



CR. AMANYA
ADVOCATES & SOLICITORS

The Continuous Obligations of a Non-Government Organizations (NGOs) in Uganda



CRAA
LEGAL INSIGHT

Introduction:

The Non-Governmental Organizations Act, 2016 (Hereinafter referred to as “The Act”) mandates the National Bureau for Non-Governmental Organisations (“NGO Bureau”) to register and maintain an up-to-date register of all NGOs in Uganda. The NGO Bureau also has the mandate to regulate, inspect, regulate and deregister NGOs. It enforces compliance with the law and handles all complaints and disputes related to NGOs’ operations in Uganda.



It is important to note that upon successful approval of an application to register an NGO by the NGO Bureau of Uganda, NGOs have continuous obligations they are required to comply with. These are discussed below;

Renewal of Permit. For a Non-Governmental Organization to operate in Uganda it is supposed to have a valid permit issued by the NGO Bureau. It is therefore an obligation to renew the permit as per Section 32 of the NGO Act 2016. The Organization applies for renewal of a permit 6 months before the expiry of its permit. Continued operation without renewal attracts fines to the NGO.

Filing of annual returns and estimates. An organization is supposed to keep accounting records of income, expenditure, assets and liabilities and draw up financial statements which are submitted to the Bureau, the District technical planning committee, the DNMC and SNMC of the area in which it operates.

This is important because it helps to know if the accounting policies are appropriate and if they have been appropriately applied by the Organization.

Issuance of inspection reports. The NGO Act 2016 under Section 41 provides that an inspector may, at any reasonable time inspect the premises of an organization and may request for any information as is necessary for the inspection.

The Organization is therefore supposed to allow such a person to carry out their duties as provided under the act without restraint. The Inspection however must be done with prior notice of at least three days.

A person, who without any lawful excuse denies an inspector access to information, presents false information or refuses to comply with any order or direction given by the inspector commits an offence.

Lawful and good conduct. An Organization is supposed to carry out activities only in areas where it has received approval of the DNMC and Local Government and co-operates with local councils in the area of its operation and relevant DNMC and SNMC.

The organization shall engage in any act which is not prejudicial to the interests, dignity of the people, security and laws of Uganda.

The organization shall be non-partisan and shall not engage in fundraising or campaigning to support or oppose any political party or candidate. These are provided for under Section 44 of the Act.

Submission of an Annual Report. The Board of Directors shall, within three months after the end of each financial year submit to the Minister the annual report of the activities of the Bureau who will submit it to the cabinet as per Section 28 of the NGO Act, 2016.

Submission of a Statement of Accounts.

The Board of Directors shall cause to be prepared and submitted to the Minister and Secretary to the Treasury in respect of each financial year as per Section 26 of the Act.

This will include any information in relation to financial affairs of the Bureau. The Organization is also supposed to ensure that within four months after the end of each financial year a statement of accounts is submitted for auditing to the Auditor General or an auditor appointed by the Auditor General as per Section 27 of the Act.

On 10th August 2021, the National Bureau for Non- governmental Organisations indefinitely suspended 54 civil society groups including General Lakes Institute for Strategic Studies (GLISS), Uganda Help Florida, Environmental Governance Institute Uganda, Chapter Four Uganda, Citizens' Coalition for Electoral Democracy in Uganda (CCEDU), Femrite Uganda Women Writers' Association, African Humanitarian Action, Safe Places Uganda Foundation, Citizens Platform for Democracy and Accountability, Growth Networks Uganda, Citizens Election Watch -It (CEW-IT).

Although many people said that it was a continuation of a crack down on civil society groups in Uganda, the NGO Bureau explained that of the NGOs affected, 23 NGOs were found to be operating with expired permits contrary to section 31(1) and 32(1) of the NGO Act 2016.

15 NGOs have failed to file annual returns and audited books of accounts to the NGO Bureau contrary to section 39(2) and (3) of the NGO Act 2016 and other non compliance issues. Furthermore, 16 NGOs were found to be operating without registering with the NGO Bureau contrary to Section 29(1), 31(1) and 31(2).

Some of these NGOs have since gone to court to protest the actions of the NGO Bureau and managed to successfully overturn the decision of the NGO Bureau. In a nutshell, it not important to keep a keen eye on the law and ensure that there is complete compliance with the laws that govern NGOs in Uganda.

Contact us:

+ (256) 772 484003
info@cramanya.com
Plot 49, Salim Bay Road,
Ntinda, Kampala



CR. AMANYA
ADVOCATES & SOLICITORS

