

VOTE: 129 Financial Intelligence Authority (FIA)

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (UShs Billion)

		Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	9.594	9.594	4.797	4.548	50.0 %	47.4 %	94.8 %
	Non-Wage	23.453	23.453	11.810	10.889	50.4 %	46.4 %	92.2 %
Dev.	GoU	0.656	0.656	0.656	0.185	100.0 %	28.2 %	28.2 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		33.703	33.703	17.263	15.622	51.2 %	46.4 %	90.5 %
Total GoU+Ext Fin (MTEF)		33.703	33.703	17.263	15.622	51.2 %	46.4 %	90.5 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		33.703	33.703	17.263	15.622	51.2 %	46.4 %	90.5 %
A.I.A Total		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		33.703	33.703	17.263	15.622	51.2 %	46.4 %	90.5 %
Total Vote Budget Excluding Arrears		33.703	33.703	17.263	15.622	51.2 %	46.4 %	90.5 %

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Table V1.2: Releases and Expenditure by Programme and Sub-SubProgramme\*

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% Budget Released	% Budget Spent	%Releases Spent
Programme:16 Governance And Security	33.703	33.703	17.264	15.622	51.2 %	46.4 %	90.5 %
Sub SubProgramme:01 Directorate of Finance and Administration	23.653	23.653	11.562	10.349	48.9 %	43.8 %	89.5 %
Sub SubProgramme:02 Directorate of Internal Audit	0.170	0.170	0.085	0.085	50.2 %	49.9 %	99.4 %
Sub SubProgramme:03 Directorate of Systems Administration and Security	1.504	1.504	0.823	0.566	54.7 %	37.6 %	68.7 %
Sub SubProgramme:04 Directorate of Analysis and Monitoring	5.234	5.234	3.077	3.066	58.8 %	58.6 %	99.6 %
Sub SubProgramme:05 Directorate of Compliance and Training	1.082	1.082	0.457	0.409	42.3 %	37.8 %	89.5 %
Sub SubProgramme:06 Directorate of Legal, Corporate Services and International Relations	2.061	2.061	1.260	1.147	61.1 %	55.7 %	91.1 %
Total for the Vote	33.703	33.703	17.264	15.622	51.2 %	46.4 %	90.5 %

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Table V1.3: High Unspent Balances and Over-Expenditure in the Approved Budget (Ushs Bn)

(i) Major unspent balances		
Departments , Projects		
Sub SubProgramme:01 Directorate of Finance and Administration		
Sub Programme: 01 Institutional Coordination		
0.438	Bn Shs	Department : 002 Human resource registry and security
Reason: The unspent funds largely relate to services consumed pending invoicing by vendor, such as insurances, staff capacity development and vehicle maintenance.		
Items		
0.170	UShs	226001 Insurances
Reason:		
0.115	UShs	212101 Social Security Contributions
Reason:		
0.077	UShs	221009 Welfare and Entertainment
Reason:		
0.018	UShs	223004 Guard and Security services
Reason:		
0.018	UShs	228002 Maintenance-Transport Equipment
Reason: Services consumed but pending receipt of invoices from vendors		
Sub Programme: 05 Anti-Corruption and Accountability		
	Bn Shs	Department : 001 Accounts
Reason: 0		
Unspent funds mainly relate to production of FIA@10 Magazine for which the procurement process was still ongoing as of end quarter.		
Items		
0.022	UShs	221011 Printing, Stationery, Photocopying and Binding
Reason: Unspent funds relate to production of FIA@10 Magazine. However, as at end of Q2 FY24/25, the LPO to the Best Evaluated Bidder was issued and provider expected to deliver in Q3.		
0.019	UShs	221001 Advertising and Public Relations
Reason:		
0.471	Bn Shs	Project : 1623 Retooling of Financial Intelligence Authority
Reason: Unspent funds are due to ongoing procurement process related to acquisition of fixed operational costs		
Items		
0.307	UShs	312423 Computer Software - Acquisition
Reason: Unspent funds relate to acquisition of computer software as procurement process was still ongoing as at end of quarter		
0.085	UShs	312221 Light ICT hardware - Acquisition

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(i) Major unspent balances		
Departments , Projects		
Sub SubProgramme:01 Directorate of Finance and Administration		
Sub Programme: 05 Anti-Corruption and Accountability		
0.471	Bn Shs	Project : 1623 Retooling of Financial Intelligence Authority
Reason: Unspent funds are due to ongoing procurement process related to acquisition of fixed operational costs		
Items		
Reason: Unspent funds are due to ongoing procurement process related to light ICT hardware which was still ongoing as at end of quarter		
0.079	UShs	312235 Furniture and Fittings - Acquisition
Reason: Unspent funds are due to delays in the procurement process related to furniture acquisition which was still ongoing as at end quarter		
Sub SubProgramme:03 Directorate of Systems Administration and Security		
Sub Programme: 02 Security		
0.257	Bn Shs	Department : 001 Systems Administration and Security
Reason: Unspent funds mainly relate to license fees, which were pending receipt of invoices from vendors as per the end of quarter		
Items		
0.223	UShs	226002 Licenses
Reason: Unspent funds relate to license fees, which were pending receipt of invoices from vendors as per the end of quarter		
Sub SubProgramme:06 Directorate of Legal, Corporate Services and International Relations		
Sub Programme: 03 Policy and Legislation Processes		
	Bn Shs	Department : 001 Legal and Corporate Affairs
Reason: The unspent funds largely relate to development of the AML/CFT/CPF NATIONAL STRATEGY 2025/26 - 2029/30 which was still ongoing as at end of the quarter		
Items		
0.044	UShs	225101 Consultancy Services
Reason:		
0.021	UShs	221002 Workshops, Meetings and Seminars
Reason:		

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V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

Programme:16 Governance And Security			
SubProgramme:01 Institutional Coordination			
Sub SubProgramme:01 Directorate of Finance and Administration			
Department:002 Human resource registry and security			
Budget Output: 000005 Human Resource Management			
PIAP Output: 16060201 Human Resources Management Services provided			
Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff			
PIAP Output Indicators		Indicator Measure	Planned 2024/25
			Actuals By END Dec
No of staff trained	Number	75	51
No. of staff receiving salary by the 28th day of each month	Number	88	85
SubProgramme:02 Security			
Sub SubProgramme:03 Directorate of Systems Administration and Security			
Department:001 Systems Administration and Security			
Budget Output: 120007 Support services			
PIAP Output: 16070516 Enhanced Technical capability			
Programme Intervention: 160709 Strengthen capacity and handle emerging and prevailing sophisticated crimes such as cyber-crimes			
PIAP Output Indicators		Indicator Measure	Planned 2024/25
			Actuals By END Dec
Value of security equipment acquired (bn)	Value	0.656	0.185
SubProgramme:03 Policy and Legislation Processes			
Sub SubProgramme:06 Directorate of Legal, Corporate Services and International Relations			
Department:001 Legal and Corporate Affairs			
Budget Output: 460103 Legal Representation and Litigation services			
PIAP Output: 16060305 AML/CFT International standards implemented			
Programme Intervention: 160603 Review and enact appropriate legislation			
PIAP Output Indicators		Indicator Measure	Planned 2024/25
			Actuals By END Dec
Number of FATF Technical Compliance recommendations re-rated	Number	6	4

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Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:01 Directorate of Finance and Administration			
Project:1623 Retooling of Financial Intelligence Authority			
Budget Output: 000003 Facilities and Equipment Management			
PIAP Output: 16070520 Enhanced Technical capability			
Programme Intervention: 160709 Strengthen capacity and handle emerging and prevailing sophisticated crimes such as cyber-crimes			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Value of security equipment acquired (bn)	Value	0.656	0.185
Sub SubProgramme:04 Directorate of Analysis and Monitoring			
Department:001 Strategic Analysis and Statistics			
Budget Output: 000001 Audit and Risk Management			
PIAP Output: 16071503 Typology studies/risk assessment undertaken to identify trends and methods of Money laundering and Terrorism financing			
Programme Intervention: 160715 Strengthen research and development to address emerging security threats			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of studies under taken per year and results disseminated to stakeholders	Number	4	1
PIAP Output: 16080402 Improve public awareness of the dangers of financial crimes			
Programme Intervention: 160804 Monitoring of Government Programs for effective service delivery			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of engagements with the public on matters related to ML/TF/PF	Number	12	8
PIAP Output: 16080813 Financial due diligence undertaken on investors			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No . of financial due diligence reports produced	Number	40	11
Department:002 Operational analysis			
Budget Output: 560019 Data Management and Dissemination			
PIAP Output: 16080805 Financial Intelligence provided to competent authorities to investigate and prosecute Money Laundering.			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
No. of reports disseminated	Number	80	52

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Programme:16 Governance And Security			
SubProgramme:05 Anti-Corruption and Accountability			
Sub SubProgramme:05 Directorate of Compliance and Training			
Department:001 Compliance and Inspection			
Budget Output: 000023 Inspection and Monitoring			
PIAP Output: 16080812 AML/CFT/CPF compliance enforced in accordance to the relevant laws			
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of sanctions issued for non compliance with the AML/CFT/CPF standard	Number	10	31



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## Performance highlights for the Quarter

- 1) Received and analysed 9,340 reports. Analysis of these reports received realized 59 intelligence reports (24 proactive and 35 reactive) that were disseminated to Law Enforcement Agencies and Competent Authorities for further management.
- 2) Responded to 35 of the 42 requests for information from different LEAs and Competent Authorities.
- 3) Carried out 2 Compliance training and goAML on boarding for 209 Accountants (154 virtual and 55 physical participants) and one for 7 newly enrolled Non-Bank Payment Service Providers and Payment System Operators. Additionally, 171 Accountable Persons were on-boarded on the goAML
- 4) Conducted a total of 8 trainings for various accountable persons, supervisory bodies and law enforcement agencies to build their capacity and enhance their understanding on matters relating to money laundering and terrorism financing where over 1,313 participants (656 Male and 657 Female) were trained on their obligations and ML/TF/PF crimes.
- 5) 19 joint inspections were conducted with National Lotteries and Gaming Regulatory Board and the Insurance Regulatory Authority (IRA) to identify potential risks and vulnerabilities in the respective sectors and inform corrective action.
- 6) Concluded a data-collection on Virtual Assets transactions associated with Uganda to facilitate the ongoing ML Risk Assessment on Virtual Assets and Virtual Asset Service Providers.
- 7) Launched the ML/TF Risk Assessment on Tax Crimes and Proceeds Report, 2024 which revealed tax crimes as the second leading generators of illicit proceeds for ML after corruption.
- 8) Reviewed 95% of the received Risk Assessment Reports from accountable persons
- 9) Processed 6 Financial Due Diligence Requests from various other MDAs on investors seeking to partner with the Government of Uganda on various projects worth over USD 450 million.
- 10) Prepared the FIA Strategic Plan FY 2025/26-2029/30 inline with the Approved NDP IV Strategic Direction (2025/26-2029/30).

## Variances and Challenges

- 1) Insufficient budgetary allocations to execute the mandate
- 2) Existing gaps in the legal framework makes it hard to implement several AML/CFT/CPF initiatives.
- 3) Existence of a large informal sector/ cash-based economy. This makes it hard to trace the financial transactions.
- 4) Existence of a long porous border that poses significant challenges in the declaration of cash and bearer negotiable instruments.

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V3: Details of Releases and Expenditure

Table V3.1: GoU Releases and Expenditure by Budget Output\*

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:16 Governance And Security	33.703	33.703	17.264	15.622	51.2 %	46.4 %	90.5 %
Sub SubProgramme:01 Directorate of Finance and Administration	23.653	23.653	11.562	10.349	48.9 %	43.8 %	89.5 %
000003 Facilities and Equipment Management	0.656	0.656	0.656	0.185	100.0%	28.2%	28.2%
000005 Human Resource Management	18.467	18.467	8.346	7.659	45.2%	41.5%	91.8%
000013 HIV/AIDS Mainstreaming	0.022	0.022	0.000	0.000	0.0%	0.0%	0.0%
000014 Administrative and Support Services	4.505	4.505	2.560	2.505	56.8%	55.6%	97.9%
000089 Climate Change Mitigation	0.003	0.003	0.000	0.000	0.0%	0.0%	0.0%
Sub SubProgramme:02 Directorate of Internal Audit	0.170	0.170	0.085	0.085	50.2 %	50.0 %	99.6 %
000001 Audit and Risk Management	0.170	0.170	0.085	0.085	50.0%	50.0%	100.0%
Sub SubProgramme:03 Directorate of Systems Administration and Security	1.504	1.504	0.823	0.566	54.7 %	37.6 %	68.8 %
120007 Support services	1.504	1.504	0.823	0.566	54.7%	37.6%	68.8%
Sub SubProgramme:04 Directorate of Analysis and Monitoring	5.234	5.234	3.077	3.066	58.8 %	58.6 %	99.7 %
000001 Audit and Risk Management	0.873	0.873	0.335	0.328	38.4%	37.6%	97.9%
560019 Data Management and Dissemination	4.361	4.361	2.742	2.738	62.9%	62.8%	99.9%
Sub SubProgramme:05 Directorate of Compliance and Training	1.082	1.082	0.457	0.409	42.3 %	37.8 %	89.4 %
000023 Inspection and Monitoring	1.082	1.082	0.457	0.409	42.2%	37.8%	89.5%
Sub SubProgramme:06 Directorate of Legal, Corporate Services and International Relations	2.061	2.061	1.260	1.147	61.1 %	55.7 %	91.1 %
460103 Legal Representation and Litigation services	2.061	2.061	1.260	1.147	61.1%	55.7%	91.0%
Total for the Vote	33.703	33.703	17.264	15.622	51.2 %	46.4 %	90.5 %

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Table V3.2: External Financing Releases and Expenditure by Sub-SubProgramme and Project