



 **LEGAL ALERT**

STAY COMPLIANT: WHAT NGOS NEED TO KNOW ABOUT ANNUAL RETURNS COMPLIANCE

July, 2025

Non-Governmental Organizations (NGOs) operating in Uganda are legally required to file annual returns with the NGO Bureau. These returns serve as a comprehensive summary of the organization's operations over the past year, including information on governance, financial performance, and programmatic activities.

Filing annual returns is not only a compliance obligation but also a critical tool for ensuring transparency and accountability in the sector.

This alert outlines the key components of an annual return, the documents required for submission, applicable timelines, and the potential consequences of non-compliance.

WHAT IS INCLUDED IN AN NGO'S ANNUAL RETURN?

An annual return submitted to the NGO Bureau must include the following:

1. A cover letter addressed to the Executive Director of the NGO Bureau.
2. A duly completed form R (the form for annual returns). *This form can be downloaded from the website of the NGO Bureau (<https://ngobureau.go.ug>)*. The following information is required to complete form R:
 - a. The name of the Organization
 - b. The period covered by the return
 - c. Date of the annual board or general meeting of the NGO for the period covered by the return.
 - d. Number of members of the NGO
 - e. Full names occupation and addresses of the officers of the NGO.
 - f. Any change in the name, constitution and rules of the NGO.
 - g. Any affiliation to an organization or group established outside Uganda.
 - h. The classes of people to whom its membership is open.
 - i. The sources of funds for the period covered by the return.
 - j. The total funds received for the period covered by the return.
 - k. The total estimates of income and expenditure for the current year.

NB. At least two representatives of the NGO (these are usually directors) must sign form R.

3. Photocopy of a **valid** permit of operation.
4. Proof of payment of prescribed fees of UGX 50,000.
5. A copy of the audited books of accounts from a Ugandan Certified Auditor(s).
6. A copy of the Annual Report(s) of all activities undertaken by the NGO.
7. Minutes of the General Assembly or governing body meeting which considered and approved the Audited Accounts & Annual Report.
8. A signed attendance list for all persons who attended the General Assembly or governing body meeting.
9. Certificate of Registration with the Personal Data Protection Office.

WHEN SHOULD NGOS FILE THEIR ANNUAL RETURNS?

In Uganda, NGOs are required by law to submit their annual returns to the NGO Bureau **within six months after the end of their financial year**. This means that whether an NGO's financial year ends in December, June, or any other month, it must file its returns within the following six months.

The annual return should provide a detailed account of the organization's financial perfor-



mance, programmatic achievements, and governance activities during the reporting period. Timely submission is not only a compliance requirement under the NGO Act but also ensures the NGO remains in good standing with the Bureau and avoids regulatory issues.

WHAT HAPPENS IF AN NGO FAILS TO FILE ANNUAL RETURNS?

Failing to submit annual returns to the NGO Bureau has serious consequences for NGOs operating in Uganda. A non-compliant NGO becomes ineligible to access key services from the Bureau, including:

- Renewal of operational permits
- Recommendations for work permits
- Recommendations to other government institutions
- Replacement of certificates of registration and operational permits
- Certification of documents
- Handling of complaints or grievances

Beyond administrative limitations, failure to file returns constitutes a legal breach under the NGO Act. This may prompt the NGO Bureau to take corrective action, which can include **suspension of operations, indefinite closure, or revocation of the NGO's operational permit.**

Timely compliance is therefore critical for legal standing and continued functioning and support of the organization.

CONCLUSION

Filing annual returns is a critical and mandatory legal obligation for all NGOs operating in Uganda. Beyond compliance, it ensures transparency, accountability, and continued access to key services from the NGO Bureau. NGOs are encouraged to keep track of their financial year-end and file their returns within the prescribed six-month window to avoid penalties or disruptions to their operations.

For any support or clarification on the annual return process, feel free to contact our team at TASLAF Advocates.

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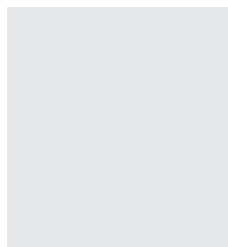
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About TASLAF Advocates

TASLAF Advocates provides blended legal and tax services to the most impactful entities operating in Uganda & East Africa. We are driven by a desire to create social impact and harness the interconnectedness of the African eco-system in our provision of blended legal & tax services.

Our clients include leading private equity/impact funds, construction and oil & gas companies, tech companies, leading NGOs and social enterprises looking to set up or expand in Uganda and East Africa.

Our team combines a breadth of experience, education, and training in the best institutions in the world. We are always on the lookout for the most talented and ambitious professionals to join the team. With a mix of lawyers and accountants across the board, our service offerings are unequalled in both tax & legal assignments.

Our pro-bono arm provides free legal services to leading SME's and social enterprises in Uganda helping them to save legal fees and create impact in their areas of operation.

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