assessed met the above-highlighted criteria for compliance with the Income Tax Act. 7 were found not to be compliant because while they deducted and remitted PAYE, they did not deduct and remit LST. 6 were found to be totally non-compliant with the law because while they have salaried employees, they do not deduct and remit either PAYE or LST. 9 of the organisations do not have salaried employees. Compliance with the Income Tax Act is thus at a level of 38%. Similar to the rationale for non-compliance with the NSSF Act, some of the respondents indicated that their funding is not enough them to enable them pay their employees decent salaries and make the requisite tax deductions

**Bar graph 1: Level of statutory compliance of organisations that have been assessed.**



## **Conclusion and Recommendations**

### **Conclusion**

For sex-worker-led organisations and for the sex-worker movement to remain vibrant in agitating for the protection of sex workers in Uganda, there must be a concerted effort to ensure sex-worker-led organisations remain operational even when civic space in Uganda is closing. To hold the space, Sex worker organisations must comply with the numerous legal obligations because the cost of non-compliance far outweighs the cost of compliance and, even more importantly, because the future of sex worker organising is dependent on whether sex worker-led organisations will be able to navigate the hurdles placed before them.

### **Recommendations**

For the legal compliance level of UNESO member organisations to improve, it is imperative that interventions are made to give them guidance and practical assistance that can enable them to meet their statutory obligations as legal entities. Some of the recommended interventions include:

- i) Regularly conducting legal awareness sessions with the member organisations, highlighting what their obligations are under various laws, which are necessary to enable them to continue operating.
- ii) Establishing working relationships and getting resource persons from the entities, bodies, or offices that are charged with the implementation of statutory obligations that UNESO's member organisations are supposed to fulfill, to train and share information on the practical steps that need to be taken to ensure legal compliance. The entities, bodies, and offices referred to include: The Uganda Registration Services Bureau (URSB), The Finance Intelligence Authority (FIA), the Uganda Revenue Authority (URA), the NGO Bureau, the Office of the District Chief Administrative Officer (CAO), among others.
- iii) UNESO should identify organisations within her networks that are legal oriented and are sex-work, as well as LGBTQ friendly, and facilitate their co-option into UNESO member organisations. The co-opted organisations will provide technical support on legal and administrative compliance requirements for non-profits, thus enhancing the rate of compliance in a sustainable manner. This initiative will be particularly useful to member organisations that do not have active and legally competent Company Secretaries to ensure that they meet their statutory obligations, and remain compliant with the law.
- iv) Need to facilitate regular sharing sessions among sex worker led organizations to enable learning from each other on how to navigate some of the social barriers that may hinder compliance with the law. For instance, some members indicated that they decided to circumvent the apparent difficulty of getting registered as NGOs at the NGO Bureau by getting registered as CBOs within the districts where they have established rapport with the local authorities. Sharing sessions can be a good opportunity for members to pick and

learn such good practices from each other, which are essential to enabling them to remain in compliance with the law.

- v) Need to build the capacity of UNESO members on resource mobilization, significantly strengthening their skills in writing competitive and persuasive project proposals for funding. This will alleviate financial constraints that hinder them from meeting their statutory obligations, such as registration under the NGO Act, making contributions and remissions to the NSSF and URA on behalf of their employees, among others.
- vi) Conduct robust advocacy to URSB and NGO bureau reviews rejected applications for registration submitted by sex-worker led organisations under its “undesirability test.”
- vii) The NGO Bureau should comply with its obligations to protect sex workers who are also entitled to protection accorded to all persons in Uganda and should not be discriminated against on the basis of their occupation.
- viii) The NGO Bureau should revise its decisions to suspend organizations for marginalized persons including sex worker -led organizations and organizations working with sex workers.
- ix) The NGO Adjudication Committee should decide appeals impartially and promptly.
- x) District Internal Security Officers (DISO) and Gombolola Internal Security Officers (GISO) and all other security Agents should conduct objective security/risk assessments, provide impartial reports that are not biased and desist from harassing activists and sex workers during intelligence data collection.
- xi) The Ministry of Gender, Labor and Social Development should mainstream working with sex workers in accordance with its mandate to protect vulnerable populations.
- xii) Development Partners should allocate more funding to support sex-worker led organizations to comply with administrative and legal requirements for establishing and operating nonprofits in Uganda since the process is expensive and cannot be afforded by many resource constrained sex worker organizations.
- xiii) Development Partners should provide flexible funding that takes into account the contextual challenges in Uganda that hinder many sex workers led organizations from registering and meeting other obligations required by law and support them to incrementally fulfil these requirements.

## Annexures

### *Annex I: Table showing the level of compliance for each of the assessed organizations*

**Key to Note.** The table showing the level of compliance for each of the assessed organizations has been left out for confidentiality purposes. However, for any interested partner, the information can be provided through UNESO or by contacting the specific organization directly.

	<b>Organization Name</b>	<b>Contact details</b>
1	Justice and Economic Empowerment for Women and Girls Foundation Uganda (JEWAAG)	Jeewag2016@gmail.com
2	Lady Mermaids Empowerment Centre	mermclub11@gmail.com
3	WONETHA	naumy2019@gmail.com
4	Serving Lives Under Marginalisation (SLUM)	slumorg@gmail.com
5	Come Out Positive Test Club (COPTC)	josephkawesi@yahoo.com
6	Men of the Night Uganda Limited	menofthenightug@gmail.com
7	Trans Advocacy Initiative Uganda (TAI-Ug)	ssamulafahad@gmail.com
8	Empowered at Dusk Women's Association (EADWA)	empowered2014@gmail.com
9	Women Positive Empowerment Initiative Uganda	wopeinug@gmail.com
10	Hodari Youth Initiative	Oliechsam43@gmail.com
11	Give a Hand Foundation	giveahandfoundationltd@gmail.com
12	Kibaale Women's Health Group	
13	Action for Improved Health and Wealth	nyamwijaimmaculate@gmail.com
14	Bright Life Foundation Uganda/ Hope and Life Foundation	
15	Scarlet Initiative Uganda	scarletug1@gmail.com
16	Kabale Neighbors Group Can	
17	Women with a Mission	womenwithamission@gmail.com
18	Malaba Outfits	Saraasiimwe4gmail.com
19	Women Rights Aid	Biiraenid5@gmail.com
20	Focused Youth Empowerment Organization	
21	Masaka Key Populations HIV Prevention and Support Organisation (MAHIPSO)	Mahipso2018@gmail.com
22	Kabarole Women's Health Support Initiative (KWSHI)	wearewero@gmail.com
23	Voice of Community Empowerment	akellomartha86@gmail.com
24	Women's Initiative for Emancipation & Renaissance Organization	wearewero@gmail.com
25	Soroti Women's Health Support Initiative	swhsiuganda@gmail.com
26	Women Empowerment Centre-Isingiro	owesiclub@gmail.com
27	Transgender Equality Uganda	transequganda@gmail.com
28	Service Workers in Group Foundation Uganda (SWING-Ug)	swingug@gmail.com
29	Organization for Gender Empowerment and Rights Advocacy	ogerauganda5@gmail.com
30	Kasese Women's Health Support Initiative	kahundrose9@gmail.com

*Annex II: Questionnaire/ Interview Guide for Key Informant Interviews (KIIs)*

**Introduction**

This questionnaire shall be used to collect information from Key Informants, on the level of compliance of UNESO member sex worker-led organisations, with laws governing the establishment and operation of NGOs in Uganda. The key informants that shall be interviewed are sex workers and sexual and/or gender diverse individuals leading NGOs established to serve their peers.

**Consent:**

I (name) \_\_\_\_\_ of \_\_\_\_\_  
(phone number and physical address) \_\_\_\_\_ do hereby consent to being interviewed by agents of Network of Key Populations Service Ltd (UNESO), for purposes of collecting information that will aid in development of an assessment report on the level of compliance of sex worker-led organisations, with laws governing the establishment and operation of NGOs and CBOs in Uganda.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**1. Particulars of respondent**

1.1. Name: \_\_\_\_\_

1.2. Organisation \_\_\_\_\_

1.3. Designation \_\_\_\_\_

1.4. How long has the respondent been acting in their current position?

\_\_\_\_\_

**2. Compliance with the Companies Act 2012 as amended by the Companies (Amendment) Act 2022)**

2.1.Does your organisation have a valid certificate of incorporation from the registrar of companies?

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2.2.When did your organisation last hold an AGM?

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2.3. List the key documents/ reports that were presented to members during your most recent AGM:

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2.4.Who chaired your most recent AGM and why?

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2.5.When did your organisation last file annual returns with the registrar of companies?

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2.6.List the documents that accompanied your most recently filed annual returns

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2.7.Does your organisation have the following? (Tick as appropriate):

No.	Requirement	Yes	No
1.	Appointed Board of directors		
2.	Appointed auditors		
3.	Company secretary		
4.	Membership register		

2.8. What do the Memorandum and Articles of Association of your organisation say about appointment and removal of the following?

1. Directors

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2. Auditors

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2.9. Has your organisation filed beneficial ownership information with the registrar of companies?

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**3. Compliance with the NGO Act 2016**

3.1. In what district(s) or sub-county (in case of a CBO) has your organisation conducted activities in the last one year?

3.2. Does your organisation have a certificate of registration and a valid permit from the NGO Bureau? In case your organisation is a CBO, does it have a certificate of registration from the District NGO Monitoring Committee? If no, why? If yes, please

explain any challenges you faced in acquiring the permit, and how you overcame them. If you did not face any challenges, please share how you were able to acquire the permit easily

3.3. In what district(s) does your NGO permit allow your organisation to operate? In case your organisation is a CBO, in what sub-county does your certificate of registration permit you to operate?

3.4. Does your NGO have a Memorandum of Understanding with Local Government in the district(s) in which you operate?

3.5. Does your CBO have a Constitution? If so, what are the key things that the Constitution provides for?

3.6. Does your organisation file returns with the NGO Bureau, the District Non-Governmental Organisation Monitoring Committee (DNMC) and the District Technical Committee?

#### **4. Compliance with the Income Tax Act Cap 340**

4.1. Does your organisation have a tax exemption certificate from URA?

4.2. How many salaried employees does your organisation have?

4.3. Does each of the employees named in 4.2. above have a Tax Identification Number?

4.4. Does your organisation deduct a percentage of the employees' gross pay and pay Pay as You Earn (PAYE) tax on their behalf to URA?

4.5. Does your organisation pay Local Service Tax on behalf of each employee? If so, how often?

**5. Compliance with the National Social Security Fund Act Cap 222 (as amended)**

5.1. How many full-time employees does your organisation have?

5.2. Is each of the employees registered with NSSF?

5.3. Does the organisation deduct a percentage of the employees' salary and pay it to NSSF on the employees' behalf? If so, what percentage is deducted?

5.4. Does the organisation deduct from its resources to make a contribution to each employee's NSSF? If so, how much is contributed for each employee, and how often?

**6. Compliance with the Anti-Money Laundering Act 2013 (as amended)**

6.1. Is your organisation registered with the Finance Intelligence Authority?

6.2. Do you file an annual compliance report with the Financial Intelligence Authority every year?

6.3. Has your organisation developed staff and management training and awareness programs on the prevention of money laundering and terror financing?

6.4. Does your organisation have a designated money laundering control officer?

7. In case your organisation is a CBO, please explain how you are able to receive and expend funds, including, but not limited to: receiving and accounting for funds for organisational activities, payment of staff salaries, NSSF and Pay As You Earn (PAYE)