SEATINI

*Strengthening Africa in World Trade*

30TH ANNIVERSARY 1996-2026


# SOUTHERN AND EASTERN AFRICA TRADE INFORMATION AND NEGOTIATIONS INSTITUTE (SEATINI)

## ANNUAL REPORT 2025

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# MESSAGE
## FROM THE BOARD CHAIRPERSON

It is my honour and privilege to present this message in the SEATINI Annual Report for 2025. I extend warm greetings to all our partners, stakeholders, staff, and communities who continue to walk this journey with us in advancing Africa's development agenda.

The year 2025 unfolded within a rapidly shifting global and regional economic environment marked by rising sovereign debt burdens, evolving trade regimes, climate-related economic disruptions, geopolitical tensions, and widening inequalities. Across Africa, these dynamics have continued to raise fundamental questions about economic sovereignty, development pathways, and the role of African voices in shaping global governance.

Amid these global shifts, SEATINI's mandate has remained constant. Since its establishment in 1996, the organisation has continued to advance its core mission of strengthening Africa's position in global trade and promoting equitable, people-centred, and sustainable economic governance. While global frameworks and institutions continue to evolve, our cause remains unchanged because we are guided by a deep conviction: that trade, fiscal, investment, and development policies must serve the interests of African people and promote justice, dignity, and inclusive prosperity.

In 2025, SEATINI continued to take deliberate and sustained steps to strengthen its regional footprint and deepen engagement across national, regional, and global policy spaces. This ongoing work reflects our commitment to remaining a leading Pan-African policy and advocacy institution, amplifying African perspectives in critical debates on trade justice, taxation, debt governance, agricultural transformation, investment, and sustainable development.

The organisation has also continued to position itself as a Centre of Excellence, advancing evidence-based policy research and advocacy while progressively nurturing its role as an incubator of a new generation of African thinkers, researchers, and advocates committed to transformative and just development.

Throughout the year, SEATINI contributed meaningfully to policy dialogue processes and reform initiatives at multiple levels, while amplifying the voices of communities often excluded from decision-making, including women, smallholder farmers, youth, and informal workers.

These achievements are a reflection of the dedication and commitment of our Board of Directors, whose guidance has been instrumental in steering the organisation, as well as the tireless efforts of SEATINI Management and staff, whose professionalism and hard work continue to drive our mission forward. We also extend sincere appreciation to our partners, including donors, development agencies, civil society allies, government institutions, regional bodies, and grassroots movements, whose continued support strengthens our collective pursuit of a more just and equitable Africa.

As we move forward, SEATINI remains firmly committed to strengthening Africa's position in global trade and advancing Africentric alternatives for equitable and sustainable development, ensuring that Africa's future is shaped by its own people and priorities.

Best Regards

*Mr. Vincent Mayiga,*

**Chairperson, SEATINI Board**

# MESSAGE
## FROM THE EXECUTIVE DIRECTOR

It is my pleasure to present SEATINI's 2025 Annual Report and to extend sincere appreciation to our stakeholders, partners, allies, and supporters for your continued collaboration, trust, and solidarity. Your engagement has been instrumental in advancing our shared vision of fair, inclusive, and sustainable economic governance systems at national, regional, and global levels.

The year 2025 reaffirmed the urgency of advancing fair and inclusive economic governance systems both within Africa and globally. Across trade, taxation, debt governance, climate finance, agriculture, and investment policy, inequalities within the global economic architecture continue to disproportionately affect developing countries and marginalized communities. This reality underscores the need for sustained reform of global rules and institutions to ensure fairness, transparency, and accountability. At SEATINI, we believe that Africa's transformation requires development models rooted in justice, sustainability, solidarity, and democratic accountability. Throughout 2025, the organization continued providing evidence-based policy analysis, training and capacity building, strategic advocacy, coalition-building, and civic engagement aimed at influencing economic governance processes at all levels, while also strengthening policy coherence across trade, fiscal, climate, and investment regimes in recognition of their interconnected impact on development outcomes.

Our work in 2025 generated measurable impact through 25 policy wins across national, regional, and global levels, 18 institutional and practice-level achievements, 17 publications informing policy discourse, training and capacity-building for over 700 citizens and local government officials, and strengthened engagement with regional and international policy platforms. These achievements reflect not only SEATINI's technical contributions, but also the growing influence of civil society in shaping more equitable policy outcomes and the importance of sustained partnerships with governments, regional institutions, development partners, and grassroots actors in advancing transformative change.

Central to our work, is the continued amplification of the voices of women workers, smallholder farmers, informal traders, youth, and local communities whose lived realities are often excluded from economic policymaking processes. We further deepened our focus on ensuring that gender equality, climate justice, and human rights are meaningfully integrated into trade, fiscal, and investment policy frameworks at all levels, recognizing that inclusive development must place people and the planet at the center of decision-making.

As I conclude this message, I reaffirm SEATINI's commitment to advancing equitable trade, fiscal, and investment-related policies and practices that promote social justice, economic dignity, and sustainable development. We will continue our advocacy for reforms that ensure that respective national, regional and global economic systems are responsive to the needs of people and the planet, while deepening collaboration across movements, institutions, and stakeholders working towards just, inclusive, and transformative development outcomes.

These achievements would not have been possible without the steadfast support of our partners and donors, as well as the dedication, professionalism, and commitment of SEATINI's staff. Their expertise, solidarity, and tireless effort continue to sustain and strengthen our work. I extend my sincere appreciation for their invaluable contribution.

In Solidarity

Ms. Jane Nalunga,

**Executive Director**

# WHO WE ARE AND WHERE WE WORK

## ABOUT SEATINI

The Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI) is a sub-regional, pan-African research, policy, and advocacy think tank established in 1996 in the aftermath of the First WTO Singapore Ministerial Conference. Its founding was a direct response to the systemic marginalization of African countries in particular, and of Third World countries in general, in WTO negotiations and other global processes, and the urgent need to amplify African voices in shaping fairer international economic rules.

Over nearly three decades, SEATINI has grown into a recognized center of excellence on trade, fiscal, and investment policy. Through rigorous, evidence-based research, strategic policy analysis, and impactful advocacy, the organization has consistently influenced policy discourse and reform at national, regional, and global levels. SEATINI has also played a critical role in building the capacity of government officials, civil society actors, academic institutions, private sector stakeholders, and community representatives to meaningfully engage in complex policy negotiations and decision-making processes.

SEATINI continues to demystify complex economic i.e. trade, tax and investment related issues, while deliberately creating platforms that elevate the voices of marginalized and vulnerable groups including women, youth, smallholder farmers, fisherfolk, Trade Unions, and artisanal miners ensuring they are not only heard but actively shape policy outcomes that affect their lives.

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Guided by an Africentric approach, SEATINI advances policy solutions grounded in local realities, lived experiences, and indigenous knowledge systems. This ensures that trade, fiscal, and investment related frameworks are not only technically sound, but also context-responsive, people-centered, and oriented toward equitable, sustainable, and inclusive development across East Africa and Africa at large.



**Our Motto:**
Strengthening Africa in World Trade

**Vision:**
A Strong and Confident Africa in World Trade

**Our Mission:**
To strengthen stakeholders' capacity to influence trade, fiscal and investment related policies and practices for sustained equitable development and improved livelihoods in the East African region and Africa at large.

## Partnerships and Networks

SEATINI's work and impact are anchored in a strong ecosystem of strategic partnerships, collaborations, memberships, and networks that span national, regional, continental, and global levels. These relationships bring together government institutions, civil society organizations, development partners, regional bodies, and global alliances, reinforcing SEATINI's role as a convenor and technical voice on trade, fiscal justice, investment governance, and sustainable development.

## National Policy Engagement

At the national level, SEATINI actively participates in key government coordination and policy platforms, including the Uganda National AfCFTA Implementation Committee under the Ministry of Trade, Industry and Cooperatives (MTIC); the Domestic Resource Mobilisation Cluster under the second Resource Enhancement and Accountability Programme (REAP II); the Domestic Resource Mobilisation Committee under the Ministry of Finance, Planning and Economic Development (MoFPED) and the Uganda Revenue Authority (URA); the Non-Tariff Barriers Elimination Committee under MTIC; the Uganda Local Government Taskforce; and Uganda's Strategic Implementation Group coordinated by MoFPED.

Through these platforms, SEATINI provides technical expertise, research, and policy analysis that inform Uganda's trade, industrialization, private sector development, and fiscal reform agenda, contributing to more inclusive and equitable policy frameworks.

SEATINI is also a member of the Uganda Consortium on Corporate Accountability (UCCA), where it contributes to advocacy and policy engagement on corporate accountability, responsible business conduct, and human rights. In addition, SEATINI serves as the Secretariat for the Investment Core Group, a coalition of civil society organizations committed to advocating for pro-development investment policy and regulatory frameworks that work for people, communities, and the environment.

SEATINI also serves as the founding member and Secretariat of the Tax Justice Alliance Uganda (TJAU), a coalition of over 65 civil society and community-based organizations advocating for fair, transparent, and progressive tax systems that strengthen domestic resource mobilization and the social contract.

## Regional, Continental and Global Engagement

SEATINI plays a leadership and convening role within Africa's trade, fiscal, and investment governance architecture. It is a co-founder and member of the East Africa Trade Network and serves as a regional pillar of the Africa Trade Network across the East African Community (EAC) and other sub-regions. SEATINI is also a member of the East Africa Tax Justice Network and a core member of the Civil Society Financing for Development Mechanism, directly contributing to the trade and debt workstreams.

Through these platforms, SEATINI contributes to a coordinated African voice on trade and investment governance, particularly within the framework of the African Continental Free Trade Area (AfCFTA). At the global level, SEATINI engages in key multilateral and United Nations-related policy spaces, including the United Nations Conference on Trade and Development (UNCTAD), where it holds observer status, and the United Nations Framework Convention on Climate Change (UNFCCC), where it also participates as an observer. SEATINI similarly takes part in International Monetary Fund (IMF) and World Bank policy dialogues and engagements, and participates in World Trade Organization (WTO) processes, contributing to debates on global economic governance, trade rules, climate action, and sustainable development.

SEATINI is also a member of LDC Watch, supporting advocacy for Least Developed Countries in global negotiations. In addition, it is a member of the Addis Tax Initiative, the Global Alliance for Tax Justice, and Tax Justice Network Africa, through which it advances equitable taxation, policy coherence, and sustainable financing for development.

SEATINI is further part of global civil society and advocacy networks, including Our World Is Not for Sale (OWINFS), ESCR-Net, and the Climate Action Network (CAN), strengthening its engagement in global debates on trade justice, inequality, human rights, climate justice and finance, and development governance.

## Partners, Allies and Supporters

SEATINI works closely with a diverse range of partners and allies, including government institutions, development partners, civil society organizations, regional bodies, and global advocacy networks. These partnerships support the organization's research, policy analysis, advocacy, media engagement, networking, and capacity-building initiatives.

Guided by the 2021–2025 Strategic Plan titled Promoting Social Justice ("Haki Ya Jamii"), SEATINI collaborates with these actors to advance inclusive and equitable trade, fiscal, and investment policies that respond to the needs of communities, including women, smallholder farmers, informal workers, and other marginalized groups.

Through structured policy dialogue, joint advocacy, and engagement in formal decision-making processes, these partnerships help ensure that policy development is informed by evidence, lived experiences, and social justice priorities, contributing to more inclusive economic governance systems.

## SOME OF OUR PARTNERS

# OUR IMPACT **AT A GLANCE**

In 2025, SEATINI strengthened its influence in shaping inclusive and rights-based trade, fiscal and investment related policies and practices across Uganda, the East African Community (EAC), Africa and global policy spaces. Through training and capacity building, research and evidence-based advocacy, policy analysis and influencing, partnerships and alliance building, media engagement, and grassroots mobilisation, SEATINI contributed to policy reforms, strengthened institutional systems, and enhanced civic participation in key trade, fiscal, investment and agriculture related policy processes.

**25**

Influenced **25 policy wins** across national, regional, and global platforms by advancing evidence-based reforms on trade, taxation, agriculture, investment, debt governance, climate justice, and gender equality.

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Spearheaded the development of **23 civil society tax reform proposals** under the Tax Justice Alliance Uganda (TJAU), contributing to the adoption of six proposals within Uganda's FY 2026/27 tax legislation aimed at strengthening fairness, compliance, and domestic resource mobilization.

**23**

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Participated in influencing the **FFD 2025 Outcome Document**, which elaborated strong commitments toward responsible borrowing and lending through public debt transparency. The document further emphasized the initiation of an intergovernmental process at the United Nations aimed at making recommendations for closing gaps in the global debt architecture.

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**Strengthened Uganda's participation in AfCFTA implementation processes following SEATINI's selection to the National AfCFTA** Implementation Committee under the Ministry of Trade, reinforcing the organization's role in promoting trade policies that work for MSMEs, women, and youth.


*First from the immediate right is SEATINI's Executive Director during a march at the UN Fourth Conference on Financing for Development held in Sevilla, Spain*

SEATINI's advocacy efforts contributed to the adoption of a comprehensive framework for coordinating monetary and fiscal policies to support the establishment of the Monetary Union in the East African Community.

**Enhanced farmer and market readiness** for regional and international trade by training 476 maize value chain actors on standards compliance, quality assurance, and regulatory requirements under national and East African trade frameworks.

**Strengthened agricultural trade competitiveness** and food safety systems by supporting the development and adoption of 2 maize by-laws in Gulu and Amuru Districts through a participatory process involving farmers, traders, local leaders, and technical committees. The by-laws promote standards compliance, improve post-harvest handling, and address aflatoxin contamination risks within the maize value chain.

**Supported inclusive local economic governance** and fiscal decentralization by capacitating 703 citizens and local government officials across 10 districts on local revenue mobilization, accountability systems, and climate-responsive fiscal planning.

**Supported the development of 3 Local Revenue Enhancement Plans** (LREPs) for refugee-hosting districts of Madi-Okollo, Terego, and Yumbe to strengthen local revenue systems, improve service delivery planning, and support sustainable local governance.

**Advanced regional trade integration and policy coherence** by convening and contributing to high-level dialogues on fiscal policy, debt governance, AfCFTA implementation, and East African integration, while advocating for harmonized customs systems, fair taxation, and sustainable financing frameworks.

*Mr. Herbert Kafeero (Standing, Fifth from Left) during the inaugural meeting of Uganda's AfCFTA National Implementation Committee (NIC) held from 21st–22nd Oct 2025 at Silver Springs Hotel, Bugolobi.*

**Championed value addition** and structural transformation in agricultural trade through multi-stakeholder dialogues on Uganda's coffee value chain, advocating for stronger agro-processing systems, regional market diversification, and increased local value retention under AfCFTA.

**Amplified women's voices** and promoted rights-based investment governance through regional engagements addressing Gender-Based Violence (GBV), labour exploitation, and human rights violations in commercial investment schemes across the East African Community.

**Strengthened advocacy for climate-aligned** investment governance by contributing to global discussions on reforming international investment treaties and Investor-State Dispute Settlement (ISDS) mechanisms to safeguard policy space for climate action and sustainable development.

**Promoted equitable trade** and development-oriented trade policy responses through regional dialogues, public awareness campaigns, and technical engagements addressing global tariff tensions, EU sustainability regulations, and the implications of shifting global trade dynamics for Africa.

**Strengthened public finance transparency** and debt accountability through the production of technical briefs, participation in debt justice platforms, and engagement in global discussions on sovereign debt reform, fiscal sustainability, and fair global financial governance.

Produced and disseminated **17 knowledge products** including policy briefs, baseline studies, reports, legal by-laws, and fact sheets to strengthen evidence-based policymaking, public awareness, and civic engagement.

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**Promoted people-centered and gender-responsive economic governance** by integrating gender equality, climate justice, and human rights perspectives across trade, investment, taxation, agriculture, and debt advocacy processes.

**Strengthened institutional systems and multi-stakeholder collaboration** by supporting policy dialogues, technical working groups, regional advocacy platforms, and coalition engagement aimed at advancing accountable, equitable, and sustainable economic governance systems.

# SEATINI'S IMPACT

In 2025, SEATINI Uganda continued to advance equitable trade, fiscal, investment, and development policies and practices that promote social justice, sustainable development, and structural transformation. Through research, policy advocacy, strategic partnerships, citizen engagement, and multi-stakeholder dialogue, the organization contributed to shaping national, regional, and global processes on trade justice, taxation, agriculture, debt governance, climate justice, and responsible investment.

During this reporting period, SEATINI's work was implemented through four strategic and interconnected thematic areas including Trade and Investment for Sustainable Development; Financing for Development; Building Africentric Alternatives for Social Justice; and Institutional Development and Sustainability. These thematic areas were operationalized through programme areas. Across these thematic pillars, SEATINI applied a process-oriented approach through training and capacity building, research and policy analysis, advocacy, media engagement, and alliance building to strengthen inclusive and people-centered development outcomes.

## OUR PROGRAMMATIC IMPACT

### Advancing Regional Integration Through Fiscal and Debt Policy Dialogue in the EAC

Regional integration in the East African Community (EAC) continues to present opportunities for trade expansion and shared growth. However, the 2025/26 fiscal cycle revealed increasing divergence in fiscal and debt trajectories among Partner States, raising concerns for long-term integration sustainability.

While progress has been made in harmonising budget frameworks and supporting growth (5.5% in 2024, projected 5.8% in 2025), structural challenges persist, including non-tariff barriers, weak tax and debt harmonisation, widening fiscal deficits, and rising debt vulnerabilities.

SEATINI in partnership with various National Budget Month/Budget Transparency Month Partners including the Ministry of Finance, Planning and Economic Development, Ministry of East African Community Affairs, Uganda Revenue Authority among others convened the EAC Post-Budget Dialogue to assess how fiscal and debt policy can support deeper integration. Key discussions emphasised the need for sustainable domestic resource mobilisation, gender-responsive taxation, action on illicit financial flows, and alignment of fiscal policy with climate and AfCFTA priorities.

Concerns were raised on institutional financing gaps within EALA, persistent non-tariff barriers, and uneven treaty implementation. Participants also noted slow progress toward monetary union due to fiscal divergence, alongside infrastructure gains constrained by weak regulatory harmonisation.

Civil society highlighted risks from rising debt, constrained fiscal space, and potential crowding out of private credit. Calls were made for improved debt transparency, digitised tax systems, and stronger implementation of regional frameworks.

The dialogue reaffirmed the need for a people-centred, fiscally coherent, and accountable integration agenda.

"SEATINI continues to be a reliable partner and host in advancing regional integration. It is always a pleasure to engage with them during the EAC Post-Budget Dialogue. I commend SEATINI for its unwavering commitment to promoting inclusive regional integration and meaningful policy dialogue across East Africa." – *Rt. Hon. Rebecca Alitwala Kadaga, First Deputy Prime Minister & Minister of East African Community Affairs*


*SEATINI and Diakonia participants for a group photo during the regional meeting on Addressing Rights Violations among women casual workers in commercial investment schemes in the EAC*

## Addressing Rights Violations in Commercial Investment Schemes in the EAC

SEATINI, with support from Diakonia and in partnership with other regional actors, facilitated a training and dialogue process addressing gender-based rights violations in commercial investment schemes across the East African Community.

The engagement revealed persistent challenges faced by women and girls in investment-driven sectors, including labour exploitation, gender-based violence, land dispossession, and weak access to justice. These violations are exacerbated by inadequate enforcement of labour standards and limited gender-responsive investment frameworks.

The initiative strengthened capacity among civil society actors to document violations, advocate for accountability, and promote rights-based investment governance. It also highlighted the need for stronger implementation of international labour standards and national action plans on business and human rights.

SEATINI emphasized that investment must not only drive economic growth but also uphold human rights, gender equality, and community protection. Strengthening accountability mechanisms within investment governance remains central to achieving inclusive and equitable development.

*Ms. Jane Nalunga, Executive Director of SEATINI Uganda speaking during the event*

*Mr. Herbert Kafeero, Programs and Communications Manager at SEATINI Uganda moderating the event*

*Mr. Bernard Mujuni, Commissioner for Equity and Rights at the Ministry of Gender, Labor and Social Development in Uganda giving the keynote address*

*Ms. Christine Saru, Programs Manager, Diakonia*

*Participants and stakeholders pose for a group photo*

## Strengthening Domestic Resource Mobilization: Official Launch of the STRIDE Project

In 2025, SEATINI advanced its work on domestic resource mobilisation through the implementation and official launch of the Strengthening Tax and Revenue for Inclusive Development and Equity (STRIDE) Project, in partnership with the Embassy of Ireland. The project responded to increasing fiscal pressures at local government level, declining external development assistance, and the need to strengthen own-source revenue (OSR) systems as a foundation for sustainable decentralisation.

The STRIDE Project was officially launched on 15 May 2025, bringing together key stakeholders including the Ministry of Local Government, Members of Parliament, local government leaders, the Uganda Revenue Authority (URA), civil society organisations, and development partners. The launch marked a key milestone in SEATINI Uganda's 2025 programming under its fiscal justice and domestic resource mobilisation agenda.

Throughout 2025, STRIDE interventions strengthened national and sub-national dialogue on domestic resource mobilisation and reaffirmed the centrality of own-source revenue in sustaining decentralisation and public service delivery. The project also strengthened collaboration between government institutions, development partners, and civil society actors on revenue governance reforms.

Key outcomes included improved stakeholder alignment on revenue reform priorities, increased awareness of structural constraints in local taxation systems, and strengthened momentum toward more transparent, equitable, and efficient local revenue systems.


*L-R Mr. Lodoume Phillips, Principal Township Officer, Nakapiripirit Town Council, Ms. Jenny Frances Asiimwe Musoke, Admin Officer, Urban Authorities Association of Uganda (UAAU), Mr. Gideon Longole, Moroto Municipal Council, Mr. Nyenje Ronald, Manager, Tax Exemption and Policy Analysis, Uganda Revenue Authority (URA) and Mr. Aloysious Kittengo, Program Coordinator, Financing for Development, SEATINI Uganda during a panel discussion*

*Ms. Jane Nalunga, Executive Director of SEATINI Uganda, during her opening remarks*

*Mr. Peter Michael Oumo, Economic Adviser, Embassy of Ireland giving opening remarks*

*Distinguished participants and stakeholders posing for a group photo during the Launch of the Sustaining Tax and Revenue Improvements for Development (STRIDE)*


*Various signatories during the official launch*

# Voices of Impact:

## Strengthening Domestic Resource Mobilization through STRIDE


"SEATINI, through the STRIDE project, has greatly contributed to improving our local revenue mobilisation efforts. Since our teams were trained under the programme, revenue collection has increased from about 50% to nearly 70%, which is a significant improvement. Through community sensitization and dialogue engagements, citizens now better understand the importance of paying taxes and supporting local development.",

***Mr. Longolio John, Deputy Town Clerk, Moroto Municipal Council***

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"The STRIDE project implemented by SEATINI has helped us identify and address critical revenue mobilisation challenges. Through joint engagements with local governments and municipalities, we have developed practical solutions that are already delivering results. Previously, we collected about UGX 300,000 annually, but with support from the project, we can now raise up to UGX 2 million" ***Ms. Nakolong Esther, Asst. Town Clerk, Assistant Town Clerk, Kotido Municipality – North Division***

*This photo shows participants and facilitators posing for a group photo during the Cadre School*

# Consolidating a Unified African Trade Voice in a Fragmented Global Economy

The Africa Trade Network Cadre School, held in Accra, Ghana (19–23 May 2025), brought together emerging African trade advocates, civil society actors, researchers, and development practitioners under the theme "Building Cadre for Trade and Development Advocacy in Africa." Co-organised by SEATINI, TWN-Africa, and ENDA-CACID, the engagement was designed to strengthen Africa's strategic and intellectual capacity to engage more effectively in the global trading system.

The discussions took place against a backdrop of intensifying geopolitical tensions and evolving global trade dynamics, particularly between the United States and China. African countries increasingly diversified trade partnerships with China, India, and the United Arab Emirates across key sectors, including minerals, textiles, and agriculture. While these shifts created new opportunities, they also reflected growing uncertainty in the global trade environment.

Within this context, the African Continental Free Trade Area (AfCFTA) was reaffirmed as a key framework for continental integration and resilience. However, its transformative potential remained constrained by infrastructure deficits, regulatory fragmentation, and weak logistical connectivity.

Participants highlighted Africa's continued trade fragmentation, with countries adopting divergent trade responses including bilateral exemptions, unilateral tariff reforms, and tailored agreements. While addressing national priorities, these approaches continue to weaken Africa's collective bargaining power and increase vulnerability to external shocks and trade diversion.

A central outcome of the engagement was the reaffirmation of the need for structural transformation anchored in value addition and industrialisation. Africa's critical minerals such as lithium, cobalt, and rare earths were identified as strategic assets for advancing supply chain participation beyond raw material exports. Participants also emphasised the need for more equitable trade frameworks, including "zero-for-zero" tariff approaches inspired by South–South cooperation.

The dialogue further underscored the historical constraints shaping Africa's global trade position, including persistent commodity dependence and limited policy space under existing arrangements such as the Economic Partnership Agreements with the European Union. Without reform, Africa risks remaining confined to low-value segments of global value chains.

Key priorities identified included strengthening intra-African trade under AfCFTA, investing in agro-processing, manufacturing, and digital transformation, and addressing negotiation asymmetries that disadvantage smaller economies. Enhancing technical capacity and coordinated negotiation platforms was considered essential to strengthening Africa's global bargaining position.

The extractive sector was also highlighted, with

L-R, Ms. Jane Nalunga, Executive Director, SEATINI, Ms. Faith Lumonya, from Akina Mama wa Afrika, Mr. Herbert Kafeero, Program Manager, SEATINI, Dr. Kaggwa Martin, ED, SATRI, Ms. Maria Birungi Kakinda from Afya na Haki and Ms. Dorothy Kimuli, Managing Director, D&M Group Intl Limited posing for a group photo during the Cadre School

emphasis on aligning mining governance with inclusive development, environmental sustainability, and greater domestic value retention.

Overall, the engagement reaffirmed the need for a coordinated, development-centred African trade agenda in response to a fragmented global economy. Strengthened continental unity, technical capacity, and strategic policy coherence remain critical for advancing Africa's integration and transformation objectives.

SEATINI's role in co-organising this Cadre school reflected its continued commitment to trade justice, policy coherence, and structural transformation, and contributed to a more unified and strategically grounded African trade voice.

# Strengthening Agricultural Value Chains and Trade Competitiveness through Maize Standards By-Laws in Northern Uganda

SEATINI in collaboration with TradeMark Africa and UK International Development, implemented the project "Strengthening the Maize Value Chain's Compliance and Competitiveness in Amuru (Elegu Market) and Gulu Districts.''

The project responded to persistent challenges affecting Uganda's maize exports, particularly aflatoxin contamination, poor post-harvest handling, and repeated rejection in regional markets such as South Sudan and Kenya.

The project implemented in collaboration with Gulu and Amuru District Local Governments, supported consultative processes towards the development and enactment of maize by-laws aimed at improving compliance with national and regional quality standards.

The engagements focused on addressing key challenges in the maize value chain, including poor post-harvest handling, aflatoxin contamination, weak market coordination, and limited awareness of quality standards among farmers and traders.

The by-laws introduced structured guidelines for production, post-harvest handling, storage, transport, and market regulation, aligned with East African Standards and national regulatory frameworks. Local enforcement mechanisms were also emphasized to strengthen compliance and improve accountability.

The project highlighted the importance of local governance in enhancing agricultural competitiveness. By strengthening standards compliance and reducing post-harvest losses, the intervention contributes to improved market access, food safety, and rural incomes.

### Key Activities and Achievements

- Conducted stakeholder sensitization meetings in Gulu and Amuru Districts (March 24–25, 2025).
- Reached 161 stakeholders, including farmers, traders, extension workers, and local government officials.
- Strengthened awareness on Uganda National Bureau of Standards (UNBS) maize quality standards, including EAS 2:2017 and related regional frameworks.
- Supported discussions on the development of district maize by-laws to enhance enforcement and compliance.
- SEATINI officially launched the maize value chain project on January 24, 2025, in Gulu City, bringing together farmers, traders, regulators, and development partners.

*This photo shows stakeholders during the launch of the Maize By-Laws for Gulu and Amuru Districts*


SEATINI and TMA join various stakeholders during the Official Launch of the project


Mr. Lubega Jonathan, Trade Policy Analyst at SEATINI Uganda during his presentation

Farmers and traders from Paicho Sub-county pose for a group picture after the consultative meeting

Farmers and traders from Paicho Sub-county pose for a group picture after the consultative meeting

Stakeholders Pose for a group photo after a successful project launch

*SEATINI and the Maize Sector Technical Planning Committee from Paicho Subcounty conducting a clause-by-clause analysis of the maize by-law during the consultative meetings*

*Mr. Nice Musana, Monitoring, Evaluation, Accountability and Learning Officer at SEATINI Uganda, during his presentation*

*Farmers and Traders from Guru Guru Sub-county pose for a group picture after the consultative meetings*

*Committee members and the Technical staff from Guru Guru Sub-county pose for a group picture after the consultative meetings*

# Voices from the Field:
## Testimonials from Maize Value Chain Actors and Local Leaders

"I sincerely thank SEATINI and TradeMark Africa for this timely intervention. The training came at a crucial moment as farmers prepared their land and inputs for planting. The level of participation clearly showed how valuable and relevant the training was to the community. Farmers, technical teams, and partners all embraced the sessions seriously, and I believe this knowledge will greatly strengthen agricultural productivity in our district." ***Mr. Lakor Jackson, District Production Officer (DPO), Gulu District***

***Ms. Aciro Jackline, Trader, Gulu District***

"I would like to thank SEATINI for empowering us with valuable knowledge. We learned many things we did not know before, especially about aflatoxins, what they are, their causes, and how to prevent them. This training has opened our minds, and we are committed to sharing this knowledge with others in our communities."

"We are grateful to SEATINI for guiding us on proper maize production and processing practices. Many of us had been operating without understanding the required standards and regulations. Today, we know what is needed to avoid losses and produce quality maize products that can compete in the market. SEATINI has truly enlightened us, and we deeply appreciate the support.", ***Farmer and Trader, Elegu Town Council, Amuru District***

“We want to sincerely thank SEATINI for the impactful training and support. The knowledge shared with us will be put into practice across our communities from the district level down to villages and parishes so that more people can benefit and improve their livelihoods.

My appeal to SEATINI is simple: please continue walking this journey with us. Farming is the backbone of many households, and continuous guidance helps us grow stronger and more successful. We are grateful for the support, encouragement, and positive learning environment throughout the training.” ***Aywek Winifred, Farmer Gulu district, Farmer, Gulu District***

***Mr. Komache Simon Peter, District Production and Marketing Officer, Amuru District***

“We are grateful to SEATINI for this timely intervention, especially as farmers prepare for the production season. The training has been extremely beneficial and will improve the way farming businesses operate in our district. Farmers are now better equipped with knowledge and skills that will enable them to access larger and more competitive markets. We appreciate SEATINI’s commitment to ensuring meaningful impact despite limited time.”

“SEATINI trained us on grain quality and standards using practical approaches in collaboration with the East African Grain Council. They also supported the development of a local ordinance and trained us as Trainers of Trainers on maize quality standards in Uganda.

Today, many farmers from Gulu and Amuru have been empowered through this initiative, with some becoming leaders within their cooperatives. We are confident they will continue passing on this knowledge to others within their communities.”, ***Mr. Deogratias Tumukugize, Corporate Business Development Officer, Masindi District Farmers Association (MADFA)***

"I was first trained by SEATINI in 2011, and the knowledge transformed both my business and our farmer group. We learned how to properly handle maize from planting and harvesting to storage and marketing. Those practices helped us grow from a small group into a stronger and more organised cooperative.

Through support from SEATINI and MADFA, we learned the importance of maintaining quality standards in everything we do. Today, we are bulk marketing, operating a large store, saving collectively as a group, and even running a catering business. We are truly grateful for the guidance and support that has helped improve our livelihoods." ***Mr. Kusiima Sanny, Farmer, Kahara Agateraine Co-operative Society Ltd, Masindi***

# Advancing Policy Advocacy for Equitable Taxation and Fiscal Justice

As Secretariat of the Tax Justice Alliance Uganda (TJAU), SEATINI spearheaded national-level advocacy on the FY 2025/26 Tax Amendment Bills, promoting a fairer, more transparent, and inclusive fiscal system.

## Key Policy Recommendations Advanced

SEATINI and its partners advocated for several critical reforms aimed at strengthening fiscal justice and protecting vulnerable groups. The key recommendations included:

- Ensuring equity and fairness in tax policy design to build a more inclusive and balanced fiscal system.
- Addressing the growing reliance on regressive taxation, particularly VAT-based revenue measures, which disproportionately burden low-income households and small businesses.
- Strengthening transparency and accountability in tax expenditure management through mandatory public disclosure of all tax exemption beneficiaries.
- Reviewing and mitigating risks associated with proposed tax reforms, including the anti-fragmentation VAT rules and the transition from Tax Identification Numbers (TIN) to National Identification Numbers (NIN), to safeguard taxpayers and ensure smooth implementation.
- Rationalizing tax incentives to ensure they are targeted, time-bound, and aligned with national development priorities.
- Establishing clear mechanisms for the recovery of unjustified or non-compliant tax exemptions to enhance revenue integrity.
- Strengthening taxation of harmful products, such as tobacco, to support both public health objectives and domestic revenue mobilisation.
- Enhancing protection measures for small businesses and low-income earners to promote inclusive economic growth and reduce inequality.

These interventions significantly influenced public debate and strengthened parliamentary scrutiny of tax reforms, contributing to more inclusive and citizen-centered fiscal policy considerations.

*Mr. Aloysious Kittengo, Programme Coordinator, Financing for Development (FFD), SEATINI sharing CSO/Tax Justice Alliance Uganda perspectives during the interface with the Parliamentary Committee on Finance*

*This photo shows a cross section view of Tax Justice Alliance Uganda (TJAU) members during the engagement with the Parliamentary Committee on Finance*

# Tax Justice Alliance Uganda Advances Coordinated Advocacy on FY 2025/26 Tax (Amendment) Bills


*Mr. Herbert Kafeero, Programs and Communications Manager at SEATINI setting the scene during the presser*

In 2025, discussions on taxation in Uganda continued to reflect the need to strengthen domestic resource mobilization while ensuring that tax policies remain equitable, transparent, and socially responsive. While government efforts to expand the revenue base to finance national development priorities were acknowledged, civil society actors consistently raised concerns regarding the fairness of the tax system, the transparency of tax incentives, and the disproportionate burden that certain tax measures place on low-income populations. These issues reinforced the importance of sustained, coordinated civic engagement in fiscal policy processes.

Within this context, the Tax Justice Alliance Uganda (TJAU), a coalition of over 55 civil society organizations coordinated by SEATINI Uganda as its Secretariat, played a central role in advancing collective civil society advocacy on the FY 2025/26 Tax (Amendment) Bills. The Alliance strengthened joint analysis, coordinated policy engagement, and amplified citizen perspectives during national budget consultations, including engagements linked to the Budget Framework Paper for FY 2024/25. Through these efforts, the Alliance contributed to shaping public debate and influencing key considerations in proposed tax reforms.

Throughout the year, SEATINI Uganda facilitated coordinated engagement among member organizations of Tax Justice Alliance Uganda, enabling the development and presentation of consolidated, evidence-based policy proposals. These proposals emphasized the need for progressive taxation, improved transparency in tax incentives, and stronger safeguards to protect vulnerable populations from regressive tax measures.

Key advocacy gains reflected in the amendment process included positive government responsiveness to civil society proposals, such as the removal of stamp duty on mortgage deeds, which is expected to improve access to credit, and the VAT exemption on biomass pellets, aligned with clean energy and climate resilience priorities. The Alliance also welcomed the proposed shift from fixed fines to a double-penalty framework, which was viewed as a more equitable enforcement approach with potential to reduce undue burdens on small-scale traders.

At the same time, the Alliance sustained coordinated advocacy on policy areas requiring further refinement. These included concerns about increased reliance on indirect


*Mr. Aloysious Kittengo, Program Coordinator for Financing for Development at SEATINI Uganda, presenting key civil society proposals*


*Sophie Nampewo, Finance for Development Coordinator at Oxfam in Uganda, during the press conference*


*Mr. Oluma Kennedy, Coordinator of the Uganda Parliamentary Network on Illicit Financial Flows and Tax Justice, during the press conference*

*Mr. Moses Talibita, Legal Officer at Uganda National Health Consumers' Organisation, advocating for higher tobacco taxes during the press conference*

taxes, which risk disproportionately affecting low-income households; the proposed anti-fragmentation VAT rule, which may negatively impact small-scale importers; and the extension of tax exemptions for Bujagali Energy, which civil society analysis indicated may no longer be fully justified given the project's cost recovery status and continued high electricity tariffs. The Alliance collectively called for a comprehensive review of such exemptions, including mechanisms for recovering excess benefits and redirecting public resources toward priority social sectors.

The Alliance further advanced joint advocacy on improving the design of tax incentives for start-up enterprises, recommending longer exemption periods to reflect the time required for business stabilization. It also raised coordinated concerns regarding the proposed transition from Tax Identification Numbers (TINs) to National Identification Numbers (NINs), emphasizing the need for administrative readiness, data system integration, and safeguards to prevent disruptions in tax administration.

A key area of Alliance advocacy focused on strengthening transparency and accountability in tax expenditure management. The coalition consistently called for the rationalization of tax incentives, regular audits of exemptions, and public disclosure of beneficiaries. Civil society estimates cited through these joint engagements indicated that Uganda loses significant revenue annually over UGX 115.47 billion through questionable tax exemptions. The Alliance emphasized that such resources, if effectively mobilized, could be redirected toward critical public investments in health, education, and agricultural transformation.

The coordinated advocacy efforts of TJAU were reinforced through strategic partnerships with national and regional civil society actors. For

*Mr. John Kafuko from the Health for Tax Justice Network, raising concerns during the press conference*


*Members of the Tax Justice Alliance Uganda during a press conference calling for the rejection of the Bujagali Energy Ltd. tax exemption and advocating for pro-people tax reforms in the FY 2025/26 Tax Amendment Bills*

instance, engagement with Oxfam in Uganda supported strengthened calls for accountability mechanisms, including proposals for tax exemption claw-back provisions and enhanced public reporting requirements for beneficiaries of tax incentives.

Similarly, collaboration with parliamentary and sectoral stakeholders, including the Uganda Parliamentary Network on Illicit Financial Flows and Tax Justice, contributed to broader policy dialogue on protecting vulnerable populations from regressive taxation, particularly in relation to fuel taxes and administrative reforms such as the phased implementation of NIN-based identification systems.

Sector-based advocacy engagement also strengthened the Alliance's policy influence. Inputs from health sector actors, including the Uganda National Health Consumers' Organisation and the Health for Tax Justice Network, reinforced the importance of increased taxation on tobacco products as a public health measure, while also highlighting the need to reduce bureaucratic barriers affecting small and medium-sized enterprises.

Further contributions from governance-focused actors such as Transparency International Uganda strengthened the Alliance's emphasis on addressing revenue leakages, improving oversight of tax waivers, and ensuring transparency in the allocation and management of tax incentives.

Overall, the work of the Tax Justice Alliance Uganda in 2025 demonstrated strengthened coordination, improved policy coherence among civil society actors, and increased influence in national tax reform discussions. Through its Secretariat role, SEATINI Uganda played a critical convening and technical support function, enabling collective advocacy that contributed to more inclusive, transparent, and equity-oriented tax policy dialogue in Uganda.

The Alliance remains committed to advancing a tax system that supports equitable development, strengthens domestic resource mobilization, and ensures that fiscal policy decisions are grounded in principles of justice, accountability, and sustainability.

*Mr. David Kizito, Program Officer at Transparency International Uganda, calling for better governance of tax incentives during the press conference*

# Stakeholder Voices and Testimonials

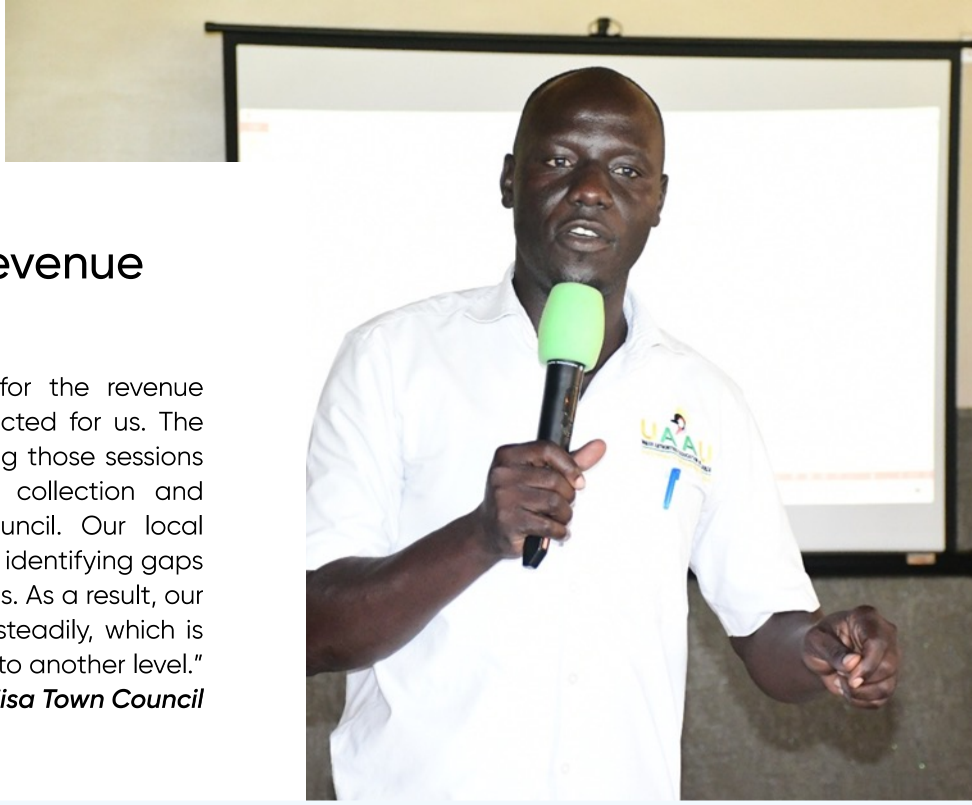
## Strengthening Partnerships for Fiscal Justice


"I would like to recognize the outstanding work SEATINI has done over the years, especially in advancing fiscal justice. For more than three decades, SEATINI has remained a leading voice on tax justice and fiscal policy issues both in Uganda and beyond.

At Oxfam, we value partnerships that create meaningful impact, and that is why we proudly continue to work alongside SEATINI. We look forward to strengthening this partnership for many more years."– ***Mr. Magara Siraji Luyima, Extractives Coordinator, Oxfam Uganda***


## Promoting Transparency and Accountability

"I thank SEATINI for creating this timely platform for dialogue on corruption and accountability. Corruption remains a major threat to our institutions, values, and development agenda. That is why conversations like these must continue and remain at the forefront of national development efforts. SEATINI's commitment to promoting transparency and accountability is both important and commendable."– ***Mr. Joel Wanjala, Under Secretary, Directorate of Ethics and Integrity (DEI)***



## Enhancing Local Revenue Mobilisation

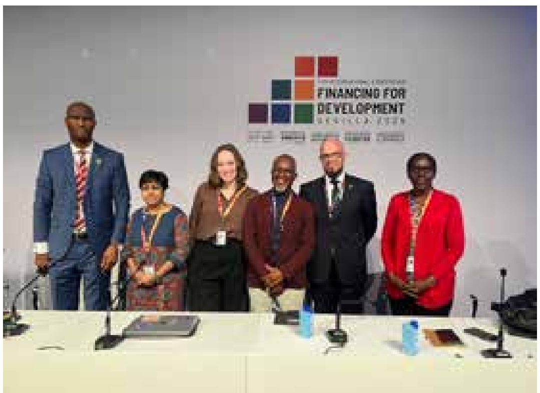
"I would like to thank SEATINI for the revenue mobilisation trainings they conducted for us. The knowledge and skills shared during those sessions have greatly improved revenue collection and mobilisation in Buliisa Town Council. Our local leaders are now more proactive in identifying gaps and strengthening revenue systems. As a result, our local revenue continues to grow steadily, which is helping the town council progress to another level."
***– Mr. Muliisa Epafurah, Mayor, Buliisa Town Council***

## Supporting Citizen Engagement and Tax Awareness

"SEATINI has supported us greatly through community engagement initiatives. By engaging citizens directly, we have been able to help communities better understand the importance of taxes and how tax revenues contribute to local development and service delivery."– ***Mr. Muluuta Mugagga, Deputy Chief Administrative Officer, Nebbi District***

## Driving Improvements in Local Revenue Performance

"SEATINI has been a valuable development partner in strengthening local revenue mobilisation in Buliisa District. Through engagements with technical staff, political leaders, and local government officials, the district has recorded significant improvements in revenue performance. Previously, we projected UGX 625 million in local revenue but collected only about UGX 400 million. More recently, our target increased to UGX 900 million, and we achieved over 93% of that target. This progress clearly reflects the positive impact of SEATINI's interventions."– ***Mr. Rogers Balemesa, Town Clerk, Buliisa Town Council***


FINANCING FOR
DEVELOPMENT

# Advancing Policy Action on Sustainable Pesticide Use and Agroecological Transition in Uganda's Agriculture Sector

In 2025, Uganda's agriculture sector supporting over 70 percent of the population and serving as a key pillar of the national economy continued to face increasing challenges related to the widespread and often inappropriate use of hazardous pesticides. Chemicals such as glyphosate and chlorpyrifos have become deeply embedded in farming practices across the country, raising growing concern among civil society organizations, health professionals, and environmental advocates regarding their implications for food safety, environmental sustainability, and the resilience of agricultural systems. These concerns have intensified calls for policy reforms that promote safer, people-centered, and ecologically sustainable food systems.

In response, SEATINI, working in collaboration with a coalition of civil society organizations focused on sustainable agriculture, environmental protection, and human rights, convened a press conference on 5 January 2025 to raise public awareness and advocate for government action. The engagement brought together policy experts, health professionals, environmental advocates, and farmers' rights defenders to assess the risks associated with hazardous pesticides and promote agroecological alternatives that safeguard human health, strengthen food sovereignty, and protect the environment.

Civil society engagement during the year highlighted key policy priorities, including the need to strengthen safe pesticide use and farmer awareness, improve regulatory enforcement and food safety systems, and enhance agricultural extension services. Stakeholders emphasized that stronger guidance, monitoring, and capacity building are critical to reducing risks and improving agricultural outcomes, while supporting more sustainable farming practices.

The discussions also reinforced the importance of addressing broader structural issues within agricultural transformation. These included ensuring that evolving production systems remain inclusive of smallholder farmers, strengthening ecological approaches that integrate local knowledge, and improving


*Immediate right is Ms. Jane Nalunga, Executive Director of SEATINI Uganda speaking during the press conference*


*This photo shows various panellists including Mr. Herbert Kafeero, Programs and Communications Manager at SEATINI Uganda, Dr. Kabanda David, Executive Director of the Center for Food and Adequate Living Rights, Ms. Jane Nalunga, Executive Director of SEATINI, Dr. Giregon Olupot, a medical doctor and clinical scientist, Ms. Betty Aguti, a Policy Analyst at Caritas Uganda during the press conference*


*Second from the right is Mr. Herbert Kafeero, Programs and Communications Manager at SEATINI Uganda speaking during the press conference*

coordination among regulatory institutions, producers, and development actors.

From a trade and competitiveness perspective, civil society actors underscored the importance of compliance with international food safety standards to safeguard Uganda's export markets. Strengthening quality assurance systems and regulatory coordination was highlighted as essential for maintaining access to key markets and enhancing the competitiveness of Uganda's agricultural exports.

# Reforming Uganda's Investment Code for Inclusive and Sustainable Development

SEATINI Uganda facilitated a national dialogue on the Investment Code Act, 2019, to assess its alignment with Uganda's development priorities, AfCFTA commitments, and global sustainability frameworks.

The discussions revealed that while Uganda's investment regime has improved investor facilitation, it remains weak on enforceable safeguards related to human rights, environmental protection, and community participation. This creates risks of unequal development outcomes, especially in high-impact sectors.

Key reform priorities identified included linking investment incentives to measurable development outcomes, strengthening environmental and social safeguards, enhancing institutional oversight, and integrating climate and human rights obligations into investment governance.

The dialogue underscored the need to reposition investment policy from a facilitation-driven approach to a development-oriented framework that balances investor interests with national transformation goals.

*This photo shows various members of the Investment Core Group and the Uganda Investment Authority team posing for a group photo during the strategic meeting with the team at the Uganda Investment Authority*


*This photo shows various distinguished stakeholders during the regional meeting*

# Strengthening Domestic Resource Mobilisation and Fiscal Justice in East and Southern Africa

Strengthening Domestic Resource Mobilisation and Fiscal Justice in East and Southern Africa is central to achieving fiscal sovereignty, reducing dependency on external financing, and enabling equitable and sustainable development across the region. It matters because it determines the ability of governments to fund public services, reduce inequality, and drive structural economic transformation through their own resources. In 2025, SEATINI, in collaboration with Diakonia, convened a Regional Policy Dialogue on Domestic Resource Mobilisation (DRM) in Entebbe, Uganda. The dialogue brought together a diverse group of stakeholders from Ministries of Finance and Planning, revenue authorities, parliaments, civil society organisations, academia, research institutions, and development partners across the East African Community (EAC) and the Southern African Development Community (SADC). The engagement provided a strategic platform for advancing a shared understanding of DRM as a foundation for fiscal sovereignty, equitable development, and structural economic transformation.

Participants underscored that strengthening DRM requires more than domestic administrative reforms. It demands coordinated action at national, regional, and global levels to address structural constraints that continue to undermine revenue mobilisation in the region. These include illicit financial flows, trade misinvoicing, fragmented tax systems, over-reliance on indirect taxation, weak transfer pricing enforcement, and inefficient tax incentive regimes. The discussions highlighted that these challenges are not isolated technical issues, but systemic governance concerns linked to broader weaknesses in global tax governance, debt architecture, and financial transparency frameworks.

A key outcome of the dialogue was the recognition that while most EAC and SADC countries have established relatively strong legal and policy frameworks for taxation and public financial management, implementation and enforcement remain limited. Participants emphasised the need to strengthen institutional capacity across revenue authorities, financial intelligence units, and oversight bodies, with improved coordination, adequate resourcing, and enhanced technical capability. The importance of independent oversight mechanisms was also highlighted to ensure accountability and reduce undue political interference. In addition, stronger asset recovery systems were identified as essential for tracing and reclaiming illicit financial flows and improving compliance across jurisdictions.

Transparency emerged as a central pillar for effective DRM. Participants noted that limited access to fiscal information undermines accountability and creates space for inefficiency and corruption. They called for expanded public access to tax, procurement, debt, and beneficial ownership data, alongside the establishment of open fiscal data systems.

The introduction of beneficial ownership registries was identified as a priority reform to enhance transparency and curb illicit financial activities. Civil society organisations were recognised as critical actors in strengthening accountability through budget monitoring, expenditure tracking, and broader policy oversight processes.

The dialogue further emphasised the importance of strengthening citizen engagement in fiscal governance. Participants observed that sustainable revenue mobilisation depends on informed citizens who understand taxation and public expenditure systems. As such, expanding civic education programmes, institutionalising participatory budgeting, and creating structured platforms for engagement between governments, parliaments, and citizens were identified as key priorities. Strengthening fiscal literacy was seen as essential to building public trust in tax systems and improving voluntary compliance.

Given the cross-border nature of illicit financial flows and tax evasion, participants highlighted the need for enhanced regional cooperation within EAC and SADC frameworks. Priorities included harmonisation of tax policies, development of interoperable data systems, and strengthened coordination among revenue authorities, customs agencies, and financial intelligence units. The dialogue also called for joint investigations into cross-border tax crimes and the establishment of common regional standards aimed at reducing harmful tax competition and improving enforcement effectiveness.

Strong political commitment emerged as a critical enabler of reform. Participants stressed that legal and institutional reforms can only be effective when supported by consistent leadership that prioritises transparency, accountability, and effective enforcement. Without sustained political will, even well-designed systems risk weak implementation and limited impact.

The discussions also drew attention to inefficiencies in public investment management systems, including weaknesses in project preparation, procurement processes, implementation, and asset maintenance. These inefficiencies were noted to significantly reduce the developmental impact of public borrowing. Concerns were also raised about rising debt burdens and the increasing pressure on social sector spending. Participants called for strengthened debt transparency, improved value-for-money assessments, and enhanced public investment management systems. Debt was increasingly framed not only as a financing instrument but also as a governance issue requiring stronger accountability and alignment with national development priorities.

The dialogue recognised that existing fiscal systems often have disproportionate impacts on women, informal sector workers, and marginalised groups. Participants therefore called for the integration of gender-responsive budgeting and broader inclusive fiscal frameworks to ensure equitable resource allocation and recognition of unpaid and informal economic contributions.

Participants further noted that many of the structural constraints affecting DRM are rooted in inequities within the global financial system. The dialogue reaffirmed the need for reforms in international tax cooperation, debt restructuring mechanisms, and credit rating systems. Key proposals included support for a United Nations Framework Convention on International Tax Cooperation, reform of sovereign credit rating methodologies, and strengthened African coordination in global financial governance to enhance the region's collective voice.

The regional dialogue reaffirmed that strengthening domestic resource mobilisation in the EAC and SADC regions requires deep structural transformation anchored in transparency, accountability, regional cooperation, and global financial justice. There was strong consensus that addressing illicit financial flows, improving tax systems, strengthening public financial management, and advancing equitable global governance frameworks are essential to achieving sustainable development outcomes.

SEATINI remains committed to advancing this agenda through continued convening, policy engagement, and collaboration with state and non-state actors to support inclusive, transparent, and development-oriented fiscal systems across the region.


*Mr. Moses Talibita, Legal Officer at Uganda National Health Consumers' Organisation, advocating for higher tobacco taxes during the press conference*

# Unpacking the EU Green Deal and Emerging Regulatory Frameworks: EUDR, CSDDD, and SPS/TBT Measures and Their Implications for Africa's Agricultural Transformation

Unpacking the European Union's evolving sustainability and regulatory framework is central to understanding the future of EU–Africa agricultural trade relations and their implications for structural transformation in East and Southern Africa. It matters because new regulatory instruments such as the EU Deforestation Regulation (EUDR), the Corporate Sustainability Due Diligence Directive (CSDDD), the EU Green Deal, and increasingly stringent SPS/TBT measures are reshaping market access conditions for key African agricultural exports including coffee, cocoa, tea, timber, and horticultural products. While these measures present opportunities for greener, more transparent, and more traceable value chains, they also introduce significant compliance burdens that risk excluding smallholder farmers, cooperatives, and SMEs if not adequately addressed.

In 2025, SEATINI with support from Bread for the World convened a High-Level Policy Dialogue on EU–EAC–SADC Agricultural Trade Relations bringing together policymakers from Ministries of Trade, Agriculture and Finance, Members of Parliament, the East African Legislative Assembly (EALA), the ACP–EU Joint Parliamentary Assembly (JPA), civil society organisations, research institutions, private sector actors, farmer organisations, and development partners. The dialogue provided a strategic platform for unpacking the implications of the EU Green Deal architecture and associated regulatory instruments for African agricultural value chains, with a particular focus on competitiveness, traceability systems, market access, and inclusive development outcomes.

Participants underscored that the EU's sustainability regulatory shift represents a structural transformation of global trade governance rather than a set of isolated technical requirements. Instruments such as the EUDR and CSDDD were recognised as redefining compliance standards through mandatory traceability, deforestation-free sourcing, human rights due diligence, and environmental accountability. While these frameworks may contribute to more sustainable global supply chains, concerns were raised that African producers—particularly smallholder farmers operating within fragmented value chains—face disproportionate adjustment costs due to limited digital infrastructure, weak certification systems, inadequate extension services, and constrained access to finance.

A central outcome of the dialogue was the recognition that traceability constitutes the most immediate and complex implementation challenge, particularly within the coffee


Ms. Anne Nambooze, Country Director Uganda and South Sudan Trademark Africa. - Panelist


Mr. John Walugembe - Executive Director, Federation of small and Medium-sized Enterprises Uganda (FSME)-Panelist

value chain where production is dominated by smallholders and intermediated through multiple informal actors. Participants highlighted that emerging EU requirements for geolocation, farm registration, and supply chain mapping risk excluding producers who are not digitally registered or who operate under complex land tenure systems. Without targeted investment in data systems and value chain organisation, there is a risk that compliance requirements could shift sourcing preferences toward large estates and vertically integrated suppliers, thereby marginalising smallholder farmers and reducing inclusivity in export markets.

The discussions further emphasised that EU–Africa agricultural trade remains structurally asymmetrical, characterised by Africa's continued export of raw and semi-processed commodities and the importation of higher-value manufactured goods from the EU. This structure was identified as limiting Africa's capacity for agro-industrialisation, value addition, job creation, and fiscal revenue generation. The regulatory transition under the EU Green Deal was therefore viewed as both a risk and an opportunity: a risk if it reinforces exclusionary compliance barriers, and an opportunity if it is leveraged to accelerate investment in processing, certification systems, and sustainable production upgrading within Africa.

Participants highlighted significant gaps in institutional preparedness across EAC and SADC member states, including weak coordination between ministries, limited harmonisation of compliance frameworks, and underdeveloped regional strategies for responding to EU


Mr. Francisco Marí: Policy Advisor for Global Nutrition, Agricultural Trade, and Maritime Policy, Brot für die Welt .

regulatory changes. Fragmented national responses were identified as weakening Africa's negotiating power and increasing vulnerability to external regulatory shifts. Strengthening regional coordination through RECs, as well as aligning positions within continental frameworks such as the African Continental Free Trade Area (AfCFTA), was identified as critical for building collective leverage and policy coherence.

The dialogue also underscored the role of parliamentary and inter-parliamentary platforms, including the ACP–EU Joint Parliamentary Assembly and the European Parliament, as important but underutilised spaces for addressing structural trade imbalances. Participants noted that African producers and SMEs remain insufficiently represented in these forums, despite being most affected by regulatory changes. Strengthening evidence-based engagement between producers, policymakers, and legislators was

*Ms. Vahini Naidu - Programme Coordinator, Trade for Development Programme (TDP), South Centre-Panelist*


*Hon. Gideon Gatpan Thoar, Chairperson, Committee on Agriculture, Tourism and Natural Resources, East African Legislative Assembly (EALA)-Panelist*


*Mr. Francis Kisirinya Chief Executive Officer, Uganda Agribusiness Alliance-Panelist*


*Dr. Bohela Lunogelo: Agricultural Economist and Development/Sector Policy Analyst; Executive Director, Economic and Social Research Foundation (ESRF), Tanzania-Panelist*

identified as essential for ensuring that lived realities inform global regulatory processes.

From a development and equity perspective, concerns were raised regarding the potential for regulatory frameworks to deepen inequalities if compliance costs are not shared equitably. Smallholders, women, and youth were identified as the most vulnerable groups, particularly where certification schemes and due diligence systems require upfront investment and technical capacity that they often lack. Participants emphasised that sustainability transitions must therefore be accompanied by targeted financial support, capacity building, and simplified compliance pathways to avoid exclusion from high-value markets.

The importance of agro-industrialisation and value addition was repeatedly emphasised as a strategic pathway for transforming Africa's position in global value chains. Participants highlighted the need to move beyond raw commodity exports toward processing and manufacturing activities such as roasted coffee, chocolate production, fruit processing, and branded agricultural products. This shift was viewed as essential for capturing greater value domestically, expanding employment opportunities, and strengthening fiscal space for development.

The dialogue further recognised that sustainability frameworks must be understood in their full environmental, social, and economic dimensions. While EU regulatory measures are primarily framed around environmental objectives, participants stressed the need to ensure that implementation does not undermine social inclusion, gender equity,

Mr. Edgar Odari. Executive Director EcoNews Africa.-Panelist

Prof. John Sumelius, Production Economics and Farm Management. University of Helsinki, Finland-Panelist

or rural livelihoods. Gender dimensions were particularly highlighted, with concern that women who play a central role in agricultural production and informal value chains may face disproportionate compliance burdens or exclusion from formal certification systems.

Science, research, and innovation were identified as critical enablers of compliance and transformation. Participants emphasised the need to strengthen agricultural research systems, extension services, digital traceability infrastructure, and data ecosystems to support evidence-based compliance and productivity enhancement. Universities, research institutions, and regional knowledge platforms were identified as key actors in supporting climate-smart agriculture and sustainable value chain development.

The dialogue concluded that EU–Africa agricultural trade relations are entering a decisive phase in which regulatory frameworks will significantly shape the trajectory of African agricultural transformation. While emerging EU policies present opportunities for sustainability upgrading and improved market differentiation, their developmental impact will depend on the extent to which they are accompanied by inclusive support measures, equitable implementation mechanisms, and structured African coordination.

There was broad consensus that advancing a transformative and equitable EU–Africa agricultural trade relationship requires coordinated regional responses, strengthened institutional capacity, inclusive policy engagement, and sustained investment in value addition and traceability systems. SEATINI reaffirmed its commitment to supporting multi-stakeholder dialogue, policy engagement, and regional coordination aimed at ensuring that sustainability transitions contribute to, rather than constrain, Africa's agricultural transformation and development objectives.

*Joined by Mr. Herbert Kafeero, Moderator for the panel discussion (2nd left) Hon. Amongin Jacqueline. Member of Parliament East African Legislative Assembly on the left and Hon. Gideon Gatpan Thoar (3rd from the right), pose for a photograph after the panel discussion*

# Advocating for Fair and Inclusive Agricultural Trade Governance in East and Southern Africa in the Context of EU Sustainability Trade Measures

EU sustainability-oriented trade policies are increasingly shaping agricultural trade governance, market access, and structural transformation in East and Southern Africa. Instruments such as the EU Deforestation Regulation (EUDR), Corporate Sustainability Due Diligence Directive (CSDDD/CS3D), Corporate Sustainability Reporting Directive (CSRD), and Carbon Border Adjustment Mechanism (CBAM) are raising compliance, traceability, and reporting requirements for exports to EU markets, including key agricultural commodities. While intended to advance environmental protection, human rights, and supply chain transparency, these measures introduce more stringent obligations that may be challenging for smallholder-dominated and fragmented agricultural systems in the East African Community (EAC) and Southern African Development Community (SADC), where compliance capacities vary.

During the reporting period, SEATINI, in collaboration with ECONEWS Africa and with support from Bread for the World, convened a Regional High-Level Policy Dialogue under the East African Trade Network at PrideInn Azure Hotel in Nairobi, Kenya. The dialogue brought together a broad cross-section of stakeholders, including Ministries responsible for Trade, Agriculture and Environment, members of Parliament and regional legislative bodies, farmer organisations, civil society organisations, research institutions, private sector actors, Regional Economic Communities (RECs), and development partners. The engagement served as a critical advocacy platform for assessing the developmental implications of EU sustainability trade measures and for advancing coordinated policy responses that safeguard inclusive and equitable agricultural trade.

Participants highlighted that EU sustainability-driven trade frameworks represent a significant shift in global trade governance, embedding environmental compliance, human rights due diligence, and supply chain traceability as preconditions for market access. While acknowledging the importance of sustainability objectives, stakeholders expressed concern that the unilateral design and technical complexity of these measures risk disproportionately affecting African producers, particularly smallholder farmers, women, and youth, who remain central to agricultural production systems across the region.


The discussions further underscored persistent structural inequalities in Africa–EU agricultural trade, where African economies continue to export largely raw and semi-processed commodities while importing higher-value processed goods. Participants warned that emerging regulatory frameworks, if not carefully implemented, may reinforce these asymmetries by increasing compliance costs and incentivising consolidation in favour of large-scale agribusiness operators, thereby marginalising smallholder producers.

The dialogue also reinforced the importance of strengthened regional coordination within the EAC and SADC as a strategic response to external regulatory pressures. Fragmented national approaches were identified as weakening Africa's collective bargaining power and increasing inefficiencies in compliance and adaptation efforts. Participants called for harmonised regional standards, shared data and traceability systems, and coordinated negotiation strategies to enhance Africa's voice in global trade governance.

Regional Economic Communities were identified as critical actors in shifting Africa's role from passive policy adoption to proactive rule-shaping in global trade systems. Strengthening institutional capacity, technical expertise, and policy coherence within RECs was highlighted as essential for enabling more effective engagement in international trade negotiations and regulatory dialogue.

The dialogue further emphasised the urgency of advancing agro-industrialisation and value addition as central pillars of sustainable trade transformation. Participants stressed that long-term resilience requires a shift from reliance on raw commodity exports towards expanded processing, branding, and value-added production within African economies. Investments in infrastructure, renewable


energy, logistics systems, and agro-processing capacity were identified as key enablers for enhancing competitiveness and retaining greater value within the region.

Inclusive transition pathways were strongly emphasised to ensure that sustainability-driven trade reforms do not exacerbate existing inequalities. Participants called for simplified compliance systems, targeted financial support, inclusive digital solutions, and capacity-building initiatives tailored to smallholder farmers, women, and youth.

Science, innovation, and digital transformation were also identified as critical enablers of compliance and competitiveness. Strengthening agricultural research systems, expanding digital traceability infrastructure, and improving data governance frameworks were highlighted as key priorities. Multi-sectoral collaboration among governments, private sector actors, research institutions, and development partners was recognised as essential for building resilient and adaptive agricultural systems.

The role of multi-stakeholder platforms was reaffirmed as central to inclusive trade governance. Civil society organisations, farmer


institutions, and private sector actors were recognised as key intermediaries in translating complex regulatory frameworks into practical implementation pathways.

Community-based institutions, including cultural and faith-based organisations, were also recognised for their potential role in supporting awareness creation and grassroots-level capacity building on sustainability standards. These actors were highlighted as important entry points for strengthening local ownership of compliance processes.

Participants further called for a more assertive and unified African position in global trade negotiations, emphasising the need to move beyond compliance toward active rule-shaping. Strengthening regional solidarity and advancing intra-African trade under the African Continental Free Trade Area (AfCFTA) were identified as strategic priorities for reducing external dependency and enhancing economic resilience.

Concerns were also raised regarding the potential unintended impacts of global climate-related trade measures on developing economies. Participants emphasised the importance of upholding the principle of Common but Differentiated Responsibilities to ensure that climate and sustainability obligations are implemented in a manner that is equitable and reflective of historical responsibility.

Participants further called for a more assertive African position in global trade negotiations, emphasising the need to move beyond compliance-driven approaches toward proactive engagement in shaping international trade rules. Strengthening unity under regional blocs and advancing intra-African trade through the African Continental Free Trade Area (AfCFTA) were identified as key strategic priorities for reducing external dependency and enhancing economic resilience.

Concerns were also raised regarding the potential unintended impacts of global climate-related trade measures on African exports. Participants emphasised the importance of adhering to the principle of Common but Differentiated Responsibilities, ensuring that climate and sustainability obligations do not disproportionately burden low-emission economies in comparison to historically higher-emitting regions.

SEATINI continues to play a catalytic role in shaping fair, inclusive, and development-oriented agricultural trade governance in East and Southern Africa.

# Internship and Graduate Trainee Programme

During the year, SEATINI hosted graduate trainees and interns from Jönköping University, Sweden, providing them with practical exposure to trade, fiscal, investment, and sustainable development issues within Uganda and the East African region. Through policy research, field engagements, conferences, and community interactions, the trainees gained valuable professional and cross-cultural learning experiences while contributing meaningfully to the organization's work.

This programme also contributed to SEATINI's broader objective of providing structured learning and mentorship opportunities for graduate trainees, interns, and research fellows in order to shape a new generation of critical thinkers, social justice champions, and policy analysts capable of influencing trade, fiscal, and investment policies in Africa.

***Mr. Alexander Eriksson, Graduate Trainee/Intern, Global Studies Student at Jönköping University, Sweden***

"My experience at SEATINI Uganda has provided me with a rich and practical understanding of development and trade issues across different contexts.

One of the key lessons I have learned is the diversity within Africa and the importance of adopting context-specific approaches. Field visits, including engagements in Rwanda, highlighted the differences in policy implementation and development strategies across countries in the region.

I also participated in field activities, including discussions with local leaders in areas such as Apac, focusing on taxation and revenue mobilization. These interactions emphasized the importance of first-hand experience in understanding the impact of policy at the community level.

In addition, visits to communities, schools, and national parks such as Murchison Falls provided deeper insights into Uganda's social, cultural, and environmental landscape. These experiences strengthened my appreciation for participatory and community-centered development approaches."

***Mr. Julian Roberts, Graduate Trainee/Intern, Global Studies Student at Jönköping University, Sweden***

# Internship and Graduate Trainee Programme

"At SEATINI, my experience has primarily focused on policy research and analysis within the office environment.

One of my key assignments involved contributing to a policy brief on recycling and the circular economy, developed in collaboration with my colleague Alex and supported by guidance from SEATINI Uganda. This work strengthened my understanding of practical policy development and implementation in a real-world context.

I have also engaged in extensive reading, fieldwork, and participation in conferences, including discussions on the coffee sector and its value chain challenges in Eastern and Southern Africa, particularly in Uganda and Ethiopia.

Currently, I am working on research examining the impact of unilateral trade agreements and tariffs on Uganda and the East African Community (EAC). This has deepened my interest in trade policy and development economics.

Overall, this internship has provided valuable exposure to policy processes, research methods, and regional trade dynamics, significantly enriching my academic and professional growth."

***Mr. Niyas Abdulla, Graduate Trainee/Intern, Student, Master's Programme in Global Studies – Sustainable Societies and Social Change, Jönköping University***

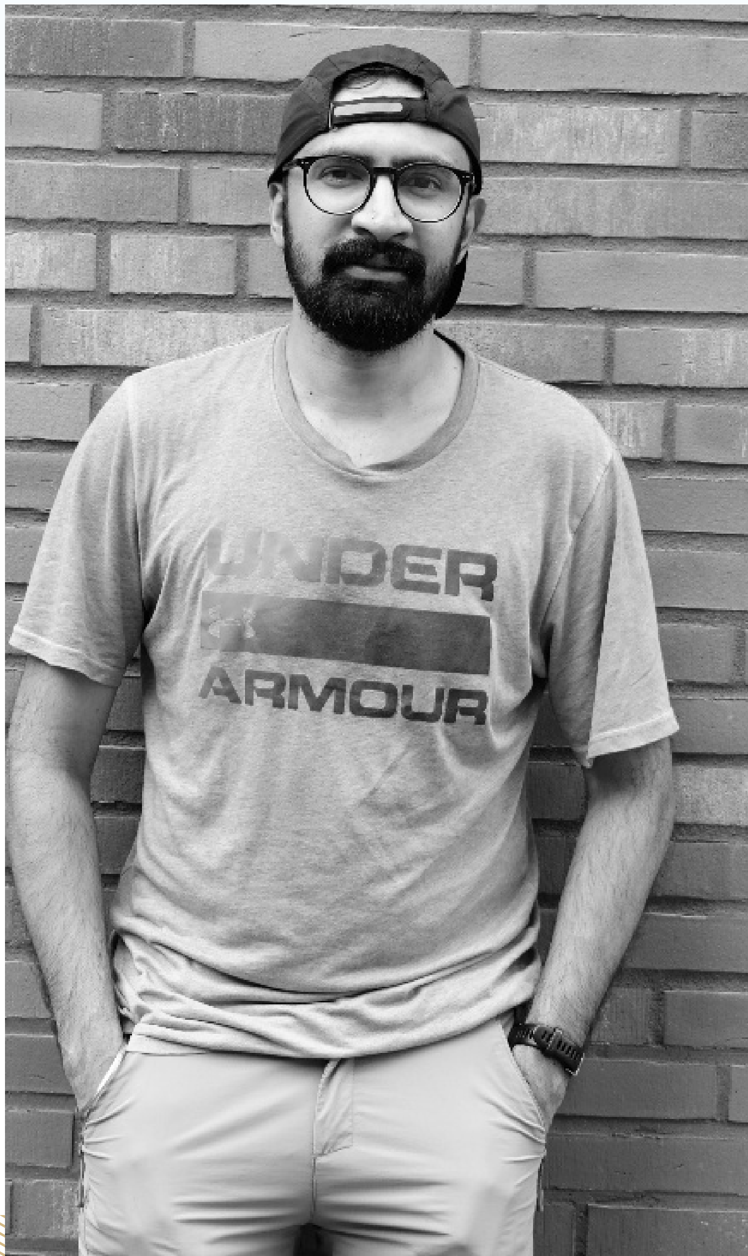
"My internship at SEATINI has been both professionally enriching and personally rewarding.

One of the most notable aspects of my experience has been the organizational culture. The workplace is highly collaborative, inclusive, and supportive, with a strong sense of collegiality that makes it easy to learn and engage across all levels.

I have greatly appreciated the welcoming environment and the opportunity to work in a setting that encourages openness, mutual respect, and shared learning.

I would highly recommend SEATINI to anyone interested in trade, taxation, investment, and sustainable development, as well as to those seeking to deepen their understanding of African development contexts.

This internship has been a meaningful learning journey that has contributed significantly to my professional growth and perspective."



# OUR MEDIA OUTREACH

SEATINI leveraged media engagement and strategic communications to enhance public understanding of trade, fiscal, agricultural, climate, and investment governance issues in Uganda and the region. These efforts strengthened citizen participation in economic policymaking while promoting transparency, accountability, and inclusive development.

Throughout 2025, SEATINI facilitated informed public discourse on key policy processes, including the FY 2025/26 national budget, domestic resource mobilization, debt governance, AfCFTA implementation, standards compliance, and climate-related trade regulations. Through media interviews, expert, opinion articles and commentaries, SEATINI raised awareness, shaped public perceptions and put pertinent issues in the public domain.



BUSINESS

UGANDAN LEADERS URGED TO MANAGE RESOURCES RESPONSIBLY

HIGH DEBT BURDEN HURTING SERVICE DELIVERY – EXPERTS

FOREX RATES

aBi Finance transfer to boost green agribusiness investment

# OUR KNOWLEDGE PRODUCTS

SEATINI continued to leverage evidence-based research, policy analysis, and advocacy to influence national, regional, and global policy processes related to trade, taxation, debt, agriculture, investment, and sustainable development.



# OUR WORK IN PHOTOS



*L-R Dr. Channing Ardnt, Director and Research Professor, Center for Global Trade Analysis, Department of Agricultural Economics, Purdue University; Farayi Zimudzi, FAO Representative for Ethiopia; Dr. Andrew Mold, Officer-in-Charge of the Subregional Office for Eastern Africa, UNECA; Ms. Jane Nalunga, Executive Director, SEATINI Uganda and Dr. Aziz JaidEconomic Affairs Officer, Economic Affairs Officer at the Sub-Regional Office for North Africa, UNECA pose for a group photo*


SEATINI
SION


SEATINI
VISION
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SEAT


EATINI
VISION
MISSION


SE NI
FOUR POINTS
BY SHERATON
Kampala


SEATINI


Scan
QR Code


MAKE POLLUTERS PAY
CANCEL THE DEBT
TAX THE SUPER RICH
GLOBAL ECONOMIC JUSTICE NOW!
¡JUSTICIA ECONÓMICA GLOBAL YA!
L SOCIETY
#FFD4PEOPLE & PLANET


SEATINI

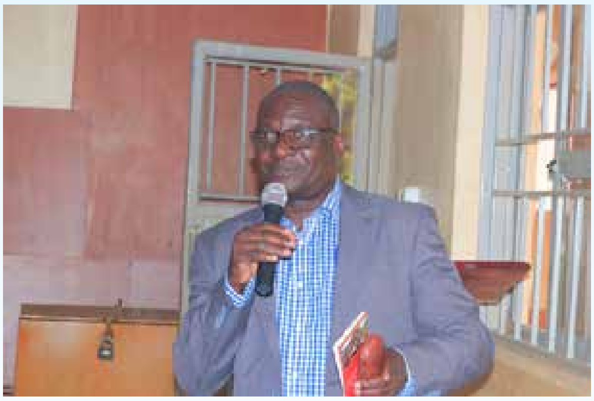

SEATINI


SEATINI


STATE OF UGANDA'S
ECONOMY


UN TAX CONVENTION
NOW!
Red de Justicia Fiscal
América Latina y el
ROMA


SEATINI




JUDICIAL
3RD ANNUAL EAST AFRICAN
COURT OF JUSTICE
JUDICIAL CONFERENCE


Ministry of Trade, Industry
TRADE MARK AFRICA



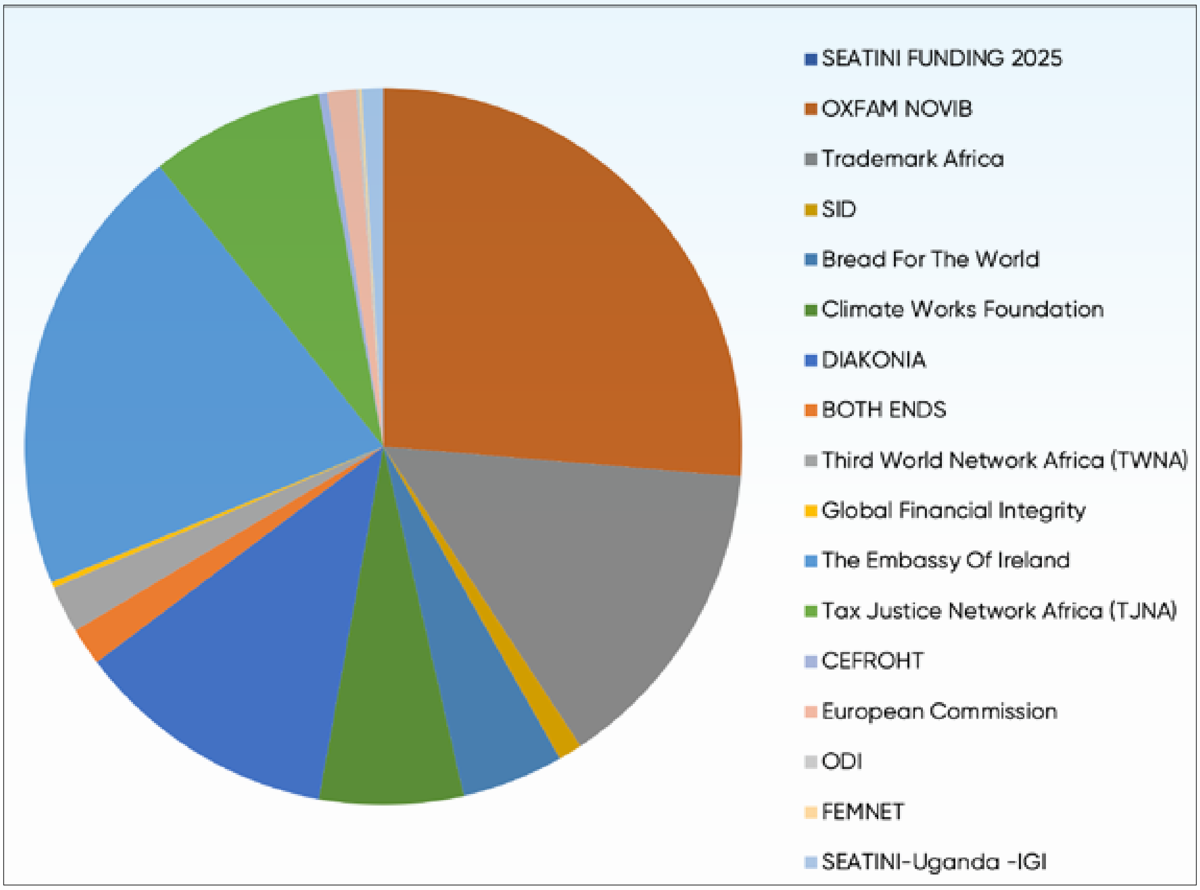
Hon. George Odongo


SEATINI
UK International Development

# FINANCIAL REPORT

This section highlights a comprehensive overview of SEATINI's financial performance, stewardship of resources, and accountability for the year ended 2025. It reflects the organisation's continued commitment to transparency, prudent financial management, and alignment of expenditures with its strategic objectives.

During the reporting period, SEATINI received funding support from a diverse group of development partners and donors. This broad-based support enabled the organisation to sustain and expand its programmes, strengthen institutional capacity, and advance its mandate of advocating for equitable trade, fiscal and investment related policies and practices in Uganda, across the EAC and Africa at large. The diversity of funding sources further underscores the confidence of partners in SEATINI's governance systems, programmatic relevance, and impact-oriented approach.



**BVL & CO.**
**Certified Public Accountants of Uganda**
**Reg. No. AF 0039**

Plot 1A, Naguru East Road—Naguru Hill
P.O. Box 26285 Kampala, Uganda;
Tel: 0393370429, 0414231571,0712862931
Email: bvl@africaonline.co.ug

## 4.1 INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF THE BOARD OF DRECTORS OF SEATINI-U

We have audited the accompanying financial statements of Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI-U), which comprise the Statement of Consolidated Financial Position as at 31 December 2025, and the Statement of Consolidated Comprehensive Income, Statement of Consolidated Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

### Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI-U) as at 31st December, 2025, and its financial performance and its cash flows for the year then ended in accordance with the Companies Act Cap.106; the NGO Act Cap. 109 and Regulations; and Generally Accepted Accounting Principles (GAAP).

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards and guidelines are further described in the '*Auditor's Responsibilities for the Audit of the Financial Statements'* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Independence

We are independent of Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI-U) in general, in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)* together with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

### Other Information

Management is responsible for other information. The other information comprises of ''Management Report for the year ended 31 December 2024'' and "Statement of Board Members Responsibilities", as well as ''Background information''- but doesn't include the Financial Statements and our report thereon.

Our opinion on the Financial Statements doesn't cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appear to be materially misstated if, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Partners: Ben Okello Luwum; FCCA; CPA (U) Owor Julius MSc. Acc.& Fin; FCCA; CPA (U); CFE
Licensing and Regulation: The Firm is Licensed and Regulated by the Institute of Certified Public Accountants of Uganda (ICPAU)

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI-U) Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial provisions of the Funding Agreement, Generally Acceptable Accounting Principles and other applicable rules and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI-U)'s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Project or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Project's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI-U)'s internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI-U)'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI-U) to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Report on Other Legal and Regulatory Requirements**

As required by the Companies Act, Cap. 106, we consider and report to you based on our audit that:

1. In material respects, we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

2. In our opinion, proper books of account of the project have been kept by Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI-U)'s so far as appears from our examination of those books;

3. The statements of consolidated financial position and consolidated income and expenditure; have been prepared from the accounting records of SEATINI-U for the year under review; and

4. the Project's Receipts and Payments Statement are in agreement with the books of accounts.

The Engagement Partner on this Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI-U) audit resulting in this independent auditor's report is CPA Ben Okello Luwum – P0019.

The engagement partner on the audit resulting in this independent auditor's report is CPA Ben Okello Luwum – P0019.

BVL & CO.
Certified Public Accountants

BEN OKELLO LUWUM PRACTISING NO. P0019

....................................................................
**Ben Okello Luwum - P0019**
BVL & Co. Certified Public Accountants of Uganda,
Reg. No. AF0039
P.O. Box 26285 Kampala, Uganda.
Email: bvl@africaonline.co.ug

Date: 22nd / MAY /2026

# MEET OUR TEAM

This section presents SEATINI's dedicated staff who drive the organisation's mission and impact. It highlights the diverse expertise, commitment, and professionalism of a team that works collaboratively to advance SEATINI's mandate in trade, investment, and development policy advocacy.

SEATINI recognises its staff as its most valuable asset. The organisation's achievements are built on the knowledge, skills, and dedication of its people, whose collective efforts continue to strengthen institutional effectiveness and deliver meaningful results for the stakeholders we serve.

**Ms. Nalunga Jane**
*Executive Director*

**Mr. Kafeero Herbert**
*Programs and Communications Manager*

**Ms. Mbambu Eresi**
*Finance Manager*

**Mr. Musana Nice**
*M&E Officer*

**Mr. Mugambwa Dogoto Paul**
*Program Associate, Trade and Investment for Sustainable Development*

**Ms. Sharon Nanfuka**
*Communications, Documentation and IT Associate*

**Mr. Peter Tukundane**
*Program Associate, Local Revenue Mobilisation and Civic Engagement*

**Mr. Mwase Samuel**
*Communications, Documentation and IT Associate*

**Ms. Namulondo Juliet**
*Finance Officer*

# MEET OUR TEAM

**Ms. Carolyne Nambula**
*Administrative and Human Resource Assistant*

**Mr. Kittengo Aloysious**
*Program Coordinator, Financing for Development*

**Mr. Lubega Jonathan**
*Program Associate, Agricultural Trade for Rural Transformation*

**Ms. Hilda Tumuhe**
*Program Officer Debt and Aid*


**Mr. Niyas Abdulla**
*Graduate Trainee/Intern, Student, Master's Programme in Global Studies-Sustainable Societies and Social Change, Jönköping University*

**Catherine Nakawesa**
*Program Associate, Investment for Sustainable Development*

**Ms. Milly Nakuya**
*Finance Assistant*

**Mr. Jafari Saidi**
*Security Guard*

**For more information please contact**

Southern and Eastern Africa Trade Information and Negotiations Institute – (SEATINI) Uganda | P. O Box, 3138, Kampala, Plot 806, Block 213, Bukoto-Kisasi Road – Kampala | Email: info@seatiniuganda.org | Tel: +256 414 540856 | Website: www.seatiniuganda.org