

Annex D. EXAMPLES OF POTENTIAL INFORMATION SOURCES TO SUPPORT THE ASSESSMENT OF TF RISK FACING NPOs

	Examples of Potential Quantitative Information	Examples of Potential Qualitative Information
Context Information on NPOs	<ul style="list-style-type: none"> Data on the size and characteristics of the entire NPO sector, different categories of NPOs, and the subset of NPOs which fall within the definition. Estimated Number of unregulated or informal NPOs. Share (%) of GDP; value of funds raised and spent by the sector; % of NPOs operating domestically and overseas; Incoming/ outgoing funds to NPOs (top 5 or 10 foreign donor jurisdictions) Data on the inward and outward international financial flows linked to the NPO sector, e.g. through wire transfer reports Data on the main NPO sources of funding and financial channels used to receive, store, move and use funds/donations. (e.g. bank transfers, MVTS etc.). Data on tax filings from NPO sector, and public audit findings. 	<ul style="list-style-type: none"> Qualitative information on the types of legal forms of NPOs can adopt, characteristics, features, and activities of the NPOs (e.g. type and location of activities engaged in, and services provided). Compatibility of national legislation concerning the formation of NPOs with FATF definition of NPOs (to identify those NPOs that fall within the FATF definition); Qualitative information on the funding of NPOs (e.g. their donor base, types of funding, means of payment etc.).
Attractiveness for TF	<ul style="list-style-type: none"> % of NPOs operating directly or indirectly in high risk jurisdictions for terrorism; Value of funds sent to/received from high-risk jurisdictions for TF/terrorism. 	<ul style="list-style-type: none"> Online perceptions surveys or structured interviews with public sector experts and the NPO sector on potential TF vulnerabilities facing NPOs. Review of terrorism or TF cases where NPOs are identified, and their role (organisational or sectoral vulnerabilities).
Terrorism and TF threat posed to those NPOs identified as vulnerable to TF	<ul style="list-style-type: none"> Data on domestic terrorism and TF threat generally (e.g. number of active terrorist individuals and groups; number of TF investigations; volume of domestic population with communal ties to high-risk terrorism and conflict regions etc.) Presence of domestic or regional terrorist individuals or entities with links to NPOs the number of NPOs operating in proximity to a terrorist threat and/or high-risk populations Incoming/outgoing foreign requests related to misuse of NPOs Number of STRs, and terrorism/TF cases relating to NPOs 	<ul style="list-style-type: none"> Domestic and foreign Intelligence on terrorism threat and the potential misuse of NPOs Online perceptions surveys or structured interviews with public sector experts and the NPO sector on the level of TF threat facing NPOs. Domestic or international typologies on TF misuse and NPOs (and their applicability for the domestic context). Open source information on links between NPOs and terrorist individuals or organisations (international reports).
Controls and prevention within organisations and within the sector	<ul style="list-style-type: none"> Data on NPO supervision or monitoring if available (including self-regulatory mechanisms) 	<ul style="list-style-type: none"> strength of internal transparency and accountability practices concerning how funds are (i) collected; (ii) retained; (iii) transferred; (iv) spent; and (v) programs delivered as intended;

Examples of Potential Quantitative Information	Examples of Potential Qualitative Information
	<ul style="list-style-type: none"> • Policy measures (including outreach and guidance to the sector on TF issues); • Qualitative information on the understanding of TF risks within the sector; • Due diligence and probity checks (donors, partners, and beneficiaries); • Online perceptions surveys or structured interviews with experts in authorities and the NPO sector.
<p>National coordination and cooperation, and CTF capacity</p> <ul style="list-style-type: none"> • Volume and frequency of domestic exchange of information on NPOs. 	<ul style="list-style-type: none"> • Qualitative information on coordination and cooperation between domestic authorities on information related to NPOs (designation of relevant contact points etc.). • Nature of domestic information requests. • NPO and TF expertise among competent authorities and within the sector; capacity to identify suspicious behaviour.