THE

Compliance Signal

Monthly Risk and Compliance Intelligence for Humanitarian Organizations

What changed. What it means. What to watch next.

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August 2026 in Review, September and October 2026 Ahead

The dismantling of the Syria sanctions architecture, a tightening enforcement posture toward the charitable sector, and the compliance calendar for the months ahead.

FRONT MATTER

About this publication

The Compliance Signal is a monthly review of regulatory, enforcement, donor, banking, and operational access developments affecting humanitarian organizations working in conflict-affected and sanctioned jurisdictions. It is written for risk and compliance functions inside those organizations, and for risk teams at financial institutions and donors that serve them.

Every factual claim in this publication is sourced and numbered to the reference list at the back of this issue. Where a fact is contested between credible sources, both accounts are attributed and the dispute is left unresolved rather than settled by the author. Where the record is thin, that is stated plainly rather than filled with weaker sourcing.

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Editor's note

August 2026 closed the longest running sanctions story in modern humanitarian compliance. On 24 August, the United States removed Hay'at Tahrir al-Sham from the Specially Designated Nationals list, revoked its designation as a Specially Designated Global Terrorist, rescinded Syria's designation as a State Sponsor of Terrorism, and revoked Syria General License 25 as no longer necessary.[1] Taken together with the repeal of the Caesar Act in December 2025[16] and the rescission of the Syrian Sanctions Regulations in July 2025,[14] the architecture that governed humanitarian operations in Syria for more than a decade no longer exists in United States law.

The instinct in a month like this is to read relief as simplification. The record does not support that reading. Export controls administered by the Department of Commerce remain substantially intact. The European Union retains an arms embargo and several hundred asset freeze listings.[37] Banks do not update their risk appetite on the day a list changes. An organization that built its Syria procedures around a designation that has now disappeared is not left with fewer controls to operate. It is left with controls calibrated to a legal environment that no longer exists, which is a different problem and in some respects a harder one.

Running underneath the Syria story, and largely unremarked, is a second development that points the other way. The same 24 August action that dismantled the Syria program added dozens of Iran related designations and suspended two long standing Iran general licenses.[1] Two days later, Treasury designated a set of entities it described as violent far left networks, including a United Kingdom based organization, and issued a wind down license expiring 25 September.[4, 5] In March, Treasury designated four entities in Türkiye and Indonesia that it characterized as sham charities funding Hamas,[9] and issued guidance adopting a substance over form test for identifying evasion.[10] The direction of travel on country programs and the direction of travel on the charitable sector itself are not the same direction.

That divergence is this month's most consequential pattern, and it is the through line of the analysis that follows.

A NOTE ON METHOD

Material sourced only to content aggregators, auto generated summaries, vendor marketing content, or sources whose editorial provenance could not be established was omitted rather than included with a caveat. Where that omission leaves a gap in coverage, the gap is stated in the text rather than papered over. Coverage of Somalia, Afghanistan, Haiti and Ukraine in this edition is thinner than the operational significance of those contexts would warrant, for that reason.

SECTION 2

Month in Review

Developments across sanctions, regulation, enforcement, banking access, donor compliance, humanitarian access, and oversight, August 2026.

THE MONTH IN THREE POINTS

- The United States Syria sanctions architecture was fully dismantled on 24 August, completing a sequence that began in January 2025. Export controls, European Union and United Kingdom listings, and bank risk appetite remain as constraints that no list screen detects.
- The humanitarian carve-out became permanent at the United Nations under Resolution 2761 and was reinforced in the FATF Standards in June 2026. Documented implementation by correspondent banks remains inconsistent.
- Enforcement attention toward the charitable sector intensified: four entities designated as sham charities in March, substance over form evasion guidance issued the same month, and a confirmed joint FBI and Internal Revenue Service center examining tax exempt organizations.

2.1 Sanctions and regulatory

The Syria program was dismantled. OFAC's action of 24 August 2026, published as "Removal of Syria's designation as a State Sponsor of Terrorism and Associated Sanctions List Updates; Iran-related Designations; Updates to Iran-related General Licenses," removed Syria from the prohibitions administered under the Terrorism List Governments Sanctions Regulations at 31 CFR part 596, revoked the Specially Designated Global Terrorist designation of Hay'at Tahrir al-Sham, removed the group and its aliases including al-Nusrah Front and Jabhat al-Nusrah from the SDN list, revoked General License 25, updated FAQs 1220, 1221 and 1222, removed FAQ 1223, and was accompanied by an updated tri-seal advisory issued jointly by Commerce, State and Treasury on sanctions and export control relief for Syria.[1]

The Federal Register notice recording the SDGT revocation published on 31 August 2026 at document number 2026-17747, with the underlying determination dated 24 August 2026.[2] The operative date and the publication date differ, which matters for any question that turns on when a prohibition ceased to apply.

The Caesar Act repeal is confirmed, and the section number is contested. The Caesar Syria Civilian Protection Act was repealed by the FY2026 National Defense Authorization Act, Public Law 119-60, signed 18 December 2025.[16] The enrolled section is titled "Repeal of Caesar Syria Civilian Protection Act of 2019." The repeal is unconditional in operation but carries a recurring presidential reporting and certification requirement to Congress covering, among other conditions, action against ISIS and other terrorist groups, removal of foreign fighters from government positions, protection of religious and ethnic minorities, and implementation of the March 2025 agreement between the Syrian government and the Syrian Democratic Forces.[17]

> **CONTESTED POINT**
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> This publication identifies the repealing provision as Section 8369, following the analysis that quotes the section title verbatim from the enrolled text.[17] Several law firm client alerts cite Section 6211 instead, and that figure has propagated through secondary reporting. The discrepancy is unresolved in the public record. Readers requiring certainty can verify against the enrolled text at GovInfo, PLAW-119publ60.[16]

HTS designations converged across jurisdictions. The Foreign Terrorist Organization designation was revoked on 8 July 2025, with the determination dated 23 June 2025.[3] The United Nations 1267 Committee delisted the group on 27 February 2026 by consensus, following the earlier delisting of Ahmed al-Sharaa and Interior Minister Anas Khattab by Resolution 2799 of 6 November 2025, adopted 14 to 0 with China abstaining.[23] The European Union and Japan followed in early March 2026. The United Kingdom delisted on 2 March 2026 by FCDO sanctions notice, entity AL-NUSRAH FRONT FOR THE PEOPLE OF THE LEVANT, unique identifier AQD0026.[39] The United States SDGT and SDN removals of 24 August 2026 complete the convergence.

Iran measures tightened in the same action. The 24 August action added dozens of Iran related SDN designations and suspended Iran General Licenses F and G, which had authorized certain academic and sports exchanges, effective the same day. Two new Iran general licenses issued: GL AA relating to La Nivernaise De Raffinage SAS, and GL BB authorizing wind down of certain previously authorized transactions.[1]

Counterterrorism designations expanded on 26 August. OFAC designated Autistici Inventati (Italy), Masar Badil, also known as the Palestinian Alternative Revolutionary Path Movement, Palestine Action (United Kingdom), and two individuals, Zaid Abdulnasser and Rawa Alsagheer, under Executive Order 13224 as amended.[4, 6] Counter Terrorism General License 36 issued the same day authorizes wind down of transactions involving Autistici Inventati through 12:01 a.m. eastern daylight time on 25 September 2026, with payments to blocked persons required to be made into blocked accounts.[5] An amended Russia related General License 104B concerning diamond imports under Executive Order 14068 issued the same day.[4]

Venezuela licensing broadened. On 27 August 2026 OFAC amended eight Venezuela general licenses (46D, 47B, 48C, 50C, 51C, 52B, 54B and 61A), removing the requirement that contracts with the Venezuelan state be governed by United States jurisdiction law, and issued FAQ 1267 explaining the change by reference to Venezuelan investment reforms since January 2026. None of the amended licenses carries an expiry date. Earlier in the month, General License 5X took effect on 4 August 2026 authorizing transactions in the PdVSA 2020 8.5 percent bond.[13]

The humanitarian carve-out is now permanent at the United Nations and reinforced at FATF. Security Council Resolution 2664 of 9 December 2022 created the cross cutting humanitarian carve-out to United Nations asset freezes.[21] Resolution 2761, adopted unanimously at the Council's 9802nd meeting on 6 December 2024, removed the two year sunset that had applied to the 1267 ISIL and Al-Qaida regime, the only regime where the carve-out had been time limited.[22] There is no remaining sunset and no renewal was required in this window.

At its June 2026 Plenary in Paris, held 17 to 19 June and the final plenary under the Mexican Presidency of Elisa de Anda Madrazo, FATF updated its Standards, adopted 19 June and announced 23 June 2026, to require countries to comply with the humanitarian exemptions contained in Resolutions 2664, 2761 and 2615.[34] The FATF President framed the change in terms directly usable in bank correspondence, stating that counterterrorism measures are not intended to impede the timely delivery of humanitarian assistance or the provision of basic human needs.[34]

> **CONTESTED POINT**
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> FATF materials and reputable secondary reporting describe the June 2026 humanitarian protection change variously as an update to Recommendation 6, while Recommendation 8 remains the standing recommendation addressing the non profit sector. The substance is not in dispute. The recommendation number should be confirmed against the published Standards before citation.[34]

The same plenary added Bosnia and Herzegovina and Iraq to the list of jurisdictions under increased monitoring and removed Algeria and Namibia. Twenty two jurisdictions now sit on that list, including several humanitarian heavy operating contexts: Syria, Yemen, Lebanon, South Sudan, the Democratic Republic of the Congo, Haiti and Venezuela. The high risk list was unchanged at Iran, the Democratic People's Republic of Korea, and Myanmar. Mutual evaluations of Canada and Türkiye were adopted for publication in September or October 2026. A public consultation opened on Recommendation 16 concerning cross border payment transparency. Giles Thomson of HM Treasury assumed the FATF Presidency on 1 July 2026 for a term running to 30 June 2028, with priorities stated as fraud, risk based supervision, and public private information sharing.[34]

European Union and United Kingdom positions diverge from the United States on Syria. The European Union removed most Syria sanctions on 28 May 2025 but retains an arms embargo, restrictions on exports of goods usable for internal repression, and asset freeze listings on more than 350 Assad linked individuals and entities. Four public banks were delisted; the Central Bank of Syria remains listed but is permitted to receive funds and economic resources.[37] On 18 March 2026 the European Union General Court dismissed a challenge by Syrian businessman Samer al-Dibs to his continued listing.[38] The European Union adopted its twentieth sanctions package in April 2026 and its twenty first by Council Regulation and Decision of 23 July 2026, expanding Russia related energy, financial and crypto measures and codifying ownership and control tests.[37]

The United Kingdom consolidated all designations into a single UK Sanctions List, renewed the memorandum of understanding between the Financial Conduct Authority, OFSI and OTSI, and announced settlement incentive reforms. OFSI continues to issue and amend humanitarian and sector general licenses, including amendment of the Russia humanitarian activity general licence INT/2022/1947936 on 5 February 2026 to reflect a bank merger.[40]

2.2 Enforcement and counterterrorism

Sham charities designated. On 12 March 2026 OFAC designated four entities under Executive Order 13224 for materially supporting Hamas: Ghazi Destek Dernegi (Türkiye), Hayat Yolu (Türkiye), the Palestinian White Hands Assistance and Solidarity Association, known as White Hands Society (Türkiye), and Komite Nasional Untuk Rakyat Palestina, known as KNRP (Indonesia). Treasury's press release, titled "Treasury Continues to Disrupt Hamas' Sham Charity Network as the Group Refuses to Disarm," stated that the designated entities directly fund Hamas's military wing and enable the group to sustain its terrorist operations. Treasury Secretary Scott Bessent stated that Hamas continues to finance its military wing by exploiting sham charities, and that Treasury will not allow Hamas to misuse the charitable sector for its violent aims.[9] The action followed prior Hamas charity designations dated 21 January 2026[11] and 10 June 2025.[12]

Substance over form guidance issued. On 31 March 2026 OFAC published "Guidance on Sham Transactions and Sanctions Evasion," adopting a functional test that looks past legal structures and the fifty percent ownership rule to underlying control.[10]

Domestic material support prosecution succeeded. On 13 March 2026 nine activists were convicted of material support for terrorism in connection with activity described as Antifa related, reported as the first successful United States domestic material support prosecution tied to a group not formally designated under United States law. On 17 July 2026 activist James Chambers was detained in Spain on a United States extradition request alleging material support of Hamas, with bail denied.

Civil litigation continues. Anti-Terrorism Act suits under 18 USC section 2333 against financial institutions, including Arab Bank, remain active. The Supreme Court's 2023 decision in Twitter v. Taamneh, which narrowed aiding and abetting liability, remains the governing backdrop.[86] False Claims Act suits brought by the Zachor Legal Institute against the Carter Center, Christian Aid and Oxfam have generally been dismissed or failed.

Sanctions enforcement in 2026 to date. OFAC issued a settlement of 3,777,000 United States dollars with an individual on 25 February 2026 for apparent violations of the Syrian Sanctions Regulations, an amount representing ten times the base penalty under the

International Emergency Economic Powers Act and signalling a finding of egregious conduct. Other 2026 settlements include IMG Academy at 1.7 million United States dollars in February 2026, FTI Consulting on 1 June 2026, and Adani Enterprises and TradeStation Securities on 18 May 2026. No 2026 enforcement action was brought against a bona fide humanitarian NGO.

2.3 Banking access and de-risking

The evidence baseline. The systemic character of nonprofit financial access difficulty was established by the Charity and Security Network's report "Financial Access for U.S. Nonprofits," published 7 February 2017, the first empirical study of the phenomenon. Surveying more than 300 nonprofits, it found that two thirds of United States based nonprofits working abroad faced problems accessing financial services; wire transfer delays affected 37 percent; fee increases affected one third; requests for unusual documentation affected 26 percent; and 42 percent reported carrying cash.[55] The finding was subsequently cited in the Government Accountability Office report GAO-22-104792, "Bank Secrecy Act: Views on Proposals to Improve Banking Access for Entities Transferring Funds to High-Risk Countries," of 16 December 2021.[56]

August 2026 publication. The Charity and Security Network published "Navigating De-Risking: A Practical Response Guide for Nonprofits" on 5 August 2026. The guide describes de-risking as manifesting in delayed or rejected payments, repeated requests for information, restrictions on particular banking services, difficulty opening an account, and closure of an existing account, and extends the analysis to donor advised funds, fiscal sponsors and payment platforms.[57]

United States rulemaking in motion. On 9 June 2026 the Charity and Security Network submitted comments to the Financial Crimes Enforcement Network, the Office of the Comptroller of the Currency, the Federal Deposit Insurance Corporation and the National Credit Union Administration on proposed rules modernizing anti money laundering and counter financing of terrorism program requirements under the Bank Secrecy Act. The comments argued that nonprofits continue to face financial access barriers despite repeated recognition by the United States government and FATF that the nonprofit sector is not high risk, and that these barriers stem from financial institutions over complying by avoiding or restricting relationships with nonprofits, particularly those working in jurisdictions characterized as high risk.[58] Separately, on 19 May 2026 the White House issued an executive order titled "Restoring Integrity to America's Financial System," directing Treasury, the Consumer Financial Protection Bureau and other bodies to act on customer identification, cross border transfers and financial access.[59]

A DISTINCTION FREQUENTLY COLLAPSED

The documented de-risking evidence base concerns organizations, international and national, losing or being refused banking services. That is analytically distinct from the debanking of individuals and professional groups, and distinct again from correspondent banking withdrawal at country level. These three are frequently conflated in reporting. They are kept separate here because the evidence, the mechanisms, and the available responses differ in each case.

Incidents. In January 2026, Haaretz reported that Bank Hapoalim blocked a transfer by Physicians for Human Rights Israel intended for Gaza medical supplies and subsequently threatened to freeze the organization's account.[61] In June 2026, Middle East Eye reported account closures and freezes at Bank of Palestine in Gaza, with the Palestinian Bar Association in Gaza stating that roughly 700 lawyers were affected among nearly 2,000 suspended accounts; the bank described mass freeze claims as false and baseless.[62] The second episode concerns individuals and professionals rather than a named international humanitarian organization, and is reported here as a conflict zone financial access indicator rather than as an NGO account closure.

2.4 Donor and grant compliance

The successor structure to USAID. On 20 March 2026 the State Department established the Bureau of Disaster and Humanitarian Response, placed under the Under Secretary for Foreign Assistance, Humanitarian Affairs, and Religious Freedom, with Ryan Shrum as Senior Bureau Official as of that date.[47, 48] The bureau's creation, placement and leadership are documented in State Department primary sources. Reuters reported the same day that the bureau would be staffed by about 200 officials operating from twelve hubs with roughly 5.4 billion United States dollars annually;[49] the Associated Press listed the hubs as Miami, Bogota, Guatemala City, Santo Domingo, Kyiv, Amman, Addis Ababa, Nairobi, Dakar, Bangkok, Dhaka and Manila.[50] The budget, staffing and hub figures are press sourced from the 20 March wires and were not located in a standalone official release. The undersecretariat is led on an interim basis by Jeremy Lewin.[49]

New award terms with verbatim flow-down. On 27 January 2026 the State Department published three final rules in the Federal Register, effective 26 February 2026, collectively described as the Promoting Human Flourishing in Foreign Assistance policy: Combating Gender Ideology in Foreign Assistance, at 91 FR 3332, 2 CFR Part 603, RIN 1400-AG25, Public Notice 12931;[45] Combating Discriminatory Equity Ideology in Foreign Assistance, at 2 CFR Part 604;[46] and Protecting Life in Foreign Assistance, reinstating and expanding the Mexico City Policy.

The gender ideology rule states that it imposes requirements on foreign nongovernmental organizations, United States NGOs, international organizations, foreign governments and parastatals. The rule's scope provision states that it covers non military foreign assistance including but not limited to Global Health Programs, Humanitarian Assistance, economic and development assistance, stabilization assistance, civil society and democracy programming, Migration and Refugee Assistance, and voluntary contributions to international organizations. Recipients are required to flow the award terms down to subrecipients, and 2 CFR 603.20(h) requires that the award term be inserted verbatim in sub-awards. The rules bind a given recipient when incorporated into the funding instrument, applying to new grants and cooperative agreements and to existing ones when amended to add new funding. Stated remedies for violation include termination, refund of amounts spent in violation, suspension of payments, and suspension or debarment.[45]

State Department Notices of Funding Opportunity published in August 2026 confirm the award terms as live requirements and also carry a prohibition on funds reaching UNRWA, an anti-discrimination compliance certification, and a restriction on funds used to encourage, mobilize, publicize or manage mass migration caravans toward the United States southwest border.[51]

On partner vetting specifically, no 2026 Federal Register rule creating a distinct vetting or anti-terrorism certification regime under the new bureau structure was located. The existing framework rests on the legacy USAID Partner Vetting System at 2 CFR Part 701, effective 27 July 2015, and standard anti-terrorism award provisions.[52] Whether vetting functions have been re-promulgated under the new structure is unresolved in the public record.

Other donors. DG ECHO's 2026 humanitarian budget totals 1.9 billion euro. Its 2026 Humanitarian Implementation Plan states that in 2025 international humanitarian law, humanitarian policies and international humanitarian frameworks came under unprecedented attack alongside significant funding cuts.[42] ECHO has published a new NGO certification framework covering 2028 to 2034; current 2021 certificates expire 31 December 2027 and do not carry over.[43] As of January 2026 the only contractual templates for ECHO partners are MGA_2025 and HACA_2025.[44]

The United Kingdom FCDO published multi-year official development assistance programme allocations for 2026-27 through 2028-29 on 19 March 2026, prioritizing fragile and conflict affected states while cutting bilateral aid to several crises.[53] The International Rescue Committee noted that Somalia, Yemen and Afghanistan face bilateral cuts.[54] Germany presented its draft 2027 federal budget on 17 August 2026 allocating 9.5 billion euro to the development ministry BMZ, with projected further declines through 2030.

United States appropriations. As of early September 2026, United States government funding runs on a continuing resolution. H.R. 6500, the Continuing Appropriations and Extensions Act, 2027, as amended by the Senate, passed the House on 1 September 2026 by 370 to 48, funding agencies at FY2026 levels through the earlier of 11 December 2026 or enactment of applicable full year appropriations, and delaying implementation of the Office of Management and Budget rule revising the Uniform Guidance for federal financial assistance until 11 December 2026.[18, 19] The Congressional Research Service records that the House passed H.R. 8595, the FY2027 National Security, Department of State and Related Programs bill, on 15 July 2026, providing 49.21 billion United States dollars, 5.4 percent below the FY2026 enacted total.[20]

2.5 Humanitarian access and diversion

Sudan. OCHA reported on 10 August 2026 that Sudan's 3 billion United States dollar humanitarian appeal was 40 percent funded at 1.2 billion United States dollars received, and that shortfalls had forced closure of three health facilities in Central Darfur.[63] The New Humanitarian's April 2025 investigation documented both belligerents profiting from relief operations through fees, checkpoint extortion, and rental of vehicles and compounds to agencies, and reported OCHA finding that authorities were making exorbitant financial demands for recruitment fees. An OCHA official cited in that reporting stated that at least 162 vehicles had been stolen from aid organizations, with 61 offices and 57 warehouses looted.[64] On 28 January 2026 the SAF aligned Humanitarian Aid Commission warned that registering or signing agreements with the RSF's relief arm constitutes support for a parallel state entity and could trigger cancellation of registration under Article 14 of the 2006 Voluntary and Humanitarian Work Act.

Eastern Democratic Republic of the Congo. The New Humanitarian reported on 18 May 2026 that M23, administering territory it says holds 11 million people, is running a tax drive against NGOs, though not United Nations agencies, through an authority called the Directorate General of Finances. Tax agents have appeared at NGO premises; a written summary of a November meeting seen by the outlet recorded NGOs being asked to list third party supplier transactions so those could be taxed, and being pressed to use rebel favoured suppliers of insurance, vehicle maintenance and security. M23 imposes paper visas ranging from 50 United States dollars for seven days to 500 United States dollars for a six month multiple entry permit.[65] A United States brokered peace agreement was signed in December 2025 and Qatar mediated talks in Montreux from 13 to 17 April 2026 produced a commitment to facilitate humanitarian access, but fighting continued.[77]

Yemen. Human Rights Watch reported on 26 August 2026 that as of February 2026, 73 United Nations staff and dozens of other humanitarian workers remained in Houthi detention, all of them Yemeni nationals, many held without warrants, forcibly disappeared, and denied access to lawyers. A World Food Programme aid worker died in Houthi custody on 11 February 2025.[66]

Afghanistan. The Taliban Ministry of Economy order of December 2022 barring female NGO staff, subsequently extended, remains the operative baseline, alongside Ministry of Economy control over NGO registration and supervision.[78] Reporting of additional early 2026 registration and staff vetting requirements traces to sources that do not meet this publication's sourcing standard and is therefore not asserted here.

Central Sahel. On 15 April 2026 Burkinabe authorities dissolved 118 NGOs and associations citing administrative non compliance.[67] The CIVICUS Monitor records a ministerial order suspending 359 associations on 21 April 2026 for failure to renew governing bodies, with a further 205 suspended on 5 May 2026.[68] Amnesty International's senior Sahel researcher Ousmane Diallo described the dissolution as a flagrant attack on the right to freedom of association.[67] Amnesty International reported in April 2026 that a November 2025 presidential decree required all national and international NGOs to close their commercial bank accounts and transfer them to a newly created state controlled bank within the National Treasury, creating risk of arbitrary freezing of funds, financial surveillance and targeted sanctions.[69] Twenty one NGOs had operating permits revoked in Burkina Faso in a single month between June and July 2025. The United Nations closed its human rights office in Burkina Faso in 2026 following suspension by the junta. Authorities in Niger earlier withdrew licences for the French aid group Acted and a local association.

Myanmar. On 12 March 2026 the Ministry of Home Affairs issued Notification 241/2026, promulgating Rules on Registration of Associations requiring NGOs and international NGOs to register, sign memoranda of understanding with government bodies, submit executive profiles to the Myanmar Police Force for scrutiny, and maintain minimum bank deposits of 100,000,000 Myanmar kyat for Union level registration.[70] This builds on the 2022 Organisation Registration Law requiring disclosure of funding sources and locations and prohibiting aid to areas outside junta control. On 22 July 2026 Progressive Voice and eight civil society organizations launched a briefing paper arguing the junta systematically uses humanitarian deprivation as a weapon of war.[71]

Gaza. A ceasefire has been in effect since 10 October 2025 under the Comprehensive Plan endorsed by Security Council Resolution 2803.[27] The Gaza Humanitarian Foundation permanently shut down after the ceasefire, with director John Acree stating it had succeeded in its mission.[76] UNRWA Situation Report 232 records 1,258 fatalities and 4,295 injuries between the 10 October 2025 ceasefire announcement and 9 August 2026, and states that Israel has blocked UNRWA from directly bringing aid into Gaza since March 2025.[33] The United States Agency for International Development Office of Inspector General continues diversion oversight, with Operation Stop the Carousel having referred 17 individuals believed affiliated with Hamas or the 7 October 2023 attacks, and information requests sent to seven United Nations agencies, one non-United Nations international organization, ten NGOs and one contractor.[85]

> **CONTESTED POINT**
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> The Gaza diversion question is genuinely disputed between credible sources and is not resolved here. Israeli officials and COGAT contend that Hamas profits by taxing commercial goods and controlling distribution, and that aid entering Gaza has exceeded requirements with the principal remaining challenge being safe internal distribution. An internal USAID analysis of more than 150 reported incidents of theft or loss of United States funded aid between October 2023 and May 2025 failed to find evidence of widespread Hamas diversion; of 156 incidents, 63 involved unknown perpetrators, 35 armed actors, and 11 direct Israeli military action.[72, 73] Truck entry figures also differ by source: the Gaza Government Media Office reports that from 10 October 2025 to 24 August 2026, 66,607 of an allocated 189,000 trucks entered, about 35 percent.[74] Each account is attributed rather than merged.

Somalia. A 2026 U4 Anti-Corruption Resource Centre Helpdesk Answer, published by Transparency International, states that experts interviewed indicated that as of 2026 many humanitarian agencies continue to pay taxes to al-Shabaab, describing the practice as an open secret, while noting that most documentary evidence dates from the 2010s and that a chilling effect from terrorist financing laws makes agencies reluctant to discuss such payments.[75] The Somalia evidence base leans on expert characterization rather than fresh documentary proof, and specifically August 2026 developments are thin in the available record.

Haiti and Ukraine. The available sources do not support specific, well attributed August 2026 diversion or access constraint claims for Haiti or Ukraine meeting this publication's sourcing standard. The record is thin and is stated as such rather than filled.

2.6 Scrutiny and oversight

The foundational instrument is National Security Presidential Memorandum 7, "Countering Domestic Terrorism and Organized Political Violence," issued 25 September 2025 and published at 90 FR 47725. It directs the Commissioner of Internal Revenue to ensure that no tax exempt entity is directly or indirectly financing political violence or domestic terrorism, and to refer such organizations and their employees and officers to the Department of Justice.[79] On 4 December 2025 the Attorney General issued a memorandum implementing the presidential memorandum.[81]

Officially confirmed. CBS News reported on 18 March 2026 that the Federal Bureau of Investigation and the Internal Revenue Service were forming a joint initiative to investigate nonprofits over suspected links to domestic terrorism. Internal Revenue Service Criminal Investigation confirmed to CBS that it is collaborating with the Bureau through a mission control command center housed at the Bureau, with Criminal Investigation agents serving one year rotations.[80] The FY2027 Bureau budget request to Congress disclosed an NSPM-7 Joint Mission Center drawing staff from ten agencies.[81] A Department of Justice spokesperson characterized the initiative as part of broader rule of law efforts. On 6 August 2026 the Federal Emergency Management Agency issued an Information Bulletin directing Homeland Security Grant Program recipients to implement the presidential memorandum's domestic terrorism provisions.[82]

Press reported and not officially confirmed. On 28 and 29 August 2026 the New York Post reported, citing three sources familiar with internal Treasury deliberations, that Treasury and the Internal Revenue Service were preparing a sweeping audit and a blueprint that could revoke the tax exempt status of named organizations including the Open Society Foundations, the Southern Poverty Law Center, and the Council on American-Islamic Relations, relying in part on a 2025 executive order addressing nonprofits with a substantial illegal purpose. Treasury declined to comment. The Treasury Secretary has stated publicly that the department is expanding its efforts to identify organizations that abuse charitable and nonprofit structures as vehicles for illicit finance.[83] This reporting rests on anonymous sourcing and describes reported plans rather than final agency action.

Related matters. A grand jury in Alabama indicted the Southern Poverty Law Center on financial fraud charges in a Department of Justice case.[84] The House Oversight Committee opened a November 2025 inquiry into the Sixteen Thirty Fund, and the Ways and Means Committee requested Internal Revenue Service revocation of the tax exempt status of CAIR-California in January 2026. Both of the latter items rest on secondary compilation and warrant confirmation against committee primary records.

SECTION 3

Trend Analysis

What the individual developments collectively suggest. This section is the author's reading of the record set out in Section 2, offered as analysis rather than as established fact.

3.1 Country programs are easing while sector scrutiny is tightening

The dominant narrative of 2025 and 2026 has been sanctions relief: Syria comprehensively, with partial movement elsewhere. The dominant narrative for the charitable sector specifically points the other way.

The evidence for the second pattern accumulated steadily and largely without sector wide attention. Four entities designated in March as sham charities.[9] Guidance issued the same month adopting a substance over form test that reaches past ownership thresholds to functional control.[10] A first of its kind domestic material support conviction tied to an undesignated group. A presidential memorandum directing the Internal Revenue Service to identify tax exempt entities indirectly financing political violence,[79] with a joint Bureau and

Service center now disclosed in a budget request.[81] A Treasury Secretary publicly stating that the department is expanding efforts to identify organizations abusing charitable structures.[83]

Read individually, each item is narrow. Read together, they describe an environment in which the charitable form itself has become an object of enforcement interest in a way it was not two years ago. That is a different risk vector from country sanctions exposure, and it is not mitigated by the same controls.

The distinction that matters, and that is easy to lose: none of the 2026 enforcement actions targeted a bona fide humanitarian organization. The designated entities were characterized by Treasury as conduits using charitable form as cover. But the diligence standard that separates a legitimate organization from a designated one has shifted, and the March substance over form guidance is the instrument of that shift.

3.2 Relief at the legal layer is not relief at the operating layer

Syria is the clearest case in years of a wide gap between what the law now permits and what an organization can actually do.

At the legal layer, essentially every United States restriction that shaped humanitarian operations in Syria has been removed. At the operating layer, three constraints persist. Export controls administered by Commerce under the Export Administration Regulations remain substantially intact, and Executive Order 14312 waived only certain Syria Accountability Act and Chemical and Biological Weapons Act controls.[14] European Union and United Kingdom positions retain arms embargoes, repression goods restrictions, and several hundred asset freeze listings, so an organization with European Union or United Kingdom donors or banking relationships faces a materially different list than a United States-only organization does.[37] And bank behaviour does not track delisting: correspondent relationships, once withdrawn, are not restored by the removal of the designation that prompted the withdrawal.

The same gap appears in a different form around the humanitarian carve-out. Resolution 2761 made the carve-out permanent[22] and the June 2026 FATF Standards revision requires states to comply with it.[34] The Charity and Security Network's study of the carve-out's effect on financial institutions and donors found it valued, with one financial sector respondent describing it as a tremendously important waiver addressing a major pain point in moving funds where 1267 designated actors operate, but found implementation inconsistent, particularly among correspondent banks.[60] The protection on paper is now close to comprehensive. The protection in practice depends on institutions that were not party to the negotiation.

3.3 Compliance obligation is flowing downward faster than compliance capacity

Three separate developments in this window move obligation toward the smallest and least resourced actors in the chain.

The State Department award terms effective 26 February 2026 require verbatim insertion in sub-awards.[45] The subrecipient, frequently a national or local organization, inherits certification obligations drafted for a different regulatory and political context and carrying remedies up to suspension and debarment.

The March substance over form guidance shifts counterparty diligence from a documentary test, which a small organization can perform, toward a functional control test, which generally requires investigative capacity a small organization does not have.[10]

And the field developments compound this. Burkina Faso's requirement that NGOs move banking to a state controlled institution,[69] M23's demand that NGOs enumerate third party supplier transactions for taxation,[65] and Myanmar's minimum deposit requirements for registration[70] all impose costs that fall hardest on organizations without institutional reserves.

The sector has existing vocabulary for parts of this, including risk sharing as framed by the Global Interagency Security Forum and due diligence passporting as framed by Humentum and Charter for Change. What the record does not yet show is a mechanism matching the transfer of obligation with a transfer of resources.

SECTION 4

What This Changes

What the month's developments alter about the operating environment. This section does not assess any organization's position or obligations and is not advice. Where a development raises a question about a specific program, transaction or counterparty, that question is one for qualified legal counsel.

On Syria, the screening trigger has moved. Procedures built around HTS designation status no longer have a designation to detect. What remains restricted is defined by export control classification, by European Union and United Kingdom listings, and by individual bank risk appetite, none of which are visible in an SDN list screen. An organization whose Syria controls were designed around the previous architecture now holds controls calibrated to a legal environment that no longer exists.

Operative dates and publication dates have separated. The SDGT revocation took effect 24 August but published in the Federal Register on 31 August.[1, 2] For any question turning on when a prohibition ceased to apply, the two dates produce different answers.

A single Treasury action moved in two directions. The 24 August action that dismantled the Syria program simultaneously suspended Iran General Licenses F and G and added Iran designations.[1] Organizations that read the day's headline as uniform relief received an incomplete picture of what changed.

The counterparty diligence standard has shifted from ownership to control. The March substance over form guidance looks past the fifty percent ownership rule and legal structure to functional control.[10] A screening approach built on ownership thresholds and documentary review addresses a narrower question than the one the guidance describes.

Sub-award language is now a compliance surface. The State Department award terms require verbatim insertion in sub-awards, with remedies including termination, refund, suspension of payments, and debarment. The obligation attaches through the funding instrument, applying to new awards and to existing awards amended to add funding.[45]

The humanitarian carve-out now has citable reinforcement. The permanence of Resolution 2761[22] and the June 2026 FATF Standards revision[34] give the carve-out standing in two authoritative instruments. Whether a given financial institution treats those instruments as dispositive is a separate question, and the documented record shows inconsistency, particularly at correspondent level.[60]

Field access increasingly requires transactions with entities that regulators scrutinize. Fee extraction in Sudan,[64] taxation and preferred supplier pressure from M23 in eastern Democratic Republic of the Congo,[65] and the reported persistence of al-Shabaab taxation in

Somalia[75] all describe circumstances where reaching civilians involves payments or arrangements that a regulator may later examine. The contemporaneous record of what was demanded, by whom, and what alternatives existed is generated at the time or not at all.

Sudan presents a registration bind with no clean resolution. The Humanitarian Aid Commission's January 2026 position is that engagement with the RSF's relief arm may trigger deregistration, while access to civilians in RSF held areas may require exactly that engagement. Both paths carry consequences and the choice between them is not a compliance question with a correct answer.

Domestic exposure has become a live category for United States organizations. For most of the past two decades, enforcement risk for a United States humanitarian organization was principally about overseas conduct. The NSPM-7 framework,[79] the confirmed joint Bureau and Service center,[80, 81] and the reported Treasury audit planning[83] describe a second vector operating through tax exempt status and domestic characterization. Whether the directly or indirectly financing standard could reach an organization whose overseas grants are alleged to have an indirect nexus to a designated group is unresolved in the public record and is a question for counsel rather than a settled exposure.

Funding certainty now has a date on it. The continuing resolution runs to 11 December 2026 at FY2026 levels, and delays the Uniform Guidance revision to the same date.[18, 19] The full year position for FY2027 humanitarian accounts is unresolved, and the House passed bill sits 5.4 percent below FY2026 enacted for the relevant accounts.[20]

SECTION 5

Coming Month

Dated items between 2 September and 31 October 2026. Items with a formally published or statutory date are separated from those that are customary or anticipated but not formally scheduled. An anticipated event is not presented here as a scheduled fact.

SEPTEMBER 2026 · CONFIRMED

1 SEP

France assumed the Security Council presidency. The Council will aim to act on Haiti, Iran and Sudan during the month, and hold an informal interactive dialogue on Sudan and with the League of Arab States.[30]

Sets the agenda under which the Sudan sanctions vote and humanitarian access briefings are scheduled.

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1 SEP

The House passed the Senate amendment to H.R. 6500 by 370 to 48, funding agencies at FY2026 levels through the earlier of 11 December 2026 or enactment of full year appropriations, and delaying the Office of Management and Budget Uniform Guidance revision to the same date.[18, 19]

Removes the immediate risk of a funding lapse at the fiscal year end and defers the Uniform Guidance overhaul governing federal grant administration.

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8 SEP

The 81st session of the United Nations General Assembly opens.[31]

Begins the annual session that frames pledging events and ministerial meetings bearing on humanitarian financing.

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12 SEP

The United Nations Sudan 1591 sanctions regime reaches expiry. Resolution 2791 (2025), adopted unanimously on 12 September 2025 at the Council's 9993rd meeting, renewed the targeted asset freezes, travel bans and arms embargo until this date and expressed the Council's intention to review the Panel of Experts mandate by it.[24]

A lapse or change in scope would alter the arms embargo and targeted measures baseline that organizations and their bankers screen against in Sudan.

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19 SEP

OFAC Russia related General License 131I expires at 12:01 a.m. eastern daylight time. Issued 20 August 2026, it authorizes transactions ordinarily incident and necessary to negotiation of and entry into contingent contracts for the sale of Lukoil International GmbH and subsidiaries owned fifty percent or more, and related maintenance and wind down, but not closing or transfer.[7]

Closes the authorised negotiation window for the Lukoil International divestiture absent a further extension.

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22 TO 28 SEP

United Nations General Assembly high level week, with the general debate sitting 22 to 26 September and 28 September.[31]

Concentrates ministerial meetings, side events and pledging activity relevant to humanitarian financing and access into a single week.

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25 SEP

OFAC Counter Terrorism General License 36 expires at 12:01 a.m. eastern daylight time. It authorizes wind down of transactions involving Autistici Inventati, designated 26 August 2026, or entities it owns fifty percent or more, with payments to blocked persons required into blocked accounts.[4, 5]

After this date, wind down transactions with the designated digital infrastructure provider are no longer authorised, relevant to organizations and service providers that relied on its hosting, email or related tools.

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30 SEP

The United States federal fiscal year ends; FY2027 begins 1 October.[18]

Triggers the operative period of the continuing resolution and the FY2026-level funding baseline for foreign assistance and grant programmes.

OCTOBER 2026 · CONFIRMED

12 OCT

The mandate of the Panel of Experts assisting the 1591 Sudan Sanctions Committee expires. Resolution 2791 (2025) extended the mandate beyond 12 March 2026 until this date, aligning the timelines of the measures and the Panel.[24]

Without renewal, independent expert monitoring and reporting on Sudan sanctions violations would lapse.

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15 OCT

Indicative call opening for applications for the European Union Humanitarian Partnership certification covering 2028 to 2034, per the DG ECHO Call Document. Existing 2021 to 2027 certificates do not carry over.[43, 44]

Opens the gateway process for eligibility for DG ECHO humanitarian funding from 2028.

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15 OCT

The Secretary-General is due to provide a combined written report on the United Nations Interim Security Force for Abyei.[32]

A scheduled reporting point on a mission whose area bears on cross border humanitarian movement between Sudan and South Sudan.

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26 TO 30 OCT

FATF Plenary and Working Group meetings, the first under the United Kingdom Presidency of Giles Thomson.[34, 35]

The plenary sets increased monitoring and high risk list changes and adopts standards and guidance; the strengthened humanitarian assistance protection and the Recommendation 16 payment transparency work are live agenda items.

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28 OCT

United Kingdom OFSI Legal Services General Licence INT/2026/9512597 expires at end of day. Effective 29 April 2026, it permits a United Kingdom legal firm or counsel that has advised a person designated under most United Kingdom autonomous regimes to receive payment from that designated person without a specific licence, subject to conditions.[41]

The recurring six month authorisation for receiving payment for legal services provided to designated persons reaches expiry and requires re-issuance to continue.

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29 OCT

OFAC Russia related General Licenses 128C and 130A expire at 12:01 a.m. eastern daylight time. GL 128C authorizes transactions incident to purchase of goods and services from, and maintenance, operation or wind down of, Lukoil retail service stations outside Russia. GL 130A authorizes transactions involving four named Lukoil affiliated entities incorporated in Bulgaria, including the Lukoil Neftohim Burgas refinery, and entities they own fifty percent or more.[8]

Closes the authorised operating and wind down windows for Lukoil's non-Russian retail network and Bulgarian refining assets absent extension.

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31 OCT

The mandate of the United Nations Support Mission in Libya expires, renewed for twelve months by Resolution 2796 (2025).[25]

A lapse or reconfiguration would affect the United Nations political and humanitarian coordination presence in Libya.

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31 OCT

The United Nations Transitional Assistance Mission in Somalia is to cease all operations after completing the second phase of its transition, and the United Nations, African Union and Somali government are requested to update the Council on benchmark progress by this date, both under Resolution 2809 (2025).[26]

The drawdown of the United Nations mission in Somalia and a scheduled assessment point on the African Union security transition.

SEP TO OCT

FATF mutual evaluation reports for Canada, a joint FATF and Asia/Pacific Group assessment, and for Türkiye. The June 2026 Plenary outcomes state that the reports will be published in September to October 2026 following a Global Network quality and consistency review.[34]

Publication sets each country's timebound roadmap of recommended actions, relevant to institutions with correspondent exposure in those jurisdictions.

ANTICIPATED · DATE NOT CONFIRMED

SEP	**Sudan sanctions extension vote.** The Council is expected to vote in September on a draft resolution extending the 1591 regime before the 12 September expiry. The vote date had not been published at the time of writing.[29]
SEP TO OCT	**Haiti and Iran Council action.** The France presidency stated the Council would aim to act on Haiti and Iran during September; no dates or draft texts were confirmed.[30] The Haiti sanctions regime has customarily been renewed in mid October, most recently by Resolution 2794 (2025) of 17 October 2025, but no 2026 renewal date was formally scheduled at the time of writing.[28]
EARLY OCT	**October Security Council programme of work.** The month's presidency and the precise dates of the Libya mission renewal and briefing are customarily adopted at the start of the month and had not been published at the time of writing.
UNSCHEDULED	**Presidential Syria certification to Congress.** The FY2026 NDAA requires the President to report to Congress and certify on specified conditions relating to Syria's government. Secondary analyses describe the cycle variously as 120 or 180 days. The date of any report due in this window is not formally published.[16, 17]
SEP	**DG ECHO certification training.** ECHO indicated it would hold additional training sessions on the 2028 to 2034 certification framework in September 2026, following an introductory session on 5 August 2026. Specific dates were not confirmed.[43]
EARLY OCT	**European Union restrictive measure renewals.** Certain autonomous measures adopted in October 2024 addressing foreign information manipulation and hybrid threats are reported to run through early October 2026, implying a renewal decision around that time. This could not be confirmed against a primary Official Journal citation and is listed as anticipated only.

UNSCHEDULED

FinCEN and Treasury rulemaking. Reporting references ongoing work on Customer Due Diligence revisions and anti money laundering programme modernization. No Federal Register comment period closing specifically in September or October 2026 could be confirmed against a primary citation at the time of writing.[58]

NOT A FORWARD ITEM

The FATF public consultation on draft guidance for the strengthened Recommendation 16 on cross border payment transparency closed on 21 August 2026 and is therefore not a forward calendar item. FATF has indicated the resulting guidance is expected for publication in late 2026.[36]

SECTION 6

Signals to Watch

This section is explicitly the author's forward assessment. It is not fact, not prediction, and not advice. It is offered as a reading of where the described pressures may move next, and each item names what would confirm or disconfirm it.

Bank behaviour on Syria is unlikely to track the legal position quickly

The legal basis for refusing Syria transactions has largely disappeared, but the documented pattern in nonprofit financial access is that institutions lag legal change and respond to enforcement signal rather than authorization.

CONFIRMING Published survey or institutional reporting showing restored correspondent access for Syria transfers. **DISCONFIRMING** A major correspondent bank publicly restating Syria risk appetite.

The substance over form standard is the item most likely to generate the next enforcement surprise in the sector

It changes what diligence means without changing what any list says, so an organization can be fully current on screening and still be measured against a standard its screening does not address.

CONFIRMING An enforcement action or designation resting expressly on functional control rather than ownership. **DISCONFIRMING** Subsequent guidance narrowing the test.

Domestic tax exempt status is a more probable pressure point for United States organizations over the next two quarters than overseas sanctions exposure

The joint Bureau and Service center is confirmed and funded; the reported Treasury audit blueprint is not confirmed. If the reported blueprint materializes in any form against a named organization, the operative question for humanitarian organizations becomes whether the indirect financing standard is read to reach overseas grant making.

CONFIRMING A revocation proceeding or referral becoming public. **DISCONFIRMING** The initiative remaining confined to domestically focused advocacy organizations through year end.

The 11 December 2026 continuing resolution expiry is the single most consequential unresolved date in this calendar

It falls in a lame duck session in a midterm year, with the House passed bill 5.4 percent below FY2026 enacted for the relevant accounts, and it simultaneously governs the delayed Uniform Guidance revision.

CONFIRMING Failure to move full year appropriations before the Thanksgiving recess.

Registration and banking conditions imposed by de facto authorities are becoming a distinct risk category rather than a country specific problem

Burkina Faso's forced transfer of NGO accounts to a state bank, Myanmar's minimum deposit requirement, M23's supplier and taxation demands, and Sudan's deregistration threat are separate events with a common structure: control of an organization's legal or financial existence used as leverage over its operations.

CONFIRMING Similar measures appearing in a further jurisdiction in the next two quarters.

The Sudan Panel of Experts mandate expiry on 12 October is a quieter risk than the sanctions expiry a month earlier

The measures are likely to attract attention and a vote; the monitoring mechanism is the piece that lapses without ceremony.

> **CONFIRMING** Renewal of the measures on 12 September without simultaneous resolution of the Panel mandate.

SECTION 7

Sources, method, and contested points

Method

Every factual claim in the Month in Review and Coming Month sections traces to a primary source or an institution with established editorial standards. Accepted sources include United Nations primary documents and resolution texts, Security Council Report, government agency publications and press releases, the Federal Register, Congress.gov and the Congressional Record, FATF publications, the European Union Official Journal, United Kingdom OFSI publications, court filings, and recognized news organizations and humanitarian research institutions.

Material sourced only to content aggregators, auto generated summaries, vendor marketing content, or sources whose editorial provenance could not be established was omitted rather than included with a caveat. Where that omission leaves a gap in coverage, the gap is stated in the text.

Contested and unresolved points in this edition

- **Caesar Act repeal section number.** Sources conflict between Section 6211 and Section 8369 of Public Law 119-60. This edition uses Section 8369, following the analysis that quotes the section title verbatim from the enrolled text, and flags the conflict rather than resolving it.
- **FATF recommendation numbering.** The June 2026 humanitarian protection change is described variously as an update to Recommendation 6, while Recommendation 8 remains the standing non profit sector recommendation. The substance is not in dispute.
- **Gaza diversion.** Presented as contested by design. The Israeli and COGAT account and the internal USAID analysis are attributed separately and not reconciled. Truck entry

figures differ between United Nations agency and Gaza Government Media Office sources and are attributed to each.

- **Bureau of Disaster and Humanitarian Response figures.** The bureau's creation, placement and leadership are primary sourced. The 5.4 billion United States dollar budget, approximately 200 staff, and twelve hub cities are press sourced from the 20 March 2026 wires and were not located in a standalone official release.
- **Reported Treasury audit of named nonprofits.** Rests on anonymous sourcing and describes reported plans, not agency action. The joint Bureau and Service investigative initiative is separately confirmed by Internal Revenue Service Criminal Investigation and Department of Justice statements.
- **Somalia taxation evidence.** Leans on expert interview characterization in a 2026 U4 Helpdesk Answer, with most documentary evidence dating from the 2010s.
- **Afghanistan 2026 registration requirements.** Widely circulated reporting of new early 2026 registration and staff vetting requirements traces to sources below this publication's standard and is not asserted here. The verified baseline is the female staff ban and Ministry of Economy control over registration.
- **Haiti and Ukraine.** No August 2026 diversion or access constraint claims meeting the sourcing standard were located. The record is thin.
- **Partner vetting under the new United States structure.** No 2026 Federal Register rule creating a vetting regime under the new bureau was located. Whether vetting has been re-promulgated is unresolved in the public record.
- **Congressional inquiries.** The House Oversight inquiry into the Sixteen Thirty Fund and the Ways and Means request regarding CAIR-California rest on secondary compilation and warrant confirmation against committee primary records.

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