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<b>FCDO point of contact:</b>	Dan Jollans and Christine Mugoya (BHC Kampala)
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## Acronyms

**AG:** Accountant General

**AML:** Anti-Money Laundering

**BHC:** British High Commission

**DP:** Development Partner

**DRC:** Democratic Republic of Congo

**DRM:** Domestic Revenue Mobilisation

**DST:** Deputy Secretary to the Treasury

**FCDO:** Foreign, Commonwealth & Development Office

**GESI:** Gender Equality and Social Inclusion

**GoU:** Government of Uganda

**HMRC:** His Majesty's Revenue and Customs

**HMG:** His Majesty's Government

**IGC:** International Growth Centre

**IMF:** International Monetary Fund

**LGBTQ:** Lesbian, Gay, Bisexual, Transgender, Queer

**MA:** Management Agent

**MDAs:** Ministries, Departments, and Agencies

**MERL:** Monitoring Evaluation Research and Learning

**MoFPED:** Ministry of Finance, Planning and Economic Development

**ODA:** Official Development Assistance

**PEA:** Political Economy Analysis

**PECA:** Political Economy and Conflict Analysis

**PEMCOM:** Public Expenditure and Management Committee

**PFM:** Public Financial Management

**PFRC:** Public Finance Resource Centre

**PFTD:** Public Finance and Tax Department

**PIM:** Public Investment Management

**PIMA:** Public Investment Management Assessment

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**PSST:** Permanent Secretary and Secretary to the Treasury

**RCU :** Reform Coordination Unit

**REAP:** Resource Enhancement and Accountability Programme

**TA:** Technical Assistance

**TaxDev:** Tax Development Programme

**ToR:** Terms of Reference

**UK:** United Kingdom

**URA:** Uganda Revenue Authority

**VfM:** Value for Money

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## 1. Background

Uganda's sustained macroeconomic stability, which has contributed significantly to poverty reductions, is the result of decades of incremental Public Financial Management (PFM) reforms. These efforts have strengthened Uganda's position in budget transparency, as evidenced by high scores on the Open Budget Survey, and received positive evaluations in the latest Public Investment Management Assessment (PIMA) conducted by the International Monetary Fund (IMF). The Government of Uganda (GoU) continues to drive progress through a comprehensive, Government-funded PFM reform programme, focusing on key areas such as Domestic Resource Mobilisation (DRM), Public Investment Management (PIM), Accountability Systems and Compliance, Oversight, and Local Government PFM.

To ensure the sustainability and local ownership of these reforms, Uganda employs a 'mainstreamed' approach to PFM reform implementation, where frontline PFM ministries, departments and agencies (MDAs) lead the efforts. These reforms are coordinated under the Resource Enhancement and Accountability Programme (REAP), a harmonised initiative between the GoU and development partners (DP). The Reform Coordination Unit (RCU), housed within the Ministry of Finance, Planning and Economic Development (MoFPED) and reporting to the Deputy Secretary to the Treasury (DST), serves as the secretariat for this coordination. The REAP, which is 85% funded by the GoU, is the principal mechanism for advancing PFM reforms across the Government.

The current phase of the REAP is set to conclude in June 2025. As this phase draws to a close, the MoFPED is actively working on finalising the design of a successor PFM reform strategy to be implemented from July 2025 – June 2030. The British High Commission (BHC) in Kampala intends to support the MoFPED, and particularly the RCU, in shaping and executing this new PFM reform strategy.

The BHC has access to several resources that can bolster PFM reform efforts. These include the FCDO Public Finance Resource Centre (PFRC), which can provide short-term technical assistance on PFM issues, the partnership between His Majesty's Revenue and Customs (HMRC) and the Uganda Revenue Authority (URA) focusing on tax administration, the Tax for Development programme (TaxDev) that offers embedded support to MoFPED's Tax Policy Department, and the International Growth Centre (IGC), which coordinates policy-relevant research.

This Terms of Reference (TOR) outlines the objectives and requirements for an advisor with expertise in PFM reform and strong organisational and change management skills to support the RCU over a 12-month period. Given that technical implementation is managed by the lead MDAs, the primary objective of this assignment is to assist in the design and transition to the next phase of PFM reforms by:

- Developing reform impact diagnostics, including a Political Economy Analysis (PEA), to inform the new PFM reform strategy for 2025-2030;
- Crafting a sustainability and risk management strategy for the successor programme to REAP, ensuring the effective delivery of an ambitious PFM reform programme; and
- Exploring opportunities for scaling up UK support to the RCU in advancing PFM reforms.

This work, planned under the PFRC, will build on a 3-month PFM scoping study also conducted through the PFRC (see separate ToR). Throughout the 12-month period, there may be opportunities for the BHC to draw additional support from the PFRC as the scope of work evolves.

## 2. Objectives

The overall objective of this 12-month assignment is to support the MoFPED in preparing for the implementation and transition to the next phase of the GoU's PFM reform strategy for July 2025 – June 2030.

The more specific objectives of this assignment are as follows:

**a) Strategic Prioritization and Alignment of PFM Reforms - Conduct a Political Economy Analysis:** The adviser will support the MoFPED, and specifically the RCU, in strategically prioritising and aligning PFM reforms by conducting a comprehensive Political Economy Analysis (PEA) of the reform environment. As the REAP programme will come to an end in June 2025, this PEA will assess the feasibility of the next phase of reforms by:

- Examining the political, economic and social context within which the reforms will operate, including interactions between various factors, and identifying the potential winners and losers of key reforms (e.g. Government entities, interest groups, international trade stakeholders);
- Conducting a stakeholder analysis to understand the interests, influence and dynamics among key stakeholders, thereby helping the MoFPED and the RCU prioritise projects that align with the overall goals of the PFM reform strategy; and
- Providing recommendations for navigating the dynamic political-economic landscape to enhance the likelihood of successful reform implementation.

The output of this work will be a PEA report that will guide the positioning and implementation of the next phase of the GoU's PFM reform strategy.

**b) Conduct a Sustainability and Risk Management Assessment:** The adviser will support the RCU to conduct a thorough sustainability and risk assessment of the PFM Reform Framework. This objective is critical for ensuring the long-term delivery and success of the new PFM reform strategy. Key activities include:

- Reviewing the current governance and policy monitoring frameworks under the Public Expenditure and Management Committee (PEMCOM), including the PFM Cluster Mechanism and working groups through which agencies deliver reform projects;
- Assessing the contribution of selected reforms to sustainable development, with a focus on areas such as PIM, DRM, and social sector fiscal transfers;
- Recommending sustainability goals and targets for PFM reforms, along with considerations of social and environmental aspects; and
- Identifying potential risks during the execution of specific reforms and drawing lessons from past implementation.

The output of this work will be a dedicated PFM Reform Project Sustainability and Risk Management Strategy, which will be monitored and tracked in the Funding Partners Committee.

**c) Exploring Opportunities for Scaling-up UK Support for PFM Reform:** Building on the findings of a preceding three-months scoping assignment, the adviser will explore and support the potential scaling up of UK assistance to the RCU on PFM Reform. This may include facilitating the FCDO in

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accessing additional resources from the PFRC and implementing recommendations from the scoping study.

**d) Ongoing Support to Reform Coordination:**

- While the primary focus of the adviser will be on achieving strategic prioritisation and alignment of PFM reforms, they will also aim to strengthen the overall functioning of the RCU. Given the breadth of reforms and the involvement of multiple Government departments, the adviser will work to improve coordination and facilitate the implementation of reforms across entities. This intervention will help the RCU team prepare for delivery of the new phase of reforms and support of entities to implement their respective workplans.
- Although the adviser may not be an expert in all PFM fields, there is substantial in-house expertise within MoFPED, including at various directorates and with embedded external and internal advisers. The adviser will collaborate closely with these experts to catalyse progress, ensuring that the collective expertise within the MoFPED is effectively leveraged to drive the successful implementation of the PFM reform agenda.

### 3. Scope of Work

The **approach** for this work should involve someone spending at least 70% of their time in Uganda, with the possibility of carrying out a portion of the work remotely. The person carrying out this work will be attached to the RCU and is expected to work closely with a range of government departments, in line with the arrangement of the PFM reform strategy. This is because while the RCU supports the coordination of MDAs, actual implementation of reforms is driven by the mandated line Government departments.

The adviser will also provide regular technical updates and strategic advice to the Accountant General (AG), who serves as the MoFPED lead representative on PFM reform. This will be done in alignment with the directives from the Permanent Secretary and Secretary to the Treasury (PSST), who is responsible for overseeing the development and preparation of the new PFM reform strategy.

The approach to this work needs to be politically smart. The FCDO wants to support PFM reform efforts in areas in which there is political will for reform. The work will need to consider who the potential winners and losers from reform could be and how this could impact sustainability.

The **methodology** for this work should primarily be in-person collaboration with members of the RCU team and GoU officials implementing PFM reforms. It will involve attending and contributing to regular PFM reform cluster meetings and governance meeting such as the PEMCOM.

The reform issues on which the consultant will focus will depend in large part on the finalised REAP PFM reform strategy and by the 3-month PFM scoping report also being commissioned through the PFRC. Based on the draft REAP PFM reform strategy and the current BHC strategy on support to macroeconomic management, we anticipate that this may include work on:

- The budget process. Support efforts to enhance the effectiveness and credibility of Uganda's budget process by addressing issues like supplementary budgets, corruption allegations, and last-minute changes in allocations, and other factors which currently undermine the credibility of the process;
- Public Investment Management (PIM). Assist in the improvement of Uganda's PIM process, building on the weaknesses identified by the IMF and ongoing work by the MoFPED;



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- Domestic Revenue Mobilisation (DRM). Analyse and align UK-funded DRM efforts with existing initiatives, ensuring strong value for money (VfM) and coordination with other partners;
- Debt management. In response to Uganda's worsening debt position and MoFPED's request, provide targeted assistance to support to the public debt team;
- Climate finance. Continue to build on the UK's efforts in establishing the MoFPED's Climate Finance Unit, with a focus on climate-focused PFM reforms as identified by the IMF's Climate PIMA;
- Social sector spending. Analyse and address the gaps in Uganda's social sector spending, particularly in relation to its IMF programme targets.

This is far from an exhaustive list but illustrates the wide range of areas in which scoping analysis is needed to identify the most strategic areas for future BHC support. Procurement processes, sub-national PFM, and development planning are other examples of areas which will be important to consider.

## 4. Delivery Principles

The project should operate in line with the following principles:

- **Ensure local ownership**: Engage local stakeholders to ensure that support is demand-led and that there is strong local ownership and commitment to the reforms being supported.
- **Think and work politically**: Recognise and strategically navigate the political economy context for PFM and revenue reform.
- **Context-appropriate solutions**: Focus on context-appropriate, politically feasible solutions to specific, locally-defined problems. The project should focus on developing 'best-fit' solutions that are suitable given the operating context and counterpart capacity.
- **Build sustainable capacity**: Enhance the capabilities of local institutions, particularly the RCU, through training, technical assistance, and developing robust systems and processes. Ensure that the reforms and capacity-building efforts are sustainable in the long term, continuing beyond the project's conclusion.
- **Coordination and avoidance of duplication**: Coordinate closely with other donors and existing programmes to complement ongoing efforts and avoid duplication, thereby leveraging synergies and maximising the impact of interventions. This collaborative approach will ensure that the project complements existing initiatives and maximises its effectiveness.
- **Transparency and accountability**: Promote transparency and accountability in PFM to build trust in Government institutions and ensure the effective use of public resources.
- **Inclusivity**: Work to ensure that reforms are inclusive, addressing the needs of marginalised and vulnerable groups, and promoting gender equality and social inclusion (GESI) in PFM with the objective of ensuring that women, youth, people with disabilities, and other marginalised groups benefit from the intervention.

## 5. Conflict sensitivity

Conflict sensitivity is not expected to be a major factor in this assignment but should be considered where appropriate.



## 6. Gender Equality and Social Inclusion (GESI)

Gender Equality and Social Inclusion (GESI) will be a cross-cutting consideration for this work. There may be direct work on GESI dimensions of PFM (e.g. gender budgeting) or GESI may be a more indirect consideration (e.g. the potential impact of tax reforms on women). The person selected for this assignment should keep GESI considerations in mind throughout their work.

## 7. Deliverable(s)

The person carrying out the work will be required to work flexibly and adaptively, supporting the RCU across a wide range of areas. This role will require a combination of technical work on PFM and 'operations' work to help strengthen the RCU as a unit and ensure reforms transfer from paper to real change.

Key deliverables from this work are as follows

<b>Deliverable 1:</b> PEA of the next phase of the GoU's PFM reform strategy	<b>Deadline:</b> March 2025
<b>Description of deliverable:</b> A report to the Accountant General and the RCU on the political economy of the next phase of the GoU's PFM reform strategy. This will inform prioritisation, implementation, and change management approaches for the introduction of new reforms. This report will help MoFPED to implement the strategy in practice by providing analysis of stakeholders and partnerships, and identifying potential support and stumbling blocks to reform. The report should also include advice on how the RCU can engage with DPs to complement the GoU's own resources.	

<b>Deliverable 2:</b> A sustainability and risk management strategy for REAP II	<b>Deadline:</b> Ongoing
<b>Description of deliverable:</b> A report on the sustainability and risks of the next phase of the GoU's PFM reforms. The report will review PFM governance arrangements and examine the impacts of selected reforms. To achieve this objective, the person carrying out the work will need to work closely with the GoU departments carrying out reforms (e.g. the Debt Management Team).	

<b>Deliverable 3:</b> Updates and advice to FCDO	<b>Deadline:</b> Ongoing
<b>Description of deliverable:</b> <ul style="list-style-type: none"> <li>The person carrying out this assignment will work closely with the RCU but will also be expected to join monthly catch-up meetings with the BHC Kampala team to advise on how the FCDO can use the full Centre of Expertise for Public Finance (e.g. TaxDev, HMRC Resources, etc) to support the MoFPED's reform efforts;</li> <li>On an ad-hoc basis, the person carrying out this work may also be required to support the FCDO to draft new Terms for Reference to draw down further support from the PFRC to support RCU reform efforts. Note that this will not involve participation in drafting concept notes for PFRC interventions – since this must be conducted by FCDO personnel; and</li> <li>The consultant will need to produce a succinct quarterly report following a format that will be provided by the PFRC MA. This will include (but not be restricted to) an update on activity and progress achieved over the preceding quarter; changes in the political economy context, emerging risks and issues, and expected priorities for the next quarter.</li> </ul>	

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Deliverable 4: Final report	Deadline: End of intervention
Description of deliverable: <ul style="list-style-type: none"><li>The person carrying out this assignment will be required to produce an end of intervention report, following a format to be provided by the PFRC MA. In addition to material covered in quarterly reporting, this is expected to include recommendations for future support and, lessons learnt.</li></ul>	

## 8. Team requirements

Our expectation is that one person would be required to carry out this work.

The following are essential criteria for the position:

- Experience of operationalising government reform.** The person who delivers this role should have the expertise and experience needed to take reforms from paper into practice. That requires strong communication, coordination and collaboration skills, and an astute understanding of local context.
- Broad experience and expertise related to Public Financial Management and revenue reform.** The consultant will need to have an understanding of a broad range of PFM and revenue reform related issues in order to be able to provide effective support to the GoU.
- Experience working in Uganda or in similar contexts.** The position must have a strong understanding of what it takes to work effectively in the Ugandan context and have demonstrated their ability in a similar context.
- Experience of Political Economy Analysis.** The position will need to work with the RCU team to identify the most promising opportunities for reform in a challenging context, this will require regular PEA.

The following criteria are desirable:

- Flexibility to stay longer than 12 months.** This TOR is for a 12-month piece of work. If successful there may be an opportunity for the post-holder to stay on longer.
- Have experience of Public Investment Management, Tax, and Debt Management reforms.** At this early stage, these are areas where we expect there to be strong opportunities for future BHC-RCU collaboration.
- Experience working with UK development programmes.** It would be a significant advantage to understand the support offered through the Centre of Expertise for Public Finance, for example the TaxDev programme and Capacity Building Unit of HMRC.

## 9. Monitoring, Evaluation, Research and Learning (MERL)

Within a month of the start of the intervention, the consultant, with the support of the MA MERL lead, will set out SMART objectives for the intervention, and milestones that will be used to track progress. The

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process for reflection and integrating insights on what is working and what is not, will be agreed. Reporting arrangements will be confirmed.

The consultant will be required to provide a succinct quarterly report by the 10<sup>th</sup> day of the month following the end of that quarter. This will need to follow a reporting format to be provided by the PFRC MA. At the end of the intervention the consultant will produce an end of intervention report following a format to be specified by the PFRC MA.

After 6 months of implementation, a review of the monitoring, learning and reporting arrangements will be held to update them to ensure efficacy. At that time, an interview will also be held with FCDO Post to solicit feedback.

A debrief will be conducted with the consultant by the PFRC MA MERL Lead to gather feedback verbally as well as lessons learnt. An interview will be held with the FCDO Post lead counterpart to confirm their satisfaction with the support provided by the PFRC on this assignment and to assess the immediate results of the intervention. Six months after the end of the intervention the PFRC MERL team will follow up with FCDO Post and Government of Uganda counterparts to confirm how the findings from the intervention are being used, and to identify lessons for future interventions.

## 10. Value for Money

The monthly meetings with the FCDO will include discussions on VfM, the key challenge will be prioritisation of time/effort to ensure that progress is made on each of the 3 objectives of the assignment.

## 11. Client Engagement, Management and Coordination

This piece of work will require close collaboration with the BHC Kampala Economic Advisors and with the REAP team. The role holder will be required to meet the BHC Kampala Team monthly.

## 12. Contract Management

The FCDO's Public Finance and Tax Department (PFTD) has overall responsibility for the PFRC programme and is responsible for overseeing the work of the PFRC Management Agent (MA). The Supplier (which may be an individual consultant) will be contracted by the PFRC MA to deliver the programme in accordance with this ToR. The PFRC MA will be responsible for overseeing the performance of the Supplier, ensuring that it delivers in accordance with the contract.

The PFRC MA will play a key role in the verification, quality assurance and monitoring and evaluation of the Supplier's work, as set out throughout these ToR, and in the ToR for the PFRC overall. These functions will be performed by members of the PFRC MA's Core Team, which includes tax, PFM, Political Economic and Conflict Analysis (PECA), MERL and GESI advisors in addition to commercial and project management expertise. The MA will manage the performance of the Supplier and hold them to account for performance, and will review key documents, provide expert advice to the programme team on demand, provide critical challenge to the Supplier, and make suggestions on design and delivery approaches where appropriate.

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The Supplier will work closely with the BHC Kampala and PFRC MA throughout the assignment. Monthly progress meetings with the BHC and PFRC MA contract management team are anticipated throughout the duration of the project.

The Supplier will be required to establish robust quality assurance processes to ensure the quality and effectiveness of the services delivered.

## 13. Social Value

PFRC is committed to delivering social value through diversity and inclusion in its supply chain, workforce, and the workforce of its supplier network. The Supplier should design and operate the project in a manner which embraces PFRC's commitment to delivering social value and contributes to delivery against that commitment, including through identifying opportunities to include women and people with disabilities in their delivery team and supply chains

## 14. Risk Management

### Risk Assessment

Uganda is a Medium Risk Country where an increased level of situational awareness and individual preparedness is required. There is to be no travel without the explicit agreement from ASI's Global Operations and Security Manager to areas within 18.6 miles (30km) of the Congo (DRC) or South Sudan borders (where duty of care risk is high). Travel to these areas requires enhanced security precautions due to the threat of militancy near the border with Congo (DRC) and spillover conflict risks near the border with South Sudan.

### Duty of Care

The Supplier will be fully responsible for the Duty of Care of their delivery team. Specifically, but not exhaustively, the Supplier will implement standing operational procedures suitable for a **medium-risk country** like Uganda:

- The **safety and well-being** of their personnel and any parties sub-contracted by them in the course of delivering the project are prioritised at all times.
- The provision of appropriate **security arrangements and necessary documentation** required for in-country personnel is ensured.
- The provision of suitable security arrangements for their **domestic and business property** is maintained.
- Appropriate **safety and security briefings** are provided for all of their personnel working under this contract prior to their deployment and at appropriate junctures thereafter.
- All personnel deployed to Uganda or who will spend more than five days there in the course of their duties have received relevant **training** tailored to the operational environment in Uganda. This includes standard precautions against petty theft and street crime, avoidance of protests, and awareness of local conditions.
- Appropriate **insurance cover** for their personnel and project assets is maintained throughout the duration of the project.

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The Supplier will develop and maintain a proportionate Security Management Plan detailing all aspects of managing security threats associated with the provision of these services. The Security Management Plan will be delivered to the Contract Management Team within 20 days of the Start Date, and the Supplier will report progress towards its implementation in monthly meetings with the Contract Management Team. If a Bidder is unwilling or unable to accept responsibility for Duty of Care as detailed above, their Tender will be viewed as non-compliant and be excluded from further evaluation.

Further details on duty of care considerations in Uganda are provided in Annex 1.

## Information Security

This project will be conducted at the OFFICIAL level. There are no current requirements to receive or produce material classified as SECRET or above. However, there is a possibility that information generated by the programme could be considered highly sensitive. Such cases will be discussed individually with the FCDO to determine if the information should be classified above OFFICIAL and to apply the appropriate handling level.

The Supplier must ensure that it can appropriately manage and protect information at the required level, in accordance with HMG policy. For more details, refer to the Government Security Classifications guidelines available on gov.uk.

The Supplier's responsibilities include:

- Proactively **assess the sensitivity of information** generated by the programme and engage with the FCDO to classify it appropriately.
- Implement robust **information security measures** to protect sensitive data, ensuring compliance with HMG security policies and protocols.
- Ensure all **personnel are trained** in handling information at various classification levels and are aware of the relevant security protocols.
- Establish a clear process for **reporting security incidents** or breaches promptly and managing them effectively to mitigate risks.

## Cyber Security

Given the likelihood of cyber-attacks during the project, the Supplier must adhere to stringent cyber security measures to protect all project-related information and operations. The Supplier is required to report all cyber-attacks, both successful and unsuccessful, within specified timeframes, such as within 24 hours of discovery for attempted attacks.

To ensure robust cyber security, the Supplier must adhere to the following:

- All IT systems must have **encryption software** in place and active. The specific make and type of encryption should be detailed in the proposal.
- **Report** all cyber-attacks **within the defined timeframes**, ensuring prompt action is taken to mitigate any potential damage.
- Provide **secure electronic communication methods** (e.g., end-to-end encrypted email or file transfer systems) to share sensitive information securely. Files must not be shared by email.

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- Work with the **Management Agent's IT team** to ensure that the selected communication method can be securely accessed by all parties involved.
- Hold and maintain at least a valid **Cyber Essentials Plus certification** throughout the contract duration.
- Demonstrate adequate **insurance** and liability coverage, including:
  - Financial Protection
  - Risk Transfer
  - Legal Compliance
  - Business Continuity
  - Reputation Management
  - Third-Party Liability
  - Cyber Extortion and Ransomware
  - Cyber Forensics and Investigation

## Legal and Compliance

The Supplier is required to comply with its legal obligations under both UK law and the laws of the jurisdictions in which it operates to deliver the contract effectively. Specifically, the Supplier must:

- Ensure adherence to all relevant UK laws and the laws of Uganda , as well as any other applicable jurisdictions.
- Possess, or include in its proposal a viable plan to establish, a platform and obtain the necessary licenses to operate in Uganda by the proposed contract commencement date. It is highly recommended that organisations begin the registration and licensing process as early as possible to meet this deadline.

## Counter-Terrorism and Anti-Money Laundering Compliance

Terrorism and money laundering are serious threats, and there is an increasing risk that resources could be diverted for use by terrorist organisations or for money laundering activities. The FCDO is responsible for protecting its funds from such diversions and must comply with both domestic and international law.

Under the Terrorism Act 2000, it is illegal to provide material assistance and support to individuals or groups knowing or having reasonable cause to suspect that it will or may be used for terrorist purposes. This includes activities such as fundraising, use and possession of money or other property, and funding arrangements. Similarly, the UK's Anti-Money Laundering (AML) regulations, primarily outlined in the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017, require stringent measures to prevent funds from being used to launder money or finance illegal activities.

The FCDO takes its responsibility for protecting its funds from diversion to proscribed organisations and for preventing money laundering seriously and expects its partners to do the same. In line with UK legislation, the Management Authority (MA) is accountable to the FCDO for ensuring that it is not inadvertently funding or providing humanitarian goods to terrorist organisations or enabling money laundering through PFR. The MA will hold the Supplier accountable for ensuring that this does not occur under the project.

The Supplier must therefore:



- Show an **understanding of the risks** of terrorist financing and money laundering, and the importance of compliance with relevant legislation.
- Have **robust policies and procedures** in place to ensure compliance with UK counter-terrorism and AML legislation, preventing any resources from being diverted to terrorist organisations or used for money laundering.
- Establish **clear protocols for reporting** any suspected cases of terrorism financing or money laundering to the appropriate authorities.
- Be **held accountable** by the MA for ensuring that no funds or resources are inadvertently diverted to terrorist organisations or used for money laundering

## 15. Financial Management

Given the small scale of this intervention (expected to be a single consultant), proportionate financial management arrangements will be agreed with the Supplier as part of the contracting process (including in relation to payment frequency and triggers).

The Supplier will be expected to adhere to guidance provided by the MA in relation to the invoicing process. This guidance will be shared once the contract has been awarded.

Payments will be made in GBP, and the Supplier must report in GBP. Managing exchange rate fluctuations is solely the responsibility of the Supplier. Payments will adhere to the PFRC Subcontractor Terms and Conditions. All daily rates must be based on an eight-hour working day. It is prohibited to invoice for more than 8 hours of work per worker per day. Fees shall be paid according to the rate card in the Commercial Pricing Schedule.

Supplier invoices must include a detailed breakdown of the fees and/or expenses contributing to the invoice total. The specific nature and level of detail required will be agreed upon by the MA Contract Management Team and the Supplier.

Upon request, the Supplier shall provide relevant supporting documentation, including but not limited to timesheets, receipts (if applicable), a list of services to which the invoice relates, and a reference to the Contract and Commercial Pricing Schedule, along with any other information reasonably requested by the MA.



## Annex 1: Duty of Care Considerations

### Cultural Norms

Being mindful of your surroundings and understanding local etiquette in social situations is crucial. For instance, in many Ugandan communities, greeting elders with respect is important.

### Crime

**Petty Theft and Scams:** Petty crime such as pickpocketing, bag snatching, and scams do occur, especially in crowded places like markets, bus stations, and tourist attractions.

Petty and opportunistic crime is common, particularly in the capital Kampala. Persons should be discreet with any valuables, minimise time spent on foot and exercise situational awareness at all times. High-density, low-income areas have higher crime rates; as these areas are small and interspersed among other wealthier districts, it is easy to enter such an area unknowingly.

Smash-and-grab attacks from vehicles paused in traffic, while not common, do occur. Carjacking is rare, but some incidents have been reported in rural areas and after dark on roads leading out of Kampala. We recommend no road movement after dark.

Motorbike taxis (boda bodas) and shared minibus taxis (matatus) are unregulated, posing serious road safety concerns and increasing the vulnerability of foreign nationals to robbery and assault. Instances of sexual assault on foreign nationals catching boda bodas after leaving bars and nightclubs in Kampala have occurred.

Residential break-ins in Kampala are occurring increasingly, with criminals targeting homes of wealthy Ugandans or foreign nationals. Hired security staff are sometimes known to be complicit in such crimes, underlying the importance of using a reputable security company to secure residences. Perpetrators may be armed.

Although violent crime is not as much of an issue as in other East African countries, such as Kenya, it is not unheard of. Sexual violence poses a significant risk and perpetrators are likely to be carrying knives. Foreign nationals may be targeted. Do not travel on foot after dark in any circumstances. Muggers may also be armed with guns or knives. Perpetrators are more likely to inflict harm if resisted.

**Corruption and Bribery:** Be aware of the potential for corruption, including demands for bribes by police or officials.

### Conflict and Political Instability

**Kampala and Major Cities:** Kampala, the capital, and other major cities are generally low risk, but political demonstrations can occur, which may turn violent. It's best to avoid large gatherings and stay updated on current events.

**Border Areas:** No travel to areas near the borders with South Sudan and the Democratic Republic of Congo due to potential cross-border conflicts and armed groups.

**Karamoja Region:** While security has improved again no travel is permitted to the Karamoja region in northeastern Uganda which has a history of armed banditry and inter-communal violence.

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**LGBTQ individuals**

LGBTQ individuals should be aware that local laws strictly prohibit LGBTQ expression and protections are limited. LGBTQ people face a credible risk of harassment and legal ramifications, including fines, jail sentences and even capital punishment. They should adopt stringent security precautions such as keeping a low public and online profile, avoiding same-sex displays of affection and expressing opinions on LGBTQ issues (including online).

**Women Workers**

Keep your phone charged and have local emergency numbers handy, staying in touch with co workers and networks regularly. Secure your belongings by using a money belt or hidden pouch for valuables and avoid displaying expensive items.

Avoiding unwanted attention while working in Uganda involves understanding and adhering to social norms and behaviours. Dress modestly, particularly in rural areas, by wearing clothing that covers your shoulders, knees, and chest. This reduces the risk of drawing unwanted attention.

When interacting with men, be aware of the cultural norms regarding behaviour; avoid overly friendly actions that might be misinterpreted. Maintaining a polite but reserved demeanor is often appreciated.

**Kidnapping:** Kidnappings of local nationals, particularly women, is a common occurrence. Most incidents are reported in remote areas near the border area with South Sudan. Attacks are also reported in Kampala. Perpetrators are primarily financially motivated, with kidnappings typically accompanied by a demand for ransom. Related fatalities have occurred where ransom demands have not been paid. Kidnappings of foreign nationals are extremely rare

**Natural Disasters:**

**Flooding:** Uganda experiences seasonal flooding, particularly in low-lying areas. The rainy seasons are from March to May and October to November. Floods can disrupt travel and lead to waterborne diseases.

**Earthquakes:** While rare, earthquakes do occur. Uganda is in a seismically active region due to the East African Rift system. Be familiar with earthquake safety procedures.

**Landslides:** In mountainous areas, particularly around Mount Elgon, landslides can occur, especially during heavy rains.